

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

TUESDAY, MAY 21, 2019, 9:00 AM

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from April 17, 2019 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for April, 2019

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

4.3 Review of Financials for March, 2019

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

4.4 Review of Financials for April, 2019

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

4.5 Resolution Number 2019-12, Resolution Approving the Request of \$88.92 to be Paid to ARD and be Deposited into the Retirement Fund Account at First Foundation Bank

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors request the residual interest on already cashed out shares from Computershare – Principal Financial Group, Inc.?

4.6 Resolution Number 2019-13, Moving Residual Funds to the Future Capital Construction Fund

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution Number 2019-13 transferring Fiscal Year 2018/2019 Surplus/Residual Funds to the Future Capital Construction Fund?

4.7 Resolution Number 2019-14, Transfer of Cell Tower Reserves to Future Capital Construction Reserves

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors Approve Resolution Number 2019-14, a Resolution Authorizing the Transfer of Funds from the Cell Tower Reserves to the Future Capital Construction Reserves??

4.8 Fee Waiver Request from Auburn Senior Center

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve a fee waiver for the Auburn Senior Center for the rental of the Regional Park Gymnasium and Lakeside Room for the Senior Health Fair?

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:

5-17-19
Date

1:35 P.M.
Time

P. Larson
Secretary to the Board

4.6 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

Staff was requested to look into the cost of live webcasting ARD board meetings.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:45 p.m.

Board Secretary

Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$98,875.92**

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	4/1/2019
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		COMM 1ST

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18264	H0056	Humana Dental Ins. Co	4/1/2019	COMM 1ST	PMCHK00002544	\$2,201.55
18265	T1000	Transamerica Life Insurance	4/1/2019	COMM 1ST	PMCHK00002544	\$440.00
18266	W0044	Wave	4/1/2019	COMM 1ST	PMCHK00002544	\$938.07
18268	K0011	Kaiser Foundation Health Plan,	4/5/2019	COMM 1ST	PMCHK00002546	\$17,695.65
18269	P0029	Placer County Environmental He	4/5/2019	COMM 1ST	PMCHK00002546	\$2,398.00
18270	S1007	Stationary Engineers, Local 39	4/5/2019	COMM 1ST	PMCHK00002546	\$407.60
18271	W0044	Wave	4/5/2019	COMM 1ST	PMCHK00002546	\$956.71
18304	1099-271	Kelpro Security	4/12/2019	COMM 1ST	PMCHK00002548	\$1,176.00
18305	1099-50	Scott Holbrook	4/12/2019	COMM 1ST	PMCHK00002548	\$603.72
18306	A1010	Advantage Martketing and Print	4/12/2019	COMM 1ST	PMCHK00002548	\$82.58
18307	C0104	Campra Propane Service	4/12/2019	COMM 1ST	PMCHK00002548	\$46.00
18308	C0111	Cal.net	4/12/2019	COMM 1ST	PMCHK00002548	\$66.90
18309	C0113	Cooks Portable Toilets & Septi	4/12/2019	COMM 1ST	PMCHK00002548	\$1,680.45
18310	C0120	Capture Technologies	4/12/2019	COMM 1ST	PMCHK00002548	\$1,610.00
18311	D0025	Dawson Oil Company	4/12/2019	COMM 1ST	PMCHK00002548	\$2,912.59
18312	D0066	De Lage Landen Financial Servi	4/12/2019	COMM 1ST	PMCHK00002548	\$332.48
18313	E0008	Ewing Irrigation Products, Inc	4/12/2019	COMM 1ST	PMCHK00002548	\$805.75
18314	G0006	Gold Country Media Publication	4/12/2019	COMM 1ST	PMCHK00002548	\$1,782.88
18315	G0092	Green Valley Security, Inc.	4/12/2019	COMM 1ST	PMCHK00002548	\$766.06
18316	H0002	Harris Industrial Gases	4/12/2019	COMM 1ST	PMCHK00002548	\$180.00
18317	H0061	Horizon	4/12/2019	COMM 1ST	PMCHK00002548	\$916.62
18318	I0010	Inland Business Systems	4/12/2019	COMM 1ST	PMCHK00002548	\$95.33
18319	K0026	Mike Kaveney	4/12/2019	COMM 1ST	PMCHK00002548	\$300.00
18320	M0071	Mission Protection Systems Inc	4/12/2019	COMM 1ST	PMCHK00002548	\$189.00
18321	N0003	Norris Electric, Inc.	4/12/2019	COMM 1ST	PMCHK00002548	\$631.49
18322	N0045	Near U CO2	4/12/2019	COMM 1ST	PMCHK00002548	\$297.06
18323	P0001	Placer Farm Supply	4/12/2019	COMM 1ST	PMCHK00002548	\$176.70
18324	P0007	Pacific Gas & Electric Company	4/12/2019	COMM 1ST	PMCHK00002548	\$156.77
18325	P0023	PG&E	4/12/2019	COMM 1ST	PMCHK00002548	\$96.67
18326	P0058	Pitney Bowes Credit Corporatio	4/12/2019	COMM 1ST	PMCHK00002548	\$221.71
18327	R0073	Riebes Auto Parts	4/12/2019	COMM 1ST	PMCHK00002548	\$135.90
18328	S0009	Sierra Saw Sales And Service	4/12/2019	COMM 1ST	PMCHK00002548	\$101.38
18329	S0145	SCP Pool Distributors LLC	4/12/2019	COMM 1ST	PMCHK00002548	\$877.52
18330	S1003	Sutter Medical Foundation	4/12/2019	COMM 1ST	PMCHK00002548	\$180.00
18331	T0027	Debbie Thomas	4/12/2019	COMM 1ST	PMCHK00002548	\$45.00
18332	TEMPC	Julie Cohodes	4/12/2019	COMM 1ST	PMCHK00002548	\$44.00
18333	TEMPG	Darrell Graham	4/12/2019	COMM 1ST	PMCHK00002548	\$120.00
18334	TEMPP	Jack Melink	4/12/2019	COMM 1ST	PMCHK00002548	\$100.00
18335	V0004	Valley Truck & Tractor Co.	4/12/2019	COMM 1ST	PMCHK00002548	\$2,146.67
18351	S1007	Stationary Engineers, Local 39	4/19/2019	COMM 1ST	PMCHK00002551	\$465.50
18352	1099-103	Terry Masten	4/26/2019	COMM 1ST	PMCHK00002552	\$65.00
18353	1099-117	Juan Aceituno	4/26/2019	COMM 1ST	PMCHK00002552	\$455.00
18354	1099-216	Gerald Harris	4/26/2019	COMM 1ST	PMCHK00002552	\$156.00
18355	1099-243	Phillip Dallas	4/26/2019	COMM 1ST	PMCHK00002552	\$292.50
18356	1099-264	Philip Green	4/26/2019	COMM 1ST	PMCHK00002552	\$65.00
18357	1099-358	Natalia Roberti	4/26/2019	COMM 1ST	PMCHK00002552	\$48.00
18358	1099-5	Daniel Crandall	4/26/2019	COMM 1ST	PMCHK00002552	\$96.60
18359	A0051	Anderson's Sierra Pipe Co.	4/26/2019	COMM 1ST	PMCHK00002552	\$530.02
18360	A0139	Auburn Ford	4/26/2019	COMM 1ST	PMCHK00002552	\$172.19
18361	A1010	Advantage Martketing and Print	4/26/2019	COMM 1ST	PMCHK00002552	\$67.03
18362	B0069	Bidwell Water	4/26/2019	COMM 1ST	PMCHK00002552	\$237.50
18363	C0004	CAPRI	4/26/2019	COMM 1ST	PMCHK00002552	\$27,216.00
18364	C0061	California Computer Services	4/26/2019	COMM 1ST	PMCHK00002552	\$110.00
18365	C0121	Cole Huber LLP	4/26/2019	COMM 1ST	PMCHK00002552	\$432.00
18366	C0130	Cirrus Group LLC	4/26/2019	COMM 1ST	PMCHK00002552	\$501.50
18367	E0027	Eagle Ridge Construction & Roo	4/26/2019	COMM 1ST	PMCHK00002552	\$4,660.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18368	G0006	Gold Country Media Publication	4/26/2019	COMM 1ST	PMCHK00002552	\$130.00
18369	G0027	Giuliani & Kull - Auburn Inc.	4/26/2019	COMM 1ST	PMCHK00002552	\$1,700.00
18370	G0045	GSSA	4/26/2019	COMM 1ST	PMCHK00002552	\$600.00
18371	G0094	Global Equipment Company Inc.	4/26/2019	COMM 1ST	PMCHK00002552	\$137.93
18372	H0025	Hillyard/Sacramento	4/26/2019	COMM 1ST	PMCHK00002552	\$149.73
18373	H0056	Humana Dental Ins. Co	4/26/2019	COMM 1ST	PMCHK00002552	\$2,201.55
18374	M0077	Mutt Mitt	4/26/2019	COMM 1ST	PMCHK00002552	\$49.77
18375	N0003	Norris Electric, Inc.	4/26/2019	COMM 1ST	PMCHK00002552	\$280.64
18376	N0012	Nevada Irrigation District	4/26/2019	COMM 1ST	PMCHK00002552	\$419.84
18377	P0005	Placer County Water Agency	4/26/2019	COMM 1ST	PMCHK00002552	\$1,459.79
18378	P0007	Pacific Gas & Electric Company	4/26/2019	COMM 1ST	PMCHK00002552	\$1,618.72
18379	P0056	Placer Union High School Distr	4/26/2019	COMM 1ST	PMCHK00002552	\$50.00
18380	R0035	Reliable Auto Glass	4/26/2019	COMM 1ST	PMCHK00002552	\$225.00
18381	R0073	Riebes Auto Parts	4/26/2019	COMM 1ST	PMCHK00002552	\$112.07
18382	S0025	Sierra Pacific Turf Supply, In	4/26/2019	COMM 1ST	PMCHK00002552	\$6,455.00
18383	S0054	Souza's Tire Service	4/26/2019	COMM 1ST	PMCHK00002552	\$48.00
18384	S0067	Superfast Copy	4/26/2019	COMM 1ST	PMCHK00002552	\$77.81
18386	S0161	SWANK Motion Pictures, Inc	4/26/2019	COMM 1ST	PMCHK00002552	\$1,329.00
18387	T0071	TIAA Commercial Finance, Inc.	4/26/2019	COMM 1ST	PMCHK00002552	\$214.68
18388	TEMPB	William Becker	4/26/2019	COMM 1ST	PMCHK00002552	\$35.00
18389	TEMPO	Stafaney de Genova	4/26/2019	COMM 1ST	PMCHK00002552	\$240.00
18390	TEMPL	Daphne Lake	4/26/2019	COMM 1ST	PMCHK00002552	\$35.00
18391	TEMPO	Lorey Moore	4/26/2019	COMM 1ST	PMCHK00002552	\$75.00
18392	TEMPS	Sandy Sleigh	4/26/2019	COMM 1ST	PMCHK00002552	\$15.00
18393	TEMPT	Coleen Tallman	4/26/2019	COMM 1ST	PMCHK00002552	\$135.00
18394	WOOD1	Walker's Office Supplies, Inc.	4/26/2019	COMM 1ST	PMCHK00002552	\$531.28
18395	WOOD4	Wave	4/26/2019	COMM 1ST	PMCHK00002552	\$209.85
18396	WOOD5	Williams, Jesse	4/26/2019	COMM 1ST	PMCHK00002552	\$44.28
18397	S0145	SCP Pool Distributors LLC	4/26/2019	COMM 1ST	PMCHK00002553	\$811.33

Total Checks: 85

Total Amount of Checks: \$98,875.92

SECTION: 4.0

ITEM: 4.3

**REVIEW OF FINANCIALS FOR
MARCH, 2019**

DESCRIPTION:

SEE ATTACHMENT

INFORMATION:

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

FISCAL IMPACT:

NONE

Notations from this month:

- Our final year end results for 2018-2019 reflect \$80,000 that we may transfer to one or two of our reserve funds.
- Budget estimates are based on prior years' performance and projections for the coming year. It is best practice to anticipate slightly low on revenues and on the high end of expenses to prevent unfortunate outcomes during the year.

Revenues -

- Program Revenues were up overall. While Adult softball, for example was estimated at \$5,000 higher than were realized, Youth Services Discovery Clubs revenues averaged \$13,000 over budget, per site. Even though some areas were below budget, more were above budget and resulted in \$93,000 above the projected budget figures.
- Rental Revenue was right on target with \$6,000 above budget. Beggs revenue was above budget, while Regional's C Field rentals were down for the year.
- Miscellaneous Revenue came in \$8,000 over budget, mainly due to the \$5,300 in dividends received by CAPRI, not earned in 2017-2018.
- Interest Revenue produced more than we anticipated at \$16,000 over budget.
- Grants and Donations were over budget by \$20,000, thanks to the Jansen's.
- Tax Revenues, in total were \$121,000 over budget. RDA posting at \$159,000, is a difficult revenue to anticipate.

Expenses –

- Program Expenses were \$12,000 over budget. Most of these added expenses came from Instructor Adult and Youth classes as well as Youth Basketball Expenses.
- Operations & Supplies proved to balance quite nicely, even though we had sizable increases to our fuel expenses, we were able to save on the Activity Guide and Debris Box at Rec.
- Utilities Expenses were over budget by \$25,000. The hardest hit areas were Marsha Skinner Sierra Pool at \$10,000 above budget, followed by Water at Regional Park and Gas/Electric at Regional Community Center. Overall, electric was higher than anticipated; rates increased by 3.1% - 3.5% kWh.
- Maintenance Expense was under by \$18,000, however the fuel reduction charges for Shockley were budgeted to be spent in the 2018-2019 and have not been billed yet. This is a charge that we will see in our new fiscal year instead.
- Wages & Benefits are always difficult to assess due to the fluctuations in employee staff. This year ARD was over budget by \$16,000. Youth Services demanded \$33,000 over budget due to full programs and extra staff needed, while Facilities and Grounds came in \$20,000 under budget due to some higher paid staff leaving and new lower paid staff joining.
- Assets and Capital Improvements are re-negotiated during the year, based on the needs of the District at the time. We were able to pull some assets forward to lighten the hit to the Equipment Reserves in the 2019-2020 budget such as a Pro Force Blower, a Variable Force Diffuser for the Meadow Vista Pump, a Prozymes Pump for Marsha Skinner Sierra Pool and Picnic Tables and benches for Regional Park. The projects that will be moving forward that didn't get completed this year are; The Bike Park, the Path of Travel for the new playground at Regional Park and the New Pump installation at Regional Park.

Appointments to Note for April-May:

- Atwood Budget Meeting
- Contracted with Spoor's Heating and Air Conditioning for a new Tutor Totter HVAC Unit.
- Accepted bids on Customer Service's new copier lease
- City Economic Development Meeting

**Auburn Recreation and Park District
Balance Sheet
As of 3/31/2019**

**** Preliminary ****

ASSETS

Current Assets

Petty Cash	580.00
First Foundation Bank	135,090.80
Placer County Treasurer – General Fund	3,465,960.93
Placer County Treasurer – City Trust	492,653.72
Accounts Receivable – ARD	6,157.06
Accounts Receivable – Friends of ARD (501c3)	0.00
PCOE Youth Services Receivable	17,724.00
Prepaid Expenses	458.22
Prepaid Liability Insurance	18,034.50
Prepaid Workers Comp Insurance	6,661.82

Total Current Assets **\$4,143,321.05**

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,850,618.21
Fixed Assets: Equipment	1,004,471.23
Fixed Assets: Computer Equipment & Software	139,790.60
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	104,734.72
Construction In Progress	391,878.99
Less: Accumulated Depreciation	(9,493,406.19)

Total Fixed Assets **\$7,233,916.32**

TOTAL ASSETS **\$11,377,237.37**

**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 3/31/2019**

**** Preliminary ****

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	23,388.61
Liability Insurance Payable	0.00
Gift Certificates	168.00
Compensated Absences	139,469.93
Accounts Payable	0.00
Sales Tax Payable	50.83
Misc Deductions Payable	0.00
Worker's Comp Payable	0.00
Accrued Expenses	14,134.63
Accrued Payroll	128,188.84

Total Current Liabilities **\$305,400.84**

Fund Balances

Investments in Fixed Assets	7,233,916.32
GFB: Youth Assistance Fund	20,203.10
GFB: General Fund Balance	1,366,700.19
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	492,653.72
RFB: Equip Replacement Reserve	822,281.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	672,639.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	(4,383.28)
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	137,400.00
DFB: ADA Reserves	20,031.75
DFB: Shockley Maint Fund	0.00

Net Position **(276,344.87)**

Total Assets	7,233,916.32
Total Unrestricted Funds GFB	1,509,362.53
Total Reserved Funds	2,437,574.69
Total Designated Funds	167,327.86

TOTAL LIABILITIES AND NET POSITON **\$11,377,237.37**

Auburn Area Recreation and Park District

Balance Sheet

3/31/2019

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	135,090.80
Placer County Treasure-General	3,465,960.93
Placer County Treasurer - City Trust	492,653.72
Accounts Receivable	6,157.06
PCOE Receivables	17,724.00
Prepaid Expenses	458.22
Prepaid Liability Expense	18,034.50
Prepaid Workers Comp Insurance	6,661.82
TOTAL ASSETS	\$4,143,321.05

LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$23,388.61
Gift Certificates	168.00
Compensated Absenses	139,469.93
Sales Tax Payable	50.83
Accrued Payroll	128,188.84
Accrued Liabilities	14,134.63
Total Current Liabilities	\$305,400.84
<u>Net Position</u>	
General Fund Balance	\$4,114,265.08
Net Profit (Loss)	(276,344.87)
Total Net Postion	\$3,837,920.21
TOTAL LIABILITY AND NET POSITION	\$4,143,321.05

Auburn Area Recreation & Park District

**** PRELIMINARY ****

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2018 To 3/31/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	92,768.92	1,244,012.51	1,150,375.00	93,637.51	108.14
Rents & Concessions	5,804.23	166,363.06	159,585.00	6,778.06	104.25
Miscellaneous Revenue	9,045.03	59,081.57	50,851.00	8,230.57	116.19
Grants & Donations	39.43	39,246.62	18,330.00	20,916.62	214.11
Interest Income	15,657.53	82,068.61	65,415.00	16,653.61	125.46
Project Revenue - Government	927.74	129,127.74	320,428.00	(191,300.26)	40.30
Taxes Revenue	782.15	3,298,836.34	3,177,026.00	121,810.34	103.83
TOTAL OPERATING REVENUE	\$125,025.03	\$5,018,736.45	\$4,942,010.00	\$76,726.45	101.55%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	58,800.00	127,800.00	(69,000.00)	46.01
TOTAL OTHER FINANCING SOURCES	\$0.00	\$58,800.00	\$127,800.00	(\$69,000.00)	46.01%
TOTAL REVENUES	125,025.03	5,077,536.45	5,069,810.00	7,726.45	100.15
EXPENDITURES					
Program Expenses	34,625.20	267,080.72	254,253.00	12,827.72	105.05
Operations & Supplies Expense	40,041.99	355,001.39	354,965.00	36.39	100.01
Utilities Expense	54,184.05	238,796.23	213,716.00	25,080.23	111.74
Legal Expenses	1,200.09	8,633.76	7,470.00	1,163.76	115.58
Professional Services	5,345.51	44,148.17	51,920.00	(7,771.83)	85.03
Bldg & Grounds Maintenance	44,046.09	396,813.06	414,860.00	(18,046.94)	95.65
Property Tax Administration/LAFCO	35,415.00	93,457.04	89,700.00	3,757.04	104.19
Salaries Expense	274,954.51	2,244,918.92	2,231,474.00	13,444.92	100.60
Benefits & Payroll Costs	81,150.66	810,241.91	807,560.00	2,681.91	100.33
Fixed Asset Expense	26,199.19	224,355.99	186,886.00	37,469.99	120.05

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2018 To 3/31/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	54,861.13	668,476.97	988,319.00	(319,842.03)	67.64
Debt Service	0.00	1,957.16	2,000.00	(42.84)	97.86
TOTAL EXPENDITURES	\$652,023.42	\$5,353,881.32	\$5,603,123.00	(\$249,241.68)	95.55%
NET REVENUE OVER EXPENDITURES	(\$526,998.39)	(\$276,344.87)	(\$533,313.00)	\$256,968.13	51.82%
ADJ. NET REVENUE OVER EXPENDITURES	(\$526,998.39)	(\$276,344.87)	(\$533,313.00)	\$256,968.13	51.82%

<u>Equipment Reserves</u>		
04/30/18	2018-2019 Budgeted to save	(\$80,000.00)
06/28/18	Mower, Tractor, Pool Cover	\$94,124.00
12/17/18	Cameras,Ford Van,Skid Sprayer	\$32,480.00
	Total Addition to General Fund from Equipment Reserves	\$46,604.00
<u>Capital Construction Reserves</u>		
06/28/18	2018-2019 Budgeted to save	(\$10,000.00)
08/01/18	Pool Shade Structure	\$11,902.00
09/28/18	Regional Pathway Repairs	\$17,000.00
10/26/18	Regional Security Cameras	\$9,710.00
01/11/19	Regional New Playground & Marsha Skinner Pool Renovation	\$214,720.00
	Total Addition to General Fund from Capital Construction	\$243,332.00
<u>ADA Reserves</u>		
04/30/18	2018-2019 Budgeted to save	(\$5,000.00)
04/28/18	Regional Pathway Repairs	\$35,000.00
10/26/18	Regional Dry Creek ADA Access	\$20,000.00
	Total Addition to General Fund from Capital Construction	\$50,000.00
<u>City Mitigation Reserves</u>		
07/29/18	Pool Shade Structure	\$50,000.00
09/12/18	Herschel Young Park Improvements	\$8,800.00
	Total Addition to General Fund from City Mitigation Reserve	\$58,800.00
<u>Shockley Fund Reserves</u>		
12/30/18	Shockley Property Maintenance	\$6,781.17
	Total Addition to General Fund from Shockly Fund Reserve	\$6,781.17
	Total Transfers from Reserves	\$405,517.17

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	10,643.00	63,454.00	46,240.00	17,214.00	137.23
Aub Elem DSC Rev	17,436.50	164,189.34	150,000.00	14,189.34	109.46
Skyridge DSC Rev	11,872.00	123,744.80	111,100.00	12,644.80	111.38
Day Camp Rev	881.00	222,423.16	223,060.00	(636.84)	99.71
Preschool Revenue	10,756.72	66,991.00	60,370.00	6,621.00	110.97
Newcastle DSC Revenue	18,011.00	113,602.50	94,700.00	18,902.50	119.96
Adult Softball	2,375.00	23,120.26	28,510.00	(5,389.74)	81.10
Adult Basketball	28.00	8,590.25	7,590.00	1,000.25	113.18
Sr. Sports	75.00	4,521.50	4,130.00	391.50	109.48
Adult Volleyball	0.00	1,663.00	1,660.00	3.00	100.18
Pickle Ball Revenue	1,350.00	9,255.00	10,970.00	(1,715.00)	84.37
Adult Classes	2,500.00	38,815.60	36,760.00	2,055.60	105.59
Adult Class Rev - Bureau	1,605.00	20,868.00	16,230.00	4,638.00	128.58
Bocce Ball Prog Revenue	(140.00)	920.00	920.00	0.00	100.00
Youth Basketball	984.00	87,699.00	76,750.00	10,949.00	114.27
Peewee Basketball	0.00	0.00	790.00	(790.00)	0.00
Youth Classes	3,312.25	38,292.60	34,320.00	3,972.60	111.58
Youth Class Rev - Bureau	308.00	1,111.00	360.00	751.00	308.61
Aquatic Activities	485.00	8,446.00	8,810.00	(364.00)	95.87
Aquatic Activities - PH Pool	0.00	1,428.00	1,420.00	8.00	100.56
Master Swim Revenue	480.00	4,280.00	3,830.00	450.00	111.75
Stroke and Turn Revenue	104.00	104.00	0.00	104.00	0.00
Public Swim - MS Sierra Pool	0.00	32,081.67	32,680.00	(598.33)	98.17
Public Swim - Placer Hills Pool	0.00	3,585.34	3,580.00	5.34	100.15
Swim Lessons	0.00	26,369.00	27,450.00	(1,081.00)	96.06
Swim Lessons - PH	0.00	8,407.00	8,400.00	7.00	100.08
Swim Team Revenue	2,895.00	26,969.50	23,310.00	3,659.50	115.70

Auburn Rec & Park
 Profit & Loss - Detail
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team	1,510.00	10,349.00	9,540.00	809.00	108.48
Youth Camps Revenue	3,080.23	24,740.23	22,220.00	2,520.23	111.34
Youth Camp Rev - Bureau	0.00	14,970.00	14,750.00	220.00	101.49
Youth Sports Camps	1,463.22	13,913.72	12,450.00	1,463.72	111.76
Youth Sports Camps - Bureau	0.00	7,190.00	9,900.00	(2,710.00)	72.63
Special Events	0.00	3,235.50	4,100.00	(864.50)	78.92
Party in the Park Revenue	0.00	8,049.97	7,810.00	239.97	103.07
Ukulele Festival Revenue	0.00	13,932.50	17,030.00	(3,097.50)	81.81
Food Truck Fiesta Revenue	0.00	950.00	0.00	950.00	0.00
Great Obstacle Scramble Revenue	0.00	16,275.00	10,770.00	5,505.00	151.11
String Fling Revenue	0.00	4,535.00	4,530.00	5.00	100.11
Auburn Community Festival	0.00	9,807.50	9,070.00	737.50	108.13
Out of District Fees	721.00	13,610.57	12,930.00	680.57	105.26
Out of District Fees - Bureau	3.00	1,162.00	1,105.00	57.00	105.16
Return check fees	30.00	360.00	230.00	130.00	156.52
Total Parks and Recreation Services	92,768.92	1,244,012.51	1,150,375.00	93,637.51	108.14
Rents & Concessions					
Fee Waivers, Public	0.00	12,955.92	14,280.00	(1,324.08)	90.73
Fee Waivers, Public, Reclamation	0.00	(157.50)	(2,070.00)	1,912.50	7.61
Fee Waiver - Offset	0.00	13,113.42	16,350.00	(3,236.58)	80.20
Blue Bird Room-CVCC	0.00	2,100.00	2,400.00	(300.00)	87.50
Stella Irving Rental Revenue - Rec	0.00	279.60	110.00	169.60	254.18
Lakeside Rental Revenue - Reg	492.00	10,731.00	9,140.00	1,591.00	117.41
Sierra Room Rental - CVCC	450.00	7,006.50	9,320.00	(2,313.50)	75.18
Sunset Room Rental - CVCC	280.00	3,573.00	2,930.00	643.00	121.95
Canyon View Room Rental - CVCC	0.00	5,054.50	3,195.00	1,859.50	158.20
Foothills Room Rental - CVCC	450.00	9,410.50	7,780.00	1,630.50	120.96
Sierra/Splash Pool Rental	0.00	9,968.40	9,960.00	8.40	100.08

Profit & Loss - Detail		Current		Actual		Budget	Variance	Percent Of
4/1/2018 to 3/31/2019		Month	YTD	YTD	YTD	YTD		Budget
	For All Segment1s	0.00	1,833.00	1,833.00	1,830.00		3.00	100.16
	For All Segment2s	200.00	5,115.00	5,115.00	3,460.00		1,655.00	147.83
	For All Segment3s	0.00	264.00	264.00	210.00		54.00	125.71
	For All Segment4s	0.00	112.00	112.00	230.00		(118.00)	48.70
		500.00	9,957.00	9,957.00	9,470.00		487.00	105.14
		0.00	110.00	110.00	100.00		10.00	110.00
		300.00	3,900.00	3,900.00	3,600.00		300.00	108.33
		0.00	571.80	571.80	100.00		471.80	571.80
		0.00	3,406.30	3,406.30	3,710.00		(303.70)	91.81
		544.00	7,017.00	7,017.00	5,927.00		1,090.00	118.39
		0.00	145.60	145.60	40.00		105.60	364.00
		0.00	250.00	250.00	460.00		(210.00)	54.35
		50.00	8,608.00	8,608.00	9,135.00		(527.00)	94.23
		0.00	1,890.00	1,890.00	1,570.00		320.00	120.38
		75.00	1,405.00	1,405.00	1,480.00		(75.00)	94.93
		0.00	3,472.50	3,472.50	3,965.00		(492.50)	87.58
		475.20	3,954.63	3,954.63	3,735.00		219.63	105.88
		0.00	1,582.30	1,582.30	1,470.00		112.30	107.64
		0.00	966.97	966.97	1,260.00		(293.03)	76.74
		490.11	2,191.08	2,191.08	1,700.00		491.08	128.89
		865.63	1,895.19	1,895.19	1,945.00		(49.81)	97.44
		1,119.30	8,478.72	8,478.72	6,900.00		1,578.72	122.88
		95.64	1,637.79	1,637.79	2,535.00		(897.21)	64.61
		(85.25)	11,259.51	11,259.51	7,510.00		3,749.51	149.93
		(287.84)	2,760.04	2,760.04	5,670.00		(2,909.96)	48.68
		(60.00)	(76.00)	(76.00)	40.00		(116.00)	(190.00)
		357.84	2,769.42	2,769.42	2,988.00		(218.58)	92.69
		(467.00)	6,767.76	6,767.76	7,250.00		(482.24)	93.35
		(560.40)	5,693.72	5,693.72	6,420.00		(726.28)	88.69
		(80.00)	0.00	0.00	80.00		(80.00)	0.00

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions	60.00	2,491.23	2,630.00	(138.77)	94.72
Misc Rents & Concessions - Bureau	180.00	990.00	810.00	180.00	122.22
Custodial Fees	180.00	14,420.00	14,230.00	190.00	101.34
Meadow Vista Cust Fee	30.00	120.00	0.00	120.00	0.00
Set up/Take Down Fees	150.00	2,220.00	2,290.00	(70.00)	96.94
Meadow Vista - Alcohol fee	0.00	60.00	0.00	60.00	0.00
Total Rents and Concessions	5,804.23	166,363.06	159,585.00	6,778.06	104.25
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	450.00	1,810.00	140.00	1,670.00	1292.86
Sales of an Asset - F & G	0.00	9,500.00	9,500.00	0.00	100.00
Activity Guide - Advertising Rev	0.00	2,350.00	1,250.00	1,100.00	188.00
Recycling Revenue - F & G	0.00	13.40	0.00	13.40	0.00
Alcohol Permit Fee	60.00	3,470.00	3,595.00	(125.00)	96.52
Miscellaneous Income - Admin.	5,370.00	6,703.84	150.00	6,553.84	4469.23
Miscellaneous Revenue - Recreation	0.00	175.00	1,050.00	(875.00)	16.67
Verizon Wireless Lease	2,476.12	29,064.36	29,046.00	18.36	100.06
Misc inc - Aquatics	0.00	225.00	0.00	225.00	0.00
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Miscellaneous Income - F & G	688.91	5,769.97	5,610.00	159.97	102.85
Out Of District Fees - Admin	0.00	0.00	500.00	(500.00)	0.00
Total Miscellaneous Revenue	9,045.03	59,081.57	50,851.00	8,230.57	116.19
Grants & Donations					
Youth Assistance Rev	39.43	26,607.13	8,430.00	18,177.13	315.62
Donation Rev - Aqua	0.00	1,907.26	0.00	1,907.26	0.00
Donation Rev - F & G	0.00	2,447.69	1,900.00	547.69	128.83

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donation Rev - Admin	0.00	0.50	0.00	0.50	0.00
Bike Park Donations	0.00	8,284.04	8,000.00	284.04	103.55
Total Grants and Donations	39.43	39,246.62	18,330.00	20,916.62	214.11
Interest Income	0.00	397.88	480.00	(82.12)	82.89
Interest Income - Other	11,652.02	72,953.59	60,335.00	12,618.59	120.91
Interest Revenue - County	4,005.51	8,717.14	4,600.00	4,117.14	189.50
Total Interest Income	15,657.53	82,068.61	65,415.00	16,653.61	125.46
Project Revenue - Government	0.00	65,000.00	325,300.00	(260,300.00)	19.98
County Mitigation Revenue	927.74	64,127.74	(4,872.00)	68,999.74	(1316.25)
Total Project Revenue - Government	927.74	129,127.74	320,428.00	(191,300.26)	40.30
Tax Revenue	0.00	2,832,909.95	2,832,160.00	749.95	100.03
Current Secured Property Taxes General	0.00	22,209.99	22,608.00	(398.01)	98.24
Homeowner's Prop. Tax Relief	328.58	62,279.13	58,716.00	3,563.13	106.07
Current Unsecured Prop Taxes General	0.00	83,937.50	59,948.00	23,989.50	140.02
Current Supplemental Property Taxes	0.00	111,542.98	112,370.00	(827.02)	99.26
Unitary & Op Non-unitary Tax	453.57	753.05	329.00	424.05	228.89
Delinq Unsecured Property Taxes	0.00	2.61	5.00	(2.39)	52.20
Timber Tax Guarantee	0.00	23,215.91	22,381.00	834.91	103.73
Atwood Tax Revenue	0.00	22.94	131.00	(108.06)	17.51
Delinquent Supplemental Tax Rev					

Profit & Loss - Detail 4/1/2018 to 3/31/2019		For All Segment1s For All Segment2s For All Segment3s For All Segment4s		Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Secured Property Taxes		0.00	0.00	(20.00)	20.00	0.00		0.00
Railroad Unitary Property Taxes		0.00	2,143.37	2,138.00	5.37	100.25		100.25
RDA Pass-Throughs		0.00	159,818.91	66,260.00	93,558.91	241.20		241.20
Total Tax Revenue		782.15	3,298,836.34	3,177,026.00	121,810.34	103.83		103.83
TOTAL OPERATING REVENUE		\$125,025.03	\$5,018,736.45	\$4,942,010.00	\$76,726.45	101.55%		101.55%
OTHER FINANCING SOURCES								
Transfers from Other Funding Sources								
City Mitigation Apportionment - Fac & Grds		0.00	58,800.00	127,800.00	(69,000.00)	46.01		46.01
TOTAL OTHER FINANCING SOURCES		0.00	58,800.00	127,800.00	(69,000.00)	46.01		46.01
TOTAL REVENUES		125,025.03	5,077,536.45	5,069,810.00	7,726.45	100.15		100.15
EXPENDITURES								
Program Expenses								
Instructor/Aquatics		0.00	1,881.00	1,990.00	(109.00)	94.52		94.52
Instructor/Adult Classes		2,181.00	19,582.65	17,820.00	1,762.65	109.89		109.89
Instructor/Adult Classes - Bureau		2,718.50	10,855.10	6,260.00	4,595.10	173.40		173.40
Instructor/Youth Classes		5,063.25	22,633.85	15,700.00	6,933.85	144.17		144.17
Instr/Youth Classes - Bureau		158.40	237.60	0.00	237.60	0.00		0.00
Officials/Adult Softball		0.00	6,926.70	7,160.00	(233.30)	96.74		96.74
Officials/Adult Basketball		1,617.00	6,105.00	5,435.00	670.00	112.33		112.33

Auburn Rec & Park
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Basketball	10,175.00	18,300.00	19,935.00	(1,635.00)	91.80
Instructor/Youth Camps	0.00	30,538.20	31,620.00	(1,081.80)	96.58
Instr/Y Camp - Bureau	0.00	8,287.65	8,290.00	(2.35)	99.97
Instructors - Youth Sports Camps	0.00	0.00	2,100.00	(2,100.00)	0.00
Instr/Y Sports Camp - Bureau	1,593.00	6,985.50	5,400.00	1,585.50	129.36
Alta Vista/Program Exp	664.80	3,432.62	2,750.00	682.62	124.82
Aub Elem/Program Exp	797.02	3,472.39	2,550.00	922.39	136.17
Skyridge/Program Exp	722.75	4,433.61	2,990.00	1,443.61	148.28
Day Camp/Program Exp	540.83	20,258.63	20,130.00	128.63	100.64
Preschool - Program Expense	329.21	5,432.16	5,290.00	142.16	102.69
Newcastle Program Expense	977.69	4,292.94	4,680.00	(387.06)	91.73
Adult Softball Expense	61.05	3,364.29	3,890.00	(525.71)	86.49
Adult Basketball Expense	0.00	282.50	940.00	(657.50)	30.05
Adult Volleyball Expense	0.00	3,126.30	3,990.00	(863.70)	78.35
Pickle Ball Tennis Expense	0.00	1,293.79	2,493.00	(1,199.21)	51.90
Adult Class Expense	210.00	1,277.61	290.00	987.61	440.56
Bocce Ball Prog Expense	0.00	1.07	200.00	(198.93)	0.54
Youth Basketball Expense	4,088.79	31,980.35	25,670.00	6,310.35	124.58
PeeWee Basketball	0.00	0.00	530.00	(530.00)	0.00
Youth Class Expense	0.00	112.77	630.00	(517.23)	17.90
Aquatic Activities	72.93	690.93	740.00	(49.07)	93.37
Public Swim Expense	60.81	2,216.99	2,160.00	56.99	102.64
Public Swim Exp - PH Pool	0.00	426.00	430.00	(4.00)	99.07
Swim Lessons	0.00	325.53	330.00	(4.47)	98.65
Swim Team	246.36	2,803.92	2,780.00	23.92	100.86
Synchro Team Expenses	0.00	576.00	600.00	(24.00)	96.00
Youth Camps	0.00	10.00	0.00	10.00	0.00
Youth Sports Camps	0.00	32.13	20.00	12.13	160.65
Special Events	0.00	2,717.91	2,550.00	167.91	106.59
Party in the Park Expenses	1,750.00	10,548.70	8,640.00	1,908.70	122.09

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lifestyle Expo Expenses	0.00	0.00	105.00	(105.00)	0.00
Ukulele Festival Expenses	0.00	9,340.00	14,190.00	(4,850.00)	65.82
Great Obstacle Scramble Expenses	131.83	7,995.81	9,320.00	(1,324.19)	85.79
String Fling Expenses	464.98	4,420.77	4,340.00	80.77	101.86
Auburn Community Festival Expenses	0.00	9,881.75	9,315.00	566.75	106.08
Total Program Expenses	34,625.20	267,080.72	254,253.00	12,827.72	105.05
Operations & Supplies					
Cash Short/Over-Cust Serv	1.25	(434.18)	(150.00)	(284.18)	289.45
Merchant Fees - Cust Serv	529.69	12,048.64	11,700.00	348.64	102.98
Bad Debt Expense	0.00	94.18	1,560.00	(1,465.82)	6.04
Finance Charges	(82.97)	(82.97)	(50.00)	(32.97)	165.94
Cal Card Incentives	0.00	(1,740.22)	(700.00)	(1,040.22)	248.60
Penalties	0.00	600.00	0.00	600.00	0.00
Donations Expense	0.00	0.00	500.00	(500.00)	0.00
Telephone - Placer Hills Pool	158.19	999.25	930.00	69.25	107.45
Telephone - Cust Serv	707.19	8,622.56	8,515.00	107.56	101.26
Telephone (CVCC) - Admin	596.88	6,785.19	6,540.00	245.19	103.75
Gift Certificates Expensed	0.00	323.00	1,390.00	(1,067.00)	23.24
Telephone - Aquatics	0.00	95.96	256.00	(160.04)	37.48
Telephone - Youth Services	0.83	8.47	80.00	(71.53)	10.59
Telephone - Recreation	81.18	508.07	535.00	(26.93)	94.97
Telephone - Preschool	0.36	2.50	10.00	(7.50)	25.00
Telephone - Facilities & Grounds	2,245.03	15,057.75	13,545.00	1,512.75	111.17
Telephone - Day Camp	199.85	2,398.20	2,660.00	(261.80)	90.16
Telephone - Newcastle	13.70	69.02	110.00	(40.98)	62.75
Telephone - Aub EI	279.83	1,612.79	1,700.00	(87.21)	94.87
Telephone - Alta Vista	4.57	32.21	90.00	(57.79)	35.79
Telephone - Skyridge	199.48	1,134.88	1,160.00	(25.12)	97.83

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	(7.55)	495.67	2,080.00	(1,584.33)	23.83
Activity Guide Expense	1,418.19	27,296.75	31,445.00	(4,148.25)	86.81
Youth Assistance Expense	702.68	16,191.85	17,015.00	(823.15)	95.16
Office Supplies - Rec	404.44	2,891.71	1,465.00	1,426.71	197.39
Office Supplies - Youth Services	37.05	666.94	550.00	116.94	121.26
Office Supplies - F & G	501.93	4,510.47	3,760.00	750.47	119.96
Office Supplies-Cust Serv	1,347.05	3,440.24	2,810.00	630.24	122.43
Office Supplies - Admin	589.75	5,997.87	6,085.00	(87.13)	98.57
Duplication Costs - Recreation	11.12	11.12	0.00	11.12	0.00
Duplication Costs - Cust Serv	5.63	448.99	705.00	(256.01)	63.69
Duplication Costs - Admin	206.34	256.57	870.00	(613.43)	29.49
Office Equip Rental - Cust Serv	1,203.40	6,921.62	6,670.00	251.62	103.77
Office Equip Rental - Admin	554.19	4,485.70	5,330.00	(844.30)	84.16
Office Equip Maint - Cust Serv	0.00	4,657.23	4,965.00	(307.77)	93.80
Dining Expense	204.00	800.00	885.00	(85.00)	90.40
Gas/Mileage Expense - C.Serv	80.50	617.00	805.00	(188.00)	76.65
Gas/Mileage Expense - Admin	284.28	2,058.89	1,640.00	418.89	125.54
Gas/Mileage Expense - Rec.	119.61	319.63	520.00	(200.37)	61.47
Gas/Mileage Expense - YS	0.00	88.36	130.00	(41.64)	67.97
Gas/Mileage Expense - F & G	4,744.38	33,088.28	25,870.00	7,218.28	127.90
General Administrative Exp - Admin	0.00	166.19	530.00	(363.81)	31.36
Liability Insurance - Admin	6,011.50	70,803.49	71,284.00	(480.51)	99.33
Board Expense	475.26	1,729.39	2,100.00	(370.61)	82.35
Marketing/Public Relations - Cust Serv	2,424.17	16,602.21	13,780.00	2,822.21	120.48
Miscellaneous Expense	0.00	880.11	30.00	850.11	2933.70
Dues and Subscriptions-Youth Services	65.00	65.00	0.00	65.00	0.00
Dues and Subscriptions - Admin	45.00	9,627.42	9,250.00	377.42	104.08
Dues and Subscriptions - Rec.	170.00	569.00	360.00	209.00	158.06
Dues and Subscriptions - F & G	15.00	105.00	390.00	(285.00)	26.92

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Appreciation - Rec	0.00	89.02	0.00	89.02	0.00
Staff Appreciation - Youth Services	0.00	177.06	310.00	(132.94)	57.12
Staff Appreciation - F & G	0.00	129.23	680.00	(550.77)	19.00
Company Celebrations	0.00	1,590.56	1,680.00	(89.44)	94.68
Staff Development - Admin	28.46	2,259.58	420.00	1,839.58	538.00
Staff Development - Rec.	75.00	515.00	270.00	245.00	190.74
Staff Development - Aquatics	0.00	35.00	100.00	(65.00)	35.00
Staff Development - Youth Services	135.00	677.20	310.00	367.20	218.45
Staff Development - F & G	81.00	3,741.05	1,720.00	2,021.05	217.50
Uniform Exp - F & G	119.02	629.64	(80.00)	709.64	(787.05)
Small Equip - Rec Dept	0.00	194.55	390.00	(195.45)	49.89
Small Equipment - Aqua	0.00	807.77	0.00	807.77	0.00
Small Equipment - Rec Pk	1,908.80	5,204.67	4,570.00	634.67	113.89
Small Equipment - Reg Pk	1,207.80	7,011.60	6,880.00	131.60	101.91
Small Equipment - MV Park	24.12	805.84	1,280.00	(474.16)	62.96
Small Equipment - CVCC	1,396.91	3,591.80	2,780.00	811.80	129.20
Small Equipment - Admin	182.84	182.84	0.00	182.84	0.00
Field Marking Expense	0.00	1,508.75	1,460.00	48.75	103.34
Safety Supplies - F & G	503.51	5,979.11	6,310.00	(330.89)	94.76
Safety Supplies - Rec	0.00	166.23	170.00	(3.77)	97.78
Safety Supplies - Aquatics	0.00	340.72	170.00	170.72	200.42
Safety Supplies - Cust Serv	0.00	0.00	60.00	(60.00)	0.00
Safety Supplies - Admin	0.00	0.00	100.00	(100.00)	0.00
Restroom Supplies - Recreation Park	275.22	1,302.04	1,715.00	(412.96)	75.92
Restroom Supplies - Regional Park	266.70	1,423.59	1,800.00	(376.41)	79.09
Restroom Supplies - Ashford Park	175.29	1,170.84	1,530.00	(359.16)	76.53
Restroom Supplies - Meadow Vista Park	182.29	1,177.80	1,470.00	(292.20)	80.12
Restroom Supplies - Railroad Park	179.60	1,175.12	1,465.00	(289.88)	80.21
Restroom Supplies - Overlook Park	179.57	1,204.78	1,605.00	(400.22)	75.06
Restroom Supplies - Placer Hills Park	58.07	577.76	430.00	147.76	134.36

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Restroom Supplies - Winchester Park	0.00	0.00	170.00	(170.00)	0.00
Restroom Supplies - Rec Comm Ctr	281.61	1,872.09	2,460.00	(587.91)	76.10
Restroom Supplies - Reg Comm Ctr	339.67	1,886.74	2,120.00	(233.26)	89.00
Restroom Supplies - CVCC Comm Ctr	339.64	1,743.42	2,060.00	(316.58)	84.63
Sanitation - Reg Pk - Toilet	900.00	5,400.00	5,430.00	(30.00)	99.45
Sanitation - Win Pk - Toilet	900.00	5,400.00	5,570.00	(170.00)	96.95
Sanitation - Rec Pk - ADA Toilet	698.00	4,188.00	3,590.00	598.00	116.66
Sanitation - Reg - ADA Toilet	698.00	4,188.00	3,700.00	488.00	113.19
Sanitation - Rec Pk - Debris Box	818.92	8,898.06	14,430.00	(5,531.94)	61.66
Sanitation - Reg Pk - Disposal	527.75	6,012.60	6,910.00	(897.40)	87.01
Sanitation - MV - Disposal	356.54	3,913.53	4,100.00	(186.47)	95.45
Sanitation - CVCC - Disposal	654.68	3,901.80	2,625.00	1,276.80	148.64
Total Operations & Supplies	40,041.99	355,001.39	354,965.00	36.39	100.01
Utilities Expense					
Lights - Rec Pk Beggs Field	683.76	3,643.92	3,125.00	518.92	116.61
Lighting Reimb.-Beggs Field	(448.25)	(3,404.09)	(3,095.00)	(309.09)	109.99
Lights - Rec Pk James Field	633.49	4,422.84	3,845.00	577.84	115.03
Lighting Reimb.-James Field	(309.01)	(4,535.97)	(6,000.00)	1,464.03	75.60
Lights - Rec Field	252.17	1,410.84	1,300.00	110.84	108.53
Lighting Reimb.-Rec Field	(57.17)	(1,768.12)	(1,250.00)	(518.12)	141.45
Gas/Elect - Rec Comm Ctr - Fac & Grds	3,479.21	6,640.85	5,120.00	1,520.85	129.70
Gas/Electric - Reg Comm Ctr	5,753.02	15,331.54	10,740.00	4,591.54	142.75
Gas/Electric - CV Comm Ctr	250.94	1,013.59	1,215.00	(201.41)	83.42
Electric Reimb.- CV Comm Ctr	(86.53)	(931.54)	(760.00)	(171.54)	122.57
Gas/Electric - CVCC	3,751.33	22,940.65	21,300.00	1,640.65	107.70
Gas/Electric - Sierra Pool	13,975.31	41,086.45	30,650.00	10,436.45	134.05
Gas/Electric - PH Pool	1,185.00	8,991.15	8,215.00	776.15	109.45

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Electric - Day Camp	359.81	2,152.55	2,230.00	(77.45)	96.53
Gas/Elec - Recreation Park Street lighting	1,786.10	10,475.49	10,180.00	295.49	102.90
Lighting Reimb - Rec Park	0.00	(335.25)	0.00	(335.25)	0.00
Gas/Electric - Reg Park	2,718.30	20,019.99	18,255.00	1,764.99	109.67
Lighting Reimb.- Reg Park	(50.00)	(4,528.35)	(6,285.00)	1,756.65	72.05
Gas/Electric - Ashford Park	276.63	2,597.81	2,560.00	37.81	101.48
Gas/Electric - MV Park	675.26	5,325.45	4,840.00	485.45	110.03
Electric - Railhead Park	101.95	3,424.01	3,455.00	(30.99)	99.10
Lighting Reimb.-Railhead	(28.87)	(1,789.89)	(1,830.00)	40.11	97.81
Gas/Electric - Winchester Park	39.11	1,121.44	1,420.00	(298.56)	78.98
Reimbursements - Gas/Elec Pool	0.00	(11,229.25)	(11,220.00)	(9.25)	100.08
Water - Rec Comm Ctr	1,556.07	5,210.52	3,300.00	1,910.52	157.90
Water - Reg Comm Ctr	233.96	1,923.56	1,680.00	243.56	114.50
Water - CV Comm Ctr	195.77	1,404.86	1,725.00	(320.14)	81.44
Water - CVCC	589.39	3,587.66	3,130.00	457.66	114.62
Water - Sierra Pool	786.99	4,528.86	4,250.00	278.86	106.56
Water - PH Pool	0.00	196.64	240.00	(43.36)	81.93
Water - Rec Park	643.67	4,461.19	5,990.00	(1,528.81)	74.48
Water - Regional Park	6,080.96	8,242.96	3,150.00	5,092.96	261.68
Water - Ashford Park	176.17	4,096.69	5,000.00	(903.31)	81.93
Water - MV Park	1,006.14	15,936.42	17,170.00	(1,233.58)	92.82
Water - CV Park	0.00	3,064.56	2,980.00	84.56	102.84
Water - Railhead Park	645.46	4,166.42	5,970.00	(1,803.58)	69.79
Water - CVCC Park	0.00	1,704.15	4,110.00	(2,405.85)	41.46
Water - Overlook Park	1,202.90	7,961.50	6,520.00	1,441.50	122.11
Water - Placer Hills Park	203.70	4,400.06	4,535.00	(134.94)	97.02
Water - Atwood	255.61	4,149.11	4,610.00	(460.89)	90.00
Water - Chana Field	5,665.70	5,665.70	6,010.00	(344.30)	94.27

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reimb - Water - Sierra Pool	0.00	(1,168.61)	(1,160.00)	(8.61)	100.74
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,050.00	294.02	103.25
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,103.00	(0.41)	100.00
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,643.00	(0.56)	99.97
Sanitation - Railroad Park (Sewer)	0.00	173.79	300.00	(126.21)	57.93
Sanitation - Overlook (Sewer)	0.00	735.88	800.00	(64.12)	91.99
Sanitation - CVCC (Sewer)	0.00	10,189.15	9,600.00	589.15	106.14
Total Utilities Expense	54,184.05	238,796.23	213,716.00	25,080.23	111.74
Legal Expenses					
Legal Fees	1,200.09	8,633.76	7,470.00	1,163.76	115.58
Total Legal Expense	1,200.09	8,633.76	7,470.00	1,163.76	115.58
Professional Services					
Professional Services - Rec	744.09	824.75	3,340.00	(2,515.25)	24.69
Professional Services - YS	617.42	2,987.72	6,290.00	(3,302.28)	47.50
Professional Services - F & G	2,059.00	6,718.20	2,150.00	4,568.20	312.47
Professional Services - Atwood	875.00	6,418.53	9,280.00	(2,861.47)	69.17
Professional Services - C Serv	0.00	620.00	2,010.00	(1,390.00)	30.85
Professional Services - Admin	1,050.00	18,178.33	19,850.00	(1,671.67)	91.58
Accounting/Auditor Fees	0.00	8,160.00	9,000.00	(840.00)	90.67
Atwood - County Coll Fee	0.00	240.64	0.00	240.64	0.00
Total Professional Services	5,345.51	44,148.17	51,920.00	(7,771.83)	85.03

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Bldg & Ground Maintenance					
Equipment Rental - F & G	1,105.75	8,362.86	2,340.00	6,022.86	357.39
Vehicle Maintenance	6,304.64	22,526.99	15,130.00	7,396.99	148.89
Maint - Recreation Field	170.69	7,679.75	8,195.00	(515.25)	93.71
Maint - CV Baseball Field	0.00	54.14	60.00	(5.86)	90.23
Maint - James Field	523.46	12,764.32	17,670.00	(4,905.68)	72.24
Maint - Beggs Field	5,850.82	9,331.31	6,390.00	2,941.31	146.03
Maint - Sierra Pool	7,240.53	53,282.12	41,820.00	11,462.12	127.41
Reimbursement- Maint Pool	0.00	(3,753.08)	(3,750.00)	(3.08)	100.08
Maint & Repairs - Equipment	3,079.22	29,212.39	25,210.00	4,002.39	115.88
Maint - PH Pool	821.17	10,372.94	11,515.00	(1,142.06)	90.08
Maint - MV Soccer Field	0.00	0.00	1,050.00	(1,050.00)	0.00
Maint - Winchester Fields	268.75	1,397.89	860.00	537.89	162.55
Maint - M.V. Tennis Courts	0.00	0.00	530.00	(530.00)	0.00
Rep/Maint - Aub El	97.38	343.77	2,125.00	(1,781.23)	16.18
Rep/Maint - Rock Creek	350.00	404.00	400.00	4.00	101.00
Rep/Maint - Day Camp	0.00	154.52	450.00	(295.48)	34.34
Maint - Recreation Park	1,552.24	10,219.56	14,690.00	(4,470.44)	69.57
Maint - Regional Park	5,033.06	55,185.06	43,710.00	11,475.06	126.25
Maint - Ashford Park	1,160.25	8,774.01	8,520.00	254.01	102.98
Maint - Meadow Vista Park	965.52	7,989.31	11,050.00	(3,060.69)	72.30
Maint - Christian Valley Park	2,346.99	8,674.88	6,830.00	1,844.88	127.01
Maint - Railhead Park	787.66	3,219.45	3,410.00	(190.55)	94.41
Maint - CVCC Park	350.40	4,183.98	4,510.00	(326.02)	92.77
Maint - Overlook Park	1,274.54	8,680.63	8,940.00	(259.37)	97.10
Maint - Placer Hills Park	322.50	1,876.89	1,370.00	506.89	137.00
Maint - Pocket Parks	79.76	912.55	2,120.00	(1,207.45)	43.05
Maint - Mt. Vernon Park	53.75	268.75	730.00	(461.25)	36.82
Maint - Winchester Park	0.00	3,593.15	3,700.00	(106.85)	97.11
Maint - Atwood	268.75	1,684.50	3,295.00	(1,610.50)	51.12

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Maint - Shockley Park	538.53	3,253.48	33,820.00	(30,566.52)	9.62
Rep/Maint - Skyridge	0.00	1,343.22	1,050.00	293.22	127.93
Maint - Ashley Dog Park	0.00	6,210.92	4,135.00	2,075.92	150.20
Rep/Maint - Newcastle	0.00	775.40	2,250.00	(1,474.60)	34.46
Rep/Maint - Preschool	38.00	38.00	0.00	38.00	0.00
Maint - Recreation Comm Ctr	1,301.35	15,194.18	13,820.00	1,374.18	109.94
Maint - Regional Comm Ctr	567.97	11,060.44	10,180.00	880.44	108.65
Maint - Christian Valley Comm Ctr	138.18	805.69	410.00	395.69	196.51
Maint - CVCC Comm Ctr	840.97	13,372.93	13,805.00	(432.07)	96.87
Maint - Overlook Modular	13.92	505.29	600.00	(94.71)	84.22
Maint - Regional Tennis Courts	198.58	499.06	5,190.00	(4,690.94)	9.62
Maint - RH Soccer A	0.00	94.27	100.00	(5.73)	94.27
Maint - Regional Field Soccer	0.00	4,214.66	3,490.00	724.66	120.76
Maint - Regional Field A	0.00	14,383.08	15,832.00	(1,448.92)	90.85
Maint - MV Softball Field	0.00	61.11	60.00	1.11	101.85
Maint - Regional Field B	0.00	2,967.51	3,073.00	(105.49)	96.57
Maint - Regional Field C	0.00	851.31	1,980.00	(1,128.69)	43.00
Tree Maint - Rec Park	0.00	23,378.19	27,650.00	(4,271.81)	84.55
Tree Maint - Reg Park	0.00	0.00	4,250.00	(4,250.00)	0.00
Tree Maint - Ashford Park	0.00	17,305.00	16,050.00	1,255.00	107.82
Tree Maint - MV Park	0.00	6,500.00	7,650.00	(1,150.00)	84.97
Tree Maint - PH Park	0.00	2,880.00	2,880.00	0.00	100.00
Vandalism Repairs Expense	400.76	3,722.68	3,440.00	282.68	108.22
Rep/Maint - Alta Vista	0.00	0.00	275.00	(275.00)	0.00
Total Building and Grounds Maintenance	44,046.09	396,813.06	414,860.00	(18,046.94)	95.65
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	55,746.70	55,400.00	346.70	100.63
Election Expense	35,415.00	35,415.00	32,000.00	3,415.00	110.67

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Lafco Fees	0.00	2,295.34	2,300.00	(4.66)	99.80
Total Property Tax Administration/LAFCO	35,415.00	93,457.04	89,700.00	3,757.04	104.19
Salaries Expense					
Wages - (Y.Serv) - Manager	9,627.96	72,918.23	68,253.00	4,665.23	106.84
Wages - (Cust Serv) - Full Time	17,164.45	127,329.25	124,195.00	3,134.25	102.52
Wages - (Cust Serv) - Part Time	1,145.01	16,079.63	16,945.00	(865.37)	94.89
Wages - (Admin) - Full Time	10,390.69	97,172.89	90,687.00	6,485.89	107.15
Wages - (Admin) - Part Time	15,366.13	110,994.37	106,049.00	4,945.37	104.66
Wages - (Y.Serv) - Alta Vista - PT	7,565.59	44,087.23	36,095.00	7,992.23	122.14
Wages - (Admin) - Board Pay	5,000.00	29,500.00	29,500.00	0.00	100.00
Wages - (Y. Serv) -AV Maint	0.00	10.73	20.00	(9.27)	53.65
Wages - (Y.Serv) - Aub Elem - PT	11,790.39	79,829.27	74,072.00	5,757.27	107.77
Wages - (Y.Serv) - AE Maint	0.00	3,751.26	3,800.00	(48.74)	98.72
Wages - (Y. Serv) RC Maint	0.00	221.64	170.00	51.64	130.38
Wages - (Y.Serv) - Skyridge - PT	9,109.97	62,227.03	55,900.00	6,327.03	111.32
Wages - (Y.Serv) - Skyridge Maint	0.00	120.13	760.00	(639.87)	15.81
Wages - (Y.Serv) - Day Camp - PT	2,037.99	114,889.04	116,050.00	(1,160.96)	99.00
Wages - (Y.Serv) - DC Maint	0.00	366.89	794.00	(427.11)	46.21
Wages - (Rec) - Full Time	22,946.10	155,807.45	149,634.00	6,173.45	104.13
Wages - (Y. Serv) - Newcastle- PT	11,951.63	77,030.55	65,290.00	11,740.55	117.98
Wages - (Y.Serv) - NC Maint	0.00	458.79	420.00	38.79	109.24
Wages - (Rec) - Part Time	(470.43)	(643.15)	(93.00)	(550.15)	691.56
Wages - (Rec) - Seasonal	0.00	1,532.24	2,584.00	(1,051.76)	59.30
Wages - (Rec) - Adult Softball	0.00	4,163.17	4,790.00	(626.83)	86.91
Wages - (Rec) - Adult Basketball	684.97	2,684.59	2,389.00	295.59	112.37
Wages - (Y.Serv) - Preschool	5,679.93	40,235.32	41,721.00	(1,485.68)	96.44
Wages - (Aqua) - Aquatics Coordinator	331.13	18,277.84	24,658.00	(6,380.16)	74.13

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Total Salaries Expense	274,954.51	2,244,918.92	2,231,474.00	13,444.92	100.60
Benefits & Payroll Costs					
ER Taxes - Rec	1,425.34	12,907.40	13,411.00	(503.60)	96.25
ER Taxes - Aquatics	1,079.18	12,978.52	12,707.00	271.52	102.14
ER Taxes - Youth Services	5,209.48	42,429.88	41,410.00	1,019.88	102.46
ER Taxes - Fac & Grds	8,948.58	73,724.49	77,237.00	(3,512.51)	95.45
ER Taxes - Cust Serv	1,293.36	11,056.15	11,305.00	(248.85)	97.80
ER Taxes - Admin	3,302.72	28,239.90	27,919.00	320.90	101.15
Employment Expense - Rec	0.00	60.00	60.00	0.00	100.00
Employment Expense - Aquatics	300.00	1,928.14	2,510.00	(581.86)	76.82
Employment Expense - Youth Services	30.00	1,343.14	1,330.00	13.14	100.99
Employment Expense - Fac & Grds	180.00	2,204.30	2,500.00	(295.70)	88.17
Employment Expense - Admin	0.00	83.15	83.00	0.15	100.18
Fingerprinting Exp - Recreation	173.00	267.00	120.00	147.00	222.50
Fingerprinting Exp - Aquatics	47.00	640.00	780.00	(140.00)	82.05
Fingerprinting Exp - Youth Services	89.00	803.00	1,160.00	(357.00)	69.22
Fingerprinting Exp - Fac & Grds	130.00	489.00	520.00	(31.00)	94.04
Fingerprinting Exp - Admin	0.00	54.00	54.00	0.00	100.00
Benefits Expense - Recreation	2,043.23	25,597.68	24,241.00	1,356.68	105.60
Benefits Expense - Youth Services	2,574.57	33,164.83	33,930.00	(765.17)	97.75
Benefits Expense - Fac & Grds	16,552.80	191,141.96	188,421.00	2,720.96	101.44
Benefits Expense - Cust Serv	2,010.79	24,103.87	23,922.00	181.87	100.76
Benefits Expense - Admin	3,531.29	46,821.27	45,235.00	1,586.27	103.51
Employer Retirement Exp. - Rec	1,719.31	18,452.73	18,057.00	395.73	102.19
Employer Retirement Exp. - Aquatics	125.51	2,597.87	2,721.00	(123.13)	95.48
Employer Retirement Exp. - Youth Services	3,704.19	38,307.36	38,510.00	(202.64)	99.47
Employer Retirement Exp. - Fac & Grds	9,127.61	93,281.69	95,365.00	(2,083.31)	97.82
Employer Retirement Exp - Cust Serv	1,506.39	15,711.10	15,452.00	259.10	101.68

Auburn Rec & Park

Profit & Loss - Detail
4/1/2018 to 3/31/2019For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Admin	3,350.40	35,040.06	34,171.00	869.06	102.54
Worker's Comp - Rec	673.99	3,857.56	3,452.00	405.56	111.75
Worker's Comp - Aquatics	280.41	2,727.77	2,887.00	(159.23)	94.49
Worker's Comp - Youth Services	1,317.02	9,648.44	7,625.00	2,023.44	126.54
Worker's Comp - Fac & Grds	9,839.82	76,633.79	76,701.00	(67.21)	99.91
Worker's Comp - Cust Serv	69.45	572.34	542.00	30.34	105.60
Worker's Comp - Admin	516.22	3,373.52	3,222.00	151.52	104.70
Total Benefits and Payroll Costs	81,150.66	810,241.91	807,560.00	2,681.91	100.33
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	9,277.00	0.00	9,277.00	0.00
Fixed Asset Purchases - Aquatics	0.00	17,464.53	17,690.00	(225.47)	98.73
Fixed Asset Purchases - Youth Services	0.00	7,390.36	7,391.00	(0.64)	99.99
Fixed Asset Purchases - Fac & Grds	26,199.19	178,105.64	154,232.00	23,873.64	115.48
Fixed Asset Purchases - Cust Serv	0.00	4,176.00	0.00	4,176.00	0.00
Computer Purchases - Rec	0.00	1,061.59	0.00	1,061.59	0.00
Computer Purchases - Youth Services	0.00	672.88	673.00	(0.12)	99.98
Computer Purchases - F & G	0.00	3,240.28	1,200.00	2,040.28	270.02
Computer Purchases - Cust Serv	0.00	2,967.71	3,200.00	(232.29)	92.74
Computer Purchases - Admin	0.00	0.00	2,500.00	(2,500.00)	0.00
Total Fixed Asset Expense	26,199.19	224,355.99	186,886.00	37,469.99	120.05
Capital Improvement Projects					
Sierra Pool - Bleachers Shade Structure	0.00	72,400.63	71,552.00	848.63	101.19
Sierra Pool Renovation 2018	0.00	209,598.08	205,000.00	4,598.08	102.24
Rec - Bocce Ball Crt Fencing	0.00	7,750.00	7,750.00	0.00	100.00
CVCC - Bike Park	7,067.22	18,821.02	225,000.00	(206,178.98)	8.37

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 3/31/2019
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Herschal Young Park Improvement	0.00	8,800.00	8,800.00	0.00	100.00
Overlook - Planning/CEQA	0.00	50.00	50.00	0.00	100.00
Rec - Security Cameras	38,695.95	39,234.09	38,210.00	1,024.09	102.68
Reg - Riparian Vegetation Mgmt Permit	5,001.25	13,482.00	0.00	13,482.00	0.00
MV - Restroom ADA Renov	0.00	48,025.00	48,000.00	25.00	100.05
Railhead - Rotary Project	2,490.47	2,490.47	0.00	2,490.47	0.00
Ashford - Drainage Pipe Repair	0.00	6,000.00	6,000.00	0.00	100.00
Reg Dry Creek Picnic ADA Improvements	0.00	23,189.10	23,188.00	1.10	100.01
Reg - Pathway Repairs	0.00	51,440.75	51,441.00	(0.25)	100.00
Operation/Development Plan	0.00	617.50	618.00	(0.50)	99.92
Reg - New Playground South End	0.00	120,054.08	128,000.00	(7,945.92)	93.79
REG - Security Cameras - Gym/Lakeside	0.00	24,709.98	24,710.00	(0.02)	100.00
REG - Pond Filter Proj	1,590.58	21,798.61	150,000.00	(128,201.39)	14.53
Reg - Path of Travel to So Playground	7.72	7.72	0.00	7.72	0.00
Rec - Wheelchair Swing	7.94	7.94	0.00	7.94	0.00
Total Capital Improvement Projects	54,861.13	668,476.97	988,319.00	(319,842.03)	67.64
Debt Service					
Recreation Park Lease	0.00	1,957.16	2,000.00	(42.84)	97.86
Total Debt Service	0.00	1,957.16	2,000.00	(42.84)	97.86
Total Expenditures	\$652,023.42	\$5,353,881.32	\$5,603,123.00	(\$249,241.68)	95.55%
Net Revenue Over Expenditures	(\$526,998.39)	(\$276,344.87)	(\$533,313.00)	\$256,968.13	51.82%
ADJ. NET REVENUE OVER EXPENDITURES	(526,998.39)	(276,344.87)	(533,313.00)	256,968.13	51.82

SECTION: 4.0

**ITEM: 4.4 REVIEW OF FINANCIALS FOR
APRIL, 2019**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Notations from April's Financials:

Revenues -

- Tax Revenues came in \$25,600 above budget.

Expenses –

- Maintenance Expense was over by \$7,000. \$4,600 was spent on roof repairs at Recreation Community Center that was unexpected and \$1,500 was spent for field maintenance on Christian Valley baseball field.

PROFIT & LOSS
19/20 Approved Budget

	Approved Budget FY 19-20	% Of Total	Mid-Yr Revision FY 19-20	% Of Total
Operating Revenues				
Program Revenue	1,254,440	20%	1,254,440	20%
Facility Revenue	178,050	3%	178,050	3%
Misc. Revenue	49,790	1%	49,790	1%
Grants & Donations	11,440	0%	11,440	0%
Interest Income	60,270	1%	60,270	1%
Equipment Reserve Transfers	292,700	5%	292,700	5%
Project Reserve Transfers	807,700	13%	807,700	13%
Tax Revenue	3,233,500	53%	3,233,500	53%
In Kind/Atwood	26,470	0%	26,470	0%
County & City Mitigation Revenue	242,300	4%	242,300	4%
Total Operating Revenue	6,156,660	100.00	6,156,660	100.00

Expenditures

Program Expense	245,940	4%	245,940	4%
Operating & Supplies	390,380	7%	390,380	7%
Utilities Expense	213,290	4%	213,290	4%
Professional Services	64,840	1%	64,840	1%
Building & Grounds Maintenance	486,890	8%	486,890	8%
Property Tax Admin.	60,950	1%	60,950	1%
Wages	2,332,460	39%	2,332,460	39%
Benefits & Payroll Costs	901,850	15%	901,850	15%
Fixed Asset Expense	307,410	5%	307,410	5%
Capital Improvement Projects	995,000	17%	995,000	17%
Debt Services	2,000	0%	2,000	0%
Total Expenditures	6,001,010	100.00	6,001,010	100.00

Net Revenue Over Expenditures **\$ 155,650** 2.53 **\$ 155,650** 2.53

Annual Contingency Reserve (1-2%)			\$ -	
Annual Equip Replacement Reserve	\$ 50,000		\$ 50,000	
Future Capital Construction Reserve				
Cell Tower Reserves				
ADA Reserve	\$ 5,000		\$ 5,000	
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800	
TOTAL RESERVE BALANCES				
Net Position	\$ 54,850		\$ 54,850	

2019 April ACTUALS		Last Yr April Actuals		2019 YTD ACTUALS	2019 YTD BUDGET	Last yr YTD ACTUALS
129,750	9%	110,857	8%	129,750	130,770	110,857
55,062	4%	56,226	4%	55,062	56,420	56,226
5,028	0%	4,553	0%	5,028	5,256	4,553
100	0%	-	0%	100	-	-
8,057	1%	7,246	1%	8,057	6,870	7,246
-	0%	-	0%	-	-	-
19,000	1%	35,000	2%	19,000	19,000	35,000
1,249,147	85%	1,186,941	84%	1,249,147	1,222,550	1,186,941
9,626	1%	8,872	1%	9,626	10,580	8,872
-	0%	-	0%	-	-	-
<u>1,475,770</u>	100.0	<u>1,409,695</u>	100.0	<u>1,475,770</u>	<u>1,451,446</u>	<u>1,409,695</u>

9,483	7%	24,733	9%	9,483	9,120	24,733
13,422	9%	14,672	5%	13,422	12,670	14,672
1,241	1%	13,043	5%	1,241	2,625	13,043
1,871	1%	4,437	2%	1,871	1,050	4,437
15,136	11%	6,178	2%	15,136	7,430	6,178
-	0%	-	0%	-	-	-
56,801	40%	64,621	24%	56,801	59,080	64,621
41,586	29%	58,616	21%	41,586	42,360	58,616
-	0%	673	0%	-	-	673
2,213	2%	86,597	32%	2,213	2,300	86,597
-	0%	-	0%	-	-	-
<u>141,753</u>	100%	<u>273,570</u>	100%	<u>141,753</u>	<u>136,635</u>	<u>273,570</u>

\$ 1,334,017

1,136,125

\$1,334,017	\$1,314,811	\$1,136,125
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	Total	Total
\$ -	\$ 450,000	\$ 450,000
\$ 50,000	\$ 872,282	\$ 868,886
	\$ 672,639	\$ 965,971
	\$ 122,459	\$ 122,459
\$ 5,000	\$ 25,032	\$ 75,032
\$ 45,800	\$ 183,200	\$ 137,400
	<u>\$ 2,325,612</u>	<u>\$ 2,619,748</u>

Auburn Area Recreation and Park District
Balance Sheet
4/30/2019

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	164,250.88
Placer County Treasure-General	4,592,827.63
Placer County Treasurer - City Trust	474,508.20
Accounts Receivable	6,362.50
PCOE Receivables	18,648.00
Prepaid Liability Expense	12,023.00
Prepaid Workers Comp Insurance	26,567.92
TOTAL ASSETS	\$5,295,768.13

LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$39.00
Accounts Payable	3,100.00
Gift Certificates	168.00
Compensated Absenses	139,469.93
Sales Tax Payable	50.83
Total Current Liabilities	\$142,827.76
<u>Net Position</u>	
General Fund Balance	\$3,837,920.21
Net Profit (Loss)	1,315,020.16
Total Net Postion	\$5,152,940.37
TOTAL LIABILITY AND NET POSITION	\$5,295,768.13

**Auburn Recreation and Park District
Balance Sheet
As of 4/30/2019**

ASSETS

Current Assets

Petty Cash	580.00
First Foundation Bank	164,250.88
Placer County Treasurer – General Fund	4,592,827.63
Placer County Treasurer – City Trust	474,508.20
Accounts Receivable – ARD	6,362.50
PCOE Youth Services Receivable	18,648.00
Prepaid Expenses	0.00
Prepaid Liability Insurance	12,023.00
Prepaid Workers Comp Insurance	26,567.92

Total Current Assets **\$5,295,768.13**

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,850,618.21
Fixed Assets: Equipment	1,030,670.42
Fixed Assets: Computer Equipment & Software	139,790.60
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	104,734.72
Construction In Progress	394,092.28
Less: Accumulated Depreciation	(9,493,406.19)

Total Fixed Assets **\$7,262,328.80**

TOTAL ASSETS **\$12,558,096.93**

**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 4/30/2019**

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	39.00
Liability Insurance Payable	0.00
Gift Certificates	168.00
Compensated Absences	139,469.93
Accounts Payable	3,100.00
Sales Tax Payable	50.83
Misc Deductions Payable	0.00
Worker's Comp Payable	0.00
Accrued Expenses	0.00
Accrued Payroll	0.00

Total Current Liabilities	\$142,827.76
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Fund Balances

Investments in Fixed Assets	7,262,328.80
GFB: Youth Assistance Fund	18,817.60
GFB: General Fund Balance	995,754.18
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	474,508.20
RFB: Equip Replacement Reserve	872,281.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	672,639.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	4,948.88
DFB: Atwood – Equipment Repl Fund	5,003.66
DFB: Calpers – Unfunded Liability Fund	183,200.00
DFB: ADA Reserves	25,031.75
DFB: Shockley Maint Fund	0.00

Net Position	1,315,020.16
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Total Assets	7,262,328.80
Total Unrestricted Funds GFB	1,137,031.02
Total Reserved Funds	2,469,429.17
Total Designated Funds	231,460.02

TOTAL LIABILITIES AND NET POSITION	<u>\$12,558,096.93</u>
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Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & ParkProfit & Loss - Summary
4/1/2019 To 4/30/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	129,750.00	129,750.00	130,770.00	(1,020.00)	99.22
Rents & Concessions	55,062.48	55,062.48	56,420.00	(1,357.52)	97.59
Miscellaneous Revenue	5,028.42	5,028.42	5,256.00	(227.58)	95.67
Grants & Donations	100.00	100.00	0.00	100.00	0.00
Interest Income	8,057.08	8,057.08	6,870.00	1,187.08	117.28
Taxes Revenue	1,258,773.43	1,258,773.43	1,233,130.00	25,643.43	102.08
TOTAL OPERATING REVENUE	\$1,456,771.41	\$1,456,771.41	\$1,432,446.00	\$24,325.41	101.70%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	1,456,771.41	1,456,771.41	1,432,446.00	24,325.41	101.70
EXPENDITURES					
Program Expenses	9,482.57	9,482.57	9,120.00	362.57	103.98
Operations & Supplies Expense	13,421.51	13,421.51	12,670.00	751.51	105.93
Utilities Expense	1,240.73	1,240.73	2,625.00	(1,384.27)	47.27
Legal Expenses	432.00	432.00	400.00	32.00	108.00
Professional Services	1,438.78	1,438.78	650.00	788.78	221.35
Bldg & Grounds Maintenance	15,135.75	15,135.75	7,430.00	7,705.75	203.71
Salaries Expense	56,800.75	56,800.75	59,080.00	(2,279.25)	96.14
Benefits & Payroll Costs	41,585.87	41,585.87	42,360.00	(774.13)	98.17
Capital Improvement Projects	2,213.29	2,213.29	2,300.00	(86.71)	96.23
TOTAL EXPENDITURES	\$141,751.25	\$141,751.25	\$136,635.00	\$5,116.25	103.74%

Auburn Rec & Park
Profit & Loss - Summary
4/1/2019 To 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
NET REVENUE OVER EXPENDITURES	\$1,315,020.16	\$1,315,020.16	\$1,295,811.00	\$19,209.16	101.48%
ADJ. NET REVENUE OVER EXPENDITURES	\$1,315,020.16	\$1,315,020.16	\$1,295,811.00	\$19,209.16	101.48%

Auburn Rec & Park

Transfers to General Fund
4/1/2019 to 4/30/2019

<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)
	Total Addition to General Fund from Equip Repl Reserves	<u>\$ (50,000.00)</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>Atwood Equipment Reserves</u>		
4/15/2019	2018-2019 Budgeted to Save	\$ (4,000.00)
	Total Addition to General Fund from Atwood Equip Reserves	<u>\$ (4,000.00)</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	\$ (85,800.00)

Auburn Rec & Park

Profit & Loss - Detail
 4/1/2019 to 4/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	4,226.00	4,226.00	4,550.00	(324.00)	92.88
Aub Elem DSC Rev	11,331.00	11,331.00	11,400.00	(69.00)	99.40
Skyridge DSC Rev	14,629.00	14,629.00	13,900.00	729.00	105.25
Day Camp Rev	23,293.00	23,293.00	23,000.00	293.00	101.27
Preschool Revenue	7,664.00	7,664.00	7,650.00	14.00	100.18
Newcastle DSC Revenue	14,823.00	14,823.00	14,400.00	423.00	102.94
Adult Softball	463.00	463.00	460.00	3.00	100.65
Adult Basketball	500.00	500.00	500.00	0.00	100.00
Sr. Sports	56.00	56.00	70.00	(14.00)	80.00
Adult Volleyball	114.00	114.00	310.00	(196.00)	36.77
Pickle Ball Revenue	1,978.00	1,978.00	1,680.00	298.00	117.74
Adult Classes	2,603.00	2,603.00	2,500.00	103.00	104.12
Adult Class Rev - Bureau	1,085.00	1,085.00	810.00	275.00	133.95
Bocce Ball Prog Revenue	40.00	40.00	260.00	(220.00)	15.39
Youth Classes	3,122.00	3,122.00	3,120.00	2.00	100.06
Youth Class Rev - Bureau	88.00	88.00	80.00	8.00	110.00
Aquatic Activities	965.00	965.00	900.00	65.00	107.22
Master Swim Revenue	409.00	409.00	690.00	(281.00)	59.28
Stroke and Turn Revenue	(40.00)	(40.00)	0.00	(40.00)	0.00
Public Swim - MS Sierra Pool	0.00	0.00	170.00	(170.00)	0.00
Swim Lessons	1,022.00	1,022.00	950.00	72.00	107.58
Swim Lessons - PH	52.00	52.00	200.00	(148.00)	26.00
Swim Team Revenue	8,329.00	8,329.00	8,240.00	89.00	101.08
Synchro Team	6,085.00	6,085.00	6,000.00	85.00	101.42
Youth Camps Revenue	12,850.00	12,850.00	12,000.00	850.00	107.08
Youth Camp Rev - Bureau	4,567.00	4,567.00	4,500.00	67.00	101.49
Youth Sports Camps	1,295.00	1,295.00	1,290.00	5.00	100.39

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Special Events	475.00	475.00	0.00	475.00	0.00
Party in the Park Revenue	1,180.00	1,180.00	1,190.00	(10.00)	99.16
Ukulele Festival Revenue	1,082.50	1,082.50	2,650.00	(1,567.50)	40.85
Food Truck Fiesta Revenue	725.00	725.00	0.00	725.00	0.00
Great Obstacle Scramble Revenue	475.00	475.00	1,250.00	(775.00)	38.00
Dead Festival Rev	775.00	775.00	0.00	775.00	0.00
String Fling Revenue	632.50	632.50	3,440.00	(2,807.50)	18.39
Auburn Community Festival	1,270.00	1,270.00	1,500.00	(230.00)	84.67
Out of District Fees	1,208.00	1,208.00	1,000.00	208.00	120.80
Out of District Fees - Bureau	378.00	378.00	110.00	268.00	343.64
Total Parks and Recreation Services	129,750.00	129,750.00	130,770.00	(1,020.00)	99.22
Rents & Concessions					
Fee Waivers, Public	(8,425.40)	(8,425.40)	(8,790.00)	364.60	95.85
Fee Waiver - Offset	8,425.40	8,425.40	8,790.00	(364.60)	95.85
Blue Bird Room-CVCC	315.00	315.00	450.00	(135.00)	70.00
Stella Irving Rental Revenue - Rec	99.00	99.00	120.00	(21.00)	82.50
Lakeside Rental Revenue - Reg	2,702.60	2,702.60	3,270.00	(567.40)	82.65
Sierra Room Rental - CVCC	2,451.00	2,451.00	4,690.00	(2,239.00)	52.26
Sunset Room Rental - CVCC	500.00	500.00	990.00	(490.00)	50.51
Canyon View Room Rental - CVCC	848.60	848.60	1,250.00	(401.40)	67.89
Foothills Room Rental - CVCC	1,698.00	1,698.00	1,020.00	678.00	166.47
Sierra/Splash Pool Rental	2,769.00	2,769.00	2,920.00	(151.00)	94.83
Pool Rental Revenue - PH	0.00	0.00	740.00	(740.00)	0.00
American River Room - CVCC	898.00	898.00	530.00	368.00	169.43
Conference Rental Revenue - Rec	45.00	45.00	130.00	(85.00)	34.62
Conference (Module) Rental - Overlook	2,057.00	2,057.00	2,250.00	(193.00)	91.42
Gazebo Rentals	50.00	50.00	40.00	10.00	125.00
Rock Creek Modular Rent	0.00	0.00	330.00	(330.00)	0.00

Profit & Loss - Detail
4/1/2019 to 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gym Rental Revenue - Rec	0.00	0.00	100.00	(100.00)	0.00
Gym Rental Revenue - Reg	827.50	827.50	600.00	227.50	137.92
Tutor Totler Lease Agreement	544.00	544.00	530.00	14.00	102.64
Kitchen Rental Revenue - Rec	0.00	0.00	50.00	(50.00)	0.00
Picnic Area Rental Revenue - Rec	5,119.00	5,119.00	3,540.00	1,579.00	144.61
Picnic Area Rental Revenue - Reg	716.00	716.00	400.00	316.00	179.00
Picnic Area Rental Revenue - Ash	353.00	353.00	280.00	73.00	126.07
Picnic Area Rental Revenue - MV	2,125.00	2,125.00	2,000.00	125.00	106.25
Field " Recreation" Rental Revenue	1,848.00	1,848.00	1,960.00	(112.00)	94.29
Bill Beane Field Revenue - Reg	0.00	0.00	650.00	(650.00)	0.00
Field "Softball" Rental - MV	918.27	918.27	970.00	(51.73)	94.67
Field Rental - CV	1,931.61	1,931.61	1,710.00	221.61	112.96
Field Soccer/Baseball-Winchester	1,501.28	1,501.28	830.00	671.28	180.88
Field "Beggs" Rental - Rec	4,370.60	4,370.60	4,460.00	(89.40)	98.00
Field B (softball) Rev - Reg	1,801.78	1,801.78	1,310.00	491.78	137.54
Field "James" Rental - Rec	7,592.70	7,592.70	4,120.00	3,472.70	184.29
Field C (Baseball) Rental - Reg	1,053.56	1,053.56	780.00	273.56	135.07
Bocce Ball Field Rental	116.00	116.00	0.00	116.00	0.00
Field "Soccer Regional" Rental	191.79	191.79	250.00	(58.21)	76.72
Field "Soccer A" Rental - MV	48.00	48.00	0.00	48.00	0.00
Field "Soccer A" Rental - Railhead	232.55	232.55	4,520.00	(4,287.45)	5.15
Field "Soccer B" Rental - Railhead	1,154.50	1,154.50	370.00	784.50	312.03
Field Lining Revenue - Reg	160.00	160.00	80.00	80.00	200.00
Misc Rents & Concessions	123.14	123.14	1,060.00	(936.86)	11.62
Misc Rents & Concessions - Bureau	891.00	891.00	810.00	81.00	110.00
Custodial Fees	6,050.00	6,050.00	5,120.00	930.00	118.16
Meadow Vista Cust Fee	60.00	60.00	0.00	60.00	0.00
Set up/Take Down Fees	840.00	840.00	1,190.00	(350.00)	70.59
Meadow Vista - Alcohol fee	60.00	60.00	0.00	60.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Rents and Concessions	55,062.48	55,062.48	56,420.00	(1,357.52)	97.59
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	1,040.00	1,040.00	10.00	1,030.00	10400.00
Activity Guide - Advertising Rev	0.00	0.00	900.00	(900.00)	0.00
Alcohol Permit Fee	1,410.00	1,410.00	1,410.00	0.00	100.00
Miscellaneous Income - Admin.	102.30	102.30	50.00	52.30	204.60
Miscellaneous Revenue - Recreation	0.00	0.00	180.00	(180.00)	0.00
Verizon Wireless Lease	2,476.12	2,476.12	2,476.00	0.12	100.01
Misc inc - Aquatics	0.00	0.00	230.00	(230.00)	0.00
Total Miscellaneous Revenue	5,028.42	5,028.42	5,256.00	(227.58)	95.67
Grants & Donations					
Bike Park Donations	100.00	100.00	0.00	100.00	0.00
Total Grants and Donations	100.00	100.00	0.00	100.00	0.00
Interest Income					
Interest Income - Other	12.68	12.68	50.00	(37.32)	25.36
Interest Revenue - County	7,189.92	7,189.92	6,200.00	989.92	115.97
Interest Revenue - City Trust	854.48	854.48	620.00	234.48	137.82
Total Interest Income	8,057.08	8,057.08	6,870.00	1,187.08	117.28
Project Revenue - Government					

Profit & Loss - Detail
4/1/2019 to 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	1,159,739.59	1,159,739.59	1,139,220.00	20,519.59	101.80
Homeowner's Prop. Tax Relief	7,733.28	7,733.28	8,050.00	(316.72)	96.07
Current Supplemental Property Taxes	35,226.54	35,226.54	29,670.00	5,556.54	118.73
Unitary & Op Non-unitary Tax	45,583.09	45,583.09	44,740.00	843.09	101.88
Atwood Tax Revenue	9,625.62	9,625.62	10,580.00	(954.38)	90.98
Railroad Unitary Property Taxes	865.31	865.31	870.00	(4.69)	99.46
Total Tax Revenue	1,258,773.43	1,258,773.43	1,233,130.00	25,643.43	102.08
TOTAL OPERATING REVENUE	\$1,456,771.41	\$1,456,771.41	\$1,432,446.00	\$24,325.41	101.70%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,456,771.41	1,456,771.41	1,432,446.00	24,325.41	101.70
EXPENDITURES					
Program Expenses	437.10	437.10	230.00	207.10	190.04
Instructor/Adult Classes					

Profit & Loss - Detail
4/1/2019 to 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Adult Classes - Bureau	455.00	455.00	390.00	65.00	116.67
Instructor/Youth Classes	286.00	286.00	140.00	146.00	204.29
Day Camp/Program Exp	540.80	540.80	550.00	(9.20)	98.33
Newcastle Program Expense	149.73	149.73	80.00	69.73	187.16
Adult Softball Expense	600.00	600.00	650.00	(50.00)	92.31
Aquatic Activities	(10.09)	(10.09)	0.00	(10.09)	0.00
Public Swim Expense	1,957.00	1,957.00	2,010.00	(53.00)	97.36
Public Swim Exp - PH Pool	441.00	441.00	450.00	(9.00)	98.00
Swim Team	0.00	0.00	520.00	(520.00)	0.00
Special Events	1,329.00	1,329.00	1,270.00	59.00	104.65
String Fling Expenses	3,297.03	3,297.03	2,780.00	517.03	118.60
Auburn Community Festival Expenses	0.00	0.00	50.00	(50.00)	0.00
Total Program Expenses	9,482.57	9,482.57	9,120.00	362.57	103.98
Operations & Supplies					
Merchant Fees - Cust Serv	619.42	619.42	0.00	619.42	0.00
Telephone - Cust Serv	707.19	707.19	740.00	(32.81)	95.57
Telephone (CVCC) - Admin	528.37	528.37	540.00	(11.63)	97.85
Telephone - Facilities & Grounds	736.12	736.12	530.00	206.12	138.89
Telephone - Day Camp	199.85	199.85	200.00	(0.15)	99.93
Youth Assistance Expense	1,385.50	1,385.50	670.00	715.50	206.79
Office Supplies - F & G	201.50	201.50	200.00	1.50	100.75
Office Supplies-Cust Serv	253.65	253.65	200.00	53.65	126.83
Office Supplies - Admin	192.05	192.05	200.00	(7.95)	96.03
Duplication Costs - Admin	214.68	214.68	210.00	4.68	102.23
Office Equip Rental - Admin	332.48	332.48	460.00	(127.52)	72.28
Gas/Mileage Expense - F & G	(47.72)	(47.72)	150.00	(197.72)	(31.81)
Liability Insurance - Admin	6,011.50	6,011.50	6,120.00	(108.50)	98.23
Board Expense	725.30	725.30	0.00	725.30	0.00

Profit & Loss - Detail
 4/1/2019 to 4/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Uniform Exp - F & G	(221.02)	(221.02)	0.00	(221.02)	0.00
Small Equipment - Rec Pk	17.64	17.64	110.00	(92.36)	16.04
Small Equipment - Reg Pk	0.00	0.00	110.00	(110.00)	0.00
Small Equipment - CVCC	0.00	0.00	110.00	(110.00)	0.00
Restroom Supplies - Recreation Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Regional Park	0.00	0.00	40.00	(40.00)	0.00
Restroom Supplies - Ashford Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Meadow Vista Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Railroad Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Overlook Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Rec Comm Ctr	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Reg Comm Ctr	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - CVCC Comm Ctr	0.00	0.00	60.00	(60.00)	0.00
Sanitation - Reg Pk - Toilet	450.00	450.00	450.00	0.00	100.00
Sanitation - Win Pk - Toilet	450.00	450.00	450.00	0.00	100.00
Sanitation - Rec Pk - ADA Toilet	349.00	349.00	350.00	(1.00)	99.71
Sanitation - Reg - ADA Toilet	349.00	349.00	350.00	(1.00)	99.71
Sanitation - MV - Disposal	(33.00)	(33.00)	0.00	(33.00)	0.00
Total Operations & Supplies	13,421.51	13,421.51	12,670.00	751.51	105.93
Utilities Expense					
Lighting Reimb.-Beggs Field	(267.60)	(267.60)	(140.00)	(127.60)	191.14
Lighting Reimb.-James Field	(485.87)	(485.87)	(330.00)	(155.87)	147.23
Lighting Reimb.-Rec Field	(173.55)	(173.55)	(35.00)	(138.55)	495.86
Electric Reimb.- CV Comm Ctr	(82.05)	(82.05)	0.00	(82.05)	0.00
Gas/Electric - CVCC	1,618.72	1,618.72	1,700.00	(81.28)	95.22
Lighting Reimb.- Reg Park	(1,215.75)	(1,215.75)	(1,160.00)	(55.75)	104.81
Lighting Reimb.-Railhead	(32.80)	(32.80)	0.00	(32.80)	0.00

Profit & Loss - Detail
4/1/2019 to 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Reg Comm Ctr	142.45	142.45	300.00	(157.55)	47.48
Water - CV Comm Ctr	266.09	266.09	370.00	(103.91)	71.92
Water - CVCC	576.67	576.67	600.00	(23.33)	96.11
Water - Rec Park	164.99	164.99	200.00	(35.01)	82.50
Water - Regional Park	129.07	129.07	200.00	(70.93)	64.54
Water - Ashford Park	287.05	287.05	570.00	(282.95)	50.36
Water - Railroad Park	164.99	164.99	200.00	(35.01)	82.50
Water - Atwood	148.32	148.32	150.00	(1.68)	98.88
Total Utilities Expense	1,240.73	1,240.73	2,625.00	(1,384.27)	47.27
Legal Expenses					
Legal Fees	432.00	432.00	400.00	32.00	108.00
Total Legal Expense	432.00	432.00	400.00	32.00	108.00
Professional Services					
Professional Services - Rec	762.58	762.58	0.00	762.58	0.00
Professional Services - YS	566.20	566.20	550.00	16.20	102.95
Professional Services - C Serv	55.00	55.00	0.00	55.00	0.00
Professional Services - Admin	55.00	55.00	100.00	(45.00)	55.00
Total Professional Services	1,438.78	1,438.78	650.00	788.78	221.35
Bldg & Ground Maintenance					
Equipment Rental - F & G	180.00	180.00	180.00	0.00	100.00
Vehicle Maintenance	397.19	397.19	20.00	377.19	1985.95

Profit & Loss - Detail
4/1/2019 to 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Field	629.36	629.36	650.00	(20.64)	96.83
Maint - CV Baseball Field	1,500.78	1,500.78	0.00	1,500.78	0.00
Maint - Beggs Field	672.39	672.39	370.00	302.39	181.73
Maint - Sierra Pool	1,198.80	1,198.80	1,200.00	(1.20)	99.90
Maint & Repairs - Equipment	159.91	159.91	90.00	69.91	177.68
Rep/Maint - Day Camp	280.64	280.64	0.00	280.64	0.00
Maint - Recreation Park	(117.18)	(117.18)	0.00	(117.18)	0.00
Maint - Regional Park	1,215.82	1,215.82	750.00	465.82	162.11
Maint - CVCC Park	9.95	9.95	0.00	9.95	0.00
Maint - Pocket Parks	76.90	76.90	100.00	(23.10)	76.90
Maint - Atwood	145.23	145.23	100.00	45.23	145.23
Maint - Shockley Park	139.25	139.25	100.00	39.25	139.25
Maint - Ashley Dog Park	645.49	645.49	650.00	(4.51)	99.31
Maint - Recreation Comm Ctr	4,950.47	4,950.47	420.00	4,530.47	1178.68
Maint - CVCC Comm Ctr	189.00	189.00	0.00	189.00	0.00
Maint - Regional Field A	2,861.75	2,861.75	2,800.00	61.75	102.21
Total Building and Grounds Maintenance	15,135.75	15,135.75	7,430.00	7,705.75	203.71
Property Tax Administration/LAFCO					
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	1,872.08	1,872.08	1,880.00	(7.92)	99.58
Wages - (Cust Serv) - Full Time	3,216.60	3,216.60	3,310.00	(93.40)	97.18
Wages - (Cust Serv) - Part Time	450.40	450.40	450.00	0.40	100.09
Wages - (Admin) - Full Time	2,036.40	2,036.40	2,040.00	(3.60)	99.82
Wages - (Admin) - Part Time	3,175.62	3,175.62	3,170.00	5.62	100.18

Profit & Loss - Detail
4/1/2019 to 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Alta Vista - PT	2,044.41	2,044.41	2,100.00	(55.59)	97.35
Wages - (Y. Serv) - AV Maint	0.00	0.00	20.00	(20.00)	0.00
Wages - (Y.Serv) - Aub Elem - PT	2,869.41	2,869.41	2,900.00	(30.59)	98.95
Wages - (Y.Serv) - Skyridge - PT	2,208.45	2,208.45	2,230.00	(21.55)	99.03
Wages - (Y.Serv) - Day Camp - PT	16.74	16.74	0.00	16.74	0.00
Wages - (Rec) - Full Time	4,018.01	4,018.01	4,040.00	(21.99)	99.46
Wages - (Y. Serv) - Newcastle- PT	2,734.55	2,734.55	3,230.00	(495.45)	84.66
Wages - (Rec) - Adult Softball	0.00	0.00	200.00	(200.00)	0.00
Wages - (Rec) - Adult Basketball	0.00	0.00	40.00	(40.00)	0.00
Wages - (Y.Serv) - Preschool	1,643.04	1,643.04	1,580.00	63.04	103.99
Wages - (Aqua) - Aquatics Coordinator	402.72	402.72	560.00	(157.28)	71.91
Wages - (Aqua) - Aquatic Activities	509.46	509.46	0.00	509.46	0.00
Wages - (Aqua) - Public Swim	1,334.74	1,334.74	1,000.00	334.74	133.47
Wages - (Aqua) - Master Swim	262.85	262.85	680.00	(417.15)	38.65
Wages - (Aqua) - Swim Team Coaches	126.95	126.95	0.00	126.95	0.00
Wages - (Aqua) - Synchronized Swim Coach	134.90	134.90	300.00	(165.10)	44.97
Wages - (Fac & Grds) - Fac Attendant - Rec	2,036.44	2,036.44	2,100.00	(63.56)	96.97
Wages - (Fac & Grds) - Fac Att. - CVCC	815.82	815.82	650.00	165.82	125.51
Wages - (Fac & Grds) - Fac Attendant - Reg	813.76	813.76	650.00	163.76	125.19
Wages - (Fac & Grds) - Management	4,149.72	4,149.72	4,230.00	(80.28)	98.10
Wages - (Fac & Grds) - Recreation Park	7,308.11	7,308.11	7,350.00	(41.89)	99.43
Wages - (Fac & Grds) - Regional Park	6,034.70	6,034.70	6,050.00	(15.30)	99.75
Wages - (Fac & Grds) - Ashford Park	463.26	463.26	550.00	(86.74)	84.23
Wages - (Fac & Grds) - Meadow Vista Park	1,103.67	1,103.67	1,300.00	(196.33)	84.90
Wages - (Fac & Grds) - CV Comm Center	180.35	180.35	200.00	(19.65)	90.18
Wages - (Fac & Grds) - Railroad Park	442.66	442.66	400.00	42.66	110.67
Wages - (Fac & Grds) - CVCC	187.37	187.37	700.00	(512.63)	26.77
Wages - (Fac & Grds) - Overlook Park	358.09	358.09	500.00	(141.91)	71.62
Wages - (Fac & Grds) - Placer Hills Park	508.72	508.72	700.00	(191.28)	72.67
Wages - (Fac & Grds) - Pocket Parks	194.72	194.72	250.00	(55.28)	77.89

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 4/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Winchester Park	53.67	53.67	150.00	(96.33)	35.78
Wages - (Fac & Grds) - Atwood	(0.09)	(0.09)	0.00	(0.09)	0.00
Wages - (Fac & Grds) - Shockley Property	15.65	15.65	200.00	(184.35)	7.83
Wages - District Administrator	3,076.80	3,076.80	3,370.00	(293.20)	91.30
Total Salaries Expense	56,800.75	56,800.75	59,080.00	(2,279.25)	96.14
Benefits & Payroll Costs					
ER Taxes - Rec	269.40	269.40	270.00	(0.60)	99.78
ER Taxes - Aquatics	(83.27)	(83.27)	0.00	(83.27)	0.00
ER Taxes - Youth Services	1,135.76	1,135.76	1,210.00	(74.24)	93.86
ER Taxes - Fac & Grds	2,079.98	2,079.98	2,100.00	(20.02)	99.05
ER Taxes - Cust Serv	259.94	259.94	300.00	(40.06)	86.65
ER Taxes - Admin	578.90	578.90	620.00	(41.10)	93.37
Fingerprinting Exp - Recreation	0.00	0.00	40.00	(40.00)	0.00
Fingerprinting Exp - Youth Services	0.00	0.00	80.00	(80.00)	0.00
Benefits Expense - Recreation	2,260.60	2,260.60	2,100.00	160.60	107.65
Benefits Expense - Youth Services	3,508.97	3,508.97	2,900.00	608.97	121.00
Benefits Expense - Fac & Grds	17,880.91	17,880.91	17,380.00	500.91	102.88
Benefits Expense - Cust Serv	2,481.61	2,481.61	2,450.00	31.61	101.29
Benefits Expense - Admin	3,829.01	3,829.01	3,400.00	429.01	112.62
Employer Retirement Exp. - Rec	439.73	439.73	550.00	(110.27)	79.95
Employer Retirement Exp. - Aquatics	97.16	97.16	40.00	57.16	242.90
Employer Retirement Exp. - Youth Services	1,053.00	1,053.00	1,260.00	(207.00)	83.57
Employer Retirement Exp. - Fac & Grds	2,098.15	2,098.15	3,060.00	(961.85)	68.57
Employer Retirement Exp - Cust Serv	384.15	384.15	490.00	(105.85)	78.40
Employer Retirement Exp. - Admin	832.91	832.91	1,090.00	(257.09)	76.41
Worker's Comp - Rec	74.18	74.18	130.00	(55.82)	57.06
Worker's Comp - Aquatics	(53.84)	(53.84)	100.00	(153.84)	(53.84)
Worker's Comp - Youth Services	230.18	230.18	450.00	(219.82)	51.15

Profit & Loss - Detail
4/1/2019 to 4/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Fac & Grds	2,133.79	2,133.79	2,190.00	(56.21)	97.43
Worker's Comp - Cust Serv	12.76	12.76	20.00	(7.24)	63.80
Worker's Comp - Admin	81.89	81.89	130.00	(48.11)	62.99
Total Benefits and Payroll Costs	41,585.87	41,585.87	42,360.00	(774.13)	98.17
Fixed Asset Expense	0.00	0.00	0.00	0.00	0.00
Capital Improvement Projects	1,752.08	1,752.08	1,800.00	(47.92)	97.34
CVCC - Bike Park	456.07	456.07	500.00	(43.93)	91.21
Railhead - Rotary Project	5.14	5.14	0.00	5.14	0.00
Reg - Path of Travel to So Playground					
Total Capital Improvement Projects	2,213.29	2,213.29	2,300.00	(86.71)	96.23
Debt Service	0.00	0.00	0.00	0.00	0.00
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$141,751.25	\$141,751.25	\$136,635.00	\$5,116.25	103.74%
Net Revenue Over Expenditures	\$1,315,020.16	\$1,315,020.16	\$1,295,811.00	\$19,209.16	101.48%
ADJ. NET REVENUE OVER EXPENDITURES	1,315,020.16	1,315,020.16	1,295,811.00	19,209.16	101.48

Item #4.5 Cover Sheet for Unclaimed Property Request

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

The Issue: Shall the Auburn Area Recreation and Park District (ARD) request the residual interest on already cashed out shares from Computershare – Principal Financial Group, Inc.?

Background: In 2016 it was determined that ARD had some remaining stock in the Principal Financial Group from investments from a retirement fund in lieu of Social Security that had not been closed out. Joe Fecko researched the stock and was able to finally request a check closing out the small balance that was transferred to ARD's retirement fund at First Foundation Bank. We set up the fund for past employees' that never requested their balances from a past retirement fund. The remaining x-employees were part time or seasonal and have not responded to letters in the past. The fund remains currently at First Foundation Bank and will probably eventually need to be turned over to the state of California should nobody claim their funds.

This residual interest in the amount of \$88.92 (and any accrued interest) is being held by Computershare and is the interest that accrued on the stock leftover after cashing them out.

Requesting these funds requires a Board Resolution giving them the authority to release the check to ARD.

Recommendation for the Finance Committee:

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2019-12, a resolution approving the request of \$88.92 to be paid to ARD and be deposited into the Retirement Fund account at First Foundation Bank and forward to the Board for review and adoption.

Financial Impact:

The impact of the recommended option:

\$88.92 (plus any accrued interest) increase to the retirement fund for past employees

Attachments: Notice of unclaimed property notice.
Resolution Number 2019-12

RESOLUTION NUMBER 2019 - 12

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE
AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE
REQUEST TO COMPUTERSHARE – PRINCIPAL FINANCIAL GROUP, INC. TO
RELEASE FINAL FUNDS BELONGING TO AUBURN AREA RECREATION AND
PARK DISTRICT’S EMPLOYEES

WHEREAS, in May of 2019, the Auburn Area Recreation & Park District Board of Directors agreed that the funds being held by Computershare and the Principal Financial Group, Inc. should be sent to Auburn Area Recreation and Park District, and;

WHEREAS, the refund check should be deposited into the Retirement Account held at First Foundation Bank, 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 agrees to request a check in the amount of \$88.92 and any additional interest accrued from Principal Financial Group, Inc. and Computershare

APPROVED, PASSED, AND ADOPTED ON May 30, 2019 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James S. Ferris
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board



IMPORTANT NOTICE ENCLOSED

Computershare
PO Box 505000
Louisville, KY 40233-5000
Within USA, US territories & Canada 866-781-1368
Outside USA, US territories & Canada 312-360-5165
www.computershare.com

000810



AUBURN AREA RECREATION & PARK DISTRICT
ATTN STACI DONALDSON
123 RECREATION DR
AUBURN CA 95603-5427

C0000277002



Company: Principal Financial Group, Inc.
State: CA
Property: 0.000000 shares
\$88.92 cash

Date: 17 April 2019

YOUR IMMEDIATE ATTENTION REQUIRED PER CALIFORNIA UNCLAIMED PROPERTY LAWS

Assets in this account are in jeopardy of being transferred to the custody of the above named state (the "State"). It is important to note that many state laws do not consider receiving regular statements and/or electronic transfer of payments to bank accounts to be valid shareholder-initiated activity. Unclaimed property laws of the State mandate that financial institutions and businesses must turn shareholder assets over to their jurisdiction when shareholder-initiated activity, also referred to as "contact", has lapsed after a 3 year period.

Computershare, as record keeper for the above-named company (the "Company"), maintains records for registered shareholders of the Company. These records include the shareholder name, address, securities holdings and history of shareholder-initiated activity. For the above account (which is listed at the top of this page and begins with the letter "C"), our records indicate there has been no recent shareholder-initiated activity during the past 2 years, and/or there are aged, uncashed check(s).

We want to help you protect your assets from being considered unclaimed property as defined by State laws. Please take immediate action to update this account and re-issue any uncashed payments. Contact us via one of the methods below as required by the State. You must contact us within 45 days of the date of the notice.

Telephone: Call us at the phone number listed in the top right corner above and enter your account information into the automated telephone system to update this account and re-issue any uncashed payments.

Internet: Visit us at the website listed above. Upon successful login, this account will be updated and you can re-issue any uncashed payments.

Mail: Sign and date Section A below, and return this notice so that it is received within 45 days of the date of this notice. Any uncashed payments will automatically be re-issued to you. If the holder is deceased, skip Section A and refer to Section B on the back of this notice.

SECTION A: VERIFICATION OF HOLDER

For Individual, Joint and Trust Accounts. Sign and date below.

NOTE: Accounts registered as businesses, corporations and government agencies require additional documentation. Please refer to the back of this notice for signature box and for more information.

Please keep signature within the box

Signature box

Date (mm/dd/yyyy)

Date box

If the account address has changed, refer to back of the notice.

C0000277002

19 DUE

COR

P F G



For Registered Business, Corporation or Government Agency Signature in Capacity. Sign and date below.
Corporate Resolution is required.

Please keep signature within box and include capacity (title)

Date (mm/dd/yyyy)

In order to verify the authority of the person signing this notice on behalf of the entity, we require a certified corporate resolution naming the officers authorized to conduct financial transactions on behalf of the company. Note that the certifying signature on the corporate resolution may NOT be the same officer requesting the transaction. There are three acceptable types of certified resolutions as follows:

1. An original certification dated within 180 days of the transaction that includes a raised corporate seal of the corporation (if one exists) and signature of the certifying officer.
2. An original certification dated within 180 days of the transaction and, if there is no corporate seal, the resolution must state "NO SEAL" and be signed by the certifying officer, in their capacity, with a Medallion Signature Guarantee by a brokerage firm or financial institution that is a member of a Stock Transfer Association approved Medallion program, such as STAMP, SEMP or MSP.
3. A copy of the original certification dated within 180 days of the transaction certified by a Medallion Guarantee.

SECTION B: DECEASED HOLDER INSTRUCTIONS

To the surviving holder (if a joint account), legal or estate representative:

If the registered holder is deceased, you must call us as soon as possible at the phone number listed on the other side of this notice. Please call within 45 days of the date of this notice; otherwise, these shares/funds will be in jeopardy of being transferred to the custody of the State. Speak with a representative or, if available, use our Automated Telephone System (24 hours a day, 7 days a week) to request a deceased transfer package. Note that the account may contain uncashed checks which should be re-issued. Have this notice available to identify the account when you call.

SECTION C: CHANGE OF ADDRESS NOTIFICATION

COMPLETE THIS SECTION ONLY IF THE ADDRESS ON THE FRONT OF THIS NOTICE HAS CHANGED.

Any uncashed checks associated with this account will be re-issued and mailed to your updated address. Please note that this section should not be completed if the holder is deceased.

Street Number

Street Name

Apt./Unit Number

City/Suburb/Town

State

Zip Code

Frequently Asked Questions

Who is Computershare? – Computershare is the record keeper for the Company. A record keeper is hired by the Company to maintain records of their security owners, which include the name, address, and share/cash balances for the securities held.

How do I claim property that has already been transferred to the custody of the state? – Contact your state's Unclaimed Property Division to place a claim. If your property includes shares of stock it may have been liquidated by the State. Once property has been delivered to certain states, all interest, dividends, income, and gain remain with the State, even if the owner reclaims the property.

I have my dividends reinvested or delivered directly to my bank account. Does that count as "activity" or "contact"? – Some states do not consider your receipt of a statement or the direct deposit of dividend funds as shareholder initiated "activity" or "contact".

How do I avoid having my property transferred to the custody of the state? – The best way to maintain contact is to: 1) respond to this notice, 2) cash your checks timely, 3) access your account at least annually, 4) communicate address changes to Computershare.



Item 4.6 Cover Sheet – Resolution #2019-13 Moving Residual Funds to the Future Capital Construction Fund

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution #2019 -13 transferring FY 18/19 surplus/residual funds to the Future Capital Construction Fund?

Background

The FY 18/19 Finances showed a surplus (“residual”) of \$80,000. Typically, year-end surpluses are transferred to a reserve fund.

The ARD Board Procedures and Responsibilities manual states the following:

Section II – Responsibilities and Duties of the Board

Board Responsibilities

7. Review, evaluate and approve the following:

H. Recommend budgetary items for fiscal Capital Outlay Budget for new projects

Board Duties

4. To review, approve and oversee the budget and financial reports

Due to the large undertaking of the 24 acres improvement/expansion at Regional Park ARD’s Future Capital Construction reserves will be underfunded in the year ’21-22 by \$41,043. The transfer will help balance that year’s needed funds. There is also \$350,000 estimated as a Grant in the same year, to help pay for Phase II of the 24-acre improvement/expansion. If that Grant doesn’t come to fruition these additional funds could help reduce the impact of that loss as well.

In Contrast, the Equipment Reserves is currently well funded at \$872,282, with a mandatory \$50,000 transfer each year. The District has averaged spending \$67,979 per year on new assets over the last 10 years. Last year, for example, the District only transferred 60% of the purchases from the Equipment Reserves. Between 2019-2026, ARD is set to replace 7 Trucks, 8 Gator Carts, 19 HVAC units and 2 Gym Heaters. While this is possible, it is not probable that we will have to replace all of this equipment by the year 2025-2026, when the fund is estimating exhaustion.

Recommendation for the Standing Finance Committee:

Staff recommends the Standing Finance Committee approve Resolution #2019-13, transferring \$80,000 to the Future Capital Construction Reserve Fund.

Alternatives available to the Finance Committee:

- 1- Transfer \$80,000 to the Equipment Reserves Fund
- 2- Transfer a portion of the \$80,000 to the Equipment Reserves Fund and a portion to the Future Capital Construction Reserves Fund

Fiscal Impact

Should the residual funds from year end 2018-2019 be transferred into the Future Capital Construction reserves, the fund will increase by \$80,000. The current balance is \$795,098. The transfer would bring the balance to \$875,098.

Should the residual funds from year end 2018-2019 be transferred in the Equipment Reserves, the fund will increase by \$80,000. The current balance is \$872,282. The transfer would bring the balance to \$952,282.

Attachments

Resolution #2019 - 13
2021-2022 Project List
Fixed Asset Purchases Report

Project List

2019/2020

Estimated balance

25,032 795,098 617,038 487,720 30,000

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Recreation Park</i>									
James Field major renovation	250,000				250,000				
Wheelchair Swing	60,000						30,000	30,000	
Parking lot Repairs	15,000		15,000						
Stella Dance Floor Replacement	10,000		10,000						
Locker room Floor	25,000				25,000				
<i>Railhead Park</i>									
Rotary Beautification Project	3,000		3,000						
<i>Regional Park</i>									
POT for South end Playground	40,000				40,000				
<i>24 Acre Preliminary work</i>									
Planning/CEQA	190,000				190,000				
<i>Meadow Vista</i>									
Parking lot reseal/restripe	10,000				10,000				
<i>Christian Valley Park</i>									
Tutor Totter Roof	22,000		22,000						
Tutor Totter Floor Replacement	15,000		15,000						
<i>CVCC</i>									
Bike Park	320,000	-			57,700	117,300	145,000		
Maidu Dr. repair	25,000				25,000				
<i>Overlook Park</i>									
Restroom ADA upgrades	35,000				35,000				
<i>All Parks</i>									
TOTAL	1,020,000	-	65,000	0	632,700	117,300	175,000	30,000	0
Estimated Balance Remaining				25,032	162,398	499,738	312,720	0	0

Project List

2020/2021

Estimated balance

30,032 187,398 549,738 322,720 365,000 400,000

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	Mt. Vernon proceeds
<i>Recreation Park</i>									
Front Playground							120,000		
<i>Overlook Park</i>									
<i>Winchester Park</i>									
Electrical Improvement at BB Field	20,000		20,000						
<i>24 Acre Property</i>									
Phase I	1,542,441				138,441	539,000	100,000	365,000	400,000
TOTAL	1,562,441	0	20,000	0	138,441	539,000	220,000	365,000	400,000
Estimated Balance Remaining				30,032	48,957	10,738	102,720	0	0

Project List

2021/2022

Estimated balance

35,032 73,957 60,738 112,720 350,000

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind
<i>Meadow Vista</i>									
Signage	1,200			1,200					
<i>Recreation Park</i>									
<i>Regional Park</i>									
Pond leak Repair	95,000				95,000				
Phase II	425,000				20,000	50,000	10,000	350,000	
TOTAL	521,200	0	0	1,200	115,000	50,000	10,000	350,000	0
Estimated Balance Remaining				33,832	-41,043	10,738	102,720	0	0

Fixed Asset Purchases

Purchases		Paid from General Fund	Equipment Reserves			
			Beginning Balance	Transfer to General Fund	Deposits	Ending Balance
2009-2010	9,097.00	9,097.00	203,611.00	0	0	203,611.00
2010-2011	5,883.00	5,883.00	203,611.00	0	0	203,611.00
2011-2012	48,597.00	48,597.00	203,611.00	20,080.00	200,000.00	383,531.00
2012-2013	9,723.00	9,723.00	383,531.00	0	75,000.00	458,531.00
2013-2014	53,846.00	53,846.00	458,531.00	0	150,000.00	608,531.00
2014-2015	57,834.00	57,834.00	608,531.00	0	50,000.00	658,531.00
2015-2016	113,003.00	113,003.00	658,531.00	0	50,000.00	708,531.00
2016-2017	58,309.00	58,309.00	708,531.00	0	50,000.00	758,531.00
2017-2018	112,384.00	60,739.00	758,531.00	51,645.00	162,000.00	868,886.00
2018-2019	206,303.00	79,699.00	868,886.00	126,604.00	80,000.00	822,282.00
	<u>674,979.00</u>	<u>496,730.00</u>		<u>198,329.00</u>		
Average						
per year	67,497.90	49,673.00		19,832.90		

RESOLUTION NUMBER 2019 - 13

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 \$80,000.00 FROM THE GENERAL
FUND TO THE FUTURE CAPITAL CONSTRUCTION RESERVES

WHEREAS, in May of 2019, the Auburn Area Recreation & Park District Board of Directors agreed the residual funds in the amount of \$80,000, from the year end 2018-2019 Financials should be transferred from the General Fund, and;

WHEREAS, \$80,000 to be transferred into the Future Capital Construction reserves, 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 \$80,000.00 from the General Fund to the Future Capital Construction Reserves.

APPROVED, PASSED, AND ADOPTED ON May 23, 2019 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James S. Ferris
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.7 Cover Sheet: Resolution #2019 - 14: Transfer of Cell Tower Reserves to Future Capital Construction Reserves

Auburn Area Recreation and Park District (ARD) May, 2019 Finance committee meeting.

The Issue: Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2019-14, a resolution authorizing the transfer of funds from the Cell Tower Reserves to the Future Capital Construction Reserves?

Background: The Cell Tower Reserves are a balance from the sale of land for the Recreation Park Cell Tower, less the purchase of Solar panels that were purchased for Recreation Community Center.

These reserves were kept as a separate line item on ARD's internal Balance Sheet, however have always been included as part of the Future Capital Construction Reserves included on ARD's Project List Spreadsheets.

Recommendation:

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2019-14, a resolution approving the transfer of the Cell Tower Reserves in the amount of \$122,459.24 to the Future Capital Construction Reserves and forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2019-14

RESOLUTION NUMBER 2019 - 14

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 \$122,459.24 FROM THE CELL TOWER RESERVES TO THE FUTURE CAPITAL CONSTRUCTION RESERVES

WHEREAS, in May of 2019, the Auburn Area Recreation & Park District Board of Directors agreed that an additional fund separate from Future Capital Construction is not necessary, and;

WHEREAS, both funds are being used to fund major repairs and new construction, 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 \$122,459.24 from the Cell Tower Reserves Account to the Future Capital Construction Reserves.

APPROVED, PASSED, AND ADOPTED ON May 23, 2019 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James S. Ferris
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

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

**Auburn Area Recreation and Park District (ARD) Standing Finance Committee Meeting
May, 2019**

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for the Auburn Senior Center for the rental of the Regional Park Gymnasium and Lakeside Room for the Senior Health Fair?

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

XXX. 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 to 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 would 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 area 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.
3. Special Events – paying the current rate per hour/person for staffing the event (one maintenance worker per 500 attendees).
4. Special Events – events over 250 attendees require a dumpster.
5. Special Events – events with 400 + attendees will require one portable toilet. Add 1 portable toilet for every 200 additional attendees.
6. Special Events – in most cases the person/organization requesting the fee waiver will take care of trash, bathrooms, etc.

Recommendation

Review the fee waiver request and forwarded it to the Board of Directors with a recommendation to waive \$1,782 for the rental of the Regional Park Gymnasium and Lakeside Room for the Senior Health Fair.

Attachments

Fee Waiver Request
Fee Waiver Request and Application
Letter to ARD from the Auburn Senior Center

FEE WAIVER REQUEST

PERSON MAKING REQUEST Denise DiMiceli

NAME OF THE ORGANIZATION Auburn Senior Center

IRS/NON PROFIT TAX ID NUMBER 94-2703019

ADDRESS AND PHONE NUMBER 550 High St Suite 107
Auburn, CA. 95603
530-823-9172

Denise DiMiceli
Signature

4/16/2019
Date

OFFICE USE ONLY

APPLICABLE FEES

		FEE WAIVED
Rental Fees	\$ <u>1980.</u> @ 10% =	\$ <u>1782.</u>
Custodial Fees	\$ <u>120.</u>	\$ _____
Alcohol Permit Fees	\$ <u>0</u>	\$ _____
Setup/Takedown	\$ <u>6</u>	\$ _____
Staffing Fees	\$ <u>0</u>	\$ _____
Miscellaneous Fees	\$ <u>0</u>	\$ _____
TOTAL FEES DUE	\$ <u>318.⁰⁰</u> (\$198 + \$120)	

REQUEST APPROVED? Yes No

COMMENTS:

* To be reviewed by the board

Approved by:

[Signature]

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

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? _____

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.

8) Have you asked for a fee waiver from other agencies in the community? NO
Please indicate which agency: _____

9) Are there any other agencies in the community that are working with you on this project? Genovis First
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? _____
\$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 28, 2019

Manouch Shirvanioun
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 27th Annual Senior Health Fair to be held on Wednesday October 2, 2019. We would also like to have these rooms on Tuesday, October 1, 2018 for setting up the event from 3 – 5 p.m.

We do plan to rent tables and chairs as we did last year. We may need an earlier access time for Regional Gym on Tuesday for delivery of rented tables and chairs but I will confirm that with you prior to the date. On Wednesday, October 2, 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 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 DiMiceli
Executive Director
Auburn Senior Center

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
Apr-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00			
Apr-18	Cheryl Essex	CA State Park and Bureau of Reclamation	\$200.00	\$0.00	\$200.00	Multi Agencies Meeting	\$380.00	\$380.00
May-18	Paula Namizzi	Placer County HHS- Recovery Happens Picnic Sites at Recreation Park	\$250.00	\$90.00	\$165.00	No		
May-18	Sesi Catalano	Western States Trail Foundation-Foothills Room	\$157.50	\$0.00	\$157.50	No		
May-18	Laura Dierssen	Placer Hills Education Foundation Meadow Vista Picnic sites	\$225.00	\$120.00	\$112.50	No		
							\$435.00	\$815.00
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No		
Jun-18	Herb Grounds	Feed The Hungry of Auburn-Picnic areas Recreation Park	\$100.00	\$60.00	\$50.00	No		
Jun-18	Chris Peikert	Freedom Church- Picnic 1 & 2 Regional Park	\$100.00	\$60.00	\$50.00	No		
							\$402.50	\$1,217.50
Jul-18	Frida Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No		
Jul-18	Jim Moore	Auburn Host Lions Club- Recreation Park picnic sites 1 and 2	\$100.00	\$60.00	\$50.00	No		
Jul-18	Bree Renz	Auburn Eck Center/CA Satsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No		
							\$350.00	\$1,567.50
Aug-18	Courtney Portlock	American Foundation for Suicide Prevention-Railhead Park fields A and B	\$219.64	\$60.00	\$197.64	No		
Aug-18	Keith Nesbitt	Auburn Chamber-Leadership Auburn Alumni Event Splash Pool Area	\$300.00	\$60.00	\$270.00	No		
							\$467.64	\$2,035.14

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Sep-19	Karen Montgomery	Bowman PTO-Using Railhead B for a 5K fundraising run	\$140.10	\$60.00	\$112.08	NO		
Sep-19	Barb Webb	Colfax High School Leadership-Using MV Picnic sites CANCELLED	\$255.00	\$90.00		No		
							\$112.08	\$2,147.22
Oct-18	Connie Burns	Auburn Sunset Rotary-Booce Courts	\$160.00	\$30.00	\$128.00	No		
Oct-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00	NO		
Oct-18	Craig Thornley	Western States Endurance Run- Foothills Room	\$200.00	\$60.00	\$200.00	NO		
							\$508.00	\$2,655.22
Nov-18	Kathy Van Dam	Girl Scouts 49er Service Unit-Sierra Room and Canyon View Room	\$337.50	\$60.00	\$270.00	No		
Nov-18	Michaela Bunker	Girl Scouts Heart of Central California-Canyon View, Foothills, Sierra, Board & Sunset	\$435.00	\$60 Custid+ \$50 OOD	\$348.00	No		
							\$618.00	\$3,273.22
Dec-18	Christine Pieper	California Native Plant Society-Sunset Room for 1/30 and 1/31	\$480.00	\$60.00	\$432.00	No		\$3,705.22
Jan-19	Caryn Perry	Foothill Quilters Guild-Regional Gym and Lakeside Room	\$3,340.00	\$802.50	\$2,839.00	No		
Jan-19	Denise Di Miceil	Auburn Senior Center-Picnic sites and Booce Courts at Recreation Park	\$130.00	\$30.00	\$89.00	No		
Jan-19	Jean Hixon	Western States Trail-American River Room	\$200.00	\$0.00	\$200.00	No		
Jan-19	Emma Lujan	Toy Run- Regional Gym and Picnic sites at Recreation Park	\$373.00	\$60.00	\$335.70	No		
Jan-19	Brandy Hurdspeth	The Gathering Inn- Lakeside Room	\$160.00	\$30.00	\$160.00	No		