

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA**

<b>WEDNESDAY, AUGUST 21, 2019, 2:00 PM CANYON VIEW COMMUNITY CENTER 471 MAIDU DRIVE, AUBURN, CA 95603</b>
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Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection in the District's Office at 471 Maidu Drive, Auburn, CA 95603. In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the District Clerk at (530) 537-2187. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

**1.0 CALL TO ORDER**

Ainsleigh \_\_\_\_ Lynch \_\_\_\_

**2.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

**3.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.**

**4.0 BUSINESS**

**4.1 Approval of Minutes from July 17, 2019 Standing Finance Meeting**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for July, 2019**

**Recommendation:** Review and approve cash requirements for July, 2019, forward to the consent calendar for review and approval.

**4.3 Review of Financials for July, 2019**

**Recommendation:** Review and approve Financials for July, 2019, forward to the consent calendar for review and approval.

**4.4 Request for Proposal for Audit Services**

Shall the Finance Committee recommend that staff send out a Request for Proposal (RFP) to audit firms for the next three (3) year audit cycle?

**4.5 Major Expenditures: None.**

**4.6 Discussion Items:**

1. Review of Ten-Year report on facilities revenue.
2. Fee Waiver Log.
3. County Mitigation Fund, current balance \$487,738.

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

**ADJOURNMENT**

AUBURN AREA RECREATION AND PARK DISTRICT  
This agenda is hereby certified to have been posted as follows:

<u>8-16-19</u>	<u>9:25 AM.</u>	<u>P. Larson</u>
Date	Time	Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM JULY 17,  
2019 STANDING FINANCE MEETING**

**DESCRIPTION: SEE ATTACHED MINUTES**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Minutes  
Meeting of the Standing Finance Committee  
Wednesday, July 17, 2019, 2:15 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

The meeting of the Standing Finance Committee was called to order at 2:15 p.m.

**ROLL CALL**

Directors Ainsleigh and Lynch were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by Directors Ainsleigh and Lynch.

**3.0 PUBLIC COMMENT- This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Committee. After you are recognized by the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.**

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from June 19, 2019 Standing Finance Meeting**

The Committee reviewed and approved the Minutes from the June 19, 2019 Standing Finance Meeting.

**4.2 Annual Audit for Fiscal Year Ended March 31, 2019**

The Committee reviewed and approved the Annual Audit for Fiscal Year Ended March 31, 2019 and forwarded it to the Board of Directors for review and approval.

**4.3 Review of Cash Requirements for June, 2019**

The Committee reviewed and approved the cash requirements for June, 2019 and forwarded them to the consent calendar for review and approval.

**4.4 Review of Financials for June, 2019**

The Committee reviewed and approved the financials for June, 2019 and forwarded them to the consent calendar for review and approval.

**4.5 Lifeguard Training Reimbursement**

The Committee reviewed and approved the Lifeguard Training Reimbursement with the reimbursement amount being for 180 hours and forwarded it to the Board of Directors for review and approval.

**4.6 Major Expenditures: None.**

**4.5 Discussion Items:**

1. Fee Waiver Log.
2. County Mitigation Fund, current balance \$487,738.

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

Review of Ten-Year report on facilities revenue.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

None.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 3:25 p.m.

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
JULY, 2019**

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION:**

**STAFF**

**RECOMMENDATION: REVIEW AND APPROVE, FORWARD TO THE  
BOARD OF DIRECTORS FOR REVIEW AND  
APPROVAL**

**SEE ATTACHED LISTING  
OF EXPENSES: \$246,774.48**

Ranges:	From:	To:	Check Date	From:	To:
Check Number	First	Last	7/1/2019	7/1/2019	7/31/2019
Vendor ID	First	Last	Checkbook ID	COMM 1ST	COMM 1ST
Vendor Name	First	Last			

Sorted By: Check Date

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18701	1099-103	Terry Masten	7/5/2019	COMM 1ST	PMCHK00002572	\$178.75
18702	1099-117	Juan Aceituno	7/5/2019	COMM 1ST	PMCHK00002572	\$292.50
18703	1099-147	Tom Isaac	7/5/2019	COMM 1ST	PMCHK00002572	\$1,501.50
18704	1099-149	Katherine Doak	7/5/2019	COMM 1ST	PMCHK00002572	\$1,209.00
18705	1099-216	Gerald Harris	7/5/2019	COMM 1ST	PMCHK00002572	\$104.00
18706	1099-218	Auburn Gymnastics Center	7/5/2019	COMM 1ST	PMCHK00002572	\$1,462.50
18707	1099-256	Healing Pastures, Inc.	7/5/2019	COMM 1ST	PMCHK00002572	\$1,237.50
18708	1099-271	Kelpro Security	7/5/2019	COMM 1ST	PMCHK00002572	\$1,839.00
18709	1099-326	Gary Bowman	7/5/2019	COMM 1ST	PMCHK00002572	\$180.00
18710	1099-332	Danielle Herreid	7/5/2019	COMM 1ST	PMCHK00002572	\$52.80
18711	1099-342	Susie Bell	7/5/2019	COMM 1ST	PMCHK00002572	\$408.00
18712	1099-351	Blue Feather, Inc.dba IntelliB	7/5/2019	COMM 1ST	PMCHK00002572	\$1,023.00
18713	1099-50	Scott Holbrook	7/5/2019	COMM 1ST	PMCHK00002572	\$549.96
18714	A0013	AT&T	7/5/2019	COMM 1ST	PMCHK00002572	\$60.00
18715	A0014	AT&T	7/5/2019	COMM 1ST	PMCHK00002572	\$318.77
18716	A0051	Anderson's Sierra Pipe Co.	7/5/2019	COMM 1ST	PMCHK00002572	\$155.08
18717	A1010	Advantage Marketing and Print	7/5/2019	COMM 1ST	PMCHK00002572	\$2,340.73
18718	B0062	BareBones WorkWear	7/5/2019	COMM 1ST	PMCHK00002572	\$119.20
18719	C0072	CIT Technology Fin. Serv., Inc	7/5/2019	COMM 1ST	PMCHK00002572	\$599.20
18720	C0113	Cooks Portable Toilets & Septi	7/5/2019	COMM 1ST	PMCHK00002572	\$501.61
18721	C0121	Cole Huber LLP	7/5/2019	COMM 1ST	PMCHK00002572	\$4,711.63
18722	C0130	Cirrus Group LLC	7/5/2019	COMM 1ST	PMCHK00002572	\$519.00
18723	D0010	Diamond Pacific	7/5/2019	COMM 1ST	PMCHK00002572	\$911.02
18724	D0015	Department of Social Services	7/5/2019	COMM 1ST	PMCHK00002572	\$484.00
18725	F0038	Fastenal Company	7/5/2019	COMM 1ST	PMCHK00002572	\$402.32
18726	F0047	Fuentes Pond Maintenance	7/5/2019	COMM 1ST	PMCHK00002572	\$6,500.00
18727	G0006	Gold Country Media Publication	7/5/2019	COMM 1ST	PMCHK00002572	\$1,471.10
18728	G0074	G & H Glass Company	7/5/2019	COMM 1ST	PMCHK00002572	\$476.63
18729	G0094	Global Equipment Company Inc.	7/5/2019	COMM 1ST	PMCHK00002572	\$222.87
18730	I0010	Inland Business Systems	7/5/2019	COMM 1ST	PMCHK00002572	\$8.11
18731	L0027	Pat Larson	7/5/2019	COMM 1ST	PMCHK00002572	\$36.92
18732	M0071	Mission Protection Systems Inc	7/5/2019	COMM 1ST	PMCHK00002572	\$189.00
18733	N0003	Norris Electric, Inc.	7/5/2019	COMM 1ST	PMCHK00002572	\$4,825.21
18734	N0012	Nevada Irrigation District	7/5/2019	COMM 1ST	PMCHK00002572	\$1,019.44
18735	N0048	Normac, Inc.	7/5/2019	COMM 1ST	PMCHK00002572	\$892.40
18736	O0004	Office Depot	7/5/2019	COMM 1ST	PMCHK00002572	\$57.76
18737	P0005	Placer County Water Agency	7/5/2019	COMM 1ST	PMCHK00002572	\$3,161.19
18738	P0007	Pacific Gas & Electric Company	7/5/2019	COMM 1ST	PMCHK00002572	\$10,331.55
18739	P0023	PG&E	7/5/2019	COMM 1ST	PMCHK00002572	\$86.31
18740	P0058	Pitney Bowes Credit Corporatio	7/5/2019	COMM 1ST	PMCHK00002572	\$405.90
18741	R0065	River City Rentals	7/5/2019	COMM 1ST	PMCHK00002572	\$125.00
18742	R0073	Riebes Auto Parts	7/5/2019	COMM 1ST	PMCHK00002572	\$154.55
18743	S0009	Sierra Saw Sales And Service	7/5/2019	COMM 1ST	PMCHK00002572	\$422.47
18744	S0025	Sierra Pacific Turf Supply, In	7/5/2019	COMM 1ST	PMCHK00002572	\$912.32
18745	S0034	Thatcher Company	7/5/2019	COMM 1ST	PMCHK00002572	\$1,454.27
18746	S0136	Spoor's Heating & Air Conditio	7/5/2019	COMM 1ST	PMCHK00002572	\$5,597.00
18747	S0145	SCP Pool Distributors LLC	7/5/2019	COMM 1ST	PMCHK00002572	\$413.84
18748	S0151	SESAC	7/5/2019	COMM 1ST	PMCHK00002572	\$437.49
18749	S0166	Sierra Snake Removal	7/5/2019	COMM 1ST	PMCHK00002572	\$390.00
18750	T0071	TIAA Commercial Finance, Inc.	7/5/2019	COMM 1ST	PMCHK00002572	\$107.34
18751	T1000	Transamerica Life Insurance	7/5/2019	COMM 1ST	PMCHK00002572	\$420.00
18752	TEMPH	Aaron High	7/5/2019	COMM 1ST	PMCHK00002572	\$120.00
18753	TEMPH	Rachael McDonald	7/5/2019	COMM 1ST	PMCHK00002572	\$290.00
18754	TEMPO	Michelle Orzo	7/5/2019	COMM 1ST	PMCHK00002572	\$455.00
18755	TEMPP	Angella Russell	7/5/2019	COMM 1ST	PMCHK00002572	\$250.00
18756	TEMPS	Brandy Salazar	7/5/2019	COMM 1ST	PMCHK00002572	\$300.00
18757	V0007	Verizon Wireless	7/5/2019	COMM 1ST	PMCHK00002572	\$1,139.96
18758	W0001	Walker's Office Supplies, Inc.	7/5/2019	COMM 1ST	PMCHK00002572	\$851.19
18759	W0042	Live Oak Waldorf School	7/5/2019	COMM 1ST	PMCHK00002572	\$3,780.00
18760	W0044	Wave	7/5/2019	COMM 1ST	PMCHK00002572	\$1,365.98
18761	Y0003	Yamasaki Landscape Architectur	7/5/2019	COMM 1ST	PMCHK00002572	\$10,650.00
18762	M0043	Mobile Rock Incorporated	7/10/2019	COMM 1ST	PMCHK00002573	\$275.00
18763	S1007	Stationary Engineers, Local 39	7/10/2019	COMM 1ST	PMCHK00002573	\$391.50
18764	TEMPF	Benjamin Foss	7/10/2019	COMM 1ST	PMCHK00002573	\$26.00
18765	TEMPH	Aaron High	7/10/2019	COMM 1ST	PMCHK00002573	\$52.00
18766	TEMPM	Darca Morgan	7/10/2019	COMM 1ST	PMCHK00002573	\$600.00
18767	TEMPP	Anneliese Perez	7/10/2019	COMM 1ST	PMCHK00002573	\$30.00

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18768	TEMPR	Rachel Ranz	7/10/2019	COMM 1ST	PMCHK00002573	\$60.00
18769	TEMPS	Celeste Simpson	7/10/2019	COMM 1ST	PMCHK00002573	\$26.00
18770	TEMPW	Gwendolyn Woltz	7/10/2019	COMM 1ST	PMCHK00002573	\$52.00
18771	U0033	United States Treasury	7/10/2019	COMM 1ST	PMCHK00002573	\$75.00
18772	U0019	US Bank	7/10/2019	COMM 1ST	PMCHK00002574	\$3,168.59
18773	1099-103	Terry Masten	7/19/2019	COMM 1ST	PMCHK00002575	\$48.75
18774	1099-104	Thomas Seibel	7/19/2019	COMM 1ST	PMCHK00002575	\$97.50
18775	1099-147	Tom Isaac	7/19/2019	COMM 1ST	PMCHK00002575	\$211.25
18776	1099-16	Skyhawks Sports Academy, Inc.	7/19/2019	COMM 1ST	PMCHK00002575	\$2,457.00
18777	1099-193	Celena Polena	7/19/2019	COMM 1ST	PMCHK00002575	\$286.00
18778	1099-218	Auburn Gymnastics Center	7/19/2019	COMM 1ST	PMCHK00002575	\$2,093.00
18779	1099-254	Ralph Kendrick	7/19/2019	COMM 1ST	PMCHK00002575	\$497.75
18780	1099-256	Healing Pastures, Inc.	7/19/2019	COMM 1ST	PMCHK00002575	\$337.50
18781	1099-269	Deborah Lynn	7/19/2019	COMM 1ST	PMCHK00002575	\$429.00
18782	1099-277	Foothill Karate Do	7/19/2019	COMM 1ST	PMCHK00002575	\$22.75
18783	1099-291	Isaac Humber	7/19/2019	COMM 1ST	PMCHK00002575	\$156.00
18784	1099-295	Juli Land-Marx	7/19/2019	COMM 1ST	PMCHK00002575	\$1,200.00
18785	1099-313	Alison Lloyd	7/19/2019	COMM 1ST	PMCHK00002575	\$2,106.00
18786	1099-332	Danielle Herreid	7/19/2019	COMM 1ST	PMCHK00002575	\$223.20
18787	1099-341	Twardis, Bryan	7/19/2019	COMM 1ST	PMCHK00002575	\$240.00
18788	1099-342	Susie Bell	7/19/2019	COMM 1ST	PMCHK00002575	\$720.00
18789	1099-343	Faith Petersen	7/19/2019	COMM 1ST	PMCHK00002575	\$528.00
18790	1099-345	Preston, Marx	7/19/2019	COMM 1ST	PMCHK00002575	\$329.40
18791	1099-358	Natalia Roberti	7/19/2019	COMM 1ST	PMCHK00002575	\$90.00
18792	1099-360	Michele Newman	7/19/2019	COMM 1ST	PMCHK00002575	\$173.40
18793	A0001	Recology Auburn Placer	7/19/2019	COMM 1ST	PMCHK00002575	\$1,228.38
18794	A0018	Auburn Chamber of Commerce	7/19/2019	COMM 1ST	PMCHK00002575	\$360.00
18795	A0027	Recology Auburn Placer	7/19/2019	COMM 1ST	PMCHK00002575	\$1,244.63
18796	A0051	Anderson's Sierra Pipe Co.	7/19/2019	COMM 1ST	PMCHK00002575	\$142.20
18797	A0076	Ackerman Charter School Distri	7/19/2019	COMM 1ST	PMCHK00002575	\$46.70
18798	A0111	AllGood Driving School, Inc	7/19/2019	COMM 1ST	PMCHK00002575	\$120.00
18799	A1010	Advantage Martketing and Print	7/19/2019	COMM 1ST	PMCHK00002575	\$158.73
18800	C0004	CAPRI	7/19/2019	COMM 1ST	PMCHK00002575	\$33,862.50
18801	C0058	City Of Auburn	7/19/2019	COMM 1ST	PMCHK00002575	\$20,442.84
18802	C0061	California Computer Services	7/19/2019	COMM 1ST	PMCHK00002575	\$274.00
18803	C0111	Cal.net	7/19/2019	COMM 1ST	PMCHK00002575	\$66.90
18804	C0113	Cooks Portable Toilets & Septi	7/19/2019	COMM 1ST	PMCHK00002575	\$1,598.00
18805	C0123	Campbell, Brian	7/19/2019	COMM 1ST	PMCHK00002575	\$42.80
18806	D0016	Dancing Dog Productions	7/19/2019	COMM 1ST	PMCHK00002575	\$791.51
18807	D0025	Dawson Oil Company	7/19/2019	COMM 1ST	PMCHK00002575	\$2,858.35
18808	D0062	Durham School Services	7/19/2019	COMM 1ST	PMCHK00002575	\$208.19
18809	D0066	De Lage Landen Financial Servi	7/19/2019	COMM 1ST	PMCHK00002575	\$332.48
18810	D0095	Dowden, Pat	7/19/2019	COMM 1ST	PMCHK00002575	\$1,547.00
18811	E0008	Ewing Irrigation Products, Inc	7/19/2019	COMM 1ST	PMCHK00002575	\$565.76
18812	F0038	Fastenal Company	7/19/2019	COMM 1ST	PMCHK00002575	\$33.25
18813	F0041	Friends of ARD	7/19/2019	COMM 1ST	PMCHK00002575	\$3,750.83
18814	G0006	Gold Country Media Publication	7/19/2019	COMM 1ST	PMCHK00002575	\$283.00
18815	G0045	GSSA	7/19/2019	COMM 1ST	PMCHK00002575	\$1,031.25
18816	H0056	Humana Dental Ins. Co	7/19/2019	COMM 1ST	PMCHK00002575	\$2,004.05
18817	I0010	Inland Business Systems	7/19/2019	COMM 1ST	PMCHK00002575	\$148.09
18818	K0011	Kaiser Foundation Health Plan,	7/19/2019	COMM 1ST	PMCHK00002575	\$14,561.39
18819	L0016	Loomis Union School District	7/19/2019	COMM 1ST	PMCHK00002575	\$2,475.00
18820	L0033	Les Schwab	7/19/2019	COMM 1ST	PMCHK00002575	\$69.58
18821	M0098	Meadow Vista County Water Dist	7/19/2019	COMM 1ST	PMCHK00002575	\$2,501.13
18822	H0045	Near U CO2	7/19/2019	COMM 1ST	PMCHK00002575	\$216.43
18823	N0048	Normac, Inc.	7/19/2019	COMM 1ST	PMCHK00002575	\$372.21
18824	P0001	Placer Farm Supply	7/19/2019	COMM 1ST	PMCHK00002575	\$385.27
18825	P0007	Pacific Gas & Electric Company	7/19/2019	COMM 1ST	PMCHK00002575	\$580.38
18826	P0043	Placer County Sheriff's Office	7/19/2019	COMM 1ST	PMCHK00002575	\$1,116.50
18827	P0058	Pitney Bowes Credit Corporatio	7/19/2019	COMM 1ST	PMCHK00002575	\$82.20
18828	R0073	Riebes Auto Parts	7/19/2019	COMM 1ST	PMCHK00002575	\$57.33
18829	S0034	Thatcher Company	7/19/2019	COMM 1ST	PMCHK00002575	\$2,549.66
18830	S0063	Simpson & Simpson, Inc.	7/19/2019	COMM 1ST	PMCHK00002575	\$10,678.00
18831	S0067	Superfast Copy	7/19/2019	COMM 1ST	PMCHK00002575	\$14.53
18832	S0094	Manouch Shirvanioun	7/19/2019	COMM 1ST	PMCHK00002575	\$63.25
18833	S0143	SMOA	7/19/2019	COMM 1ST	PMCHK00002575	\$880.00
18834	S0145	SCP Pool Distributors LLC	7/19/2019	COMM 1ST	PMCHK00002575	\$3,417.84
18835	S0154	Mike Scheele	7/19/2019	COMM 1ST	PMCHK00002575	\$57.50
18836	S0166	Sierra Snake Removal	7/19/2019	COMM 1ST	PMCHK00002575	\$195.00
18837	S1000	State Of California/DOJ	7/19/2019	COMM 1ST	PMCHK00002575	\$298.00
18838	S1003	Sutter Medical Foundation	7/19/2019	COMM 1ST	PMCHK00002575	\$816.00
18839	T0031	Turf Star, Inc.	7/19/2019	COMM 1ST	PMCHK00002575	\$2,423.85
18840	TEMPB	Teri Bueb	7/19/2019	COMM 1ST	PMCHK00002575	\$100.00
18841	TEMPC	Amy Clifton	7/19/2019	COMM 1ST	PMCHK00002575	\$159.00



\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18842	TEMPF	Jill Forgensi	7/19/2019	COMM 1ST	PMCHK00002575	\$40.00
18843	TEMPG	Lynn Goodale	7/19/2019	COMM 1ST	PMCHK00002575	\$80.00
18844	TEMPH	Emilie Horner	7/19/2019	COMM 1ST	PMCHK00002575	\$60.00
18845	TEMPJ	Michaela Johnson	7/19/2019	COMM 1ST	PMCHK00002575	\$159.00
18846	TEMPL	Sarah Lose	7/19/2019	COMM 1ST	PMCHK00002575	\$2,514.00
18847	TEMPM	Brain McNees	7/19/2019	COMM 1ST	PMCHK00002575	\$550.00
18848	TEMPO	Carine Ooi-Hammer	7/19/2019	COMM 1ST	PMCHK00002575	\$62.00
18849	TEMPP	Leo Polansky	7/19/2019	COMM 1ST	PMCHK00002575	\$135.00
18850	TEMPR	Aliasha Ruland	7/19/2019	COMM 1ST	PMCHK00002575	\$102.00
18851	TEMPS	Mindy Shirk	7/19/2019	COMM 1ST	PMCHK00002575	\$159.00
18852	V0004	Valley Truck & Tractor Co.	7/19/2019	COMM 1ST	PMCHK00002575	\$385.52
18853	W0001	Walker's Office Supplies, Inc.	7/19/2019	COMM 1ST	PMCHK00002575	\$2,215.32
18854	W0010	Waxie Sanitary Supply	7/19/2019	COMM 1ST	PMCHK00002575	\$855.86
18855	W0043	West Coast Fire Protection Sys	7/19/2019	COMM 1ST	PMCHK00002575	\$150.00
18856	W0044	Wave	7/19/2019	COMM 1ST	PMCHK00002575	\$528.72
18857	Y0002	Yuba Safe & Lock, Inc.	7/19/2019	COMM 1ST	PMCHK00002575	\$731.92
18858	Y0003	Yamasaki Landscape Architectur	7/19/2019	COMM 1ST	PMCHK00002575	\$280.00
18859	C0120	Capture Technologies	7/19/2019	COMM 1ST	PMCHK00002576	\$1,022.99
18860	C0124	Central Valley Engineering & A	7/19/2019	COMM 1ST	PMCHK00002576	\$19,500.00
18861	TEMPH	Aaron High	7/19/2019	COMM 1ST	PMCHK00002576	\$52.00
18862	TEMPM	Danny Murphy	7/19/2019	COMM 1ST	PMCHK00002576	\$130.00
18863	TEMPP	Charles Parker	7/19/2019	COMM 1ST	PMCHK00002576	\$40.00
18864	TEMPR	Aliasha Ruland	7/19/2019	COMM 1ST	PMCHK00002576	\$78.00
18865	TEMP\$	Desiree Swift	7/19/2019	COMM 1ST	PMCHK00002576	\$298.00
ACH UNITY 36321	U0032	UnityFisolutions	7/19/2019	COMM 1ST	PMCHK00002580	\$64.70
18866	S1007	Stationary Engineers, Local 39	7/26/2019	COMM 1ST	PMCHK00002577	\$391.50
18867	TEMPB	Cheryl Baugh	7/26/2019	COMM 1ST	PMCHK00002577	\$40.00
18868	TEMPO	Lauren Dillard	7/26/2019	COMM 1ST	PMCHK00002577	\$20.00
18869	TEMPF	Zara Ferguson	7/26/2019	COMM 1ST	PMCHK00002577	\$125.00
18870	TEMPG	Mike Godwin	7/26/2019	COMM 1ST	PMCHK00002577	\$660.00
18871	TEMPH	Samanth Hancoop	7/26/2019	COMM 1ST	PMCHK00002577	\$20.00
18872	TEMPL	Kathleen Long	7/26/2019	COMM 1ST	PMCHK00002577	\$125.00
18873	TEMPM	Jerod Neents	7/26/2019	COMM 1ST	PMCHK00002577	\$298.00
18874	TEMPR	Elizabeth Ramsey	7/26/2019	COMM 1ST	PMCHK00002577	\$70.00
18875	TEMPT	Jamie Terrell	7/26/2019	COMM 1ST	PMCHK00002577	\$40.00
18876	TEMPV	Katelin Vincent	7/26/2019	COMM 1ST	PMCHK00002577	\$20.00
18877	U0033	United States Treasury	7/26/2019	COMM 1ST	PMCHK00002577	\$75.00

Total Checks: 178

Total Amount of Checks: \$246,774.48  
 =====

**SECTION: 4.0**

**ITEM: 4.3            REVIEW OF FINANCIALS FOR  
                              JULY, 2019**

**DESCRIPTION:        SEE ATTACHMENT**

**INFORMATION:       REVIEW AND APPROVE, FORWARD TO THE  
                              CONSENT CALENDAR FOR REVIEW AND  
                              APPROVAL**

**FISCAL IMPACT:      NONE**

## ***Notations from July's Financials:***

### ***Revenues –***

- **Park Services** are up \$25,300. Youth Camps are up \$22,300 and Youth Classes are up \$5,500, absorbing the \$9,000 decrease for Swim Team.
- **Donations** are up \$17,900 due to the Rotary Contributions toward Railhead Park.
- **Tax Revenues** are still coming in, putting us \$104,000 above budget, RDA tax revenues are \$66,000 of this influx.

### ***Expenses –***

- **Utilities** are continuing to run below budget, saving \$16,000.
- **Maintenance Expense** is over by \$17,000. \$4,600 was spent on roof repairs at Recreation Community Center that was unexpected, some unbudgeted repairs totaling \$7,300 to the Gazebo at Recreation Park and some needed repairs/replacement of aging HVAC units at the Canyon View Community Center costing \$3,220 as well as added costs to bring James Field into proper condition for this season's play, which put us over \$4,600.
- **Salaries and Benefits** are under by \$48,000. Aquatics has a savings of \$14,000 in wages due to late hire of staff and a low program for the swim team. Fac & Grounds has a savings of \$11,000 in Benefits, due to the changes in staff. There were some savings in CalPERS estimates overall.
- **Fixed Assets & Capital Improvement Projects** balanced each other due to a journal entry moving the Regional Park irrigation pump to construction in progress, since it is not a completed asset yet. The Rotary Project puts us out of balance; however, this is offset by the donations we received for that project.

**PROFIT & LOSS**

**19/20 Approved Budget**

	Approved Budget FY 19-20	% Of Total	2019 July ACTUALS	Last Yr July Actuals	2019 YTD ACTUALS	2019 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>							
Program Revenue	1,254,440	20%	109,320	84,803	565,433	540,110	533,746
Facility Revenue	178,050	3%	10,148	7,445	103,828	105,800	106,486
Misc. Revenue	49,790	1%	5,740	6,542	17,731	21,714	27,795
Grants & Donations	11,440	0%	8,636	240	18,501	560	562
Interest Income	60,270	1%	7,211	7,328	31,368	27,110	23,073
Equipment Reserve Transfers	292,700	5%	-	-	-	-	94,124
Project Reserve Transfers	807,700	13%	-	72,254	19,000	19,000	35,000
Tax Revenue	3,233,500	53%	20,348	-	1,490,924	1,385,888	1,262,524
In Kind/Atwood	26,470	0%	-	-	9,626	10,580	-
County & City Mitigation Revenue	242,300	4%	-	-	-	-	8,872
<b>Total Operating Revenue</b>	<b>6,156,660</b>	<b>100.00</b>	<b>161,403</b>	<b>178,612</b>	<b>2,256,411</b>	<b>2,110,762</b>	<b>2,092,182</b>
<b>Expenditures</b>							
Program Expense	245,940	4%	34,600	32,212	83,216	88,010	91,131
Operating & Supplies	390,380	7%	33,018	27,273	113,818	107,930	108,686
Utilities Expense	213,290	4%	36,547	18,626	55,603	72,000	62,073
Professional Services	64,840	1%	7,898	2,202	26,686	18,624	8,561
Building & Grounds Maintenance	486,890	8%	34,732	34,725	132,486	115,220	89,612
Property Tax Admin.	60,950	1%	3,049	2,295	3,049	2,500	2,295
Wages	2,332,460	39%	216,189	212,998	767,416	778,100	750,100
Benefits & Payroll Costs	901,850	15%	124,768	67,443	317,767	334,560	264,218
Fixed Asset Expense	307,410	5%	5,597	18,645	11,089	48,707	126,149
Capital Improvement Projects	995,000	17%	49,455	30,672	112,251	60,506	133,588
Debt Services	2,000	0%	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,001,010</b>	<b>100.00</b>	<b>545,853</b>	<b>447,091</b>	<b>1,623,381</b>	<b>1,626,157</b>	<b>1,636,413</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 155,650</b>	<b>2.53</b>	<b>\$ (384,450)</b>	<b>(288,479)</b>	<b>\$633,030</b>	<b>\$484,605</b>	<b>\$455,769</b>
Annual Contingency Reserve (1-2%)							
Annual Equip Replacement Reserve	\$ 50,000				\$ 50,000	\$ 872,282	\$ 774,762
Future Capital Construction Reserve					\$ 202,459	\$ 875,098	\$ 965,971
Cell Tower Reserves					\$ (122,459)	\$ -	\$ 122,459
ADA Reserve	\$ 5,000				\$ 5,000	\$ 25,032	\$ 40,032
CalPERS unfunded liability reserve	\$ 45,800				\$ 45,800	\$ 183,200	\$ 137,400
<b>TOTAL RESERVE BALANCES</b>						<b>\$2,405,612</b>	<b>\$ 2,490,624</b>
Net Position	\$ 54,850						

## Auburn Area Recreation and Park District

## Balance Sheet

7/31/2019

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Impres: Fund (Petty Cash)	\$580.00
First Foundation Bank	172,760.63
Placer County Treasure-General	3,859,525.07
Placer County Treasurer - City Trust	476,855.40
Accounts Receivable	17,575.31
PCOE Receivables	37,205.00
Prepaid Workers Comp Insurance	27,360.32
<b>TOTAL ASSETS</b>	<b>\$4,591,861.73</b>
<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Prepaid Revenue	\$1,329.00
Liability Insurance Payable	8,531.75
Gift Certificates	168.00
Compensated Absenses	129,642.79
Sales Tax Payable	238.85
<b>Total Current Liabilities</b>	<b>\$139,910.39</b>
<u>Net Position</u>	
General Fund Balance	\$3,837,920.21
Net Profit (Loss)	614,031.13
<b>Total Net Postion</b>	<b>\$4,451,951.34</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$4,591,861.73</b>

**Auburn Recreation and Park District  
Balance Sheet  
As of 7/31/2019**

**ASSETS**

**Current Assets**

Petty Cash	580.00
First Foundation Bank	172,760.63
Placer County Treasurer – General Fund	3,859,525.07
Placer County Treasurer – City Trust	476,855.40
Accounts Receivable – ARD	17,575.31
PCOE Youth Services Receivable	37,205.00
Prepaid Expenses	0.00
Prepaid Liability Insurance	0.00
Prepaid Workers Comp Insurance	27,360.32

**Total Current Assets** **\$4,591,861.73**

**Fixed Assets**

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,904,382.64
Fixed Assets: Equipment	1,033,763.22
Fixed Assets: Computer Equipment & Software	136,809.67
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	97,395.53
Construction In Progress	447,412.30
Less: Accumulated Depreciation	(9,958,827.00)

**Total Fixed Assets** **\$6,896,765.12**

**TOTAL ASSETS** **\$11,488,626.85**

**Auburn Recreation and Park District  
Balance Sheet (Continued)  
As of 7/31/2019**

**LIABILITIES AND NET POSITON**

**Current Liabilities**

Prepaid Revenue	1,329.00
Liability Insurance Payable	8,531.75
Gift Certificates	168.00
Compensated Absences	129,642.79
Accounts Payable	0.00
Sales Tax Payable	238.85
Misc Deductions Payable	0.00
Worker's Comp Payable	0.00
Accrued Expenses	0.00
Accrued Payroll	0.00

<b>Total Current Liabilities</b>	<b>\$139,910.39</b>
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**Fund Balances**

Investments in Fixed Assets	6,896,765.12
GFB: Youth Assistance Fund	15,362.45
GFB: General Fund Balance	915,674.51
RFB: Reserved (City Mitigation)	476,855.40
RFB: Equip Replacement Reserve	872,281.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	875,098.49
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	10,136.50
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	183,200.00
DFB: ADA Reserves	25,031.75

<b>Net Position</b>	<b>614,031.13</b>
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<b>Total Assets</b>	<b>6,896,765.12</b>
<b>Total Unrestricted Funds GFB</b>	<b>931,036.96</b>
<b>Total Reserved Funds</b>	<b>2,674,235.61</b>
<b>Total Designated Funds</b>	<b>232,647.64</b>

<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$11,488,626.85</u></b>
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## Auburn Rec &amp; Park

Profit & Loss - Summary  
4/1/2019 To 7/31/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	109,320.41	565,432.66	540,110.00	25,322.66	104.09
Rents & Concessions	10,147.83	103,827.50	105,800.00	(1,972.50)	98.14
Miscellaneous Revenue	5,740.12	17,730.78	21,714.00	(3,983.22)	81.66
Grants & Donations	8,636.00	18,501.25	560.00	17,941.25	3303.80
Interest Income	7,210.71	31,368.10	27,110.00	4,258.10	115.71
Taxes Revenue	20,347.64	1,500,549.96	1,396,468.00	104,081.96	107.45
<b>TOTAL OPERATING REVENUE</b>	\$161,402.71	\$2,237,410.25	\$2,091,762.00	\$145,648.25	106.96%
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>TOTAL REVENUES</b>	161,402.71	2,237,410.25	2,091,762.00	145,648.25	106.96
<b>EXPENDITURES</b>					
Program Expenses	34,600.09	83,215.97	88,010.00	(4,794.03)	94.55
Operations & Supplies Expense	33,018.16	113,818.07	107,930.00	5,888.07	105.46
Utilities Expense	36,547.11	55,602.57	72,000.00	(16,397.43)	77.23
Legal Expenses	4,711.63	11,969.66	8,000.00	3,969.66	149.62
Professional Services	3,186.31	14,715.90	10,624.00	4,091.90	138.52
Bldg & Grounds Maintenance	34,731.50	132,485.78	115,220.00	17,265.78	114.99
Property Tax Administration/LAFCO	3,048.91	3,048.91	2,500.00	548.91	121.96
Salaries Expense	216,189.18	767,415.67	778,100.00	(10,684.33)	98.63
Benefits & Payroll Costs	124,768.17	317,767.16	334,560.00	(16,792.84)	94.98
Fixed Asset Expense	5,597.00	11,088.69	48,707.00	(37,618.31)	22.77
Capital Improvement Projects	49,454.94	112,250.74	60,506.00	51,744.74	185.52



Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2019 To 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$545,853.00	\$1,623,379.12	\$1,626,157.00	(\$2,777.88)	99.83%
NET REVENUE OVER EXPENDITURES	(\$384,450.29)	\$614,031.13	\$465,605.00	\$148,426.13	131.88%
ADJ NET REVENUE OVER EXPENDITURES	(\$384,450.29)	\$614,031.13	\$465,605.00	\$148,426.13	131.88%

**Auburn Rec & Park**  
**Transfers to General Fund**  
**4/1/2019 to 7/31/2019**

<u>City Mitigation Reserves</u>			\$ 19,000.00
4/15/2019 Security Cameras			
			\$ 19,000.00
<b>Total Addition to General Fund from City Mitigation Reserve</b>			
<u>Equipment Replacement Reserves</u>			
4/15/2019 2018-2019 Budgeted to Save			\$ (50,000.00)
			\$ (50,000.00)
<b>Total Addition to General Fund from Equip Repl Reserves</b>			
<u>Unfunded Liability Reserves</u>			
4/15/2019 2018-2019 Budgeted to Save			\$ (45,800.00)
			\$ (45,800.00)
<b>Total Addition to General Fund from Unfunded Liability Reserves</b>			
<u>ADA Reserves</u>			
4/15/2019 2018-2019 Budgeted to Save			\$ (5,000.00)
			\$ (5,000.00)
<b>Total Addition to General Fund from ADA Reserves</b>			
			<b>\$ (81,800.00)</b>

**Total Transfers from Reserves**

Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Alta Vista DSC Rev	1,612.00	12,996.00	10,430.00	2,566.00	124.60
Aub Elem DSC Rev	957.00	30,359.00	29,280.00	1,079.00	103.69
Skyridge DSC Rev	1,295.00	24,775.00	23,420.00	1,355.00	105.79
Day Camp Rev	55,204.40	182,166.40	183,420.00	(1,253.60)	99.32
Preschool Revenue	0.00	7,986.00	7,650.00	336.00	104.39
Newcastle DSC Revenue	8,376.00	43,882.14	40,710.00	3,172.14	107.79
Adult Softball	609.00	10,486.00	14,650.00	(4,164.00)	71.58
Adult Basketball	0.00	4,509.00	2,250.00	2,259.00	200.40
Sr. Sports	12.00	68.00	80.00	(12.00)	85.00
Adult Volleyball	12.00	1,008.00	1,620.00	(612.00)	62.22
Pickle Ball Revenue	120.00	2,733.00	2,600.00	133.00	105.12
Adult Classes	2,553.00	12,645.00	12,890.00	(245.00)	98.10
Adult Class Rev - Bureau	290.00	4,327.00	6,590.00	(2,263.00)	65.66
Bocce Ball Prog Revenue	0.00	100.00	480.00	(380.00)	20.83
Youth Classes	2,223.00	17,402.00	11,900.00	5,502.00	146.24
Youth Class Rev - Bureau	0.00	444.00	380.00	64.00	116.84
Aquatic Activities	658.00	6,941.00	6,350.00	591.00	109.31
Aquatic Activities - PH Pool	0.00	0.00	1,430.00	(1,430.00)	0.00
Master Swim Revenue	948.00	2,912.00	2,820.00	92.00	103.26
Public Swim - MS Sierra Pool	14,153.00	33,765.50	31,140.00	2,625.50	108.43
Public Swim - Placer Hills Pool	1,819.00	3,760.00	3,060.00	700.00	122.88
Swim Lessons	5,115.00	28,093.20	27,310.00	783.20	102.87
Swim Lessons - PH	1,804.00	9,598.00	8,750.00	848.00	109.69
Swim Team Revenue	50.00	14,187.00	23,460.00	(9,273.00)	60.47
Synchro Team	0.00	8,165.00	8,020.00	145.00	101.81
Youth Camps Revenue	3,504.00	38,849.00	21,370.00	17,479.00	181.79
Youth Camp Rev - Bureau	1,552.00	19,580.00	14,740.00	4,840.00	132.84

Profit & Loss - Detail  
4/1/2019 to 7/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Sports Camps	800.00	9,126.00	10,450.00	(1,324.00)	87.33
Youth Sports Camps - Bureau	0.00	0.00	2,000.00	(2,000.00)	0.00
Special Events	55.00	3,333.00	1,630.00	1,703.00	204.48
Party in the Park Revenue	2,962.01	7,382.01	4,690.00	2,692.01	157.40
Ukulele Festival Revenue	4,320.00	8,055.00	8,950.00	(895.00)	90.00
Food Truck Fiesta Revenue	(955.00)	100.00	0.00	100.00	0.00
Great Obstacle Scramble Revenue	0.00	1,200.00	1,990.00	(790.00)	60.30
Dead Festival Rev	(1,295.00)	780.00	0.00	780.00	0.00
String Fling Revenue	0.00	4,364.50	4,540.00	(175.50)	96.13
Auburn Harvest Festival	100.00	2,205.00	2,660.00	(455.00)	82.90
Out of District Fees	547.00	6,406.91	5,500.00	906.91	116.49
Out of District Fees - Bureau	(80.00)	743.00	720.00	23.00	103.19
Return check fees	0.00	0.00	180.00	(180.00)	0.00
<b>Total Parks and Recreation Services</b>	<b>109,320.41</b>	<b>565,432.66</b>	<b>540,110.00</b>	<b>25,322.66</b>	<b>104.69</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(50.00)	(10,104.80)	(9,710.00)	(394.80)	104.07
Fee Waivers, Public, Reclamation	0.00	0.00	(170.00)	170.00	0.00
Fee Waiver - Offset	50.00	10,104.80	9,880.00	224.80	102.28
Blue Bird Room-CVCC	330.00	810.00	1,120.00	(310.00)	72.32
Stella Irving Rental Revenue - Rec	0.00	99.00	120.00	(21.00)	82.50
Lakeside Rental Revenue - Reg	1,023.00	4,614.60	6,600.00	(1,985.40)	69.92
Sierra Room Rental - CVCC	858.00	3,969.00	6,350.00	(2,381.00)	62.50
Sunset Room Rental - CVCC	224.00	1,253.00	1,920.00	(667.00)	65.26
Canyon View Room Rental - CVCC	542.00	2,058.10	2,880.00	(821.90)	71.46
Foothills Room Rental - CVCC	1,409.50	4,673.50	4,260.00	413.50	109.71
Pool Rental Rev - Sierra/Splash	36.00	9,162.95	11,710.00	(2,547.05)	78.25
Pool Rental Rev - Placer Hills	271.00	1,851.00	2,150.00	(299.00)	86.09
American River Room - CVCC	385.00	2,438.00	1,870.00	568.00	130.37

Profit & Loss - Detail  
4/1/2019 to 7/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Conference Rental Revenue - Rec	0.00	90.00	230.00	(140.00)	39.13
Conference (Module) Rental - Overlook	550.00	3,707.00	3,900.00	(193.00)	95.05
Gazebo Rentals	0.00	150.00	40.00	110.00	375.00
Rock Creek Modular Rent	330.00	930.00	1,320.00	(390.00)	70.46
Gym Rental Revenue - Rec	0.00	0.00	100.00	(100.00)	0.00
Gym Rental Revenue - Reg	0.00	2,731.50	680.00	2,051.50	401.69
Tutor Toller Lease Agreement	544.00	2,176.00	2,140.00	36.00	101.68
Kitchen Rental Revenue - Rec	0.00	0.00	50.00	(50.00)	0.00
Kitchen Rental Revenue - CVCC	220.00	220.00	180.00	40.00	122.22
Picnic Area Rental Revenue - Rec	640.00	8,198.00	5,980.00	2,218.00	137.09
Picnic Area Rental Revenue - Reg	100.00	1,612.00	1,460.00	152.00	110.41
Picnic Area Rental Revenue - Ash	195.00	788.00	930.00	(142.00)	84.73
Picnic Area Rental Revenue - MV	(140.00)	3,184.00	3,380.00	(196.00)	94.20
Field "Recreation" Rental Revenue	0.00	1,737.60	2,840.00	(1,102.40)	61.18
Field "Bill Beane" Rental - Reg A	281.64	343.48	1,480.00	(1,136.52)	23.21
Field "Softball" Rental - MV	0.00	602.48	970.00	(367.52)	62.11
Field Rental - CV	0.00	1,825.90	1,710.00	115.90	106.78
Field Soccer/Baseball-Winchester	0.00	1,290.06	1,040.00	250.06	124.04
Field "Beggs" Rental - Rec	0.00	4,200.01	5,870.00	(1,669.99)	71.55
Field B (softball) Rev - Reg	0.00	1,584.42	1,310.00	274.42	120.95
Field "James" Rental - Rec	(40.00)	7,794.71	6,740.00	1,054.71	115.65
Field C (Baseball) Rental - Reg	0.00	3,484.04	2,730.00	754.04	127.62
Bocce Ball Field Rental	0.00	116.00	0.00	116.00	0.00
Field "Soccer Regional" Rental	0.00	2,196.57	2,540.00	(343.43)	86.48
Field "Soccer A" Rental - MV	0.00	48.00	0.00	48.00	0.00
Field "Soccer A" Rental - Railhead	28.02	4,395.67	4,770.00	(374.33)	92.15
Field "Soccer B" Rental - Railhead	4.67	4,320.77	680.00	3,640.77	635.41
Field Lining Revenue - Reg	0.00	160.00	80.00	80.00	200.00
Misc Rents & Concessions	66.00	321.14	1,260.00	(938.86)	25.49
Misc Rents & Concessions - Bureau	0.00	891.00	810.00	81.00	110.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees	1,830.00	12,410.00	10,140.00	2,270.00	122.39
Custodial Fee - Bureau	80.00	80.00	0.00	80.00	0.00
Meadow Vista Cust Fee	160.00	100.00	0.00	100.00	0.00
Set up/Take Down Fees	100.00	1,090.00	1,460.00	(370.00)	74.66
Meadow Vista - Alcohol fee	120.00	120.00	0.00	120.00	0.00
<b>Total Rents and Concessions</b>	<b>10,147.83</b>	<b>103,827.50</b>	<b>105,800.00</b>	<b>(1,972.50)</b>	<b>98.14</b>
<b>Miscellaneous Revenue</b>					
Meadow Vista Comm Ctr Rental Agreement	3,040.00	2,280.00	30.00	2,250.00	7600.00
Activity Guide - Advertising Rev	0.00	2,800.00	3,600.00	(800.00)	77.78
Alcohol Permit Fee	224.00	2,644.00	2,700.00	(56.00)	97.93
Miscellaneous Income - Admin.	0.00	102.30	50.00	52.30	204.60
Miscellaneous Revenue - Recreation	0.00	0.00	180.00	(180.00)	0.00
Verizon Wireless Lease	2,476.12	9,904.48	9,904.00	0.48	100.01
Misc inc - Aqualics	0.00	0.00	230.00	(230.00)	0.00
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Miscellaneous Income - F & G	0.00	0.00	5,010.00	(5,010.00)	0.00
<b>Total Miscellaneous Revenue</b>	<b>5,740.12</b>	<b>17,730.78</b>	<b>21,714.00</b>	<b>(3,983.22)</b>	<b>81.66</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	86.00	1,601.25	560.00	1,041.25	285.94
Donation Rev - F & G	8,550.00	16,800.00	0.00	16,800.00	0.00
Bike Park Donations	0.00	100.00	0.00	100.00	0.00
<b>Total Grants and Donations</b>	<b>8,636.00</b>	<b>18,501.25</b>	<b>560.00</b>	<b>17,941.25</b>	<b>3303.80</b>

Profit & Loss - Detail  
4/1/2019 to 7/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	16.95	45.22	200.00	(154.78)	22.61
Interest Revenue - County	6,500.00	28,121.20	24,800.00	3,321.20	113.39
Interest Revenue - City Trust	693.76	3,201.68	2,110.00	1,091.68	151.74
<b>Total Interest Income</b>	<b>7,210.71</b>	<b>31,368.10</b>	<b>27,110.00</b>	<b>4,258.10</b>	<b>115.71</b>
Project Revenue - Government					
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Tax Revenue					
Current Secured Property Taxes General	(1,806.44)	1,304,112.16	1,275,220.00	28,892.16	102.27
Homeowner's Prop. Tax Relief	0.00	11,047.54	11,500.00	(452.46)	96.07
Current Unsecured Prop Taxes General	(47.60)	(47.60)	0.00	(47.60)	0.00
Current Supplemental Property Taxes	22,018.25	57,244.79	46,830.00	10,414.79	122.24
Unitary & Op Non-unitary Tax	0.00	51,280.98	49,740.00	1,540.98	103.10
Delinq Unsecured Property Taxes	201.94	201.94	110.00	91.94	183.58
Timber Tax Guarantee	0.00	1.40	0.00	1.40	0.00
Alwood Tax Revenue	0.00	9,625.62	12,168.00	(2,542.38)	79.11
Delinquent Supplemental Tax Rev	0.00	0.00	30.00	(30.00)	0.00
Delinquent Secured Property Taxes	(18.51)	(18.51)	0.00	(18.51)	0.00
Railroad Unitary Property Taxes	0.00	973.47	870.00	103.47	111.89
RDA Pass-Throughs	0.00	66,128.17	0.00	66,128.17	0.00
<b>Total Tax Revenue</b>	<b>20,347.64</b>	<b>1,500,549.96</b>	<b>1,396,468.00</b>	<b>104,081.96</b>	<b>107.45</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$161,402.71</b>	<b>\$2,237,410.25</b>	<b>\$2,091,762.00</b>	<b>\$145,648.25</b>	<b>106.96%</b>

Profit & Loss - Detail  
4/1/2019 to 7/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
<b>TOTAL OTHER FINANCING SOURCES</b>	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	161,402.71	2,237,410.25	2,091,762.00	145,648.25	106.96
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Aquatics	497.75	824.45	750.00	74.45	109.93
Instructor/Adult Classes	1,871.50	6,148.30	5,960.00	188.30	103.16
Instructor/Adult Classes - Bureau	931.30	2,998.10	2,660.00	338.10	112.71
Instructor/Youth Classes	2,259.15	6,125.85	5,120.00	1,005.85	119.65
Instr/Youth Classes - Bureau	79.20	184.80	0.00	184.80	0.00
Officials/Adult Softball	1,031.25	2,571.25	2,860.00	(288.75)	89.90
Officials/Adult Basketball	880.00	1,287.00	890.00	397.00	144.61
Instructor/Youth Camps	11,773.75	12,001.25	16,730.00	(4,728.75)	71.74
Instr/Y Camp - Bureau	2,217.00	2,217.00	1,280.00	937.00	173.20
Instructors - Youth Sports Camps	2,457.00	2,457.00	0.00	2,457.00	0.00
Alta Vista/Program Exp	0.00	234.87	310.00	(75.13)	75.77
Aub Elem/Program Exp	0.00	111.31	220.00	(108.69)	50.60
Skyridge/Program Exp	0.00	313.31	530.00	(216.69)	59.12
Day Camp/Program Exp	3,381.38	8,932.98	10,480.00	(1,547.02)	85.24
Preschool - Program Expense	0.00	187.15	510.00	(322.85)	36.70
Newcastle Program Expense	484.00	917.53	960.00	(42.47)	95.58



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Adult Softball Expense	0.00	602.68	1,700.00	(1,097.32)	35.45
Adult Volleyball Expense	0.00	154.14	130.00	24.14	118.57
Pickle Ball Tennis Expense	0.00	1,440.61	770.00	670.61	187.09
Adult Class Expense	0.00	0.00	140.00	(140.00)	0.00
Youth Basketball Expense	2,475.00	11,350.72	13,030.00	(1,679.28)	87.11
Youth Class Expense	0.00	76.14	30.00	46.14	253.80
Aquatic Activities	0.00	688.91	440.00	248.91	156.57
Public Swim Expense	0.00	2,756.07	2,300.00	456.07	119.83
Public Swim Exp - PH Pool	0.00	441.00	450.00	(9.00)	98.00
Swim Lessons	0.00	32.11	270.00	(237.89)	11.89
Swim Team	0.00	218.35	1,420.00	(1,201.65)	15.38
Special Events	0.00	1,524.74	2,120.00	(595.26)	71.92
Party in the Park Expenses	3,108.56	7,622.67	7,800.00	(177.33)	97.73
Ukulele Festival Expenses	336.28	1,548.36	2,620.00	(1,071.64)	59.10
Great Obstacle Scramble Expenses	0.00	99.58	1,010.00	(910.42)	9.86
String Fling Expenses	655.23	6,433.66	4,050.00	2,383.66	158.86
Auburn Harvest Festival Expenses	161.74	714.08	470.00	244.08	151.93
<b>Total Program Expenses</b>	<b>34,600.09</b>	<b>83,215.97</b>	<b>88,010.00</b>	<b>(4,794.03)</b>	<b>94.55</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	(53.00)	86.25	0.00	86.25	0.00
Merchant Fees - Cust Serv	2,809.54	4,526.40	4,130.00	396.40	109.60
Bad Debt Expense	0.00	194.49	100.00	94.49	194.49
Discounts Taken	(9.12)	(40.52)	0.00	(40.52)	0.00
Cat Card Incentives	0.00	(435.74)	(500.00)	64.26	87.15
Advertising - Youth Services	0.00	130.85	0.00	130.85	0.00
Donations Expense	0.00	500.00	0.00	500.00	0.00
Telephone - Placer Hills Pool	79.01	236.92	300.00	(63.08)	78.97
Telephone - Cust Serv	706.85	2,827.03	2,960.00	(132.97)	95.51

Profit & Loss - Detail  
4/1/2019 to 7/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone (CVCC) - Admin	569.30	2,235.04	2,270.00	(34.96)	98.46
Gift Certificates Expensed	0.00	290.00	330.00	(40.00)	87.88
Telephone - Youth Services	0.44	1.46	30.00	(28.54)	4.87
Telephone - Recreation	42.93	117.76	120.00	(2.24)	98.13
Telephone - Preschool	0.18	0.54	0.00	0.54	0.00
Telephone - Facilities & Grounds	1,263.64	4,248.58	3,880.00	368.58	109.50
Telephone - Day Camp	643.89	1,243.44	800.00	443.44	155.43
Telephone - Newcastle	3.54	14.20	30.00	(15.80)	47.33
Telephone - Aub EI	139.64	419.58	390.00	29.58	107.59
Telephone - Alta Vista	1.80	5.94	30.00	(24.06)	19.80
Telephone - Skyridge	99.74	299.13	270.00	29.13	110.79
Postage - Cust Serv	0.00	500.00	0.00	500.00	0.00
Postage - Admin	0.00	491.70	20.00	471.70	2458.50
Activity Guide Expense	2,816.22	14,670.73	9,370.00	5,300.73	156.57
Youth Assistance Expense	291.00	6,441.90	9,050.00	(2,608.10)	71.18
Office Supplies - Rec	145.77	638.99	700.00	(61.01)	91.28
Office Supplies - Youth Services	61.12	151.66	80.00	71.66	189.58
Office Supplies - F & G	222.59	1,744.74	1,000.00	744.74	174.47
Office Supplies-Cust Serv	91.67	361.18	1,140.00	(778.82)	31.68
Office Supplies - Admin	496.00	984.63	1,960.00	(975.37)	50.24
Duplication Costs - Cust Serv	8.11	8.11	180.00	(171.89)	4.51
Duplication Costs - Admin	107.34	447.41	210.00	237.41	213.05
Office Equip Rental - Cust Serv	681.40	2,208.50	1,710.00	498.50	129.15
Office Equip Rental - Admin	738.38	1,735.82	1,950.00	(214.18)	89.02
Dining Expense	0.00	221.00	160.00	61.00	138.13
Gas/Mileage Expense - C.Serv	63.25	166.75	150.00	16.75	111.17
Gas/Mileage Expense - Admin	36.92	456.27	440.00	16.27	103.70
Gas/Mileage Expense - Rec.	0.00	56.93	0.00	56.93	0.00
Gas/Mileage Expense - F & G	2,915.85	9,873.22	8,730.00	1,143.22	113.10
General Administrative Exp - Admin	0.00	0.00	170.00	(170.00)	0.00

Profit & Loss - Detail  
4/1/2019 to 7/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Liability Insurance - Admin	8,531.75	26,566.25	24,970.00	1,596.25	106.39
Board Expense	196.35	1,904.12	280.00	1,624.12	680.04
Marketing/Public Relations - Cust Serv	788.25	2,791.49	5,480.00	(2,688.51)	50.94
Dues and Subscriptions - Cust Service	0.00	15.00	0.00	15.00	0.00
Dues and Subscriptions - Admin	0.00	370.00	470.00	(100.00)	78.72
Dues and Subscriptions - Rec.	0.00	0.00	100.00	(100.00)	0.00
Staff Appreciation - Youth Services	0.00	55.57	60.00	(4.43)	92.62
Staff Development - Admin	0.00	104.50	180.00	(75.50)	58.06
Staff Development - Youth Services	18.75	63.75	200.00	(136.25)	31.88
Staff Development - F & G	0.00	457.23	510.00	(52.77)	89.65
Uniform Exp - F & G	119.20	838.79	1,510.00	(671.21)	55.55
Small Equip - Rec Dept	0.00	0.00	130.00	(130.00)	0.00
Small Equipment - Rec Pk	26.12	367.90	560.00	(192.10)	65.70
Small Equipment - Reg Pk	14.80	394.77	1,310.00	(915.23)	30.14
Small Equipment - MV Park	19.29	326.74	130.00	196.74	251.34
Small Equipment - CVCC	0.00	0.00	110.00	(110.00)	0.00
Field Marking Expense	565.76	748.23	770.00	(21.77)	97.17
Safety Supplies - F & G	833.80	1,618.70	1,820.00	(201.30)	88.94
Safety Supplies - Rec	0.00	0.00	170.00	(170.00)	0.00
Safety Supplies - Aquatics	0.00	0.00	170.00	(170.00)	0.00
Restroom Supplies - Recreation Park	352.87	833.08	290.00	543.08	287.27
Restroom Supplies - Regional Park	383.23	584.83	360.00	224.83	162.45
Restroom Supplies - Ashford Park	148.09	183.66	290.00	(106.34)	63.33
Restroom Supplies - Meadow Vista Park	208.91	248.68	290.00	(41.32)	85.75
Restroom Supplies - Railhead Park	160.78	204.79	290.00	(85.21)	70.62
Restroom Supplies - Overlook Park	143.53	177.06	320.00	(142.94)	55.33
Restroom Supplies - Placer Hills Park	126.23	126.23	160.00	(33.77)	78.89
Restroom Supplies - Rec Comm Ctr	369.19	808.22	620.00	188.22	130.36
Restroom Supplies - Reg Comm Ctr	495.17	852.69	490.00	362.69	174.02
Restroom Supplies - CVCC Comm Ctr	504.08	1,262.63	610.00	652.63	206.99

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg Pk - Toilet	450.00	1,800.00	1,800.00	0.00	100.00
Sanitation - Win Pk - Toilet	450.00	1,800.00	1,800.00	0.00	100.00
Sanitation - Rec Pk - ADA Toilet	349.00	1,396.00	1,050.00	346.00	132.95
Sanitation - Reg - ADA Toilet	349.00	1,396.00	1,050.00	346.00	132.95
Sanitation - Rec Pk - Debris Box	1,228.38	2,866.22	3,600.00	(733.78)	79.62
Sanitation - Reg Pk - Disposal	527.75	2,185.87	1,730.00	455.87	126.35
Sanitation - MV - Disposal	356.54	1,426.16	1,100.00	326.16	129.65
Sanitation - CVCC - Disposal	327.34	982.02	990.00	(7.98)	99.19
<b>Total Operations &amp; Supplies</b>	<b>33,018.16</b>	<b>113,818.07</b>	<b>107,930.00</b>	<b>5,888.07</b>	<b>105.46</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	531.56	909.14	1,590.00	(680.86)	57.18
Lighting Reimb - Beggs Field	(335.53)	(1,512.27)	(1,720.00)	207.73	87.92
Lights - Rec Pk James Field	689.92	1,307.56	1,615.00	(307.44)	80.96
Lighting Reimb - James Field	(1,119.07)	(2,912.50)	(2,460.00)	(452.50)	118.39
Lights - Rec Field	161.25	350.62	805.00	(454.38)	43.56
Lighting Reimb - Rec Field	(64.99)	(589.16)	(1,325.00)	735.84	44.47
Gas/Elect - Rec Comm Ctr - Fac & Grds	261.67	1,158.20	1,985.00	(826.80)	58.35
Gas/Electric - Reg Comm Ctr	615.03	1,588.77	2,770.00	(1,181.23)	57.36
Gas/Electric - CV Comm Ctr	84.51	153.72	210.00	(56.28)	73.20
Electric Reimb - CV Comm Ctr	(56.14)	(291.91)	(250.00)	(41.91)	116.76
Gas/Electric - CVCC	2,076.47	5,359.74	7,150.00	(1,790.26)	74.96
Gas/Electric - Sierra Pool	2,806.17	6,130.29	9,680.00	(3,549.71)	63.33
Gas/Electric - PH Pool	502.36	1,048.23	2,800.00	(1,751.77)	37.44
Electric - Day Camp	84.75	195.46	500.00	(304.54)	39.09
Gas/Elec - Recreation Park Street lighting	713.33	1,390.08	2,610.00	(1,219.92)	53.26
Gas/Electric - Reg Park	1,564.50	2,644.31	5,280.00	(2,635.69)	50.08

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment's  
 For All Segment's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb - Reg Park	0.00	(3,915.75)	(4,890.00)	974.25	80.08
Gas/Electric - Ashford Park	143.08	292.65	670.00	(377.35)	43.68
Gas/Electric - MV Park	591.24	1,067.07	870.00	197.07	122.65
Electric - Railroad Park	104.12	140.06	1,270.00	(1,129.94)	11.03
Lighting Reimb -Railhead	0.00	(58.37)	(650.00)	591.63	8.98
Gas/Electric - Winchester Park	67.68	80.77	420.00	(339.23)	19.23
Reimbursements - Gas/Elec Pool	0.00	(10,565.46)	(11,790.00)	1,224.54	89.61
Water - Rec Comm Ctr	0.00	440.09	470.00	(29.91)	93.64
Water - Reg Comm Ctr	147.75	443.25	600.00	(156.75)	73.88
Water - CV Comm Ctr	0.00	545.56	650.00	(104.44)	83.93
Water - CVCC	512.34	1,089.01	1,480.00	(390.99)	73.58
Water - Sierra Pool	0.00	817.30	1,630.00	(812.70)	50.14
Water - PH Pool	42.28	84.73	40.00	44.73	211.83
Water - Rec Park	798.39	1,180.84	1,830.00	(649.16)	64.53
Water - Regional Park	126.77	393.21	1,190.00	(796.79)	33.04
Water - Ashford Park	798.39	1,272.26	1,610.00	(337.74)	79.02
Water - MV Park	1,655.53	3,073.70	3,230.00	(156.30)	95.16
Water - CV Park	0.00	419.20	410.00	9.20	102.24
Water - Railroad Park	539.73	967.60	1,070.00	(102.40)	90.43
Water - CVCC Park	512.34	512.34	500.00	12.34	102.47
Water - Overlook Park	0.00	693.73	1,050.00	(356.27)	66.07
Water - Placer Hills Park	803.32	2,240.32	920.00	1,320.32	243.51
Water - Atwood	744.92	1,540.11	330.00	1,210.11	466.70
Reimb - Water - Sierra Pool	0.00	(1,269.80)	(1,230.00)	(39.80)	103.24
Sanitation - Rec Park (Sewer)	9,344.02	9,344.02	9,810.00	(465.98)	95.25
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,860.00	(757.41)	95.22
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,710.00	(67.56)	96.05
Sanitation - Railroad Park (Sewer)	173.78	173.78	200.00	(26.22)	86.89

Auburn Rec & Park  
 Profit & Loss - Detail  
 -4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Overlook (Sewer)	735.88	735.88	800.00	(64.12)	91.99
Sanitation - CVCC (Sewer)	10,189.16	10,189.16	10,700.00	(510.84)	95.23
<b>Total Utilities Expense</b>	<b>36,547.11</b>	<b>55,602.57</b>	<b>72,000.00</b>	<b>(16,397.43)</b>	<b>77.23</b>
<b>Legal Expenses</b>					
Legal Fees	4,711.63	11,969.66	8,000.00	3,969.66	149.62
<b>Total Legal Expense</b>	<b>4,711.63</b>	<b>11,969.66</b>	<b>8,000.00</b>	<b>3,969.66</b>	<b>149.62</b>
<b>Professional Services</b>					
Professional Services - Rec	(3,617.30)	0.00	0.00	0.00	0.00
Professional Services - Aqu	274.00	274.00	0.00	274.00	0.00
Professional Services - YS	5,506.62	6,704.22	2,200.00	4,504.22	304.74
Professional Services - F & G	1,022.99	4,871.35	4,613.00	258.35	105.60
Professional Services - Bureau of Reclamatic	0.00	1,116.99	1,117.00	(0.01)	100.00
Professional Services - C Serv	0.00	129.50	580.00	(450.50)	22.33
Professional Services - Admin	0.00	1,619.84	2,114.00	(494.16)	76.62
<b>Total Professional Services</b>	<b>3,186.31</b>	<b>14,715.90</b>	<b>10,624.00</b>	<b>4,091.90</b>	<b>138.52</b>
<b>Bldg &amp; Ground Maintenance</b>					
Equipment Rental - F & G	0.00	180.00	180.00	0.00	100.00
Vehicle Maintenance	1.35	1,807.07	3,820.00	(2,012.93)	47.31
Maint - Recreation Field	0.00	1,550.17	7,050.00	(5,499.83)	21.99
Maint - CV Baseball Field	148.42	1,875.75	1,560.00	315.75	120.24
Maint - James Field	1,560.40	3,679.16	1,560.00	2,119.16	235.84

Profit & Loss - Detail  
4/1/2019 to 7/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Beggs Field	1,125.69	12,698.99	7,390.00	5,308.99	171.84
Maint - Sierra Pool	6,710.59	15,144.13	23,610.00	(8,465.87)	64.14
Reimbursement- Maint Pool	0.00	(4,433.66)	(3,870.00)	(563.66)	114.57
Maint & Repairs - Equipment	3,473.60	7,376.91	7,910.00	(533.09)	93.26
Maint - PH Pool	1,365.47	4,440.98	2,680.00	1,760.98	165.71
Maint - MV Soccer Field	0.00	8.50	0.00	8.50	0.00
Maint - Winchester Fields	0.00	268.75	330.00	(61.25)	81.44
Maint - M.V. Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub El	74.29	452.48	310.00	142.48	145.96
Rep/Maint - Rock Creek	0.00	27.00	0.00	27.00	0.00
Rep/Maint - Day Camp	297.23	870.50	250.00	620.50	348.20
Maint - Recreation Park	1,312.83	13,178.69	3,200.00	9,978.69	411.83
Maint - Regional Park	10,060.98	19,990.37	16,520.00	3,470.37	121.01
Maint - Ashford Park	1,076.29	3,833.20	1,030.00	2,803.20	372.16
Maint - Meadow Vista Park	3,043.69	5,078.82	1,960.00	3,118.82	259.12
Maint - Christian Valley Park	0.00	499.61	890.00	(390.39)	56.14
Maint - Railhead Park	68.56	779.00	640.00	139.00	121.72
Maint - CVCC Park	40.04	575.19	2,550.00	(1,974.81)	22.56
Maint - Overlook Park	928.50	2,546.18	2,270.00	276.18	112.17
Maint - Placer Hills Park	0.00	322.50	500.00	(177.50)	64.50
Maint - Pocket Parks	0.00	133.66	680.00	(546.34)	19.66
Maint - Mt. Vernon Park	0.00	53.75	60.00	(6.25)	89.58
Maint - Winchester Park	0.00	709.70	600.00	109.70	118.28
Maint - Alwood	127.18	635.58	450.00	185.58	141.24
Maint - Shockley Park	352.31	1,674.02	400.00	1,274.02	418.51
Rep/Maint - Skyridge	138.54	415.70	610.00	(194.30)	68.15
Maint - Ashley Dog Park	2.67	779.70	3,330.00	(2,550.30)	23.41
Maint - Recreation Comm Ctr	1,490.68	7,948.83	2,800.00	5,148.83	283.89
Maint - Regional Comm Ctr	181.91	2,652.72	2,660.00	(7.28)	99.73
Maint - Christian Valley Comm Ctr	0.00	93.21	240.00	(146.79)	38.84

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CVCC Comm Ctr	224.00	4,614.51	1,710.00	2,904.51	209.85
Maint - Overlook Modular	0.00	931.77	430.00	501.77	216.69
Maint - Regional Tennis Courts	0.00	4,200.00	4,500.00	(300.00)	93.33
Maint - RH Soccer A	85.66	935.60	900.00	35.60	103.96
Maint - Regional Field Soccer	0.00	0.00	760.00	(760.00)	0.00
Maint - RH Soccer B	85.66	596.66	800.00	(203.34)	74.58
Maint - Regional Bill Bean Field	247.00	3,608.13	3,920.00	(311.87)	92.04
Maint - MV Softball Field	0.00	0.00	60.00	(60.00)	0.00
Maint - Regional Field B	345.80	1,243.19	570.00	673.19	218.10
Maint - Regional Field C	129.20	1,000.15	580.00	420.15	172.44
Tree Maint - Rec Park	0.00	0.00	700.00	(700.00)	0.00
Vandalism Repairs Expense	32.96	3,008.61	1,620.00	1,388.61	185.72
<b>Total Building and Grounds Maintenance</b>	<b>34,731.50</b>	<b>132,485.78</b>	<b>115,220.00</b>	<b>17,265.78</b>	<b>114.99</b>
<b>Property Tax Administration/LAFCO</b>					
Lafo Fees	3,048.91	3,048.91	2,500.00	548.91	121.96
<b>Total Property Tax Administration/LAFCO</b>	<b>3,048.91</b>	<b>3,048.91</b>	<b>2,500.00</b>	<b>548.91</b>	<b>121.96</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	5,348.80	21,815.96	20,600.00	1,215.96	105.90
Wages - (Cust Serv) - Full Time	9,128.27	38,572.15	41,980.00	(3,407.85)	91.88
Wages - (Cust Serv) - Part Time	2,283.03	7,161.57	5,020.00	2,141.57	142.66
Wages - (Admin) - Full Time	6,080.00	25,101.51	29,360.00	(4,258.49)	85.50
Wages - (Admin) - Part Time	9,138.47	36,230.81	34,490.00	1,740.81	105.05
Wages - (Y.Serv) - Alta Vista - PT	749.03	9,983.35	12,640.00	(2,656.65)	78.98
Wages - (Admin) - Board Pay	2,500.00	7,500.00	7,500.00	0.00	100.00
Wages - (Y. Serv) - AV Maint	0.00	0.00	20.00	(20.00)	0.00



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Aub Elem - PT	1,582.99	21,915.78	21,000.00	915.78	104.36
Wages - (Y.Serv) - AE Maint	0.00	85.77	880.00	(794.23)	9.75
Wages - (Y.Serv) RC Maint	0.00	188.03	160.00	28.03	117.52
Wages - (Y.Serv) - Skyridge - PT	441.23	17,043.59	16,650.00	393.59	102.36
Wages - (Y.Serv) - Skyridge Maint	0.00	0.00	130.00	(130.00)	0.00
Wages - (Y.Serv) - Day Camp - PT	43,243.80	66,488.91	66,510.00	(21.09)	99.97
Wages - (Y.Serv) - DC Maint	0.00	0.00	340.00	(340.00)	0.00
Wages - (Rec) - Full Time	11,480.00	47,004.18	50,180.00	(3,175.82)	93.67
Wages - (Y.Serv) - Newcastle- PT	3,266.95	23,380.39	22,330.00	1,050.39	104.70
Wages - (Y.Serv) - NC Maint	0.00	0.00	410.00	(410.00)	0.00
Wages - (Rec) - Part Time	0.00	6.18	1,000.00	(993.82)	0.62
Wages - (Rec) - Seasonal	255.67	587.35	1,000.00	(412.65)	58.74
Wages - (Rec) - Adult Softball	435.04	1,750.14	1,940.00	(189.86)	90.21
Wages - (Rec) - Adult Basketball	308.73	521.02	410.00	111.02	127.08
Wages - (Y.Serv) - Preschool	0.00	8,039.18	9,240.00	(1,200.82)	87.00
Wages - (Aqua) - Aquatics Coordinator	4,158.81	10,774.11	11,850.00	(1,075.89)	90.92
Wages - (Aqua) - Aquatic Activities	848.33	3,395.83	2,340.00	1,055.83	145.12
Wages - (Aqua) - Public Swim	19,198.41	35,699.00	41,900.00	(6,201.00)	85.20
Wages - (Aqua) - Public Swim-PH	3,568.43	5,095.27	4,450.00	645.27	114.50
Wages - (Aqua) - Swim Lessons	3,593.03	4,805.64	7,680.00	(2,874.36)	62.57
Wages - (Aqua) - Swim Lessons-PH	1,779.50	2,324.74	2,250.00	74.74	103.32
Wages - (Aqua) - Master Swim	482.55	2,101.45	3,090.00	(988.55)	68.01
Wages - (Aqua) - Swim Team Coaches	1,824.24	4,979.61	8,240.00	(3,260.39)	60.43
Wages - (Aqua) - Synchronized Swim Coach	4,250.14	9,381.12	10,400.00	(1,018.88)	90.20
Wages - (Fac & Grds) - Fac Attendant - Rec	6,636.33	25,027.42	22,000.00	3,027.42	113.76
Wages - (Fac & Grds) - Fac Att - CVCC	2,146.95	10,440.71	10,450.00	(9.29)	99.91
Wages - (Fac & Grds) - Fac Attendant - Reg	4,454.27	15,104.82	10,050.00	5,054.82	150.30
Wages - (Fac & Grds) - Management	10,865.24	43,540.10	42,260.00	1,280.10	103.03
Wages - (Fac & Grds) - Recreation Park	19,034.92	108,979.17	102,860.00	6,119.17	105.95
Wages - (Fac & Grds) - Regional Park	12,242.24	49,431.63	49,820.00	(388.37)	99.22

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Ashford Park	1,794.22	7,590.89	6,850.00	740.89	110.82
Wages - (Fac & Grds) - Meadow Vista Park	3,830.78	14,798.92	14,100.00	698.92	104.96
Wages - (Fac & Grds) - CV Comm Center	770.78	2,801.29	2,200.00	601.29	127.33
Wages - (Fac & Grds) - Railroad Park	1,257.85	7,751.87	8,000.00	(248.13)	96.90
Wages - (Fac & Grds) - CVCC	1,578.57	4,982.18	4,300.00	682.18	115.87
Wages - (Fac & Grds) - Overlook Park	1,527.67	5,282.38	5,100.00	182.38	103.58
Wages - (Fac & Grds) - Placer Hills Park	2,292.27	6,246.73	6,500.00	(253.27)	96.10
Wages - (Fac & Grds) - Pocket Parks	348.47	2,332.79	2,350.00	(17.21)	99.27
Wages - (Fac & Grds) - Mt. Vernon Park	6.02	6.02	300.00	(293.98)	2.01
Wages - (Fac & Grds) - Winchester Park	261.95	1,104.22	1,550.00	(445.78)	71.24
Wages - (Fac & Grds) - Alwood	1,516.00	2,183.30	2,300.00	(116.70)	94.93
Wages - (Fac & Grds) - Shockley Property	226.52	329.43	600.00	(270.57)	54.91
Wages - (F & G) Special Events	191.15	212.45	900.00	(687.55)	23.61
Wages - District Administrator	8,905.60	38,544.66	39,310.00	(765.34)	98.05
Wages - (Rec) - Special Events	355.93	475.14	1,510.00	(1,034.86)	31.47
Wages - (F & G) Uniform Allowance	0.00	8,316.91	8,800.00	(483.09)	94.51
<b>Total Salaries Expense</b>	<b>216,189.18</b>	<b>767,415.67</b>	<b>778,100.00</b>	<b>(10,684.33)</b>	<b>98.63</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	997.61	4,171.02	4,220.00	(48.98)	98.84
ER Taxes - Aquatics	3,794.56	7,140.32	9,100.00	(1,959.68)	78.47
ER Taxes - Youth Services	4,554.95	13,668.33	13,580.00	88.33	100.65
ER Taxes - Fac & Grds	5,410.13	24,508.92	22,500.00	2,008.92	108.93
ER Taxes - Cust Serv	837.97	3,566.29	3,600.00	(33.71)	99.06
ER Taxes - Admin	1,967.81	8,241.74	8,430.00	(188.26)	97.77
Employment Expense - Rec	253.00	253.00	70.00	183.00	361.43
Employment Expense - Aquatics	719.66	1,439.66	1,530.00	(90.34)	94.10
Employment Expense - Youth Services	60.00	650.00	890.00	(240.00)	73.03
Employment Expense - Fac & Grds	156.00	306.00	430.00	(124.00)	71.16

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Recreation	(32.00)	(32.00)	40.00	(72.00)	(80.00)
Fingerprinting Exp - Aqualics	160.00	440.00	600.00	(160.00)	73.33
Fingerprinting Exp - Youth Services	74.00	445.00	210.00	235.00	211.91
Fingerprinting Exp - Fac & Grds	64.00	121.00	100.00	21.00	121.00
Fingerprinting Exp - Admin	0.00	0.00	70.00	(70.00)	0.00
Benefits Expense - Recreation	2,103.23	8,600.29	8,640.00	(39.71)	99.54
Benefits Expense - Youth Services	2,598.63	11,917.13	12,150.00	(232.87)	98.08
Benefits Expense - Fac & Grds	12,937.49	65,678.50	74,430.00	(8,751.50)	88.24
Benefits Expense - Cust Serv	2,010.79	8,523.98	8,570.00	(46.02)	99.46
Benefits Expense - Admin	3,553.19	13,742.22	13,760.00	(17.78)	99.87
Employer Retirement Exp. - Rec	6,993.61	10,198.59	10,640.00	(441.41)	95.85
Employer Retirement Exp. - Aqualics	1,575.24	2,199.29	1,220.00	979.29	180.27
Employer Retirement Exp. - Youth Services	14,088.57	21,384.55	22,960.00	(1,575.45)	93.14
Employer Retirement Exp. - Fac & Grds	32,800.95	50,126.37	53,920.00	(3,793.63)	92.96
Employer Retirement Exp - Cust Serv	5,687.46	8,496.68	8,980.00	(483.32)	94.62
Employer Retirement Exp. - Admin	11,039.53	16,431.22	18,780.00	(2,348.78)	87.49
Worker's Comp - Rec	330.69	1,198.39	1,260.00	(61.61)	95.11
Worker's Comp - Aqualics	1,004.13	1,708.45	2,130.00	(421.55)	80.21
Worker's Comp - Youth Services	1,407.53	3,704.97	4,020.00	(315.03)	92.16
Worker's Comp - Fac & Grds	7,205.92	27,419.82	26,200.00	1,219.82	104.66
Worker's Comp - Cust Serv	48.53	192.68	200.00	(7.32)	96.34
Worker's Comp - Admin	364.99	1,324.75	1,330.00	(5.25)	99.61
<b>Total Benefits and Payroll Costs</b>	<b>124,768.17</b>	<b>317,767.16</b>	<b>334,560.00</b>	<b>(16,792.84)</b>	<b>94.98</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Aqualics	0.00	3,092.80	5,210.00	(2,117.20)	59.36
Fixed Asset Purchases - Fac & Grds	5,597.00	5,597.00	36,097.00	(30,500.00)	15.51
Computer Purchases - Youth Services	0.00	0.00	1,500.00	(1,500.00)	0.00
Computer Purchases - F & G	0.00	2,398.89	3,900.00	(1,501.11)	61.51

Profit & Loss - Detail  
 4/1/2019 to 7/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Computer Purchases - Admin	0.00	0.00	2,000.00	(2,000.00)	0.00
Total Fixed Asset Expense	5,597.00	11,088.69	48,707.00	(37,618.31)	22.77
Capital Improvement Projects					
CVCC - Bike Park	0.00	4,446.06	4,800.00	(353.94)	92.63
Reg Pk Expansion - 24 Acres	0.00	1,683.35	1,500.00	183.35	112.22
Railhead - Rotary Project	7,660.36	24,013.85	3,000.00	21,013.85	800.46
Rec Park - Parking lot Repairs	10,678.00	10,680.57	10,681.00	(0.43)	100.00
REG - Pond Filler Proj	320.95	30,883.20	0.00	30,883.20	0.00
Rec - James Field Renovation	12,401.10	21,018.89	21,000.00	18.89	100.09
Reg - Path of Travel to So Playground	19,514.53	19,524.82	19,525.00	(0.18)	100.00
Rec - Beggs ADA Repairs	(1,120.00)	0.00	0.00	0.00	0.00
Total Capital Improvement Projects	49,454.94	112,250.74	60,506.00	51,744.74	185.52
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$545,853.00	\$1,623,379.12	\$1,626,157.00	(\$2,777.88)	99.83%
Net Revenue Over Expenditures	(\$384,450.29)	\$614,031.13	\$465,605.00	\$148,426.13	131.88%
ADJ. NET REVENUE OVER EXPENDITURES	(384,450.29)	614,031.13	465,605.00	148,426.13	131.88

## **Item 4.4 Cover sheet for Search for New Audit Firm**

Auburn Area Recreation and Park District (ARD) Policy Committee August, 2019

### **The Issue**

**Shall the Finance Committee recommend that staff send out a Request for Proposal (RFP) to audit firms for the next three (3) year audit cycle?**

### **Background**

The ARD Board of Directors has the responsibility to hire a new auditor firm. Typically, this has been for a three (3) year term. In 2016, the Board chose Don Cole and Company for a three-year cycle. As the 2019 audit has completed the three-year cycle for Don Cole, it is time to search for a new firm. Attached is a list of firms that staff has sent RFP's to in the past as well as a few new entries. The committee should review the RFP and the list and add any firms it feels should receive an RFP.

### **Recommendation**

Staff recommends that the Finance Committee recommend the attached RFP and list of audit firms, including any additional ones presented to staff by Committee members to the Board for approval.

### **Attachments**

RFP  
Audit Firm List

**Auburn Area Recreation and Park District  
471 Maidu Drive #200  
Auburn, Ca 95603  
(530) 537-2185**

**Request for Proposal for Audit Services**

**Requests for Proposals for Audit Services  
due no later than September 30, 2019 at 3:00 p.m.**

# Auburn Area Recreation and Park District

## Request for Proposal for Audit Services

### I. INTRODUCTION

#### A. General Information

Auburn Area Recreation and Park District (the District) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the fiscal years ending March 31, 2020, 2021 and 2022. This audit is to be performed in accordance with all applicable and generally accepted auditing standards including: the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing: Standards, including GASB 34 requirements, U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations; State of California Controller's Minimum Audit requirements for California Special Districts. More detailed information on the district and its finances can be found in the March 31, 2019 Financial Statements. A copy of this report is provided as background information.

The District reserves the right to reject any or all proposals submitted.

Review Process. During the evaluation process the District reserves the right to request additional information, or allow corrections of errors or omissions.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

Two unbound copies of proposals are due to the Auburn Area Recreation & Park District by no later than September 30, 2019 at 3:00 p.m. It is anticipated the selection of a firm will be completed by December 31, 2019.

#### B. Term of Engagement

A three-year agreement is contemplated. The District's Board of Directors will make the final selection and award.

## **II. NATURE OF SERVICES REQUIRED**

### **A. Scope of Work to be performed**

#### **1. Financial Statements**

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statement in conformity with generally accepted account principles. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

#### **2. State Controller's Report**

The auditor shall include as a component the preparation and transmittal of the Annual Reports of financial Transactions to the State Controller each year.

#### **3. Management Report**

The auditor shall communicate in a letter any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered by the auditors shall also be reported in a separate letter to the District Administrator.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the Board of Directors.

### **B. Special Considerations**

#### **1. Typical Audit Schedule and Performance of Field Work**

The District anticipates and expects the major fieldwork for the District to begin in mid-April – June of each year. This does not include preliminary fieldwork that will include a physical inventory of assets that occurs March 31<sup>st</sup> or shortly before the end of the Fiscal Year.



The auditor shall provide to the District a **draft** copy of the audit report and management letter in adequate time to meet District meeting schedules. Typically, this has been done in the first week of **July** each year.

Report preparation and printing of the General-Purpose Financial Statements is the responsibility of the **Auditor**. It is expected that the audit firm will deliver three (3) bound copies and one unbound copy. Typically, this has been completed at least one week prior to the July **Board** meeting of each year, so that it can be presented to the Board of Directors at their July board meeting. In addition to meeting with Staff, the representative of the audit firm is expected to attend a Finance Committee Meeting and a Board of Directors meeting at which time the General-Purpose Financial Statements are presented. Generally, Finance Committee meetings are held on a Wednesday at 2:00 p.m., the week prior to the Board meeting. Board meetings are held on the last Thursday of every month at 6:00 p.m.

2. Audit will incorporate GASB 34 and GASB 68.

The first Audit for the period ending June 30, 2004 was the first time the District's financial statements were presented in a GASB 34 format. The Proposal should identify separately any components of work solely associated with the format for GASB 34 and GASB 68.

3. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request by any of the following parties or their designees:

- The Auburn Area Recreation and Park District;
- Parties designated by State or Federal Government and/or agencies thereof;
- Parties designated by the Federal or State governments, or;
- By the District as part of an audit quality review process.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

### **III. DESCRIPTION OF THE GOVERNMENT**

#### **A. Name and Telephone Number of Principal Contact:**

The firm's principal contact with the District will be Veona Galbraith, Administrative Services Manager, who will assign appropriate District personnel to assist the

auditor, as needed. She can be reached at (530) 537-2185 or [vgalbraith@auburnrec.com](mailto:vgalbraith@auburnrec.com)

**B. Background Information:**

Auburn Area Recreation and Park District was established in 1948. The District is approximately 100 square miles serving a population of approximately 45,600.

**C. Budgetary Basis of Accounting:**

The District prepares its budgets on a basis consistent with generally accepted accounting principles.

**D. Pension Plans:**

The District participates in the California Public Employees Retirement System and Voya Financial.

**E. Current Software:**

The District currently uses Great Plains financial software, and Vermont System RecTrac for registration and reservations.

**F. Availability of Prior Reports and Working Papers:**

A copy of the most recent audit is attached. Those who wish to review prior years' audit reports and management letters should contact Veona Galbraith at (530) 537-2185. The District will endeavor to promptly make prior audit reports available for your review.

**IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

**A. Statements and Schedules to be prepared by the Staff of the District.**

A District Staff member will be available to assist in the audit. The District will prepare any necessary schedules and provide documents (invoices, checks, Board minutes, etc.) In addition, staff will be available to respond to any questions that may arise during the audit. A copy of the current organizational chart is attached.

## **B. Work Area, Telephones, Photocopying and Fax Machines:**

The District will provide the firm with reasonable workspace, desks and chairs. The District will make access to photocopying facilities and fax machines to be used for the audit.

## **C. Report Preparation:**

Report preparation and printing for the Annual Financial Report shall be the responsibility of the auditor.

## **V. SELECTION PROCESS AND CRITERIA**

### **A. Selection Process**

The selection process will involve the review of the proposals for the compliance with the requirements of the Request for Proposal. The District will evaluate the proposal including related experience of the firm conducting audits, personnel that will be conducting the District's audit, qualifications of the firm, and approach to the engagement. Cost will also be considered; however, this will not be the sole selection criteria. Initial review of the proposals will be completed by District staff and the Finance Committee. The Auburn Area Recreation and Park District Board of Directors will make the final determination on awarding the contract.

## **VI. PROPOSAL REQUIREMENTS**

### **A. General Requirements:**

#### **1. Submission of Proposals:**

The proposal should respond to the following information to be considered:

##### **a. Copies**

Two unbound copies and one unbound copy of proposal.

##### **b. Transmittal Letter**

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period and a statement that the proposal is a firm and irrevocable offer for 90 days.

##### **c. General Requirements**

The Proposal should demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Auburn Area Recreation and Park District and address all the points outlined in the request for proposals.

d. License to Practice in California

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in California.

e. Firm Qualification and Experience

The proposal should state the size of the firm, the size of the firms' Governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.

The firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as any pending or settled litigation within the past three (3) years.

f. Qualifications and Experience

Partner, Supervisory and Staff Qualifications and Experience should be included. Identify the principal supervisory and management staff who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person.

Audit personnel may be changed at the discretion of the proposer provided that the replacements have substantially the same or better qualifications or experience. However, in either case, the District retains the right to approve or reject replacements.

Similar Engagements with other Governmental Entities. List the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. Indicate the telephone number of the principal client contact. **Provide a copy of the work product of an audit performed in the last two years.**

g. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed.

h. Dollar Cost

The proposal should include an itemized cost to complete the proposal as per the above requirements in this Request for Proposal for each of the three years requested.

The District will not be responsible for expenses incurred in preparing and submitting this proposal.

i. Out -of-Pocket Expenses

All estimated out-of-pocket expenses to be reimbursed should be detailed in the proposal. All expense reimbursements will be charged against the total maximum price submitted by the firm.

David Farnsworth, CPA  
11501 Dublin Boulevard, #200  
Dublin, CA 94568

Rogers, Anderson, Malody & Scott,  
LLP  
290 North D Street, Ste. 300  
San Bernadino, CA 92401-1709

Gallina, LLP  
2870 Gold Tailings Ct.  
Rancho Cordova, CA 95670

Perry-Smith LLP  
400 Capital Mall  
Sacramento, CA 95821

Teaman, Ramirez & Smith, Inc.  
4201 Brockton Avenue, Ste. 100  
Riverside, CA 92501-3431

Messner Hadley, LLP  
17072 Silica Drive, Ste. 101  
Victorville, CA 92395

Tidwell & Associates  
6960 Destiny Drive, Ste. 101  
Rocklin, CA 95677

Larry Bain, CPA  
2148 Frascati Drive  
El Dorado Hills, CA 95762

Barbara Jicha, CPA  
PO Box 584  
Auburn, CA 95604

Bartlett, Pringle & Wolf, LLP  
1123 Chapala Street  
Santa Barbara, CA 93101

Craig Fechter & Co.  
11870 Avondale Ave., Ste. 4  
Sacramento, CA 95825

Don Cole & Company  
2701 Del Paso Road  
Ste. 130 PMB 131  
Sacramento, CA 95835-9987

Charles Z. Fedak & Company  
6081 Orange Avenue  
Cypress, CA 95603

Macias GINI & Company, LLP  
3000 S Street, Ste. 300  
Sacramento, CA 95816

Brown Armstrong  
4200 Truxtun Ave., Ste. 300  
Bakersfield, CA 93309

James Marta & Company  
701 Howe Avenue, Ste. E 3  
Sacramento, CA 95825

Richardson & Company  
550 Howe Avenue, Ste. 210  
Sacramento, CA 95825

Vasquez & Company, LLP  
801 South Grand Ave., Ste. 400  
Los Angeles, CA 90017

LSL Certified Public Accountants  
203 N. Brea Blvd., Ste. 203  
Brea, CA 92821

Scott & Baldwin, CPA's  
990 Reserve Drive, Ste. 120  
Roseville, CA CA 95678

Kaymark Brown, LLP  
4204 Riverwalk Parkway, Ste. 390  
Riverside, CA 92505-3368

Mann, Urrutia, Nelson, CPA's  
2515 Venture Oaks Way, Ste. 135  
Sacramento, CA 95833

Sense Zezoff & Company, CPA's  
7745 Greenback Lane  
Citrus Heights, CA 95610

Robert T. Dennis, CPA  
12223 Highland Avenue, Ste. 106-625  
Rancho Cucamonga, CA 91739

Nigro, Nigro & White, PC  
25099 Jefferson Avenue  
Murietta, CA 92562

Tokutomi & Caruthers, CPA's  
11850 Kemper Road  
Auburn, CA 95603

Francis, Scinto & Graziano, LLP  
404 Sierra College Drive  
Grass Valley, CA 95945

Blomberg & Griffin Accountancy  
1013 North California Street  
Stockton, CA 95202

**ITEM: 4.7**

**DISCUSSION ITEMS:**

1. Review of Ten-Year report on facilities revenue.
2. Fee Waiver Log.
2. County Mitigation Fund, current balance \$487,738.

## Discussion Item #1 Cover Sheet – 10 Year History of Rents and Concession

Auburn Area Recreation and Park District (ARD) Standing Finance Committee August, 2019

### Background

On July 17, 2019, Director Ainsleigh requested a 10-year history of ARD's Rents and Concessions.

The total average Rents and Concession Revenue is \$185,000 annually.

ARD peaked with the highest year in 2012-2013 with a total of \$235,860. This was also the best year for the Sierra Room, Canyon View Room, Recreation Picnic Units, Custodial Fees and Railhead Soccer Fields providing us with \$21,400, \$9,900, \$9,800, \$18,000 and \$32,700 annual revenue respectively. ARD had a standing rental with Placer County Water Agency in the Sierra Room during their training phase. This increased custodial fees as well. 49er United was aggressively renting the Railhead Soccer fields as well.

ARD's lowest year was 2017-2018 with \$125,711 for Rents and Concessions.

Regional Gym rentals were highest in 2016-2017 at \$27,200. Chana High School stopped renting the gym when they transferred the student body to Placer High School, just off campus. In 2018-2019, ARD's new normal is \$3,400 annually for Regional Gym Rentals.

ARD is budgeting \$159,400 for this fiscal year, a 6% increase over last year. Due to the permanent loss of Gym rentals at Regional Park Community Center, ARD doesn't foresee in the near future reaching the average of \$185,000, however the slow but continual increases on rental space as well as lower fee waivers will help moving forward.

ARD fee waivers peaked in 2010-2011 at \$41,800. The lowest year for fee waivers was 2017-2018 at \$9,700. So far this fiscal year 2019-2020, ARD has waived \$10,000 in fees.



Auburn Area Recreation and Park District  
 Profit & Loss - Detail  
 10 yr Facility Rental History  
 Facilities & Grounds  
 For All Segment4s

So For This Year

7/1/08-3/31/08  
 Partial Year

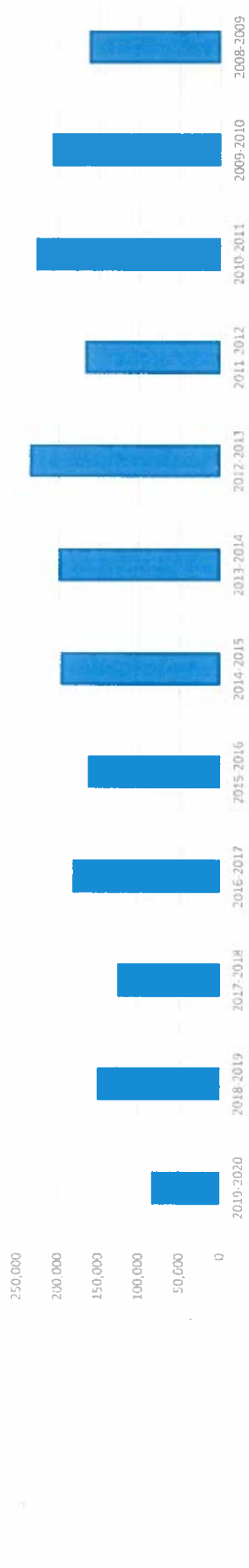
	2019-2020	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009
OPERATING REVENUE												
Rents & Concessions												
Fee Waivers, Public	10,055	12,956	8,369	15,988	9,947	9,553	8,582	17,962	14,881	39,958	12,632	16,911
Fee Waivers, Public, Reclamation	0	-158	-1,374	-3,527	-3,395	-2,126	-1,046	-1,302	-1,418	-1,837	-1,470	-2,031
Fee Waiver - Offset	10,055	13,113	9,743	19,515	13,342	11,679	9,628	19,764	16,298	41,795	14,102	18,944
Blue Bird Room-CVCC	645	2,100	1,050	0	0	0	1,150	3,760	0	0	85	631
Stella Irving Rental Revenue - Rec	99	280	99	1,052	0	177	0	120	1,068	-63	495	481
Lakeside Rental Revenue - Reg	3,878	10,731	4,307	8,703	6,082	14,301	6,150	6,195	7,920	6,183	15,468	4,794
Sierra Room Rental - CVCC	3,111	7,007	7,783	11,053	7,920	10,377	14,480	21,438	16,161	17,250	12,060	16,001
Sunset Room Rental - CVCC	1,139	3,573	2,065	2,000	825	390	1,950	2,610	2,130	1,268	1,255	2,431
Canyon View Room Rental - CVCC	1,516	5,055	645	1,675	1,205	1,745	4,790	9,925	4,900	8,214	4,537	5,411
Foothills Room Rental - CVCC	3,759	9,411	3,945	3,571	3,953	5,618	5,478	14,228	9,593	28,837	32,423	7,431
Oak Room Rental - CVCC	0	0	0	0	0	0	315	639	414	471	156	941
American River Room - CVCC	2,053	5,115	3,880	5,920	450	2,160	4,600	6,360	6,380	6,165	16,013	0
Conference Rental Revenue - Rec	90	264	0	90	0	645	0	285	-185	720	109	2,981
Board Room Rental	0	112	140	0	100	140	2,715	3,038	2,105	2,348	3,650	6,291
Conference (Module) Rental - Overlook	3,157	9,957	7,695	11,323	9,048	9,891	8,402	7,242	7,231	8,951	9,120	7,551
Gazebo Rentals	150	110	0	235	740	158	410	270	222	810	320	241
Gym Rental Revenue - Rec	0	572	546	292	215	3,329	1,299	2,392	1,349	3,258	13,236	4,871
Gym Rental Revenue - Reg	2,732	3,406	11,477	27,195	20,174	17,170	8,020	11,726	8,066	15,589	12,183	13,571
Tutor Totter Lease Agreement	1,632	7,017	5,310	5,216	4,885	4,816	5,184	4,790	5,269	4,431	4,906	3,351
Kitchen Rental Revenue - Rec	0	146	0	200	0	0	80	0	72	0	0	0
Kitchen Rental Revenue - Reg	0	0	0	0	130	0	0	0	25	0	30	481
Kitchen Rental Revenue - CVCC	0	250	680	400	0	640	1,542	3,425	1,901	2,508	1,250	2,731
Picnic Area Rental Revenue - Rec	7,508	8,608	6,678	8,605	8,265	8,153	8,448	9,845	6,401	5,266	5,785	4,131
Picnic Area Rental Revenue - Reg	1,512	1,890	1,830	2,380	2,045	1,470	1,590	1,920	4,996	3,680	3,806	2,151
Picnic Area Rental Revenue - Ash	593	1,405	1,665	1,565	1,300	1,180	530	835	1,160	1,008	1,114	131
Picnic Area Rental Revenue - MV	3,324	3,473	3,008	3,130	2,788	3,540	3,485	2,445	2,980	3,550	2,770	2,121
Field "Recreation" Rental Revenue	1,738	3,955	4,867	2,380	3,178	7,805	5,333	4,004	1,364	5,313	211	3,191
Field "Bill Beane" Rental - Reg	62	1,582	314	437	1,119	752	774	132	134	40	322	2,041

Continued

Chgd F

	'19-'20	'18-'19	'17-'18	'16-'17	'15-'16	'14-'15	'13-'14	'12-'13	'11-'12	'10-'11	'09-'10	'08-'09
Field "Softball" Rental - MV	602	967	1,723	3,015	3,364	2,404	3,326	1,463	175	3,250	1,606	731
Field Rental - CV	1,826	2,191	1,278	3,094	2,177	1,336	1,851	837	1,105	595	2,183	511
Field Soccer/Baseball-Winchester	1,290	1,895	920	1,346	2,738	5,028	3,714	3,568	2,088	6,761	2,456	5,521
Field "Beggs" Rental - Rec	4,200	8,479	183	4,845	5,027	9,008	5,104	2,830	2,218	4,270	3,572	5,651
Field B (softball) Rev - Reg	1,584	1,638	1,911	2,543	178	2,750	3,389	2,105	1,617	502	2,101	1,331
Field "James" Rental - Rec	7,835	11,260	13,678	19,220	16,539	17,642	13,783	16,735	5,794	8,791	8,511	5,821
Field C (Baseball) Rental - Reg	3,484	2,760	7,933	7,056	4,365	9,506	4,095	2,810	923	1,856	1,134	2,071
Bocce Ball Field Rental	116	-76	-22	180	-80	0	0	0	0	0	0	0
Field "Soccer Regional" Rental	2,197	2,769	2,785	1,360	2,725	4,298	4,166	2,342	614	4,069	4,394	3,517
Field "Soccer A" Rental - Railhead	4,368	6,768	1,434	10,945	14,110	11,453	14,339	17,147	10,850	12,267	2,507	2,111
Field "Soccer B" Rental - Railhead	4,269	5,694	6,330	2,689	12,005	12,309	15,522	15,568	8,012	11,664	2,883	8,664
Field "Soccer A" Rental - MV	0	0	0	0	0	0	0	0	0	0	0	2,111
Field "Soccer B" Rental - MV	0	0	0	0	0	0	0	0	0	0	0	1,011
Field Lining Revenue - Reg	160	0	160	0	0	160	0	440	800	865	0	271
Misc Rents & Concessions	255	2,491	2,303	2,478	3,828	5,095	26,831	29,511	25,988	30,560	30,356	18,771
Misc Rents & Concessions - Bureau	891	990	2,337	546	1,200	1,890	0	1,080	270	1,080	0	561
Custodial Fees	10,580	14,420	13,435	22,578	17,305	16,290	14,765	17,995	10,447	11,778	7,693	5,441
Meadow Vista Cust Fee	-60	120	90	0	0	0	0	0	0	0	0	0
Set up/Take Down Fees	990	2,220	1,160	1,940	2,640	3,030	2,136	2,610	1,590	3,560	5,980	1,011
Meadow Vista - Alcohol fee	0	60	90	0	0	0	0	0	0	0	0	0
<b>Total Rents and Concessions</b>	<b>83,332</b>	<b>150,662</b>	<b>125,711</b>	<b>181,306</b>	<b>162,581</b>	<b>197,285</b>	<b>200,281</b>	<b>235,857</b>	<b>167,579</b>	<b>227,663</b>	<b>207,985</b>	<b>162,991</b>

10 Year Historical Rental Revenues



FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-19	Jean Hixon	Western States Trail- Sierra Room	\$225.00	\$30.00	\$255.00	No		
Apr-19	Thomas Eckert	Bureau of Reclamation-Sunset Room	\$540.00	\$60.00	\$600.00	No		
Apr-19	Allison Harvey	Placer Hills Education Foundation-MV Picnic sites	\$225.00	\$90 cstd \$30 alcohol	\$112.50	No		
Apr-19	Diana Boyer	FATRAC- Conference Room at Rec. Park	\$75.00	\$30.00	\$105.00	No		
Apr-19	Mike Mason	Kids First- Regional Picnic Sites	\$198.00	\$30.00	\$99.00	No		
Apr-19	Linda LoBlue	Sight Word Busters- Lakeside Room K, 1st & 2nd students from Rock Creek School	\$176.00	\$30.00	\$158.40	No		
May-19	Jim Moore	Auburn Host Lions-Recreation Picnic sites	\$100.00	\$80.00	\$50.00	No	\$1,329.90	\$1,329.90
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No	\$50.00	\$1,379.90
Jun-18	Herb Grounds	Feed The Hungry of Auburn-Picnic areas Recreation Park	\$100.00	\$60.00	\$50.00	No		
Jun-18	Chris Peikert	Freedom Church- Picnic 1 & 2 Regional Park	\$100.00	\$60.00	\$50.00	No		
Jul-18	Frida Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No	\$302.50	\$1,682.40
Jul-18	Jim Moore	Auburn Host Lions Club- Recreation Park picnic sites 1 and 2	\$100.00	\$60.00	\$50.00	No		
Jul-18	Bree Renz	Auburn Eck Center/CA Satsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No	\$255.00	\$1,937.40

