

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

WEDNESDAY, MARCH 18, 2020, 2:00 PM

**CANYON VIEW COMMUNITY CENTER, SIERRA ROOM
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 19, 2020 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for February, 2020

Recommendation: Review and approve cash requirements for February, 2020, forward to the consent calendar for review and approval.

4.3 Review of Financials for February, 2020

Recommendation: Review and approve Financials for February, 2020, forward to the consent calendar for review and approval.

4.4 Obsolescence List

Shall the Finance Committee approve the updated 5-Year Obsolescence List?

4.5 Resolution Number 2020-11 – Final Budget for Fiscal Year 2020/2021

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors adopt Resolution Number 2020-11, approving the Final Fiscal Year 2020/2021 budget?

4.6 Resolution Number 2020-10: Transfer of City Trust Funds for the Bike Park (Phase One) and Ramps

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2020-10, a resolution authorizing the transfer of funds from the City Trust in the amount of \$145,000 to reimburse the general fund for the building of the Bike Park (Phase One) and Ramps?

4.7 Resolution Number 2020-09: Transfer of Capital Construction Reserves and City Trust Funds for the James Field Major Renovations

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2020-09, a resolution authorizing the transfer of funds from the City Trust Funds in the amount of \$132,631 to reimburse the general fund for the major renovations of James Field at Recreation Park?

4.8 Fee Waiver Request from Auburn Senior Center for the Senior Health Fair

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver request from the Auburn Senior Center?

4.9 Major Expenditures: None.

4.9.1 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:

3-13-20
Date

2:25pm.
Time

T. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM FEBRUARY 19,
2020 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 19, 2020 at 2:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 2:00 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 22, 2020 Standing Finance Meeting

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the January 22, 2020 Standing Finance Meeting.

4.2 Review of Cash Requirements for January, 2020

Directors Ainsleigh and Lynch reviewed and approved the cash requirements for January, 2020 and forwarded them to the consent calendar for review and approval.

4.3 Review of Financials for January, 2020

Directors Ainsleigh and Lynch reviewed and approved the financials for January, 2020 and forwarded them to the consent calendar for review and approval.

4.4 Preliminary Budget for Fiscal Year 2020-2021

Directors Ainsleigh and Lynch reviewed and approved the Preliminary Budget for Fiscal Year 2020-2021 and forwarded it to the Board of Directors for review and approval.

4.5 Fee Waiver Request from Placer High Grad Night

Directors Ainsleigh and Lynch reviewed and approved the fee waiver request from Placer Grad Night and forwarded it to the consent calendar.

4.6 Fee Waiver Request from Foothill Karate Do

Directors Ainsleigh and Lynch reviewed and approved the fee waiver request from Foothill Karate Do and forwarded it to the Board of Directors with a split recommendation with Director Lynch approving the request and Director Ainsleigh approving the fee waiver request with his request for Foothill Shotokan Karate to open the event up to the public.

4.7 Major Expenditures: None.

4.8 Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 3:32 p.m.

Board Secretary

Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
FEBRUARY, 2020**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$172,778.17**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From:
 Check Number First
 Vendor ID First
 Vendor Name First

To:
 Last
 Last
 Last

Check Date From: To:
 Checkbook ID 2/1/2020 2/29/2020
 COMM 1ST COMM 1ST

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19729	1099-183	Katheen McCarl	2/7/2020	COMM 1ST	PMCHK00002624	\$54.00
19730	C0042	Court-Ordered Debt Collections	2/7/2020	COMM 1ST	PMCHK00002624	\$95.00
19731	S0016	Sam's Club	2/7/2020	COMM 1ST	PMCHK00002624	\$261.35
19732	S1007	Stationary Engineers, Local 39	2/7/2020	COMM 1ST	PMCHK00002624	\$406.94
19733	U0033	United States Treasury	2/7/2020	COMM 1ST	PMCHK00002624	\$75.00
19736	U0019	US Bank	2/7/2020	COMM 1ST	PMCHK00002625	\$12,997.11
19737	1099-104	Thomas Seibel	2/14/2020	COMM 1ST	PMCHK00002627	\$97.50
19738	1099-193	Celena Polena	2/14/2020	COMM 1ST	PMCHK00002627	\$338.00
19739	1099-218	Auburn Gymnastics Center	2/14/2020	COMM 1ST	PMCHK00002627	\$373.75
19740	1099-256	Healing Pastures, Inc.	2/14/2020	COMM 1ST	PMCHK00002627	\$112.50
19741	1099-269	Deborah Lynn	2/14/2020	COMM 1ST	PMCHK00002627	\$429.00
19742	1099-271	Kelpro Security	2/14/2020	COMM 1ST	PMCHK00002627	\$2,001.00
19743	1099-277	Foothill Karate Do	2/14/2020	COMM 1ST	PMCHK00002627	\$22.75
19744	1099-291	Isaac Humber	2/14/2020	COMM 1ST	PMCHK00002627	\$175.50
19745	1099-295	Juli Land-Marx	2/14/2020	COMM 1ST	PMCHK00002627	\$1,500.00
19746	1099-313	Alison Lloyd	2/14/2020	COMM 1ST	PMCHK00002627	\$790.20
19747	1099-343	Faith Petersen	2/14/2020	COMM 1ST	PMCHK00002627	\$198.00
19748	1099-364	Davison, Chris	2/14/2020	COMM 1ST	PMCHK00002627	\$30.00
19749	1099-368	Clean Cut Landscape	2/14/2020	COMM 1ST	PMCHK00002627	\$50,313.68
19750	A0001	Recology Auburn Placer	2/14/2020	COMM 1ST	PMCHK00002627	\$852.66
19751	A0013	AT&T	2/14/2020	COMM 1ST	PMCHK00002627	\$64.20
19752	A0027	Recology Auburn Placer	2/14/2020	COMM 1ST	PMCHK00002627	\$1,278.74
19753	A0051	Anderson's Sierra Pipe Co.	2/14/2020	COMM 1ST	PMCHK00002627	\$199.89
19754	A0111	ALLGood Driving School, Inc	2/14/2020	COMM 1ST	PMCHK00002627	\$30.00
19755	A0168	Adbag, Inc.	2/14/2020	COMM 1ST	PMCHK00002627	\$4,781.46
19757	C0072	CIT Technology Fin. Serv., Inc	2/14/2020	COMM 1ST	PMCHK00002627	\$470.75
19758	C0113	Cooks Portable Toilets & Septi	2/14/2020	COMM 1ST	PMCHK00002627	\$1,866.63
19759	C0130	Cirrus Group LLC	2/14/2020	COMM 1ST	PMCHK00002627	\$598.00
19760	D0025	Dawson Oil Company	2/14/2020	COMM 1ST	PMCHK00002627	\$3,218.74
19761	D0066	De Lage Landen Financial Servi	2/14/2020	COMM 1ST	PMCHK00002627	\$332.48
19762	GO006	Gold Country Media Publication	2/14/2020	COMM 1ST	PMCHK00002627	\$420.88
19763	GO021	Veona Galbraith	2/14/2020	COMM 1ST	PMCHK00002627	\$42.55
19764	HO060	HercRentals Inc.	2/14/2020	COMM 1ST	PMCHK00002627	\$1,243.06
19765	LO027	Pat Larson	2/14/2020	COMM 1ST	PMCHK00002627	\$32.89
19766	MO011	Mallard Creek	2/14/2020	COMM 1ST	PMCHK00002627	\$1,333.96
19767	MO013	Meadow Vista Hardware	2/14/2020	COMM 1ST	PMCHK00002627	\$30.02
19768	MO098	Meadow Vista County Water Dist	2/14/2020	COMM 1ST	PMCHK00002627	\$856.13
19769	NO003	Norris Electric, Inc.	2/14/2020	COMM 1ST	PMCHK00002627	\$405.00
19770	NO012	Nevada Irrigation District	2/14/2020	COMM 1ST	PMCHK00002627	\$405.72
19771	NO045	Near U CO2	2/14/2020	COMM 1ST	PMCHK00002627	\$311.00
19772	NO048	Normac, Inc.	2/14/2020	COMM 1ST	PMCHK00002627	\$475.42
19773	OO021	Amy Oddo	2/14/2020	COMM 1ST	PMCHK00002627	\$426.86
19774	PO005	Placer County Water Agency	2/14/2020	COMM 1ST	PMCHK00002627	\$2,481.15
19775	PO007	Pacific Gas & Electric Company	2/14/2020	COMM 1ST	PMCHK00002627	\$195.61
19776	PO023	PG&E	2/14/2020	COMM 1ST	PMCHK00002627	\$87.42
19777	RO073	Riebes Auto Parts	2/14/2020	COMM 1ST	PMCHK00002627	\$83.17
19778	S0008	Sherwin-Williams	2/14/2020	COMM 1ST	PMCHK00002627	\$80.41
19779	S0016	Sam's Club	2/14/2020	COMM 1ST	PMCHK00002627	\$100.00
19780	S0018	Sunland Analytical Lab, Inc.	2/14/2020	COMM 1ST	PMCHK00002627	\$70.00
19781	S0025	Sierra Pacific Turf Supply, In	2/14/2020	COMM 1ST	PMCHK00002627	\$235.95
19782	S0094	Manouch Shirvanioun	2/14/2020	COMM 1ST	PMCHK00002627	\$60.37
19783	S0143	SMOA	2/14/2020	COMM 1ST	PMCHK00002627	\$6,640.50
19784	S0145	SCP Pool Distributors LLC	2/14/2020	COMM 1ST	PMCHK00002627	\$209.39
19785	S1000	State Of California/DOJ	2/14/2020	COMM 1ST	PMCHK00002627	\$96.00
19786	S1003	Sutter Medical Foundation	2/14/2020	COMM 1ST	PMCHK00002627	\$657.00
19787	T1000	Transamerica Life Insurance	2/14/2020	COMM 1ST	PMCHK00002627	\$440.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
-----						-----
Total Checks:	118					Total Amount of Checks: \$172,778.17
						=====

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
FEBRUARY, 2020**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Notations from February's Financials:

Revenues –

- **Program Revenues** are up \$35,000. Discovery Club came in above budget.
- **Donations** are up by \$10,000, most of which is for Youth Assistance.
- **Tax Revenues** are up by \$148,200, \$110,000 of which comes from RDA Pass throughs. Current Property Tax Revenue came in \$33,000 higher than expected.

Expenses –

- **Program Expenses** are under by \$10,000. Special Events account for \$4,000.
- **Operations** are under by \$14,000. Small Equipment accounts for \$8,000 and Office Equip is down at Customer Service by \$3,100.
- **Professional Services** are under by \$12,000. \$10,000 is budgeted for Personnel Policy updating, which will be postponed until next year.
- **Maintenance Expenses** are under by \$50,000. Shockley is down \$16,000, in anticipation of an invoice. Field expenses are under by \$21,000. Vehicle maintenance is down \$8,000
- **Benefits & Payroll Expenses** are under by \$65,000. There has been \$8,000 savings in Worker's Comp, \$20,000 savings in Benefits, \$28,000 savings in wages (mostly in Facilities and Grounds) and \$5,000 savings in taxes.
- **Assets** are under by \$70,000 budgeted for a new mower and gator cart; the gator purchase is being postponed until next year.

PROFIT & LOSS
19/20 Approved Budget

	Approved Budget FY 19-20	% Of Total	Mid-Yr Revision FY 19-20	2020 February ACTUALS	Last Yr February Actuals	2020 YTD ACTUALS	2020 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues								
Program Revenue	1,254,440	20%	1,325,160	93,524	80,011	1,274,201	1,238,350	1,151,244
Facility Revenue	178,050	3%	177,577	234	8,291	171,119	169,807	160,559
Misc. Revenue	49,790	1%	43,460	4,503	3,106	42,504	43,306	50,037
Grants & Donations	11,440	0%	57,840	143	21	38,744	27,830	39,207
Interest Income	60,270	1%	68,410	6,043	8,266	66,202	65,000	66,411
Equipment Reserve Transfers	292,700	5%	275,845	90,000	-	221,580	221,580	128,200
Project Reserve Transfers	632,700	10%	642,225	-	-	-	19,525	93,612
Tax Revenue	3,233,500	53%	3,308,408	-	101,162	3,454,901	3,308,408	3,274,848
In Kind/Atwood	26,470	0%	22,863	-	-	23,522	21,796	23,216
City Mitigation Transfers	175,000	3%	306,600	-	-	19,000	19,000	58,800
County/City Mitigation Revenue	242,300	4%	275,300	117,300	-	275,300	275,300	128,200
Total Operating Revenue	6,156,660	100.00	6,503,688	311,747	200,857	5,587,073	5,409,902	5,174,334
Expenditures								
Program Expense	245,940	4%	257,000	12,170	20,408	228,667	239,510	232,456
Operating & Supplies	390,380	7%	403,173	29,415	24,139	347,098	361,273	314,959
Utilities Expense	213,290	4%	218,180	15,509	11,151	186,804	187,285	184,612
Professional Services	64,840	1%	101,194	20,157	9,652	75,801	88,210	46,237
Building & Grounds Maintenance	486,890	8%	546,097	20,643	28,848	341,337	392,327	352,767
Property Tax Admin.	60,950	1%	61,820	-	-	61,818	61,820	58,042
Wages	2,332,460	39%	2,344,510	166,327	156,477	2,045,484	2,074,294	1,969,964
Benefits & Payroll Costs	901,850	15%	922,968	67,320	57,672	777,809	814,600	729,091
Fixed Asset Expense	307,410	5%	327,735	7,201	18,239	249,467	319,720	198,157
Capital Improvement Projects	995,000	17%	1,131,820	52,040	3,219	786,626	844,520	613,616
Debt Services	2,000	0%	2,000	-	1,957	2,016	2,000	1,957
Total Expenditures	6,001,010	100.00	6,316,497	390,782	331,762	5,102,927	5,385,559	4,701,858
Net Revenue Over Expenditures	\$ 155,650	2.53	\$ 187,191	\$ (79,035)	(130,905)	\$484,146	\$24,343	\$472,476
Annual Contingency Reserve (1-2%)	\$ 50,000		\$ 75,535			\$ -	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 50,000		\$ 50,000			\$ (56,045)	\$ 766,237	\$ 854,762
Future Capital Construction Reserve	\$ 5,000		\$ 5,000			\$ 202,459	\$ 965,098	\$ 887,359
Cell Tower Reserves	\$ 5,000		\$ 5,000			\$ (122,459)	\$ -	\$ 122,459
ADA Reserve	\$ 45,800		\$ 45,800			\$ 5,000	\$ 25,032	\$ 20,032
CalPERS unfunded liability reserve	\$ 4,850		\$ 4,850			\$ 45,800	\$ 183,200	\$ 137,400
TOTAL RESERVE BALANCES							\$2,389,567	\$ 2,472,012
Net Position	\$ 4,850		\$ 10,856					

Auburn Area Recreation and Park District
Balance Sheet
2/29/2020

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation Bank	162,186.88
Placer County Treasure-General	3,237,199.95
Placer County Treasurer - City Trust	481,485.34
Accounts Receivable	5,232.89
Due From Other Governments	242,300.00
PCOE Receivables	23,168.00
Prepaid Expenses	619.15
Prepaid Liability Expense	30,467.00
Prepaid Workers Comp Insurance	49,776.71
Total Current Assets	4,233,015.92
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,924,711.96
Fixed Assets: Equipment	1,279,700.65
Fixed Assets: Computer Equipment & Software	150,951.51
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	92,084.49
Construction In Progress	1,094,577.39
Less: Accumulated Depreciation	(9,958,827.00)
Total Fixed Assets	7,819,027.76
TOTAL ASSETS	\$12,052,043.68
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	34,940.66
Gift Certificates	168.00
Compensated Absences	116,116.83
Sales Tax Payable	304.53
Total Current Liabilities	\$151,530.02
<u>Net Position</u>	
Investments in Fixed Assets	7,819,027.76
RFB: Reserved (City Mitigation)	481,485.34
GFB: Youth Assistance Fund	21,991.48
General Fund Balance	955,810.52
DFB: Annual Equip Replacement Reserv.	766,236.72
DFB: Annual Contingency Reserve	450,000.00
DFB: Reserved for Future Capital Construction	965,098.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(29,213.51)
RFB: Atwood III-Equip Repl Fund	5,003.66
DFB: Unfunded Liability - CalPERS	183,200.00
GFB: General Fund (ADA Reserve)	25,031.75
Net Profit (Loss)	243,565.69
Total Net Position	\$11,900,513.66
TOTAL LIABILITY AND NET POSITION	\$12,052,043.68

Auburn Rec & Park
 Transfers to General Fund
 4/1/2019 to 02/28/2020

<u>Future Cap</u>				
11/13/2019	Transfer to Save	\$	(50,000.00)	
	Total Addition to General Fund from City Mitigation Reserve	\$	<u>(50,000.00)</u>	
<u>City Mitigation Reserves</u>				
4/15/2019	Security Cameras	\$	19,000.00	
	Total Addition to General Fund from City Mitigation Reserve	\$	<u>19,000.00</u>	
<u>Equipment Replacement Reserves</u>				
4/15/2019	2018-2019 Budgeted to Save	\$	(50,000.00)	
11/18/2019	Transfer to Save	\$	(25,535.00)	
11/22/2019	Reg Pump	\$	125,983.00	
11/22/2019	TI HVAC	\$	5,597.00	
2/28/2020	Reel Mower	\$	90,000.00	
	Total Addition to General Fund from Equip Repl Reserves	\$	<u>146,045.00</u>	
<u>Unfunded Liability Reserves</u>				
4/15/2019	2018-2019 Budgeted to Save	\$	(45,800.00)	
	Total Addition to General Fund from Unfunded Liability Reserves	\$	<u>(45,800.00)</u>	
<u>ADA Reserves</u>				
4/15/2019	2018-2019 Budgeted to Save	\$	(5,000.00)	
	Total Addition to General Fund from ADA Reserves	\$	<u>(5,000.00)</u>	
	Total Transfers from Reserves	\$	64,245.00	

Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park

Profit & Loss - Summary
4/1/2019 To 2/29/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	93,523.55	1,274,200.53	1,238,350.00	35,850.53	102.90
Rents & Concessions	233.56	171,119.02	169,807.00	1,312.02	100.77
Miscellaneous Revenue	4,502.60	42,503.74	43,306.00	(802.26)	98.15
Grants & Donations	143.00	38,743.89	27,830.00	10,913.89	139.22
Interest Income	6,043.47	66,201.63	65,000.00	1,201.63	101.85
Project Revenue - Government	117,300.00	275,300.00	275,300.00	0.00	100.00
Taxes Revenue	0.00	3,478,423.27	3,330,204.00	148,219.27	104.45
TOTAL OPERATING REVENUE	\$221,746.18	\$5,346,492.08	\$5,149,797.00	\$196,695.08	103.82%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	221,746.18	5,346,492.08	5,149,797.00	196,695.08	103.82
EXPENDITURES					
Program Expenses	(12,170.32)	(228,667.12)	(239,510.00)	10,842.88	95.47
Operations & Supplies Expense	29,414.80	347,097.86	361,273.00	(14,175.14)	96.08
Utilities Expense	15,509.27	186,803.59	187,285.00	(481.41)	99.74
Legal Expenses	144.00	14,139.66	26,670.00	(12,530.34)	53.02
Professional Services	20,012.76	61,660.79	61,540.00	120.79	100.20
Bldg & Grounds Maintenance	20,642.67	341,337.30	392,327.00	(50,989.70)	87.00
Property Tax Administration/LAFCO	0.00	61,817.65	61,820.00	(2.35)	100.00
Salaries Expense	166,326.81	2,045,483.89	2,074,294.00	(28,810.11)	98.61
Benefits & Payroll Costs	67,319.69	777,809.32	814,600.00	(36,790.68)	95.48
Fixed Asset Expense	7,200.83	249,467.13	319,720.00	(70,252.87)	78.03
Capital Improvement Projects	52,040.26	786,626.21	844,920.00	(58,293.79)	93.10

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2019 To 2/29/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	0.00	2,015.87	2,000.00	15.87	100.79
TOTAL EXPENDITURES	\$390,781.41	\$5,102,926.39	\$5,385,959.00	(\$283,032.61)	94.75%
NET REVENUE OVER EXPENDITURES	(\$169,035.23)	\$243,565.69	(\$236,162.00)	\$479,727.69	(103.14)%
ADJ. NET REVENUE OVER EXPENDITURES	(\$169,035.23)	\$243,565.69	(\$236,162.00)	\$479,727.69	(103.14)%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2019 to 2/29/2020

Administration

For All Segment4s

OPERATING REVENUE

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Park & Recreation Services					
Alta Vista DSC Rev	9,419.00	73,430.00	64,930.00	8,500.00	113.09
Aub Elem DSC Rev	12,535.84	126,504.93	127,380.00	(875.07)	99.31
Skyridge DSC Rev	11,169.00	101,321.00	101,620.00	(299.00)	99.71
Day Camp Rev	14,446.00	264,683.44	244,500.00	20,183.44	108.26
Preschool Revenue	13,676.00	66,418.00	60,650.00	5,768.00	109.51
Newcastle DSC Revenue	19,536.11	157,909.14	137,310.00	20,599.14	115.00
Adult Softball	6,850.00	16,933.00	14,850.00	2,083.00	114.03
Adult Basketball	35.00	12,400.50	13,580.00	(1,179.50)	91.31
Sr. Sports	47.00	4,889.00	5,170.00	(281.00)	94.57
Adult Volleyball	0.00	1,020.00	1,020.00	0.00	100.00
Pickle Ball Revenue	376.00	5,325.00	5,580.00	(255.00)	95.43
Adult Classes	474.00	32,768.50	35,800.00	(3,031.50)	91.53
Adult Class Rev - Bureau	2,070.00	13,842.00	15,550.00	(1,708.00)	89.02
Bocce Ball Prog Revenue	17.00	157.00	280.00	(123.00)	56.07
Youth Basketball	963.60	93,047.10	90,600.00	2,447.10	102.70
Youth Classes	3,216.00	41,774.00	42,750.00	(976.00)	97.72
Youth Class Rev - Bureau	0.00	444.00	780.00	(336.00)	56.92
Aquatic Activities	(1,595.00)	4,326.00	6,070.00	(1,744.00)	71.27
Aquatic Activities - PH Pool	0.00	2,610.00	2,610.00	0.00	100.00
Master Swim Revenue	(514.00)	2,954.00	4,050.00	(1,096.00)	72.94
Public Swim - MS Sierra Pool	0.00	40,389.00	40,390.00	(1.00)	100.00
Public Swim - Placer Hills Pool	0.00	3,954.00	3,960.00	(6.00)	99.85
Swim Lessons	0.00	28,412.20	28,410.00	2.20	100.01
Swim Lessons - PH	0.00	9,690.00	9,690.00	0.00	100.00
Swim Team Revenue	(464.00)	13,848.00	15,720.00	(1,872.00)	88.09
Synchro Team	(200.00)	8,250.00	9,240.00	(990.00)	89.29
Youth Camps Revenue	0.00	38,959.00	39,490.00	(531.00)	98.66

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	0.00	19,738.00	19,810.00	(72.00)	99.64
Youth Sports Camps	(240.00)	9,476.00	9,720.00	(244.00)	97.49
Youth Sports Camps - Bureau	0.00	8,895.80	10,830.00	(1,934.20)	82.14
Special Events	0.00	3,325.50	5,850.00	(2,524.50)	56.85
Party in the Park Revenue	0.00	8,309.51	7,570.00	739.51	109.77
Ukulele Festival Revenue	0.00	14,014.50	13,600.00	414.50	103.05
Food Truck Fiesta Revenue	485.00	485.00	0.00	485.00	0.00
Great Obstacle Scramble Revenue	0.00	14,411.50	19,930.00	(5,518.50)	72.31
Dead Festival Rev	570.00	570.00	0.00	570.00	0.00
String Fling Revenue	0.00	5,189.50	4,610.00	579.50	112.57
Auburn Harvest Festival	0.00	9,347.50	9,290.00	57.50	100.62
Out of District Fees	600.00	12,971.91	13,810.00	(838.09)	93.93
Out of District Fees - Bureau	51.00	1,207.00	1,210.00	(3.00)	99.75
Return check fees	0.00	0.00	140.00	(140.00)	0.00
Total Parks and Recreation Services	93,523.55	1,274,200.53	1,238,350.00	35,850.53	102.90
Rents & Concessions					
Fee Waivers, Public	0.00	(15,453.15)	(13,450.00)	(2,003.15)	114.89
Fee Waivers, Public, Reclamation	(79.20)	(79.20)	0.00	(79.20)	0.00
Fee Waiver - Offset	79.20	15,532.35	13,610.00	1,922.35	114.13
Blue Bird Room-CVCC	165.00	1,800.00	2,100.00	(300.00)	85.71
Stella Irving Rental Revenue - Rec	302.40	687.40	560.00	127.40	122.75
Lakeside Rental Revenue - Reg	290.00	12,080.37	14,730.00	(2,649.63)	82.01
Sierra Room Rental - CVCC	(1,045.00)	5,410.05	6,110.00	(699.95)	88.54
Sunset Room Rental - CVCC	98.00	2,886.00	3,060.00	(174.00)	94.31
Canyon View Room Rental - CVCC	(60.50)	4,223.40	3,500.00	723.40	120.67
Foothills Room Rental - CVCC	495.00	9,700.30	9,910.00	(209.70)	97.88
Pool Rental Rev - Sierra/Splash	910.00	12,142.95	9,170.00	2,972.95	132.42
Pool Rental Rev - Placer Hills	0.00	1,851.00	1,850.00	1.00	100.05

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room - CVCC	0.00	5,110.75	6,150.00	(1,039.25)	83.10
Conference Rental Revenue - Rec	0.00	90.00	140.00	(50.00)	64.29
Board Room Rental	0.00	0.00	40.00	(40.00)	0.00
Conference (Module) Rental - Overlook	2,294.22	10,987.22	9,910.00	1,077.22	110.87
Gazebo Rentals	0.00	150.00	220.00	(70.00)	68.18
Rock Creek Modular Rent	660.00	3,570.00	3,240.00	330.00	110.19
Gym Rental Revenue - Rec	0.00	1,543.00	1,470.00	73.00	104.97
Gym Rental Revenue - Reg	79.55	5,777.70	7,370.00	(1,592.30)	78.40
Tutor Totter Lease Agreement	554.00	6,044.00	6,060.00	(16.00)	99.74
Kitchen Rental Revenue - Rec	0.00	0.00	110.00	(110.00)	0.00
Kitchen Rental Revenue - CVCC	(88.00)	656.00	420.00	236.00	156.19
Picnic Area Rental Revenue - Rec	240.00	9,023.00	9,310.00	(287.00)	96.92
Picnic Area Rental Revenue - Reg	(60.00)	2,544.00	2,370.00	174.00	107.34
Picnic Area Rental Revenue - Ash	(100.00)	1,309.75	1,410.00	(100.25)	92.89
Picnic Area Rental Revenue - MV	210.00	4,314.00	3,820.00	494.00	112.93
Field "Recreation" Rental Revenue	18.13	1,880.53	2,110.00	(229.47)	89.13
Field "Bill Beane" Rental - Reg A	77.86	206.76	220.00	(13.24)	93.98
Field "Softball" Rental - MV	(2,861.57)	(762.47)	600.00	(1,362.47)	(127.08)
Field Rental - CV	0.00	1,825.90	1,820.00	5.90	100.32
Field Soccer/Baseball-Winchester	(2,610.18)	1,381.30	2,480.00	(1,098.70)	55.70
Field "Beggs" Rental - Rec	252.65	5,422.72	5,720.00	(297.28)	94.80
Field B (softball) Rev - Reg	0.00	1,624.85	1,580.00	44.85	102.84
Field "James" Rental - Rec	254.00	10,677.61	7,800.00	2,877.61	136.89
Field C (Baseball) Rental - Reg	0.00	3,995.84	3,990.00	5.84	100.15
Bocce Ball Field Rental	0.00	116.00	110.00	6.00	105.46
Field "Soccer Regional" Rental	0.00	1,732.35	2,320.00	(587.65)	74.67
Field "Soccer A" Rental - MV	0.00	1,574.87	137.00	1,437.87	1149.54
Field "Soccer A" Rental - Railhead	164.70	5,954.86	6,730.00	(775.14)	88.48
Field - PH Soccer Field	0.00	1,682.24	0.00	1,682.24	0.00
Field "Soccer B" Rental - Railhead	567.30	6,392.13	5,580.00	812.13	114.55

Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Lining Revenue - Reg	0.00	160.00	160.00	0.00	100.00
Misc Rents & Concessions	(94.00)	674.14	1,640.00	(965.86)	41.11
Misc Rents & Concessions - Bureau	0.00	891.00	890.00	1.00	100.11
Custodial Fees	680.00	21,570.00	20,390.00	1,180.00	105.79
Custodial Fees - Bureau	(120.00)	240.00	80.00	160.00	300.00
Meadow Vista Cust Fee	40.00	140.00	0.00	140.00	0.00
Set up/Take Down Fees	100.00	2,877.50	2,260.00	617.50	127.32
Set up/Take Down Fees - Bureau	(1,100.00)	(1,000.00)	0.00	(1,000.00)	0.00
Alcohol Permit - Bureau	(80.00)	(80.00)	0.00	(80.00)	0.00
Meadow Vista - Alcohol fee	0.00	40.00	0.00	40.00	0.00
Total Rents and Concessions	233.56	171,119.02	169,807.00	1,312.02	100.77
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	570.00	1,360.00	130.00	1,230.00	1046.15
Activity Guide - Advertising Rev	450.00	8,850.00	10,450.00	(1,600.00)	84.69
Alcohol Permit Fee	200.00	3,924.00	3,680.00	244.00	106.63
Miscellaneous Income - Admin.	0.00	236.66	1,210.00	(973.34)	19.56
Miscellaneous Revenue - Recreation	656.25	656.25	0.00	656.25	0.00
Verizon Wireless Lease	2,550.40	27,385.88	27,606.00	(220.12)	99.20
Miscellaneous Income - F & G	75.95	90.95	230.00	(139.05)	39.54
Total Miscellaneous Revenue	4,502.60	42,503.74	43,306.00	(802.26)	98.15
Grants & Donations					
Youth Assistance Rev	133.00	16,802.05	8,480.00	8,322.05	198.14
Donation Rev - F & G	0.00	18,687.93	19,200.00	(512.07)	97.33
Bike Park Donations	10.00	3,253.91	150.00	3,103.91	2169.27

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	143.00	38,743.89	27,830.00	10,913.89	139.22
Interest Income					
Interest Income - Other	10.35	445.58	350.00	95.58	127.31
Interest Revenue - County	5,308.49	57,924.43	57,770.00	154.43	100.27
Interest Revenue - City Trust	724.63	7,831.62	6,880.00	951.62	113.83
Total Interest Income	6,043.47	66,201.63	65,000.00	1,201.63	101.85
Project Revenue - Government					
County Mitigation Revenue	0.00	143,000.00	260,300.00	(117,300.00)	54.94
Co. Mit. Revenue	117,300.00	132,300.00	15,000.00	117,300.00	882.00
Total Project Revenue - Government	117,300.00	275,300.00	275,300.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	0.00	2,979,729.41	2,946,110.00	33,619.41	101.14
Homeowner's Prop. Tax Relief	0.00	22,096.23	22,050.00	46.23	100.21
Current Unsecured Prop Taxes General	0.00	65,090.79	67,030.00	(1,939.21)	97.11
Current Supplemental Property Taxes	0.00	93,466.16	89,660.00	3,806.16	104.25
Unitary & Op Non-unitary Tax	0.00	115,204.22	115,180.00	24.22	100.02
Delinq Unsecured Property Taxes	0.00	519.47	200.00	319.47	259.74
Timber Tax Guarantee	0.00	1.75	0.00	1.75	0.00
Atwood Tax Revenue	0.00	23,521.50	21,796.00	1,725.50	107.92
Delinquent Supplemental Tax Rev	0.00	(0.08)	0.00	(0.08)	0.00
Delinquent Secured Property Taxes	0.00	(18.51)	(20.00)	1.49	92.55
Railroad Unitary Property Taxes	0.00	2,147.86	2,070.00	77.86	103.76
RDA Pass-Throughs	0.00	176,664.47	66,128.00	110,536.47	267.16

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	0.00	3,478,423.27	3,330,204.00	148,219.27	104.45
TOTAL OPERATING REVENUE	\$221,746.18	\$5,346,492.08	\$5,149,797.00	\$196,695.08	103.82%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	221,746.18	5,346,492.08	5,149,797.00	196,695.08	103.82
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,832.05	1,830.00	2.05	100.11
Instructor/Adult Classes	1,364.75	17,415.05	17,850.00	(434.95)	97.56
Instructor/Adult Classes - Bureau	1,144.00	6,826.60	7,500.00	(673.40)	91.02
Instructor/Youth Classes	1,725.20	20,865.05	20,180.00	685.05	103.40
Instr/Youth Classes - Bureau	0.00	184.80	260.00	(75.20)	71.08
Officials/Adult Softball	0.00	4,718.95	5,950.00	(1,231.05)	79.31
Officials/Adult Basketball	699.00	4,572.75	5,240.00	(667.25)	87.27
Officials/Youth Basketball	5,941.50	5,941.50	5,300.00	641.50	112.10
Instructor/Youth Camps	(81.25)	31,163.25	31,240.00	(76.75)	99.75
Instr/Y Camp - Bureau	0.00	12,801.80	12,800.00	1.80	100.01
Instructors - Youth Sports Camps	0.00	5,323.50	5,320.00	3.50	100.07

Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instr/Y Sports Camp - Bureau	0.00	6,671.85	6,510.00	161.85	102.49
Alta Vista/Program Exp	130.97	2,583.68	2,300.00	283.68	112.33
Aub Elem/Program Exp	161.43	1,945.57	2,460.00	(514.43)	79.09
Skyridge/Program Exp	71.44	2,544.62	3,120.00	(575.38)	81.56
Day Camp/Program Exp	149.81	20,124.15	20,510.00	(385.85)	98.12
Preschool - Program Expense	454.92	2,140.97	2,390.00	(249.03)	89.58
Newcastle Program Expense	314.59	3,219.87	3,540.00	(320.13)	90.96
Adult Softball Expense	0.00	1,948.00	2,310.00	(362.00)	84.33
Adult Basketball Expense	227.37	775.38	290.00	485.38	267.37
Adult Volleyball Expense	0.00	154.14	160.00	(5.86)	96.34
Pickle Ball Tennis Expense	0.00	1,494.24	1,920.00	(425.76)	77.83
Adult Class Expense	54.00	54.00	930.00	(876.00)	5.81
Youth Basketball Expense	0.00	22,867.92	24,510.00	(1,642.08)	93.30
Youth Class Expense	0.00	76.14	80.00	(3.86)	95.18
Aquatic Activities	0.00	948.91	1,390.00	(441.09)	68.27
Public Swim Expense	40.72	2,796.79	2,760.00	36.79	101.33
Public Swim Exp - PH Pool	0.00	441.00	440.00	1.00	100.23
Swim Lessons	0.00	32.11	80.00	(47.89)	40.14
Swim Team	0.00	294.04	860.00	(565.96)	34.19
Synchro Team Expenses	0.00	715.36	30.00	685.36	2384.53
Youth Camps	0.00	0.00	10.00	(10.00)	0.00
Youth Sports Camps	0.00	0.00	30.00	(30.00)	0.00
Special Events	(8.98)	3,490.06	2,110.00	1,380.06	165.41
Party in the Park Expenses	(73.05)	7,622.67	7,800.00	(177.33)	97.73
Bike Park Fundraising Expense	0.00	0.00	20.00	(20.00)	0.00
Ukulele Festival Expenses	(73.05)	12,297.49	12,720.00	(422.51)	96.68
Great Obstacle Scramble Expenses	0.00	6,812.04	9,900.00	(3,087.96)	68.81
String Filing Expenses	0.00	6,433.66	6,460.00	(26.34)	99.59
Auburn Harvest Festival Expenses	(73.05)	8,537.16	10,400.00	(1,862.84)	82.09

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 2/29/2020
 Administration
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Program Expenses	12,170.32	228,667.12	239,510.00	(10,842.88)	95.47
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(15.85)	(10.00)	(5.85)	158.50
Merchant Fees - Cust Serv	405.25	9,413.22	10,220.00	(806.78)	92.11
Bad Debt Expense	0.00	194.49	190.00	4.49	102.36
Discounts Taken	(4.08)	(44.60)	(40.00)	(4.60)	111.50
Finance Charges	0.00	0.00	130.00	(130.00)	0.00
Cal Card Incentives	0.00	(1,262.52)	(1,500.00)	237.48	84.17
Penalties	0.00	200.00	820.00	(620.00)	24.39
Advertising - Youth Services	0.00	165.97	0.00	165.97	0.00
Donations Expense	0.00	710.00	800.00	(90.00)	88.75
Telephone - Placer Hills Pool	83.58	653.76	940.00	(286.24)	69.55
Telephone - Cust Serv	607.01	7,616.51	7,990.00	(373.49)	95.33
Telephone (CVCC) - Admin	570.26	6,236.10	6,490.00	(253.90)	96.09
Gift Certificates Expensed	0.00	365.00	320.00	45.00	114.06
Telephone - Youth Services	25.29	241.77	242.00	(0.23)	99.91
Telephone - Recreation	151.10	736.04	486.00	250.04	151.45
Telephone - Preschool	0.16	1.72	1.00	0.72	172.00
Telephone - Facilities & Grounds	1,110.23	13,128.49	13,350.00	(221.51)	98.34
Telephone - Day Camp	38.01	2,696.66	2,919.00	(222.34)	92.38
Telephone - Newcastle	40.30	287.16	376.00	(88.84)	76.37
Telephone - Aub El	181.91	2,003.47	1,592.00	411.47	125.85
Telephone - Alta Vista	27.44	249.71	342.00	(92.29)	73.02
Telephone - Skyridge	145.53	1,433.97	1,174.00	259.97	122.14
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	500.00	987.75	470.00	517.75	210.16
Activity Guide Expense	520.00	39,985.98	42,840.00	(2,854.02)	93.34
Youth Assistance Expense	1,515.70	15,594.28	14,040.00	1,554.28	111.07

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - Rec	4.28	1,526.21	2,770.00	(1,243.79)	55.10
Office Supplies - Aquatics	0.00	36.00	0.00	36.00	0.00
Office Supplies - Youth Services	68.61	443.79	730.00	(286.21)	60.79
Office Supplies - F & G	374.53	3,757.44	4,500.00	(742.56)	83.50
Office Supplies-Cust Serv	158.69	1,601.29	1,120.00	481.29	142.97
Office Supplies - Admin	151.77	3,016.37	5,020.00	(2,003.63)	60.09
Duplication Costs - Cust Serv	0.00	13.74	20.00	(6.26)	68.70
Duplication Costs - Admin	107.34	1,349.72	850.00	499.72	158.79
Office Equip Rental - Cust Serv	470.75	5,188.44	8,300.00	(3,111.56)	62.51
Office Equip Rental - Admin	332.48	4,336.22	5,050.00	(713.78)	85.87
Office Equip Maint - Cust Serv	0.00	4,398.89	4,400.00	(1.11)	99.98
Dining Expense	0.00	579.00	600.00	(21.00)	96.50
Gas/Mileage Expense - C.Serv	60.37	543.37	570.00	(26.63)	95.33
Gas/Mileage Expense - Admin	75.44	1,591.09	1,820.00	(228.91)	87.42
Gas/Mileage Expense - Rec.	0.00	203.56	120.00	83.56	169.63
Gas/Mileage Expense - YS	0.00	0.00	60.00	(60.00)	0.00
Gas/Mileage Expense - F & G	3,501.07	33,769.99	31,480.00	2,289.99	107.27
General Administrative Exp - Admin	0.00	376.46	0.00	376.46	0.00
Liability Insurance - Admin	7,616.75	78,968.50	78,554.00	414.50	100.53
Board Expense	1,407.85	4,166.86	3,290.00	876.86	126.65
Marketing/Public Relations - Cust Serv	2,017.19	10,667.70	10,330.00	337.70	103.27
Dues and Subscriptions-Youth Services	100.00	299.02	0.00	299.02	0.00
Dues and Subscriptions - Cust Service	0.00	47.27	20.00	27.27	236.35
Dues and Subscriptions - Admin	0.00	10,212.27	10,810.00	(597.73)	94.47
Dues and Subscriptions - Rec.	0.00	891.54	1,090.00	(198.46)	81.79
Dues and Subscriptions - F & G	0.00	585.81	90.00	495.81	650.90
Staff Appreciation - Rec	0.00	45.64	0.00	45.64	0.00
Staff Appreciation - Youth Services	0.00	172.55	190.00	(17.45)	90.82
Staff Appreciation - F & G	0.00	60.45	197.00	(136.55)	30.69
Staff Appreciation - Admin	0.00	79.50	0.00	79.50	0.00

Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Company Celebrations	0.00	1,134.96	1,570.00	(435.04)	72.29
Staff Development - Cust Serv	0.00	437.50	440.00	(2.50)	99.43
Staff Development - Admin	65.00	850.61	2,170.00	(1,319.39)	39.20
Staff Development - Rec.	0.00	536.50	950.00	(413.50)	56.47
Staff Development - Aquatics	0.00	599.50	470.00	129.50	127.55
Staff Development - Youth Services	0.00	108.75	430.00	(321.25)	25.29
Staff Development - F & G	1,600.00	4,811.05	5,030.00	(218.95)	95.65
Uniform Exp - F & G	0.00	572.45	1,610.00	(1,037.55)	35.56
Small Equip - Rec Dept	0.00	106.16	200.00	(93.84)	53.08
Small Equipment - Rec Pk	251.38	1,208.32	2,340.00	(1,131.68)	51.64
Small Equipment - Reg Pk	34.30	769.95	4,710.00	(3,940.05)	16.35
Small Equipment - MV Park	175.89	683.54	1,000.00	(316.46)	68.35
Small Equipment - CVCC	0.00	76.06	1,700.00	(1,623.94)	4.47
Field Marking Expense	0.00	1,045.91	1,150.00	(104.09)	90.95
Safety Supplies - F & G	365.97	8,034.90	6,370.00	1,664.90	126.14
Safety Supplies - Rec	0.00	0.00	170.00	(170.00)	0.00
Safety Supplies - Aquatics	0.00	0.00	180.00	(180.00)	0.00
Restroom Supplies - Recreation Park	52.02	1,715.73	1,650.00	65.73	103.98
Restroom Supplies - Regional Park	24.95	1,426.75	1,480.00	(53.25)	96.40
Restroom Supplies - Ashford Park	21.50	593.26	780.00	(186.74)	76.06
Restroom Supplies - Meadow Vista Park	26.00	906.72	890.00	16.72	101.88
Restroom Supplies - Railroad Park	30.54	697.47	810.00	(112.53)	86.11
Restroom Supplies - Overlook Park	26.00	776.55	910.00	(133.45)	85.34
Restroom Supplies - Placer Hills Park	0.00	427.91	490.00	(62.09)	87.33
Restroom Supplies - Winchester Park	0.00	0.00	50.00	(50.00)	0.00
Restroom Supplies - Rec Comm Ctr	212.10	2,817.59	2,280.00	537.59	123.58
Restroom Supplies - Reg Comm Ctr	218.68	2,409.94	1,850.00	559.94	130.27
Restroom Supplies - CVCC Comm Ctr	249.26	3,749.90	2,880.00	869.90	130.21
Sanitation - Reg Pk - Toilet	450.00	4,950.00	4,540.00	410.00	109.03
Sanitation - Win Pk - Toilet	450.00	4,950.00	5,000.00	(50.00)	99.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Rec Pk - ADA Toilet	349.00	3,839.00	4,240.00	(401.00)	90.54
Sanitation - Reg - ADA Toilet	349.00	3,839.00	4,240.00	(401.00)	90.54
Sanitation - Rec Pk - Debris Box	852.66	8,699.88	8,010.00	689.88	108.61
Sanitation - Reg Pk - Disposal	539.21	5,960.34	6,030.00	(69.66)	98.85
Sanitation - MV - Disposal	365.14	3,982.14	3,980.00	2.14	100.05
Sanitation - CVCC - Disposal	341.39	3,371.75	3,230.00	141.75	104.39
Small Equipment - Aquatics	0.00	0.00	830.00	(830.00)	0.00
Small Equipment - Y Services	0.00	0.00	(50.00)	50.00	0.00
Total Operations & Supplies	29,414.80	347,097.86	361,273.00	(14,175.14)	96.08
Utilities Expense					
Lights - Rec Pk Beggs Field	132.96	2,853.53	2,770.00	83.53	103.02
Lighting Reimb.-Beggs Field	(132.96)	(2,784.95)	(2,880.00)	95.05	96.70
Lights - Rec Pk James Field	19.72	3,146.90	4,785.00	(1,638.10)	65.77
Lighting Reimb.-James Field	0.00	(4,633.07)	(4,860.00)	226.93	95.33
Lights - Rec Field	30.77	404.31	925.00	(520.69)	43.71
Lighting Reimb.-Rec Field	0.00	(747.27)	(745.00)	(2.27)	100.31
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,476.55	6,373.71	2,755.00	3,618.71	231.35
Gas/Electric - Reg Comm Ctr	2,154.90	11,579.31	9,820.00	1,759.31	117.92
Gas/Electric - CV Comm Ctr	196.66	764.01	810.00	(45.99)	94.32
Electric Reimb.- CV Comm Ctr	(196.66)	(846.06)	(970.00)	123.94	87.22
Gas/Electric - CVCC	1,583.60	21,855.35	21,965.00	(109.65)	99.50
Gas/Electric - Sierra Pool	1,640.71	22,548.65	21,980.00	568.65	102.59
Gas/Electric - PH Pool	452.11	4,433.33	5,580.00	(1,146.67)	79.45
Electric - Day Camp	102.99	1,309.95	1,600.00	(290.05)	81.87
Gas/Elec - Recreation Park Street Lighting	684.04	7,886.97	7,960.00	(73.03)	99.08
Lighting Reimb - Rec Park	(30.77)	(30.77)	(350.00)	319.23	8.79

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Reg Park	1,476.69	19,077.94	17,110.00	1,967.94	111.50
Lighting Reimb.- Reg Park	(45.00)	(4,341.00)	(3,800.00)	(541.00)	114.24
Gas/Electric - Ashford Park	156.90	2,053.73	2,460.00	(406.27)	83.49
Gas/Electric - MV Park	310.42	4,467.46	5,380.00	(912.54)	83.04
Electric - Railhead Park	48.84	2,564.06	2,640.00	(75.94)	97.12
Lighting Reimb.-Railhead	(48.84)	(1,104.82)	(960.00)	(144.82)	115.09
Gas/Electric - Overlook Park	0.00	0.00	80.00	(80.00)	0.00
Gas/Electric - Winchester Park	13.64	735.78	920.00	(184.22)	79.98
Reimbursements - Gas/Elec Pool	0.00	(10,565.46)	(10,570.00)	4.54	99.96
Water - Rec Comm Ctr	1,260.69	4,069.66	3,300.00	769.66	123.32
Water - Reg Comm Ctr	476.16	2,000.50	2,110.00	(109.50)	94.81
Water - CV Comm Ctr	133.34	1,600.88	1,210.00	390.88	132.30
Water - CVCC	702.39	4,175.74	3,040.00	1,135.74	137.36
Water - Sierra Pool	0.00	3,069.16	2,030.00	1,039.16	151.19
Water - PH Pool	101.85	956.35	260.00	696.35	367.83
Water - Rec Park	201.50	4,095.92	3,620.00	475.92	113.15
Water - Regional Park	502.38	2,120.28	1,770.00	350.28	119.79
Water - Ashford Park	170.70	3,854.94	3,870.00	(15.06)	99.61
Water - MV Park	845.04	15,214.91	12,630.00	2,584.91	120.47
Water - CV Park	0.00	2,666.10	3,480.00	(813.90)	76.61
Water - Railhead Park	240.80	3,577.44	3,280.00	297.44	109.07
Water - CVCC Park	0.00	1,818.19	1,810.00	8.19	100.45
Water - Overlook Park	607.46	5,667.33	6,500.00	(832.67)	87.19
Water - Placer Hills Park	0.00	5,030.40	5,730.00	(699.60)	87.79
Water - Atwood	239.69	3,966.13	6,290.00	(2,323.87)	63.06
Water - Chana Field	0.00	0.00	6,000.00	(6,000.00)	0.00
Reimb - Water - Sierra Pool	0.00	(1,269.80)	(1,270.00)	0.20	99.98
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,350.00	(5.98)	99.94

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 2/29/2020
 Administration
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,110.00	(7.41)	99.95
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,650.00	(7.56)	99.54
Sanitation - Railroad Park (Sewer)	0.00	173.78	180.00	(6.22)	96.54
Sanitation - Overlook (Sewer)	0.00	735.88	740.00	(4.12)	99.44
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,190.00	(0.84)	99.99
Total Utilities Expense	15,509.27	186,803.59	187,285.00	(481.41)	99.74
Legal Expenses					
Legal Fees	144.00	14,139.66	26,670.00	(12,530.34)	53.02
Total Legal Expense	144.00	14,139.66	26,670.00	(12,530.34)	53.02
Professional Services					
Professional Services - Rec	0.00	110.00	190.00	(80.00)	57.90
Professional Services - Aqu	0.00	274.00	270.00	4.00	101.48
Professional Services - YS	2,359.78	23,212.21	21,866.00	1,346.21	106.16
Professional Services - F & G	2,792.98	7,824.98	5,833.00	1,991.98	134.15
Professional Services - Bureau of Reclamatic	0.00	1,116.99	1,117.00	(0.01)	100.00
Professional Services - Atwood	900.00	6,490.81	5,590.00	900.81	116.12
Professional Services - C Serv	0.00	1,759.31	1,100.00	659.31	159.94
Professional Services - Admin	4,800.00	11,459.84	16,224.00	(4,764.16)	70.64
Accounting/Auditor Fees	9,160.00	9,160.00	9,100.00	60.00	100.66
Atwood - County Coll Fee	0.00	252.65	250.00	2.65	101.06
Total Professional Services	20,012.76	61,660.79	61,540.00	120.79	100.20

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 2/29/2020
 Administration
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	2,005.70	6,530.00	(4,524.30)	30.72
Vehicle Maintenance	330.17	9,593.18	17,910.00	(8,316.82)	53.56
Irrigation Supplies - General	0.00	2,809.72	9,710.00	(6,900.28)	28.94
Maint - Recreation Field	0.00	2,066.77	2,120.00	(53.23)	97.49
Maint - CV Baseball Field	0.00	6,870.43	15,480.00	(8,609.57)	44.38
Maint - James Field	131.57	4,527.95	4,545.00	(17.05)	99.63
Maint - Beggs Field	173.44	16,755.83	20,960.00	(4,204.17)	79.94
Maint - Sierra Pool	1,269.21	39,305.70	33,720.00	5,585.70	116.57
Reimbursement- Maint Pool	0.00	(4,433.66)	(4,430.00)	(3.66)	100.08
Maint & Repairs - Equipment	1,626.95	22,722.05	23,420.00	(697.95)	97.02
Maint - PH Pool	185.20	10,385.46	8,330.00	2,055.46	124.68
Maint - MV Soccer Field	0.00	8.50	10.00	(1.50)	85.00
Maint - Winchester Fields	0.00	806.25	850.00	(43.75)	94.85
Maint - MV Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub EI	0.00	659.36	610.00	49.36	108.09
Rep/Maint - Rock Creek	0.00	668.79	690.00	(21.21)	96.93
Rep/Maint - Day Camp	0.00	5,760.43	1,030.00	4,730.43	559.27
Maint - Recreation Park	3,815.99	24,345.70	27,920.00	(3,574.30)	87.20
Maint - Regional Park	4,503.21	59,619.87	59,860.00	(240.13)	99.60
Maint - Ashford Park	1,215.44	9,060.14	12,530.00	(3,469.86)	72.31
Maint - Meadow Vista Park	1,782.12	11,454.02	10,720.00	734.02	106.85
Maint - Christian Valley Park	281.26	2,682.80	6,710.00	(4,027.20)	39.98
Maint - Railhead Park	360.59	3,830.82	3,490.00	340.82	109.77
Maint - CVCC Park	334.48	1,972.41	1,540.00	432.41	128.08
Maint - Overlook Park	532.13	8,040.22	7,430.00	610.22	108.21
Maint - Placer Hills Park	281.26	1,248.76	1,010.00	238.76	123.64
Maint - Pocket Parks	353.67	505.05	280.00	225.05	180.38
Maint - Mt. Vernon Park	0.00	161.25	210.00	(48.75)	76.79

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Winchester Park	0.00	824.72	3,710.00	(2,885.28)	22.23
Maint - Atwood	1,884.12	11,048.63	3,920.00	7,128.63	281.85
Maint - Shockley Park	0.00	2,319.02	18,502.00	(16,182.98)	12.53
Rep/Maint - Skyridge	0.00	1,586.72	570.00	1,016.72	278.37
Maint - Ashley Dog Park	0.00	2,936.60	3,300.00	(363.40)	88.99
Rep/Maint - Newcastle	0.00	0.00	100.00	(100.00)	0.00
Rep/Maint - Preschool	4.79	4.79	0.00	4.79	0.00
Maint - Recreation Comm Ctr	1,068.33	21,830.06	18,740.00	3,090.06	116.49
Maint - Regional Comm Ctr	312.94	5,972.18	6,850.00	(877.82)	87.19
Maint - Christian Valley Comm Ctr	0.00	961.39	1,670.00	(708.61)	57.57
Maint - CVCC Comm Ctr	115.39	14,487.92	11,750.00	2,737.92	123.30
Maint - Overlook Modular	0.00	985.77	1,040.00	(54.23)	94.79
Maint - Regional Tennis Courts	0.00	5,238.14	4,580.00	658.14	114.37
Maint - MV Soccer A	0.00	15.20	0.00	15.20	0.00
Maint - RH Soccer A	0.00	1,510.50	1,300.00	210.50	116.19
Maint - Regional Field Soccer	0.00	433.26	990.00	(556.74)	43.76
Maint - RH Soccer B	0.00	1,131.16	920.00	211.16	122.95
Maint - Regional Bill Bean Field	0.00	9,753.01	18,390.00	(8,636.99)	53.03
Maint - MV Softball Field	0.00	6.97	10.00	(3.03)	69.70
Maint - Regional Field B	0.00	5,159.28	5,220.00	(60.72)	98.84
Maint - Regional Field C	0.00	2,667.04	2,150.00	517.04	124.05
Tree Maint - Rec Park	0.00	0.00	5,150.00	(5,150.00)	0.00
Vandalism Repairs Expense	80.41	4,498.83	5,730.00	(1,231.17)	78.51
Rep/Maint - Alta Vista	0.00	32.61	50.00	(17.39)	65.22
Total Building and Grounds Maintenance	20,642.67	341,337.30	392,327.00	(50,989.70)	87.00
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	58,768.74	58,770.00	(1.26)	100.00
Lafco Fees	0.00	3,048.91	3,050.00	(1.09)	99.96

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Property Tax Administration/LAFCO	0.00	61,817.65	61,820.00	(2.35)	100.00
Salaries Expense					
Wages - (Y.Serv) - Manager	5,348.80	64,472.30	64,520.00	(47.70)	99.93
Wages - (Cust Serv) - Full Time	9,285.61	110,303.89	114,530.00	(4,226.11)	96.31
Wages - (Cust Serv) - Part Time	1,357.15	15,822.89	16,970.00	(1,147.11)	93.24
Wages - (Admin) - Full Time	6,080.00	71,913.71	70,670.00	1,243.71	101.76
Wages - (Admin) - Part Time	9,013.08	109,736.96	104,114.00	5,622.96	105.40
Wages - (Y.Serv) - Alta Vista - PT	5,273.57	42,227.46	38,830.00	3,397.46	108.75
Wages - (Admin) - Board Pay	2,500.00	23,750.00	25,000.00	(1,250.00)	95.00
Wages - (Y.Serv) - Aub Elem - PT	8,696.14	75,104.69	71,460.00	3,644.69	105.10
Wages - (Y.Serv) - AE Maint	0.00	236.11	220.00	16.11	107.32
Wages - (Y. Serv) - RC Maint	0.00	718.78	690.00	28.78	104.17
Wages - (Y.Serv) - Skyridge - PT	8,544.52	66,483.09	59,820.00	6,663.09	111.14
Wages - (Y.Serv) - Skyridge Maint	124.74	755.21	0.00	755.21	0.00
Wages - (Y.Serv) - Day Camp - PT	247.62	116,991.69	116,890.00	101.69	100.09
Wages - (Y.Serv) - DC Maint	0.00	6,447.57	70.00	6,377.57	9210.81
Wages - (Rec) - Full Time	10,470.12	137,070.43	141,120.00	(4,049.57)	97.13
Wages - (Y. Serv) - Newcastle- PT	8,881.14	79,302.71	72,330.00	6,972.71	109.64
Wages - (Y.Serv) - NC Maint	0.00	86.94	0.00	86.94	0.00
Wages - (Rec) - Part Time	0.00	82.64	1,030.00	(947.36)	8.02
Wages - (Rec) - Seasonal	0.00	917.46	1,280.00	(362.54)	71.68
Wages - (Rec) - Adult Softball	0.00	3,263.55	3,220.00	43.55	101.35
Wages - (Rec) - Adult Basketball	534.65	2,419.10	2,130.00	289.10	113.57
Wages - (Y.Serv) - Preschool	4,843.07	35,330.74	36,830.00	(1,499.26)	95.93
Wages - (Aqua) - Aquatics Coordinator	1,001.02	17,115.86	17,510.00	(394.14)	97.75
Wages - (Aqua) - Aquatic Activities	114.58	4,671.34	4,880.00	(208.66)	95.72
Wages - (Aqua) - Public Swim	570.55	55,533.64	56,570.00	(1,036.36)	98.17

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Public Swim-PH	0.00	7,581.20	7,580.00	1.20	100.02
Wages - (Aqua) - Swim Lessons	0.00	7,542.09	7,550.00	(7.91)	99.90
Wages - (Aqua) - Swim Lessons-PH	0.00	3,377.14	3,370.00	7.14	100.21
Wages - (Aqua) - Master Swim	81.50	3,074.16	4,060.00	(985.84)	75.72
Wages - (Aqua) - Swim Team Coaches	0.00	6,181.91	6,450.00	(268.09)	95.84
Wages - (Aqua) - Synchronized Swim Coach	0.00	11,730.42	11,730.00	0.42	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	7,333.07	75,597.82	68,130.00	7,467.82	110.96
Wages - (Fac & Grds) - Fac Att. - CVCC	2,263.84	29,955.07	32,300.00	(2,344.93)	92.74
Wages - (Fac & Grds) - Fac Attendant - Reg	3,745.53	36,311.93	38,490.00	(2,178.07)	94.34
Wages - (Fac & Grds) - Management	11,757.73	132,687.48	125,790.00	6,897.48	105.48
Wages - (Fac & Grds) - Recreation Park	20,676.19	252,765.30	275,330.00	(22,564.70)	91.80
Wages - (Fac & Grds) - Regional Park	9,612.63	139,757.02	163,300.00	(23,542.98)	85.58
Wages - (Fac & Grds) - Ashford Park	4,244.09	27,856.36	27,940.00	(83.64)	99.70
Wages - (Fac & Grds) - Meadow Vista Park	3,799.20	45,131.94	45,330.00	(198.06)	99.56
Wages - (Fac & Grds) - CV Comm Center	228.76	9,207.16	13,240.00	(4,032.84)	69.54
Wages - (Fac & Grds) - Railhead Park	1,289.30	17,707.12	17,750.00	(42.88)	99.76
Wages - (Fac & Grds) - CVCC	3,107.34	14,025.95	13,850.00	175.95	101.27
Wages - (Fac & Grds) - Overlook Park	1,161.98	14,983.58	15,400.00	(416.42)	97.30
Wages - (Fac & Grds) - Placer Hills Park	935.78	16,456.18	20,290.00	(3,833.82)	81.11
Wages - (Fac & Grds) - Pocket Parks	1,288.25	6,795.03	7,870.00	(1,074.97)	86.34
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	487.81	1,440.00	(952.19)	33.88
Wages - (Fac & Grds) - Winchester Park	936.22	5,108.98	5,190.00	(81.02)	98.44
Wages - (Fac & Grds) - Atwood	1,934.16	8,297.64	7,220.00	1,077.64	114.93
Wages - (Fac & Grds) - Shockley Property	139.28	981.45	1,660.00	(678.55)	59.12
Wages - (F & G) Special Events	0.00	5,819.86	5,840.00	(20.14)	99.66
Wages - District Administrator	8,905.60	110,752.84	110,170.00	582.84	100.53
Wages - (Rec) - Special Events	0.00	3,619.79	3,510.00	109.79	103.13
Wages - (F & G) Uniform Allowance	0.00	10,931.90	12,830.00	(1,898.10)	85.21
Total Salaries Expense	166,326.81	2,045,483.89	2,074,294.00	(28,810.11)	98.61

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits & Payroll Costs					
ER Taxes - Rec	930.27	12,208.68	11,670.00	538.68	104.62
ER Taxes - Aquatics	179.43	10,733.69	10,910.00	(176.31)	98.38
ER Taxes - Youth Services	4,081.74	39,996.30	40,450.00	(453.70)	98.88
ER Taxes - Fac & Grds	6,817.01	68,361.42	72,400.00	(4,038.58)	94.42
ER Taxes - Cust Serv	916.75	9,981.59	10,710.00	(728.41)	93.20
ER Taxes - Admin	2,286.79	24,672.13	25,080.00	(407.87)	98.37
Employment Expense - Rec	0.00	949.15	950.00	(0.85)	99.91
Employment Expense - Aquatics	381.00	2,060.66	1,810.00	250.66	113.85
Employment Expense - Youth Services	0.00	950.00	1,160.00	(210.00)	81.90
Employment Expense - Fac & Grds	357.32	1,447.69	2,390.00	(942.31)	60.57
Employment Expense - Admin	60.00	158.38	100.00	58.38	158.38
Fingerprinting Exp - Recreation	0.00	62.00	110.00	(48.00)	56.36
Fingerprinting Exp - Aquatics	32.00	472.00	440.00	32.00	107.27
Fingerprinting Exp - Youth Services	0.00	978.00	970.00	8.00	100.83
Fingerprinting Exp - Fac & Grds	64.00	570.00	600.00	(30.00)	95.00
Fingerprinting Exp - Admin	0.00	32.00	60.00	(28.00)	53.33
Benefits Expense - Recreation	3,249.55	27,897.51	28,690.00	(792.49)	97.24
Benefits Expense - Youth Services	2,963.26	31,055.46	33,530.00	(2,474.54)	92.62
Benefits Expense - Fac & Grds	18,165.13	175,499.20	186,380.00	(10,880.80)	94.16
Benefits Expense - Cust Serv	1,801.88	22,281.63	23,240.00	(958.37)	95.88
Benefits Expense - Admin	4,209.72	39,839.65	44,732.00	(4,892.35)	89.06
Employer Retirement Exp. - Rec	890.98	17,925.48	18,170.00	(244.52)	98.65
Employer Retirement Exp. - Aquatics	103.37	2,899.69	2,840.00	59.69	102.10
Employer Retirement Exp. - Youth Services	3,067.13	43,756.20	42,380.00	1,376.20	103.25
Employer Retirement Exp. - Fac & Grds	5,764.07	92,557.50	96,090.00	(3,532.50)	96.32
Employer Retirement Exp - Cust Serv	1,048.06	16,274.86	16,680.00	(405.14)	97.57
Employer Retirement Exp. - Admin	2,618.37	33,912.69	33,860.00	52.69	100.16
Worker's Comp - Rec	196.55	3,411.99	3,700.00	(288.01)	92.22

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 2/29/2020
Administration
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Aquatics	31.57	2,657.34	2,830.00	(172.66)	93.90
Worker's Comp - Youth Services	615.99	10,591.56	11,038.00	(446.44)	95.96
Worker's Comp - Fac & Grds	6,180.86	79,362.42	86,030.00	(6,667.58)	92.25
Worker's Comp - Cust Serv	55.02	599.97	590.00	9.97	101.69
Worker's Comp - Admin	251.87	3,652.48	4,010.00	(357.52)	91.08
Total Benefits and Payroll Costs	67,319.69	777,809.32	814,600.00	(36,790.68)	95.48
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	1,192.18	1,190.00	2.18	100.18
Fixed Asset Purchases - Aquatics	0.00	12,101.28	12,100.00	1.28	100.01
Fixed Asset Purchases - Youth Services	0.00	149.00	0.00	149.00	0.00
Fixed Asset Purchases - Fac & Grds	6,620.47	232,752.05	302,830.00	(70,077.95)	76.86
Fixed Asset Purchases - Admin	580.36	586.25	0.00	586.25	0.00
Computer Purchases - Rec	0.00	1,005.52	1,200.00	(194.48)	83.79
Computer Purchases - Youth Services	0.00	1,680.85	2,400.00	(719.15)	70.04
Total Fixed Asset Expense	7,200.83	249,467.13	319,720.00	(70,252.87)	78.03
Capital Improvement Projects					
Winchester- Electrical Upgrades	143.84	353.89	0.00	353.89	0.00
CVCC - Bike Park	204.06	308,321.38	370,000.00	(61,678.62)	83.33
CV - Tutor Totor Floor	0.00	4,750.00	5,000.00	(250.00)	95.00
Placer Hills Parking lot Project	0.00	10.30	0.00	10.30	0.00
Reg Pk Expansion - 24 Acres	420.88	3,104.23	3,100.00	4.23	100.14
Reg - Riparian Vegetation Mgmt Permit	0.00	597.50	0.00	597.50	0.00
Railhead - Rotary Project	0.00	24,013.85	24,014.00	(0.15)	100.00
Rec Park - Parking lot Repairs	0.00	10,680.57	10,681.00	(0.43)	100.00
Rec - James Field Renovation	51,271.48	415,269.67	412,600.00	2,669.67	100.65

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 2/29/2020
 Administration
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reg - Path of Travel to So Playground	0.00	19,524.82	19,525.00	(0.18)	100.00
Total Capital Improvement Projects	52,040.26	786,626.21	844,920.00	(58,293.79)	93.10
Debt Service					
Recreation Park Lease	0.00	2,015.87	2,000.00	15.87	100.79
Total Debt Service	0.00	2,015.87	2,000.00	15.87	100.79
Total Expenditures	\$390,781.41	\$5,102,926.39	\$5,385,959.00	(\$283,032.61)	94.75%
Net Revenue Over Expenditures	(\$169,035.23)	\$243,565.69	(\$236,162.00)	\$479,727.69	(103.14)%
ADJ. NET REVENUE OVER EXPENDITURES	(169,035.23)	243,565.69	(236,162.00)	479,727.69	(103.14)

Item 4.4 Cover Sheet for 2020-2021 Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting March, 2020, Board of Directors Meeting March, 2020

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

Background: Each year staff updates the five-year obsolescence list during the annual Budget 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-classified 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 \$676,237. 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.

Per the Finance Committee request, staff has budgeted to make sure the District has a minimum of \$250,000 balance in the Equipment Reserves at the fifth year. As it has in year's past, staff has opted to pay for some of the assets with general funds to save from depleting the Equipment Reserves for FY 2020/2021.

Recommendation:

Staff recommends that the Finance Committee review and approve the obsolescence list as presented and forward it to the Board of Directors for consideration.

Attachment: Five-year Obsolescence List.

Auburn Recreation District Park Obsolescence List

2020/2021

FUNDING SOURCE

Estimated balance		726,237		0					
ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New	Acquisition Cost	Equip Reserve	Genl Fund
Rec Park Server #1	2013	9,000	5	2018	2020		11,000	11,000	
Rec Park Server # 2	2013	3,000	5	2018	2020		3,000	\$0	\$3,000
CVCC server	2013	9,000	5	2018	2020		11,000	11,000	
2000 F450 vin 18658 unit #22	2005	\$15,000	15	2025	2020		\$45,000	\$45,000	
Cushman #8 32 HP Truckster w/Flatbed	2003	\$18,183	10	2015	2020		\$23,000	\$23,000	
Recreation Park irrigation pump/motor	2006	\$4,600	8	2014	2020		\$10,100	\$10,100	
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018	2019		\$3,500	\$3,500	
Trailer for hauling mowers	2020	\$11,000		New					\$11,000
Recreation Park Modular #2 HVAC	unk		15	2016	2020		\$7,500	\$0	\$7,500
Alta Vista Disc - Tables & Chairs	New		20		2020		\$1,500	\$0	\$1,500
Sirantol Chem Feeder (Splash Pool)	unk		15		2020		\$9,000	\$9,000	
Auburn El Modular #2 HVAC	unk		15	2018	2020		\$6,500	\$6,500	
Regional Restroom/Office Heater #27	1991	unknown	15	2006	2020		\$15,000	\$15,000	
Rec building - Youth services office HVAC	unk		15	2016	2020		\$10,000	\$10,000	
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2018	2020		\$13,000	\$13,000	
CVCC 7.5 ton #4 HVAC	2003	\$12,200	15	2018	2020		\$15,000	\$15,000	
TOTAL								172,100	23,000

554,137

Estimated Balance Remaining

Auburn Recreation District Park Obsolescence List

2021/2022

FUNDING SOURCE

Estimated balance		628,137		0				
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
2005 Ford Ranger vin 09012 unit 00	2005	\$11,000	15	2015	2022	\$25,500	\$30,000	
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	15	2020	2022	40,000	\$40,000	
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2020	\$2,320	\$0	\$2,320
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2022	\$3,000	\$0	\$3,000
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	10	2018	2020	\$3,540	\$0	\$3,540
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$3,230	\$0	\$3,230
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	
Circulation pump motor, Sierra Pool	2005		8	2015	2020	\$6,200	\$0	\$6,200
Sierra Pool Sweep	2013	4,860	5	2018	2022	5,100	\$0	\$5,100
Sierra Pool Umbrella #2 of 3	2012	800	7	2019	2020	830	0	\$830
Sierra Pool Umbrella #1 of 3	2018	\$808	3	2021	2021	\$830	\$0	\$830
Rec Gym exhaust fans	2006	\$15,127	15	2021	2021	15,127	\$15,127	
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	
Regional Portable Shade Structure	2011	3,556	10	2021	2021	\$3,900	\$0	\$3,900
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000	
TOTAL							184,427	42,650
Estimated Balance Remaining							443,710	

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		year to be Replaced	Acquisition Cost	Equip Reserve	General Fund
				Repl Date	New				
Estimated balance								517,710	0
2007 Ford Ranger vin 56762 unit 5	2007	\$11,327	15	2017		2022	\$25,500	\$30,000	
2007 Ford Ranger vin 95264 unit 10	2007	\$11,000	15	2017		2022	\$25,500	\$30,000	
John Deere Gator	2011	\$9,016	10	2021		2021	\$16,400	\$20,500	
Gator Cart #5	2012	9,200	10	2022		2022	16,500	\$20,500	
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 - 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	2019	807	7	2019		2019	\$630	\$0	\$630
CVCC 5 ton HVAC	2003	\$8,135	15	2018		2020	\$12,000	\$12,000	
CVCC 8 ton HVAC	2003	\$13,015	15	2018		2020	\$16,000	\$16,000	
Regional gym heater #2	2015	\$13,132	15	2030		2030	\$14,645	\$14,645	
TOTAL								169,345	13,680
Estimated Balance Remaining								348,365	

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		year to be Replaced	Acquisition Cost	Equip Reserve	General Fund
				Repl Date	Repl				
Estimated balance								422,365	0
Jacobsen reel mower	1994	UNK	30	2024		2024	\$24,000	\$24,000	
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017		2021	\$35,700	\$40,000	
2007 Ford Ranger vin56761 unit 19	2007	\$11,327	15	2017		2022	\$25,500	\$30,000	
John Deere Gator #1	2013	\$8,080	10	2023		2023	\$16,700	\$20,700	
Gator Cart #6	2012	9,200	10	2022		2022	\$16,500	\$20,500	
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	10	2019		2022	\$3,500	\$0	\$3,500
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	
PHI 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
Rec building - lobby HVAC	2008	\$9,000	15	2023		2023	\$9,000	\$9,000	
TOTAL								152,100	14,350
Estimated Balance Remaining								270,265	

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		year to be Replaced	New		Equip Reserve	Genl Fund
				Repl Date	Repl Date		Acquisition Cost	Acquisition Cost		
Estimated balance									344,265	0
2000 Dodge 3/4 ton truck vin 155626 unit #15	2002	\$20,000	15	2017			repl w/Ford F350			
John Deere 1600 Mower #3	2013	\$53,000	10	2023		2023	\$58,300	\$58,300		
John Deere Gator #2	2013	\$8,080	10	2023		2023	\$16,700	\$20,700		
Front Loader for Kubota	2005	4,440	20	2025		2025	\$5,300	\$5,300		
Chemical controller (Sirantrol?) Sierra Pool	2005	5,000	20	2025		2025	\$5,000	\$0	\$5,000	
Chemical controller, Splash pool	2005	3,000	20	2025		2025	\$3,000	0	3,000	
Baldor ECP400T 15HP Motor	2015	2,484	10	2025		2025	\$2,700	\$0	\$2,700	
SDI 100-9K6M Sprayer	2005	7,997	10	2015		2024	\$8,400	8,400		
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024		2024	\$850	\$0	\$850	
TOTAL									92,700	
Estimated Balance Remaining									251,565	

Item 4.5 Cover Sheet Resolution #2020-11 Final Budget for Fiscal Year 2020/2021

Auburn Area Recreation and Park District Standing Finance Committee meeting March, 2020.

The Issue: Shall the Auburn Area Recreation and Park District Board of Directors adopt Resolution #2020-11, approving the Final FY 2020/2021 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: 2020/2021.

The attached budget summary sheet outlines the results of these meetings.

Administration:

Staff projects an increase in property tax revenue of 3%, or approximately \$90,000 based on data obtained from Placer County. We feel that this is a 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 24 Acre project planning/CEQA is budgeted at \$190,000 for the Spring/Summer 2020-2021 budget.
2. Overlook ADA upgrades to the restroom will be realized at approximately \$10,000, to be funded by Future Capital reserves.
3. The Bike Park's Phase II is slated to begin in 2020-2021, therefore \$200,000 is budgeted for this continued project. \$120,000 is being funded by Grants/Donations and \$80,000 will come from Future Capital reserves.
4. Placer Hills' parking lot is in need of repaving, new drainage and striping. \$30,000 has been budgeted for this much needed project. This is budgeted from general funds.
5. Recreation Park's locker room is in need of floor repairs. This project is slated for Fall construction and is estimated at a \$25,000 cost, to be funded by Future Capital reserves.
6. Recreation Park will have a new wheelchair swing. \$60,000 has been

budgeted for this addition. \$30,000 will be funded by City Mitigation funds, \$5,000 will be generated by fundraising and \$25,000 will be funded by County Mitigation.

7. District's Servers are scheduled for replacement. Two at Customer Service and one at Canyon View Community Center. The 2020-2021 budget reflects \$25,000 for these assets.
8. The Cushman #8 Gator Type Vehicle is slated for replacement at \$23,000.
9. The 2000 F450 dump truck will need replacement due to Gross Pollution regulations on large Diesel run vehicles. Equipment reserves will fund the purchase. \$45,000 is budgeted for this vehicle's replacement and will be funded by the Equipment Reserves.
10. Six Heat and Air Units are scheduled for possible replacement during the 2020-2021 year budget. Four of these units are being funded by the Equipment Reserves and two are budgeted from general funds.
11. James Field will need an additional planting of outfield grasses, so \$20,000 is budgeted for this maintenance.
12. Replacement of a trailer used for hauling mowers and other equipment. \$11,000 is budgeted from the general fund.
13. Recreation Field is getting some minor improvements to level the infield/outfield transition.

Recreation

No major changes

Youth Services

No major changes

Overall, in 2020/2021 the District has growing expenses due to inflation as well as minimum wage increases and CalPERS increases. We budgeted conservatively, cutting some of our maintenance expenses. Our RDA funds have been included to reflect \$120,000 as part of our anticipated tax revenues.

The anticipated budget surplus for 2020/2021 is approximately \$67,000 after required reserves. We propose a transfer to the Future Capital Construction Reserve in the amount of \$40,000.

Recommendation: Staff recommends that the Finance Committee review and approve the final budget for 2020/2021 and forward to the Board of Directors for approval.

Attachments: Resolution #2020-11
Summary 2020/2021 budget
Five Year Projected Budgets
Departmental Budgets

**Resolution Number 2020-11
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 2020-2021.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for the Fiscal Year 2020-2021 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue		1,378,197.00
Facility Rentals		193,700.00
		1,571,897.00
Government Revenues		
Taxes, Governmental Revenue		3,513,083.00
		3,513,083.00
Other Revenue		
Interest Revenue		59,000.00
Misc. Revenue		45,795.00
		104,795.00
Donations		
Donations, Grant, In kind		136,900.00
		136,900.00
		TOTAL OPERATING REVENUES
		5,326,675.00
Project and Equipment Revenue		
Misc. Project Revenue		-
Grant Proceeds		-
Contributions/In kind Services Revenue		-
Transfer in from Equipment Reserves		162,100.00
Transfer in from Reserves		345,000.00
		507,100.00
Park Dedication Revenue		
City Park Dedication Revenue		40,000.00
County Park Dedication Revenue		25,000.00
		65,000.00
		TOTAL PROJECT AND EQUIPMENT REVENUES
		572,100.00
		TOTAL REVENUES
		5,898,775.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	267,600.00
Operations & Supplies	401,640.00
Utilities Expense	231,200.00
Professional Expenses	90,966.00
Building & Grounds expense	473,600.00
Property Tax Admin. Fees	63,700.00
Election Cost	37,500.00
Wages & Benefits	3,394,430.00
Equipment and Land Lease	2,076.00
Fixed Assets	30,800.00
Equipment Reserve Expenditures	162,100.00
Total Operating Expenditures	5,155,612.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	50,000.00
ADA reserve projects	5,000.00
Future Cap Projects	340,000.00
In-Kind & Other Contribution Projects	125,000.00
Total Project Expenditures	520,000.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	30,000.00
County Park Dedication Project Expenditures	25,000.00
Total Park Ded. Project Expenditures	55,000.00
TOTAL EXPENDITURES	5,730,612.00
TOTAL REVENUE SURPLUS (DEFICIT)	168,163.00
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.	40,000.00
OPERATING BUDGET BALANCE	27,363.00

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 26th day of March, 2020 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.

Scott R. Holbrook
Board of Directors

Kahl Muscott
District Administrator

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

2020/2021 Budget

Operating Revenues	Final Budget	% of total	
Program Revenue	\$ 1,378,197	23.4	
Facility Revenue	\$ 193,700	3.3	
Misc. Revenue	\$ 45,795	0.8	
Donations, Grant Revenue and In Kind	\$ 136,900	2.3	
Interest Income	\$ 59,000	1.0	
Transfer in from City Mitigation	\$ 40,000	0.7	
Transfer in from County Mitigation	\$ 25,000	0.4	
Tax Revenue	\$ 3,486,583	59.1	
Transfer in from Cap Const & Equip Res	\$ 507,100	8.6	
Misc (atwood etc)	\$ 26,500	0.4	
Total Operating Revenue	\$ 5,898,775	100.00	- 0.00

Expenditures \$ 532,100

Program Expense	\$ 267,600	4.6%	
Operating & Supplies	\$ 401,640	6.9%	
Utilities Expense	\$ 231,200	4.0%	
Professional Services	\$ 90,966	1.6%	
Building & Grounds Maintenance	\$ 473,600	8.1%	
Property Tax Admin.	\$ 101,200	1.7%	
Wages	\$ 2,451,853	42.0%	
Benefits & Payroll Costs	\$ 942,577	16.2%	
Fixed Asset Expense	\$ 192,900	3.3%	
Capital Improvement Projects Mitigation & Funds	\$ 525,000	9.0%	
Capital Improvement Projects General Fund	\$ 50,000	0.9%	
Debt Services	\$ 2,076	0.0%	
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	1.7%	
		0.0%	
Total Expenditures	\$ 5,831,412	100	- 0

Net Revenue Over Expenditures 67,363

Transfer to Future Capital Construction Reserve \$ 40,000

Net Revenue 27,363

Annual Equip Replacement Fund 766,237

Future Capital Construction Fund 887,359

Contingency Reserve 450,000

ADA reserve 25,032

TOTAL RESERVES \$ 2,128,628

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

2020/2021 Final Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Rev	Atwood III taxes	RDA pass thru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			31,295		52,500			3,366,583			120,000	11,000	3,581,378	61%
F&G		171,500	5,000	126,900	6,500	40,000	25,000		345,000	26,500		131,100	877,500	15%
Cust Service	16,597											11,000	16,597	0%
Recreation	361,200		9,500	10,000									380,700	6%
Youth Services	870,000	4,300											874,300	15%
Aquatics	130,400	17,900										9,000	157,300	3%
TOTAL	1,378,197	193,700	45,795	136,900	59,000	40,000	25,000	3,366,583	345,000	26,500	120,000	162,100	5,898,775	100%

0.7

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital improve.	Capital improve. genl fund	Debt service	Contingency Reserve	(ADA reserve)	Eq Res. GASB	
Administration		131,000		48,000		101,200	380,861	129,891	11,000							0%
F&G	146,400		203,900	22,100	415,000		1,029,337	488,234	142,100	525,000	50,000	2,076	45,800		847,752	15%
Cust. Service	48,323			1,869			156,469	62,087	14,000				55,000		3,079,147	53%
Recreation	221,700	64,817		897			163,454	79,046	3,500						282,748	5%
Youth Services	38,200	9,000	1,800	18,100	6,500		583,000	160,000	13,300						829,900	14%
Aquatics	7,700	2,100	25,500		52,100		138,732	23,319	9,000						258,451	4%
TOTAL	267,600	407,640	231,200	90,966	473,600	101,200	2,451,853	942,577	192,900	525,000	50,000	2,076	100,800	5,831,412	100%	0%

Transfer to Future Capital Construction Reserve

40,000

Net Revenue

27,363

0.46%

	Final 18/19	Mid Year 19/20	PRELIM 20/21	PRELIM 21/22	PRELIM 22/23	PRELIM 23/24
Operating Revenues						
Program Revenue	1,150,375	1,325,160	1,378,197	1,433,325	1,490,658	1,550,284
Facility Revenue	155,985	177,577	193,700	201,448	209,506	217,886
Misc. Revenue	54,451	43,460	45,795	44,764	46,107	47,490
Grants, Donations, in kind	18,330	57,840	136,900	603,441	425,000	80,000
Interest Income	65,415	68,410	59,000	59,000	59,000	59,000
Proj Revenue (and in kind)	453,100	581,900	65,000	939,000	20,000	175,000
Tax Revenue	3,154,645	3,242,280	3,366,583	3,501,246	3,641,296	3,786,948
Atwood III taxes	22,381	22,863	26,500	27,030	27,571	28,122
RDA	-	66,128	120,000	122,400	124,848	127,345
Transfer from Reserves	685,073	918,070	507,100	420,627	210,845	177,100
Total Operating Revenue	5,759,755	6,503,688	5,898,775	7,352,281	6,254,830	6,249,175
Expenditures						
Program Expense	254,253	257,000	267,600	275,628	283,897	292,414
Operating & Supplies	363,485	403,173	401,640	413,689	426,100	438,883
Utilities Expense	211,486	218,180	231,200	242,760	254,898	267,643
Professional Services	53,100	101,194	90,966	93,695	96,506	99,401
Building & Grounds Maint	414,860	546,097	473,600	487,808	502,442	517,516
Property Tax Administration	89,700	61,820	101,200	65,529	104,236	67,495
Wages	2,231,474	2,344,510	2,451,853	2,598,964	2,754,902	2,920,196
Benefits & Payroll Costs	807,560	922,968	942,577	999,132	1,059,080	1,122,624
Fixed Asset Expense	186,886	327,735	192,900	220,877	182,975	166,450
Capital Imp. Projects	988,319	1,093,925	525,000	1,778,641	486,500	300,000
Debt Services	2,000	2,000	2,076	2,138	2,202	2,269
Misc	-	-	-	-	-	-
General Fund Projects	40,000	37,895	50,000	45,000	20,000	20,000
Contingency (ADA)	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	5,648,123	6,321,497	5,735,612	7,228,861	6,178,738	6,219,890
Equip Res per policy	50,000	50,000	50,000	50,000	50,000	50,000
Unfunded Lia per policy	45,800	45,800	45,800	45,800	45,800	45,800
Equipment Reserves		25,535		24,000	24,000	24,000
Future Capital Construction		50,000	40,000	23,400	23,400	23,400
Surplus/(deficit)	15,832	10,856	27,363	(19,780)	(67,107)	(113,915)

Administration 19-20

Revenues

	FY 19-20 Budget	Mid Year Budget Revision	Budget 20/21
Miscellaneous Revenues			
Misc. Income -w/c div and other	1,240	1,210	236
Verizon cell lease	30,150	30,150	31,059
501c3 receivable	-	-	0
TOTAL	31,390	31,360	31,295

Interest Income

Interest Revenue other	350	350	358
Interest Revenue - County	54,600	60,770	52,142
TOTAL	54,950	61,120	52,500

Taxes & Gov't Revenues

Current Sec Prop Tax General	2,917,899	2,946,110	3,069,122
Homeowner's Prop. Tax Reductio	22,877	22,050	22,759
Current Unsec Prop Tax General	63,810	67,030	67,043
Suppl. Prop Tax Current	86,455	89,660	96,271
Unitary & Op Non-unitary Tax	114,890	115,180	118,660
Redemptions Gen Taxes	-	-	0
Prior Unsec Prop Tax	308	200	536
Timber Tax Guarantee	2	-	0
Prior Supplemental Tax Rev	24	-	0
Prior Secured Prop Taxes	-	(20)	-20
Railroad Unitary Prop Taxes	2,208	2,070	2,211
RDA Pass - Throughs	25,000	66,128	120,000
TOTAL	3,233,473	3,308,408	3,496,582

Total Revenues

3,319,813	3,400,888	3,580,377
		Prelim

Expenditures

	FY 19-20 Budget	Mid Year Budget Revision	20/21
Operations & Supplies			
Discounts Taken	-	(40)	-45
Finance Charges	139	140	10
CalCard Incentive	(1,670)	(1,500)	-1,301
Penalties	620	820	206
Donations Expense	-	800	731
Telephone (CVCC) - Admin	7,070	7,020	6,969
Postage - Admin	600	570	1,122
Bank Service Charges	-	-	0
Office Supplies	6,090	5,540	3,641
Duplication Costs- Admin	260	850	1,389
Office Equip. Rental- Admin	6,150	5,690	5,123

Admin

Office Equip Maint - Admin	-	-	0
Dining Expense	720	720	720
Gas/Mileage Expense	1,970	1,970	1,791
General Admin Exp	290	120	317
Liability Insurance	77,890	85,834	94,151
Board Expense	1,460	3,460	4,609
misc Expense	900	-	0
Dues & Subscriptions	9,830	10,810	10,596
Staff Appreciation	-	-	82
Staff Development	2,340	2,180	887
Safety Supplies - Administration	-	-	0
Small Office Equipment	-	-	0
TOTAL	114,659	124,984	131,000

Legal Fees	11,940	27,720	8,138
------------	--------	--------	-------

	FY 19-20 Budget	Mid Year Budget Revision	Prelim 20/21
Professional Services			
Professional Services	21,020	19,084	17,262
Accounting/Auditor Fees	9,100	9,110	12,600
Environmental Services	-	-	0
TOTAL	30,120	28,194	29,862

	FY 19-20 Budget	Mid Year Budget Revision	Prelim 20/21
Property Tax/Election Expense			
Property Tax Administration	58,450	58,770	60,532
Election Expense	-	-	37,527
LAFCO Fees	2,500	3,050	3,140
TOTAL	60,950	61,820	101,200

	FY 19-20 Budget	Mid Year Budget Revision	Prelim 20/21
Salaries/Wages Expenses			
Wages - Admin - Full Time	82,840	78,610	91,474
Wages - Admin - Part Time	116,300	118,900	133,355
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	125,450	124,850	130,118
TOTAL	354,590	352,360	384,947

Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	28,590	28,510	30,080
Employment Expense - Admin	130	130	194

Admin

Fingerprinting	130	60	33
Benefits Expense - Admin	45,230	45,930	49,053
Employer Retirement Exp	39,480	37,310	45,632
Worker's Compensation	4,480	4,530	4,396
TOTAL	118,040	116,470	129,387

Fixed Assets- Equipment

Fixed Assets	-	-	0
Computer Purchases - Admin.	2,000	-	11,000
TOTAL	2,000	-	11,000

-	-	0
---	---	---

Total Expenditures	692,299	711,548	795,533
---------------------------	----------------	----------------	----------------

Total Revenues	3,319,813	3,400,888	3,580,377
Total Expenditures	692,299	711,548	795,533
GASB 68 Reserve	45,800	45,800	4,972
Net Gain (Loss)	2,581,714	2,643,540	2,779,872

Admin

Customer Service 19-20 Budget Revenues

	FY 19-20 Budget	Mid Year	Budget 20/21
Revenue			
Out of Dist Fees	14,890	15,810	15,308
Out of Dist Fees - Bureau	1,230	1,260	1,289
Return Check Fees	390	140	0
Total	16,510	17,210	16,597
Rents & Concessions			
	0	0	0
Total	0	0	0
Miscellaneous Revenue			
	0	0	0
Total	0	0	
Grant Revenue			
	0	0	0
Total	0	0	0
Other Financing Sources			
Transfers from Equipment Reserv	0	0	11,000
Total	0	0	11,000
Total Revenues	16,510	17,210	27,597

Expenditures

Expenditures			
Cash short/over	0	-10	-15
Merchant fees	12,420	10,760	12,367
Bad Debt	210	300	220
Telephone expense	8,920	8,750	8,704
Gift certificates Given Out	600	590	657
Postage	0	500	515
Office Supplies	2,430	1,390	1,922
Duplication costs	570	130	194
Office Equipment rental	10,270	9,400	5,624
Office equipment Maintenance	4,900	4,500	4,531
Gas/Mileage Expense	660	670	675
Public Relations/Marketing	16,649	17,600	12,431
Dues and Subscriptions	0	20	48

Customer Service

Safety Supplies	0	0	0
Staff Appreciation	0	0	0
Staff Development	0	440	451
Theft Expense	0	0	0
Small Office equipment	0	0	0
Total Expenditures	57,629	55,040	48,323

Prof Services	1,100	1,360	1,869
	1,100	1,360	1,869

	FY 19-20 Budget	Mid Year	Prelim 20/21
Wages (F/T)	132,660	129,660	136,759
Wages (P/T)	16,960	19,110	19,710
Total	149,620	148,770	156,469

ER -Taxes - Admin (7.65%)(10.85%)	12,140	12,020	12,477
Employment Expense	0	0	0
Fingerprinting Expense	0	0	0
Benefits Expense	24,960	24,970	27,239
Employer Retirement Exp. (16.622%)	18,930	18,300	21,400
Worker's Compensation (.68% x 148%)	650	640	971
Total	56,680	55,930	62,087

Total Salaries & Benefits **206,300** **204,700** **218,556**

	FY 19-20 Budget	Mid Year	Prelim 20/21
Fixed Assets- Equipment			
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	14,000
	0	0	14,000

Total Expenditures **265,029** **261,100** **282,748**

Total Revenues **16,510** **17,210** **27,597**

Customer Service

Total Expenditures	265,029	261,100	282,748
Contingency Reserve (2% of expens	2,650	2,611	2,827
Net Gain (Loss)	<u>-251,169</u>	<u>-246,501</u>	<u>-257,979</u>

Customer Service

Recreation 2019-2020 Budget

Revenues

Budget

**FY 19-20
Budget**

Mid Year

20/21

Budget Budget Revision

Program Revenue

Adult Softball	23,040	18,310	20,177
Adult Basketball	11,010	13,580	13,050
Sr. Sports	4,940	5,700	4,991
Adult Volleyball	1,630	1,020	1,020
Pickle Ball	8,000	5,840	6,786
Adult Classes	38,900	38,940	38,057
Adult Classes - Bureau	19,760	16,930	15,535
Bocce Ball	1,060	280	158
Youth Basketball	91,960	90,600	88,288
Pee Wee/Short Shots	0	0	0
Youth Classes	38,100	46,400	45,492
Youth Classes - Bureau	810	780	451
Youth Camps	21,660	39,490	38,959
Youth Camps - Bureau	14,970	19,810	19,738
Youth Sports Camp	10,450	9,720	9,716
Youth Sports Camp - Bureau	9,200	10,830	8,896
Special Events	3,240	5,850	3,325
Party in the Park	8,060	7,570	8,309
Ukulele Festival	14,090	14,190	14,016
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	16,020	19,930	14,412
Dead Festival	0	0	475
Guitar Festival	4,540	4,610	0
Auburn Community Festival	10,010	9,290	9,348

Total Program Revenues

351,450

379,670

361,200

Misc. Revenue

Activity Guide-Advertising Rev.	9,250	7,950	8,850
Miscellaneous Rev	180	0	650

TOTAL MISC REVENUE

9,430

7,950

9,500

Grants & Donations

Youth Assistance Fund - In Dist	9,040	8,490	10,000
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS

9,040

8,490

10,000

Rec

Total Revenues **369,920** **396,110** **380,700**

Expenditures

Prelim
20/21

	FY 19-20 Budget	Mid Year Budget Revision	
Program Expenditures			
Instructors - Adult Classes	18,970	19,420	19,597
Inst - A Classes - Bureau	8,140	7,500	9,547
Instructors - Youth Classes	18,990	22,130	25,929
Inst - Y Classes - Bureau	80	260	343
Officials - Adult Softball	7,280	5,950	5,003
Officials - Adult Basketball	4,830	5,240	4,826
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	9,430	9,430	19,295
Instructors- Youth Camp	30,540	31,240	31,162
Inst - Y Camp - Bureau	8,290	12,800	19,474
Instructors- Youth Sports Camp	0	5,320	5,324
Inst - Y Sports Camp - Bureau	0	6,510	1,593
Adult Softball Expense	3,370	2,370	2,301
Adult Basketball Expense	550	550	565
Adult Volleyball Expense	3,580	430	159
Pickle Ball/Tennis	1,530	2,110	1,540
Adult Class Expense	1,410	1,240	273
Bocce Ball Prog Expense	250	250	0
Youth Basketball Expense	33,070	24,510	27,643
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	520	480	78
Youth Camp Expense	10	10	0
Youth Sports Camps	30	30	0
Special Events	2,790	2,110	4,094
Party in the Park	10,060	8,790	7,853
Ukulele Festival Expense	10,150	12,720	12,666
Food Truck Fiesta	20	0	0
Obstacle	8,602	10,400	7,015
Dead Festival	0	0	0
Guitar Festival	4,080	6,460	6,626
Auburn Community Festival Exp	10,180	10,400	8,794
TOTAL PROGRAM EXP.	196,752	208,660	221,700
Operating Expenditures			
Telephone	500	546	707

Rec

Activity Guide	34,970	43,340	42,111
Youth Assistance Expense	16,220	14,300	15,367
Office Supplies	2,560	2,870	2,238
Gas/Mileage	500	410	221
Dues & Subscriptions	510	1,090	1,192
Staff Appreciation	0	0	272
Company Celebrations	1,900	1,830	1,469
Staff Development	510	950	1,053
Small Rec Equipment	470	470	186
Safety Supplies	200	200	0

TOTAL OPERATING EXP **58,340** **66,006** **64,817**

	FY 19-20 Budget	Mid Year Budget Revision	Prelim 20/21
Professional Services			
Professional Services	80	190	897
Total Professional Services	80	190	897

Salaries/Wages Expenditures

Wages - Full Time	161,160	160,040	148,826
Wages - Part Time	2,850	1,030	2,796
Wages - Seasonal	2,490	1,280	2,403
Wages - Adult Softball	4,200	3,320	4,252
Wages - Uniform	0	0	0
Wages - Adult Basketball	1,900	2,360	1,861
Wages - Adult Volleyball	0	0	0
Wages - Special Events	3,730	3,510	3,316

Totals **176,330** **171,540** **163,454**

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	14,390	13,230	13,150
Employment Expense	70	950	977
Fingerprinting Expense	100	110	273
Benefits Expense	25,450	29,980	39,929
Calpers Exp.	19,590	18,170	21,214
Worker's Comp	4,169	4,130	3,503
Totals	63,769	66,570	79,046

Equipment & Fixed Assets

Fixed Assets - Recreation	0	1,190	3,500
Computer Purchases - Rec	0	1,200	0

Rec

Totals	0	2,390	3,500
Total Expenditures	495,271	515,356	533,415
Total Revenues	369,920	396,110	380,700
Total Expenditures	495,271	515,356	533,415
Contingency (1% of expenses)	4,953	5,154	5,334
Net Gain (Loss)	(130,304)	(124,399)	(158,049)

Rec

Aquatics 18-19 Budget Revenues

	FY 19-20 Budget	Mid Year	Budget 20/21
Adult Aquatic Activities	9,070	7,170	11,876
Adult Aquatic Activities Placer Hills	1,430	2,610	0
Master Swim	4,450	4,520	4,208
Public Swim	39,980	41,410	41,739
Public Swim - Placer Hills Pool	4,310	3,960	3,954
Swim Lessons	28,570	29,560	31,221
Swim Lessons - Placer Hills Pool	8,950	9,890	10,454
Swim Team	25,100	15,830	15,987
Synchro Team	9,601	9,740	10,961
Misc Income	230	0	0
Totals	131,691	124,690	130,400
Rents & Concessions			
Sierra/Splash Pool Rental	13,700	11,160	17,034
Placer Hills Pool rental	2,159	1,860	1,954
Totals	15,859	13,020	18,988
Grants & Donations			
Donation Rev - Aquatics	0	0	0
Other Financing Sources			
Transfers from Future Capital Constr.	0	0	0
Transfers from Equipment Reserv	0	0	9,000
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	0	0	9,000
Total Revenues	147,550	137,710	158,388

Expenditures

	FY 19-20 Budget	Mid Year	Prelim 20/21
Program Expenditures			
Instructors - Aquatics	1,520	1,890	1,933
Adult Aquatic Activities Exp.	750	1,590	839
Public Swim Expenses	2,300	2,760	2,881
Public Swim Expenses PH	500	490	506
Swim Lessons Expenses	340	110	90
Swim Team Expenses	2,640	1,440	703
Synchro Team Expenses	599	630	748
Totals	8,649	8,910	7,700

Aquatics

Operations & Supplies

Telephone - Placer Hills Pool	1,030	1,100	852
Telephone - Aquatics	0	0	0
Office Supplies	10	10	57
Gas Milleage - Aquatics	0	0	0
Professional Services	0	270	282
Staff Appreciation- Aquatics	0	0	0
Staff Development- Aquatics	130	570	270
Safety Supplies - Aquatics	370	200	21
Small Equipment	1,431	1,430	618
Small Equipment - PH Pool	0	0	0
Uniform Exp	0	0	0
Totals	2,971	3,580	2,100

Utilities

Gas/Electric - Sierra Pool	28,078	26,950	29,120
Gas/Electric - Placer Hills	8,170	6,170	4,741
Reimbursement - Gas/Electric	-11,790	-10,570	-11,199
Water - Sierra Pool	2,940	2,030	3,253
Water - Placer Hills	210	260	931
Reimbursement - Water	-1,230	-1,270	-1,346
Totals	26,378	23,570	25,500

Maintenance

Maintenance - Sierra Pool	46,730	36,690	44,568
Reimbursement - Maintenance	-3,870	-4,430	-4,567
Maintenance - Placer Hills pool	10,100	9,860	12,098
Totals	52,960	42,120	52,100

Salaries/Wages Expenses

Prelim

	FY 19-20 Budget	Mid Year	20/21
Wages - Aquatics Coordinator	20,911	19,390	17,560
Wages - Aqua Coord - Placer Hills	0	0	0
Wages - Adult aquatics	5,450	6,560	7,156
Wages - Public Swim	60,300	58,230	57,617
Wages - Public Swim - PH Pool	6,370	7,580	9,888
Wages - Swim Lessons	10,820	7,550	11,100
Wages - Swim Lessons - PH Pool	2,800	3,370	4,000
Wages - Master Swim	5,160	4,060	4,219
Wages - Coaches (Swim Team)	10,310	7,540	12,279
Wages - Coaches (Synchro)	16,680	15,810	14,913
Totals	138,801	130,090	138,732

Benefits & Payroll Costs

ER -Taxes -(12.65%)	14,368	12,540	12,842
---------------------	--------	--------	--------

Aquatics

Employment Exp- Aquatics	2,440	2,530	2,864
Fingerprinting Exp- Aquatics	840	660	833
Calpers Exp. 16.444%	3,000	3,090	4,143
Worker's Comp (2.29% x 1.14%)	3,290	2,940	2,532
Totals	23,938	21,760	23,215

Equipment & Fixed Assets

Fixed Assets - Aquatics	5,210	12,100	9,000
Totals	5,210	12,100	9,000

0	0	0
0	0	0

Total Expenditures	258,907	242,130	258,346
Total Revenues	147,550	137,710	158,388
Total Expenditures	258,907	242,130	258,346
Contingency 2% of expenses	2,589	2,589	2,583
Net Gain (Loss)	-113,946	-107,009	-102,541

Aquatics

Youth Services 2019-2020 Budget Revenues

**Budget
20/21**

FY 19-20 Budget

Mid Year

Budget

Budget Revision

Alta Vista DSC Revenue	60,430	69,430	81,102
Auburn Elem DSC Revenue	134,980	131,580	141,800
Skyridge DSC Revenue	115,220	109,620	115,356
Rec Day Camp Rev (School & Summer)	239,000	282,000	276,518
Preschool	72,550	72,550	79,421
Newcastle DSC Revenue	132,610	138,410	175,804
TOTAL	754,790	803,590	870,000

Rents & Concessions

Rock Creek Modular Rent	3,960	3,900	4,300
-------------------------	-------	-------	--------------

Miscellaneous Revenue

	10	0	0
--	----	---	----------

Total Revenues

758,760 807,490 874,300

Expenses

Prelim

Program Expenditures

FY 19-20 Budget

Mid Year

20/21

Budget

Budget Revision

Alta Vista Program expense	3,220	2,620	3,349
Auburn Elem - Program Expense	3,100	2,780	3,327
Skyridge - Program Expense	4,100	3,440	3,365
Rec Day Camp - Program Exp (Sch. & Sum)	20,410	21,340	21,289
Preschool	5,890	5,390	2,539
Newcastle - Program Expense	3,820	3,860	4,330
	40,540	39,430	38,200

Operations & Supplies

Advertising - Youth Services	0	0	135
Telephone - Youth Services (Cell phones)	90	286	380
Telephone - Preschool	0	1	0
Telephone - Rec Day Camp Modular	2,670	3,419	2,690
Telephone - Newcastle	140	470	450
Telephone- Auburn Elem	1,665	2,020	2,140
Telephone - Alta Vista	90	410	380
Telephone- Skyridge	1,155	1,380	1,640
Office Supplies - Youth Services	800	830	572

Youth Services

Gas/Mileage Reimbursement Expense	130	80	31
Dues and Subscriptions	0	40	271
Staff Appreciation - Youth Services	190	190	178
Staff Development - Youth Services	600	430	132
Small Equipment	0	80	0
TOTAL	7,530	9,636	9,000

Utilites

Electric - Day Camp	1,950	1,770	1,800
	1,950	1,770	1,800

Professional Services

Professional Services	7,170	24,040	18,100
	7,170	24,040	18,100

	FY 19-20 Budget	Mid Year	Prelim 20/21
Rep/Maint - Auburn Elem	460	610	1,834
Rep/Maint - Rock Creek	300	890	1,077
Rep/Maint - Rec Day Camp	400	1,030	1,705
Rep/Maint - Skyridge	960	770	1,810
Rep/Maint - Preschool	300	300	39
Rep/Maint - Newcastle	300	250	34
	2,720	3,850	6,500

Salaries/Wages Expenses

	FY 19-20 Budget	Mid Year	Prelim 20/21
Wages - (Y.Serv) - Manager - Salary	72,130	73,340	82,763
Wages - (Y.Serv) - Alta Vista - PT	47,400	45,490	55,092
Wages - (Y.Serv) - Alta Vista Maint	20	0	344
Wages - (Y.Serv) - Aub Elem - PT	83,030	82,020	92,215
Wages - (Y.Serv) - Aub Elem Maint	940	220	340
Wages - (Y.Serv) - Rock Creek Maint	140	690	360
Wages - (Y.Serv) - Skyridge - PT	66,390	69,820	74,557
Wages - (Y.Serv) - Skyridge Maint	240	110	380
Wages - (Y.Serv) - Rec Day Camp - PT	117,220	120,960	139,604
Wages - (Y.Serv) - Day Camp Maintenanc	430	110	410
Wages- (Y.Serv) - Newcastle - PT	79,250	80,510	95,624
Wages - (Y.Serv) - Newcastle Maint	480	0	370
Wages - (Y.Serv) - Preschool	45,580	44,600	40,941
TOTAL WAGES	513,250	517,870	583,000

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)	43,590	44,900	49,508
Employment Exp- Y.S.	1,440	1,250	1,071
Fingerprinting Exp - Y.S.	740	970	1,007

Youth Services

Benefits Expense - Y.S.	34,510	33,990	38,765
Employer Retirement Exp. YS	47,770	46,530	55,197
Worker's Compensation - Y.S.	12,370	12,298	14,452
TOTAL BENEFITS	140,420	139,938	160,000

Total Salaries & Benefits 653,670 657,808 743,000

Prelim

Fixed Assets- Equipment	FY 19-20 Budget	Mid Year	20/21
Fixed Asset Purchases	0	0	14,800
Fixed Asset Purchases (computer)	1,500	2,400	0
	1,500	2,400	14,800
		0	

Capital Improvement	0	0	0
---------------------	---	---	---

Total Expenditures 715,080 738,934 831,401

Total Revenues	758,760	807,490	874,300
Total Expenditures	715,080	738,934	831,401
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	43,680	68,556	42,899

Youth Services

Facilities & Grounds 19-20 Budget

Revenues

Rents and Concessions	FY 19-20 Budget	Mid Year Budget Revision	Budget 20/21
<i>Fee Waivers- Public</i>	(14,510)	(14,600)	(16,225)
<i>Fee Waivers-CVCC Public</i>	(1,330)	(1,160)	(83)
<i>Fee Waiver Offset</i>	15,840	15,920	16,308
Blue Bird Room - CVCC	2,410	2,260	1,894
Stella Irving - Rec	300	560	721
Lakeside - Reg	13,000	15,000	13,899
<i>Sierra Room Rental- CVCC</i>	10,440	6,690	6,845
<i>Sunset Room Rental- CVCC</i>	3,510	3,060	3,365
<i>Canyon View Room Rental-CVCC</i>	5,410	3,500	4,468
<i>Foothills Room Rental- CVCC</i>	9,700	9,910	11,154
<i>Oak Room Rental-CVCC</i>	0	0	0
American River Room	5,330	6,150	5,606
Conference Room Rentals	280	140	2,503
Board Room Rental - CVCC	130	40	0
Conference Modular - Overlook	10,150	9,910	9,703
Gazebo - Rec	110	220	158
Gym - Rec	930	1,470	1,620
Gym - Reg	3,930	7,930	6,068
Tutor Totter Lease Agreement	6,620	6,620	6,823
Kitchen - Rec	160	110	0
Kitchen - Reg	0	0	0
Kitchen-CVCC	810	480	689
Picnic Area - Rec	7,330	9,310	10,075
Picnic Area - Reg	1,790	2,370	2,682
Picnic Area - Ashford	1,330	1,410	1,530
Picnic Area - Meadow Vista	3,640	4,080	4,121
Field - Recreation	3,400	2,360	2,968
Field A - Reg	1,590	220	353
Field - Softball MV	970	600	(801)
Field - Christian Valley	1,710	1,820	2,432
Field Soccer/Baseball-Winchester	1,290	2,730	2,360
Field "Beggs" - Rec	7,640	5,980	6,869
Field B - Reg	1,570	1,840	1,807
Field "James" - Rec	11,610	7,800	11,123
Field "Chana" - Reg	2,980	4,240	3,893
Bocce Ball Field Rental	0	110	59
Field Soccer - Reg	2,540	2,320	2,196
Field Soccer A- MV	0	137	1,654

Fac & Grds

Field Soccer A- Railhead	7,240	6,730	5,885
Field Placer Hills	0	0	1,766
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	6,250	5,580	6,124
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	80	160	80
Misc Rents & Concessions	3,140	2,210	945
Misc Rents & Concessions - Bureau	810	890	1,143
Custodial Fees	15,940	21,210	23,905
Custodial Fees- Bureau	0	80	378
MV cust fee	0	0	88
Set up and Take Down Fees	2,160	2,260	2,248
Set up and Take Down Fees- Bureau	0	0	105
MV alcohol fee	0	0	0
TOTAL RENTS & CONCESSIONS	158,230	160,657	171,500

Miscellaneous Revenues

MV comm ctr rental	130	130	515
Sales of an Asset	0	0	400,000
Recycling Revenue	0	0	0
Alcohol permit	3,590	3,790	4,390
Misc Income - F & G	5,240	230	95
Total Misc Revenue	8,960	4,150	405,000

FY 19-20
Budget

Mid Year

Prelim

Grants & Donations

	Budget	Budget Revision	20/21
In-Kind Donations	0	0	0
Donations F&G	2,400	49,200	6,900
Pump trac donations	0	150	120,000
TOTAL GRANTS & DONATIONS	2,400	49,350	126,900

Interest Revenue - City Trust	5,320	7,290	6,500
TOTAL Interest Income	5,320	7,290	6,500

Project Revenue - Government

County Mitigation	117,300	275,300	25,000
City Mitigation Revenue	10,000	0	10,000
Total Project Revenue - Gov	127,300	275,300	35,000

Other Financing Sources

Transfers from Future Capital Constr.	624,200	642,225	340,000
Transfers from Equipment Reserv	300,000	275,845	162,100
Transfers from ADA Reserv	25,000	0	0

Fac & Grds

Transfers from City Mitigation	50,000	306,600	30,000
Total Other Financing Sources	999,200	1,224,670	532,100

Taxes & Government Revenue

Atwood III Tax Revenue	25,403	21,796	26,500
Total Taxes & Gov't Revenue	25,403	21,796	26,500

TOTAL REVENUES	1,326,813	1,743,213	771,400
-----------------------	------------------	------------------	----------------

Expenditures

FY 19-20 Budget Mid Year Prelim

Operations & Supplies	Budget	Budget Revision	20/21
Telephone - F & G	15,160	15,610	15,918
Office Supplies - F & G	5,000	5,380	4,806
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	33,120	35,920	39,342
Membership & Dues - F & G	120	110	625
Staff Appreciation - F & G	151	218	557
Staff Development - F & G	4,210	5,330	5,824
Uniform Exp	2,220	1,610	589
Small Tools and Equipment-Rec Park	3,750	2,750	1,679
Small Tools and Equipment-Reg Park	6,910	5,020	1,122
Small Tools and Equipment-MV Park	1,140	1,310	1,032
Small Tools and Equipment-CVCC Fac	2,530	2,000	396
Field Marking Expense	1,600	1,150	1,057
Safety Supplies - F & G	6,630	7,360	9,391
Restroom Supplies - Rec Park	1,380	1,880	2,011
Restroom Supplies - Reg. Park	1,360	1,570	1,565
Restroom Supplies - Ashford	1,390	1,080	930
Restroom Supplies - M.V. Park	1,240	1,040	1,093
Restroom Supplies - Railhead Park	1,340	1,060	984
Restroom Supplies - Overlook Park	1,370	1,160	1,065
Restroom Supplies - Placer Hills Park	670	570	526
Restroom Supplies - Winchester Park	60	60	11
Restroom Supplies - Rec. Comm Ctr	1,790	2,380	3,008
Restroom Supplies - Reg. Comm. Ctr	1,750	1,940	2,579
Restroom Supplies - CVCC	1,950	3,160	4,159
Sanitation - Rec Toilet	0	0	0
Sanitation- Regional Park- Port. Toilet	5,130	5,110	5,703
Sanitation- CV - Port. Toilet	0	0	0
Sanitation- Winchester Park- Port. Toilet	5,130	5,110	5,215
Sanitation- Rec Park ADA Portab	4,360	4,680	4,421
Sanitation - Reg ADA Toilets	4,360	4,680	4,421

Fac & Grds

Rec Park - Debris Box	9,250	8,910	9,914
Sanitation- Regional Park - Debris	6,640	7,050	7,219
Sanitation- MV Park- Debris	4,520	4,840	5,013
Sanitation- CVCC - Debris	3,920	3,900	4,226
TOTAL OPERATIONS & SUPPLIES	140,151	143,948	146,400
	FY 19-20 Budget	Mid Year	Prelim

	Budget	Budget Revision	20/21
Lights- Rec Pk Beggs Field (LL)	3,380	2,920	3,259
Lighting Reimbursements - Beggs Fld.	(3,530)	(3,140)	(2,643)
Lights- Rec Park James Field (LL)	4,310	4,990	3,676
Lighting Reimbursements - James Fld.	(5,080)	(5,280)	(5,663)
Lights- Recreation Field (LL)	1,440	1,030	640
Lighting Reimbursements - Rec Fld.	(1,610)	(850)	(1,025)
Gas/Electric - Rec Comm Ctr	5,110	4,670	8,506
Gas/Electric - Reg Comm Ctr	11,850	11,870	14,153
Gas/Elec. - Chr Vly Comm Ctr	1,010	1,010	917
Electric Reimbursements - Chr Vly CC	(880)	(970)	(789)
Gas/Electric - CVCC	22,830	23,930	26,083
Gas/Electric - Recreation Park	9,710	8,980	9,012
Lighting Reimb - Rec Park	(350)	(350)	0
Gas/Electric - Reg Park	18,660	18,470	20,817
Lighting Reimbursements - Reg Park	(4,480)	(3,800)	(4,471)
Gas/Electric - Ashford Park	2,780	2,620	2,456
Gas/Elec. - MV Park	5,430	6,060	5,279
Electric - Railhead	3,680	2,740	2,812
Lighting Reimbursements - Railhead	(1,770)	(960)	(1,139)
Gas/Electric - Overlook Park	80	80	0
Gas/Electric- Winchester Park	1,140	960	800
Water - Rec Comm Ctr	4,230	4,180	4,722
Water - Reg Comm Ctr	2,340	2,410	2,695
Water - Chr Vly Comm Ctr	1,380	1,280	1,796
Water - CVCC	3,650	3,340	4,936
Water - Recreation Park	4,650	4,020	5,066
Water - Regional Park	8,050	7,640	8,406
Water - Ashford Park	4,460	4,120	4,502
Water - MV Park	10,720	14,320	17,366
Water - Chr Vly Park	5,280	4,080	3,382
Water - Railhead Park	4,360	4,230	4,533
Water - CVCC (Park)	2,240	2,330	2,424
Water - Overlook	7,360	7,060	6,388
Water - Placer Hills Park	4,620	5,940	5,408
Water - Winchester Park	0	0	0

Fac & Grds

Water - Atwood	4,780	6,690	4,933
Water - Chana Field	6,000	9,000	6,360
Sanitation - Rec Park (Sewer)	9,810	9,350	9,624
Sanitation - Regional Park - (Sewer)	15,860	15,110	15,556
Sanitation - Ashford Park (Sewer)	1,710	1,650	1,691
Sanitation - Railhead (Sewer)	200	180	179
Sanitation - Overlook (Sewer)	800	740	758
Sanitation - CVCC (Sewer)	10,700	10,190	10,495
TOTAL UTILITIES	186,910	192,840	203,900

FY 19-20

Budget

Mid Year

Prelim

Professional Services

Budget

Budget Revision

20/21

Professional Services	11,393	9,493	13,155
Professional Services - Bureau	1,117	1,117	1,151
Professional Services - Atwood III	6,400	6,390	7,534
Atwood - County Admin Coll Fee	250	250	261
Total Professional Services	19,160	17,250	22,100

Building & Grounds Maintenance

Equipment Rental - F & G	6,530	6,530	2,066
District Vehicles Maint - F & G	19,000	22,400	12,445
Irrigation supplies	0	11,310	0
Maint - Recreation Field	7,910	2,420	3,729
Maint - CV Baseball Field	2,930	18,250	7,077
Maint - James Field	11,280	6,645	6,125
Maint - Beggs Field	10,910	22,950	22,457
Maint & Repairs - Equipment	29,000	25,570	25,619
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	4,600	6,000	4,738
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	4,600	6,000	4,738
Maint - M.V. Soccer Field	1,100	1,110	1,142
Maint- Winchester Field	1,490	1,160	1,151
Maint - M.V. Tennis Courts	4,500	4,500	0
Maint - Recreation Park	16,940	30,650	29,725
Maint - Regional Park	52,760	69,860	69,408
Maint - Ashford Park	10,000	14,520	15,109
Maint - Meadow Vista Park	9,490	12,940	18,249
Maint - Christian Valley Park	21,830	6,930	4,762
Maint - Railhead Park	4,090	5,000	5,946
Maint- CVCC Park	6,080	3,410	7,332
Maint - Overlook Park	7,860	7,600	10,457
Maint - Placer Hills Park	1,630	1,010	1,054
Maint - Pocket Parks	1,270	280	280

Fac & Grds

Maint - Mt. Vernon Park	3,120	3,050	1,167
Maint - Winchester Park	5,270	5,380	2,570
Maint - Atwood III	4,080	8,360	14,585
Maint-Shockley	3,990	19,012	2,914
Maint-Ashley dog park	16,400	13,250	15,107
Maint - Recreation Comm Ctr	23,250	27,870	26,531
Maint - Regional Comm Ctr	10,980	7,210	6,521
Maint - Christian Valley Comm Ctr	7,150	3,500	3,069
Maint - CVCC	8,360	11,750	14,728
Maint - Overlook Modular	540	1,040	1,016
Maint - Regional Tennis Courts	4,600	4,680	1,378
Maint - MV Soccer A Field	260	260	449
Maint - RH Soccer A Field	5,100	5,500	6,541
Maint - PH Soccer Field	260	260	268
Maint - Regional Field Soccer	2,010	990	446
Maint - MV PeeWee Soccer	0	0	166
Maint - RH Soccer B Field	4,700	4,820	5,841
Maint - Regional Field A	12,890	18,390	15,833
Maint - MV Softball Field	370	310	316
Maint - Regional Field B	12,800	11,740	5,448
Maint - Regional Field C	5,800	6,670	2,975
Tree Maint Rec Park	25,000	18,300	12,000
Tree Maint Reg	35,000	35,000	13,811
Tree Maint Ashford	0	0	0
Tree Maint MV park	0	0	0
Tree Maint PH Park	0	0	0
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	3,480	5,740	4,713
TOTAL MAINTENANCE	431,210	500,127	412,000

Fac & Grds

	Budget	Mid Year	Prelim
	Budget	Budget Revision	20/21
Salaries/Wages Expenses			
Wages - Fac Attend - Rec Park	72,700	76,030	59,310
Wages - Fac Attend - CVCC	36,750	36,400	26,995
Wages - Fac Attend - Reg Park	32,650	42,590	26,138
Wages - Management	141,240	143,270	149,591
Wages - Rec Park	307,620	315,030	324,776
Wages - Reg Park	191,650	189,000	191,824
Wages - Ashford Park	28,700	30,160	43,218
Wages - Meadow Vista Park	47,000	48,430	60,989
Wages - CV Comm Ctr	14,890	17,340	15,640
Wages - Railhead Park	19,700	19,800	20,657
Wages - CVCC	14,610	15,890	14,748
Wages - Overlook Park	18,990	18,400	19,217

Wages - Placer Hills Park	21,650	22,290	19,630
Wages - Pocket Parks	10,280	9,870	13,033
Wages- Mt. Vernon Park	1,450	1,440	627
Wages - Winchester Park	6,230	6,190	5,696
Wages - Atwood	10,500	10,820	13,028
Wages - Shockley	2,260	1,660	1,861
Wages - Other Projects	0	0	0
Wages - Special Events	5,490	4,840	6,109
Wages - Uniform Allowance	12,510	14,430	16,250
	996,870	1,023,880	1,029,337

	FY 19-20 Budget	Mid Year Budget Revision	Prelim 20/21
ER -Taxes - F & G (7.65%)	80,430	83,060	70,087
Employment Expense - F & G	2,680	2,540	1,614
Fingerprinting Exp. - F & G	470	600	351
Benefits Expense - F & G	210,550	224,570	209,915
Employer Retirement Exp.	112,600	113,020	109,896
Worker's Comp.	92,270	98,510	96,370
TOTAL BENEFITS & PAYROLL COST:	499,000	522,300	488,234
TOTAL SALARIES, BENEFITS	1,495,870	1,546,180	1,517,570

Fixed Assets

Fixed Asset Purchases - F&G	295,400	305,845	106,600
Fixed Asset Purchases - Bureau	0	5,000	0
Computer Purchases	6,000	0	0
TOTAL FIXED ASSETS	301,400	310,845	106,600

Lease Purchase Princ/Interest

	0	0	0
	0	0	0
TOTAL LEASE COSTS	0	0	0

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	0	2,000	2,000
TOTAL RENT	0	2,000	2,076

	FY 19-20 Budget	Mid Year Budget Revision	Prelim 20/21
Winchester Electrical / water Upgrades	0	15,000	0
Bike Park Construction	319,397	370,000	200,000

Fac & Grds

Tutor Totter Floor Replacement	15,000	5,000	0
Placer Hills Parking Lot (NOT BUDGETED)	0	0	30,000
Tutor Totter Roof	22,000	0	0
CVCC Road Repairs	25,000	0	0
MV Parking Lot Reseal/Stripe	10,000	0	0
Overlook ADA RR upgrades	35,000	0	10,000
Reparian Vegetation Management Perm	0	0	0
REG - 24 Acres Planning/CEQA	190,400	190,400	190,000
Rotary - Railhead Project	3,000	24,014	0
Locker Room Floor	25,000	25,000	25,000
Rec - Parking Lot Repairs	15,000	10,681	0
Operation/Development Plan	5,000	0	0
POT for Playground at Regional Park	40,000	19,525	0
REC - James Field Renovation	250,000	412,600	20,000
Wheelchair Swing	30,000	60,000	60,000
Stella Room Floor replacement	10,000	0	0
CVCC ADA Door	0	0	5,000
Overlook interpretive Signage	0	0	10,000
Recreation Field Improvement	0	0	25,000
Total Capital Improvements (Funded)	994,797	1,132,220	575,000
TOTAL CAP IMPROVEMENT	994,797	1,132,220	575,000
TOTAL EXPENDITURES	3,569,498	3,845,410	2,985,648
Total Revenues	1,326,813	1,743,213	771,400
Total Expenditures	3,569,498	3,845,410	2,985,648
Contingency Fund 1% of total ex	0	0	0
Restricted reserve for equip repl	0	0	0
Net Gain (Loss)	(2,242,685)	(2,102,197)	(2,214,248)

Fac & Grds

Item 4.6 Cover Sheet: Resolution #2020-10: Transfer of City Trust Funds for the Bike Park (Phase One) and Ramps

Auburn Area Recreation and Park District March, 2020 Finance committee meeting, March 2020 Board of Directors meeting

The Issue: Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2020-10 a resolution authorizing the transfer of funds from the City Trust in the amount of \$145,000 to reimburse the general fund for the building of the Bike Park (Phase One) and Ramps?

Background: In February, 2019, the Board of Directors authorized a Project List authorizing 225,000 for the Bike Park Construction; \$50,000 to be funded by the City Trust Fund.

At the October 30th, 2019 Board meeting, the Board of Directors approved the updated Project List, increasing the construction to \$370,000; increasing funding from the City Trust to \$145,000.

F. Loduca Co. was awarded the contract for the construction of the Bike Park. Ramps were purchase from Progressive Bike Ramps. Giuliani & Kull was awarded the contract for the construction documents. The District spent a total of \$309,705.16 as of the end of February, to handle the necessary requirements to almost complete the installation and construction of the Bike Park (Phase One) and the ramps. All expenses were paid out of the general fund.

Recommendation:

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2020-10, a resolution approving the transfer of City Trust Funds in the amount of \$145,000 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2020-10

RESOLUTION NUMBER 2020 - 10

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$145,000 FROM THE CITY TRUST FUND TO THE GENERAL FUND.

WHEREAS, in October 30, 2019 the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2019/2020, and;

WHEREAS, one of the approved projects, the Bike Park (Phase One) and ramps have been completed and reserve funds need to be transferred, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$ \$145,000 from the City Trust Fund for completion of the Bike Park (Phase One)and ramps to the General Fund.

APPROVED, PASSED, AND ADOPTED ON March 26, 2020 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.7 Cover Sheet: Resolution #2020-09: Transfer of Capital Construction Reserves and City Trust Funds for the James Field Major Renovations

Auburn Area Recreation and Park District Mar, 2020 Finance committee meeting.

The Issue: Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2020-09, a resolution authorizing the transfer of funds from the City Trust Funds in the amount of \$132,231 to reimburse the general fund for the major renovations of James Field at Recreation Park?

Background: In February, 2019, the Board of Directors authorized a Project List authorizing 250,000 for the Recreation Park's James Field Major Renovation, to be funded by the Capital Construction reserve.

At the October 30, 2019 Board meeting, the Board of Directors approved the updated Project List, increasing the project to \$412,600; increasing funding to \$112,600 from the City Trust Fund.

At the February 27, 2020 Board meeting, the Board of Directors approved the contingency increase as well as the final project cost of \$432,231; increasing the funding from the City Trust Fund to \$132,231.

Yamasaki Landscape Architect was awarded the contract for the design documents. Norris Electrical was hired for some of the electric needs. Clean Cut Landscape was awarded the contract for the reconstruction of James Field. The District spent a total of \$437,179 to handle all of the necessary requirements to complete the installation and reconstruction of James Field. All expenses were paid out of the general fund.

Recommendation:

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2020-09, a resolution approving the transfer of the Capital Construction Reserved in the amount of \$50,000 and the City Trust funds in the amount of \$132,231 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2020-09

RESOLUTION NUMBER 2020 - 09

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$50,000 FROM THE CAPITAL CONSTRUCTION RESERVES AND \$132,231 FROM THE CITY TRUST FUND TO THE GENERAL FUND

WHEREAS, in October 30, 2019 the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2019/2020, and;

WHEREAS, one of the approved projects, the James Field Major Renovations have been completed and reserve funds need to be transferred, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$50,000 from the Capital Construction Reserves and \$132,231 from the City Trust Fund for completion of James Field Major Renovations to the General Fund.

APPROVED, PASSED, AND ADOPTED ON March 26, 2020 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

**Scott R. Holbrook
Chairman of the Governing Board**

ATTEST:

Clerk to the Governing Board

Item 4.8 Cover sheet – Fee Waiver Request from Auburn Senior Center for the Senior Health Fair

Standing Finance Committee March, 2020, Board of Directors Meeting March, 2020

The Issue: Shall the Auburn Area Recreation and Park District approve a fee waiver request from the Auburn Senior Center for the Senior Health Fair?

Provided below is the District's Policy & Procedures for Fee Waivers:

XXIX. Policy & Procedures for Fee Waivers

Fee waivers may be granted to non-profit organizations, schools, other public agencies and ARD co-sponsored events for once per year, annual events or rentals. The following rules will apply for Fee Waivers:

- A. A 10% processing fee will be charged for all fee waivers. This fee does not apply to peak usage rentals paying 50%.
 - B. A minimum 20% fee will be applied to all groups that charge admission or do not meet at least one of the following criteria:
 - 1. The non-profit charity/agency must provide a service that complements or enhances services provided by ARD.
 - 2. There is an identifiable secondary benefit to ARD.
 - 3. The charity/agency provides a service that ARD could provide but chooses not to.
- This fee does not apply to peak usage rentals paying 50%.
- C. During peak usage times, fee waivers will normally not exceed 50% of the current fees. Custodial and alcohol fees will normally not be waived during these peak periods.

Peak usage times for facilities are as follows:

Picnic Units: April – October, Gymnasiums: December – March,
Baseball fields: February – July, Soccer fields: July – November
Swimming pools: May – July.

- D. ARD staff can approve fee waivers up to a dollar amount of \$1,500. Fee waivers over this amount will be sent to the Finance Committee and finally to the Consent Calendar. Denied fee waivers can be appealed to the ARD Board of Directors. Appeals should be made in writing and sent to the Customer Service/Marketing Manager at least 7 days before the next ARD Board of Director's meeting.
- E. The person or organization making the fee waiver request should be responsible for the following:
 - 1. Paying applicable custodial, set up/take down fee.
 - 2. Paying the alcohol fee, if applicable.
Special Events – paying the current rate per hour/person for staffing the event (one maintenance worker per 500 attendees).
 - 3. Special Events – events over 250 attendees require a dumpster.

4. Special Events – events with 400 + attendees will require one portable toilet. Add 1 portable toilet for every 200 additional attendees.
5. Special Events – in most cases the person/organization requesting the fee waiver will take care of trash, bathrooms, etc.

Recommendation

Standing Finance Committee review and approve the Fee Waiver Request from the Auburn Senior Center for the Senior Health Fair and forward it to the Board of Directors for review and approval.

Attachments

Fee Waiver Request

Fee Waiver Request and Application

Letter to Manouch Shirvanioun, Customer Service/Marketing Manager

Auburn Senior Center Non-profit status letter

FEE WAIVER REQUEST

PERSON MAKING REQUEST

Denise DiMichele

NAME OF THE ORGANIZATION

Auburn Senior Center

IRS/NON PROFIT TAX ID NUMBER

501(c)3 Tax ID # 94-2188018

ADDRESS AND PHONE NUMBER

530 High St Su 107

Auburn CA 95603

530 520-8172

Denise DiMichele

Signature

3/7/2020

Date

OFFICE USE ONLY

APPLICABLE FEES

Rental Fees

\$ 2,550.⁰⁰

FEES WAIVED

\$ 2040.⁰⁰

Custodial Fees

\$ 200.⁰⁰

\$ _____

Alcohol Permit Fees

\$ _____

\$ _____

Setup/Takedown

\$ _____

\$ _____

Staffing Fees

\$ _____

\$ _____

Miscellaneous Fees

\$ _____

\$ _____

TOTAL FEES DUE

\$ 710.⁰⁰

REQUEST APPROVED?

Yes

No

COMMENTS:

Rental: 20% of \$2,550 = \$510.⁰⁰

Custodial: \$200.⁰⁰

Approved by: _____

Date



FEE WAIVER REQUEST AND APPLICATION

In order to be considered for a fee waiver request, you must complete this questionnaire and submit necessary documents as indicated below. A letter on the requesting organization's letterhead must accompany this application. The letter should include the reason for requesting a fee waiver and how this event benefits our community. Requests must be submitted 60 days prior to the event. Applicants must complete and submit Indoor or Outdoor Reservation Applications with this request. Incomplete applications will not be processed.

1) Is this a non-profit organization? YES 501 C3
Must provide supporting documentation for non-profit status before being considered for a fee waiver request.
Example: A letter from IRS stating your non-profit status

2) Can you provide financial documents for the organization? YES
Example: Bank statements or tax returns. If unable to provide these documents, please attach an explanation letter.

3) Is this the first time that your organization is asking for a fee waiver from ARD? NO

4) Is this a fundraiser? NO

5) How much money do you anticipate generating from this event? _____

6) Is there a fee or a charge for people to attend or participate in your event? YES

7) How does a fee waiver affect your event? Can you hold your event in a different location if ARD can not consider a fee waiver at this time? Please explain.
The fee waiver allows us to offer this important health awareness resource service at no cost to attendees.

8) Have you asked for a fee waiver from other agencies in the community?
Please indicate which agency: _____

9) Are there any other agencies in the community that are working with you on this project? N/A
Please provide a list of these agencies and contact information.

10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fees?
YES
If no, please explain: _____

11) Will you consider paying for staffing and utility fees if we waive the rental fees? YES
\$25.00 per hour plus applicable custodial fees

12) If you are unable to meet one of the offers (Items 10 or 11 above), are you able to provide a hardship statement with supporting documentations, such as bank statements or tax returns?
Please indicate what is being provided with this request: _____



AUBURN SENIOR
— CENTER —

March 8, 2020

Manouch Shirvanioun
Auburn Recreation Department
Marketing/Customer Service Manager
12 Recreation Drive
Auburn, CA 95603

Dear Manouch:

On behalf of the Senior Center I am asking for a Waiver of Fees to rent Regional Park Gymnasium and Lakeside Room for our 28th Annual Senior Health Fair to be held on Wednesday October 7, 2020. We would also like to have these rooms on Tuesday, October 6, 2020 for setting up the event from 9-12 for delivery of tables and from 3 – 5 p.m vendor set up.

We do plan to rent tables and chairs as we did last year and have them delivered and set up on Tuesday morning. On Wednesday, October 7, could we have both rooms open by 7 a.m. and then we will be taking everything down after 1 p.m. We also will need extra trash cans (6 total) for the event

We are a non-profit 501 © (3) organization (our Tax I.D. #94-2783018) and have been in business since 1982.

If you need more information I will be glad to furnish it. Thank you in advance for your consideration of this request.

Sincerely,

Denise DiMichele
Executive Director
Auburn Senior Center

550 High Street, Suite 107 • Auburn, CA 95603 • Office (530) 823-8172 • Fax (530) 823-0125
www.auburnseniorcenter.com



Department of the Treasury
Internal Revenue Service
P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248667579
May 04, 2012 LTR 4168C E0
94-2783018 000000 00

00020233
BODC: TE

VOLUNTEERS FOR THE MULTIPURPOSE
SENIOR CENTER INC
11577 E AVE
AUBURN CA 95603-2730



1746J

Employer Identification Number: 94-2783018
Person to Contact: Mr Gerding
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your Apr. 25, 2012, request for information regarding your tax-exempt status.

Our records indicate that you were recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in June 1983.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section 509(a)(2).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Please refer to our website www.irs.gov/eo for information regarding filing requirements. Specifically, section 6033(j) of the Code provides that failure to file an annual information return for three consecutive years results in revocation of tax-exempt status as of the filing due date of the third return for organizations required to file. We will publish a list of organizations whose tax-exempt status was revoked under section 6033(j) of the Code on our website beginning in early 2011.

ITEM: 4.9.1

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
Jan-20	Gail Reinka	Foothills Quilters Guild-Regional Gym and Lakeside room	\$2,083.50	\$832.50	\$1,866.80	No		
Jan-20	Lindsey Boiling	Special Olympics Northern California - Regional Gym	\$708.50	\$440.00	\$638.55	No		
Jan-20	Brandy Hudspeth	The Gathering Inn- Lakeside Room	\$220.00	\$40.00	\$198.00	No		
Feb-20	Roger Lloyd	Foothill Karate-Karatetfest Regional Gym & Lakeside Room	\$1,827.00	\$40.00	\$1,644.30	Yes	\$3,013.00	\$3,013.00
Feb-20	Robin Soares	Skyridge PTC - Splash Pool for job-s-thon sponsorship	\$180.00	\$40.00	\$80.00	Yes		
Feb-20	Mary Ann Collins	Grad Night at Recreation Park	\$4,071.15	\$725.00	\$4,071.15	No		
Feb-20	Denise Di Miceli	Auburn Senior Center- Bocca Courts	\$180.00	\$40.00	\$128.00	No	\$5,833.45	\$8,946.45
Mar-20	Denise Di Miceli	Auburn Senior Center- Senior Health Fair Regional Park- Gym and Lakeside Room	\$2,550.00	\$200.00	pending board review	No		
Mar-20	Denise Di Miceli	Auburn Senior Center - Picnic sites at Recreation Park	\$100.00	\$40.00	\$50.00	No		
Mar-20	Michelle Fless	Beautiful Minds Wellness - Mental Health Awareness Walk and Resource Fair at Railhead Park, B Field	\$140.82	\$80.00	\$128.74	No		
Mar-20	Deputy Semenuk	Placer County Sheriff's Office-Law Enforcement K9 Competition- Regional Park C field and Soccer Field	\$839.30	\$80.00	\$839.30	No		
Mar-20	Taylor Simmer	Tahoe Expedition Academy-Kinetic Sculpture Racing-Regional Park	\$630.00	\$100.00	\$504.00	Yes		
Mar-20	Seal Catalano	Western States Trail Foundation River Room at CVCC American	\$176.00	\$0.00	\$176.00	No		
Mar-20	Gillian Lofrano	Placer Hills Firefighter Association-Pioneer Day Meadow Vista Picnic and lawn	\$225.00	\$180.00	\$112.50	No		

