

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

THURSDAY, SEPTEMBER 20, 2018 AT 12:00 PM

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from August 22, 2018 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for August, 2018

Recommendation: Review and approval of cash requirements for August, 2018, forward to the consent calendar for review and approval.

4.3 Review of Financials for August, 2018

Recommendation: Review and approval of financials for August, 2018, forward to the consent calendar for review and approval.

4.4 Resolution Number 2018-22: Transfer of ADA Fund Reserves and Capital Construction Reserves

Shall the Auburn Area Recreation and Park District (ARD) review and adopt Resolution Number 2018-22 and forward it to the Board of Directors for review and adoption?

4.5 Preliminary Budget Revision for Fiscal Year 2018/2019

Shall the Auburn Area Recreation and Park District (ARD) approve the Mid-Year 2018/2019 revised budget and adopt Resolution Number 2018-23?

4.6 Major Expenditures: None.

4.7 Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

ADJOURNMENT

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

9-14-18
Date

10:50 Am.
Time

P. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM AUGUST 22, 2018
STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, August 22, 2018, 2:00 p.m.
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 2:13 p.m.

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from July 18, 2018 Standing Finance Meeting

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the July 18, 2018 Standing Finance Meeting.

4.2 Review of Cash Requirements for July, 2018

Directors Ainsleigh and Lynch reviewed and approved the cash requirements for July, 2018 and forwarded them to the consent calendar for review and approval.

4.3 Review of Financials for July, 2018

Directors Ainsleigh and Lynch reviewed and approved the Financials for July, 2018 and forwarded them to the consent calendar for review and approval.

4.4 Resolution Number 2018-20: Transfer of City Trust Fund Reserves

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2018-20: Transfer of City Trust Fund Reserves and forwarded it to the Board of Directors for review and adoption.

4.5 Major Expenditures: None.

4.7 Discussion Items:

1. Fee Waiver Log.

2. County Mitigation Fund, current balance \$487,738.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:58 p.m.

Board Secretary

Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

STAFF

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

SEE ATTACHED LISTING

OF EXPENSES: \$332,798.61

Ranges:	From:	To:	Check Date	From:	To:
Check Number	First	Last	8/1/2018	8/1/2018	8/31/2018
Vendor ID	First	Last	Checkbook ID	COMM 1ST	COMM 1ST
Vendor Name	First	Last			

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
17232	1099-122	Paula Ainsleigh	8/3/2018	COMM 1ST	PMCHK00002494	\$138.19
17233	1099-218	Auburn Gymnastics Center	8/3/2018	COMM 1ST	PMCHK00002494	\$1,088.75
17234	1099-221	Timothy Bowen	8/3/2018	COMM 1ST	PMCHK00002494	\$2,227.50
17235	1099-247	Clifford Johnson	8/3/2018	COMM 1ST	PMCHK00002494	\$100.00
17236	1099-256	Healing Pastures, Inc.	8/3/2018	COMM 1ST	PMCHK00002494	\$357.50
17237	1099-264	Philip Green	8/3/2018	COMM 1ST	PMCHK00002494	\$1,202.50
17238	1099-313	Alison Lloyd	8/3/2018	COMM 1ST	PMCHK00002494	\$1,008.00
17239	1099-324	Mariann R. Smith	8/3/2018	COMM 1ST	PMCHK00002494	\$121.00
17240	1099-328	Douglas Christensen dba Mad Sc	8/3/2018	COMM 1ST	PMCHK00002494	\$1,840.15
17241	1099-332	Danielle Herreid	8/3/2018	COMM 1ST	PMCHK00002494	\$900.00
17242	1099-342	Susie Bell	8/3/2018	COMM 1ST	PMCHK00002494	\$540.00
17243	1099-343	Faith Petersen	8/3/2018	COMM 1ST	PMCHK00002494	\$594.00
17244	1099-347	Carla Fontanilla	8/3/2018	COMM 1ST	PMCHK00002494	\$200.00
17245	1099-348	Kenneth Snell	8/3/2018	COMM 1ST	PMCHK00002494	\$100.00
17246	1099-351	Blue Feather, Inc.dba Intellib	8/3/2018	COMM 1ST	PMCHK00002494	\$651.00
17247	A0014	AT&T	8/3/2018	COMM 1ST	PMCHK00002494	\$296.03
17248	A0109	ABACUS	8/3/2018	COMM 1ST	PMCHK00002494	\$75.00
17249	A0134	Advanced Intregrated Pest Mana	8/3/2018	COMM 1ST	PMCHK00002494	\$1,002.00
17250	A0139	Auburn Ford	8/3/2018	COMM 1ST	PMCHK00002494	\$1,325.59
17251	A0167	Auburn Chrysler Dodge	8/3/2018	COMM 1ST	PMCHK00002494	\$818.58
17252	C0002	CARPD	8/3/2018	COMM 1ST	PMCHK00002494	\$1,500.00
17254	C0058	City Of Auburn	8/3/2018	COMM 1ST	PMCHK00002494	\$8,800.00
17255	C0072	CIT Technology Fin. Serv., Inc	8/3/2018	COMM 1ST	PMCHK00002494	\$553.57
17256	C0104	Campora Propane Service	8/3/2018	COMM 1ST	PMCHK00002494	\$563.72
17257	C0117	SupplyWorks	8/3/2018	COMM 1ST	PMCHK00002494	\$575.54
17258	D0008	The Davey Tree Expert	8/3/2018	COMM 1ST	PMCHK00002494	\$3,330.00
17259	D0010	Diamond Pacific	8/3/2018	COMM 1ST	PMCHK00002494	\$56.80
17260	D0077	Dudek	8/3/2018	COMM 1ST	PMCHK00002494	\$292.50
17261	E0028	E-Z-GO A TEXTRON COMPANY	8/3/2018	COMM 1ST	PMCHK00002494	\$343.10
17262	F0047	Fuentes Pond Maintenance	8/3/2018	COMM 1ST	PMCHK00002494	\$3,800.00
17263	G0006	Gold Country Media Publication	8/3/2018	COMM 1ST	PMCHK00002494	\$1,379.86
17264	G0026	Victor Galbraith	8/3/2018	COMM 1ST	PMCHK00002494	\$25.73
17265	G0045	GSSA	8/3/2018	COMM 1ST	PMCHK00002494	\$90.72
17266	G0077	Gold Country Water	8/3/2018	COMM 1ST	PMCHK00002494	\$274.50
17267	G0092	Green Valley Security, Inc.	8/3/2018	COMM 1ST	PMCHK00002494	\$1,080.00
17268	H0056	Humana Dental Ins. Co	8/3/2018	COMM 1ST	PMCHK00002494	\$2,153.11
17269	J0070	Jeremy Burke	8/3/2018	COMM 1ST	PMCHK00002494	\$550.00
17270	K0011	Kaiser Foundation Health Plan,	8/3/2018	COMM 1ST	PMCHK00002494	\$16,330.51
17271	L0033	Les Schwab	8/3/2018	COMM 1ST	PMCHK00002494	\$1,308.61
17272	M0013	Meadow Vista True Value Hardwa	8/3/2018	COMM 1ST	PMCHK00002494	\$43.49
17273	M0099	George Eric Menig DBA Menig We	8/3/2018	COMM 1ST	PMCHK00002494	\$5,375.00
17274	P0005	Placer County Water Agency	8/3/2018	COMM 1ST	PMCHK00002494	\$260.80
17275	P0021	Petty Cash	8/3/2018	COMM 1ST	PMCHK00002494	\$300.00
17276	P0023	PG&E	8/3/2018	COMM 1ST	PMCHK00002494	\$110.26
17277	P0053	Reserve Account	8/3/2018	COMM 1ST	PMCHK00002494	\$500.00
17278	P0058	Pitney Bowes Credit Corporatio	8/3/2018	COMM 1ST	PMCHK00002494	\$127.61
17279	S0016	Sam's Club	8/3/2018	COMM 1ST	PMCHK00002494	\$1,056.94
17280	S0034	Thatcher Company	8/3/2018	COMM 1ST	PMCHK00002494	\$3,099.96
17281	S0050	Sierra Safety	8/3/2018	COMM 1ST	PMCHK00002494	\$319.98
17282	S0086	Sac-Val Janitorial Supply, Inc	8/3/2018	COMM 1ST	PMCHK00002494	\$1,445.06
17283	S0145	SCP Pool Distributors LLC	8/3/2018	COMM 1ST	PMCHK00002494	\$2,155.62
17284	S0154	Mike Scheele	8/3/2018	COMM 1ST	PMCHK00002494	\$98.65
17285	S0159	Sac Ice	8/3/2018	COMM 1ST	PMCHK00002494	\$80.78
17286	T1000	Transamerica Life Insurance	8/3/2018	COMM 1ST	PMCHK00002494	\$460.00
17287	TEMPD	William Dougherty	8/3/2018	COMM 1ST	PMCHK00002494	\$90.00
17288	TEMPF	Lorrie Fretias	8/3/2018	COMM 1ST	PMCHK00002494	\$100.00
17289	TEMPH	Julie Holloman	8/3/2018	COMM 1ST	PMCHK00002494	\$100.00
17290	TEMPM	Johanna McCoy	8/3/2018	COMM 1ST	PMCHK00002494	\$10.00
17291	TEMPS	Perry Stauffer	8/3/2018	COMM 1ST	PMCHK00002494	\$100.00
17292	TEMPT	Thomas Toy	8/3/2018	COMM 1ST	PMCHK00002494	\$130.00
17293	U0031	Ukulele Underground	8/3/2018	COMM 1ST	PMCHK00002494	\$2,500.00
17294	W0001	Walker's Office Supplies, Inc.	8/3/2018	COMM 1ST	PMCHK00002494	\$1,689.83
17295	W0042	Live Oak Waldorf School	8/3/2018	COMM 1ST	PMCHK00002494	\$1,974.00
17296	W0043	West Coast Fire Protection Sys	8/3/2018	COMM 1ST	PMCHK00002494	\$150.00
17297	W0044	Wave	8/3/2018	COMM 1ST	PMCHK00002494	\$1,906.05
17298	W0045	Williams, Jesse	8/3/2018	COMM 1ST	PMCHK00002494	\$183.67
17300	U0019	US Bank	8/10/2018	COMM 1ST	PMCHK00002495	\$10,632.7?

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
17301	F0004	Court-Ordered Debt Collections	8/10/2018	COMM 1ST	PMCHK00002496	\$113.20
17302	S1007	Stationary Engineers, Local 39	8/10/2018	COMM 1ST	PMCHK00002496	\$425.90
17303	TEMPS	Tyler Sands	8/10/2018	COMM 1ST	PMCHK00002496	\$30.00
17304	1099-104	Thomas Seibel	8/17/2018	COMM 1ST	PMCHK00002497	\$130.00
17305	1099-117	Juan Aceituno	8/17/2018	COMM 1ST	PMCHK00002497	\$552.50
17306	1099-147	Tom Isaac	8/17/2018	COMM 1ST	PMCHK00002497	\$201.50
17307	1099-16	Skyhawks Sports Academy, Inc.	8/17/2018	COMM 1ST	PMCHK00002497	\$2,895.75
17308	1099-193	Celena Polena	8/17/2018	COMM 1ST	PMCHK00002497	\$208.00
17309	1099-218	Auburn Gymnastics Center	8/17/2018	COMM 1ST	PMCHK00002497	\$1,859.00
17310	1099-221	Timothy Bowen	8/17/2018	COMM 1ST	PMCHK00002497	\$2,756.25
17311	1099-243	Phillip Dallas	8/17/2018	COMM 1ST	PMCHK00002497	\$292.50
17312	1099-254	Ralph Kendrick	8/17/2018	COMM 1ST	PMCHK00002497	\$297.00
17313	1099-256	Healing Pastures, Inc.	8/17/2018	COMM 1ST	PMCHK00002497	\$783.25
17314	1099-269	Deborah Lynn	8/17/2018	COMM 1ST	PMCHK00002497	\$390.00
17315	1099-271	Kelpro Security	8/17/2018	COMM 1ST	PMCHK00002497	\$1,053.00
17316	1099-277	Foothill Karate Do	8/17/2018	COMM 1ST	PMCHK00002497	\$45.50
17317	1099-291	Isaac Humber	8/17/2018	COMM 1ST	PMCHK00002497	\$409.50
17318	1099-295	Juli Land-Marx, dba Image Net	8/17/2018	COMM 1ST	PMCHK00002497	\$1,218.19
17319	1099-313	Alison Lloyd	8/17/2018	COMM 1ST	PMCHK00002497	\$1,112.40
17320	1099-341	Twardis, Bryan	8/17/2018	COMM 1ST	PMCHK00002497	\$72.00
17321	1099-342	Susie Bell	8/17/2018	COMM 1ST	PMCHK00002497	\$60.00
17322	1099-358	Natalia Roberti	8/17/2018	COMM 1ST	PMCHK00002497	\$144.00
17323	1099-360	Michele Newman	8/17/2018	COMM 1ST	PMCHK00002497	\$14.40
17324	1099-362	Jeff Parkhurst	8/17/2018	COMM 1ST	PMCHK00002497	\$180.00
17325	1099-5	Daniel Crandall DBA:Current A	8/17/2018	COMM 1ST	PMCHK00002497	\$96.60
17326	A0001	Recology Auburn Placer	8/17/2018	COMM 1ST	PMCHK00002497	\$807.32
17327	A0018	Auburn Chamber of Commerce	8/17/2018	COMM 1ST	PMCHK00002497	\$500.00
17328	A0027	Recology Auburn Placer	8/17/2018	COMM 1ST	PMCHK00002497	\$1,281.72
17329	A1010	Advantage Marketing and Print	8/17/2018	COMM 1ST	PMCHK00002497	\$249.89
17330	B0028	Beeler Tractor Co	8/17/2018	COMM 1ST	PMCHK00002497	\$295.31
17331	B0034	Bast Bros. Welding Works	8/17/2018	COMM 1ST	PMCHK00002497	\$48.26
17332	C0004	CAPRI	8/17/2018	COMM 1ST	PMCHK00002497	\$36,069.00
17333	C0111	Cal.net	8/17/2018	COMM 1ST	PMCHK00002497	\$66.90
17334	C0113	Cooks Portable Toilets & Septi	8/17/2018	COMM 1ST	PMCHK00002497	\$1,598.00
17335	C0120	Capture Technologies	8/17/2018	COMM 1ST	PMCHK00002497	\$9,829.99
17336	C0124	Central Valley Engineering & A	8/17/2018	COMM 1ST	PMCHK00002497	\$74,561.75
17337	D0008	The Davey Tree Expert	8/17/2018	COMM 1ST	PMCHK00002497	\$2,880.00
17338	D0010	Diamond Pacific	8/17/2018	COMM 1ST	PMCHK00002497	\$180.46
17339	D0025	Dawson Oil Company	8/17/2018	COMM 1ST	PMCHK00002497	\$3,187.91
17340	D0062	Durham School Services	8/17/2018	COMM 1ST	PMCHK00002497	\$1,180.35
17341	D0066	De Lage Landen Financial Servi	8/17/2018	COMM 1ST	PMCHK00002497	\$332.48
17342	E0008	Ewing Irrigation Products, Inc	8/17/2018	COMM 1ST	PMCHK00002497	\$1,436.54
17343	F0041	Friends of ARD	8/17/2018	COMM 1ST	PMCHK00002497	\$1,925.66
17344	G0006	Gold Country Media Publication	8/17/2018	COMM 1ST	PMCHK00002497	\$96.60
17345	G0021	Veona Galbraith	8/17/2018	COMM 1ST	PMCHK00002497	\$18.53
17346	G0045	GSSA	8/17/2018	COMM 1ST	PMCHK00002497	\$1,182.50
17347	I0010	Inland Business Systems	8/17/2018	COMM 1ST	PMCHK00002497	\$142.62
17348	L0027	Pat Larson	8/17/2018	COMM 1ST	PMCHK00002497	\$46.76
17349	M0035	Meadow Vista Community Center	8/17/2018	COMM 1ST	PMCHK00002497	\$70.00
17350	M0098	Meadow Vista County Water Dist	8/17/2018	COMM 1ST	PMCHK00002497	\$1,307.68
17351	N0012	Nevada Irrigation District	8/17/2018	COMM 1ST	PMCHK00002497	\$1,490.45
17352	N0045	Near U CO2	8/17/2018	COMM 1ST	PMCHK00002497	\$471.70
17353	O0021	Amy Oddo	8/17/2018	COMM 1ST	PMCHK00002497	\$113.85
17354	P0005	Placer County Water Agency	8/17/2018	COMM 1ST	PMCHK00002497	\$4,751.77
17355	P0007	Pacific Gas & Electric Company	8/17/2018	COMM 1ST	PMCHK00002497	\$10,450.62
17356	P0072	Sheryl Petersen	8/17/2018	COMM 1ST	PMCHK00002497	\$140.61
17357	P0083	Placer County Resource Conserv	8/17/2018	COMM 1ST	PMCHK00002497	\$3,850.00
17358	R0025	Rotary Club of Auburn	8/17/2018	COMM 1ST	PMCHK00002497	\$300.00
17359	S0009	Sierra Saw Sales And Service	8/17/2018	COMM 1ST	PMCHK00002497	\$1,277.06
17360	S0034	Thatcher Company	8/17/2018	COMM 1ST	PMCHK00002497	\$1,368.11
17361	S0094	Manouch Shirvanioun	8/17/2018	COMM 1ST	PMCHK00002497	\$49.05
17362	S0143	SMOA	8/17/2018	COMM 1ST	PMCHK00002497	\$605.00
17363	S0154	Mike Scheele	8/17/2018	COMM 1ST	PMCHK00002497	\$103.55
17364	S1000	State Of California/DOJ	8/17/2018	COMM 1ST	PMCHK00002497	\$222.00
17365	TEMPF	Mary Flannigan	8/17/2018	COMM 1ST	PMCHK00002497	\$40.00
17366	TEMPG	Jennifer Gee	8/17/2018	COMM 1ST	PMCHK00002497	\$60.00
17367	TEMPH	Inspire Charter School	8/17/2018	COMM 1ST	PMCHK00002497	\$15.15
17368	TEMPJ	Louise Johnston	8/17/2018	COMM 1ST	PMCHK00002497	\$60.00
17369	TEMPK	Cindy Meyers	8/17/2018	COMM 1ST	PMCHK00002497	\$169.00
17370	TEMPM	Georgia Piotter	8/17/2018	COMM 1ST	PMCHK00002497	\$35.00
17371	TEMPN	Jessica Shattuck	8/17/2018	COMM 1ST	PMCHK00002497	\$20.00
17372	V0007	Verizon Wireless	8/17/2018	COMM 1ST	PMCHK00002497	\$628.62
17373	W0001	Walker's Office Supplies, Inc.	8/17/2018	COMM 1ST	PMCHK00002497	\$1,703.97
17374	W0042	Live Oak Waldorf School	8/17/2018	COMM 1ST	PMCHK00002497	\$2,184.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
17375	F0004	Court-Ordered Debt Collections	8/24/2018	COMM 1ST	PMCHK00002498	\$136.63
17376	S1007	Stationary Engineers, Local 39	8/24/2018	COMM 1ST	PMCHK00002498	\$385.67
17377	1099-216	Gerald Harris	8/31/2018	COMM 1ST	PMCHK00002499	\$156.00
17378	1099-264	Philip Green	8/31/2018	COMM 1ST	PMCHK00002499	\$65.00
17379	A0013	AT&T	8/31/2018	COMM 1ST	PMCHK00002499	\$50.75
17380	A0014	AT&T	8/31/2018	COMM 1ST	PMCHK00002499	\$301.25
17381	A0018	Auburn Chamber of Commerce	8/31/2018	COMM 1ST	PMCHK00002499	\$150.00
17382	A0051	Anderson's Sierra Pipe Co.	8/31/2018	COMM 1ST	PMCHK00002499	\$109.91
17383	A0167	Auburn Chrysler Dodge	8/31/2018	COMM 1ST	PMCHK00002499	\$1,735.42
17384	C0072	CIT Technology Fin. Serv., Inc	8/31/2018	COMM 1ST	PMCHK00002499	\$553.57
17385	C0075	Cintas Corporation	8/31/2018	COMM 1ST	PMCHK00002499	\$149.20
17386	C0113	Cooks Portable Toilets & Septi	8/31/2018	COMM 1ST	PMCHK00002499	\$107.45
17387	D0008	The Davey Tree Expert	8/31/2018	COMM 1ST	PMCHK00002499	\$2,200.00
17388	D0010	Diamond Pacific	8/31/2018	COMM 1ST	PMCHK00002499	\$125.06
17389	D0024	Deluxe Business Checks	8/31/2018	COMM 1ST	PMCHK00002499	\$384.80
17390	D0066	De Lage Landen Financial Servi	8/31/2018	COMM 1ST	PMCHK00002499	\$61.87
17391	D0077	Dudek	8/31/2018	COMM 1ST	PMCHK00002499	\$325.00
17392	D0094	Don Cole & Company	8/31/2018	COMM 1ST	PMCHK00002499	\$8,160.00
17393	G0027	Giuliani & Kull, Inc.	8/31/2018	COMM 1ST	PMCHK00002499	\$2,950.00
17394	G0073	General Plumbing Supply, Inc.	8/31/2018	COMM 1ST	PMCHK00002499	\$8.59
17395	G0092	Green Valley Security, Inc.	8/31/2018	COMM 1ST	PMCHK00002499	\$1,080.00
17396	H0056	Humana Dental Ins. Co	8/31/2018	COMM 1ST	PMCHK00002499	\$2,153.11
17397	K0010	Knorr Systems, Inc.	8/31/2018	COMM 1ST	PMCHK00002499	\$244.00
17398	L0017	Leslie's Poolmart, Inc.	8/31/2018	COMM 1ST	PMCHK00002499	\$3,354.81
17399	N0003	Norris Electric, Inc.	8/31/2018	COMM 1ST	PMCHK00002499	\$95.00
17400	N0051	National Aquatic Services, Inc	8/31/2018	COMM 1ST	PMCHK00002499	\$6,139.68
17401	O0004	Office Depot	8/31/2018	COMM 1ST	PMCHK00002499	\$683.31
17402	O0021	Amy Oddo	8/31/2018	COMM 1ST	PMCHK00002499	\$80.17
17403	P0005	Placer County Water Agency	8/31/2018	COMM 1ST	PMCHK00002499	\$4,894.81
17404	P0007	Pacific Gas & Electric Company	8/31/2018	COMM 1ST	PMCHK00002499	\$3,207.26
17405	P0009	Farm Bureau	8/31/2018	COMM 1ST	PMCHK00002499	\$90.00
17406	P0023	PG&E	8/31/2018	COMM 1ST	PMCHK00002499	\$110.32
17407	P0043	Placer County Sheriff's Office	8/31/2018	COMM 1ST	PMCHK00002499	\$1,067.00
17408	R0073	Riebes Auto Parts	8/31/2018	COMM 1ST	PMCHK00002499	\$354.67
17409	S0009	Sierra Saw Sales And Service	8/31/2018	COMM 1ST	PMCHK00002499	\$629.33
17410	S0016	Sam's Club	8/31/2018	COMM 1ST	PMCHK00002499	\$965.90
17411	S0031	S & S Worldwide, Inc.	8/31/2018	COMM 1ST	PMCHK00002499	\$305.28
17412	S0054	Souza's Tire Service	8/31/2018	COMM 1ST	PMCHK00002499	\$372.28
17413	S0067	Superfast Copy	8/31/2018	COMM 1ST	PMCHK00002499	\$64.88
17414	S0086	Sac-Val Janitorial Supply, Inc	8/31/2018	COMM 1ST	PMCHK00002499	\$1,231.21
17415	S0103	SCI Consulting Group	8/31/2018	COMM 1ST	PMCHK00002499	\$1,693.53
17416	S0145	SCP Pool Distributors LLC	8/31/2018	COMM 1ST	PMCHK00002499	\$5,486.75
17417	T0027	Debbie Thomas	8/31/2018	COMM 1ST	PMCHK00002499	\$21.26
17418	TEMPB	Andrew Blaskovich	8/31/2018	COMM 1ST	PMCHK00002499	\$200.00
17419	TEMPD	Steve Dietz	8/31/2018	COMM 1ST	PMCHK00002499	\$251.04
17420	TEMPE	Devan Goforth	8/31/2018	COMM 1ST	PMCHK00002499	\$1,100.00
17421	TEMPM	Thomas Morton	8/31/2018	COMM 1ST	PMCHK00002499	\$200.00
17422	TEMPN	Budd Snell	8/31/2018	COMM 1ST	PMCHK00002499	\$9.38
17423	TEMPT	Christina Tinker	8/31/2018	COMM 1ST	PMCHK00002499	\$25.00
17424	V0007	Verizon Wireless	8/31/2018	COMM 1ST	PMCHK00002499	\$569.89
17425	W0001	Walker's Office Supplies, Inc.	8/31/2018	COMM 1ST	PMCHK00002499	\$252.14
17426	W0044	Wave	8/31/2018	COMM 1ST	PMCHK00002499	\$409.70

Total Checks: 193

Total Amount of Checks: \$332,798.61

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

PROFIT & LOSS												
18/19 Approved Budget												
	Approved Budget FY 18-19	% Of Total	Mid-Yr Revision FY 18-19	% Of Total	2018 Aug ACTUALS	Last Yr Aug Actuals	2018 YTD ACTUALS	2018 YTD BUDGET	Last Yr YTD ACTUALS			
Operating Revenues												
Program Revenue	1,114,565	20%	-	39%	100,959	88,772	634,705	587,300	580,515			
Facility Revenue	153,385	3%	-	3%	8,216	8,060	114,703	110,288	101,941			
Misc. Revenue	41,331	1%	-	1%	3,822	5,902	31,617	17,820	18,157			
Grants & Donations	33,755	1%	-	0%	6	235	568	13,385	13,996			
Interest Income	64,375	1%	-	0%	-	11,165	23,072	30,100	22,525			
Projects Revenue	331,800	6%	-	0%	-	-	(50,000)	(50,000)	-			
Tax Revenue	3,121,712	55%	-	56%	142,689	474	1,414,085	1,391,153	1,335,170			
In Kind/Atwood	22,381	0%	-	0%	-	-	-	-	-			
City Trust Apportionment	743,500	13%	-	0%	-	-	50,000	50,000	-			
Total Operating Revenue	5,626,804	100.00	-	100.0	255,692	114,608	2,218,750	2,150,046	2,072,304			
Expenditures												
Program Expense	233,650	4%	-	8%	47,763	36,034	138,894	117,470	121,646			
Operating & Supplies	370,580	7%	-	5%	31,817	27,647	140,503	155,070	141,159			
Utilities Expense	190,660	4%	-	4%	26,355	19,090	88,428	66,965	40,084			
Professional Services	44,780	1%	-	2%	13,704	2,397	22,265	20,720	8,780			
Building & Grounds Maintenance	373,695	7%	-	10%	58,998	39,083	148,610	155,555	142,633			
Property Tax Admin.	89,900	2%	-	0%	-	-	2,295	2,500	2,378			
Wages	2,240,948	41%	-	35%	208,810	170,904	958,910	970,618	841,908			
Benefits & Payroll Costs	790,332	15%	-	18%	104,833	51,902	369,051	360,353	338,905			
Fixed Asset Expense	134,800	2%	-	1%	5,338	-	131,487	117,200	14,172			
Capital Improvement Projects	988,300	18%	-	16%	96,428	15,995	230,016	142,800	94,869			
Debt Services	2,000	0%	-	0%	-	383	-	-	1,531			
Total Expenditures	5,439,645	100.00	-	100%	594,046	363,435	2,230,459	2,109,251	1,748,065			
Net Revenue Over Expenditures	\$ 187,159	3.33	\$ -		\$ (338,354)	(248,827)	(\$11,709)	\$40,795	\$324,239			
Annual Contingency Reserve (1-2%)									\$ 450,000			
Annual Equip Replacement Reserve									\$ 854,762			
Future Capital Construction Reserve									\$ 925,971			
ADA Reserve									\$ 75,032			
CalPERS unfunded liability reserve									\$ 137,400			
TOTAL RESERVE BALANCES									\$ 2,442,334			

**Auburn Recreation and Park District
Balance Sheet
As of 8/31/2018**

ASSETS

Current Assets

Petty Cash	575.00
First Foundation Bank	134,197.94
Placer County Treasurer – General Fund	3,793,233.80
Placer County Treasurer – City Trust	248,838.71
Accounts Receivable	4,126.71
A/R – Friends 501C3	5,000.00
Prepaid Liability Expense	21,657.00
Prepaid Workers Comp Insurance	8,258.12
PCOE Youth Services Receivable	<u>24,046.00</u>

Total Current Assets **\$4,239,933.28**

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,169,792.33
Fixed Assets: Equipment	978,353.28
Fixed Assets: Computer Equipment & Software	132,521.02
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	89,402.49
Construction In Progress	638,803.53
Less: Accumulated Depreciation	<u>(9,493,406.19)</u>

Total Fixed Assets **\$6,733,344.79**

TOTAL ASSETS **\$10,973,278.07**

**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 8/31/2018**

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	39.00
Liability Ins Payable	0.00
Gift Certificates	253.00
Compensated Absences	141,804.51
Sales Tax Payable	921.93
Sales Tax Payable	(7,960.35)
Sales Tax Payable	(91.79)
Worker's Comp Payable	<u>2,410.28</u>

Total Current Liabilities **\$137,376.58**

Fund Balances

Investments in Fixed Assets	6,733,344.79
GFB: Youth Assistance Fund	4,403.42
GFB: General Fund Balance	1,167,922.75
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	371,126.38
RFB: Equip Replacement Reserve	854,761.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	914,069.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	(1,969.91)
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	137,400.00
DFB: ADA Reserves	75,031.75
DFB: Shockley Maint Fund	<u>4,781.09</u>

Net Position **(\$11,708.38)**

Total Assets	6,733,344.79
Total Unrestricted Funds GFB	1,294,785.41
Total Reserved Funds	2,589,957.35
Total Designated Funds	229,522.32

TOTAL LIABILITIES AND NET POSITION **\$10,973,278.07**

Balance Sheet

8/31/2018

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$575.00
First Foundation Bank	134,197.94
Placer County Treasure-General	3,793,233.80
Placer County Treasurer - City Trust	248,838.71
Accounts Receivable	4,126.71
A/R - 501C3 Group	5,000.00
PCOE Receivables	21,657.00
Prepaid Liability Expense	24,046.00
Prepaid Workers Comp Insurance	8,258.12
TOTAL ASSETS	\$4,239,933.28

LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$39.00
Gift Certificates	253.00
Compensated Absenses	141,804.51
Sales Tax Payable	921.93
Worker's Comp Payable	2,410.28
Federal Withholding Payable	(7,960.35)
Miscellaneous Deductions	(91.79)
Total Current Liabilities	\$137,376.58
<u>Net Position</u>	
General Fund Balance	\$4,114,265.08
Net Profit (Loss)	(11,708.38)
Total Net Postion	\$4,102,556.70
TOTAL LIABILITY AND NET POSITION	\$4,239,933.28

Balance Sheet

8/31/2018

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$575.00
First Foundation Bank	134,197.94
Placer County Treasure-General	3,793,233.80
Placer County Treasurer - City Trust	248,838.71
Accounts Receivable	4,126.71
A/R - 501C3 Group	5,000.00
PCOE Receivables	21,657.00
Prepaid Liability Expense	24,046.00
Prepaid Workers Comp Insurance	8,258.12
TOTAL ASSETS	\$4,239,933.28

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>	
Prepaid Revenue	\$39.00
Gift Certificates	253.00
Compensated Absenses	141,804.51
Sales Tax Payable	921.93
Worker's Comp Payable	2,410.28
Federal Withholding Payable	(7,960.35)
Miscellaneous Deductions	(91.79)
Total Current Liabilities	\$137,376.58
<u>Net Position</u>	
General Fund Balance	\$4,114,265.08
Net Profit (Loss)	(11,708.38)
Total Net Postion	\$4,102,556.70
TOTAL LIABILITY AND NET POSITION	\$4,239,933.28

Auburn Rec & Park
 Profit & Loss - Summary
 For 4/1/2018 To 8/31/2018
 For Administration
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	100,958.59	634,705.07	587,300.00	47,405.07	108.07
Rents & Concessions	8,216.45	114,702.66	110,288.00	4,414.66	104.00
Miscellaneous Revenue	3,822.44	31,617.44	17,820.00	13,797.44	177.43
Grants & Donations	6.00	567.50	13,385.00	(12,817.50)	4.24
Interest Income	0.00	23,072.65	30,100.00	(7,027.35)	76.65
Project Revenue - Government	0.00	(50,000.00)	(50,000.00)	0.00	100.00
Taxes Revenue	142,689.16	1,414,084.71	1,391,153.00	22,931.71	101.65
TOTAL OPERATING REVENUE	\$255,692.64	\$2,168,750.03	\$2,100,046.00	\$68,704.03	103.27%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	50,000.00	50,000.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	\$0.00	\$50,000.00	\$50,000.00	\$0.00	100.00%
TOTAL REVENUES	255,692.64	2,218,750.03	2,150,046.00	68,704.03	103.20
EXPENDITURES					
Program Expenses	47,763.34	138,893.93	117,470.00	21,423.93	118.24
Operations & Supplies Expense	31,817.19	140,502.71	155,070.00	(14,567.29)	90.61
Utilities Expense	26,354.57	88,428.05	66,965.00	21,463.05	132.05
Legal Expenses	0.00	1,960.58	4,500.00	(2,539.42)	43.57
Professional Services	13,703.53	20,303.61	16,220.00	4,083.61	125.18
Bldg & Grounds Maintenance	58,998.42	148,610.43	155,555.00	(6,944.57)	95.54
Property Tax Administration/LAFCO	0.00	2,295.34	2,500.00	(204.66)	91.81
Salaries Expense	208,810.30	958,910.10	970,618.00	(11,707.90)	98.79
Benefits & Payroll Costs	104,832.92	369,051.11	360,353.00	8,698.11	102.41
Fixed Asset Expense	5,337.54	131,486.61	117,200.00	14,286.61	112.19

Auburn Rec & Park
 Profit & Loss - Summary
 For 4/1/2018 To 8/31/2018

For Administration
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	96,427.63	230,015.94	142,800.00	87,215.94	161.08
TOTAL EXPENDITURES	\$594,045.44	\$2,230,458.41	\$2,109,251.00	\$121,207.41	105.75%
NET REVENUE OVER EXPENDITURES	(\$338,352.80)	(\$11,708.38)	\$40,795.00	(\$52,503.38)	(28.70)%
ADJ. NET REVENUE OVER EXPENDITURES	(\$338,352.80)	(\$11,708.38)	\$40,795.00	(\$52,503.38)	(28.70)%

Profit & Loss - Detail
4/1/2018 to 8/31/2018
For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Park & Recreation Services					
Alta Vista DSC Rev	5,943.00	17,741.00	9,220.00	8,521.00	192.42
Aub Elem DSC Rev	18,488.00	55,150.84	49,650.00	5,500.84	111.08
Skyridge DSC Rev	16,490.00	38,505.00	33,440.00	5,065.00	115.15
Day Camp Rev	8,954.96	205,367.16	178,000.00	27,367.16	115.38
Preschool	8,671.00	18,070.00	20,600.00	(2,530.00)	87.72
Newcastle DSC Revenue	12,420.00	30,592.00	33,800.00	(3,208.00)	90.51
Adult Softball	54.00	13,687.26	13,360.00	327.26	102.45
Adult Basketball	500.00	2,745.00	2,280.00	465.00	120.40
Sr. Sports	48.00	132.00	70.00	62.00	188.57
Adult Volleyball	39.00	1,651.00	1,810.00	(159.00)	91.22
Pickle Ball Revenue	2,850.00	5,440.00	2,230.00	3,210.00	243.95
Adult Classes	1,269.00	13,952.60	15,000.00	(1,047.40)	93.02
Adult Class Rev - Bureau	1,075.00	7,652.00	6,160.00	1,492.00	124.22
Bocce Ball Prog Revenue	0.00	480.00	90.00	390.00	533.33
Youth Basketball	0.00	(5.00)	0.00	(5.00)	0.00
Youth Classes	1,118.00	13,013.50	11,150.00	1,863.50	116.71
Youth Class Rev - Bureau	0.00	365.00	0.00	365.00	0.00
Aquatic Activities	270.00	6,616.00	5,900.00	716.00	112.14
Aquatic Activities - PH Pool	0.00	1,428.00	1,570.00	(142.00)	90.96
Master Swim Revenue	480.00	3,180.00	3,970.00	(790.00)	80.10
Public Swim - MS Sierra Pool	5,270.16	31,214.33	32,950.00	(1,735.67)	94.73
Public Swim - Placer Hills Pool	1,034.00	3,585.34	3,000.00	585.34	119.51
Swim Lessons	100.00	26,357.00	27,400.00	(1,043.00)	96.19
Swim Lessons - PH	0.00	8,407.00	9,200.00	(793.00)	91.38
Swim Team	0.00	22,654.50	22,550.00	104.50	100.46
Synchro Team	0.00	7,790.00	8,200.00	(410.00)	95.00
Youth Camps	(130.00)	21,365.00	24,500.00	(3,135.00)	87.20

OPERATING REVENUE

Profit & Loss - Detail
4/1/2018 to 8/31/2018
For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	0.00	14,751.00	17,900.00	(3,149.00)	82.41
Youth Sports Camps	0.00	12,450.50	12,500.00	(49.50)	99.60
Youth Sports Camps - Bureau	7,190.00	7,190.00	4,900.00	2,290.00	146.74
Special Events	366.00	3,908.50	1,000.00	2,908.50	390.85
Party in the Park Revenue	3,134.47	7,812.47	11,590.00	(3,777.53)	67.41
Ukulele Festival Revenue	4,485.00	13,425.00	9,330.00	4,095.00	143.89
Food Truck Fiesta Revenue	(705.00)	950.00	0.00	950.00	0.00
Great Obstacle Scramble Revenue	1,265.00	3,252.50	1,840.00	1,412.50	176.77
String Fling Revenue	0.00	4,535.00	3,650.00	885.00	124.25
Auburn Community Festival	90.00	2,745.00	1,500.00	1,245.00	183.00
Out of District Fees	80.00	5,576.57	6,500.00	(923.43)	85.79
Out of District Fees - Bureau	79.00	792.00	400.00	392.00	198.00
Return check fees	30.00	180.00	90.00	90.00	200.00
Total Parks and Recreation Services	100,958.59	634,705.07	587,300.00	47,405.07	108.07
Rents & Concessions					
Fee Waivers, Public	(647.64)	(10,267.14)	(7,180.00)	(3,087.14)	143.00
Fee Waivers, Public, Reclamation	0.00	(157.50)	0.00	(157.50)	0.00
Fee Waiver - Offset	647.64	10,424.64	7,180.00	3,244.64	145.19
Blue Bird Room-CVCC	0.00	1,050.00	450.00	600.00	233.33
Stella Irving Rental Revenue - Rec	0.00	118.60	100.00	18.60	118.60
Lakeside Rental Revenue - Reg	200.00	5,377.00	1,900.00	3,477.00	283.00
Sierra Room Rental - CVCC	(840.00)	4,263.00	3,850.00	413.00	110.73
Sunset Room Rental - CVCC	300.00	2,127.00	900.00	1,227.00	236.33
Canyon View Room Rental - CVCC	275.00	3,010.00	350.00	2,660.00	860.00
Foothills Room Rental - CVCC	1,082.50	5,037.50	1,500.00	3,537.50	335.83
Sierra/Splash Pool Rental	0.00	9,968.40	9,300.00	668.40	107.19
Pool Rental Revenue - PH	0.00	1,833.00	2,750.00	(917.00)	66.66
American River Room-CVCC	700.00	2,440.00	2,030.00	410.00	120.20

Profit & Loss - Detail
4/1/2018 to 8/31/2018
For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Conference Rental Revenue - Rec	0.00	219.00	0.00	219.00	0.00
Board Room Rental	80.00	80.00	0.00	80.00	0.00
Conference (Module) Rental - Overlook	1,019.00	4,771.00	3,200.00	1,571.00	149.09
Gazebo Rentals	0.00	40.00	0.00	40.00	0.00
Rock Creek Modular Rent	300.00	1,500.00	1,500.00	0.00	100.00
Gym Rental Revenue - Rec	(3,432.00)	103.80	600.00	(496.20)	17.30
Gym Rental Revenue - Reg	3,549.00	1,959.00	200.00	1,759.00	979.50
Tutor Totter Lease Agreement	533.00	2,665.00	1,533.00	1,132.00	173.84
Kitchen Rental Revenue - Rec	0.00	47.60	0.00	47.60	0.00
Kitchen Rental Revenue - CVCC	(150.00)	170.00	500.00	(330.00)	34.00
Picnic Area Rental Revenue - Rec	2,360.00	8,338.00	5,900.00	2,438.00	141.32
Picnic Area Rental Revenue - Reg	225.00	1,690.00	1,800.00	(110.00)	93.89
Picnic Area Rental Revenue - Ash	205.00	1,135.00	1,300.00	(165.00)	87.31
Picnic Area Rental Revenue - MV	85.00	3,547.50	2,675.00	872.50	132.62
Field "Recreation" Rental Revenue	53.01	2,988.67	7,400.00	(4,411.33)	40.39
Field A (softball) Revenue - Reg	0.00	1,473.64	550.00	923.64	267.94
Field "Softball" Rental - MV	0.00	966.97	300.00	666.97	322.32
Field Rental - CV	0.00	1,700.97	3,600.00	(1,899.03)	47.25
Field Soccer/Baseball-Winchester	0.00	1,029.56	3,400.00	(2,370.44)	30.28
Field "Beggs" Rental - Rec	0.00	5,868.29	11,700.00	(5,831.71)	50.16
Field B (softball) Rev - Reg	0.00	1,569.55	1,350.00	219.55	116.26
Field "James" Rental - Rec	0.00	6,588.16	9,480.00	(2,891.84)	69.50
Field C (Baseball) Rental - Reg	(85.28)	3,416.30	5,710.00	(2,293.70)	59.83
Bocce Ball Field Rental	0.00	40.00	0.00	40.00	0.00
Field "Soccer Regional" Rental	(64.04)	2,539.66	2,350.00	189.66	108.07
Field "Soccer A" Rental - Railhead	(4,362.72)	4,853.06	4,200.00	653.06	115.55
Field "Soccer B" Rental - Railhead	4,402.98	4,938.70	4,410.00	528.70	111.99
Field Lining Revenue - Reg	0.00	80.00	150.00	(70.00)	53.33
Misc Rents & Concessions	61.00	1,298.73	1,380.00	(81.27)	94.11
Misc Rents & Concessions - Bureau	0.00	810.00	1,550.00	(740.00)	52.26

Profit & Loss - Detail 4/1/2018 to 8/31/2018		Actual		Budget		Percent Of	
For All Segment1s		YTD	YTD	YTD	YTD	Variance	Budget
Current Month							
Custodial Fees	1,440.00	11,120.00	10,200.00	920.00	109.02		
Meadow Vista Cust Fee	210.00	430.00	0.00	430.00	0.00		
Set up/Take Down Fees	40.00	1,470.00	220.00	1,250.00	668.18		
Meadow Vista - Alcohol fee	30.00	30.00	0.00	30.00	0.00		
Total Rents and Concessions	8,216.45	114,702.66	110,288.00	4,414.66	104.00		
Miscellaneous Revenue							
Meadow Vista Comm Ctr Rental Agreement	1,045.00	675.00	40.00	635.00	1687.50		
Sales of an Asset - F & G	0.00	9,500.00	0.00	9,500.00	0.00		
Activity Guide - Advertising Rev	0.00	1,100.00	250.00	850.00	440.00		
Alcohol Permit Fee	270.00	2,910.00	2,300.00	610.00	126.52		
Miscellaneous Income - Admin.	103.44	152.38	600.00	(447.62)	25.40		
Miscellaneous Revenue - Recreation	0.00	175.00	0.00	175.00	0.00		
Verizon Wireless Lease	2,404.00	12,020.00	12,020.00	0.00	100.00		
Misc inc - Aquatics	0.00	225.00	200.00	25.00	112.50		
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00		
Miscellaneous Income - F & G	0.00	4,860.06	2,400.00	2,460.06	202.50		
Total Miscellaneous Revenue	3,822.44	31,617.44	17,820.00	13,797.44	177.43		
Grants & Donations							
Youth Assistance Rev	6.00	561.50	4,100.00	(3,538.50)	13.70		
Donation Rev - Rec	0.00	0.00	1,685.00	(1,685.00)	0.00		
Donation Rev - F & G	0.00	0.00	7,600.00	(7,600.00)	0.00		
Bike Park Donations	0.00	6.00	0.00	6.00	0.00		
Total Grants and Donations	6.00	567.50	13,385.00	(12,817.50)	4.24		

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 8/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	0.00	244.43	200.00	44.43	122.22
Interest Revenue - County	0.00	20,870.61	28,400.00	(7,529.39)	73.49
Interest Revenue - City Trust	0.00	1,957.61	1,500.00	457.61	130.51
Total Interest Income	0.00	23,072.65	30,100.00	(7,027.35)	76.65
Project Revenue - Government					
City Mitigation Revenue	0.00	(50,000.00)	(50,000.00)	0.00	100.00
Total Project Revenue - Government	0.00	(50,000.00)	(50,000.00)	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	132,299.51	1,238,339.32	1,243,608.00	(5,268.68)	99.58
Homeowner's Prop. Tax Relief	0.00	11,162.45	9,739.00	1,423.45	114.62
Current Unsecured Prop Taxes General	0.00	(86.90)	3,159.00	(3,245.90)	(2.75)
Current Supplemental Property Taxes	4,080.47	46,147.56	26,795.00	19,352.56	172.23
Unitary & Op Non-unitary Tax	5,429.54	48,866.23	48,867.00	(0.77)	100.00
Redemptions Gen Taxes	0.00	0.00	485.00	(485.00)	0.00
Delinq Unsecured Property Taxes	(64.70)	41.27	111.00	(69.73)	37.18
Timber Tax Guarantee	0.00	1.00	1.00	0.00	100.00
Atwood Tax Revenue	1,108.87	9,980.59	9,981.00	(0.41)	100.00
Delinquent Supplemental Tax Rev	(9.19)	22.94	15.00	7.94	152.93
Delinquent Secured Property Taxes	0.00	0.00	(63.00)	63.00	0.00
Railroad Unitary Property Taxes	105.95	953.57	1,059.00	(105.43)	90.04
RDA Pass-Throughs	(261.29)	58,656.68	47,396.00	11,260.68	123.76

Profit & Loss - Detail 4/1/2018 to 8/31/2018					
For All Segment1s					
For All Segment2s					
For All Segment3s					
For All Segment4s					
Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget	
142,689.16	1,414,084.71	1,391,153.00	22,931.71	101.65	
\$255,692.64	\$2,168,750.03	\$2,100,046.00	\$68,704.03	103.27%	
TOTAL OPERATING REVENUE					
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
0.00	50,000.00	50,000.00	0.00	100.00	
City Mitigation Apportionment - Fac & Grds					
0.00	50,000.00	50,000.00	0.00	100.00	
TOTAL OTHER FINANCING SOURCES					
255,692.64	2,218,750.03	2,150,046.00	68,704.03	103.20	
TOTAL REVENUES					
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	297.00	1,485.00	(395.00)	78.99	
Instructor/Adult Classes	2,044.10	8,005.20	(534.80)	93.74	
Instructor/Adult Classes - Bureau	1,170.00	3,828.50	588.50	118.16	
Instructor/Youth Classes	2,091.80	7,213.60	1,483.60	125.89	
Officials/Adult Softball	1,182.50	3,901.70	401.70	111.48	
Officials/Adult Basketball	605.00	4,527.00	4,077.00	1006.00	
Officials/Youth Basketball	0.00	825.00	825.00	0.00	
Instructor/Youth Camps	13,802.75	30,538.20	8,498.20	138.56	
Instr/Y Camp - Bureau	7,003.90	8,287.65	(7,182.35)	53.57	
Instructors - Youth Sports Camps	0.00	0.00	(3,700.00)	0.00	

	Profit & Loss - Detail 4/1/2018 to 8/31/2018		Actual YTD	Budget YTD	Variance	Percent Of Budget
	Current Month	Actual YTD				
InstrY Sports Camp - Bureau	5,392.50	5,392.50	3,600.00	1,792.50	149.79	
Alta Vista/Program Exp	515.34	815.92	370.00	445.92	220.52	
Aub Elem/Program Exp	462.30	667.49	390.00	277.49	171.15	
Skyridge/Program Exp	446.31	960.11	700.00	260.11	137.16	
Day Camp/Program Exp	6,562.63	17,042.00	15,200.00	1,842.00	112.12	
Preschool - Program Expense	194.02	3,500.14	740.00	2,760.14	472.99	
Newcastle Program Expense	216.97	1,148.40	1,430.00	(281.60)	80.31	
Adult Softball Expense	90.72	1,736.52	2,100.00	(363.48)	82.69	
Adult Volleyball Expense	0.00	3,126.30	350.00	2,776.30	893.23	
Pickle Ball Tennis Expense	0.00	742.91	0.00	742.91	0.00	
Adult Class Expense	32.71	172.71	370.00	(197.29)	46.68	
Youth Basketball Expense	0.00	7,092.30	2,800.00	4,292.30	253.30	
Youth Class Expense	0.00	26.97	40.00	(13.03)	67.43	
Aquatic Activities	(120.00)	510.00	1,600.00	(1,090.00)	31.88	
Public Swim Expense	0.00	2,156.18	2,500.00	(343.82)	86.25	
Public Swim Exp - PH Pool	0.00	426.00	500.00	(74.00)	85.20	
Swim Lessons	0.00	325.53	0.00	325.53	0.00	
Swim Team	0.00	1,378.22	0.00	1,378.22	0.00	
Youth Camps	0.00	0.00	20.00	(20.00)	0.00	
Special Events	46.47	2,106.97	2,170.00	(63.03)	97.10	
Party in the Park Expenses	1,067.00	8,638.04	8,660.00	(21.96)	99.75	
Lifestyle Expo Expenses	0.00	0.00	40.00	(40.00)	0.00	
Ukulele Festival Expenses	4,376.05	6,922.53	4,850.00	2,072.53	142.73	
Great Obstacle Scramble Expenses	17.67	993.33	840.00	153.33	118.25	
Dead Festival Expenses	70.66	0.00	0.00	0.00	0.00	
String Fling Expenses	0.00	3,936.96	3,140.00	796.96	125.38	
Auburn Community Festival Expenses	194.94	464.05	510.00	(45.95)	90.99	
Total Program Expenses	47,763.34	138,893.93	117,470.00	21,423.93	118.24	

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Operations & Supplies					
Cash Short/Over-Cust Serv	(251.96)	(355.42)	0.00	(355.42)	0.00
Merchant Fees - Cust Serv	15.00	4,018.64	5,210.00	(1,191.36)	77.13
Bad Debt Expense	0.00	97.27	0.00	97.27	0.00
Finance Charges	(72.44)	(50.07)	0.00	(50.07)	0.00
Cal Card Incentives	0.00	(507.72)	0.00	(507.72)	0.00
Donations Expense	0.00	0.00	250.00	(250.00)	0.00
Telephone - Placer Hills Pool	89.90	445.77	400.00	45.77	111.44
Telephone - Cust Serv	718.90	3,601.08	3,500.00	101.08	102.89
Telephone (CVCC) - Admin	628.13	2,829.59	2,650.00	179.59	106.78
Gift Certificates Expensed	0.00	323.00	1,750.00	(1,427.00)	18.46
Telephone - Aquatics	20.33	95.96	170.00	(74.04)	56.45
Telephone - Youth Services	0.94	3.52	50.00	(46.48)	7.04
Telephone - Recreation	79.40	196.66	295.00	(98.34)	66.66
Telephone - Preschool	0.36	1.24	0.00	1.24	0.00
Telephone - Facilities & Grounds	1,848.61	5,717.19	4,600.00	1,117.19	124.29
Telephone - Day Camp	399.70	1,199.10	1,000.00	199.10	119.91
Telephone - Newcastle	4.30	13.03	40.00	(26.97)	32.58
Telephone - Aub El	258.24	646.94	540.00	106.94	119.80
Telephone - Alta Vista	1.29	10.79	40.00	(29.21)	26.98
Telephone - Skyridge	179.09	446.54	400.00	46.54	111.64
Postage - Admin	500.00	519.40	500.00	19.40	103.88
Activity Guide Expense	472.73	8,842.69	8,725.00	117.69	101.35
Youth Assistance Expense	89.67	8,861.17	8,085.00	776.17	109.60
Office Supplies - Rec	8.51	690.18	490.00	200.18	140.85
Office Supplies - Youth Services	198.03	277.33	590.00	(312.67)	47.01
Office Supplies - F & G	337.44	1,331.61	1,350.00	(18.39)	98.64
Office Supplies-Cust Serv	529.79	1,635.09	1,450.00	185.09	112.77
Office Supplies - Admin	1,085.09	2,983.69	2,575.00	408.69	115.87
Duplication Costs - Cust Serv	0.00	173.37	310.00	(136.63)	55.93

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Profit & Loss - Detail 4/1/2018 to 8/31/2018					
For All Segment1s					
For All Segment2s					
For All Segment3s					
For All Segment4s					
Duplication Costs - Admin	0.00	0.00	10.00	(10.00)	0.00
Office Equip Rental - Cust Serv	1,107.14	2,767.85	2,640.00	127.85	104.84
Office Equip Rental - Admin	394.35	1,830.45	1,660.00	170.45	110.27
Office Equip Maint - Cust Serv	0.00	4,657.23	4,300.00	357.23	108.31
Dining Expense	0.00	153.00	225.00	(72.00)	68.00
Gas/Mileage Expense - C.Serv	49.05	185.30	260.00	(74.70)	71.27
Gas/Mileage Expense - Admin	65.29	487.61	590.00	(102.39)	82.65
Gas/Mileage Expense - Rec.	140.61	140.61	350.00	(209.39)	40.17
Gas/Mileage Expense - Aqua	0.00	0.00	70.00	(70.00)	0.00
Gas/Mileage Expense - YS	21.26	21.26	60.00	(38.74)	35.43
Gas/Mileage Expense - F & G	3,607.32	12,317.43	9,950.00	2,367.43	123.79
General Administrative Exp - Admin	0.00	166.19	0.00	166.19	0.00
Liability Insurance - Admin	6,011.50	28,722.99	32,430.00	(3,707.01)	88.57
Board Expense	192.62	467.54	2,000.00	(1,532.46)	23.38
Marketing/Public Relations - Cust Serv	1,976.62	6,329.02	10,700.00	(4,370.98)	59.15
Miscellaneous Expense	31.36	31.36	0.00	31.36	0.00
Dues and Subscriptions - Admin	1,500.00	1,948.00	2,700.00	(752.00)	72.15
Dues and Subscriptions - F & G	90.00	90.00	0.00	90.00	0.00
Staff Appreciation - Youth Services	0.00	55.11	0.00	55.11	0.00
Staff Appreciation - F & G	2.14	2.14	30.00	(27.86)	7.13
Staff Development - Admin	(30.00)	145.00	230.00	(85.00)	63.04
Staff Development - Rec.	0.00	0.00	90.00	(90.00)	0.00
Staff Development - Aquatics	0.00	0.00	250.00	(250.00)	0.00
Staff Development - Youth Services	10.78	202.20	100.00	102.20	202.20
Staff Development - F & G	99.12	606.72	1,150.00	(543.28)	52.76
Uniform Exp - F & G	0.00	(82.10)	600.00	(682.10)	(13.68)
Small Equip - Rec Dept	0.00	126.99	320.00	(193.01)	39.68
Small Equipment - Rec Pk	686.16	2,220.10	1,810.00	410.10	122.66
Small Equipment - Reg Pk	853.82	4,281.56	1,330.00	2,951.56	321.92
Small Equipment - MV Park	0.00	121.50	100.00	21.50	121.50

Profit & Loss - Detail
 4/1/2018 to 8/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - CVCC	412.70	1,712.46	0.00	1,712.46	0.00
Small Equipment - Admin	0.00	0.00	100.00	(100.00)	0.00
Field Marking Expense	624.99	1,359.75	1,250.00	109.75	108.78
Safety Supplies - F & G	589.20	2,384.51	3,350.00	(965.49)	71.18
Safety Supplies - Rec	0.00	166.23	0.00	166.23	0.00
Safety Supplies - Aquatics	0.00	166.24	0.00	166.24	0.00
Restroom Supplies - Recreation Park	218.87	481.96	900.00	(418.04)	53.55
Restroom Supplies - Regional Park	252.41	575.30	810.00	(234.70)	71.03
Restroom Supplies - Ashford Park	227.35	490.44	615.00	(124.56)	79.75
Restroom Supplies - Meadow Vista Park	227.35	490.40	900.00	(409.60)	54.49
Restroom Supplies - Railroad Park	227.35	490.44	655.00	(164.56)	74.88
Restroom Supplies - Overlook Park	227.35	520.15	665.00	(144.85)	78.22
Restroom Supplies - Placer Hills Park	126.87	276.28	410.00	(133.72)	67.39
Restroom Supplies - Winchester Park	0.00	0.00	125.00	(125.00)	0.00
Restroom Supplies - Rec Comm Ctr	337.15	928.94	2,360.00	(1,431.06)	39.36
Restroom Supplies - Reg Comm Ctr	492.17	946.72	1,080.00	(133.28)	87.66
Restroom Supplies - CVCC Comm Ctr	244.20	791.57	1,700.00	(908.43)	46.56
Sanitation - Reg Pk - Toilet	450.00	2,250.00	2,330.00	(80.00)	96.57
Sanitation - Win Pk - Toilet	450.00	2,250.00	2,330.00	(80.00)	96.57
Sanitation - Rec Pk - ADA Toilet	349.00	1,396.00	1,790.00	(394.00)	77.99
Sanitation - Reg - ADA Toilet	349.00	1,396.00	2,090.00	(694.00)	66.79
Sanitation - Rec Pk - Debris Box	807.32	4,394.00	6,100.00	(1,706.00)	72.03
Sanitation - Reg Pk - Disposal	564.84	2,261.68	2,460.00	(198.32)	91.94
Sanitation - MV - Disposal	361.54	1,431.86	1,420.00	11.86	100.84
Sanitation - CVCC - Disposal	327.34	1,283.08	1,325.00	(41.92)	96.84
Professional Services - YS	0.00	16.00	150.00	(134.00)	10.67
Small Equipment - Aquatics	0.00	0.00	1,130.00	(1,130.00)	0.00
Small Equipment - Y Services	0.00	0.00	100.00	(100.00)	0.00
Total Operations & Supplies	31,817.19	140,502.71	155,070.00	(14,567.29)	90.61

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Utilities Expense					
Lights - Rec Pk Beggs Field	294.54	1,695.05	2,020.00	(324.95)	83.91
Lighting Reimb.-Beggs Field	(273.54)	(1,724.05)	(935.00)	(789.05)	184.39
Lights - Rec Pk James Field	389.59	1,764.76	2,875.00	(1,110.24)	61.38
Lighting Reimb.-James Field	(389.59)	(2,447.26)	(3,850.00)	1,402.74	63.57
Lights - Rec Field	22.32	695.41	730.00	(34.59)	95.26
Lighting Reimb.-Rec Field	(22.32)	(1,250.24)	(1,570.00)	319.76	79.63
Gas/Elect - Rec Comm Ctr - Fac & Grds	376.90	2,385.92	1,520.00	865.92	156.97
Gas/Electric - Reg Comm Ctr	952.06	3,672.27	1,770.00	1,902.27	207.47
Gas/Electric - CV Comm Ctr	71.20	359.91	475.00	(115.09)	75.77
Electric Reimb.- Chr. Vly C Ctr	(52.16)	(288.71)	(490.00)	201.29	58.92
Gas/Electric - CVCC	3,207.26	9,883.77	9,750.00	133.77	101.37
Gas/Electric - Sierra Pool	2,700.37	16,643.16	12,000.00	4,643.16	138.69
Gas/Electric - PH Pool	1,114.99	4,341.87	3,050.00	1,291.87	142.36
Electric - Day Camp	413.77	1,055.81	1,350.00	(294.19)	78.21
Gas/Elec - Recreation Park	1,258.09	4,372.33	3,950.00	422.33	110.69
Lighting Reimb - Rec Park	0.00	0.00	(20.00)	20.00	0.00
Gas/Electric - Reg Park	1,872.84	8,422.12	9,950.00	(1,527.88)	84.64
Lighting Reimb.-Reg Park	219.00	(4,655.75)	(4,255.00)	(400.75)	109.42
Gas/Electric - Ashford Park	401.41	1,118.59	1,145.00	(26.41)	97.69
Gas/Electric - MV Park	767.44	1,718.82	2,140.00	(421.18)	80.32
Electric - Railroad Park	344.89	1,628.67	1,620.00	8.67	100.54
Lighting Reimb.-Railhead	(274.51)	(915.37)	(50.00)	(865.37)	1830.74
Gas/Electric - Winchester Park	254.51	638.69	700.00	(61.31)	91.24
Reimbursements - Gas/Elec Pool	0.00	(11,229.25)	(14,000.00)	2,770.75	80.21
Water - Rec Comm Ctr	669.90	1,505.64	800.00	705.64	188.21
Water - Reg Comm Ctr	366.54	658.88	680.00	(21.12)	96.89

Profit & Loss - Detail
 4/1/2018 to 8/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CV Comm Ctr	0.00	562.69	380.00	182.69	148.08
Water - CVCC	600.31	1,772.26	1,000.00	772.26	177.23
Water - Sierra Pool	1,244.09	2,796.18	1,900.00	896.18	147.17
Water - PH Pool	46.28	83.92	130.00	(46.08)	64.55
Water - Rec Park	1,003.88	2,421.56	1,530.00	891.56	158.27
Water - Regional Park	323.48	1,313.46	650.00	663.46	202.07
Water - Ashford Park	1,031.19	2,381.04	570.00	1,811.04	417.73
Water - MV Park	1,176.81	10,482.96	3,950.00	6,532.96	265.39
Water - CV Park	1,594.35	2,002.22	260.00	1,742.22	770.09
Water - Railroad Park	933.28	2,136.94	1,670.00	466.94	127.96
Water - CVCC Park	600.31	1,097.96	480.00	617.96	228.74
Water - Overlook Park	1,699.79	3,304.46	3,060.00	244.46	107.99
Water - Placer Hills Park	614.87	1,464.18	2,120.00	(655.82)	69.07
Water - Atwood	800.43	980.76	1,740.00	(759.24)	56.37
Water - Chana Field	0.00	0.00	170.00	(170.00)	0.00
Reimb - Water - Sierra Pool	0.00	(1,168.61)	(1,000.00)	(168.61)	116.86
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,200.00	(97.41)	99.36
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,800.00	(157.56)	91.25
Total Utilities Expense	26,354.57	88,428.05	66,965.00	21,463.05	132.05
Legal Expenses					
Legal Fees	0.00	1,960.58	4,500.00	(2,539.42)	43.57
Total Legal Expense	0.00	1,960.58	4,500.00	(2,539.42)	43.57
Professional Services					

Profit & Loss - Detail 4/1/2018 to 8/31/2018		For All Segment			
Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget	
0.00	1,237.99	400.00	837.99	309.50	
5,543.53	5,543.53	1,470.00	4,073.53	377.11	
0.00	565.00	250.00	315.00	226.00	
0.00	4,797.09	5,100.00	(302.91)	94.06	
8,160.00	8,160.00	9,000.00	(840.00)	90.67	
13,703.53	20,303.61	16,220.00	4,083.61	125.18	
Total Professional Services					
Bldg & Ground Maintenance					
0.00	180.00	950.00	(770.00)	18.95	
5,285.24	9,076.62	4,330.00	4,746.62	209.62	
81.21	7,108.33	750.00	6,358.33	947.78	
0.00	54.14	0.00	54.14	0.00	
81.21	1,621.12	2,810.00	(1,188.88)	57.69	
81.22	1,055.90	1,290.00	(234.10)	81.85	
13,298.18	32,314.33	24,200.00	8,114.33	133.53	
0.00	(3,753.08)	(7,500.00)	3,746.92	50.04	
3,255.21	11,091.90	3,230.00	7,861.90	343.40	
4,539.97	7,183.21	3,900.00	3,283.21	184.19	
0.00	0.00	2,000.00	(2,000.00)	0.00	
268.75	591.64	0.00	591.64	0.00	
0.00	105.29	650.00	(544.71)	16.20	
0.00	0.00	100.00	(100.00)	0.00	
0.00	46.52	450.00	(403.48)	10.34	
1,327.54	4,513.71	11,090.00	(6,576.29)	40.70	
5,580.22	16,039.40	22,970.00	(6,930.60)	69.83	
2,777.17	3,796.41	4,390.00	(593.59)	86.48	
2,606.10	4,512.88	7,600.00	(3,087.12)	59.38	
524.58	1,406.36	1,550.00	(143.64)	90.73	

Profit & Loss - Detail
4/1/2018 to 8/31/2018
For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Railhead Park	540.23	1,166.10	4,650.00	(3,483.90)	25.08
Maint - CVCC Park	321.55	2,866.17	1,960.00	906.17	146.23
Maint - Overlook Park	1,198.97	3,438.07	4,010.00	(571.93)	85.74
Maint - Placer Hills Park	422.92	909.39	280.00	629.39	324.78
Maint - Pocket Parks	420.40	702.04	190.00	512.04	369.50
Maint - Mt. Vernon Park	53.75	107.50	360.00	(252.50)	29.86
Maint - Winchester Park	0.00	0.00	480.00	(480.00)	0.00
Maint - Atwood	369.17	794.87	1,540.00	(745.13)	51.62
Maint - Shockley Park	429.95	813.69	0.00	813.69	0.00
Rep/Maint - Skyridge	0.00	1,235.22	550.00	685.22	224.59
Maint - Ashley Dog Park	0.00	3,293.78	3,095.00	198.78	106.42
Rep/Maint - Newcastle	0.00	0.00	2,000.00	(2,000.00)	0.00
Maint - Recreation Comm Ctr	1,855.15	4,625.10	7,400.00	(2,774.90)	62.50
Maint - Regional Comm Ctr	3,799.43	6,440.61	4,040.00	2,400.61	159.42
Maint - Christian Valley Comm Ctr	30.84	30.84	0.00	30.84	0.00
Maint - CVCC Comm Ctr	522.47	1,246.40	3,600.00	(2,353.60)	34.62
Maint - Overlook Modular	13.93	437.37	270.00	167.37	161.99
Maint - Regional Tennis Courts	0.00	300.48	0.00	300.48	0.00
Maint - RH Soccer A	0.00	94.27	0.00	94.27	0.00
Maint - Regional Field Soccer	346.88	3,344.66	130.00	3,214.66	2572.82
Maint - Regional Field A	87.21	1,664.48	690.00	974.48	241.23
Maint-MV Softball Field	0.00	54.14	0.00	54.14	0.00
Maint - Regional Field B	87.21	653.21	610.00	43.21	107.08
Maint - Regional Field C	91.41	267.05	2,920.00	(2,652.95)	9.15
Tree Maint - Rec Park	5,668.19	12,558.19	25,200.00	(12,641.81)	49.83
Tree Maint - Ashford Park	75.00	75.00	1,050.00	(975.00)	7.14
Tree Maint - MV Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint - PH Park	2,880.00	2,880.00	0.00	2,880.00	0.00
Vandalism Repairs Expense	77.16	1,667.12	770.00	897.12	216.51

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 8/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Building and Grounds Maintenance	58,998.42	148,610.43	155,555.00	(6,944.57)	95.54
Property Tax Administration/LAFCO					
Lafco Fees	0.00	2,295.34	2,500.00	(204.66)	91.81
Total Property Tax Administration/LAFCO	0.00	2,295.34	2,500.00	(204.66)	91.81
Salaries Expense					
Wages - (Y.Serv) - Manager	5,193.60	26,026.51	28,400.00	(2,373.49)	91.64
Wages - (Cust Serv) - Full Time	8,927.04	46,361.55	47,800.00	(1,438.45)	96.99
Wages - (Cust Serv) - Part Time	1,213.03	6,902.09	5,900.00	1,002.09	116.99
Wages - (Admin) - Full Time	5,622.40	47,215.46	56,674.00	(9,458.54)	83.31
Wages - (Admin) - Part Time	8,437.60	38,983.04	37,467.00	1,516.04	104.05
Wages - (Y.Serv) - Alta Vista - PT	359.00	9,605.59	10,470.00	(864.41)	91.74
Wages - (Admin) - Board Pay	2,500.00	9,500.00	10,000.00	(500.00)	95.00
Wages - (Y.Serv) - AV Maint	0.00	10.73	0.00	10.73	0.00
Wages - (Y.Serv) - Aub Elem - PT	2,794.83	23,115.62	21,704.00	1,411.62	106.50
Wages - (Y.Serv) - AE Maint	18.17	3,612.72	260.00	3,352.72	1389.51
Wages - (YS) RC Maint	0.00	142.77	0.00	142.77	0.00
Wages - (Y.Serv) - Skyridge - PT	1,207.21	16,049.19	16,463.00	(413.81)	97.49
Wages - (Y.Serv) - S Maint	0.00	120.13	2,220.00	(2,099.87)	5.41
Wages - (Y.Serv) - Day Camp - PT	36,433.95	104,380.89	94,650.00	9,730.89	110.28
Wages - (Y.Serv) - DC Maint	0.00	315.28	960.00	(644.72)	32.84
Wages - (Rec) - Full Time	11,146.73	55,965.06	58,640.00	(2,674.94)	95.44
Wages - (Y.Serv) - Newcastle- PT	1,046.50	17,752.46	17,870.00	(117.54)	99.34
Wages - (Y.Serv) - NC Maint	0.00	391.94	160.00	231.94	244.96
Wages - (Rec) - Part Time	29.18	(541.33)	450.00	(991.33)	(120.30)
Wages - (Rec) - Seasonal	101.36	773.49	960.00	(186.51)	80.57
Wages - (Rec) - Adult Softball	869.73	2,941.51	3,090.00	(148.49)	95.19

Profit & Loss - Detail 4/1/2018 to 8/31/2018		For All Segment1s		For All Segment2s		For All Segment3s		For All Segment4s	
Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget					
Wages - (Rec) - Adult Basketball	258.48	717.06	127.06	121.54					
Wages - (Y.Serv) - Preschool	673.68	9,456.52	1,806.52	123.62					
Wages - (Aqua) - Aquatics Coordinator	3,224.48	14,407.86	(1,550.14)	90.29					
Wages - (Aqua) - Aquatic Activities	594.59	2,125.99	(2,424.01)	46.73					
Wages - (Aqua) - Public Swim	12,983.65	52,839.64	1,719.64	103.36					
Wages - (Aqua) - Public Swim-PH	1,815.48	6,008.67	(691.33)	89.68					
Wages - (Aqua) - Swim Lessons	2,920.80	10,165.52	1,265.52	114.22					
Wages - (Aqua) - Swim Lessons-PH	511.54	2,633.34	(816.66)	76.33					
Wages - (Aqua) - Master Swim	694.72	3,158.45	278.45	109.67					
Wages - (Aqua) - Swim Team Coaches	1,458.44	8,285.09	(2,144.91)	79.44					
Wages - (Aqua) - Synchronized Swim Coach	2,198.31	12,274.52	594.52	105.09					
Wages - (Fac & Grds) - Fac Attendant - Rec	4,382.84	20,004.35	(170.65)	99.15					
Wages - (Fac & Grds) - Fac Att. - CVCC	2,252.72	12,177.25	(692.75)	94.62					
Wages - (Fac & Grds) - Fac Attendant - Reg	1,795.08	8,344.36	(485.64)	94.50					
Wages - (Fac & Grds) - Management	15,445.54	57,922.73	3,622.73	106.67					
Wages - (Fac & Grds) - Recreation Park	32,670.21	123,048.00	9,891.00	108.74					
Wages - (Fac & Grds) - Regional Park	18,112.16	82,370.18	5,670.18	107.39					
Wages - (Fac & Grds) - Ashford Park	969.13	7,113.69	(1,586.31)	81.77					
Wages - (Fac & Grds) - Meadow Vista Park	3,177.89	16,984.51	34.51	100.20					
Wages - (Fac & Grds) - CV Comm Center	537.02	2,547.58	(1,252.42)	67.04					
Wages - (Fac & Grds) - Railroad Park	1,316.02	6,502.10	(747.90)	89.68					
Wages - (Fac & Grds) - CVCC	1,205.13	4,666.77	(373.23)	92.60					
Wages - (Fac & Grds) - Overlook Park	1,178.01	6,940.73	(859.27)	88.98					
Wages - (Fac & Grds) - Placer Hills Park	1,868.53	9,953.14	(396.86)	96.17					
Wages - (Fac & Grds) - Pocket Parks	364.01	2,490.34	(1,049.66)	70.35					
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	165.36	(634.64)	20.67					
Wages - (Fac & Grds) - Winchester Park	477.96	2,874.80	(675.20)	80.98					
Wages - (Fac & Grds) - Atwood	241.18	1,444.95	(9,855.05)	12.79					
Wages - (Fac & Grds) - Shockley Property	308.03	1,240.09	630.09	203.29					
Wages - (F & G) Special Events	518.64	1,427.82	(232.18)	86.01					

Profit & Loss - Detail 4/1/2018 to 8/31/2018		Actual		Budget	Variance	Percent Of
For All Segment1s		YTD	YTD	YTD		Budget
For All Segment2s						
For All Segment3s						
For All Segment4s						
Current	Month	Actual	YTD	Budget	Variance	Percent Of
Wages - District Administrator	8,648.00	45,812.69	45,812.69	47,140.00	(1,327.31)	97.18
Wages - (Rec) - Special Events	107.70	1,749.09	1,749.09	3,050.00	(1,300.91)	57.35
Wages - (F & G) Uniform Allowance	0.00	11,432.21	11,432.21	15,000.00	(3,567.79)	76.22
Total Salaries Expense	208,810.30	958,910.10	958,910.10	970,618.00	(11,707.90)	98.79
Benefits & Payroll Costs						
ER Taxes - Rec	951.25	4,817.08	4,817.08	5,120.00	(302.92)	94.08
ER Taxes - Aquatics	2,588.08	11,067.84	11,067.84	11,390.00	(322.16)	97.17
ER Taxes - Youth Services	4,042.48	17,970.01	17,970.01	15,580.00	2,390.01	115.34
ER Taxes - Fac & Grds	6,419.99	28,200.47	28,200.47	28,900.00	(699.53)	97.58
ER Taxes - Cust Serv	737.72	4,052.43	4,052.43	4,110.00	(57.57)	98.60
ER Taxes - Admin	1,849.51	11,223.04	11,223.04	11,500.00	(276.96)	97.59
Employment Expense - Rec	0.00	60.00	60.00	60.00	0.00	100.00
Employment Expense - Aquatics	0.00	1,448.14	1,448.14	1,000.00	448.14	144.81
Employment Expense - Youth Services	0.00	863.14	863.14	760.00	103.14	113.57
Employment Expense - Fac & Grds	146.60	541.52	541.52	1,200.00	(658.48)	45.13
Employment Expense - Admin	0.00	83.15	83.15	0.00	83.15	0.00
Fingerprinting Exp - Recreation	0.00	32.00	32.00	160.00	(128.00)	20.00
Fingerprinting Exp - Aquatics	0.00	571.00	571.00	550.00	21.00	103.82
Fingerprinting Exp - Youth Services	222.00	424.00	424.00	610.00	(186.00)	69.51
Fingerprinting Exp - Fac & Grds	0.00	79.00	79.00	0.00	79.00	0.00
Fingerprinting Exp - Admin	0.00	54.00	54.00	0.00	54.00	0.00
Benefits Expense - Recreation	2,126.34	11,690.54	11,690.54	11,900.00	(209.46)	98.24
Benefits Expense - Youth Services	2,831.36	14,312.08	14,312.08	15,380.00	(1,067.92)	93.06
Benefits Expense - Fac & Grds	15,296.69	88,282.07	88,282.07	88,554.00	(271.93)	99.69
Benefits Expense - Cust Serv	2,211.96	10,692.84	10,692.84	11,168.00	(475.16)	95.75
Benefits Expense - Admin	3,705.89	21,388.11	21,388.11	23,645.00	(2,256.89)	90.46
Employer Retirement Exp. - Rec	5,137.15	9,484.95	9,484.95	8,740.00	744.95	108.52
Employer Retirement Exp. - Aquatics	1,164.38	2,193.90	2,193.90	2,494.00	(300.10)	87.97

Profit & Loss - Detail
 4/1/2018 to 8/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Youth Services	9,968.71	19,994.68	12,740.00	7,254.68	156.94
Employer Retirement Exp. - Fac & Grds	24,332.15	47,608.35	39,800.00	7,808.35	119.62
Employer Retirement Exp - Cust Serv	4,190.17	7,962.21	7,270.00	692.21	109.52
Employer Retirement Exp. - Admin	8,566.18	18,000.38	18,550.00	(549.62)	97.04
Worker's Comp - Rec	269.33	1,271.56	1,380.00	(108.44)	92.14
Worker's Comp - Aquatics	566.61	2,264.93	2,110.00	154.93	107.34
Worker's Comp - Youth Services	1.56	2,372.27	4,120.00	(1,747.73)	57.58
Worker's Comp - Fac & Grds	7,169.09	29,048.21	29,810.00	(761.79)	97.45
Worker's Comp - Cust Serv	40.92	208.73	210.00	(1.27)	99.40
Worker's Comp - Admin	296.80	788.48	1,542.00	(753.52)	51.13
Total Benefits and Payroll Costs	104,832.92	369,051.11	360,353.00	8,698.11	102.41
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	5,332.41	15,585.30	9,000.00	6,585.30	173.17
Fixed Asset Purchases - Youth Services	5.13	7,390.36	12,500.00	(5,109.64)	59.12
Fixed Asset Purchases - Fac & Grds	0.00	107,838.07	88,000.00	19,838.07	122.54
Computer Purchases - Youth Services	0.00	672.88	0.00	672.88	0.00
Computer Purchases - F & G	0.00	0.00	4,500.00	(4,500.00)	0.00
Computer Purchases - Cust Serv	0.00	0.00	3,200.00	(3,200.00)	0.00
Total Fixed Asset Expense	5,337.54	131,486.61	117,200.00	14,286.61	112.19
Capital Improvement Projects					
Sierra Pool - Bleachers Shade Structure	0.00	61,901.87	69,800.00	(7,898.13)	88.69
Bell Road Property	(31.36)	0.00	0.00	0.00	0.00
Sierra Pool Renovation 2018	1,562.10	1,562.10	0.00	1,562.10	0.00
Sierra Pool Renovation Project	(197.24)	0.00	0.00	0.00	0.00
CVCC - Bike Park	3,005.50	3,338.41	0.00	3,338.41	0.00

Profit & Loss - Detail
 4/1/2018 to 8/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Herschel Young Park Improvement	8,800.00	8,800.00	0.00	8,800.00	0.00
MV - Restroom ADA Renov	0.00	48,351.08	48,000.00	351.08	100.73
Ashford - Drainage Pipe Repair	0.00	6,000.00	0.00	6,000.00	0.00
Reg Dry Creek Picnic ADA Improvements	23,126.36	23,189.10	0.00	23,189.10	0.00
Reg - Pathway Repairs	51,440.75	51,440.75	0.00	51,440.75	0.00
Operation/Development Plan	617.50	667.50	0.00	667.50	0.00
Reg - New Playground South End	0.00	51.13	0.00	51.13	0.00
REG - Security Cameras - Gym/Lakeside	8,100.00	24,709.98	25,000.00	(290.02)	98.84
REG - Pond Filter Proj	4.02	4.02	0.00	4.02	0.00
Total Capital Improvement Projects	96,427.63	230,015.94	142,800.00	87,215.94	161.08
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$594,045.44	\$2,230,458.41	\$2,109,251.00	\$121,207.41	105.75%
Net Revenue Over Expenditures	(\$338,352.80)	(\$11,708.38)	\$40,795.00	(\$52,503.38)	(28.70)%
ADJ. NET REVENUE OVER EXPENDITURES	(338,352.80)	(11,708.38)	40,795.00	(52,503.38)	(28.70)

Item 4.4 Cover Sheet: Resolution #2018-22: Transfer of ADA Fund Reserves and Capital Construction Reserves

Auburn Area Recreation and Park District September, 2018 Finance committee meeting.

The Issue: Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2018-22, a resolution authorizing the transfer of funds from the ADA Reserve Fund in the amount of \$35,000 and authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$17,000 to reimburse the general fund for the improvement to, and the repairs of the Regional Pathway.

Background: At the March 30, 2017 Board meeting, the Board of Directors authorized the Regional Park's Pathway Repair Project. At that time the Board of Directors authorized \$50,000 to be funded by the ADA Reserve Fund in the amount of \$30,000 and the Capital Construction Reserves in the amount of \$20,000.

At the March 29, 2018 Board meeting, the Board of Directors authorized an updated Project list for the Fiscal Year 2018-2019. At that time the Board of Directors authorized a cost of \$55,000; an increase of \$5,000, for the Regional Park's Pathway Repair Project. The Board of Directors approved \$35,000 to be funded from the ADA Reserve Fund and \$17,000 to be funded from the Capital Construction Reserves, the remainder to be paid from the general fund.

Staff researched several different options and settled on initiating a contract with Central Valley Engineering and Asphalt, Inc. as the lowest bid option.

The District spent a total of \$54,441 to handle all of the necessary requirements to complete the project. All expenses were paid out of the general fund.

Recommendation:

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2018-22, a resolution approving the transfer of the ADA Reserve Funds in the amount of \$35,000 and a transfer of the Capital Construction Reserves in the amount of \$17,000 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2018-22

RESOLUTION NUMBER 2018 - 22

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 \$35,000 FROM THE ADA RESERVES FUND AND THE TRANSFER OF FUNDS IN THE AMOUNT OF \$17,000 FROM THE CAPITAL CONSTRUCTION RESERVES FUND TO THE GENERAL FUND

WHEREAS, in March of 2017, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2017/2018, and;

WHEREAS, one of the approved projects, the Regional Pathway Repairs have been completed and reserve funds need to be transferred, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$35,000 from the ADA Reserve Fund Account and \$17,000 from the Capital Construction Reserves Fund Account for completion of the Regional Pathway Repairs Project to the General Fund.

APPROVED, PASSED, AND ADOPTED ON September 27, 2018 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A Gray
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.5 Cover Sheet for the Preliminary Budget Revision for Fiscal Year 2018/2019

Auburn Area Recreation and Park District Standing Finance Committee meeting September, 2018.

The Issue: Shall the Auburn Area Recreation and Park District approve the Mid-Year 2018/2019 revised budget and adopt the Resolution 2018-23?

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

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

Some of the highlights of the revision:

Administration:

Placer County projects a slight increase in property tax revenue over our initial projections, approximately \$32,000. This is based on the data obtained from Placer County in September, therefore there is an increase in budgeted tax revenue.

Aquatics

1. Sierra Pool Re-plastering is to be done in September/October 2018. Estimated cost is \$205,000 to be funded through reserves, a \$50,000 increase from the original budget, approved in August.
2. Sierra Pool required extra maintenance on the pumps, sensors, probes and the Splash Pool required concrete and suction repairs requiring an increase of \$15,000 to the 2018/2019 budget.

Customer Service

No major changes.

Facilities and Grounds

1. Shockley Park is getting a major fuel reduction. It is expected to impact the District's budget in an additional expense of approximately 23,000.
2. Health Insurance Premium Rates increased more than originally budgeted, offsetting the Facilities and Grounds budget with a \$10,000 increase.
3. An Increase of \$40,000 in Fixed Assets include a replacement of a Pump and Filter for Meadow Vista Park, Skid Sprayer, Sprayer Shield and an additional Gopher Getter to be funded through the reserves.
4. A decrease of \$105,000 from project expenses have been adjusted. It has been determined that these projects will not be started until next fiscal year 2019/2020. This also reduces the funds transferred from Capital Construction Reserves.

Recreation

Program Expenses increased by \$15,000. Youth Basketball had increases in gym usage fees of \$4,000 and Youth Camp Instructor fees had increases of \$8,000 this Summer resulting in a need for a budget increase.

Youth Services

Youth Services' revenue has been increased by \$40,000 to include the additional revenues earned in excess of budgeted revenues. Comparably, expenses have also been increased by \$23,000 to reflect the added costs to generate the additional revenue.

Overall, 2018/2019 is anticipated to be a steady year with modest increases in revenues and with expenses under control. RDA pass throughs that the District has received continued, with over \$59,000 received so far in fiscal 2018/2019. The pass throughs have been received since 2009 and will eventually end since the RDA diverted funds from ARD for about ten years, and once they are all "paid back" the District will cease to receive any further funds. We have budgeted for \$66,000 for 2018/2019.

The net result of the mid-year adjustments is a projected surplus of \$15,800 after required reserves and the proposal to fund the Future Capital Construction Reserve in the amount of \$10,000 and the Equipment Reserve, in additional funds of \$30,000.

Recommendation:

Staff recommends that the Finance Committee review and approve the preliminary budget revision for 2018/2019 and forward to the Board of Directors for approval.

Attachments:

Summary 2018/2019 budget
Departmental Budgets
Resolution 2018-23

Resolution No. 2018 - 23

**Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

Preliminary Budget Revision for Fiscal Year 2018-2019, GENERAL FUND

WHEREAS, hearings have been terminated, during which time all additions and deletions of the proposed mid-year revised budget for the Fiscal Year 2018-2019 were made and,

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Mid-Year revised Budget for the Fiscal Year 2018-2019 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue	
Program Revenue	1,150,375.00
Facility Rentals	155,985.00
	<hr/>
Total Park & Rec. Services Revenue	1,306,360.00
Government Revenues	
Taxes, Governmental Revenue	3,177,026.00
	<hr/>
Total Governmental Revenue	3,177,026.00
Other Revenue	
Interest Revenue	65,415.00
Misc. Revenue	54,451.00
	<hr/>
Total Other Revenue	119,866.00
Donations	
Donations, Grant, In kind	18,330.00
	<hr/>
Total Donation Revenue	18,330.00
TOTAL OPERATING REVENUES	4,621,582.00
Project and Equipment Revenue	
Misc. Project Revenue	-
Grant Proceeds	-
Contributions/In kind Services Revenue	-
Transfer in from Equipment Reserves	311,761.00
Transfer in from Future Capital Construction, ADA and Other Reserves	373,312.00
	<hr/>
Total Project and Equipment Revenue	685,073.00
Park Dedication Revenue	
City Park Dedication Revenue	127,800.00
County Park Dedication Revenue	325,300.00
	<hr/>
Total Park Dedication Revenue	453,100.00
TOTAL PROJECT AND EQUIPMENT REVENUES	1,138,173.00
TOTAL REVENUES	5,759,755.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	254,253.00
Operations & Supplies	351,485.00
Utilities Expense	211,486.00
Professional Expenses	53,100.00
Building & Grounds expense	414,860.00
Property Tax Admin. Fees	57,700.00
Election Cost	32,000.00
Wages & Benefits	3,039,034.00
Equipment and Land Lease	14,000.00
Equipment Reserve Expenditures	336,886.00
	<hr/>
Total Operating Expenditures	4,764,804.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	27,907.00
ADA reserve projects	55,000.00
Future Cap Projects	311,312.00
In-Kind & Other Contribution Projects	8,000.00
Total Project Expenditures	402,219.00
	<hr/>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	127,800.00
County Park Dedication Project Expenditures	308,300.00
Total Park Ded. Project Expenditures	436,100.00
	<hr/>
TOTAL EXPENDITURES	5,603,123.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	156,632.00
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	10,000.00
	<hr/>
OPERATING BUDGET BALANCE	15,832.00

BE IT FURTHER RESOLVED, that the Preliminary Budget Revision is hereby adopted on this 27th day of September 2018, in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

James A. Gray
Board of Directors

Kahl Muscott
District Administrator

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

2018/2019 Budget Revision

Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue	Tax revenue	In Kind	Transfer In from Future Cap & ADA Rev	Atwood III taxes	RDA pass thru	Transfer In from Shetty Fund	Transfer In from Equip Reserves	TOTAL	% of Total
Administration		29,696	-	60,815		3,088,385				66,260			3,245,156	56%
F&G		144,195		18,845	9,900	4,600		453,100			7,000		1,125,565	20%
Cust Services		14,265											14,265	0%
Recreation		331,620		2,300	8,430								342,350	6%
Youth Services		685,470		3,610									689,080	12%
Aquatics		119,020		11,790				205,000					343,339	6%
TOTAL	1,150,375	155,985	54,451	18,330	85,415	453,100	3,088,385	368,312	22,381	66,260	7,000	311,761	5,759,755	100%

7.9

Program expense & supplies	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax administ Election cost	Wages & expenses	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Contingency Reserve (ADA reserve)	TOTAL	% of Total
Administration	106,894		36,320		89,700	348,569	110,684	2,500				45,800	740,467	13%
F&G	132,345		11,430		358,725	928,998	440,744	158,432			2,000	55,000	3,098,504	54%
Cust. Services	53,310		2,010			141,140	51,221	3,200					250,881	4%
Recreation	206,833		3,340			165,954	59,341						489,318	9%
Youth Services	38,390		15,630		6,550	463,345	123,965	8,064					655,944	11%
Aquatics	9,030		1,456		30,975	133,468	21,605	17,690	205,000				468,809	8%
TOTAL	254,253	363,485	211,486	53,100	414,860	89,700	2,231,474	807,560	186,886	988,319	2,000	100,800	5,703,923	100%

Transfer to Future Capital Construction Reserves
Transfer to Equipment Reserves

10,000
30,000

Net Revenue

15,832

0.27%

BUDGET SUMMARY

2018/2019 Budget

Operating Revenues	% of total			
	Revised Budget		Original Budget	
Program Revenue	\$ 1,150,375	20.0	1,114,565	19.8
Facility Revenue	\$ 155,985	2.7	153,385	2.7
Misc. Revenue	\$ 54,451	0.9	41,321	0.7
Donations, Grant Revenue and In Kind	\$ 18,330	0.3	33,765	0.6
Interest Income	\$ 65,415	1.1	64,375	1.1
Transfer in from City & Co. Mitigation	\$ 453,100	7.9	331,800	5.9
Tax Revenue	\$ 3,154,645	54.8	3,121,712	55.5
Transfer in from Cap Const & Equip Res	\$ 685,073	11.9	743,500	13.2
Misc (atwood etc)	\$ 22,381	0.4	22,381	0.4
Total Operating Revenue	\$ 5,759,755	100.00	5,626,804	100.00

Expenditures

Program Expense	\$ 254,253	4.5%	233,650	4.2%
Operating & Supplies	\$ 363,485	6.4%	370,580	6.7%
Utilities Expense	\$ 211,486	3.7%	190,660	3.4%
Professional Services	\$ 53,100	0.9%	44,780	0.8%
Building & Grounds Maintenance	\$ 414,860	7.3%	373,695	6.7%
Property Tax Admin.	\$ 89,700	1.6%	89,900	1.6%
Wages	\$ 2,231,474	39.1%	2,240,948	40.4%
Benefits & Payroll Costs	\$ 807,560	14.2%	790,332	14.3%
Fixed Asset Expense	\$ 186,886	3.3%	134,800	2.4%
Capital Improvement Projects Mitigation & Funds	\$ 988,319	17.3%	968,300	17.5%
Capital Improvement Projects General Fund	\$ -	0.0%	-	0.0%
Debt Services	\$ 2,000	0.0%	2,000	0.0%
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	1.8%	100,800	1.8%
		0.0%		0.0%
Total Expenditures	\$ 5,703,923	100	5,540,445	100
Net Revenue Over Expenditures	55,832		86,359	

Transfer to Future Capital Construction Reserve	\$ 10,000	\$ 10,000
Transfer to Equipment Reserves	\$ 30,000	\$ 30,000

Net Revenue **15,832** **46,359**

Annual Equip Replacement Fund	920,531	920,531
Future Capital Construction Fund	955,971	955,971
Contingency Reserve	450,000	450,000
ADA reserve	70,032	70,032

TOTAL RESERVES **\$ 2,396,534** **\$ 2,396,534**

Administration 18-19			
Revenues	FY 18-19 Actual	FY 18-19 Budget	Mid Year
Miscellaneous Revenues	Actual to Date	Budget	Budget Revision
Misc. Income -w/c div and other	152	600	150
Verizon cell lease	29,046	29,046	29,046
501c3 receivable	500	500	500
TOTAL	29,698	30,146	29,696
Interest Income			
Interest Revenue other	485	440	480
Interest Revenue - County	52,805	60,335	60,335
TOTAL	53,290	60,775	60,815
Taxes & Gov't Revenues			
Current Sec Prop Tax General	2,804,764	2,810,032	2,832,160
Homeowner's Prop. Tax Reductio	22,612	21,188	22,608
Current Unsec Prop Tax General	58,720	61,966	58,716
Suppl. Prop Tax Current	79,300	59,948	59,948
Unitary & Op Non-unitary Tax	110,384	110,384	112,370
Redemptions Gen Taxes	-	485	(5)
Prior Unsec Prop Tax	329	399	329
Timber Tax Guarantee	5	5	5
Prior Supplemental Tax Rev	139	131	131
Prior Secured Prop Taxes	(22)	(85)	(25)
Railroad Unitary Prop Taxes	2,154	2,259	2,138
RDA Pass - Throughs	66,261	55,000	66,260
TOTAL	3,144,646	3,121,712	3,154,635
Total Revenues	3,227,634	3,212,633	3,245,146
Expenditures	FY 18-19 Actual	FY 18-19 Budget	Mid Year
Operations & Supplies	Actual to Date	Budget	Budget Revision
Discounts Taken	-	-	-
Finance Charges	(50)	-	(50)
CalCard Incentive	(708)	(200)	(700)
Penalties	-	-	-
Donations Expense	500	750	500
Telephone (CVCC) - Admin	6,540	6,360	6,540
Postage - Admin	2,079	2,060	2,080
Bank Service Charges	-	-	-
Office Supplies	6,083	5,675	6,085

Duplication Costs- Admin	870	880	870
Office Equip. Rental- Admin	5,329	5,160	5,330
Office Equip Maint - Admin	-	-	-
Dining Expense	883	955	885
Gas/Mileage Expense	1,537	1,640	1,640
General Admin Exp	526	360	530
Liability Insurance	75,069	78,774	71,284
Board Expense	2,098	3,630	2,100
misc Expense	31	-	30
Dues & Subscriptions	9,248	10,000	9,250
Staff Appreciation	-	-	-
Staff Development	415	500	420
Safety Supplies - Administration	100	100	100
Small Office Equipment	-	100	-
TOTAL	110,550	116,744	106,894
		-	
Legal Fees	7,761	10,000	7,470
	FY 18-19 Actual	FY 18-19 Budget	Mid Year
Professional Services	Actual to Date	Budget	Budget Revision
Professional Services	19,847	20,150	19,850
Accounting/Auditor Fees	8,160	9,000	9,000
Environmental Services	-	-	-
TOTAL	28,007	29,150	28,850
Property Tax/Election Expense			
Property Tax Administration	55,400	55,400	55,400
Election Expense	32,000	32,000	32,000
LAFCO Fees	2,295	2,500	2,300
TOTAL	89,695	89,900	89,700
	FY 18-19 Actual	FY 18-19 Budget	Mid Year
Salaries/Wages Expenses	Actual to Date	Budget	Budget Revision
Wages - Admin - Full Time	90,341	100,137	90,687
Wages - Admin - Part Time	105,993	104,529	106,049
Wages- Admin - Board Pay	29,500	30,000	29,500
Wages - District Administrator	121,977	123,653	122,333

Admin.

TOTAL	347,811	358,319	348,569
Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	27,524	28,189	27,919
Employment Expense - Admin	83	-	83
Fingerprinting	54	-	54
Benefits Expense - Admin	46,958	47,385	45,235
Employer Retirement Exp	34,139	34,711	34,171
Worker's Compensation	3,206	3,972	3,222
TOTAL	111,964	114,257	110,684
Fixed Assets- Equipment			
Fixed Assets	-	-	-
Computer Purchases - Admin.	2,500	2,500	2,500
TOTAL	2,500	2,500	2,500
PG&E Lighting Loan	-	-	-
Total Expenditures	698,288	720,870	694,667
Total Revenues	3,227,634	3,212,633	3,245,146
Total Expenditures	698,288	720,870	694,667
GASB 68 Reserve	45,800	45,800	45,800
Net Gain (Loss)	2,483,546	2,445,963	2,504,679

Admin.

**Customer Service
18-19 Budget
Revenues**

	FY 18-19 Actual	FY 18-19 Budget	Revised Mid Year Budget
Revenue			
Out of Dist Fees	14,922	16,000	12,930
Out of Dist Fees - Bureau	1,108	785	1,105
Return Check Fees	230	170	230
Total	16,260	16,955	14,265
Rents & Concessions			
	0	0	0
Total	0	0	0
Miscellaneous Revenue			
	0	0	0
Total	0	0	0
Grant Revenue			
	0	0	0
Total	0	0	0
Total Revenues	16,260	16,955	14,265

Expenditures

Expenditures			
Cash short/over	-156	0	-150
Merchant fees	11,694	11,200	11,700
Bad Debt	1,557	1,460	1,560
Telephone expense	8,516	8,415	8,515
Gift certificates Given Out	1,383	2,810	1,390
Postage	500	500	500
Office Supplies	2,816	2,630	2,810
Duplication costs	699	835	705
Office Equipment rental	6,209	6,080	6,670
Office equipment Maintenance	4,972	4,615	4,965
Gas/Mileage Expense	801	875	805
Public Relations/Marketing	12,376	16,750	13,780
Dues and Subscriptions	0	0	0
Safety Supplies	60	60	60

Total Expenditures	248,514	253,681	250,881
Total Revenues	16,260	16,955	14,265
Total Expenditures	248,514	253,681	250,881
Contingency Reserve (2% of expens	2,485	2,537	2,509
Net Gain (Loss)	-234,739	-239,263	-239,125

Customer Service

Recreation 2018-2019 Budget Revenues			
	FY 18-19 Actual	FY 18-19 Budget	Mid-Year Budget Revised
Program Revenue			
Adult Softball	28,508	28,210	28,510
Adult Basketball	7,595	7,630	7,590
Sr. Sports	4,130	4,110	4,130
Adult Volleyball	1,662	1,860	1,660
Pickle Ball	10,970	7,940	10,970
Adult Classes	36,768	38,380	36,760
Adult Classes - Bureau	16,237	15,640	16,230
Bocce Ball	920	530	920
Youth Basketball	76,745	76,750	76,750
Pee Wee/Short Shots	790	790	790
Youth Classes	34,327	32,970	34,320
Youth Classes - Bureau	365	0	360
Pre School	0	0	0
Youth Camps	22,225	25,360	22,220
Youth Camps - Bureau	14,751	17,900	14,750
Youth Sports Camp	12,451	12,500	12,450
Youth Sports Camp - Bureau	5,000	9,900	9,900
Special Events	3,909	1,200	4,100
Party in the Park	7,814	11,590	7,810
Ukulele Festival	17,035	13,390	17,030
Food Truck Fiesta	225	0	0
Great Obstacle Scramble	10,918	10,770	10,770
Dead Festival	0	0	0
Guitar Festival	4,535	3,650	4,530
Auburn Community Festival	10,316	9,070	9,070
Total Program Revenues	328,196	330,140	331,620
Misc. Revenue			
Activity Guide-Advertising Rev.	1,250	400	1,250
Corporate Sponsorship	1,055	880	1,050
TOTAL MISC REVENUE	2,305	1,280	2,300
Grants & Donations			
Youth Assistance Fund - In Dist	11,032	14,570	8,430
Donations - Recreation	0	1,685	0
TOTAL GRANTS & DONATIONS	11,032	16,255	8,430
Total Revenues	341,533	347,675	342,350
Expenditures			
			Mid-Year

Program Expenditures	FY 18-19 Actual	FY 18-19 Budget	Budget Revised
Instructors - Adult Classes	17,816	18,350	17,820
Inst - A Classes - Bureau	6,259	5,670	6,260
Instructors - Youth Classes	15,694	14,210	15,700
Inst - Y Classes - Bureau	0	0	0
Instructors pre school	0	0	0
Officials - Adult Softball	7,152	6,750	7,160
Officials - Adult Basketball	7,677	3,600	7,680
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	17,685	16,860	17,690
Instructors- Youth Camp	31,619	23,120	31,620
Inst - Y Camp - Bureau	8,288	15,470	8,290
Instructors- Youth Sports Camp	3,900	7,600	3,900
Inst - Y Sports Camp - Bureau	0	3,600	3,600
Adult Softball Expense	3,796	4,250	3,890
Adult Basketball Expense	940	940	940
Adult Volleyball Expense	4,078	1,210	3,990
Pickle Ball/Tennis	2,493	1,750	2,493
Adult Class Expense	283	480	290
Bocce Ball Prog Expense	200	200	200
Youth Basketball Expense	25,763	21,470	25,670
Pee Wee/Short Shots	530	530	530
T-Ball	0	0	0
Youth Class Expense	627	640	630
Youth Camp Expense	0	20	0
Youth Sports Camps	20	20	20
Special Events	2,546	2,610	2,550
Party in the Park	8,638	8,660	8,640
Bike Park fundraising expense	0	0	0
Lifestyle Expo	105	145	105
Envision Expo Expense	0	0	0
Ukulele Festival Expense	13,532	11,160	14,190
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	9,474	9,320	9,320
Dead Festival	0	0	0
Guitar Festival	4,337	3,540	4,340
Auburn Community Festival Exp	9,270	9,315	9,315
TOTAL PROGRAM EXP.	202,722	191,490	206,833
Operating Expenditures			
Telephone	526	625	535
Activity Guide	30,043	29,925	31,445
Youth Assistance Expense	17,012	16,235	17,015
Office Supplies	1,467	1,265	1,465
Gas/Mileage	511	720	520
Dues & Subscriptions	454	360	360
Staff Appreciation	0	0	0
Company Celebrations	1,680	1,680	1,680
Staff Development	270	360	270
Small Rec Equipment	387	580	390
Safety Supplies	166	0	170

Recreation

TOTAL OPERATING EXP	52,516	51,750	53,850
			Mid-Year
	FY 18-19	FY 18-19	Budget
	Actual	Budget	Revised
Professional Services			
Professional Services	3,340	3,340	3,340
Total Professional Services	3,340	3,340	3,340
Salaries/Wages Expenditures			
Wages - Full Time	151,229	153,904	151,234
Wages - Part Time	(95)	897	(93)
Wages - Seasonal	2,577	2,764	2,584
Wages - Adult Softball	4,782	4,930	4,790
Wages - Uniform	0	0	0
Wages - Adult Basketball	2,386	2,259	2,389
Wages - Adult Volleyball	0	0	0
Wages - Special Events	5,049	6,350	5,050
Totals	165,928	171,104	165,954
Benefits & Payroll Expenditures			
ER -Taxes - (13.65%)	13,409	13,711	13,411
Employment Expense	60	60	60
Fingerprinting Expense	112	240	120
Benefits Expense	24,031	24,241	24,241
Calpers Exp.	18,062	17,317	18,057
Worker's Comp	3,443	3,552	3,452
Totals	59,117	59,121	59,341
Equipment & Fixed Assets			
Fixed Assets - Recreation	0	0	0
Computer Purchases - Rec	0	0	0
Totals	0	0	0
Total Expenditures	483,623	476,805	489,318
Total Revenues	341,533	347,675	342,350
Total Expenditures	483,623	476,805	489,318
Contingency (1% of expenses)	4,836	4,768	4,893
Net Gain (Loss)	(146,926)	(133,898)	(151,861)

Recreation

Aquatics 18-19 Budget Revenues

	FY 18-19 Actual	FY 18-19 Budget	Mid-Year Budget Revised
Park & Services Revenue			
Adult Aquatic Activities	8,946	8,100	8,810
Adult Aquatic Activities Placer Hills	1,528	1,570	1,420
Master Swim	4,060	4,630	3,830
Public Swim	32,045	34,550	32,680
Public Swim - Placer Hills Pool	3,251	3,000	3,580
Swim Lessons	27,557	28,500	27,450
Swim Lessons - Placer Hills Pool	8,407	9,200	8,400
Swim Team	23,315	23,210	23,310
Synchro Team	9,340	9,750	9,340
Misc Income PH pool	0	0	0
Misc Income	225	200	200
Totals	118,674	122,710	119,020
Rents & Concessions			
Sierra/Splash Pool Rental	11,068	9,300	9,960
Placer Hills Pool rental	1,833	2,750	1,830
Totals	12,901	12,050	11,790
Other Financing Sources			
Transfers from Future Capital Constr.	155,000	155,000	205,000
Transfers from Equipment Reserv	9,000	9,000	7,529
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	162,529	164,000	212,529
Total Revenues	294,104	298,760	343,339

Expenditures

	FY 18-19 Actual	FY 18-19 Budget	Mid-Year Budget Revised
Program Expenditures			
Instructors - Aquatics	2,218	2,380	1,990
Adult Aquatic Activities Exp.	740	1,710	740
Public Swim Expenses	2,156	2,500	2,160
Public Swim Expenses PH	426	500	430
Swim Lessons Expenses	325	0	330
Swim Team Expenses	2,778	1,400	2,780
Synchro Team Expenses	600	600	600
Totals	9,243	9,090	9,030

Operations & Supplies

Telephone - Placer Hills Pool	917	880	930
Telephone - Aquatics	261	326	256
Office Supplies	0	0	0
Gas Milleage - Aquatics	0	70	0
Professional Services	0	0	0
Staff Appreciation- Aquatics	0	0	0
Staff Development- Aquatics	100	350	100
Safety Supplies - Aquatics	166	0	170
Small Equipment	0	1,130	0
Small Equipment - PH Pool	0	0	0
Uniform Exp	0	0	0
Totals	1,444	2,756	1,456

Utilities

Gas/Electric - Sierra Pool	30,443	26,000	30,650
Gas/Electric - Placer Hills	7,691	6,915	8,215
Reimbursement - Gas/Electric	-11,229	-14,000	-11,220
Water - Sierra Pool	3,902	3,350	4,250
Water - Placer Hills	257	280	240
Reimbursement - Water	-1,169	-1,000	-1,160
Totals	29,895	21,545	30,975

Maintenance

Maintenance - Sierra Pool	32,516	33,700	41,820
Reimbursement - Maintenance	-3,753	-7,500	-3,750
Maintenance - Placer Hills pool	6,968	8,225	11,515
Totals	35,731	34,425	49,585

Salaries/Wages Expenses

	FY 18-19 Actual	FY 18-19 Budget	Mid-Year Budget Revised
Wages - Aquatics Coordinator	25,213	26,208	24,658
Wages - Aqua Coord - Placer Hills	0	0	0
Wages - Adult aquatics	3,772	6,370	3,950
Wages - Public Swim	52,906	54,600	56,320
Wages - Public Swim - PH Pool	6,533	6,740	6,050
Wages - Swim Lessons	9,465	8,920	10,190
Wages - Swim Lessons - PH Pool	3,202	3,450	2,640
Wages - Master Swim	3,583	3,500	3,780
Wages - Coaches (Swim Team)	9,537	11,890	9,750
Wages - Coaches (Synchro)	13,946	15,530	16,130
Totals	128,157	137,208	133,468

Aquatics

Benefits & Payroll Costs

ER -Taxes -(12.65%)	11,966	13,027	12,707
Employment Exp- Aquatics	2,568	2,060	2,510
Fingerprinting Exp- Aquatics	771	750	780
Calpers Exp. 16.444%	1,956	3,021	2,721
Worker's Comp (2.15% x 1.09%)	3,195	2,727	2,887
Totals	20,456	21,585	21,605

Equipment & Fixed Assets

Fixed Assets - Aquatics	12,353	11,100	17,690
Totals	12,353	11,100	17,690

Sierra Pool Renovation Project	155,000	155,000	205,000
	155,000	155,000	205,000

Total Expenditures	392,279	392,709	468,809
Total Revenues	294,104	298,760	343,339
Total Expenditures	392,279	392,709	468,809
Contingency 2% of expenses	3,923	3,927	4,688
Net Gain (Loss)	-102,098	-97,876	-130,158

Aquatics

Youth Services 18-19 Budget Revenues			
	FY 18-19 Actual	FY 18-19 Budget	Revised Mid Year
Alta Vista DSC Revenue	40,241	31,720	40,240
Auburn Elem DSC Revenue	153,501	148,000	153,500
Skyridge DSC Revenue	105,105	100,040	105,100
Rec Day Camp Rev (School & Summer)	229,467	202,100	229,460
Preschool	57,470	60,000	57,470
Newcastle DSC Revenue	99,692	102,900	99,700
TOTAL	685,476	644,760	685,470
Rents & Concessions			
Rock Creek Modular Rent	3,600	3,600	3,600
Miscellaneous Revenue			
	10	10	10
Total Revenues	689,086	648,370	689,080
Expenses			
Program Expenditures	FY 18-19 Actual	FY 18-19 Budget	Revised Mid Year
Alta Vista Program expense	2,745	2,300	2,750
Auburn Elem - Program Expense	2,547	2,270	2,550
Skyridge - Program Expense	2,990	2,730	2,990
Rec Day Camp - Program Exp (Sch. & Sum)	20,122	18,280	20,130
Preschool	5,290	2,530	5,290
Newcastle - Program Expense	4,679	4,960	4,680
	38,373	33,070	38,390
Operations & Supplies			
Telephone - Youth Services (Cell phones)	74	120	80
Telephone - Preschool	0	0	10
Telephone - Rec Day Camp Modular	2,660	2,460	2,660
Telephone - Newcastle	103	130	110
Telephone- Auburn Elem	1,697	1,590	1,700
Telephone - Alta Vista	80	110	90

Telephone- Skyridge	1,156	1,110	1,160
Office Supplies - Youth Services	547	860	550
Gas/Mileage Reimbursement Expense	121	160	130
Staff Appreciation - Youth Services	305	250	310
Staff Development - Youth Services	303	200	310
Small Equipment	0	100	0
Electric - Day Camp	2,226	2,520	2,230
Professional Services	286	420	6,290
TOTAL	9,558	10,030	15,630
	FY 18-19 Actual	FY 18-19 Budget	Revised Mid Year
Rep/Maint - Auburn Elem	1,580	2,125	2,125
Rep/Maint - Rock Creek	400	500	400
Rep/Maint - Rec Day Camp	446	850	450
Rep/Maint - Skyridge	1,736	1,050	1,050
Rep/Maint - Newcastle	250	2,250	2,250
Rep/Maint - Newcastle	275	275	275
	4,687	7,050	6,550
	FY 18-19 Actual	FY 18-19 Budget	Revised Mid Year
Salaries/Wages Expenses			
Wages - (Y.Serv) - Manager - Salary	68,251	70,623	68,253
Wages - (Y.Serv) - Alta Vista - PT	35,090	35,955	35,095
Wages - (Y.Serv) - Alta Vista Maint	11	0	20
Wages - (Y.Serv) - Aub Elem - PT	74,064	72,652	74,072
Wages - (Y.Serv) - Aub Elem Maint	5,292	1,940	5,300
Wages - (Y.Serv) - Rock Creek Maint	163	20	170
Wages - (Y.Serv) - Skyridge - PT	55,696	56,110	55,700
Wages - (Y.Serv) - Skyridge Maint	750	2,850	760
Wages - (Y.Serv) - Rec Day Camp - PT	117,241	107,510	117,250
Wages - (Y.Serv) - Day Camp Maintenanc	789	1,434	794
Wages - (Y.Serv) - Newcastle - PT	61,583	61,700	61,590
Wages - (Y.Serv) - Newcastle Maint	510	180	420
Wages - (Y.Serv) - Preschool	43,918	42,111	43,921
TOTAL WAGES	463,358	453,085	463,345
Benefits & Payroll Costs			
ER Taxes (SS/MC/SUTA/ETT)	40,848	39,020	41,410
Employment Exp- Y.S.	1,383	1,220	1,330
Fingerprinting Exp - Y.S.	972	1,340	1,160

Youth Services

Benefits Expense - Y.S.	33,891	34,990	33,930
Employer Retirement Exp. YS	30,846	31,250	38,510
Worker's Compensation - Y.S.	8,606	9,365	7,625
TOTAL BENEFITS	116,546	117,185	123,965
Total Salaries & Benefits	579,904	570,270	587,310
Fixed Assets- Equipment	FY 18-19 Actual	FY 18-19 Budget	Revised Mid Year
Fixed Asset Purchases	7,385	12,500	7,391
Fixed Asset Purchases (computer)	673	0	673
	8,058	12,500	8,064
			0
Capital Improvement			
	0	0	0
Total Expenditures	640,580	632,920	655,944
Total Revenues	689,086	648,370	689,080
Total Expenditures	640,580	632,920	655,944
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	48,506	15,450	33,136

Youth Services

Facilities & Grounds 18-19 Budget

Revenues

	FY 18-19	Orig Budget	Revised Budget
	Actual	18/19	18-19
Rents and Concessions			
<i>Fee Waivers- Public</i>	(14,279)	(11,190)	(14,280)
<i>Fee Waivers-CVCC Public</i>	(2,068)	(1,910)	(2,070)
<i>Fee Waiver Offset</i>	16,346	13,100	16,350
Blue Bird Room - CVCC	2,400	1,800	2,400
Stella Irving - Rec	119	100	110
Lakeside - Reg	9,147	5,670	9,140
Sierra Room Rental- CVCC	9,323	8,910	9,320
Sunset Room Rental- CVCC	2,937	1,810	2,930
Canyon View Room Rental-CVCC	3,195	755	3,195
Foothills Room Rental- CVCC	7,788	4,250	7,780
Oak Room Rental-CVCC	0	0	0
American River Room	3,460	3,400	3,460
Conference Room Rentals	219	0	210
Board Room Rental - CVCC	230	150	230
Conference Modular - Overlook	9,471	7,900	9,470
Gazebo - Rec	100	60	100
Gym - Rec	104	600	100
Gym - Reg	3,719	1,960	3,710
Tutor Totter Lease Agreement	5,929	4,797	5,927
Kitchen - Rec	48	0	40
Kitchen - Reg	0	0	0
Kitchen-CVCC	460	790	460
Picnic Area - Rec	9,143	6,705	9,135
Picnic Area - Reg	1,575	1,860	1,570
Picnic Area - Ashford	1,485	1,710	1,480
Picnic Area - Meadow Vista	3,973	3,185	3,965
Field - Recreation	3,744	8,155	3,735
Field A - Reg	1,473	550	1,470
Field - Softball MV	1,267	600	1,260
Field - Christian Valley	1,701	3,600	1,700
Field Soccer/Baseball-Winchester	1,945	4,315	1,945
Field "Beggs" - Rec	6,908	12,740	6,900
Field B - Reg	2,545	2,325	2,535
Field "James" - Rec	7,518	10,410	7,510
Field "Chana" - Reg	5,677	7,970	5,670

Bocce Ball Field Rental	40	0	40
Field Soccer - Reg	2,997	2,808	2,988
Field Soccer A- MV	0	0	0
Field Soccer A- Railhead	7,253	6,600	7,250
Field Placer Hills	0	0	0
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	6,429	5,900	6,420
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	80	150	80
Misc Rents & Concessions	2,639	2,720	2,630
Misc Rents & Concessions - Bureau	810	1,550	810
Custodial Fees	14,230	13,490	14,230
MV cust fee	30	0	0
Set up and Take Down Fees	2,290	1,040	2,290
MV alcohol fee	30	0	0
TOTAL RENTS & CONCESSIONS	144,430	141,335	144,195

Miscellaneous Revenues

Recycling Revenue	0	0	0
MV comm ctr rental	765	130	140
Sales of an Asset	9,500	0	9,500
Alcohol permit	3,595	3,015	3,595
Misc Income - F & G	5,610	3,150	5,610
Total Misc Revenue	19,470	6,295	18,845

	FY 18-19 Actual	Orig Budget 18/19	Revised Budget 18-19
Grants & Donations			
In-Kind Donations	0	0	0
Donations F&G	1,900	9,500	1,900
Pump trac donations	8,006	8,000	8,000
Stewardship council	0	0	0
TOTAL GRANTS & DONATIONS	9,906	17,500	9,900

Interest Revenue - City Trust	4,057	3,600	4,600
TOTAL Interest Income	4,057	3,600	4,600

Project Revenue - Government

County Mitigation	281,800	281,800	288,800
City Mitigation Revenue	(23,800)	(100,000)	(23,800)
Total Project Revenue - Gov	258,000	281,800	288,800

Facilities & Grounds

Restroom Supplies - Rec. Comm Ctr	2,459	3,890	2,460
Restroom Supplies - Reg. Comm. Ctr	2,117	2,250	2,120
Restroom Supplies - CVCC	2,052	2,960	2,060
Sanitation - Rec Toilet	0	0	0
Sanitation- Regional Park- Port. Toilet	5,430	5,510	5,430
Sanitation- CV - Port. Toilet	0	0	0
Sanitation- Winchester Park- Port. Toilet	5,570	5,650	5,570
Sanitation- Rec Park ADA Portab	3,586	3,980	3,590
Sanitation - Reg ADA Toilets	3,696	4,390	3,700
Rec Park - Debris Box	14,424	16,130	14,430
Sanitation- Regional Park - Debris	6,901	7,100	6,910
Sanitation- MV Park- Debris	4,093	4,080	4,100
Sanitation- CVCC - Debris	2,625	2,665	2,625
TOTAL OPERATIONS & SUPPLIES	132,205	133,070	132,345

Revised
Budget

Orig Budget

	FY 18-19 Actual	18/19	18-19
Lights- Rec Pk Beggs Field (LL)	3,121	3,445	3,125
Lighting Reimbursements - Beggs Fld.	(3,105)	(2,315)	(3,095)
Lights- Rec Park James Field (LL)	3,845	4,955	3,845
Lighting Reimbursements - James Fld.	(6,008)	(7,410)	(6,000)
Lights- Recreation Field (LL)	1,295	1,330	1,300
Lighting Reimbursements - Rec Fld.	(1,251)	(1,570)	(1,250)
Gas/Electric - Rec Comm Ctr	5,115	4,250	5,120
Gas/Electric - Reg Comm Ctr	10,732	8,830	10,740
Gas/Elec. - Chr Vly Comm Ctr	1,210	1,325	1,215
Electric Reimbursements - Chr Vly CC	(769)	(970)	(760)
Gas/Electric - CVCC	21,294	21,160	21,300
Gas/Electric - Recreation Park	10,172	9,750	10,180
Lighting Reimb - Rec Park	0	(20)	0
Gas/Electric - Reg Park	18,247	19,775	18,255
Lighting Reimbursements - Reg Park	(6,286)	(5,885)	(6,285)
Gas/Electric - Ashford Park	2,552	2,580	2,560
Gas/Elec. - MV Park	4,838	5,260	4,840
Electric - Railhead	3,454	3,445	3,455
Lighting Reimbursements - Railhead	(1,836)	(970)	(1,830)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,419	1,480	1,420
Water - Rec Comm Ctr	3,296	2,590	3,300
Water - Reg Comm Ctr	1,679	1,700	1,680

Facilities & Grounds

Water - Chr Vly Comm Ctr	1,718	1,535	1,725
Water - CVCC	3,122	2,350	3,130
Water - Recreation Park	5,982	5,090	5,990
Water - Regional Park	3,143	2,480	3,150
Water - Ashford Park	4,991	3,180	5,000
Water - MV Park	17,163	10,630	17,170
Water - Chr Vly Park	4,022	2,280	2,980
Water - Railhead Park	5,966	5,500	5,970
Water - CVCC (Park)	4,108	3,490	4,110
Water - Overlook	6,515	6,270	6,520
Water - Placer Hills Park	4,529	5,185	4,535
Water - Winchester Park	0	0	0
Water - Atwood	4,600	5,360	4,610
Water - Chana Field	6,010	6,180	6,010
Sanitation - Rec Park (Sewer)	9,050	9,050	9,050
Sanitation - Railhead (Sewer)	300	300	300
Sanitation - Regional Park - (Sewer)	15,103	15,200	15,103
Sanitation - Ashford Park (Sewer)	1,642	1,800	1,643
Sanitation - Overlook (Sewer)	800	800	800
Sanitation - CVCC (Sewer)	9,600	9,600	9,600
TOTAL UTILITIES	181,378	169,015	180,511

	FY 18-19	Orig Budget	Revised Budget
	Actual	18/19	18-19
Professional Services			
Professional Services	2,988	1,310	2,150
Professional Services - Atwood III	13,355	9,280	9,280
Atwood - County Admin Coll Fee	0	0	0
Total Professional Services	16,343	10,590	11,430

Building & Grounds Maintenance

Equipment Rental - F & G	2,340	3,110	2,340
District Vehicles Maint - F & G	16,876	12,130	15,130
Maint - Recreation Field	8,193	1,835	8,195
Maint - CV Baseball Field	54	0	60
Maint - James Field	11,660	12,850	11,670
Maint - Beggs Field	6,386	6,620	6,390
Maint & Repairs - Equipment	22,701	14,840	25,210
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	2,000	0

Facilities & Grounds

Maint - M.V. Soccer Field	1,050	1,050	1,050
Maint- Winchester Field	852	260	860
Maint - M.V. Tennis Courts	530	530	530
Maint - Recreation Park	18,683	25,260	18,690
Maint - Regional Park	41,509	48,440	41,510
Maint - Ashford Park	8,517	9,110	8,520
Maint - Meadow Vista Park	13,073	16,160	13,080
Maint - Christian Valley Park	6,827	6,970	6,830
Maint - Railhead Park	5,506	8,990	5,510
Maint- CVCC Park	4,506	3,600	4,510
Maint - Overlook Park	8,938	9,510	8,940
Maint - Placer Hills Park	1,369	740	1,370
Maint - Pocket Parks	2,112	1,600	2,120
Maint - Mt. Vernon Park	728	980	730
Maint - Winchester Park	0	480	3,700
Maint - Atwood III	3,290	4,035	3,295
Maint-Shockley	10,813	10,000	33,820
Maint-Ashley dog park	4,133	3,935	4,135
Maint - Recreation Comm Ctr	11,815	14,590	11,820
Maint - Regional Comm Ctr	13,560	11,160	13,560
Maint - Christian Valley Comm Ctr	644	380	410
Maint - CVCC	3,899	6,485	4,135
Maint - Overlook Modular	597	430	600
Maint - Regional Tennis Courts	990	690	990
Maint - MV Soccer A Field	0	0	0
Maint - RH Soccer A Field	94	0	100
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	4,185	970	3,490
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	0	0	0
Maint - Regional Field A	15,827	14,852	15,832
Maint - MV Softball Field	54	0	60
Maint - Regional Field B	14,266	14,223	14,273
Maint - Regional Field C	2,337	4,990	2,340
Tree Maint Rec Park	15,008	27,650	27,650
Tree Maint Reg	20,250	20,250	5,250
Tree Maint Ashford	1,125	1,050	16,050
Tree Maint MV park	2,650	7,650	7,650
Tree Maint PH Park	2,880	0	2,880
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	3,437	2,540	3,440

Facilities & Grounds

Fixed Assets

Fixed Asset Purchases - F&G	127,838	108,000	154,232
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	2,000	6,500	1,200
TOTAL FIXED ASSETS	129,838	114,500	155,432

Lease Purchase Princ/Interest

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

Rent

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

	FY 18-19 Actual	Orig Budget 18/19	Revised Budget 18-19
Sierra Pool - Bleachers & Shade Structure	61,903	69,800	71,552
Bike Park Construction	173,339	175,000	225,000
CVCC Road Improvements	50,000	50,000	0
Overlook Area Planning/CEQA	110,000	110,000	0
Reg - POT to Tennis Courts	41,500	41,500	0
Reg - Pathway Repairs	51,441	52,300	52,300
MV Bathroom ADA renovation	48,351	48,000	48,351
Ashford - Drainage Pipe Repair	6,000	0	6,000
Reg - Dry Creek ADA Improvements	23,188	13,800	23,188
Operation/Development Plan	668	0	668
Reg - New Playground South end	168,051	168,000	128,000
Reg - Sec Cameras Gym/Lakeside	24,710	25,000	24,710
Reg - Pond Pump	90,004	90,000	150,000
Overlook ADA upgrades	25,000	25,000	0
MV Parking Lot Reseal/Stripe	10,000	10,000	0
Herschel Young Park	8,800	0	8,800
Veteran's Park Improvements	10,000	10,000	0
Rec - New Security Cameras	0	0	37,000
Rec - Bocce Fencing	0	0	7,750
REC - James Field Renovation			
REG - 24 Acres Planning/CEQA			
MV - Tennis Courts Resurfaced			

Facilities & Grounds

MV - Pickle Ball Courts Resurfaced			
OP - Area Development	0	0	0
Total Capital Improvements (Funded)	902,955	888,400	783,319
TOTAL CAP IMPROVEMENT	902,955	888,400	783,319
TOTAL EXPENDITURES	3,090,533	3,064,402	3,043,504
Total Revenues	586,044	1,237,610	1,089,065
Total Expenditures	3,090,533	3,064,402	3,043,504
Contingency Fund 1% of total ex	0	0	0
Restricted reserve for equip repl	0	0	0
Net Gain (Loss)	(2,504,489)	(1,826,792)	(1,954,439)

Facilities & Grounds

ITEM: 4.7

DISCUSSION ITEMS:

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

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00			
Apr-18	Cheryl Essex	CA State Park and Bureau of Reclamation	\$200.00	\$0.00	\$200.00	Multi Agencies Meeting		
May-18	Paula Nannizzi	Placer County HHS- Recovery Happens Picnic Sites at Recreation Park	\$250.00	\$90.00	\$165.00	No	\$380.00	\$380.00
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		
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No	\$435.00	\$815.00
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		
Jul-18	Frida Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No	\$402.50	\$1,217.50
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		
Aug-18	Courtney Portlock	American Foundation for Suicide Prevention- Railroad Park fields A and B	\$219.60	\$60.00	\$197.64	No	\$350.00	\$1,567.50
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

