

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

WEDNESDAY, MARCH 20, 2019 AT 2:00 PM

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

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection in the District's Office at 471 Maidu Drive, Auburn, CA 95603. In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the District Clerk at (530) 537-2187. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from February 20, 2019 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for February, 2019

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

4.3 Review of Financials for February, 2019

Recommendation: Review and approve financials for February, 2019, forward to the consent calendar for review and approval.

4.4 Annual Update of Obsolescence List

Shall the Auburn Area Recreation and Park District recommend approval of the Obsolescence List?

4.5 Resolution Number 2019-05 – Final Budget for Fiscal Year 2019-2020

Shall the Auburn Area Recreation and Park District adopt Resolution Number 2019-05, approving the Final Budget for Fiscal Year 2019-2020?

4.6 Major Expenditures: None.

4.7 Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

ADJOURNMENT

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

3-15-19
Date

1:10 p.m.
Time

P. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM FEBRUARY 20,
2019 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, February 20, 2019, 2:00 p.m.
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 2:14 p.m.

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from January 23, 2019 Standing Finance Meeting

The Committee reviewed and approved the Minutes from the January 23, 2019 Standing Finance Meeting.

4.2 Review of Cash Requirements for January, 2019

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

4.3 Review of Financials for January, 2019

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

4.4 Fee Waiver Request for Placer High Grad Night

The Committee reviewed and approved the fee waiver request for Placer High Grad Night and forwarded it to the Board of Directors for review and approval.

4.5 Resolution Number 2019-04 – Preliminary Budget for Fiscal Year 2019-2020

The Committee reviewed and approved Resolution Number 2019-04, Preliminary Budget for Fiscal Year 2019-2020 and forwarded it to the Board of Directors for review and adoption.

4.6 Major Expenditures: None.

4.7 Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 3:20 p.m.

Board Secretary

Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
JUNE, 2018**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

STAFF

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

SEE ATTACHED LISTING

OF EXPENSES: \$217,835.85

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	2/1/2019
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		COMM 1ST

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18002	1099-103	Terry Masten	2/1/2019	COMM 1ST	PMCHK00002529	\$65.00
18003	1099-183	Kathee McCarl	2/1/2019	COMM 1ST	PMCHK00002529	\$41.32
18004	1099-243	Phillip Dallas	2/1/2019	COMM 1ST	PMCHK00002529	\$390.00
18005	A0013	AT&T	2/1/2019	COMM 1ST	PMCHK00002529	\$60.00
18006	A0014	AT&T	2/1/2019	COMM 1ST	PMCHK00002529	\$316.11
18007	A0051	Anderson's Sierra Pipe Co.	2/1/2019	COMM 1ST	PMCHK00002529	\$281.43
18008	A0134	Advanced Intregrated Pest Mana	2/1/2019	COMM 1ST	PMCHK00002529	\$677.00
18009	A0139	Auburn Ford	2/1/2019	COMM 1ST	PMCHK00002529	\$635.80
18010	A1010	Advantage Martketing and Print	2/1/2019	COMM 1ST	PMCHK00002529	\$57.92
18011	B0062	BareBones WorkWear	2/1/2019	COMM 1ST	PMCHK00002529	\$125.45
18012	C0004	CAPRI	2/1/2019	COMM 1ST	PMCHK00002529	\$36,069.00
18013	C0072	CIT Technology Fin. Serv., Inc	2/1/2019	COMM 1ST	PMCHK00002529	\$639.20
18014	C0113	Cooks Portable Toilets & Septi	2/1/2019	COMM 1ST	PMCHK00002529	\$1,974.08
18015	C0121	Cole Huber LLP	2/1/2019	COMM 1ST	PMCHK00002529	\$2,664.00
18016	D0010	Diamond Pacific	2/1/2019	COMM 1ST	PMCHK00002529	\$63.76
18017	E0008	Ewing Irrigation Products, Inc	2/1/2019	COMM 1ST	PMCHK00002529	\$275.09
18018	F0038	Fastenal Company	2/1/2019	COMM 1ST	PMCHK00002529	\$39.12
18019	G0092	Green Valley Security, Inc.	2/1/2019	COMM 1ST	PMCHK00002529	\$1,080.00
18020	M0013	Meadow Vista Hardware	2/1/2019	COMM 1ST	PMCHK00002529	\$18.52
18021	M0019	Kahl Muscott	2/1/2019	COMM 1ST	PMCHK00002529	\$64.31
18022	N0045	Near U CO2	2/1/2019	COMM 1ST	PMCHK00002529	\$196.63
18023	P0001	Placer Farm Supply	2/1/2019	COMM 1ST	PMCHK00002529	\$255.70
18024	P0005	Placer County Water Agency	2/1/2019	COMM 1ST	PMCHK00002529	\$87.80
18025	P0007	Pacific Gas & Electric Company	2/1/2019	COMM 1ST	PMCHK00002529	\$9,630.76
18026	P0023	PG&E	2/1/2019	COMM 1ST	PMCHK00002529	\$110.42
18027	P0111	Vanessa Pohley	2/1/2019	COMM 1ST	PMCHK00002529	\$45.00
18028	R0075	Ileana Ramos	2/1/2019	COMM 1ST	PMCHK00002529	\$45.00
18029	S0008	Sherwin-Williams	2/1/2019	COMM 1ST	PMCHK00002529	\$55.96
18030	S0016	Sam's Club	2/1/2019	COMM 1ST	PMCHK00002529	\$709.98
18031	S0067	Superfast Copy	2/1/2019	COMM 1ST	PMCHK00002529	\$38.61
18032	S0131	Kasey Casl	2/1/2019	COMM 1ST	PMCHK00002529	\$45.00
18033	S0145	SCP Pool Distributors LLC	2/1/2019	COMM 1ST	PMCHK00002529	\$964.67
18034	S0163	Steffen's HVAC Services	2/1/2019	COMM 1ST	PMCHK00002529	\$4,742.00
18035	TEMPB	Jovian Bernhard	2/1/2019	COMM 1ST	PMCHK00002529	\$25.00
18036	TEMPE	Heather Emery	2/1/2019	COMM 1ST	PMCHK00002529	\$58.00
18037	TEMPG	Richelle Godsey	2/1/2019	COMM 1ST	PMCHK00002529	\$210.00
18038	TEMPL	Katelyn Lopez	2/1/2019	COMM 1ST	PMCHK00002529	\$58.00
18039	U0026	Union Pacific Railroad	2/1/2019	COMM 1ST	PMCHK00002529	\$1,957.16
18040	V0007	Verizon Wireless	2/1/2019	COMM 1ST	PMCHK00002529	\$647.02
18041	W0001	Walker's Office Supplies, Inc.	2/1/2019	COMM 1ST	PMCHK00002529	\$683.99
18042	W0044	Wave	2/1/2019	COMM 1ST	PMCHK00002529	\$1,115.48
18043	S1007	Stationary Engineers, Local 39	2/8/2019	COMM 1ST	PMCHK00002530	\$407.60
18044	TEMPS	Robin Soares	2/8/2019	COMM 1ST	PMCHK00002530	\$30.00
18045	U0019	US Bank	2/8/2019	COMM 1ST	PMCHK00002531	\$4,680.49
18046	1099-104	Thomas Seibel	2/15/2019	COMM 1ST	PMCHK00002532	\$97.50
18047	1099-193	Celena Polena	2/15/2019	COMM 1ST	PMCHK00002532	\$234.00
18048	1099-218	Auburn Gymnastics Center	2/15/2019	COMM 1ST	PMCHK00002532	\$464.75
18049	1099-269	Deborah Lynn	2/15/2019	COMM 1ST	PMCHK00002532	\$136.50
18050	1099-271	Kelpro Security	2/15/2019	COMM 1ST	PMCHK00002532	\$1,176.00
18051	1099-277	Foothill Karate Do	2/15/2019	COMM 1ST	PMCHK00002532	\$26.00
18052	1099-291	Isaac Humber	2/15/2019	COMM 1ST	PMCHK00002532	\$214.50
18053	1099-313	Alison LLOYD	2/15/2019	COMM 1ST	PMCHK00002532	\$672.00
18054	1099-332	Danielle Herreid	2/15/2019	COMM 1ST	PMCHK00002532	\$376.80
18055	1099-341	Wardis, Bryan	2/15/2019	COMM 1ST	PMCHK00002532	\$288.00
18056	1099-343	Faith Petersen	2/15/2019	COMM 1ST	PMCHK00002532	\$528.00
18057	1099-360	Michele Newman	2/15/2019	COMM 1ST	PMCHK00002532	\$19.20

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18058	1099-364	Davison, Chris	2/15/2019	COMM 1ST	PMCHK00002532	\$90.00
18059	A0001	Recology Auburn Placer	2/15/2019	COMM 1ST	PMCHK00002532	\$409.46
18060	A0014	AT&T	2/15/2019	COMM 1ST	PMCHK00002532	\$574.60
18061	A0027	Recology Auburn Placer	2/15/2019	COMM 1ST	PMCHK00002532	\$1,244.63
18062	A0051	Anderson's Sierra Pipe Co.	2/15/2019	COMM 1ST	PMCHK00002532	\$399.65
18063	A0111	AllGood Driving School, Inc	2/15/2019	COMM 1ST	PMCHK00002532	\$60.00
18064	C0061	California Computer Services	2/15/2019	COMM 1ST	PMCHK00002532	\$4,855.00
18065	C0075	Cintas Corporation	2/15/2019	COMM 1ST	PMCHK00002532	\$246.12
18066	C0111	Cal.net	2/15/2019	COMM 1ST	PMCHK00002532	\$133.80
18067	C0126	Donna-Renee Carlos	2/15/2019	COMM 1ST	PMCHK00002532	\$55.78
18068	C0129	Cornerstone Environmental Cont	2/15/2019	COMM 1ST	PMCHK00002532	\$18,238.82
18069	C0130	Cirrus Group LLC	2/15/2019	COMM 1ST	PMCHK00002532	\$467.50
18070	D0010	Diamond Pacific	2/15/2019	COMM 1ST	PMCHK00002532	\$471.42
18071	D0025	Dawson Oil Company	2/15/2019	COMM 1ST	PMCHK00002532	\$2,087.93
18072	D0066	De Lage Landen Financial Servi	2/15/2019	COMM 1ST	PMCHK00002532	\$332.48
18073	D0077	Dudek	2/15/2019	COMM 1ST	PMCHK00002532	\$546.75
18074	E0028	E-Z-GO A TEXTRON COMPANY	2/15/2019	COMM 1ST	PMCHK00002532	\$849.78
18075	G0006	Gold Country Media Publication	2/15/2019	COMM 1ST	PMCHK00002532	\$1,306.40
18076	G0027	Giuliani & Kull - Auburn Inc.	2/15/2019	COMM 1ST	PMCHK00002532	\$2,090.00
18077	G0045	GSSA	2/15/2019	COMM 1ST	PMCHK00002532	\$1,360.80
18078	I0010	Inland Business Systems	2/15/2019	COMM 1ST	PMCHK00002532	\$72.52
18079	K0011	Kaiser Foundation Health Plan,	2/15/2019	COMM 1ST	PMCHK00002532	\$17,323.43
18080	L0027	Pat Larson	2/15/2019	COMM 1ST	PMCHK00002532	\$55.77
18081	M0098	Meadow Vista County Water Dist	2/15/2019	COMM 1ST	PMCHK00002532	\$530.78
18082	N0003	Norris Electric, Inc.	2/15/2019	COMM 1ST	PMCHK00002532	\$786.31
18083	N0012	Nevada Irrigation District	2/15/2019	COMM 1ST	PMCHK00002532	\$714.00
18084	N0045	Near U CO2	2/15/2019	COMM 1ST	PMCHK00002532	\$149.51
18085	N0051	National Aquatic Services, Inc	2/15/2019	COMM 1ST	PMCHK00002532	\$875.00
18086	P0001	Placer Farm Supply	2/15/2019	COMM 1ST	PMCHK00002532	\$49.16
18087	P0005	Placer County Water Agency	2/15/2019	COMM 1ST	PMCHK00002532	\$219.76
18088	P0007	Pacific Gas & Electric Company	2/15/2019	COMM 1ST	PMCHK00002532	\$231.88
18089	P0031	Placer Hills USD	2/15/2019	COMM 1ST	PMCHK00002532	\$6,310.00
18090	P0088	PBM Construction Inc	2/15/2019	COMM 1ST	PMCHK00002532	\$6,650.00
18091	R0065	River City Rentals	2/15/2019	COMM 1ST	PMCHK00002532	\$415.08
18092	R0073	Riebes Auto Parts	2/15/2019	COMM 1ST	PMCHK00002532	\$78.79
18093	S0008	Sherwin-Williams	2/15/2019	COMM 1ST	PMCHK00002532	\$42.28
18094	S0009	Sierra Saw Sales And Service	2/15/2019	COMM 1ST	PMCHK00002532	\$88.89
18095	S0025	Sierra Pacific Turf Supply, In	2/15/2019	COMM 1ST	PMCHK00002532	\$560.54
18096	S0052	Sierra Custom Awards & More	2/15/2019	COMM 1ST	PMCHK00002532	\$53.09
18097	S0094	Manouch Shirvanioun	2/15/2019	COMM 1ST	PMCHK00002532	\$46.00
18098	S0143	SMOA	2/15/2019	COMM 1ST	PMCHK00002532	\$5,787.00
18099	S0145	SCP Pool Distributors LLC	2/15/2019	COMM 1ST	PMCHK00002532	\$943.69
18100	S0154	Mike Scheele	2/15/2019	COMM 1ST	PMCHK00002532	\$87.98
18101	S1000	State Of California/DOJ	2/15/2019	COMM 1ST	PMCHK00002532	\$32.00
18102	S1003	Sutter Medical Foundation	2/15/2019	COMM 1ST	PMCHK00002532	\$672.00
18103	T0027	Debbie Thomas	2/15/2019	COMM 1ST	PMCHK00002532	\$40.75
18104	T1000	Transamerica Life Insurance	2/15/2019	COMM 1ST	PMCHK00002532	\$440.00
18105	V0004	Valley Truck & Tractor Co.	2/15/2019	COMM 1ST	PMCHK00002532	\$1,071.64
18106	V0019	Valley Rock Landscape Material	2/15/2019	COMM 1ST	PMCHK00002532	\$69.42
18107	W0001	Walker's Office Supplies, Inc.	2/15/2019	COMM 1ST	PMCHK00002532	\$1,530.80
18108	W0044	Wave	2/15/2019	COMM 1ST	PMCHK00002532	\$776.65
18109	S1007	Stationary Engineers, Local 39	2/22/2019	COMM 1ST	PMCHK00002532	\$424.68

Total Checks: 108

Total Amount of Checks: \$159,520.95

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
JUNE, 2018**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Notations from this month:

- Program Revenue is up \$59,000 over budget mainly due to; Youth Services \$40,000, Youth Basketball \$10,000, Obstacle Scramble \$5,500.
- Grants and Donations are up due to the Jansen's generous donation in December.
- Final Tax Revenues for this fiscal year came in and are up \$120,000 from Budget, due to unexpected RDA funds received for \$100,000.
- Operations and Supplies are coming in \$17,000 under budget partly due to some \$5,000 cuts in Debris Box Garbage Service.
- Utilities are also coming in \$17,000 under budget partly due to a savings of \$7,000 in water bills.
- Building and Grounds Maintenance overall is under budget by \$28,000. This is due to an anticipated bill for the Shockley Maintenance that should come next month and budgeted maintenance costs for Beggs Field that we have been unable to do due to the weather constraints.
- Property Tax Administrative Costs are under by \$31,000, only because the County has not posted the Election Costs, budgeted for the same.
- Salaries/Benefits are under by \$27,000 because of fluctuations in staff. We are due to hire our new Facilities and Grounds Park worker this week.
- Fixed Assets are over our anticipated budget because the HVAC system that was in line to be replaced next fiscal year, needed to be replaced in January.
- Capital Improvements are low by \$20,000 because we budgeted for the Security Camera install to be completed. The cameras will be in before the end of March.

PROFIT & LOSS												
18/19 Approved Budget												
	Approved Budget FY 18-19	% Of Total	Mid-Yr Revision FY 18-19	% Of Total	2019 Feb ACTUALS	Last Yr Feb Actuals	2019 YTD ACTUALS	2019 YTD BUDGET	Last Yr YTD ACTUALS	2019 YTD BUDGET	Last Yr YTD ACTUALS	
Operating Revenues												
Program Revenue	1,114,565	20%	1,150,375	20%	80,011	75,861	1,151,244	1,025,415	1,151,244	1,025,415	1,076,793	
Facility Revenue	153,385	3%	155,985	3%	8,291	11,635	160,559	147,519	160,559	147,519	148,814	
Misc. Revenue	41,331	1%	54,451	1%	3,106	4,238	50,037	46,006	50,037	46,006	36,422	
Grants & Donations	33,755	1%	18,330	0%	21	112	39,207	17,800	39,207	17,800	37,812	
Interest Income	64,375	1%	65,415	1%	8,266	6,778	66,411	53,855	66,411	53,855	53,865	
Projects Revenue	331,800	6%	1,010,373	18%	214,720	-	388,736	110,128	388,736	110,128	170,625	
Tax Revenue	3,121,712	55%	3,154,645	55%	101,162	91,108	3,274,838	3,147,101	3,274,838	3,147,101	3,094,023	
In Kind/Atwood	22,381	0%	22,381	0%	-	-	23,216	22,381	23,216	22,381	22,179	
City Trust Apportionment	743,500	13%	127,800	2%	-	-	58,800	77,800	58,800	77,800	-	
Total Operating Revenue	5,626,804	100.00	5,759,755	100.00	415,577	189,732	5,213,048	4,648,005	5,213,048	4,648,005	4,640,533	
Expenditures												
Program Expense	233,650	4%	254,253	5%	20,408	19,168	232,456	208,933	232,456	208,933	226,775	
Operating & Supplies	370,580	7%	363,485	6%	24,139	20,649	314,959	309,744	314,959	309,744	315,636	
Utilities Expense	190,660	4%	211,486	4%	11,151	4,422	184,612	185,336	184,612	185,336	134,660	
Professional Services	44,780	1%	53,100	1%	9,652	9,432	46,237	34,300	46,237	34,300	36,914	
Building & Grounds Maintenance	373,695	7%	414,860	7%	28,848	43,182	352,767	325,510	352,767	325,510	340,969	
Property Tax Admin.	89,900	2%	89,700	2%	-	-	58,042	89,700	58,042	89,700	51,093	
Wages	2,240,948	41%	2,231,474	40%	156,477	148,069	1,969,964	1,824,941	1,969,964	1,824,941	1,812,835	
Benefits & Payroll Costs	790,332	15%	807,560	14%	57,672	65,990	729,091	686,469	729,091	686,469	684,418	
Fixed Asset Expense	134,800	2%	186,886	3%	18,239	34,911	198,157	165,854	198,157	165,854	70,932	
Capital Improvement Projects	968,300	18%	988,319	18%	3,219	3,841	613,616	632,260	613,616	632,260	262,591	
Debt Services	2,000	0%	2,000	0%	1,957	2,283	1,957	-	1,957	-	5,727	
Total Expenditures	5,439,645	100.00	5,603,123	100.00	331,762	351,947	4,701,858	4,463,047	4,701,858	4,463,047	3,942,550	
Net Revenue Over Expenditures	\$ 187,159	3.33	\$ 156,632	2.72	\$ 83,815	(162,215)	\$511,190	\$184,958	\$511,190	\$184,958	\$697,993	
Annual Contingency Reserve (1-2%)			\$ -								Total \$ 450,000	
Annual Equip Replacement Reserve			\$ 80,000								\$ 822,282	
Future Capital Construction Reserve			\$ 10,000								\$ 672,639	
ADA Reserve			\$ 5,000								\$ 20,032	
CalPERS unfunded liability reserve			\$ 45,800								\$ 137,400	
TOTAL RESERVE BALANCES											\$ 2,102,353	
			Net Position \$ 15,832								\$ 2,442,334	

Date: 3/7/2019

Auburn Area Recreation and Park District

Balance Sheet

2/28/2019

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	200,714.27
Placer County Treasure-General	3,744,740.56
Placer County Treasurer - City Trust	487,720.47
Accounts Receivable	9,497.48
A/R - 501C3 Group	5,000.00
PCOE Receivables	16,984.00
Prepaid Expenses	283.22
Prepaid Liability Expense	24,046.00
Prepaid Workers Comp Insurance	14,527.79
TOTAL ASSETS	\$4,504,093.79

LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$11,502.11
Accounts Payable	(1,225.31)
Gift Certificates	313.00
Compensated Absenses	128,542.62
Sales Tax Payable	45.65
Social Security-FICA Payable	(2.88)
Total Current Liabilities	\$139,175.19
<u>Net Position</u>	
General Fund Balance	\$4,114,265.08
Net Profit (Loss)	250,653.52
Total Net Postion	\$4,364,918.60
TOTAL LIABILITY AND NET POSITION	\$4,504,093.79

**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 2/28/19**

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	11,502.11
Liability Insurance Payable	0.00
Gift Certificates	313.00
Compensated Absences	128,542.62
Accounts Payable	(1,225.31)
Sales Tax Payable	45.65
Misc Deductions Payable	(2.88)
Worker's Comp Payable	0.00

Total Current Liabilities **\$139,175.19**

Fund Balances

Investments in Fixed Assets	7,177,796.74
GFB: Youth Assistance Fund	20,961.12
GFB: General Fund Balance	1,115,235.95
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	487,720.47
RFB: Equip Replacement Reserve	854,761.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	887,359.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	4,056.19
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	137,400.00
DFB: ADA Reserves	20,031.75
DFB: Shockley Maint Fund	0.00

Net Position **250,653.52**

Total Assets	7,177,796.74
Total Unrestricted Funds GFB	1,258,656.31
Total Reserved Funds	2,679,841.44
Total Designated Funds	175,767.33

TOTAL LIABILITIES AND NET POSITION **\$11,681,890.53**

**Auburn Recreation and Park District
Balance Sheet
As of 2/28/2019**

ASSETS

Current Assets

Petty Cash	580.00
First Foundation Bank	200,714.27
Placer County Treasurer – General Fund	3,744,740.56
Placer County Treasurer – City Trust	487,720.47
Accounts Receivable – ARD	9,497.48
Accounts Receivable – Friends of ARD (501c3)	5,000.00
PCOE Youth Services Receivable	16,984.00
Prepaid Expenses	283.22
Prepaid Liability Insurance	24,046.00
Prepaid Workers Comp Insurance	14,527.79

Total Current Assets **\$4,504,093.79**

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,850,618.21
Fixed Assets: Equipment	1,004,471.23
Fixed Assets: Computer Equipment & Software	139,790.60
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	104,734.72
Construction In Progress	335,759.41
Less: Accumulated Depreciation	(9,493,406.19)

Total Fixed Assets **\$7,177,796.74**

TOTAL ASSETS **\$11,681,890.53**

Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park
Profit & Loss - Summary
For 4/1/2018 To 2/28/2019
For Administration
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	80,011.25	1,151,243.59	1,092,050.00	59,193.59	105.42
Rents & Concessions	8,290.70	160,558.83	154,001.00	6,557.83	104.26
Miscellaneous Revenue	3,106.12	50,036.54	47,976.00	2,060.54	104.30
Grants & Donations	21.00	39,207.19	18,330.00	20,877.19	213.90
Interest Income	8,266.11	66,411.08	58,285.00	8,126.08	113.94
Project Revenue - Government	0.00	128,200.00	128,128.00	72.00	100.06
Taxes Revenue	101,162.23	3,298,054.19	3,177,086.00	120,968.19	103.81
TOTAL OPERATING REVENUE	\$200,857.41	\$4,893,711.42	\$4,675,856.00	\$217,855.42	104.66%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	58,800.00	87,800.00	(29,000.00)	66.97
TOTAL OTHER FINANCING SOURCES	\$0.00	\$58,800.00	\$87,800.00	(\$29,000.00)	66.97%
TOTAL REVENUES	200,857.41	4,952,511.42	4,763,656.00	188,855.42	103.97
EXPENDITURES					
Program Expenses	20,408.49	232,455.52	239,913.00	7,457.48	96.89
Operations & Supplies Expense	24,138.84	314,959.40	331,985.00	(17,025.60)	94.87
Utilities Expense	11,151.20	184,612.18	202,101.00	(17,488.82)	91.35
Legal Expenses	2,664.00	7,433.67	6,470.00	963.67	114.89
Professional Services	6,988.34	38,802.66	44,820.00	(6,017.34)	86.57
Bldg & Grounds Maintenance	28,847.79	352,766.97	381,135.00	(28,368.03)	92.56
Property Tax Administration/LAFCO	0.00	58,042.04	89,700.00	(31,657.96)	64.71
Salaries Expense	156,477.38	1,969,964.41	1,978,081.00	(8,116.59)	99.59
Benefits & Payroll Costs	57,672.35	729,091.25	748,513.00	(19,421.75)	97.41
Fixed Asset Expense	18,238.82	198,156.80	186,886.00	11,270.80	106.03

Auburn Rec & Park
 Profit & Loss - Summary
 For 4/1/2018 To 2/28/2019
 For Administration
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	3,219.48	613,615.84	634,390.00	(20,774.16)	96.73
Debt Service	1,957.16	1,957.16	2,000.00	(42.84)	97.86
TOTAL EXPENDITURES	\$331,763.85	\$4,701,857.90	\$4,845,994.00	(\$144,136.10)	97.03%
NET REVENUE OVER EXPENDITURES	(\$130,906.44)	\$250,653.52	(\$82,338.00)	\$332,991.52	(304.42)%
ADJ. NET REVENUE OVER EXPENDITURES	(\$130,906.44)	\$250,653.52	(\$82,338.00)	\$332,991.52	(304.42)%

<u>Equipment Reserves</u>	
04/30/18	2018-2019 Budgeted to save (\$80,000.00)
06/28/18	Mower, Tractor, Pool Cover \$94,124.00
12/17/18	Cameras, Ford Van, Skid Sprayer \$32,480.00
	Total Addition to General Fund from Equipment Reserves \$46,604.00
<u>Capital Construction Reserves</u>	
06/28/18	2018-2019 Budgeted to save (\$10,000.00)
08/01/18	Pool Shade Structure \$11,902.00
09/28/18	Regional Pathway Repairs \$17,000.00
10/26/18	Regional Security Cameras \$9,710.00
01/11/19	Regional New Playground & Pool Renovation \$214,720.00
	Total Addition to General Fund from Capital Construction \$243,332.00
<u>ADA Reserves</u>	
4/30/18	2018-2019 Budgeted to save (\$5,000.00)
4/28/18	Regional Pathway Repairs \$35,000.00
10/26/18	Regional Dry Creek ADA Access \$20,000.00
	Total Addition to General Fund from Capital Construction \$50,000.00
<u>City Mitigation Reserves</u>	
7/29/18	Pool Shade Structure \$50,000.00
9/12/18	Herschel Young Park Improvements \$8,800.00
	Total Addition to General Fund from City Mitigation Reserve \$58,800.00
	Total Transfers from Reserves \$398,736.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	4,236.00	52,811.00	44,140.00	8,671.00	119.64
Aub Elem DSC Rev	20,455.00	146,752.84	139,500.00	7,252.84	105.20
Skyridge DSC Rev	12,174.00	111,872.80	102,700.00	9,172.80	108.93
Day Camp Rev	4,088.00	221,542.16	222,610.00	(1,067.84)	99.52
Preschool Revenue	7,498.00	56,234.28	49,070.00	7,164.28	114.60
Newcastle DSC Revenue	8,888.50	95,591.50	85,200.00	10,391.50	112.20
Adult Softball	7,058.00	20,745.26	25,360.00	(4,614.74)	81.80
Adult Basketball	52.00	8,562.25	7,590.00	972.25	112.81
Sr. Sports	146.50	4,446.50	3,600.00	846.50	123.51
Adult Volleyball	0.00	1,663.00	1,660.00	3.00	100.18
Pickle Ball Revenue	660.00	7,905.00	10,190.00	(2,285.00)	77.58
Adult Classes	2,220.00	36,315.60	33,610.00	2,705.60	108.05
Adult Class Rev - Bureau	1,317.00	19,263.00	15,700.00	3,563.00	122.69
Bocce Ball Prog Revenue	0.00	1,060.00	920.00	140.00	115.22
Youth Basketball	3,999.00	86,715.00	76,750.00	9,965.00	112.98
PeeWee Basketball	(50.00)	0.00	790.00	(790.00)	0.00
Youth Classes	2,791.25	34,980.35	30,670.00	4,310.35	114.05
Youth Class Rev - Bureau	264.00	803.00	360.00	443.00	223.06
Aquatic Activities	865.00	7,961.00	7,710.00	251.00	103.26
Aquatic Activities - PH Pool	0.00	1,428.00	1,420.00	8.00	100.56
Master Swim Revenue	480.00	3,800.00	3,280.00	520.00	115.85
Public Swim - MS Sierra Pool	0.00	32,081.67	32,680.00	(598.33)	98.17
Public Swim - Placer Hills Pool	0.00	3,585.34	3,580.00	5.34	100.15
Swim Lessons	0.00	26,369.00	27,400.00	(1,031.00)	96.24
Swim Lessons - PH	0.00	8,407.00	9,200.00	(793.00)	91.38
Swim Team Revenue	925.00	24,074.50	23,200.00	874.50	103.77
Synchro Team	889.00	8,839.00	8,340.00	499.00	105.98

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 2/28/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	0.00	21,660.00	22,220.00	(560.00)	97.48
Youth Camp Rev - Bureau	0.00	14,970.00	14,750.00	220.00	101.49
Youth Sports Camps	0.00	12,450.50	12,450.00	0.50	100.00
Youth Sports Camps - Bureau	0.00	7,190.00	9,900.00	(2,710.00)	72.63
Special Events	(1,920.00)	3,235.50	4,100.00	(864.50)	78.92
Party in the Park Revenue	0.00	8,049.97	7,810.00	239.97	103.07
Ukulele Festival Revenue	80.00	13,932.50	17,030.00	(3,097.50)	81.81
Food Truck Fiesta Revenue	0.00	950.00	0.00	950.00	0.00
Great Obstacle Scramble Revenue	0.00	16,275.00	10,770.00	5,505.00	151.11
Dead Festival Rev	1,920.00	0.00	0.00	0.00	0.00
String Fling Revenue	0.00	4,535.00	4,530.00	5.00	100.11
Auburn Community Festival	0.00	9,807.50	9,070.00	737.50	108.13
Out of District Fees	1,004.00	12,889.57	10,930.00	1,959.57	117.93
Out of District Fees - Bureau	(29.00)	1,159.00	1,030.00	129.00	112.52
Return check fees	0.00	330.00	230.00	100.00	143.48
Total Parks and Recreation Services	80,011.25	1,151,243.59	1,092,050.00	59,193.59	105.42
Rents & Concessions					
Fee Waivers, Public	0.00	(12,955.92)	(13,230.00)	274.08	97.93
Fee Waivers, Public, Reclamation	0.00	(157.50)	(1,020.00)	862.50	15.44
Fee Waiver - Offset	0.00	13,113.42	14,250.00	(1,136.58)	92.02
Blue Bird Room-CVCC	150.00	2,100.00	2,250.00	(150.00)	93.33
Stella Irving Rental Revenue - Rec	161.00	279.60	110.00	169.60	254.18
Lakeside Rental Revenue - Reg	1,812.00	10,239.00	8,880.00	1,359.00	115.30
Sierra Room Rental - CVCC	486.00	6,556.50	8,690.00	(2,133.50)	75.45
Sunset Room Rental - CVCC	200.00	3,293.00	2,930.00	363.00	112.39
Canyon View Room Rental - CVCC	220.00	5,054.50	3,195.00	1,859.50	158.20
Foothills Room Rental - CVCC	450.00	8,960.50	7,780.00	1,180.50	115.17
Sierra/Splash Pool Rental	0.00	9,968.40	9,960.00	8.40	100.08

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 2/28/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Pool Rental Revenue - PH	0.00	1,833.00	1,830.00	3.00	100.16
American River Room-CVCC	350.00	4,915.00	3,460.00	1,455.00	142.05
Conference Rental Revenue - Rec	0.00	264.00	210.00	54.00	125.71
Board Room Rental	0.00	112.00	230.00	(118.00)	48.70
Conference (Module) Rental - Overlook	1,000.00	9,457.00	9,470.00	(13.00)	99.86
Gazebo Rentals	0.00	110.00	100.00	10.00	110.00
Rock Creek Modular Rent	600.00	3,600.00	3,300.00	300.00	109.09
Gym Rental Revenue - Rec	0.00	571.80	100.00	471.80	571.80
Gym Rental Revenue - Reg	289.00	3,406.30	3,180.00	226.30	107.12
Tutor Totter Lease Agreement	1,088.00	6,473.00	5,383.00	1,090.00	120.25
Kitchen Rental Revenue - Rec	98.00	145.60	40.00	105.60	364.00
Kitchen Rental Revenue - CVCC	0.00	250.00	400.00	(150.00)	62.50
Picnic Area Rental Revenue - Rec	150.00	8,558.00	9,135.00	(577.00)	93.68
Picnic Area Rental Revenue - Reg	0.00	1,890.00	1,570.00	320.00	120.38
Picnic Area Rental Revenue - Ash	0.00	1,330.00	1,480.00	(150.00)	89.87
Picnic Area Rental Revenue - MV	0.00	3,472.50	3,705.00	(232.50)	93.73
Field " Recreation" Rental Revenue	0.00	3,479.43	3,475.00	4.43	100.13
Field A (softball) Revenue - Reg	0.00	1,582.30	1,470.00	112.30	107.64
Field "Softball" Rental - MV	0.00	966.97	1,260.00	(293.03)	76.74
Field Rental - CV	0.00	1,700.97	1,700.00	0.97	100.06
Field Soccer/Baseball-Winchester	0.00	1,029.56	1,685.00	(655.44)	61.10
Field "Beggis" Rental - Rec	0.00	7,359.42	6,640.00	719.42	110.84
Field B (softball) Rev - Reg	0.00	1,542.15	2,275.00	(732.85)	67.79
Field "James" Rental - Rec	584.20	11,344.76	7,240.00	4,104.76	156.70
Field C (Baseball) Rental - Reg	0.00	3,047.88	5,410.00	(2,362.12)	56.34
Bocce Ball Field Rental	0.00	(16.00)	40.00	(56.00)	(40.00)
Field "Soccer Regional" Rental	0.00	2,411.58	2,988.00	(576.42)	80.71
Field "Soccer A" Rental - Railroad	0.00	7,234.76	7,250.00	(15.24)	99.79
Field "Soccer B" Rental - Railroad	0.00	6,254.12	6,420.00	(165.88)	97.42
Field Lining Revenue - Reg	0.00	80.00	80.00	0.00	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 2/28/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions	272.50	2,431.23	2,100.00	331.23	115.77
Misc Rents & Concessions - Bureau	0.00	810.00	810.00	0.00	100.00
Custodial Fees	240.00	14,240.00	13,480.00	760.00	105.64
Meadow Vista Cust Fee	0.00	90.00	0.00	90.00	0.00
Set up/Take Down Fees	140.00	2,070.00	2,290.00	(220.00)	90.39
Meadow Vista - Alcohol fee	0.00	60.00	0.00	60.00	0.00
Total Rents and Concessions	8,290.70	160,558.83	154,001.00	6,557.83	104.26
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	0.00	1,360.00	140.00	1,220.00	971.43
Sales of an Asset - F & G	0.00	9,500.00	9,500.00	0.00	100.00
Activity Guide - Advertising Rev	600.00	2,350.00	1,250.00	1,100.00	188.00
Recycling Revenue - F & G	0.00	13.40	0.00	13.40	0.00
Alcohol Permit Fee	30.00	3,410.00	3,490.00	(80.00)	97.71
Miscellaneous Income - Admin.	0.00	1,333.84	150.00	1,183.84	889.23
Miscellaneous Revenue - Recreation	0.00	175.00	1,050.00	(875.00)	16.67
Verizon Wireless Lease	2,476.12	26,588.24	26,576.00	12.24	100.05
Misc inc - Aquatics	0.00	225.00	200.00	25.00	112.50
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Miscellaneous Income - F & G	0.00	5,081.06	5,610.00	(528.94)	90.57
Total Miscellaneous Revenue	3,106.12	50,036.54	47,976.00	2,060.54	104.30
Grants & Donations					
Youth Assistance Rev	11.00	26,567.70	8,430.00	18,137.70	315.16
Donation Rev - Aqua	0.00	1,907.26	0.00	1,907.26	0.00
Donation Rev - F & G	0.00	2,447.69	1,900.00	547.69	128.83
Donation Rev - Admin	0.00	0.50	0.00	0.50	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 2/28/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bike Park Donations	10.00	8,284.04	8,000.00	284.04	103.55
Total Grants and Donations	21.00	39,207.19	18,330.00	20,877.19	213.90
Interest Income					
Interest Income - Other	153.45	397.88	450.00	(52.12)	88.42
Interest Revenue - County	7,812.66	61,301.57	53,535.00	7,766.57	114.51
Interest Revenue - City Trust	300.00	4,711.63	4,300.00	411.63	109.57
Total Interest Income	8,266.11	66,411.08	58,285.00	8,126.08	113.94
Project Revenue - Government					
County Mitigation Revenue	0.00	65,000.00	83,000.00	(18,000.00)	78.31
City Mitigation Revenue	0.00	63,200.00	45,128.00	18,072.00	140.05
Total Project Revenue - Government	0.00	128,200.00	128,128.00	72.00	100.06
Tax Revenue					
Current Secured Property Taxes General	0.00	2,832,909.95	2,832,160.00	749.95	100.03
Homeowner's Prop. Tax Relief	0.00	22,209.99	22,608.00	(398.01)	98.24
Current Unsecured Prop Taxes General	0.00	61,950.55	58,716.00	3,234.55	105.51
Current Supplemental Property Taxes	0.00	83,937.50	59,948.00	23,989.50	140.02
Unitary & Op Non-unitary Tax	0.00	111,542.98	112,370.00	(827.02)	99.26
Redemptions Gen Taxes	0.00	0.00	(5.00)	5.00	0.00
Delinq Unsecured Property Taxes	0.00	299.48	399.00	(99.52)	75.06
Timber Tax Guarantee	0.00	2.61	5.00	(2.39)	52.20
Atwood Tax Revenue	0.00	23,215.91	22,381.00	834.91	103.73
Deliquent Supplemental Tax Rev	0.00	22.94	131.00	(108.06)	17.51

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Secured Property Taxes	0.00	0.00	(25.00)	25.00	0.00
Railroad Unitary Property Taxes	0.00	2,143.37	2,138.00	5.37	100.25
RDA Pass-Throughs	101,162.23	159,818.91	66,260.00	93,558.91	241.20
Total Tax Revenue	101,162.23	3,298,054.19	3,177,086.00	120,968.19	103.81
TOTAL OPERATING REVENUE	\$200,857.41	\$4,893,711.42	\$4,675,856.00	\$217,855.42	104.66%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	58,800.00	87,800.00	(29,000.00)	66.97
City Mitigation Apportionment - Fac & Grds	0.00	58,800.00	87,800.00	(29,000.00)	66.97
TOTAL OTHER FINANCING SOURCES	0.00	58,800.00	87,800.00	(29,000.00)	66.97
TOTAL REVENUES	200,857.41	4,952,511.42	4,763,656.00	188,855.42	103.97
EXPENDITURES					
Program Expenses	0.00	1,881.00	1,990.00	(109.00)	94.52
Instructor/Aquatics	1,556.00	17,401.65	16,260.00	1,141.65	107.02
Instructor/Adult Classes	746.10	8,136.60	6,260.00	1,876.60	129.98
Instructor/Adult Classes - Bureau	1,280.95	17,570.60	14,650.00	2,920.60	119.94
Instructor/Youth Classes	79.20	79.20	0.00	79.20	0.00
Inst/Youth Classes - Bureau	0.00	6,926.70	7,160.00	(233.30)	96.74
Officials/Adult Softball	737.00	4,488.00	5,135.00	(647.00)	87.40
Officials/Adult Basketball					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 2/28/2019
 For All Segment1s
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 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Basketball	5,050.00	8,125.00	10,485.00	(2,360.00)	77.49
Instructor/Youth Camps	0.00	30,538.20	31,620.00	(1,081.80)	96.58
Instr/Y Camp - Bureau	0.00	8,287.65	8,290.00	(2.35)	99.97
Instructors - Youth Sports Camps	0.00	0.00	2,100.00	(2,100.00)	0.00
Instr/Y Sports Camp - Bureau	0.00	5,392.50	5,400.00	(7.50)	99.86
Alta Vista/Program Exp	333.58	2,767.82	2,590.00	177.82	106.87
Aub Elem/Program Exp	221.61	2,675.37	2,390.00	285.37	111.94
Skyridge/Program Exp	357.66	3,710.86	2,830.00	880.86	131.13
Day Camp/Program Exp	250.78	19,717.80	19,870.00	(152.20)	99.23
Preschool - Program Expense	271.85	5,102.95	4,990.00	112.95	102.26
Newcastle Program Expense	360.35	3,315.25	4,520.00	(1,204.75)	73.35
Adult Softball Expense	1,360.80	3,303.24	3,630.00	(326.76)	91.00
Adult Basketball Expense	0.00	282.50	680.00	(397.50)	41.54
Adult Volleyball Expense	0.00	3,126.30	3,730.00	(603.70)	83.82
Pickle Ball Tennis Expense	0.00	1,293.79	2,493.00	(1,199.21)	51.90
Adult Class Expense	402.15	1,067.61	290.00	777.61	368.14
Bocce Ball Prog Expense	0.00	1.07	200.00	(198.93)	0.54
Youth Basketball Expense	6,310.00	27,891.56	25,670.00	2,221.56	108.65
PeeWee Basketball	0.00	0.00	530.00	(530.00)	0.00
Youth Class Expense	0.00	112.77	630.00	(517.23)	17.90
Aquatic Activities	0.00	618.00	740.00	(122.00)	83.51
Public Swim Expense	0.00	2,156.18	2,160.00	(3.82)	99.82
Public Swim Exp - PH Pool	0.00	426.00	430.00	(4.00)	99.07
Swim Lessons	41.32	325.53	330.00	(4.47)	98.65
Swim Team	507.26	2,557.56	2,780.00	(222.44)	92.00
Synchro Team Expenses	0.00	576.00	600.00	(24.00)	96.00
Youth Camps	10.00	10.00	0.00	10.00	0.00
Youth Sports Camps	32.13	32.13	20.00	12.13	160.65
Special Events	0.00	2,717.91	2,550.00	167.91	106.59
Party in the Park Expenses	141.83	8,798.70	8,640.00	158.70	101.84

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lifestyle Expo Expenses	0.00	0.00	105.00	(105.00)	0.00
Ukulele Festival Expenses	157.92	9,340.00	14,190.00	(4,850.00)	65.82
Great Obstacle Scramble Expenses	100.00	7,863.98	9,320.00	(1,456.02)	84.38
String Fling Expenses	0.00	3,955.79	4,340.00	(384.21)	91.15
Auburn Community Festival Expenses	100.00	9,881.75	9,315.00	566.75	106.08
Total Program Expenses	20,408.49	232,455.52	239,913.00	(7,457.48)	96.89
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(435.43)	(150.00)	(285.43)	290.29
Merchant Fees - Cust Serv	1,266.72	11,518.95	11,170.00	348.95	103.12
Bad Debt Expense	0.00	94.18	1,455.00	(1,360.82)	6.47
Finance Charges	145.63	0.00	(50.00)	50.00	0.00
Cal Card Incentives	(350.53)	(1,740.22)	(700.00)	(1,040.22)	248.60
Penalties	200.00	600.00	0.00	600.00	0.00
Donations Expense	0.00	0.00	500.00	(500.00)	0.00
Telephone - Placer Hills Pool	79.07	841.06	930.00	(88.94)	90.44
Telephone - Cust Serv	705.78	7,915.37	7,785.00	130.37	101.68
Telephone (CVCC) - Admin	558.65	6,188.31	6,010.00	178.31	102.97
Gift Certificates Expensed	0.00	323.00	1,130.00	(807.00)	28.58
Telephone - Aquatics	0.00	95.96	256.00	(160.04)	37.48
Telephone - Youth Services	0.31	7.64	70.00	(62.36)	10.91
Telephone - Recreation	40.48	426.89	475.00	(48.11)	89.87
Telephone - Preschool	0.18	2.14	10.00	(7.86)	21.40
Telephone - Facilities & Grounds	1,791.54	12,812.72	12,445.00	367.72	102.96
Telephone - Day Camp	199.85	2,198.35	2,450.00	(251.65)	89.73
Telephone - Newcastle	7.35	55.32	90.00	(34.68)	61.47
Telephone - Aub EI	136.71	1,332.96	1,550.00	(217.04)	86.00
Telephone - Alta Vista	3.97	27.64	80.00	(52.36)	34.55
Telephone - Skyridge	99.77	935.40	1,060.00	(124.60)	88.25

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Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	0.00	503.22	2,080.00	(1,576.78)	24.19
Activity Guide Expense	0.00	25,878.56	31,445.00	(5,566.44)	82.30
Youth Assistance Expense	490.00	15,489.17	16,755.00	(1,265.83)	92.45
Office Supplies - Rec	247.46	2,487.27	1,360.00	1,127.27	182.89
Office Supplies - Youth Services	0.00	629.89	500.00	129.89	125.98
Office Supplies - F & G	898.38	4,008.54	3,655.00	353.54	109.67
Office Supplies-Cust Serv	162.88	2,093.19	2,550.00	(456.81)	82.09
Office Supplies - Admin	295.12	5,408.12	5,585.00	(176.88)	96.83
Duplication Costs - Cust Serv	0.00	443.36	600.00	(156.64)	73.89
Duplication Costs - Admin	0.00	50.23	670.00	(619.77)	7.50
Office Equip Rental - Cust Serv	639.20	5,718.22	6,100.00	(381.78)	93.74
Office Equip Rental - Admin	332.48	3,931.51	4,830.00	(898.49)	81.40
Office Equip Maint - Cust Serv	0.00	4,657.23	4,860.00	(202.77)	95.83
Dining Expense	18.00	596.00	775.00	(179.00)	76.90
Gas/Mileage Expense - C.Serv	46.00	536.50	700.00	(163.50)	76.64
Gas/Mileage Expense - Admin	175.86	1,774.61	1,490.00	284.61	119.10
Gas/Mileage Expense - Rec.	0.00	200.02	460.00	(259.98)	43.48
Gas/Mileage Expense - YS	24.15	88.36	120.00	(31.64)	73.63
Gas/Mileage Expense - F & G	2,175.91	28,343.90	24,220.00	4,123.90	117.03
General Administrative Exp - Admin	0.00	166.19	420.00	(253.81)	39.57
Liability Insurance - Admin	6,011.50	64,791.99	64,884.00	(92.01)	99.86
Board Expense	88.06	1,254.13	1,940.00	(685.87)	64.65
Marketing/Public Relations - Cust Serv	195.50	14,178.04	13,280.00	898.04	106.76
Miscellaneous Expense	0.00	880.11	30.00	850.11	2933.70
Dues and Subscriptions - Admin	0.00	9,582.42	9,250.00	332.42	103.59
Dues and Subscriptions - Rec.	0.00	399.00	360.00	39.00	110.83
Dues and Subscriptions - F & G	0.00	90.00	390.00	(300.00)	23.08
Staff Appreciation - Rec	0.00	89.02	0.00	89.02	0.00
Staff Appreciation - Youth Services	39.37	177.06	310.00	(132.94)	57.12

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Staff Appreciation - F & G	0.00	129.23	680.00	(550.77)	19.00
Company Celebrations	0.00	1,590.56	1,680.00	(89.44)	94.68
Staff Development - Admin	652.13	2,231.12	420.00	1,811.12	531.22
Staff Development - Rec.	0.00	440.00	270.00	170.00	162.96
Staff Development - Aquatics	35.00	35.00	100.00	(65.00)	35.00
Staff Development - Youth Services	160.00	542.20	310.00	232.20	174.90
Staff Development - F & G	898.00	3,660.05	1,720.00	1,940.05	212.79
Uniform Exp - F & G	(41.05)	510.62	(80.00)	590.62	(638.28)
Small Equip - Rec Dept	0.00	194.55	130.00	64.55	149.65
Small Equipment - Aqua	807.77	807.77	0.00	807.77	0.00
Small Equipment - Rec Pk	37.85	3,295.87	4,040.00	(744.13)	81.58
Small Equipment - Reg Pk	119.16	5,803.80	6,350.00	(546.20)	91.40
Small Equipment - MV Park	0.00	781.72	750.00	31.72	104.23
Small Equipment - CVCC	482.43	2,194.89	2,250.00	(55.11)	97.55
Field Marking Expense	0.00	1,508.75	1,460.00	48.75	103.34
Safety Supplies - F & G	271.84	5,475.60	6,050.00	(574.40)	90.51
Safety Supplies - Rec	0.00	166.23	170.00	(3.77)	97.78
Safety Supplies - Aquatics	174.48	340.72	0.00	340.72	0.00
Safety Supplies - Cust Serv	0.00	0.00	60.00	(60.00)	0.00
Safety Supplies - Admin	0.00	0.00	100.00	(100.00)	0.00
Restroom Supplies - Recreation Park	63.71	1,026.82	1,610.00	(583.18)	63.78
Restroom Supplies - Regional Park	63.71	1,156.89	1,590.00	(433.11)	72.76
Restroom Supplies - Ashford Park	63.71	995.55	1,425.00	(429.45)	69.86
Restroom Supplies - Meadow Vista Park	63.71	995.51	1,310.00	(314.49)	75.99
Restroom Supplies - Railroad Park	63.71	995.52	1,305.00	(309.48)	76.29
Restroom Supplies - Overlook Park	63.71	1,025.21	1,445.00	(419.79)	70.95
Restroom Supplies - Placer Hills Park	3.78	519.69	400.00	119.69	129.92
Restroom Supplies - Winchester Park	0.00	0.00	110.00	(110.00)	0.00
Restroom Supplies - Rec Comm Ctr	116.31	1,590.48	2,200.00	(609.52)	72.30
Restroom Supplies - Reg Comm Ctr	63.72	1,547.07	1,960.00	(412.93)	78.93

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Restroom Supplies - CVCC Comm Ctr	63.72	1,403.78	1,900.00	(496.22)	73.88
Sanitation - Reg Pk - Toilet	450.00	4,500.00	4,950.00	(450.00)	90.91
Sanitation - Win Pk - Toilet	450.00	4,500.00	5,090.00	(590.00)	88.41
Sanitation - Reg Pk - ADA Toilet	349.00	3,490.00	3,220.00	270.00	108.39
Sanitation - Reg - ADA Toilet	349.00	3,490.00	3,330.00	160.00	104.81
Sanitation - Reg Pk - Debris Box	409.46	8,079.14	13,380.00	(5,300.86)	60.38
Sanitation - Reg Pk - Disposal	527.75	5,484.85	6,130.00	(645.15)	89.48
Sanitation - MV - Disposal	323.54	3,556.99	3,730.00	(173.01)	95.36
Sanitation - CVCC - Disposal	327.34	3,247.12	2,625.00	622.12	123.70
Small Equipment - Aquatics	0.00	0.00	1,130.00	(1,130.00)	0.00
Total Operations & Supplies	24,138.84	314,959.40	331,985.00	(17,025.60)	94.87
Utilities Expense					
Lights - Rec Pk Beggs Field	104.40	2,960.16	3,020.00	(59.84)	98.02
Lighting Reimb.-Beggs Field	(111.68)	(2,955.84)	(2,595.00)	(360.84)	113.91
Lights - Rec Pk James Field	46.34	3,789.35	3,845.00	(55.65)	98.55
Lighting Reimb.-James Field	(47.61)	(4,226.96)	(4,500.00)	273.04	93.93
Lights - Rec Field	22.92	1,158.67	1,300.00	(141.33)	89.13
Lighting Reimb.-Rec Field	(21.45)	(1,710.95)	(1,250.00)	(460.95)	136.88
Gas/Elect - Rec Comm Ctr - Fac & Grds	890.18	3,161.64	4,340.00	(1,178.36)	72.85
Gas/Electric - Reg Comm Ctr	2,841.12	9,578.52	9,690.00	(111.48)	98.85
Gas/Electric - CV Comm Ctr	70.82	762.65	1,110.00	(347.35)	68.71
Electric Reimb.- Chr.Vly C Ctr	(153.18)	(845.01)	(760.00)	(85.01)	111.19
Gas/Electric - CVCC	1,651.58	19,189.32	20,850.00	(1,660.68)	92.04
Gas/Electric - Sierra Pool	1,758.62	27,111.14	30,650.00	(3,538.86)	88.45
Gas/Electric - PH Pool	529.79	7,806.15	8,215.00	(408.85)	95.02
Electric - Day Camp	168.93	1,792.74	2,180.00	(387.26)	82.24

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Gas/Elec - Recreation Park (Pond Pumps)	643.25	8,689.39	9,630.00	(940.61)	90.23
Lighting Reimb - Rec Park	0.00	(335.25)	0.00	(335.25)	0.00
Gas/Electric - Reg Park	778.48	17,301.69	18,255.00	(953.31)	94.78
Lighting Reimb.-Reg Park	0.00	(4,478.35)	(5,285.00)	806.65	84.74
Gas/Electric - Ashford Park	85.60	2,321.18	2,400.00	(78.82)	96.72
Gas/Electric - MV Park	314.62	4,650.19	4,580.00	70.19	101.53
Electric - Railhead Park	52.90	3,322.06	3,350.00	(27.94)	99.17
Lighting Reimb.-Railhead	(40.28)	(1,761.02)	(1,830.00)	68.98	96.23
Gas/Electric - Winchester Park	13.51	1,082.33	1,315.00	(232.67)	82.31
Reimbursements - Gas/Elec Pool	0.00	(11,229.25)	(11,220.00)	(9.25)	100.08
Water - Rec Comm Ctr	0.00	3,654.45	2,820.00	834.45	129.59
Water - Reg Comm Ctr	287.04	1,689.60	1,420.00	269.60	118.99
Water - CV Comm Ctr	0.00	1,209.09	1,665.00	(455.91)	72.62
Water - CVCC	0.00	2,998.27	2,870.00	128.27	104.47
Water - Sierra Pool	0.00	3,741.87	4,250.00	(508.13)	88.04
Water - PH Pool	0.00	196.64	240.00	(43.36)	81.93
Water - Rec Park	0.00	3,817.52	5,210.00	(1,392.48)	73.27
Water - Regional Park	238.68	2,162.00	2,370.00	(208.00)	91.22
Water - Ashford Park	131.58	3,920.52	4,740.00	(819.48)	82.71
Water - MV Park	604.91	14,930.28	16,390.00	(1,459.72)	91.09
Water - CV Park	0.00	3,064.56	2,720.00	344.56	112.67
Water - Railhead Park	0.00	3,520.96	5,190.00	(1,669.04)	67.84
Water - CVCC Park	0.00	1,704.15	3,850.00	(2,145.85)	44.26
Water - Overlook Park	0.00	6,758.60	6,520.00	238.60	103.66
Water - Placer Hills Park	101.85	4,196.36	4,430.00	(233.64)	94.73
Water - Atwood	188.28	3,893.50	4,080.00	(186.50)	95.43
Water - Chana Field	0.00	0.00	710.00	(710.00)	0.00
Reimb - Water - Sierra Pool	0.00	(1,168.61)	(1,160.00)	(8.61)	100.74

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Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,050.00	294.02	103.25
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,103.00	(0.41)	100.00
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,643.00	(0.56)	99.97
Sanitation - Railroad Park (Sewer)	0.00	173.79	300.00	(126.21)	57.93
Sanitation - Overlook (Sewer)	0.00	735.88	800.00	(64.12)	91.99
Sanitation - CVCC (Sewer)	0.00	10,189.15	9,600.00	589.15	106.14
Total Utilities Expense	11,151.20	184,612.18	202,101.00	(17,488.82)	91.35
Legal Expenses					
Legal Fees	2,664.00	7,433.67	6,470.00	963.67	114.89
Total Legal Expense	2,664.00	7,433.67	6,470.00	963.67	114.89
Professional Services					
Professional Services - Rec	0.00	80.66	3,340.00	(3,259.34)	2.42
Professional Services - YS	826.94	2,370.30	6,290.00	(3,919.70)	37.68
Professional Services - F & G	(240.64)	4,659.20	2,150.00	2,509.20	216.71
Professional Services - Atwood	0.00	5,543.53	7,180.00	(1,636.47)	77.21
Professional Services - C Serv	55.00	620.00	1,760.00	(1,140.00)	35.23
Professional Services - Admin	6,106.40	17,128.33	14,850.00	2,278.33	115.34
Accounting/Auditor Fees	0.00	8,160.00	9,000.00	(840.00)	90.67
Atwood - County Coll Fee	240.64	240.64	250.00	(9.36)	96.26
Total Professional Services	6,988.34	38,802.66	44,820.00	(6,017.34)	86.57
Bldg & Ground Maintenance					

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Equipment Rental - F & G	6,762.11	7,257.11	2,340.00	4,917.11	310.13
Vehicle Maintenance	1,135.80	16,222.35	14,080.00	2,142.35	115.22
Maint - Recreation Field	193.40	7,509.06	8,195.00	(685.94)	91.63
Maint - CV Baseball Field	0.00	54.14	60.00	(5.86)	90.23
Maint - James Field	6,929.69	12,240.86	16,620.00	(4,379.14)	73.65
Maint - Beggs Field	619.96	3,480.49	14,860.00	(11,379.51)	23.42
Maint - Sierra Pool	1,986.18	46,041.59	41,820.00	4,221.59	110.10
Reimbursement- Maint Pool	0.00	(3,753.08)	(3,750.00)	(3.08)	100.08
Maint & Repairs - Equipment	2,091.90	26,133.17	23,560.00	2,573.17	110.92
Maint - PH Pool	744.29	9,551.77	10,015.00	(463.23)	95.38
Maint - Winchester Fields	0.00	1,129.14	600.00	529.14	188.19
Maint - M.V. Tennis Courts	0.00	0.00	5,030.00	(5,030.00)	0.00
Rep/Maint - Aub El	54.00	246.39	2,025.00	(1,778.61)	12.17
Rep/Maint - Rock Creek	27.00	54.00	300.00	(246.00)	18.00
Rep/Maint - Day Camp	54.00	154.52	350.00	(195.48)	44.15
Maint - Recreation Park	679.13	8,667.32	12,040.00	(3,372.68)	71.99
Maint - Regional Park	2,349.22	50,152.00	41,810.00	8,342.00	119.95
Maint - Ashford Park	1,643.23	7,613.76	6,960.00	653.76	109.39
Maint - Meadow Vista Park	64.28	7,023.79	9,400.00	(2,376.21)	74.72
Maint - Christian Valley Park	1,523.24	6,327.89	5,670.00	657.89	111.60
Maint - Railroad Park	16.93	2,431.79	2,880.00	(448.21)	84.44
Maint - CVCC Park	101.55	3,833.58	4,250.00	(416.42)	90.20
Maint - Overlook Park	1,160.92	7,406.09	7,940.00	(533.91)	93.28
Maint - Placer Hills Park	0.00	1,554.39	1,370.00	184.39	113.46
Maint - Pocket Parks	0.00	832.79	2,120.00	(1,287.21)	39.28
Maint - Mt. Vernon Park	(508.85)	215.00	730.00	(515.00)	29.45
Maint - Winchester Park	0.00	3,593.15	3,700.00	(106.85)	97.11
Maint - Atwood	65.34	1,415.75	3,035.00	(1,619.25)	46.65
Maint - Shockley Park	(5,480.71)	2,714.95	23,820.00	(21,105.05)	11.40
Rep/Maint - Skyridge	54.00	1,343.22	950.00	393.22	141.39

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Maint - Ashley Dog Park	0.00	6,210.92	3,605.00	2,605.92	172.29
Rep/Maint - Newcastle	0.00	775.40	2,150.00	(1,374.60)	36.07
Maint - Recreation Comm Ctr	1,118.83	13,892.83	11,770.00	2,122.83	118.04
Maint - Regional Comm Ctr	1,316.95	10,492.47	10,180.00	312.47	103.07
Maint - Christian Valley Comm Ctr	240.49	667.51	410.00	257.51	162.81
Maint - CVCC Comm Ctr	3,839.39	12,531.96	7,435.00	5,096.96	168.55
Maint - Overlook Modular	27.00	491.37	600.00	(108.63)	81.90
Maint - Regional Tennis Courts	0.00	300.48	5,190.00	(4,889.52)	5.79
Maint - RH Soccer A	0.00	94.27	100.00	(5.73)	94.27
Maint - Regional Field Soccer	0.00	4,214.66	2,960.00	1,254.66	142.39
Maint - Regional Field A	0.00	14,383.08	15,520.00	(1,136.92)	92.67
Maint-MV Softball Field	0.00	61.11	60.00	1.11	101.85
Maint - Regional Field B	0.00	2,967.51	2,960.00	7.51	100.25
Maint - Regional Field C	0.00	851.31	1,720.00	(868.69)	49.50
Tree Maint - Rec Park	0.00	23,378.19	24,650.00	(1,271.81)	94.84
Tree Maint - Ashford Park	0.00	17,305.00	16,050.00	1,255.00	107.82
Tree Maint - MV Park	0.00	6,500.00	6,500.00	0.00	100.00
Tree Maint - PH Park	0.00	2,880.00	2,880.00	0.00	100.00
Vandalism Repairs Expense	38.52	3,321.92	3,440.00	(118.08)	96.57
Rep/Maint - Alta Vista	0.00	0.00	175.00	(175.00)	0.00
Total Building and Grounds Maintenance	28,847.79	352,766.97	381,135.00	(28,368.03)	92.56
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	55,746.70	55,400.00	346.70	100.63
Election Expense	0.00	0.00	32,000.00	(32,000.00)	0.00
Lafco Fees	0.00	2,295.34	2,300.00	(4.66)	99.80
Total Property Tax Administration/LAFCO	0.00	58,042.04	89,700.00	(31,657.96)	64.71

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Salaries Expense					
Wages - (Y.Serv) - Manager	5,193.60	63,290.27	59,460.00	3,830.27	106.44
Wages - (Cust Serv) - Full Time	8,880.80	110,164.80	109,195.00	969.80	100.89
Wages - (Cust Serv) - Part Time	1,260.39	14,934.62	14,890.00	44.62	100.30
Wages - (Admin) - Full Time	5,624.00	86,782.20	84,350.00	2,432.20	102.88
Wages - (Admin) - Part Time	8,619.06	95,628.24	92,313.00	3,315.24	103.59
Wages - (Y.Serv) - Alta Vista - PT	4,773.45	36,521.64	30,375.00	6,146.64	120.24
Wages - (Admin) - Board Pay	2,500.00	24,500.00	24,500.00	0.00	100.00
Wages - (Y.Serv) - AV Maint	0.00	10.73	20.00	(9.27)	53.65
Wages - (Y.Serv) - Aub Elem - PT	8,142.45	68,038.88	66,492.00	1,546.88	102.33
Wages - (Y.Serv) - AE Maint	0.00	3,751.26	3,800.00	(48.74)	98.72
Wages - (YS) RC Maint	0.00	221.64	170.00	51.64	130.38
Wages - (Y.Serv) - Skyridge - PT	6,534.29	53,117.06	47,963.00	5,154.06	110.75
Wages - (Y.Serv) - S Maint	0.00	120.13	660.00	(539.87)	18.20
Wages - (Y.Serv) - Day Camp - PT	145.62	112,851.05	112,950.00	(98.95)	99.91
Wages - (Y.Serv) - DC Maint	0.00	366.89	794.00	(427.11)	46.21
Wages - (Rec) - Full Time	11,185.45	132,861.35	132,880.00	(18.65)	99.99
Wages - (Y.Serv) - Newcastle- PT	7,478.87	65,078.92	58,990.00	6,088.92	110.32
Wages - (Y.Serv) - NC Maint	0.00	458.79	420.00	38.79	109.24
Wages - (Rec) - Part Time	0.00	(172.72)	(93.00)	(79.72)	185.72
Wages - (Rec) - Seasonal	87.23	1,532.24	2,584.00	(1,051.76)	59.30
Wages - (Rec) - Adult Softball	0.00	4,163.17	4,590.00	(426.83)	90.70
Wages - (Rec) - Adult Basketball	493.17	1,999.62	2,000.00	(0.38)	99.98
Wages - (Y.Serv) - Preschool	4,308.70	34,555.39	34,510.00	45.39	100.13
Wages - (Aqua) - Aquatics Coordinator	1,091.19	17,946.71	17,508.00	438.71	102.51
Wages - (Aqua) - Aquatic Activities	191.78	2,972.24	2,300.00	672.24	129.23
Wages - (Aqua) - Public Swim	440.04	57,593.54	56,320.00	1,273.54	102.26
Wages - (Aqua) - Public Swim-PH	0.00	6,008.67	6,050.00	(41.33)	99.32
Wages - (Aqua) - Swim Lessons	0.00	10,201.73	10,190.00	11.73	100.12

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 2/28/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Swim Lessons-PH	0.00	2,633.34	2,640.00	(6.66)	99.75
Wages - (Aqua) - Master Swim	340.26	3,811.66	3,780.00	31.66	100.84
Wages - (Aqua) - Swim Team Coaches	0.00	8,686.32	8,710.00	(23.68)	99.73
Wages - (Aqua) - Synchronized Swim Coach	0.00	12,218.86	12,280.00	(61.14)	99.50
Wages - (Fac & Grds) - Fac Attendant - Rec	5,575.95	53,153.63	53,160.00	(6.37)	99.99
Wages - (Fac & Grds) - Fac Att. - CVCC	3,259.44	30,148.44	30,225.00	(76.56)	99.75
Wages - (Fac & Grds) - Fac Attendant - Reg	4,399.86	24,935.95	24,099.00	836.95	103.47
Wages - (Fac & Grds) - Management	10,010.79	118,811.21	127,335.00	(8,523.79)	93.31
Wages - (Fac & Grds) - Recreation Park	17,981.06	250,808.86	264,021.00	(13,212.14)	95.00
Wages - (Fac & Grds) - Regional Park	11,985.75	177,985.92	177,770.00	215.92	100.12
Wages - (Fac & Grds) - Ashford Park	3,367.56	19,384.80	23,020.00	(3,635.20)	84.21
Wages - (Fac & Grds) - Meadow Vista Park	3,608.06	41,053.19	40,580.00	473.19	101.17
Wages - (Fac & Grds) - CV Comm Center	2,271.18	10,069.89	10,120.00	(50.11)	99.51
Wages - (Fac & Grds) - Railhead Park	1,038.59	13,904.38	17,815.00	(3,910.62)	78.05
Wages - (Fac & Grds) - CVCC	2,752.66	11,047.11	11,270.00	(222.89)	98.02
Wages - (Fac & Grds) - Overlook Park	1,503.21	15,226.38	17,450.00	(2,223.62)	87.26
Wages - (Fac & Grds) - Placer Hills Park	1,434.06	20,608.64	20,240.00	368.64	101.82
Wages - (Fac & Grds) - Pocket Parks	718.91	7,654.58	8,365.00	(710.42)	91.51
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	1,213.12	1,200.00	13.12	101.09
Wages - (Fac & Grds) - Winchester Park	132.23	5,227.50	6,600.00	(1,372.50)	79.21
Wages - (Fac & Grds) - Atwood	353.24	4,879.91	5,460.00	(580.09)	89.38
Wages - (Fac & Grds) - Shockley Property	146.48	2,356.90	3,070.00	(713.10)	76.77
Wages - (F & G) Special Events	0.00	4,002.46	6,230.00	(2,227.54)	64.25
Wages - District Administrator	8,648.00	107,287.95	107,660.00	(372.05)	99.65
Wages - (Rec) - Special Events	0.00	4,560.64	4,970.00	(409.36)	91.76
Wages - (F & G) Uniform Allowance	0.00	12,793.71	13,830.00	(1,036.29)	92.51
Total Salaries Expense	156,477.38	1,969,964.41	1,978,081.00	(8,116.59)	99.59

Benefits & Payroll Costs

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 2/28/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Rec	939.83	11,482.06	11,920.00	(437.94)	96.33
ER Taxes - Aquatics	196.63	11,899.34	11,710.00	189.34	101.62
ER Taxes - Youth Services	3,495.37	37,220.40	35,910.00	1,310.40	103.65
ER Taxes - Fac & Grds	6,420.52	64,775.91	67,760.00	(2,984.09)	95.60
ER Taxes - Cust Serv	865.78	9,762.79	9,980.00	(217.21)	97.82
ER Taxes - Admin	2,104.71	24,937.18	25,930.00	(992.82)	96.17
Employment Expense - Rec	0.00	60.00	60.00	0.00	100.00
Employment Expense - Aquatics	180.00	1,628.14	1,840.00	(211.86)	88.49
Employment Expense - Youth Services	60.00	1,313.14	1,240.00	73.14	105.90
Employment Expense - Fac & Grds	557.00	2,024.30	2,350.00	(325.70)	86.14
Employment Expense - Admin	0.00	83.15	83.00	0.15	100.18
Fingerprinting Exp - Recreation	30.00	94.00	120.00	(26.00)	78.33
Fingerprinting Exp - Aquatics	0.00	593.00	580.00	13.00	102.24
Fingerprinting Exp - Youth Services	0.00	714.00	1,160.00	(446.00)	61.55
Fingerprinting Exp - Fac & Grds	32.00	359.00	520.00	(161.00)	69.04
Fingerprinting Exp - Admin	0.00	54.00	54.00	0.00	100.00
Benefits Expense - Recreation	1,855.86	23,554.45	24,241.00	(686.55)	97.17
Benefits Expense - Youth Services	2,539.86	30,590.26	31,930.00	(1,339.74)	95.80
Benefits Expense - Fac & Grds	14,045.12	174,589.16	188,421.00	(13,831.84)	92.66
Benefits Expense - Cust Serv	1,779.97	22,093.08	22,922.00	(828.92)	96.38
Benefits Expense - Admin	3,197.67	43,289.98	43,235.00	54.98	100.13
Employer Retirement Exp. - Rec	1,073.88	16,733.42	16,440.00	293.42	101.79
Employer Retirement Exp. - Aquatics	105.13	2,472.36	2,474.00	(1.64)	99.93
Employer Retirement Exp. - Youth Services	2,386.06	34,603.17	35,240.00	(636.83)	98.19
Employer Retirement Exp. - Fac & Grds	5,625.33	84,154.08	85,560.00	(1,405.92)	98.36
Employer Retirement Exp - Cust Serv	943.14	14,204.71	14,000.00	204.71	101.46
Employer Retirement Exp. - Admin	2,077.89	31,689.66	31,132.00	557.66	101.79
Worker's Comp - Rec	252.97	3,183.57	3,160.00	23.57	100.75
Worker's Comp - Aquatics	44.41	2,447.36	2,830.00	(382.64)	86.48
Worker's Comp - Youth Services	787.36	8,331.42	6,580.00	1,751.42	126.62

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 2/28/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Fac & Grds	5,737.35	66,793.97	65,911.00	882.97	101.34
Worker's Comp - Cust Serv	40.97	502.89	490.00	12.89	102.63
Worker's Comp - Admin	297.54	2,857.30	2,730.00	127.30	104.66
Total Benefits and Payroll Costs	57,672.35	729,091.25	748,513.00	(19,421.75)	97.41
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	9,277.00	0.00	9,277.00	0.00
Fixed Asset Purchases - Aquatics	0.00	17,464.53	17,690.00	(225.47)	98.73
Fixed Asset Purchases - Youth Services	0.00	7,390.36	7,391.00	(0.64)	99.99
Fixed Asset Purchases - Fac & Grds	18,238.82	151,906.45	154,232.00	(2,325.55)	98.49
Fixed Asset Purchases - Cust Serv	0.00	4,176.00	0.00	4,176.00	0.00
Computer Purchases - Rec	0.00	1,061.59	0.00	1,061.59	0.00
Computer Purchases - Youth Services	0.00	672.88	673.00	(0.12)	99.98
Computer Purchases - F & G	0.00	3,240.28	1,200.00	2,040.28	270.02
Computer Purchases - Cust Serv	0.00	2,967.71	3,200.00	(232.29)	92.74
Computer Purchases - Admin	0.00	0.00	2,500.00	(2,500.00)	0.00
Total Fixed Asset Expense	18,238.82	198,156.80	186,886.00	11,270.80	106.03
Capital Improvement Projects					
Sierra Pool - Bleachers Shade Structure	0.00	72,400.63	61,903.00	10,497.63	116.96
Sierra Pool Renovation 2018	5.98	209,598.08	205,000.00	4,598.08	102.24
Rec - Bocce Ball Crt Fencing	0.00	7,750.00	7,750.00	0.00	100.00
CVCC - Bike Park	2,128.61	11,753.80	11,730.00	23.80	100.20
Herschal Young Park Improvement	0.00	8,800.00	8,800.00	0.00	100.00
Overlook - Planning/CEQA	0.00	50.00	50.00	0.00	100.00
Rec - Security Cameras	538.14	538.14	37,000.00	(36,461.86)	1.45
Reg - Riparian Vegetation Mgmt Permit	546.75	8,480.75	0.00	8,480.75	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
MV - Restroom ADA Renov	0.00	48,025.00	48,000.00	25.00	100.05
Ashford - Drainage Pipe Repair	0.00	6,000.00	6,000.00	0.00	100.00
Reg Dry Creek Picnic ADA Improvements	0.00	23,189.10	23,188.00	1.10	100.01
Reg - Pathway Repairs	0.00	51,440.75	51,441.00	(0.25)	100.00
Operation/Development Plan	0.00	617.50	618.00	(0.50)	99.92
Reg - New Playground South End	0.00	120,054.08	128,000.00	(7,945.92)	93.79
REG - Security Cameras - Gym/Lakeside	0.00	24,709.98	24,710.00	(0.02)	100.00
REG - Pond Filter Proj	0.00	20,208.03	20,200.00	8.03	100.04
Total Capital Improvement Projects	3,219.48	613,615.84	634,390.00	(20,774.16)	96.73
Debt Service					
Recreation Park Lease	1,957.16	1,957.16	2,000.00	(42.84)	97.86
Total Debt Service	1,957.16	1,957.16	2,000.00	(42.84)	97.86
Total Expenditures	\$331,763.85	\$4,701,857.90	\$4,845,994.00	(\$144,136.10)	97.03%
Net Revenue Over Expenditures	(\$130,906.44)	\$250,653.52	(\$82,338.00)	\$332,991.52	(304.42)%
ADJ. NET REVENUE OVER EXPENDITURES	(130,906.44)	250,653.52	(82,338.00)	332,991.52	(304.42)

Item 4.4 Cover Sheet for Annual Update of Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting March, 2019

The Issue: Shall the Committee recommend approval of the attached Obsolescence List?

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

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

Funding for the obsolescence list comes from the Equipment Reserve which currently contains \$815,282.00 and will be increased to \$865,282.00 in April as per budgetary requirements (\$50,000.00 each year). Based on cash reserves at any particular moment, staff may opt to pay for some equipment from the General Fund rather than deplete the Equipment Reserve. As this is a timing issue at purchase, the attached 5-year list currently shows all purchases to be paid from the reserve at this time. Note that each year of the list shows a balance forward of funding from the previous year and adds the required \$50,000.00. The list shows a positive balance throughout the five-year span with normal funding mechanisms in place. Staff believes that the funding as currently projected will suffice for the next five years without need to add additional funds to the reserve.

Recommendation: Staff recommends approval of the obsolescence list as presented.

Attachment: Obsolescence List.

Auburn Recreation District Park Obsolescence List

2019/2020

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New		Equip Reserve	General Fund
						Orig	Acquisition Cost		
Estimated balance								865,282	0
1994 Jacobsen Turfcut T422D W/72" Discharge Deck (per Jesse)	1994	\$13,500	10	2004	2019		\$40,000	\$40,000	
Jacobson 1800G Tri King Mower	2003	\$19,176	10	2013	2019		\$21,100	\$65,000	
Cushman #8 32 HP Truckster w/Flatbed	2003	\$18,183	10	2015	2019		\$20,000	\$20,000	
Tutor Totter HVAC	2008	\$3,611	15	2023	2019		\$7,700	\$7,700	
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010	2019		\$4,600	\$0	\$4,600
Ashford Park irrigation pump/motor	2012	\$4,600	8	2020	2020		\$4,600	\$0	\$4,600
CV Tutor Totter Roof	unk		30	2018	2019		\$22,000	\$22,000	
Stella Room dance floor	2003	\$5,986	15	2018	2019		\$6,500	\$0	\$10,000
Regional filter at pump	unk		20	2018	2018		\$160,000	160,000	
TOTAL								314,700	19,200

Estimated Balance Remaining

550,582

Auburn Recreation District Park Obsolescence List

2020/2021

FUNDING SOURCE

Estimated balance		Orig		year to be		New		600,582		0	
ITEM	Acquired	Purchase \$	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund			
John Deere Gator	2011	\$9,016	10	2021	2021	\$16,400	\$16,400				
Rec Gym exhaust fans	2006	\$15,127	15	2021	2021	15,127	\$15,127				
Regional Portable Shade Structure	2011	3,556	10	2021	2021	\$3,900	\$0	\$3,900			\$3,900
Sierra Pool Umbrella #3 of 3	2012	800	7	2019	2020	807	0	\$807			\$807
Rec Park Server #1	2013	9,000	5	2018	2020	10,000	10,000				
Rec Park Server # 2	2013	3,000	5	2018	2020	3,000	\$0	\$3,000			\$3,000
CVCC server	2013	9,000	5	2018	2020	10,000	10,000				
Circulation pump motor, Sierra Pool	2005		8	2015	2020	\$5,050	\$0	\$5,050			\$5,050
Recreation Park irrigation pump/motor	2006	\$4,600	8	2014	2020	\$10,100	\$10,100				
Ashford Park irrigation pump/motor	2012	\$4,600	8	2020	2020	\$4,560	\$0	\$4,560			\$4,560
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	10	2018	2020	\$3,540	\$0	\$3,540			\$3,540
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$3,230	\$0	\$3,230			\$3,230
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2020	\$2,320	\$0	\$2,320			\$2,320
Rec Park offices carpet (600 sq.ft. est)REC only	2006		12	2018	2019	\$2,300	\$0	\$2,300			\$2,300
Recreation Park Modular #2 HVAC	unk		15	2016	2020	\$5,800	\$0	\$5,800			\$5,800
Auburn EI Modular #2 HVAC	unk		15	2018	2020	\$5,800	\$0	\$5,800			\$5,800
Regional gym heater #1	2015	\$13,132	15	2015	2020	\$14,500	\$14,500				
Regional gym heater #2	2015	\$13,132	15	2015	2020	\$14,500	\$14,500				
Rec building - Youth services office HVAC	UK		15	2016	2020	\$10,000	\$10,000				
CVCC 5 ton HVAC	2003	\$8,135	15	2018	2020	\$12,000	\$12,000				
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000				
CVCC 6 ton #3 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000				
CVCC 7.5 ton #1 HVAC	2003	\$12,200	15	2018	2020	\$15,000	\$15,000				
CVCC 7.5 ton #2 HVAC	2003	\$12,200	15	2018	2020	\$15,000	\$15,000				
CVCC 8 ton HVAC	2003	\$13,015	15	2018	2020	\$16,000	\$16,000				
TOTAL							184,627				

Estimated Balance Remaining

415,955

Auburn Recreation District Park Obsolescence List

2021/2022

FUNDING SOURCE

Estimated balance												465,955	0
ITEM	Acquired	Purchase \$	Life	Repl Date	Year to be Replaced	Acquisition Cost	Equip Reserve	General Fund					
2005 Ford Ranger vin 09012 unit 00	2005	\$11,000	15	2015	2022	\$25,500	\$25,500						
2007 Ford Ranger vin 56762 unit 5	2007	\$11,327	15	2017	2022	\$25,500	\$25,500						
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2021	\$35,700	\$35,700						
2007 Ford Ranger vin 95264 unit 10	2007	\$11,000	15	2017	2022	\$25,500	\$25,500						
2007 Ford Ranger vin56761 unit 19	2007	\$11,327	15	2017	2022	\$25,500	\$25,500						
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	15	2020	2022	40,000	\$40,000						
Gator Cart #5	2012	9,200	10	2022	2022	16,500	\$16,500						
Gator Cart #6	2012	9,200	10	2022	2022	\$16,500	\$16,500						
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2022	\$3,000	\$0	\$3,000					
Advance 320 Floor Scrubber	1992	\$4,000	30	2022	2022	5,200	\$0	5,200					
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2022	10,900	10,900						
Rec Park offices carpet (800 sq.ft. est)/(YS/CS)	2006		12	2018	2021	\$3,100	\$0	\$3,100					
Regional gym roof	2007	\$20,000	15	2022	2022	21,000	21,000						
Lakeside Room carpet (1,365 sq.ft. ;carpet tiles)	2007	4,500	15	2022	2022	5,400	\$0	5,400					
Turfco top dresser	2005	11,779	15	2015	2021	\$12,200	\$12,200						
3.5 ton roller	2006	13,942	10	2016	2022	\$14,200	\$14,200						
Sierra Pool Sweep	2013	4,860	5	2018	2022	5,100	\$0	\$5,100					
Sierra Pool Umbrella #1 of 3	2018	\$808	3	2021	2021	\$830	\$0	\$830					
TOTAL													
Estimated Balance Remaining												269,000	196,955

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

Estimated balance		0											
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund				246,955	0
John Deere Galor #1	2013	\$8,080	10	2023	2023	\$16,700	\$16,700						
John Deere Galor #2	2013	\$8,080	10	2023	2023	\$16,700	\$16,700						
John Deere 1600 Mower #3	2013	\$53,000	10	2023	2023	\$58,300	\$58,300						
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	10	2019	2022	\$3,500	\$0	\$3,500					
Rec building - cust serv. HVAC	2008	\$6,038	15	2023	2023	\$11,500	\$11,500						
Rec building - Cust. Serv. Office HVAC	2008	\$6,038	15	2023	2023	\$5,500	\$0	\$5,500					
Rec building - lobby HVAC	2008	\$9,000	15	2023	2023	\$9,000	\$9,000						
Rec building - Women's Restroom Heater	2008	\$2,000	15	2023	2023	\$2,300	\$0	\$2,300					
Regional Facility Attendant office HVAC	2008	\$8,000	15	2023	2023	\$8,000	\$8,000						
Circulation pump, Splash pool	2015	4,600	8	2023	2023	5,000	0	5,000					
Sierra Pool Pump (Johnson Controls)	2008	\$5,393	8	2016	2022	\$6,200	\$6,200						
Sierra Pool Umbrella #2 of 3	2012	807	7	2019	2019	\$830	\$0	\$830					
TOTAL												126,400	

Estimated Balance Remaining

120,555

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

Estimated balance										0
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund		
Jacobsen reel mower	1994	UNK	30	2024	2024	\$24,000	\$24,000			
1994 Challenge Air Compressor	1994	\$3,500	30	2024	2024	\$4,600	\$0	\$4,600		
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$2,500	\$0	\$2,500		
Sierra Pool Cover	2018	\$7,529	5	2023	2023	\$7,900	\$7,900			
PH Pool Cover	2018	\$2,724	5	2023	2023	\$2,900	\$0	\$2,900		
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2020	850	0	\$850		
TOTAL							31,900			

Estimated Balance Remaining 138,655

Item 4.5 Cover Sheet Resolution #2019-05 - Final Budget for Fiscal Year 2019/2020

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

The Issue: Shall the Auburn Area Recreation and Park District adopt Resolution #2019-05, approving the final FY 2019/2020 budget?

Background: Staff has met with departmental managers over the past several weeks to finalize budget requests and basic departmental needs for the next fiscal year: 2019/2020.

The attached budget summary sheet outlines the results of these meetings. Overall for the District, the salaries and benefits budget reflect the changes to the salary and benefits negotiated in the 2016/2017-2020/2021 union contract.

Administration:

Staff projects an increase in property tax revenue of 3%, or approximately \$93,000 based on data obtained from Placer County. We feel that this is a fairly conservative estimate given that Proposition 13 allows for a 2% annual increase in property taxes.

Aquatics

No major changes

Customer Service

No major changes

Facilities and Grounds

1. The tree survey report indicates that many more trees will require to be trimmed for safety as well as health of the trees. The budget reflects \$60,000 allocated to this task for 2019/2020.
2. The successful Agronomic program will continue with additional fields in 2019/2020; including Beggs field, Christian Valley field, Ashley Dog Park, Railhead Soccer Fields A and B, Regional A, B and C Fields. An additional \$59,200 is being allocated for field for this plan.
3. Regional's pump filter is scheduled to be installed early April, so the expense was moved to the 2019/2019 fiscal year is to be paid from the Equipment Reserves. It is out to bid currently and we are anticipating \$160,000.

5. Recreation Park is in need of Parking Lot Repairs due to a downed tree. We are estimating that cost to be \$15,000.
6. Overlook ADA upgrades to the restroom will be realized at approximately \$35,000, to be funded by Future Capital reserves.
7. Fixed Asset purchases include two new mowers (\$105,000 total for both): they will replace our 1994 Jacobsen Turfcut Mower and our Jacobson Tri King Mower as well as a new Gator Cart to replace the 2003 Cushman Truckster. (\$20,000).
8. Meadow Vista Parking lot will be resealed and restriped. The estimate for this maintenance is \$10,000.
9. Maidu Drive repairs are estimated at \$25,000, to be funded by reserves.
10. Tutor Totter Preschool at Christian Valley Park is scheduled for some maintenance and repairs. \$22,000 for a new roof, \$7,700 for a new HVAC split unit, and \$15,000 for floor repairs. The General Fund will pay for this needed infrastructure.
11. The dance floor in Stella Room at Recreation Park is in need of replacement. \$10,000 is allocated from the General Fund.
12. James Field renovation will be done this fiscal year. The budget reflects the \$250,000 that will be needed for this project, as well as another \$6,000 in maintenance for over seeding and top dressing in November.
13. The Bike Park at the Canyon View Community cite will be constructed in May of this fiscal year, and therefore is included in this budget at \$320,000.
14. Regional's ADA Path of travel for the new south end playground will be constructed in the Spring of 2019-2020 (\$40,000).
15. The first phase of planning/design of the 24-Acre property at Regional Park is slated for this year in the amount of \$190,000.
16. Recreation Park's Locker-room floor needs repaired. Our estimates are coming in at approximately \$25,000.

Recreation

No major changes

Youth Services

No major changes

Overall, in 2019/2020 the District has growing expenses which have led us to consider fee increases across the board. We have also reduced hours for two staff members considering Salaries/Benefits in the years to come. Our RDA funds have been reduced in the 2019/2020 fiscal year to \$25,000 anticipating a reduction in that revenue line.

The anticipated budget surplus for 2019/2020 is approximately \$54,850 after required reserves. We propose a transfer to the Future Capital Construction Reserve in the amount of \$50,000.

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

Attachments: Resolution #2019-05
Summary 2019/2020 budget
Five Year Projected Budgets
Departmental Budgets

Resolution No. 2019 - 05
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California

ADOPTION OF FINAL BUDGET, GENERAL FUND

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

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

REVENUES

Park & Recreation Services Revenue	
Program Revenue	1,254,440.00
Facility Rentals	<u>178,050.00</u>
Total Park & Rec. Services Revenue	1,432,490.00
Government Revenues	
Taxes, Governmental Revenue	<u>3,259,970.00</u>
Total Governmental Revenue	3,259,970.00
Other Revenue	
Interest Revenue	60,270.00
Misc. Revenue	<u>49,790.00</u>
Total Other Revenue	110,060.00
Donations	
Donations, Grant, In kind	<u>11,440.00</u>
Total Donation Revenue	<u>11,440.00</u>
TOTAL OPERATING REVENUES	4,813,960.00
Project and Equipment Revenue	
Misc. Project Revenue	-
Grant Proceeds	-
Contributions/In kind Services Revenue	-
Transfer in from Equipment Reserves	292,700.00
Transfer in from Reserves	<u>632,700.00</u>
Total Project and Equipment Revenue	925,400.00
Park Dedication Revenue	
City Park Dedication Revenue	175,000.00
County Park Dedication Revenue	<u>242,300.00</u>
Total Park Dedication Revenue	417,300.00
TOTAL PROJECT AND EQUIPMENT REVENUES	<u>1,342,700.00</u>
TOTAL REVENUES	6,156,660.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	245,940.00
Operations & Supplies	390,380.00
Utilities Expense	213,290.00
Professional Expenses	64,840.00
Building & Grounds expense	486,890.00
Property Tax Admin. Fees	60,950.00
Election Cost	-
Wages & Benefits	3,234,310.00
Equipment and Land Lease	2,000.00
Fixed Assets	14,710.00
Equipment Reserve Expenditures	292,700.00
	<hr/>
Total Operating Expenditures	5,006,010.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	70,000.00
ADA reserve projects	-
Future Cap Projects	632,700.00
In-Kind & Other Contribution Projects	-
Total Project Expenditures	702,700.00
	<hr/>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	175,000.00
County Park Dedication Project Expenditures	117,300.00
Total Park Ded. Project Expenditures	292,300.00
	<hr/>
TOTAL EXPENDITURES	6,001,010.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	155,650.00
TO EQUIPMENT RESERVE	50,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	50,000.00
	<hr/>
OPERATING BUDGET BALANCE	4,850.00

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 28th day of March, 2019 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

James S. Ferris
Board of Directors

Kahl Muscott
District Administrator

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

2019/2020 Final Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue city/city mitigation	Tax revenue	In Kind	Transfer In from Future Cap & ADA Resv	Atwood III taxes	RDA pass/thru	Transfer In from Equip Reserves	TOTAL	% of Total
Administration			31,390		54,950		3,208,500				25,000		3,319,840	54%
F&G	158,230		8,960	2,400	5,320	417,300			632,700	26,470		292,700	1,544,080	25%
Cust Service	16,510											16,510	16,510	0%
Recreation	351,450		9,430	9,040									369,920	6%
Youth Services	754,790	3,960	10										758,760	12%
Aquatics	131,690	15,860											147,550	2%
TOTAL	1,254,440	178,050	49,790	11,440	60,270	417,300	3,208,500	-	632,700	26,470	25,000	292,700	6,156,660	100%

6.8

1,167,700 (less: City Mit)

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building expense & grounds	Property Tax administ Election cost	Wages & expenses	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve.	Debt service	Contingency Reserve (ADA reserve)	%
Administration						60,950	354,590	118,040	2,000					0%
F&G	140,130			19,160	431,210		999,870	499,000	298,700	925,000	70,000	2,000	45,800	12%
Cust Service	57,630		1,100				149,620	56,680						59%
Recreation	196,750	58,340	80				176,330	63,770						4%
Youth Services	40,540	16,650			2,720		513,250	140,420	1,500					8%
Aquatics	8,650	2,970	26,380		52,960		138,800	23,940	5,210					12%
TOTAL	245,940	390,380	213,290	64,840	486,890	60,950	2,332,460	901,850	307,410	925,000	70,000	2,000	100,800	100%

Transfer to Future Capital Construction Reserve

50,000

Net Revenue

4,850

0.08%

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

2019/2020 Budget

Operating Revenues	Final Budget	% of total	
Program Revenue	\$ 1,254,440	20.4	
Facility Revenue	\$ 178,050	2.9	
Misc. Revenue	\$ 49,790	0.8	
Donations, Grant Revenue and In Kind	\$ 11,440	0.2	
Interest Income	\$ 60,270	1.0	
Transfer in from City & Co. Mitigation	\$ 417,300	6.8	
Tax Revenue	\$ 3,233,500	52.5	
Transfer in from Cap Const & Equip Res	\$ 925,400	15.0	
Misc (atwood etc)	\$ 26,470	0.4	
Total Operating Revenue	\$ 6,156,660	100.00	- 0.00

Expenditures	\$ 1,342,700		
Program Expense	\$ 245,940	4.0%	
Operating & Supplies	\$ 390,380	6.4%	
Utilities Expense	\$ 213,290	3.5%	
Professional Services	\$ 64,840	1.1%	
Building & Grounds Maintenance	\$ 486,890	8.0%	
Property Tax Admin.	\$ 60,950	1.0%	
Wages	\$ 2,332,460	38.2%	
Benefits & Payroll Costs	\$ 901,850	14.8%	
Fixed Asset Expense	\$ 307,410	5.0%	
Capital Improvement Projects Mitigation & Funds	\$ 925,000	15.2%	
Capital Improvement Projects General Fund	\$ 70,000	1.1%	
Debt Services	\$ 2,000	0.0%	
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	1.7%	
		0.0%	
Total Expenditures	\$ 6,101,810	100	- 0
Net Revenue Over Expenditures	54,850		

Transfer to Future Capital Construction Reserve \$ 50,000

Net Revenue 4,850

Annual Equip Replacement Fund	854,762
Future Capital Construction Fund	887,359
Contingency Reserve	450,000
ADA reserve	20,032

TOTAL RESERVES \$ 2,212,153

	Final Budget									
	18/19	19/20	20/21	PRELIM 21/22	PRELIM 22/23	PRELIM 23/24				
Operating Revenues										
Program Revenue	1,150,375	1,254,440	1,329,706	1,382,895	1,438,210	1,495,739	25.57			25.76
Facility Revenue	155,985	178,050	188,733	196,282	204,134	212,299	3.63			3.66
Misc. Revenue	54,451	49,790	450,786	51,284	52,309	53,356	0.93			0.92
Grants, Donations, in kind	18,330	11,440	361,669	12,500	12,750	13,005	0.23			0.22
Interest Income	65,415	60,270	62,078	63,320	65,219	67,176	1.16			1.16
Proj Revenue (and in kind)	453,100	257,300	990,000	96,200	100,000	50,000	1.78			0.86
Tax Revenue	3,154,645	3,208,500	3,336,840	3,470,314	3,609,126	3,753,491	64.16			64.63
Atwood Ill taxes	22,381	26,470	26,999	27,539	28,090	28,652	0.50			0.49
RDA	-	25,000	25,000	20,000	15,000	10,000	0.27			0.17
Transfer from Reserves	685,073	1,085,400	214,365	318,600	100,300	123,600	1.78			2.13
Total Operating Revenue	5,759,755	6,156,660	6,986,177	5,638,933	5,625,139	5,807,317	100.00			100.00
Expenditures										
Program Expense	254,253	245,940	253,318	260,918	266,136	271,459	4.74			4.64
Operating & Supplies	363,485	390,380	398,188	406,151	414,274	422,560	7.37			7.23
Utilities Expense	211,486	213,290	219,689	226,279	230,805	235,421	4.11			4.03
Professional Services	53,100	64,840	66,785	68,789	70,165	71,568	1.25			1.22
Building & Grounds Maint	414,860	486,890	496,628	506,560	516,692	527,025	9.19			9.01
Property Tax Administration	89,700	60,950	92,000	62,779	93,840	64,034	1.67			1.10
Wages	2,231,474	2,332,460	2,472,408	2,620,752	2,769,729	2,935,913	49.28			50.21
Benefits & Payroll Costs	807,560	901,850	946,943	994,290	1,027,204	1,078,564	18.28			18.45
Fixed Asset Expense	186,886	307,410	60,227	318,600	100,300	123,600	1.78			2.11
Capital Imp. Projects	988,319	925,000	1,842,441	96,200	100,000	100,000	1.78			1.71
Debt Services	2,000	2,000	2,000	2,040	2,081	2,122	0.04			0.04
Misc	-	-	-	-	-	-	0.00			0.00
General Fund Projects	40,000	70,000	32,000	38,000	23,600	10,000	0.42			0.17
Contingency (ADA)	5,000	5,000	5,000	5,000	5,000	5,000	0.09			0.09
Total Expenditures	5,648,123	6,006,010	6,887,626	5,606,358	5,619,826	5,847,267	99.91			99.91
EqRes per policy	95800	95800	95800	50000	50000	50000				
Surplus/(deficit)	15,832	54,850	2,751	(17,424)	(44,687)	(89,949)				

Administration 18-19			
			Prelim
Revenues	FY 18-19 Actual	Mid Year	19/20
Miscellaneous Revenues	Actual to Date	Budget Revision	
Misc. Income -w/c div and other	1,333	150	1,240
Verizon cell lease	29,058	29,046	30,150
501c3 receivable	-	500	0
TOTAL	30,391	29,696	31,390
Interest Income			
Interest Revenue other	428	480	350
Interest Revenue - County	68,101	60,335	54,600
TOTAL	68,529	60,815	54,950
Taxes & Gov't Revenues			
Current Sec Prop Tax General	2,832,911	2,832,160	2,917,898
Homeowner's Prop. Tax Reductio	22,211	22,608	22,877
Current Unsec Prop Tax General	61,951	58,716	63,810
Suppl. Prop Tax Current	83,937	59,948	86,455
Unitary & Op Non-unitary Tax	111,544	112,370	114,890
Redemptions Gen Taxes	-	(5)	0
Prior Unsec Prop Tax	299	329	308
Timber Tax Guarantee	3	5	2
Prior Supplemental Tax Rev	23	131	24
Prior Secured Prop Taxes	-	(25)	0
Railroad Unitary Prop Taxes	2,144	2,138	2,208
RDA Pass - Throughs	159,819	66,260	25,000
TOTAL	3,274,842	3,154,635	3,233,473
Total Revenues	3,373,762	3,245,146	3,319,813
			Prelim
Expenditures	FY 18-19 Actual	Mid Year	19/20
Operations & Supplies	Actual to Date	Budget Revision	
Discounts Taken	-	-	0
Finance Charges	-	(50)	140
CalCard Incentive	(1,741)	(700)	-1,670
Penalties	600	-	620
Donations Expense	-	500	0
Telephone (CVCC) - Admin	6,719	6,540	7,070
Postage - Admin	503	2,080	600
Bank Service Charges	-	-	0
Office Supplies	5,908	6,085	6,090

Admin

Duplication Costs- Admin	250	870	260
Office Equip. Rental- Admin	4,428	5,330	6,150
Office Equip Maint - Admin	-	-	0
Dining Expense	706	885	720
Gas/Mileage Expense	1,923	1,640	1,970
General Admin Exp	276	530	290
Liability Insurance	71,197	71,284	77,890
Board Expense	1,414	2,100	1,460
misc Expense	880	30	900
Dues & Subscriptions	9,582	9,250	9,830
Staff Appreciation	(30)	-	0
Staff Development	2,261	420	2,340
Safety Supplies - Administration	-	100	0
Small Office Equipment	-	-	0
TOTAL	104,876	106,894	114,659
Legal Fees	8,434	7,470	11,940
			Prelim
	FY 18-19 Actual	Mid Year	19/20
Professional Services	Actual to Date	Budget Revision	
Professional Services	22,128	19,850	23,460
Accounting/Auditor Fees	8,160	9,000	9,100
Environmental Services	-	-	0
TOTAL	30,288	28,850	32,560
Property Tax/Election Expense			
Property Tax Administration	55,747	55,400	58,450
Election Expense	-	32,000	0
LAFCO Fees	2,295	2,300	2,500
TOTAL	58,042	89,700	60,950
			Prelim
	FY 18-19 Actual	Mid Year	19/20
Salaries/Wages Expenses	Actual to Date	Budget Revision	
Wages - Admin - Full Time	93,117	90,687	82,840
Wages - Admin - Part Time	109,312	106,049	116,300
Wages- Admin - Board Pay	29,500	29,500	30,000
Wages - District Administrator	121,612	122,333	125,450

Admin

TOTAL	353,541	348,569	354,590
Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	26,538	27,919	28,590
Employment Expense - Admin	83	83	130
Fingerprinting	54	54	130
Benefits Expense - Admin	45,290	45,235	45,230
Employer Retirement Exp	34,728	34,171	39,480
Worker's Compensation	3,338	3,222	4,480
TOTAL	110,031	110,684	118,040
Fixed Assets- Equipment			
Fixed Assets	-	-	0
Computer Purchases - Admin.	-	2,500	2,000
TOTAL	-	2,500	2,000
PG&E Lighting Loan	-	-	0
Total Expenditures	665,212	694,667	694,739
Total Revenues	3,373,762	3,245,146	3,319,813
Total Expenditures	665,212	694,667	694,739
GASB 68 Reserve	45,800	45,800	4,267
Net Gain (Loss)	2,662,750	2,504,679	2,620,806

Admin

Customer Service 18-19 Budget Revenues

	FY 18-19 Actual	Revised Mid Year Budget	Prelim 19/20
Revenue			
Out of Dist Fees	14,890	12,930	14,890
Out of Dist Fees - Bureau	1,234	1,105	1,230
Return Check Fees	330	230	390
Total	16,454	14,265	16,510
Rents & Concessions			
	0	0	0
Total	0	0	0
Miscellaneous Revenue			
	0	0	0
Total	0	0	0
Grant Revenue			
	0	0	0
Total	0	0	0
Total Revenues	16,454	14,265	16,510

Expenditures

Expenditures			
Cash short/over	-436	-150	0
Merchant fees	12,050	11,700	12,420
Bad Debt	205	1,560	210
Telephone expense	8,647	8,515	8,920
Gift certificates Given Out	583	1,390	600
Postage	0	500	0
Office Supplies	2,354	2,810	2,430
Duplication costs	549	705	570
Office Equipment rental	6,289	6,670	10,270
Office equipment Maintenance	4,762	4,965	4,900
Gas/Mileage Expense	642	805	660
Public Relations/Marketing	14,675	13,780	16,650
Dues and Subscriptions	0	0	0
Safety Supplies	0	60	0

Customer Service

Staff Appreciation	0	0	0
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	0
Total Expenditures	50,320	53,310	57,629

Prof Services	870	2,010	1,100
	870	2,010	1,100

Prelim

	FY 17-18 Actual	Revised Mid Year Budget	18/19
Wages (F/T)	124,765	124,195	132,660
Wages (P/T)	16,989	16,945	16,960
Total	141,754	141,140	149,620

ER -Taxes - Admin (7.65%)(10.85%)	11,089	11,305	12,140
Employment Expense	0	0	0
Fingerprinting Expense	0	0	0
Benefits Expense	23,092	23,922	24,960
Employer Retirement Exp. (16.622%)	15,658	15,452	18,930
Worker's Compensation (.68% x 148%)	554	542	650
Total	50,393	51,221	56,680

Total Salaries & Benefits **192,147 192,361 206,300**

Prelim

	FY 17-18 Actual	Revised Mid Year Budget	18/19
Fixed Assets- Equipment			
Fixed Asset Purchases	4,176	0	0
Fixed Asset Purchases (computer)	6,168	3,200	0
	10,344	3,200	0

Customer Service

Total Expenditures	253,681	250,881	265,029
Total Revenues	16,454	14,265	16,510
Total Expenditures	253,681	250,881	265,029
Contingency Reserve (2% of expens	2,292	2,509	2,650
Net Gain (Loss)	-239,518	-239,125	-251,169

Customer Service

Recreation 2018-2019 Budget			
Revenues			
		Mid-Year	Prelim
	FY 18-19	Budget	
Program Revenue	Actual	Revised	19/20
Adult Softball	23,866	28,510	23,040
Adult Basketball	8,060	7,590	11,010
Sr. Sports	4,935	4,130	4,940
Adult Volleyball	1,624	1,660	1,630
Pickle Ball	8,505	10,970	8,000
Adult Classes	38,901	36,760	38,900
Adult Classes - Bureau	18,898	16,230	19,760
Bocce Ball	1,060	920	1,060
Youth Basketball	86,715	76,750	91,960
Pee Wee/Short Shots	0	790	0
Youth Classes	38,099	34,320	38,100
Youth Classes - Bureau	803	360	810
Pre School	0	0	0
Youth Camps	21,660	22,220	21,660
Youth Camps - Bureau	14,970	14,750	14,970
Youth Sports Camp	10,451	12,450	10,450
Youth Sports Camp - Bureau	2,000	9,900	9,200
Special Events	3,237	4,100	3,240
Party in the Park	8,052	7,810	8,060
Ukulele Festival	13,483	17,030	14,090
Food Truck Fiesta	225	0	0
Great Obstacle Scramble	15,011	10,770	16,020
Dead Festival	0	0	0
Guitar Festival	4,535	4,530	4,540
Auburn Community Festival	9,809	9,070	10,010
Total Program Revenues	334,899	331,620	351,450
Misc. Revenue			
Activity Guide-Advertising Rev.	2,350	1,250	9,250
Miscellaneous Rev	175	1,050	180
TOTAL MISC REVENUE	2,525	2,300	9,430
Grants & Donations			
Youth Assistance Fund - In Dist	26,569	8,430	9,040
Donations - Recreation	0	0	0
TOTAL GRANTS & DONATIONS	26,569	8,430	9,040
Total Revenues	363,993	342,350	369,920
Expenditures			
		Mid-Year	Prelim

Recreation

Program Expenditures	FY 18-19 Actual	Budget Revised	19/20
Instructors - Adult Classes	18,963	17,820	18,970
Inst - A Classes - Bureau	8,137	6,260	8,140
Instructors - Youth Classes	18,622	15,700	18,990
Inst - Y Classes - Bureau	79	0	80
Instructors pre school	0	0	0
Officials - Adult Softball	6,928	7,160	7,280
Officials - Adult Basketball	4,488	5,435	4,830
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	17,575	19,935	9,430
Instructors- Youth Camp	30,539	31,620	30,540
Inst - Y Camp - Bureau	8,288	8,290	8,290
Instructors- Youth Sports Camp	0	2,100	0
Inst - Y Sports Camp - Bureau	0	5,400	0
Adult Softball Expense	3,473	3,890	3,370
Adult Basketball Expense	543	940	550
Adult Volleyball Expense	3,478	3,990	3,580
Pickle Ball/Tennis	1,293	2,493	1,530
Adult Class Expense	1,068	290	1,410
Bocce Ball Prog Expense	1	200	250
Youth Basketball Expense	27,892	25,670	33,070
Pee Wee/Short Shots	0	530	0
T-Ball	0	0	0
Youth Class Expense	113	630	520
Youth Camp Expense	10	0	10
Youth Sports Camps	32	20	30
Special Events	2,716	2,550	2,790
Party in the Park	8,799	8,640	10,060
Bike Park fundraising expense	14	0	20
Lifestyle Expo	0	105	0
Envision Expo Expense	0	0	0
Ukulele Festival Expense	9,626	14,190	10,150
Food Truck Fiesta	0	0	0
Obstacle	7,865	9,320	8,600
Dead Festival	0	0	0
Guitar Festival	3,956	4,340	4,080
Auburn Community Festival Exp	9,883	9,315	10,180
TOTAL PROGRAM EXP.	194,381	206,833	196,752
Operating Expenditures			
Telephone	487	535	500
Activity Guide	25,879	31,445	34,970
Youth Assistance Expense	15,750	17,015	16,220
Office Supplies	2,594	1,465	2,560
Gas/Mileage	260	520	500
Dues & Subscriptions	493	360	510
Staff Appreciation	89	0	0
Company Celebrations	1,591	1,680	1,900
Staff Development	440	270	510
Small Rec Equipment	455	390	470
Safety Supplies	166	170	200

Recreation

TOTAL OPERATING EXP	48,204	53,850	58,340
		Mid-Year	Prelim
	FY 18-19	Budget	
	Actual	Revised	19/20
Professional Services			
Professional Services	81	3,340	80
Total Professional Services	81	3,340	80
Salaries/Wages Expenditures			
Wages - Full Time	149,615	149,634	161,160
Wages - Part Time	(173)	(93)	2,850
Wages - Seasonal	1,531	2,584	2,490
Wages - Adult Softball	4,363	4,790	4,200
Wages - Uniform	0	0	0
Wages - Adult Basketball	2,390	2,389	1,900
Wages - Adult Volleyball	0	0	0
Wages - Special Events	6,241	6,650	3,730
Totals	163,967	165,954	176,330
Benefits & Payroll Expenditures			
ER -Taxes - (13.65%)	12,974	13,411	14,390
Employment Expense	60	60	70
Fingerprinting Expense	94	120	100
Benefits Expense	23,554	24,241	25,450
Calpers Exp.	18,351	18,057	19,590
Worker's Comp	3,476	3,452	4,170
Totals	58,509	59,341	63,769
Equipment & Fixed Assets			
Fixed Assets - Recreation	9,277	0	0
Computer Purchases - Rec	1,062	0	0
Totals	10,339	0	0
Total Expenditures	475,481	489,318	495,271
Total Revenues	363,993	342,350	369,920
Total Expenditures	475,481	489,318	495,271
Contingency (1% of expenses)	4,418	4,893	4,953
Net Gain (Loss)	(115,906)	(151,861)	(130,304)

Recreation

Aquatics 18-19 Budget Revenues

	FY 18-19 Actual	FY 18-19 Budget	Prelim 19/20
Park & Services Revenue			
Adult Aquatic Activities	9,061	8,100	9,070
Adult Aquatic Activities Placer Hills	1,428	1,570	1,430
Master Swim	4,370	4,630	4,450
Public Swim	32,062	34,550	39,980
Public Swim - Placer Hills Pool	3,585	3,000	4,310
Swim Lessons	27,469	28,500	28,570
Swim Lessons - Placer Hills Pool	8,407	9,200	8,950
Swim Team	24,135	23,210	25,100
Synchro Team	9,669	9,750	9,600
Misc Income	225	200	230
Totals	120,411	122,710	131,691
Rents & Concessions			
Sierra/Splash Pool Rental	10,648	9,300	13,700
Placer Hills Pool rental	1,955	2,750	2,160
Totals	12,603	12,050	15,859
Grants & Donations			
Donation Rev - Aquatics	1,907	0	0
Other Financing Sources			
Transfers from Future Capital Constr.	0	155,000	0
Transfers from Equipment Reserv	7,529	9,000	0
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	0	164,000	0
Total Revenues	134,921	298,760	147,550

Expenditures

	FY 18-19 Actual	FY 18-19 Budget	Prelim 19/20
Program Expenditures			
Instructors - Aquatics	1,881	2,380	1,520
Adult Aquatic Activities Exp.	518	1,710	750
Public Swim Expenses	2,156	2,500	2,300
Public Swim Expenses PH	426	500	500
Swim Lessons Expenses	304	0	340
Swim Team Expenses	2,557	1,400	2,640

Aquatics

Synchro Team Expenses

576	600	600
8,418	9,090	8,649

Totals

Operations & Supplies

Telephone - Placer Hills Pool

999	880	1,030
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Telephone - Aquatics

95	326	0
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Office Supplies

11	0	10
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Gas Milleage - Aquatics

0	70	0
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Professional Services

0	0	0
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Staff Appreciation- Aquatics

0	0	0
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Staff Development- Aquatics

135	350	130
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Safety Supplies - Aquatics

340	0	370
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Small Equipment

998	1,130	1,430
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Small Equipment - PH Pool

0	0	0
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Uniform Exp

0	0	0
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Totals

2,578	2,756	2,971
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Utilities

Gas/Electric - Sierra Pool

27,169	26,000	28,080
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Gas/Electric - Placer Hills

7,831	6,915	8,170
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Reimbursement - Gas/Electric

-11,229	-14,000	-11,790
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Water - Sierra Pool

3,742	3,350	2,940
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Water - Placer Hills

195	280	210
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Reimbursement - Water

-1,169	-1,000	-1,230
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Totals

26,539	21,545	26,378
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Maintenance

Maintenance - Sierra Pool

46,041	33,700	46,730
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Reimbursement - Maintenance

-3,753	-7,500	-3,870
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Maintenance - Placer Hills pool

11,052	8,225	10,100
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Totals

53,340	34,425	52,960
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Salaries/Wages Expenses

	FY 18-19 Actual	FY 18-19 Budget	Prelim 19/20
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Wages - Aquatics Coordinator

25,095	26,208	20,910
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Wages - Aqua Coord - Placer Hills

95	0	0
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Wages - Adult aquatics

4,529	6,370	5,450
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Wages - Public Swim

57,593	54,600	60,300
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Wages - Public Swim - PH Pool

6,008	6,740	6,370
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Wages - Swim Lessons

10,202	8,920	10,820
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Wages - Swim Lessons - PH Pool

2,634	3,450	2,800
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Wages - Master Swim

3,811	3,500	5,160
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Wages - Coaches (Swim Team)

9,727	11,890	10,310
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Aquatics

Wages - Coaches (Synchro)
Totals

16,068	15,530	16,680
135,762	137,208	138,801

Benefits & Payroll Costs

ER -Taxes -(12.65%)
 Employment Exp- Aquatics
 Fingerprinting Exp- Aquatics
 Calpers Exp. 16.444%
 Worker's Comp (2.15% x 1.09%)
Totals

12,895	13,027	14,370
2,298	2,060	2,440
793	750	840
2,718	3,021	3,000
2,504	2,727	3,290
21,208	21,585	23,938

Equipment & Fixed Assets

Fixed Assets - Aquatics
Totals

17,464	11,100	5,210
17,464	11,100	5,210

Sierra Pool Renovation Project

209,598	155,000	0
209,598	155,000	0

Total Expenditures

474,907 392,709 258,907

Total Revenues

134,921 298,760 147,550

Total Expenditures

474,907 392,709 258,907

Contingency 2% of expenses

2,624 3,927 2,589

Net Gain (Loss)

-342,610 -97,876 -113,946

Aquatics

Youth Services 18-19 Budget Revenues			
			Prelim
	FY 18-19 Actual	FY 18-19 Budget	19/20
Alta Vista DSC Revenue	54,911	37,720	59,580
Auburn Elem DSC Revenue	157,253	142,000	163,880
Skyridge DSC Revenue	120,273	101,440	124,820
Rec Day Camp Rev (School & Summer)	221,992	200,700	235,600
Preschool	58,135	60,000	60,900
Newcastle DSC Revenue	105,093	102,900	110,010
TOTAL	717,657	644,760	754,790
Rents & Concessions			
Rock Creek Modular Rent	3,900	3,600	3,960
Miscellaneous Revenue			
	10	10	10
Total Revenues	721,567	648,370	758,760
Expenses			
			Prelim
Program Expenditures	FY 18-19 Actual	FY 18-19 Budget	19/20
Alta Vista Program expense	2,927	2,300	3,220
Auburn Elem - Program Expense	2,836	2,270	3,100
Skyridge - Program Expense	3,871	2,730	4,100
Rec Day Camp - Program Exp (Sch. & Sum)	19,978	18,280	20,410
Preschool	5,404	2,530	5,890
Newcastle - Program Expense	3,476	4,960	3,820
	38,492	33,070	40,540
Operations & Supplies			
Telephone - Youth Services (Cell phones)	18	120	90
Telephone - Preschool	0	0	0
Telephone - Rec Day Camp Modular	2,410	2,460	2,670
Telephone - Newcastle	75	130	140
Telephone- Auburn Elem	1,484	1,590	1,665

Youth Services

Telephone - Alta Vista	37	110	90
Telephone- Skyridge	1,036	1,110	1,155
Office Supplies - Youth Services	679	860	800
Gas/Mileage Reimbursement Expense	98	160	130
Staff Appreciation - Youth Services	177	250	190
Staff Development - Youth Services	543	200	600
Small Equipment	0	100	0
Electric - Day Camp	1,843	2,520	1,950
Professional Services	2,371	430	7,170
TOTAL	10,771	10,040	16,650
			Prelim
	FY 18-19 Actual	FY 18-19 Budget	19/20
Rep/Maint - Auburn Elem	346	2,125	460
Rep/Maint - Rock Creek	154	500	300
Rep/Maint - Rec Day Camp	254	850	400
Rep/Maint - Skyridge	1,444	1,050	960
Rep/Maint - Newcastle	875	2,250	300
Rep/Maint - Newcastle	100	275	300
	3,173	7,050	2,720
			Prelim
	FY 18-19 Actual	FY 18-19 Budget	19/20
Salaries/Wages Expenses			
Wages - (Y.Serv) - Manager - Salary	72,086	70,623	76,430
Wages - (Y.Serv) - Alta Vista - PT	41,241	35,955	47,000
Wages - (Y.Serv) - Alta Vista Maint	11	0	20
Wages - (Y.Serv) - Aub Elem - PT	75,618	72,652	79,130
Wages - (Y.Serv) - Aub Elem Maint	3,751	1,940	1,040
Wages - (Y.Serv) - Rock Creek Maint	222	20	240
Wages - (Y.Serv) - Skyridge - PT	61,054	56,110	65,390
Wages - (Y.Serv) - Skyridge Maint	220	2,850	240
Wages - (Y.Serv) - Rec Day Camp - PT	115,952	103,350	120,820
Wages - (Y.Serv) - Day Camp Maintenanc	417	1,434	430
Wages- (Y.Serv) - Newcastle - PT	71,380	63,900	75,950
Wages - (Y.Serv) - Newcastle Maint	460	180	480
Wages - (Y.Serv) - Preschool	41,767	39,911	46,080
TOTAL WAGES	484,179	448,925	513,250
Benefits & Payroll Costs			
ER Taxes (SS/MC/SUTA/ETT)	42,721	39,020	43,590
Employment Exp- Y.S.	1,403	1,220	1,440
Fingerprinting Exp - Y.S.	714	1,340	740

Youth Services

Benefits Expense - Y.S.	32,590	34,990	34,510
Employer Retirement Exp. YS	37,874	30,990	47,770
Worker's Compensation - Y.S.	9,376	9,365	12,370
TOTAL BENEFITS	124,678	116,925	140,420
Total Salaries & Benefits	608,857	565,850	653,670
			Prelim
Fixed Assets- Equipment	FY 18-19 Actual	FY 18-19 Budget	19/20
Fixed Asset Purchases	7,390	12,500	0
Fixed Asset Purchases (computer)	673	0	1,500
	8,063	12,500	1,500
Capital Improvement			
	0	0	0
Total Expenditures	669,356	628,510	715,081
Total Revenues	721,567	648,370	758,760
Total Expenditures	669,356	628,510	715,081
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	52,211	19,860	43,679

Youth Services

Facilities & Grounds 18-19 Budget

Revenues	FY 18-19 Actual	Revised Budget 18-19	Prelim 19/20
Rents and Concessions			
<i>Fee Waivers- Public</i>	(14,009)	(14,280)	(14,510)
<i>Fee Waivers-CVCC Public</i>	(1,208)	(2,070)	(1,330)
<i>Fee Waiver Offset</i>	15,216	16,350	15,840
Blue Bird Room - CVCC	2,250	2,400	2,410
Stella Irving - Rec	280	110	300
Lakeside - Reg	10,499	9,140	13,000
<i>Sierra Room Rental- CVCC</i>	7,187	9,320	10,440
<i>Sunset Room Rental- CVCC</i>	3,293	2,930	3,510
<i>Canyon View Room Rental-CVCC</i>	5,055	3,195	5,410
<i>Foothills Room Rental- CVCC</i>	8,961	7,780	9,700
<i>Oak Room Rental-CVCC</i>	0	0	0
American River Room	4,915	3,460	5,330
Conference Room Rentals	264	210	280
Board Room Rental - CVCC	112	230	130
Conference Modular - Overlook	9,457	9,470	10,150
Gazebo - Rec	110	100	110
Gym - Rec	861	100	930
Gym - Reg	3,647	3,710	3,930
Tutor Totter Lease Agreement	6,473	5,927	6,620
Kitchen - Rec	146	40	160
Kitchen - Reg	0	0	0
Kitchen-CVCC	645	460	810
Picnic Area - Rec	7,328	9,135	7,330
Picnic Area - Reg	1,790	1,570	1,790
Picnic Area - Ashford	1,330	1,480	1,330
Picnic Area - Meadow Vista	3,636	3,965	3,640
Field - Recreation	3,387	3,735	3,400
Field A - Reg	1,582	1,470	1,590
Field - Softball MV	967	1,260	970
Field - Christian Valley	1,701	1,700	1,710
Field Soccer/Baseball-Winchester	1,290	1,945	1,290
Field "Beggs" - Rec	7,619	6,900	7,640
Field B - Reg	1,572	2,535	1,570
Field "James" - Rec	11,614	7,510	11,610
Field "Chana" - Reg	2,982	5,670	2,980
Bocce Ball Field Rental	(16)	40	0
Field Soccer - Reg	2,411	2,988	2,540
Field Soccer A- MV	0	0	0

Fac and Grds

Field Soccer A- Railhead	7,235	7,250	7,240
Field Placer Hills	0	0	0
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	6,254	6,420	6,250
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	80	80	80
Misc Rents & Concessions	2,962	2,630	3,140
Misc Rents & Concessions - Bureau	810	810	810
Custodial Fees	14,990	14,230	15,940
MV cust fee	90	0	0
Set up and Take Down Fees	2,070	2,290	2,160
MV alcohol fee	60	0	0
TOTAL RENTS & CONCESSIONS	147,898	144,195	158,230

Miscellaneous Revenues

MV comm ctr rental	1,360	140	130
Sales of an Asset	9,500	9,500	0
Recycling Revenue	13	0	0
Alcohol permit	3,515	3,595	3,590
Misc Income - F & G	4,901	5,610	5,240
Total Misc Revenue	19,289	18,845	8,960

	FY 18-19 Actual	Revised Budget 18-19	Prelim 19/20
Grants & Donations			
In-Kind Donations	0	0	0
Donations F&G	2,447	1,900	2,400
Pump trac donations	8,284	8,000	0
Stewardship council	0	0	0
TOTAL GRANTS & DONATIONS	10,731	9,900	2,400

Interest Revenue - City Trust	5,011	4,600	5,320
TOTAL Interest Income	5,011	4,600	5,320

Project Revenue - Government

County Mitigation	307,300	325,300	117,300
City Mitigation Revenue	14,127	(4,872)	10,000
Total Project Revenue - Gov	321,427	325,300	127,300

Other Financing Sources

Transfers from Future Capital Constr.	243,622	106,312	624,200
Transfers from Equipment Reserv	126,604	304,232	300,000
Transfers from Shockley Maint Fund	5,346	7,000	0
Transfers from ADA Reserv	55,000	55,000	25,000

Fac and Grds

City Mitigation Apportionment	58,800	127,800	50,000
Total Other Financing Sources	489,372	600,344	999,200

Taxes & Government Revenue

Atwood III Tax Revenue	23,216	23,216	26,470
Total Taxes & Gov't Revenue	23,216	23,216	26,470

TOTAL REVENUES 586,372 1,126,400 328,680

Expenditures

Operations & Supplies	FY 18-19	Revised	Prelim
	Actual	Budget	
		18-19	19/20
Telephone - F & G	13,914	13,545	15,160
Office Supplies - F & G	4,113	3,760	5,000
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	29,994	25,870	33,120
Membership & Dues - F & G	90	390	120
Staff Appreciation - F & G	129	680	130
Staff Development - F & G	3,660	1,720	4,210
Uniform Exp	511	(80)	2,220
Small Tools and Equipment-Rec Park	5,796	4,570	3,750
Small Tools and Equipment-Reg Park	6,335	6,880	6,910
Small Tools and Equipment-MV Park	1,312	1,280	1,140
Small Tools and Equipment-CVCC Fac	2,725	2,780	2,530
Field Marking Expense	1,509	1,460	1,600
Safety Supplies - F & G	5,735	6,310	6,630
Restroom Supplies - Rec Park	1,133	1,715	1,380
Restroom Supplies - Reg. Park	1,367	1,800	1,360
Restroom Supplies - Ashford	1,101	1,530	1,390
Restroom Supplies - M.V. Park	1,156	1,470	1,240
Restroom Supplies - Railhead Park	1,156	1,465	1,340
Restroom Supplies - Overlook Park	1,186	1,605	1,370
Restroom Supplies - Placer Hills Park	550	430	670
Restroom Supplies - Winchester Park	60	170	60
Restroom Supplies - Rec. Comm Ctr	1,850	2,460	1,790
Restroom Supplies - Reg. Comm. Ctr	1,708	2,120	1,750
Restroom Supplies - CVCC	1,565	2,060	1,950
Sanitation - Rec Toilet	0	0	0
Sanitation- Regional Park- Port. Toilet	4,980	5,430	5,130
Sanitation- CV - Port. Toilet	0	0	0
Sanitation- Winchester Park- Port. Toilet	4,980	5,570	5,130
Sanitation- Rec Park ADA Portab	3,860	3,590	4,360

Fac and Grds

Sanitation - Reg ADA Toilets	3,860	3,700	4,360
Rec Park - Debris Box	9,128	14,430	9,250
Sanitation- Regional Park - Debris	6,266	6,910	6,640
Sanitation- MV Park- Debris	3,930	4,100	4,520
Sanitation- CVCC - Debris	3,244	2,625	3,920
TOTAL OPERATIONS & SUPPLIES	128,903	132,345	140,130

Revised
Budget Prelim

FY 18-19
Actual 18-19 19/20

Lights- Rec Pk Beggs Field (LL)	3,066	3,125	3,380
Lighting Reimbursements - Beggs Fld.	(3,457)	(3,095)	(3,530)
Lights- Rec Park James Field (LL)	3,789	3,845	4,310
Lighting Reimbursements - James Fld.	(5,728)	(6,000)	(5,080)
Lights- Recreation Field (LL)	1,158	1,300	1,440
Lighting Reimbursements - Rec Fld.	(1,711)	(1,250)	(1,610)
Gas/Electric - Rec Comm Ctr	3,940	5,120	5,110
Gas/Electric - Reg Comm Ctr	10,629	10,740	11,850
Gas/Elec. - Chr Vly Comm Ctr	867	1,215	1,010
Electric Reimbursements - Chr Vly CC	(844)	(760)	(880)
Gas/Electric - CVCC	19,641	21,300	22,830
Gas/Electric - Recreation Park	9,239	10,180	9,710
Lighting Reimb - Rec Park	(335)	0	(350)
Gas/Electric - Reg Park	17,301	18,255	18,660
Lighting Reimbursements - Reg Park	(5,479)	(6,285)	(4,480)
Gas/Electric - Ashford Park	2,481	2,560	2,780
Gas/Elec. - MV Park	4,910	4,840	5,430
Electric - Railhead	3,427	3,455	3,680
Lighting Reimbursements - Railhead	(1,761)	(1,830)	(1,770)
Gas/Electric - Overlook Park	75	0	80
Gas/Electric- Winchester Park	1,113	1,420	1,140
Water - Rec Comm Ctr	4,135	3,300	4,230
Water - Reg Comm Ctr	1,949	1,680	2,340
Water - Chr Vly Comm Ctr	1,270	1,725	1,380
Water - CVCC	3,258	3,130	3,650
Water - Recreation Park	4,598	5,990	4,650
Water - Regional Park	8,032	3,150	8,050
Water - Ashford Park	4,181	5,000	4,460
Water - MV Park	15,711	17,170	10,720
Water - Chr Vly Park	3,324	2,980	5,280
Water - Railhead Park	4,301	5,970	4,360
Water - CVCC (Park)	1,964	4,110	2,240
Water - Overlook	6,760	6,520	7,360
Water - Placer Hills Park	4,301	4,535	4,620

Fac and Grds

Water - Winchester Park	0	0	0
Water - Atwood	4,423	4,610	4,780
Water - Chana Field	5,700	6,010	6,000
Sanitation - Rec Park (Sewer)	9,344	9,050	9,810
Sanitation - Railhead (Sewer)	174	300	200
Sanitation - Regional Park - (Sewer)	15,103	15,103	15,860
Sanitation - Ashford Park (Sewer)	1,642	1,643	1,710
Sanitation - Overlook (Sewer)	736	800	800
Sanitation - CVCC (Sewer)	10,189	9,600	10,700
TOTAL UTILITIES	173,416	180,511	186,910

Revised
Budget Prelim

	FY 18-19 Actual	18-19	19/20
Professional Services			
Professional Services	4,659	4,000	12,510
Professional Services - Atwood III	6,145	9,280	6,400
Atwood - County Admin Coll Fee	241	300	250
Total Professional Services	11,045	13,580	19,160

Building & Grounds Maintenance

Equipment Rental - F & G	7,257	2,340	6,530
District Vehicles Maint - F & G	17,272	15,130	19,000
Maint - Recreation Field	7,508	8,195	7,910
Maint - CV Baseball Field	54	60	2,930
Maint - James Field	13,290	17,670	11,280
Maint - Beggs Field	5,011	16,390	10,910
Maint & Repairs - Equipment	27,781	25,210	29,000
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	4,600
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	0	0	4,600
Maint - M.V. Soccer Field	1,050	1,050	1,100
Maint- Winchester Field	1,390	860	1,490
Maint - M.V. Tennis Courts	0	5,030	4,500
Maint - Recreation Park	11,316	14,690	16,940
Maint - Regional Park	52,051	43,710	52,760
Maint - Ashford Park	8,145	7,490	10,000
Maint - Meadow Vista Park	8,673	11,050	9,490
Maint - Christian Valley Park	6,589	5,930	21,830
Maint - Railhead Park	2,962	3,410	4,090
Maint- CVCC Park	4,094	4,510	6,080
Maint - Overlook Park	7,405	7,940	7,860
Maint - Placer Hills Park	1,555	1,370	1,630

Fac and Grds

Maint - Pocket Parks	833	2,120	1,270
Maint - Mt. Vernon Park	216	730	3,120
Maint - Winchester Park	5,093	5,200	5,270
Maint - Atwood III	3,776	3,295	4,080
Maint-Shockley	12,715	33,820	3,990
Maint-Ashley dog park	6,741	4,135	16,400
Maint - Recreation Comm Ctr	13,943	11,820	23,250
Maint - Regional Comm Ctr	10,493	10,180	10,980
Maint - Christian Valley Comm Ctr	5,163	410	7,150
Maint - CVCC	8,037	7,435	8,360
Maint - Overlook Modular	491	600	540
Maint - Regional Tennis Courts	300	5,190	4,600
Maint - MV Soccer A Field	0	0	260
Maint - RH Soccer A Field	94	100	5,100
Maint - PH Soccer Field	0	0	260
Maint - Regional Field Soccer	4,745	3,490	2,010
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	0	0	4,700
Maint - Regional Field A	14,696	15,832	12,890
Maint - MV Softball Field	61	60	370
Maint - Regional Field B	3,080	3,073	12,800
Maint - Regional Field C	1,111	1,980	5,800
Tree Maint Rec Park	26,378	27,650	25,000
Tree Maint Reg	0	2,050	35,000
Tree Maint Ashford	17,305	16,050	0
Tree Maint MV park	6,500	7,650	0
Tree Maint PH Park	2,880	2,880	0
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	3,322	3,440	3,480
TOTAL MAINTENANCE	331,376	361,225	431,210

Fac and Grds

	FY 18-19 Actual	Revised Budget 18-19	Prelim 19/20
Salaries/Wages Expenses			
Wages - Fac Attend - Rec Park	61,654	60,460	63,600
Wages - Fac Attend - CVCC	34,148	33,025	37,350
Wages - Fac Attend - Reg Park	28,935	28,099	30,350
Wages - Management	139,231	145,753	141,240
Wages - Rec Park	284,228	301,041	306,020
Wages - Reg Park	198,485	198,270	217,550
Wages - Ashford Park	21,544	27,220	23,100
Wages - Meadow Vista Park	45,053	44,580	47,000
Wages - CV Comm Ctr	14,070	12,920	14,890
Wages - Railhead Park	15,908	19,815	16,700

Wages - CVCC	13,049	13,270	13,610
Wages - Overlook Park	18,226	20,450	19,290
Wages - Placer Hills Park	22,610	22,240	23,350
Wages - Pocket Parks	9,654	10,365	10,280
Wages- Mt. Vernon Park	1,213	1,200	1,450
Wages - Winchester Park	6,227	7,600	6,730
Wages - Atwood	7,880	8,460	8,100
Wages - Shockley	2,358	3,070	2,660
Wages - Other Projects	0	0	0
Wages - Special Events	4,002	6,230	4,090
Wages - Uniform Allowance	12,795	13,830	12,510
	941,270	977,898	999,870
			999,870

	FY 18-19 Actual	Revised Budget 18-19	Prelim 19/20
ER -Taxes - F & G (7.65%)	74,254	77,237	80,430
Employment Expense - F & G	2,174	2,500	2,680
Fingerprinting Exp. - F & G	359	520	470
Benefits Expense - F & G	174,590	188,421	210,550
Employer Retirement Exp.	93,958	95,365	112,600
Worker's Comp.	77,583	76,701	92,270
TOTAL BENEFITS & PAYROLL COSTS	422,918	440,744	499,000
TOTAL SALARIES, BENEFITS	1,364,188	1,418,642	1,498,870

Fixed Assets

Fixed Asset Purchases - F&G	151,906	154,232	295,400
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	3,240	1,200	6,000
TOTAL FIXED ASSETS	155,146	155,432	301,400

Lease Purchase Princ/Interest

Principal/COP - Regional Gym	0	0	0
Interest - COP Regional Gym	0	0	0
TOTAL LEASE COSTS	0	0	0

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	1,957	2,000	0
TOTAL RENT	1,957	2,000	0

Fac and Grds

	FY 18-19 Actual	Revised Budget 18-19	Prelim 19/20
Sierra Pool - Bleachers & Shade Structure	72,402	61,903	0
Rec - Bocce Fencing	7,750	7,750	0
Bike Park Construction	221,640	225,000	320,000
CVCC Road Improvements	50,000	0	25,000
Overlook Area Planning/CEQA	50	50	0
Reparian Vegetation Management Permi	8,481		0
Reg - POT to Tennis Courts	41,500	0	0
Herschel Young Park	8,800	8,800	0
MV Bathroom ADA renovation	48,025	48,000	0
Ashford - Drainage Pipe Repair	6,000	6,000	0
Reg - Dry Creek ADA Improvements	23,188	23,188	0
Reg - Pathway Repairs	51,441	51,441	0
Operation/Development Plan	618	618	5,000
Reg - New Playground South end	120,054	128,000	0
Reg - Sec Cameras Gym/Lakeside	24,710	24,710	0
Reg - Pond Pump	150,009	150,000	0
Overlook ADA upgrades	0	0	35,000
MV Parking Lot Reseal/Stripe	0	0	10,000
Veteran's Park Improvements	10,000	0	0
Rec - New Security Cameras	538	37,000	0
Rotary - Railhead Project	5,000	5,000	3,000
Rec - Parking Lot repairs	0	0	15,000
REG - 24 Acres Planning/CEQA	0	0	190,000
Tutor Totter Floor Replacement	0	0	15,000
Tutor Totter Roof	0	0	22,000
REC - James Field Renovation	0		250,000
Wheelchair Swing			30,000
Reg - Path of Travel to Playground	0		40,000
Rec - Lockerroom Floor	0		25,000
Stella Room Floor	0	0	10,000
Total Capital Improvements (Funded)	850,206	777,460	995,000
TOTAL CAP IMPROVEMENT	850,206	777,460	995,000
TOTAL EXPENDITURES	3,016,237	3,041,195	3,572,680
Total Revenues	586,372	1,126,400	328,680
Total Expenditures	3,016,237	3,041,195	3,572,680
Contingency Fund 1% of total ex	0	0	0

Fac and Grds

Restricted reserve for equip repl	0	0	0
Net Gain (Loss)	(2,429,865)	(1,914,795)	(3,244,000)

Fac and Grds

ITEM: 4.7

DISCUSSION ITEMS:

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

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00			
Apr-18	Cheryl Essex	CA State Park and Bureau of Reclamation	\$200.00	\$0.00	\$200.00	Multi Agencies Meeting		
							\$380.00	\$380.00
May-18	Paula Nannizzi	Placer County HHS- Recovery Happens Picnic Sites at Recreation Park	\$250.00	\$90.00	\$165.00	No		
May-18	Sesi Catalano	Western States Trail Foundation-Foothills Room	\$157.50	\$0.00	\$157.50	No		
May-18	Laura Dienssen	Placer Hills Education Foundation Meadow Vista Picnic sites	\$225.00	\$120.00	\$112.50	No		
							\$435.00	\$915.00
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No		
Jun-18	Herb Grounds	Feed The Hungry of Auburn-Picnic areas Recreation Park	\$100.00	\$60.00	\$50.00	No		
Jun-18	Chris Pelkert	Freedom Church- Picnic 1 & 2 Regional Park	\$100.00	\$60.00	\$50.00	No		
							\$402.50	\$1,217.50
Jul-18	Frida Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No		
Jul-18	Jim Moore	Auburn Host Lions Club- Recreation Park picnic sites 1 and 2	\$100.00	\$60.00	\$50.00	No		
Jul-18	Bree Renz	Auburn Eck Center/CA Salsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No		
							\$350.00	\$1,567.50
Aug-18	Courtney Portlock	American Foundation for Suicide Prevention- Railhead Park fields A and B	\$219.60	\$60.00	\$197.64	No		
Aug-18	Keith Nesbitt	Auburn Chamber-Leadership Auburn Alumni Event Splash Pool Area	\$300.00	\$60.00	\$270.00	No		
							\$467.64	\$2,035.14

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Sep-19	Karen Montgomery	Bowman PTO-Using Railhead B for a 5K fundraising run	\$140.10	\$60.00	\$112.08	NO		
Sep-19	Barb Webb	Colfax High School Leadership-Using MV Picnic sites CANCELLED	\$255.00	\$90.00		No		
							\$112.08	\$2,147.22
Oct-18	Connie Burns	Auburn Sunset Rotary-Bocca Courts	\$160.00	\$30.00	\$128.00	No		
Oct-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00	NO		
Oct-18	Craig Thornley	Western States Endurance Run- Foothills Room	\$200.00	\$60.00	\$200.00	NO		
							\$508.00	\$2,655.22
Nov-18	Kathy Van Dam	Girl Scouts 49er Service Unit-Sierra Room and Canyon View Room	\$337.50	\$60.00	\$270.00	No		
Nov-18	Michaela Bunker	Girl Scouts Heart of Central California-Canyon View, Foothills, Sierra, Board & Sunset	\$435.00	\$60 Cstld+ \$50 OOD	\$348.00	No		
							\$818.00	\$3,273.22
Dec-18	Christine Pieper	California Native Plant Society-Sunset Room for 1/30 and 1/31	\$480.00	\$60.00	\$432.00	No		\$3,705.22
Jan-19	Caryn Perry	Foothill Quilters Guild-Regional Gym and Lakeside Room	\$3,340.00	\$802.50	\$2,839.00	No		
Jan-19	Denise Di Miceli	Auburn Senior Center-Picnic sites and Bocca Courts at Recreation Park	\$130.00	\$30.00	\$89.00	No		
Jan-19	Jean Hixon	Western States Trail-American River Room	\$200.00	\$0.00	\$200.00	No		
Jan-19	Emma Lujan	Toy Run- Regional Gym and Picnic sites at Recreation Park	\$373.00	\$60.00	\$335.70	No		
Jan-19	Brandy Hudspeth	The Gathering Inn- Lakeside Room	\$160.00	\$30.00	\$160.00	No		

