

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

WEDNESDAY, FEBRUARY 19, 2020, 2:00 PM

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

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

1.0 CALL TO ORDER

Ainsleigh ___ Lynch ___

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from January 22, 2020 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for January, 2020

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

4.3 Review of Financials for January, 2020

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

4.4 Preliminary Budget for Fiscal Year 2020-2021

Shall the Auburn Area Recreation and Park District (ARD) approve the Preliminary Budget for Fiscal Year 2020-2021?

4.5 Fee Waiver Request from Placer High Grad Night

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver request from Placer High Grad Night?

4.6 Fee Waiver Request from Foothill Karate Do

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver request from Foothill Karate Do?

4.7 Major Expenditures: None.

4.8 Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

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:

<u>2-14-20</u>	<u>1:10 pm</u>	<u>P. Larson</u>
Date	Time	Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JANUARY 22,
2020 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

STAFF

RECOMMENDATION: REVIEW AND APPROVE

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, January 22, 2020, 2:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 2:00 p.m.

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by Director Ainsleigh.

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 December 4, 2019 Standing Finance Meeting

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the December 4, 2019 Standing Finance Meeting.

4.2 Review of Cash Requirements for December, 2019

Directors Ainsleigh and Lynch reviewed and approved the cash requirements for December, 2019 and forwarded them to the consent calendar for review and approval.

4.3 Review of Financials for November, 2019

Directors Ainsleigh and Lynch reviewed and approved the Financials for November, 2019 and forwarded them to the consent calendar for review and approval.

4.4 Review of Financials for December, 2019

Directors Ainsleigh and Lynch reviewed and approved the Financials for December, 2019 and forwarded them to the consent calendar for review and approval.

4.5 Resolution Number 2020-01: Transfer of Capital Construction Reserves for the Regional Park Path of Travel

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2020-01, Transfer of Capital Construction Reserves for the Regional Park Path of Travel and forwarded it to the Board of Directors for review and adoption.

4.6 Resolution Number 2020-02: Transfer of Equipment Reserves Fund

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2020-02, Transfer of Equipment Reserves Fund and forwarded it to the Board of Directors for review and adoption.

4.7 Fee Waiver Request for Foothill Quilters Guild

Directors Ainsleigh and Lynch reviewed and approved the fee waiver request from Foothill Quilters Guild and forwarded it to the consent calendar for review and approval.

4.8 Major Expenditures: None.

4.9 Discussion Items:

1. Review of MOU's with WSTF and WSER – the committee reviewed the MOU's that were provided to them.
2. Fee Waiver Log.
3. County Mitigation Fund, current balance \$487,738.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:34 p.m.

Board Secretary

Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$119,434.44**

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19667	D0066	De Lage Landen Financial Servi	1/17/2020	COMM 1ST	PMCHK00002619	\$332.48
19668	F0038	Fastenal Company	1/17/2020	COMM 1ST	PMCHK00002619	\$447.07
19669	F0041	Friends of ARD	1/17/2020	COMM 1ST	PMCHK00002619	\$250.00
19670	K0011	Kaiser Foundation Health Plan,	1/17/2020	COMM 1ST	PMCHK00002619	\$16,758.48
19671	M0019	Kahl Muscott	1/17/2020	COMM 1ST	PMCHK00002619	\$247.26
19672	M0098	Meadow Vista County Water Dist	1/17/2020	COMM 1ST	PMCHK00002619	\$821.13
19673	N0046	Norman's Nursery	1/17/2020	COMM 1ST	PMCHK00002619	\$700.90
19674	N0048	Normac, Inc.	1/17/2020	COMM 1ST	PMCHK00002619	\$199.74
19675	N0051	National Aquatic Services, Inc	1/17/2020	COMM 1ST	PMCHK00002619	\$5,005.00
19676	P0007	Pacific Gas & Electric Company	1/17/2020	COMM 1ST	PMCHK00002619	\$219.28
19677	P0116	Print Project Managers	1/17/2020	COMM 1ST	PMCHK00002619	\$11,023.80
19678	R0065	River City Rentals	1/17/2020	COMM 1ST	PMCHK00002619	\$1,057.00
19679	R0073	Riebes Auto Parts	1/17/2020	COMM 1ST	PMCHK00002619	\$144.81
19680	S0069	Spiteri Bros. Hardwood Floor C	1/17/2020	COMM 1ST	PMCHK00002619	\$4,750.00
19681	S0094	Manouch Shirvanioun	1/17/2020	COMM 1ST	PMCHK00002619	\$92.00
19682	S0145	SCP Pool Distributors LLC	1/17/2020	COMM 1ST	PMCHK00002619	\$1,377.49
19683	S0154	Mike Scheele	1/17/2020	COMM 1ST	PMCHK00002619	\$88.55
19684	S0163	Steffen's HVAC Services	1/17/2020	COMM 1ST	PMCHK00002619	\$982.00
19685	S1000	State Of California/DOJ	1/17/2020	COMM 1ST	PMCHK00002619	\$64.00
19686	S1003	Sutter Medical Foundation	1/17/2020	COMM 1ST	PMCHK00002619	\$120.00
19687	TEMPH	Christina Hinds	1/17/2020	COMM 1ST	PMCHK00002619	\$125.00
19688	TEMPK	Margaret Kelly	1/17/2020	COMM 1ST	PMCHK00002619	\$69.00
19689	TEMPN	Melissa McCosker	1/17/2020	COMM 1ST	PMCHK00002619	\$125.00
19690	TEMPW	Courtney Wills	1/17/2020	COMM 1ST	PMCHK00002619	\$125.00
19691	V0004	Valley Truck & Tractor Co.	1/17/2020	COMM 1ST	PMCHK00002619	\$622.96
19692	W0001	Walker's Office Supplies, Inc.	1/17/2020	COMM 1ST	PMCHK00002619	\$296.98
19693	W0010	Waxie Sanitary Supply	1/17/2020	COMM 1ST	PMCHK00002619	\$171.17
19694	W0044	Wave	1/17/2020	COMM 1ST	PMCHK00002619	\$1,817.31
19695	1099-277	Foothill Karate Do	1/17/2020	COMM 1ST	PMCHK00002621	\$692.25
19696	C0042	Court-Ordered Debt Collections	1/24/2020	COMM 1ST	PMCHK00002622	\$103.00
19697	S1007	Stationary Engineers, Local 39	1/24/2020	COMM 1ST	PMCHK00002622	\$406.94
19698	U0033	United States Treasury	1/24/2020	COMM 1ST	PMCHK00002622	\$75.00
19699	A0014	AT&T	1/31/2020	COMM 1ST	PMCHK00002623	\$329.09
19700	A0051	Anderson's Sierra Pipe Co.	1/31/2020	COMM 1ST	PMCHK00002623	\$503.94
19701	A0134	Advanced Intregated Pest Mana	1/31/2020	COMM 1ST	PMCHK00002623	\$677.00
19702	A1010	Advantage Martketing and Print	1/31/2020	COMM 1ST	PMCHK00002623	\$227.37
19703	C0084	California Dept of Fish & Wild	1/31/2020	COMM 1ST	PMCHK00002623	\$597.50
19704	C0121	Cole Huber LLP	1/31/2020	COMM 1ST	PMCHK00002623	\$216.00
19705	D0010	Diamond Pacific	1/31/2020	COMM 1ST	PMCHK00002623	\$48.14
19706	F0038	Fastenal Company	1/31/2020	COMM 1ST	PMCHK00002623	\$82.34
19707	G0006	Gold Country Media Publication	1/31/2020	COMM 1ST	PMCHK00002623	\$376.46
19708	G0045	GSSA	1/31/2020	COMM 1ST	PMCHK00002623	\$568.92
19709	H0056	Humana Dental Ins. Co	1/31/2020	COMM 1ST	PMCHK00002623	\$2,342.68
19710	H0060	HercRentals Inc.	1/31/2020	COMM 1ST	PMCHK00002623	\$1,243.06
19711	L0023	Vincent Garcia Lopez	1/31/2020	COMM 1ST	PMCHK00002623	\$32.00
19712	M0013	Meadow Vista Hardware	1/31/2020	COMM 1ST	PMCHK00002623	\$68.60
19713	N0003	Norris Electric, Inc.	1/31/2020	COMM 1ST	PMCHK00002623	\$2,682.00
19714	P0005	Placer County Water Agency	1/31/2020	COMM 1ST	PMCHK00002623	\$88.18
19715	P0007	Pacific Gas & Electric Company	1/31/2020	COMM 1ST	PMCHK00002623	\$9,437.76
19716	S0067	Superfast Copy	1/31/2020	COMM 1ST	PMCHK00002623	\$12.98
19717	S0161	SWANK Motion Pictures, Inc	1/31/2020	COMM 1ST	PMCHK00002623	\$450.00
19718	T0071	TIAA Commercial Finance, Inc.	1/31/2020	COMM 1ST	PMCHK00002623	\$107.34
19719	TEMPB	Bowman School	1/31/2020	COMM 1ST	PMCHK00002623	\$140.10
19720	TEMPD	Leeann Duke	1/31/2020	COMM 1ST	PMCHK00002623	\$198.00
19721	TEMPH	Jonathon McGrath	1/31/2020	COMM 1ST	PMCHK00002623	\$99.00
19722	TEMPM	Alissa Passalis	1/31/2020	COMM 1ST	PMCHK00002623	\$89.00
19723	TEMPP	Special Olympics	1/31/2020	COMM 1ST	PMCHK00002623	\$46.45
19724	U0026	Union Pacific Railroad	1/31/2020	COMM 1ST	PMCHK00002623	\$2,015.87
19725	W0001	Walker's Office Supplies, Inc.	1/31/2020	COMM 1ST	PMCHK00002623	\$591.93
19726	W0010	Waxie Sanitary Supply	1/31/2020	COMM 1ST	PMCHK00002623	\$437.05
19727	Y0002	Yuba Lock & Safe	1/31/2020	COMM 1ST	PMCHK00002623	\$81.32
19728	Y0003	Yamasaki Landscape Architectur	1/31/2020	COMM 1ST	PMCHK00002623	\$185.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
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Total Checks:	118				Total Amount of Checks:	\$119,434.44
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Auburn Rec & Park
Transfers to General Fund
4/1/2019 to 01/31/2020

<u>Future Cap</u>			
11/13/2019	Transfer to Save	\$	(50,000.00)
	<i>Total Addition to General Fund from City Mitigation Reserve</i>	\$	(50,000.00)
<u>City Mitigation Reserves</u>			
4/15/2019	Security Cameras	\$	19,000.00
	<i>Total Addition to General Fund from City Mitigation Reserve</i>	\$	19,000.00
<u>Equipment Replacement Reserves</u>			
4/15/2019	2018-2019 Budgeted to Save	\$	(50,000.00)
11/18/2019	Transfer to Save	\$	(25,535.00)
11/22/2019	Reg Pump	\$	125,983.00
11/22/2019	TT HVAC	\$	5,597.00
	<i>Total Addition to General Fund from Equip Repl Reserves</i>	\$	56,045.00
<u>Unfunded Liability Reserves</u>			
4/15/2019	2018-2019 Budgeted to Save	\$	(45,800.00)
	<i>Total Addition to General Fund from Unfunded Liability Reserves</i>	\$	(45,800.00)
<u>ADA Reserves</u>			
4/15/2019	2018-2019 Budgeted to Save	\$	(5,000.00)
	<i>Total Addition to General Fund from ADA Reserves</i>	\$	(5,000.00)
	Total Transfers from Reserves	\$	(25,755.00)

Auburn Rec & Park

Profit & Loss - Summary
4/1/2019 To 1/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	111,942.59	1,180,676.98	1,158,030.00	22,646.98	101.96
Rents & Concessions	11,290.51	170,885.46	162,307.00	8,578.46	105.29
Miscellaneous Revenue	5,725.40	38,001.14	40,746.00	(2,744.86)	93.26
Grants & Donations	12,304.28	38,600.89	27,820.00	10,780.89	138.75
Interest Income	65.91	60,158.16	61,450.00	(1,291.84)	97.90
Project Revenue - Government	0.00	158,000.00	158,000.00	0.00	100.00
Taxes Revenue	0.00	3,478,423.27	3,330,204.00	148,219.27	104.45
TOTAL OPERATING REVENUE	\$141,328.69	\$5,124,745.90	\$4,938,557.00	\$186,188.90	103.77%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	141,328.69	5,124,745.90	4,938,557.00	186,188.90	103.77
EXPENDITURES					
Program Expenses	12,874.97	216,496.80	224,360.00	(7,863.20)	96.50
Operations & Supplies Expense	35,672.71	317,683.06	327,953.00	(10,269.94)	96.87
Utilities Expense	13,397.79	171,294.32	166,335.00	4,959.32	102.98
Legal Expenses	216.00	13,995.66	26,670.00	(12,674.34)	52.48
Professional Services	3,192.84	41,648.03	52,406.00	(10,757.97)	79.47
Bldg & Grounds Maintenance	21,491.03	320,694.63	328,397.00	(7,702.37)	97.66
Property Tax Administration/LAFCO	0.00	61,817.65	61,820.00	(2.35)	100.00
Salaries Expense	157,759.35	1,879,157.08	1,910,228.00	(31,070.92)	98.37
Benefits & Payroll Costs	66,974.07	710,489.63	741,452.00	(30,962.37)	95.82

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2019 To 1/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fixed Asset Expense	2,682.00	242,266.30	307,720.00	(65,453.70)	78.73
Capital Improvement Projects	10,600.10	734,585.95	734,120.00	465.95	100.06
Debt Service	2,015.87	2,015.87	2,000.00	15.87	100.79
TOTAL EXPENDITURES	\$326,876.73	\$4,712,144.98	\$4,883,461.00	(\$171,316.02)	96.49%
NET REVENUE OVER EXPENDITURES	(\$185,548.04)	\$412,600.92	\$55,096.00	\$357,504.92	748.88%
ADJ. NET REVENUE OVER EXPENDITURES	(\$185,548.04)	\$412,600.92	\$55,096.00	\$357,504.92	748.88%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2019 to 1/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	9,745.00	64,011.00	60,430.00	3,581.00	105.93
Aub Elem DSC Rev	15,782.70	113,969.09	112,980.00	989.09	100.88
Skyridge DSC Rev	11,923.00	90,152.00	91,320.00	(1,168.00)	98.72
Day Camp Rev	13,783.00	250,237.44	232,800.00	17,437.44	107.49
Preschool Revenue	7,728.00	52,742.00	52,850.00	(108.00)	99.80
Newcastle DSC Revenue	21,064.89	138,373.03	125,310.00	13,063.03	110.43
Adult Softball	0.00	10,083.00	9,950.00	133.00	101.34
Adult Basketball	5,202.50	12,365.50	10,580.00	1,785.50	116.88
Sr. Sports	2,002.00	4,842.00	5,020.00	(178.00)	96.45
Adult Volleyball	0.00	1,020.00	1,020.00	0.00	100.00
Pickle Ball Revenue	916.00	4,949.00	4,920.00	29.00	100.59
Adult Classes	6,688.50	32,294.50	33,580.00	(1,285.50)	96.17
Adult Class Rev - Bureau	3,040.00	11,772.00	14,230.00	(2,458.00)	82.73
Bocce Ball Prog Revenue	0.00	140.00	280.00	(140.00)	50.00
Youth Basketball	4,786.00	92,083.50	90,600.00	1,483.50	101.64
Youth Classes	6,742.00	38,558.00	39,960.00	(1,402.00)	96.49
Youth Class Rev - Bureau	0.00	444.00	520.00	(76.00)	85.39
Aquatic Activities	1,200.00	5,921.00	5,200.00	721.00	113.87
Aquatic Activities - PH Pool	0.00	2,610.00	2,610.00	0.00	100.00
Master Swim Revenue	60.00	3,468.00	3,550.00	(82.00)	97.69
Public Swim - MS Sierra Pool	0.00	40,389.00	40,390.00	(1.00)	100.00
Public Swim - Placer Hills Pool	0.00	3,954.00	3,960.00	(6.00)	99.85
Swim Lessons	0.00	28,412.20	28,410.00	2.20	100.01
Swim Lessons - PH	0.00	9,690.00	9,690.00	0.00	100.00
Swim Team Revenue	125.00	14,312.00	14,760.00	(448.00)	96.97

Profit & Loss - Detail
4/1/2019 to 1/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team	285.00	8,450.00	8,330.00	120.00	101.44
Youth Camps Revenue	(125.00)	38,959.00	39,490.00	(531.00)	98.66
Youth Camp Rev - Bureau	0.00	19,738.00	19,810.00	(72.00)	99.64
Youth Sports Camps	0.00	9,716.00	9,720.00	(4.00)	99.96
Youth Sports Camps - Bureau	0.00	8,895.80	10,830.00	(1,934.20)	82.14
Special Events	0.00	3,325.50	5,850.00	(2,524.50)	56.85
Party in the Park Revenue	0.00	8,309.51	7,570.00	739.51	109.77
Ukulele Festival Revenue	0.00	14,014.50	13,520.00	494.50	103.66
Great Obstacle Scramble Revenue	0.00	14,411.50	19,930.00	(5,518.50)	72.31
Dead Festival Rev	(250.00)	0.00	0.00	0.00	0.00
String Flng Revenue	575.00	5,189.50	4,610.00	579.50	112.57
Auburn Harvest Festival	0.00	9,347.50	9,290.00	57.50	100.62
Out of District Fees	558.00	12,371.91	12,810.00	(438.09)	96.58
Out of District Fees - Bureau	111.00	1,156.00	1,210.00	(54.00)	95.54
Return check fees	0.00	0.00	140.00	(140.00)	0.00
Total Parks and Recreation Services	111,942.59	1,180,676.98	1,158,030.00	22,646.98	101.96
Rents & Concessions					
Fee Waivers, Public	(2,503.35)	(15,453.15)	(13,450.00)	(2,003.15)	114.89
Fee Waiver - Offset	2,503.35	15,453.15	13,610.00	1,843.15	113.54
Blue Bird Room-CVCC	0.00	1,635.00	1,940.00	(305.00)	84.28
Stella Irving Rental Revenue - Rec	0.00	385.00	380.00	5.00	101.32
Lakeside Rental Revenue - Reg	1,714.00	11,790.37	12,740.00	(949.63)	92.55
Sierra Room Rental - CVCC	(254.20)	6,455.05	5,570.00	885.05	115.89
Sunset Room Rental - CVCC	330.00	2,788.00	2,850.00	(62.00)	97.83
Canyon View Room Rental - CVCC	325.00	4,283.90	3,250.00	1,033.90	131.81
Foothills Room Rental - CVCC	880.00	9,205.30	9,410.00	(204.70)	97.83

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 1/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Pool Rental Rev - Sierra/Splash	0.00	11,232.95	9,170.00	2,062.95	122.50
Pool Rental Rev - Placer Hills	0.00	1,851.00	1,850.00	1.00	100.05
American River Room - CVCC	778.00	5,110.75	5,760.00	(649.25)	88.73
Conference Rental Revenue - Rec	0.00	90.00	140.00	(50.00)	64.29
Board Room Rental	0.00	0.00	40.00	(40.00)	0.00
Conference (Module) Rental - Overlook	874.00	8,693.00	8,810.00	(117.00)	98.67
Gazebo Rentals	0.00	150.00	220.00	(70.00)	68.18
Rock Creek Modular Rent	0.00	2,910.00	2,910.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	1,543.00	1,150.00	393.00	134.17
Gym Rental Revenue - Reg	(238.95)	5,698.15	7,370.00	(1,671.85)	77.32
Tutor Totter Lease Agreement	554.00	5,490.00	5,500.00	(10.00)	99.82
Kitchen Rental Revenue - CVCC	172.00	744.00	420.00	324.00	177.14
Picnic Area Rental Revenue - Rec	(415.00)	8,783.00	9,160.00	(377.00)	95.88
Picnic Area Rental Revenue - Reg	80.00	2,604.00	2,370.00	234.00	109.87
Picnic Area Rental Revenue - Ash	0.00	1,409.75	1,410.00	(0.25)	99.98
Picnic Area Rental Revenue - MV	230.00	4,104.00	3,820.00	284.00	107.44
Field "Recreation" Rental Revenue	0.00	1,862.40	2,110.00	(247.60)	88.27
Field "Bill Beane" Rental - Reg A	0.00	128.90	220.00	(91.10)	58.59
Field "Softball" Rental - MV	1,496.62	2,099.10	600.00	1,499.10	349.85
Field Rental - CV	0.00	1,825.90	1,820.00	5.90	100.32
Field Soccer/Baseball-Winchester	1,501.28	3,991.48	2,480.00	1,511.48	160.95
Field "Beggis" Rental - Rec	0.00	5,170.07	5,720.00	(549.93)	90.39
Field B (softball) Rev - Reg	0.00	1,624.85	1,580.00	44.85	102.84
Field "James" Rental - Rec	2,628.90	10,423.61	7,800.00	2,623.61	133.64
Field C (Baseball) Rental - Reg	0.00	3,995.84	3,990.00	5.84	100.15
Bocce Ball Field Rental	0.00	116.00	110.00	6.00	105.46
Field "Soccer Regional" Rental	0.00	1,732.35	2,320.00	(587.65)	74.67
Field "Soccer A" Rental - MV	0.00	1,574.87	137.00	1,437.87	1149.54
Field "Soccer A" Rental - Railhead	(50.00)	5,790.16	6,730.00	(939.84)	86.04

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 1/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field - PH Soccer Field	0.00	1,682.24	0.00	1,682.24	0.00
Field "Soccer B" Rental - Railhead	(188.64)	5,824.83	5,580.00	244.83	104.39
Field Lining Revenue - Reg	0.00	160.00	160.00	0.00	100.00
Misc Rents & Concessions	66.00	768.14	1,340.00	(571.86)	57.32
Misc Rents & Concessions - Bureau	0.00	891.00	890.00	1.00	100.11
Custodial Fees	(120.00)	20,890.00	20,130.00	760.00	103.78
Custodial Fees - Bureau	0.00	360.00	80.00	280.00	450.00
Meadow Vista Cust Fee	40.00	100.00	0.00	100.00	0.00
Set up/Take Down Fees	787.50	2,777.50	2,110.00	667.50	131.64
Set up/Take Down Fees - Bureau	100.00	100.00	0.00	100.00	0.00
Meadow Vista - Alcohol fee	0.00	40.00	0.00	40.00	0.00
Total Rents and Concessions	11,290.51	170,885.46	162,307.00	8,578.46	105.29
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	670.00	790.00	120.00	670.00	658.33
Activity Guide - Advertising Rev	2,500.00	8,400.00	10,450.00	(2,050.00)	80.38
Alcohol Permit Fee	(10.00)	3,724.00	3,680.00	44.00	101.20
Miscellaneous Income - Admin.	0.00	236.66	1,210.00	(973.34)	19.56
Verizon Wireless Lease	2,550.40	24,835.48	25,056.00	(220.52)	99.12
Miscellaneous Income - F & G	15.00	15.00	230.00	(215.00)	6.52
Total Miscellaneous Revenue	5,725.40	38,001.14	40,746.00	(2,744.86)	93.26
Grants & Donations					
Youth Assistance Rev	7,559.94	16,669.05	8,470.00	8,199.05	196.80
Donation Rev - F & G	1,887.93	18,687.93	19,200.00	(512.07)	97.33

Auburn Rec & Park
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4/1/2019 to 1/31/2020
For All Segment1s
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bike Park Donations	2,856.41	3,243.91	150.00	3,093.91	2162.61
Total Grants and Donations	12,304.28	38,600.89	27,820.00	10,780.89	138.75
Interest Income					
Interest Income - Other	65.91	435.23	200.00	235.23	217.62
Interest Revenue - County	0.00	52,615.94	54,770.00	(2,154.06)	96.07
Interest Revenue - City Trust	0.00	7,106.99	6,480.00	626.99	109.68
Total Interest Income	65.91	60,158.16	61,450.00	(1,291.84)	97.90
Project Revenue - Government					
County Mitigation Revenue	0.00	143,000.00	143,000.00	0.00	100.00
Co. Mit. Revenue	0.00	15,000.00	15,000.00	0.00	100.00
Total Project Revenue - Government	0.00	158,000.00	158,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	0.00	2,979,729.41	2,946,110.00	33,619.41	101.14
Homeowner's Prop. Tax Relief	0.00	22,096.23	22,050.00	46.23	100.21
Current Unsecured Prop Taxes General	0.00	65,090.79	67,030.00	(1,939.21)	97.11
Current Supplemental Property Taxes	0.00	93,466.16	89,660.00	3,806.16	104.25
Unitary & Op Non-unitary Tax	0.00	115,204.22	115,180.00	24.22	100.02
Delinq Unsecured Property Taxes	0.00	519.47	200.00	319.47	259.74
Timber Tax Guarantee	0.00	1.75	0.00	1.75	0.00
Atwood Tax Revenue	0.00	23,521.50	21,796.00	1,725.50	107.92
Delinquent Supplemental Tax Rev	0.00	(0.08)	0.00	(0.08)	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Secured Property Taxes	0.00	(18.51)	(20.00)	1.49	92.55
Railroad Unitary Property Taxes	0.00	2,147.86	2,070.00	77.86	103.76
RDA Pass-Throughs	0.00	176,664.47	66,128.00	110,536.47	267.16
Total Tax Revenue	0.00	3,478,423.27	3,330,204.00	148,219.27	104.45
TOTAL OPERATING REVENUE	\$141,328.69	\$5,124,745.90	\$4,938,557.00	\$186,188.90	103.77%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	141,328.69	5,124,745.90	4,938,557.00	186,188.90	103.77
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,832.05	1,830.00	2.05	100.11
Instructor/Adult Classes	1,687.75	16,050.30	16,290.00	(239.70)	98.53
Instructor/Adult Classes - Bureau	97.50	5,682.60	6,750.00	(1,067.40)	84.19
Instructor/Youth Classes	1,802.80	19,139.85	18,830.00	309.85	101.65
Instr/Youth Classes - Bureau	0.00	184.80	180.00	4.80	102.67
Officials/Adult Softball	0.00	4,718.95	5,950.00	(1,231.05)	79.31

Profit & Loss - Detail
4/1/2019 to 1/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Adult Basketball	0.00	3,873.75	4,480.00	(606.25)	86.47
Instructor/Youth Camps	0.00	31,244.50	31,240.00	4.50	100.01
Instr/Y Camp - Bureau	0.00	12,801.80	12,800.00	1.80	100.01
Instructors - Youth Sports Camps	0.00	5,323.50	5,320.00	3.50	100.07
Instr/Y Sports Camp - Bureau	0.00	6,671.85	6,510.00	161.85	102.49
Alta Vista/Program Exp	594.31	2,452.71	1,960.00	492.71	125.14
Aub Elem/Program Exp	99.79	1,784.14	2,230.00	(445.86)	80.01
Skyridge/Program Exp	97.14	2,473.18	2,750.00	(276.82)	89.93
Day Camp/Program Exp	277.95	19,974.34	19,910.00	64.34	100.32
Preschool - Program Expense	746.13	1,686.05	2,110.00	(423.95)	79.91
Newcastle Program Expense	223.57	2,905.28	3,170.00	(264.72)	91.65
Adult Softball Expense	568.92	1,948.00	910.00	1,038.00	214.07
Adult Basketball Expense	0.00	548.01	290.00	258.01	188.97
Adult Volleyball Expense	0.00	154.14	160.00	(5.86)	96.34
Pickle Ball Tennis Expense	0.00	1,494.24	1,920.00	(425.76)	77.83
Adult Class Expense	0.00	0.00	520.00	(520.00)	0.00
Youth Basketball Expense	5,427.75	22,867.92	24,510.00	(1,642.08)	93.30
Youth Class Expense	0.00	76.14	80.00	(3.86)	95.18
Aquatic Activities	0.00	948.91	1,390.00	(441.09)	68.27
Public Swim Expense	0.00	2,756.07	2,760.00	(3.93)	99.86
Public Swim Exp - PH Pool	0.00	441.00	440.00	1.00	100.23
Swim Lessons	0.00	32.11	40.00	(7.89)	80.28
Swim Team	113.69	294.04	330.00	(35.96)	89.10
Synchro Team Expenses	113.68	715.36	30.00	685.36	2384.53
Special Events	804.84	3,499.04	2,110.00	1,389.04	165.83
Party in the Park Expenses	73.05	7,695.72	7,650.00	45.72	100.60
Bike Park Fundraising Expense	0.00	0.00	20.00	(20.00)	0.00
Ukulele Festival Expenses	73.05	12,370.54	12,320.00	50.54	100.41
Great Obstacle Scramble Expenses	0.00	6,812.04	9,810.00	(2,997.96)	69.44

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
String Fling Expenses	0.00	6,433.66	6,460.00	(26.34)	99.59
Auburn Harvest Festival Expenses	73.05	8,610.21	10,300.00	(1,689.79)	83.59
Total Program Expenses	12,874.97	216,496.80	224,360.00	(7,863.20)	96.50
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(15.85)	(10.00)	(5.85)	158.50
Merchant Fees - Cust Serv	323.16	9,007.97	8,910.00	97.97	101.10
Bad Debt Expense	0.00	194.49	190.00	4.49	102.36
Discounts Taken	0.00	(40.52)	(40.00)	(0.52)	101.30
Finance Charges	0.00	0.00	(20.00)	20.00	0.00
Cal Card Incentives	0.00	(1,262.52)	(1,140.00)	(122.52)	110.75
Penalties	0.00	200.00	610.00	(410.00)	32.79
Advertising - Youth Services	0.00	165.97	0.00	165.97	0.00
Donations Expense	0.00	710.00	800.00	(90.00)	88.75
Telephone - Placer Hills Pool	(14.50)	570.18	860.00	(289.82)	66.30
Telephone - Cust Serv	599.83	7,009.50	7,260.00	(250.50)	96.55
Telephone (CVCC) - Admin	568.89	5,665.84	5,910.00	(244.16)	95.87
Gift Certificates Expensed	0.00	365.00	320.00	45.00	114.06
Telephone - Youth Services	27.71	216.48	218.00	(1.52)	99.30
Telephone - Recreation	63.25	584.94	446.00	138.94	131.15
Telephone - Preschool	0.16	1.56	1.00	0.56	156.00
Telephone - Facilities & Grounds	1,211.84	12,018.26	11,500.00	518.26	104.51
Telephone - Day Camp	237.86	2,658.65	2,629.00	29.65	101.13
Telephone - Newcastle	52.98	246.86	312.00	(65.14)	79.12
Telephone - Aub El	451.22	1,821.56	1,424.00	397.56	127.92
Telephone - Alta Vista	29.21	222.27	294.00	(71.73)	75.60
Telephone - Skyridge	266.23	1,288.44	1,068.00	220.44	120.64

Auburn Rec & Park
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 4/1/2019 to 1/31/2020
 For All Segment1s
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	0.00	487.75	470.00	17.75	103.78
Activity Guide Expense	11,023.80	39,465.98	37,270.00	2,195.98	105.89
Youth Assistance Expense	549.00	14,078.58	13,530.00	548.58	104.06
Office Supplies - Rec	41.92	1,521.93	2,520.00	(998.07)	60.39
Office Supplies - Aquatics	0.00	36.00	0.00	36.00	0.00
Office Supplies - Youth Services	0.00	375.18	730.00	(354.82)	51.40
Office Supplies - F & G	420.89	3,382.91	3,570.00	(187.09)	94.76
Office Supplies-Cust Serv	159.62	1,442.60	950.00	492.60	151.85
Office Supplies - Admin	484.14	2,864.60	4,720.00	(1,855.40)	60.69
Duplication Costs - Cust Serv	5.63	13.74	20.00	(6.26)	68.70
Duplication Costs - Admin	223.80	1,242.38	850.00	392.38	146.16
Office Equip Rental - Cust Serv	470.75	4,717.69	7,220.00	(2,502.31)	65.34
Office Equip Rental - Admin	438.66	4,003.74	4,410.00	(406.26)	90.79
Office Equip Maint - Cust Serv	0.00	4,398.89	4,400.00	(1.11)	99.98
Dining Expense	0.00	579.00	580.00	(1.00)	99.83
Gas/Mileage Expense - C.Serv	92.00	483.00	520.00	(37.00)	92.89
Gas/Mileage Expense - Admin	275.95	1,515.65	1,640.00	(124.35)	92.42
Gas/Mileage Expense - Rec.	0.00	203.56	120.00	83.56	169.63
Gas/Mileage Expense - YS	0.00	0.00	30.00	(30.00)	0.00
Gas/Mileage Expense - F & G	2,752.98	30,268.92	29,100.00	1,168.92	104.02
General Administrative Exp - Admin	376.46	376.46	0.00	376.46	0.00
Liability Insurance - Admin	7,616.75	71,351.75	71,284.00	67.75	100.10
Board Expense	0.00	2,759.01	3,200.00	(440.99)	86.22
Marketing/Public Relations - Cust Serv	787.03	8,650.51	9,560.00	(909.49)	90.49
Dues and Subscriptions-Youth Services	161.35	199.02	0.00	199.02	0.00
Dues and Subscriptions - Cust Service	32.27	47.27	20.00	27.27	236.35
Dues and Subscriptions - Admin	32.27	10,212.27	10,810.00	(597.73)	94.47
Dues and Subscriptions - Rec.	64.54	891.54	1,090.00	(198.46)	81.79

Profit & Loss - Detail
4/1/2019 to 1/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dues and Subscriptions - F & G	96.81	585.81	90.00	495.81	650.90
Staff Appreciation - Rec	0.00	45.64	0.00	45.64	0.00
Staff Appreciation - Youth Services	42.15	172.55	150.00	22.55	115.03
Staff Appreciation - F & G	20.45	60.45	197.00	(136.55)	30.69
Staff Appreciation - Admin	0.00	79.50	0.00	79.50	0.00
Company Celebrations	303.69	1,134.96	1,570.00	(435.04)	72.29
Staff Development - Cust Serv	0.00	437.50	440.00	(2.50)	99.43
Staff Development - Admin	0.00	785.61	1,500.00	(714.39)	52.37
Staff Development - Rec.	30.00	536.50	890.00	(353.50)	60.28
Staff Development - Aquatics	0.00	599.50	440.00	159.50	136.25
Staff Development - Youth Services	0.00	108.75	260.00	(151.25)	41.83
Staff Development - F & G	15.00	3,211.05	4,100.00	(888.95)	78.32
Uniform Exp - F & G	0.00	572.45	1,610.00	(1,037.55)	35.56
Small Equip - Rec Dept	0.00	106.16	200.00	(93.84)	53.08
Small Equipment - Rec Pk	71.39	956.94	2,300.00	(1,343.06)	41.61
Small Equipment - Reg Pk	0.00	735.65	4,590.00	(3,854.35)	16.03
Small Equipment - MV Park	0.00	507.65	1,000.00	(492.35)	50.77
Small Equipment - CVCC	0.00	76.06	1,200.00	(1,123.94)	6.34
Field Marking Expense	0.00	1,045.91	1,150.00	(104.09)	90.95
Safety Supplies - F & G	900.76	7,668.93	6,090.00	1,578.93	125.93
Safety Supplies - Rec	0.00	0.00	170.00	(170.00)	0.00
Restroom Supplies - Recreation Park	100.65	1,663.71	1,580.00	83.71	105.30
Restroom Supplies - Regional Park	66.69	1,401.80	1,410.00	(8.20)	99.42
Restroom Supplies - Ashford Park	42.11	571.76	710.00	(138.24)	80.53
Restroom Supplies - Meadow Vista Park	89.85	880.72	820.00	60.72	107.41
Restroom Supplies - Railroad Park	71.71	666.93	740.00	(73.07)	90.13
Restroom Supplies - Overlook Park	46.23	750.55	840.00	(89.45)	89.35
Restroom Supplies - Placer Hills Park	59.91	427.91	490.00	(62.09)	87.33
Restroom Supplies - Winchester Park	0.00	0.00	50.00	(50.00)	0.00

Profit & Loss - Detail
 4/1/2019 to 1/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Rec Comm Ctr	198.43	2,605.49	2,160.00	445.49	120.63
Restroom Supplies - Reg Comm Ctr	195.65	2,191.26	1,780.00	411.26	123.10
Restroom Supplies - CVCC Comm Ctr	223.51	3,500.64	2,810.00	690.64	124.58
Sanitation - Reg Pk - Toilet	450.00	4,500.00	4,080.00	420.00	110.29
Sanitation - Win Pk - Toilet	450.00	4,500.00	4,540.00	(40.00)	99.12
Sanitation - Rec Pk - ADA Toilet	349.00	3,490.00	3,880.00	(390.00)	89.95
Sanitation - Reg - ADA Toilet	349.00	3,490.00	3,880.00	(390.00)	89.95
Sanitation - Rec Pk - Debris Box	426.33	7,847.22	7,590.00	257.22	103.39
Sanitation - Reg Pk - Disposal	539.21	5,421.13	5,490.00	(68.87)	98.75
Sanitation - MV - Disposal	365.14	3,617.00	3,650.00	(33.00)	99.10
Sanitation - CVCC - Disposal	341.39	3,030.36	2,900.00	130.36	104.50
Small Equipment - Y Services	0.00	0.00	(50.00)	50.00	0.00
Total Operations & Supplies	35,672.71	317,683.06	327,953.00	(10,269.94)	96.87
Utilities Expense					
Lights - Rec Pk Beggs Field	127.43	2,720.57	2,660.00	60.57	102.28
Lighting Reimb.-Beggs Field	(127.43)	(2,651.99)	(2,760.00)	108.01	96.09
Lights - Rec Pk James Field	55.95	3,127.18	4,735.00	(1,607.82)	66.04
Lighting Reimb.-James Field	(939.95)	(4,633.07)	(4,810.00)	176.93	96.32
Lights - Rec Field	29.61	373.54	905.00	(531.46)	41.28
Lighting Reimb.-Rec Field	(29.61)	(747.27)	(725.00)	(22.27)	103.07
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,431.48	4,897.16	1,835.00	3,062.16	266.88
Gas/Electric - Reg Comm Ctr	1,796.84	9,424.41	6,890.00	2,534.41	136.78
Gas/Electric - CV Comm Ctr	135.83	567.35	740.00	(172.65)	76.67
Electric Reimb.- CV Comm Ctr	(135.83)	(649.40)	(810.00)	160.60	80.17
Gas/Electric - CVCC	3,043.12	20,271.75	19,985.00	286.75	101.44

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 1/31/2020
 For All Segment1's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Sierra Pool	1,583.17	20,907.94	20,150.00	757.94	103.76
Gas/Electric - PH Pool	437.67	3,981.22	5,020.00	(1,038.78)	79.31
Electric - Day Camp	152.59	1,206.96	1,430.00	(223.04)	84.40
Gas/Elec - Recreation Park Street lighting	675.13	7,202.93	7,300.00	(97.07)	98.67
Lighting Reimb - Rec Park	0.00	0.00	(350.00)	350.00	0.00
Gas/Electric - Reg Park	1,144.08	17,601.25	16,310.00	1,291.25	107.92
Lighting Reimb.- Reg Park	(143.00)	(4,296.00)	(3,800.00)	(496.00)	113.05
Gas/Electric - Ashford Park	101.72	1,896.83	2,370.00	(473.17)	80.04
Gas/Electric - MV Park	347.00	4,157.04	5,060.00	(902.96)	82.16
Electric - Railroad Park	46.96	2,515.22	2,580.00	(64.78)	97.49
Lighting Reimb.-Railhead	(41.14)	(1,055.98)	(930.00)	(125.98)	113.55
Gas/Electric - Overlook Park	0.00	0.00	80.00	(80.00)	0.00
Gas/Electric - Winchester Park	13.19	722.14	910.00	(187.86)	79.36
Reimbursements - Gas/Elec Pool	0.00	(10,565.46)	(10,570.00)	4.54	99.96
Water - Rec Comm Ctr	0.00	2,808.97	3,300.00	(491.03)	85.12
Water - Reg Comm Ctr	160.43	1,524.34	1,810.00	(285.66)	84.22
Water - CV Comm Ctr	419.60	1,467.54	1,210.00	257.54	121.28
Water - CVCC	1,078.49	3,473.35	3,040.00	433.35	114.26
Water - Sierra Pool	0.00	3,069.16	2,030.00	1,039.16	151.19
Water - PH Pool	0.00	854.50	260.00	594.50	328.65
Water - Rec Park	457.19	3,894.42	3,620.00	274.42	107.58
Water - Regional Park	148.31	1,617.90	1,520.00	97.90	106.44
Water - Ashford Park	173.52	3,684.24	3,730.00	(45.76)	98.77
Water - MV Park	807.46	14,369.87	12,010.00	2,359.87	119.65
Water - CV Park	0.00	2,666.10	2,980.00	(313.90)	89.47
Water - Railroad Park	173.52	3,336.64	3,280.00	56.64	101.73
Water - CVCC Park	0.00	1,818.19	1,810.00	8.19	100.45

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 1/31/2020
 For All Segment1's
 For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Overlook Park	0.00	5,059.87	5,060.00	(0.13)	100.00
Water - Placer Hills Park	101.85	5,030.40	5,620.00	(589.60)	89.51
Water - Atwood	172.61	3,726.44	4,900.00	(1,173.56)	76.05
Reimb - Water - Sierra Pool	0.00	(1,269.80)	(1,270.00)	0.20	99.98
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,350.00	(5.98)	99.94
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,110.00	(7.41)	99.95
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,650.00	(7.56)	99.54
Sanitation - Railroad Park (Sewer)	0.00	173.78	180.00	(6.22)	96.54
Sanitation - Overlook (Sewer)	0.00	735.88	740.00	(4.12)	99.44
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,190.00	(0.84)	99.99
Total Utilities Expense	13,397.79	171,294.32	166,335.00	4,959.32	102.98
Legal Expenses					
Legal Fees	216.00	13,995.66	26,670.00	(12,674.34)	52.48
Total Legal Expense	216.00	13,995.66	26,670.00	(12,674.34)	52.48
Professional Services					
Professional Services - Rec	0.00	110.00	190.00	(80.00)	57.90
Professional Services - Aqu	0.00	274.00	270.00	4.00	101.48
Professional Services - YS	1,616.34	20,852.43	20,242.00	610.43	103.02
Professional Services - F & G	1,576.50	5,032.00	5,833.00	(801.00)	86.27
Professional Services - Bureau of Reclamatic	0.00	1,116.99	1,117.00	(0.01)	100.00
Professional Services - Atwood	0.00	5,590.81	5,590.00	0.81	100.01
Professional Services - C Serv	0.00	1,759.31	840.00	919.31	209.44

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 1/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Admin	0.00	6,659.84	9,754.00	(3,094.16)	68.28
Accounting/Auditor Fees	0.00	0.00	8,570.00	(8,570.00)	0.00
Atwood - County Coll Fee	0.00	252.65	0.00	252.65	0.00
Total Professional Services	3,192.84	41,648.03	52,406.00	(10,757.97)	79.47
Bldg & Ground Maintenance					
Equipment Rental - F & G	1,243.06	2,005.70	530.00	1,475.70	378.43
Vehicle Maintenance	202.25	9,263.01	14,730.00	(5,466.99)	62.89
Irrigation Supplies - General	0.00	2,809.72	8,010.00	(5,200.28)	35.08
Maint - Recreation Field	0.00	2,066.77	1,910.00	156.77	108.21
Maint - CV Baseball Field	0.00	6,870.43	1,980.00	4,890.43	346.99
Maint - James Field	0.00	4,396.38	3,795.00	601.38	115.85
Maint - Beggs Field	99.39	16,582.39	20,320.00	(3,737.61)	81.61
Maint - Sierra Pool	6,013.00	38,036.49	31,670.00	6,366.49	120.10
Reimbursement- Maint Pool	0.00	(4,433.66)	(4,430.00)	(3.66)	100.08
Maint & Repairs - Equipment	971.04	21,095.10	21,260.00	(164.90)	99.22
Maint - PH Pool	603.17	10,200.26	7,560.00	2,640.26	134.92
Maint - MV Soccer Field	0.00	8.50	10.00	(1.50)	85.00
Maint - Winchester Fields	268.75	806.25	850.00	(43.75)	94.85
Maint - MV Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub El	0.00	659.36	610.00	49.36	108.09
Rep/Maint - Rock Creek	0.00	668.79	690.00	(21.21)	96.93
Rep/Maint - Day Camp	0.00	5,760.43	1,030.00	4,730.43	559.27
Maint - Recreation Park	1,092.22	20,529.71	27,220.00	(6,690.29)	75.42
Maint - Regional Park	2,512.80	55,116.66	57,440.00	(2,323.34)	95.96
Maint - Ashford Park	1,025.03	7,844.70	10,840.00	(2,995.30)	72.37
Maint - Meadow Vista Park	1,330.83	9,671.90	8,650.00	1,021.90	111.81

Profit & Loss - Detail
4/1/2019 to 1/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Christian Valley Park	382.68	2,401.54	5,140.00	(2,738.46)	46.72
Maint - Railroad Park	473.24	3,470.23	3,470.00	0.23	100.01
Maint - CVCC Park	345.61	1,637.93	1,430.00	207.93	114.54
Maint - Overlook Park	1,250.18	7,508.09	6,230.00	1,278.09	120.52
Maint - Placer Hills Park	322.50	967.50	1,010.00	(42.50)	95.79
Maint - Pocket Parks	0.00	151.38	280.00	(128.62)	54.06
Maint - Mt. Vernon Park	53.75	161.25	210.00	(48.75)	76.79
Maint - Winchester Park	108.05	824.72	3,710.00	(2,885.28)	22.23
Maint - Atwood	1,098.75	9,164.51	3,850.00	5,314.51	238.04
Maint - Shockley Park	322.50	2,319.02	1,922.00	397.02	120.66
Rep/Maint - Skyridge	484.18	1,586.72	570.00	1,016.72	278.37
Maint - Ashley Dog Park	0.00	2,936.60	3,290.00	(353.40)	89.26
Rep/Maint - Newcastle	0.00	0.00	100.00	(100.00)	0.00
Maint - Recreation Comm Ctr	0.22	20,761.73	17,740.00	3,021.73	117.03
Maint - Regional Comm Ctr	81.32	5,659.24	5,590.00	69.24	101.24
Maint - Christian Valley Comm Ctr	0.00	961.39	1,420.00	(458.61)	67.70
Maint - CVCC Comm Ctr	1,173.90	14,372.53	7,800.00	6,572.53	184.26
Maint - Overlook Modular	0.00	985.77	1,010.00	(24.23)	97.60
Maint - Regional Tennis Courts	0.00	5,238.14	4,580.00	658.14	114.37
Maint - MV Soccer A	0.00	15.20	0.00	15.20	0.00
Maint - RH Soccer A	0.00	1,510.50	1,300.00	210.50	116.19
Maint - Regional Field Soccer	0.00	433.26	990.00	(556.74)	43.76
Maint - RH Soccer B	0.00	1,131.16	920.00	211.16	122.95
Maint - Regional Bill Bean Field	0.00	9,753.01	18,390.00	(8,636.99)	53.03
Maint - MV Softball Field	0.00	6.97	10.00	(3.03)	69.70
Maint - Regional Field B	0.00	5,159.28	5,220.00	(60.72)	98.84
Maint - Regional Field C	0.00	2,667.04	2,150.00	517.04	124.05
Tree Maint - Rec Park	0.00	0.00	5,150.00	(5,150.00)	0.00
Vandalism Repairs Expense	0.00	4,418.42	5,690.00	(1,271.58)	77.65

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Alta Vista	32.61	32.61	50.00	(17.39)	65.22
Total Building and Grounds Maintenance	21,491.03	320,694.63	328,397.00	(7,702.37)	97.66
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	58,768.74	58,770.00	(1.26)	100.00
Lafco Fees	0.00	3,048.91	3,050.00	(1.09)	99.96
Total Property Tax Administration/LAFCO	0.00	61,817.65	61,820.00	(2.35)	100.00
Salaries Expense					
Wages - (Y.Serv) - Manager	5,348.80	59,123.50	59,170.00	(46.50)	99.92
Wages - (Cust Serv) - Full Time	9,262.42	101,018.28	105,310.00	(4,291.72)	95.93
Wages - (Cust Serv) - Part Time	1,328.37	14,465.74	15,660.00	(1,194.26)	92.37
Wages - (Admin) - Full Time	6,080.00	65,833.71	64,600.00	1,233.71	101.91
Wages - (Admin) - Part Time	13,387.16	100,723.88	95,108.00	5,615.88	105.91
Wages - (Y.Serv) - Alta Vista - PT	3,889.89	36,953.89	34,130.00	2,823.89	108.27
Wages - (Admin) - Board Pay	0.00	21,250.00	22,500.00	(1,250.00)	94.44
Wages - (Y.Serv) - Aub Elem - PT	5,929.68	66,408.55	63,460.00	2,948.55	104.65
Wages - (Y.Serv) - AE Maint	13.09	236.11	220.00	16.11	107.32
Wages - (Y. Serv) - RC Maint	0.00	718.78	690.00	28.78	104.17
Wages - (Y.Serv) - Skyridge - PT	5,326.10	57,938.57	53,320.00	4,618.57	108.66
Wages - (Y.Serv) - Skyridge Maint	0.42	630.47	0.00	630.47	0.00
Wages - (Y.Serv) - Day Camp - PT	4,873.92	116,744.07	116,770.00	(25.93)	99.98
Wages - (Y.Serv) - DC Maint	0.00	6,447.57	70.00	6,377.57	9210.81
Wages - (Rec) - Full Time	10,355.96	126,600.31	129,640.00	(3,039.69)	97.66
Wages - (Y. Serv) - Newcastle- PT	7,380.55	70,421.57	65,030.00	5,391.57	108.29

Profit & Loss - Detail
4/1/2019 to 1/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - NC Maint	0.00	86.94	0.00	86.94	0.00
Wages - (Rec) - Part Time	0.00	82.64	1,030.00	(947.36)	8.02
Wages - (Rec) - Seasonal	0.00	917.46	1,180.00	(262.54)	77.75
Wages - (Rec) - Adult Softball	0.00	3,263.55	3,220.00	43.55	101.35
Wages - (Rec) - Adult Basketball	41.40	1,884.45	1,770.00	114.45	106.47
Wages - (Y.Serv) - Preschool	2,534.60	30,487.67	32,530.00	(2,042.33)	93.72
Wages - (Aqua) - Aquatics Coordinator	355.71	16,114.84	16,350.00	(235.16)	98.56
Wages - (Aqua) - Aquatic Activities	153.56	4,556.76	4,680.00	(123.24)	97.37
Wages - (Aqua) - Public Swim	0.00	54,963.09	56,100.00	(1,136.91)	97.97
Wages - (Aqua) - Public Swim-PH	0.00	7,581.20	7,580.00	1.20	100.02
Wages - (Aqua) - Swim Lessons	0.00	7,542.09	7,550.00	(7.91)	99.90
Wages - (Aqua) - Swim Lessons-PH	0.00	3,377.14	3,370.00	7.14	100.21
Wages - (Aqua) - Master Swim	0.00	2,992.66	3,060.00	(67.34)	97.80
Wages - (Aqua) - Swim Team Coaches	0.00	6,181.91	6,450.00	(268.09)	95.84
Wages - (Aqua) - Synchronized Swim Coach	0.00	11,730.42	11,730.00	0.42	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	9,633.20	68,264.75	62,130.00	6,134.75	109.87
Wages - (Fac & Grds) - Fac Att. - CVCC	2,265.81	27,691.23	28,800.00	(1,108.77)	96.15
Wages - (Fac & Grds) - Fac Attendant - Reg	2,573.98	32,566.40	33,790.00	(1,223.60)	96.38
Wages - (Fac & Grds) - Management	11,702.27	120,929.75	114,920.00	6,009.75	105.23
Wages - (Fac & Grds) - Recreation Park	18,620.26	232,089.11	255,830.00	(23,740.89)	90.72
Wages - (Fac & Grds) - Regional Park	13,278.72	130,144.39	152,800.00	(22,655.61)	85.17
Wages - (Fac & Grds) - Ashford Park	4,461.39	23,612.27	22,370.00	1,242.27	105.55
Wages - (Fac & Grds) - Meadow Vista Park	4,076.23	41,332.74	41,500.00	(167.26)	99.60
Wages - (Fac & Grds) - CV Comm Center	556.06	8,978.40	10,830.00	(1,851.60)	82.90
Wages - (Fac & Grds) - Railroad Park	849.24	16,417.82	16,640.00	(222.18)	98.67
Wages - (Fac & Grds) - CVCC	802.65	10,918.61	10,930.00	(11.39)	99.90
Wages - (Fac & Grds) - Overlook Park	1,274.98	13,821.60	13,800.00	21.60	100.16
Wages - (Fac & Grds) - Placer Hills Park	799.95	15,520.40	18,770.00	(3,249.60)	82.69
Wages - (Fac & Grds) - Pocket Parks	618.00	5,506.78	7,100.00	(1,593.22)	77.56

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 1/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Recreation	3,578.06	24,647.96	25,200.00	(552.04)	97.81
Benefits Expense - Youth Services	3,145.05	28,092.20	29,940.00	(1,847.80)	93.83
Benefits Expense - Fac & Grds	16,815.02	157,334.07	168,210.00	(10,875.93)	93.53
Benefits Expense - Cust Serv	1,979.00	20,479.75	21,030.00	(550.25)	97.38
Benefits Expense - Admin	3,999.68	35,629.93	39,864.00	(4,234.07)	89.38
Employer Retirement Exp. - Rec	890.98	17,034.50	16,980.00	54.50	100.32
Employer Retirement Exp. - Aquatics	36.73	2,796.32	2,730.00	66.32	102.43
Employer Retirement Exp. - Youth Services	2,750.62	40,689.07	39,600.00	1,089.07	102.75
Employer Retirement Exp. - Fac & Grds	5,772.42	86,793.43	89,460.00	(2,666.57)	97.02
Employer Retirement Exp - Cust Serv	1,043.86	15,226.80	15,570.00	(343.20)	97.80
Employer Retirement Exp. - Admin	2,208.22	31,294.32	31,560.00	(265.68)	99.16
Worker's Comp - Rec	185.68	3,215.44	3,420.00	(204.56)	94.02
Worker's Comp - Aquatics	9.10	2,625.77	2,730.00	(104.23)	96.18
Worker's Comp - Youth Services	438.09	9,975.57	10,158.00	(182.43)	98.20
Worker's Comp - Fac & Grds	8,086.32	73,181.56	79,220.00	(6,038.44)	92.38
Worker's Comp - Cust Serv	54.75	544.95	540.00	4.95	100.92
Worker's Comp - Admin	243.76	3,400.61	3,670.00	(269.39)	92.66
Total Benefits and Payroll Costs	66,974.07	710,489.63	741,452.00	(30,962.37)	95.82
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	1,192.18	1,190.00	2.18	100.18
Fixed Asset Purchases - Aquatics	0.00	12,101.28	12,100.00	1.28	100.01
Fixed Asset Purchases - Youth Services	0.00	149.00	0.00	149.00	0.00
Fixed Asset Purchases - Fac & Grds	2,682.00	226,131.58	290,830.00	(64,698.42)	77.75
Fixed Asset Purchases - Admin	0.00	5.89	0.00	5.89	0.00
Computer Purchases - Rec	0.00	1,005.52	1,200.00	(194.48)	83.79
Computer Purchases - Youth Services	0.00	1,680.85	2,400.00	(719.15)	70.04

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 1/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ADJ. NET REVENUE OVER EXPENDITURES	(185,548.04)	412,600.92	55,096.00	357,504.92	748.88

Item 4.4 Cover Sheet Resolution #2020-04 - Preliminary Budget for Fiscal Year 2020/2021

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

The Issue: Shall the Auburn Area Recreation and Park District Board of Directors adopt Resolution #2020-04, approving the preliminary FY 2020/2021 budget?

Background: Staff has met with departmental managers over the past several weeks to finalize budget requests and basic departmental needs for the next fiscal year: 2020/2021.

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

Administration:

Staff projects an increase in property tax revenue of 3%, or approximately \$90,000 based on data obtained from Placer County. We feel that this is a conservative estimate given that Proposition 13 allows for a 2% annual increase in property taxes.

Aquatics

No major changes

Customer Service

No major changes

Facilities and Grounds

1. The 24 Acre project planning/CEQA is budgeted at \$190,000 for the Spring/Summer 2020-2021 budget.
2. Overlook ADA upgrades to the restroom will be realized at approximately \$35,000, to be funded by Future Capital reserves.
3. The Bike Park's Phase II is slated to begin in 2020-2021, therefore \$200,000 is budgeted for this continued project. \$120,000 is being funded by Grants/Donations and \$80,000 will come from Future Capital reserves.
4. Placer Hills' parking lot is getting a facelift and \$30,000 has been budgeted for this much needed project. This is budgeted from general funds.
5. Recreation Park's locker room is in need of floor repairs. This project is slated for Fall construction and is estimated at a \$25,000 cost, to be

- funded by Future Capital reserves.
6. Recreation Park will have a new wheelchair swing. \$60,000 has been budgeted for this addition. \$30,000 will be funded by donations with a match from City Mitigation funds.
 7. Recreation Park's front playground is budgeted for replacement for \$150,000 to include an ADA path of travel.
 8. District's Servers are scheduled for replacement. Two at Customer Service and one at Canyon View Community Center. The 2020-2021 budget reflects \$25,000 for these assets.
 9. The Cushman #8 Gator Type Vehicle is slated for replacement at \$23,000.
 10. Six Heat and Air Units are scheduled for possible replacement during the 2020-2021 year budget. Four of these units are being funded by the Equipment Reserves and two are budgeted from general funds.
 11. James Field will need an additional planting of outfield grasses, so \$20,000 is budgeted for this maintenance.

Recreation

No major changes

Youth Services

No major changes

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

The anticipated budget surplus for 2020/2021 is approximately \$64,189 after required reserves. We propose a transfer to the Future Capital Construction Reserve in the amount of \$40,000.

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

Attachments: Resolution #2020-04
Summary 2020/2021 budget
Five Year Projected Budgets
Departmental Budgets

**Resolution No. 2020 - 04
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF the Preliminary BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Preliminary Budget for Fiscal Year 2020-2021.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for the Fiscal Year 2020-21 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue		1,363,269.00
Facility Rentals		<u>202,841.00</u>
Total Park & Rec. Services Revenue		1,566,110.00
Government Revenues		
Taxes, Governmental Revenue		<u>3,514,375.00</u>
Total Governmental Revenue		3,514,375.00
Other Revenue		
Interest Revenue		57,105.00
Misc. Revenue		<u>44,662.00</u>
Total Other Revenue		101,767.00
Donations		
Donations, Grant, In kind		<u>159,000.00</u>
Total Donation Revenue		<u>159,000.00</u>
TOTAL OPERATING REVENUES		5,341,252.00
Project and Equipment Revenue		
Transfer in from Equipment Reserves		127,100.00
Transfer in from Reserves		<u>335,000.00</u>
Total Project and Equipment Revenue		462,100.00
Park Dedication Revenue		
City Park Dedication Revenue		190,000.00
County Park Dedication Revenue		<u> </u>
Total Park Dedication Revenue		190,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		<u>652,100.00</u>
TOTAL REVENUES		5,993,352.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	276,943.00
Operations & Supplies	401,445.00
Utilities Expense	226,726.00
Professional Expenses	90,407.00
Building & Grounds expense	478,017.00
Property Tax Admin. Fees	61,818.00
Election Cost	37,500.00
Wages & Benefits	3,380,531.00
Equipment and Land Lease	2,076.00
Fixed Assets	21,300.00
Equipment Reserve Expenditures	127,100.00
	<hr/>
Total Operating Expenditures	5,103,863.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	59,500.00
ADA reserve projects	5,000.00
Future Cap Projects	330,000.00
In-Kind & Other Contribution Projects	150,000.00
Total Project Expenditures	544,500.00
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Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	180,000.00
County Park Dedication Project Expenditures	-
Total Park Ded. Project Expenditures	180,000.00
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TOTAL EXPENDITURES	5,828,363.00
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TOTAL REVENUE SURPLUS (DEFICIT)	164,989.00
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TO EQUIPMENT RESERVE	50,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	40,000.00
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OPERATING BUDGET BALANCE	24,189.00

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 27th day of February, 2020 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Scott R. Holbrook
Board of Directors

Kahl Muscott
District Administrator

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

2020/2021 Preliminary Budget

Program	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Rev	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			31,295		50,205			3,366,583			120,000	11,000	3,579,083	60%
F&G		180,504	4,367	150,000	6,900	190,000			335,000	27,792		96,100	990,663	17%
Cust Service	16,529											11,000	16,529	0%
Recreation	361,229		9,000	9,000									379,229	6%
Youth Services	856,792	4,399											861,191	14%
Aquatics	128,719	17,938										9,000	155,657	3%
TOTAL	1,363,269	202,841	44,662	159,000	57,105	190,000	3,366,583	335,000	27,792	120,000	127,100	5,993,352	100%	

3.2

Program	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. pent fund	Debt service	Contingency Reserve	TOTAL	% of Total
Administration		125,201		48,482		380,861	129,891	11,000					45,800	0%
F&G		150,847	199,293	21,059	418,231	1,029,337	488,234	96,100	665,000	59,500	2,076	55,000	3,184,677	54%
Cust. Service		48,313		1,869		156,469	62,087	14,000					282,738	5%
Recreation	230,007	64,817		897		169,454	79,046	3,500					541,721	9%
Youth Services	38,717	9,110	1,789	18,100	6,281	572,192	156,969	14,800					817,898	14%
Aquatics	8,219	3,157	25,644		53,505	138,732	23,319	9,000					261,576	4%
TOTAL	276,943	401,445	226,726	90,407	478,017	2,440,965	939,546	148,400	665,000	59,500	2,076	100,800	5,928,163	100%

Transfer to Future Capital Construction Reserve

40,000

Net Revenue

24,189 0.40%

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

2020/2021 Budget

Operating Revenues	Final Budget	% of total	
Program Revenue	\$ 1,363,269	22.7	
Facility Revenue	\$ 202,841	3.4	
Misc. Revenue	\$ 44,662	0.7	
Donations, Grant Revenue and In Kind	\$ 159,000	2.7	
Interest Income	\$ 57,105	1.0	
Transfer in from City Mitigation	\$ 190,000	3.2	
Transfer in from County Mitigation	\$ -	0.0	
Tax Revenue	\$ 3,486,583	58.2	
Transfer in from Cap Const & Equip Res	\$ 462,100	7.7	
Misc (atwood etc)	\$ 27,792	0.5	
Total Operating Revenue	\$ 5,993,352	100.00	- 0.00

Expenditures	\$ 462,100		
Program Expense	\$ 276,943	4.7%	
Operating & Supplies	\$ 401,445	6.8%	
Utilities Expense	\$ 226,726	3.8%	
Professional Services	\$ 90,407	1.5%	
Building & Grounds Maintenance	\$ 478,017	8.1%	
Property Tax Admin.	\$ 99,318	1.7%	
Wages	\$ 2,440,985	41.2%	
Benefits & Payroll Costs	\$ 939,546	15.8%	
Fixed Asset Expense	\$ 148,400	2.5%	
Capital Improvement Projects Mitigation & Funds	\$ 665,000	11.2%	
Capital Improvement Projects General Fund	\$ 59,500	1.0%	
Debt Services	\$ 2,076	0.0%	
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	1.7%	
		0.0%	
Total Expenditures	\$ 5,929,163	100	- 0
Net Revenue Over Expenditures	64,189		

Transfer to Future Capital Construction Reserve \$ 40,000

Net Revenue 24,189

Annual Equip Replacement Fund 766,237
 Future Capital Construction Fund 887,359
 Contingency Reserve 450,000
 ADA reserve 25,032

TOTAL RESERVES \$ 2,128,628

	Final 18/19	Mid Year 19/20	PRELIM 20/21	PRELIM 21/22	PRELIM 22/23	PRELIM 23/24
Operating Revenues						
Program Revenue	1,150,375	1,325,160	1,363,269	1,417,800	1,474,512	1,533,492
Facility Revenue	155,985	177,577	202,841	210,955	219,393	228,169
Misc. Revenue	54,451	43,460	44,662	44,764	46,107	47,490
Grants, Donations, in kind	18,330	57,840	159,000	603,441	425,000	80,000
Interest Income	65,415	68,410	57,105	57,105	57,105	57,105
Proj Revenue (and in kind)	453,100	581,900	190,000	939,000	20,000	175,000
Tax Revenue	3,154,645	3,242,280	3,366,583	3,501,246	3,641,296	3,786,948
Atwood Ill taxes	22,381	22,863	27,792	28,348	28,915	29,493
RDA	-	66,128	120,000	122,400	124,848	127,345
Transfer from Reserves	685,073	918,070	462,100	420,627	210,845	177,100
Total Operating Revenue	5,759,755	6,503,688	5,993,352	7,345,685	6,248,020	6,242,142
Expenditures						
Program Expense	254,253	257,000	276,943	285,251	293,809	302,623
Operating & Supplies	363,485	403,173	401,445	413,488	425,893	438,670
Utilities Expense	211,486	218,180	226,726	238,062	249,965	262,464
Professional Services	53,100	101,194	90,407	93,119	95,913	98,790
Building & Grounds Maint	414,860	546,097	478,017	492,358	507,128	522,342
Property Tax Administration	89,700	61,820	99,318	65,529	102,298	67,495
Wages	2,231,474	2,344,510	2,440,985	2,587,444	2,742,691	2,907,252
Benefits & Payroll Costs	807,560	922,968	939,546	995,919	1,055,674	1,119,014
Fixed Asset Expense	186,886	327,735	148,400	220,877	182,975	166,450
Capital Imp. Projects	988,319	1,093,925	665,000	1,778,641	486,500	300,000
Debt Services	2,000	2,000	2,076	2,138	2,202	2,269
Misc	-	-	-	-	-	-
General Fund Projects	40,000	37,895	59,500	45,000	20,000	20,000
Contingency (ADA)	5,000	5,000	5,000	5,000	5,000	5,000
Total Expenditures	5,648,123	6,321,497	5,833,363	7,222,827	6,170,048	6,212,369
Equip Res per policy	50,000	50,000	50,000	50,000	50,000	50,000
Unfunded Lia per policy	45,800	45,800	45,800	45,800	45,800	45,800
Equipment Reserves		25,535		24,000	24,000	24,000
Future Capital Construction		50,000	40,000	23,400	23,400	23,400
Surplus/(deficit)	15,832	10,856	24,189	(20,342)	(65,228)	(113,427)
Increase on Wages	21%	4%	4%	6%	6%	6%
Increase on Benefits	10%	7%	5%	6%	6%	6%

Administration 19-20

Prelim

Revenues

	FY 19-20 Actual Actual to Date	Mid Year Budget Revision	20/21
Miscellaneous Revenues			
Misc. Income -w/c div and other	236	1,210	236
Verizon cell lease	29,928	30,150	31,059
501c3 receivable	-	-	0
TOTAL	30,164	31,360	31,295

Interest Income

Interest Revenue other	498	350	498
Interest Revenue - County	63,716	60,770	50,973
TOTAL	64,214	61,120	51,471

Taxes & Gov't Revenues

Current Sec Prop Tax General	2,979,730	2,946,110	3,069,122
Homeowner's Prop. Tax Reductio	22,096	22,050	22,759
Current Unsec Prop Tax General	65,090	67,030	67,043
Suppl. Prop Tax Current	93,467	89,660	96,271
Unitary & Op Non-unitary Tax	115,204	115,180	118,660
Redemptions Gen Taxes	-	-	0
Prior Unsec Prop Tax	520	200	536
Timber Tax Guarantee	1	-	0
Prior Supplemental Tax Rev	-	-	0
Prior Secured Prop Taxes	(19)	(20)	-20
Railroad Unitary Prop Taxes	2,147	2,070	2,211
RDA Pass - Throughs	176,664	66,128	120,000
TOTAL	3,454,900	3,308,408	3,496,582

Total Revenues

3,549,278	3,400,888	3,579,348
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Prelim

Expenditures

	FY 19-20 Actual Actual to Date	Mid Year Budget Revision	20/21
Operations & Supplies			
Discounts Taken	(40)	(40)	-41
Finance Charges	160	140	165
CalCard Incentive	(1,623)	(1,500)	-1,672
Penalties	410	820	422
Donations Expense	710	800	731
Telephone (CVCC) - Admin	6,776	7,020	6,979
Postage - Admin	589	570	607
Bank Service Charges	-	-	0
Office Supplies	3,683	5,540	3,793
Duplication Costs- Admin	1,242	850	1,279
Office Equip. Rental- Admin	5,282	5,690	5,440

Admin

Office Equip Maint - Admin	-	-	0
Dining Expense	719	720	741
Gas/Mileage Expense	1,844	1,970	1,899
General Admin Exp	308	120	317
Liability Insurance	84,585	85,834	93,044
Board Expense	3,157	3,460	3,252
misc Expense	-	-	0
Dues & Subscriptions	10,212	10,810	10,518
Staff Appreciation	80	-	82
Staff Development	1,466	2,180	1,510
Safety Supplies - Administration	-	-	0
Small Office Equipment	-	-	0
TOTAL	119,560	124,984	129,068

Legal Fees	15,046	27,720	8,113
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Prelim

	FY 19-20 Actual Actual to Date	Mid Year Budget Revision	20/21
Professional Services			
Professional Services	18,430	19,084	18,983
Accounting/Auditor Fees	540	9,110	12,600
Environmental Services	-	-	0
TOTAL	18,970	28,194	31,583

Property Tax/Election Expense

Property Tax Administration	58,769	58,770	60,532
Election Expense	-	-	37,500
LAFCO Fees	3,049	3,050	3,140
TOTAL	61,818	61,820	101,173

Prelim

	FY 19-20 Actual Actual to Date	Mid Year Budget Revision	20/21
Salaries/Wages Expenses			
Wages - Admin - Full Time	79,844	78,610	91,474
Wages - Admin - Part Time	121,128	118,900	133,355
Wages- Admin - Board Pay	28,750	30,000	30,000
Wages - District Administrator	125,459	124,850	130,118
TOTAL	355,181	352,360	384,947

Benefits & Payroll Costs

ER - Taxes - Admin (7.65%)	27,914	28,510	30,080
Employment Expense - Admin	128	130	132

Admin

Fingerprinting	32	60	33
Benefits Expense - Admin	39,395	45,930	49,053
Employer Retirement Exp	37,207	37,310	45,632
Worker's Compensation	4,357	4,530	4,396
TOTAL	109,033	116,470	129,325

Fixed Assets- Equipment

Fixed Assets	6	-	0
Computer Purchases - Admin.	-	-	11,000
TOTAL	6	-	14,000

-	-	0
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Total Expenditures

679,614	711,548	798,209
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Total Revenues	3,549,278	3,400,888	3,579,348
Total Expenditures	679,614	711,548	798,209
GASB 68 Reserve	45,800	45,800	4,969
Net Gain (Loss)	2,823,864	2,643,540	2,776,169

Admin

Recreation 2019-2020 Budget

Prelim

Revenues	FY 19-20 Actual	Mid Year	20/21
Program Revenue	Actual to Date	Budget Revision	
Adult Softball	18,443	18,310	20,394
Adult Basketball	15,366	13,580	13,068
Sr. Sports	5,522	5,700	5,064
Adult Volleyball	1,020	1,020	1,020
Pickle Ball	5,869	5,840	6,959
Adult Classes	37,655	38,940	37,015
Adult Classes - Bureau	14,472	16,930	14,694
Bocce Ball	140	280	140
Youth Basketball	92,084	90,600	90,000
Pee Wee/Short Shots	0	0	0
Youth Classes	44,938	46,400	44,940
Youth Classes - Bureau	704	780	715
Youth Camps	38,959	39,490	38,959
Youth Camps - Bureau	19,738	19,810	19,738
Youth Sports Camp	9,716	9,720	9,716
Youth Sports Camp - Bureau	8,896	10,830	8,896
Special Events	3,325	5,850	3,325
Party in the Park	8,309	7,570	8,312
Ukulele Festival	14,686	14,190	14,024
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	14,412	19,930	14,412
Dead Festival	0	0	484
Guitar Festival	5,190	4,610	0
Auburn Community Festival	9,348	9,290	9,353
Total Program Revenues	368,792	379,670	361,229
Misc. Revenue			
Activity Guide-Advertising Rev.	8,400	7,950	9,000
Miscellaneous Rev	0	0	0
TOTAL MISC REVENUE	8,400	7,950	9,000
Grants & Donations			
Youth Assistance Fund - In Dist	16,688	8,490	16,718
Donations - Recreation	0	0	0
TOTAL GRANTS & DONATIONS	16,688	8,490	16,718

Rec

Total Revenues**393,880****396,110****386,947****Expenditures****Prelim**

	FY 19-20 Actual	Mid Year	20/21
	Actual to Date	Budget Revision	
Program Expenditures			
Instructors - Adult Classes	19,181	19,420	19,788
Inst - A Classes - Bureau	6,434	7,500	9,149
Instructors - Youth Classes	21,841	22,130	25,485
Inst - Y Classes - Bureau	265	260	422
Officials - Adult Softball	4,720	5,950	5,003
Officials - Adult Basketball	4,634	5,240	4,106
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	9,430	9,430	18,225
Instructors- Youth Camp	31,245	31,240	31,245
Inst - Y Camp - Bureau	19,474	12,800	19,474
Instructors- Youth Sports Camp	5,324	5,320	5,324
Inst - Y Sports Camp - Bureau	0	6,510	1,593
Adult Softball Expense	3,408	2,370	3,428
Adult Basketball Expense	809	550	565
Adult Volleyball Expense	424	430	159
Pickle Ball/Tennis	1,685	2,110	1,540
Adult Class Expense	720	1,240	612
Bocce Ball Prog Expense	250	250	0
Youth Basketball Expense	22,868	24,510	33,953
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	476	480	78
Youth Camp Expense	10	10	10
Youth Sports Camps	30	30	32
Special Events	3,498	2,110	4,353
Party in the Park	8,837	8,790	9,820
Ukulele Festival Expense	12,770	12,720	12,741
Food Truck Fiesta	0	0	0
Obstacle	7,401	10,400	7,015
Dead Festival	(1)	0	158
Guitar Festival	6,433	6,460	6,626
Auburn Community Festival Exp	8,711	10,400	9,101
TOTAL PROGRAM EXP.	200,877	208,660	230,007

Rec

Operating Expenditures

Telephone	686	546	707
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Activity Guide	45,536	43,340	42,111
Youth Assistance Expense	14,212	14,300	15,367
Office Supplies	1,872	2,870	2,238
Gas/Mileage	494	410	221
Dues & Subscriptions	892	1,090	1,192
Staff Appreciation	46	0	272
Company Celebrations	1,395	1,830	1,469
Staff Development	597	950	1,053
Small Rec Equipment	376	470	186
Safety Supplies	30	200	0

TOTAL OPERATING EXP 66,136 66,006 64,817

Prelim

	FY 19-20 Actual Actual to Date	Mid Year Budget Revision	20/21
Professional Services			
Professional Services	110	190	897
Total Professional Services	3,727	190	897

Salaries/Wages Expenditures

Wages - Full Time	157,002	160,040	149,649
Wages - Part Time	83	1,030	2,796
Wages - Seasonal	1,017	1,280	2,403
Wages - Adult Softball	3,364	3,320	4,252
Wages - Uniform	0	0	0
Wages - Adult Basketball	2,474	2,360	1,861
Wages - Adult Volleyball	0	0	0
Wages - Special Events	3,620	3,510	3,316

Totals 167,560 171,540 164,277

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	14,199	13,230	13,150
Employment Expense	949	950	977
Fingerprinting Expense	92	110	273
Benefits Expense	26,866	29,980	39,929
Calpers Exp.	18,226	18,170	21,214
Worker's Comp	3,926	4,130	3,503
Totals	64,258	66,570	79,046

Equipment & Fixed Assets

Fixed Assets - Recreation	1,192	1,190	3,500
Computer Purchases - Rec	1,005	1,200	0

Rec

<i>Totals</i>	2,197	2,390	3,500
<i>Total Expenditures</i>	504,755	515,356	542,544
Total Revenues	393,880	396,110	386,947
Total Expenditures	504,755	515,356	542,544
Contingency (1% of expenses)	4,697	5,154	5,425
Net Gain (Loss)	(115,572)	(124,399)	(161,023)

Rec

Customer Service 19-20 Budget Revenues

Prelim

FY 19-20 Actual Mid Year 20/21

Revenue

Out of Dist Fees	15,372	15,810	15,372
Out of Dist Fees - Bureau	1,206	1,260	1,157
Return Check Fees	0	140	0
Total	16,578	17,210	16,529

Rents & Concessions

	0	0	0
Total	0	0	0

Miscellaneous Revenue

	0	0	0
Total	0	0	

Grant Revenue

	0	0	0
Total	0	0	0

Other Financing Sources

Transfers from Equipment Reserv	0	0	11,000
Total	0	0	11,000

Total Revenues

16,578 17,210 27,529

Expenditures

Expenditures

Cash short/over	-16	-10	-15
Merchant fees	10,522	10,760	12,367
Bad Debt	304	300	220
Telephone expense	8,500	8,750	8,704
Gift certificates Given Out	635	590	657
Postage	500	500	515
Office Supplies	1,883	1,390	1,922
Duplication costs	124	130	194
Office Equipment rental	6,897	9,400	5,624
Office equipment Maintenance	4,499	4,500	4,531
Gas/Mileage Expense	633	670	665
Public Relations/Marketing	11,619	17,600	12,431
Dues and Subscriptions	47	20	48

Customer Service

Safety Supplies	0	0	0
Staff Appreciation	0	0	0
Staff Development	438	440	451
Theft Expense	0	0	0
Small Office equipment	0	0	0
Total Expenditures	46,585	55,040	48,313

Prof Services	2,280	1,360	1,869
	2,280	1,360	1,869

Prelim

	FY 19-20 Actual	Mid Year	20/21
Wages (F/T)	125,367	129,660	136,759
Wages (P/T)	17,916	19,110	18,308
Total	143,283	148,770	155,067
			156,469
ER -Taxes - Admin (7.65%)(10.85%)	11,226	12,020	12,477
Employment Expense	0	0	0
Fingerprinting Expense	0	0	0
Benefits Expense	24,421	24,970	27,239
Employer Retirement Exp. (16.622%)	17,956	18,300	21,400
Worker's Compensation (.68% x 148%)	645	640	971
Total	54,248	55,930	62,087

Total Salaries & Benefits 197,531 204,700 217,154

Prelim

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

Total Expenditures 246,396 261,100 281,336

Total Revenues 16,578 17,210 27,529

Customer Service

Total Expenditures	246,396	261,100	281,336
Contingency Reserve (2% of expens	2,218	2,611	2,813
Net Gain (Loss)	-232,036	-246,501	-256,620

Customer Service

Aquatics 18-19 Budget Revenues

	FY 19-20		Prelim
	Actual	Mid Year	20/21
Adult Aquatic Activities	10,501	7,170	10,501
Adult Aquatic Activities Placer Hills	0	2,610	0
Master Swim	4,438	4,520	4,438
Public Swim	41,614	41,410	41,614
Public Swim - Placer Hills Pool	3,954	3,960	3,954
Swim Lessons	29,572	29,560	31,258
Swim Lessons - Placer Hills Pool	9,890	9,890	10,454
Swim Team	15,342	15,830	16,078
Synchro Team	9,860	9,740	10,422
Misc Income	0	0	0
Totals	125,171	124,690	128,719
Rents & Concessions			
Sierra/Splash Pool Rental	13,223	11,160	15,984
Placer Hills Pool rental	1,861	1,860	1,954
Totals	15,084	13,020	17,938
Grants & Donations			
Donation Rev - Aquatics	0	0	0
Other Financing Sources			
Transfers from Future Capital Constr.	0	0	0
Transfers from Equipment Reserv	0	0	9,000
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	0	0	9,000
Total Revenues	137,874	137,710	155,657

Expenditures

	FY 19-20		Prelim
	Actual	Mid Year	20/21
Program Expenditures			
Instructors - Aquatics	1,877	1,890	1,933
Adult Aquatic Activities Exp.	775	1,590	839
Public Swim Expenses	2,756	2,760	2,839
Public Swim Expenses PH	491	490	506
Swim Lessons Expenses	102	110	105
Swim Team Expenses	824	1,440	1,249
Synchro Team Expenses	726	630	748
Totals	7,551	8,910	8,219

Aquatics

Operations & Supplies

Telephone - Placer Hills Pool
 Telephone - Aquatics
 Office Supplies
 Gas Milleage - Aquatics
 Professional Services
 Staff Appreciation- Aquatics
 Staff Development- Aquatics
 Safety Supplies - Aquatics
 Small Equipment
 Small Equipment - PH Pool
 Uniform Exp

750	1,100	848
0	0	0
46	10	47
0	0	0
274	270	282
0	0	0
292	570	301
200	200	206
1,430	1,430	1,473
0	0	0
0	0	0
2,992	3,580	3,157

Totals

Utilities

Gas/Electric - Sierra Pool
 Gas/Electric - Placer Hills
Reimbursement - Gas/Electric
 Water - Sierra Pool
 Water - Placer Hills

27,601	26,950	29,257
4,581	6,170	4,856
-10,565	-10,570	-11,199
3,069	2,030	3,253
776	260	823
-1,270	-1,270	-1,346
24,192	23,570	25,644

Reimbursement - Water

Totals

Maintenance

Maintenance - Sierra Pool
Reimbursement - Maintenance
 Maintenance - Placer Hills pool

44,051	36,690	45,373
-4,434	-4,430	-4,567
12,330	9,860	12,700
51,947	42,120	53,505

Totals

Salaries/Wages Expenses

Wages - Aquatics Coordinator
 Wages - Aqua Coord - Placer Hills
 Wages - Adult aquatics
 Wages - Public Swim
 Wages - Public Swim - PH Pool
 Wages - Swim Lessons
 Wages - Swim Lessons - PH Pool
 Wages - Master Swim
 Wages - Coaches (Swim Team)
 Wages - Coaches (Synchro)

Prelim
 FY 19-20
 Actual Mid Year 20/21

19,250	19,390	20,660
154	0	0
6,572	6,560	8,886
56,502	58,230	59,810
7,581	7,580	9,888
7,582	7,550	11,100
3,377	3,370	4,000
4,079	4,060	4,839
7,174	7,540	13,436
15,810	15,810	18,913

Totals

128,081 130,090 151,532
138,732

Benefits & Payroll Costs

ER -Taxes -(12.65%)

12,568	12,540	12,842
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Aquatics

Employment Exp- Aquatics	2,590	2,530	2,668
Fingerprinting Exp- Aquatics	777	660	800
Calpers Exp. 16.444%	3,060	3,090	4,143
Worker's Comp (2.29% x 1.14%)	2,826	2,940	2,866
Totals	21,821	21,760	23,319

Equipment & Fixed Assets

Fixed Assets - Aquatics	12,101	12,100	9,000
Totals	12,101	12,100	9,000

0	0	0
0	0	0

Total Expenditures	248,685	242,130	274,376
Total Revenues	137,874	137,710	155,657
Total Expenditures	248,685	242,130	274,376
Contingency 2% of expenses	2,428	2,589	2,744
Net Gain (Loss)	-113,239	-107,009	-121,463

Aquatics

Youth Services 2019-2020 Budget Revenues

**Prelim
20/21**

FY 19-20 Actual

Mid Year

Actual to Date Budget Revision

Alta Vista DSC Revenue	73,011	69,430	76,662
Auburn Elem DSC Revenue	146,940	138,980	154,287
Skyridge DSC Revenue	112,022	112,220	117,623
Rec Day Camp Rev (School & Summer)	253,704	274,600	266,389
Preschool	72,442	72,550	76,064
Newcastle DSC Revenue	157,873	135,810	165,767
TOTAL	815,992	803,590	856,792

Rents & Concessions

Rock Creek Modular Rent	3,900	3,900	4,399
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Miscellaneous Revenue

	10	0	0
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Total Revenues

819,902 807,490 **861,191**

Expenses

Prelim

Program Expenditures

FY 19-20 Actual

Mid Year

20/21

Actual to Date Budget Revision

Alta Vista Program expense	3,113	2,620	3,556
Auburn Elem - Program Expense	2,334	2,780	3,387
Skyridge - Program Expense	3,162	3,440	3,660
Rec Day Camp - Program Exp (Sch. & Sum)	20,755	21,340	21,390
Preschool	2,565	5,390	2,355
Newcastle - Program Expense	3,595	3,860	4,370
	35,524	39,430	38,717

Operations & Supplies

Advertising - Youth Services	166	0	135
Telephone - Youth Services (Cell phones)	237	286	384
Telephone - Preschool	0	1	0
Telephone - Rec Day Camp Modular	3,290	3,419	2,856
Telephone - Newcastle	297	470	413
Telephone- Auburn Elem	2,261	2,020	2,122
Telephone - Alta Vista	242	410	384
Telephone- Skyridge	1,590	1,380	1,620
Office Supplies - Youth Services	475	830	489

Youth Service

Gas/Mileage Reimbursement Expense	50	80	45
Dues and Subscriptions	199	40	166
Staff Appreciation - Youth Services	213	190	178
Staff Development - Youth Services	279	430	152
Small Equipment	0	80	165
TOTAL	9,299	9,636	9,110

Utilites

Electric - Day Camp	1,548	1,770	1,789
	1,548	1,770	1,789

Professional Services

Professional Services	22,502	24,040	18,100
	22,502	24,040	18,100

	FY 19-20 Actual	Mid Year	Prelim 20/21
Rep/Maint - Auburn Elem	659	610	1,834
Rep/Maint - Rock Creek	869	890	1,077
Rep/Maint - Rec Day Camp	5,760	1,030	1,605
Rep/Maint - Skyridge	1,788	770	1,691
Rep/Maint - Newcastle	200	300	39
Rep/Maint - Newcastle	233	250	34
	9,509	3,850	6,281

Salaries/Wages Expenses

	FY 19-20 Actual	Mid Year	Prelim 20/21
Wages - (Y.Serv) - Manager - Salary	73,295	73,340	82,763
Wages - (Y.Serv) - Alta Vista - PT	48,314	45,490	55,092
Wages - (Y.Serv) - Alta Vista Maint	13	0	340
Wages - (Y.Serv) - Aub Elem - PT	84,968	82,020	92,215
Wages - (Y.Serv) - Aub Elem Maint	223	220	340
Wages - (Y.Serv) - Rock Creek Maint	718	690	360
Wages - (Y.Serv) - Skyridge - PT	75,299	69,820	74,557
Wages - (Y.Serv) - Skyridge Maint	740	110	380
Wages - (Y.Serv) - Rec Day Camp - PT	121,234	120,960	129,534
Wages - (Y.Serv) - Day Camp Maintenanc	6,488	110	410
Wages - (Y.Serv) - Newcastle - PT	85,902	80,510	95,624
Wages - (Y.Serv) - Newcastle Maint	87	0	370
Wages - (Y.Serv) - Preschool	42,557	44,600	40,941
TOTAL WAGES	539,838	517,870	572,926
			572,926

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)	45,315	44,900	49,504
Employment Exp- Y.S.	1,100	1,250	1,071
Fingerprinting Exp - Y.S.	978	970	1,099

Youth Services

Benefits Expense - Y.S.	31,682	33,990	38,765
Employer Retirement Exp. YS	47,620	46,530	57,352
Worker's Compensation - Y.S.	12,116	12,298	12,688
TOTAL BENEFITS	138,811	139,938	160,479

Total Salaries & Benefits **678,649** **657,808** **733,405**

Prelim

Fixed Assets- Equipment	FY 19-20 Actual	Mid Year	20/21
Fixed Asset Purchases	0	0	14,800
Fixed Asset Purchases (computer)	1,830	2,400	0
	1,830	2,400	14,800

Capital Improvement		0	
	0	0	0

Total Expenditures **758,861** **738,934** **822,202**

Total Revenues	819,902	807,490	861,191
Total Expenditures	758,861	738,934	822,202
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	61,041	68,556	38,988

Youth Services

Facilities & Grounds 20-21 Budget

Revenues	FY 20-21 Budget
Rents and Concessions	Budget
Fee Waivers- Public	(17,376)
Fee Waivers-CVCC Public	(1,160)
Fee Waiver Offset	18,535
Blue Bird Room - CVCC	2,041
Stella Irving - Rec	584
Lakeside - Reg	15,640
Sierra Room Rental- CVCC	8,165
Sunset Room Rental- CVCC	3,140
Canyon View Room Rental-CVCC	4,780
Foothills Room Rental- CVCC	10,168
Oak Room Rental-CVCC	0
American River Room	5,767
Conference Room Rentals	94
Board Room Rental - CVCC	0
Conference Modular - Overlook	10,231
Gazebo - Rec	158
Gym - Rec	1,950
Gym - Reg	6,795
Tutor Totter Lease Agreement	6,791
Kitchen - Rec	110
Kitchen - Reg	0
Kitchen-CVCC	842
Picnic Area - Rec	9,907
Picnic Area - Reg	2,682
Picnic Area - Ashford	1,453
Picnic Area - Meadow Vista	4,148
Field - Recreation	2,816
Field A - Reg	134
Field - Softball MV	2,536
Field - Christian Valley	2,029
Field Soccer/Baseball-Winchester	4,670
Field "Beggs" - Rec	5,970
Field B - Reg	2,194
Field "James" - Rec	12,260
Field "Chana" - Reg	4,447
Bocce Ball Field Rental	122
Field Soccer - Reg	1,820
Field Soccer A- MV	1,952

F&G

Field Soccer A- Railhead	6,133
Field Placer Hills	1,766
Field Soccer B- MV	0
Field Soccer B- Railhead	6,314
Field "Pee Wee Soccer" Rental - MV	0
Field Lining Revenue - Rec	0
Field Lining Revenue - Reg	168
Misc Rents & Concessions	1,674
Misc Rents & Concessions - Bureau	936
Custodial Fees	23,521
Custodial Fees- Bureau	378
MV cust fee	46
Set up and Take Down Fees	3,068
MV alcohol fee	105
TOTAL RENTS & CONCESSIONS	180,504

Miscellaneous Revenues

MV comm ctr rental	210
Sales of an Asset	0
Recycling Revenue	0
Alcohol permit	3,912
Misc Income - F & G	245
Total Misc Revenue	4,367

FY 20-21
Budget

F&G

Grants & Donations

Budget

In-Kind Donations	0
Donations F&G	30,000
Pump trac donations	120,000
TOTAL GRANTS & DONATIONS	150,000

Interest Revenue - City Trust	6,937
TOTAL Interest Income	6,937

Project Revenue - Government

County Mitigation	0
City Mitigation Revenue	10,000
Total Project Revenue - Gov	10,000

Other Financing Sources

Transfers from Future Capital Constr.	330,000
Transfers from Equipment Reserv	86,100
Transfers from ADA Reserv	5,000
Transfers from City Mitigation	150,000

Total Other Financing Sources **571,100**

Taxes & Government Revenue

Atwood III Tax Revenue	27,792
Total Taxes & Gov't Revenue	27,792

TOTAL REVENUES **950,700**

Expenditures

**FY 20-21
Budget**

Operations & Supplies

Budget

Telephone - F & G	16,735
Office Supplies - F & G	5,406
Duplication Cost - F & G	0
Gas/Mileage Expense - Fac & Gr..	38,110
Membership & Dues - F & G	625
Staff Appreciation - F & G	558
Staff Development - F & G	5,362
Uniform Exp	789
Small Tools and Equipment-Rec Park	1,462
Small Tools and Equipment-Reg Park	5,113
Small Tools and Equipment-MV Park	852
Small Tools and Equipment-CVCC Fac	2,026
Field Marking Expense	957
Safety Supplies - F & G	9,310
Restroom Supplies - Rec Park	2,033
Restroom Supplies - Reg. Park	1,613
Restroom Supplies - Ashford	981
Restroom Supplies - M.V. Park	1,140
Restroom Supplies - Railhead Park	1,026
Restroom Supplies - Overlook Park	1,112
Restroom Supplies - Placer Hills Park	527
Restroom Supplies - Winchester Park	61
Restroom Supplies - Rec. Comm Ctr	2,917
Restroom Supplies - Reg. Comm. Ctr	2,428
Restroom Supplies - CVCC	3,978
Sanitation - Rec Toilet	0
Sanitation- Regional Park- Port. Toilet	5,731
Sanitation- CV - Port. Toilet	0
Sanitation- Winchester Park- Port. Toilet	5,244
Sanitation- Rec Park ADA Portab	4,428
Sanitation - Reg ADA Toilets	4,438
Rec Park - Debris Box	9,483

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Sanitation- Regional Park - Debris	7,236
Sanitation- MV Park- Debris	4,987
Sanitation- CVCC - Debris	4,178

TOTAL OPERATIONS & SUPPLIES **150,847**
FY 20-21
Budget

Budget

Lights- Rec Pk Beggs Field (LL)	3,237
Lighting Reimbursements - Beggs Fld.	(2,636)
Lights- Rec Park James Field (LL)	3,709
Lighting Reimbursements - James Fld.	(5,718)
Lights- Recreation Field (LL)	631
Lighting Reimbursements - Rec Fld.	(1,016)
Gas/Electric - Rec Comm Ctr	7,960
Gas/Electric - Reg Comm Ctr	15,038
Gas/Elec. - Chr Vly Comm Ctr	788
Electric Reimbursements - Chr Vly CC	(756)
Gas/Electric - CVCC	26,253
Gas/Electric - Recreation Park	8,996
Lighting Reimb - Rec Park	0
Gas/Electric - Reg Park	19,144
Lighting Reimbursements - Reg Park	(4,424)
Gas/Electric - Ashford Park	2,389
Gas/Elec. - MV Park	5,300
Electric - Railhead	2,825
Lighting Reimbursements - Railhead	(1,119)
Gas/Electric - Overlook Park	0
Gas/Electric- Winchester Park	795
Water - Rec Comm Ctr	3,424
Water - Reg Comm Ctr	2,523
Water - Chr Vly Comm Ctr	1,659
Water - CVCC	4,212
Water - Recreation Park	4,859
Water - Regional Park	8,155
Water - Ashford Park	4,475
Water - MV Park	17,155
Water - Chr Vly Park	3,913
Water - Railhead Park	4,284
Water - CVCC (Park)	2,423
Water - Overlook	5,742
Water - Placer Hills Park	5,522
Water - Winchester Park	0
Water - Atwood	4,887

F&G

Water - Chana Field	6,360
Sanitation - Rec Park (Sewer)	9,624
Sanitation - Regional Park - (Sewer)	15,556
Sanitation - Ashford Park (Sewer)	1,691
Sanitation - Railhead (Sewer)	179
Sanitation - Overlook (Sewer)	758
Sanitation - CVCC (Sewer)	10,495

TOTAL UTILITIES 199,293

FY 20-21

Budget

Professional Services

Budget

Professional Services	12,397
Professional Services - Bureau	1,117
Professional Services - Atwood III	6,607
Atwood - County Admin Coll Fee	250

Total Professional Services 20,371

Building & Grounds Maintenance

Equipment Rental - F & G	8,246
District Vehicles Maint - F & G	13,322
Irrigation supplies	0
Maint - Recreation Field	2,655
Maint - CV Baseball Field	8,430
Maint - James Field	9,562
Maint - Beggs Field	19,888
Maint & Repairs - Equipment	26,168
Maint- Rec Park - Irrigation Pump	0
Maint- Reg Park - Irrigation Pump	0
Maint- Ashford Park - Irrigation Pump	4,738
Maint- MV Park - Irrigation Pump	0
Maint - Winchester - Irrigation Pump	4,738
Maint - M.V. Soccer Field	1,142
Maint- Winchester Field	1,150
Maint - M.V. Tennis Courts	0
Maint - Recreation Park	19,837
Maint - Regional Park	69,982
Maint - Ashford Park	14,357
Maint - Meadow Vista Park	16,547
Maint - Christian Valley Park	10,317
Maint - Railhead Park	8,599
Maint- CVCC Park	6,977
Maint - Overlook Park	9,146
Maint - Placer Hills Park	1,055
Maint - Pocket Parks	279
Maint - Mt. Vernon Park	3,093

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F & F

Maint - Winchester Park	2,569
Maint - Atwood III	11,416
Maint-Shockley	19,430
Maint-Ashley dog park	13,107
Maint - Recreation Comm Ctr	26,463
Maint - Regional Comm Ctr	7,495
Maint - Christian Valley Comm Ctr	3,327
Maint - CVCC	18,678
Maint - Overlook Modular	1,047
Maint - Regional Tennis Courts	1,378
Maint - MV Soccer A Field	449
Maint - RH Soccer A Field	6,540
Maint - PH Soccer Field	268
Maint - Regional Field Soccer	446
Maint - MV PeeWee Soccer	166
Maint - RH Soccer B Field	5,841
Maint - Regional Field A	14,772
Maint - MV Softball Field	316
Maint - Regional Field B	4,649
Maint - Regional Field C	2,975
Tree Maint Rec Park	12,000
Tree Maint Reg	0
Tree Maint Ashford	0
Tree Maint MV park	0
Tree Maint PH Park	0
Tree Maint Railhead Park	0
Tree Maint Pocket Parks	0
Vandalism Repairs Exp.	4,672

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TOTAL MAINTENANCE **418,231**
FY 20-21
Budget

Salaries/Wages Expenses	Budget
Wages - Fac Attend - Rec Park	59,310
Wages - Fac Attend - CVCC	21,995
Wages - Fac Attend - Reg Park	25,138
Wages - Management	149,591
Wages - Rec Park	324,776
Wages - Reg Park	191,824
Wages - Ashford Park	43,218
Wages - Meadow Vista Park	60,989
Wages - CV Comm Ctr	11,640
Wages - Railhead Park	20,657
Wages - CVCC	14,748
Wages - Overlook Park	19,217
Wages - Placer Hills Park	19,630

Wages - Pocket Parks	8,418
Wages- Mt. Vernon Park	627
Wages - Winchester Park	5,696
Wages - Atwood	8,028
Wages - Shockley	1,862
Wages - Other Projects	0
Wages - Special Events	6,109
Wages - Uniform Allowance	16,250
	1,009,723

FY 20-21
Budget
Budget

ER -Taxes - F & G (7.65%)	81,131
Employment Expense - F & G	1,864
Fingerprinting Exp. - F & G	285
Benefits Expense - F & G	209,915
Employer Retirement Exp.	121,194
Worker's Comp.	88,522
TOTAL BENEFITS & PAYROLL COSTS	502,912

TOTAL SALARIES, BENEFITS **1,512,634**

Fixed Assets

Fixed Asset Purchases - F&G	86,100
Fixed Asset Purchases - Bureau	0
Computer Purchases	0
TOTAL FIXED ASSETS	86,100

Lease Purchase Princ/Interest

	0
	0
TOTAL LEASE COSTS	0

Rent

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

FY 20-21
Budget
Budget

Bike Park Construction	200,000
Placer Hills Parking Lot	30,000
Overlook ADA RR upgrades	35,000

F&G

REG - 24 Acres Planning/CEQA	190,000
Locker Room Floor	25,000
REC - James Field Renovation	20,000
Wheelchair Swing	60,000
Rec Fencing (Sipes/James)	9,500
Rec Front Playground	120,000
Rec Playground POT	30,000
CVCC ADA Door	5,000
Total Capital Improvements (Funded)	724,500

TOTAL CAP IMPROVEMENT 724,500

TOTAL EXPENDITURES 3,113,975

Total Revenues 950,700
Total Expenditures 3,113,975
Contingency Fund 1% of total ex 0
Restricted reserve for equip repl 0
Net Gain (Loss) (2,163,275)

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Item 4.5 Cover sheet – Fee Waiver Request for Placer High Grad Night

February 19, 2020 Standing Finance Committee

The Issue: Shall the Auburn Area Recreation and Park District approve a fee waiver request for Placer High Grad Night?

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

XXIX. Policy & Procedures for Fee Waivers

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

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

This fee does not apply to peak usage rentals paying 50%.

- C. During peak usage times, fee waivers will normally not exceed 50% of the current fees. Custodial and alcohol fees will normally not be waived during these peak periods.

Peak usage times for facilities are as follows:

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

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

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

Recommendation

Standing Finance Committee review and approve the Fee Waiver Request for Placer High Grad Night and recommended forwarding the request to the Board of Directors for consideration.

Attachments

Fee Waiver Request
Fee Waiver Request and Application
Letter to ARD Board from Placer High
Placer High Grad Night Alive Information

FEE WAIVER REQUEST

PERSON MAKING REQUEST

Mary Ann Collins/Melany Hall

NAME OF THE ORGANIZATION

Placer High School Night Alive

IRS/NON PROFIT TAX ID NUMBER

20-4476276

Committee

ADDRESS AND PHONE NUMBER

275 Orange St.

Auburn, Ca. 95603

Signature

M.A. Collins

Date

2/4/20

OFFICE USE ONLY

APPLICABLE FEES

Rental Fees

\$ 4,071.¹⁵

FEES WAIVED

\$ 2,462.97

Custodial Fees

\$ 500.⁰⁰

\$ _____

Alcohol Permit Fees

\$ _____

\$ _____

Setup/Takedown

\$ _____

\$ _____

Staffing Fees

\$ 225.⁰⁰ Lifeguards

\$ _____

Miscellaneous Fees

\$ _____

\$ _____

TOTAL FEES DUE

\$ 1,608.¹⁸

REQUEST APPROVED?

Yes

No

COMMENTS:

Fees due Per Policy @ 20% = \$768.18

Fees due Per Policy @ 50% = \$115.⁰⁰

~~6803.18~~

Custodial + staffing = \$725.⁰⁰

Approved by:

\$1608.18

Date

2019: \$1,576.80

Cust & staffing = \$725.⁰⁰

Fees due Per Policy = \$851.80



FEE WAIVER REQUEST AND APPLICATION

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

1) Is this a non-profit organization? Yes

Must provide supporting documentation for non-profit status before being considered for a fee waiver request.
Example: A letter from IRS stating your non-profit status

2) Can you provide financial documents for the organization? NO

Example: Bank statements or tax returns. If unable to provide these documents, please attach an explanation letter.

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

4) Is this a fundraiser? NO

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

6) Is there a fee or a charge for people to attend or participate in your event? yes, sliding scale, scholarships as well.

7) How does a fee waiver affect your event? Can you hold your event in a different location if ARD can not consider a fee waiver at this time? Please explain.

We use the entire facilities at A.R.D (recreation dr.) & do not have another facility to facilitate this event for PHS grads. We have used ARD for many years. This year 30th years PHS Grad Night.

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

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

10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fees?

NO
If no, please explain:

we work solely on a donation basis for all aspects of this event & cannot afford a rental fee

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

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

see sponsor letter attached, we work solely on donation, all \$s used for event only.

PLACER HIGH SCHOOL GRAD NIGHT ALIVE
~ A Safe & Sober Graduation Celebration

Auburn Recreation District
123 Recreation Drive
Auburn Ca 95603

Re: Waiver fees for PHS Grad Night Alive

To whom it may concern:

We are requesting the waiver of fees for the use of the facility for our grad night celebration on May 30, 2020. This event is planned and executed solely by volunteers within the community. Grad Night cannot go on without the help and donation of ARD waiving the "use fees".

We have many adult volunteers setting up, at the actual event and cleaning up afterwards. We also have a security team who is present throughout the night of the event. We are requesting use of the pool and will have an adult present during pool hours.

Our committee, PHS alumni and many members in the Auburn community feel it is a very important event to host in order to keep our graduates safe. Again, this celebration for PHS graduates is run solely on a donation/sponsorship basis; without your help and the local businesses and community members, this event would not happen. We are very grateful for the generous Auburn community of which we live. We hope you will be able to waive your fees so this celebration can continue on.

Thank you in advance.


Mary Ann Collins
Events Chair, PHS Grad Night Alive

275 Orange Street, Auburn, CA 95603

PLACER HIGH SCHOOL GRAD NIGHT ALIVE



A Safe & Sober Graduation Celebration

Are you looking for a great way to support our youth?

Grad Night Alive is an all-night graduation celebration provided by the Auburn community for our Placer High Graduating Seniors. This year marks the 30th anniversary of this Auburn tradition of providing a safe and sober celebration for our local youth.

This is an event that couldn't happen without the support of the entire community. Each year, a group of dedicated parents and volunteers from the community starts planning Grad Night Alive, months in advance of graduation. This core group of volunteers selects a theme and gets busy working on converting the facility at Auburn Rec Park into a *highly entertaining, engaging, safe celebration of this big milestone for our youth!* First, a theme is selected – anything from Pirates of the Caribbean to Space Odyssey. Once that theme is selected our team of volunteers starts planning and designing extravagant decorations and events that will transform the lobby, gym and surrounding areas of Recreation Park into a fantasy ball.

So that you have an idea of the extent of detail and adventure that is created by our community, here is a list of some of the events/activities of the night: Dutch Bros bar, temporary tattoos, chair massage, casino games, swimming, gaming, dancing, food, prizes and more. This is a spectacular night for our graduates that they will never forget.

The total cost of the celebration each year runs about \$150 per student, but we start selling tickets at \$50 per student. No money from Placer High School's education budget is used for this celebration. This is why the support of our community and people like you is essential to this great event!

There are many ways for you to contribute. *This event absolutely can't happen without our sponsors.* All sponsorship information is on the back of this letter, and we greatly appreciate your partnership with our community to make this a fabulous event. If one of these sponsorship options isn't for you, please partner with us in providing other cash donations or raffle prizes for one of the hundreds of prizes we will be raffling off through out the night.

We hold a huge raffle throughout the evening encouraging students to participate all night. We *literally give away hundreds of prizes*, such as electronics, jewelry, ski/snowboard lift tickets, rafting trips, sporting goods, and various accessories for their future dorm room or apartment. Many of these prizes are either donated by local merchants and community members, who are very supportive of this community tradition, or purchased with funds from our generous sponsors.

Grad Night Alive is a wonderful celebration for our graduating seniors, one they will cherish for the rest of their lives. We will be in touch to follow up and see if you will be one of our amazing sponsors for Grad Night Alive 2020!

This year this great event will be held on May 30, 2020 from 10 p.m. to 4 a.m.

We provide security throughout the event.

PHS Grad Night Committee • 275 Orange St • Auburn • CA • 95603

PLACER HIGH SCHOOL GRAD NIGHT ALIVE



A Safe & Sober Graduation Celebration

Please consider supporting Grad Night Alive with a cash or raffle prize donation. If you are able to contribute, please email us at pshgradnight@gmail.com. If you have additional questions, please feel free to call our Chairperson, Melany Hall at 530-210-3789.

Sponsor Levels

Top of the Hill Sponsor

≥ \$1500

- Size-appropriate listing in appreciation display ad placed in the Auburn Journal which includes your business logo
- Your name prominently displayed at Grad Night Party
- Appreciation plaque for your business, with each year that you donated
- Exclusive sponsor tour of the Grad Night Party to view decorations and games the evening of the celebration

Gold Sponsor

\$500 - \$1499

- Size-appropriate listing in appreciation ad placed in the Auburn Journal.
- Your name prominently displayed at Grad Night Party
- Exclusive sponsor tour of the Grad Night Party to view decorations and games the evening of the celebration

Green Sponsor

\$100 - \$499

- Size-appropriate listing in appreciation ad placed in the Auburn Journal
- Your name prominently displayed at Grad Night Party
- Exclusive sponsor tour of the Grad Night Party to view decorations and games the evening of the celebration

**The sponsorship levels are based on your donation of cash or like contribution of goods for the event. We are always in need of cash, gift cards, food, and fabulous raffle prizes for the evening. Our tax identification number (EIN) is 20-4476276.*

Thank you for helping make Grad Night Alive a memorable event each year!

RESPECTFULLY,

**MELANY HALL
GRAD NIGHT CHAIR**

**DAWN OSBORNE
FUNDRAISING CHAIR**

**SHARI BYERS
PRIZE CHAIR**

Item 4.6 Cover sheet – Fee Waiver Request for Foothill Karate Do

February 19, 2020 Standing Finance Committee

The Issue: Shall the Auburn Area Recreation and Park District approve a fee waiver request for Foothill Karate Do?

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

XXIX. Policy & Procedures for Fee Waivers

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

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

Peak usage times for facilities are as follows:

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

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

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

Recommendation

Standing Finance Committee review and approve the Fee Waiver Request for Foothill Karate Do and recommended forwarding the request to the Board of Directors for consideration.

Attachments

Fee Waiver Request
Fee Waiver Request and Application
Other attachments

FEE WAIVER REQUEST

Storage Unit?

PERSON MAKING REQUEST

ROGER LLOYD - MANAGER

NAME OF THE ORGANIZATION

FOOTHILL KARATE - DO

IRS/NON PROFIT TAX ID NUMBER

68-0278062

ADDRESS AND PHONE NUMBER

5330 WATNEY BLVD

April 11 Spring Kyu Test (Easter conflict?)

ROCKLIN CA 95677

Signature



2 FEB 2000

Date

OFFICE USE ONLY

APPLICABLE FEES

Rental Fees

\$ 1827.⁰⁰

FEES WAIVED

\$ 1827.⁰⁰

Custodial Fees

\$ _____

\$ _____

Alcohol Permit Fees

\$ 40.⁰⁰

\$ _____

Setup/Takedown

\$ _____

\$ _____

Staffing Fees

\$ _____

\$ _____

Miscellaneous Fees

\$ _____

\$ _____

TOTAL FEES DUE

\$ 40.⁰⁰

REQUEST APPROVED?

Yes

No

COMMENTS:

ARD co-sponsored activity to benefit Karate Program offered by ARD

Approved by:

Date



FEE WAIVER REQUEST AND APPLICATION

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

1) Is this a non-profit organization? YES

Must provide supporting documentation for non-profit status before being considered for a fee waiver request.
Example: A letter from IRS stating your non-profit status

2) Can you provide financial documents for the organization? YES

Example: Bank statements or tax returns. If unable to provide these documents, please attach an explanation letter.

3) Is this the first time that your organization is asking for a fee waiver from ARD? YES THIS KARATE CLASS IN AN ARD AFFILIATE. THIS IS THE 5TH YEAR OF THIS EVENT. WE HAVE NEVER BEEN ASKED TO PAY THE FEE IN THE PAST.

4) Is this a fundraiser? NO

5) How much money do you anticipate generating from this event? NET. 0

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

7) How does a fee waiver affect your event? Can you hold your event in a different location if ARD can not consider a fee waiver at this time? Please explain.

IT WOULD NOT BE POSSIBLE TO HAVE THIS EVENT IF WE WERE TO PAY THE FEE.

8) Have you asked for a fee waiver from other agencies in the community? No

Please indicate which agency: _____

9) Are there any other agencies in the community that are working with you on this project? No

Please provide a list of these agencies and contact information.

10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fees?

No
If no, please explain: WE HAVE STRIVED TO KEEP THE COST OF THIS CLASS TO A MINIMUM. NO INSTRUCTORS ARE PAID. WHAT MONEY THAT COMES IN IS USED TO KEEP OFF SET COSTS TO FURTHER THE EXPENSES OF INSTRUCTOR'S EDUCATION

11) Will you consider paying for staffing and utility fees if we waive the rental fees? No
\$25.00 per hour plus applicable custodial fees WE ARE SELF SUFFICIENT, AS IS JAPANESE CUSTOM. WE SWEEP THE FLOORS & WASH THE FLOOR, DO ALL SET UP AND REPLACEMENT *

12) If you are unable to meet one of the offers (Items 10 or 11 above), are you able to provide a hardship statement with supporting documentations, such as bank statements or tax returns? YES

Please indicate what is being provided with this request: _____

* OF TABLES AND CHAIRS.
NO ARD STAFFING REQUIRED.

Karatefest 2019

EXPENSES

Greg Scott		
Roger Lloyd		\$150.00
	Costco	\$374.04
	Winco	\$144.00
Mike Sipe		
	Airfare	\$279.96
	breakfast with Greg	\$31.32
Mark L. donated propane		
Brent S donated coffee		
	TOTAL EXPENSES	\$979.32

CREDITS

Checks		\$245.00
Cash		\$1,190.00
	TOTAL CREDITS	\$1,435.00

Balance from 2019 Karatefest \$455.68

Amount sent to SKA as donation \$500.00

Manouch Shirvanioun

From: Sue and Roger <lloyds@jps.net>
Sent: Thursday, January 30, 2020 2:14 PM
To: Manouch Shirvanioun
Subject: Re: Gym usage request in 2020

Thank you!

I wanted to provide more clarity about the requests for karatefest..

This is the fifth year we have held the Karatefest at ARD. This is part of our karate training program offered through ARD. It is a weekend of intense training that we open to other SKA groups in Northern CA. We bring in a senior level black belt to conduct the training and question/answer sessions. So it is an extension of our weekly training. There is no fee to attend and, as a non-profit, we do not benefit. We have always supported ARD's other functions and volunteered our service as their security "detail" when requested.

If required, we will complete the waiver form but just wanted to make it a bit clearer.

—Original Message—

From: Manouch Shirvanioun
Sent: Jan 29, 2020 1:34 PM
To: "lloyds@jps.net"
Subject: Gym usage request in 2020

Hi Sue and Roger.

The Regional Gym on April 25th, and November 14th is blocked for Kyu Testing. Please review your confirmation receipt.

The other two dates for the use of Regional gym and Lakeside room needs to be reserved through a different process since it is not an ARD activity. Gym rental for sports related activity is \$60 per hour plus a custodial fee of \$40. Lakeside room rents for \$71.50 per hour plus a custodial fee of \$40.

If you are interested in reserving the other dates that you requested, please submit reservation forms attached to this email. Also, please review the Fee Waiver information link below. If you qualify, ARD can consider a fee waiver request from you.

http://www.auburnrec.com/fee_waivers.php

Please feel free to contact me.

Manouch Shirvanioun
Marketing & Customer Service Manager
530-863-4623

Roger and Sue Lloyd
lloyds@jps.net

ITEM: 4.8

DISCUSSION ITEMS:

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

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Jan-20	Gail Reinke	Foothills Quilters Guild-Regional Gym and Lakeside room	\$2,083.50	\$932.50	\$1,886.80	No		
Jan-20	Lindsey Boiling	Special Olympics Norther California - Regional Gym	\$709.50	\$440.00	\$838.55	No		
Jan-20	Brandy Hudspeth	The Gathering Inn- Lakeside Room	\$220.00	\$40.00	\$198.00	No		
							\$3,013.00	\$3,013.00
Feb-19	Roger Lloyd	Foothill Karate-Karatefest Regional Gym & Lakeside Room	\$1,827.00	\$40.00	pending board review	Yes		
Feb-19	Robin Soares	Skyridge PTC - Splash Pool for Jog-a-thon sponsorship	\$180.00	\$40.00	\$90.00	Yes		
Feb-19	Mary Ann Collins	Grad Night at Recreation Park	\$4,071.15	\$725.00	pending board review	No		
Feb-19	Denise Di Miceli	Auburn Senior Center- Bocca Courts	\$160.00	\$40.00	\$128.00	No	\$6,206.15	\$3,321.00