

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE BOARD OF DIRECTORS AMENDED AGENDA**

**6:00 PM**

**THURSDAY, JANUARY 25, 2018  
CANYON VIEW COMMUNITY CENTER, BOARD ROOM  
471 MAIDU DRIVE  
AUBURN, CA**

**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 during normal business hours.**

**1.0 CALL TO ORDER**

**(PLEDGE TO THE FLAG)**

The Board of Directors of the Auburn Area Recreation and Park District welcomes you to its meetings. Regular meetings are scheduled at 6 p.m. the last Thursday of each month. The November and December Board meetings will be scheduled in consideration of recognized holidays. Your attendance and interest is encouraged and appreciated. Special accommodations may be made upon request to the District Administrator 72 hours in advance of the meeting.

**Roll Call**

Gray \_\_\_\_ Ainsleigh \_\_\_\_ Ferris \_\_\_\_ Holbrook \_\_\_\_ Lynch \_\_\_\_

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

None.

**3.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Gray \_\_\_\_ Ainsleigh \_\_\_\_ Ferris \_\_\_\_ Holbrook \_\_\_\_ Lynch \_\_\_\_

**Roll Call Vote**

**4.0 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 Board of Directors. After you are recognized by the Board Chairperson, please come to the lectern and state your name, and address for the record (optional). There is a time limitation of three minutes.

**5.0 CONSENT ITEMS – (roll call vote).** All matters listed under the Consent Calendar are to be considered routine by the Board of Directors and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the Board votes on the motion to adopt, a member or members of the Board, staff or the public requests a specific item to be removed from the Consent Calendar for separate discussion and action.

\_\_\_\_\_ **5.1 Review and approval of Minutes of the Special Meeting of the Board of Directors and Meeting of the Board of Directors from December 14, 2017**

Review and approval of the Minutes of the Special Meeting of the Board of Directors and Meeting of the Board from December 14, 2017.

\_\_\_\_\_ **5.2 Review of Financials for November, 2017 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

\_\_\_\_\_ **5.3 Review of Cash Requirements for December, 2017 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

\_\_\_\_\_ **5.4 Review of Financials for December, 2017 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Gray \_\_\_\_\_ Ainsleigh \_\_\_\_\_ Ferris \_\_\_\_\_ Holbrook \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS**

Please see board reports, fee waiver log, vandalism reports, and project activity report under item 6.0.

**7.0 UNFINISHED BUSINESS**

None.

**8.0 NEW BUSINESS**

**8.1 Pioneer Community Energy Opt Out (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District (ARD) consider opting out of Pioneer Energy?

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Gray \_\_\_\_\_ Ainsleigh \_\_\_\_\_ Ferris \_\_\_\_\_ Holbrook \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**8.2 ARD Memorial Donation Policy & Possible Amendments (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District (ARD) make changes to its policy regarding memorial donations?

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Gray \_\_\_\_\_ Ainsleigh \_\_\_\_\_ Ferris \_\_\_\_\_ Holbrook \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**8.3 Class/Program and Non-Resident Fees – Policy Amendment (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District (ARD) amend and clarify its policy on class, program and non-resident fees?

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Gray \_\_\_\_\_ Ainsleigh \_\_\_\_\_ Ferris \_\_\_\_\_ Holbrook \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.4 Reconsideration of decision to refuse donation of PG&E Property at Bell and New Airport Roads due to Board decision being based on incorrect information regarding legal requirements for maintenance of property left in its natural state**

Shall the Auburn Area Recreation and Park District (ARD) reconsider its decision to refuse donation of PG&E Property at Bell and New Airport Roads due to Board decision being based on incorrect information regarding legal requirements for maintenance of property left in its natural state?

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Gray \_\_\_\_\_ Ainsleigh \_\_\_\_\_ Ferris \_\_\_\_\_ Holbrook \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

1. Review of Committee Meeting assignments and Board and Committee Meeting Schedule for 2018.
2. Review of Auburn Area Recreation and Park District (ARD) Board Procedures and Responsibilities and Robert's Rules of Order.
3. County Mitigation Fund, current balance \$389,982.

\_\_\_\_\_ **10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

No action will be taken at this time on any item announced or reported by a Board Member. The Board or a member of the Board may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

\_\_\_\_\_ **11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

\_\_\_\_\_ **12.0 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 Board of Directors. After you are recognized by the Board Chairperson, please come to the lectern and state your name, and address for the record (optional). There is a time limitation of three minutes.

\_\_\_\_\_ 13.0 **CLOSED SESSION**

13.1 **Public Employee Performance Evaluation. (Gov. Code, 54954.5, subd. (e), 54957.)**

**Title: District Administrator**

\_\_\_\_\_ 14.0 **OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION**

**ADJOURNMENT**

**AUBURN AREA RECREATION AND PARK DISTRICT**

This agenda is hereby certified to have been posted as follows:

1-22-18  
Date

9:35 AM.  
Time

P. Lenson  
Clerk to the Board

**SECTION: 5.0**

**ITEM: 5.1 REVIEW AND APPROVAL OF THE MINUTES  
OF THE SPECIAL MEETING OF THE BOARD OF  
DIRECTORS AND MEETING OF THE BOARD OF  
DIRECTORS FROM DECEMBER 14, 2017**

**DESCRIPTION:**

**INFORMATION: SEE ATTACHED MINUTES**

**STAFF  
RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE  
MINUTES**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Minutes  
of the Special Meeting of the Board of Directors  
Thursday, December 14, 2017, 6:00 p.m.  
Canyon View Community Center  
471 Maidu Drive  
Auburn, CA**

**Board Members**

**Present:** Chairman Mike Lynch  
Director Jim Gray  
Director Jim Ferris  
Director Gordon Ainsleigh

**Board Members**

**Absent:** Director Scott Holbrook

**Staff Present:**

Kahl Muscott, District Administrator  
Joe Fecko, Administrative Services Manager  
Brian Simpson, Facilities & Grounds Manager  
Manouch Shirvanioun, Customer Service/Marketing Manager  
Sheryl Petersen, Recreation Services Manager  
Mike Scheele, Project Manager/Landscape Architect  
Patricia Larson, Recording Secretary

**1.0 CALL TO ORDER**

The Special Meeting of the Board of Directors was called to order at 6:00 p.m. by Chairman Lynch.

**2.0 Change in Pay Range for Park Worker**

A motion was made by Director Gray and seconded by Director Lynch to approve the change to the pay range for the Full-Time Park Worker to \$15.35 - \$17.77 per hour and approve the Union Side Letter Agreement dated April 1, 2017.

**Roll Call Vote**

Director Lynch – Yes  
Director Gray – Yes  
Director Holbrook – Absent  
Director Ainsleigh – Yes  
Director Ferris – Yes

4 – 0 Motion carries.

**ADJOURNMENT** - As there was no further business, the meeting was adjourned at 6:10 p.m. by Chairman Lynch.

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

\_\_\_\_\_  
Date



**Auburn Area Recreation and Park District  
Minutes of the Meeting of the Board of Directors  
Thursday, December 14, 2017, 6:00 p.m., Canyon View Community Center  
471 Maidu Drive, Auburn, CA**

**Board Members**

**Present:** Chairman Mike Lynch  
Director Scott Holbrook  
Director Jim Ferris  
Director Gordon Ainsleigh  
Director Jim Gray

**Board Members**

**Absent:** None

**Staff Present:**

Kahl Muscott, District Administrator  
Joe Fecko, Administrative Services Manager  
Brian Simpson, Facilities & Grounds Manager  
Manouch Shirvanioun, Customer Service/Marketing Manager  
Sheryl Petersen, Recreation Services Manager  
Mike Scheele, Project Manager/Landscape Architect  
Patricia Larson, Recording Secretary

**1.0 CALL TO ORDER**

The Meeting of the Board of Directors was called to order at 6:11 p.m. by Chairman Lynch.

**(PLEDGE TO THE FLAG)**

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

Presentation of a plaque from District Administrator Kahl Muscott to outgoing Chairman Mike Lynch.

District Administrator Kahl Muscott gave a slide show presentation of ARD's year in review.

Director Mike Lynch presented a poster recognizing ARD.

**3.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made by Director Gray and seconded by Director Ainsleigh to approve the agenda as written with item 7.1 being moved to the last item of the agenda.

**Roll Call Vote**

Director Lynch – Yes  
Director Gray – Yes  
Director Holbrook – Yes  
Director Ferris – Yes

Director Ainsleigh – Yes

5 – 0 Motion carries.

**4.0 PUBLIC COMMENT**

None.

**5.0 CONSENT ITEMS**

**5.1 Review and Approval of the November 30, 2017 Minutes of the Meeting of the Board of Directors**

**5.2 Review of Cash Requirements for November, 2017 (Standing Finance Committee)**

A motion was made by Director Ferris and seconded by Director Ainsleigh to approve the consent calendar.

**Roll Call Vote**

Director Lynch – Yes

Director Gray – Yes

Director Holbrook – Yes

Director Ferris – Yes

Director Ainsleigh – Yes

5 – 0 Motion carries.

**6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS**

Board reports, fee waiver log, project activity report, and vandalism reports were provided to the Board under separate cover.

**7.0 NEW BUSINESS**

Item 7.1, Election of Officers & Consider Committee Meeting Assignments was moved to the last item of the agenda.

**7.2 Resolution Number 2017-16, Contract Approval for Meadow Vista Park Restroom ADA Upgrade Project (Acquisition & Development Committee)**

A motion was made by Director Holbrook and seconded by Director Ainsleigh to adopt Resolution Number 2017-16 awarding a contract with PBM Construction, Inc. for the Meadow Vista Park Restroom ADA Upgrade Project.

**Roll Call Vote**

Director Lynch – Yes  
Director Gray – Yes  
Director Holbrook – Yes  
Director Ferris – Abstain  
Director Ainsleigh - Yes

4 – 1 Motion carries.

**8.0 UNFINISHED BUSINESS**

**8.1 ARD Large Projects and Future Project Lists; Abandoning the Bell Road Project (Acquisition & Development Committee)**

A motion was made by Director Holbrook and seconded by Director Gray to remove the Bell Road property from the 5-Year Capital Improvement Project List.

**Roll Call Vote**

Director Lynch –Yes  
Director Gray –Yes  
Director Holbrook – Yes  
Director Ferris – Abstain  
Director Ainsleigh – No

3 – 1 – 1 Motion carries.

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

1. County Mitigation Fund, current balance \$276,624.

**10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

No action will be taken at this time on any item announced or reported by a Board Member. The Board or a member of the Board may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent Meeting concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT**

None.

**12.1 Election of Officers & Consider Committee Meeting Assignments**

Director Lynch nominated Director Gray as Chairman. The Board elected Director Gray as Chairman.

Director Gray nominated Director Ainsleigh as Vice Chairman.

Director Ferris nominated Director Holbrook as Vice Chairirman.

Director Gray nominated Director Lynch as Vice Chairman.

The Board elected Director Ainsleigh as Vice Chairman.

Committee meeting assignments: Director Lynch will be on the Acquisition & Development Committee. Director Ferris will be on the Program, Personnel, Policy, Fee & Legal Review Committee. The rest of the committee appointments will remain as they are.

**13.0 CLOSED SESSION – Closed Session was cancelled.**

**13.1 Public Employee Performance Evaluation. (Gov. Code, 54954.5, subd. (e), 54957.)**

**ADJOURNMENT** - As there was no further business, the meeting was adjourned at 7:02 p.m. by Chairman Lynch.

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

\_\_\_\_\_  
Date

**SECTION: 5.0**

**ITEM: 5.2 REVIEW OF FINANCIALS FOR NOVEMBER, 2017**

**DESCRIPTION:**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE FINANCIALS**

<b>PROFIT &amp; LOSS</b>												
<b>1718 Approved Budget</b>												
	Approved Budget FY 17-18	% Of Total	Mid-Yr Revision FY 17-18	% Of Total	2017 November ACTUALS	Last Yr November Actuals	2017 YTD ACTUALS	2017 YTD BUDGET	Last Yr YTD ACTUALS			
<b>Operating Revenues</b>												
Program Revenue	1,045,700	20%	1,054,269	20%	53,449	94,332	855,080	825,944	831,847			
Facility Revenue	148,155	3%	152,473	3%	6,988	5,122	127,242	127,747	153,649			
Misc. Revenue	59,225	1%	54,615	1%	3,786	7,079	22,137	35,315	39,527			
Grants & Donations	50,146	1%	22,566	0%	8,635	2,723	34,285	21,316	799,270			
Interest Income	45,400	1%	45,400	1%	9,253	4,106	42,149	26,800	34,378			
Projects Revenue	387,300	7%	382,300	7%	-	-	-	-	44,000			
Tax Revenue	2,973,655	56%	3,068,784	57%	7,167	63,817	1,397,462	1,399,424	1,353,828			
In Kind/Atwood	25,500	0%	22,981	0%	-	-	-	-	-			
Trans from Cap Const/City Trust/Eq Res	616,204		557,261		-	-	-	-	-			
<b>Total Operating Revenue</b>	<b>5,351,285</b>	<b>100.00</b>	<b>5,360,649</b>	<b>100.00</b>	<b>89,278</b>	<b>177,179</b>	<b>2,478,355</b>	<b>2,436,546</b>	<b>3,256,499</b>			
<b>Expenditures</b>												
<b>Program Expense</b>												
Operating & Supplies	274,374	5%	257,195	5%	10,711	22,223	190,109	190,721	192,060			
Utilities Expense	336,100	6%	346,784	7%	28,533	24,101	230,142	239,291	204,029			
Professional Services	199,800	4%	194,580	4%	9,157	42,386	108,812	139,830	129,689			
Building & Grounds Maintenance	38,800	1%	31,800	1%	9,972	695	24,036	22,408	23,976			
Property Tax Admin.	353,098	7%	364,450	7%	36,681	31,150	251,692	282,623	167,030			
Wages	63,200	1%	62,878	1%	-	-	2,684	2,878	3,044			
Benefits & Payroll Costs	2,085,305	39%	2,115,962	40%	144,436	127,036	1,275,838	1,280,726	1,139,473			
Fixed Asset Expense	713,282	13%	739,491	14%	65,546	46,513	493,740	496,460	438,020			
Capital Improvement Projects	62,178	1%	215,300	4%	4,706	-	23,901	209,800	841,326			
Debt Services	969,000	18%	813,261	15%	15,041	25,324	231,563	317,030	180,932			
Special Dept Expenses (equip res.)	6,000	0%	5,890	0%	383	383	2,679	2,741	3,029			
Project Expenditures	-	0%	-	0%	-	-	-	-	-			
Misc Expense (CalPERS unfunded liab)	25,000	0%	53,119	1%	-	-	-	-	-			
<b>Total Expenditures</b>	<b>180,200</b>	<b>3%</b>	<b>100,800</b>	<b>2%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Net Revenue Over Expenditures</b>	<b>5,306,337</b>	<b>100.00</b>	<b>5,301,510</b>	<b>100.00</b>	<b>325,166</b>	<b>319,811</b>	<b>2,835,196</b>	<b>3,184,508</b>	<b>3,322,608</b>			
	<b>\$ 44,948</b>	<b>0.84</b>	<b>\$ 59,139</b>		<b>\$ (235,888)</b>	<b>(142,632)</b>	<b>(\$356,841)</b>	<b>(\$747,962)</b>	<b>(\$66,109)</b>			
<b>Annual Contingency Reserve (1-2%)</b>	<b>\$ 450,000</b>								<b>\$ 450,000</b>			
<b>Annual Equip Replacement Reserve</b>	<b>\$ 758,531</b>								<b>\$ 658,531</b>			
<b>Future Capital Construction Reserve</b>	<b>\$ 744,971</b>								<b>\$ 744,971</b>			
<b>ADA Reserve</b>	<b>\$ 60,032</b>								<b>\$ 60,032</b>			
<b>CalPERS unfunded liability reserve</b>	<b>\$ 45,800</b>								<b>\$ 45,800</b>			
<b>TOTAL RESERVE BALANCES</b>	<b>\$ 2,059,334</b>		<b>\$ 2,442,334</b>					<b>\$ 2,020,334</b>	<b>\$ 1,908,534</b>			

## Balance Sheet

11/30/2017

	Current YTD
<b>ASSETS</b>	
<b><u>Current Assets</u></b>	
Imprest Fund (Petty Cash)	\$580.00
Community 1st Bank	165,483.21
Placer County Treasure-General	3,234,408.25
Placer County Treasurer - City Trust	271,500.26
Accounts Receivable	1,834.02
A/R - 501C3 Group	6,000.00
Daycamp Receivables	18,533.00
Prepaid Liability Expense	5,566.65
<b>TOTAL ASSETS</b>	<b>\$3,703,905.39</b>

<b>LIABILITIES AND NET PROFIT</b>	
<b><u>Current Liabilities</u></b>	
Prepaid Revenue	\$40.00
Gift Certificates	145.00
Compensated Absenses	121,782.72
Sales Tax Payable	837.55
Worker's Comp Payable	2,189.91
Federal Withholding Payable	(374.38)
Social Security-FICA Payable	(76.50)
State Disability Ins.-SDI Pay	0.37
Miscellaneous Deductions	16.63
<b>Total Current Liabilities</b>	<b>\$124,561.30</b>
<b><u>Net Position</u></b>	
General Fund Balance	\$3,936,185.65
Net Profit (Loss)	(356,841.56)
<b>Total Net Postion</b>	<b>\$3,579,344.09</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$3,703,905.39</b>

Auburn Recreation and Park District

Balance Sheet

As of 11/30/2017

ASSETS

Current Assets

Petty Cash	\$ 580.00
Community 1 <sup>st</sup> Bank	165,483.21
Placer County Treasurer – General Fund	3,234,408.25
Placer County Treasurer – City Trust	271,500.26
Accounts Receivable	1,834.02
A/R – Friends 501C3	6,000.00
Prepaid Liability Expense	5,566.65
PCOE Youth Services Receivable	<u>18,533.00</u>

Total Current Assets \$ 3,703,905.39

Fixed Assets

Fixed Assets: Land	\$ 1,970,546.12
Fixed Assets: Structures	12,066,241.33
Fixed Assets: Equipment	858,424.32
Fixed Assets: Computer Equipment & Software	156,091.83
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	83,168.05
Construction In Progress	553,680.54
Less: Accumulated Depreciation	<u>(9,179,522.88)</u>

Total Fixed Assets \$ 6,755,961.52

TOTAL ASSETS \$ 10,459,866.91



Auburn Recreation and Park District

Balance Sheet (Continued)

As of 11/30/2017

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	\$ 40.00
Gift Certificates	145.00
Compensated Absences	121,782.72
Sales Tax Payable	837.55
Worker's Comp Payable	2,189.91
Federal Withholding Payable	(374.38)
SDI Payable	(76.50)
Misc Deductions	<u>16.63</u>

Total Current Liabilities \$ 124,561.30

Long Term Liabilities

PG & E Loan Payable \$ 1,148.06

Total Long Term Liabilities \$ 1,148.06

Total Liabilities \$ 125,709.36

Fund Balances

Investments in Fixed Assets	\$ 6,755,961.52
Less: Net of Related Debt	(1,148.06)
GFB: Youth Assistance Fund	10,318.42
GFB: General Fund Balance	1,070,140.39
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	271,500.26
RFB: Equip Replacement Reserve	920,530.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	955,971.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated -- Atwood Fund	(17,442.84)
DFB: Atwood -- Equipment Repl Fund	15,603.66
DFB: Calpers -- Unfunded Liability Fund	45,800.00
DFB: ADA Reserves	70,031.75
DFB: Shockley Maint Fund	7,997.07

Net Position (356,841.56)

Total Assets	\$ 6,755,961.52
Total Unrestricted Funds GFB	1,202,918.05
Total Reserved Funds	2,598,002.23
Total Designated Funds	<u>135,265.37</u>

TOTAL LIABILITIES AND NET POSITION \$ 10,459,866.91

Profit & Loss

For 4/1/2017 To 11/30/2017

For Segment1 Recreation Services To Administration

For Segment2 000 To 999

For Segment3 1000 To 9900

For Segment4 General To 900

PERATING REVENUE	Month 4	Month 5	Month 6	Month 7	Current	Actual	Budget
	July	Aug	Sept	Oct	Month	YTD	YTD
Park & Recreation Services	83,946.50	88,772.21	101,914.00	119,202.50	53,448.90	855,080.27	825,944.00
Rents & Concessions	10,044.74	8,059.89	7,610.62	5,703.14	6,987.70	122,242.37	127,747.00
Miscellaneous Revenue	1,403.98	5,901.73	1,473.98	3,719.14	3,786.15	27,136.57	35,315.00
Grants & Donations	134.00	235.00	15.00	10,112.21	8,635.29	34,284.94	21,316.00
Interest Income	(271.45)	11,164.50	10,320.28	50.14	9,253.17	42,148.52	26,800.00
Taxes Revenue	185,574.26	473.92	56,651.57	0.00	7,166.94	1,397,462.27	1,399,424.00
<b>TOTAL OPERATING REVENUE</b>	<b>\$280,832.03</b>	<b>\$114,607.25</b>	<b>\$177,985.45</b>	<b>138,787.13</b>	<b>\$89,278.15</b>	<b>\$2,478,354.94</b>	<b>\$2,436,546.00</b>

OTHER FINANCING SOURCES

TOTAL OTHER FINANCING SOUF	\$0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL REVENUES</b>	<b>280,832.03</b>	<b>114,607.25</b>	<b>177,985.45</b>	<b>138,787.13</b>	<b>89,278.15</b>	<b>2,478,354.94</b>	<b>2,436,546.00</b>

(PENDITURES

Program Expenses	38,300.81	36,033.92	35,432.09	22,320.42	10,710.50	190,109.45	190,721.00
Operations & Supplies Expense	26,041.22	27,647.08	36,384.92	24,064.57	28,533.03	230,141.56	239,291.00
Utilities Expense	16,180.89	19,090.20	33,874.41	25,697.00	9,156.49	108,812.39	139,830.00
Legal Expenses	3,530.27	264.00	1,488.00	0.00	624.00	6,026.27	4,414.00
Professional Services	325.00	2,132.50	1,714.62	2,081.25	9,347.50	18,009.68	17,994.00
Bldg & Grounds Maintenance	41,907.63	39,083.00	34,782.62	37,595.48	36,680.86	251,692.29	282,623.00
Property Tax Administration/LA/	2,378.46	0.00	0.00	306.16	0.00	2,684.62	2,878.00
Salaries Expense	197,179.35	170,903.52	143,381.54	146,112.74	144,436.01	1,275,837.93	1,280,726.01
Benefits & Payroll Costs	91,662.65	51,901.83	52,697.15	36,592.02	65,545.58	493,739.97	496,460.00
Fixed Asset Expense	9,590.62	0.00	244.00	4,778.03	4,706.10	23,900.52	209,800.00
Capital Improvement Projects	52,996.43	15,995.43	50,569.77	71,082.83	15,040.86	231,562.92	317,030.00
Debt Service	382.70	382.70	382.70	382.70	382.70	2,678.90	2,741.00

Profit & Loss

For 4/1/2017 To 11/30/2017

For Segment1 Recreation Services To Administration

For Segment2 000 To 999

For Segment3 1000 To 9900

For Segment4 General To 900

	Month 4 July	Month 5 Aug	Month 6 Sept	Month 7 Oct	Current Month	Actual YTD	Budget YTD
TOTAL EXPENDITURES	\$480,476.03	\$363,434.18	\$390,951.82	371,013.20	\$325,163.63	\$2,835,196.50	\$3,184,508.01
NET REVENUE OVER EXP	(\$199,644.00)	(\$248,826.93)	(\$212,966.37)	(232,226.07)	(\$235,885.48)	(\$356,841.56)	(\$747,962.01)
NET REV OVER EXP	(\$199,644.00)	(\$248,826.93)	(\$212,966.37)	(232,226.07)	(\$235,885.48)	(\$356,841.56)	(\$747,962.01)

Profit & Loss

For 4/1/2017 To 11/30/2017

For Segment1 Recreation Services To Administration

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	53,448.90	855,080.27	825,944.00	29,136.27	103.53
Rents & Concessions	6,987.70	122,242.37	127,747.00	(5,504.63)	95.69
Miscellaneous Revenue	3,786.15	27,136.57	35,315.00	(8,178.43)	76.84
Grants & Donations	8,635.29	34,284.94	21,316.00	12,968.94	160.84
Interest Income	9,253.17	42,148.52	26,800.00	15,348.52	157.27
Taxes Revenue	7,166.94	1,397,462.27	1,399,424.00	(1,961.73)	99.86
<b>TOTAL OPERATING REVENUE</b>	<b>\$89,278.15</b>	<b>\$2,478,354.94</b>	<b>\$2,436,546.00</b>	<b>\$41,808.94</b>	<b>101.72%</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>89,278.15</b>	<b>2,478,354.94</b>	<b>2,436,546.00</b>	<b>41,808.94</b>	<b>101.72</b>
<b>PENDITURES</b>					
Program Expenses	10,710.50	190,109.45	190,721.00	(611.55)	99.68
Operations & Supplies Expense	28,533.03	230,141.56	239,291.00	(9,149.44)	96.18
Utilities Expense	9,156.49	108,812.39	139,830.00	(31,017.61)	77.82
Legal Expenses	624.00	6,026.27	4,414.00	1,612.27	136.53
Professional Services	9,347.50	18,009.68	17,994.00	15.68	100.09
Bldg & Grounds Maintenance	36,680.86	251,692.29	282,623.00	(30,930.71)	89.06
Property Tax Administration/LAFCO	0.00	2,684.62	2,878.00	(193.38)	93.28
Salaries Expense	144,436.01	1,275,837.93	1,280,726.01	(4,888.08)	99.62
Benefits & Payroll Costs	65,545.58	493,739.97	496,460.00	(2,720.03)	99.45
Fixed Asset Expense	4,706.10	23,900.52	209,800.00	(185,899.48)	11.39
Capital Improvement Projects	15,040.86	231,562.92	317,030.00	(85,467.08)	73.04
Debt Service	382.70	2,678.90	2,741.00	(62.10)	97.73

Profit & Loss

For 4/1/2017 To 11/30/2017

For Segment1 Recreation Services To Administration

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$325,163.63	\$2,835,196.50	\$3,184,508.01	(\$349,311.51)	89.03%
NET REVENUE OVER EXPENDITURES	(\$235,885.48)	(\$356,841.56)	(\$747,962.01)	\$391,120.45	47.71%
J. NET REVENUE OVER EXPENDITURES	(\$235,885.48)	(\$356,841.56)	(\$747,962.01)	\$391,120.45	47.71%

For 4/1/2017 To 11/30/2017  
For All Segment1s  
For All Segment2s  
For All Segment3s  
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	3,501.00	21,603.00	15,552.00	6,051.00	138.91
Aub Elem DSC Rev	11,781.00	97,939.00	95,079.00	2,860.00	103.01
Skyridge DSC Rev	5,714.00	63,334.75	65,600.00	(2,265.25)	96.55
Day Camp Rev	4,542.00	183,625.70	181,362.00	2,263.70	101.25
Newcastle DSC Revenue	8,668.00	72,782.00	73,994.00	(1,212.00)	98.36
Adult Softball	2.00	14,485.16	14,581.00	(95.84)	99.34
Adult Basketball	2.00	3,912.00	4,231.00	(319.00)	92.46
Sr. Sports	60.00	1,818.00	1,472.00	346.00	123.51
Adult Volleyball	0.00	1,866.00	1,818.00	48.00	102.64
Pickle Ball Revenue	925.00	4,187.00	3,127.00	1,060.00	133.90
Adult Classes	1,281.00	23,299.00	21,481.00	1,818.00	108.46
Adult Class Rev - Bureau	275.00	9,382.00	8,920.00	462.00	105.18
Bocce Ball Prog Revenue	40.00	624.00	680.00	(56.00)	91.77
Youth Basketball	5,064.00	73,699.00	65,995.00	7,704.00	111.67
PeeWee Basketball	270.00	450.00	850.00	(400.00)	52.94
Youth Classes	1,614.00	20,499.75	16,716.00	3,783.75	122.64
Preschool Classes	3,696.00	31,507.00	34,430.00	(2,923.00)	91.51
Aquatic Activities	0.00	5,777.00	5,777.00	0.00	100.00
Aquatic Activities - PH Pool	0.00	1,568.00	1,568.00	0.00	100.00
Master Swim Revenue	0.00	3,890.00	3,890.00	0.00	100.00
Stroke and Turn Revenue	0.00	194.00	194.00	0.00	100.00
Public Swim	0.00	34,389.00	33,007.00	1,382.00	104.19
Public Swim - Placer Hills	0.00	3,032.00	3,032.00	0.00	100.00
Swim Lessons	0.00	26,708.00	26,804.00	(96.00)	99.64
Swim Lessons - PH	0.00	9,148.00	9,148.00	0.00	100.00
Swim Team	0.00	20,863.50	20,863.00	0.50	100.00
Synchro Team	0.00	8,025.00	8,025.00	0.00	100.00

Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps	534.00	25,450.00	24,810.00	640.00	102.58
Youth Camp Rev - Bureau	0.00	17,780.00	17,780.00	0.00	100.00
Youth Sports Camps	0.00	12,381.00	12,381.00	0.00	100.00
Youth Sports Camps - Bureau	0.00	9,929.80	4,805.00	5,124.80	206.66
Special Events	0.00	2,147.50	2,188.00	(40.50)	98.15
Party in the Park	0.00	10,579.00	10,629.00	(50.00)	99.53
Ukulele Festival Revenue	0.00	7,389.00	7,330.00	59.00	100.81
Great Obstacle Scramble Revenue	(300.00)	10,265.00	10,600.00	(335.00)	96.84
Guitar Festival	0.00	1,822.50	1,822.00	0.50	100.03
Auburn Community Festival	5,487.90	9,087.90	6,500.00	2,587.90	139.81
Out of District Fees	293.00	8,963.71	8,180.00	783.71	109.58
Out of District Fees - Bureau	(1.00)	617.00	613.00	4.00	100.65
Return check fees	0.00	60.00	110.00	(50.00)	54.55
<b>Total Parks and Recreation Services</b>	<b>53,448.90</b>	<b>855,080.27</b>	<b>825,944.00</b>	<b>29,136.27</b>	<b>103.53</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(450.00)	(8,076.80)	(7,650.00)	(426.80)	105.58
Fee Waivers, Public, Reclamation	0.00	(330.00)	(300.00)	(30.00)	110.00
Fee Waiver - Offset	450.00	8,406.80	7,950.00	456.80	105.75
Blue Bird Room-CVCC	0.00	750.00	300.00	450.00	250.00
Stella Irving Rental Revenue - Rec	0.00	99.00	99.00	0.00	100.00
Lakeside Rental Revenue - Reg	470.00	3,912.25	3,590.00	322.25	108.98
Sierra Room Rental - CVCC	630.00	7,135.00	4,945.00	2,190.00	144.29
Sunset Room Rental - CVCC	290.00	1,580.00	1,170.00	410.00	135.04
Canyon View Room Rental - CVCC	15.00	480.00	815.00	(335.00)	58.90
Foothills Room Rental - CVCC	285.00	3,945.00	2,580.00	1,365.00	152.91
Sierra/Splash Pool Rental	0.00	9,162.69	9,163.00	(0.31)	100.00
Pool Rental Revenue - PH	0.00	2,661.00	2,661.00	0.00	100.00
American River Room-CVCC	700.00	3,030.00	3,480.00	(450.00)	87.07

Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Board Room Rental	0.00	140.00	0.00	140.00	0.00
Conference (Module) Rental - Overlook	500.00	5,616.00	5,144.00	472.00	109.18
Rock Creek Modular Rent	300.00	2,400.00	2,400.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	546.00	546.00	0.00	100.00
Gym Rental Revenue - Reg	127.00	10,331.80	4,500.00	5,831.80	229.60
Tutor Totter Lease Agreement	533.00	3,178.00	2,711.00	467.00	117.23
Kitchen Rental Revenue - CVCC	0.00	680.00	440.00	240.00	154.55
Picnic Area Rental Revenue - Rec	225.00	6,677.50	6,712.00	(34.50)	99.49
Picnic Area Rental Revenue - Reg	0.00	1,880.00	2,070.00	(190.00)	90.82
Picnic Area Rental Revenue - Ash	0.00	1,665.00	1,520.00	145.00	109.54
Picnic Area Rental Revenue - MV	0.00	2,957.50	3,458.00	(500.50)	85.53
Field " Recreation" Rental Revenue	35.34	4,314.32	4,302.00	12.32	100.29
Field A (softball) Revenue - Reg	0.00	313.88	314.00	(0.12)	99.96
Field "Softball" Rental - MV	0.00	1,625.00	1,625.00	0.00	100.00
Field Rental - CV	0.00	1,153.20	1,153.00	0.20	100.02
Field Soccer/Baseball-Winchester	0.00	229.91	1,750.00	(1,520.09)	13.14
Field "Beggs" Rental - Rec	0.00	(1,784.21)	3,848.00	(5,632.21)	(46.37)
Field B (softball) Rev - Reg	0.00	1,320.06	1,307.00	13.06	101.00
Field "James" Rental - Rec	2,692.40	13,542.50	17,750.00	(4,207.50)	76.30
Field C (Baseball) Rental - Reg	0.00	6,209.74	5,860.00	349.74	105.97
Bocce Ball Field Rental	0.00	18.00	18.00	0.00	100.00
Field "Soccer Regional" Rental	0.00	2,427.53	2,331.00	96.53	104.14
Field "Soccer A" Rental - Railhead	(35.03)	1,293.49	1,575.00	(281.51)	82.13
Field - PH Soccer Field	(0.01)	(0.01)	0.00	(0.01)	0.00
Field "Soccer B" Rental - Railhead	0.00	5,856.94	5,500.00	356.94	106.49
Field Lining Revenue - Rec	0.00	0.00	160.00	(160.00)	0.00
Field Lining Revenue - Reg	0.00	160.00	0.00	160.00	0.00
Misc Rents & Concessions	60.00	1,468.28	1,750.00	(281.72)	83.90
Misc Rents & Concessions - Bureau	0.00	2,067.00	1,000.00	1,067.00	206.70
Custodial Fees	90.00	12,380.00	17,500.00	(5,120.00)	70.74



For 4/1/2017 To 11/30/2017

For All Segment1s  
For All Segment2s  
For All Segment3s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Meadow Vista Cust Fee	0.00	30.00	0.00	30.00	0.00
Set up/Take Down Fees	70.00	790.00	1,700.00	(910.00)	46.47
<b>Total Rents and Concessions</b>	<b>6,987.70</b>	<b>122,242.37</b>	<b>127,747.00</b>	<b>(5,504.63)</b>	<b>95.69</b>
<b>Miscellaneous Revenue</b>					
Meadow Vista Comm Ctr Rental Agreement	310.00	880.00	10.00	870.00	8800.00
Activity Guide - Advertising Rev	150.00	150.00	1,250.00	(1,100.00)	12.00
Alcohol Permit Fee	60.00	2,730.00	2,830.00	(100.00)	96.47
Miscellaneous Income - Admin.	0.00	577.20	2,600.00	(2,022.80)	22.20
Miscellaneous Revenue - Recreation	472.89	855.56	0.00	855.56	0.00
Verizon Wireless Lease	2,333.98	18,671.84	18,625.00	46.84	100.25
Miscellaneous Income - Youth Services	0.00	13.00	0.00	13.00	0.00
Miscellaneous Income - F & G	459.28	3,258.97	10,000.00	(6,741.03)	32.59
<b>Total Miscellaneous Revenue</b>	<b>3,786.15</b>	<b>27,136.57</b>	<b>35,315.00</b>	<b>(8,178.43)</b>	<b>76.84</b>
<b>Grants &amp; Donations</b>					
Sponsorship-Recreation Department	250.00	250.00	0.00	250.00	0.00
Youth Assistance Rev	18.01	16,322.62	4,090.00	12,232.62	399.09
Donation Rev - Rec	0.00	0.00	1,526.00	(1,526.00)	0.00
Donation Rev - F & G	0.00	7,685.56	7,700.00	(14.44)	99.81
Bike Park Donations	8,367.28	8,500.33	8,000.00	500.33	106.25
Grant Proceeds	0.00	1,526.43	0.00	1,526.43	0.00
<b>Total Grants and Donations</b>	<b>8,635.29</b>	<b>34,284.94</b>	<b>21,316.00</b>	<b>12,968.94</b>	<b>160.84</b>
<b>Interest Income</b>					

Profit & Loss

For 4/1/2017 To 11/30/2017

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income - Other	59.08	541.90	250.00	291.90	216.76
Interest Revenue - County	8,514.16	38,961.48	24,500.00	14,461.48	159.03
Interest Revenue - City Trust	679.93	2,645.14	2,050.00	595.14	129.03

Total Interest Income 9,253.17 42,148.52 26,800.00 15,348.52 157.27

Project Revenue - Government

Total Project Revenue - Government 0.00 0.00 0.00 0.00 0.00

Tax Revenue

Current Secured Property Taxes General	(4.83)	1,178,743.36	1,178,748.00	(4.64)	100.00
Homeowner's Prop. Tax Relief	3,348.74	14,548.36	11,200.00	3,348.36	129.90
Current Unsecured Prop Taxes General	3,446.39	59,845.11	65,479.00	(5,633.89)	91.40
Current Supplemental Property Taxes	0.00	43,159.27	43,160.00	(0.73)	100.00
Unitary & Op Non-unitary Tax	0.00	43,387.31	43,387.00	0.31	100.00
Redemptions Gen Taxes	0.00	0.00	471.00	(471.00)	0.00
Delinq Unsecured Property Taxes	280.24	389.83	108.00	281.83	360.95
Timber Tax Guarantee	4.17	4.72	1.00	3.72	472.00
Atwood Tax Revenue	0.00	9,980.69	9,981.00	(0.31)	100.00
Delinquent Supplemental Tax Rev	113.38	126.58	0.00	126.58	0.00
Delinquent Secured Property Taxes	(21.15)	(82.40)	0.00	(82.40)	0.00
Railroad Unitary Property Taxes	0.00	872.90	873.00	(0.10)	99.99
RDA Pass-Throughs	0.00	46,015.96	46,016.00	(0.04)	100.00
Property Tax Impounds	0.00	470.58	0.00	470.58	0.00

Total Tax Revenue 7,166.94 1,397,462.27 1,399,424.00 (1,961.73) 99.86

TAL OPERATING REVENUE

\$89,278.15 \$2,478,354.94 \$2,436,546.00 \$41,808.94 101.72%

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 11/30/2017  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>					
<b>TOTAL REVENUES</b>	89,278.15	2,478,354.94	2,436,546.00	41,808.94	101.72
<b>PENDITURES</b>					
Program Expenses					
Instructor/Aquatics	0.00	2,310.00	2,315.00	(5.00)	99.78
Instructor/Adult Classes	1,465.50	13,313.05	13,505.00	(191.95)	98.58
Instructor/Adult Classes - Bureau	682.50	5,208.00	4,312.00	896.00	120.78
Instructor/Youth Classes	1,759.20	9,588.60	9,205.00	383.60	104.17
Instructor pymt - Preschool Classes	3,500.70	20,105.40	18,918.00	1,187.40	106.28
Officials/Adult Softball	488.40	6,652.80	6,208.00	444.80	107.17
Officials/Adult Basketball	440.00	1,617.00	2,240.00	(623.00)	72.19
Officials/Youth Basketball	0.00	(330.00)	(330.00)	0.00	100.00
Instructor/Youth Camps	663.60	22,832.90	22,519.00	313.90	101.39
Instr/Y Camp - Bureau	0.00	15,446.70	15,447.00	(0.30)	100.00
Instructors - Youth Sports Camps	0.00	3,682.80	3,683.00	(0.20)	100.00
Instr/Y Sports Camp - Bureau	0.00	7,438.75	7,095.00	343.75	104.85
Alta Vista/Program Exp	255.38	1,360.68	900.00	460.68	151.19
Aub Elem/Program Exp	176.79	967.48	1,850.00	(882.52)	52.30
Skyridge/Program Exp	202.13	1,363.10	2,300.00	(936.90)	59.27

Auburn Rec & Park  
Profit & Loss

For 4/1/2017 To 11/30/2017  
For All Segment1s  
For All Segment2s  
For All Segment3s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Day Camp/Program Exp	190.60	16,529.91	18,085.00	(1,555.09)	91.40
Newcastle Program Expense	401.30	3,756.21	2,500.00	1,256.21	150.25
Adult Softball Expense	0.00	2,791.78	2,090.00	701.78	133.58
Adult Basketball Expense	0.00	146.73	0.00	146.73	0.00
Adult Volleyball Expense	0.00	814.56	350.00	464.56	232.73
Pickle Ball Tennis Expense	0.00	636.47	850.00	(213.53)	74.88
Adult Class Expense	0.00	465.33	360.00	105.33	129.26
Bocce Ball Prog Expense	0.00	2.52	0.00	2.52	0.00
Youth Basketball Expense	157.11	9,399.01	9,150.00	249.01	102.72
Youth Class Expense	0.00	593.63	32.00	561.63	1855.09
Aquatic Activities	0.00	1,472.00	1,572.00	(100.00)	93.64
Public Swim Expense	0.00	2,413.76	2,414.00	(0.24)	99.99
Public Swim Exp - PH Pool	0.00	414.00	414.00	0.00	100.00
Swim Team	0.00	1,334.00	500.00	834.00	266.80
Synchro Team	0.00	576.00	0.00	576.00	0.00
Youth Camps	0.00	16.09	16.00	0.09	100.56
Youth Sports Camps	0.00	19.20	0.00	19.20	0.00
Special Events	121.00	1,461.71	2,307.00	(845.29)	63.36
Party in the Park	0.00	8,625.99	8,626.00	(0.01)	100.00
Lifestyle Expo Expenses	0.00	346.75	347.00	(0.25)	99.93
Ukulele Festival Expenses	0.00	6,312.64	6,293.00	19.64	100.31
Great Obstacle Scramble Expenses	(60.56)	8,204.28	9,555.00	(1,350.72)	85.86
Guitar Festival Expenses	0.00	3,114.58	3,115.00	(0.42)	99.99
Auburn Community Festival Expenses	266.85	9,105.04	11,978.00	(2,872.96)	76.02
<b>Total Program Expenses</b>	<b>10,710.50</b>	<b>190,109.45</b>	<b>190,721.00</b>	<b>(611.55)</b>	<b>99.68</b>
Operations & Supplies					
Discounts Taken	2.76	0.00	0.00	0.00	0.00
Cash Short/Over-Cust Serv	0.00	(481.56)	0.00	(481.56)	0.00

Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Merchant Fees - Cust Serv	1,555.95	8,574.94	6,750.00	1,824.94	127.04
Bad Debt Expense	1,018.90	1,033.90	300.00	733.90	344.63
Discounts Taken	(4.14)	(6.92)	0.00	(6.92)	0.00
Cal Card Incentives	0.00	(1,550.43)	(1,550.00)	(0.43)	100.03
Donations Expense	0.00	750.00	750.00	0.00	100.00
Telephone - Placer Hills Pool	79.83	494.94	495.00	(0.06)	99.99
Telephone - Cust Serv	674.08	5,397.99	4,500.00	897.99	119.96
Telephone (CVCC) - Admin	530.07	4,183.11	4,110.00	73.11	101.78
Gift Certificates Expensed	0.00	1,770.00	1,100.00	670.00	160.91
Telephone - Aquatics	25.21	164.43	36.00	128.43	456.75
Telephone - Youth Services	2.91	21.66	190.00	(168.34)	11.40
Telephone - Recreation	43.19	532.52	632.00	(99.48)	84.26
Telephone - Facilities & Grounds	1,267.68	7,810.64	7,969.00	(158.36)	98.01
Telephone - Day Camp	199.85	1,598.80	1,750.00	(151.20)	91.36
Telephone - Newcastle	8.38	40.09	140.00	(99.91)	28.64
Telephone - Aub EI	132.88	908.92	1,050.00	(141.08)	86.56
Telephone - Alta Vista	4.70	25.10	100.00	(74.90)	25.10
Telephone - Skyridge	91.24	628.63	700.00	(71.37)	89.80
Postage - Cust Serv	0.00	0.00	750.00	(750.00)	0.00
Postage - Admin	58.18	1,096.29	500.00	596.29	219.26
Activity Guide Expense	375.00	16,633.61	19,755.00	(3,121.39)	84.20
Youth Assistance Expense	3,117.77	16,810.83	13,799.00	3,011.83	121.83
Office Supplies - Rec	103.24	759.53	1,072.00	(312.47)	70.85
Office Supplies - Aquatics	0.00	21.66	22.00	(0.34)	98.46
Office Supplies - Youth Services	9.64	621.62	500.00	121.62	124.32
Office Supplies - F & G	670.73	2,686.17	1,838.00	848.17	146.15
Office Supplies-Cust Serv	0.00	1,445.92	950.00	495.92	152.20
Office Supplies - Admin	447.96	3,662.17	3,450.00	212.17	106.15
Duplication Costs - Cust Serv	0.00	276.68	300.00	(23.32)	92.23
Duplication Costs - Admin	0.00	20.96	150.00	(129.04)	13.97

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Cust Serv	0.00	3,636.91	4,600.00	(963.09)	79.06
Office Equip Rental - Admin	943.81	4,312.14	4,730.00	(417.86)	91.17
Office Equip Maint - Cust Serv	0.00	4,146.38	4,000.00	146.38	103.66
Dining Expense	0.00	357.00	400.00	(43.00)	89.25
Gas/Mileage Expense - C.Serv	37.45	442.85	400.00	42.85	110.71
Gas/Mileage Expense - Admin	84.80	874.17	850.00	24.17	102.84
Gas/Mileage Expense - Rec.	56.18	523.45	469.00	54.45	111.61
Gas/Mileage Expense - Aqua	0.00	59.64	160.00	(100.36)	37.28
Gas/Mileage Expense - YS	34.78	98.98	50.00	48.98	197.96
Gas/Mileage Expense - F & G	2,504.42	16,956.94	13,348.00	3,608.94	127.04
General Administrative Exp - Admin	0.00	243.56	0.00	243.56	0.00
Liability Insurance - Admin	5,566.67	44,597.85	46,400.00	(1,802.15)	96.12
Board Expense	(901.14)	2,592.09	2,125.00	467.09	121.98
Marketing/Public Relations - Cust Serv	619.63	8,023.76	8,000.00	23.76	100.30
Dues and Subscriptions - Cust Service	0.00	0.00	200.00	(200.00)	0.00
Dues and Subscriptions - Admin	0.00	2,653.00	9,400.00	(6,747.00)	28.22
Dues and Subscriptions - Rec.	170.00	327.00	250.00	77.00	130.80
Dues and Subscriptions - F & G	165.00	255.00	150.00	105.00	170.00
Staff Appreciation - Aquatics	0.00	0.00	100.00	(100.00)	0.00
Staff Appreciation - F & G	0.00	174.02	26.00	148.02	669.31
Company Celebrations	0.00	95.93	150.00	(54.07)	63.95
Staff Development - Admin	0.00	180.97	1,550.00	(1,369.03)	11.68
Staff Development - Rec.	0.00	139.00	334.00	(195.00)	41.62
Staff Development - Aquatics	0.00	70.00	0.00	70.00	0.00
Staff Development - Youth Services	0.00	106.64	300.00	(193.36)	35.55
Staff Development - F & G	408.90	1,764.55	2,340.00	(575.45)	75.41
Uniform Exp - F & G	6.48	939.85	2,000.00	(1,060.15)	46.99
Small Equip - Rec Dept	0.00	323.59	3,674.00	(3,350.41)	8.81
Small Equipment - Y Serv	0.00	59.79	0.00	59.79	0.00
Small Equipment - Rec Pk	678.24	2,691.45	6,450.00	(3,758.55)	41.73

Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - Reg Pk	1,093.95	2,727.16	1,677.00	1,050.16	162.62
Small Equipment - MV Park	0.00	191.19	950.00	(758.81)	20.13
Small Equipment - CVCC	0.00	0.00	950.00	(950.00)	0.00
Small Equipment - Admin	0.00	96.51	450.00	(353.49)	21.45
Field Marking Expense	0.00	1,280.34	1,177.00	103.34	108.78
Safety Supplies - F & G	707.21	5,867.54	5,077.00	790.54	115.57
Safety Supplies - Cust Serv	60.42	60.42	0.00	60.42	0.00
Safety Supplies - Admin	36.67	36.67	0.00	36.67	0.00
Restroom Supplies - Recreation Park	129.91	1,553.79	1,200.00	353.79	129.48
Restroom Supplies - Regional Park	172.04	1,259.68	1,850.00	(590.32)	68.09
Restroom Supplies - Ashford Park	218.87	1,050.88	900.00	150.88	116.76
Restroom Supplies - Meadow Vista Park	129.91	1,141.23	950.00	191.23	120.13
Restroom Supplies - Railroad Park	129.91	868.11	950.00	(81.89)	91.38
Restroom Supplies - Overlook Park	129.91	904.45	900.00	4.45	100.49
Restroom Supplies - Placer Hills Park	27.33	526.77	0.00	526.77	0.00
Restroom Supplies - Winchester Park	0.00	0.00	550.00	(550.00)	0.00
Restroom Supplies - Rec Comm Ctr	138.09	2,921.13	1,050.00	1,871.13	278.20
Restroom Supplies - Reg Comm Ctr	146.71	1,442.62	1,000.00	442.62	144.26
Restroom Supplies - CVCC Comm Ctr	227.72	2,188.05	1,150.00	1,038.05	190.27
Sanitation - Reg Pk - Toilet	450.00	3,499.00	3,750.00	(251.00)	93.31
Sanitation - Win Pk - Toilet	450.00	3,600.00	3,700.00	(100.00)	97.30
Sanitation - Rec Pk - ADA Toilet	349.00	2,792.00	2,850.00	(58.00)	97.97
Sanitation - Reg - ADA Toilet	349.00	3,173.00	4,996.00	(1,823.00)	63.51
Sanitation - Rec Pk - Debris Box	1,591.44	11,067.84	7,750.00	3,317.84	142.81
Sanitation - Reg Pk - Disposal	525.32	4,069.79	4,350.00	(280.21)	93.56
Sanitation - MV - Disposal	359.81	2,451.91	3,200.00	(748.09)	76.62
Sanitation - CVCC - Disposal	318.58	2,214.52	3,200.00	(985.48)	69.20
Professional Services - Aqu	0.00	244.00	0.00	244.00	0.00
Professional Services - YS	0.00	334.25	150.00	184.25	222.83

Auburn Rec & Park  
Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s  
For All Segment2s  
For All Segment3s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Operations & Supplies	28,533.03	230,141.56	239,291.00	(9,149.44)	96.18
Utilities Expense					
Lights - Rec Pk Beggs Field	333.95	2,185.84	2,850.00	(664.16)	76.70
Lighting Reimb.-Beggs Field	(140.00)	(2,116.73)	(2,600.00)	483.27	81.41
Lights - Rec Pk James Field	551.71	4,274.82	4,600.00	(325.18)	92.93
Lighting Reimb.-James Field	(1,156.25)	(6,121.71)	(5,250.00)	(871.71)	116.60
Lights - Rec Field	187.16	1,141.14	800.00	341.14	142.64
Lighting Reimb.-Rec Field	(225.31)	(1,762.88)	(800.00)	(962.88)	220.36
Gas/Elect - Rec Comm Ctr - Fac & Grds	123.97	1,435.33	4,900.00	(3,464.67)	29.29
Gas/Electric - Reg Comm Ctr	587.07	3,975.79	4,750.00	(774.21)	83.70
Gas/Electric - CV Comm Ctr	94.18	796.15	700.00	96.15	113.74
Electric Reimb.- Chr. Vly C Ctr	(147.21)	(858.08)	(600.00)	(258.08)	143.01
Gas/Electric - CVCC	1,542.28	14,530.47	14,000.00	530.47	103.79
Gas/Electric - Sierra Pool	1,533.89	17,014.31	17,411.00	(396.69)	97.72
Gas/Electric - PH Pool	513.54	4,574.64	4,391.00	183.64	104.18
Electric - Day Camp	120.82	1,602.45	1,600.00	2.45	100.15
Gas/Elec - Recreation Park	629.57	6,223.06	6,500.00	(276.94)	95.74
Lighting Reimb - Rec Park	0.00	(25.00)	(600.00)	575.00	4.17
Gas/Electric - Reg Park	2,070.04	15,978.23	14,250.00	1,728.23	112.13
Lighting Reimb.-Reg Park	0.00	(4,650.25)	(4,500.00)	(150.25)	103.34
Gas/Electric - Ashford Park	155.34	1,907.09	2,450.00	(542.91)	77.84
Gas/Electric - MV Park	558.72	3,914.42	3,100.00	814.42	126.27
Electric - Railroad Park	399.52	2,631.11	3,150.00	(518.89)	83.53
Lighting Reimb.-Railhead	(184.97)	(499.73)	(700.00)	200.27	71.39
Gas/Electric - Winchester Park	88.39	1,124.23	1,200.00	(75.77)	93.69
Reimbursements - Gas/Elec Pool	0.00	(14,559.66)	(14,560.00)	0.34	100.00
Water - Rec Comm Ctr	0.00	885.00	2,000.00	(1,115.00)	44.25



Profit & Loss

For 4/1/2017 To 11/30/2017

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Reg Comm Ctr	0.00	1,036.19	1,050.00	(13.81)	98.69
Water - CV Comm Ctr	0.00	617.56	250.00	367.56	247.02
Water - CVCC	0.00	1,491.07	2,450.00	(958.93)	60.86
Water - Sierra Pool	0.00	2,730.68	2,979.00	(248.32)	91.66
Water - PH Pool	14.81	241.59	167.00	74.59	144.67
Water - Rec Park	0.00	3,173.44	3,500.00	(326.56)	90.67
Water - Regional Park	0.00	880.53	2,500.00	(1,619.47)	35.22
Water - Ashford Park	0.00	3,052.83	3,400.00	(347.17)	89.79
Water - MV Park	1,026.53	7,789.88	7,100.00	689.88	109.72
Water - CV Park	0.00	1,932.92	2,500.00	(567.08)	77.32
Water - Railroad Park	0.00	3,407.40	7,250.00	(3,842.60)	47.00
Water - CVCC Park	0.00	2,205.93	1,750.00	455.93	126.05
Water - Overlook Park	0.00	4,528.55	4,250.00	278.55	106.55
Water - Placer Hills Park	478.74	4,498.61	4,500.00	(1.39)	99.97
Water - Atwood	0.00	3,550.93	2,300.00	1,250.93	154.39
Water - Chana Field	0.00	329.70	0.00	329.70	0.00
Reimb - Water - Sierra Pool	0.00	(1,358.05)	(1,358.00)	(0.05)	100.00
Sanitation - Rec Park (Sewer)	0.00	0.00	9,000.00	(9,000.00)	0.00
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,000.00	102.59	100.68
Sanitation - Ashford Park (Sewer)	0.00	0.00	1,700.00	(1,700.00)	0.00
Sanitation - Railroad Park (Sewer)	0.00	0.00	250.00	(250.00)	0.00
Sanitation - Overlook (Sewer)	0.00	0.00	750.00	(750.00)	0.00
Sanitation - CVCC (Sewer)	0.00	0.00	9,500.00	(9,500.00)	0.00
<b>Total Utilities Expense</b>	<b>9,156.49</b>	<b>108,812.39</b>	<b>139,830.00</b>	<b>(31,017.61)</b>	<b>77.82</b>
<b>Legal Expenses</b>	<b>624.00</b>	<b>6,026.27</b>	<b>4,414.00</b>	<b>1,612.27</b>	<b>136.53</b>

Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Total Legal Expense</b>	624.00	6,026.27	4,414.00	1,612.27	136.53
<b>Professional Services</b>					
Professional Services - Aquatics	0.00	0.00	244.00	(244.00)	0.00
Professional Services - Rec	145.00	336.00	250.00	86.00	134.40
Professional Services - F & G	0.00	977.75	0.00	977.75	0.00
Professional Services - Atwood	1,042.50	4,851.09	3,750.00	1,101.09	129.36
Professional Services - C Serv	0.00	202.50	500.00	(297.50)	40.50
Professional Services - Admin	0.00	3,482.34	4,250.00	(767.66)	81.94
Accounting/Auditor Fees	8,160.00	8,160.00	9,000.00	(840.00)	90.67
<b>Total Professional Services</b>	9,347.50	18,009.68	17,994.00	15.68	100.09
<b>Bldg &amp; Ground Maintenance</b>					
Equipment Rental - F & G	1,095.96	2,453.71	500.00	1,953.71	490.74
Vehicle Maintenance	5.13	8,552.79	4,600.00	3,952.79	185.93
Maint - Recreation Field	0.00	963.02	1,150.00	(186.98)	83.74
Maint - James Field	1,070.87	12,749.91	16,500.00	(3,750.09)	77.27
Maint - Beggs Field	4,152.83	7,544.71	7,000.00	544.71	107.78
Maint - Sierra Pool	3,199.75	31,985.93	29,436.00	2,549.93	108.66
Reimbursement- Maint Pool	0.00	(8,436.76)	(8,437.00)	0.24	100.00
Maint & Repairs - Equipment	4,030.64	16,486.86	11,850.00	4,636.86	139.13
Maint - PH Pool	23.54	11,266.88	8,527.00	2,739.88	132.13
Maint - M.V. Soccer Field	0.00	44.33	0.00	44.33	0.00
Maint - M.V. Tennis Courts	0.00	0.00	1,500.00	(1,500.00)	0.00
Rep/Maint - Aub El	0.00	94.45	800.00	(705.55)	11.81
Rep/Maint - Rock Creek	0.00	173.25	350.00	(176.75)	49.50

Auburn Rec & Park

Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Day Camp	0.00	394.95	418.00	(23.05)	94.49
Maint - Recreation Park	1,765.13	15,318.49	21,000.00	(5,681.51)	72.95
Maint - Regional Park	3,085.51	29,003.86	38,500.00	(9,496.14)	75.34
Maint - Ashford Park	2,519.04	10,739.65	7,000.00	3,739.65	153.42
Maint - Meadow Vista Park	1,717.31	10,909.81	15,500.00	(4,590.19)	70.39
Maint - Christian Valley Park	465.34	2,949.75	3,750.00	(800.25)	78.66
Maint - Railhead Park	566.09	5,806.85	15,150.00	(9,343.15)	38.33
Maint - CVCC Park	335.94	2,291.49	4,250.00	(1,958.51)	53.92
Maint - Overlook Park	502.24	7,202.78	7,000.00	202.78	102.90
Maint - Placer Hills Park	134.97	440.89	500.00	(59.11)	88.18
Maint - Pocket Parks	4,101.30	5,139.95	3,100.00	2,039.95	165.81
Maint - Mt. Vernon Park	335.94	671.88	850.00	(178.12)	79.05
Maint - Winchester Park	0.00	455.61	450.00	5.61	101.25
Maint - Atwood	1,101.86	15,658.30	14,100.00	1,558.30	111.05
Maint - Shockley Park	0.00	0.00	250.00	(250.00)	0.00
Rep/Maint - Skyridge	0.00	3,225.98	1,883.00	1,342.98	171.32
Maint - Ashley Dog Park	0.00	44.33	5,100.00	(5,055.67)	0.87
Maint - Recreation Comm Ctr	1,752.92	13,713.34	8,287.00	5,426.34	165.48
Maint - Regional Comm Ctr	2,583.99	11,040.72	5,076.00	5,964.72	217.51
Maint - Christian Valley Comm Ctr	0.00	362.50	250.00	112.50	145.00
Maint - CVCC Comm Ctr	796.26	4,897.50	4,926.00	(28.50)	99.42
Maint - Overlook Modular	0.00	250.05	0.00	250.05	0.00
Maint - Regional Tennis Courts	0.00	653.76	2,500.00	(1,846.24)	26.15
Maint - Regional Field Soccer	85.00	251.60	0.00	251.60	0.00
Maint - Regional Field A	0.00	2,364.53	2,250.00	114.53	105.09
Maint - Regional Field B	0.00	2,415.35	2,450.00	(34.65)	98.59
Maint - Regional Field C	37.82	8,130.14	7,073.00	1,057.14	114.95
Tree Maint - Rec Park	0.00	3,600.00	13,500.00	(9,900.00)	26.67
Tree Maint - Reg Park	0.00	7,470.00	17,500.00	(10,030.00)	42.69
Tree Maint - Ashford Park	0.00	0.00	1,000.00	(1,000.00)	0.00

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 11/30/2017  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tree Maint - MV Park	0.00	0.00	4,000.00	(4,000.00)	0.00
Vandalism Repairs Expense	1,215.48	2,409.15	1,234.00	1,175.15	195.23
<b>Total Building and Grounds Maintenance</b>	<b>36,680.86</b>	<b>251,692.29</b>	<b>282,623.00</b>	<b>(30,930.71)</b>	<b>89.06</b>
<b>Property Tax Administration/LAFCO</b>					
Property Tax Administration	0.00	306.16	500.00	(193.84)	61.23
Lafco Fees	0.00	2,378.46	2,378.00	0.46	100.02
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>2,684.62</b>	<b>2,878.00</b>	<b>(193.38)</b>	<b>93.28</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	5,041.60	41,102.21	41,800.00	(697.79)	98.33
Wages - (Cust Serv) - Full Time	8,438.61	68,806.16	67,990.00	816.16	101.20
Wages - (Cust Serv) - Part Time	1,064.70	8,309.87	8,150.00	159.87	101.96
Wages - (Admin) - Full Time	12,051.69	79,018.83	79,700.00	(681.17)	99.15
Wages - (Admin) - Part Time	5,504.35	42,670.60	41,989.00	681.60	101.62
Wages - (Y.Serv) - Alta Vista - PT	3,093.23	16,991.76	16,000.00	991.76	106.20
Wages - (Admin) - Board Pay	2,000.00	17,000.00	17,500.00	(500.00)	97.14
Wages - (Y.Serv) - Aub Elem - PT	7,022.97	37,592.42	37,900.00	(307.58)	99.19
Wages - (Y.Serv) - AE Maint	10.42	322.59	750.00	(427.41)	43.01
Wages - (YS) RC Maint	0.00	15.63	0.00	15.63	0.00
Wages - (Y.Serv) - Skyridge - PT	4,928.61	30,260.56	28,542.00	1,718.56	106.02
Wages - (Y.Serv) - S Maint	48.57	2,224.34	3,004.00	(779.66)	74.05
Wages - (Y.Serv) - Day Camp - PT	466.03	91,148.24	91,121.00	27.24	100.03
Wages - (Y.Serv) - DC Maint	0.00	1,040.70	1,750.00	(709.30)	59.47
Wages - (Rec) - Full Time	9,936.73	85,568.17	85,823.00	(254.83)	99.70
Wages - (Y.Serv) - Newcastle-PT	4,968.85	30,780.22	30,763.00	17.22	100.06
Wages - (Y.Serv) - NC Maint	0.00	144.00	46.00	98.00	313.04

Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Rec) - Part Time	0.00	1,087.37	2,672.00	(1,584.63)	40.70
Wages - (Rec) - Seasonal	175.28	1,211.56	954.00	257.56	127.00
Wages - (Rec) - Adult Softball	187.41	3,979.85	4,081.00	(101.15)	97.52
Wages - (Rec) - Adult Basketball	265.12	1,133.89	1,144.00	(10.11)	99.12
Wages - (Aqua) - Aquatics Coordinator	200.80	13,297.42	13,365.00	(67.58)	99.49
Wages - (Aqua) - Aquatic Activities	0.00	5,007.68	4,794.01	213.67	104.46
Wages - (Aqua) - Public Swim	0.00	51,919.15	51,359.00	560.15	101.09
Wages - (Aqua) - Public Swim-PH	0.00	6,406.78	6,394.00	12.78	100.20
Wages - (Aqua) - Swim Lessons	0.00	8,438.56	9,895.00	(1,456.44)	85.28
Wages - (Aqua) - Swim Lessons-PH	0.00	3,157.87	3,158.00	(0.13)	100.00
Wages - (Aqua) - Master Swim	0.00	2,813.98	2,733.00	80.98	102.96
Wages - (Aqua) - Swim Team Coaches	149.75	8,969.58	8,914.00	55.58	100.62
Wages - (Aqua) - Synchronized Swim Coach	0.00	10,646.63	10,647.00	(0.37)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	2,663.29	30,715.83	29,900.00	815.83	102.73
Wages - (Fac & Grds) - Fac Att. - CVCC	2,138.44	16,339.06	15,800.00	539.06	103.41
Wages - (Fac & Grds) - Fac Attendant - Reg	2,372.99	13,325.37	11,000.00	2,325.37	121.14
Wages - (Fac & Grds) - Management	10,526.84	80,714.17	81,340.00	(625.83)	99.23
Wages - (Fac & Grds) - Recreation Park	24,811.88	187,428.13	187,100.00	328.13	100.18
Wages - (Fac & Grds) - Regional Park	12,854.04	87,305.29	87,800.00	(494.71)	99.44
Wages - (Fac & Grds) - Ashford Park	2,179.09	14,692.47	15,000.00	(307.53)	97.95
Wages - (Fac & Grds) - Meadow Vista Park	2,733.04	19,421.43	20,800.00	(1,378.57)	93.37
Wages - (Fac & Grds) - CV Comm Center	470.42	5,286.33	5,930.00	(643.67)	89.15
Wages - (Fac & Grds) - Railroad Park	1,634.29	13,234.00	13,450.00	(216.00)	98.39
Wages - (Fac & Grds) - CVCC	522.67	7,686.21	10,550.00	(2,863.79)	72.86
Wages - (Fac & Grds) - Overlook Park	1,195.11	10,274.08	11,675.00	(1,400.92)	88.00
Wages - (Fac & Grds) - Placer Hills Park	925.89	8,631.12	8,150.00	481.12	105.90
Wages - (Fac & Grds) - Pocket Parks	421.45	6,048.27	6,470.00	(421.73)	93.48
Wages - (Fac & Grds) - Mt. Vernon Park	1.33	127.85	400.00	(272.15)	31.96
Wages - (Fac & Grds) - Winchester Park	596.34	3,853.14	3,400.00	453.14	113.33
Wages - (Fac & Grds) - Atwood	486.41	11,903.48	11,850.00	53.48	100.45

Profit & Loss

For 4/1/2017 To 11/30/2017

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Shockley Property	0.00	3.30	100.00	(96.70)	3.30
Wages - (F & G) Special Events	1,070.50	4,834.31	4,000.00	834.31	120.86
Wages - District Administrator	8,395.20	68,497.49	68,900.00	(402.51)	99.42
Wages - (Rec) - Special Events	929.57	4,393.10	4,373.00	20.10	100.46
Wages - (F & G) Uniform Allowance	1,952.50	10,056.88	9,800.00	256.88	102.62
<b>Total Salaries Expense</b>	<b>144,436.01</b>	<b>1,275,837.93</b>	<b>1,280,726.01</b>	<b>(4,888.08)</b>	<b>99.62</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	857.50	7,964.45	8,168.00	(203.55)	97.51
ER Taxes - Aquatics	26.81	11,435.22	11,416.00	19.22	100.17
ER Taxes - Youth Services	1,985.50	22,492.29	23,205.00	(712.71)	96.93
ER Taxes - Fac & Grds	5,295.85	42,372.92	43,000.00	(627.08)	98.54
ER Taxes - Cust Serv	692.41	6,227.46	6,333.00	(105.54)	98.33
ER Taxes - Admin	2,053.59	17,763.32	18,400.00	(636.68)	96.54
Employment Expense - Rec	0.00	58.00	58.00	0.00	100.00
Employment Expense - Aquatics	0.00	1,044.00	1,186.00	(142.00)	88.03
Employment Expense - Youth Services	240.00	913.00	1,013.00	(100.00)	90.13
Employment Expense - Fac & Grds	468.00	1,614.17	1,600.00	14.17	100.89
Fingerprinting Exp - Recreation	0.00	150.00	150.00	0.00	100.00
Fingerprinting Exp - Aquatics	0.00	492.00	492.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	1,133.00	862.00	271.00	131.44
Fingerprinting Exp - Fac & Grds	0.00	162.00	200.00	(38.00)	81.00
Benefits Expense - Recreation	1,077.05	16,399.08	16,753.00	(353.92)	97.89
Benefits Expense - Youth Services	2,637.74	22,712.01	19,787.00	2,925.01	114.78
Benefits Expense - Fac & Grds	13,164.09	110,543.14	110,328.00	215.14	100.20
Benefits Expense - Cust Serv	1,774.94	16,238.52	16,023.00	215.52	101.35
Benefits Expense - Admin	3,379.73	34,675.76	36,988.00	(2,312.24)	93.75
Employer Retirement Exp. - Rec	984.28	11,581.21	11,627.00	(45.79)	99.61
Employer Retirement Exp. - Aquatics	23.08	1,891.41	2,019.00	(127.59)	93.68

Profit & Loss

For 4/1/2017 To 11/30/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Youth Services	1,710.68	20,385.30	20,128.00	257.30	101.28
Employer Retirement Exp. - Fac & Grds	5,218.68	58,289.93	59,253.00	(963.07)	98.38
Employer Retirement Exp - Cust Serv	841.15	9,649.03	9,339.00	310.03	103.32
Employer Retirement Exp. - Admin	2,310.76	26,121.95	26,400.00	(278.05)	98.95
Worker's Comp - Rec	817.25	1,947.26	1,861.00	86.26	104.64
Worker's Comp - Aquatics	17.91	1,985.55	2,224.00	(238.45)	89.28
Worker's Comp - Youth Services	1,544.04	4,625.26	4,567.00	58.26	101.28
Worker's Comp - Fac & Grds	17,448.88	40,094.11	40,900.00	(805.89)	98.03
Worker's Comp - Cust Serv	99.11	299.19	283.00	16.19	105.72
Worker's Comp - Admin	876.55	2,479.43	1,897.00	582.43	130.70
<b>Total Benefits and Payroll Costs</b>	<b>65,545.58</b>	<b>493,739.97</b>	<b>496,460.00</b>	<b>(2,720.03)</b>	<b>99.45</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Aquatics	0.00	0.00	52,000.00	(52,000.00)	0.00
Fixed Asset Purchases - Youth Services	0.00	0.00	2,500.00	(2,500.00)	0.00
Fixed Asset Purchases - Fac & Grds	0.00	7,551.77	139,000.00	(131,448.23)	5.43
Computer Purchases - Youth Services	0.00	1,099.74	1,100.00	(0.26)	99.98
Computer Purchases - F & G	4,706.10	7,171.75	7,700.00	(528.25)	93.14
Computer Purchases - Admin	0.00	8,077.26	7,500.00	577.26	107.70
<b>Total Fixed Asset Expense</b>	<b>4,706.10</b>	<b>23,900.52</b>	<b>209,800.00</b>	<b>(185,899.48)</b>	<b>11.39</b>
<b>Capital Improvement Projects</b>					
Sierra Pool - Bleachers & Shade Structure	8,416.62	9,374.15	9,500.00	(125.85)	98.68
Sierra Pool Renovation 2017	23,644.90	23,644.90	20,000.00	3,644.90	118.23
Sierra Pool Renovation Project	(20,081.33)	0.00	0.00	0.00	0.00
CVCC - Bike Park	0.00	18,752.52	70,027.00	(51,274.48)	26.78
Rec Park - Beggs Field Renovation	2,106.06	29,686.09	28,000.00	1,686.09	106.02

Profit & Loss

For 4/1/2017 To 11/30/2017

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reg - Riparian Vegetation Mgmt Permit	242.50	15,446.00	15,528.00	(82.00)	99.47
Railhead - Field A Renovation	0.00	61,223.89	61,789.00	(565.11)	99.09
Rec - Patio Area Project	0.00	9,130.64	9,131.00	(0.36)	100.00
MV - Restroom ADA Renov	712.11	62,602.30	101,167.00	(38,564.70)	61.88
Reg Dry Creek Picnic ADA Improvements	0.00	1,206.40	1,200.00	6.40	100.53
Reg - Pathway Repairs	0.00	8.53	0.00	8.53	0.00
Operation/Development Plan	0.00	487.50	688.00	(200.50)	70.86
<b>Total Capital Improvement Projects</b>	<b>15,040.86</b>	<b>231,562.92</b>	<b>317,030.00</b>	<b>(85,467.08)</b>	<b>73.04</b>
<b>Debt Service</b>					
PGE Lighting Loan	382.70	2,678.90	2,741.00	(62.10)	97.73
<b>Total Debt Service</b>	<b>382.70</b>	<b>2,678.90</b>	<b>2,741.00</b>	<b>(62.10)</b>	<b>97.73</b>
<b>Total Expenditures</b>	<b>\$325,163.63</b>	<b>\$2,835,196.50</b>	<b>\$3,184,508.01</b>	<b>(\$349,311.51)</b>	<b>89.03%</b>
<b>Net Revenue Over Expenditures</b>	<b>(\$235,885.48)</b>	<b>(\$356,841.56)</b>	<b>(\$747,962.01)</b>	<b>\$391,120.45</b>	<b>47.71%</b>
<b>J. NET REVENUE OVER EXPENDITURES</b>	<b>(235,885.48)</b>	<b>(356,841.56)</b>	<b>(747,962.01)</b>	<b>391,120.45</b>	<b>47.71</b>



**SECTION: 5.0**

**ITEM: 5.3 REVIEW OF CASH REQUIREMENTS FOR  
DECEMBER, 2017**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING  
FINANCE COMMITTEE AND FORWARDED TO  
THE BOARD OF DIRECTORS FOR REVIEW AND  
APPROVAL**

**FISCAL IMPACT: \$140,353.16**

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Ranges: From: To: From: To:  
 Check Number First Last Check Date 12/1/2017 12/31/2017  
 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
16151	C0072	CIT Technology Fin. Serv., Inc	12/1/2017	COMM 1ST	PMCHK00002437	\$553.57
16152	D0077	Dudek	12/1/2017	COMM 1ST	PMCHK00002437	\$22,762.50
16153	G0092	Green Valley Security, Inc.	12/1/2017	COMM 1ST	PMCHK00002437	\$1,080.00
16154	H0056	Humana Dental Ins. Co	12/1/2017	COMM 1ST	PMCHK00002437	\$2,269.18
16155	M0019	Kahl Muscott	12/1/2017	COMM 1ST	PMCHK00002437	\$72.08
16156	S1007	Stationary Engineers, Local 39	12/1/2017	COMM 1ST	PMCHK00002437	\$407.16
16157	TE MPC	Cary Cavitt	12/1/2017	COMM 1ST	PMCHK00002437	\$178.00
16160	1099-16	Skyhawks Sports Academy, Inc.	12/8/2017	COMM 1ST	PMCHK00002438	\$216.00
16161	1099-193	Celena Polena	12/8/2017	COMM 1ST	PMCHK00002438	\$234.00
16162	1099-239	Macintosh-Oddo	12/8/2017	COMM 1ST	PMCHK00002438	\$2,772.00
16163	1099-247	Clifford Johnson	12/8/2017	COMM 1ST	PMCHK00002438	\$126.75
16164	1099-295	Juli Land-Marx, dba Image Net	12/8/2017	COMM 1ST	PMCHK00002438	\$958.33
16165	1099-304	Christina Taylor	12/8/2017	COMM 1ST	PMCHK00002438	\$54.00
16166	A0051	Anderson's Sierra Pipe Co.	12/8/2017	COMM 1ST	PMCHK00002438	\$2,186.71
16167	A0139	Auburn Ford	12/8/2017	COMM 1ST	PMCHK00002438	\$490.43
16168	C0044	CSDA	12/8/2017	COMM 1ST	PMCHK00002438	\$6,358.00
16169	C0113	Cooks Portable Toilets & Septi	12/8/2017	COMM 1ST	PMCHK00002438	\$326.08
16170	C0120	Capture Technologies	12/8/2017	COMM 1ST	PMCHK00002438	\$500.00
16171	D0008	The Davey Tree Expert	12/8/2017	COMM 1ST	PMCHK00002438	\$3,600.00
16172	D0010	Diamond Pacific	12/8/2017	COMM 1ST	PMCHK00002438	\$41.19
16173	D0015	Department of Social Services	12/8/2017	COMM 1ST	PMCHK00002438	\$950.00
16174	J0010	JeffCo Plumbing, Inc.	12/8/2017	COMM 1ST	PMCHK00002438	\$172.50
16175	K0011	Kaiser Foundation Health Plan,	12/8/2017	COMM 1ST	PMCHK00002438	\$18,514.33
16176	L0023	Vincent Garcia Lopez	12/8/2017	COMM 1ST	PMCHK00002438	\$25.00
16177	M0011	Mallard Creek	12/8/2017	COMM 1ST	PMCHK00002438	\$907.28
16178	M0028	Maki Heating & A/C, Inc.	12/8/2017	COMM 1ST	PMCHK00002438	\$194.00
16179	N0003	Norris Electric, Inc.	12/8/2017	COMM 1ST	PMCHK00002438	\$127.50
16180	N0012	Nevada Irrigation District	12/8/2017	COMM 1ST	PMCHK00002438	\$1,334.86
16181	P0007	Pacific Gas & Electric Company	12/8/2017	COMM 1ST	PMCHK00002438	\$335.19
16182	P0021	Petty Cash	12/8/2017	COMM 1ST	PMCHK00002438	\$311.77
16183	R0073	Riebes Auto Parts	12/8/2017	COMM 1ST	PMCHK00002438	\$22.47
16184	S0009	Sierra Saw Sales And Service	12/8/2017	COMM 1ST	PMCHK00002438	\$113.48
16185	S0016	Sam's Club	12/8/2017	COMM 1ST	PMCHK00002438	\$430.39
16186	S0138	Strings	12/8/2017	COMM 1ST	PMCHK00002438	\$875.00
16187	T1000	Transamerica Life Insurance	12/8/2017	COMM 1ST	PMCHK00002438	\$360.00
16188	TE MPC	Marlena Conger	12/8/2017	COMM 1ST	PMCHK00002438	\$105.00
16189	V0019	Valley Rock Landscape Material	12/8/2017	COMM 1ST	PMCHK00002438	\$280.15
16190	W0001	Walker's Office Supplies, Inc.	12/8/2017	COMM 1ST	PMCHK00002438	\$695.52
16191	W0044	Wave	12/8/2017	COMM 1ST	PMCHK00002438	\$1,279.23
16192	Z0009	Zamora Sod Farm	12/8/2017	COMM 1ST	PMCHK00002438	\$1,564.65
16194	U0019	US Bank	12/8/2017	COMM 1ST	PMCHK00002439	\$13,638.75
16195	A0013	AT&T	12/15/2017	COMM 1ST	PMCHK00002440	\$104.00
16196	F0004	Court-Ordered Debt Collections	12/15/2017	COMM 1ST	PMCHK00002440	\$95.14
16197	L0033	Les Schwab	12/15/2017	COMM 1ST	PMCHK00002440	\$163.06
16198	S1007	Stationary Engineers, Local 39	12/15/2017	COMM 1ST	PMCHK00002440	\$392.40
16199	1099-104	Thomas Seibel	12/22/2017	COMM 1ST	PMCHK00002441	\$65.00
16200	1099-218	Auburn Gymnastics Center	12/22/2017	COMM 1ST	PMCHK00002441	\$288.25
16201	1099-269	Deborah Lynn	12/22/2017	COMM 1ST	PMCHK00002441	\$312.00
16202	1099-277	Foothill Karate Do	12/22/2017	COMM 1ST	PMCHK00002441	\$22.75
16203	1099-291	Isaac Humber	12/22/2017	COMM 1ST	PMCHK00002441	\$136.50
16204	1099-313	Alison Lloyd	12/22/2017	COMM 1ST	PMCHK00002441	\$753.60
16205	1099-341	Twardis, Bryan	12/22/2017	COMM 1ST	PMCHK00002441	\$72.00
16206	1099-343	Faith Petersen	12/22/2017	COMM 1ST	PMCHK00002441	\$198.00
16207	1099-353	Jamie Ross	12/22/2017	COMM 1ST	PMCHK00002441	\$105.60
16208	1099-92	Paul Ellner	12/22/2017	COMM 1ST	PMCHK00002441	\$340.00
16209	A0001	Recology Auburn Placer	12/22/2017	COMM 1ST	PMCHK00002441	\$2,647.63
16210	A0014	AT&T	12/22/2017	COMM 1ST	PMCHK00002441	\$291.09
16211	A0018	Auburn Chamber of Commerce	12/22/2017	COMM 1ST	PMCHK00002441	\$695.00
16212	A0027	Recology Auburn Placer	12/22/2017	COMM 1ST	PMCHK00002441	\$1,250.60
16213	A0051	Anderson's Sierra Pipe Co.	12/22/2017	COMM 1ST	PMCHK00002441	\$185.05
16214	A0134	Advanced Intregated Pest Mana	12/22/2017	COMM 1ST	PMCHK00002441	\$677.00
16215	A0139	Auburn Ford	12/22/2017	COMM 1ST	PMCHK00002441	\$318.05
16216	A0163	All Seasons Pools & Spas	12/22/2017	COMM 1ST	PMCHK00002441	\$50.39
16217	B0028	Beeler Tractor Co	12/22/2017	COMM 1ST	PMCHK00002441	\$46.77
16218	B0064	Blue Moon Designs	12/22/2017	COMM 1ST	PMCHK00002441	\$210.2
16219	C0061	California Computer Services	12/22/2017	COMM 1ST	PMCHK00002441	\$7,322.2

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
16221	C0113	Cooks Portable Toilets & Septi	12/22/2017	COMM 1ST	PMCHK00002441	\$900.00
16222	D0025	Dawson Oil Company	12/22/2017	COMM 1ST	PMCHK00002441	\$1,816.16
16223	D0066	De Lage Landen Financial Servi	12/22/2017	COMM 1ST	PMCHK00002441	\$332.48
16224	G0006	Gold Country Media Publication	12/22/2017	COMM 1ST	PMCHK00002441	\$372.20
16225	G0077	Gold Country Water	12/22/2017	COMM 1ST	PMCHK00002441	\$206.98
16226	I0010	Inland Business Systems	12/22/2017	COMM 1ST	PMCHK00002441	\$231.08
16227	I0018	William Joseph La Flaur	12/22/2017	COMM 1ST	PMCHK00002441	\$1,350.00
16228	L0027	Pat Larson	12/22/2017	COMM 1ST	PMCHK00002441	\$49.17
16229	M0028	Maki Heating & A/C, Inc.	12/22/2017	COMM 1ST	PMCHK00002441	\$241.00
16230	M0035	Meadow Vista Community Center	12/22/2017	COMM 1ST	PMCHK00002441	\$780.00
16231	M0098	Meadow Vista County Water Dist	12/22/2017	COMM 1ST	PMCHK00002441	\$813.88
16232	N0048	Normac, Inc.	12/22/2017	COMM 1ST	PMCHK00002441	\$1,044.10
16233	P0005	Placer County Water Agency	12/22/2017	COMM 1ST	PMCHK00002441	\$2,864.88
16234	P0007	Pacific Gas & Electric Company	12/22/2017	COMM 1ST	PMCHK00002441	\$1,568.26
16235	P0023	PG&E	12/22/2017	COMM 1ST	PMCHK00002441	\$68.56
16236	P0112	Pat Dowden	12/22/2017	COMM 1ST	PMCHK00002441	\$640.00
16237	R0065	River City Rentals	12/22/2017	COMM 1ST	PMCHK00002441	\$375.00
16238	S0009	Sierra Saw Sales And Service	12/22/2017	COMM 1ST	PMCHK00002441	\$50.13
16239	S0052	Sierra Custom Awards & More	12/22/2017	COMM 1ST	PMCHK00002441	\$230.05
16240	S0086	Sac-Val Janitorial Supply, Inc	12/22/2017	COMM 1ST	PMCHK00002441	\$4,890.60
16241	S0094	Manouch Shirvanioun	12/22/2017	COMM 1ST	PMCHK00002441	\$67.80
16242	S0143	SNOA	12/22/2017	COMM 1ST	PMCHK00002441	\$825.00
16243	S0145	SCP Pool Distributors LLC	12/22/2017	COMM 1ST	PMCHK00002441	\$2,979.91
16244	S0152	SiteOne Landscape Supply, LLC	12/22/2017	COMM 1ST	PMCHK00002441	\$376.96
16245	S0154	Mike Scheele	12/22/2017	COMM 1ST	PMCHK00002441	\$179.08
16246	S1000	State Of California/DOJ	12/22/2017	COMM 1ST	PMCHK00002441	\$96.00
16247	T0046	Linda Donnelly DBA: 24 Seven F	12/22/2017	COMM 1ST	PMCHK00002441	\$77.55
16248	TEMPM	Robert Morales	12/22/2017	COMM 1ST	PMCHK00002441	\$10.00
16249	TEMPS	Janessa Slighton	12/22/2017	COMM 1ST	PMCHK00002441	\$47.00
16250	V0007	Verizon Wireless	12/22/2017	COMM 1ST	PMCHK00002441	\$609.57
16251	V0019	Valley Rock Landscape Material	12/22/2017	COMM 1ST	PMCHK00002441	\$105.21
16252	W0001	Walker's Office Supplies, Inc.	12/22/2017	COMM 1ST	PMCHK00002441	\$1,280.02
16253	W0003	Warehouse Paint Incorporated	12/22/2017	COMM 1ST	PMCHK00002441	\$178.85
16254	W0044	Wave	12/22/2017	COMM 1ST	PMCHK00002441	\$465.92
16255	D0010	Diamond Pacific	12/29/2017	COMM 1ST	PMCHK00002442	\$267.75
16256	E0008	Ewing Irrigation Products, Inc	12/29/2017	COMM 1ST	PMCHK00002442	\$135.18
16257	F0004	Court-Ordered Debt Collections	12/29/2017	COMM 1ST	PMCHK00002442	\$114.18
16258	F0038	Fastenal Company	12/29/2017	COMM 1ST	PMCHK00002442	\$154.27
16259	H0056	Humana Dental Ins. Co	12/29/2017	COMM 1ST	PMCHK00002442	\$2,104.74
16260	L0027	Pat Larson	12/29/2017	COMM 1ST	PMCHK00002442	\$26.25
16261	P0005	Placer County Water Agency	12/29/2017	COMM 1ST	PMCHK00002442	\$1,172.59
16262	P0007	Pacific Gas & Electric Company	12/29/2017	COMM 1ST	PMCHK00002442	\$5,569.89
16263	P0111	Vanessa Pohley	12/29/2017	COMM 1ST	PMCHK00002442	\$112.39
16264	TEMPF	Debra Ferreira	12/29/2017	COMM 1ST	PMCHK00002442	\$105.00
16265	TEMPR	Kristina Royer	12/29/2017	COMM 1ST	PMCHK00002442	\$110.00
16266	TEMPS	Paul Stark	12/29/2017	COMM 1ST	PMCHK00002442	\$125.00

Total Checks: 113

Total Amount of Checks: \$140,353.16

**SECTION: 5.0**

**ITEM: 5.4 REVIEW OF FINANCIALS FOR DECEMBER, 2017**

**DESCRIPTION:**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF**

**RECOMMENDATION: REVIEW AND APPROVE FINANCIALS**

<b>PROFIT &amp; LOSS</b>									
<b>17/18 Approved Budget</b>									
	Approved Budget FY 17-18	% Of Total	Mid-Yr Revision FY 17-18	% Of Total	2017 December ACTUALS	Last Yr December Actuals	2017 YTD ACTUALS	2017 YTD BUDGET	Last yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,045,700	20%	1,054,269	20%	60,852	38,624	915,933	877,394	870,471
Facility Revenue	148,155	3%	152,473	3%	6,292	9,816	128,534	136,441	163,465
Misc. Revenue	59,225	1%	54,615	1%	2,054	2,906	29,191	37,515	42,433
Grants & Donations	50,146	1%	22,566	0%	3,395	2,285	37,680	21,566	801,555
Interest Income	45,400	1%	45,400	1%	4,938	24	47,087	30,600	34,401
Projects Revenue	387,300	7%	382,300	7%	-	-	-	-	44,000
Tax Revenue	2,973,655	56%	3,088,784	57%	1,627,632	-	3,025,094	3,037,294	1,353,828
In Kind/Atwood	25,500	0%	22,981	0%	-	-	-	-	-
Trans from Cap Const/City Trust/Eq Res	616,204		557,261		-	-	-	-	-
<b>Total Operating Revenue</b>	<b>5,351,285</b>	<b>100.00</b>	<b>5,360,649</b>	<b>100.00</b>	<b>1,705,163</b>	<b>53,655</b>	<b>4,183,519</b>	<b>4,140,810</b>	<b>3,310,153</b>
<b>Expenditures</b>									
Program Expense	274,374	5%	257,195	5%	8,678	10,506	198,788	201,295	202,566
Operating & Supplies	336,100	6%	346,784	7%	30,414	28,517	260,556	263,142	232,546
Utilities Expense	199,800	4%	194,580	4%	12,471	11,427	121,283	154,330	141,116
Professional Services	38,800	1%	31,800	1%	3,176	-	27,212	23,408	23,976
Building & Grounds Maintenance	353,098	7%	364,450	7%	30,817	21,421	282,509	294,600	188,451
Property Tax Admin.	63,200	1%	62,878	1%	48,408	-	51,093	62,878	3,044
Wages	2,085,305	39%	2,115,962	40%	251,789	219,978	1,527,627	1,561,970	1,359,451
Benefits & Payroll Costs	713,282	13%	739,491	14%	73,749	62,015	567,489	569,764	500,034
Fixed Asset Expense	62,178	1%	215,300	4%	9,438	11,460	33,338	210,300	852,785
Capital Improvement Projects	969,000	18%	813,261	15%	23,735	14,912	255,297	317,030	317,030
Debt Services	6,000	0%	5,890	0%	383	383	3,062	3,124	2,741
Special Dept Expenses (equip res.)	-	0%	-	0%	-	-	-	-	-
Project Expenditures	25,000	0%	53,119	1%	-	-	-	-	-
Misc Expense (CalPERS unfunded liab)	180,200	3%	100,800	2%	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,306,337</b>	<b>100.00</b>	<b>5,301,510</b>	<b>100.00</b>	<b>493,058</b>	<b>380,619</b>	<b>3,328,254</b>	<b>3,661,841</b>	<b>3,823,740</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 44,948</b>	<b>0.84</b>	<b>\$ 59,139</b>		<b>\$ 1,212,105</b>	<b>(328,964)</b>	<b>\$855,265</b>	<b>\$478,969</b>	<b>(\$513,587)</b>
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000				\$ 450,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 920,531		\$ 920,531				\$ 920,531	\$ 920,531	\$ 758,531
Future Capital Construction Reserve	\$ 955,971		\$ 955,971				\$ 955,971	\$ 955,971	\$ 705,971
ADA Reserve	\$ 70,032		\$ 70,032				\$ 70,032	\$ 70,032	\$ 60,032
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800				\$ 45,800	\$ 45,800	\$ 45,800
<b>TOTAL RESERVE BALANCES</b>	<b>\$ 2,442,334</b>		<b>\$ 2,442,334</b>				<b>\$ 2,442,334</b>	<b>\$ 2,442,334</b>	<b>\$ 2,020,334</b>

**Auburn Area Recreation and Park District**  
**Balance Sheet**  
**12/31/2017**

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
Community 1st Bank	131,699.03
Placer County Treasure-General	4,520,351.06
Placer County Treasurer - City Trust	271,805.06
Accounts Receivable	(1,989.01)
A/R - 501C3 Group	5,000.00
Daycamp Receivables	18,138.00
<b>TOTAL ASSETS</b>	<b>\$4,945,584.14</b>
<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Prepaid Revenue	\$1,988.55
Gift Certificates	145.00
Compensated Absenses	140,456.15
Sales Tax Payable	860.82
Worker's Comp Payable	10,872.51
Federal Withholding Payable	(100.00)
Miscellaneous Deductions	(88.54)
<b>Total Current Liabilities</b>	<b>\$154,134.49</b>
<u>Net Position</u>	
General Fund Balance	\$3,936,185.65
Net Profit (Loss)	855,264.00
<b>Total Net Postion</b>	<b>\$4,791,449.65</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$4,945,584.14</b>

Auburn Recreation and Park District

Balance Sheet

As of 12/31/17

ASSETS

Current Assets

Petty Cash	\$ 580.00
Community 1 <sup>st</sup> Bank	131,699.03
Placer County Treasurer – General Fund	4,520,351.06
Placer County Treasurer – City Trust	271,805.06
Accounts Receivable	(1,989.01)
A/R – Friends 501C3	5,000.00
PCOE Youth Services Receivable	<u>18,138.00</u>

Total Current Assets \$ 4,945,584.14

Fixed Assets

Fixed Assets: Land	\$ 1,970,546.12
Fixed Assets: Structures	12,066,241.33
Fixed Assets: Equipment	863,154.05
Fixed Assets: Computer Equipment & Software	160,799.83
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	83,168.05
Construction In Progress	577,415.05
Less: Accumulated Depreciation	<u>(9,179,522.88)</u>

Total Fixed Assets \$ 6,789,133.76

TOTAL ASSETS \$ 11,734,717.90

Auburn Recreation and Park District

Balance Sheet (Continued)

As of 12/31/2017

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	\$1,988.55
Gift Certificates	145.00
Compensated Absences	140,456.15
Sales Tax Payable	860.82
Worker's Comp Payable	10,872.51
Federal Withholding Payable	(100.00)
Misc Deductions	<u>(88.54)</u>

Total Current Liabilities \$ 154,134.49

Long Term Liabilities

PG & E Loan Payable	<u>\$ 765.36</u>
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Total Long Term Liabilities \$ 765.36

Total Liabilities \$ 154,899.85

Fund Balances

Investments in Fixed Assets	\$ 6,779,696.03
Less: Net of Related Debt	(765.36)
GFB: Youth Assistance Fund	10,220.01
GFB: General Fund Balance	1,068,990.42
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	271,805.06
RFB: Equip Replacement Reserve	920,530.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	955,971.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	(7,061.53)
DFB: Atwood – Equipment Repl Fund	15,603.66
DFB: Calpers – Unfunded Liability Fund	45,800.00
DFB: ADA Reserves	70,031.75
DFB: Shockley Maint Fund	7,997.07

Net Position 855,264.00

Total Assets	\$ 6,779,696.03
Total Unrestricted Funds GFB	1,201,669.67
Total Reserved Funds	2,598,307.03
Total Designated Funds	<u>145,646.68</u>

TOTAL LIABILITIES AND NET POSITION \$ 11,734,717.90



Profit & Loss

For 4/1/2017 To 12/31/2017

For Segment1 Recreation Services To Administration

For Segment2 000 To 999

For Segment3 1000 To 9900

For Segment4 General To 900

	Month 5 Aug	Month 6 Sept	Month 7 Oct	Month 8 Nov	Current Month	Actual YTD	Budget YTD
<b>PERATING REVENUE</b>							
Park & Recreation Services	88,772.21	101,914.00	119,202.50	53,448.90	60,852.35	915,932.62	877,394.00
Rents & Concessions	8,059.89	7,610.62	5,703.14	6,987.70	6,291.55	128,533.92	136,441.00
Miscellaneous Revenue	5,901.73	1,473.98	3,719.14	3,786.15	2,053.98	29,190.55	37,515.00
Grants & Donations	235.00	15.00	10,112.21	8,635.29	3,394.57	37,679.51	21,566.00
Interest Income	11,164.50	10,320.28	50.14	9,253.17	4,938.25	47,086.77	30,600.00
Taxes Revenue	473.92	56,651.57	0.00	7,166.94	1,627,632.01	3,025,094.28	3,037,294.00
<b>TOTAL OPERATING REVENUE</b>	<b>\$114,607.25</b>	<b>\$177,985.45</b>	<b>\$138,787.13</b>	<b>89,278.15</b>	<b>\$1,705,162.71</b>	<b>\$4,183,517.65</b>	<b>\$4,140,810.00</b>
<b>OTHER FINANCING SOURCES</b>							
<b>TOTAL OTHER FINANCING SOUF</b>	<b>\$0.00</b>	<b>\$0.00</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>114,607.25</b>	<b>177,985.45</b>	<b>138,787.13</b>	<b>89,278.15</b>	<b>1,705,162.71</b>	<b>4,183,517.65</b>	<b>4,140,810.00</b>
<b>EXPENDITURES</b>							
Program Expenses	36,033.92	35,432.09	22,320.42	10,710.50	8,678.32	198,787.77	201,295.00
Operations & Supplies Expense	27,647.08	36,384.92	24,064.57	28,533.03	30,413.98	260,555.54	263,142.00
Utilities Expense	19,090.20	33,874.41	25,697.00	9,156.49	12,470.89	121,283.28	154,330.00
Legal Expenses	264.00	1,488.00	0.00	624.00	0.00	6,026.27	5,414.00
Professional Services	2,132.50	1,714.62	2,081.25	9,347.50	3,176.29	21,185.97	17,994.00
Bldg & Grounds Maintenance	39,083.00	34,782.62	37,595.48	36,680.86	30,816.83	282,509.12	294,600.00
Property Tax Administration/LAI	0.00	0.00	306.16	0.00	48,408.32	51,092.94	62,878.00
Salaries Expense	170,903.52	143,381.54	146,112.74	144,436.01	251,789.02	1,527,626.95	1,561,970.01
Benefills & Payroll Costs	51,901.83	52,697.15	36,592.02	65,545.58	73,748.56	567,488.53	569,764.00
Fixed Asset Expense	0.00	244.00	4,778.03	4,706.10	9,437.73	33,338.25	210,300.00
Capital Improvement Projects	15,995.43	50,569.77	71,082.83	15,040.86	23,734.51	255,297.43	317,030.00
Debt Service	382.70	382.70	382.70	382.70	382.70	3,061.60	3,124.00

Profit & Loss

For 4/1/2017 To 12/31/2017

For Segment1 Recreation Services To Administration

For Segment2 000 To 999

For Segment3 1000 To 9900

For Segment4 General To 900

	Month 5 Aug	Month 6 Sept	Month 7 Oct	Month 8 Nov	Current Month	Actual YTD	Budget YTD
TOTAL EXPENDITURES	\$363,434.18	\$390,951.82	\$371,013.20	325,163.63	\$493,057.15	\$3,328,253.65	\$3,661,841.01
NET REVENUE OVER EXP	(\$248,826.93)	(\$212,966.37)	(\$232,226.07)	(235,885.48)	\$1,212,105.56	\$855,264.00	\$478,968.99
NET NET REV OVER EXP	(\$248,826.93)	(\$212,966.37)	(\$232,226.07)	(235,885.48)	\$1,212,105.56	\$855,264.00	\$478,968.99

Profit & Loss

For 4/1/2017 To 12/31/2017

For Segment1 Recreation Services To Administration

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	60,852.35	915,932.62	877,394.00	38,538.62	104.39
Rents & Concessions	6,291.55	128,533.92	136,441.00	(7,907.08)	94.21
Miscellaneous Revenue	2,053.98	29,190.55	37,515.00	(8,324.45)	77.81
Grants & Donations	3,394.57	37,679.51	21,566.00	16,113.51	174.72
Interest Income	4,938.25	47,086.77	30,600.00	16,486.77	153.88
Taxes Revenue	1,627,632.01	3,025,094.28	3,037,294.00	(12,199.72)	99.60
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,705,162.71</b>	<b>\$4,183,517.65</b>	<b>\$4,140,810.00</b>	<b>\$42,707.65</b>	<b>101.03%</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>1,705,162.71</b>	<b>4,183,517.65</b>	<b>4,140,810.00</b>	<b>42,707.65</b>	<b>101.03</b>
<b>EXPENDITURES</b>					
Program Expenses	8,678.32	198,787.77	201,295.00	(2,507.23)	98.75
Operations & Supplies Expense	30,414.00	260,555.56	263,142.00	(2,586.44)	99.02
Utilities Expense	12,470.89	121,283.28	154,330.00	(33,046.72)	78.59
Legal Expenses	0.00	6,026.27	5,414.00	612.27	111.31
Professional Services	3,176.29	21,185.97	17,994.00	3,191.97	117.74
Bldg & Grounds Maintenance	30,816.83	282,509.12	294,600.00	(12,090.88)	95.90
Property Tax Administration/LAFCO	48,408.32	51,092.94	62,878.00	(11,785.06)	81.26
Salaries Expense	251,789.02	1,527,626.95	1,561,970.01	(34,343.06)	97.80
Benefits & Payroll Costs	73,748.56	567,488.53	569,764.00	(2,275.47)	99.60
Fixed Asset Expense	9,437.73	33,338.25	210,300.00	(176,961.75)	15.85
Capital Improvement Projects	23,734.51	255,297.43	317,030.00	(61,732.57)	80.53
Debt Service	382.70	3,061.60	3,124.00	(62.40)	98.00

Profit & Loss

For 4/1/2017 To 12/31/2017

For Segment1 Recreation Services To Administration

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$493,057.17	\$3,328,253.67	\$3,661,841.01	(\$333,587.34)	90.89%
NET REVENUE OVER EXPENDITURES	\$1,212,105.54	\$855,263.98	\$478,968.99	\$376,294.99	178.56%
I.J. NET REVENUE OVER EXPENDITURES	\$1,212,105.54	\$855,263.98	\$478,968.99	\$376,294.99	178.56%

For 4/1/2017 To 12/31/2017  
For All Segment1s  
For All Segment2s  
For All Segment3s  
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	3,907.00	25,510.00	21,302.00	4,208.00	119.75
Aub Elem DSC Rev	12,545.19	110,484.19	105,579.00	4,905.19	104.65
Skyridge DSC Rev	8,532.56	71,867.31	71,600.00	267.31	100.37
Day Camp Rev	9,618.00	193,243.70	190,062.00	3,181.70	101.67
Newcastle DSC Revenue	7,012.60	79,794.60	80,594.00	(799.40)	99.01
Adult Softball	0.00	14,485.16	14,581.00	(95.84)	99.34
Adult Basketball	0.00	3,912.00	4,231.00	(319.00)	92.46
Sr. Sports	174.00	1,992.00	1,722.00	270.00	115.68
Adult Volleyball	0.00	1,866.00	1,818.00	48.00	102.64
Pickle Ball Revenue	1,087.00	5,274.00	3,627.00	1,647.00	145.41
Adult Classes	1,434.00	24,733.00	22,981.00	1,752.00	107.62
Adult Class Rev - Bureau	1,060.00	10,442.00	9,170.00	1,272.00	113.87
Bocce Ball Prog Revenue	0.00	624.00	680.00	(56.00)	91.77
Youth Basketball	6,160.00	79,859.00	69,495.00	10,364.00	114.91
PeeWee Basketball	180.00	630.00	1,050.00	(420.00)	60.00
Youth Classes	1,153.00	21,652.75	17,466.00	4,186.75	123.97
Preschool Classes	7,626.00	39,133.00	37,930.00	1,203.00	103.17
Aquatic Activities	0.00	5,777.00	6,277.00	(500.00)	92.03
Aquatic Activities - PH Pool	0.00	1,568.00	1,568.00	0.00	100.00
Master Swim Revenue	0.00	3,890.00	3,890.00	0.00	100.00
Stroke and Turn Revenue	0.00	194.00	194.00	0.00	100.00
Public Swim	0.00	34,389.00	33,007.00	1,382.00	104.19
Public Swim - Placer Hills	0.00	3,032.00	3,282.00	(250.00)	92.38
Swim Lessons	0.00	26,708.00	26,804.00	(96.00)	99.64
Swim Lessons - PH	0.00	9,148.00	9,148.00	0.00	100.00
Swim Team	0.00	20,863.50	20,863.00	0.50	100.00
Synchro Team	0.00	8,025.00	8,025.00	0.00	100.00

Profit & Loss

For 4/1/2017 To 12/31/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps	(3.00)	25,447.00	24,810.00	637.00	102.57
Youth Camp Rev - Bureau	0.00	17,780.00	17,780.00	0.00	100.00
Youth Sports Camps	0.00	12,381.00	12,381.00	0.00	100.00
Youth Sports Camps - Bureau	0.00	9,929.80	4,805.00	5,124.80	206.66
Special Events	0.00	2,147.50	2,438.00	(290.50)	88.08
Party in the Park	0.00	10,579.00	10,879.00	(300.00)	97.24
Ukulele Festival Revenue	0.00	7,389.00	7,330.00	59.00	100.81
Great Obstacle Scramble Revenue	0.00	10,265.00	10,850.00	(585.00)	94.61
Guitar Festival	0.00	1,822.50	2,072.00	(249.50)	87.96
Auburn Community Festival	10.00	9,097.90	8,000.00	1,097.90	113.72
Out of District Fees	351.00	9,314.71	8,380.00	934.71	111.15
Out of District Fees - Bureau	5.00	622.00	613.00	9.00	101.47
Return check fees	0.00	60.00	110.00	(50.00)	54.55
<b>Total Parks and Recreation Services</b>	<b>60,852.35</b>	<b>915,932.62</b>	<b>877,394.00</b>	<b>38,538.62</b>	<b>104.39</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(292.50)	(8,369.30)	(8,650.00)	280.70	96.76
Fee Waivers, Public, Reclamation	0.00	(330.00)	(800.00)	470.00	41.25
Fee Waiver - Offset	292.50	8,699.30	9,450.00	(750.70)	92.06
Blue Bird Room-CVCC	300.00	1,050.00	300.00	750.00	350.00
Stella Irving Rental Revenue - Rec	0.00	99.00	99.00	0.00	100.00
Lakeside Rental Revenue - Reg	395.00	4,307.25	3,790.00	517.25	113.65
Sierra Room Rental - CVCC	630.00	7,765.00	4,945.00	2,820.00	157.03
Sunset Room Rental - CVCC	135.00	1,715.00	1,320.00	395.00	129.92
Canyon View Room Rental - CVCC	165.00	645.00	1,015.00	(370.00)	63.55
Foothills Room Rental - CVCC	0.00	3,945.00	2,580.00	1,365.00	152.91
Sierra/Splash Pool Rental	0.00	9,162.69	9,163.00	(0.31)	100.00
Pool Rental Revenue - PH	0.00	2,661.00	2,661.00	0.00	100.00
American River Room-CVCC	0.00	3,030.00	3,780.00	(750.00)	80.16

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Board Room Rental	0.00	140.00	0.00	140.00	0.00
Conference (Module) Rental - Overlook	2,381.00	7,997.00	5,644.00	2,353.00	141.69
Rock Creek Modular Rent	300.00	2,700.00	2,700.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	546.00	546.00	0.00	100.00
Gym Rental Revenue - Reg	(107.50)	10,224.30	5,000.00	5,224.30	204.49
Tutor Totter Lease Agreement	533.00	3,711.00	3,255.00	456.00	114.01
Kitchen Rental Revenue - CVCC	0.00	680.00	440.00	240.00	154.55
Picnic Area Rental Revenue - Rec	0.00	6,677.50	6,712.00	(34.50)	99.49
Picnic Area Rental Revenue - Reg	0.00	1,880.00	2,070.00	(190.00)	90.82
Picnic Area Rental Revenue - Ash	0.00	1,665.00	1,520.00	145.00	109.54
Picnic Area Rental Revenue - MV	0.00	2,957.50	3,458.00	(500.50)	85.53
Field " Recreation" Rental Revenue	0.00	4,314.32	4,302.00	12.32	100.29
Field A (softball) Revenue - Reg	0.00	313.88	314.00	(0.12)	99.96
Field "Softball" Rental - MV	0.00	1,625.00	1,625.00	0.00	100.00
Field Rental - CV	0.00	1,153.20	1,153.00	0.20	100.02
Field Soccer/Baseball-Winchester	0.00	229.91	1,750.00	(1,520.09)	13.14
Field "Beggs" Rental - Rec	0.00	(1,784.21)	3,848.00	(5,632.21)	(46.37)
Field B (softball) Rev - Reg	672.12	1,992.18	1,307.00	685.18	152.42
Field "James" Rental - Rec	(9.77)	13,532.73	20,750.00	(7,217.27)	65.22
Field C (Baseball) Rental - Reg	0.00	6,209.74	5,860.00	349.74	105.97
Bocce Ball Field Rental	0.00	18.00	18.00	0.00	100.00
Field "Soccer Regional" Rental	0.00	2,427.53	2,331.00	96.53	104.14
Field "Soccer A" Rental - Railroad	0.00	1,293.49	3,075.00	(1,781.51)	42.07
Field - PH Soccer Field	0.00	(0.01)	0.00	(0.01)	0.00
Field "Soccer B" Rental - Railroad	42.70	5,899.64	6,500.00	(600.36)	90.76
Field Lining Revenue - Rec	0.00	0.00	160.00	(160.00)	0.00
Field Lining Revenue - Reg	0.00	160.00	0.00	160.00	0.00
Misc Rents & Concessions	60.00	1,528.28	1,750.00	(221.72)	87.33
Misc Rents & Concessions - Bureau	0.00	2,067.00	1,000.00	1,067.00	206.70
Custodial Fees	665.00	13,045.00	18,000.00	(4,955.00)	72.47

Profit & Loss

For 4/1/2017 To 12/31/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Meadow Vista Cust Fee	0.00	30.00	0.00	30.00	0.00
Set up/Take Down Fees	100.00	890.00	1,700.00	(810.00)	52.35
Meadow Vista - Alcohol fee	30.00	30.00	0.00	30.00	0.00
<b>Total Rents and Concessions</b>	<b>6,291.55</b>	<b>128,533.92</b>	<b>136,441.00</b>	<b>(7,907.08)</b>	<b>94.21</b>
<b>Miscellaneous Revenue</b>					
Meadow Vista Comm Ctr Rental Agreement	(430.00)	450.00	10.00	440.00	4500.00
Activity Guide - Advertising Rev	0.00	150.00	1,250.00	(1,100.00)	12.00
Alcohol Permit Fee	150.00	2,880.00	2,830.00	50.00	101.77
Miscellaneous Income - Admin.	0.00	577.20	2,600.00	(2,022.80)	22.20
Miscellaneous Revenue - Recreation	0.00	855.56	0.00	855.56	0.00
Verizon Wireless Lease	2,333.98	21,005.82	20,825.00	180.82	100.87
Miscellaneous Income - Youth Services	0.00	13.00	0.00	13.00	0.00
Miscellaneous Income - F & G	0.00	3,258.97	10,000.00	(6,741.03)	32.59
<b>Total Miscellaneous Revenue</b>	<b>2,053.98</b>	<b>29,190.55</b>	<b>37,515.00</b>	<b>(8,324.45)</b>	<b>77.81</b>
<b>Grants &amp; Donations</b>					
Sponsorship-Recreation Department	0.00	250.00	0.00	250.00	0.00
Youth Assistance Rev	1,430.00	17,752.62	4,340.00	13,412.62	409.05
Donation Rev - Rec	0.00	0.00	1,526.00	(1,526.00)	0.00
Donation Rev - F & G	1,964.57	9,650.13	7,700.00	1,950.13	125.33
Bike Park Donations	0.00	8,500.33	8,000.00	500.33	106.25
Grant Proceeds	0.00	1,526.43	0.00	1,526.43	0.00
<b>Total Grants and Donations</b>	<b>3,394.57</b>	<b>37,679.51</b>	<b>21,566.00</b>	<b>16,113.51</b>	<b>174.72</b>



Profit & Loss

For 4/1/2017 To 12/31/2017

For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Interest Income</b>					
Interest Income - Other	30.02	571.92	250.00	321.92	228.77
Interest Revenue - County	4,603.43	43,564.91	28,000.00	15,564.91	155.59
Interest Revenue - City Trust	304.80	2,949.94	2,350.00	599.94	125.53
<b>Total Interest Income</b>	<b>4,938.25</b>	<b>47,086.77</b>	<b>30,600.00</b>	<b>16,486.77</b>	<b>153.88</b>
<b>Project Revenue - Government</b>					
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Tax Revenue</b>					
Current Secured Property Taxes General	1,520,804.74	2,699,548.10	2,698,714.00	834.10	100.03
Homeowner's Prop. Tax Relief	7,813.71	22,362.07	23,103.00	(740.93)	96.79
Current Unsecured Prop Taxes General	0.00	59,845.11	65,479.00	(5,633.89)	91.40
Current Supplemental Property Taxes	25,917.18	69,076.45	75,347.00	(6,270.55)	91.68
Unitary & Op Non-unitary Tax	59,725.45	103,112.76	103,113.00	(0.24)	100.00
Redemptions Gen Taxes	0.00	0.00	471.00	(471.00)	0.00
Delinq Unsecured Property Taxes	0.00	389.83	108.00	281.83	360.95
Timber Tax Guarantee	0.00	4.72	1.00	3.72	472.00
Atwood Tax Revenue	12,198.61	22,179.30	22,981.00	(801.70)	96.51
Delinquent Supplemental Tax Rev	0.00	126.58	0.00	126.58	0.00
Delinquent Secured Property Taxes	0.00	(82.40)	0.00	(82.40)	0.00
Railroad Unitary Property Taxes	1,165.48	2,038.38	1,961.00	77.38	103.95
RDA Pass-Throughs	6.84	46,022.80	46,016.00	6.80	100.02
Property Tax Impounds	0.00	470.58	0.00	470.58	0.00
<b>Total Tax Revenue</b>	<b>1,627,632.01</b>	<b>3,025,094.28</b>	<b>3,037,294.00</b>	<b>(12,199.72)</b>	<b>99.60</b>

Profit & Loss

For 4/1/2017 To 12/31/2017

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OPERATING REVENUE	\$1,705,162.71	\$4,183,517.65	\$4,140,810.00	\$42,707.65	101.03%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,705,162.71	4,183,517.65	4,140,810.00	42,707.65	101.03
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	2,310.00	2,315.00	(5.00)	99.78
Instructor/Adult Classes	691.50	14,004.55	14,505.00	(500.45)	96.55
Instructor/Adult Classes - Bureau	409.50	5,617.50	5,062.00	555.50	110.97
Instructor/Youth Classes	1,267.45	10,856.05	10,205.00	651.05	106.38
Instructor pymt - Preschool Classes	2,772.00	22,877.40	21,418.00	1,459.40	106.81
Officials/Adult Softball	0.00	6,652.80	6,208.00	444.80	107.17
Officials/Adult Basketball	770.00	2,387.00	2,740.00	(353.00)	87.12
Officials/Youth Basketball	55.00	(275.00)	(330.00)	55.00	83.33
Instructor/Youth Camps	216.00	23,048.90	22,519.00	529.90	102.35
Instr/Y Camp - Bureau	0.00	15,446.70	15,447.00	(0.30)	100.00
Instructors - Youth Sports Camps	0.00	3,682.80	4,433.00	(750.20)	83.08
Instr/Y Sports Camp - Bureau	0.00	7,438.75	7,095.00	343.75	104.85
Alta Vista/Program Exp	154.70	1,515.38	1,900.00	(384.62)	79.76
Aub Elem/Program Exp	613.17	1,580.65	2,100.00	(519.35)	75.27

Profit & Loss

For 4/1/2017 To 12/31/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Skyridge/Program Exp	629.17	1,992.27	2,800.00	(807.73)	71.15
Day Camp/Program Exp	203.96	16,733.87	18,585.00	(1,851.13)	90.04
Newcastle Program Expense	319.70	4,075.91	3,000.00	1,075.91	135.86
Adult Softball Expense	0.00	2,791.78	2,090.00	701.78	133.58
Adult Basketball Expense	0.00	146.73	0.00	146.73	0.00
Adult Volleyball Expense	92.94	907.50	350.00	557.50	259.29
Pickle Ball Tennis Expense	0.00	636.47	850.00	(213.53)	74.88
Adult Class Expense	0.00	465.33	660.00	(194.67)	70.51
Bocce Ball Prog Expense	189.15	191.67	0.00	191.67	0.00
Youth Basketball Expense	0.00	9,399.01	9,650.00	(250.99)	97.40
Youth Class Expense	0.00	593.63	32.00	561.63	1855.09
Aquatic Activities	0.00	1,472.00	1,572.00	(100.00)	93.64
Public Swim Expense	0.00	2,413.76	2,414.00	(0.24)	99.99
Public Swim Exp - PH Pool	0.00	414.00	914.00	(500.00)	45.30
Swim Team	0.00	1,334.00	500.00	834.00	266.80
Synchro Team	0.00	576.00	0.00	576.00	0.00
Youth Camps	0.00	16.09	16.00	0.09	100.56
Youth Sports Camps	0.00	19.20	0.00	19.20	0.00
Special Events	48.25	1,509.96	2,307.00	(797.04)	65.45
Party in the Park	0.00	8,625.99	8,626.00	(0.01)	100.00
Lifestyle Expo Expenses	0.00	346.75	347.00	(0.25)	99.93
Ukulele Festival Expenses	0.00	6,312.64	6,293.00	19.64	100.31
Great Obstacle Scramble Expenses	145.83	8,350.11	9,555.00	(1,204.89)	87.39
Guitar Festival Expenses	0.00	3,114.58	3,115.00	(0.42)	99.99
Auburn Community Festival Expenses	100.00	9,205.04	12,002.00	(2,796.96)	76.70
<b>Total Program Expenses</b>	<b>8,678.32</b>	<b>198,787.77</b>	<b>201,295.00</b>	<b>(2,507.23)</b>	<b>98.75</b>
Operations & Supplies	0.00	(481.56)	0.00	(481.56)	0.00
Cash Short/Over-Cust Serv					

Profit & Loss

For 4/1/2017 To 12/31/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Merchant Fees - Cust Serv	821.27	9,396.21	6,950.00	2,446.21	135.20
Bad Debt Expense	0.00	1,033.90	400.00	633.90	258.48
Discounts Taken	(3.11)	(10.03)	0.00	(10.03)	0.00
Cal Card Incentives	(560.20)	(2,110.63)	(1,550.00)	(560.63)	136.17
Donations Expense	0.00	750.00	750.00	0.00	100.00
Telephone - Placer Hills Pool	122.62	617.56	575.00	42.56	107.40
Telephone - Cust Serv	625.27	6,023.26	5,200.00	823.26	115.83
Telephone (CVCC) - Admin	494.12	4,677.23	4,510.00	167.23	103.71
Gift Certificates Expensed	0.00	1,770.00	1,100.00	670.00	160.91
Telephone - Aquatics	25.21	189.64	62.00	127.64	305.87
Telephone - Youth Services	1.62	23.28	205.00	(181.72)	11.36
Telephone - Recreation	43.49	576.01	687.00	(110.99)	83.84
Telephone - Facilities & Grounds	1,077.14	8,887.78	8,794.00	93.78	101.07
Telephone - Day Camp	199.85	1,798.65	1,950.00	(151.35)	92.24
Telephone - Newcastle	3.71	43.80	190.00	(146.20)	23.05
Telephone - Aub El	130.43	1,039.35	1,200.00	(160.65)	86.61
Telephone - Alta Vista	3.37	28.47	100.00	(71.53)	28.47
Telephone - Skyridge	89.88	718.51	800.00	(81.49)	89.81
Postage - Cust Serv	0.00	0.00	750.00	(750.00)	0.00
Postage - Admin	(4.67)	1,091.62	1,000.00	91.62	109.16
Activity Guide Expense	375.00	17,008.61	19,755.00	(2,746.39)	86.10
Youth Assistance Expense	(46.59)	16,764.24	14,299.00	2,465.24	117.24
Office Supplies - Rec	27.07	786.60	1,122.00	(335.40)	70.11
Office Supplies - Aquatics	0.00	21.66	22.00	(0.34)	98.46
Office Supplies - Youth Services	0.00	621.62	600.00	21.62	103.60
Office Supplies - F & G	617.99	3,304.16	2,338.00	966.16	141.32
Office Supplies-Cust Serv	33.20	1,479.12	1,350.00	129.12	109.56
Office Supplies - Admin	256.26	3,918.43	3,700.00	218.43	105.90
Duplication Costs - Cust Serv	89.51	366.19	400.00	(33.81)	91.55
Duplication Costs - Admin	231.08	252.04	150.00	102.04	168.03

Profit & Loss

For 4/1/2017 To 12/31/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Cust Serv	553.57	4,190.48	5,100.00	(909.52)	82.17
Office Equip Rental - Admin	332.48	4,644.62	5,380.00	(735.38)	86.33
Office Equip Maint - Cust Serv	0.00	4,146.38	4,000.00	146.38	103.66
Dining Expense	170.00	527.00	400.00	127.00	131.75
Gas/Mileage Expense - C.Serv	42.80	485.65	450.00	35.65	107.92
Gas/Mileage Expense - Admin	126.24	1,000.41	1,000.00	0.41	100.04
Gas/Mileage Expense - Rec.	0.00	523.45	519.00	4.45	100.86
Gas/Mileage Expense - Aqua	0.00	59.64	160.00	(100.36)	37.28
Gas/Mileage Expense - YS	8.56	107.54	50.00	57.54	215.08
Gas/Mileage Expense - F & G	1,978.48	18,935.42	14,348.00	4,587.42	131.97
General Administrative Exp - Admin	0.00	243.56	0.00	243.56	0.00
Liability Insurance - Admin	5,566.67	50,164.52	52,900.00	(2,735.48)	94.83
Board Expense	104.00	2,696.09	2,275.00	421.09	118.51
Marketing/Public Relations - Cust Serv	2,664.02	10,687.78	8,500.00	2,187.78	125.74
Dues and Subscriptions - Cust Service	0.00	0.00	200.00	(200.00)	0.00
Dues and Subscriptions - Admin	6,383.00	9,036.00	9,750.00	(714.00)	92.68
Dues and Subscriptions - Rec.	0.00	327.00	250.00	77.00	130.80
Dues and Subscriptions - F & G	0.00	255.00	150.00	105.00	170.00
Staff Appreciation - Aquatics	0.00	0.00	100.00	(100.00)	0.00
Staff Appreciation - Youth Services	83.85	83.85	0.00	83.85	0.00
Staff Appreciation - F & G	126.36	300.38	26.00	274.38	1155.31
Company Celebrations	875.00	970.93	1,150.00	(179.07)	84.43
Staff Development - Admin	10.00	190.97	1,550.00	(1,359.03)	12.32
Staff Development - Rec.	0.00	139.00	334.00	(195.00)	41.62
Staff Development - Aquatics	0.00	70.00	0.00	70.00	0.00
Staff Development - Youth Services	0.00	106.64	350.00	(243.36)	30.47
Staff Development - F & G	140.25	1,904.80	2,340.00	(435.20)	81.40
Uniform Exp - F & G	0.00	939.85	2,000.00	(1,060.15)	46.99
Small Equip - Rec Dept	0.00	323.59	3,924.00	(3,600.41)	8.25
Small Equipment - Y Serv	0.00	59.79	0.00	59.79	0.00

Profit & Loss

For 4/1/2017 To 12/31/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - Rec Pk	265.74	2,957.19	7,450.00	(4,492.81)	39.69
Small Equipment - Reg Pk	0.00	2,727.16	2,177.00	550.16	125.27
Small Equipment - MV Park	0.00	191.19	950.00	(758.81)	20.13
Small Equipment - CVCC	0.00	0.00	950.00	(950.00)	0.00
Small Equipment - Admin	0.00	96.51	450.00	(353.49)	21.45
Field Marking Expense	0.00	1,280.34	1,177.00	103.34	108.78
Safety Supplies - F & G	446.90	6,314.44	5,177.00	1,137.44	121.97
Safety Supplies - Cust Serv	0.00	60.42	0.00	60.42	0.00
Safety Supplies - Admin	0.00	36.67	0.00	36.67	0.00
Restroom Supplies - Recreation Park	134.98	1,688.77	1,300.00	388.77	129.91
Restroom Supplies - Regional Park	51.61	1,311.29	1,950.00	(638.71)	67.25
Restroom Supplies - Ashford Park	131.49	1,182.37	950.00	232.37	124.46
Restroom Supplies - Meadow Vista Park	102.82	1,244.05	1,000.00	244.05	124.41
Restroom Supplies - Railroad Park	102.82	970.93	1,000.00	(29.07)	97.09
Restroom Supplies - Overlook Park	191.73	1,096.18	950.00	146.18	115.39
Restroom Supplies - Placer Hills Park	23.02	549.79	0.00	549.79	0.00
Restroom Supplies - Winchester Park	0.00	0.00	550.00	(550.00)	0.00
Restroom Supplies - Rec Comm Ctr	56.09	2,977.22	1,100.00	1,877.22	270.66
Restroom Supplies - Reg Comm Ctr	188.77	1,631.39	1,050.00	581.39	155.37
Restroom Supplies - CVCC Comm Ctr	129.00	2,317.05	1,200.00	1,117.05	193.09
Sanitation - Reg Pk - Toilet	450.00	3,949.00	4,250.00	(301.00)	92.92
Sanitation - Win Pk - Toilet	450.00	4,050.00	4,200.00	(150.00)	96.43
Sanitation - Rec Pk - ADA Toilet	0.00	2,792.00	3,200.00	(408.00)	87.25
Sanitation - Reg - ADA Toilet	0.00	3,173.00	5,346.00	(2,173.00)	59.35
Sanitation - Rec Pk - Debris Box	2,647.63	13,715.47	9,250.00	4,465.47	148.28
Sanitation - Reg Pk - Disposal	544.21	4,614.00	4,850.00	(236.00)	95.13
Sanitation - MV - Disposal	359.81	2,811.72	3,700.00	(888.28)	75.99
Sanitation - CVCC - Disposal	318.58	2,533.10	3,700.00	(1,166.90)	68.46
Professional Services - Aqu	0.00	244.00	0.00	244.00	0.00
Professional Services - YS	0.00	334.25	150.00	184.25	222.83

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 12/31/2017  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - Aquatics	0.00	0.00	500.00	(500.00)	0.00
<b>Total Operations &amp; Supplies</b>	<b>30,414.00</b>	<b>260,555.56</b>	<b>263,142.00</b>	<b>(2,586.44)</b>	<b>99.02</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	232.15	2,417.99	3,100.00	(682.01)	78.00
Lighting Reimb.-Beggs Field	(333.95)	(2,450.68)	(2,700.00)	249.32	90.77
Lights - Rec Pk James Field	283.21	4,558.03	4,850.00	(291.97)	93.98
Lighting Reimb.-James Field	(175.00)	(6,296.71)	(5,350.00)	(946.71)	117.70
Lights - Rec Field	113.65	1,254.79	950.00	304.79	132.08
Lighting Reimb.-Rec Field	82.84	(1,680.04)	(900.00)	(780.04)	186.67
Gas/Elect - Rec Comm Ctr - Fac & Grds	26.74	1,462.07	5,650.00	(4,187.93)	25.88
Gas/Electric - Reg Comm Ctr	560.40	4,536.19	5,250.00	(713.81)	86.40
Gas/Electric - CV Comm Ctr	93.99	890.14	850.00	40.14	104.72
Electric Reimb.- Chr.Vly C Ctr	(94.18)	(952.26)	(600.00)	(352.26)	158.71
Gas/Electric - CVCC	1,185.56	15,716.03	15,500.00	216.03	101.39
Gas/Electric - Sierra Pool	1,966.61	18,980.92	19,911.00	(930.08)	95.33
Gas/Electric - PH Pool	504.62	5,079.26	4,891.00	188.26	103.85
Electric - Day Camp	152.10	1,754.55	1,750.00	4.55	100.26
Gas/Elec - Recreation Park	444.71	6,667.77	7,000.00	(332.23)	95.25
Lighting Reimb - Rec Park	0.00	(25.00)	(600.00)	575.00	4.17
Gas/Electric - Reg Park	1,060.39	17,038.62	15,250.00	1,788.62	111.73
Lighting Reimb.-Reg Park	(187.50)	(4,837.75)	(4,500.00)	(337.75)	107.51
Gas/Electric - Ashford Park	118.91	2,026.00	2,600.00	(574.00)	77.92
Gas/Electric - MV Park	342.74	4,257.16	3,350.00	907.16	127.08
Electric - Railroad Park	187.25	2,818.36	3,650.00	(831.64)	77.22
Lighting Reimb.-Railhead	(309.97)	(809.70)	(850.00)	40.30	95.26
Gas/Electric - Winchester Park	29.41	1,153.64	1,200.00	(46.36)	96.14

Profit & Loss

For 4/1/2017 To 12/31/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reimbursements - Gas/Elec Pool	0.00	(14,559.66)	(14,560.00)	0.34	100.00
Water - Rec Comm Ctr	342.35	1,227.35	2,000.00	(772.65)	61.37
Water - Reg Comm Ctr	346.04	1,382.23	1,550.00	(167.77)	89.18
Water - CV Comm Ctr	492.08	1,109.64	250.00	859.64	443.86
Water - CVCC	0.00	1,491.07	2,450.00	(958.93)	60.86
Water - Sierra Pool	635.78	3,366.46	2,979.00	387.46	113.01
Water - PH Pool	0.00	241.59	167.00	74.59	144.67
Water - Rec Park	220.39	3,393.83	5,000.00	(1,606.17)	67.88
Water - Regional Park	231.01	1,111.54	2,750.00	(1,638.46)	40.42
Water - Ashford Park	165.74	3,218.57	3,650.00	(431.43)	88.18
Water - MV Park	853.43	8,643.31	8,600.00	43.31	100.50
Water - CV Park	0.00	1,932.92	2,500.00	(567.08)	77.32
Water - Railhead Park	376.21	3,783.61	7,750.00	(3,966.39)	48.82
Water - CVCC Park	680.51	2,886.44	1,750.00	1,136.44	164.94
Water - Overlook Park	984.01	5,512.56	4,750.00	762.56	116.05
Water - Placer Hills Park	100.85	4,599.46	4,600.00	(0.54)	99.99
Water - Atwood	757.81	4,308.74	3,050.00	1,258.74	141.27
Water - Chana Field	0.00	329.70	0.00	329.70	0.00
Reimb - Water - Sierra Pool	0.00	(1,358.05)	(1,358.00)	(0.05)	100.00
Sanitation - Rec Park (Sewer)	0.00	0.00	9,000.00	(9,000.00)	0.00
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,000.00	102.59	100.68
Sanitation - Ashford Park (Sewer)	0.00	0.00	1,700.00	(1,700.00)	0.00
Sanitation - Railhead Park (Sewer)	0.00	0.00	250.00	(250.00)	0.00
Sanitation - Overlook (Sewer)	0.00	0.00	750.00	(750.00)	0.00
Sanitation - CVCC (Sewer)	0.00	0.00	9,500.00	(9,500.00)	0.00
<b>Total Utilities Expense</b>	<b>12,470.89</b>	<b>121,283.28</b>	<b>154,330.00</b>	<b>(33,046.72)</b>	<b>78.59</b>



Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 12/31/2017  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	0.00	6,026.27	5,414.00	612.27	111.31
Total Legal Expense	0.00	6,026.27	5,414.00	612.27	111.31
Professional Services					
Professional Services - Aquatics	0.00	0.00	244.00	(244.00)	0.00
Professional Services - Rec	340.00	676.00	250.00	426.00	270.40
Professional Services - F & G	0.00	977.75	0.00	977.75	0.00
Professional Services - Atwood	0.00	4,851.09	3,750.00	1,101.09	129.36
Professional Services - C Serv	502.50	705.00	500.00	205.00	141.00
Professional Services - Admin	2,112.00	5,594.34	4,250.00	1,344.34	131.63
Accounting/Auditor Fees	0.00	8,160.00	9,000.00	(840.00)	90.67
Atwood - County Admin Coll Fee	221.79	221.79	0.00	221.79	0.00
Total Professional Services	3,176.29	21,185.97	17,994.00	3,191.97	117.74
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	2,453.71	1,000.00	1,453.71	245.37
Vehicle Maintenance	907.08	9,459.87	6,100.00	3,359.87	155.08
Maint - Recreation Field	171.72	1,134.74	1,650.00	(515.26)	68.77
Maint - James Field	425.20	13,175.11	17,000.00	(3,824.89)	77.50
Maint - Beggs Field	2,879.12	10,423.83	7,500.00	2,923.83	138.98
Maint - Sierra Pool	3,438.81	35,424.74	31,436.00	3,988.74	112.69
Reimbursement- Maint Pool	0.00	(8,436.76)	(8,437.00)	0.24	100.00
Maint & Repairs - Equipment	621.69	17,108.55	14,350.00	2,758.55	119.22
Maint - PH Pool	166.36	11,433.24	9,027.00	2,406.24	126.66
Maint - M.V. Soccer Field	0.00	44.33	0.00	44.33	0.00

Profit & Loss  
 For 4/1/2017 To 12/31/2017  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - M.V. Tennis Courts	0.00	0.00	1,500.00	(1,500.00)	0.00
Rep/Maint - Aub El	0.00	94.45	800.00	(705.55)	11.81
Rep/Maint - Rock Creek	0.00	173.25	350.00	(176.75)	49.50
Rep/Maint - Day Camp	242.45	637.40	418.00	219.40	152.49
Maint - Recreation Park	830.45	16,148.94	21,500.00	(5,351.06)	75.11
Maint - Regional Park	1,775.34	30,779.20	39,000.00	(8,220.80)	78.92
Maint - Ashford Park	3,884.49	14,624.14	7,250.00	7,374.14	201.71
Maint - Meadow Vista Park	355.27	11,265.08	16,500.00	(5,234.92)	68.27
Maint - Christian Valley Park	2,128.97	5,078.72	3,900.00	1,178.72	130.22
Maint - Railroad Park	2,010.85	7,817.70	15,300.00	(7,482.30)	51.10
Maint - CVCC Park	140.56	2,432.05	4,500.00	(2,067.95)	54.05
Maint - Overlook Park	965.64	8,168.42	7,100.00	1,068.42	115.05
Maint - Placer Hills Park	212.36	653.25	500.00	153.25	130.65
Maint - Pocket Parks	4.81	5,144.76	3,100.00	2,044.76	165.96
Maint - Mt. Vernon Park	0.00	671.88	850.00	(178.12)	79.05
Maint - Winchester Park	0.00	455.61	450.00	5.61	101.25
Maint - Atwood	321.85	15,980.15	14,100.00	1,880.15	113.33
Maint - Shockley Park	0.00	0.00	250.00	(250.00)	0.00
Rep/Maint - Skyridge	0.00	3,225.98	1,960.00	1,265.98	164.59
Maint - Ashley Dog Park	0.00	44.33	5,100.00	(5,055.67)	0.87
Maint - Recreation Comm Ctr	845.29	14,558.63	8,537.00	6,021.63	170.54
Maint - Regional Comm Ctr	66.73	11,107.45	5,076.00	6,031.45	218.82
Maint - Christian Valley Comm Ctr	0.00	362.50	250.00	112.50	145.00
Maint - CVCC Comm Ctr	197.18	5,094.68	5,176.00	(81.32)	98.43
Maint - Overlook Modular	0.00	250.05	0.00	250.05	0.00
Maint - Regional Tennis Courts	0.00	653.76	2,500.00	(1,846.24)	26.15
Maint - Regional Field Soccer	0.00	251.60	0.00	251.60	0.00
Maint - Regional Field A	1,114.99	3,479.52	2,250.00	1,229.52	154.65
Maint - Regional Field B	3,171.31	5,586.66	2,450.00	3,136.66	228.03
Maint - Regional Field C	338.31	8,468.45	7,073.00	1,395.45	119.73

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 12/31/2017  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tree Maint - Rec Park	0.00	3,600.00	13,500.00	(9,900.00)	26.67
Tree Maint - Reg Park	0.00	7,470.00	17,500.00	(10,030.00)	42.69
Tree Maint - Ashford Park	0.00	0.00	1,000.00	(1,000.00)	0.00
Tree Maint - MV Park	0.00	0.00	4,000.00	(4,000.00)	0.00
Tree Maint - Railhead Pk	3,600.00	3,600.00	0.00	3,600.00	0.00
Vandalism Repairs Expense	0.00	2,409.15	1,234.00	1,175.15	195.23
<b>Total Building and Grounds Maintenance</b>	<b>30,816.83</b>	<b>282,509.12</b>	<b>294,600.00</b>	<b>(12,090.88)</b>	<b>95.90</b>
<b>Property Tax Administration/LAFCO</b>					
Property Tax Administration	0.00	306.16	60,500.00	(60,193.84)	0.51
Property Tax Administration	48,408.32	48,408.32	0.00	48,408.32	0.00
Lafco Fees	0.00	2,378.46	2,378.00	0.46	100.02
<b>Total Property Tax Administration/LAFCO</b>	<b>48,408.32</b>	<b>51,092.94</b>	<b>62,878.00</b>	<b>(11,785.06)</b>	<b>81.26</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	10,082.89	51,185.10	50,360.00	825.10	101.64
Wages - (Cust Serv) - Full Time	18,143.07	86,949.23	88,407.00	(1,457.77)	98.35
Wages - (Cust Serv) - Part Time	1,867.06	10,176.93	9,710.00	466.93	104.81
Wages - (Admin) - Full Time	30,336.41	109,355.24	114,900.00	(5,544.76)	95.17
Wages - (Admin) - Part Time	8,712.14	51,382.74	49,189.00	2,193.74	104.46
Wages - (Y.Serv) - Alta Vista - PT	3,683.28	20,675.04	18,400.00	2,275.04	112.36
Wages - (Admin) - Board Pay	5,000.00	22,000.00	20,000.00	2,000.00	110.00
Wages - (Y.Serv) - Aub Elem - PT	11,147.34	48,739.76	50,400.00	(1,660.24)	96.71
Wages - (Y.Serv) - AE Maint	26.04	348.63	1,150.00	(801.37)	30.32
Wages - (YS) RC Maint	0.00	15.63	0.00	15.63	0.00
Wages - (Y.Serv) - Skyridge - PT	7,829.61	38,090.17	36,542.00	1,548.17	104.24
Wages - (Y.Serv) - S Maint	165.32	2,389.66	3,204.00	(814.34)	74.58

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 12/31/2017  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Day Camp - PT	3,377.03	94,525.27	93,321.00	1,204.27	101.29
Wages - (Y.Serv) - DC Maint	417.25	1,457.95	1,850.00	(392.05)	78.81
Wages - (Rec) - Full Time	23,552.60	109,120.77	111,023.00	(1,902.23)	98.29
Wages - (Y.Serv) - Newcastle- PT	8,690.23	39,470.45	36,063.00	3,407.45	109.45
Wages - (Y.Serv) - NC Maint	0.00	144.00	46.00	98.00	313.04
Wages - (Rec) - Part Time	(543.66)	543.71	3,272.00	(2,728.29)	16.62
Wages - (Rec) - Seasonal	98.40	1,309.96	954.00	355.96	137.31
Wages - (Rec) - Adult Softball	93.62	4,073.47	4,171.00	(97.53)	97.66
Wages - (Rec) - Adult Basketball	91.56	1,225.45	1,244.00	(18.55)	98.51
Wages - (Aqua) - Aquatics Coordinator	90.79	13,388.21	13,449.00	(60.79)	99.55
Wages - (Aqua) - Aquatic Activities	0.00	5,007.68	4,812.01	195.67	104.07
Wages - (Aqua) - Public Swim	0.00	51,919.15	53,286.00	(1,366.85)	97.44
Wages - (Aqua) - Public Swim-PH	0.00	6,406.78	6,394.00	12.78	100.20
Wages - (Aqua) - Swim Lessons	0.00	8,438.56	9,895.00	(1,456.44)	85.28
Wages - (Aqua) - Swim Lessons-PH	0.00	3,157.87	3,158.00	(0.13)	100.00
Wages - (Aqua) - Master Swim	0.00	2,813.98	2,733.00	80.98	102.96
Wages - (Aqua) - Swim Team Coaches	0.00	8,969.58	8,914.00	55.58	100.62
Wages - (Aqua) - Synchronized Swim Coach	0.00	10,646.63	10,935.00	(288.37)	97.36
Wages - (Fac & Grds) - Fac Attendant - Rec	5,580.67	36,296.50	37,900.00	(1,603.50)	95.77
Wages - (Fac & Grds) - Fac Att. - CVCC	3,268.81	19,607.87	18,800.00	807.87	104.30
Wages - (Fac & Grds) - Fac Attendant - Reg	3,086.64	16,412.01	13,000.00	3,412.01	126.25
Wages - (Fac & Grds) - Management	15,971.25	96,685.42	109,440.00	(12,754.58)	88.35
Wages - (Fac & Grds) - Recreation Park	40,972.67	228,400.80	229,100.00	(699.20)	99.70
Wages - (Fac & Grds) - Regional Park	20,784.20	108,089.49	107,900.00	189.49	100.18
Wages - (Fac & Grds) - Ashford Park	2,661.57	17,354.04	19,000.00	(1,645.96)	91.34
Wages - (Fac & Grds) - Meadow Vista Park	2,920.10	22,341.53	23,800.00	(1,458.47)	93.87
Wages - (Fac & Grds) - CV Comm Center	880.70	6,167.03	9,530.00	(3,362.97)	64.71
Wages - (Fac & Grds) - Railroad Park	1,240.87	14,474.87	14,750.00	(275.13)	98.14
Wages - (Fac & Grds) - CVCC	1,266.87	8,953.08	12,350.00	(3,396.92)	72.50
Wages - (Fac & Grds) - Overlook Park	784.39	11,058.47	13,475.00	(2,416.53)	82.07

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Placer Hills Park	1,630.21	10,261.33	9,750.00	511.33	105.24
Wages - (Fac & Grds) - Pocket Parks	1,053.71	7,101.98	7,670.00	(568.02)	92.59
Wages - (Fac & Grds) - Mt. Vernon Park	8.88	136.73	400.00	(263.27)	34.18
Wages - (Fac & Grds) - Winchester Park	324.06	4,177.20	3,800.00	377.20	109.93
Wages - (Fac & Grds) - Atwood	515.85	12,419.33	12,850.00	(430.67)	96.65
Wages - (Fac & Grds) - Shockley Property	0.00	3.30	100.00	(96.70)	3.30
Wages - (F & G) Special Events	0.00	4,834.31	4,300.00	534.31	112.43
Wages - District Administrator	15,976.59	84,474.08	92,100.00	(7,625.92)	91.72
Wages - (Rec) - Special Events	0.00	4,393.10	4,373.00	20.10	100.46
Wages - (F & G) Uniform Allowance	0.00	10,056.88	9,800.00	256.88	102.62
<b>Total Salaries Expense</b>	<b>251,789.02</b>	<b>1,527,626.95</b>	<b>1,561,970.01</b>	<b>(34,343.06)</b>	<b>97.80</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	1,787.47	9,751.92	9,868.00	(116.08)	98.82
ER Taxes - Aquatics	6.95	11,442.17	11,716.00	(273.83)	97.66
ER Taxes - Youth Services	3,076.56	25,568.85	26,305.00	(736.15)	97.20
ER Taxes - Fac & Grds	7,530.22	49,903.14	51,200.00	(1,296.86)	97.47
ER Taxes - Cust Serv	1,492.49	7,719.95	8,133.00	(413.05)	94.92
ER Taxes - Admin	3,694.63	21,457.95	22,400.00	(942.05)	95.79
Employment Expense - Rec	0.00	58.00	58.00	0.00	100.00
Employment Expense - Aquatics	0.00	1,044.00	1,186.00	(142.00)	88.03
Employment Expense - Youth Services	0.00	913.00	1,113.00	(200.00)	82.03
Employment Expense - Fac & Grds	282.04	1,896.21	2,100.00	(203.79)	90.30
Fingerprinting Exp - Recreation	143.00	293.00	150.00	143.00	195.33
Fingerprinting Exp - Aquatics	0.00	492.00	492.00	0.00	100.00
Fingerprinting Exp - Youth Services	57.00	1,190.00	962.00	228.00	123.70
Fingerprinting Exp - Fac & Grds	0.00	162.00	250.00	(88.00)	64.80
Benefits Expense - Recreation	2,118.80	18,517.88	18,553.00	(35.12)	99.81
Benefits Expense - Youth Services	2,920.53	25,632.54	21,587.00	4,045.54	118.74

Profit & Loss  
 For 4/1/2017 To 12/31/2017  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Fac & Grds	18,259.24	128,802.38	124,852.00	3,950.38	103.16
Benefits Expense - Cust Serv	2,230.55	18,469.07	17,973.00	496.07	102.76
Benefits Expense - Admin	5,265.21	39,940.97	41,588.00	(1,647.03)	96.04
Employer Retirement Exp. - Rec	1,476.42	13,057.63	13,127.00	(69.37)	99.47
Employer Retirement Exp. - Aquatics	8.26	1,899.67	2,079.00	(179.33)	91.37
Employer Retirement Exp. - Youth Services	2,615.52	23,000.82	22,628.00	372.82	101.65
Employer Retirement Exp. - Fac & Grds	7,388.41	65,678.34	67,853.00	(2,174.66)	96.80
Employer Retirement Exp - Cust Serv	1,274.70	10,923.73	11,339.00	(415.27)	96.34
Employer Retirement Exp. - Admin	3,437.96	29,559.91	29,800.00	(240.09)	99.19
Worker's Comp - Rec	448.58	2,395.84	2,261.00	134.84	105.96
Worker's Comp - Aquatics	1.71	1,987.26	2,314.00	(326.74)	85.88
Worker's Comp - Youth Services	727.38	5,352.64	5,217.00	135.64	102.60
Worker's Comp - Fac & Grds	6,838.12	46,932.23	49,900.00	(2,967.77)	94.05
Worker's Comp - Cust Serv	69.43	368.62	363.00	5.62	101.55
Worker's Comp - Admin	597.38	3,076.81	2,397.00	679.81	128.36
<b>Total Benefits and Payroll Costs</b>	<b>73,748.56</b>	<b>567,488.53</b>	<b>569,764.00</b>	<b>(2,275.47)</b>	<b>99.60</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Recreation	0.00	0.00	500.00	(500.00)	0.00
Fixed Asset Purchases - Aquatics	0.00	0.00	52,000.00	(52,000.00)	0.00
Fixed Asset Purchases - Youth Services	0.00	0.00	2,500.00	(2,500.00)	0.00
Fixed Asset Purchases - Fac & Grds	4,729.73	12,281.50	139,000.00	(126,718.50)	8.84
Computer Purchases - Youth Services	0.00	1,099.74	1,100.00	(0.26)	99.98
Computer Purchases - F & G	0.00	7,171.75	7,700.00	(528.25)	93.14
Computer Purchases - Admin	4,708.00	12,785.26	7,500.00	5,285.26	170.47
<b>Total Fixed Asset Expense</b>	<b>9,437.73</b>	<b>33,338.25</b>	<b>210,300.00</b>	<b>(176,961.75)</b>	<b>15.85</b>

## Profit &amp; Loss

For 4/1/2017 To 12/31/2017

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Capital Improvement Projects</b>					
Sierra Pool - Bleachers & Shade Structure	97.63	9,471.78	9,500.00	(28.22)	99.70
Sierra Pool Renovation 2017	0.00	23,644.90	20,000.00	3,644.90	118.23
CVCC - Bike Park	22,725.00	41,477.52	70,027.00	(28,549.48)	59.23
Rec Park - Beggs Field Renovation	548.30	30,234.39	28,000.00	2,234.39	107.98
Reg - Riparian Vegetation Mgmt Permit	37.50	15,483.50	15,528.00	(44.50)	99.71
Railhead - Field A Renovation	0.00	61,223.89	61,789.00	(565.11)	99.09
Rec - Patio Area Project	0.00	9,130.64	9,131.00	(0.36)	100.00
MV - Restroom ADA Renov	326.08	62,928.38	101,167.00	(38,238.62)	62.20
Reg Dry Creek Picnic ADA Improvements	0.00	1,206.40	1,200.00	6.40	100.53
Reg - Pathway Repairs	0.00	8.53	0.00	8.53	0.00
Operation/Development Plan	0.00	487.50	688.00	(200.50)	70.86
<b>Total Capital Improvement Projects</b>	<b>23,734.51</b>	<b>255,297.43</b>	<b>317,030.00</b>	<b>(61,732.57)</b>	<b>80.53</b>
<b>Debt Service</b>					
PGE Lighting Loan	382.70	3,061.60	3,124.00	(62.40)	98.00
<b>Total Debt Service</b>	<b>382.70</b>	<b>3,061.60</b>	<b>3,124.00</b>	<b>(62.40)</b>	<b>98.00</b>
<b>Total Expenditures</b>	<b>\$493,057.17</b>	<b>\$3,328,253.67</b>	<b>\$3,661,841.01</b>	<b>(\$333,587.34)</b>	<b>90.89%</b>
<b>Net Revenue Over Expenditures</b>	<b>\$1,212,105.54</b>	<b>\$855,263.98</b>	<b>\$478,968.99</b>	<b>\$376,294.99</b>	<b>178.56%</b>
<b>J.J. NET REVENUE OVER EXPENDITURES</b>	<b>1,212,105.54</b>	<b>855,263.98</b>	<b>478,968.99</b>	<b>376,294.99</b>	<b>178.56</b>

**SECTION: 6.0**

**BOARD REPORTS, FEE WAIVER LOG,  
VANDALISM REPORTS & PROJECT  
ACTIVITY REPORT**

**INFORMATION:**

**SEE ATTACHMENTS**



**Kahl Muscott**  
**District Administrator**  
**Report to the Board of Directors**  
**January, 2018**

- Beth Dyer, a representative from USBR, was able to secure funding for fuel load reduction work on the ARD managed property behind the PCWA shop. Staff met with representatives from the California Conservation Corps (CCC) to look at the property. CCC will be creating a shaded fuel break in that area in the same manner that they have in other areas of the American River Canyon. Work on the shaded fuel break should begin by the end of January.
- Staff has been working with representatives from the Placer County Resource Conservation District to get permission to use goats to graze the Atwood Preserve. We were able to secure permission from the Army Corps of Engineers, which will allow us to do this work. ARD and PCRCD will be working on the contract and work should start by the end of January.
- A transient camping below Overlook Park was not happy when ARD staff, accompanied by representatives from APD, PCSO and ASRA, cleaned up his camp. Brian helped to diffuse the situation by letting the transient know that ARD will holding on to his items for 90 days and that they can be claimed during that period.
- The new heater installation for Sierra Pool hit a little snag, however installation should be completed by 1/22. Activities at the pool being February 2<sup>nd</sup>.
- The City of Auburn Planning Commission will be reviewing the proposed Purchase and Sale Agreement for the Mt. Vernon Park property to make a determination regarding the surplus property per CA GC 65402(c). The meeting will take place February 6<sup>th</sup>.

**Meetings and events attended or scheduled to attend**

1/3: Andy Fisher re: Park Mitigation Fees

1/4: ARD contracted Preschool re: ARD assuming control

1/9: Rotary

1/10: Emmett Cartier, Ellen MacInnes, Peggy Egli re : Bike Park and canal trail concerns

1/11: ARD contracted Preschool re: ARD assuming control

1/16: CCC representatives re: shaded fuel break in Maidu area

1/16: Rotary

1/17: Policy Committee

1/17: Finance Committee

1/17: A&D Committee

1/18: ARD contracted Preschool re: ARD assuming control

1/23: Rotary

1/24: CARPD DII Administrator's meeting

1/25: Job audits with Local 39

1/30: Rotary

**Brian Simpson**  
**Facilities & Grounds Manager**  
**Report to the Board of Directors**  
**January, 2018**

Ongoing drain and storm related clean up as needed at all locations.

**Meadow Vista**

Ongoing gopher/mole mitigation.

**Regional Park**

Goose Scram applied to walking trail around pond.

Dog waste station installed at south end of pond.

Continued leaf pick up

**Recreation Park**

Upgraded lighting at the picnic areas, Beggs Field and restrooms to LED. Much brighter.

New pool heater is being installed this week.

Recreation Field lights repaired. Several of the towers would power on and then turn off. New breaker installed fixed the problem.

Entertained estimates for the removal of several trees identified as hazardous per the tree inventory report.

Began prepping ballfields for Little League. Tryouts the weekend of 01/20.

**Overlook**

Repaired a leak at the restrooms.

Homeless camp identified and removed near Southwest corner of Park.

**Ashford Park**

Opened small dog park to public after re-sodding.

Repaired wrought iron fence that had corroded.

## Atwood

Light brush trimming/weed whacking near trail.

## CVCC

Ongoing routine maintenance regarding brush removal and fire risk mitigation behind and adjacent to Community Center building.

## Mike Scheele

### Landscape Architect/Project Manager

### Report to the Board of Directors

January, 2018

- **Meadow Vista Restroom ADA Upgrade Project:** Project to start within the next week and anticipate the work to take 20-25 working days. Restrooms will be closed during this period and portable restrooms are in place.
- **Ashford Park Culvert Sinkhole Repair Project:** Work scope has been changed to reduce cost and put back out to the active bidders. Two out of three required bids have been received. Anticipate award in the coming weeks with work to follow weather dependent.
- **Atwood Park:** No New Action. Plant material replacement project has been completed.
- **Sierra Pool at Recreation Park-Pool Re-plastering and Shade Structure Replacement:** Fabrication of the new steel cantilever structure underway this month with anticipated installation starting in February. Pool re-plaster project pushed out to bid in summer 2018.
- **Bike Park/Pump Track Project:** Project now in a design development phase with staff and consultants refining design to improve circulation dynamics, reduce footprint/cost and to address neighborhood/user group concerns where possible. Awaiting signature of the FONSI by the USBOR.
- **Regional Park Irrigation Pump System Improvements:** After thorough research staff has decided to keep existing equipment and only install a filter between the pump and the irrigation mainline. This should improve the clogging irrigation head problem by itself. When pump needs replacement in the future, additional work can be done then if needed. Awaiting scope of work and cost estimate from vendor.
- **Regional Park Asphalt Path Repair Project:** Project going out to bid the week of January 22<sup>nd</sup> with a projected bid opening February 15<sup>th</sup>. Idea is to get contractor under contract to perform the work as possible during the winter “slow” period whenever weather/temperatures are favorable for construction. UAIC will be notified as they have expressed interest in having a monitor present for some of the work.
- **Dry Creek Picnic and Play Area at Regional Park:** Project design now planned for design to finish February/March for April/May bidding and construction.
- **O&D Plan:** Staff working with USBOR to get draft reviewed and begin process of enhancing with a 5-year projection.
- **24 Acre Project:** No new action. Two concept plans have been merged into one after public/A&D input and drawing close to final master plan (Foothill Assocs.). Dog park and parking were enlarged, bocce courts added, preliminary cost estimate received.

- **Riparian Management Plan:** Staff attended training on 1/17/18 and made fresh contact with CA Department of Fish and Wildlife and will attempt to speed up or at least find out the status of our CEQA document review that has apparently been in their court for months.
- **Miscellaneous Items:** Shrub removal/trimming plans at CVCC, guardrail fence installation at Recreation park, monitoring of newly installed landscapes, construction administration on projects under construction, updates of project lists, monthly Board report and Project List report. Meeting with various staff to discuss projects and processes.

**Manouch Shirvanioun**  
**Marketing & Customer Service**  
**Report to the Board of Directors**  
**January, 2018**

	12/06/17-1/17/18	12/06/16 -1/23/17
Activity Registrations	\$23,000	\$26,000
Day Care/Discovery payments	\$54,000	\$51,000
Facility payments/reservations	\$22,000	\$15,000

Met with ALL's president. Received their season schedule.  
 Ad for Parents' Resource Guide.  
 Reviewed and approved fee waiver requests.  
 Chamber Ambassador visit.  
 Leadership Auburn.

**Sheryl Petersen**  
**Recreation Services Manager**  
**Report to the Board of Directors**  
**January, 2018**

- Meetings attended: ASR (2), SCB, SF, SHF, UKE, AATTC(2)
- Got winter guide printed and mailed out.
- Helped with F & G interviews.
- Got the 2018 Calendar edited, printed and began distribution.
- Met with pre-school teachers on different partnering arrangement.
- Meetings with summer camp sponsors to schedule 2018 – Alison, Honey, Hunt.
- Attended Volunteer Lunch for Senior Center.
- Met with Brian and Patti – pool schedule/maintenance.
- Began bringing seasonal employees in for aquatics start up.
- Distributed Independent Contractor contracts for 30 instructors.
- Began distributing 2018 Sponsor packets.
- Met with Frontier Travel.
- Met with the GM for Holiday Inn to arrange a deal for Aldrine Guerrero (ukulele festival headliner.)
- Met with Mora Rowe – summer nature movies.

AARC – All American Rib Cookoff, AATTC – All American Tri-Tip Cookoff, ACHF- Auburn Community Harvest Festival, ASR- Auburn Sunset Rotary, PIP-Party in the Park, SCB- Senior Center Board, SF String Fling, SHF-Auburn Senior Health Fair, UKE- Ukulele Festival, VFCAL-Valley Foothills Competitive Aquatics League,

**Coming up this Month**

**February**

<b>2</b>	<b>Master Swimming Begins</b>	<b>Sierra Pool</b>
<b>19</b>	<b>President's Day</b>	<b>Offices Closed</b>
<b>20-23</b>	<b>President's Week Camps</b>	
<b>22</b>	<b>ARD Board Meeting</b>	<b>CVCC</b>

**Debbie Thomas**

**Youth Services Manager**

**Report to the Board of Directors**

**January, 2018**

- Day camp was held Dec. 18 through Jan. 2. Attendance averaged 43 per day, not including paid absences. This was an increase of 9 students per day over last year's average.
- Rehired two staff from last summer for Newcastle. We still have one opening for Auburn Elementary. One staff left took a leave of absence for an educational opportunity.
- Three staff reviews scheduled for January.
- Meeting on Jan. 11 with Kahl, Sheryl and Veona regarding moving the preschool program under the direction of the Youth Services Department. Meeting on January 18 with preschool directors.
- Finance meeting January 17.
- Purchasing & delivering snack and supplies from Sam's, etc.
- Planning for upcoming day camp for President's week, February 20-23.
- Preliminary planning for summer day camp which opens June 4<sup>th</sup>.



1/18/18

**Vandalism Report**

**DATE** 15-Jan-18  
**LOCATION** Regional  
**VANDALISM** Graffiti Removal

**LABOR COSTS** \$60.00  
**MATERIAL COSTS** \$35.00

Total labor costs \$60.00 Total material costs \$35.00  
Total for year \$60.00 year \$35.00

<b>2017/2018 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 01/12/18</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>RECREATION PARK</b>			
Sierra Pool Re-Plastering	100,000.00	Both City and County Permits/Approvals have been obtained but not enough time to bid and perform the work prior to pool opening Feb. 1st. Will bid July 2018 and construct Sept-Dec 2018 instead.	DECEMBER 2018
Bleacher Shade Structure	150,000.00	Shade structure engineering drawings have been approved by the City and sent back to vendor. Fabrication of the new shade structure has begun and the vendor stated this should take most of January with installation to follow in February. Staff will coordinate with contractor to help insure disruption to pool activities are avoided/kept to a minimum.	FEBRUARY 2018
<b>RAILHEAD PARK</b>			
Field "A" Turf Renovation Project	60,000.00	Project completed.	OCTOBER 2017
<b>BELL ROAD SITE</b>			
Planning/CEQA/Construction Documents	517,000.00	Project site has been removed from ARD consideration.	DECEMBER 2017
<b>PLACER HILLS POOL</b>			
ADA Path of Travel	10,000.00	Minor sidewalk repair to be done in-house in the off season	APRIL/MAY 2018
<b>REGIONAL PARK</b>			
Regional Park South Play Structure	140,000.00	Estimates and design options being obtained from 3-4 vendors. Staff will narrow down choices to one style per vendor and take to the Board in combination with inviting neighbors from the area to vote on their favorite. Topographic survey has been received and sent back to engineer for minor revisions. Once topo cadd files are received, staff will prepare construction documents for a concrete ramp to be installed from parking lot to play structure for ADA compliance. Staff planning on having the new play structure built first.	JUNE/JULY 2018
AC Pathway Repairs Project	60,000.00	Priority areas have been identified, bid package being finalized, AB52 site visit/consultation completed. Form letter received from UAIC. UAIC would like a monitor present at a few AC repair locations.	BID JAN/FEB, INSTALL MARCH- MAY 2018



Dry Creek Picnic ADA improvements	15,000.00	Design being revised, bid package being formed in house, AB52 consultation completed. UAIC determined no further inquiry needed on this project.	DESIGN FEB/MARCH INSTALL MAY/JUNE 2018
<b>OVERLOOK PARK</b>			
Planning and CEQA	90,000.00	Project to be pushed back due to review delays at USBR	TBD
<b>CVCC</b>			
Bike Park - Design, CEQA, NEPA etc.	100,000.00	District Administrator and Staff met with USBOR on December 15th to discuss potential design modifications and what neighborhood requests ARD can accommodate. CEQA documentation for Overlook Park (which made mention of a possible bike park) and other documents sent to USBOR per their request to assist them in responding to 12/01/17 neighborhood letter of concern. USBOR still needs to sign the FONSI. Staff presenting design modifications to address neighbor concerns at A&D meetings. After signed FONSI and absent any legal challenges, the CD's need to be refined, reviewed by USBOR and finalized, possible permits needed with bidding and construction to follow.	TBD
Bike Park - Construction	175,000.00		TBD
<b>MEADOW VISTA PARK</b>			
ADA Parking & Path of Travel	60,000.00	Project completed.	OCTOBER 2017
ADA Restroom Interior Renovation	60,000.00	Project has been awarded to PBM Construction Inc. Work is expected to begin the week of January 15th or 22nd at the latest. Project duration is set for 25 working days. Signage alerting the public that the restrooms will be closed during the construction period will be posted imminently. There are portable restrooms with handwash station already present at the site.	JAN/FEB 2018
<b>OPERATION AND DEV. PLAN</b>			
CEQA/NEPA costs	25,000.00	USBR review delayed due to budget issues.	TBD
<b>MULTI-PARK ITEMS</b>			
Streambed Alteration Agreement (no labor)	44,000.00	Bio and cultural reviews taking place; walk with local tribe per AB52 completed. Request to re-walk was received early 2017, no further communication from UAIC.	TBD
Carry over projects from 2016 2017 list in YELLOW			
<b>Fiscal Year Projects Total:</b>	1,606,000.00		

## **Item 8.1 Cover Sheet – Pioneer Community Energy Opt Out**

**Auburn Area Recreation and Park District (ARD) Finance Committee meeting January, 2018; Board of Directors meeting January, 2018**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) consider opting out of Pioneer Community Energy?

### **Background**

Pioneer Community Energy (“Pioneer”) is a partnership between the cities of Auburn, Colfax, Lincoln, Rocklin and the town of Loomis, and Placer County. Pioneer was created to provide local control over the electric supply with one of its primary goals to provide lower and more stable electricity rates to the residents and businesses within its member jurisdictions. One of Pioneer’s main programs is a Community Choice Aggregation Program (CCA) developed under Assembly Bill 117 (2002). Pioneer purchases the electric supply, and then partners with PG&E to transmit and deliver the power over PG&E’s poles and wires. PG&E continues to own, operate, and maintain its poles and wires, including outage response. PG&E also continues to provide meter reading and billing services for Pioneer’s customer.

Pioneer’s Community Energy Board has approved a 3% reduction in electric supply rates. This reduction will begin February 1<sup>st</sup>.

All current PG&E customers in the geographic area described above will automatically be enrolled in Pioneer, however enrollment is not mandatory. Customers will have the option of “opting out of Pioneer”.

There have been concerns raised about the long term fiscal impacts of this and other CCA programs. As an example, please refer to the attached article from the San Diego Union Tribune entitled “Community Choice Aggregation – Change could prove risky”.

### **Recommendation for the Board of Directors**

The Finance Committee recommends staying with Pioneer Community Energy and not opting out.

Staff recommends staying with Pioneer and watching its performance for one to two years. If the savings are not realized, ARD can then opt out.

### **Fiscal Impact**

ARD has paid PG&E the following amounts in the past 2 calendar years:

2016: \$150,574

2017: \$134,102

This is an average of \$142,338. The 3% reduction in rates would result in a savings to ARD of approximately \$4,270/year.

### **Attachments:**

Pioneer Community Energy FAQs

Auburn Journal Article re: Pioneer Community Energy  
San Diego Union Tribune article Community Choice Aggregation – Change could prove risky”.  
CA Public Utilities Commission Staff White Paper



- [Home](#)
- [About Us](#)
  - [Pioneer Board](#)
  - [Agendas and Minutes](#)
  - [Library](#)
- [Business](#)
- [Residential](#)
- [NEM/Solar](#)
- [News](#)
- [FAQs](#)
- [Contact](#)

#### Menu

-  Enlarge
-  Reduce

## FAQs

- [Home](#)
- >
- [FAQs](#)

### ▼ What is Pioneer Community Energy (Pioneer)?

Pioneer is a partnership between the cities of Auburn, Colfax, Lincoln, Rocklin and the town of Loomis, and Placer County. Pioneer was created to provide local control over the electric supply with one of its primary goals to provide lower and more stable electricity rates to the residents and businesses within its member jurisdictions. One of Pioneer's main programs is a Community Choice Aggregation Program (CCA) developed under Assembly Bill 117 (2002). Pioneer purchases the electric supply, and then partners with PG&E to transmit and deliver the power over PG&E's poles and wires. PG&E continues to own, operate, and maintain its poles and wires, including outage response. PG&E also continues to provide meter reading and billing services for Pioneer's customer.

### ▼ How can Pioneer offer lower electric generation rates than PG&E?

Pioneer is a not-for-profit government organization. As a local government agency, Pioneer does not pay income taxes, and unlike an investor owned utility, Pioneer does not make distributions to shareholders. Pioneer invests in the local community through lower rates and programs that benefit local residents and businesses.

On December 11, 2017, the Pioneer Board set rates at 3% less than PG&E for all rate schedules. Prior to setting the rates, the Pioneer Board published legal notices in the local newspapers of its intent to hold a public hearing on December 11, 2017 to consider setting rates 3% lower than PG&E's electric generation rates. To ensure that Pioneer customers receive a lower rate, the rates have been set net of all PG&E surcharges to CCA customers

(PCIA and FFS, see below). Pioneer is supported by the rates charged for the electricity it supplies. It is not supported by any tax dollars.

#### ▼ How does Pioneer's CCA Program work?

Pioneer purchases the electric supply used by homes and business. , Pioneer provides the electric supply used by homes and business which is then transmitted over PG&E's poles and wires. PG&E will continue to read customer meters and bill just as they always have. Your PG&E bill will have Pioneer's electric supply charges added to it, and PG&E's electric supply charges will no longer be included on your bill.

Pioneer customers are also PG&E customers since PG&E's transmission infrastructure (poles and wires) is used to deliver the electric generation provided by Pioneer.

#### ▼ What is the difference between bundled and unbundled electric service?

Bundled customers receive both their transmission and deliver services (poles and wires) and their electric generation (commodity) from the same provider. Unbundled customers receive their transmission and deliver service from an investor owned utility, and they receive their electric generation from another provider.

#### ▼ Why did I receive a notice from Pioneer Community Energy?

Pioneer wants to ensure customers are informed about Pioneer's CCA Program, including rates and programs,. Pioneer also wants to make sure that all customers are aware of the automatic enrollment in the CCA Program and the customer option to remain with PG&E. Further, State law requires that residents and businesses within the Pioneer service area be notified when they are scheduled to be enrolled in a CCA program. All businesses and residents scheduled to be enrolled will receive two notices during the 60 period before enrollment and two notices after enrollment.

#### ▼ Why am I automatically enrolled?

When the California Legislature authorized CCA programs, it wanted to ensure that all ratepayers would have fair and equal access to the benefits provided by CCA programs. It did not want to give CCA programs the option of providing service only to certain communities or customers. However, the law also provides for customers to have the option to remain with the investor owned utility (PG&E). Customers can also choose to return to PG&E service at a later date.

As part of the Pioneer enrollment notification process, customers will receive at least two notices during the 60-day period prior to the start of Pioneer Community Energy service, and at least two additional notices during the 60-day period after being enrolled with Pioneer. The purpose of these notifications is to provide information to customers about Pioneer's basic services. These notices also provide information on how to remain with or return to PG&E service.

#### ▼ Are Pioneer customers still eligible for CARE, FERA or Medical Baseline programs?

Yes. CARE, FERA and Medical Baseline are state programs which provide a discounted rate for electricity to qualifying low-income households. If you're enrolled in CARE, FERA, or Medical Baseline and start service with Pioneer, your account will remain enrolled in these programs and you will continue to receive your full discount under Pioneer. New CARE, FERA and Medical Baseline enrollments and re-enrollments must be done by notifying PG&E. Pioneer customers who enroll or re-enroll in CARE, FERA or Medical Baseline will remain Pioneer customers.

#### ▼ How will I be billed for Pioneer Community Energy service?

Customers who receive their electric supply from Pioneer Community Energy receive a consolidated bill issued by PG&E that includes PG&E's transmission service charges and Pioneer's electric generation charges. *This is not a double bill or charge.* The first page of the consolidated bill shows PG&E charges and Pioneer charges as separate line items along with the total amount due. Details of Pioneer's electric generation charges appear on a separate page of the bill under the heading Pioneer Community Energy Electric Generation Charges. PG&E collects payments for electric generation on behalf of Pioneer.

▼ **Will the Balanced Payment Plan still be available?**

You will continue to receive your gas and electric delivery charges from PG&E under the BPP program.

However, your electric generation charges from Pioneer will not be included as part of the BPP calculation and will vary from month to month depending on your usage. Therefore, you may see some variance in your monthly bills.

▼ **Can I remain with or return to PG&E electric generation service?**

You may request to remain with PG&E starting 60 days before your account is scheduled to be enrolled with Pioneer, and any time thereafter. You may do so by calling (844) 937-7466.

Once Pioneer begins service in February 2018, requests to return to PG&E take effect at the end of a customer's current billing cycle. If a customer requests to return to PG&E less than five days before their next billing cycle, the customer maybe returned to PG&E electric generation service after the next billing cycle, due to the processing time needed for the request. Customers that request to return to PG&E will receive a bill with Pioneer's final charges.

▼ **Which PG&E services and programs remain available to Pioneer Community Energy customers?**

PG&E will continue to manage transmission, distribution and delivery electricity, including providing meter reading, billing, and maintenance and outage response services.

Other PG&E services will still be available to Pioneer Community Energy customers including:

- Energy efficiency rebates
- California Alternative Rates for Energy (CARE)
- Medical baseline
- Balanced payment plans (generally only on PG&E delivery charges)
- Net metering
- California Solar Initiative and other solar programs,
- Some demand response programs
- eBills
- Automated Payment Services.

Customers should contact Pioneer at (844) YES-PIONEER or (844) 937-7466 for questions about specific programs not listed.

▼ **Are there any PG&E programs which are not available to Pioneer Community Energy customers?**

The following options are not available to customers participating in Pioneer:

- E-RSMART – Residential SmartRate Program
- AG-ICE – Agricultural Internal Combustion Engine
- E-SLRP – Scheduled Load Reduction Program
- E-PDP – Peak Day Pricing

- Solar Choice

If you are on any of the pricing options listed above, *you must request to return to PG&E* in order to maintain your pricing election. If you do not notify Pioneer that you wish to remain with PG&E, you will not receive the pricing offered under these rate schedules.

▼ **If I leave Pioneer Community Energy, can I return to Pioneer at a later date?**

Yes, a customer who requests to leave Pioneer Community Energy can join Pioneer at a later date. However, if you leave Pioneer after the first 60 days of service, PG&E requires you to remain with PG&E's bundled service for one year. In order to rejoin Pioneer after leaving, you will need to contact Pioneer Community Energy directly at (844) 937-7466.

▼ **Can I return to PG&E after starting service with Pioneer Community Energy?**

Yes, you can return to PG&E bundled service at any time. If you leave during the notification period, you can return to PG&E's bundled service without terms or restrictions.

You also have the right to return to PG&E's bundled service after the notification period; although you should check with PG&E to see if charges apply. See PG&E's rules for returning to bundled service 60 days or more after enrollment in Pioneer electric generation service which is found on PG&E's rule #23 document, Section L. (Link [https://www.pge.com/tariffs/tm2/pdf/ELEC\\_RULES\\_23.pdf](https://www.pge.com/tariffs/tm2/pdf/ELEC_RULES_23.pdf)) If you return to PG&E service, PG&E requires you to remain with PG&E bundled service for at least one year.

▼ **Are there benefits to NEM (solar) customers under Pioneer Community Energy ?**

Pioneer supports solar.

Solar Net Energy Meter (NEM) customers will be enrolled into Pioneer Community Energy on or very near their true up date to ensure that NEM customers receive a full year to achieve the benefit of their true-up under PG&E. The Pioneer Board set Net Surplus Compensation rates on Dec. 11, 2017 at \$0.03 per kWh. NEM customers' rates for energy consumed are the same as all other customers, at 3% less than current PG&E rates. Solar customers will receive at least two notices during the 60-day period prior to their enrollment in of Pioneer Community Energy service and at least two additional notices during the 60-day period after being enrolled with Pioneer.

▼ **What is the PCIA (Power Charge Indifference Adjustment)?**

Pioneer customers will see a Power Charge Indifference Adjustment (PCIA) charge on their electricity bill. This charge is intended to compensate PG&E for higher cost electric generation it procured on behalf of customers who have migrated to another electric generation provider, such as Pioneer. PG&E adjusts this rate annually with approval of the California Public Utilities Commission. Pioneer rates are set net of PG&E surcharges to Pioneer customers to ensure Pioneer customers' total rates lower than PG&E rates.

▼ **Are any taxpayer dollars used to support Pioneer programs?**

No, taxpayer dollars are not used to support Pioneer electric generation rates or programs.

▼ **What efficiency programs does Pioneer have?**

Pioneer does operate the mPOWER Program, a voluntary program that provides financing for energy efficiency improvements and solar installations. The financing, including mPOWER Program costs, is repaid as an additional assessment on mPOWER Program participants' property tax bills. As a completely voluntary program, only the individuals who use this program, pay for this program. For more information about mPOWER financing, see [www.mPOWERca.org](http://www.mPOWERca.org)

▼ **Does the CCA Program create an expensive government program?**

No. The CCA Program is entirely funded by revenues from the sale of electricity rates. The CCA Program does not receive any taxpayer funding, and CCA Program revenues cannot be diverted for non-energy programs. The CCA Program operational costs are low. A small staff and outsourced services provide the support for operating the CCA Program. Pioneer can keep electricity rates competitive by negotiating the purchase of electricity on behalf of all of its customers and by developing its own resources over time. Further, Pioneer does not fund shareholder dividends and, as a local government agency, it does not pay income taxes, which also helps to lower electricity rates.

▼ **Why am I receiving telemarketing calls or door-to-door solicitations for Pioneer?**

We do not engage in telemarketing or door-to-door solicitations. If you receive an unsolicited call or visit from someone claiming to represent Pioneer, please report the incident to the Federal Trade Commission at [www.FTCcomplaintassistant.gov](http://www.FTCcomplaintassistant.gov) and Pioneer at [customerservice@pioneercommunityenergy.ca.gov](mailto:customerservice@pioneercommunityenergy.ca.gov).

[Home](#)

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[News](#)

[Events](#)

[Return to PG&E](#)

[Programs](#)

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- [Home](#)
- [About Us](#)
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  - [Agendas and Minutes](#)
  - [Library](#)
- [Business](#)
- [Residential](#)
- [NEM/Solar](#)
- [News](#)
- [FAQs](#)
- [Contact](#)

Menu

-  Enlarge
-  Reduce

**NEM/Solar**

- [Home](#)
- >
- [Home](#)
- >
- NEM/Solar

### Net Energy Metering

Many Net Energy Metering (NEM) solar system owners have heard about Pioneer from friends and neighbors who received notices about a February 2018 enrollment date.

NEM customer enrollment will begin later in the year. NEM customers will be enrolled near their true-up date, to protect their true-up benefit. NEM customers will receive their four notices starting 60 days prior to their enrollment.

### NEM designs stay intact

The NEM design and the program stem from Transmission and Delivery, not generation. PG&E operates the Transmission and Delivery system, so Pioneer customers transitioning to service with Pioneer will remain grandfathered on the NEM design they had when they switched to Pioneer.

**Grandfathering with NEM 1.0** will not change when you are enrolled with Pioneer and will still be effective 20 years from your system’s original activation date. The same applies if you were to enroll with Pioneer, then switch back to PG&E’s NEM program.

Due to NEM grandfathering, PG&E treats a Pioneer customer no differently than customers receiving all of their electric services from PG&E. Pioneer NEM customers will receive their generation credits from Pioneer rather than PG&E.

than PG&E, but their eligibility for grandfathering is unchanged by a move to or from Pioneer.

Since PG&E controls NEM designs and programs, they are subject to change by PG&E. Pioneer has no influence on NEM designs and programs.

## How it works

In addition to receiving the lower rates during non-generation hours (like after sundown), the Pioneer Board directed the surplus generation reimbursement rate to be set at \$0.03 per kilowatt hour, slightly above PG&E's current rate. All electric rate structures (TOU, EV, etc.) will remain in place, and Pioneer customer rates will be 3% lower than PG&E across all rate structures.

Pioneer will have monthly charges for consumption credited against generation. In months where generation exceeds use, a credit will build, and roll over to the next month, continuing to accrue until the credit is used.

In months where consumption exceeds generation, customers will receive a net charge on their bill after being credited for generation.

In April of each year, starting in 2019, Pioneer will cash out Net Surplus Generators (those who generate more electricity than they use over the previous 12 months) at \$0.03 per kWh, which is slightly higher than the PG&E's rate. Net Consumers (those who consume more than they generate throughout the previous 12 months) will have any credits set to zero at that time.

[Home](#)

[About Us](#)

[— Agendas and Minutes](#)

[— Library](#)

[— Pioneer Board](#)

[Residential Pioneer](#)

[Business Pioneer](#)

[Rates](#)

[Terms & Conditions](#)

[News](#)

[Events](#)

[Return to PG&E](#)

[Programs](#)

[Be a Pioneer](#)

[Contact](#)



- [Home](#)
- [About Us](#)
  - [Pioneer Board](#)
  - [Agendas and Minutes](#)
  - [Library](#)
- [Business](#)
- [Residential](#)
- [NEM/Solar](#)
- [News](#)
- [FAQs](#)
- [Contact](#)

#### Menu

-  Enlarge
-  Reduce

## Return to PG&E

- [Home](#)
- >
- [Return to PG&E](#)

### To Keep PG&E Electric Generation Service

While enrollment in Pioneer electric generation service is automatic, ratepayers do have the choice to receive Pioneer's lower rates and other benefits, or to remain with PG&E.

To ensure that all ratepayers have an equal opportunity to receive the benefits provided by Pioneer, state law requires all ratepayers be converted to Pioneer.

To remain with PG&E electric generation service now, or at any time in the future, use the electronic form below or call Pioneer at *1-844-YES-PIONEER (1-844-937-7466)*. Please have your PG&E account number ready to complete your request.

PG&E cannot assist with customer requests to opt out of Pioneer, so please contact Pioneer directly. If a customer opts out of Pioneer after the first 60 days of service, the customer must remain with PG&E's bundled service (combined transmission and delivery service) for one year. In order to rejoin Pioneer, the customer must contact Pioneer directly.

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4

## **New electricity provider to join grid in February**

By: Gus Thomson, Reporter/Columnist

Starting in February, a new player will officially arrive on the energy grid in Placer County.

Placer County has joined the cities of Auburn, Colfax, Lincoln and Rocklin, plus the town of Loomis, to form a partnership allowed under state law to be the provider of electricity to homes and businesses.

The changeover will take place in February, with lower rates already pledged by Pioneer Community Energy.

Ratepayers will continue to receive a single bill from Pacific Gas & Electric Co., with Pioneer's electric generation charges replacing PG& E's charges. Pioneer has been set up to buy energy on the open market, with PG& E delivering the electricity over its long-established network of poles and wires.

Here are five aspects to keep in mind as the changeover approaches:

### **1. Solar customers are in**

According to Pioneer Community Energy, solar programs will work with Pioneer. And there is a buy-back rate. The Pioneer board set the surplus generation rate buyback amount at 3 cents per kilowatt hour. But be aware that solar will not be enrolled in Pioneer until closer to its anniversary true-up date to protect the solar benefits accrued.

### **2. Savings announced**

The Pioneer Community Energy board unanimously approved a 3 percent reduction in electric supply rates from current rates, across all rate classes. The reduction will start Feb. 1. And if Pacific Gas & Electric Co. rates drop, the Pioneer board has the option of matching the decrease to keep the 3 percent commitment for 2018.

### **3. Rocklin's role**

Rocklin, more specifically a Warren Drive office space, will serve as Pioneer headquarters. The lease for the 6,020 feet of office space will start at \$9,933 a month or essentially \$120,000 a year. It's seen as a centralized, convenient location. The choice was made from a dozen properties.

#### 4. Enrollment not mandatory

Want to stay with PG& E as your energy supplier?

Starting Dec. 4, Placer County energy consumers received notices regarding automatic enrollment in Pioneer. Placer County Treasurer Jenine Windeshausen told the county Board of Supervisors on Dec. 12 that the notices are going out to everyone because state law doesn't allow Pioneer to "cherry pick" communities. And with the automatic enrollment notice comes the message that ratepayers have the ability to opt out. "All you have to do is contact us and provide us with an account number," Windeshausen said.

#### 5. There's a bond

The Board of Supervisors gave its approval this past week for the County Treasurer to purchase \$40 million in revenue bonds to establish the financing necessary for Pioneer's purchases of power, as well as initial administrative and operational costs.

The bond purchase establishes a line of credit, which will be paid from the sale of electric power. The interest rate is 2.65 percent and the bonds mature in mid-2023.



**Keywords:**

Pioneer Community Energy PG &E electricity

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