

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

**WEDNESDAY, SEPTEMBER 18, 2019, 2:00 PM**

**CANYON VIEW COMMUNITY CENTER  
471 MAIDU DRIVE, AUBURN, CA 95603**

**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 August 21, 2019 Standing Finance Meeting**

**Recommendation:** Review and approve minutes.

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

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

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

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

**4.4 Resolution Number 2019-26, Purchase of a New Toro Reelmaster Lawn Mower**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2019-26, authorizing the District Administrator to purchase a new Toro Reelmaster Lawn Mower for \$90,264.51?

**4.5    Obsolescence List**

Shall the Finance Committee approve the updated 5-Year Obsolescence List and forward it to the Board of Directors for review and approval?

**4.6    Prelim Budget Revision for Fiscal Year 2019/2020**

Shall the Finance Committee approve the preliminary budget for Fiscal Year 2019/2020 revised budget and forward it to the Board of Directors for review and adoption of Resolution Number 2018-27?

**4.7    Major Expenditures: None.**

**4.8    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**

**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>9-13-19</u>	<u>10:30 Am.</u>	<u>P. Larson</u>
Date	Time	Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM AUGUST 21,  
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, August 21, 2019, 2:00 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 2:01 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 July 17, 2019 Standing Finance Meeting**

The Committee reviewed and approved the Minutes from the July 17, 2019 Standing Finance Meeting.

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

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

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

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

**4.4 Request for Proposal for Audit Services**

The Committee recommended that staff send out a Request for Proposal (RFP) to audit firms for the next three (3) year audit cycle and forwarded this item to the Board of Directors for review and approval.

**4.5 Major Expenditures: None.**

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
AUGUST, 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: \$412,153.04**

Ranges: From: To: Check Date From: To:  
 Check Number First Last Check Date 8/1/2019 8/31/2019  
 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
18878	1099-16	Skyhawks Sports	8/2/2019	COMM 1ST	PMCHK00002578	\$682.50
18879	1099-218	Auburn Gymnastics Center	8/2/2019	COMM 1ST	PMCHK00002578	\$2,957.50
18880	1099-243	Phillip Dallas	8/2/2019	COMM 1ST	PMCHK00002578	\$487.50
18881	1099-256	Healing Pastures, Inc.	8/2/2019	COMM 1ST	PMCHK00002578	\$1,237.50
18882	1099-313	Alison Lloyd	8/2/2019	COMM 1ST	PMCHK00002578	\$504.00
18883	1099-328	Douglas Christensen	8/2/2019	COMM 1ST	PMCHK00002578	\$3,680.30
18884	1099-342	Susie Bell	8/2/2019	COMM 1ST	PMCHK00002578	\$632.00
18885	A0013	AT&T	8/2/2019	COMM 1ST	PMCHK00002578	\$60.00
18886	A0014	AT&T	8/2/2019	COMM 1ST	PMCHK00002578	\$323.03
18887	A0018	Auburn Chamber of Commerce	8/2/2019	COMM 1ST	PMCHK00002578	\$725.00
18888	A0021	The Auburn Journal	8/2/2019	COMM 1ST	PMCHK00002578	\$78.00
18889	A0051	Anderson's Sierra Pipe Co.	8/2/2019	COMM 1ST	PMCHK00002578	\$163.32
18890	A0134	Advanced Intregrated Pest Mana	8/2/2019	COMM 1ST	PMCHK00002578	\$677.00
18891	A0139	Auburn Ford	8/2/2019	COMM 1ST	PMCHK00002578	\$1,014.47
18892	B0069	Bidwell Water	8/2/2019	COMM 1ST	PMCHK00002578	\$337.00
18893	B0070	BWD General Engineering Contra	8/2/2019	COMM 1ST	PMCHK00002578	\$90,125.25
18894	C0004	CAPRI	8/2/2019	COMM 1ST	PMCHK00002578	\$51,190.50
18895	C0072	CIT Technology Fin. Serv., Inc	8/2/2019	COMM 1ST	PMCHK00002578	\$599.20
18896	C0121	Cole Huber LLP	8/2/2019	COMM 1ST	PMCHK00002578	\$1,450.00
18897	C0126	Donna-Renee Carlos	8/2/2019	COMM 1ST	PMCHK00002578	\$30.48
18898	C0130	Cirrus Group LLC	8/2/2019	COMM 1ST	PMCHK00002578	\$633.50
18899	D0024	Delux	8/2/2019	COMM 1ST	PMCHK00002578	\$414.68
18900	G0045	GSSA	8/2/2019	COMM 1ST	PMCHK00002578	\$90.00
18901	K0010	Knorr Systems, Inc.	8/2/2019	COMM 1ST	PMCHK00002578	\$9,008.48
18902	L0027	Pat Larson	8/2/2019	COMM 1ST	PMCHK00002578	\$35.42
18903	L0100	Lifeguard First Aid & Safety,	8/2/2019	COMM 1ST	PMCHK00002578	\$841.12
18904	M0035	Meadow Vista Community Center	8/2/2019	COMM 1ST	PMCHK00002578	\$2,545.00
18905	M0039	Meadow Vista Water Users Assoc	8/2/2019	COMM 1ST	PMCHK00002578	\$500.00
18906	N0003	Norris Electric, Inc.	8/2/2019	COMM 1ST	PMCHK00002578	\$2,267.93
18907	N0012	Nevada Irrigation District	8/2/2019	COMM 1ST	PMCHK00002578	\$666.39
18908	N0045	Near U CO2	8/2/2019	COMM 1ST	PMCHK00002578	\$172.93
18909	P0005	Placer County Water Agency	8/2/2019	COMM 1ST	PMCHK00002578	\$261.16
18910	P0007	Pacific Gas & Electric Company	8/2/2019	COMM 1ST	PMCHK00002578	\$12,108.26
18911	P0023	PG&E	8/2/2019	COMM 1ST	PMCHK00002578	\$87.47
18912	P0117	Progressive Bike Ramps	8/2/2019	COMM 1ST	PMCHK00002578	\$38,515.43
18913	R0027	Ross Recreation Equipment, Inc	8/2/2019	COMM 1ST	PMCHK00002578	\$1,987.30
18914	R0056	Tricia Ruff	8/2/2019	COMM 1ST	PMCHK00002578	\$17.99
18915	R0073	Riebes Auto Parts	8/2/2019	COMM 1ST	PMCHK00002578	\$779.71
18916	S0016	Sam's Club	8/2/2019	COMM 1ST	PMCHK00002578	\$1,154.08
18917	S0018	Sunland Analytical Lab, Inc.	8/2/2019	COMM 1ST	PMCHK00002578	\$70.00
18918	S0034	Thatcher Company	8/2/2019	COMM 1ST	PMCHK00002578	\$2,499.79
18919	S0163	Steffen's HVAC Services	8/2/2019	COMM 1ST	PMCHK00002578	\$1,549.00
18920	T0031	Turf Star, Inc.	8/2/2019	COMM 1ST	PMCHK00002578	\$309.85
18921	T0071	TIAA Commercial Finance, Inc.	8/2/2019	COMM 1ST	PMCHK00002578	\$107.34
18922	T1000	Transamerica Life Insurance	8/2/2019	COMM 1ST	PMCHK00002578	\$420.00
18923	TEMPB	Lynette Baird	8/2/2019	COMM 1ST	PMCHK00002578	\$110.00
18924	TEMPD	Erica Dew	8/2/2019	COMM 1ST	PMCHK00002578	\$135.00
18925	TEMPG	Sharon Geiger-Hascola	8/2/2019	COMM 1ST	PMCHK00002578	\$135.00
18926	TEMPH	Aaron High	8/2/2019	COMM 1ST	PMCHK00002578	\$810.00
18927	TEMPM	Holly Mills	8/2/2019	COMM 1ST	PMCHK00002578	\$65.00
18928	TEMPR	Nicole Robinson	8/2/2019	COMM 1ST	PMCHK00002578	\$125.00
18929	V0007	Verizon Wireless	8/2/2019	COMM 1ST	PMCHK00002578	\$1,081.46
18930	W0001	Walker's Office Supplies, Inc.	8/2/2019	COMM 1ST	PMCHK00002578	\$1,408.65
18931	W0042	Live Oak Waldorf School	8/2/2019	COMM 1ST	PMCHK00002578	\$5,481.00
18932	W0044	Wave	8/2/2019	COMM 1ST	PMCHK00002578	\$938.42
18933	Y0002	Yuba Safe & Lock, Inc.	8/2/2019	COMM 1ST	PMCHK00002578	\$62.12
18934	1099-324	Mariann R. Smith	8/2/2019	COMM 1ST	PMCHK00002579	\$100.00
18935	1099-330	Ronald Wilson	8/2/2019	COMM 1ST	PMCHK00002579	\$350.00
18936	1099-347	Carla Fontanilla	8/2/2019	COMM 1ST	PMCHK00002579	\$200.00
18937	1099-366	Daniel Ho	8/2/2019	COMM 1ST	PMCHK00002579	\$2,000.00
18938	1099-367	Lagrimas, Abe	8/2/2019	COMM 1ST	PMCHK00002579	\$1,500.00
18939	P0021	Petty Cash	8/2/2019	COMM 1ST	PMCHK00002579	\$300.00
18940	TEMPC	Andrea Candiotto	8/2/2019	COMM 1ST	PMCHK00002579	\$30.00
18941	TEMPF	Foothill Quilters Guild	8/2/2019	COMM 1ST	PMCHK00002579	\$60.00
18942	TEMPH	Julie Holloman	8/2/2019	COMM 1ST	PMCHK00002579	\$100.00
18943	TEMPJ	JJ's Smoke N BBQ	8/2/2019	COMM 1ST	PMCHK00002579	\$225.00
18944	TEMPK	Leonard Kauffer	8/2/2019	COMM 1ST	PMCHK00002579	\$200.00

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18945	TEMPM	Erika Manriquez	8/2/2019	COMM 1ST	PMCHK00002579	\$655.00
18946	TEMPQ	Stephen Quan	8/2/2019	COMM 1ST	PMCHK00002579	\$100.00
18947	TEMPR	Sarah Rule	8/2/2019	COMM 1ST	PMCHK00002579	\$125.00
18948	TEMPS	Perry Stauffer	8/2/2019	COMM 1ST	PMCHK00002579	\$100.00
18950	1099-366	Daniel Ho	8/9/2019	COMM 1ST	PMCHK00002581	\$335.96
18951	S1007	Stationary Engineers, Local 39	8/9/2019	COMM 1ST	PMCHK00002581	\$370.37
18952	TEMPA	Kandi Austin	8/9/2019	COMM 1ST	PMCHK00002581	\$70.00
18953	TEMPP	Ayla Farmer	8/9/2019	COMM 1ST	PMCHK00002581	\$50.00
18954	TEMPP	Erin Proosow	8/9/2019	COMM 1ST	PMCHK00002581	\$65.00
18955	TEMPS	Cindy Stringfellow	8/9/2019	COMM 1ST	PMCHK00002581	\$65.00
18956	U0033	United States Treasury	8/9/2019	COMM 1ST	PMCHK00002581	\$75.00
18957	U0019	US Bank	8/9/2019	COMM 1ST	PMCHK00002582	\$7,538.74
18958	1099-104	Thomas Seibel	8/16/2019	COMM 1ST	PMCHK00002583	\$65.00
18959	1099-16	Skyhawks Sports	8/16/2019	COMM 1ST	PMCHK00002583	\$2,184.00
18960	1099-193	Celena Polena	8/16/2019	COMM 1ST	PMCHK00002583	\$208.00
18961	1099-216	Gerald Harris	8/16/2019	COMM 1ST	PMCHK00002583	\$104.00
18962	1099-218	Auburn Gymnastics Center	8/16/2019	COMM 1ST	PMCHK00002583	\$1,452.75
18963	1099-221	Timothy Bowen	8/16/2019	COMM 1ST	PMCHK00002583	\$6,904.50
18964	1099-254	Ralph Kendrick	8/16/2019	COMM 1ST	PMCHK00002583	\$581.90
18965	1099-269	Deborah Lynn	8/16/2019	COMM 1ST	PMCHK00002583	\$331.50
18966	1099-271	Kelpro Security	8/16/2019	COMM 1ST	PMCHK00002583	\$2,029.90
18967	1099-277	Foothill Karate Do	8/16/2019	COMM 1ST	PMCHK00002583	\$22.75
18968	1099-291	Isaac Humber	8/16/2019	COMM 1ST	PMCHK00002583	\$175.50
18969	1099-295	Juli Land-Marx	8/16/2019	COMM 1ST	PMCHK00002583	\$1,500.00
18970	1099-313	Alison Lloyd	8/16/2019	COMM 1ST	PMCHK00002583	\$838.80
18971	1099-341	Twardis, Bryan	8/16/2019	COMM 1ST	PMCHK00002583	\$192.00
18972	1099-343	Faith Petersen	8/16/2019	COMM 1ST	PMCHK00002583	\$462.00
18973	1099-363	Cheyenne Little	8/16/2019	COMM 1ST	PMCHK00002583	\$1,968.00
18974	1099-364	Davison, Chris	8/16/2019	COMM 1ST	PMCHK00002583	\$90.00
18975	1099-5	Daniel Crandall	8/16/2019	COMM 1ST	PMCHK00002583	\$1,041.60
18976	A0001	Recology Auburn Placer	8/16/2019	COMM 1ST	PMCHK00002583	\$1,228.38
18977	A0027	Recology Auburn Placer	8/16/2019	COMM 1ST	PMCHK00002583	\$1,264.69
18978	A0051	Anderson's Sierra Pipe Co.	8/16/2019	COMM 1ST	PMCHK00002583	\$60.04
18979	A0111	AllGood Driving School, Inc	8/16/2019	COMM 1ST	PMCHK00002583	\$30.00
18980	A0139	Auburn Ford	8/16/2019	COMM 1ST	PMCHK00002583	\$656.25
18981	A1010	Advantage Marketing and Print	8/16/2019	COMM 1ST	PMCHK00002583	\$467.08
18982	C0061	California Computer Services	8/16/2019	COMM 1ST	PMCHK00002583	\$485.00
18983	C0111	Cal.net	8/16/2019	COMM 1ST	PMCHK00002583	\$66.90
18984	C0113	Cooks Portable Toilets & Septi	8/16/2019	COMM 1ST	PMCHK00002583	\$1,598.00
18985	D0010	Diamond Pacific	8/16/2019	COMM 1ST	PMCHK00002583	\$425.32
18986	D0025	Dawson Oil Company	8/16/2019	COMM 1ST	PMCHK00002583	\$3,380.62
18987	D0062	Durham School Services	8/16/2019	COMM 1ST	PMCHK00002583	\$2,045.80
18988	D0066	De Lage Landen Financial Servi	8/16/2019	COMM 1ST	PMCHK00002583	\$332.48
18989	F0047	Fuentes Pond Maintenance	8/16/2019	COMM 1ST	PMCHK00002583	\$2,400.00
18990	G0045	GSSA	8/16/2019	COMM 1ST	PMCHK00002583	\$900.90
18991	I0010	Inland Business Systems	8/16/2019	COMM 1ST	PMCHK00002583	\$424.31
18992	K0011	Kaiser Foundation Health Plan,	8/16/2019	COMM 1ST	PMCHK00002583	\$16,142.73
18993	L0100	Lifeguard First Aid & Safety,	8/16/2019	COMM 1ST	PMCHK00002583	\$58.56
18994	M0013	Meadow Vista Hardware	8/16/2019	COMM 1ST	PMCHK00002583	\$28.29
18995	M0098	Meadow Vista County Water Dist	8/16/2019	COMM 1ST	PMCHK00002583	\$2,326.13
18996	N0003	Norris Electric, Inc.	8/16/2019	COMM 1ST	PMCHK00002583	\$3,683.42
18997	N0048	Normac, Inc.	8/16/2019	COMM 1ST	PMCHK00002583	\$1,672.84
18998	N0051	National Aquatic Services, Inc	8/16/2019	COMM 1ST	PMCHK00002583	\$887.95
18999	P0005	Placer County Water Agency	8/16/2019	COMM 1ST	PMCHK00002583	\$4,766.45
19000	P0007	Pacific Gas & Electric Company	8/16/2019	COMM 1ST	PMCHK00002583	\$1,171.97
19001	P0009	Farm Bureau	8/16/2019	COMM 1ST	PMCHK00002583	\$90.00
19002	P0021	Petty Cash	8/16/2019	COMM 1ST	PMCHK00002583	\$138.51
19003	P0111	Vanessa Pohley	8/16/2019	COMM 1ST	PMCHK00002583	\$53.61
19004	R0027	Ross Recreation Equipment, Inc	8/16/2019	COMM 1ST	PMCHK00002583	\$1,987.30
19005	S0009	Sierra Saw Sales And Service	8/16/2019	COMM 1ST	PMCHK00002583	\$40.24
19006	S0025	Sierra Pacific Turf Supply, In	8/16/2019	COMM 1ST	PMCHK00002583	\$928.41
19007	S0034	Thatcher Company	8/16/2019	COMM 1ST	PMCHK00002583	\$1,168.90
19008	S0054	Souza's Tire Service	8/16/2019	COMM 1ST	PMCHK00002583	\$12.00
19009	S0067	Superfast Copy	8/16/2019	COMM 1ST	PMCHK00002583	\$145.03
19010	S0094	Manouch Shirvanioun	8/16/2019	COMM 1ST	PMCHK00002583	\$57.50
19011	S0145	SCP Pool Distributors LLC	8/16/2019	COMM 1ST	PMCHK00002583	\$1,335.46
19012	S0154	Mike Scheele	8/16/2019	COMM 1ST	PMCHK00002583	\$165.60
19013	S1000	State Of California/DOJ	8/16/2019	COMM 1ST	PMCHK00002583	\$170.00
19014	S1003	Sutter Medical Foundation	8/16/2019	COMM 1ST	PMCHK00002583	\$240.00
19015	TEMPP	Placer County Arts Council	8/16/2019	COMM 1ST	PMCHK00002583	\$35.00
19016	W0001	Walker's Office Supplies, Inc.	8/16/2019	COMM 1ST	PMCHK00002583	\$1,110.47
19017	W0003	Warehouse Paint Incorporated	8/16/2019	COMM 1ST	PMCHK00002583	\$19.87
19018	W0044	Wave	8/16/2019	COMM 1ST	PMCHK00002583	\$961.60
19019	W0045	Williams, Jesse	8/16/2019	COMM 1ST	PMCHK00002583	\$93.15

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
ACH UNITY 36951	U0032	UnityFisolutions	8/16/2019	COMM 1ST	PMCHK00002586	\$64.70
19020	S1007	Stationary Engineers, Local 39	8/23/2019	COMM 1ST	PMCHK00002584	\$370.37
19021	U0033	United States Treasury	8/23/2019	COMM 1ST	PMCHK00002584	\$75.00
19022	1099-218	Auburn Gymnastics Center	8/30/2019	COMM 1ST	PMCHK00002585	\$406.25
19023	1099-256	Healing Pastures, Inc.	8/30/2019	COMM 1ST	PMCHK00002585	\$1,387.50
19024	1099-360	Michele Newman	8/30/2019	COMM 1ST	PMCHK00002585	\$38.40
19025	1099-367	Abe Lagrimas, Jr	8/30/2019	COMM 1ST	PMCHK00002585	\$165.50
19026	A0013	AT&T	8/30/2019	COMM 1ST	PMCHK00002585	\$60.00
19027	A0014	AT&T	8/30/2019	COMM 1ST	PMCHK00002585	\$343.00
19028	A0021	The Auburn Journal	8/30/2019	COMM 1ST	PMCHK00002585	\$78.00
19029	A0051	Anderson's Sierra Pipe Co.	8/30/2019	COMM 1ST	PMCHK00002585	\$372.08
19030	B0042	Boberg Hardwood Floors	8/30/2019	COMM 1ST	PMCHK00002585	\$3,850.00
19031	B0063	Blain Stumpf	8/30/2019	COMM 1ST	PMCHK00002585	\$499.00
19032	B0069	Bidwell Water	8/30/2019	COMM 1ST	PMCHK00002585	\$284.00
19033	C0002	CARPD	8/30/2019	COMM 1ST	PMCHK00002585	\$1,500.00
19034	C0004	CAPRI	8/30/2019	COMM 1ST	PMCHK00002585	\$22,102.83
19035	C0072	CIT Technology Fin. Serv., Inc	8/30/2019	COMM 1ST	PMCHK00002585	\$599.20
19036	C0121	Cole Huber LLP	8/30/2019	COMM 1ST	PMCHK00002585	\$360.00
19037	D0008	The Davey Tree Expert	8/30/2019	COMM 1ST	PMCHK00002585	\$4,500.00
19038	E0008	Ewing Irrigation Products, Inc	8/30/2019	COMM 1ST	PMCHK00002585	\$297.68
19039	F0047	Fuentes Pond Maintenance	8/30/2019	COMM 1ST	PMCHK00002585	\$6,500.00
19040	G0021	Veona Galbraith	8/30/2019	COMM 1ST	PMCHK00002585	\$86.36
19041	H0056	Humana Dental Ins. Co	8/30/2019	COMM 1ST	PMCHK00002585	\$2,102.80
19042	K0010	Knorr Systems, Inc.	8/30/2019	COMM 1ST	PMCHK00002585	\$105.89
19043	L0100	Lifeguard First Aid & Safety,	8/30/2019	COMM 1ST	PMCHK00002585	\$63.94
19044	M0019	Kahl Muscott	8/30/2019	COMM 1ST	PMCHK00002585	\$228.85
19045	N0003	Norris Electric, Inc.	8/30/2019	COMM 1ST	PMCHK00002585	\$858.15
19046	N0012	Nevada Irrigation District	8/30/2019	COMM 1ST	PMCHK00002585	\$1,279.35
19047	N0045	Near U CO2	8/30/2019	COMM 1ST	PMCHK00002585	\$393.58
19048	P0005	Placer County Water Agency	8/30/2019	COMM 1ST	PMCHK00002585	\$4,980.61
19049	P0007	Pacific Gas & Electric Company	8/30/2019	COMM 1ST	PMCHK00002585	\$14,044.37
19050	P0021	Petty Cash	8/30/2019	COMM 1ST	PMCHK00002585	\$116.66
19051	P0111	Vanessa Pohley	8/30/2019	COMM 1ST	PMCHK00002585	\$23.70
19052	R0073	Riebes Auto Parts	8/30/2019	COMM 1ST	PMCHK00002585	\$168.84
19053	S0009	Sierra Saw Sales And Service	8/30/2019	COMM 1ST	PMCHK00002585	\$84.03
19054	S0016	Sam's Club	8/30/2019	COMM 1ST	PMCHK00002585	\$1,303.45
19055	S0034	Thatcher Company	8/30/2019	COMM 1ST	PMCHK00002585	\$2,275.52
19056	S0131	Kasey Casl	8/30/2019	COMM 1ST	PMCHK00002585	\$39.66
19057	S0143	SMOA	8/30/2019	COMM 1ST	PMCHK00002585	\$660.00
19058	S0145	SCP Pool Distributors LLC	8/30/2019	COMM 1ST	PMCHK00002585	\$1,320.68
19059	S0156	Sunstate Equipment Co.	8/30/2019	COMM 1ST	PMCHK00002585	\$825.27
19060	T0071	TIAA Commercial Finance, Inc.	8/30/2019	COMM 1ST	PMCHK00002585	\$107.34
19061	TEMPC	Rosemary Couvrette	8/30/2019	COMM 1ST	PMCHK00002585	\$115.00
19062	TEMPK	Alina Kuchina	8/30/2019	COMM 1ST	PMCHK00002585	\$49.78
19063	V0007	Verizon Wireless	8/30/2019	COMM 1ST	PMCHK00002585	\$945.17
19064	W0001	Walker's Office Supplies, Inc.	8/30/2019	COMM 1ST	PMCHK00002585	\$147.59
19065	W0003	Warehouse Paint Incorporated	8/30/2019	COMM 1ST	PMCHK00002585	\$115.88
19066	W0042	Live Oak Waldorf School	8/30/2019	COMM 1ST	PMCHK00002585	\$1,134.00
19067	Y0003	Yamasaki Landscape Architectur	8/30/2019	COMM 1ST	PMCHK00002585	\$370.00

Total Checks: 190

Total Amount of Checks: \$412,153.04



**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

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

### ***Revenues –***

- **Park Services** are up \$79,000. Youth Services are up \$59,400, Youth Camps are up \$17,800, Youth Classes are up \$6,500 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 showing us \$105,000 above budget, RDA tax revenues are \$66,000 of this influx.

### ***Expenses –***

- **Utilities** have caught up to the budget, we are fairly close.
- **Maintenance Expense** is over by \$9,000. \$4,600 was spent on roof repairs at Recreation Community Center that was unexpected, some unbudgeted repairs totaling \$7,500 to the Gazebo at Recreation Park as well as added costs to bring Beggs Field into proper condition for this season's play, which put us over \$5,200. We spent \$6,000 less maintaining Sierra Pool this year, which offset some of our other expenses.
- **Salaries and Benefits** are under by \$28,000. Aquatics has a savings of \$8,000 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 7,000 savings in CalPERS due to staff fluctuations.
- **Capital Improvements** are over budget by \$20,000. The Rotary Project was not in the budget but was funded primarily by the Rotary Clubs of Auburn. This will be compensated for in our budget revision coming up.

<b>PROFIT &amp; LOSS</b>											
<b>19/20 Approved Budget</b>											
	Approved Budget	% of Total	2019 Aug ACTUALS	Last Yr Aug Actuals	2019 YTD ACTUALS	2019 YTD BUDGET	Last Yr YTD ACTUALS				
	FY 19-20										
<b>Operating Revenues</b>											
Program Revenue	1,254,440	20%	147,992	100,959	714,819	634,880	634,705				
Facility Revenue	178,050	3%	10,822	8,216	114,649	120,700	114,703				
Misc. Revenue	49,790	1%	3,601	3,822	21,332	27,100	31,617				
Grants & Donations	11,440	0%	-	6	18,501	570	568				
Interest Income	60,270	1%	8,467	-	39,835	31,910	23,073				
Equipment Reserve Transfers	292,700	5%	-	-	-	-	(50,000)				
Project Reserve Transfers	807,700	13%	-	11,902	19,000	19,000	46,902				
Tax Revenue	3,239,500	53%	2,601	141,580	1,493,526	1,385,888	1,404,104				
In Kind/Atwood	26,470	0%	-	1,109	9,626	10,580	9,981				
County & City Mitigation Revenue	242,300	4%	-	-	-	-	50,000				
<b>Total Operating Revenue</b>	<b>6,156,660</b>	<b>100.00</b>	<b>173,483</b>	<b>267,594</b>	<b>2,431,288</b>	<b>2,230,628</b>	<b>2,265,653</b>				
<b>Expenditures</b>											
Program Expense	245,940	4%	50,778	47,763	133,994	130,880	138,894				
Operating & Supplies	390,380	7%	35,613	31,817	149,431	147,120	140,503				
Utilities Expense	213,290	4%	41,296	26,355	96,899	98,830	88,428				
Professional Services	64,840	1%	2,138	13,704	28,824	19,174	22,265				
Building & Grounds Maintenance	486,890	8%	48,187	58,998	180,672	171,700	148,610				
Property Tax Admin.	60,950	1%	-	-	3,049	2,500	2,295				
Wages	2,332,460	39%	202,852	208,810	970,268	978,120	958,910				
Benefits & Payroll Costs	901,850	15%	65,006	104,833	382,773	403,170	369,051				
Fixed Asset Expense	307,410	5%	132,785	5,338	143,873	138,737	131,487				
Capital Improvement Projects	995,000	17%	9,651	96,428	121,902	101,706	230,016				
Debt Services	2,000	0%	-	-	-	-	-				
<b>Total Expenditures</b>	<b>6,001,010</b>	<b>100.00</b>	<b>588,306</b>	<b>594,046</b>	<b>2,211,685</b>	<b>2,191,937</b>	<b>2,230,459</b>				
<b>Net Revenue Over Expenditures</b>	<b>\$ 155,650</b>	<b>2.53</b>	<b>\$ (414,823)</b>	<b>(326,452)</b>	<b>\$219,603</b>	<b>\$38,691</b>	<b>\$35,194</b>				
Annual Contingency Reserve (1-2%)						Total	Total				
Annual Equip Replacement Reserve	\$ 50,000				\$ 50,000	\$ 872,282	\$ 450,000				
Future Capital Construction Reserve					\$ 202,459	\$ 875,098	\$ 774,762				
Cell Tower Reserves					\$ (122,459)	\$ -	\$ 954,069				
ADA Reserve	\$ 5,000				\$ 5,000	\$ 25,032	\$ 122,459				
CalPERS unfunded liability reserve	\$ 45,800				\$ 45,800	\$ 183,200	\$ 40,032				
<b>TOTAL RESERVE BALANCES</b>						\$ 2,405,612	\$ 137,400				
Net Position	\$ 54,850						\$ 2,478,722				

**Auburn Area Recreation and Park District**  
**Balance Sheet**  
8/31/2019

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	198,317.38
Placer County Treasure-General	3,359,681.46
Placer County Treasurer - City Trust	477,795.28
Accounts Receivable	6,093.35
PCOE Receivables	51,958.00
Prepaid Liability Expense	35,957.00
Prepaid Workers Comp Insurance	39,538.93
<b>TOTAL ASSETS</b>	<b>\$4,169,921.40</b>

<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Prepaid Revenue	\$1,329.00
Gift Certificates	168.00
Compensated Absenses	129,642.79
Sales Tax Payable	238.85
Miscellaneous Deductions	20.00
<b>Total Current Liabilities</b>	<b>\$131,398.64</b>
<u>Net Position</u>	
General Fund Balance	\$3,837,920.21
Net Profit (Loss)	200,602.55
<b>Total Net Postion</b>	<b>\$4,038,522.76</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$4,169,921.40</b>

**Auburn Recreation and Park District  
Balance Sheet  
As of 8/31/2019**

**ASSETS**

**Current Assets**

Petty Cash	580.00
First Foundation Bank	198,317.38
Placer County Treasurer – General Fund	3,359,681.46
Placer County Treasurer – City Trust	477,795.28
Accounts Receivable – ARD	6,093.35
PCOE Youth Services Receivable	51,958.00
Prepaid Expenses	0.00
Prepaid Liability Insurance	35,957.00
Prepaid Workers Comp Insurance	39,538.93

**Total Current Assets** **\$4,169,921.40**

**Fixed Assets**

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	13,059,714.30
Fixed Assets: Equipment	1,042,771.70
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	429,902.23
Less: Accumulated Depreciation	(9,958,827.00)

**Total Fixed Assets** **\$7,043,595.19**

**TOTAL ASSETS** **\$11,213,516.59**

**Auburn Recreation and Park District  
Balance Sheet (Continued)  
As of 8/31/2019**

**LIABILITIES AND NET POSITON**

**Current Liabilities**

Prepaid Revenue	1,329.00
Liability Insurance Payable	0.00
Gift Certificates	168.00
Compensated Absences	129,642.79
Accounts Payable	0.00
Sales Tax Payable	238.85
Misc Deductions Payable	20.00
Worker's Comp Payable	0.00
Accrued Expenses	0.00
Accrued Payroll	0.00

<b>Total Current Liabilities</b>	<b>\$131,398.64</b>
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**Fund Balances**

Investments in Fixed Assets	7,043,595.19
GFB: Youth Assistance Fund	16,005.07
GFB: General Fund Balance	920,319.56
RFB: Reserved (City Mitigation)	477,795.28
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	3,908.95
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>200,602.55</b>
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<b>Total Assets</b>	<b>7,043,595.19</b>
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<b>Total Unrestricted Funds GFB</b>	<b>936,324.63</b>
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<b>Total Reserved Funds</b>	<b>2,675,175.49</b>
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<b>Total Designated Funds</b>	<b>226,420.09</b>
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<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$11,213,516.59</u></b>
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Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

## Auburn Rec &amp; Park

Profit & Loss - Summary  
4/1/2019 To 8/31/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	147,992.26	714,818.92	634,880.00	79,938.92	112.59
Rents & Concessions	10,821.78	114,649.28	120,700.00	(6,050.72)	94.99
Miscellaneous Revenue	3,601.12	21,331.90	27,100.00	(5,768.10)	78.72
Grants & Donations	0.00	18,501.25	570.00	17,931.25	3245.83
Interest Income	8,466.55	39,834.65	31,910.00	7,924.65	124.83
Taxes Revenue	2,601.67	1,503,151.63	1,396,468.00	106,683.63	107.64
<b>TOTAL OPERATING REVENUE</b>	<b>\$173,483.38</b>	<b>\$2,412,287.63</b>	<b>\$2,211,628.00</b>	<b>\$200,659.63</b>	<b>109.07%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>173,483.38</b>	<b>2,412,287.63</b>	<b>2,211,628.00</b>	<b>200,659.63</b>	<b>109.07</b>
<b>EXPENDITURES</b>					
Program Expenses	50,778.02	133,993.99	130,880.00	3,113.99	102.38
Operations & Supplies Expense	35,612.66	149,430.73	147,120.00	2,310.73	101.57
Utilities Expense	41,296.53	96,899.10	98,830.00	(1,930.90)	98.05
Legal Expenses	1,810.00	13,779.66	8,000.00	5,779.66	172.25
Professional Services	327.75	15,043.65	11,174.00	3,869.65	134.63
Bldg & Grounds Maintenance	48,186.50	180,672.28	171,700.00	8,972.28	105.23
Property Tax Administration/LAFCO	0.00	3,048.91	2,500.00	548.91	121.96
Salaries Expense	202,852.13	970,267.80	978,120.00	(7,852.20)	99.20
Benefits & Payroll Costs	65,006.51	382,773.67	403,170.00	(20,396.33)	94.94
Fixed Asset Expense	132,784.82	143,873.51	138,737.00	5,136.51	103.70
Capital Improvement Projects	9,651.04	121,901.78	101,706.00	20,195.78	119.86



Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2019 To 8/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$588,305.96	\$2,211,685.08	\$2,191,937.00	\$19,748.08	100.90%
NET REVENUE OVER EXPENDITURES	(\$414,822.58)	\$200,602.55	\$19,691.00	\$180,911.55	1018.75%
ADJ. NET REVENUE OVER EXPENDITURES	(\$414,822.58)	\$200,602.55	\$19,691.00	\$180,911.55	1018.75%

**Auburn Rec & Park**  
 Transfers to General Fund  
 4/1/2019 to 8/31/2019

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

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2019 to 8/31/2019

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	13,674.00	26,670.00	16,730.00	9,940.00	159.41
Aub Elem DSC Rev	24,664.00	55,053.00	48,980.00	6,073.00	112.40
Skyridge DSC Rev	18,245.00	43,050.00	39,920.00	3,130.00	107.84
Day Camp Rev	33,310.60	216,811.00	192,920.00	23,891.00	112.38
Preschool Revenue	8,286.00	16,272.00	16,750.00	(478.00)	97.15
Newcastle DSC Revenue	26,423.00	70,305.14	53,910.00	16,395.14	130.41
Adult Softball	(534.00)	9,952.00	14,680.00	(4,728.00)	67.79
Adult Basketball	20.00	4,529.00	2,250.00	2,279.00	201.29
Sr. Sports	12.00	80.00	90.00	(10.00)	88.89
Adult Volleyball	12.00	1,020.00	1,620.00	(600.00)	62.96
Pickle Ball Revenue	1,200.00	3,933.00	5,270.00	(1,337.00)	74.63
Adult Classes	2,253.00	14,898.00	13,590.00	1,308.00	109.63
Adult Class Rev - Bureau	640.00	4,967.00	6,770.00	(1,803.00)	73.37
Bocce Ball Prog Revenue	40.00	140.00	480.00	(340.00)	29.17
Youth Classes	1,694.00	19,096.00	12,510.00	6,586.00	152.65
Youth Class Rev - Bureau	0.00	444.00	380.00	64.00	116.84
Aquatic Activities	390.00	7,331.00	6,620.00	711.00	110.74
Aquatic Activities - PH Pool	0.00	0.00	1,430.00	(1,430.00)	0.00
Master Swim Revenue	496.00	3,408.00	3,330.00	78.00	102.34
Public Swim - MS Sierra Pool	5,314.50	39,080.00	37,440.00	1,640.00	104.38
Public Swim - Placer Hills Pool	194.00	3,954.00	4,310.00	(356.00)	91.74
Swim Lessons	321.00	28,414.20	27,410.00	1,004.20	103.66
Swim Lessons - PH	92.00	9,690.00	8,750.00	940.00	110.74
Swim Team Revenue	0.00	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	375.00	39,224.00	21,370.00	17,854.00	183.55
Youth Camp Rev - Bureau	0.00	19,580.00	14,740.00	4,840.00	132.84

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1's  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Sports Camps	485.00	9,611.00	10,450.00	(839.00)	91.97
Youth Sports Camps - Bureau	1,088.50	1,088.50	2,000.00	(911.50)	54.43
Special Events	1,285.00	4,618.00	2,000.00	2,618.00	230.90
Party in the Park Revenue	190.00	7,572.01	7,830.00	(257.99)	96.71
Ukulele Festival Revenue	3,855.00	11,910.00	12,990.00	(1,080.00)	91.69
Food Truck Fiesta Revenue	1,225.00	1,325.00	0.00	1,325.00	0.00
Great Obstacle Scramble Revenue	500.00	1,700.00	1,990.00	(290.00)	85.43
Dead Festival Rev	1,346.00	2,126.00	0.00	2,126.00	0.00
String Fling Revenue	250.00	4,614.50	4,540.00	74.50	101.64
Auburn Harvest Festival	350.00	2,555.00	2,750.00	(195.00)	92.91
Out of District Fees	189.66	6,596.57	5,580.00	1,016.57	118.22
Out of District Fees - Bureau	106.00	849.00	800.00	49.00	106.13
Return check fees	0.00	0.00	220.00	(220.00)	0.00
<b>Total Parks and Recreation Services</b>	<b>147,992.26</b>	<b>714,818.92</b>	<b>634,880.00</b>	<b>79,938.92</b>	<b>112.59</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(669.58)	(10,774.38)	(10,420.00)	(354.38)	103.40
Fee Waivers, Public, Reclamation	0.00	0.00	(170.00)	170.00	0.00
Fee Waiver - Offset	669.58	10,774.38	10,590.00	184.38	101.74
Blue Bird Room-CVCC	165.00	975.00	1,120.00	(145.00)	87.05
Stella Irving Rental Revenue - Rec	0.00	99.00	120.00	(21.00)	82.50
Lakeside Rental Revenue - Reg	1,278.04	5,892.64	7,120.00	(1,227.36)	82.76
Sierra Room Rental - CVCC	173.25	4,142.25	6,850.00	(2,707.75)	60.47
Sunset Room Rental - CVCC	220.00	1,473.00	2,250.00	(777.00)	65.47
Canyon View Room Rental - CVCC	0.00	2,058.10	3,180.00	(1,121.90)	64.72
Foothills Room Rental - CVCC	1,149.50	5,823.00	5,450.00	373.00	106.84
Pool Rental Rev - Sierra/Splash	0.00	9,162.95	11,710.00	(2,547.05)	78.25
Pool Rental Rev - Placer Hills	0.00	1,851.00	2,150.00	(299.00)	86.09
American River Room - CVCC	134.75	2,572.75	2,640.00	(67.25)	97.45

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1's  
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
Board Room Rental	0.00	0.00	90.00	(90.00)	0.00
Conference (Module) Rental - Overlook	550.00	4,257.00	5,020.00	(763.00)	84.80
Gazebo Rentals	0.00	150.00	40.00	110.00	375.00
Rock Creek Modular Rent	660.00	1,590.00	1,650.00	(60.00)	96.36
Gym Rental Revenue - Rec	0.00	0.00	100.00	(100.00)	0.00
Gym Rental Revenue - Reg	200.00	2,931.50	2,090.00	841.50	140.26
Tutor Totter Lease Agreement	544.00	2,720.00	2,700.00	20.00	100.74
Kitchen Rental Revenue - Rec	0.00	0.00	50.00	(50.00)	0.00
Kitchen Rental Revenue - CVCC	0.00	220.00	180.00	40.00	122.22
Picnic Area Rental Revenue - Rec	480.00	8,678.00	7,180.00	1,498.00	120.86
Picnic Area Rental Revenue - Reg	662.00	2,274.00	1,690.00	584.00	134.56
Picnic Area Rental Revenue - Ash	360.00	1,148.00	1,140.00	8.00	100.70
Picnic Area Rental Revenue - MV	470.00	3,654.00	3,380.00	274.00	108.11
Field "Recreation" Rental Revenue	0.00	1,737.60	2,900.00	(1,162.40)	59.92
Field "Bill Beane" Rental - Reg A	108.66	452.14	1,480.00	(1,027.86)	30.55
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	1,330.58	2,620.64	1,040.00	1,580.64	251.99
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	0.00	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	120.00	2,316.57	2,540.00	(223.43)	91.20
Field "Soccer A" Rental - MV	0.00	48.00	0.00	48.00	0.00
Field "Soccer A" Rental - Railhead	0.00	4,395.67	4,770.00	(374.33)	92.15
Field "Soccer B" Rental - Railhead	0.00	4,320.77	5,080.00	(759.23)	85.06
Field Lining Revenue - Reg	0.00	160.00	80.00	80.00	200.00
Misc Rents & Concessions	66.00	387.14	1,320.00	(932.86)	29.33

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions - Bureau	0.00	891.00	810.00	81.00	110.00
Custodial Fees	2,130.00	14,540.00	11,720.00	2,820.00	124.06
Custodial Fees - Bureau	0.00	80.00	0.00	80.00	0.00
Meadow Vista Cust Fee	0.00	100.00	0.00	100.00	0.00
Set up/Take Down Fees	100.00	1,190.00	1,500.00	(310.00)	79.33
Meadow Vista - Alcohol fee	(80.00)	40.00	0.00	40.00	0.00
<b>Total Rents and Concessions</b>	<b>10,821.78</b>	<b>114,649.28</b>	<b>120,700.00</b>	<b>(6,050.72)</b>	<b>94.99</b>
<b>Miscellaneous Revenue</b>					
Meadow Vista Comm Ctr Rental Agreement	(1,865.00)	415.00	60.00	355.00	691.67
Activity Guide - Advertising Rev	2,500.00	5,300.00	6,100.00	(800.00)	86.89
Alcohol Permit Fee	490.00	3,134.00	2,980.00	154.00	105.17
Miscellaneous Income - Admin.	0.00	102.30	150.00	(47.70)	68.20
Miscellaneous Revenue - Recreation	0.00	0.00	180.00	(180.00)	0.00
Verizon Wireless Lease	2,476.12	12,380.60	12,380.00	0.60	100.01
Misc inc - Aquatics	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>3,601.12</b>	<b>21,331.90</b>	<b>27,100.00</b>	<b>(5,768.10)</b>	<b>78.72</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	0.00	1,601.25	570.00	1,031.25	280.92
Donation Rev - F & G	0.00	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>0.00</b>	<b>18,501.25</b>	<b>570.00</b>	<b>17,931.25</b>	<b>3245.83</b>

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	128.30	173.52	200.00	(26.48)	86.76
Interest Revenue - County	7,398.37	35,519.57	29,200.00	6,319.57	121.64
Interest Revenue - City Trust	939.88	4,141.56	2,510.00	1,631.56	165.00
Total Interest Income	8,466.55	39,834.65	31,910.00	7,924.65	124.83
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	(0.09)	1,304,112.07	1,275,220.00	28,892.07	102.27
Homeowner's Prop. Tax Relief	0.00	11,047.54	11,500.00	(452.46)	96.07
Current Unsecured Prop Taxes General	80.50	32.90	0.00	32.90	0.00
Current Supplemental Property Taxes	2,519.60	59,764.39	46,830.00	12,934.39	127.62
Unitary & Op Non-unitary Tax	0.00	51,280.98	49,740.00	1,540.98	103.10
Delinq Unsecured Property Taxes	1.74	203.68	110.00	93.68	185.16
Timber Tax Guarantee	0.00	1.40	0.00	1.40	0.00
Atwood Tax Revenue	0.00	9,625.62	12,168.00	(2,542.38)	79.11
Delinquent Supplemental Tax Rev	(0.08)	(0.08)	30.00	(30.08)	(0.27)
Delinquent Secured Property Taxes	0.00	(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
Total Tax Revenue	2,601.67	1,503,151.63	1,396,468.00	106,683.63	107.64

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OPERATING REVENUE	\$173,483.38	\$2,412,287.63	\$2,211,628.00	\$200,659.63	109.07%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	173,483.38	2,412,287.63	2,211,628.00	200,659.63	109.07
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	581.90	1,406.35	1,050.00	356.35	133.94
Instructor/Adult Classes	1,864.25	8,012.55	8,000.00	12.55	100.16
Instructor/Adult Classes - Bureau	383.50	3,381.60	3,830.00	(448.40)	88.29
Instructor/Youth Classes	4,272.55	10,398.40	7,210.00	3,188.40	144.22
Instr/Youth Classes - Bureau	0.00	184.80	0.00	184.80	0.00
Officials/Adult Softball	900.90	3,472.15	4,100.00	(627.85)	84.69
Officials/Adult Basketball	660.00	1,947.00	1,530.00	417.00	127.26
Instructor/Youth Camps	14,707.25	26,708.50	30,540.00	(3,831.50)	87.45
Instr/Y Camp - Bureau	10,584.80	12,801.80	8,290.00	4,511.80	154.43
Instructors - Youth Sports Camps	2,866.50	5,323.50	0.00	5,323.50	0.00
Alta Vista/Program Exp	317.19	552.06	830.00	(277.94)	66.51
Aub Elem/Program Exp	149.35	260.66	690.00	(429.34)	37.78
Skyridge/Program Exp	274.77	588.08	980.00	(391.92)	60.01
Day Camp/Program Exp	6,507.80	15,440.78	17,080.00	(1,639.22)	90.40



Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Preschool - Program Expense	0.00	187.15	710.00	(522.85)	26.36
Newcastle Program Expense	409.26	1,326.79	1,180.00	146.79	112.44
Adult Softball Expense	90.00	692.68	1,700.00	(1,007.32)	40.75
Adult Volleyball Expense	0.00	154.14	220.00	(65.86)	70.06
Pickle Ball Tennis Expense	0.00	1,440.61	770.00	670.61	187.09
Adult Class Expense	0.00	0.00	170.00	(170.00)	0.00
Youth Basketball Expense	0.00	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	216.00	904.91	440.00	464.91	205.66
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
Synchro Team Expenses	25.68	25.68	0.00	25.68	0.00
Special Events	0.00	1,524.74	2,170.00	(645.26)	70.27
Party in the Park Expenses	0.00	7,622.67	8,900.00	(1,277.33)	85.65
Ukulele Festival Expenses	5,927.66	7,476.02	7,440.00	36.02	100.48
Great Obstacle Scramble Expenses	0.00	99.58	1,030.00	(930.42)	9.67
Dead Festival Expenses	38.66	38.66	0.00	38.66	0.00
String Fling Expenses	0.00	6,433.66	4,050.00	2,383.66	158.86
Auburn Harvest Festival Expenses	0.00	714.08	470.00	244.08	151.93
<b>Total Program Expenses</b>	<b>50,778.02</b>	<b>133,993.99</b>	<b>130,880.00</b>	<b>3,113.99</b>	<b>102.38</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	(62.10)	24.15	0.00	24.15	0.00
Merchant Fees - Cust Serv	15.00	4,541.40	4,150.00	391.40	109.43
Bad Debt Expense	0.00	194.49	100.00	94.49	194.49
Discounts Taken	0.00	(40.52)	0.00	(40.52)	0.00
Cal Card Incentives	0.00	(435.74)	(500.00)	64.26	87.15

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 8/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	160.32	397.24	390.00	7.24	101.86
Telephone - Cust Serv	711.73	3,538.76	3,700.00	(161.24)	95.64
Telephone (CVCC) - Admin	593.60	2,828.64	2,900.00	(71.36)	97.54
Gift Certificates Expensed	25.00	315.00	330.00	(15.00)	95.46
Telephone - Youth Services	91.11	92.57	40.00	52.57	231.43
Telephone - Recreation	128.73	246.49	200.00	46.49	123.25
Telephone - Preschool	0.36	0.90	0.00	0.90	0.00
Telephone - Facilities & Grounds	1,944.36	6,192.94	5,730.00	462.94	108.08
Telephone - Day Camp	263.92	1,507.36	1,200.00	307.36	125.61
Telephone - Newcastle	64.39	78.59	40.00	38.59	196.48
Telephone - Aub El	400.74	820.32	650.00	170.32	126.20
Telephone - Alta Vista	95.59	101.53	40.00	61.53	253.83
Telephone - Skyridge	312.78	611.91	450.00	161.91	135.98
Postage - Cust Serv	0.00	500.00	0.00	500.00	0.00
Postage - Admin	(1.50)	490.20	520.00	(29.80)	94.27
Activity Guide Expense	520.00	15,190.73	10,110.00	5,080.73	150.26
Youth Assistance Expense	65.00	6,506.90	9,140.00	(2,633.10)	71.19
Office Supplies - Rec	291.01	930.00	710.00	220.00	130.99
Office Supplies - Youth Services	38.30	189.96	280.00	(90.04)	67.84
Office Supplies - F & G	92.13	1,836.87	1,350.00	486.87	136.06
Office Supplies-Cust Serv	192.20	553.38	1,690.00	(1,136.62)	32.74
Office Supplies - Admin	1,439.34	2,423.97	3,060.00	(636.03)	79.22
Duplication Costs - Cust Serv	0.00	8.11	180.00	(171.89)	4.51
Duplication Costs - Admin	214.68	662.09	210.00	452.09	315.28
Office Equip Rental - Cust Serv	1,198.40	3,406.90	3,310.00	96.90	102.93
Office Equip Rental - Admin	332.48	2,068.30	2,470.00	(401.70)	83.74
Office Equip Maint - Cust Serv	4,398.89	4,398.89	4,800.00	(401.11)	91.64
Dining Expense	136.00	357.00	160.00	197.00	223.13

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Mileage Expense - C.Serv	57.50	224.25	200.00	24.25	112.13
Gas/Mileage Expense - Admin	381.11	837.38	510.00	327.38	164.19
Gas/Mileage Expense - Rec.	0.00	56.93	150.00	(93.07)	37.95
Gas/Mileage Expense - YS	0.00	0.00	30.00	(30.00)	0.00
Gas/Mileage Expense - F & G	3,642.82	13,516.04	12,340.00	1,176.04	109.53
General Administrative Exp - Admin	0.00	0.00	170.00	(170.00)	0.00
Liability Insurance - Admin	6,701.75	33,268.00	31,580.00	1,688.00	105.35
Board Expense	614.63	2,518.75	480.00	2,038.75	524.74
Marketing/Public Relations - Cust Serv	600.25	3,391.74	7,770.00	(4,378.26)	43.65
Miscellaneous Expense	0.00	0.00	50.00	(50.00)	0.00
Dues and Subscriptions-Youth Services	37.67	37.67	0.00	37.67	0.00
Dues and Subscriptions - Cust Service	0.00	15.00	0.00	15.00	0.00
Dues and Subscriptions - Admin	1,578.00	1,948.00	1,970.00	(22.00)	98.88
Dues and Subscriptions - Rec.	78.00	78.00	100.00	(22.00)	78.00
Dues and Subscriptions - F & G	90.00	90.00	100.00	(10.00)	90.00
Dues and Subscriptions - Youth Services	0.00	55.57	60.00	(4.43)	92.62
Staff Appreciation - Admin	(3.00)	(3.00)	0.00	(3.00)	0.00
Staff Development - Admin	0.00	104.50	180.00	(75.50)	58.06
Staff Development - Youth Services	0.00	63.75	220.00	(156.25)	28.98
Staff Development - F & G	1,009.65	1,466.88	610.00	856.88	240.47
Uniform Exp - F & G	0.00	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	21.94	389.84	1,250.00	(860.16)	31.19
Small Equipment - Reg Pk	22.13	416.90	2,170.00	(1,753.10)	19.21
Small Equipment - MV Park	30.01	356.75	130.00	226.75	274.42
Small Equipment - CVCC	0.00	0.00	530.00	(530.00)	0.00
Field Marking Expense	297.68	1,045.91	1,400.00	(354.09)	74.71
Safety Supplies - F & G	1,092.96	2,711.66	2,420.00	291.66	112.05
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

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Recreation Park	117.95	951.03	510.00	441.03	186.48
Restroom Supplies - Regional Park	107.15	691.98	620.00	71.98	111.61
Restroom Supplies - Ashford Park	58.83	242.49	520.00	(277.51)	46.63
Restroom Supplies - Meadow Vista Park	66.34	315.02	520.00	(204.98)	60.58
Restroom Supplies - Railroad Park	69.16	273.95	520.00	(246.05)	52.68
Restroom Supplies - Overlook Park	181.49	358.55	550.00	(191.45)	65.19
Restroom Supplies - Placer Hills Park	54.15	180.38	290.00	(109.62)	62.20
Restroom Supplies - Rec Comm Ctr	316.97	1,125.19	960.00	165.19	117.21
Restroom Supplies - Reg Comm Ctr	250.37	1,103.06	990.00	113.06	111.42
Restroom Supplies - CVCC Comm Ctr	416.62	1,679.25	990.00	689.25	169.62
Sanitation - Reg Pk - Toilet	450.00	2,250.00	2,260.00	(10.00)	99.56
Sanitation - Win Pk - Toilet	450.00	2,250.00	2,260.00	(10.00)	99.56
Sanitation - Rec Pk - ADA Toilet	349.00	1,745.00	1,410.00	335.00	123.76
Sanitation - Reg - ADA Toilet	349.00	1,745.00	1,410.00	335.00	123.76
Sanitation - Rec Pk - Debris Box	1,228.38	4,094.60	4,410.00	(315.40)	92.85
Sanitation - Reg Pk - Disposal	539.21	2,725.08	2,300.00	425.08	118.48
Sanitation - MV - Disposal	365.14	1,791.30	1,470.00	321.30	121.86
Sanitation - CVCC - Disposal	327.34	1,309.36	1,320.00	(10.64)	99.19
<b>Total Operations &amp; Supplies</b>	<b>35,612.66</b>	<b>149,430.73</b>	<b>147,120.00</b>	<b>2,310.73</b>	<b>101.57</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	502.57	1,411.71	1,890.00	(478.29)	74.69
Lighting Reimb.-Beggs Field	(167.04)	(1,679.31)	(2,000.00)	320.69	83.97
Lights - Rec Pk James Field	1,613.17	2,920.73	2,015.00	905.73	144.95
Lighting Reimb.-James Field	(494.10)	(3,406.60)	(2,850.00)	(556.60)	119.53
Lights - Rec Field	87.33	437.95	835.00	(397.05)	52.45
Lighting Reimb.-Rec Field	(22.34)	(611.50)	(1,355.00)	743.50	45.13
Gas/Elect - Rec Comm Ctr - Fac & Grds	681.69	1,839.89	2,365.00	(525.11)	77.80

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Reg Comm Ctr	1,811.92	3,400.69	3,730.00	(329.31)	91.17
Gas/Electric - CV Comm Ctr	130.30	284.02	290.00	(5.98)	97.94
Electric Reimb.- CV Comm Ctr	(74.16)	(366.07)	(300.00)	(66.07)	122.02
Gas/Electric - CVCC	6,130.46	11,490.20	10,360.00	1,130.20	110.91
Gas/Electric - Sierra Pool	5,254.47	11,384.76	12,520.00	(1,135.24)	90.93
Gas/Electric - PH Pool	962.43	2,010.66	3,970.00	(1,959.34)	50.65
Electric - Day Camp	611.84	807.30	920.00	(112.70)	87.75
Gas/Elec - Recreation Park Street lighting	2,181.07	3,571.15	3,870.00	(298.85)	92.28
Gas/Electric - Reg Park	4,636.56	7,280.87	7,160.00	120.87	101.69
Lighting Reimb.- Reg Park	(125.00)	(4,040.75)	(4,670.00)	629.25	86.53
Gas/Electric - Ashford Park	622.80	915.45	1,080.00	(164.55)	84.76
Gas/Electric - MV Park	1,227.17	2,294.24	1,640.00	654.24	139.89
Electric - Railroad Park	590.91	730.97	1,620.00	(889.03)	45.12
Lighting Reimb.-Railhead	(12.99)	(71.36)	(930.00)	858.64	7.67
Gas/Electric - Winchester Park	367.38	448.15	680.00	(231.85)	65.90
Reimbursements - Gas/Elec Pool	0.00	(10,565.46)	(11,790.00)	1,224.54	89.61
Water - Rec Comm Ctr	651.68	1,091.77	1,150.00	(58.23)	94.94
Water - Reg Comm Ctr	405.14	848.39	970.00	(121.61)	87.46
Water - CV Comm Ctr	0.00	545.56	650.00	(104.44)	83.93
Water - CVCC	692.61	1,781.62	2,100.00	(318.38)	84.84
Water - Sierra Pool	1,210.27	2,027.57	2,940.00	(912.43)	68.97
Water - PH Pool	64.70	149.43	90.00	59.43	166.03
Water - Rec Park	1,023.47	2,204.31	2,840.00	(635.69)	77.62
Water - Regional Park	352.71	745.92	1,520.00	(774.08)	49.07
Water - Ashford Park	1,033.58	2,305.84	2,650.00	(344.16)	87.01
Water - MV Park	2,432.80	5,506.50	4,430.00	1,076.50	124.30
Water - CV Park	1,493.32	1,912.52	2,010.00	(97.48)	95.15
Water - Railroad Park	908.28	1,875.88	2,010.00	(134.12)	93.33

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 8/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CVCC Park	692.62	1,204.96	1,110.00	94.96	108.56
Water - Overlook Park	1,771.37	2,465.10	2,770.00	(304.90)	88.99
Water - Placer Hills Park	859.65	3,099.97	1,540.00	1,559.97	201.30
Water - Atwood	1,187.89	2,728.00	1,150.00	1,578.00	237.22
Reimb - Water - Sierra Pool	0.00	(1,269.80)	(1,230.00)	(39.80)	103.24
Sanitation - Rec Park (Sewer)	0.00	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 - Railhead Park (Sewer)	0.00	173.78	200.00	(26.22)	86.89
Sanitation - Overlook (Sewer)	0.00	735.88	800.00	(64.12)	91.99
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,700.00	(510.84)	95.23
<b>Total Utilities Expense</b>	<b>41,296.53</b>	<b>96,899.10</b>	<b>98,830.00</b>	<b>(1,930.90)</b>	<b>98.05</b>
<b>Legal Expenses</b>					
Legal Fees	1,810.00	13,779.66	8,000.00	5,779.66	172.25
<b>Total Legal Expense</b>	<b>1,810.00</b>	<b>13,779.66</b>	<b>8,000.00</b>	<b>5,779.66</b>	<b>172.25</b>
<b>Professional Services</b>					
Professional Services - Rec	110.00	110.00	0.00	110.00	0.00
Professional Services - Aqu	0.00	274.00	0.00	274.00	0.00
Professional Services - YS	2,067.75	8,771.97	2,750.00	6,021.97	318.98
Professional Services - F & G	(1,850.00)	3,021.35	4,613.00	(1,591.65)	65.50
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

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Professional Services	327.75	15,043.65	11,174.00	3,869.65	134.63
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	180.00	180.00	0.00	100.00
Vehicle Maintenance	1,864.89	3,671.96	9,120.00	(5,448.04)	40.26
Irrigation Supplies - General	2,809.72	2,809.72	0.00	2,809.72	0.00
Maint - Recreation Field	0.00	1,550.17	7,140.00	(5,589.83)	21.71
Maint - CV Baseball Field	0.00	1,875.75	1,560.00	315.75	120.24
Maint - James Field	0.00	3,679.16	1,650.00	2,029.16	222.98
Maint - Beggs Field	0.00	12,698.99	7,480.00	5,218.99	169.77
Maint - Sierra Pool	7,917.89	23,062.02	29,610.00	(6,547.98)	77.89
Reimbursement- Maint Pool	0.00	(4,433.66)	(3,870.00)	(563.66)	114.57
Maint & Repairs - Equipment	2,317.53	9,694.44	11,210.00	(1,515.56)	86.48
Maint - PH Pool	1,227.66	5,668.64	6,080.00	(411.36)	93.23
Maint - MV Soccer Field	0.00	8.50	0.00	8.50	0.00
Maint - Winchester Fields	0.00	268.75	600.00	(331.25)	44.79
Maint - MV Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub El	54.00	506.48	310.00	196.48	163.38
Rep/Maint - Rock Creek	163.16	190.16	0.00	190.16	0.00
Rep/Maint - Day Camp	54.00	924.50	250.00	674.50	369.80
Maint - Recreation Park	1,090.59	14,269.28	6,700.00	7,569.28	212.97
Maint - Regional Park	11,829.08	31,819.45	26,020.00	5,799.45	122.29
Maint - Ashford Park	1,332.33	5,165.53	4,030.00	1,135.53	128.18
Maint - Meadow Vista Park	80.16	5,158.98	4,660.00	498.98	110.71
Maint - Christian Valley Park	430.45	930.06	1,440.00	(509.94)	64.59
Maint - Railroad Park	1,409.56	2,188.56	1,190.00	998.56	183.91
Maint - CVCC Park	108.32	683.51	3,100.00	(2,416.49)	22.05
Maint - Overlook Park	561.80	3,107.98	3,570.00	(462.02)	87.06
Maint - Placer Hills Park	0.00	322.50	950.00	(627.50)	33.95

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 8/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Pocket Parks	0.00	133.66	1,130.00	(996.34)	11.83
Maint - Mt. Vernon Park	0.00	53.75	130.00	(76.25)	41.35
Maint - Winchester Park	0.00	709.70	600.00	109.70	118.28
Maint - Atwood	2.78	638.36	950.00	(311.64)	67.20
Maint - Shockley Park	0.00	1,674.02	900.00	774.02	186.00
Rep/Maint - Skyridge	54.00	469.70	610.00	(140.30)	77.00
Maint - Ashley Dog Park	0.00	779.70	3,330.00	(2,550.30)	23.41
Maint - Recreation Comm Ctr	4,460.48	12,409.31	4,800.00	7,609.31	258.53
Maint - Regional Comm Ctr	378.32	3,031.04	6,460.00	(3,428.96)	46.92
Maint - Christian Valley Comm Ctr	73.12	166.33	290.00	(123.67)	57.36
Maint - CVCC Comm Ctr	541.55	5,156.06	2,310.00	2,846.06	223.21
Maint - Overlook Modular	27.00	958.77	460.00	498.77	208.43
Maint - Regional Tennis Courts	0.00	4,200.00	4,500.00	(300.00)	93.33
Maint - RH Soccer A	161.00	1,096.60	900.00	196.60	121.84
Maint - Regional Field Soccer	433.26	433.26	1,110.00	(676.74)	39.03
Maint - RH Soccer B	161.00	757.66	800.00	(42.34)	94.71
Maint - Regional Bill Bean Field	6,090.19	9,698.32	9,910.00	(211.68)	97.86
Maint - MV Softball Field	0.00	0.00	60.00	(60.00)	0.00
Maint - Regional Field B	691.09	1,934.28	1,870.00	64.28	103.44
Maint - Regional Field C	866.56	1,866.71	680.00	1,186.71	274.52
Tree Maint - Rec Park	0.00	0.00	700.00	(700.00)	0.00
Vandalism Repairs Expense	995.01	4,003.62	1,720.00	2,283.62	232.77
<b>Total Building and Grounds Maintenance</b>	<b>48,186.50</b>	<b>180,672.28</b>	<b>171,700.00</b>	<b>8,972.28</b>	<b>105.23</b>
<b>Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>3,048.91</b>	<b>2,500.00</b>	<b>548.91</b>	<b>121.96</b>
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>3,048.91</b>	<b>2,500.00</b>	<b>548.91</b>	<b>121.96</b>



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 8/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	5,348.80	27,164.76	25,950.00	1,214.76	104.68
Wages - (Cust Serv) - Full Time	9,158.32	47,730.47	51,200.00	(3,469.53)	93.22
Wages - (Cust Serv) - Part Time	1,386.58	8,548.15	6,330.00	2,218.15	135.04
Wages - (Admin) - Full Time	6,080.00	31,181.51	35,430.00	(4,248.49)	88.01
Wages - (Admin) - Part Time	9,059.67	45,290.48	43,440.00	1,850.48	104.26
Wages - (Y.Serv) - Alla Vista - PT	1,474.67	11,458.02	13,140.00	(1,681.98)	87.20
Wages - (Admin) - Board Pay	2,500.00	10,000.00	10,000.00	0.00	100.00
Wages - (Y. Serv) - AV Maint	0.00	0.00	20.00	(20.00)	0.00
Wages - (Y.Serv) - Aub Elem - PT	1,593.88	23,509.66	24,500.00	(990.34)	95.96
Wages - (Y.Serv) - AE Maint	93.06	178.83	900.00	(721.17)	19.87
Wages - (Y. Serv) - RC Maint	518.21	706.24	160.00	546.24	441.40
Wages - (Y.Serv) - Skyridge - PT	3,896.51	20,940.10	17,950.00	2,990.10	116.66
Wages - (Y.Serv) - Skyridge Maint	0.00	0.00	130.00	(130.00)	0.00
Wages - (Y.Serv) - Day Camp - PT	40,788.11	107,277.02	102,740.00	4,537.02	104.42
Wages - (Y.Serv) - DC Maint	15.14	15.14	340.00	(324.86)	4.45
Wages - (Rec) - Full Time	11,223.66	58,227.84	61,660.00	(3,432.16)	94.43
Wages - (Y. Serv) - Newcastle-PT	824.46	24,204.85	24,330.00	(125.15)	99.49
Wages - (Y.Serv) - NC Maint	0.00	0.00	410.00	(410.00)	0.00
Wages - (Rec) - Part Time	30.71	36.89	1,460.00	(1,423.11)	2.53
Wages - (Rec) - Seasonal	0.00	587.35	1,460.00	(872.65)	40.23
Wages - (Rec) - Adult Softball	546.79	2,296.93	2,840.00	(543.07)	80.88
Wages - (Rec) - Adult Basketball	442.70	963.72	670.00	293.72	143.84
Wages - (Y.Serv) - Preschool	309.97	8,349.15	9,450.00	(1,100.85)	88.35
Wages - (Aqua) - Aquatics Coordinator	3,064.99	13,839.10	15,270.00	(1,430.90)	90.63
Wages - (Aqua) - Aquatic Activities	837.30	4,233.13	2,970.00	1,263.13	142.53
Wages - (Aqua) - Public Swim	15,474.08	51,173.08	53,700.00	(2,526.92)	95.29
Wages - (Aqua) - Public Swim-PH	2,485.93	7,581.20	6,370.00	1,211.20	119.01
Wages - (Aqua) - Swim Lessons	2,736.45	7,542.09	10,780.00	(3,237.91)	69.96

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 8/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Swim Lessons-PH	1,052.40	3,377.14	2,800.00	577.14	120.61
Wages - (Aqua) - Master Swim	706.63	2,808.08	3,830.00	(1,021.92)	73.32
Wages - (Aqua) - Swim Team Coaches	1,063.15	6,042.76	8,790.00	(2,747.24)	68.75
Wages - (Aqua) - Synchronized Swim Coach	2,349.30	11,730.42	12,600.00	(869.58)	93.10
Wages - (Fac & Grds) - Fac Attendant - Rec	5,329.14	30,356.56	26,400.00	3,956.56	114.99
Wages - (Fac & Grds) - Fac Att. - CVCC	2,640.58	13,081.29	13,750.00	(668.71)	95.14
Wages - (Fac & Grds) - Fac Attendant - Reg	4,466.89	19,571.71	11,850.00	7,721.71	165.16
Wages - (Fac & Grds) - Management	10,734.26	54,274.36	53,120.00	1,154.36	102.17
Wages - (Fac & Grds) - Recreation Park	15,437.38	124,416.55	131,260.00	(6,843.45)	94.79
Wages - (Fac & Grds) - Regional Park	12,503.19	61,934.82	64,110.00	(2,175.18)	96.61
Wages - (Fac & Grds) - Ashford Park	1,501.15	9,092.04	7,850.00	1,242.04	115.82
Wages - (Fac & Grds) - Meadow Vista Park	4,613.86	19,412.78	17,300.00	2,112.78	112.21
Wages - (Fac & Grds) - CV Comm Center	2,382.84	5,184.13	2,700.00	2,484.13	192.01
Wages - (Fac & Grds) - Railroad Park	1,978.42	9,730.29	9,300.00	430.29	104.63
Wages - (Fac & Grds) - CVCC	829.23	5,811.41	5,500.00	311.41	105.66
Wages - (Fac & Grds) - Overlook Park	1,103.14	6,385.52	6,200.00	185.52	102.99
Wages - (Fac & Grds) - Placer Hills Park	2,366.49	8,613.22	8,300.00	313.22	103.77
Wages - (Fac & Grds) - Pocket Parks	474.61	2,807.40	2,650.00	157.40	105.94
Wages - (Fac & Grds) - Mt. Vernon Park	468.62	474.64	300.00	174.64	158.21
Wages - (Fac & Grds) - Winchester Park	562.24	1,666.46	1,950.00	(283.54)	85.46
Wages - (Fac & Grds) - Alwood	266.24	2,449.54	2,500.00	(50.46)	97.98
Wages - (Fac & Grds) - Shockley Property	0.00	329.43	900.00	(570.57)	36.60
Wages - (F & G) Special Events	375.66	588.11	1,300.00	(711.89)	45.24
Wages - District Administrator	8,905.60	47,450.26	48,240.00	(789.74)	98.36
Wages - (Rec) - Special Events	851.12	1,326.26	1,620.00	(293.74)	81.87
Wages - (F & G) Uniform Allowance	0.00	8,316.91	9,400.00	(1,083.09)	88.48
<b>Total Salaries Expense</b>	<b>202,852.13</b>	<b>970,267.80</b>	<b>978,120.00</b>	<b>(7,852.20)</b>	<b>99.20</b>

Benefits & Payroll Costs

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Rec	998.52	5,169.54	5,270.00	(100.46)	98.09
ER Taxes - Aquatics	2,808.30	9,948.62	11,700.00	(1,751.38)	85.03
ER Taxes - Youth Services	4,452.91	18,121.24	16,940.00	1,181.24	106.97
ER Taxes - Fac & Grds	5,051.63	29,560.55	28,220.00	1,340.55	104.75
ER Taxes - Cust Serv	771.69	4,337.98	4,410.00	(72.02)	98.37
ER Taxes - Admin	1,983.69	10,225.43	10,450.00	(224.57)	97.85
Employment Expense - Rec	314.19	567.19	70.00	497.19	810.27
Employment Expense - Aquatics	180.00	1,619.66	1,530.00	89.66	105.86
Employment Expense - Youth Services	60.00	710.00	890.00	(180.00)	79.78
Employment Expense - Fac & Grds	0.00	306.00	580.00	(274.00)	52.76
Fingerprinting Exp - Recreation	47.00	15.00	40.00	(25.00)	37.50
Fingerprinting Exp - Aquatics	0.00	440.00	600.00	(160.00)	73.33
Fingerprinting Exp - Youth Services	162.00	607.00	440.00	167.00	137.96
Fingerprinting Exp - Fac & Grds	109.00	230.00	100.00	130.00	230.00
Fingerprinting Exp - Admin	0.00	0.00	70.00	(70.00)	0.00
Benefits Expense - Recreation	2,027.52	10,627.81	10,690.00	(62.19)	99.42
Benefits Expense - Youth Services	2,539.42	14,456.55	14,900.00	(443.45)	97.02
Benefits Expense - Fac & Grds	14,365.64	80,044.14	91,620.00	(11,575.86)	87.37
Benefits Expense - Cust Serv	2,010.79	10,534.77	10,580.00	(45.23)	99.57
Benefits Expense - Admin	3,558.17	17,300.39	17,210.00	90.39	100.53
Employer Retirement Exp. - Rec	1,171.97	11,370.56	11,830.00	(459.44)	96.12
Employer Retirement Exp. - Aquatics	344.43	2,543.72	2,450.00	93.72	103.83
Employer Retirement Exp. - Youth Services	3,442.04	24,826.59	26,310.00	(1,483.41)	94.36
Employer Retirement Exp. - Fac & Grds	5,346.83	55,473.20	60,460.00	(4,986.80)	91.75
Employer Retirement Exp - Cust Serv	1,038.06	9,534.74	10,090.00	(555.26)	94.50
Employer Retirement Exp. - Admin	2,298.49	18,729.71	21,080.00	(2,350.29)	88.85
Worker's Comp - Rec	339.34	1,537.73	1,570.00	(32.27)	97.95
Worker's Comp - Aquatics	760.40	2,468.85	2,830.00	(361.15)	87.24
Worker's Comp - Youth Services	1,463.90	5,168.87	5,430.00	(261.13)	95.19
Worker's Comp - Fac & Grds	6,946.73	34,366.55	32,890.00	1,476.55	104.49

Profit & Loss - Detail  
4/1/2019 to 8/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Cust Serv	49.23	241.91	250.00	(8.09)	96.76
Worker's Comp - Admin	364.62	1,689.37	1,670.00	19.37	101.16
<b>Total Benefits and Payroll Costs</b>	<b>65,006.51</b>	<b>382,773.67</b>	<b>403,170.00</b>	<b>(20,396.33)</b>	<b>94.94</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Recreation	1,192.18	1,192.18	0.00	1,192.18	0.00
Fixed Asset Purchases - Aquatics	9,008.48	12,101.28	5,210.00	6,891.28	232.27
Fixed Asset Purchases - Fac & Grds	124,983.05	130,580.05	126,127.00	4,453.05	103.53
Computer Purchases - Youth Services	0.00	0.00	1,500.00	(1,500.00)	0.00
Computer Purchases - F & G	(2,398.89)	0.00	3,900.00	(3,900.00)	0.00
Computer Purchases - Admin	0.00	0.00	2,000.00	(2,000.00)	0.00
<b>Total Fixed Asset Expense</b>	<b>132,784.82</b>	<b>143,873.51</b>	<b>138,737.00</b>	<b>5,136.51</b>	<b>103.70</b>
<b>Capital Improvement Projects</b>					
CVCC - Bike Park	38,601.48	43,047.54	44,000.00	(952.46)	97.84
Reg Pk Expansion - 24 Acres	0.00	1,683.35	1,500.00	183.35	112.22
Railhead - Rotary Project	0.00	24,013.85	3,000.00	21,013.85	800.46
Rec Park - Parking lot Repairs	0.00	10,680.57	10,681.00	(0.43)	100.00
Reg - Pond Filter Proj	(30,883.20)	0.00	0.00	0.00	0.00
Rec - James Field Renovation	1,932.76	22,951.65	23,000.00	(48.35)	99.79
Reg - Path of Travel to So Playground	0.00	19,524.82	19,525.00	(0.18)	100.00
<b>Total Capital Improvement Projects</b>	<b>9,651.04</b>	<b>121,901.78</b>	<b>101,706.00</b>	<b>20,195.78</b>	<b>119.86</b>
<b>Debt Service</b>					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$588,305.96	\$2,211,685.08	\$2,191,937.00	\$19,748.08	100.90%
Net Revenue Over Expenditures	(\$414,822.58)	\$200,602.55	\$19,691.00	\$180,911.55	1018.75%
ADJ. NET REVENUE OVER EXPENDITURES	(414,822.58)	200,602.55	19,691.00	180,911.55	1018.75

## **Item 4.4 Cover sheet – Resolution #2019-26 Purchase of a New Toro Reelmaster Lawn Mower**

Auburn Area Recreation and Park District Finance Committee September 18, 2019

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2019-26, authorizing the District Administrator to purchase a new Toro Reelmaster Lawn Mower for \$90,264.51?

### **Background**

ARD needs to purchase a new reel mower. Reel mowers are used to mow Bermuda grass, the type of turf found on both Railhead Soccer Fields and James Baseball Field. A new reel mower is scheduled for purchase on the 2019-2020 Obsolescence List. Staff has researched four different mowers and recommends purchasing the Toro Reelmaster 7000-D Heavy-duty fairway/rough mower. The Reelmaster 7000-D is a multi-use, heavy-duty reel mower designed for productivity and performance in the most extreme conditions. The patented Dual Precision Adjustment cutting units are designed to manicure our turf and save us time with easy set-up and long-lasting adjustments. It has a 55 horsepower Yanmar diesel engine, high-torque reel motors, and a SmartCool auto-reversing fan system to handle dense turf and high heat. It also has a 126" width-of-cut with 32" cutting units.

Staff has created a spreadsheet comparing the four mowers. It should be noted that while the Baroness LM3210 was liked by staff (and is \$17,000 cheaper than the Reelmaster), there were several questions raised about the availability of parts and repair centers. Baroness is new to the United States (10 years), and the nearest location for service is in Fairfield, CA.

All purchases over \$25,000 must be approved by the Board of Directors. District policy states the following (in part):

II. **Purchasing**

- A. **Purchasing Agent(s)**. The District Administrator or a designated manager shall serve as the purchasing agent for the District, and will be vested with the authority to purchase supplies, materials, services and equipment within annual budgetary authority limits as follows:

**Purchasing Agent:**

District Administrator: \$25,000/purchase

### **Recommendation**

Staff recommends that the Finance Committee review and send a positive recommendation to the Board to adopt Resolution #2019-26, authorizing the District Administrator to purchase a Toro Reelmaster Lawn Mower for \$90,264.51

### **Fiscal Impact**

\$90,264.51. The funding for this purchase will come from the Equipment Replacement Reserve account. There is currently \$872,281 in this account.

**Attachments**

Resolution 2019-26

Mower Comparison spreadsheet

Quote from TurfStar Western

Information on the Reelmaster 7000-D lawn mower

RESOLUTION NUMBER 2019-26

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE  
AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE  
PURCHASE OF A REELMASTER 7000-D LAWN MOWER

WHEREAS the Auburn Area Recreation and Park District Board of Directors has created an Equipment Reserve Fund to assist with the purchase of new and replacement equipment, and

WHEREAS, the Auburn Area Recreation and Park District Board of Directors has also created an Obsolescence List to help inform decisions on equipment replacement, and

WHEREAS, the Auburn Area Recreation and Park District Board of Directors approved the FY 2019/2020 budget and the updated Obsolescence List, both of which approved the purchase of a new reel mower, and

WHEREAS, staff has performed due diligence and research to determine the reel mower that will best fit the needs of the District, and

WHEREAS, staff has determined that the Toro Reelmaster 7000-D lawnmower is the best reel mower for the District, THEREFORE

The Auburn Area Recreation and Park District Board of Directors, does hereby resolve the following:

That the Auburn Area Recreation and Park District authorizes the District Administrator to purchase a new Toro Reelmaster 7000-D lawnmower for \$90,264.51.

APPROVED, PASSED, AND ADOPTED ON September 26, 2019 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

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James S. Ferris  
Chairman of the Governing Board

ATTEST:

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Clerk to the Governing Board



## Reel Mower Comparison

Vendor	Engine Type	Rated Horsepower	Mowing Speed
Garton Tractor LF577	Diesel	50.2 at 2700 RPM	up to 11 mph
John Deere 8900A	Diesel	55.1 hp at 2800 RPM	up to 8 mph
TurfStar Western 7000-D	Diesel	55 hp at 3000 RPM	up to 7 mph
Baroness LM3210	Diesel	57.9 hp at 2400 RPM	up to 8 mph

Applicable on all four options:

Engine is in back of the operator for a cooler ride

Operator is not sitting on top of a hot transmission

Cutting units are out front and to either side for greater visibility so the operator doesn't need to turn around

Width of Cut	Seat	Sunshade (Option?)	Height of Cut	Weight (Reels Lowered)
139 in. <i>Gorton</i>	Premium Suspension Seat with armrest	Canopy available with fan	0.375-1.125 in.	2931 lbs.
130 in. <i>John Deere</i>	Air Ride Suspension seat with arm rest; fore/aft adjustment; weight and lumbar adjustment	Canopy available with fan	0.25-2 in.	2725 lbs.
126 in. <i>Turfstar</i>	Air ride seat	Canopy available with fan	0.25-2.5 in.	4300 lbs. (unknown)
126 in. <i>Baroness</i>	Deluxe seat with multiple adjustments	Canopy available	0.67-2.68 in.	4265.87 lbs. (unknown)

Verticutter (Option?)	Price	Warranty	Staff's Recommendation
Yes <i>Carter</i>	\$74,352.70		Demo unavailable. Dealer does not recommend buying this as Jacobsen is having trouble getting them parts.
Yes <i>John Deere</i>	78,755	Two-year limited	Demoed. Staff's least favorite.
Yes <i>Turfstar</i>	\$90,264.51	Two-year limited	Demoed. Staff's pick
Yes <i>Baroness</i>	\$73,866.86	2 Years 1500 Hours	Demoed. Staff was very impressed.



Quotation for Auburn Area Rec & Pk Dist

Date: August 20, 2019

Quote No:616350-00

Prepared For: Jesse Williams	Quote No: 616350-00
Auburn Area Rec & Pk Dist	iQuote No: 25481
123 Recreation Drive	Sales Person: Tim McCoy
Auburn, CA 95603	tim.mccoy@turfstar.com
	(916) 709-7124

National IPA Pricing: Contract 2017025, IPA Membership required.

### Summary

Configuration Name	Qty	Unit Price	Sub Total	Sales Tax	Total
010-Reelmaster 7000-D T4F Diesel 55HP	1	\$84,162.71	\$84,162.71	\$6,101.80	\$90,264.51
<b>Totals:</b>			\$84,162.71	\$6,101.80	\$90,264.51



Quotation for Auburn Area Rec & Pk Dist

Date: August 20, 2019

Quote No:616350-00

**Configuration Product Details**  
**010-Reelmaster 7000-D T4F Diesel 55HP**

Model	Product Description	Qty	Unit Price	Extended	Sales Tax	Total
03780	Reelmaster 7000-D T4F Diesel 55HP	1	\$57,630.24	\$57,630.24	\$4,178.19	\$61,808.43
30056	MVP FILTER KIT-GM4000D/ RM7000 (2008^)	1	\$113.82	\$113.82	\$8.25	\$122.07
03727	RM7000 32in 8Bid ES (RR) DPA CU	5	\$4,121.09	\$20,605.45	\$1,493.90	\$22,099.35
3230-30	SCREW-CARR	20	\$5.54	\$110.80	\$8.03	\$118.83
119-0626	SHIM-ROLLER	20	\$1.58	\$31.60	\$2.29	\$33.89
30671	Universal Sunshade Red	1	\$590.81	\$590.81	\$42.83	\$633.64
131-6691	SEAT COVER, LARGE	1	\$32.82	\$32.82	\$2.38	\$35.20
03405	Weight-7in CU w/No Attachments (Kit of 5)	1	\$405.32	\$405.32	\$29.39	\$434.71
119-0640	PLASTIC SHOULDER ROLLER ASM	5	\$248.29	\$1,241.45	\$90.01	\$1,331.46
03247	Operating Cooling Fan	1	\$192.80	\$192.80	\$13.98	\$206.78
03248	Switch Panel, Universal Sunshade	1	\$170.89	\$170.89	\$12.39	\$183.28
138-2995	POWER-HARNES, KIT	1	\$108.61	\$108.61	\$7.87	\$116.48
114-9377	COMB/SCRAPER KIT 32"	5	\$187.72	\$938.60	\$68.05	\$1,006.65
112-8961	REAR ROLLER ASM	5	\$283.43	\$1,417.15	\$102.74	\$1,519.89
114-9369	REAR ROLLER SCRAPER KIT 32"	5	\$114.47	\$572.35	\$41.50	\$613.85
<b>Totals:</b>						<b>\$90,264.51</b>



**Quotation for Auburn Area Rec & Pk Dist**

Date: August 20, 2019

Quote No:616350-00

**Standard Terms and Conditions**

Prices, including all finance options, are valid for 30 days from date of quotation. Open Account Terms are N30, subject to credit approval. Used and demo equipment is in high demand and availability is subject to change. Delivery is FOB Destination, unless otherwise stated

**Office Locations**

**Northern California:**

5646 W Barstow Ave Ste 104  
Fresno, CA 93722  
Fax: (559) 277-7123

2438 Radley Court  
Hayward, CA 94545  
Fax: (510) 785-3576

11373 Sunrise Gold Circle  
Rancho Cordova, CA 95742  
Fax: (800) 241-1997

**Southern California:**

79-253 Country Club Drive  
Bermuda Dunes, CA 92203  
Fax: (760) 345-4297

955 Beacon Street  
Brea, CA 92821  
Fax: (800) 775-8873

2110 La Mirada Ste 100  
Vista, CA 92083  
Fax: (760) 734-4285

**Pacific Northwest:**

11175 SW Elligsen Way  
Sherwood, OR 97140  
Ph: (503) 691-0250

20224 80<sup>th</sup> Ave South  
Kent, WA 98032  
Fax: (253) 872-6942

2824 East Garland  
Spokane, WA 99207  
Fax: (509) 483-7563



**WARNING:**

Cancer and Reproductive Harm-<http://www.P65Warnings.ca.gov>  
For more information, please visit <http://www.ticoCAProp65.com>

**CALIFORNIA SPARK ARRESTER WARNING**

Operation of this equipment in the State of California may create sparks that can start fires around dry vegetation. A spark arrester may be required. The operator should contact local fire agencies for laws or regulations relating to fire prevention requirements.

**TORO**

# Reelmaster<sup>®</sup> 7000-D

HEAVY-DUTY FAIRWAY/ROUGH MOWER

## FEATURES

- **Multi-purpose** – Exquisite aftercut appearance for your fairways AND roughs. Significantly reduce the time needed to scalp in preparation for overseeding.
- **Power** – Tier 4 compliant Yanmar<sup>®</sup> 4-cylinder, liquid-cooled diesel engine provides the power you need for the toughest turf maintenance tasks.
- **Cooling** – The SmartCool<sup>™</sup> reversing fan system keeps engine heat low when the workload and outside temperature are high.
- **Productivity** – Spend less time mowing with a 126" (320 cm) maximum width-of-cut and 14 mph (22.5 km/h) transport speed. Spend less time in the shop with DPA cutting units that provide easier, faster set-up and adjustment.
- **Comfort** – Air ride suspension seat and control hub console system for hours of comfort and control.

## A reel performance beast.

The Reelmaster 7000-D is a multi-use, heavy-duty reel mower designed for productivity and performance in the most extreme fairway and rough conditions. We started with patented DPA cutting units that manicure your turf and save you time with easy set-up and long-lasting adjustments. Then, we added a 55 horsepower (41kW) Yanmar<sup>®</sup> diesel, high-torque reel motors, and the SmartCool<sup>™</sup> auto-reversing fan system so southern grasses and high heat don't stand a chance. Finally, we combined it all with a whopping 121" (307 cm) width-of-cut or 126" (320 cm) width-of-cut with optional 32" (81.3 cm) cutting units! This mower has it all – power, productivity, and superior after-cut appearance. By the way, it's also an overseeding prep monster.

**TIER****EdgeSeries<sup>™</sup> Reels**

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**Call your Toro distributor at 800-803-8676**

REELMASTER 7000-D, MODEL 03780			
<b>ENGINE</b>	Tier 4 emission compliant Yanmar® 4-cylinder, liquid-cooled diesel engine, 55 hp (41 kW)		
<b>LUBRICATION</b>	6-Quarts (5.7 liters)		
<b>AIR CLEANER</b>	Dry, replaceable primary and safety elements.		
<b>ENGINE COOLING</b>	Rear-mount, aluminum, 6 fins per inch, 9 quart (8.5 liters) capacity		
<b>FUEL TANK CAPACITY</b>	22 gallons (83 liters) diesel fuel. Biodiesel-Ready for use up to B-20 (20% biodiesel and 80% petrol blend).		
<b>HYDRAULICS/COOLING</b>	8.25 gallon (31.3 liter) capacity with 10 micron remote spin-on filter, aluminum dismounted cooler. Variable speed hydraulic fan drive with automatic (based on coolant and oil temps) and manual reversing capabilities.		
<b>MAIN FRAME</b>	All welded formed-steel frame with integral tie-down anchors		
<b>TRACTION DRIVE</b>	Full-time, bi-directional, hydrostatic, closed-loop, 4WD transmission. Optional 4WD Flow Divider Kit, model 30876		
<b>GROUND SPEED</b>	Transport: 0-14 mph (0-22.5 km/h) forward, 0-7 mph (0-11 km/h) reverse. Mow: 0-7 mph (0-11 km/h) forward.		
<b>TIRES</b>	Front: 31x13.5-15, 4-ply turf tire. Rear: 20 x 12-10, 4-ply Multi-Trac tread. 12-15 PSI recommended range		
<b>BRAKES</b>	Mechanically actuated, internal wet disc brakes. Individual foot-operated steering brake control of left and right wheel or lock pedals together.		
<b>STEERING</b>	Power steering with dedicated power source, lift steering.		
<b>GAUGES/INDICATORS</b>	Onboard LCD InfoCenter™ display shows alerts, faults, service reminders, electrical systems diagnostics, coolant temp., low oil pressure, alternator, engine hours, engine rpm, voltage, reel speed, backlap speed, glow indicator, lift/lower indicator.		
<b>SEAT</b>	Premium air ride suspension seat with full range of adjustments, retractable seat belt.		
<b>CONTROLS</b>	Ignition switch, hand-operated throttle, foot-operated traction pedal, joystick for cutting unit lift, mow/transport selector switch, lockable individual brake pedals, park brake.		
<b>ELECTRICAL &amp; INTERLOCKS</b>	12 volt, 650 CCA battery, 80 amp alternator. Overload protection with automotive type fuses. Interlocks for: starting, operator presence, mowing, transport and parking brake		
<b>DIAGNOSTICS</b>	Diagnostics pressure test ports: forward and reverse traction, cutting unit circuit 1 & 2, lift, steering, traction charge and fan		
<b>REEL OPTIONS</b>			
<b>DIMENSIONS WITH CUTTING UNITS</b>	<b>All 27" CUs or 32" in the rear</b>	<b>All 32" CUs</b>	
	Overall length w/cutting units down	136" (345 cm)	141" (358 cm)
	Transport width	94" (239 cm)	94" (239 cm)
	Mow width	121" (307 cm)	126" (320 cm)
Height w/2 post ROPS	87" (220 cm)	87" (220 cm)	
<b>WEIGHT</b>	4,300 lbs. (1950 kg) - with full fluids, no cutting units.		
<b>SAFETY CERTIFICATION</b>	Complies with American National Standards Institute (ANSI B71.4-2012) and applicable CE (EN ISO 5395) requirements		
<b>WARRANTY</b>	Two-year limited warranty. Refer to the Operator's Manual for further details.		

Cutting Units: 27" B-BLADE, MODEL 03721    27" 11-BLADE, MODEL 03722    32" B-BLADE, MODEL 03727	
<b>TYPE</b>	Hydraulically driven, with adjustable rear weight transfer spring. Interchangeable to all positions with rear throw capability
<b>SIZE</b>	7" (17.8 cm) diameter, 27" (68.6 cm) wide, 6 & 11" blade cutting units and 32" (81.3 cm) B-blade cutting units.
<b>WIDTH OF CUT</b>	121" (307 cm) or 126" (320 cm)
<b>HOC RANGE</b>	0.25" - 2.50" (6.35 - 63.5 mm)
<b>REEL SPEED</b>	Manually controlled, variable reel speed, incrementally adjustable between 200-1,650 rpm with a backlap speed of 200 rpm.
<b>BEDKNIFE ADJUSTMENT</b>	Dual Precision Adjustment (DPA), bedknife to reel.
<b>ROLLERS</b>	3" (7.6 cm) diameter, deep groove plastic front Wehler roller. 3.0" (7.6 cm) diameter steel rear roller (other roller configurations optional).

\*Specifications and design subject to change without notice. Products depicted in this literature are for demonstration purposes only.

Actual products offered for sale may vary in use, design, required attachments and safety features. See distributor for details on all warranties.





CUTTING UNITS	
03721	27" - 6-Blade DPA Cutting Unit
03722	27" - 11-Blade DPA Cutting Unit
03727	32" - 8-Blade DPA Cutting Unit
03731	27" Verticutter Cutting Unit

ROLLERS	
114-9383	27" Full Front Roller
114-9384	32" Full Front Roller
119-0630	27" Shouldered Wiehle Roller
119-0640	32" Shouldered Wiehle Roller
119-4286	27" Short Rear Roller
119-4288	32" Short Rear Roller

SCRAPER OPTIONS	
114-9372-03	27" Wiehle Roller
114-9373-03	32" Wiehle Roller
114-9366-03	27" Full Front Roller
114-9367-03	32" Full Front Roller
114-9381-03	27" Shouldered Wiehle Roller
114-9382-03	32" Shouldered Wiehle Roller
114-9368	27" - Rear Roller Scraper Kit
114-9369	32" - Rear Roller Scraper Kit
114-9376	27" - Front Roller Comb/Scraper Kit
114-9377	32" - Front Roller Comb/Scraper Kit

TRACTION UNIT ACCESSORIES	
30349	Universal Mount Sunshade - White
30552	Universal Mount Sunshade - Red
03614	Golf ball Guard
110-8804	Operator Fan Kit
119-0020	2-Post ROPS Extension
119-9440	Windscreen Kit for ROPS Extension (requires 119-0020)

OTHER ACCESSORIES	
117-0975	Rear Bearing Installation Tool
108-6715	HOC Gauge Bar
29-9100	Backlap Brush and Handle
04399	Turf Evaluator

BEDKNIFE OPTIONS	
114-9388	27" Standard (Production)
114-9389	32" Standard (Production)
114-9390	27" Heavy-Duty Fairway
114-9391	32" Heavy-Duty Fairway
120-1641	27" Ext. Low Cut Fairway
120-1642	32" Ext. Low Cut Fairway

CUTTING UNIT ACCESSORIES	
03768	Universal Groomer
03241	27" Groomer Cartridge
03418	Universal Only Weight Kit
03242	27" Universal RRB Kit
03419	Universal w/RRB Weight Kit
03405	End Weight Kit
03243	27" Rear Roller Brush Kit (up to 2" HOC only)
03245	32" Rear Roller Brush Kit (up to 2" HOC only)
115-0838	27" Roller Brush (High HOC > 1" on 03166)
115-0849	32" Roller Brush (High HOC > 1" on 03167)
133-8222	27" Broomer Kit
119-0649	27" Collar Kit for Wiehle Roller (6)
119-0649	32" Collar Kit for Wiehle Roller (6)
110-4086	Rear Roller Brush / Groomer Rebuild Kit
114-5430	Roller Rebuild Kit
115-0803	Roller Rebuild Tool Kit

\*Specifications and design subject to change without notice. Products depicted in this literature are for demonstration purposes only. Actual products offered for sale may vary in design, required attachments and safety features. Consult your Toro Distributor.



## **Item 4.5 Cover Sheet for Mid-Year Update of Obsolescence List**

Auburn Area Recreation and Park District Finance Committee meeting September, 2019.

**The Issue:** Should the Finance Committee approve the updated 5-Year Obsolescence List?

**Background:** Each year staff updates the five-year obsolescence list during the annual Budget Revision to advise the Board of the District's equipment needs for the coming fiscal year as well as for the subsequent four years. The list is compiled with the input of the Facilities and Grounds Manager and Supervisor. The equipment list is contained within our financial statements as "fixed assets, equipment" and represents a running tabulation of several years of purchases in amounts generally over \$5,000.00, slated to be funded from the Equipment Reserve.

Each year, aforementioned staff review needs for replacement and/or needs for new equipment to be purchased. A life expectancy is assigned to each piece of equipment and the list reflects the replacement needs according to the expected life span. In some cases, equipment is deemed to be in good operating condition and is re-classed for replacement the following year or later. In other cases, equipment is identified as needing immediate replacement within the subject fiscal year.

Funding for the obsolescence list comes from the Equipment Reserve which currently contains \$872,282.00. Based on cash reserves at any particular moment, staff may opt to pay for some equipment from the General Fund rather than deplete the Equipment Reserve. As this is a timing issue at purchase, the attached 5-year list currently shows all purchases to be paid from the reserve at this time. Note that each year of the list shows a balance forward of funding from the previous year and adds the required \$50,000.00. The list shows a positive balance throughout the first 4 years, with a deficit in year 5. It is quite possible that the full \$130,000 won't necessarily be paid from the Equipment Reserves in FY 2023-2024, nor will we need to replace all of the HVAC units slated for FY 2020-2021, however it is best to prepare for such needs.

**Recommendation:**

Staff recommends that the Finance Committee review and approve the obsolescence list as presented.

**Attachment:** Obsolescence List.

# Auburn Recreation District Park Obsolescence List

2019/2020

## FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	Year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance							872,282	0
1994 Jacobsen Turfcut 1422D W/72" Discharge Deck (per Jesse)	1994	\$13,500	10	2004	2019	\$62,000	\$62,000	
Jacobson 1800G Tri King Mower	2003	\$19,176	10	2013	2019	(keeping, now - not for replacement)		
Turfstar Western 010-Reelmaster 7000-D T4F Deisel				New		\$90,265	\$90,265	
Cushman #8 32 HP Truckster w/Flatbed	2003	\$18,183	10	2015	2019	\$20,000	\$20,000	
Tutor Tottler HVAC	2008	\$3,611	15	2023	2019	\$7,700	\$5,997	
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010	2019	\$6,000	\$0	\$6,000
Ashford Park irrigation pump/motor	2012	\$4,600	8	2020	2020	\$6,000	\$0	\$6,000
Regional filter at pump	unk		20	2018	2018	\$160,000	125,983	
Sierra Pool Sirantol Chemical Feeder	2004	3,709	15	2019	2019	\$9,008	\$0	\$9,008
PH Pool Sirantol Chemical Feeder	unk					\$1,864	\$0	\$3,092
MV Slide Replacement	1992				2020	\$10,000	\$10,000	
Sierra Pool Umbrella #1 of 3	unk	\$807	3		2019	\$807		\$831
Auto ADA Door for CVCC				New	2020	\$5,000		\$5,000
<b>TOTAL</b>							313,845	29,931
Estimated Balance Remaining							558,437	

Kept for Regional Fields

# Auburn Recreation District Park Obsolescence List

2020/2021

## FUNDING SOURCE

Estimated balance		Orig		year to be		New		608,437		0	
ITEM	Acquired	Purchase \$	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund			
John Deere Gator	2011	\$9,016	10	2021	2021	\$16,400	\$20,000				
Rec Gym exhaust fans	2006	\$15,127	15	2021	2021	15,127	\$15,127				
Regional Portable Shade Structure	2011	3,556	10	2021	2021	\$3,900	\$0	\$3,900			
Sierra Pool Umbrella #3 of 3	2012	800	7	2019	2020	807	0				\$807
Rec Park Server #1	2013	9,000	5	2018	2020	10,000	11,000				
Rec Park Server # 2	2013	3,000	5	2018	2020	3,000	\$0				\$3,000
CVCC server	2013	9,000	5	2018	2020	10,000	11,000				
Circulation pump motor, Sierra Pool	2005		8	2015	2020	\$5,050	\$0				\$5,050
Recreation Park irrigation pump/motor	2006	\$4,600	8	2014	2020	\$10,100	\$10,100				
Ashford Park irrigation pump/motor	2012	\$4,600	8	2020	2020	\$4,560	\$0				\$4,650
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	10	2018	2020	\$3,540	\$0				\$3,540
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$3,230	\$0				\$3,230
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2020	\$2,320	\$0				\$2,320
Rec Park offices carpet (600 sq.ft. est) <b>REC</b> only	2006		12	2018	2019	\$2,300	\$0				\$2,300
<b>Recreation Park Modular #2 HVAC</b>	unk		15	2016	2020	\$5,800	\$0				\$5,800
<b>Auburn El Modular #2 HVAC</b>	unk		15	2018	2020	\$5,800	\$0				\$5,800
<b>Regional gym heater #1</b>	2015	\$13,132	15	2015	2020	\$14,500	\$14,500				
<b>Regional gym heater #2</b>	2015	\$13,132	15	2015	2020	\$14,500	\$14,500				
<b>Rec building - Youth services office HVAC</b>	unk		15	2016	2020	\$10,000	\$10,000				
<b>CVCC 5 ton HVAC</b>	2003	\$8,135	15	2018	2020	\$12,000	\$12,000				
<b>CVCC 6 ton #2 HVAC</b>	2003	\$9,760	15	2018	2020	\$13,000	\$13,000				
<b>CVCC 6 ton #3 HVAC</b>	2003	\$9,760	15	2018	2020	\$13,000	\$13,000				
<b>CVCC 7.5 ton #1 HVAC</b>	2003	\$12,200	15	2018	2020	\$15,000	\$15,000				
<b>CVCC 7.5 ton #2 HVAC</b>	2003	\$12,200	15	2018	2020	\$15,000	\$15,000				
<b>CVCC 8 ton HVAC</b>	2003	\$13,015	15	2018	2020	\$16,000	\$16,000				
<b>TOTAL</b>							<b>190,227</b>			<b>40,397</b>	

418,210

Estimated Balance Remaining

## Auburn Recreation District Park Obsolescence List

2021/2022

### FUNDING SOURCE

Estimated balance		468,210	0						
ITEM	Acquired	Purchase \$	Life	Repl Date	Orig	year to be Replaced	Acquisition Cost	Equip Reserve	General Fund
2005 Ford Ranger vin 09012 unit 00	2005	\$11,000	15	2015		2022	\$25,500	\$30,000	
2007 Ford Ranger vin 56762 unit 5	2007	\$11,327	15	2017		2022	\$25,500	\$30,000	
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017		2021	\$35,700	\$40,000	
2007 Ford Ranger vin 95264 unit 10	2007	\$11,000	15	2017		2022	\$25,500	\$30,000	
2007 Ford Ranger vin56761 unit 19	2007	\$11,327	15	2017		2022	\$25,500	\$30,000	
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	15	2020		2022	40,000	\$40,000	
Gator Cart #5	2012	9,200	10	2022		2022	16,500	\$20,500	
Gator Cart #6	2012	9,200	10	2022		2022	\$16,500	\$20,500	
Regional Park Scoreboard for C Field	2002	2,367	20	2022		2022	\$3,000	\$0	\$3,000
Advance 320 Floor Scrubber	1992	\$4,000	30	2022		2022	5,200	\$0	5,200
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022		2022	10,900	10,900	
Rec Park offices carpet (800 sq.ft. est)(YS/CS)	2006		12	2018		2021	\$3,100	\$0	\$3,100
Regional gym roof	2007	\$20,000	15	2022		2022	21,000	21,000	
Lakeside Room carpet (1,365 sq.ft. ;carpet tiles)	2007	4,500	15	2022		2022	5,400	\$0	5,400
Turco top dresser	2005	11,779	15	2015		2021	\$12,200	\$12,200	
3.5 ton roller	2006	13,942	10	2016		2022	\$14,200	\$14,200	
Sierra Pool Sweep	2013	4,860	5	2018		2022	5,100	\$0	\$5,100
Sierra Pool Umbrella #1 of 3	2018	\$808	3	2021		2021	\$830	\$0	\$830
<b>TOTAL</b>								299,300	
Estimated Balance Remaining								168,910	

## Auburn Recreation District Park Obsolescence List

2022/2023

### FUNDING SOURCE

Estimated balance			218,910		0				
ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve	General Fund	
John Deere Gator #1	2013	\$8,080	10	2023	2023	\$16,700	\$20,700		
John Deere Gator #2	2013	\$8,080	10	2023	2023	\$16,700	\$20,700		
John Deere 1600 Mower #3	2013	\$53,000	10	2023	2023	\$58,300	\$58,300		
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	10	2019	2022	\$3,500	\$0	\$3,500	
Rec building - cust serv. HVAC	2008	\$6,038	15	2023	2023	\$11,500	\$11,500		
Rec building - Cust. Serv. Office HVAC	2008	\$6,038	15	2023	2023	\$5,500	\$0	\$5,500	
Rec building - lobby HVAC	2008	\$9,000	15	2023	2023	\$9,000	\$9,000		
Rec building - Women's Restroom Heater	2008	\$2,000	15	2023	2023	\$2,300	\$0	\$2,300	
Regional Facility Attendant office HVAC	2008	\$8,000	15	2023	2023	\$8,000	\$8,000		
Circulation pump, Splash pool	2015	4,600	8	2023	2023	5,000	0	5,000	
Sierra Pool Pump (Johnson Controls)	2008	\$5,393	8	2016	2022	\$6,200	\$6,200		
Sierra Pool Umbrella #2 of 3	2012	807	7	2019	2019	\$830	\$0	\$830	
<b>TOTAL</b>							<b>134,400</b>		
<b>Estimated Balance Remaining</b>							<b>84,510</b>		

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance							134,510	0
Jacobsen reel mower	1994	UNK	30	2024	2024	\$24,000	\$24,000	
1994 Challenge Air Compressor	1994	\$3,500	30	2024	2024	\$4,600	\$0	\$4,600
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$2,500	\$0	\$2,500
Sierra Pool Cover	2018	\$7,529	5	2023	2023	\$7,900	\$7,900	
PH Pool Cover	2018	\$2,724	5	2023	2023	\$2,900	\$0	\$2,900
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2020	850	0	\$850
Playground for MV Park	1992			2023		\$130,000	\$130,000	
<b>TOTAL</b>							161,900	
Estimated Balance Remaining							-27,390	

## **Item 4.6 Cover Sheet Resolution #2019-27 - Preliminary Budget Revision for Fiscal Year 2019/2020**

Auburn Area Recreation and Park District Standing Finance Committee meeting September, 2019.

**The Issue:** Shall the Auburn Area Recreation and Park District approve the Mid-Year 2019/2020 revised budget and adopt the Resolution 2018-27?

**Background:** On an annual basis, the District is required to prepare and submit for approval a mid-year adjusting budget for the balance of the fiscal year. Such adjustments are made when circumstances change between the time the Board of Directors approves the final budget in March of each year, and the ensuing six months of actual revenues and expenditures.

The attached budget summary sheet contains the final approved budget, by department, and the proposed mid-year adjustments recommended by staff.

Some of the highlights of the revision:

### **Administration:**

Increase of Tax Revenue

### **Aquatics**

1. Reduction of Sierra Pool maintenance expenses.
2. Increase of Assets for Sierra and Placer Hills pools.

### **Customer Service**

No major changes

### **Facilities and Grounds**

1. Increased Grants, due to the Rotary contributions.
2. Increase in budgeted Maintenance.
3. An Increase of \$53,000 in Wages and Benefits for new staff.
4. An Increase of \$36,000 over original budgeted Assets.
  - a. Increase of \$25,000 for a Turfstar Reelmaster Mower



- b. Increase of \$22,000 for 2<sup>nd</sup> Mower
- c. Moved Stella Room Dance Floor to FY '20-'21, reducing budgeted assets by \$15,000.
- d. Installed Regional Filter pump for a \$34,000 savings, reducing the Asset budget.
- e. Installing New Slide at Meadow Vista, increasing Asset budget by \$10,000.
- f. Installing New ADA Door for CVCC, increasing Asset budget by \$5,000.

5. Increased Projects by \$174,000.

- a. James Field renovation needed to be increased by \$150,000.
- b. Added James Field re-wiring to Project budget in the amount of \$65,000
- c. Increased the Wheelchair swing by \$30,000 to reflect actual anticipated cost.
- d. Reduced Recreation Park Parking lot repairs by \$4,400 to reflect actual cost.
- e. Added the Railhead Rotary Project for \$24,000, that was primarily funded by the Rotary Clubs of Auburn.
- f. Reduced the Path of Travel for the Regional Park Playground by \$20,000 to reflect the savings on that project.
- g. Reduced the Tutor Totter Floor replacement project by \$10,000.
- h. Postponed the Meadow Vista Parking lot Project, reducing the budget by \$10,000.
- i. Postponed the Tutor Totter Roof to FY '20-'21, reducing budgeted projects by \$22,000.
- j. Added the Winchester Electrical upgrade for \$15,000.

**Recreation**

Program Revenues increased by \$23,000 from Youth Programs.

**Youth Services**

- 1) Youth Services' revenue was increased by \$64,000.
- 2) Operations decreased by \$7,000.
- 3) Professional expenses increased by \$24,000 due to new necessary software costs.

Overall, 2019/2020 is anticipated to be a steady year with modest increases in revenues and with expenses under control. RDA pass throughs that the District has received continued, with over \$66,000 received so far in fiscal 2019/2020. The pass throughs have been received since 2009 and will eventually end since the RDA diverted funds from ARD for about ten years, and once they are all “paid back” the District will cease to receive any further funds. We have budgeted for \$66,000 for 2019/2020.

The net result of the mid-year adjustments is a projected surplus of \$75,966 after required reserves and the proposal to fund the Future Capital Construction Reserve in the amount of \$50,000.

**Recommendation:** Staff recommends that the Finance Committee review and approve the preliminary budget revision for 2019/2020 and forward to the Board of Directors for approval.

**Attachments:** Summary 2019/2020 budget  
Departmental Budgets  
Resolution 2019-27

ALBURN AREA RECREATION AND PARK DISTRICT  
BUDGET SUMMARY

2019/2020 Mid-Year Revision Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Millage	Project revenue County Millage	Tax revenue	Atwood III faces	RDA pass thru	Transfer In from Equip Reserves	TOTAL	% of Total
Administration			31,342		61,743			3,242,291		66,128		3,401,004	52%
F&G		157,717	4,108	49,300	5,950	294,000	275,300		493,225	313,845		1,816,300	76%
Cost Service	37,450											37,450	0%
Recreation	819,910	3,900	8,450	10,070								392,553	6%
Youth Services	124,910	33,000										823,220	12%
Aquatics												137,930	2%
<b>TOTAL</b>	<b>1,335,503</b>	<b>174,637</b>	<b>43,692</b>	<b>59,370</b>	<b>68,193</b>	<b>294,000</b>	<b>275,300</b>	<b>3,242,291</b>	<b>22,863</b>	<b>66,128</b>	<b>313,845</b>	<b>6,588,247</b>	<b>100%</b>

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	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property tax administ	Wages	Benefits & expenses	Fixed assets	Capital improv.	Capital improv. gen fund	Debt service	Contingency Reserve (ADA reserve)	% of Total
Administration	123,711			59,794		61,819	352,343	115,915						0%
F&G	143,207		192,640	19,370	500,353		1,027,870	524,230	324,745	1,131,325	37,895	2,000	45,000	17%
Cost Service	58,017			650			148,369	56,020						61%
Recreation	195,005	61,080		190			172,370	66,225	1,190					4%
Youth Services	37,450	9,596	1,840	24,040	3,630		517,030	139,508						8%
Aquatics	9,090	3,517	23,610		41,990		130,037	21,910	12,100					11%
<b>TOTAL</b>	<b>241,545</b>	<b>309,128</b>	<b>218,090</b>	<b>104,844</b>	<b>645,973</b>	<b>61,819</b>	<b>2,347,918</b>	<b>923,708</b>	<b>348,035</b>	<b>1,151,325</b>	<b>37,895</b>	<b>2,000</b>	<b>100,860</b>	<b>100%</b>

Transfer to Future Capital Construction Reserve

\$0,000

Net Revenue

75,866 1.15%

**AUBURN AREA RECREATION AND PARK DISTRICT  
BUDGET SUMMARY**

**2019/2020 Budget**

Operating Revenues	% of total			
	Original Budget		Mid Year Budget	
Program Revenue	\$ 1,254,440	20.4	1,335,503	20.3
Facility Revenue	\$ 178,050	2.9	174,637	2.7
Misc. Revenue	\$ 49,790	0.8	43,892	0.7
Donations, Grant Revenue and In Kind	\$ 11,440	0.2	59,370	0.9
Interest Income	\$ 60,270	1.0	68,193	1.0
Transfer in from City Mitigation	\$ 175,000	2.8	294,000	4.5
Transfer in from County Mitigation	\$ 242,300	3.9	275,300	4.2
Tax Revenue	\$ 3,233,500	52.5	3,308,419	50.2
Transfer in from Cap Const & Equip Res	\$ 925,400	15.0	1,006,070	15.3
Misc (atwood etc)	\$ 26,470	0.4	22,863	0.3
<b>Total Operating Revenue</b>	<b>\$ 6,156,660</b>	<b>100.0</b>	<b>6,588,247</b>	<b>100.0</b>
<b>Expenditures</b>				
	\$ 1,167,700			
Program Expense	\$ 245,940	4.0%	241,545	3.7%
Operating & Supplies	\$ 390,380	6.4%	399,128	6.2%
Utilities Expense	\$ 213,290	3.5%	218,090	3.4%
Professional Services	\$ 64,840	1.1%	104,044	1.6%
Building & Grounds Maintenance	\$ 486,890	8.0%	545,973	8.4%
Property Tax Admin.	\$ 60,950	1.0%	61,819	1.0%
Wages	\$ 2,332,460	38.2%	2,347,919	36.3%
Benefits & Payroll Costs	\$ 901,850	14.8%	923,708	14.3%
Fixed Asset Expense	\$ 307,410	5.0%	348,035	5.4%
Capital Improvement Projects Mitigation & Funds	\$ 925,000	15.2%	1,131,325	17.5%
Capital Improvement Projects General Fund	\$ 70,000	1.1%	37,895	0.6%
Debt Services	\$ 2,000	0.0%	2,000	0.0%
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	1.7%	100,800	1.6%
		0.0%		
<b>Total Expenditures</b>	<b>\$ 6,101,810</b>	<b>100</b>	<b>6,462,281</b>	<b>100</b>
Net Revenue Over Expenditures	54,850		125,966	
Transfer to Future Capital Construction Reserve	\$ 50,000		\$ 50,000	
<b>Net Revenue</b>	<b>4,850</b>		<b>75,966</b>	
Annual Equip Replacement Fund	854,762		854,762	
Future Capital Construction Fund	887,359		887,359	
Contingency Reserve	450,000		450,000	
ADA reserve	20,032		20,032	
<b>TOTAL RESERVES</b>	<b>\$ 2,212,153</b>		<b>\$ 2,212,153</b>	

## Administration 19-20

### Revenues

	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
<b>Miscellaneous Revenues</b>			
Misc. Income -w/c div and other	1,192	1,240	1,192
Verizon cell lease	30,150	30,150	30,150
501c3 receivable	-	-	-
<b>TOTAL</b>	<b>31,342</b>	<b>31,390</b>	<b>31,342</b>

### Interest Income

Interest Revenue other	324	350	324
Interest Revenue - County	60,619	54,600	60,919
<b>TOTAL</b>	<b>60,943</b>	<b>54,950</b>	<b>61,243</b>

### Taxes & Gov't Revenues

Current Sec Prop Tax General	2,946,113	2,917,220	2,946,112
Homeowner's Prop. Tax Reductio	22,047	22,500	22,048
Current Unsec Prop Tax General	67,032	67,000	67,032
Suppl. Prop Tax Current	89,565	85,830	89,664
Unitary & Op Non-unitary Tax	115,181	113,740	115,180
Redemptions Gen Taxes	-	-	-
Prior Unsec Prop Tax	204	110	203
Timber Tax Guarantee	1	-	1
Prior Supplemental Tax Rev	-	30	-
Prior Secured Prop Taxes	(19)	-	(19)
Railroad Unitary Prop Taxes	2,073	2,070	2,070
RDA Pass - Throughs	91,128	25,000	66,128
<b>TOTAL</b>	<b>3,333,325</b>	<b>3,233,500</b>	<b>3,308,419</b>

### **Total Revenues**

	3,425,610	3,319,840	3,401,004
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### Expenditures

	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
<b>Operations &amp; Supplies</b>			
Discounts Taken	(40)	-	(40)
Finance Charges	140	140	140
CalCard Incentive	(1,606)	(1,670)	(1,606)
Penalties	620	620	620
Donations Expense	500	-	500
Telephone (CVCC) - Admin	6,999	7,070	6,999
Postage - Admin	571	600	571
Bank Service Charges	-	-	-
Office Supplies	5,453	6,090	5,460
Duplication Costs- Admin	712	260	710
Office Equip. Rental- Admin	5,748	6,150	5,750

Admin

Office Equip Maint - Admin	-	-	-
Dining Expense	917	720	920
Gas/Mileage Expense	2,297	1,970	2,300
General Admin Exp	120	290	120
Liability Insurance	80,080	77,890	84,842
Board Expense	3,497	1,460	3,500
misc Expense	850	900	850
Dues & Subscriptions	9,808	9,830	9,810
Staff Appreciation	(3)	-	-
Staff Development	2,265	2,340	2,265
Safety Supplies - Administration	-	-	-
Small Office Equipment	-	-	-
<b>TOTAL</b>	<b>118,928</b>	<b>114,660</b>	<b>123,711</b>

Legal Fees	17,720	11,940	27,720
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	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
<b>Professional Services</b>			
Professional Services	22,960	23,454	22,964
Accounting/Auditor Fees	540	9,110	9,110
Environmental Services	-	-	-
<b>TOTAL</b>	<b>23,500</b>	<b>32,564</b>	<b>32,074</b>

	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
<b>Property Tax/Election Expense</b>			
Property Tax Administration	58,450	58,450	58,769
Election Expense	-	-	-
LAFCO Fees	3,049	2,500	3,050
<b>TOTAL</b>	<b>61,499</b>	<b>60,950</b>	<b>61,819</b>

	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
<b>Salaries/Wages Expenses</b>			
Wages - Admin - Full Time	78,592	82,840	78,592
Wages - Admin - Part Time	118,151	116,300	118,890
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	124,861	125,650	124,861
<b>TOTAL</b>	<b>351,604</b>	<b>354,790</b>	<b>352,343</b>

<b>Benefits &amp; Payroll Costs</b>			
ER -Taxes - Admin (7.65%)	28,366	28,590	28,565
Employment Expense - Admin	130	130	60

Admin

Fingerprinting	60	130	130
Benefits Expense - Admin	45,320	45,230	45,320
Employer Retirement Exp	37,129	39,480	37,310
Worker's Compensation	4,500	4,480	4,530
<b>TOTAL</b>	<b>115,505</b>	<b>118,040</b>	<b>115,915</b>

**Fixed Assets- Equipment**

Fixed Assets	-	-	-
Computer Purchases - Admin.	-	2,000	-
<b>TOTAL</b>	<b>-</b>	<b>2,000</b>	<b>-</b>

-	-	-
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**Total Expenditures**

688,756	694,944	713,582
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<b>Total Revenues</b>	<b>3,425,610</b>	<b>3,319,840</b>	<b>3,401,004</b>
<b>Total Expenditures</b>	<b>688,756</b>	<b>694,944</b>	<b>713,582</b>
<b>GASB 68 Reserve</b>	<b>45,800</b>	<b>45,800</b>	<b>45,800</b>
<b>Net Gain (Loss)</b>	<b>2,691,054</b>	<b>2,579,096</b>	<b>2,641,622</b>

Admin

## Customer Service 19-20 Budget Revenues

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
<b>Revenue</b>			
Out of Dist Fees	15,907	14,890	15,900
Out of Dist Fees - Bureau	1,179	1,230	1,180
Return Check Fees	170	390	170
<b>Total</b>	<b>17,256</b>	<b>16,510</b>	<b>17,250</b>
 <b>Rents &amp; Concessions</b>			
	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>Miscellaneous Revenue</b>			
	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>Grant Revenue</b>			
	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>Total Revenues</b>	<b>17,256</b>	<b>16,510</b>	<b>17,250</b>

## Expenditures

<b>Expenditures</b>			
Cash short/over	24	0	20
Merchant fees	12,811	12,420	12,810
Bad Debt	304	210	300
Telephone expense	8,759	8,920	8,760
Gift certificates Given Out	585	600	590
Postage	500	0	500
Office Supplies	1,294	2,430	1,300
Duplication costs	398	570	400
Office Equipment rental	10,366	10,270	10,360
Office equipment Maintenance	4,499	4,900	4,500
Gas/Mileage Expense	685	660	684
Public Relations/Marketing	12,271	16,650	17,338
Dues and Subscriptions	15	0	15
Safety Supplies	0	0	0
Staff Appreciation	0	0	0
Staff Development	0	0	440
Theft Expense	0	0	0

Customer Service



Small Office equipment	0	0	0
<b>Total Expenditures</b>	<b>52,511</b>	<b>57,630</b>	<b>58,017</b>

Prof Services	650	1,100	650
	650	1,100	650

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Wages (F/T)	129,190	132,660	129,191
Wages (P/T)	19,178	16,960	19,178
Total	148,368	149,620	148,369

ER -Taxes - Admin (7.65%)(10.85%)	12,069	12,140	12,070
Employment Expense	0	0	0
Fingerprinting Expense	0	0	0
Benefits Expense	24,916	24,960	24,920
Employer Retirement Exp. (16.622%)	18,374	18,930	18,380
Worker's Compensation (.68% x 148%)	642	650	650
Total	56,001	56,680	56,020

**Total Salaries & Benefits**                                      204,369      206,300      204,389

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
<b>Fixed Assets- Equipment</b>			
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	0	0	0

**Total Expenditures**                                      257,530      265,030      263,056

<b>Total Revenues</b>	17,256	16,510	17,250
<b>Total Expenditures</b>	257,530	265,030	263,056
<b>Contingency Reserve (2% of expens</b>	2,343	2,650	2,631
<b>Net Gain (Loss)</b>	-242,617	-251,170	-248,437

Customer Service

## Aquatics 18-19 Budget Revenues

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Adult Aquatic Activities	9,781	9,070	9,780
Adult Aquatic Activities Placer Hills	0	1,430	0
Master Swim	4,528	4,450	4,520
Public Swim	41,621	39,980	41,620
Public Swim - Placer Hills Pool	3,954	4,310	3,960
Swim Lessons	29,574	28,570	29,570
Swim Lessons - Placer Hills Pool	9,890	8,950	9,890
Swim Team	15,787	25,100	15,830
Synchro Team	9,745	9,600	9,740
Misc Income	0	230	0
<b>Totals</b>	<b>124,880</b>	<b>131,690</b>	<b>124,910</b>
<b>Rents &amp; Concessions</b>			
Sierra/Splash Pool Rental	11,153	13,700	11,160
Placer Hills Pool rental	1,861	2,160	1,860
<b>Totals</b>	<b>13,014</b>	<b>15,860</b>	<b>13,020</b>
<b>Grants &amp; Donations</b>			
Donation Rev - Aquatics	0	0	0
<b>Other Financing Sources</b>			
Transfers from Future Capital Constr.	0	0	0
Transfers from Equipment Reserv	0	0	0
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Revenues</b>	<b>135,513</b>	<b>147,550</b>	<b>137,930</b>

## Expenditures

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
<b>Program Expenditures</b>			
Instructors - Aquatics	1,877	1,520	1,870
Adult Aquatic Activities Exp.	1,215	750	1,210
Public Swim Expenses	2,756	2,300	2,750
Public Swim Expenses PH	491	500	490
Swim Lessons Expenses	102	340	110
Swim Team Expenses	1,438	2,640	2,040
Synchro Team Expenses	626	600	620
<b>Totals</b>	<b>8,505</b>	<b>8,650</b>	<b>9,090</b>

Aquatics

### Operations & Supplies

Telephone - Placer Hills Pool	1,037	1,030	1,037
Telephone - Aquatics	0	0	0
Office Supplies	10	10	10
Gas Milleage - Aquatics	0	0	0
Professional Services	274	0	270
Staff Appreciation- Aquatics	0	0	0
Staff Development- Aquatics	130	130	570
Safety Supplies - Aquatics	200	370	200
Small Equipment	1,430	1,430	1,430
Small Equipment - PH Pool	0	0	0
Uniform Exp	0	0	0
<b>Totals</b>	<b>3,081</b>	<b>2,970</b>	<b>3,517</b>

### Utilities

Gas/Electric - Sierra Pool	26,944	28,080	26,950
Gas/Electric - Placer Hills	5,620	8,170	6,210
<b>Reimbursement - Gas/Electric</b>	<b>-10,565</b>	<b>-11,790</b>	<b>-10,570</b>
Water - Sierra Pool	2,027	2,940	2,030
Water - Placer Hills	269	210	260
<b>Reimbursement - Water</b>	<b>-1,270</b>	<b>-1,230</b>	<b>-1,270</b>
<b>Totals</b>	<b>23,025</b>	<b>26,380</b>	<b>23,610</b>

### Maintenance

Maintenance - Sierra Pool	40,183	46,730	36,730
<b>Reimbursement - Maintenance</b>	<b>-4,434</b>	<b>-3,870</b>	<b>-4,430</b>
Maintenance - Placer Hills pool	9,689	10,100	9,690
<b>Totals</b>	<b>45,438</b>	<b>52,960</b>	<b>41,990</b>

### Salaries/Wages Expenses

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Wages - Aquatics Coordinator	19,479	20,910	19,480
Wages - Aqua Coord - Placer Hills	0	0	1,260
Wages - Adult aquatics	6,712	5,450	5,450
Wages - Public Swim	57,772	60,300	57,780
Wages - Public Swim - PH Pool	7,581	6,370	7,580
Wages - Swim Lessons	7,582	10,820	7,590
Wages - Swim Lessons - PH Pool	3,377	2,800	3,377
Wages - Master Swim	4,139	5,160	4,140
Wages - Coaches (Swim Team)	7,435	10,310	7,570
Wages - Coaches (Synchro)	15,810	16,680	15,810
<b>Totals</b>	<b>129,887</b>	<b>138,800</b>	<b>130,037</b>

### Benefits & Payroll Costs

ER -Taxes -(12.65%)	12,619	14,370	12,620
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Aquatics

Employment Exp- Aquatics	2,530	2,440	2,530
Fingerprinting Exp- Aquatics	777	840	680
Calpers Exp. 16.444%	2,996	3,000	3,090
Worker's Comp (2.29% x 1.14%)	2,929	3,290	2,990
<b>Totals</b>	<b>21,851</b>	<b>23,940</b>	<b>21,910</b>

**Equipment & Fixed Assets**

Fixed Assets - Aquatics	12,101	5,210	12,100
<b>Totals</b>	<b>12,101</b>	<b>5,210</b>	<b>12,100</b>

0	0	0
0	0	0

<b>Total Expenditures</b>	<b>243,888</b>	<b>258,910</b>	<b>242,254</b>
<b>Total Revenues</b>	<b>135,513</b>	<b>147,550</b>	<b>137,930</b>
<b>Total Expenditures</b>	<b>243,888</b>	<b>258,910</b>	<b>242,254</b>
<b>Contingency 2% of expenses</b>	<b>2,390</b>	<b>2,589</b>	<b>2,589</b>
<b>Net Gain (Loss)</b>	<b>-110,764</b>	<b>-113,949</b>	<b>-106,913</b>

Aquatics

## Recreation 2019-2020 Budget

Revenues	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
<b>Program Revenue</b>			
Adult Softball	18,312	23,040	18,310
Adult Basketball	13,289	11,010	13,280
Sr. Sports	4,930	4,940	4,930
Adult Volleyball	1,030	1,630	1,030
Pickle Ball	6,663	8,000	5,873
Adult Classes	40,408	39,100	40,400
Adult Classes - Bureau	17,957	19,760	17,960
Bocce Ball	720	1,060	720
Youth Basketball	91,960	91,960	91,960
Pee Wee/Short Shots	0	0	0
Youth Classes	44,626	38,100	44,680
Youth Classes - Bureau	874	810	870
Youth Camps	29,514	21,640	39,490
Youth Camps - Bureau	19,810	14,970	19,810
Youth Sports Camp	9,611	10,450	9,620
Youth Sports Camp - Bureau	8,289	9,200	8,290
Special Events	5,858	3,240	5,850
Party in the Park	7,802	8,060	7,800
Ukulele Festival	13,011	14,090	13,010
Food Truck Fiesta	1,325	0	0
Great Obstacle Scramble	15,730	16,020	15,730
Dead Festival	2,126	0	0
Guitar Festival	4,615	4,540	4,610
Auburn Community Festival	9,815	10,010	9,810
<b>Total Program Revenues</b>	<b>368,275</b>	<b>351,630</b>	<b>374,033</b>
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	8,450	9,250	8,450
Miscellaneous Rev	0	180	0
<b>TOTAL MISC REVENUE</b>	<b>8,450</b>	<b>9,430</b>	<b>8,450</b>
<b>Grants &amp; Donations</b>			
Youth Assistance Fund - In Dist	10,071	9,040	10,070
Donations - Recreation	0	0	0
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>10,071</b>	<b>9,040</b>	<b>10,070</b>

Rec

**Total Revenues**

386,796

370,100

392,553

**Expenditures**

	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
<b>Program Expenditures</b>			
Instructors - Adult Classes	18,983	18,970	18,982
Inst - A Classes - Bureau	7,692	8,140	11,140
Instructors - Youth Classes	22,179	18,990	22,170
Inst - Y Classes - Bureau	265	80	260
Officials - Adult Softball	6,653	7,280	6,660
Officials - Adult Basketball	5,247	4,830	5,240
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	9,430	9,430	9,430
Instructors- Youth Camp	26,709	30,540	26,710
Inst - Y Camp - Bureau	12,802	8,290	12,800
Instructors- Youth Sports Camp	5,324	0	5,320
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	2,363	3,370	2,370
Adult Basketball Expense	550	550	550
Adult Volleyball Expense	3,514	3,580	424
Pickle Ball/Tennis	2,201	1,530	2,200
Adult Class Expense	1,240	1,410	1,240
Bocce Ball Prog Expense	250	250	250
Youth Basketball Expense	31,391	33,070	22,981
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	566	520	566
Youth Camp Expense	10	10	10
Youth Sports Camps	30	30	30
Special Events	2,144	2,790	2,145
Party in the Park	8,784	10,060	8,783
Ukulele Festival Expense	10,186	10,150	10,186
Food Truck Fiesta	0	0	0
Obstacle	7,669	8,600	7,670
Dead Festival	38	0	0
Guitar Festival	6,463	4,080	6,464
Auburn Community Festival Exp	10,424	10,180	10,424
<b>TOTAL PROGRAM EXP.</b>	<b>203,107</b>	<b>196,730</b>	<b>195,005</b>

**Operating Expenditures**

Telephone	547	500	546
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Rec

Activity Guide	40,051	34,970	40,050
Youth Assistance Expense	12,871	16,220	13,587
Office Supplies	2,780	2,560	2,780
Gas/Mileage	407	500	407
Dues & Subscriptions	488	510	490
Staff Appreciation	0	0	0
Company Celebrations	1,900	1,900	1,900
Staff Development	510	510	950
Small Rec Equipment	340	470	340
Safety Supplies	30	200	30
<b>TOTAL OPERATING EXP</b>	<b>59,924</b>	<b>58,340</b>	<b>61,080</b>

	FY 19-20 Actual Actual to Date	FY 19-20 Budget	Mid Year Budget Revision
Professional Services	190	80	190
<b>Total Professional Services</b>	<b>3,807</b>	<b>80</b>	<b>190</b>

**Salaries/Wages Expenditures**

Wages - Full Time	157,729	161,160	159,930
Wages - Part Time	1,427	2,850	1,430
Wages - Seasonal	1,618	2,490	1,620
Wages - Adult Softball	3,657	4,200	3,660
Wages - Uniform	0	0	0
Wages - Adult Basketball	2,193	1,900	2,190
Wages - Adult Volleyball	0	0	0
Wages - Special Events	3,436	3,730	3,440
<b>Totals</b>	<b>170,060</b>	<b>176,330</b>	<b>172,270</b>

**Benefits & Payroll Expenditures**

ER -Taxes - (13.65%)	14,290	14,390	13,300
Employment Expense	567	70	560
Fingerprinting Expense	75	100	75
Benefits Expense	25,927	25,990	29,930
Calpers Exp.	19,131	19,590	18,160
Worker's Comp	4,138	4,170	4,200
<b>Totals</b>	<b>64,128</b>	<b>64,310</b>	<b>66,225</b>

**Equipment & Fixed Assets**

Fixed Assets - Recreation	1,192	0	1,190
Computer Purchases - Rec	0	0	0

Rec

<i>Totals</i>	1,192	0	1,190
<i>Total Expenditures</i>	502,218	495,790	495,960
Total Revenues	386,796	370,100	392,553
Total Expenditures	502,218	495,790	495,960
Contingency (1% of expenses)	4,680	4,958	4,960
Net Gain (Loss)	(120,103)	(130,648)	(108,367)

Rec



## Youth Services 2019-2020 Budget Revenues

FY 19-20 Actual    **FY 19-20 Budget**    Mid Year

**Actual to Date**                  **Budget**                  **Budget Revision**

Alta Vista DSC Revenue	68,370	<b>58,430</b>	65,430
Auburn Elem DSC Revenue	163,423	<b>157,380</b>	161,380
Skyridge DSC Revenue	129,920	<b>126,820</b>	128,820
Rec Day Camp Rev (School & Summer)	233,157	<b>230,600</b>	248,600
Preschool	68,072	<b>68,550</b>	68,070
Newcastle DSC Revenue	149,405	<b>133,010</b>	147,010
<b>TOTAL</b>	<b>812,347</b>	<b>774,790</b>	<b>819,310</b>

### Rents & Concessions

Rock Creek Modular Rent	4,230	<b>3,960</b>	3,900
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### Miscellaneous Revenue

	10	<b>10</b>	0
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**Total Revenues**                                  **816,587**                                  **778,760**                                  **823,210**

## Expenses

### Program Expenditures

FY 19-20 Actual    **FY 19-20 Budget**    Mid Year

**Actual to Date**                  **Budget**                  **Budget Revision**

Alta Vista Program expense	2,942	<b>3,220</b>	2,950
Auburn Elem - Program Expense	2,670	<b>3,100</b>	2,680
Skyridge - Program Expense	3,708	<b>4,100</b>	3,710
Rec Day Camp - Program Exp (Sch. & Sum)	18,771	<b>20,410</b>	18,780
Preschool	5,367	<b>5,890</b>	5,370
Newcastle - Program Expense	3,966	<b>3,820</b>	3,960
	<b>37,424</b>	<b>40,540</b>	<b>37,450</b>

### Operations & Supplies

Telephone - Youth Services (Cell phones)	142	<b>90</b>	286
Telephone - Preschool	0	<b>0</b>	1
Telephone - Rec Day Camp Modular	2,978	<b>2,670</b>	3,419
Telephone - Newcastle	179	<b>140</b>	470
Telephone- Auburn Elem	1,841	<b>1,670</b>	2,020
Telephone - Alta Vista	152	<b>90</b>	410
Telephone- Skyridge	1,323	<b>1,150</b>	1,380
Office Supplies - Youth Services	710	<b>800</b>	710

Youth Services

Gas/Mileage Reimbursement Expense	100	130	100
Staff Appreciation - Youth Services	186	190	190
Staff Development - Youth Services	444	600	450
Small Equipment	0	0	0
<b>TOTAL</b>	<b>8,093</b>	<b>7,530</b>	<b>9,596</b>
<b>Utilites</b>			
Electric - Day Camp	1,838	1,950	1,840
	<b>1,838</b>	<b>1,950</b>	<b>1,840</b>
<b>Professional Services</b>			
Professional Services	13,193	7,170	24,040
	<b>13,193</b>	<b>7,170</b>	<b>24,040</b>

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Rep/Maint - Auburn Elem	656	460	650
Rep/Maint - Rock Creek	490	300	490
Rep/Maint - Rec Day Camp	1,075	400	1,070
Rep/Maint - Skyridge	821	960	820
Rep/Maint - Newcastle	300	300	300
Rep/Maint - Newcastle	300	300	300
	<b>3,642</b>	<b>2,720</b>	<b>3,630</b>

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
<b>Salaries/Wages Expenses</b>			
Wages - (Y.Serv) - Manager - Salary	77,645	76,430	77,640
Wages - (Y.Serv) - Alta Vista - PT	45,318	47,000	45,320
Wages - (Y.Serv) - Alta Vista Maint	0	20	0
Wages - (Y.Serv) - Aub Elem - PT	79,139	80,130	79,140
Wages - (Y.Serv) - Aub Elem Maint	319	1,040	320
Wages - (Y.Serv) - Rock Creek Maint	786	240	780
Wages - (Y.Serv) - Skyridge - PT	69,380	66,390	69,380
Wages - (Y.Serv) - Skyridge Maint	110	240	110
Wages - (Y.Serv) - Rec Day Camp - PT	120,058	115,520	120,050
Wages - (Y.Serv) - Day Camp Maintenanc	105	430	110
Wages- (Y.Serv) - Newcastle - PT	79,125	79,250	79,130
Wages - (Y.Serv) - Newcastle Maint	70	480	70
Wages - (Y.Serv) - Preschool	44,979	46,080	44,980
<b>TOTAL WAGES</b>	<b>517,034</b>	<b>513,250</b>	<b>517,030</b>

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
<b>Benefits &amp; Payroll Costs</b>			
ER Taxes (SS/MC/SUTA/ETT)	44,771	43,590	44,770
Employment Exp- Y.S.	1,260	1,440	1,260
Fingerprinting Exp - Y.S.	907	740	900

Youth Services

Benefits Expense - Y.S.	34,067	34,510	34,070
Employer Retirement Exp. YS	46,286	47,770	46,290
Worker's Compensation - Y.S.	12,109	12,370	12,218
<b>TOTAL BENEFITS</b>	<b>139,400</b>	<b>140,420</b>	<b>139,508</b>

*Total Salaries & Benefits*   656,434                         653,670                         656,538

Fixed Assets- Equipment	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	1,500	0
	0	1,500	0
			0

Capital Improvement	0	0	0
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*Total Expenditures*   720,624                         715,080                         733,094

<b>Total Revenues</b>	<b>816,587</b>	<b>778,760</b>	<b>823,210</b>
<b>Total Expenditures</b>	<b>720,624</b>	<b>715,080</b>	<b>733,094</b>
<b>Contingency Reserve (1% of expense)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Gain (Loss)</b>	<b>95,963</b>	<b>63,680</b>	<b>90,116</b>

Youth Services

## Facilities & Grounds 19-20 Budget

Revenues	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Rents and Concessions	Actual to Date	Budget	Budget Revision
Fee Waivers- Public	(14,864)	(14,510)	(14,860)
Fee Waivers-CVCC Public	(1,160)	(1,330)	(1,160)
Fee Waiver Offset	16,024	15,840	16,020
Blue Bird Room - CVCC	2,265	2,410	2,260
Stella Irving - Rec	279	300	280
Lakeside - Reg	11,772	13,000	15,000
Sierra Room Rental- CVCC	7,732	10,440	7,740
Sunset Room Rental- CVCC	2,733	3,510	2,730
Canyon View Room Rental-CVCC	4,289	5,410	4,290
Foothills Room Rental- CVCC	10,074	9,700	10,070
Oak Room Rental-CVCC	0	0	0
American River Room	5,263	5,330	5,260
Conference Room Rentals	140	280	140
Board Room Rental - CVCC	40	130	40
Conference Modular - Overlook	9,387	10,150	9,390
Gazebo - Rec	220	110	220
Gym - Rec	830	930	830
Gym - Reg	4,772	3,930	7,930
Tutor Totter Lease Agreement	6,640	6,620	6,640
Kitchen - Rec	110	160	110
Kitchen - Reg	0	0	0
Kitchen-CVCC	850	810	850
Picnic Area - Rec	8,828	7,330	8,820
Picnic Area - Reg	2,374	1,790	2,370
Picnic Area - Ashford	1,338	1,330	1,330
Picnic Area - Meadow Vista	3,444	3,640	3,910
Field - Recreation	2,708	3,400	2,240
Field A - Reg	563	1,590	560
Field - Softball MV	602	970	600
Field - Christian Valley	1,826	1,710	1,820
Field Soccer/Baseball-Winchester	2,871	1,290	2,870
Field "Beggs" - Rec	5,970	7,640	5,970
Field B - Reg	1,845	1,570	1,840
Field "James" - Rec	12,666	11,610	9,000
Field "Chana" - Reg	3,734	2,980	3,730
Bocce Ball Field Rental	116	0	110
Field Soccer - Reg	2,317	2,540	2,320
Field Soccer A- MV	136	97	137

Facilities and Grounds

Field Soccer A- Railhead	6,726	<b>7,100</b>	<b>6,730</b>
Field Placer Hills	0	<b>0</b>	<b>0</b>
Field Soccer B- MV	0	<b>0</b>	<b>0</b>
Field Soccer B- Railhead	5,632	<b>6,390</b>	<b>5,630</b>
Field "Pee Wee Soccer" Rental - MV	0	<b>0</b>	<b>0</b>
Field Lining Revenue - Rec	0	<b>0</b>	<b>80</b>
Field Lining Revenue - Reg	160	<b>80</b>	<b>80</b>
Misc Rents & Concessions	2,207	<b>3,140</b>	<b>2,210</b>
Misc Rents & Concessions - Bureau	891	<b>810</b>	<b>890</b>
Custodial Fees	18,760	<b>15,940</b>	<b>18,760</b>
Custodial Fees- Bureau	80	<b>0</b>	<b>80</b>
MV cust fee	100	<b>0</b>	<b>0</b>
Set up and Take Down Fees	1,850	<b>2,160</b>	<b>1,850</b>
MV alcohol fee	40	<b>0</b>	<b>0</b>
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>155,180</b>	<b>158,327</b>	<b>157,717</b>

### Miscellaneous Revenues

MV comm ctr rental	485	<b>130</b>	<b>130</b>
Sales of an Asset	0	<b>0</b>	<b>0</b>
Recycling Revenue	0	<b>0</b>	<b>0</b>
Alcohol permit	3,744	<b>3,590</b>	<b>3,740</b>
Misc Income - F & G	230	<b>5,240</b>	<b>230</b>
<b>Total Misc Revenue</b>	<b>4,459</b>	<b>8,960</b>	<b>4,100</b>
	<b>FY 19-20</b>	<b>FY 19-20</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Mid Year</b>

### Grants & Donations

	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
In-Kind Donations	0	<b>0</b>	<b>0</b>
Donations F&G	19,200	<b>2,400</b>	<b>49,200</b>
Pump trac donations	100	<b>0</b>	<b>100</b>
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>19,300</b>	<b>2,400</b>	<b>49,300</b>

Interest Revenue - City Trust	6,951	<b>5,320</b>	<b>6,950</b>
<b>TOTAL Interest Income</b>	<b>6,951</b>	<b>5,320</b>	<b>6,950</b>

### Project Revenue - Government

County Mitigation	275,300	<b>242,300</b>	<b>275,300</b>
City Mitigation Revenue	10,000	<b>10,000</b>	<b>0</b>
<b>Total Project Revenue - Gov</b>	<b>285,300</b>	<b>252,300</b>	<b>275,300</b>

### Other Financing Sources

Transfers from Future Capital Constr.	692,225	<b>607,700</b>	<b>692,225</b>
Transfers from Equipment Reserv	292,700	<b>292,700</b>	<b>313,845</b>
Transfers from ADA Reserv	0	<b>0</b>	<b>0</b>
Transfers from City Mitigation	194,000	<b>175,000</b>	<b>294,000</b>

Facilities and Grounds

**Total Other Financing Sources**                      1,178,925                      **1,075,400**                      1,300,070

**Taxes & Government Revenue**

Atwood III Tax Revenue	22,861	<b>25,403</b>	<b>22,863</b>
<b>Total Taxes &amp; Gov't Revenue</b>	22,861	<b>25,403</b>	<b>22,863</b>

**TOTAL REVENUES**                      1,588,650                      **1,528,110**                      **1,816,300**

**Expenditures**

FY 19-20                      FY 19-20  
Actual                      Budget                      Mid Year

<b>Operations &amp; Supplies</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Telephone - F & G	15,623	<b>15,160</b>	<b>15,930</b>
Office Supplies - F & G	5,488	<b>5,000</b>	<b>5,490</b>
Duplication Cost - F & G	0	<b>0</b>	<b>0</b>
Gas/Mileage Expense - Fac & Gr..	34,296	<b>33,120</b>	<b>35,920</b>
Membership & Dues - F & G	110	<b>120</b>	<b>110</b>
Staff Appreciation - F & G	199	<b>197</b>	<b>197</b>
Staff Development - F & G	5,068	<b>4,210</b>	<b>5,070</b>
Uniform Exp	1,549	<b>2,220</b>	<b>1,550</b>
Small Tools and Equipment-Rec Park	2,890	<b>3,750</b>	<b>2,890</b>
Small Tools and Equipment-Reg Park	5,157	<b>6,910</b>	<b>5,160</b>
Small Tools and Equipment-MV Park	1,366	<b>1,140</b>	<b>1,360</b>
Small Tools and Equipment-CVCC Fac	2,000	<b>2,530</b>	<b>2,000</b>
Field Marking Expense	1,226	<b>1,600</b>	<b>1,250</b>
Safety Supplies - F & G	6,922	<b>6,630</b>	<b>7,050</b>
Restroom Supplies - Rec Park	1,821	<b>1,380</b>	<b>1,820</b>
Restroom Supplies - Reg. Park	1,432	<b>1,360</b>	<b>1,430</b>
Restroom Supplies - Ashford	1,113	<b>1,390</b>	<b>1,120</b>
Restroom Supplies - M.V. Park	1,035	<b>1,240</b>	<b>1,040</b>
Restroom Supplies - Railhead Park	1,094	<b>1,340</b>	<b>1,100</b>
Restroom Supplies - Overlook Park	1,179	<b>1,370</b>	<b>1,180</b>
Restroom Supplies - Placer Hills Park	560	<b>670</b>	<b>570</b>
Restroom Supplies - Winchester Park	60	<b>60</b>	<b>60</b>
Restroom Supplies - Rec. Comm Ctr	1,955	<b>1,790</b>	<b>1,960</b>
Restroom Supplies - Reg. Comm. Ctr	1,863	<b>1,750</b>	<b>1,870</b>
Restroom Supplies - CVCC	2,639	<b>1,950</b>	<b>2,640</b>
Sanitation - Rec Toilet	0	<b>0</b>	<b>0</b>
Sanitation- Regional Park- Port. Toilet	5,120	<b>5,130</b>	<b>5,120</b>
Sanitation- CV - Port. Toilet	0	<b>0</b>	<b>0</b>
Sanitation- Winchester Park- Port. Toilet	5,120	<b>5,130</b>	<b>5,120</b>
Sanitation- Rec Park ADA Portab	4,695	<b>4,360</b>	<b>4,700</b>
Sanitation - Reg ADA Toilets	4,695	<b>4,360</b>	<b>4,700</b>
Rec Park - Debris Box	8,934	<b>9,250</b>	<b>8,940</b>

Facilities and Grounds

Sanitation- Regional Park - Debris	7,065	<b>6,640</b>	<b>7,070</b>
Sanitation- MV Park- Debris	4,842	<b>4,520</b>	<b>4,880</b>
Sanitation- CVCC - Debris	3,908	<b>3,920</b>	<b>3,910</b>
<b>TOTAL OPERATIONS &amp; SUPPLIES</b>	141,024 FY 19-20 Actual	<b>140,197</b> FY 19-20 Budget	<b>143,207</b> Mid Year

	Actual to Date	Budget	Budget Revision
Lights- Rec Pk Beggs Field (LL)	2,903	<b>3,380</b>	<b>2,910</b>
Lighting Reimbursements - Beggs Fld.	(2,455)	<b>(3,530)</b>	<b>(3,210)</b>
Lights- Rec Park James Field (LL)	5,216	<b>4,310</b>	<b>5,220</b>
Lighting Reimbursements - James Fld.	(5,637)	<b>(5,080)</b>	<b>(5,630)</b>
Lights- Recreation Field (LL)	1,042	<b>1,440</b>	<b>1,050</b>
Lighting Reimbursements - Rec Fld.	(866)	<b>(1,610)</b>	<b>(870)</b>
Gas/Electric - Rec Comm Ctr	4,586	<b>5,110</b>	<b>4,590</b>
Gas/Electric - Reg Comm Ctr	11,521	<b>11,850</b>	<b>11,530</b>
Gas/Elec. - Chr Vly Comm Ctr	922	<b>1,010</b>	<b>1,010</b>
Electric Reimbursements - Chr Vly CC	(864)	<b>(880)</b>	<b>(940)</b>
Gas/Electric - CVCC	23,960	<b>22,830</b>	<b>23,960</b>
Gas/Electric - Recreation Park	9,050	<b>9,350</b>	<b>9,060</b>
Lighting Reimb - Rec Park	(350)	<b>(350)</b>	<b>(350)</b>
Gas/Electric - Reg Park	18,232	<b>18,110</b>	<b>18,230</b>
Lighting Reimbursements - Reg Park	(3,851)	<b>(4,480)</b>	<b>(3,850)</b>
Gas/Electric - Ashford Park	2,616	<b>2,780</b>	<b>2,620</b>
Gas/Elec. - MV Park	6,083	<b>5,430</b>	<b>6,090</b>
Electric - Railhead	2,791	<b>3,680</b>	<b>2,800</b>
Lighting Reimbursements - Railhead	(912)	<b>(1,770)</b>	<b>(910)</b>
Gas/Electric - Overlook Park	80	<b>80</b>	<b>80</b>
Gas/Electric- Winchester Park	908	<b>1,140</b>	<b>910</b>
Water - Rec Comm Ctr	4,172	<b>4,230</b>	<b>4,180</b>
Water - Reg Comm Ctr	2,218	<b>2,340</b>	<b>2,220</b>
Water - Chr Vly Comm Ctr	1,275	<b>1,380</b>	<b>1,280</b>
Water - CVCC	3,332	<b>3,650</b>	<b>3,340</b>
Water - Recreation Park	4,013	<b>4,650</b>	<b>4,020</b>
Water - Regional Park	7,476	<b>8,250</b>	<b>7,480</b>
Water - Ashford Park	4,116	<b>4,460</b>	<b>4,120</b>
Water - MV Park	11,797	<b>10,720</b>	<b>14,120</b>
Water - Chr Vly Park	5,182	<b>5,280</b>	<b>5,190</b>
Water - Railhead Park	4,226	<b>4,360</b>	<b>4,230</b>
Water - CVCC (Park)	2,335	<b>2,240</b>	<b>2,340</b>
Water - Overlook	7,055	<b>7,360</b>	<b>7,060</b>
Water - Placer Hills Park	6,180	<b>4,620</b>	<b>6,180</b>
Water - Winchester Park	0	<b>0</b>	<b>0</b>
Water - Atwood	6,358	<b>4,780</b>	<b>6,360</b>

Facilities and Grounds

Water - Chana Field	6,000	<b>9,000</b>	<b>9,000</b>
Sanitation - Rec Park (Sewer)	9,344	<b>9,810</b>	<b>9,350</b>
Sanitation - Regional Park - (Sewer)	15,103	<b>15,860</b>	<b>15,110</b>
Sanitation - Ashford Park (Sewer)	1,642	<b>1,710</b>	<b>1,650</b>
Sanitation - Railhead (Sewer)	174	<b>200</b>	<b>180</b>
Sanitation - Overlook (Sewer)	736	<b>800</b>	<b>740</b>
Sanitation - CVCC (Sewer)	10,189	<b>10,700</b>	<b>10,190</b>
<b>TOTAL UTILITIES</b>	187,898	<b>189,200</b>	<b>192,640</b>

FY 19-20  
Actual

FY 19-20  
Budget

Mid Year

<b>Professional Services</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Professional Services	9,601	<b>11,193</b>	<b>11,603</b>
Professional Services - Bureau	1,117	<b>1,117</b>	<b>1,117</b>
Professional Services - Atwood III	800	<b>6,400</b>	<b>6,400</b>
Atwood - County Admin Coll Fee	250	<b>250</b>	<b>250</b>
<b>Total Professional Services</b>	11,768	<b>18,960</b>	<b>19,370</b>

**Building & Grounds Maintenance**

Equipment Rental - F & G	6,530	<b>6,530</b>	<b>6,530</b>
District Vehicles Maint - F & G	13,552	<b>19,000</b>	<b>19,000</b>
	2,810	<b>0</b>	<b>11,309</b>
Maint - Recreation Field	2,320	<b>7,910</b>	<b>2,330</b>
Maint - CV Baseball Field	18,246	<b>17,930</b>	<b>18,250</b>
Maint - James Field	13,309	<b>11,386</b>	<b>7,416</b>
Maint - Beggs Field	16,129	<b>10,910</b>	<b>23,130</b>
Maint & Repairs - Equipment	27,485	<b>29,000</b>	<b>27,490</b>
Maint- Rec Park - Irrigation Pump	0	<b>0</b>	<b>0</b>
Maint- Reg Park - Irrigation Pump	0	<b>0</b>	<b>0</b>
Maint- Ashford Park - Irrigation Pump	4,600	<b>4,600</b>	<b>4,600</b>
Maint- MV Park - Irrigation Pump	0	<b>0</b>	<b>0</b>
Maint - Winchester - Irrigation Pump	4,600	<b>4,600</b>	<b>4,600</b>
Maint - M.V. Soccer Field	1,109	<b>1,100</b>	<b>1,110</b>
Maint- Winchester Field	1,159	<b>1,490</b>	<b>1,160</b>
Maint - M.V. Tennis Courts	4,500	<b>4,500</b>	<b>4,500</b>
Maint - Recreation Park	24,510	<b>16,940</b>	<b>30,510</b>
Maint - Regional Park	58,559	<b>52,760</b>	<b>65,825</b>
Maint - Ashford Park	11,134	<b>10,000</b>	<b>12,331</b>
Maint - Meadow Vista Park	9,989	<b>9,490</b>	<b>12,990</b>
Maint - Christian Valley Park	6,319	<b>6,830</b>	<b>6,900</b>
Maint - Railhead Park	5,089	<b>4,090</b>	<b>5,090</b>
Maint- CVCC Park	3,663	<b>6,080</b>	<b>3,670</b>
Maint - Overlook Park	7,398	<b>7,860</b>	<b>7,580</b>
Maint - Placer Hills Park	1,003	<b>1,630</b>	<b>1,010</b>
Maint - Pocket Parks	274	<b>1,270</b>	<b>280</b>
Maint - Mt. Vernon Park	3,044	<b>3,120</b>	<b>3,050</b>

Facilities and Grounds



Maint - Winchester Park	5,380	5,270	5,380
Maint - Atwood III	3,769	4,080	8,370
Maint-Shockley	4,764	3,990	19,512
Maint-Ashley dog park	13,850	16,400	13,850
Maint - Recreation Comm Ctr	30,858	23,250	30,860
Maint - Regional Comm Ctr	7,551	10,980	7,560
Maint - Christian Valley Comm Ctr	7,215	7,150	7,030
Maint - CVCC	11,017	8,360	11,420
Maint - Overlook Modular	1,039	540	1,040
Maint - Regional Tennis Courts	4,300	4,600	4,680
Maint - MV Soccer A Field	421	260	260
Maint - RH Soccer A Field	5,136	5,100	5,500
Maint - PH Soccer Field	260	260	260
Maint - Regional Field Soccer	1,333	2,010	1,340
Maint - MV PeeWee Soccer	161	0	0
Maint - RH Soccer B Field	4,497	4,700	4,820
Maint - Regional Field A	12,678	18,780	18,570
Maint - MV Softball Field	310	370	310
Maint - Regional Field B	12,864	12,800	12,870
Maint - Regional Field C	6,987	5,800	6,990
Tree Maint Rec Park	24,300	25,000	18,300
Tree Maint Reg	30,500	35,000	35,000
Tree Maint Ashford	0	0	0
Tree Maint MV park	0	0	0
Tree Maint PH Park	0	0	0
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	5,764	3,480	5,770

<b>TOTAL MAINTENANCE</b>	<b>442,285</b>	<b>437,206</b>	<b>500,353</b>
	<b>FY 19-20</b>	<b>FY 19-20</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Mid Year</b>

<b>Salaries/Wages Expenses</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Wages - Fac Attend - Rec Park	75,355	71,400	75,360
Wages - Fac Attend - CVCC	36,982	37,750	37,090
Wages - Fac Attend - Reg Park	41,372	33,650	41,370
Wages - Management	142,394	141,240	142,390
Wages - Rec Park	309,176	316,020	329,180
Wages - Reg Park	193,674	195,850	193,680
Wages - Ashford Park	24,342	23,100	24,340
Wages - Meadow Vista Park	49,114	47,000	49,110
Wages - CV Comm Ctr	17,374	14,890	17,370
Wages - Railhead Park	19,730	19,300	19,730
Wages - CVCC	14,821	14,610	14,930
Wages - Overlook Park	18,276	18,090	18,280
Wages - Placer Hills Park	21,963	21,650	21,970

Wages - Pocket Parks	10,438	10,280	10,440
Wages- Mt. Vernon Park	1,625	1,450	1,630
Wages - Winchester Park	5,247	5,530	5,250
Wages - Atwood	9,250	9,300	9,250
Wages - Shockley	1,690	2,260	1,690
Wages - Other Projects	0	0	0
Wages - Special Events	3,378	4,090	3,380
Wages - Uniform Allowance	11,427	12,510	11,430
	1,007,628	999,970	1,027,870

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
ER -Taxes - F & G (7.65%)	81,770	80,430	83,780
Employment Expense - F & G	2,406	2,680	2,410
Fingerprinting Exp. - F & G	600	470	600
Benefits Expense - F & G	198,974	210,550	224,970
Employer Retirement Exp.	107,614	112,600	114,120
Worker's Comp.	93,747	92,270	98,250
<b>TOTAL BENEFITS &amp; PAYROLL COSTS</b>	<b>485,111</b>	<b>499,000</b>	<b>524,130</b>
<b>TOTAL SALARIES, BENEFITS</b>	<b>1,492,739</b>	<b>1,498,970</b>	<b>1,552,000</b>

**Fixed Assets**

Fixed Asset Purchases - F&G	297,153	292,700	325,845
Fixed Asset Purchases - Bureau	0	0	5,000
Computer Purchases	600	6,000	3,900
<b>TOTAL FIXED ASSETS</b>	<b>297,753</b>	<b>298,700</b>	<b>334,745</b>

**Lease Purchase Princ/Interest**

	0	0	0
	0	0	0
<b>TOTAL LEASE COSTS</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Rent**

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,000	2,000	2,000
<b>TOTAL RENT</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Bike Park Construction	319,047	320,000	320,000
Tutor Totter Floor Replacement	15,000	15,000	5,000
Tutor Totter Roof	22,000	22,000	0

Facilities and Grounds

CVCC Road Improvements	25,000	<b>25,000</b>	0
MV Parking Lot Reseal/Stripe	10,000	<b>10,000</b>	0
Overlook ADA RR upgrades	35,000	<b>35,000</b>	35,000
REG - 24 Acres Planning/CEQA	190,184	<b>190,000</b>	190,000
Rotary - Railhead Project	24,013	<b>3,000</b>	24,014
Locker Room Floor	25,000	<b>25,000</b>	25,000
Rec - Parking Lot Repairs	15,000	<b>15,000</b>	10,681
Operation/Development Plan	5,000	<b>5,000</b>	0
POT for Playground at Regional Park	40,000	<b>40,000</b>	19,525
REC - James Field Renovation	249,952	<b>250,000</b>	400,000
Wheelchair Swing	30,000	<b>30,000</b>	60,000
Stella Room Floor replacement	10,000	<b>10,000</b>	0
Winchester Electrical / water Upgrades	0	<b>0</b>	15,000
ReWire at James Field	0	<b>0</b>	65,000
Regional Pond - Asset Project	0	<b>0</b>	0
Rec - Beggs ADA Repairs	0	<b>0</b>	0
<b>Total Capital Improvements (Funded)</b>	1,015,196	<b>995,000</b>	1,169,220
<b>TOTAL CAP IMPROVEMENT</b>	1,015,196	<b>995,000</b>	1,169,220
<b>TOTAL EXPENDITURES</b>	3,590,663	<b>3,580,233</b>	3,913,535
<b>Total Revenues</b>	1,653,976	<b>1,528,110</b>	1,816,300
<b>Total Expenditures</b>	3,590,663	<b>3,580,233</b>	3,913,535
<b>Contingency Fund 1% of total ex</b>	0	<b>0</b>	0
<b>Restricted reserve for equip repl</b>	0	<b>0</b>	0
<b>Net Gain (Loss)</b>	(1,936,687)	<b>(2,052,123)</b>	(2,097,235)

Facilities and Grounds

**Resolution No. 2019 - 27  
Before the Governing Board of the  
Auburn Area Recreation and Park District  
County of Placer, State of California**

**ADOPTION OF PRELIMINARY BUDGET REVISION, GENERAL FUND**

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Budget Revision for Fiscal Year 2019-2020.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Budget Revision for the Fiscal Year 2019-2020 is hereby adopted in accordance with the following:

**REVENUES**

<b>Park &amp; Recreation Services Revenue</b>		
Program Revenue		1,335,503.00
Facility Rentals		174,637.00
		1,510,140.00
<b>Total Park &amp; Rec. Services Revenue</b>		1,510,140.00
<b>Government Revenues</b>		
Taxes, Governmental Revenue		3,331,282.00
		3,331,282.00
<b>Total Governmental Revenue</b>		3,331,282.00
<b>Other Revenue</b>		
Interest Revenue		68,193.00
Misc. Revenue		43,892.00
		112,085.00
<b>Total Other Revenue</b>		112,085.00
<b>Donations</b>		
Donations, Grant, In kind		10,070.00
		10,070.00
<b>Total Donation Revenue</b>		10,070.00
<b>TOTAL OPERATING REVENUES</b>		4,963,577.00
<b>Project and Equipment Revenue</b>		
Misc. Project Revenue		16,800.00
Grant Proceeds		-
Contributions/In kind Services Revenue		32,500.00
Transfer in from Equipment Reserves		313,845.00
Transfer in from Reserves		692,225.00
		1,055,370.00
<b>Total Project and Equipment Revenue</b>		1,055,370.00
<b>Park Dedication Revenue</b>		
City Park Dedication Revenue		294,000.00
County Park Dedication Revenue		275,300.00
		569,300.00
<b>Total Park Dedication Revenue</b>		569,300.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>		1,624,670.00
<b>TOTAL REVENUES</b>		6,588,247.00

**EXPENDITURES**

Program, Administrative and General Expenditures	
Program Expenditures	241,545.00
Operations & Supplies	399,128.00
Utilities Expense	218,090.00
Professional Expenses	104,044.00
Building & Grounds expense	545,973.00
Property Tax Admin. Fees	61,819.00
Election Cost	-
Wages & Benefits	3,271,627.00
Equipment and Land Lease	2,000.00
Fixed Assets	34,190.00
Equipment Reserve Expenditures	313,845.00
	<hr/>
<b>Total Operating Expenditures</b>	<b>5,192,261.00</b>
Capital Improvement Projects	
General Fund Capital Improvement Projects	37,895.00
ADA reserve projects	-
Future Cap Projects	692,225.00
In-Kind & Other Contribution Projects	46,800.00
<b>Total Project Expenditures</b>	<b>776,920.00</b>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	275,000.00
County Park Dedication Project Expenditures	117,300.00
<b>Total Park Ded. Project Expenditures</b>	<b>392,300.00</b>
	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>6,361,481.00</b>
	<hr/>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>226,766.00</b>
TO EQUIPMENT RESERVE	50,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	50,000.00
	<hr/>
<b>OPERATING BUDGET BALANCE</b>	<b>75,966.00</b>

BE IT FURTHER RESOLVED, that the Budget Revision is hereby adopted on this 26th day of September, 2019 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

\_\_\_\_\_  
James S. Ferris  
Board of Directors

\_\_\_\_\_  
Kahl Muscott  
District Administrator

**ITEM: 4.8**

**DISCUSSION ITEMS:**

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

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 cost \$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 LoBue	Sight Word Busters- Lakeside Room Celebrating K, 1st & 2nd students from Rock Creek School	\$176.00	\$30.00	\$158.40	No		
							\$1,329.90	\$1,329.90
May-19	Jim Moore	Auburn Host Lions-Recreation Picnic sites	\$100.00	\$60.00	\$50.00	No		
							\$50.00	\$1,379.90
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No		
Jun-18	Herb Grounds	Feed The Hungry of Auburn-Picnic areas Recreation Park	\$100.00	\$60.00	\$50.00	No		
Jun-18	Chris Pelkert	Freedom Church- Picnic 1 & 2 Regional Park	\$100.00	\$60.00	\$50.00	No		
							\$302.50	\$1,682.40
Jul-18	Frida Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No		
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 Frenz	Auburn Eck Center/CA Salsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No		
							\$255.00	\$1,937.40

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Aug-18	Courtney Portlock	American Foundation for Suicide Prevention- Railhead Park fields A and B	\$219.60	\$60.00	\$197.64	No		
Aug-18	Keith Nesbitt	Auburn Chamber-Leadership Auburn Alumni Event Splash Pool Area	\$300.00	\$60.00	\$270.00	No		
Aug-19	Karen Montgomery	Bowman Charter School-PTO Railhead Park-Field B	\$116.75	\$80.00	\$93.40	Yes		
							\$561.04	\$2,496.44
Sep-19	Kelly Davis	CJD Foundation-Picnic site at Regional Park	\$60.00	\$40.00	\$48.00	No		
Sep-19	Chivas Mays	Stand Up Placer- Foothills Room & Sunset Room	\$859.00	\$140.00	\$772.20	No	\$820.20	\$3,318.64