

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, JANUARY 23, 2019 AT 2:00 PM
CANYON VIEW COMMUNITY CENTER
471 MAIDU DRIVE, AUBURN, CA 95603**

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

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from December 5, 2018 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for December, 2018

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

4.3 Review of Financials for November, 2018

Recommendation: Review and approve Financials from November, 2018, forward to the consent calendar for review and approval.

4.4 Review of Financials for December, 2018

Recommendation: Review and approve Financials from December, 2018, forward to the consent calendar for review and approval.

4.5 Resolution Number 2019-01: Transfer of Capital Construction Reserves

Shall the Auburn Area Recreation and Park District approve and adopt Resolution Number 2019-01, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$214,720 to reimburse the

general fund for the purchase and installation of the New South End Playground at Regional Park and the Marsha Skinner Sierra Pool Renovation Project?

4.6 Fee Waiver Request for Foothill Quilters Guild

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for Foothill Quilters Guild's use of Regional Park Lakeside Room and Gym?

4.7 Major Expenditures: None.

4.7 Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

ADJOURNMENT

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

1-17-19
Date

3:20pm
Time

P. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM DECEMBER 5,
2018 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, December 5, 2018, 2:00 p.m.
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

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

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee.

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

4.0 BUSINESS

4.1 Approval of Minutes from November 14, 2018 Standing Finance Meeting

Directors Anisleigh and Lynch reviewed and approved the Minutes from the November 14, 2018 Standing Finance Meeting.

4.2 Review of Cash Requirements for November, 2018

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

4.3 Resolution Number 2018-26: Transfer of Equipment Reserve Fund

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2018-26, Transfer of Equipment Reserve Fund and forwarded it to the Board of Directors for review and adoption.

4.4 Major Expenditures: None.

4.5 Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:50 p.m.

Board Secretary

Date

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

To:
 Last
 Last
 Last

From: 12/1/2018
 Check Date
 Checkbook ID COMM 1ST

To: 12/31/2018
 COMM 1ST

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
		West Coast Sand & Gravel, Inc.	12/5/2018	COMM 1ST	PMCHK00002515	\$11,318.50
17830	W0046	Kelpro Security	12/7/2018	COMM 1ST	PMCHK00002514	\$1,539.00
17791	1099-271	Danielle Herreid	12/7/2018	COMM 1ST	PMCHK00002514	\$70.20
17792	1099-332	Twardis, Bryan	12/7/2018	COMM 1ST	PMCHK00002514	\$120.00
17793	1099-341	Susie Bell	12/7/2018	COMM 1ST	PMCHK00002514	\$36.00
17794	1099-342	AT&T	12/7/2018	COMM 1ST	PMCHK00002514	\$319.23
17795	A0014	Anderson's Sierra Pipe Co.	12/7/2018	COMM 1ST	PMCHK00002514	\$237.30
17796	A0051	Advanced Intregrated Pest Mana	12/7/2018	COMM 1ST	PMCHK00002514	\$677.00
17797	A0134	ASCAP	12/7/2018	COMM 1ST	PMCHK00002514	\$354.42
17798	A0135	Auburn Ford	12/7/2018	COMM 1ST	PMCHK00002514	\$1,315.83
17799	A0139	CIT Technology Fin. Serv., Inc	12/7/2018	COMM 1ST	PMCHK00002514	\$599.20
17800	C0072	Cintas Corporation	12/7/2018	COMM 1ST	PMCHK00002514	\$226.46
17801	C0075	Cooks Portable Toilets & Septi	12/7/2018	COMM 1ST	PMCHK00002514	\$1,680.45
17802	C0113	Cornerstone Environmental Cont	12/7/2018	COMM 1ST	PMCHK00002514	\$13,343.94
17803	C0129	Crusader Fence Co., Inc.	12/7/2018	COMM 1ST	PMCHK00002514	\$18,248.76
17804	C0131	Diamond Pacific	12/7/2018	COMM 1ST	PMCHK00002514	\$116.60
17805	D0010	Dudek	12/7/2018	COMM 1ST	PMCHK00002514	\$3,992.50
17806	D0077	Green Valley Security, Inc.	12/7/2018	COMM 1ST	PMCHK00002514	\$1,080.00
17807	G0092	HercRentals Inc.	12/7/2018	COMM 1ST	PMCHK00002514	\$1,000.00
17808	H0060	Kaiser Foundation Health Plan,	12/7/2018	COMM 1ST	PMCHK00002514	\$18,420.65
17809	K0011	Loomis Union School District	12/7/2018	COMM 1ST	PMCHK00002514	\$10,392.50
17810	L0016	Pat Larson	12/7/2018	COMM 1ST	PMCHK00002514	\$43.16
17811	L0027	Kahl Muscott	12/7/2018	COMM 1ST	PMCHK00002514	\$196.20
17812	M0019	Norris Electric, Inc.	12/7/2018	COMM 1ST	PMCHK00002514	\$1,755.52
17813	N0003	Nevada Irrigation District	12/7/2018	COMM 1ST	PMCHK00002514	\$2,070.80
17814	N0012	Amy Oddo	12/7/2018	COMM 1ST	PMCHK00002514	\$28.00
17815	O0021	PG&E	12/7/2018	COMM 1ST	PMCHK00002514	\$110.56
17816	P0023	Superfast Copy	12/7/2018	COMM 1ST	PMCHK00002514	\$26.55
17817	S0067	SCP Pool Distributors LLC	12/7/2018	COMM 1ST	PMCHK00002514	\$198.54
17818	S0145	Mike Scheele	12/7/2018	COMM 1ST	PMCHK00002514	\$217.46
17819	S0154	Stanley Convergent Security So	12/7/2018	COMM 1ST	PMCHK00002514	\$383.19
17820	T0009	Linda Donnelly DBA: 24 Seven F	12/7/2018	COMM 1ST	PMCHK00002514	\$138.00
17821	T0046	Transamerica Life Insurance	12/7/2018	COMM 1ST	PMCHK00002514	\$460.00
17822	T1000	Kari Ermolenko	12/7/2018	COMM 1ST	PMCHK00002514	\$120.00
17823	TEMPE	New Management, Inx.	12/7/2018	COMM 1ST	PMCHK00002514	\$79.37
17824	TEMPN	Seaquest	12/7/2018	COMM 1ST	PMCHK00002514	\$420.75
17825	TEMPS	Uptown Signs & Graphics, Inc.	12/7/2018	COMM 1ST	PMCHK00002514	\$193.05
17826	U0016	Verizon Wireless	12/7/2018	COMM 1ST	PMCHK00002514	\$753.64
17827	V0007	Walker's Office Supplies, Inc.	12/7/2018	COMM 1ST	PMCHK00002514	\$4,094.64
17828	W0001	Wave	12/7/2018	COMM 1ST	PMCHK00002516	\$1,913.79
17829	W0044	Burke Company, Inc.	12/10/2018	COMM 1ST	PMCHK00002518	\$112,935.10
17831	B0008	Petty Cash	12/13/2018	COMM 1ST	PMCHK00002518	\$274.83
17833	P0021	Stationary Engineers, Local 39	12/13/2018	COMM 1ST	PMCHK00002518	\$425.92
17834	S1007	Gimmie Cake Too	12/13/2018	COMM 1ST	PMCHK00002517	\$90.00
17835	TEMPG	US Bank	12/14/2018	COMM 1ST	PMCHK00002519	\$6,698.93
17832	U0019	Placer County Clerk	12/18/2018	COMM 1ST	PMCHK00002520	\$2,330.75
17836	P0095	Terry Masten	12/21/2018	COMM 1ST	PMCHK00002520	\$139.75
17837	1099-103	Thomas Seibel	12/21/2018	COMM 1ST	PMCHK00002520	\$32.50
17838	1099-104	Juan Aceituno	12/21/2018	COMM 1ST	PMCHK00002520	\$325.00
17839	1099-117	Celena Polena	12/21/2018	COMM 1ST	PMCHK00002520	\$208.00
17840	1099-193	Auburn Gymnastics Center	12/21/2018	COMM 1ST	PMCHK00002520	\$487.75
17841	1099-218	Phillip Dallas	12/21/2018	COMM 1ST	PMCHK00002520	\$227.50
17842	1099-243	Deborah Lynn	12/21/2018	COMM 1ST	PMCHK00002520	\$234.00
17843	1099-269	Isaac Humber	12/21/2018	COMM 1ST	PMCHK00002520	\$234.00
17844	1099-291	Alison Lloyd	12/21/2018	COMM 1ST	PMCHK00002520	\$961.20
17845	1099-313	Danielle Herreid	12/21/2018	COMM 1ST	PMCHK00002520	\$252.00
17846	1099-332					

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
17847	1099-343	Faith Petersen	12/21/2018	COMM 1ST	PMCHK00002520	\$264.00
17848	1099-358	Natalia Roberti	12/21/2018	COMM 1ST	PMCHK00002520	\$120.00
17849	1099-92	Paul Ellner	12/21/2018	COMM 1ST	PMCHK00002520	\$340.00
17850	A0001	Recology Auburn Placer	12/21/2018	COMM 1ST	PMCHK00002520	\$409.46
17851	A0018	Auburn Chamber of Commerce	12/21/2018	COMM 1ST	PMCHK00002520	\$155.00
17852	A0027	Recology Auburn Placer	12/21/2018	COMM 1ST	PMCHK00002520	\$1,244.63
17853	A0111	AllGood Driving School, Inc	12/21/2018	COMM 1ST	PMCHK00002520	\$30.00
17854	A1010	Advantage Marketing and Print	12/21/2018	COMM 1ST	PMCHK00002520	\$304.59
17855	B0062	BareBones WorkWear	12/21/2018	COMM 1ST	PMCHK00002520	\$359.20
17856	B0064	Blue Moon Designs	12/21/2018	COMM 1ST	PMCHK00002520	\$298.69
17857	B0069	Bidwell Water	12/21/2018	COMM 1ST	PMCHK00002520	\$152.00
17858	C0004	CAPRI	12/21/2018	COMM 1ST	PMCHK00002520	\$1,435.00
17859	C0044	CSDA	12/21/2018	COMM 1ST	PMCHK00002520	\$6,740.00
17860	C0061	California Computer Services	12/21/2018	COMM 1ST	PMCHK00002520	\$587.00
17861	C0111	Cal.net	12/21/2018	COMM 1ST	PMCHK00002520	\$66.90
17862	C0113	Cooks Portable Toilets & Septi	12/21/2018	COMM 1ST	PMCHK00002520	\$900.00
17863	C0121	Cole Huber LLP	12/21/2018	COMM 1ST	PMCHK00002520	\$1,033.09
17864	C0126	Donna-Renee Carlos	12/21/2018	COMM 1ST	PMCHK00002520	\$75.76
17865	C0130	Cirrus Group LLC	12/21/2018	COMM 1ST	PMCHK00002520	\$423.00
17866	D0010	Diamond Pacific	12/21/2018	COMM 1ST	PMCHK00002520	\$708.57
17867	D0025	Dawson Oil Company	12/21/2018	COMM 1ST	PMCHK00002520	\$2,365.09
17868	D0066	De Lage Landen Financial Servi	12/21/2018	COMM 1ST	PMCHK00002520	\$332.48
17869	G0006	Gold Country Media Publication	12/21/2018	COMM 1ST	PMCHK00002520	\$50.00
17870	G0027	Giuliani & Kull - Auburn Inc.	12/21/2018	COMM 1ST	PMCHK00002520	\$2,225.00
17871	G0045	GSSA	12/21/2018	COMM 1ST	PMCHK00002520	\$137.50
17872	H0002	Harris Industrial Gases	12/21/2018	COMM 1ST	PMCHK00002520	\$82.53
17873	I0010	Inland Business Systems	12/21/2018	COMM 1ST	PMCHK00002520	\$86.34
17874	L0027	Pat Larson	12/21/2018	COMM 1ST	PMCHK00002520	\$48.83
17875	M0011	Mallard Creek	12/21/2018	COMM 1ST	PMCHK00002520	\$4,931.78
17876	M0039	Meadow Vista Water Users Assoc	12/21/2018	COMM 1ST	PMCHK00002520	\$500.00
17877	M0098	Meadow Vista County Water Dist	12/21/2018	COMM 1ST	PMCHK00002520	\$716.08
17878	N0045	Near U CO2	12/21/2018	COMM 1ST	PMCHK00002520	\$255.19
17879	O0022	Ortiz Concrete	12/21/2018	COMM 1ST	PMCHK00002520	\$1,000.00
17880	P0001	Placer Farm Supply	12/21/2018	COMM 1ST	PMCHK00002520	\$2,153.75
17881	P0005	Placer County Water Agency	12/21/2018	COMM 1ST	PMCHK00002520	\$4,828.50
17882	P0007	Pacific Gas & Electric Company	12/21/2018	COMM 1ST	PMCHK00002520	\$9,551.31
17883	P0021	Petty Cash	12/21/2018	COMM 1ST	PMCHK00002520	\$164.95
17884	P0112	Pat Dowden	12/21/2018	COMM 1ST	PMCHK00002520	\$600.00
17885	R0073	Riebes Auto Parts	12/21/2018	COMM 1ST	PMCHK00002520	\$101.27
17886	R0074	Rainout Line	12/21/2018	COMM 1ST	PMCHK00002520	\$399.00
17887	S0050	Sierra Safety	12/21/2018	COMM 1ST	PMCHK00002520	\$146.72
17888	S0052	Sierra Custom Awards & More	12/21/2018	COMM 1ST	PMCHK00002520	\$32.12
17889	S0054	Souza's Tire Service	12/21/2018	COMM 1ST	PMCHK00002520	\$1,565.64
17890	S0094	Manouch Shirvanioun	12/21/2018	COMM 1ST	PMCHK00002520	\$70.85
17891	S0143	SNOA	12/21/2018	COMM 1ST	PMCHK00002520	\$847.00
17892	S0145	SCP Pool Distributors LLC	12/21/2018	COMM 1ST	PMCHK00002520	\$674.93
17893	S1000	State Of California/DOJ	12/21/2018	COMM 1ST	PMCHK00002520	\$72.00
17894	T0046	Linda Donnelly DBA: 24 Seven F	12/21/2018	COMM 1ST	PMCHK00002520	\$85.00
17895	TEMPA	Christine Allen	12/21/2018	COMM 1ST	PMCHK00002520	\$110.00
17896	TEMPF	Kristi Fuller	12/21/2018	COMM 1ST	PMCHK00002520	\$120.00
17897	TEMPG	Theanne Gruhlke	12/21/2018	COMM 1ST	PMCHK00002520	\$120.00
17898	TEMPH	Matthew Harris	12/21/2018	COMM 1ST	PMCHK00002520	\$120.00
17899	TEMPJ	Kristen Juarez	12/21/2018	COMM 1ST	PMCHK00002520	\$110.00
17900	TEMPM	Victoria Marshall	12/21/2018	COMM 1ST	PMCHK00002520	\$135.00
17901	TEMPO	Cinthia Orozco-Norcross	12/21/2018	COMM 1ST	PMCHK00002520	\$45.00
17902	TEMPR	Sabrina Reed	12/21/2018	COMM 1ST	PMCHK00002520	\$120.00
17903	TEMPS	Katie Schiavone	12/21/2018	COMM 1ST	PMCHK00002520	\$125.00
17904	TEMPW	Gerald Wolff	12/21/2018	COMM 1ST	PMCHK00002520	\$120.00
17905	V0004	Valley Truck & Tractor Co.	12/21/2018	COMM 1ST	PMCHK00002520	\$1,255.13
17906	W0001	Walker's Office Supplies, Inc.	12/21/2018	COMM 1ST	PMCHK00002520	\$119.07
17907	W0010	Waxie Sanitary Supply	12/21/2018	COMM 1ST	PMCHK00002520	\$1,614.89
17908	A0013	AT&T	12/28/2018	COMM 1ST	PMCHK00002521	\$60.00
17909	C0044	Gold Country Regional Chapter	12/28/2018	COMM 1ST	PMCHK00002521	\$35.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
17910	C0106	CORNFLOWER FARMS	12/28/2018	COMM 1ST	PMCHK00002521	\$617.25
17911	M0104	Renatta Macintosh	12/28/2018	COMM 1ST	PMCHK00002521	\$24.42
17912	M0105	Misenti, Tonia	12/28/2018	COMM 1ST	PMCHK00002521	\$56.07
17913	S0131	Kasey Casl	12/28/2018	COMM 1ST	PMCHK00002521	\$29.77
17914	S0165	Debra Sierra	12/28/2018	COMM 1ST	PMCHK00002521	\$21.47
17915	S1007	Stationary Engineers, Local 39	12/28/2018	COMM 1ST	PMCHK00002521	\$407.20
17916	TEMPH	Rochel Howe	12/28/2018	COMM 1ST	PMCHK00002521	\$6.00
17917	TEMPS	Samantha Swanson	12/28/2018	COMM 1ST	PMCHK00002521	\$45.00
Total Checks: 127						Total Amount of Checks: \$279,236.01

SECTION: 4.0

ITEM: 4.3

REVIEW OF FINANCIALS FOR NOVEMBER, 2018

DESCRIPTION:

SEE ATTACHMENT

INFORMATION:

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

FISCAL IMPACT:

NONE

PROFIT & LOSS												
18/19 Approved Budget												
	Approved Budget FY 18-19	% Of Total	Mid-Yr Revision FY 18-19	% Of Total	2018 Nov	2018 Nov ACTUALS	Last Yr Nov Actuals	2018 YTD ACTUALS	2018 YTD BUDGET	Last Yr YTD ACTUALS		
Operating Revenues												
Program Revenue	1,114,565	20%	1,150,375	20%	61,247	61,247	53,449	941,282	895,930	855,080		
Facility Revenue	153,385	3%	155,985	3%	5,351	5,351	6,988	136,320	136,505	122,242		
Misc. Revenue	41,331	1%	54,451	1%	3,787	3,787	3,786	40,505	40,482	27,137		
Grants & Donations	33,755	1%	18,330	0%	10,873	10,873	8,635	21,650	13,970	34,285		
Interest Income	64,375	1%	65,415	1%	8,869	8,869	9,253	41,432	43,825	42,149		
Projects Revenue	331,800	6%	1,010,373	18%	187,736	187,736	-	250,936	231,936	-		
Tax Revenue	3,121,712	55%	3,154,645	55%	-	-	7,167	1,464,032	1,463,705	1,397,462		
In Kind/Atwood	22,381	0%	22,381	0%	-	-	-	9,982	9,981	9,981		
City Trust Apportionment	743,500	13%	127,800	2%	-	-	-	58,800	77,800	-		
Total Operating Revenue	5,626,804	100.00	5,759,755	100.00	277,654	277,654	89,278	2,964,939	2,914,134	2,488,336		
Expenditures												
Program Expense	233,650	4%	254,253	5%	10,685	10,685	10,711	188,899	197,978	190,109		
Operating & Supplies	370,580	7%	363,485	6%	20,227	20,227	28,533	221,891	250,322	230,142		
Utilities Expense	190,660	4%	211,486	4%	8,483	8,483	9,156	155,314	163,326	108,812		
Professional Services	44,780	1%	53,100	1%	817	817	9,972	30,122	28,330	24,036		
Building & Grounds Maintenance	373,695	7%	414,860	7%	20,043	20,043	36,681	246,693	276,710	251,692		
Property Tax Admin.	89,900	2%	89,700	2%	-	-	-	2,295	2,700	2,685		
Wages	2,240,948	41%	2,231,474	40%	224,480	224,480	144,436	1,486,909	1,486,000	1,275,838		
Benefits & Payroll Costs	790,332	15%	807,560	14%	73,541	73,541	65,546	549,573	560,725	493,740		
Fixed Asset Expense	134,800	2%	186,886	3%	13,047	13,047	4,706	170,671	165,854	23,901		
Capital Improvement Projects	968,300	18%	988,319	18%	211,933	211,933	15,041	563,536	567,160	231,563		
Debt Services	2,000	0%	2,000	0%	-	-	383	-	-	2,679		
Total Expenditures	5,439,645	100.00	5,603,123	100.00	583,256	583,256	325,165	3,615,903	3,699,105	2,835,197		
Net Revenue Over Expenditures	\$ 187,159	3.33	\$ 156,632	2.72	\$ (305,602)	\$ (305,602)	(235,887)	(\$650,964)	(\$784,971)	(\$346,861)		
Annual Contingency Reserve (1-2%)								Total	Total	Total		
Annual Equip Replacement Reserve			\$ -					\$ 450,000	\$ 450,000	\$ 450,000		
Future Capital Construction Reserve			\$ 80,000					\$ 854,762	\$ 854,762	\$ 920,531		
ADA Reserve			\$ 10,000					\$ 887,359	\$ 887,359	\$ 955,971		
CalPERS unfunded liability reserve			\$ 5,000					\$ 20,032	\$ 20,032	\$ 70,032		
TOTAL RESERVE BALANCES			\$ 45,800					\$ 137,400	\$ 137,400	\$ 45,800		
			Net Position \$					\$ 2,349,553	\$ 2,349,553	\$ 2,442,334		

Balance Sheet

11/30/2018

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	103,730.57
Placer County Treasure-General	2,786,967.76
Placer County Treasurer - City Trust	486,620.47
Accounts Receivable	6,047.32
A/R - 501C3 Group	5,000.00
PCOE Receivables	16,288.00
Prepaid Liability Expense	6,011.50
Prepaid Workers Comp Insurance	9,800.50
TOTAL ASSETS	\$3,421,046.12
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$39.00
Gift Certificates	253.00
Compensated Absenses	141,804.51
Sales Tax Payable	975.34
Worker's Comp Payable	2,410.28
Total Current Liabilities	\$145,482.13
<u>Net Position</u>	
General Fund Balance	\$4,114,265.08
Net Profit (Loss)	(838,701.09)
Total Net Postion	\$3,275,563.99
TOTAL LIABILITY AND NET POSITION	\$3,421,046.12

**Auburn Recreation and Park District
Balance Sheet
As of 11/30/2018**

ASSETS

Current Assets

Petty Cash	580.00
First Foundation Bank	103,730.57
Placer County Treasurer – General Fund	2,786,967.76
Placer County Treasurer – City Trust	486,620.47
Accounts Receivable – ARD	6,047.32
Accounts Receivable – Friends of ARD (501c3)	5,000.00
PCOE Youth Services Receivable	16,288.00
Prepaid Workers Comp Insurance	9,800.50
Prepaid Liability Insurance	6,011.50

Total Current Assets **\$3,421,046.12**

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,169,792.33
Fixed Assets: Equipment	978,353.28
Fixed Assets: Computer Equipment & Software	134,623.12
Fixed Assets: Vehicles	265,312.64
Fixed Assets: Office Furniture & Rec Equipment	95,457.72
Construction In Progress	642,109.95
Less: Accumulated Depreciation	<u>(9,493,406.19)</u>

Total Fixed Assets **\$6,762,788.97**

TOTAL ASSETS **\$10,183,835.09**

**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 11/30/2018**

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	39.00
Gift Certificates	253.00
Compensated Absences	141,804.51
Sales Tax Payable	975.34
Worker's Comp Payable	2,410.28
	<u>2,410.28</u>

Total Current Liabilities \$145,482.13

Fund Balances

Investments in Fixed Assets	6,762,788.97
GFB: Youth Assistance Fund	4,995.12
GFB: General Fund Balance	1,143,065.99
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	486,620.47
RFB: Equip Replacement Reserve	854,761.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	887,359.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	(5,362.73)
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	137,400.00
DFB: ADA Reserves	20,031.75
DFB: Shockley Maint Fund	(1,345.12)

Net Position (838,701.09)

Total Assets	6,762,788.97
Total Unrestricted Funds GFB	1,267,271.70
Total Reserved Funds	2,678,615.16
Total Designated Funds	168,378.22

TOTAL LIABILITIES AND NET POSITION \$10,183,835.09

Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park
 Profit & Loss - Summary
 For 4/1/2018 To 11/30/2018
 For Administration
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	61,246.90	941,281.56	895,930.00	45,351.56	105.06
Rents & Concessions	5,351.48	136,320.25	136,505.00	(184.75)	99.87
Miscellaneous Revenue	3,578.40	40,505.02	40,482.00	23.02	100.06
Grants & Donations	10,873.03	21,650.19	13,970.00	7,680.19	154.98
Interest Income	8,869.22	41,431.94	43,825.00	(2,393.06)	94.54
Project Revenue - Government	0.00	63,200.00	44,200.00	19,000.00	142.99
Taxes Revenue	0.10	1,474,013.70	1,473,683.00	330.70	100.02
TOTAL OPERATING REVENUE	\$89,919.13	\$2,718,402.66	\$2,648,595.00	\$69,807.66	102.64%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	58,800.00	77,800.00	(19,000.00)	75.58
TOTAL OTHER FINANCING SOURCES	\$0.00	\$58,800.00	\$77,800.00	(\$19,000.00)	75.58%
TOTAL REVENUES	89,919.13	2,777,202.66	2,726,395.00	50,807.66	101.86
EXPENDITURES					
Program Expenses	10,684.70	188,898.70	197,978.00	9,079.30	95.41
Operations & Supplies Expense	20,226.94	221,891.03	250,322.00	(28,430.97)	88.64
Utilities Expense	8,483.14	155,314.41	163,326.00	(8,011.59)	95.10
Legal Expenses	696.00	3,736.58	4,170.00	(433.42)	89.61
Professional Services	120.98	26,384.94	24,160.00	2,224.94	109.21
Bldg & Grounds Maintenance	20,042.87	246,693.38	276,710.00	(30,016.62)	89.15
Property Tax Administration/LAFCO	0.00	2,295.34	2,700.00	(404.66)	85.01
Salaries Expense	224,480.02	1,486,909.38	1,486,000.00	909.38	100.06
Benefits & Payroll Costs	73,541.16	549,572.91	560,725.00	(11,152.09)	98.01
Fixed Asset Expense	13,046.61	170,670.98	165,854.00	4,816.98	102.90

Auburn Rec & Park
 Profit & Loss - Summary
 For 4/1/2018 To 12/31/2018
 For Administration
 For All Segment2s
 For All Segment3s
 For All Segment4s

Capital Improvement Projects	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$505,892.53	\$4,008,361.18	\$4,073,747.00	(\$65,385.82)	98.40%
NET REVENUE OVER EXPENDITURES	(\$356,497.34)	(\$1,081,763.33)	(\$1,213,376.00)	\$131,612.67	89.15%
ADJ. NET REVENUE OVER EXPENDITURES	(\$356,497.34)	(\$1,081,763.33)	(\$1,213,376.00)	\$131,612.67	89.15%

Equipment Reserves	
4/30/18	2018-2019 Budgeted to save (\$80,000.00)
6/28/18	Mower, Tractor, Pool Cover 94,124.00
12/17/18	Cameras,Ford Van,Skid Sprayer 32,480.00
	Total Addition to General Fund from Equipment Reserves \$46,604.00

Capital Construction Reserves	
6/28/18	2018-2019 Budgeted to save (\$10,000.00)
8/1/18	Pool Shade Structure 11,902.00
9/28/18	Regional Pathway Repairs 17,000.00
10/26/18	Regional Security Cameras 9,710.00
	Total Addition to General Fund from Capital Construction \$28,612.00

ADA Reserves	
4/30/18	2018-2019 Budgeted to save (\$ 5,000.00)
4/28/18	Regional Pathway Repairs 35,000.00
10/26/18	Regional Dry Creek ADA Access 20,000.00
	Total Addition to General Fund from Capital Construction \$50,000.00

City Mitigation Reserves	
7/29/18	Pool Shade Structure \$50,000.00
9/12/18	Herschel Young Park Improvements 8,800.00
	Total Addition to General Fund from City Mitigation Reserve \$58,800.00
	Total Transfers from Reserves \$184,016.00

OPERATING REVENUE

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Park & Recreation Services					
Alta Vista DSC Rev	4,798.00	36,982.00	30,040.00	6,942.00	123.11
Aub Elem DSC Rev	9,929.00	100,797.84	102,650.00	(1,852.16)	98.20
Skyridge DSC Rev	12,491.80	77,614.80	68,400.00	9,214.80	113.47
Day Camp Rev	3,009.00	210,695.16	213,010.00	(2,314.84)	98.91
Preschool Revenue	5,636.00	38,221.00	32,370.00	5,851.00	118.08
Newcastle DSC Revenue	11,282.50	68,956.50	61,100.00	7,856.50	112.86
Adult Softball	0.00	13,687.26	14,860.00	(1,172.74)	92.11
Adult Basketball	2.00	4,535.25	3,940.00	595.25	115.11
Sr. Sports	84.00	2,599.00	1,850.00	749.00	140.49
Adult Volleyball	0.00	1,663.00	1,660.00	3.00	100.18
Pickle Ball Revenue	400.00	6,535.00	7,260.00	(725.00)	90.01
Adult Classes	1,638.00	24,146.60	21,710.00	2,436.60	111.22
Adult Class Rev - Bureau	1,440.00	13,342.00	9,980.00	3,362.00	133.69
Bocce Ball Prog Revenue	40.00	964.00	920.00	44.00	104.78
Youth Basketball	7,285.00	76,629.00	72,000.00	4,629.00	106.43
PeeWee Basketball	0.00	0.00	430.00	(430.00)	0.00
Youth Classes	2,302.60	24,411.10	21,700.00	2,711.10	112.49
Youth Class Rev - Bureau	40.00	495.00	360.00	135.00	137.50
Aquatic Activities	0.00	6,616.00	6,610.00	6.00	100.09
Aquatic Activities - PH Pool	0.00	1,428.00	1,420.00	8.00	100.56
Master Swim Revenue	0.00	3,180.00	3,170.00	10.00	100.32
Stroke and Turn Revenue	(50.00)	(50.00)	0.00	(50.00)	0.00
Public Swim - MS Sierra Pool	0.00	32,101.67	32,680.00	(578.33)	98.23
Public Swim - Placer Hills Pool	0.00	3,585.34	3,580.00	5.34	100.15
Swim Lessons	0.00	26,369.00	27,400.00	(1,031.00)	96.24
Swim Lessons - PH	0.00	8,407.00	9,200.00	(793.00)	91.38
Swim Team	0.00	22,654.50	22,650.00	4.50	100.02

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 11/30/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team	0.00	7,790.00	7,790.00	0.00	100.00
Youth Camps Revenue	0.00	21,700.00	22,220.00	(520.00)	97.66
Youth Camp Rev - Bureau	0.00	14,970.00	14,750.00	220.00	101.49
Youth Sports Camps	0.00	12,450.50	12,450.00	0.50	100.00
Youth Sports Camps - Bureau	0.00	7,190.00	9,900.00	(2,710.00)	72.63
Special Events	100.00	5,155.50	4,100.00	1,055.50	125.74
Party in the Park Revenue	0.00	8,049.97	7,810.00	239.97	103.07
Ukulele Festival Revenue	0.00	13,852.50	13,630.00	222.50	101.63
Food Truck Fiesta Revenue	0.00	950.00	0.00	950.00	0.00
Great Obstacle Scramble Revenue	0.00	16,275.00	10,240.00	6,035.00	158.94
String Fling Revenue	0.00	4,535.00	4,530.00	5.00	100.11
Auburn Community Festival	0.00	9,807.50	9,070.00	737.50	108.13
Out of District Fees	710.00	10,586.57	7,430.00	3,156.57	142.48
Out of District Fees - Bureau	79.00	1,103.00	880.00	223.00	125.34
Return check fees	30.00	300.00	180.00	120.00	166.67
Total Parks and Recreation Services	61,246.90	941,281.56	895,930.00	45,351.56	105.06
Rents & Concessions					
Fee Waivers, Public	(618.00)	(11,505.22)	(11,400.00)	(105.22)	100.92
Fee Waivers, Public, Reclamation	0.00	(157.50)	(490.00)	332.50	32.14
Fee Waiver - Offset	618.00	11,662.72	11,890.00	(227.28)	98.09
Blue Bird Room-CVCC	150.00	1,650.00	1,650.00	0.00	100.00
Stella Irving Rental Revenue - Rec	0.00	118.60	110.00	8.60	107.82
Lakeside Rental Revenue - Reg	985.00	7,322.00	7,420.00	(98.00)	98.68
Sierra Room Rental - CVCC	0.00	5,510.50	7,460.00	(1,949.50)	73.87
Sunset Room Rental - CVCC	166.00	2,693.00	2,620.00	73.00	102.79
Canyon View Room Rental - CVCC	52.50	4,422.50	2,940.00	1,482.50	150.43
Foothills Room Rental - CVCC	320.00	7,057.50	7,230.00	(172.50)	97.61
Sierra/Splash Pool Rental	0.00	9,968.40	9,960.00	8.40	100.08

Auburn Rec & Park
Profit & Loss - Detail
4/1/2018 to 11/30/2018
For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Pool Rental Revenue - PH	0.00	1,833.00	1,830.00	3.00	100.16
American River Room-CVCC	350.00	3,590.00	3,140.00	450.00	114.33
Conference Rental Revenue - Rec	0.00	219.00	210.00	9.00	104.29
Board Room Rental	24.00	104.00	230.00	(126.00)	45.22
Conference (Module) Rental - Overlook	500.00	6,271.00	7,170.00	(899.00)	87.46
Gazebo Rentals	0.00	110.00	40.00	70.00	275.00
Rock Creek Modular Rent	300.00	2,700.00	2,400.00	300.00	112.50
Gym Rental Revenue - Rec	234.00	571.80	100.00	471.80	571.80
Gym Rental Revenue - Reg	234.00	2,193.00	2,900.00	(707.00)	75.62
Tutor Totter Lease Agreement	544.00	4,297.00	4,295.00	2.00	100.05
Kitchen Rental Revenue - Rec	0.00	47.60	40.00	7.60	119.00
Kitchen Rental Revenue - CVCC	80.00	250.00	400.00	(150.00)	62.50
Picnic Area Rental Revenue - Rec	385.00	9,233.00	9,030.00	203.00	102.25
Picnic Area Rental Revenue - Reg	0.00	1,990.00	1,610.00	380.00	123.60
Picnic Area Rental Revenue - Ash	0.00	1,330.00	1,420.00	(90.00)	93.66
Picnic Area Rental Revenue - MV	0.00	3,922.50	3,705.00	217.50	105.87
Field " Recreation" Rental Revenue	0.00	3,479.43	3,215.00	264.43	108.23
Field A (softball) Revenue - Reg	0.00	1,582.30	1,470.00	112.30	107.64
Field "Softball" Rental - MV	0.00	966.97	960.00	6.97	100.73
Field Rental - CV	0.00	1,700.97	1,700.00	0.97	100.06
Field Soccer/Baseball-Winchester	0.00	1,029.56	1,155.00	(125.44)	89.14
Field "Beggs" Rental - Rec	0.00	7,259.42	5,860.00	1,399.42	123.88
Field B (softball) Rev - Reg	63.90	1,633.45	1,575.00	58.45	103.71
Field "James" Rental - Rec	0.00	7,941.16	6,880.00	1,061.16	115.42
Field C (Baseball) Rental - Reg	127.86	3,373.60	3,760.00	(386.40)	89.72
Bocce Ball Field Rental	0.00	40.00	40.00	0.00	100.00
Field "Soccer Regional" Rental	(128.08)	2,411.58	2,630.00	(218.42)	91.70
Field "Soccer A" Rental - Railroad	0.00	5,039.86	5,750.00	(710.14)	87.65
Field "Soccer B" Rental - Railroad	(46.70)	4,968.82	6,380.00	(1,411.18)	77.88
Field Lining Revenue - Reg	80.00	160.00	80.00	80.00	200.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 11/30/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions	120.00	1,538.73	1,510.00	28.73	101.90
Misc Rents & Concessions - Bureau	0.00	810.00	810.00	0.00	100.00
Custodial Fees	690.00	13,160.00	12,830.00	330.00	102.57
Meadow Vista Cust Fee	30.00	30.00	0.00	30.00	0.00
Set up/Take Down Fees	90.00	1,760.00	1,990.00	(230.00)	88.44
Meadow Vista - Alcohol fee	0.00	30.00	0.00	30.00	0.00
Total Rents and Concessions	5,351.48	136,320.25	136,505.00	(184.75)	99.87
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	640.00	730.00	140.00	590.00	521.43
Sales of an Asset - F & G	0.00	9,500.00	9,500.00	0.00	100.00
Activity Guide - Advertising Rev	150.00	1,750.00	1,250.00	500.00	140.00
Recycling Revenue - F & G	13.40	13.40	0.00	13.40	0.00
Alcohol Permit Fee	150.00	3,440.00	3,340.00	100.00	102.99
Miscellaneous Income - Admin.	0.00	358.56	150.00	208.56	239.04
Miscellaneous Revenue - Recreation	0.00	175.00	1,050.00	(875.00)	16.67
Verizon Wireless Lease	2,404.00	19,232.00	19,232.00	0.00	100.00
Misc inc - Aquatics	0.00	225.00	200.00	25.00	112.50
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Miscellaneous Income - F & G	221.00	5,081.06	5,610.00	(528.94)	90.57
Total Miscellaneous Revenue	3,578.40	40,505.02	40,482.00	23.02	100.06
Grants & Donations					
Youth Assistance Rev	622.57	9,020.70	5,970.00	3,050.70	151.10
Donation Rev - Aqua	0.00	1,907.26	0.00	1,907.26	0.00
Donation Rev - F & G	0.00	455.27	0.00	455.27	0.00
Donation Rev - Admin	0.00	0.50	0.00	0.50	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 11/30/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bike Park Donations	8,258.04	8,274.04	8,000.00	274.04	103.43
Grant Proceeds	1,992.42	1,992.42	0.00	1,992.42	0.00
Total Grants and Donations	10,873.03	21,650.19	13,970.00	7,680.19	154.98
Interest Income	0.00	244.43	390.00	(145.57)	62.67
Interest Income - Other	0.00	244.43	390.00	(145.57)	62.67
Interest Revenue - County	8,705.27	37,575.88	40,035.00	(2,459.12)	93.86
Interest Revenue - City Trust	163.95	3,611.63	3,400.00	211.63	106.22
Total Interest Income	8,869.22	41,431.94	43,825.00	(2,393.06)	94.54
Project Revenue - Government	0.00	63,200.00	44,200.00	19,000.00	142.99
City Mitigation Revenue	0.00	63,200.00	44,200.00	19,000.00	142.99
Total Project Revenue - Government	0.00	63,200.00	44,200.00	19,000.00	142.99
Tax Revenue	0.00	1,238,339.32	1,265,731.00	(27,391.68)	97.84
Current Secured Property Taxes General	0.00	11,162.45	14,608.00	(3,445.55)	76.41
Homeowner's Prop. Tax Relief	0.00	58,578.97	45,616.00	12,962.97	128.42
Current Unsecured Prop Taxes General	0.00	47,410.58	26,795.00	20,615.58	176.94
Current Supplemental Property Taxes	0.00	48,866.23	50,853.00	(1,986.77)	96.09
Unitary & Op Non-unitary Tax	0.00	0.00	(5.00)	5.00	0.00
Redemptions Gen Taxes	0.00	41.27	399.00	(357.73)	10.34
Delinq Unsecured Property Taxes	0.00	1.00	5.00	(4.00)	20.00
Timber Tax Guarantee	0.00	9,980.59	9,981.00	(0.41)	100.00
Atwood Tax Revenue	0.00	0.10	0.00	0.10	0.00
Atwood Tax Revenue	0.10	0.10	0.00	0.10	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 11/30/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Supplemental Tax Rev	0.00	22.94	131.00	(108.06)	17.51
Delinquent Secured Property Taxes	0.00	0.00	(25.00)	25.00	0.00
Railroad Unitary Property Taxes	0.00	953.57	938.00	15.57	101.66
RDA Pass-Throughs	0.00	58,656.68	58,656.00	0.68	100.00
Total Tax Revenue	0.10	1,474,013.70	1,473,683.00	330.70	100.02
TOTAL OPERATING REVENUE	\$89,919.13	\$2,718,402.66	\$2,648,595.00	\$69,807.66	102.64%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
City Mitigation Apportionment - Fac & Grds	0.00	58,800.00	77,800.00	(19,000.00)	75.58
TOTAL OTHER FINANCING SOURCES	0.00	58,800.00	77,800.00	(19,000.00)	75.58
TOTAL REVENUES	89,919.13	2,777,202.66	2,726,395.00	50,807.66	101.86
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,881.00	1,990.00	(109.00)	94.52
Instructor/Adult Classes	1,817.90	12,929.45	12,910.00	19.45	100.15
Instructor/Adult Classes - Bureau	1,222.00	6,389.50	5,830.00	559.50	109.60
Instructor/Youth Classes	2,729.85	12,890.70	11,220.00	1,670.70	114.89
Officials/Adult Softball	123.75	6,789.20	7,160.00	(370.80)	94.82
Officials/Adult Basketball	0.00	2,497.00	3,285.00	(788.00)	76.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 11/30/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Basketball	0.00	3,075.00	3,075.00	0.00	100.00
Instructor/Youth Camps	0.00	30,538.20	31,390.00	(851.80)	97.29
Instr/Y Camp - Bureau	0.00	8,287.65	8,290.00	(2.35)	99.97
Instructors - Youth Sports Camps	0.00	0.00	2,100.00	(2,100.00)	0.00
Instr/Y Sports Camp - Bureau	0.00	5,392.50	5,400.00	(7.50)	99.86
Alta Vista/Program Exp	420.36	2,066.73	2,070.00	(3.27)	99.84
Aub Elem/Program Exp	959.17	2,404.31	1,470.00	934.31	163.56
Skyridge/Program Exp	1,086.81	2,885.74	1,860.00	1,025.74	155.15
Day Camp/Program Exp	207.80	18,841.80	19,150.00	(308.20)	98.39
Preschool - Program Expense	120.83	3,964.84	4,070.00	(105.16)	97.42
Newcastle Program Expense	600.85	2,612.32	3,850.00	(1,237.68)	67.85
Adult Softball Expense	0.00	1,942.44	3,100.00	(1,157.56)	62.66
Adult Basketball Expense	0.00	205.92	150.00	55.92	137.28
Adult Volleyball Expense	0.00	3,126.30	3,630.00	(503.70)	86.12
Pickle Ball Tennis Expense	88.05	1,133.75	1,443.00	(309.25)	78.57
Adult Class Expense	252.00	665.46	290.00	375.46	229.47
Bocce Ball Prog Expense	1.07	1.07	0.00	1.07	0.00
Youth Basketball Expense	9.32	10,901.62	13,670.00	(2,768.38)	79.75
Youth Class Expense	0.00	112.77	630.00	(517.23)	17.90
Aquatic Activities	0.00	618.00	740.00	(122.00)	83.51
Public Swim Expense	0.00	2,156.18	2,160.00	(3.82)	99.82
Public Swim Exp - PH Pool	0.00	426.00	430.00	(4.00)	99.07
Swim Lessons	0.00	325.53	330.00	(4.47)	98.65
Swim Team	0.00	1,944.22	2,780.00	(835.78)	69.94
Synchro Team	0.00	576.00	600.00	(24.00)	96.00
Youth Sports Camps	0.00	0.00	20.00	(20.00)	0.00
Special Events	194.34	2,339.35	2,240.00	99.35	104.44
Party in the Park Expenses	0.00	8,638.04	8,640.00	(1.96)	99.98
Ukulele Festival Expenses	13.64	9,163.25	9,430.00	(266.75)	97.17
Great Obstacle Scramble Expenses	0.00	7,476.98	9,320.00	(1,843.02)	80.23

Profit & Loss - Detail

4/1/2018 to 11/30/2018

For All Segment1s

For All Segment2s

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For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
String Fling Expenses	0.00	3,936.96	3,940.00	(3.04)	99.92
Auburn Community Festival Expenses	836.96	9,762.92	9,315.00	447.92	104.81
Total Program Expenses	10,684.70	188,898.70	197,978.00	(9,079.30)	95.41
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(435.42)	(150.00)	(285.42)	290.28
Merchant Fees - Cust Serv	15.00	7,217.36	9,260.00	(2,042.64)	77.94
Bad Debt Expense	0.00	100.27	1,350.00	(1,249.73)	7.43
Finance Charges	(17.59)	(145.63)	(50.00)	(95.63)	291.26
Cal Card Incentives	0.00	(991.41)	(500.00)	(491.41)	198.28
Donations Expense	0.00	0.00	500.00	(500.00)	0.00
Telephone - Placer Hills Pool	139.19	663.90	690.00	(26.10)	96.22
Telephone - Cust Serv	723.57	5,762.45	5,700.00	62.45	101.10
Telephone (CVCC) - Admin	568.95	4,496.52	4,420.00	76.52	101.73
Gift Certificates Expensed	0.00	323.00	610.00	(287.00)	52.95
Telephone - Aquatics	0.00	95.96	180.00	(84.04)	53.31
Telephone - Youth Services	1.73	5.75	40.00	(34.25)	14.38
Telephone - Recreation	48.63	290.98	355.00	(64.02)	81.97
Telephone - Preschool	0.18	1.60	10.00	(8.40)	16.00
Telephone - Facilities & Grounds	1,105.00	8,284.71	9,145.00	(860.29)	90.59
Telephone - Day Camp	199.85	1,598.80	1,820.00	(221.20)	87.85
Telephone - Newcastle	7.34	35.88	50.00	(14.12)	71.76
Telephone - Aub EI	140.07	916.51	1,100.00	(183.49)	83.32
Telephone - Alta Vista	2.14	16.74	50.00	(33.26)	33.48
Telephone - Skyridge	99.88	636.23	760.00	(123.77)	83.71
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	0.00	513.12	1,080.00	(566.88)	47.51
Activity Guide Expense	472.73	17,229.25	17,945.00	(715.75)	96.01
Youth Assistance Expense	1,037.77	13,858.17	14,235.00	(376.83)	97.35

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - Rec	(184.06)	2,275.25	1,100.00	1,175.25	206.84
Office Supplies - Youth Services	254.27	629.89	400.00	229.89	157.47
Office Supplies - F & G	277.97	1,865.39	2,690.00	(824.61)	69.35
Office Supplies-Cust Serv	0.00	1,799.14	1,930.00	(130.86)	93.22
Office Supplies - Admin	630.71	4,025.94	4,285.00	(259.06)	93.95
Duplication Costs - Cust Serv	0.00	437.73	280.00	157.73	156.33
Duplication Costs - Admin	0.00	0.00	20.00	(20.00)	0.00
Office Equip Rental - Cust Serv	0.00	3,920.62	4,360.00	(439.38)	89.92
Office Equip Rental - Admin	332.48	2,934.07	3,330.00	(395.93)	88.11
Office Equip Maint - Cust Serv	0.00	4,657.23	4,650.00	7.23	100.16
Dining Expense	0.00	476.00	305.00	171.00	156.07
Gas/Mileage Expense - C.Serv	59.95	381.50	440.00	(58.50)	86.71
Gas/Mileage Expense - Admin	105.19	1,215.20	1,040.00	175.20	116.85
Gas/Mileage Expense - Rec.	0.00	140.61	410.00	(269.39)	34.30
Gas/Mileage Expense - YS	0.00	39.79	90.00	(50.21)	44.21
Gas/Mileage Expense - F & G	2,877.01	21,372.05	20,120.00	1,252.05	106.22
General Administrative Exp - Admin	0.00	166.19	420.00	(253.81)	39.57
Liability Insurance - Admin	6,011.50	46,757.49	46,012.00	745.49	101.62
Board Expense	80.45	849.58	1,470.00	(620.42)	57.80
Marketing/Public Relations - Cust Serv	893.73	9,713.99	9,580.00	133.99	101.40
Miscellaneous Expense	0.00	880.11	30.00	850.11	2933.70
Dues and Subscriptions - Admin	0.00	1,948.00	9,250.00	(7,302.00)	21.06
Dues and Subscriptions - Rec.	0.00	0.00	360.00	(360.00)	0.00
Dues and Subscriptions - F & G	0.00	90.00	390.00	(300.00)	23.08
Staff Appreciation - Youth Services	0.00	55.11	60.00	(4.89)	91.85
Staff Appreciation - F & G	0.00	2.14	170.00	(167.86)	1.26
Company Celebrations	0.00	183.01	150.00	33.01	122.01
Staff Development - Admin	340.00	568.99	400.00	168.99	142.25
Staff Development - Rec.	440.00	440.00	60.00	380.00	733.33
Staff Development - Aquatics	0.00	0.00	100.00	(100.00)	0.00

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Staff Development - Youth Services	0.00	292.20	310.00	(17.80)	94.26
Staff Development - F & G	49.37	910.32	1,310.00	(399.68)	69.49
Uniform Exp - F & G	(82.10)	(172.41)	(80.00)	(92.41)	215.51
Small Equip - Rec Dept	0.00	126.99	130.00	(3.01)	97.69
Small Equipment - Rec Pk	0.00	3,174.39	3,210.00	(35.61)	98.89
Small Equipment - Reg Pk	100.66	5,624.62	5,720.00	(95.38)	98.33
Small Equipment - MV Park	575.25	781.72	220.00	561.72	355.33
Small Equipment - CVCC	0.00	1,712.46	1,720.00	(7.54)	99.56
Field Marking Expense	0.00	1,508.75	1,460.00	48.75	103.34
Safety Supplies - F & G	245.48	4,190.04	3,880.00	310.04	107.99
Safety Supplies - Rec	0.00	166.23	170.00	(3.77)	97.78
Safety Supplies - Aquatics	0.00	166.24	0.00	166.24	0.00
Safety Supplies - Cust Serv	0.00	0.00	60.00	(60.00)	0.00
Safety Supplies - Admin	0.00	0.00	100.00	(100.00)	0.00
Restroom Supplies - Recreation Park	8.57	746.26	1,250.00	(503.74)	59.70
Restroom Supplies - Regional Park	8.57	799.88	1,110.00	(310.12)	72.06
Restroom Supplies - Ashford Park	8.57	715.01	1,075.00	(359.99)	66.51
Restroom Supplies - Meadow Vista Park	8.57	714.97	890.00	(175.03)	80.33
Restroom Supplies - Railroad Park	8.57	714.99	885.00	(170.01)	80.79
Restroom Supplies - Overlook Park	8.57	744.69	925.00	(180.31)	80.51
Restroom Supplies - Placer Hills Park	8.57	500.86	310.00	190.86	161.57
Restroom Supplies - Rec Comm Ctr	8.63	1,153.58	1,610.00	(456.42)	71.65
Restroom Supplies - Reg Comm Ctr	8.57	1,171.30	1,440.00	(268.70)	81.34
Restroom Supplies - CVCC Comm Ctr	8.57	1,016.15	1,430.00	(413.85)	71.06
Sanitation - Reg Pk - Toilet	0.00	3,150.00	3,540.00	(390.00)	88.98
Sanitation - Win Pk - Toilet	0.00	3,150.00	3,660.00	(510.00)	86.07
Sanitation - Rec Pk - ADA Toilet	0.00	2,443.00	2,480.00	(37.00)	98.51
Sanitation - Reg - ADA Toilet	0.00	2,443.00	2,590.00	(147.00)	94.32
Sanitation - Rec Pk - Debris Box	818.92	6,441.30	9,620.00	(3,178.70)	66.96
Sanitation - Reg Pk - Disposal	565.53	3,901.60	3,990.00	(88.40)	97.78

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - MV - Disposal	375.43	2,520.37	2,600.00	(79.63)	96.94
Sanitation - CVCC - Disposal	327.34	2,265.10	2,285.00	(19.90)	99.13
Professional Services - YS	501.66	517.66	6,290.00	(5,772.34)	8.23
Small Equipment - Aquatics	0.00	0.00	1,130.00	(1,130.00)	0.00
Total Operations & Supplies	20,226.94	221,891.03	250,322.00	(28,430.97)	88.64
Utilities Expense					
Lights - Rec Pk Beggs Field	479.22	2,634.41	2,450.00	184.41	107.53
Lighting Reimb.-Beggs Field	(364.22)	(2,518.41)	(2,015.00)	(503.41)	124.98
Lights - Rec Pk James Field	654.94	3,541.60	3,335.00	206.60	106.20
Lighting Reimb.-James Field	(654.94)	(3,569.10)	(3,930.00)	360.90	90.82
Lights - Rec Field	220.31	1,028.15	1,170.00	(141.85)	87.88
Lighting Reimb.-Rec Field	(165.31)	(1,609.98)	(1,250.00)	(359.98)	128.80
Gas/Elect - Rec Comm Ctr - Fac & Grds	(1,058.80)	1,790.80	2,740.00	(949.20)	65.36
Gas/Electric - Reg Comm Ctr	668.04	6,088.17	5,810.00	278.17	104.79
Gas/Electric - CV Comm Ctr	84.48	614.85	745.00	(130.15)	82.53
Electric Reimb.- Chr. Vly C Ctr	(90.17)	(530.37)	(660.00)	129.63	80.36
Gas/Electric - CVCC	1,466.57	16,143.49	16,310.00	(166.51)	98.98
Gas/Electric - Sierra Pool	1,232.46	22,085.96	22,850.00	(764.04)	96.66
Gas/Electric - PH Pool	554.44	6,003.83	6,095.00	(91.17)	98.50
Electric - Day Camp	96.07	1,490.95	1,620.00	(129.05)	92.03
Gas/Elec - Recreation Park	743.81	7,276.57	7,330.00	(53.43)	99.27
Gas/Electric - Reg Park	2,119.42	15,456.45	16,000.00	(543.55)	96.60
Lighting Reimb.-Reg Park	200.00	(4,478.35)	(5,105.00)	626.65	87.73
Gas/Electric - Ashford Park	192.73	2,109.52	1,995.00	114.52	105.74
Gas/Electric - MV Park	627.01	3,713.30	3,640.00	73.30	102.01
Electric - Railhead Park	420.66	2,871.10	2,940.00	(68.90)	97.66

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Railhead	(211.68)	(1,363.95)	(1,280.00)	(83.95)	106.56
Gas/Electric - Winchester Park	74.92	1,054.88	1,170.00	(115.12)	90.16
Reimbursements - Gas/Elec Pool	0.00	(11,229.25)	(11,220.00)	(9.25)	100.08
Water - Rec Comm Ctr	0.00	2,014.86	1,930.00	84.86	104.40
Water - Reg Comm Ctr	0.00	1,041.32	1,060.00	(18.68)	98.24
Water - CV Comm Ctr	0.00	828.28	1,040.00	(211.72)	79.64
Water - CVCC	0.00	2,378.46	2,350.00	28.46	101.21
Water - Sierra Pool	0.00	3,741.87	3,600.00	141.87	103.94
Water - PH Pool	20.80	196.64	240.00	(43.36)	81.93
Water - Rec Park	0.00	3,422.30	4,290.00	(867.70)	79.77
Water - Regional Park	0.00	1,663.44	1,600.00	63.44	103.97
Water - Ashford Park	0.00	3,406.38	4,240.00	(833.62)	80.34
Water - MV Park	499.73	12,717.63	14,650.00	(1,932.37)	86.81
Water - CV Park	0.00	3,064.56	2,720.00	344.56	112.67
Water - Railhead Park	0.00	3,081.66	4,100.00	(1,018.34)	75.16
Water - CVCC Park	0.00	1,704.15	2,880.00	(1,175.85)	59.17
Water - Overlook Park	0.00	5,354.03	5,240.00	114.03	102.18
Water - Placer Hills Park	672.65	3,819.41	4,110.00	(290.59)	92.93
Water - Atwood	0.00	2,255.54	3,020.00	(764.46)	74.69
Water - Chana Field	0.00	0.00	180.00	(180.00)	0.00
Reimb - Water - Sierra Pool	0.00	(1,168.61)	(1,160.00)	(8.61)	100.74
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,050.00	294.02	103.25
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,103.00	(0.41)	100.00
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,643.00	(0.56)	99.97
Sanitation - Railhead Park (Sewer)	0.00	173.79	300.00	(126.21)	57.93
Sanitation - Overlook (Sewer)	0.00	735.88	800.00	(64.12)	91.99
Sanitation - CVCC (Sewer)	0.00	10,189.15	9,600.00	589.15	106.14

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Utilities Expense	8,483.14	155,314.41	163,326.00	(8,011.59)	95.10
Legal Expenses	696.00	3,736.58	4,170.00	(433.42)	89.61
Legal Fees	696.00	3,736.58	4,170.00	(433.42)	89.61
Total Legal Expense	696.00	3,736.58	4,170.00	(433.42)	89.61
Professional Services	80.66	80.66	360.00	(279.34)	22.41
Professional Services - Rec	40.32	3,317.82	1,890.00	1,427.82	175.55
Professional Services - F & G	0.00	5,543.53	4,550.00	993.53	121.84
Professional Services - Atwood	0.00	565.00	1,010.00	(445.00)	55.94
Professional Services - C Serv	0.00	8,717.93	7,350.00	1,367.93	118.61
Professional Services - Admin	0.00	8,160.00	9,000.00	(840.00)	90.67
Accounting/Auditor Fees	120.98	26,384.94	24,160.00	2,224.94	109.21
Total Professional Services	225.00	495.00	1,810.00	(1,315.00)	27.35
Bldg & Ground Maintenance	302.98	12,095.70	11,820.00	275.70	102.33
Equipment Rental - F & G	36.77	7,308.17	7,360.00	(51.83)	99.30
Vehicle Maintenance	0.00	54.14	60.00	(5.86)	90.23
Maint - Recreation Field	69.48	5,303.67	7,280.00	(1,976.33)	72.85
Maint - CV Baseball Field	36.77	2,860.53	3,570.00	(709.47)	80.13
Maint - James Field	1,325.14	39,771.26	40,820.00	(1,048.74)	97.43
Maint - Beggs Field	0.00	(3,753.08)	(3,750.00)	(3.08)	100.08
Maint - Sierra Pool	2,683.37	20,459.74	20,480.00	(20.26)	99.90
Reimbursement- Maint Pool					
Maint & Repairs - Equipment					

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - PH Pool	363.61	8,165.43	9,265.00	(1,099.57)	88.13
Maint - Winchester Fields	0.00	860.39	600.00	260.39	143.40
Rep/Maint - Aub EI	54.00	192.39	1,900.00	(1,707.61)	10.13
Rep/Maint - Rock Creek	27.00	27.00	175.00	(148.00)	15.43
Rep/Maint - Day Camp	54.00	100.52	225.00	(124.48)	44.68
Maint - Recreation Park	225.00	6,745.53	9,390.00	(2,644.47)	71.84
Maint - Regional Park	3,301.77	37,688.76	36,770.00	918.76	102.50
Maint - Ashford Park	821.02	5,249.39	6,700.00	(1,450.61)	78.35
Maint - Meadow Vista Park	834.98	6,094.20	8,350.00	(2,255.80)	72.98
Maint - Christian Valley Park	0.00	1,797.70	2,960.00	(1,162.30)	60.73
Maint - Railroad Park	0.00	1,667.71	2,620.00	(952.29)	63.65
Maint - CVCC Park	0.00	3,391.08	3,310.00	81.08	102.45
Maint - Overlook Park	344.70	5,007.43	6,890.00	(1,882.57)	72.68
Maint - Placer Hills Park	0.00	1,231.89	1,140.00	91.89	108.06
Maint - Pocket Parks	0.00	702.04	2,110.00	(1,407.96)	33.27
Maint - Mt. Vernon Park	0.00	670.10	470.00	200.10	142.57
Maint - Winchester Park	0.00	3,593.15	3,700.00	(106.85)	97.11
Maint - Atwood	18.04	1,081.66	2,320.00	(1,238.34)	46.62
Maint - Shockley Park	2,559.70	6,206.07	6,820.00	(613.93)	91.00
Rep/Maint - Skyridge	54.00	1,289.22	600.00	689.22	214.87
Maint - Ashley Dog Park	247.75	4,063.30	3,345.00	718.30	121.47
Rep/Maint - Newcastle	0.00	775.40	2,025.00	(1,249.60)	38.29
Maint - Recreation Comm Ctr	1,128.62	11,046.94	10,920.00	126.94	101.16
Maint - Regional Comm Ctr	1,159.50	8,443.97	10,120.00	(1,676.03)	83.44
Maint - Christian Valley Comm Ctr	319.27	350.11	410.00	(59.89)	85.39
Maint - CVCC Comm Ctr	732.50	7,437.77	4,135.00	3,302.77	179.87
Maint - Overlook Modular	27.00	464.37	440.00	24.37	105.54
Maint - Regional Tennis Courts	0.00	300.48	990.00	(689.52)	30.35
Maint - RH Soccer A	0.00	94.27	100.00	(5.73)	94.27
Maint - Regional Field Soccer	0.00	4,214.66	2,800.00	1,414.66	150.52

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field A	2,775.00	4,612.20	14,350.00	(9,737.80)	32.14
Maint-MV Softball Field	0.00	61.11	60.00	1.11	101.85
Maint - Regional Field B	0.00	2,967.51	2,960.00	7.51	100.25
Maint - Regional Field C	0.00	851.31	1,720.00	(868.69)	49.50
Tree Maint - Rec Park	0.00	12,558.19	12,650.00	(91.81)	99.27
Tree Maint - Ashford Park	0.00	75.00	1,050.00	(975.00)	7.14
Tree Maint - MV Park	0.00	6,500.00	6,500.00	0.00	100.00
Tree Maint - PH Park	0.00	2,880.00	2,880.00	0.00	100.00
Vandalism Repairs Expense	315.90	2,640.00	3,440.00	(800.00)	76.74
Rep/Maint - Alta Vista	0.00	0.00	50.00	(50.00)	0.00
Total Building and Grounds Maintenance	20,042.87	246,693.38	276,710.00	(30,016.62)	89.15
Property Tax Administration/LAFCO	0.00	0.00	400.00	(400.00)	0.00
Property Tax Administration	0.00	2,295.34	2,300.00	(4.66)	99.80
Lafco Fees					
Total Property Tax Administration/LAFCO	0.00	2,295.34	2,700.00	(404.66)	85.01
Salaries Expense	7,790.40	44,204.11	44,030.00	174.11	100.40
Wages - (Y.Serv) - Manager	13,392.33	77,556.64	77,310.00	246.64	100.32
Wages - (Cust Serv) - Full Time	1,846.52	11,165.98	11,200.00	(34.02)	99.70
Wages - (Cust Serv) - Part Time	8,433.60	66,893.87	67,370.00	(476.13)	99.29
Wages - (Admin) - Full Time	13,025.89	68,754.65	64,919.00	3,835.65	105.91
Wages - (Admin) - Part Time	6,925.00	25,324.43	22,864.00	2,460.43	110.76
Wages - (Y.Serv) - Alta Vista - PT	2,500.00	17,000.00	17,000.00	0.00	100.00
Wages - (Admin) - Board Pay	0.00	10.73	20.00	(9.27)	53.65
Wages - (Y.Serv) - AV Maint	8,913.99	47,147.64	45,938.00	1,209.64	102.63
Wages - (Y.Serv) - Aub Elem - PT					

Auburn Rec & Park
Profit & Loss - Detail
4/1/2018 to 11/30/2018
For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - AE Maint	61.85	3,751.26	3,720.00	31.26	100.84
Wages - (YS) RC Maint	0.00	221.64	170.00	51.64	130.38
Wages - (Y.Serv) - Skyridge - PT	7,623.72	35,377.40	33,753.00	1,624.40	104.81
Wages - (Y.Serv) - S Maint	0.00	120.13	330.00	(209.87)	36.40
Wages - (Y.Serv) - Day Camp - PT	1,714.18	107,194.40	105,990.00	1,204.40	101.14
Wages - (Y.Serv) - DC Maint	0.00	366.89	644.00	(277.11)	56.97
Wages - (Rec) - Full Time	16,054.66	93,811.88	93,370.00	441.88	100.47
Wages - (Y. Serv) - Newcastle- PT	10,149.40	43,120.33	36,900.00	6,220.33	116.86
Wages - (Y.Serv) - NC Maint	0.00	458.79	420.00	38.79	109.24
Wages - (Rec) - Part Time	0.00	(332.45)	(93.00)	(239.45)	357.47
Wages - (Rec) - Seasonal	215.39	1,400.66	1,990.00	(589.34)	70.39
Wages - (Rec) - Adult Softball	75.23	4,163.17	4,520.00	(356.83)	92.11
Wages - (Rec) - Adult Basketball	320.87	1,222.03	1,450.00	(227.97)	84.28
Wages - (Y.Serv) - Preschool	6,021.73	23,704.63	24,110.00	(405.37)	98.32
Wages - (Aqua) - Aquatics Coordinator	370.38	15,931.68	15,608.00	323.68	102.07
Wages - (Aqua) - Aquatic Activities	259.00	2,685.85	2,300.00	385.85	116.78
Wages - (Aqua) - Public Swim	0.00	56,143.12	55,860.00	283.12	100.51
Wages - (Aqua) - Public Swim-PH	0.00	6,008.67	6,050.00	(41.33)	99.32
Wages - (Aqua) - Swim Lessons	0.00	10,201.73	10,190.00	11.73	100.12
Wages - (Aqua) - Swim Lessons-PH	0.00	2,633.34	2,640.00	(6.66)	99.75
Wages - (Aqua) - Master Swim	0.00	3,471.40	3,430.00	41.40	101.21
Wages - (Aqua) - Swim Team Coaches	174.53	8,686.32	8,710.00	(23.68)	99.73
Wages - (Aqua) - Synchronized Swim Coach	0.00	12,274.52	12,280.00	(5.48)	99.96
Wages - (Fac & Grds) - Fac Attendant - Rec	6,183.69	34,650.79	33,755.00	895.79	102.65
Wages - (Fac & Grds) - Fac Att. - CVCC	4,498.17	21,370.46	21,025.00	345.46	101.64
Wages - (Fac & Grds) - Fac Attendant - Reg	3,479.35	13,983.37	14,023.00	(39.63)	99.72
Wages - (Fac & Grds) - Management	15,176.17	88,637.24	92,335.00	(3,697.76)	96.00
Wages - (Fac & Grds) - Recreation Park	32,202.50	195,403.48	198,129.00	(2,725.52)	98.62
Wages - (Fac & Grds) - Regional Park	21,604.08	134,727.13	134,370.00	357.13	100.27
Wages - (Fac & Grds) - Ashford Park	2,110.53	12,297.16	18,120.00	(5,822.84)	67.87

Auburn Rec & Park
Profit & Loss - Detail
4/1/2018 to 11/30/2018
For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Meadow Vista Park	5,822.74	30,037.38	29,680.00	357.38	101.20
Wages - (Fac & Grds) - CV Comm Center	1,767.24	5,855.70	6,550.00	(694.30)	89.40
Wages - (Fac & Grds) - Railroad Park	1,808.64	11,487.10	12,585.00	(1,097.90)	91.28
Wages - (Fac & Grds) - CVCC	1,001.81	7,423.67	7,870.00	(446.33)	94.33
Wages - (Fac & Grds) - Overlook Park	1,833.12	12,012.93	12,050.00	(37.07)	99.69
Wages - (Fac & Grds) - Placer Hills Park	2,726.52	16,069.44	15,160.00	909.44	106.00
Wages - (Fac & Grds) - Pocket Parks	829.18	5,297.11	6,195.00	(897.89)	85.51
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	1,188.43	1,200.00	(11.57)	99.04
Wages - (Fac & Grds) - Winchester Park	838.36	4,694.15	4,880.00	(185.85)	96.19
Wages - (Fac & Grds) - Atwood	576.66	3,276.20	4,100.00	(823.80)	79.91
Wages - (Fac & Grds) - Shockley Property	220.53	1,973.92	2,360.00	(386.08)	83.64
Wages - (F & G) Special Events	1,649.43	3,866.75	3,330.00	536.75	116.12
Wages - District Administrator	12,997.00	76,105.69	76,090.00	15.69	100.02
Wages - (Rec) - Special Events	1,285.63	4,443.63	3,370.00	1,073.63	131.86
Wages - (F & G) Uniform Allowance	0.00	11,432.21	13,830.00	(2,397.79)	82.66
Total Salaries Expense	224,480.02	1,486,909.38	1,486,000.00	909.38	100.06
Benefits & Payroll Costs					
ER Taxes - Rec	1,362.18	8,089.03	8,110.00	(20.97)	99.74
ER Taxes - Aquatics	66.21	11,644.22	11,450.00	194.22	101.70
ER Taxes - Youth Services	3,839.97	27,530.11	26,150.00	1,380.11	105.28
ER Taxes - Fac & Grds	7,914.95	45,909.31	46,560.00	(650.69)	98.60
ER Taxes - Cust Serv	1,127.78	6,651.08	6,760.00	(108.92)	98.39
ER Taxes - Admin	2,748.50	17,636.83	17,630.00	6.83	100.04
Employment Expense - Rec	0.00	60.00	60.00	0.00	100.00
Employment Expense - Aquatics	0.00	1,448.14	1,510.00	(61.86)	95.90
Employment Expense - Youth Services	90.00	1,253.14	1,130.00	123.14	110.90
Employment Expense - Fac & Grds	237.23	1,299.30	1,500.00	(200.70)	86.62
Employment Expense - Admin	0.00	83.15	83.00	0.15	100.18

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 11/30/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Recreation	32.00	64.00	40.00	24.00	160.00
Fingerprinting Exp - Aquatics	0.00	593.00	580.00	13.00	102.24
Fingerprinting Exp - Youth Services	0.00	627.00	1,030.00	(403.00)	60.87
Fingerprinting Exp - Fac & Grds	128.00	305.00	380.00	(75.00)	80.26
Fingerprinting Exp - Admin	0.00	54.00	54.00	0.00	100.00
Benefits Expense - Recreation	2,040.67	17,617.61	17,910.00	(292.39)	98.37
Benefits Expense - Youth Services	2,714.24	22,464.31	22,680.00	(215.69)	99.05
Benefits Expense - Fac & Grds	17,767.22	128,549.72	142,008.00	(13,458.28)	90.52
Benefits Expense - Cust Serv	2,018.23	16,316.73	16,658.00	(341.27)	97.95
Benefits Expense - Admin	3,514.32	31,860.85	31,995.00	(134.15)	99.58
Employer Retirement Exp. - Rec	1,628.59	13,511.78	13,210.00	301.78	102.28
Employer Retirement Exp. - Aquatics	41.87	2,308.41	2,304.00	4.41	100.19
Employer Retirement Exp. - Youth Services	3,142.45	27,935.69	28,170.00	(234.31)	99.17
Employer Retirement Exp. - Fac & Grds	8,171.72	67,250.35	67,740.00	(489.65)	99.28
Employer Retirement Exp - Cust Serv	1,411.30	11,381.00	11,210.00	171.00	101.53
Employer Retirement Exp. - Admin	3,123.46	25,501.35	24,832.00	669.35	102.70
Worker's Comp - Rec	406.59	2,217.48	2,280.00	(62.52)	97.26
Worker's Comp - Aquatics	17.30	2,389.81	2,810.00	(420.19)	85.05
Worker's Comp - Youth Services	1,061.74	5,992.46	4,570.00	1,422.46	131.13
Worker's Comp - Fac & Grds	8,452.87	48,874.38	47,221.00	1,653.38	103.50
Worker's Comp - Cust Serv	61.44	351.77	350.00	1.77	100.51
Worker's Comp - Admin	420.33	1,801.90	1,750.00	51.90	102.97
Total Benefits and Payroll Costs	73,541.16	549,572.91	560,725.00	(11,152.09)	98.01
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	17,464.53	17,690.00	(225.47)	98.73
Fixed Asset Purchases - Youth Services	0.00	7,390.36	7,391.00	(0.64)	99.99
Fixed Asset Purchases - Fac & Grds	7,879.13	133,697.63	135,700.00	(2,002.37)	98.52
Fixed Asset Purchases - Cust Serv	0.00	4,176.00	0.00	4,176.00	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2018 to 11/30/2018
For All Segment1s
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Computer Purchases - Rec	1,061.59	1,061.59	0.00	1,061.59	0.00
Computer Purchases - Youth Services	0.00	672.88	673.00	(0.12)	99.98
Computer Purchases - F & G	1,138.18	3,240.28	1,200.00	2,040.28	270.02
Computer Purchases - Cust Serv	2,967.71	2,967.71	3,200.00	(232.29)	92.74
Total Fixed Asset Expense	13,046.61	170,670.98	165,854.00	4,816.98	102.90
Capital Improvement Projects					
Sierra Pool - Bleachers Shade Structure	0.00	61,901.87	61,903.00	(1.13)	100.00
Sierra Pool Renovation 2018	207,840.00	209,592.10	205,000.00	4,592.10	102.24
Rec - Bocce Ball Crt Fencing	0.00	0.00	7,750.00	(7,750.00)	0.00
CVCC - Bike Park	0.00	6,723.41	7,200.00	(476.59)	93.38
Herschel Young Park Improvement	0.00	8,800.00	8,800.00	0.00	100.00
Overlook - Planning/CEQA	0.00	50.00	50.00	0.00	100.00
MV - Restroom ADA Renov	0.00	48,025.00	48,000.00	25.00	100.05
Ashford - Drainage Pipe Repair	0.00	6,000.00	6,000.00	0.00	100.00
Reg Dry Creek Picnic ADA Improvements	0.00	23,189.10	23,188.00	1.10	100.01
Reg - Pathway Repairs	0.00	51,440.75	51,441.00	(0.25)	100.00
Operation/Development Plan	0.00	617.50	618.00	(0.50)	99.92
Reg - New Playground South End	0.00	115,622.30	115,700.00	(77.70)	99.93
REG - Security Cameras - Gym/Lakeside	0.00	24,709.98	24,710.00	(0.02)	100.00
REG - Pond Filter Proj	4,092.57	6,864.09	6,800.00	64.09	100.94
Total Capital Improvement Projects	211,932.57	563,536.10	567,160.00	(3,623.90)	99.36
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 11/30/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Expenditures	\$583,254.99	\$3,615,903.75	\$3,699,105.00	(\$83,201.25)	97.75%
Net Revenue Over Expenditures	(\$493,335.86)	(\$838,701.09)	(\$972,710.00)	\$134,008.91	86.22%
ADJ. NET REVENUE OVER EXPENDITURES	(493,335.86)	(838,701.09)	(972,710.00)	134,008.91	86.22

SECTION: 4.0

ITEM: 4.4 REVIEW OF FINANCIALS FOR DECEMBER, 2018

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Notations from this month:

- We received the \$65,000 from County Mitigation Funds for the Meadow Vista Restroom and Path of Travel Project.
- We didn't receive Financial Reports from the County in time to record the Tax Revenues for December. Last year December Financials we were able to record the tax revenues, this is evident in the P & L Summary Sheet.
- Program Revenue is up \$40,000 over budget mainly due to; Youth Services \$20,000, Adult Classes \$6,000, Youth Basketball \$7,000, Obstacle Scramble \$6,000.
- Grants and Donations are up due to the Jansen's generous donation in December.
- Operations and Supplies are coming in \$19,000 under budget partly due to some \$5,000 cuts in Garbage Service. The remainder should even out to pay for the new Youth Services online payment program.

PROFIT & LOSS
18/19 Approved Budget

	Approved Budget FY 18-19	% Of Total	Mid-Yr Revision FY 18-19	% Of Total	2018 Dec ACTUALS	Last Yr Dec Actuals	2018 YTD ACTUALS	2018 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,114,565	20%	1,150,375	20%	47,772	60,852	989,054	945,400	915,933
Facility Revenue	153,385	3%	155,985	3%	6,132	6,292	142,453	144,299	128,534
Misc. Revenue	41,331	1%	54,451	1%	4,209	2,054	44,714	43,036	29,191
Grants & Donations	33,755	1%	18,330	0%	17,536	3,395	39,186	17,270	37,680
Interest Income	64,375	1%	65,415	1%	6,541	4,938	47,973	47,555	47,087
Projects Revenue	331,800	6%	1,010,373	18%	65,000	-	128,200	110,128	-
Tax Revenue	3,121,712	55%	3,154,645	55%	2,205	1,627,632	1,466,237	1,464,902	3,002,915
In Kind/Atwood	22,381	0%	22,381	0%	-	-	9,982	9,981	22,179
City Trust Apportionment	743,500	13%	127,800	2%	-	-	58,800	77,800	-
Total Operating Revenue	5,626,804	100.00	5,759,755	100.00	149,395	1,705,163	2,926,599	2,860,371	4,183,519
Expenditures									
Program Expense	233,650	4%	254,253	5%	16,910	8,678	205,809	204,218	198,788
Operating & Supplies	370,580	7%	363,485	6%	37,438	30,414	259,329	279,202	260,556
Utilities Expense	190,660	4%	211,486	4%	16,570	12,471	171,884	176,846	121,283
Professional Services	44,780	1%	53,100	1%	2,220	3,176	32,342	31,430	27,212
Building & Grounds Maintenance	373,695	7%	414,860	7%	33,258	30,817	279,952	283,235	282,509
Property Tax Admin.	89,900	2%	89,700	2%	-	48,408	2,295	2,700	51,093
Wages	2,240,948	41%	2,231,474	40%	179,538	251,789	1,666,448	1,673,223	1,527,627
Benefits & Payroll Costs	790,332	15%	807,560	14%	61,306	73,749	610,879	624,779	567,489
Fixed Asset Expense	134,800	2%	186,886	3%	-	9,438	170,671	165,854	33,338
Capital Improvement Projects	968,300	18%	988,319	18%	158,652	23,735	608,753	632,260	255,237
Debt Services	2,000	0%	2,000	0%	-	383	-	-	3,052
Total Expenditures	5,439,645	100.00	5,603,123	100.00	505,892	493,058	4,008,362	4,073,747	3,328,254
Net Revenue Over Expenditures	\$ 187,159	3.33	\$ 156,632	2.72	\$ (358,497)	1,212,105	(\$1,081,763)	(\$1,213,376)	\$855,265
Annual Contingency Reserve (1-2%)							Total	Total	Total
Annual Equip Replacement Reserve	\$ 80,000						\$ 450,000	\$ 822,282	\$ 920,531
Future Capital Construction Reserve	\$ 10,000						\$ 887,359	\$ 20,032	\$ 70,032
ADA Reserve	\$ 5,000						\$ 137,400	\$ 137,400	\$ 45,800
CalPERS unfunded liability reserve	\$ 45,800						\$ 2,317,073	\$ 2,442,334	\$ 2,442,334
TOTAL RESERVE BALANCES									
			Net Position \$	15.832					

Auburn Area Recreation and Park District
Balance Sheet
12/31/2018

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	97,981.82
Placer County Treasure-General	2,555,539.22
Placer County Treasurer - City Trust	487,120.47
Accounts Receivable	742.01
A/R - 501C3 Group	5,000.00
PCOE Receivables	14,059.00
Prepaid Workers Comp Insurance	1,359.33
TOTAL ASSETS	\$3,162,381.85
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$39.00
Gift Certificates	313.00
Compensated Absenses	128,542.62
Sales Tax Payable	985.48
Total Current Liabilities	\$129,880.10
<u>Net Position</u>	
General Fund Balance	\$4,114,265.08
Net Profit (Loss)	(1,081,763.33)
Total Net Postion	\$3,032,501.75
TOTAL LIABILITY AND NET POSITION	\$3,162,381.85

**Auburn Recreation and Park District
Balance Sheet
As of 12/31/2018**

ASSETS

Current Assets

Petty Cash	580.00
First Foundation Bank	97,981.82
Placer County Treasurer – General Fund	2,555,539.22
Placer County Treasurer – City Trust	487,120.47
Accounts Receivable – ARD	742.01
Accounts Receivable – Friends of ARD (501c3)	5,000.00
PCOE Youth Services Receivable	14,059.00
Prepaid Workers Comp Insurance	1,359.33
Prepaid Liability Insurance	0.00

Total Current Assets **\$3,162,381.85**

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,169,792.33
Fixed Assets: Equipment	978,353.28
Fixed Assets: Computer Equipment & Software	134,623.12
Fixed Assets: Vehicles	265,312.64
Fixed Assets: Office Furniture & Rec Equipment	95,457.72
Construction In Progress	642,109.95
Less: Accumulated Depreciation	<u>(9,493,406.19)</u>

Total Fixed Assets **\$6,762,788.97**

TOTAL ASSETS **\$9,925,170.82**

**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 12/31/2018**

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	39.00
Gift Certificates	313.00
Compensated Absences	128,542.62
Sales Tax Payable	985.48
Worker's Comp Payable	0.00

Total Current Liabilities \$129,880.10

Fund Balances

Investments in Fixed Assets	6,762,788.97
GFB: Youth Assistance Fund	22,094.12
GFB: General Fund Balance	1,126,236.25
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	487,120.47
RFB: Equip Replacement Reserve	854,761.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	887,359.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	(7,477.11)
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	137,400.00
DFB: ADA Reserves	20,031.75
DFB: Shockley Maint Fund	0.00

Net Position (1,081,763.33)

Total Assets 6,762,788.97

Total Unrestricted Funds GFB 1,267,271.70

Total Reserved Funds 2,678,615.16

Total Designated Funds 168,378.22

TOTAL LIABILITIES AND NET POSITION \$9,925,170.82

Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park
Profit & Loss - Summary
For 4/1/2018 To 12/31/2018
For Administration
For All Segment2s
For All Segment3s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	47,772.00	989,053.56	945,400.00	43,653.56	104.62
Rents & Concessions	6,132.30	142,452.55	144,299.00	(1,846.45)	98.72
Miscellaneous Revenue	4,209.28	44,714.30	43,036.00	1,678.30	103.90
Grants & Donations	17,536.00	39,186.19	17,270.00	21,916.19	226.90
Interest Income	6,540.59	47,972.53	47,555.00	417.53	100.88
Project Revenue - Government	65,000.00	128,200.00	110,128.00	18,072.00	116.41
Taxes Revenue	2,205.02	1,476,218.72	1,474,883.00	1,335.72	100.09
TOTAL OPERATING REVENUE	\$149,395.19	\$2,867,797.85	\$2,782,571.00	\$85,226.85	103.06%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	58,800.00	77,800.00	(19,000.00)	75.58
TOTAL OTHER FINANCING SOURCES	\$0.00	\$58,800.00	\$77,800.00	(\$19,000.00)	75.58%
TOTAL REVENUES	149,395.19	2,926,597.85	2,860,371.00	66,226.85	102.32
EXPENDITURES					
Program Expenses	16,909.94	205,808.64	204,218.00	1,590.64	100.78
Operations & Supplies Expense	37,438.11	259,329.14	279,202.00	(19,872.86)	92.88
Utilities Expense	16,569.85	171,884.26	176,846.00	(4,961.74)	97.19
Legal Expenses	1,033.09	4,769.67	4,470.00	299.67	106.70
Professional Services	1,187.00	27,571.94	26,960.00	611.94	102.27
Bldg & Grounds Maintenance	33,258.40	279,951.78	283,235.00	(3,283.22)	98.84
Property Tax Administration/LAFCO	0.00	2,295.34	2,700.00	(404.66)	85.01
Salaries Expense	179,538.35	1,666,447.73	1,673,223.00	(6,775.27)	99.60
Benefits & Payroll Costs	61,306.16	610,879.07	624,779.00	(13,899.93)	97.78
Fixed Asset Expense	0.00	170,670.98	165,854.00	4,816.98	102.90

Auburn Rec & Park
 Profit & Loss - Summary
 For 4/1/2018 To 12/31/2018
 For Administration
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	158,651.63	608,752.63	632,260.00	(23,507.37)	96.28
TOTAL EXPENDITURES	\$505,892.53	\$4,008,361.18	\$4,073,747.00	(\$65,385.82)	98.40%
NET REVENUE OVER EXPENDITURES	(\$356,497.34)	(\$1,081,763.33)	(\$1,213,376.00)	\$131,612.67	89.15%
ADJ. NET REVENUE OVER EXPENDITURES	(\$356,497.34)	(\$1,081,763.33)	(\$1,213,376.00)	\$131,612.67	89.15%

Profit & Loss - Detail
 4/1/2018 to 12/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	4,451.00	41,433.00	33,940.00	7,493.00	122.08
Aub Elem DSC Rev	10,769.00	111,566.84	115,150.00	(3,583.16)	96.89
Skyridge DSC Rev	8,906.00	86,520.80	76,900.00	9,620.80	112.51
Day Camp Rev	4,499.00	215,194.16	222,610.00	(7,415.84)	96.67
Preschool Revenue	2,050.00	40,271.00	33,170.00	7,101.00	121.41
Newcastle DSC Revenue	6,387.00	75,343.50	67,700.00	7,643.50	111.29
Adult Softball	0.00	13,687.26	14,860.00	(1,172.74)	92.11
Adult Basketball	512.00	5,047.25	3,940.00	1,107.25	128.10
Sr. Sports	243.00	2,842.00	2,020.00	822.00	140.69
Adult Volleyball	0.00	1,663.00	1,660.00	3.00	100.18
Pickle Ball Revenue	0.00	6,535.00	8,360.00	(1,825.00)	78.17
Adult Classes	2,271.00	26,417.60	23,110.00	3,307.60	114.31
Adult Class Rev - Bureau	713.00	14,055.00	10,980.00	3,075.00	128.01
Bocce Ball Prog Revenue	0.00	964.00	920.00	44.00	104.78
Youth Basketball	4,783.00	81,412.00	74,100.00	7,312.00	109.87
PeeWee Basketball	50.00	50.00	630.00	(580.00)	7.94
Youth Classes	1,579.00	25,990.10	22,800.00	3,190.10	113.99
Youth Class Rev - Bureau	0.00	495.00	360.00	135.00	137.50
Aquatic Activities	0.00	6,616.00	6,610.00	6.00	100.09
Aquatic Activities - PH Pool	0.00	1,428.00	1,420.00	8.00	100.56
Master Swim Revenue	0.00	3,180.00	3,170.00	10.00	100.32
Stroke and Turn Revenue	50.00	0.00	0.00	0.00	0.00
Public Swim - MS Sierra Pool	0.00	32,101.67	32,680.00	(578.33)	98.23
Public Swim - Placer Hills Pool	0.00	3,585.34	3,580.00	5.34	100.15
Swim Lessons	0.00	26,369.00	27,400.00	(1,031.00)	96.24
Swim Lessons - PH	0.00	8,407.00	9,200.00	(793.00)	91.38
Swim Team Revenue	(50.00)	22,604.50	22,650.00	(45.50)	99.80

Profit & Loss - Detail
 4/1/2018 to 12/31/2018
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team	160.00	7,950.00	7,790.00	160.00	102.05
Youth Camps Revenue	(40.00)	21,660.00	22,220.00	(560.00)	97.48
Youth Camp Rev - Bureau	0.00	14,970.00	14,750.00	220.00	101.49
Youth Sports Camps	0.00	12,450.50	12,450.00	0.50	100.00
Youth Sports Camps - Bureau	0.00	7,190.00	9,900.00	(2,710.00)	72.63
Special Events	0.00	5,155.50	4,100.00	1,055.50	125.74
Party in the Park Revenue	0.00	8,049.97	7,810.00	239.97	103.07
Ukulele Festival Revenue	0.00	13,852.50	13,630.00	222.50	101.63
Food Truck Fiesta Revenue	0.00	950.00	0.00	950.00	0.00
Great Obstacle Scramble Revenue	0.00	16,275.00	10,240.00	6,035.00	158.94
String Fling Revenue	0.00	4,535.00	4,530.00	5.00	100.11
Auburn Community Festival	0.00	9,807.50	9,070.00	737.50	108.13
Out of District Fees	434.00	11,020.57	7,930.00	3,090.57	138.97
Out of District Fees - Bureau	5.00	1,108.00	880.00	228.00	125.91
Return check fees	0.00	300.00	180.00	120.00	166.67
Total Parks and Recreation Services	47,772.00	989,053.56	945,400.00	43,653.56	104.62
Rents & Concessions					
Fee Waivers, Public	432.00	11,937.22	11,700.00	237.22	102.03
Fee Waivers, Public, Reclamation	0.00	(157.50)	(490.00)	332.50	32.14
Fee Waiver - Offset	432.00	12,094.72	12,190.00	(95.28)	99.22
Blue Bird Room-CVCC	150.00	1,800.00	1,950.00	(150.00)	92.31
Stella Irving Rental Revenue - Rec	0.00	118.60	110.00	8.60	107.82
Lakeside Rental Revenue - Reg	250.00	7,572.00	7,820.00	(248.00)	96.83
Sierra Room Rental - CVCC	560.00	6,070.50	8,060.00	(1,989.50)	75.32
Sunset Room Rental - CVCC	200.00	2,893.00	2,770.00	123.00	104.44
Canyon View Room Rental - CVCC	90.00	4,512.50	3,090.00	1,422.50	146.04
Foothills Room Rental - CVCC	450.00	7,507.50	7,230.00	277.50	103.84
Sierra/Splash Pool Rental	0.00	9,968.40	9,960.00	8.40	100.08

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Pool Rental Revenue - PH	0.00	1,833.00	1,830.00	3.00	100.16
American River Room-CVCC	350.00	3,940.00	3,140.00	800.00	125.48
Conference Rental Revenue - Rec	45.00	264.00	210.00	54.00	125.71
Board Room Rental	0.00	104.00	230.00	(126.00)	45.22
Conference (Module) Rental - Overlook	1,862.00	8,133.00	9,470.00	(1,337.00)	85.88
Gazebo Rentals	0.00	110.00	40.00	70.00	275.00
Rock Creek Modular Rent	300.00	3,000.00	2,700.00	300.00	111.11
Gym Rental Revenue - Rec	0.00	571.80	100.00	471.80	571.80
Gym Rental Revenue - Reg	261.30	2,454.30	2,900.00	(445.70)	84.63
Tutor Totter Lease Agreement	544.00	4,841.00	4,839.00	2.00	100.04
Kitchen Rental Revenue - Rec	0.00	47.60	40.00	7.60	119.00
Kitchen Rental Revenue - CVCC	0.00	250.00	400.00	(150.00)	62.50
Picnic Area Rental Revenue - Rec	70.00	9,303.00	9,030.00	273.00	103.02
Picnic Area Rental Revenue - Reg	0.00	1,990.00	1,610.00	380.00	123.60
Picnic Area Rental Revenue - Ash	0.00	1,330.00	1,420.00	(90.00)	93.66
Picnic Area Rental Revenue - MV	0.00	3,922.50	3,705.00	217.50	105.87
Field " Recreation" Rental Revenue	0.00	3,479.43	3,215.00	264.43	108.23
Field A (softball) Revenue - Reg	0.00	1,582.30	1,470.00	112.30	107.64
Field "Softball" Rental - MV	0.00	966.97	960.00	6.97	100.73
Field Rental - CV	0.00	1,700.97	1,700.00	0.97	100.06
Field Soccer/Baseball-Winchester	0.00	1,029.56	1,155.00	(125.44)	89.14
Field "Beggs" Rental - Rec	0.00	7,259.42	5,860.00	1,399.42	123.88
Field B (softball) Rev - Reg	0.00	1,633.45	2,275.00	(641.55)	71.80
Field "James" Rental - Rec	0.00	7,941.16	6,880.00	1,061.16	115.42
Field C (Baseball) Rental - Reg	0.00	3,373.60	3,760.00	(386.40)	89.72
Bocce Ball Field Rental	0.00	40.00	40.00	0.00	100.00
Field "Soccer Regional" Rental	0.00	2,411.58	2,630.00	(218.42)	91.70
Field "Soccer A" Rental - Railroad	0.00	5,039.86	7,250.00	(2,210.14)	69.52
Field "Soccer B" Rental - Railroad	0.00	4,968.82	6,420.00	(1,451.18)	77.40
Field Lining Revenue - Reg	0.00	160.00	80.00	80.00	200.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions	60.00	1,598.73	1,570.00	28.73	101.83
Misc Rents & Concessions - Bureau	0.00	810.00	810.00	0.00	100.00
Custodial Fees	710.00	13,870.00	13,480.00	390.00	102.89
Meadow Vista Cust Fee	30.00	60.00	0.00	60.00	0.00
Set up/Take Down Fees	170.00	1,930.00	2,090.00	(160.00)	92.34
Meadow Vista - Alcohol fee	30.00	60.00	0.00	60.00	0.00
Total Rents and Concessions	6,132.30	142,452.55	144,299.00	(1,846.45)	98.72
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	560.00	1,290.00	140.00	1,150.00	921.43
Sales of an Asset - F & G	0.00	9,500.00	9,500.00	0.00	100.00
Activity Guide - Advertising Rev	0.00	1,750.00	1,250.00	500.00	140.00
Recycling Revenue - F & G	0.00	13.40	0.00	13.40	0.00
Alcohol Permit Fee	90.00	3,530.00	3,490.00	40.00	101.15
Miscellaneous Income - Admin.	975.28	1,333.84	150.00	1,183.84	889.23
Miscellaneous Revenue - Recreation	0.00	175.00	1,050.00	(875.00)	16.67
Verizon Wireless Lease	2,404.00	21,636.00	21,636.00	0.00	100.00
Misc inc - Aquatics	0.00	225.00	200.00	25.00	112.50
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Miscellaneous Income - F & G	180.00	5,261.06	5,610.00	(348.94)	93.78
Total Miscellaneous Revenue	4,209.28	44,714.30	43,036.00	1,678.30	103.90
Grants & Donations					
Youth Assistance Rev	17,536.00	26,556.70	7,370.00	19,186.70	360.34
Donation Rev - Aqua	0.00	1,907.26	0.00	1,907.26	0.00
Donation Rev - F & G	1,992.42	2,447.69	1,900.00	547.69	128.83
Donation Rev - Admin	0.00	0.50	0.00	0.50	0.00

Auburn Rec & Park
 Profit & Loss - Detail
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 For All Segment1s
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bike Park Donations	0.00	8,274.04	8,000.00	274.04	103.43
Grant Proceeds	(1,992.42)	0.00	0.00	0.00	0.00
Total Grants and Donations	17,536.00	39,186.19	17,270.00	21,916.19	226.90
Interest Income	0.00	244.43	420.00	(175.57)	58.20
Interest Income - Other	0.00	244.43	420.00	(175.57)	58.20
Interest Revenue - County	6,040.59	43,616.47	43,435.00	181.47	100.42
Interest Revenue - City Trust	500.00	4,111.63	3,700.00	411.63	111.13
Total Interest Income	6,540.59	47,972.53	47,555.00	417.53	100.88
Project Revenue - Government	65,000.00	65,000.00	65,000.00	0.00	100.00
County Mitigation Revenue	65,000.00	65,000.00	65,000.00	0.00	100.00
City Mitigation Revenue	0.00	63,200.00	45,128.00	18,072.00	140.05
Total Project Revenue - Government	65,000.00	128,200.00	110,128.00	18,072.00	116.41
Tax Revenue	(163.36)	1,238,175.96	1,265,731.00	(27,555.04)	97.82
Current Secured Property Taxes General	0.00	11,162.45	14,608.00	(3,445.55)	76.41
Homeowner's Prop. Tax Relief	3,371.58	61,950.55	45,616.00	16,334.55	135.81
Current Unsecured Prop Taxes General	(1,263.02)	46,147.56	26,795.00	19,352.56	172.23
Current Supplemental Property Taxes	0.00	48,866.23	50,853.00	(1,986.77)	96.09
Unitary & Op Non-unitary Tax	0.00	0.00	(5.00)	5.00	0.00
Redemptions Gen Taxes	258.21	299.48	399.00	(99.52)	75.06
Delinq Unsecured Property Taxes	1.61	2.61	5.00	(2.39)	52.20
Timber Tax Guarantee	0.10	9,980.69	9,981.00	(0.31)	100.00
Atwood Tax Revenue					

Profit & Loss - Detail		4/1/2018 to 12/31/2018		For All Segment1s		For All Segment2s		For All Segment3s		For All Segment4s				
Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Delinquent Supplemental Tax Rev	0.00	22.94	131.00	(108.06)	0.00	22.94	131.00	(108.06)	17.51	0.00	0.00	131.00	(108.06)	17.51
Delinquent Secured Property Taxes	0.00	0.00	(25.00)	25.00	0.00	0.00	(25.00)	25.00	0.00	0.00	0.00	(25.00)	25.00	0.00
Railroad Unitary Property Taxes	0.00	953.57	2,138.00	(1,184.43)	0.00	953.57	2,138.00	(1,184.43)	44.60	0.00	0.00	2,138.00	(1,184.43)	44.60
RDA Pass-Throughs	0.00	58,656.68	58,656.00	0.68	0.00	58,656.68	58,656.00	0.68	100.00	0.00	0.00	58,656.00	0.68	100.00
Total Tax Revenue	2,205.02	1,476,218.72	1,474,883.00	1,335.72	2,205.02	1,476,218.72	1,474,883.00	1,335.72	100.09					
TOTAL OPERATING REVENUE	\$149,395.19	\$2,867,797.85	\$2,782,571.00	\$85,226.85					103.06%					
OTHER FINANCING SOURCES														
Transfers from Other Funding Sources														
City Mitigation Apportionment - Fac & Grds	0.00	58,800.00	77,800.00	(19,000.00)	0.00	58,800.00	77,800.00	(19,000.00)	75.58					
TOTAL OTHER FINANCING SOURCES	0.00	58,800.00	77,800.00	(19,000.00)	0.00	58,800.00	77,800.00	(19,000.00)	75.58					
TOTAL REVENUES	149,395.19	2,926,597.85	2,860,371.00	66,226.85					102.32					
EXPENDITURES														
Program Expenses														
Instructor/Aquatics	0.00	1,881.00	1,990.00	(109.00)	0.00	1,881.00	1,990.00	(109.00)	94.52					
Instructor/Adult Classes	1,382.20	14,311.65	13,630.00	681.65	1,382.20	14,311.65	13,630.00	681.65	105.00					
Instructor/Adult Classes - Bureau	767.00	7,156.50	6,260.00	896.50	767.00	7,156.50	6,260.00	896.50	114.32					
Instructor/Youth Classes	1,592.70	14,483.40	12,550.00	1,933.40	1,592.70	14,483.40	12,550.00	1,933.40	115.41					
Officials/Adult Softball	137.50	6,926.70	7,160.00	(233.30)	137.50	6,926.70	7,160.00	(233.30)	96.74					

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Adult Basketball	847.00	3,344.00	4,085.00	(741.00)	81.86
Officials/Youth Basketball	0.00	3,075.00	3,135.00	(60.00)	98.09
Instructor/Youth Camps	0.00	30,538.20	31,620.00	(1,081.80)	96.58
Instr/Y Camp - Bureau	0.00	8,287.65	8,290.00	(2.35)	99.97
Instructors - Youth Sports Camps	0.00	0.00	2,100.00	(2,100.00)	0.00
Instr/Y Sports Camp - Bureau	0.00	5,392.50	5,400.00	(7.50)	99.86
Alta Vista/Program Exp	31.43	2,098.16	2,270.00	(171.84)	92.43
Aub Elem/Program Exp	(81.35)	2,322.96	2,070.00	252.96	112.22
Skyridge/Program Exp	203.30	3,089.04	2,510.00	579.04	123.07
Day Camp/Program Exp	297.34	19,139.14	19,350.00	(210.86)	98.91
Preschool - Program Expense	722.75	4,687.59	4,390.00	297.59	106.78
Newcastle Program Expense	77.75	2,690.07	4,200.00	(1,509.93)	64.05
Adult Softball Expense	0.00	1,942.44	3,100.00	(1,157.56)	62.66
Adult Basketball Expense	0.00	205.92	150.00	55.92	137.28
Adult Volleyball Expense	0.00	3,126.30	3,730.00	(603.70)	83.82
Pickle Ball Tennis Expense	0.00	1,133.75	1,443.00	(309.25)	78.57
Adult Class Expense	0.00	665.46	290.00	375.46	229.47
Bocce Ball Prog Expense	0.00	1.07	200.00	(198.93)	0.54
Youth Basketball Expense	10,679.94	21,581.56	13,670.00	7,911.56	157.88
Youth Class Expense	0.00	112.77	630.00	(517.23)	17.90
Aquatic Activities	0.00	618.00	740.00	(122.00)	83.51
Public Swim Expense	0.00	2,156.18	2,160.00	(3.82)	99.82
Public Swim Exp - PH Pool	0.00	426.00	430.00	(4.00)	99.07
Swim Lessons	0.00	325.53	330.00	(4.47)	98.65
Swim Team	106.08	2,050.30	2,780.00	(729.70)	73.75
Synchro Team Expenses	0.00	576.00	600.00	(24.00)	96.00
Youth Sports Camps	0.00	0.00	20.00	(20.00)	0.00
Special Events	146.30	2,485.65	2,290.00	195.65	108.54
Party in the Park Expenses	0.00	8,638.04	8,640.00	(1.96)	99.98
Ukulele Festival Expenses	0.00	9,163.25	9,430.00	(266.75)	97.17

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Great Obstacle Scramble Expenses	0.00	7,476.98	9,320.00	(1,843.02)	80.23
String Fling Expenses	0.00	3,936.96	3,940.00	(3.04)	99.92
Auburn Community Festival Expenses	0.00	9,762.92	9,315.00	447.92	104.81
Total Program Expenses	16,909.94	205,808.64	204,218.00	1,590.64	100.78
Operations & Supplies					
Cash Short/Over-Cust Serv	(0.01)	(435.43)	(150.00)	(285.43)	290.29
Merchant Fees - Cust Serv	3,034.87	10,252.23	10,110.00	142.23	101.41
Bad Debt Expense	405.91	506.18	1,350.00	(843.82)	37.50
Finance Charges	0.00	(145.63)	(50.00)	(95.63)	291.26
Cal Card Incentives	(398.28)	(1,389.69)	(700.00)	(689.69)	198.53
Penalties	400.00	400.00	0.00	400.00	0.00
Donations Expense	0.00	0.00	500.00	(500.00)	0.00
Telephone - Placer Hills Pool	79.01	742.91	770.00	(27.09)	96.48
Telephone - Cust Serv	723.57	6,486.02	6,325.00	161.02	102.55
Telephone (CVCC) - Admin	570.41	5,066.93	4,950.00	116.93	102.36
Gift Certificates Expensed	0.00	323.00	610.00	(287.00)	52.95
Telephone - Aquatics	0.00	95.96	205.00	(109.04)	46.81
Telephone - Youth Services	1.26	7.01	50.00	(42.99)	14.02
Telephone - Recreation	44.56	335.54	355.00	(19.46)	94.52
Telephone - Preschool	0.18	1.78	10.00	(8.22)	17.80
Telephone - Facilities & Grounds	1,300.07	9,584.78	10,245.00	(660.22)	93.56
Telephone - Day Camp	199.85	1,798.65	2,030.00	(231.35)	88.60
Telephone - Newcastle	6.96	42.84	60.00	(17.16)	71.40
Telephone - Aub EI	140.03	1,056.54	1,250.00	(193.46)	84.52
Telephone - Alta Vista	4.17	20.91	60.00	(39.09)	34.85
Telephone - Skyridge	99.72	735.95	860.00	(124.05)	85.58
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	(9.90)	503.22	1,580.00	(1,076.78)	31.85

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Activity Guide Expense	0.00	17,229.25	18,345.00	(1,115.75)	93.92
Youth Assistance Expense	487.00	14,345.17	16,235.00	(1,889.83)	88.36
Office Supplies - Rec	(121.12)	2,154.13	1,150.00	1,004.13	187.32
Office Supplies - Youth Services	0.00	629.89	450.00	179.89	139.98
Office Supplies - F & G	51.56	1,916.95	3,290.00	(1,373.05)	58.27
Office Supplies-Cust Serv	110.19	1,909.33	2,030.00	(120.67)	94.06
Office Supplies - Admin	434.59	4,460.53	4,585.00	(124.47)	97.29
Duplication Costs - Cust Serv	0.00	437.73	390.00	47.73	112.24
Duplication Costs - Admin	0.00	0.00	270.00	(270.00)	0.00
Office Equip Rental - Cust Serv	599.20	4,519.82	4,960.00	(440.18)	91.13
Office Equip Rental - Admin	332.48	3,266.55	3,830.00	(563.45)	85.29
Office Equip Maint - Cust Serv	0.00	4,657.23	4,650.00	7.23	100.16
Dining Expense	102.00	578.00	505.00	73.00	114.46
Gas/Mileage Expense - C.Serv	70.85	452.35	490.00	(37.65)	92.32
Gas/Mileage Expense - Admin	370.20	1,585.40	1,190.00	395.40	133.23
Gas/Mileage Expense - Rec.	0.00	140.61	410.00	(269.39)	34.30
Gas/Mileage Expense - YS	24.42	64.21	100.00	(35.79)	64.21
Gas/Mileage Expense - F & G	2,604.02	23,976.07	22,120.00	1,856.07	108.39
General Administrative Exp - Admin	0.00	166.19	420.00	(253.81)	39.57
Liability Insurance - Admin	6,011.50	52,768.99	52,112.00	656.99	101.26
Board Expense	182.80	1,032.38	1,620.00	(587.62)	63.73
Marketing/Public Relations - Cust Serv	1,799.40	11,513.39	12,280.00	(766.61)	93.76
Miscellaneous Expense	0.00	880.11	30.00	850.11	2933.70
Dues and Subscriptions - Admin	7,274.42	9,222.42	9,250.00	(27.58)	99.70
Dues and Subscriptions - Rec.	399.00	399.00	360.00	39.00	110.83
Dues and Subscriptions - F & G	0.00	90.00	390.00	(300.00)	23.08
Staff Appreciation - Rec	89.02	89.02	0.00	89.02	0.00
Staff Appreciation - Youth Services	82.58	137.69	160.00	(22.31)	86.06
Staff Appreciation - F & G	127.09	129.23	470.00	(340.77)	27.50
Company Celebrations	272.00	455.01	1,150.00	(694.99)	39.57

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Staff Development - Admin	1,010.00	1,578.99	420.00	1,158.99	375.95
Staff Development - Rec.	0.00	440.00	60.00	380.00	733.33
Staff Development - Aquatics	0.00	0.00	100.00	(100.00)	0.00
Staff Development - Youth Services	90.00	382.20	310.00	72.20	123.29
Staff Development - F & G	1,380.00	2,290.32	1,460.00	830.32	156.87
Uniform Exp - F & G	(155.75)	(328.16)	(80.00)	(248.16)	410.20
Small Equip - Rec Dept	0.00	126.99	130.00	(3.01)	97.69
Small Equipment - Rec Pk	0.00	3,174.39	3,510.00	(335.61)	90.44
Small Equipment - Reg Pk	60.02	5,684.64	5,820.00	(135.36)	97.67
Small Equipment - MV Park	0.00	781.72	220.00	561.72	355.33
Small Equipment - CVCC	0.00	1,712.46	1,720.00	(7.54)	99.56
Field Marking Expense	0.00	1,508.75	1,460.00	48.75	103.34
Safety Supplies - F & G	1,013.72	5,203.76	4,330.00	873.76	120.18
Safety Supplies - Rec	0.00	166.23	170.00	(3.77)	97.78
Safety Supplies - Aquatics	0.00	166.24	0.00	166.24	0.00
Safety Supplies - Cust Serv	0.00	0.00	60.00	(60.00)	0.00
Safety Supplies - Admin	0.00	0.00	100.00	(100.00)	0.00
Restroom Supplies - Recreation Park	159.16	905.42	1,400.00	(494.58)	64.67
Restroom Supplies - Regional Park	179.22	979.10	1,170.00	(190.90)	83.68
Restroom Supplies - Ashford Park	159.14	874.15	1,215.00	(340.85)	71.95
Restroom Supplies - Meadow Vista Park	159.14	874.11	990.00	(115.89)	88.29
Restroom Supplies - Railroad Park	159.13	874.12	985.00	(110.88)	88.74
Restroom Supplies - Overlook Park	159.13	903.82	1,125.00	(221.18)	80.34
Restroom Supplies - Placer Hills Park	15.05	515.91	340.00	175.91	151.74
Restroom Supplies - Rec Comm Ctr	159.16	1,312.74	1,680.00	(367.26)	78.14
Restroom Supplies - Reg Comm Ctr	159.16	1,330.46	1,640.00	(309.54)	81.13
Restroom Supplies - CVCC Comm Ctr	159.16	1,175.31	1,580.00	(404.69)	74.39
Sanitation - Reg Pk - Toilet	900.00	4,050.00	4,010.00	40.00	101.00
Sanitation - Win Pk - Toilet	900.00	4,050.00	4,140.00	(90.00)	97.83
Sanitation - Rec Pk - ADA Toilet	349.00	2,792.00	2,480.00	312.00	112.58

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Sanitation - Reg - ADA Toilet	349.00	2,792.00	2,590.00	202.00	107.80
Sanitation - Rec Pk - Debris Box	409.46	6,850.76	12,320.00	(5,469.24)	55.61
Sanitation - Reg Pk - Disposal	527.75	4,429.35	4,560.00	(130.65)	97.14
Sanitation - MV - Disposal	356.54	2,876.91	2,980.00	(103.09)	96.54
Sanitation - CVCC - Disposal	327.34	2,592.44	2,625.00	(32.56)	98.76
Professional Services - YS	548.00	1,065.66	6,290.00	(5,224.34)	16.94
Small Equipment - Aquatics	0.00	0.00	1,130.00	(1,130.00)	0.00
Total Operations & Supplies	37,438.11	259,329.14	279,202.00	(19,872.86)	92.88
Utilities Expense					
Lights - Rec Pk Beggs Field	221.35	2,855.76	2,700.00	155.76	105.77
Lighting Reimb.-Beggs Field	(221.35)	(2,739.76)	(2,345.00)	(394.76)	116.83
Lights - Rec Pk James Field	201.41	3,743.01	3,635.00	108.01	102.97
Lighting Reimb.-James Field	(201.41)	(3,770.51)	(4,100.00)	329.49	91.96
Lights - Rec Field	107.60	1,135.75	1,300.00	(164.25)	87.37
Lighting Reimb.-Rec Field	(56.60)	(1,666.58)	(1,250.00)	(416.58)	133.33
Gas/Elect - Rec Comm Ctr - Fac & Grds	480.66	2,271.46	2,780.00	(508.54)	81.71
Gas/Electric - Reg Comm Ctr	649.23	6,737.40	6,390.00	347.40	105.44
Gas/Electric - CV Comm Ctr	76.98	691.83	845.00	(153.17)	81.87
Electric Reimb.- Chr.Vly C Ctr	(84.48)	(614.85)	(760.00)	145.15	80.90
Gas/Electric - CVCC	1,394.25	17,537.74	17,550.00	(12.26)	99.93
Gas/Electric - Sierra Pool	3,266.56	25,352.52	25,350.00	2.52	100.01
Gas/Electric - PH Pool	527.51	6,531.34	6,615.00	(83.66)	98.74
Electric - Day Camp	132.86	1,623.81	1,780.00	(156.19)	91.23
Gas/Elec - Recreation Park	658.98	7,935.55	7,800.00	135.55	101.74
Lighting Reimb - Rec Park	(335.25)	(335.25)	0.00	(335.25)	0.00
Gas/Electric - Reg Park	1,066.76	16,523.21	17,100.00	(576.79)	96.63

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Lighting Reimb.-Reg Park	0.00	(4,478.35)	(5,285.00)	806.65	84.74
Gas/Electric - Ashford Park	116.53	2,226.05	2,135.00	91.05	104.27
Gas/Electric - MV Park	349.19	4,062.49	4,000.00	62.49	101.56
Electric - Railroad Park	398.06	3,269.16	3,140.00	129.16	104.11
Lighting Reimb.-Railhead	(308.31)	(1,672.26)	(1,580.00)	(92.26)	105.84
Gas/Electric - Winchester Park	13.94	1,068.82	1,210.00	(141.18)	88.33
Reimbursements - Gas/Elec Pool	0.00	(11,229.25)	(11,220.00)	(9.25)	100.08
Water - Rec Comm Ctr	1,639.59	3,654.45	2,290.00	1,364.45	159.58
Water - Reg Comm Ctr	361.24	1,402.56	1,420.00	(17.44)	98.77
Water - CV Comm Ctr	380.81	1,209.09	1,560.00	(350.91)	77.51
Water - CVCC	619.81	2,998.27	2,350.00	648.27	127.59
Water - Sierra Pool	0.00	3,741.87	4,250.00	(508.13)	88.04
Water - PH Pool	0.00	196.64	240.00	(43.36)	81.93
Water - Rec Park	222.44	3,644.74	4,520.00	(875.26)	80.64
Water - Regional Park	259.88	1,923.32	1,840.00	83.32	104.53
Water - Ashford Park	209.78	3,616.16	4,420.00	(803.84)	81.81
Water - MV Park	1,127.81	13,845.44	15,540.00	(1,694.56)	89.10
Water - CV Park	0.00	3,064.56	2,720.00	344.56	112.67
Water - Railroad Park	266.52	3,348.18	4,500.00	(1,151.82)	74.40
Water - CVCC Park	0.00	1,704.15	3,590.00	(1,885.85)	47.47
Water - Overlook Park	1,404.57	6,758.60	6,260.00	498.60	107.97
Water - Placer Hills Park	173.25	3,992.66	4,220.00	(227.34)	94.61
Water - Atwood	1,449.68	3,705.22	3,820.00	(114.78)	97.00
Water - Chana Field	0.00	0.00	180.00	(180.00)	0.00
Reimb - Water - Sierra Pool	0.00	(1,168.61)	(1,160.00)	(8.61)	100.74
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,050.00	294.02	103.25
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,103.00	(0.41)	100.00
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,643.00	(0.56)	99.97

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Sanitation - Railroad Park (Sewer)	0.00	173.79	300.00	(126.21)	57.93
Sanitation - Overlook (Sewer)	0.00	735.88	800.00	(64.12)	91.99
Sanitation - CVCC (Sewer)	0.00	10,189.15	9,600.00	589.15	106.14
Total Utilities Expense	16,569.85	171,884.26	176,846.00	(4,961.74)	97.19
Legal Expenses					
Legal Fees	1,033.09	4,769.67	4,470.00	299.67	106.70
Total Legal Expense	1,033.09	4,769.67	4,470.00	299.67	106.70
Professional Services					
Professional Services - Rec	0.00	80.66	710.00	(629.34)	11.36
Professional Services - F & G	1,187.00	4,504.82	1,890.00	2,614.82	238.35
Professional Services - Atwood	0.00	5,543.53	4,550.00	993.53	121.84
Professional Services - C Serv	0.00	565.00	1,260.00	(695.00)	44.84
Professional Services - Admin	0.00	8,717.93	9,550.00	(832.07)	91.29
Accounting/Auditor Fees	0.00	8,160.00	9,000.00	(840.00)	90.67
Total Professional Services	1,187.00	27,571.94	26,960.00	611.94	102.27
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	495.00	1,810.00	(1,315.00)	27.35
Vehicle Maintenance	2,960.83	15,056.53	12,770.00	2,286.53	117.91
Maint - Recreation Field	0.00	7,308.17	7,560.00	(251.83)	96.67
Maint - CV Baseball Field	0.00	54.14	60.00	(5.86)	90.23
Maint - James Field	0.00	5,303.67	7,730.00	(2,426.33)	68.61

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Beggs Field	0.00	2,860.53	4,070.00	(1,209.47)	70.28
Maint - Sierra Pool	1,817.78	41,589.04	41,320.00	269.04	100.65
Reimbursement- Maint Pool	0.00	(3,753.08)	(3,750.00)	(3.08)	100.08
Maint & Repairs - Equipment	1,387.14	21,846.88	21,130.00	716.88	103.39
Maint - PH Pool	555.00	8,720.43	9,465.00	(744.57)	92.13
Maint - Winchester Fields	0.00	860.39	600.00	260.39	143.40
Rep/Maint - Aub El	0.00	192.39	1,925.00	(1,732.61)	9.99
Rep/Maint - Rock Creek	0.00	27.00	200.00	(173.00)	13.50
Rep/Maint - Day Camp	0.00	100.52	250.00	(149.48)	40.21
Maint - Recreation Park	543.91	7,289.44	7,260.00	29.44	100.41
Maint - Regional Park	6,793.58	44,482.34	38,410.00	6,072.34	115.81
Maint - Ashford Park	183.64	5,433.03	5,700.00	(266.97)	95.32
Maint - Meadow Vista Park	202.11	6,296.31	7,350.00	(1,053.69)	85.66
Maint - Christian Valley Park	2,464.41	4,262.11	4,360.00	(97.89)	97.76
Maint - Railroad Park	317.15	1,984.86	2,620.00	(635.14)	75.76
Maint - CVCC Park	125.95	3,517.03	3,460.00	57.03	101.65
Maint - Overlook Park	502.25	5,509.68	5,890.00	(380.32)	93.54
Maint - Placer Hills Park	0.00	1,231.89	1,370.00	(138.11)	89.92
Maint - Pocket Parks	130.75	832.79	2,120.00	(1,287.21)	39.28
Maint - Mt. Vernon Park	0.00	670.10	470.00	200.10	142.57
Maint - Winchester Park	0.00	3,593.15	3,700.00	(106.85)	97.11
Maint - Atwood	0.00	1,081.66	1,670.00	(588.34)	64.77
Maint - Shockley Park	82.45	6,288.52	6,820.00	(531.48)	92.21
Rep/Maint - Skyridge	0.00	1,289.22	850.00	439.22	151.67
Maint - Ashley Dog Park	2,147.62	6,210.92	3,345.00	2,865.92	185.68
Rep/Maint - Newcastle	0.00	775.40	2,050.00	(1,274.60)	37.82
Maint - Recreation Comm Ctr	895.48	11,942.42	11,500.00	442.42	103.85
Maint - Regional Comm Ctr	731.55	9,175.52	10,120.00	(944.48)	90.67
Maint - Christian Valley Comm Ctr	76.91	427.02	410.00	17.02	104.15
Maint - CVCC Comm Ctr	925.61	8,363.38	7,435.00	928.38	112.49

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Overlook Modular	0.00	464.37	440.00	24.37	105.54
Maint - Regional Tennis Courts	0.00	300.48	990.00	(689.52)	30.35
Maint - RH Soccer A	0.00	94.27	100.00	(5.73)	94.27
Maint - Regional Field Soccer	0.00	4,214.66	2,800.00	1,414.66	150.52
Maint - Regional Field A	9,770.88	14,383.08	15,520.00	(1,136.92)	92.67
Maint-MV Softball Field	0.00	61.11	60.00	1.11	101.85
Maint - Regional Field B	0.00	2,967.51	2,960.00	7.51	100.25
Maint - Regional Field C	0.00	851.31	1,720.00	(868.69)	49.50
Tree Maint - Rec Park	0.00	12,558.19	12,650.00	(91.81)	99.27
Tree Maint - Ashford Park	0.00	75.00	1,050.00	(975.00)	7.14
Tree Maint - MV Park	0.00	6,500.00	6,500.00	0.00	100.00
Tree Maint - PH Park	0.00	2,880.00	2,880.00	0.00	100.00
Vandalism Repairs Expense	643.40	3,283.40	3,440.00	(156.60)	95.45
Rep/Maint - Alta Vista	0.00	0.00	75.00	(75.00)	0.00
Total Building and Grounds Maintenance	33,258.40	279,951.78	283,235.00	(3,283.22)	98.84
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	0.00	400.00	(400.00)	0.00
Lafco Fees	0.00	2,295.34	2,300.00	(4.66)	99.80
Total Property Tax Administration/LAFCO	0.00	2,295.34	2,700.00	(404.66)	85.01
Salaries Expense					
Wages - (Y.Serv) - Manager	8,698.96	52,903.07	49,170.00	3,733.07	107.59
Wages - (Cust Serv) - Full Time	14,820.32	92,376.96	91,520.00	856.96	100.94
Wages - (Cust Serv) - Part Time	1,280.75	12,446.73	12,430.00	16.73	100.14
Wages - (Admin) - Full Time	8,640.33	75,534.20	73,030.00	2,504.20	103.43
Wages - (Admin) - Part Time	9,917.31	78,671.96	75,905.00	2,766.96	103.65

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Alta Vista - PT	4,042.98	29,367.41	26,354.00	3,013.41	111.43
Wages - (Admin) - Board Pay	2,500.00	19,500.00	19,500.00	0.00	100.00
Wages - (Y.Serv) - AV Maint	0.00	10.73	20.00	(9.27)	53.65
Wages - (Y.Serv) - Aub Elem - PT	6,863.30	54,010.94	55,182.00	(1,171.06)	97.88
Wages - (Y.Serv) - AE Maint	0.00	3,751.26	4,150.00	(398.74)	90.39
Wages - (YS) RC Maint	0.00	221.64	170.00	51.64	130.38
Wages - (Y.Serv) - Skyridge - PT	6,969.70	42,347.10	38,253.00	4,094.10	110.70
Wages - (Y.Serv) - S Maint	0.00	120.13	550.00	(429.87)	21.84
Wages - (Y.Serv) - Day Camp - PT	324.39	107,518.79	108,290.00	(771.21)	99.29
Wages - (Y.Serv) - DC Maint	0.00	366.89	644.00	(277.11)	56.97
Wages - (Rec) - Full Time	16,828.69	110,640.57	112,200.00	(1,559.43)	98.61
Wages - (Y. Serv) - Newcastle- PT	8,914.10	52,034.43	42,300.00	9,734.43	123.01
Wages - (Y.Serv) - NC Maint	0.00	458.79	420.00	38.79	109.24
Wages - (Rec) - Part Time	159.73	(172.72)	(93.00)	(79.72)	185.72
Wages - (Rec) - Seasonal	44.35	1,445.01	2,200.00	(754.99)	65.68
Wages - (Rec) - Adult Softball	0.00	4,163.17	4,590.00	(426.83)	90.70
Wages - (Rec) - Adult Basketball	175.51	1,397.54	1,550.00	(152.46)	90.16
Wages - (Y.Serv) - Preschool	4,184.26	27,888.89	28,310.00	(421.11)	98.51
Wages - (Aqua) - Aquatics Coordinator	411.05	16,342.73	15,808.00	534.73	103.38
Wages - (Aqua) - Aquatic Activities	94.61	2,780.46	2,300.00	480.46	120.89
Wages - (Aqua) - Public Swim	1,010.38	57,153.50	55,860.00	1,293.50	102.32
Wages - (Aqua) - Public Swim-PH	0.00	6,008.67	6,050.00	(41.33)	99.32
Wages - (Aqua) - Swim Lessons	0.00	10,201.73	10,190.00	11.73	100.12
Wages - (Aqua) - Swim Lessons-PH	0.00	2,633.34	2,640.00	(6.66)	99.75
Wages - (Aqua) - Master Swim	0.00	3,471.40	3,430.00	41.40	101.21
Wages - (Aqua) - Swim Team Coaches	0.00	8,686.32	8,710.00	(23.68)	99.73
Wages - (Aqua) - Synchronized Swim Coach	(55.66)	12,218.86	12,280.00	(61.14)	99.50
Wages - (Fac & Grds) - Fac Attendant - Rec	6,635.68	41,286.47	41,655.00	(368.53)	99.12
Wages - (Fac & Grds) - Fac Att. - CVCC	2,671.05	24,041.51	23,325.00	716.51	103.07
Wages - (Fac & Grds) - Fac Attendant - Reg	3,215.94	17,199.31	16,899.00	300.31	101.78

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For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Management	10,226.78	98,864.02	104,035.00	(5,170.98)	95.03
Wages - (Fac & Grds) - Recreation Park	18,813.28	214,216.76	224,986.00	(10,769.24)	95.21
Wages - (Fac & Grds) - Regional Park	17,441.62	152,168.75	152,270.00	(101.25)	99.93
Wages - (Fac & Grds) - Ashford Park	678.12	12,975.28	20,420.00	(7,444.72)	63.54
Wages - (Fac & Grds) - Meadow Vista Park	3,560.42	33,597.80	32,580.00	1,017.80	103.12
Wages - (Fac & Grds) - CV Comm Center	856.25	6,711.95	7,150.00	(438.05)	93.87
Wages - (Fac & Grds) - Railroad Park	490.85	11,977.95	14,385.00	(2,407.05)	83.27
Wages - (Fac & Grds) - CVCC	459.87	7,883.54	8,470.00	(586.46)	93.08
Wages - (Fac & Grds) - Overlook Park	613.05	12,625.98	13,350.00	(724.02)	94.58
Wages - (Fac & Grds) - Placer Hills Park	1,639.07	17,708.51	17,160.00	548.51	103.20
Wages - (Fac & Grds) - Pocket Parks	740.32	6,037.43	6,695.00	(657.57)	90.18
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	1,188.43	1,200.00	(11.57)	99.04
Wages - (Fac & Grds) - Winchester Park	128.87	4,823.02	5,580.00	(756.98)	86.43
Wages - (Fac & Grds) - Atwood	664.80	3,941.00	4,700.00	(759.00)	83.85
Wages - (Fac & Grds) - Shockley Property	18.85	1,992.77	2,360.00	(367.23)	84.44
Wages - (F & G) Special Events	135.71	4,002.46	4,530.00	(527.54)	88.36
Wages - District Administrator	13,861.26	89,966.95	90,360.00	(393.05)	99.57
Wages - (Rec) - Special Events	0.00	4,443.63	3,370.00	1,073.63	131.86
Wages - (F & G) Uniform Allowance	861.50	12,293.71	13,830.00	(1,536.29)	88.89
Total Salaries Expense	179,538.35	1,666,447.73	1,673,223.00	(6,775.27)	99.60
Benefits & Payroll Costs					
ER Taxes - Rec	1,372.33	9,461.36	9,580.00	(118.64)	98.76
ER Taxes - Aquatics	7.47	11,651.69	11,460.00	191.69	101.67
ER Taxes - Youth Services	3,197.53	30,727.64	28,950.00	1,777.64	106.14
ER Taxes - Fac & Grds	5,846.15	51,755.46	52,960.00	(1,204.54)	97.73
ER Taxes - Cust Serv	1,274.04	7,925.12	7,940.00	(14.88)	99.81
ER Taxes - Admin	2,868.38	20,505.21	20,230.00	275.21	101.36
Employment Expense - Rec	0.00	60.00	60.00	0.00	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 12/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employment Expense - Aquatics	0.00	1,448.14	1,510.00	(61.86)	95.90
Employment Expense - Youth Services	0.00	1,253.14	1,130.00	123.14	110.90
Employment Expense - Fac & Grds	0.00	1,299.30	2,000.00	(700.70)	64.97
Employment Expense - Admin	0.00	83.15	83.00	0.15	100.18
Fingerprinting Exp - Recreation	0.00	64.00	120.00	(56.00)	53.33
Fingerprinting Exp - Aquatics	0.00	593.00	580.00	13.00	102.24
Fingerprinting Exp - Youth Services	87.00	714.00	1,090.00	(376.00)	65.51
Fingerprinting Exp - Fac & Grds	22.00	327.00	460.00	(133.00)	71.09
Fingerprinting Exp - Admin	0.00	54.00	54.00	0.00	100.00
Benefits Expense - Recreation	1,857.53	19,475.14	20,020.00	(544.86)	97.28
Benefits Expense - Youth Services	2,782.48	25,246.79	25,780.00	(533.21)	97.93
Benefits Expense - Fac & Grds	15,292.50	143,842.22	157,580.00	(13,737.78)	91.28
Benefits Expense - Cust Serv	1,772.35	18,089.08	18,628.00	(538.92)	97.11
Benefits Expense - Admin	4,526.74	36,387.59	35,755.00	632.59	101.77
Employer Retirement Exp. - Rec	1,073.88	14,585.66	14,320.00	265.66	101.86
Employer Retirement Exp. - Aquatics	9.41	2,317.82	2,314.00	3.82	100.17
Employer Retirement Exp. - Youth Services	2,160.81	30,096.50	30,690.00	(593.50)	98.07
Employer Retirement Exp. - Fac & Grds	5,721.27	72,971.62	73,780.00	(808.38)	98.90
Employer Retirement Exp. - Cust Serv	939.82	12,320.82	12,140.00	180.82	101.49
Employer Retirement Exp. - Admin	2,053.30	27,554.65	27,132.00	422.65	101.56
Worker's Comp - Rec	473.38	2,690.86	2,680.00	10.86	100.41
Worker's Comp - Aquatics	2.10	2,391.91	2,820.00	(428.09)	84.82
Worker's Comp - Youth Services	888.48	6,880.94	5,310.00	1,570.94	129.59
Worker's Comp - Fac & Grds	6,547.02	55,421.40	55,051.00	370.40	100.67
Worker's Comp - Cust Serv	69.27	421.04	410.00	11.04	102.69
Worker's Comp - Admin	460.92	2,262.82	2,162.00	100.82	104.66
Total Benefits and Payroll Costs	61,306.16	610,879.07	624,779.00	(13,899.93)	97.78
Fixed Asset Expense					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fixed Asset Purchases - Aquatics	0.00	17,464.53	17,690.00	(225.47)	98.73
Fixed Asset Purchases - Youth Services	0.00	7,390.36	7,391.00	(0.64)	99.99
Fixed Asset Purchases - Fac & Grds	0.00	133,697.63	135,700.00	(2,002.37)	98.52
Fixed Asset Purchases - Cust Serv	0.00	4,176.00	0.00	4,176.00	0.00
Computer Purchases - Rec	0.00	1,061.59	0.00	1,061.59	0.00
Computer Purchases - Youth Services	0.00	672.88	673.00	(0.12)	99.98
Computer Purchases - F & G	0.00	3,240.28	1,200.00	2,040.28	270.02
Computer Purchases - Cust Serv	0.00	2,967.71	3,200.00	(232.29)	92.74
Total Fixed Asset Expense	0.00	170,670.98	165,854.00	4,816.98	102.90
Capital Improvement Projects					
Sierra Pool - Bleachers Shade Structure	10,498.76	72,400.63	61,903.00	10,497.63	116.96
Sierra Pool Renovation 2018	0.00	209,592.10	205,000.00	4,592.10	102.24
Rec - Bocce Ball Crt Fencing	7,750.00	7,750.00	7,750.00	0.00	100.00
CVCC - Bike Park	2,868.80	9,592.21	9,600.00	(7.79)	99.92
Herschel Young Park Improvement	0.00	8,800.00	8,800.00	0.00	100.00
Overlook - Planning/CEQA	0.00	50.00	50.00	0.00	100.00
Security Cameras at Rec Park	0.00	0.00	37,000.00	(37,000.00)	0.00
Reg - Riparian Vegetation Mgmt Permit	6,323.25	6,323.25	0.00	6,323.25	0.00
MV - Restroom ADA Renov	0.00	48,025.00	48,000.00	25.00	100.05
Ashford - Drainage Pipe Repair	0.00	6,000.00	6,000.00	0.00	100.00
Reg Dry Creek Picnic ADA Improvements	0.00	23,189.10	23,188.00	1.10	100.01
Reg - Pathway Repairs	0.00	51,440.75	51,441.00	(0.25)	100.00
Operation/Development Plan	0.00	617.50	618.00	(0.50)	99.92
Reg - New Playground South End	117,866.88	120,054.08	128,000.00	(7,945.92)	93.79
REG - Security Cameras - Gym/Lakeside	0.00	24,709.98	24,710.00	(0.02)	100.00
REG - Pond Filter Proj	13,343.94	20,208.03	20,200.00	8.03	100.04

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2018 to 12/31/2018
 For All Segment1s
 For All Segment2s
 For All Segment3s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Capital Improvement Projects	158,651.63	608,752.63	632,260.00	(23,507.37)	96.28
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$505,892.53	\$4,008,361.18	\$4,073,747.00	(\$65,385.82)	98.40%
Net Revenue Over Expenditures	(\$356,497.34)	(\$1,081,763.33)	(\$1,213,376.00)	\$131,612.67	89.15%
ADJ. NET REVENUE OVER EXPENDITURES	(356,497.34)	(1,081,763.33)	(1,213,376.00)	131,612.67	89.15

Item 4.5 Cover Sheet: Resolution #2019-01: Transfer of Capital Construction Reserves

Auburn Area Recreation and Park District Jan, 2019 Finance committee meeting.

The Issue: Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2019-01, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$214,720 to reimburse the general fund for the purchase and installation of the New South End Playground at Regional Park and the Marsha Skinner Sierra Pool Renovation Project?

Background: On September 27, 2018, the Board of Directors authorized an updated Project List authorizing 230,000 for the Marsha Skinner Sierra Pool Renovation Project, of which \$205,000 to be spent from the Capital Construction Reserve Fund. The Board of Directors authorized \$130,000 for the Regional Park South End Playground Replacement, \$18,000 to be funded by the Capital Construction Reserve Fund and the remaining \$110,000 to be paid from County Mitigation funds. The ADA Path of Travel was agreed to be moved to the 2019-2020 Project List.

At the October 25th, 2018 Board meeting, the Board of Directors approved the Mid-Year budget revision to include September's changes.

Burke Company, Inc was awarded the contract for the purchase and installation of the New South End Playground. The District spent a total of \$119,720 to handle all of the necessary requirements to complete the installation of the new equipment. All expenses were paid out of the general fund.

Adams Pool Specialties was awarded the contract for the renovations and improvements to the Marsha Skinner Sierra Pool. The District spent a total of \$234,592 to handle all of the necessary requirements to complete the project. All expenses were paid out of the general fund.

Recommendation:

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2019-01, a resolution approving the transfer of the Capital Construction Reserves in the amount of \$214,720 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2019-01

RESOLUTION NUMBER 2019 - 01

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE
AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE
TRANSFER OF FUNDS IN THE AMOUNT OF \$214,720 FROM THE CAPITAL
CONSTRUCTION RESERVES FUND TO THE GENERAL FUND

WHEREAS, in October 2018, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2018/2019 Mid-Year Budget Revision, and;

WHEREAS, one of the approved projects, the Regional Park South End Playground Replacement have been completed and reserve funds need to be transferred, and;

WHEREAS, one of the approve projects, the Marsha Skinner Sierra Pool Renovation Project have been completed and reserve funds need to be transferred, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$214,720 from the Capital Construction Reserves Fund Account for completion of the Regional Park South End Playground Replacement and the Marsha Skinner Sierra Pool Renovation Project to the General Fund.

APPROVED, PASSED, AND ADOPTED ON January 31, 2019 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James S. Ferris
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.6 Cover sheet – Fee Waiver Request for Foothill Quilters Guild

**Auburn Area Recreation and Park District (ARD) Standing Finance Committee Meeting
January, 2019, Board of Directors Meeting January, 2019**

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for Foothill Quilters Guild's use of Regional Park Lakeside Room and Gym?

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

XXX. Policy & Procedures for Fee Waivers

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

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

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

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

Peak usage times for facilities area as follows:

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

- D. ARD staff can approve fee waivers up to a dollar amount of \$1,500. Fee waivers over this amount will be sent to the Finance Committee and finally to the Consent Calendar. Denied fee waivers can be appealed to the ARD Board of Directors. Appeals should be made in writing and sent to the Customer Service/Marketing Manager at least 7 days before the next ARD Board of Director's meeting.

E. The person or organization making the fee waiver request should be responsible for the following:

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

Recommendation

Review and provide recommendation for the Board.

Attachments

Fee Waiver Request
Fee Waiver Request and Application
Letter to ARD from Foothill Quilters Guild
Facility Reservation
Non-profit status letter for Foothill Quilters Guild

FEE WAIVER REQUEST

PERSON MAKING REQUEST

Caryn Perry , Facility Chair

NAME OF THE ORGANIZATION

Foothill Quilters Guild

IRS/NON PROFIT TAX ID NUMBER

68-0016773

ADDRESS AND PHONE NUMBER

(530) 823-5730

P.O. BOX 5653

Auburn CA, 95603-5653

Caryn Perry
Signature

1-7-2019

Date

OFFICE USE ONLY

APPLICABLE FEES

Rental Fees

\$ 3,340.⁰⁰

Custodial Fees

\$ 90

Alcohol Permit Fees

\$ _____

Setup/Takedown

\$ _____

Staffing Fees

\$ 712.50

Miscellaneous Fees

\$ _____

TOTAL FEES DUE

\$ 1,470.50

FEES WAIVED

\$ 2,672.⁰⁰

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

REQUEST APPROVED?

Yes

No

COMMENTS:

20% of \$3,340 = \$668.⁰⁰
Staffing: 28.5 hrs x \$25 p/hr = \$712.50
custodial = \$90.⁰⁰

Approved by:

M.S.

due: \$1,470.50

Date

1/14/19



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? Already provided.
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? yes

5) How much money do you anticipate generating from this event? 6000.00

6) Is there a fee or a charge for people to attend or participate in your event? \$ 8.00

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 affects our ability to donate to Local community activities partly scholarships for H.S. students & ARD's youth programs. Also Foster care children, Nicu centers, Senior Centers etc...

8) Have you asked for a fee waiver from other agencies in the community? yes
Please indicate which agency: Civic Center, our city airport.

9) Are there any other agencies in the community that are working with you on this project? yes
Please provide a list of these agencies and contact information. Parkside church - Sheryl Krauss 530-823-0209. And other Business in town with PR.

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

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

12) If you are unable to meet one of the offers (Items 10 or 11 above), are you able to provide a hardship statement with supporting documentations, such as bank statements or tax returns? No
Please indicate what is being provided with this request:
You have tax records now, we have added a letter of explanation and purpose.



January 2019

Auburn Area Recreation & Parks District Representative,

The Foothill Quilters Guild is submitting a fee waiver request for both the Lakeside and Regional Gym. Our annual Quilt Show has been a part of the community for 36 years. This is our major fundraiser for the year. Greatly Helping us in this endeavor, ARD has provided this facility for a reduced rate the last two years. However, the move to ARD and Parkside has lowered participation from about 1000 to 1500 in years past to about 800. Obviously this has impacted our outreach capabilities. We expect to take a few years to build up our attendance, and this waiver will help us achieve our goals. We are a registered non-profit.

This will be our 37th Quilt Show event. Our Show is operated by volunteers from the Quilt Guild, local community members and seniors. This show allows us to continue our mission to promote and educate the community about quilting and fiber arts and help others in and outside our immediate community. Our members are committed to helping both individuals and groups within and outside of the community.

A few of the Local Organizations we support are: Auburn Oaks, Stand up Placer, WIC, Koinonia (Foster Care), Westview Living Center, Auburn Ravine, Seniors First, Sutter Auburn Faith Hospital, Sutter Auburn Imaging Center with quilts, pillow cases, kid quilts, to-go bags, tote bags, lap quilts, holiday placemats. Auburn Interfaith Food Closet gets food monthly. Other outreaches include UC Davis NICU and Kaiser Roseville NICU centers received over 400 premie quilts. The Carr Fire and recent communities suffering from fire devastation continue to received quilts and items related to quilting from our members.

Each year, we create cash donations of \$1000.00 to \$2000.00 for Scholarships to local students for college, paid directly to the students. The past two years our guild has donated \$1500.00 to ARD for their Youth Program.

Guests are always welcome at our meetings our active guild has about 200 members. We hire speakers/teachers who give their unique perspective not only on quilting and sewing but business insite, how they designed a quilt or clothing pattern, where they find inspiration. These meetings are an educational and motivational experience for our membership. The net profits from our quilt show fund all of our community service projects and outreach programs. Waiving the rental fee will help keep these activities alive.

Carryn Perry

Foothill Quilters Guild, 2019 Quilt Show Facilities Chairperson

FACILITY RESERVATIONS
Indoor Only

Rental Date: April 4, 5, 6, 2019 # of People: Day 1-60, Day 2+3 varies

Name: CARRYN PERRY, Facility Chair, guild member

Organization: Foothill Quilters Guild

Address: P O Box 5653

City: Auburn State: CA Zip: 95603

Home Phone: 530 823-5730 Work Phone: 530 906-6730

4/4/19
4/5/19
4/6/19

Facility(s): LAKESIDE RM / GYM Hours of Use: 8 am to 7:30pm Set-up

Facility(s): " Hours of Use: 9 am to 5 pm Show

Facility(s): " Hours of Use: 9 am to 6 pm Show & Clean

Purpose of Event: Quilt Show Event - Display Quilts and Fundraising for community activities.

Serving Alcohol? Y N

If yes a permit request must be completed and a \$30 fee will be added. See reverse side.

Amplified Music? Y N

If yes a permit request must be completed. See reverse side.

Rental Fee(s): \$1240 / \$12560.00 3 Day Lakeside/Gym

Security Deposit: TBD

Out of District Fee - \$50 Y N

Fee Waiver

Circle One: Custodial Fee = \$30 Set up/take down = \$70

\$30 + \$60 + \$60.00 = \$150.00

Alcohol Permit Fee - \$30

Total Fees: \$3950.00

Amenities: Please indicate which item & quantity tables.

Tables: 5'(round) 8 6'(rectangle) 20

Chairs: 40

Additional Requests: _____

Signature: *[Handwritten Signature]*

Group A/B	Group C/D
Date: <u>4/4/19</u>	Initials: <u>M.S.</u> Receipt: <u>139607</u> cc/cash/check _____

P O Box 2350 Room 5137
Los Angeles, CA 90053

Date: DEC. 8, 1986

FOOTHILL QUILTERS GUILD
C/O MARLENE A KOGNS E A
1503 GRASS VALLEY HWY
AUBURN, CA 95603

Employer Identification Number:
68-0016773
Case Number:
956310060
Contact Person:
ALICANTE, REGALADO A.
Contact Telephone Number:
(213) 894-4152

Internal Revenue Code
Section 501(c)(7)

Accounting Period Ending:
February 28

Form 990 Required: Yes

Caveat Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under the provisions of the Internal Revenue Code section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment or other Federal taxes, please address them to this office.

If your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. Also, you should inform us of all changes in your name and address.

The block checked at the top of this letter shows whether you must file Form 990, Return of Organization Exempt from Income Tax. If the Yes box is checked, you are only required to file Form 990 if your gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law provides for a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay. This penalty may also be charged if a return is not complete. So please make sure your return is complete before you file it.

Letter 948(CG)

FOOTHILL QUILTERS GUILD

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Internal Revenue Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in Code section 513.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If the heading of this letter indicates that a caveat applies, the caveat below or on the enclosure is an integral part of this letter.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00			
Apr-18	Cheryl Essex	CA State Park and Bureau of Reclamation	\$200.00	\$0.00	\$200.00	Multi Agencies Meeting		
							\$380.00	\$380.00
May-18	Paula Nannizzi	Placer County HHS- Recovery Heppens Picnic Sites at Recreation Park	\$250.00	\$90.00	\$165.00	No		
May-18	Sasi Catalano	Western States Trail Foundation-Foothills Room	\$157.50	\$0.00	\$157.50	No		
May-18	Laura Dierssen	Placer Hills Education Foundation Meadow Vista Picnic sites	\$225.00	\$120.00	\$112.50	No		
							\$435.00	\$815.00
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No		
Jun-18	Herb Grounds	Feed The Hungry of Auburn-Picnic areas Recreation Park	\$100.00	\$60.00	\$50.00	No		
Jun-18	Chris Peikert	Freedom Church- Picnic 1 & 2 Regional Park	\$100.00	\$60.00	\$50.00	No		
							\$402.50	\$1,217.50
Jul-18	Frida Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No		
Jul-18	Jim Moore	Auburn Host Lions Club- Recreation Park picnic sites 1 and 2	\$100.00	\$60.00	\$50.00	No		
Jul-18	Bree Renz	Auburn Eck Center/CA Satsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No		
							\$350.00	\$1,567.50
Aug-18	Courtney Portlock	American Foundation for Suicide Prevention- Railroad Park fields A and B	\$219.60	\$60.00	\$197.64	No		
Aug-18	Keith Nesbitt	Auburn Chamber-Leadership Auburn Alumni Event Splash Pool Area	\$300.00	\$60.00	\$270.00	No		
							\$467.64	\$2,035.14

FEE WAIVER LOG

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

ITEM: 4.7

DISCUSSION ITEMS:

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