

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

WEDNESDAY, JANUARY 22, 2020, 2:00 PM

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from December 4, 2020 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for December, 2019

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

4.3 Review of Financials for November, 2019

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

4.4 Review of Financials for December, 2019

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

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

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2020-01, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$19,525 to reimburse the general fund for the installation of the New South End Playground's Path of Travel at Regional Park.

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

Shall the Auburn Area Recreation and Park District approve and adopt Resolution Number 2020-02, a resolution authorizing the transfer of funds from the Equipment Reserve Fund to reimburse the general fund for the purchase of a Turfstar Western Toro 010-Reelmaster 7000-D T4F Diesel mower for Railhead Park?

4.7 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?

4.8 Major Expenditures: None.

4.9 Discussion Items:

1. Review of MOU's with WSTF, WSER.
2. Fee Waiver Log.
3. 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:

1-17-20 10:00 AM P. Larson
Date Time Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM DECEMBER 4,
2019 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 4, 2019, 2:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

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

ROLL CALL

Directors Ainsleigh was present, Director Lynch was absent.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by Director Ainsleigh.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from November 13, 2019 Standing Finance Meeting

Director Ainsleigh reviewed and approved the Minutes from the November 23, 2019 Standing Finance Meeting.

4.2 Review of Cash Requirements for November, 2019

Director Ainsleigh reviewed and approved the cash requirements for November, 2019 and forwarded them to the consent calendar for review and approval.

4.3 Major Expenditures: None.

4.4 Discussion Items:

1. Fee Waiver Log – Director Ainsleigh asked about how long the Western States Trail Agreement is for as ARD has been waiving fees for them.
2. County Mitigation Fund, current balance \$487,738.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:20 p.m.

Board Secretary

Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$262,337.17**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	12/1/2019
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		COMM 1ST

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19506	1099-104	Thomas Seibel	12/6/2019	COMM 1ST	PMCHK00002609	\$97.50
19507	1099-243	Phillip Dallas	12/6/2019	COMM 1ST	PMCHK00002609	\$292.50
19508	1099-256	Healing Pastures, Inc.	12/6/2019	COMM 1ST	PMCHK00002609	\$112.50
19509	1099-313	Alison Lloyd	12/6/2019	COMM 1ST	PMCHK00002609	\$259.20
19510	A0014	AT&T	12/6/2019	COMM 1ST	PMCHK00002609	\$322.70
19511	A0018	Auburn Chamber of Commerce	12/6/2019	COMM 1ST	PMCHK00002609	\$155.00
19512	A0051	Anderson's Sierra Pipe Co.	12/6/2019	COMM 1ST	PMCHK00002609	\$22.20
19513	A0134	Advanced Intregrated Pest Mana	12/6/2019	COMM 1ST	PMCHK00002609	\$189.00
19514	A1010	Advantage Martketing and Print	12/6/2019	COMM 1ST	PMCHK00002609	\$126.56
19515	B0020	BSN Sports, Inc.	12/6/2019	COMM 1ST	PMCHK00002609	\$474.98
19516	C0061	California Computer Services	12/6/2019	COMM 1ST	PMCHK00002609	\$1,579.05
19517	C0072	CIT Technology Fin. Serv., Inc	12/6/2019	COMM 1ST	PMCHK00002609	\$236.12
19518	C0130	Cirrus Group LLC	12/6/2019	COMM 1ST	PMCHK00002609	\$586.50
19519	K0011	Kaiser Foundation Health Plan,	12/6/2019	COMM 1ST	PMCHK00002609	\$16,977.51
19520	L0027	Pat Larson	12/6/2019	COMM 1ST	PMCHK00002609	\$42.20
19521	M0098	Meadow Vista County Water Dist	12/6/2019	COMM 1ST	PMCHK00002609	\$1,095.88
19522	N0012	Nevada Irrigation District	12/6/2019	COMM 1ST	PMCHK00002609	\$537.98
19523	P0021	Petty Cash	12/6/2019	COMM 1ST	PMCHK00002609	\$40.33
19524	P0023	PG&E	12/6/2019	COMM 1ST	PMCHK00002609	\$87.86
19525	R0073	Riebes Auto Parts	12/6/2019	COMM 1ST	PMCHK00002609	\$105.02
19526	S0009	Sierra Saw Sales And Service	12/6/2019	COMM 1ST	PMCHK00002609	\$25.44
19527	S0016	Sam's Club	12/6/2019	COMM 1ST	PMCHK00002609	\$845.12
19528	S0145	SCP Pool Distributors LLC	12/6/2019	COMM 1ST	PMCHK00002609	\$1,249.88
19529	T0009	Stanley Convergent Security So	12/6/2019	COMM 1ST	PMCHK00002609	\$406.17
19530	T0071	TIAA Commercial Finance, Inc.	12/6/2019	COMM 1ST	PMCHK00002609	\$107.34
19531	T1000	Transamerica Life Insurance	12/6/2019	COMM 1ST	PMCHK00002609	\$440.00
19532	TEMPB	Simone Brown	12/6/2019	COMM 1ST	PMCHK00002609	\$65.00
19533	TEMPH	Kellie Herstam	12/12/2019	COMM 1ST	PMCHK00002610	\$115.00
19534	TEMPP	Erin Proosow	12/12/2019	COMM 1ST	PMCHK00002610	\$90.00
19535	U0016	Uptown Signs & Graphics, Inc.	12/12/2019	COMM 1ST	PMCHK00002610	\$75.08
19536	U0019	US Bank	12/12/2019	COMM 1ST	PMCHK00002610	\$7,023.06
19537	V0007	Verizon Wireless	12/12/2019	COMM 1ST	PMCHK00002610	\$976.65
19538	W0044	Wave	12/12/2019	COMM 1ST	PMCHK00002610	\$229.85
19539	W0048	Warren Consulting Engineers, I	12/12/2019	COMM 1ST	PMCHK00002610	\$2,052.50
19540	Y0003	Yamasaki Landscape Architectur	12/12/2019	COMM 1ST	PMCHK00002610	\$770.00
19541	R0077	Real Food Catering	12/12/2019	COMM 1ST	PMCHK00002611	\$712.00
19542	S0163	Steffen's HVAC Services	12/12/2019	COMM 1ST	PMCHK00002611	\$3,777.00
19543	S1007	Stationary Engineers, Local 39	12/12/2019	COMM 1ST	PMCHK00002611	\$407.48
19544	U0033	United States Treasury	12/12/2019	COMM 1ST	PMCHK00002611	\$75.00
19603	TEMPH	Tara Hollingsworth	12/18/2019	COMM 1ST	PMCHK00002613	\$125.00
19604	TEMPS	Deanna Spangler	12/18/2019	COMM 1ST	PMCHK00002613	\$115.00
19605	TEMPW	Heather Whitcomb	12/18/2019	COMM 1ST	PMCHK00002613	\$115.00
19606	U0032	UnityFIsolutions	12/18/2019	COMM 1ST	PMCHK00002613	\$64.70
19545	1099-117	Juan Aceituno	12/20/2019	COMM 1ST	PMCHK00002612	\$260.00
19546	1099-193	Celena Polena	12/20/2019	COMM 1ST	PMCHK00002612	\$234.00
19547	1099-218	Auburn Gymnastics Center	12/20/2019	COMM 1ST	PMCHK00002612	\$331.50
19548	1099-269	Deborah Lynn	12/20/2019	COMM 1ST	PMCHK00002612	\$312.00
19549	1099-271	Kelpro Security	12/20/2019	COMM 1ST	PMCHK00002612	\$1,920.00
19550	1099-277	Foothill Karate Do	12/20/2019	COMM 1ST	PMCHK00002612	\$68.25
19551	1099-291	Isaac Humber	12/20/2019	COMM 1ST	PMCHK00002612	\$156.00
19552	1099-295	Juli Land-Marx	12/20/2019	COMM 1ST	PMCHK00002612	\$3,000.00
19553	1099-313	Alison Lloyd	12/20/2019	COMM 1ST	PMCHK00002612	\$610.20
19554	1099-343	Faith Petersen	12/20/2019	COMM 1ST	PMCHK00002612	\$462.00
19555	1099-364	Davison, Chris	12/20/2019	COMM 1ST	PMCHK00002612	\$30.00
19556	1099-370	Pam Akina	12/20/2019	COMM 1ST	PMCHK00002612	\$6.00
19557	1099-371	Hoffecker Burgess Consulting	12/20/2019	COMM 1ST	PMCHK00002612	\$60.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19558	1099-5	Daniel Crandall	12/20/2019	COMM 1ST	PMCHK00002612	\$171.50
19559	A0001	Recology Auburn Placer	12/20/2019	COMM 1ST	PMCHK00002612	\$426.33
19560	A0002	A&A Stepping Stone Mfg., Inc.	12/20/2019	COMM 1ST	PMCHK00002612	\$142.61
19561	A0027	Recology Auburn Placer	12/20/2019	COMM 1ST	PMCHK00002612	\$1,278.74
19562	A0051	Anderson's Sierra Pipe Co.	12/20/2019	COMM 1ST	PMCHK00002612	\$277.62
19563	A0111	AllGood Driving School, Inc	12/20/2019	COMM 1ST	PMCHK00002612	\$30.00
19564	B0020	BSN Sports, Inc.	12/20/2019	COMM 1ST	PMCHK00002612	\$151.85
19565	B0062	BareBones WorkWear	12/20/2019	COMM 1ST	PMCHK00002612	\$119.02
19566	C0004	CAPRI	12/20/2019	COMM 1ST	PMCHK00002612	\$45,700.50
19567	C0061	California Computer Services	12/20/2019	COMM 1ST	PMCHK00002612	\$259.00
19568	C0111	Cal.net	12/20/2019	COMM 1ST	PMCHK00002612	\$66.90
19569	C0113	Cooks Portable Toilets & Septi	12/20/2019	COMM 1ST	PMCHK00002612	\$1,598.00
19570	C0130	Cirrus Group LLC	12/20/2019	COMM 1ST	PMCHK00002612	\$591.00
19571	D0010	Diamond Pacific	12/20/2019	COMM 1ST	PMCHK00002612	\$176.37
19572	D0025	Dawson Oil Company	12/20/2019	COMM 1ST	PMCHK00002612	\$2,723.71
19573	D0066	De Lage Landen Financial Servi	12/20/2019	COMM 1ST	PMCHK00002612	\$332.48
19574	F0038	Fastenal Company	12/20/2019	COMM 1ST	PMCHK00002612	\$514.80
19575	F0053	F Loduca Co.	12/20/2019	COMM 1ST	PMCHK00002612	\$121,907.36
19576	G0021	Veona Galbraith	12/20/2019	COMM 1ST	PMCHK00002612	\$15.12
19577	L0100	Lifeguard First Aid & Safety,	12/20/2019	COMM 1ST	PMCHK00002612	\$46.92
19578	M0013	Meadow Vista Hardware	12/20/2019	COMM 1ST	PMCHK00002612	\$96.83
19579	M0035	Meadow Vista Community Center	12/20/2019	COMM 1ST	PMCHK00002612	\$3,320.00
19580	M0039	Meadow Vista Water Users Assoc	12/20/2019	COMM 1ST	PMCHK00002612	\$500.00
19581	N0003	Norris Electric, Inc.	12/20/2019	COMM 1ST	PMCHK00002612	\$4,838.73
19582	N0045	Near U CO2	12/20/2019	COMM 1ST	PMCHK00002612	\$184.36
19583	N0048	Normac, Inc.	12/20/2019	COMM 1ST	PMCHK00002612	\$841.42
19584	P0001	Placer Farm Supply	12/20/2019	COMM 1ST	PMCHK00002612	\$49.92
19585	P0005	Placer County Water Agency	12/20/2019	COMM 1ST	PMCHK00002612	\$2,825.30
19586	P0007	Pacific Gas & Electric Company	12/20/2019	COMM 1ST	PMCHK00002612	\$8,263.97
19587	R0073	Riebes Auto Parts	12/20/2019	COMM 1ST	PMCHK00002612	\$14.87
19588	S0009	Sierra Saw Sales And Service	12/20/2019	COMM 1ST	PMCHK00002612	\$187.83
19589	S0052	Sierra Custom Awards & More	12/20/2019	COMM 1ST	PMCHK00002612	\$33.19
19590	S0143	SMOA	12/20/2019	COMM 1ST	PMCHK00002612	\$349.50
19591	S1003	Sutter Medical Foundation	12/20/2019	COMM 1ST	PMCHK00002612	\$96.00
19592	TEMPG	Azucena Garcia	12/20/2019	COMM 1ST	PMCHK00002612	\$115.00
19593	TEMPH	Julie Hettig	12/20/2019	COMM 1ST	PMCHK00002612	\$50.00
19594	TEMPL	Valerie Lewis	12/20/2019	COMM 1ST	PMCHK00002612	\$125.00
19595	TEMPS	Deri Simpson	12/20/2019	COMM 1ST	PMCHK00002612	\$115.00
19596	U0016	Uptown Signs & Graphics, Inc.	12/20/2019	COMM 1ST	PMCHK00002612	\$37.54
19597	V0004	Valley Truck & Tractor Co.	12/20/2019	COMM 1ST	PMCHK00002612	\$1,874.11
19598	W0001	Walker's Office Supplies, Inc.	12/20/2019	COMM 1ST	PMCHK00002612	\$978.32
19599	W0010	Waxie Sanitary Supply	12/20/2019	COMM 1ST	PMCHK00002612	\$69.50
19600	W0044	Wave	12/20/2019	COMM 1ST	PMCHK00002612	\$1,703.11
19601	W0046	West Coast Sand & Gravel, Inc.	12/20/2019	COMM 1ST	PMCHK00002612	\$7,817.55
19602	Y0003	Yamasaki Landscape Architectur	12/20/2019	COMM 1ST	PMCHK00002612	\$185.00
019606	S1007	Stationary Engineers, Local 39	12/27/2019	COMM 1ST	PMCHK00002614	\$407.48
019607	U0033	United States Treasury	12/27/2019	COMM 1ST	PMCHK00002614	\$75.00

Total Checks: 103

Total Amount of Checks: \$262,337.17

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
NOVEMBER, 2019**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

PROFIT & LOSS									
19/20 Approved Budget									
	Approved Budget	% Of Total	Mid-Yr Revision	2019 Nov	Last Yr Nov	2019 YTD	2019 YTD	2019 YTD	Last Yr YTD
	FY 19-20		FY 19-20	ACTUALS	Actuals	ACTUALS	BUDGET	ACTUALS	ACTUALS
Operating Revenues									
Program Revenue	1,254,440	20%	1,325,160	83,126	61,247	1,012,014	1,019,050	941,282	
Facility Revenue	178,050	3%	177,577	12,805	5,351	150,858	144,201	136,320	
Misc. Revenue	49,790	1%	43,460	2,796	3,578	32,620	31,866	40,505	
Grants & Donations	11,440	0%	57,840	-	10,873	26,519	25,820	21,650	
Interest Income	60,270	1%	68,410	5,224	8,869	54,975	53,650	41,432	
Equipment Reserve Transfers	292,700	5%	275,845	131,580	-	-	131,580	94,124	
Project Reserve Transfers	632,700	10%	642,225	-	-	1,555,957	1,541,108	1,464,033	
Tax Revenue	3,233,500	53%	3,308,408	-	-	9,626	9,628	9,981	
In Kind/Atwood	26,470	0%	22,863	-	-	19,000	19,000	58,800	
City Mitigation Transfers	175,000	3%	306,600	-	-	158,000	158,000	122,000	
County/City Mitigation Revenue	242,300	4%	275,300	125,000	-	3,019,569	3,153,428	3,023,739	
Total Operating Revenue	6,156,660	100.00	6,503,688	360,531	89,918	3,019,569	3,153,428	3,023,739	
Expenditures									
Program Expense	245,940	4%	257,000	11,062	10,685	198,938	204,400	188,899	
Operating & Supplies	390,380	7%	403,173	38,616	20,227	256,732	260,596	221,891	
Utilities Expense	213,290	4%	218,180	8,791	8,483	145,818	148,455	155,314	
Professional Services	64,840	1%	101,194	5,978	817	48,108	49,988	30,122	
Building & Grounds Maintenance	486,890	8%	546,097	40,424	20,043	274,043	263,631	246,693	
Property Tax Admin.	60,950	1%	61,820	-	-	3,049	3,050	2,295	
Wages	2,332,460	39%	2,344,510	238,793	224,480	1,553,838	1,555,426	1,486,909	
Benefits & Payroll Costs	901,850	15%	922,968	72,132	73,541	582,076	595,826	549,573	
Fixed Asset Expense	307,410	5%	327,735	92,669	13,047	239,049	262,735	170,671	
Capital Improvement Projects	995,000	17%	1,131,820	10,623	211,933	594,157	594,020	563,536	
Debt Services	2,000	0%	2,000	-	-	-	-	-	
Total Expenditures	6,001,010	100.00	6,316,497	519,088	583,256	3,895,808	3,938,127	3,615,903	
Net Revenue Over Expenditures	\$ 155,650	2.53	\$ 187,191	\$ (158,557)	(493,338)	(\$878,239)	(\$784,699)	(\$592,164)	
Annual Contingency Reserve (1-2%)							Total	Total	
Annual Equip Replacement Reserve	\$ 50,000		\$ 75,535			\$ (56,045)	\$ 450,000	\$ 450,000	
Future Capital Construction Reserve	\$ 50,000		\$ 50,000			\$ 202,459	\$ 965,098	\$ 887,359	
Cell Tower Reserves						\$ (122,459)	\$ -	\$ 122,459	
ADA Reserve	\$ 5,000		\$ 5,000			\$ 5,000	\$ 25,032	\$ 20,032	
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800			\$ 45,800	\$ 183,200	\$ 137,400	
TOTAL RESERVE BALANCES							\$ 2,415,102	\$ 2,472,012	
Net Position	\$ 4,850		\$ 10,856						

Date: 12/11/2019

Auburn Area Recreation and Park District

Balance Sheet

11/30/2019

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation Bank	225,819.79
Placer County Treasure-General	2,110,996.99
Placer County Treasurer - City Trust	480,005.74
Accounts Receivable	9,915.21
Due From Other Governments	140,000.00
PCOE Receivables	24,356.00
Prepaid Liability Expense	7,616.75
Prepaid Workers Comp Insurance	75,510.29
Total Current Assets	3,074,800.77
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,924,491.23
Fixed Assets: Equipment	1,273,080.18
Fixed Assets: Computer Equipment & Software	150,637.42
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	89,402.49
Construction In Progress	901,920.13
Less: Accumulated Depreciation	(9,958,827.00)
Total Fixed Assets	7,616,533.21
TOTAL ASSETS	\$10,691,333.98
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	2,082.60
Gift Certificates	118.00
Compensated Absenses	129,642.79
Sales Tax Payable	275.65
Total Current Liabilities	\$132,119.04
<u>Net Position</u>	
Investments in Fixed Assets	7,616,533.21
RFB: Reserved (City Mitigation)	480,005.74
GFB: Youth Assistance Fund	16,995.24
General Fund Balance	947,470.95
DFB: Annual Equip Replacement Reserv.	766,236.72
DFB: Annual Contingency Reserve	450,000.00
DFB: Reserved for Future Capital Construction	965,098.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(14,398.10)
RFB: Atwood III-Equip Repl Fund	5,003.66
DFB: Unfunded Liability - CalPERS	183,200.00
GFB: General Fund (ADA Reserve)	25,031.75
Net Profit (Loss)	(895,238.48)
Total Net Postion	\$10,559,214.94
TOTAL LIABILITY AND NET POSITION	\$10,691,333.98

Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park

Profit & Loss - Summary
4/1/2019 To 11/30/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
PERATING REVENUE					
Park & Recreation Services	83,125.56	1,012,014.37	1,019,050.00	(7,035.63)	99.31
Rents & Concessions	12,804.87	150,858.35	144,201.00	6,657.35	104.62
Miscellaneous Revenue	2,796.13	32,619.62	31,866.00	753.62	102.37
Grants & Donations	0.00	26,519.11	25,820.00	699.11	102.71
Interest Income	5,224.15	54,975.17	53,650.00	1,325.17	102.47
Project Revenue - Government	125,000.00	158,000.00	158,000.00	0.00	100.00
Taxes Revenue	0.00	1,565,582.98	1,550,736.00	14,846.98	100.96
TOTAL OPERATING REVENUE	\$228,950.71	\$3,000,569.60	\$2,983,323.00	\$17,246.60	100.58%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	228,950.71	3,000,569.60	2,983,323.00	17,246.60	100.58
PENDITURES					
Program Expenses	11,061.86	198,937.50	204,400.00	5,462.50	97.33
Operations & Supplies Expense	38,616.21	256,731.82	260,596.00	(3,864.18)	98.52
Utilities Expense	8,791.37	145,818.02	148,455.00	(2,636.98)	98.22
Legal Expenses	0.00	13,779.66	14,500.00	(720.34)	95.03
Professional Services	5,978.10	34,328.24	35,488.00	(1,159.76)	96.73
Bldg & Grounds Maintenance	40,423.81	274,043.17	263,631.00	10,412.17	103.95
Property Tax Administration/LAFCO	0.00	3,048.91	3,050.00	(1.09)	99.96
Salaries Expense	238,792.74	1,553,838.23	1,555,426.00	(1,587.77)	99.90
Benefits & Payroll Costs	72,132.49	582,075.87	595,826.00	(13,750.13)	97.69
Fixed Asset Expense	92,669.31	239,049.48	262,735.00	(23,685.52)	90.99
Capital Improvement Projects	10,622.64	594,157.18	594,020.00	137.18	100.02

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2019 To 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$519,088.53	\$3,895,808.08	\$3,938,127.00	(\$42,318.92)	98.93%
NET REVENUE OVER EXPENDITURES	(\$290,137.82)	(\$895,238.48)	(\$954,804.00)	\$59,565.52	93.76%
NET NET REVENUE OVER EXPENDITURES	(\$290,137.82)	(\$895,238.48)	(\$954,804.00)	\$59,565.52	93.76%

Auburn Rec & Park
Transfers to General Fund
4/1/2019 to 11/30/2019

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

Auburn Rec & Park

Profit & Loss - Detail

4/1/2019 to 11/30/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
PERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	9,497.00	50,005.00	48,130.00	1,875.00	103.90
Aub Elem DSC Rev	11,536.56	87,162.11	88,980.00	(1,817.89)	97.96
Skyridge DSC Rev	8,760.00	69,493.00	70,920.00	(1,427.00)	97.99
Day Camp Rev	12,702.00	225,340.70	219,600.00	5,740.70	102.61
Preschool Revenue	10,879.00	42,017.00	41,950.00	67.00	100.16
Newcastle DSC Revenue	16,892.00	107,697.14	106,410.00	1,287.14	101.21
Adult Softball	115.00	10,083.00	9,950.00	133.00	101.34
Adult Basketball	18.00	6,638.00	6,610.00	28.00	100.42
Sr. Sports	48.00	2,588.00	3,320.00	(732.00)	77.95
Adult Volleyball	0.00	1,020.00	1,020.00	0.00	100.00
Pickle Ball Revenue	520.00	4,148.00	4,210.00	(62.00)	98.53
Adult Classes	1,276.00	23,517.00	23,630.00	(113.00)	99.52
Adult Class Rev - Bureau	735.00	8,167.00	9,630.00	(1,463.00)	84.81
Bocce Ball Prog Revenue	0.00	140.00	180.00	(40.00)	77.78
Youth Basketball	7,940.00	84,199.00	82,930.00	1,269.00	101.53
Youth Classes	1,590.00	30,132.00	32,180.00	(2,048.00)	93.64
Youth Class Rev - Bureau	0.00	444.00	480.00	(36.00)	92.50
Aquatic Activities	0.00	4,721.00	4,720.00	1.00	100.02
Aquatic Activities - PH Pool	0.00	2,610.00	2,610.00	0.00	100.00
Master Swim Revenue	0.00	3,408.00	3,400.00	8.00	100.24
Public Swim - MS Sierra Pool	0.00	40,389.00	40,390.00	(1.00)	100.00
Public Swim - Placer Hills Pool	0.00	3,954.00	3,960.00	(6.00)	99.85
Swim Lessons	0.00	28,412.20	28,410.00	2.20	100.01
Swim Lessons - PH	0.00	9,690.00	9,690.00	0.00	100.00
Swim Team Revenue	0.00	14,187.00	14,190.00	(3.00)	99.98
Synchro Team	0.00	8,165.00	8,160.00	5.00	100.06
Youth Camps Revenue	(140.00)	39,084.00	39,490.00	(406.00)	98.97

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	0.00	19,738.00	19,810.00	(72.00)	99.64
Youth Sports Camps	0.00	9,716.00	9,720.00	(4.00)	99.96
Youth Sports Camps - Bureau	0.00	8,895.80	10,830.00	(1,934.20)	82.14
Special Events	0.00	3,850.50	5,850.00	(1,999.50)	65.82
Party in the Park Revenue	0.00	8,522.01	7,570.00	952.01	112.58
Ukulele Festival Revenue	0.00	13,764.50	13,520.00	244.50	101.81
Great Obstacle Scramble Revenue	0.00	13,699.00	19,930.00	(6,231.00)	68.74
Dead Festival Rev	0.00	475.00	0.00	475.00	0.00
String Fling Revenue	0.00	4,614.50	4,610.00	4.50	100.10
Auburn Harvest Festival	35.00	8,860.00	9,290.00	(430.00)	95.37
Out of District Fees	709.00	11,427.91	11,510.00	(82.09)	99.29
Out of District Fees - Bureau	13.00	1,040.00	1,160.00	(120.00)	89.66
Return check fees	0.00	0.00	100.00	(100.00)	0.00
Total Parks and Recreation Services	83,125.56	1,012,014.37	1,019,050.00	(7,035.63)	99.31
Rents & Concessions					
Fee Waivers, Public	(220.00)	(12,078.78)	(11,850.00)	(228.78)	101.93
Fee Waiver - Offset	220.00	12,078.78	12,010.00	68.78	100.57
Blue Bird Room-CVCC	330.00	1,470.00	1,610.00	(140.00)	91.30
Stella Irving Rental Revenue - Rec	0.00	385.00	380.00	5.00	101.32
Lakeside Rental Revenue - Reg	879.48	8,927.12	10,520.00	(1,592.88)	84.86
Sierra Room Rental - CVCC	1,379.00	5,829.25	4,950.00	879.25	117.76
Sunset Room Rental - CVCC	330.00	2,348.00	2,410.00	(62.00)	97.43
Canyon View Room Rental - CVCC	115.50	3,656.40	2,800.00	856.40	130.59
Foothills Room Rental - CVCC	602.25	7,580.05	7,810.00	(229.95)	97.06
Pool Rental Rev - Sierra/Splash	2,070.00	11,232.95	9,170.00	2,062.95	122.50
Pool Rental Rev - Placer Hills	0.00	1,851.00	1,850.00	1.00	100.05
American River Room - CVCC	646.00	4,332.75	4,690.00	(357.25)	92.38
Conference Rental Revenue - Rec	0.00	90.00	90.00	0.00	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Board Room Rental	0.00	0.00	30.00	(30.00)	0.00
Conference (Module) Rental - Overlook	550.00	6,426.00	6,410.00	16.00	100.25
Gazebo Rentals	0.00	150.00	220.00	(70.00)	68.18
Rock Creek Modular Rent	660.00	2,580.00	2,250.00	330.00	114.67
Gym Rental Revenue - Rec	903.00	1,548.00	1,150.00	398.00	134.61
Gym Rental Revenue - Reg	450.10	4,841.60	5,550.00	(708.40)	87.24
Tutor Totter Lease Agreement	554.00	4,382.00	4,380.00	2.00	100.05
Kitchen Rental Revenue - CVCC	0.00	396.00	420.00	(24.00)	94.29
Picnic Area Rental Revenue - Rec	(65.00)	9,198.00	9,160.00	38.00	100.42
Picnic Area Rental Revenue - Reg	0.00	2,524.00	2,370.00	154.00	106.50
Picnic Area Rental Revenue - Ash	0.00	1,409.75	1,410.00	(0.25)	99.98
Picnic Area Rental Revenue - MV	50.00	3,874.00	3,820.00	54.00	101.41
Field "Recreation" Rental Revenue	9.60	1,862.40	2,110.00	(247.60)	88.27
Field "Bill Beane" Rental - Reg A	0.00	128.90	220.00	(91.10)	58.59
Field "Softball" Rental - MV	0.00	602.48	600.00	2.48	100.41
Field Rental - CV	0.00	1,825.90	1,820.00	5.90	100.32
Field Soccer/Baseball-Winchester	(156.15)	2,490.20	2,480.00	10.20	100.41
Field "Beggs" Rental - Rec	0.00	5,170.07	5,620.00	(449.93)	91.99
Field B (softball) Rev - Reg	40.43	1,624.85	1,580.00	44.85	102.84
Field "James" Rental - Rec	0.00	7,794.71	7,800.00	(5.29)	99.93
Field C (Baseball) Rental - Reg	0.00	3,995.84	3,990.00	5.84	100.15
Bocce Ball Field Rental	0.00	116.00	110.00	6.00	105.46
Field "Soccer Regional" Rental	0.00	1,732.35	2,320.00	(587.65)	74.67
Field "Soccer A" Rental - MV	0.00	1,574.87	91.00	1,483.87	1730.63
Field "Soccer A" Rental - Railroad	822.50	5,338.36	4,590.00	748.36	116.30
Field - PH Soccer Field	0.00	1,682.24	0.00	1,682.24	0.00
Field "Soccer B" Rental - Railroad	868.16	6,060.17	4,350.00	1,710.17	139.31
Field Lining Revenue - Reg	0.00	160.00	160.00	0.00	100.00
Misc Rents & Concessions	66.00	586.14	650.00	(63.86)	90.18
Misc Rents & Concessions - Bureau	0.00	891.00	890.00	1.00	100.11

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees	1,140.00	19,830.00	19,210.00	620.00	103.23
Custodial Fees - Bureau	280.00	360.00	80.00	280.00	450.00
Meadow Vista Cust Fee	80.00	180.00	0.00	180.00	0.00
Set up/Take Down Fees	200.00	1,740.00	1,920.00	(180.00)	90.63
Meadow Vista - Alcohol fee	0.00	80.00	0.00	80.00	0.00
Total Rents and Concessions	12,804.87	150,858.35	144,201.00	6,657.35	104.62
Miscellaneous Revenue	2,220.00	3,180.00	100.00	3,080.00	3180.00
Meadow Vista Comm Ctr Rental Agreement	(1,900.00)	5,900.00	7,950.00	(2,050.00)	74.21
Activity Guide - Advertising Rev	0.00	3,494.00	3,580.00	(86.00)	97.60
Alcohol Permit Fee	0.01	236.66	240.00	(3.34)	98.61
Miscellaneous Income - Admin.	2,476.12	19,808.96	19,956.00	(147.04)	99.26
Verizon Wireless Lease	0.00	0.00	40.00	(40.00)	0.00
Miscellaneous Income - F & G	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous Revenue	2,796.13	32,619.62	31,866.00	753.62	102.37
Grants & Donations	0.00	9,331.61	8,470.00	861.61	110.17
Youth Assistance Rev	0.00	16,800.00	17,200.00	(400.00)	97.67
Donation Rev - F & G	0.00	387.50	150.00	237.50	258.33
Bike Park Donations	0.00	0.00	0.00	0.00	0.00
Total Grants and Donations	0.00	26,519.11	25,820.00	699.11	102.71
Interest Income	70.17	302.45	200.00	102.45	151.23
Interest Income - Other	4,456.75	48,320.70	47,770.00	550.70	101.15
Interest Revenue - County					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Revenue - City Trust	697.23	6,352.02	5,680.00	672.02	111.83
Total Interest Income	5,224.15	54,975.17	53,650.00	1,325.17	102.47
Project Revenue - Government					
County Mitigation Revenue	125,000.00	143,000.00	143,000.00	0.00	100.00
County Mitigation Revenue	0.00	15,000.00	15,000.00	0.00	100.00
Total Project Revenue - Government	125,000.00	158,000.00	158,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,304,112.07	1,304,110.00	2.07	100.00
Homeowner's Prop. Tax Relief	0.00	11,047.54	11,050.00	(2.46)	99.98
Current Unsecured Prop Taxes General	0.00	62,464.25	64,030.00	(1,565.75)	97.56
Current Supplemental Property Taxes	0.00	59,764.39	43,560.00	16,204.39	137.20
Unitary & Op Non-unitary Tax	0.00	51,280.98	51,180.00	100.98	100.20
Delinq Unsecured Property Taxes	0.00	203.68	200.00	3.68	101.84
Timber Tax Guarantee	0.00	1.40	0.00	1.40	0.00
Atwood Tax Revenue	0.00	9,625.62	9,628.00	(2.38)	99.98
Delinquent Supplemental Tax Rev	0.00	(0.08)	0.00	(0.08)	0.00
Delinquent Secured Property Taxes	0.00	(18.51)	(20.00)	1.49	92.55
Railroad Unitary Property Taxes	0.00	973.47	870.00	103.47	111.89
RDA Pass-Throughs	0.00	66,128.17	66,128.00	0.17	100.00
Total Tax Revenue	0.00	1,565,582.98	1,550,736.00	14,846.98	100.96
TOTAL OPERATING REVENUE	\$228,950.71	\$3,000,569.60	\$2,983,323.00	\$17,246.60	100.58%

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	228,950.71	3,000,569.60	2,983,323.00	17,246.60	100.58
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,832.05	1,830.00	2.05	100.11
Instructor/Adult Classes	653.00	12,756.30	13,380.00	(623.70)	95.34
Instructor/Adult Classes - Bureau	598.00	4,935.10	5,750.00	(814.90)	85.83
Instructor/Youth Classes	3,412.85	16,100.15	15,430.00	670.15	104.34
Instr/Youth Classes - Bureau	0.00	184.80	180.00	4.80	102.67
Officials/Adult Softball	160.00	4,718.95	5,810.00	(1,091.05)	81.22
Officials/Adult Basketball	332.25	3,524.25	3,150.00	374.25	111.88
Instructor/Youth Camps	0.00	31,244.50	31,240.00	4.50	100.01
Instr/Y Camp - Bureau	0.00	12,801.80	12,800.00	1.80	100.01
Instructors - Youth Sports Camps	0.00	5,323.50	5,320.00	3.50	100.07
Instr/Y Sports Camp - Bureau	0.00	6,671.85	6,510.00	161.85	102.49
Alta Vista/Program Exp	414.67	1,621.42	1,580.00	41.42	102.62
Aub Elem/Program Exp	748.02	1,618.50	2,090.00	(471.50)	77.44
Skyridge/Program Exp	833.07	1,990.66	2,270.00	(279.34)	87.69
Day Camp/Program Exp	250.38	19,696.39	19,910.00	(213.61)	98.93
Preschool - Program Expense	275.07	783.68	1,210.00	(426.32)	64.77

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Newcastle Program Expense	464.85	2,371.04	2,620.00	(248.96)	90.50
Adult Softball Expense	0.00	1,379.08	910.00	469.08	151.55
Adult Basketball Expense	254.50	421.45	210.00	211.45	200.69
Adult Volleyball Expense	0.00	154.14	160.00	(5.86)	96.34
Pickle Ball Tennis Expense	0.00	1,494.24	1,750.00	(255.76)	85.39
Adult Class Expense	0.00	0.00	520.00	(520.00)	0.00
Youth Basketball Expense	404.08	17,440.17	16,890.00	550.17	103.26
Youth Class Expense	0.00	76.14	80.00	(3.86)	95.18
Aquatic Activities	0.00	1,388.91	1,390.00	(1.09)	99.92
Public Swim Expense	0.00	2,756.07	2,760.00	(3.93)	99.86
Public Swim Exp - PH Pool	0.00	441.00	440.00	1.00	100.23
Swim Lessons	0.00	32.11	40.00	(7.89)	80.28
Swim Team	(38.00)	180.35	220.00	(39.65)	81.98
Synchro Team Expenses	576.00	601.68	30.00	571.68	2005.60
Special Events	1,068.38	2,694.20	1,730.00	964.20	155.73
Party in the Park Expenses	0.00	7,622.67	7,630.00	(7.33)	99.90
Bike Park Fundraising Expense	0.00	0.00	20.00	(20.00)	0.00
Ukulele Festival Expenses	0.00	12,297.49	12,300.00	(2.51)	99.98
Great Obstacle Scramble Expenses	8.24	6,812.04	9,510.00	(2,697.96)	71.63
String Fling Expenses	0.00	6,433.66	6,430.00	3.66	100.06
Auburn Harvest Festival Expenses	646.50	8,537.16	10,300.00	(1,762.84)	82.89
Total Program Expenses	11,061.86	198,937.50	204,400.00	(5,462.50)	97.33
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(15.85)	(10.00)	(5.85)	158.50
Merchant Fees - Cust Serv	2,324.64	8,084.39	5,780.00	2,304.39	139.87
Bad Debt Expense	0.00	194.49	190.00	4.49	102.36
Discounts Taken	0.00	(40.52)	(40.00)	(0.52)	101.30
Finance Charges	0.00	0.00	(20.00)	20.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cal Card Incentives	0.00	(729.60)	(730.00)	0.40	99.95
Penalties	0.00	200.00	200.00	0.00	100.00
Advertising - Youth Services	0.00	165.97	0.00	165.97	0.00
Donations Expense	0.00	710.00	800.00	(90.00)	88.75
Telephone - Placer Hills Pool	88.06	564.86	740.00	(175.14)	76.33
Telephone - Cust Serv	714.82	5,694.85	5,760.00	(65.15)	98.87
Telephone (CVCC) - Admin	579.26	4,525.34	4,740.00	(214.66)	95.47
Gift Certificates Expensed	0.00	315.00	320.00	(5.00)	98.44
Telephone - Youth Services	27.27	162.00	170.00	(8.00)	95.29
Telephone - Recreation	71.89	457.00	346.00	111.00	132.08
Telephone - Preschool	0.16	1.24	1.00	0.24	124.00
Telephone - Facilities & Grounds	1,315.96	9,427.71	8,680.00	747.71	108.61
Telephone - Day Camp	437.71	2,182.93	2,049.00	133.93	106.54
Telephone - Newcastle	35.36	149.22	184.00	(34.78)	81.10
Telephone - Aub EI	186.05	1,187.11	1,088.00	99.11	109.11
Telephone - Alta Vista	31.28	166.14	198.00	(31.86)	83.91
Telephone - Skyridge	136.35	885.07	856.00	29.07	103.40
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	0.00	490.20	480.00	10.20	102.13
Activity Guide Expense	520.00	27,402.18	27,870.00	(467.82)	98.32
Youth Assistance Expense	3,588.81	13,135.08	12,370.00	765.08	106.19
Office Supplies - Rec	305.00	1,408.17	2,520.00	(1,111.83)	55.88
Office Supplies - Youth Services	0.00	375.18	730.00	(354.82)	51.40
Office Supplies - F & G	25.73	1,964.18	2,290.00	(325.82)	85.77
Office Supplies-Cust Serv	0.00	828.49	820.00	8.49	101.04
Office Supplies - Admin	712.44	3,531.96	3,600.00	(68.04)	98.11
Duplication Costs - Cust Serv	0.00	8.11	10.00	(1.89)	81.10
Duplication Costs - Admin	107.34	911.24	800.00	111.24	113.91
Office Equip Rental - Cust Serv	0.00	4,010.82	5,040.00	(1,029.18)	79.58
Office Equip Rental - Admin	332.48	3,232.60	3,490.00	(257.40)	92.63

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Maint - Cust Serv	0.00	4,398.89	4,400.00	(1.11)	99.98
Dining Expense	0.00	476.00	480.00	(4.00)	99.17
Gas/Mileage Expense - C.Serv	63.25	391.00	410.00	(19.00)	95.37
Gas/Mileage Expense - Admin	39.33	1,182.38	1,250.00	(67.62)	94.59
Gas/Mileage Expense - Rec.	0.00	203.56	60.00	143.56	339.27
Gas/Mileage Expense - F & G	4,099.03	24,786.13	23,880.00	906.13	103.80
Liability Insurance - Admin	6,701.75	56,118.25	56,734.00	(615.75)	98.92
Board Expense	13.10	2,725.82	2,870.00	(144.18)	94.98
Marketing/Public Relations - Cust Serv	946.21	5,620.42	6,460.00	(839.58)	87.00
Dues and Subscriptions-Youth Services	0.00	37.67	0.00	37.67	0.00
Dues and Subscriptions - Cust Service	0.00	15.00	20.00	(5.00)	75.00
Dues and Subscriptions - Admin	7,077.00	10,025.00	10,440.00	(415.00)	96.03
Dues and Subscriptions - Rec.	0.00	827.00	680.00	147.00	121.62
Dues and Subscriptions - F & G	399.00	489.00	90.00	399.00	543.33
Staff Appreciation - Rec	0.00	45.64	0.00	45.64	0.00
Staff Appreciation - Youth Services	0.00	55.57	60.00	(4.43)	92.62
Staff Appreciation - F & G	20.00	20.00	0.00	20.00	0.00
Company Celebrations	0.00	119.27	120.00	(0.73)	99.39
Staff Development - Cust Serv	0.00	437.50	440.00	(2.50)	99.43
Staff Development - Admin	595.00	785.61	460.00	325.61	170.79
Staff Development - Rec.	0.00	437.50	890.00	(452.50)	49.16
Staff Development - Aquatics	162.00	599.50	440.00	159.50	136.25
Staff Development - Youth Services	0.00	108.75	170.00	(61.25)	63.97
Staff Development - F & G	0.00	2,800.88	2,190.00	610.88	127.89
Uniform Exp - F & G	(118.84)	572.45	900.00	(327.55)	63.61
Small Equip - Rec Dept	106.16	106.16	130.00	(23.84)	81.66
Small Equipment - Rec Pk	143.64	885.55	2,210.00	(1,324.45)	40.07
Small Equipment - Reg Pk	0.00	620.56	4,530.00	(3,909.44)	13.70
Small Equipment - MV Park	53.79	452.34	1,000.00	(547.66)	45.23
Small Equipment - CVCC	0.00	76.06	1,200.00	(1,123.94)	6.34

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Marking Expense	0.00	1,045.91	1,150.00	(104.09)	90.95
Safety Supplies - F & G	435.51	6,193.62	5,050.00	1,143.62	122.65
Safety Supplies - Rec	0.00	0.00	170.00	(170.00)	0.00
Restroom Supplies - Recreation Park	286.42	1,488.77	1,360.00	128.77	109.47
Restroom Supplies - Regional Park	277.26	1,264.61	1,110.00	154.61	113.93
Restroom Supplies - Ashford Park	132.37	490.96	490.00	0.96	100.20
Restroom Supplies - Meadow Vista Park	142.84	621.31	600.00	21.31	103.55
Restroom Supplies - Railhead Park	153.38	552.68	520.00	32.68	106.29
Restroom Supplies - Overlook Park	178.59	663.71	620.00	43.71	107.05
Restroom Supplies - Placer Hills Park	56.25	361.05	470.00	(108.95)	76.82
Restroom Supplies - Winchester Park	0.00	0.00	50.00	(50.00)	0.00
Restroom Supplies - Rec Comm Ctr	324.66	2,268.07	1,830.00	438.07	123.94
Restroom Supplies - Reg Comm Ctr	277.34	1,845.07	1,460.00	385.07	126.38
Restroom Supplies - CVCC Comm Ctr	404.70	3,075.47	2,480.00	595.47	124.01
Sanitation - Reg Pk - Toilet	450.00	3,600.00	3,150.00	450.00	114.29
Sanitation - Win Pk - Toilet	450.00	3,600.00	3,610.00	(10.00)	99.72
Sanitation - Rec Pk - ADA Toilet	349.00	2,792.00	3,160.00	(368.00)	88.35
Sanitation - Reg - ADA Toilet	349.00	2,792.00	3,160.00	(368.00)	88.35
Sanitation - Rec Pk - Debris Box	1,262.12	6,994.56	6,330.00	664.56	110.50
Sanitation - Reg Pk - Disposal	539.21	4,342.71	4,410.00	(67.29)	98.47
Sanitation - MV - Disposal	365.14	2,886.72	2,910.00	(23.28)	99.20
Sanitation - CVCC - Disposal	341.39	2,347.58	2,220.00	127.58	105.75
Small Equipment - Y Services	0.00	0.00	(50.00)	50.00	0.00
Total Operations & Supplies	38,616.21	256,731.82	260,596.00	(3,864.18)	98.52
Utilities Expense					
Lights - Rec Pk Beggs Field	338.71	2,259.39	2,430.00	(170.61)	92.98
Lighting Reimb.-Beggs Field	(138.53)	(2,190.81)	(2,420.00)	229.19	90.53

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current	Actual	Budget	Variance	Percent Of
	Month	YTD	YTD		Budget
Lights - Rec Pk James Field	(179.87)	3,003.39	4,525.00	(1,521.61)	66.37
Lighting Reimb.-James Field	0.00	(3,406.60)	(4,180.00)	773.40	81.50
Lights - Rec Field	(200.18)	284.34	795.00	(510.66)	35.77
Lighting Reimb.-Rec Field	0.00	(658.07)	(645.00)	(13.07)	102.03
Gas/Elect - Rec Comm Ctr - Fac & Grds	51.06	2,799.71	1,335.00	1,464.71	209.72
Gas/Electric - Reg Comm Ctr	471.91	6,047.77	6,220.00	(172.23)	97.23
Gas/Electric - CV Comm Ctr	(158.39)	319.80	660.00	(340.20)	48.46
Electric Reimb.- CV Comm Ctr	158.39	(401.85)	(640.00)	238.15	62.79
Gas/Electric - CVCC	1,034.26	17,228.63	17,985.00	(756.37)	95.79
Gas/Electric - Sierra Pool	1,347.15	17,623.54	16,720.00	903.54	105.40
Gas/Electric - PH Pool	98.63	3,072.12	3,690.00	(617.88)	83.26
Electric - Day Camp	(171.11)	884.71	1,290.00	(405.29)	68.58
Gas/Elec - Recreation Park Street lighting	110.17	5,782.40	6,510.00	(727.60)	88.82
Gas/Electric - Reg Park	2,088.24	14,914.90	15,210.00	(295.10)	98.06
Lighting Reimb.- Reg Park	0.00	(4,153.00)	(3,800.00)	(353.00)	109.29
Gas/Electric - Ashford Park	(100.95)	1,619.50	2,240.00	(620.50)	72.30
Gas/Electric - MV Park	82.64	3,680.49	4,420.00	(739.51)	83.27
Electric - Railhead Park	221.70	1,934.19	2,170.00	(235.81)	89.13
Lighting Reimb.-Railhead	(108.23)	(573.94)	(560.00)	(13.94)	102.49
Gas/Electric - Overlook Park	0.00	0.00	80.00	(80.00)	0.00
Gas/Electric - Winchester Park	(233.00)	645.01	900.00	(254.99)	71.67
Reimbursements - Gas/Elec Pool	0.00	(10,565.46)	(10,570.00)	4.54	99.96
Water - Rec Comm Ctr	0.00	1,652.63	1,610.00	42.63	102.65
Water - Reg Comm Ctr	0.00	1,214.05	1,440.00	(225.95)	84.31
Water - CV Comm Ctr	0.00	1,047.94	820.00	227.94	127.80
Water - CVCC	613.24	2,394.86	2,400.00	(5.14)	99.79
Water - Sierra Pool	0.00	3,069.16	2,030.00	1,039.16	151.19
Water - PH Pool	19.17	854.50	260.00	594.50	328.65

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Rec Park	0.00	3,210.53	3,210.00	0.53	100.02
Water - Regional Park	222.74	1,301.68	1,260.00	41.68	103.31
Water - Ashford Park	0.00	3,318.38	3,340.00	(21.62)	99.35
Water - MV Park	1,990.46	12,306.79	10,350.00	1,956.79	118.91
Water - CV Park	0.00	2,666.10	2,980.00	(313.90)	89.47
Water - Railhead Park	0.00	2,891.66	2,830.00	61.66	102.18
Water - CVCC Park	613.23	1,818.19	1,810.00	8.19	100.45
Water - Overlook Park	0.00	4,166.75	5,050.00	(883.25)	82.51
Water - Placer Hills Park	619.93	4,502.95	5,340.00	(837.05)	84.33
Water - Atwood	0.00	3,333.62	3,410.00	(76.38)	97.76
Reimb - Water - Sierra Pool	0.00	(1,269.80)	(1,270.00)	0.20	99.98
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,350.00	(5.98)	99.94
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,110.00	(7.41)	99.95
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,650.00	(7.56)	99.54
Sanitation - Railhead Park (Sewer)	0.00	173.78	180.00	(6.22)	96.54
Sanitation - Overlook (Sewer)	0.00	735.88	740.00	(4.12)	99.44
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,190.00	(0.84)	99.99
Total Utilities Expense	8,791.37	145,818.02	148,455.00	(2,636.98)	98.22
Legal Expenses	0.00	13,779.66	14,500.00	(720.34)	95.03
Total Legal Expense	0.00	13,779.66	14,500.00	(720.34)	95.03
Professional Services	0.00	110.00	190.00	(80.00)	57.90
Professional Services - Rec					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Aqu	0.00	274.00	270.00	4.00	101.48
Professional Services - YS	1,322.10	16,736.75	16,974.00	(237.25)	98.60
Professional Services - F & G	0.00	3,111.77	4,163.00	(1,051.23)	74.75
Professional Services - Bureau of Reclamatic	0.00	1,116.99	1,117.00	(0.01)	100.00
Professional Services - Atwood	0.00	5,590.81	5,590.00	0.81	100.01
Professional Services - C Serv	0.00	838.08	840.00	(1.92)	99.77
Professional Services - Admin	4,656.00	6,549.84	6,344.00	205.84	103.25
Total Professional Services	5,978.10	34,328.24	35,488.00	(1,159.76)	96.73
3ldg & Ground Maintenance					
Equipment Rental - F & G	90.00	762.64	530.00	232.64	143.89
Vehicle Maintenance	3,086.80	8,125.65	7,650.00	475.65	106.22
Irrigation Supplies - General	0.00	2,809.72	4,610.00	(1,800.28)	60.95
Maint - Recreation Field	424.54	2,066.77	1,900.00	166.77	108.78
Maint - CV Baseball Field	0.00	2,897.40	1,980.00	917.40	146.33
Maint - James Field	717.22	4,396.38	3,679.00	717.38	119.50
Maint - Beggs Field	685.89	14,484.68	20,320.00	(5,835.32)	71.28
Maint - Sierra Pool	328.31	30,729.85	27,260.00	3,469.85	112.73
Reimbursement- Maint Pool	0.00	(4,433.66)	(4,430.00)	(3.66)	100.08
Maint & Repairs - Equipment	5,485.45	18,224.51	15,780.00	2,444.51	115.49
Maint - PH Pool	3,048.99	9,403.77	6,900.00	2,503.77	136.29
Maint - MV Soccer Field	0.00	8.50	10.00	(1.50)	85.00
Maint - Winchester Fields	0.00	537.50	570.00	(32.50)	94.30
Maint - MV Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub EI	54.00	659.36	610.00	49.36	108.09
Rep/Maint - Rock Creek	27.00	668.79	690.00	(21.21)	96.93
Rep/Maint - Day Camp	1,759.71	5,377.84	1,030.00	4,347.84	522.12
Maint - Recreation Park	1,822.96	19,129.91	20,940.00	(1,810.09)	91.36

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Park	6,024.23	49,546.51	47,020.00	2,526.51	105.37
Maint - Ashford Park	143.79	5,880.11	10,100.00	(4,219.89)	58.22
Maint - Meadow Vista Park	1,548.33	7,567.41	6,960.00	607.41	108.73
Maint - Christian Valley Park	55.27	2,018.86	2,040.00	(21.14)	98.96
Maint - Railroad Park	329.02	2,996.99	2,700.00	296.99	111.00
Maint - CVCC Park	110.53	1,207.46	1,080.00	127.46	111.80
Maint - Overlook Park	530.27	5,824.41	4,960.00	864.41	117.43
Maint - Placer Hills Park	0.00	645.00	730.00	(85.00)	88.36
Maint - Pocket Parks	13.04	151.38	140.00	11.38	108.13
Maint - Mt. Vernon Park	0.00	107.50	150.00	(42.50)	71.67
Maint - Winchester Park	6.97	716.67	3,710.00	(2,993.33)	19.32
Maint - Atwood	4,866.43	6,063.37	3,580.00	2,483.37	169.37
Maint - Shockley Park	0.00	1,996.52	1,922.00	74.52	103.88
Rep/Maint - Skyridge	54.00	523.70	570.00	(46.30)	91.88
Maint - Ashley Dog Park	0.00	1,079.70	1,080.00	(0.30)	99.97
Rep/Maint - Newcastle	0.00	0.00	100.00	(100.00)	0.00
Maint - Recreation Comm Ctr	1,321.97	19,535.21	15,820.00	3,715.21	123.48
Maint - Regional Comm Ctr	765.40	4,235.63	4,840.00	(604.37)	87.51
Maint - Christian Valley Comm Ctr	27.00	961.39	1,340.00	(378.61)	71.75
Maint - CVCC Comm Ctr	6,007.98	12,026.75	6,500.00	5,526.75	185.03
Maint - Overlook Modular	27.00	985.77	1,010.00	(24.23)	97.60
Maint - Regional Tennis Courts	0.00	4,573.77	4,580.00	(6.23)	99.86
Maint - MV Soccer A	15.20	15.20	0.00	15.20	0.00
Maint - RH Soccer A	212.50	1,510.50	1,300.00	210.50	116.19
Maint - Regional Field Soccer	0.00	433.26	990.00	(556.74)	43.76
Maint - RH Soccer B	212.50	1,131.16	920.00	211.16	122.95
Maint - Regional Bill Bean Field	54.69	9,753.01	12,500.00	(2,746.99)	78.02
Maint - MV Softball Field	6.97	6.97	10.00	(3.03)	69.70
Maint - Regional Field B	0.00	5,159.28	5,220.00	(60.72)	98.84
Maint - Regional Field C	517.74	2,667.04	2,150.00	517.04	124.05

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Vandalism Repairs Expense	42.11	4,373.03	5,030.00	(656.97)	86.94
Rep/Maint - Alta Vista	0.00	0.00	50.00	(50.00)	0.00
Total Building and Grounds Maintenance	40,423.81	274,043.17	263,631.00	10,412.17	103.95
Property Tax Administration/LAFCO	0.00	3,048.91	3,050.00	(1.09)	99.96
Lafoo Fees	0.00	3,048.91	3,050.00	(1.09)	99.96
Total Property Tax Administration/LAFCO	0.00	3,048.91	3,050.00	(1.09)	99.96
Salaries Expense	8,023.20	45,885.56	45,880.00	5.56	100.01
Wages - (Y.Serv) - Manager	13,707.40	79,746.11	80,470.00	(723.89)	99.10
Wages - (Cust Serv) - Full Time	1,936.75	13,077.10	13,050.00	27.10	100.21
Wages - (Cust Serv) - Part Time	9,120.00	52,461.51	52,450.00	11.51	100.02
Wages - (Admin) - Full Time	13,646.35	77,243.41	77,086.00	157.41	100.20
Wages - (Admin) - Part Time	7,488.30	28,850.48	27,630.00	1,220.48	104.42
Wages - (Y.Serv) - Alta Vista - PT	4,000.00	19,000.00	17,500.00	1,500.00	108.57
Wages - (Admin) - Board Pay	11,496.03	51,445.91	48,060.00	3,385.91	107.05
Wages - (Y.Serv) - Aub Elem - PT	0.49	223.02	220.00	3.02	101.37
Wages - (Y.Serv) - AE Maint	0.00	706.24	690.00	16.24	102.35
Wages - (Y.Serv) - RC Maint	10,919.78	46,255.65	41,920.00	4,335.65	110.34
Wages - (Y.Serv) - SkyrIDGE - PT	2,385.46	110,101.80	109,240.00	861.80	100.79
Wages - (Y.Serv) - Day Camp - PT	3,709.66	6,442.38	70.00	6,372.38	9203.40
Wages - (Y.Serv) - DC Maint	14,867.50	108,598.36	100,720.00	7,878.36	107.82
Wages - (Rec) - Full Time	11,092.29	53,147.79	50,360.00	2,787.79	105.54
Wages - (Y.Serv) - Newcastle- PT	0.00	86.94	0.00	86.94	0.00
Wages - (Y.Serv) - NC Maint	0.00	82.64	870.00	(787.36)	9.50
Wages - (Rec) - Part Time	123.34	917.46	1,140.00	(222.54)	80.48
Wages - (Rec) - Seasonal					

Auburn Rec & Park

Profit & Loss - Detail
4/1/2019 to 11/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Rec) - Adult Softball	62.10	3,263.55	3,220.00	43.55	101.35
Wages - (Rec) - Adult Basketball	313.77	1,616.43	1,650.00	(33.57)	97.97
Wages - (Y.Serv) - Preschool	6,919.63	24,253.43	23,890.00	363.43	101.52
Wages - (Aqua) - Aquatics Coordinator	205.67	15,237.33	15,370.00	(132.67)	99.14
Wages - (Aqua) - Aquatic Activities	0.00	4,403.20	4,680.00	(276.80)	94.09
Wages - (Aqua) - Public Swim	0.00	54,963.09	55,030.00	(66.91)	99.88
Wages - (Aqua) - Public Swim-PH	0.00	7,581.20	7,580.00	1.20	100.02
Wages - (Aqua) - Swim Lessons	0.00	7,542.09	7,550.00	(7.91)	99.90
Wages - (Aqua) - Swim Lessons-PH	0.00	3,377.14	3,370.00	7.14	100.21
Wages - (Aqua) - Master Swim	0.00	2,992.66	3,060.00	(67.34)	97.80
Wages - (Aqua) - Swim Team Coaches	0.00	6,181.91	6,450.00	(268.09)	95.84
Wages - (Aqua) - Synchronized Swim Coach	0.00	11,730.42	11,730.00	0.42	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	6,189.79	47,443.03	46,390.00	1,053.03	102.27
Wages - (Fac & Grds) - Fac Att. - CVCC	3,791.27	22,673.24	23,770.00	(1,096.76)	95.39
Wages - (Fac & Grds) - Fac Attendant - Reg	2,870.26	28,275.89	27,780.00	495.89	101.79
Wages - (Fac & Grds) - Management	17,188.42	95,077.31	93,180.00	1,897.31	102.04
Wages - (Fac & Grds) - Recreation Park	31,969.56	197,345.87	214,680.00	(17,334.13)	91.93
Wages - (Fac & Grds) - Regional Park	16,810.70	107,535.39	115,530.00	(7,994.61)	93.08
Wages - (Fac & Grds) - Ashford Park	2,654.08	15,700.78	15,350.00	350.78	102.29
Wages - (Fac & Grds) - Meadow Vista Park	7,200.15	33,344.43	32,600.00	744.43	102.28
Wages - (Fac & Grds) - CV Comm Center	1,335.64	7,725.28	8,720.00	(994.72)	88.59
Wages - (Fac & Grds) - Railroad Park	1,914.69	14,420.16	14,720.00	(299.84)	97.96
Wages - (Fac & Grds) - CVCC	1,003.06	9,520.11	9,940.00	(419.89)	95.78
Wages - (Fac & Grds) - Overlook Park	2,021.44	11,386.98	11,350.00	36.98	100.33
Wages - (Fac & Grds) - Placer Hills Park	1,859.12	13,522.30	15,430.00	(1,907.70)	87.64
Wages - (Fac & Grds) - Pocket Parks	548.48	4,370.75	5,320.00	(949.25)	82.16
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	487.81	1,390.00	(902.19)	35.09
Wages - (Fac & Grds) - Winchester Park	355.85	3,555.09	4,100.00	(544.91)	86.71
Wages - (Fac & Grds) - Atwood	962.62	4,777.51	4,830.00	(52.49)	98.91
Wages - (Fac & Grds) - Shockley Property	108.98	554.91	1,180.00	(625.09)	47.03

Auburn Rec & Park
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 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (F & G) Special Events	2,736.64	5,652.94	4,700.00	952.94	120.28
Wages - District Administrator	13,358.40	78,619.86	78,700.00	(80.14)	99.90
Wages - (Rec) - Special Events	1,429.92	3,501.88	3,510.00	(8.12)	99.77
Wages - (F & G) Uniform Allowance	2,465.95	10,931.90	11,320.00	(388.10)	96.57
Total Salaries Expense	238,792.74	1,553,838.23	1,555,426.00	(1,587.77)	99.90
Benefits & Payroll Costs					
ER Taxes - Rec	1,308.34	9,446.45	7,650.00	1,796.45	123.48
ER Taxes - Aquatics	15.73	10,462.66	10,540.00	(77.34)	99.27
ER Taxes - Youth Services	4,624.06	29,058.34	27,590.00	1,468.34	105.32
ER Taxes - Fac & Grds	8,240.22	48,622.50	50,790.00	(2,167.50)	95.73
ER Taxes - Cust Serv	1,161.80	7,028.66	7,100.00	(71.34)	99.00
ER Taxes - Admin	2,993.30	17,145.51	17,360.00	(214.49)	98.76
Employment Expense - Rec	0.00	949.15	950.00	(0.85)	99.91
Employment Expense - Aquatics	0.00	1,619.66	1,620.00	(0.34)	99.98
Employment Expense - Youth Services	0.00	950.00	1,100.00	(150.00)	86.36
Employment Expense - Fac & Grds	216.00	836.00	1,090.00	(254.00)	76.70
Employment Expense - Admin	0.00	0.00	100.00	(100.00)	0.00
Fingerprinting Exp - Recreation	0.00	62.00	80.00	(18.00)	77.50
Fingerprinting Exp - Aquatics	0.00	440.00	440.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	978.00	880.00	98.00	111.14
Fingerprinting Exp - Fac & Grds	0.00	459.00	460.00	(1.00)	99.78
Fingerprinting Exp - Admin	0.00	0.00	60.00	(60.00)	0.00
Benefits Expense - Recreation	2,297.39	16,942.66	18,200.00	(1,257.34)	93.09
Benefits Expense - Youth Services	2,642.46	22,416.17	22,970.00	(553.83)	97.59
Benefits Expense - Fac & Grds	13,548.44	126,042.03	131,830.00	(5,787.97)	95.61
Benefits Expense - Cust Serv	2,092.61	16,663.46	16,610.00	53.46	100.32
Benefits Expense - Admin	3,338.44	27,724.36	29,008.00	(1,283.64)	95.58
Employer Retirement Exp. - Rec	1,336.47	15,252.54	14,600.00	652.54	104.47

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Aquatics	21.24	2,705.71	2,670.00	35.71	101.34
Employer Retirement Exp. - Youth Services	4,319.75	35,078.89	34,200.00	878.89	102.57
Employer Retirement Exp. - Fac & Grds	8,623.16	75,318.08	76,510.00	(1,191.92)	98.44
Employer Retirement Exp - Cust Serv	1,546.96	13,145.02	13,350.00	(204.98)	98.47
Employer Retirement Exp. - Admin	3,448.27	26,784.84	26,960.00	(175.16)	99.35
Worker's Comp - Rec	298.27	2,821.16	2,700.00	121.16	104.49
Worker's Comp - Aquatics	3.67	2,607.35	2,700.00	(92.65)	96.57
Worker's Comp - Youth Services	1,279.16	8,720.77	8,298.00	422.77	105.10
Worker's Comp - Fac & Grds	8,315.90	58,575.01	64,120.00	(5,544.99)	91.35
Worker's Comp - Cust Serv	80.88	420.44	410.00	10.44	102.55
Worker's Comp - Admin	379.97	2,799.45	2,880.00	(80.55)	97.20
Total Benefits and Payroll Costs	72,132.49	582,075.87	595,826.00	(13,750.13)	97.69
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	1,192.18	1,190.00	2.18	100.18
Fixed Asset Purchases - Aquatics	0.00	12,101.28	12,100.00	1.28	100.01
Fixed Asset Purchases - Fac & Grds	90,148.03	223,234.74	245,845.00	(22,610.26)	90.80
Computer Purchases - Rec	840.43	840.43	1,200.00	(359.57)	70.04
Computer Purchases - Youth Services	1,680.85	1,680.85	2,400.00	(719.15)	70.04
Total Fixed Asset Expense	92,669.31	239,049.48	262,735.00	(23,685.52)	90.99
Capital Improvement Projects					
CVCC - Bike Park	33.46	185,103.56	185,000.00	103.56	100.06
Reg Pk Expansion - 24 Acres	0.00	2,683.35	2,700.00	(16.65)	99.38
Railhead - Rotary Project	0.00	24,013.85	24,014.00	(0.15)	100.00
Rec Park - Parking lot Repairs	0.00	10,680.57	10,681.00	(0.43)	100.00
Rec - James Field Renovation	10,589.18	352,151.03	352,100.00	51.03	100.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 11/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reg - Path of Travel to So Playground	0.00	19,524.82	19,525.00	(0.18)	100.00
Total Capital Improvement Projects	10,622.64	594,157.18	594,020.00	137.18	100.02
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$519,088.53	\$3,895,808.08	\$3,938,127.00	(\$42,318.92)	98.93%
Net Revenue Over Expenditures	(\$290,137.82)	(\$895,238.48)	(\$954,804.00)	\$59,565.52	93.76%
J. NET REVENUE OVER EXPENDITURES	(290,137.82)	(895,238.48)	(954,804.00)	59,565.52	93.76

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Notations from December's Financials:

Revenues –

- **Rents and Concessions** are up \$4,100. Soccer Field rentals are up from last year.
- **Misc Revenue** is down \$5,900.
- **Tax Revenues** are up by \$148,200, \$110,000 of which comes from RDA Pass throughs. Current Property Tax Revenue came in \$33,000 higher than expected.

Expenses –

- **Program Expenses** are under by \$7,000. Special Events account for \$3,600, Officials are under by \$1,100, Youth Service's Discovery clubs are under by \$1,000 and instructors are under by \$1,000.
- **Operations** are under by \$8,800. Small Equipment accounts for \$6,700 and Office Equip is down at Customer Service by \$1,900.
- **Maintenance Expenses** are over by \$5,100. Extra maintenance at the Day Camp Modulars, cement work at Atwood Park, Roof repairs at Rec Community Center, and Heat & Air as well as paving work done at CVCC account for the overages.
- **Benefits & Payroll Expenses** are under by \$55,000. There has been \$7,000 savings in Worker's Comp, \$15,000 savings in Benefits, and \$30,000 savings in wages (mostly in Facilities and Grounds).
- **Assets** are under by \$60,700 budgeted for a new mower and gator cart, not yet purchased.

PROFIT & LOSS									
19/20 Approved Budget									
	Approved Budget FY 19-20	% Of Total	Mid-Yr Revision FY 19-20	2019 Dec ACTUALS	Last Yr Dec Actuals	2019 YTD ACTUALS	2019 YTD BUDGET	Last Yr YTD ACTUALS	
Operating Revenues									
Program Revenue	1,254,440	20%	1,325,160	56,720	47,772	1,068,734	1,069,420	989,054	
Facility Revenue	178,050	3%	177,577	8,737	6,132	159,595	155,467	142,453	
Misc. Revenue	49,790	1%	43,460	(344)	4,209	32,276	38,186	44,714	
Grants & Donations	11,440	0%	57,840	(223)	17,536	26,297	25,820	39,186	
Interest Income	60,270	1%	68,410	5,096	6,541	60,071	58,050	47,973	
Equipment Reserve Transfers	292,700	5%	275,845	-	32,480	131,580	131,580	126,604	
Project Reserve Transfers	632,700	10%	642,225	-	-	-	19,525	93,612	
Tax Revenue	3,233,500	53%	3,308,408	1,898,944	2,205	3,454,901	3,308,408	1,466,238	
In Kind/Atwood	26,470	0%	22,863	13,896	-	23,522	21,796	9,981	
City Mitigation Transfers	175,000	3%	306,600	-	-	19,000	19,000	58,800	
County/City Mitigation Revenue	242,300	4%	275,300	-	65,000	158,000	158,000	128,200	
Total Operating Revenue	6,156,660	100.00	6,503,688	1,982,826	181,875	5,133,976	5,005,252	3,146,815	
Expenditures									
Program Expense	245,940	4%	257,000	4,684	16,910	203,622	210,650	205,809	
Operating & Supplies	390,380	7%	403,173	25,279	37,438	282,010	290,886	259,329	
Utilities Expense	213,290	4%	218,180	12,079	16,570	157,897	160,369	171,884	
Professional Services	64,840	1%	101,194	4,127	2,220	52,235	53,662	32,342	
Building & Grounds Maintenance	486,890	8%	546,097	25,160	33,258	299,204	294,027	279,952	
Property Tax Admin.	60,950	1%	61,820	58,769	-	61,818	61,820	2,295	
Wages	2,332,460	39%	2,344,510	167,560	179,538	1,721,398	1,752,082	1,666,448	
Benefits & Payroll Costs	901,850	15%	922,968	61,440	61,306	643,516	668,234	610,879	
Fixed Asset Expense	307,410	5%	327,735	535	-	239,584	300,340	170,671	
Capital Improvement Projects	995,000	17%	1,131,820	129,829	158,652	723,986	724,120	608,753	
Debt Services	2,000	0%	2,000	-	-	-	-	-	
Total Expenditures	6,001,010	100.00	6,316,497	489,462	505,892	4,385,270	4,516,190	4,008,362	
Net Revenue Over Expenditures	\$ 155,650	2.53	\$ 187,191	\$ 1,493,364	(324,017)	\$748,706	\$489,062	(\$861,547)	
Annual Contingency Reserve (1-2%)							Total	Total	
Annual Capital Replacement Reserve	\$ 50,000		\$ 75,535			\$ (56,045)	\$ 766,237	\$ 854,762	
Future Capital Construction Reserve	\$ 50,000		\$ 50,000			\$ 202,459	\$ 965,098	\$ 887,359	
Cell Tower Reserves						\$ (122,459)	\$ -	\$ 122,459	
ADA Reserve	\$ 5,000		\$ 5,000			\$ 5,000	\$ 25,032	\$ 20,032	
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800			\$ 45,800	\$ 183,200	\$ 137,400	
TOTAL RESERVE BALANCES							\$2,389,567	\$ 2,472,012	
Net Position \$	4,850		\$ 10,856						

Date: 1/14/2020

Auburn Area Recreation and Park District
Balance Sheet
12/31/2019

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation Bank	213,463.68
Placer County Treasure-General	3,592,183.77
Placer County Treasurer - City Trust	480,760.71
Accounts Receivable	6,972.36
Due From Other Governments	125,000.00
PCOE Receivables	22,532.00
Prepaid Liability Expense	45,700.50
Prepaid Workers Comp Insurance	67,528.27
Total Current Assets	4,554,721.29
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,924,711.96
Fixed Assets: Equipment	1,273,080.18
Fixed Assets: Computer Equipment & Software	150,951.51
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	89,402.49
Construction In Progress	1,031,748.80
Less: Accumulated Depreciation	(9,958,827.00)
Total Fixed Assets	7,746,896.70
TOTAL ASSETS	\$12,301,617.99
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	2,082.60
Gift Certificates	198.00
Compensated Absenses	116,116.83
Sales Tax Payable	275.65
Total Current Liabilities	\$118,673.08
<u>Net Position</u>	
Investments in Fixed Assets	7,746,896.70
RFB: Reserved (City Mitigation)	480,766.85
GFB: Youth Assistance Fund	16,363.24
General Fund Balance	955,670.60
DFB: Annual Equip Replacement Reserv.	766,236.72
DFB: Annual Contingency Reserve	450,000.00
DFB: Reserved for Future Capital Construction	965,098.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(22,726.86)
RFB: Atwood III-Equip Repl Fund	5,003.66
DFB: Unfunded Liability - CalPERS	183,200.00
GFB: General Fund (ADA Reserve)	25,031.75
Net Profit (Loss)	598,128.00
Total Net Postion	\$12,182,944.91
TOTAL LIABILITY AND NET POSITION	\$12,301,617.99

Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park

Profit & Loss - Summary
4/1/2019 To 12/31/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
PERATING REVENUE					
Park & Recreation Services	56,720.02	1,068,734.39	1,069,420.00	(685.61)	99.94
Rents & Concessions	8,736.60	159,594.95	155,467.00	4,127.95	102.66
Miscellaneous Revenue	(343.88)	32,275.74	38,186.00	(5,910.26)	84.52
Grants & Donations	(222.50)	26,296.61	25,820.00	476.61	101.85
Interest Income	5,096.12	60,071.29	58,050.00	2,021.29	103.48
Project Revenue - Government	0.00	158,000.00	158,000.00	0.00	100.00
Taxes Revenue	1,912,840.29	3,478,423.27	3,330,204.00	148,219.27	104.45
TOTAL OPERATING REVENUE	\$1,982,826.65	\$4,983,396.25	\$4,835,147.00	\$148,249.25	103.07%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	1,982,826.65	4,983,396.25	4,835,147.00	148,249.25	103.07
EXPENDITURES					
Program Expenses	4,684.32	203,621.83	210,650.00	7,028.17	96.66
Operations & Supplies Expense	25,278.53	282,010.35	290,886.00	(8,875.65)	96.95
Utilities Expense	12,078.51	157,896.53	160,369.00	(2,472.47)	98.46
Legal Expenses	0.00	13,779.66	15,560.00	(1,780.34)	88.56
Professional Services	4,126.95	38,455.19	38,102.00	353.19	100.93
Bldg & Grounds Maintenance	25,160.43	299,203.60	294,027.00	5,176.60	101.76
Property Tax Administration/LAFCO	58,768.74	61,817.65	61,820.00	(2.35)	100.00
Salaries Expense	167,559.50	1,721,397.73	1,752,082.00	(30,684.27)	98.25
Benefits & Payroll Costs	61,439.69	643,515.56	668,234.00	(24,718.44)	96.30
Fixed Asset Expense	534.82	239,584.30	300,340.00	(60,755.70)	79.77
Capital Improvement Projects	129,828.67	723,985.85	724,120.00	(134.15)	99.98

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2019 To 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$489,460.17	\$4,385,268.25	\$4,516,190.00	(\$130,921.75)	97.10%
NET REVENUE OVER EXPENDITURES	\$1,493,366.48	\$598,128.00	\$318,957.00	\$279,171.00	187.53%
I.J. NET REVENUE OVER EXPENDITURES	\$1,493,366.48	\$598,128.00	\$318,957.00	\$279,171.00	187.53%

Auburn Rec & Park
Transfers to General Fund
4/1/2019 to 12/31/2019

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

Auburn Rec & Park

Profit & Loss - Detail

4/1/2019 to 12/31/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
PERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	4,261.00	54,266.00	52,830.00	1,436.00	102.72
Aub Elem DSC Rev	11,024.28	98,186.39	97,380.00	806.39	100.83
Skyridge DSC Rev	8,736.00	78,229.00	77,320.00	909.00	101.18
Day Camp Rev	11,113.74	236,454.44	230,400.00	6,054.44	102.63
Preschool Revenue	2,997.00	45,014.00	44,050.00	964.00	102.19
Newcastle DSC Revenue	9,611.00	117,308.14	113,210.00	4,098.14	103.62
Adult Softball	0.00	10,083.00	9,950.00	133.00	101.34
Adult Basketball	525.00	7,163.00	7,120.00	43.00	100.60
Sr. Sports	252.00	2,840.00	3,560.00	(720.00)	79.78
Adult Volleyball	0.00	1,020.00	1,020.00	0.00	100.00
Pickle Ball Revenue	(115.00)	4,033.00	4,210.00	(177.00)	95.80
Adult Classes	2,089.00	25,606.00	25,900.00	(294.00)	98.87
Adult Class Rev - Bureau	565.00	8,732.00	10,340.00	(1,608.00)	84.45
Bocce Ball Prog Revenue	0.00	140.00	180.00	(40.00)	77.78
Youth Basketball	3,098.50	87,297.50	88,190.00	(892.50)	98.99
Youth Classes	1,684.00	31,816.00	33,760.00	(1,944.00)	94.24
Youth Class Rev - Bureau	0.00	444.00	480.00	(36.00)	92.50
Aquatic Activities	0.00	4,721.00	4,720.00	1.00	100.02
Aquatic Activities - PH Pool	0.00	2,610.00	2,610.00	0.00	100.00
Master Swim Revenue	0.00	3,408.00	3,400.00	8.00	100.24
Public Swim - MS Sierra Pool	0.00	40,389.00	40,390.00	(1.00)	100.00
Public Swim - Placer Hills Pool	0.00	3,954.00	3,960.00	(6.00)	99.85
Swim Lessons	0.00	28,412.20	28,410.00	2.20	100.01
Swim Lessons - PH	0.00	9,690.00	9,690.00	0.00	100.00
Swim Team Revenue	0.00	14,187.00	14,190.00	(3.00)	99.98
Syncro Team	0.00	8,165.00	8,330.00	(165.00)	98.02
Youth Camps Revenue	0.00	39,084.00	39,490.00	(406.00)	98.97

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	0.00	19,738.00	19,810.00	(72.00)	99.64
Youth Sports Camps	0.00	9,716.00	9,720.00	(4.00)	99.96
Youth Sports Camps - Bureau	0.00	8,895.80	10,830.00	(1,934.20)	82.14
Special Events	(525.00)	3,325.50	5,850.00	(2,524.50)	56.85
Party in the Park Revenue	(212.50)	8,309.51	7,570.00	739.51	109.77
Ukulele Festival Revenue	250.00	14,014.50	13,520.00	494.50	103.66
Great Obstacle Scramble Revenue	712.50	14,411.50	19,930.00	(5,518.50)	72.31
Dead Festival Rev	(225.00)	250.00	0.00	250.00	0.00
String Fling Revenue	0.00	4,614.50	4,610.00	4.50	100.10
Auburn Harvest Festival	487.50	9,347.50	9,290.00	57.50	100.62
Out of District Fees	386.00	11,813.91	11,940.00	(126.09)	98.94
Out of District Fees - Bureau	5.00	1,045.00	1,160.00	(115.00)	90.09
Return check fees	0.00	0.00	100.00	(100.00)	0.00
Total Parks and Recreation Services	56,720.02	1,068,734.39	1,069,420.00	(685.61)	99.94
Rents & Concessions					
Fee Waivers, Public	(871.02)	(12,949.80)	(12,330.00)	(619.80)	105.03
Fee Waiver - Offset	871.02	12,949.80	12,490.00	459.80	103.68
Blue Bird Room-CVCC	165.00	1,635.00	1,780.00	(145.00)	91.85
Stella Irving Rental Revenue - Rec	0.00	385.00	380.00	5.00	101.32
Lakeside Rental Revenue - Reg	1,149.25	10,076.37	11,800.00	(1,723.63)	85.39
Sierra Room Rental - CVCC	880.00	6,709.25	5,570.00	1,139.25	120.45
Sunset Room Rental - CVCC	110.00	2,458.00	2,630.00	(172.00)	93.46
Canyon View Room Rental - CVCC	302.50	3,958.90	3,250.00	708.90	121.81
Foothills Room Rental - CVCC	745.25	8,325.30	8,310.00	15.30	100.18
Pool Rental Rev - Sierra/Splash	0.00	11,232.95	9,170.00	2,062.95	122.50
Pool Rental Rev - Placer Hills	0.00	1,851.00	1,850.00	1.00	100.05
American River Room - CVCC	0.00	4,332.75	5,070.00	(737.25)	85.46
Conference Rental Revenue - Rec	0.00	90.00	140.00	(50.00)	64.29

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Board Room Rental	0.00	0.00	30.00	(30.00)	0.00
Conference (Module) Rental - Overlook	1,393.00	7,819.00	8,460.00	(641.00)	92.42
Gazebo Rentals	0.00	150.00	220.00	(70.00)	68.18
Rock Creek Modular Rent	330.00	2,910.00	2,580.00	330.00	112.79
Gym Rental Revenue - Rec	(5.00)	1,543.00	1,150.00	393.00	134.17
Gym Rental Revenue - Reg	1,095.50	5,937.10	6,640.00	(702.90)	89.41
Tutor Totter Lease Agreement	554.00	4,936.00	4,940.00	(4.00)	99.92
Kitchen Rental Revenue - CVCC	176.00	572.00	420.00	152.00	136.19
Picnic Area Rental Revenue - Rec	0.00	9,198.00	9,160.00	38.00	100.42
Picnic Area Rental Revenue - Reg	0.00	2,524.00	2,370.00	154.00	106.50
Picnic Area Rental Revenue - Ash	0.00	1,409.75	1,410.00	(0.25)	99.98
Picnic Area Rental Revenue - MV	0.00	3,874.00	3,820.00	54.00	101.41
Field "Recreation" Rental Revenue	0.00	1,862.40	2,110.00	(247.60)	88.27
Field "Bill Beane" Rental - Reg A	0.00	128.90	220.00	(91.10)	58.59
Field "Softball" Rental - MV	0.00	602.48	600.00	2.48	100.41
Field Rental - CV	0.00	1,825.90	1,820.00	5.90	100.32
Field Soccer/Baseball-Winchester	0.00	2,490.20	2,480.00	10.20	100.41
Field "Beggs" Rental - Rec	0.00	5,170.07	5,620.00	(449.93)	91.99
Field B (softball) Rev - Reg	0.00	1,624.85	1,580.00	44.85	102.84
Field "James" Rental - Rec	0.00	7,794.71	7,800.00	(5.29)	99.93
Field C (Baseball) Rental - Reg	0.00	3,995.84	3,990.00	5.84	100.15
Bocce Ball Field Rental	0.00	116.00	110.00	6.00	105.46
Field "Soccer Regional" Rental	0.00	1,732.35	2,320.00	(587.65)	74.67
Field "Soccer A" Rental - MV	0.00	1,574.87	137.00	1,437.87	1149.54
Field "Soccer A" Rental - Railhead	501.80	5,840.16	5,840.00	0.16	100.00
Field - PH Soccer Field	0.00	1,682.24	0.00	1,682.24	0.00
Field "Soccer B" Rental - Railhead	(46.70)	6,013.47	5,580.00	433.47	107.77
Field Lining Revenue - Reg	0.00	160.00	160.00	0.00	100.00
Misc Rents & Concessions	116.00	702.14	720.00	(17.86)	97.52
Misc Rents & Concessions - Bureau	0.00	891.00	890.00	1.00	100.11

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees	1,180.00	21,010.00	19,990.00	1,020.00	105.10
Custodial Fees - Bureau	0.00	360.00	80.00	280.00	450.00
Meadow Vista Cust Fee	(120.00)	60.00	0.00	60.00	0.00
Set up/Take Down Fees	250.00	1,990.00	2,110.00	(120.00)	94.31
Meadow Vista - Alcohol fee	(40.00)	40.00	0.00	40.00	0.00
Total Rents and Concessions	8,736.60	159,594.95	155,467.00	4,127.95	102.66
Miscellaneous Revenue	(3,060.00)	120.00	110.00	10.00	109.09
Meadow Vista Comm Ctr Rental Agreement	0.00	5,900.00	10,450.00	(4,550.00)	56.46
Activity Guide - Advertising Rev	240.00	3,734.00	3,680.00	54.00	101.47
Alcohol Permit Fee	0.00	236.66	1,210.00	(973.34)	19.56
Miscellaneous Income - Admin.	2,476.12	22,285.08	22,506.00	(220.92)	99.02
Verizon Wireless Lease	0.00	0.00	230.00	(230.00)	0.00
Miscellaneous Income - F & G	(343.88)	32,275.74	38,186.00	(5,910.26)	84.52
Total Miscellaneous Revenue	(222.50)	9,109.11	8,470.00	639.11	107.55
Grants & Donations	0.00	16,800.00	17,200.00	(400.00)	97.67
Youth Assistance Rev	0.00	387.50	150.00	237.50	258.33
Donation Rev - F & G	(222.50)	26,296.61	25,820.00	476.61	101.85
Bike Park Donations	0.00	348.36	200.00	148.36	174.18
Total Grants and Donations	(222.50)	52,615.94	51,770.00	845.94	101.63
Interest Income	45.91	4,295.24	200.00	148.36	174.18
Interest Income - Other	45.91	4,295.24	200.00	148.36	174.18
Interest Revenue - County	0.00	0.00	0.00	0.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Revenue - City Trust	754.97	7,106.99	6,080.00	1,026.99	116.89
Total Interest Income	5,096.12	60,071.29	58,050.00	2,021.29	103.48
Project Revenue - Government					
County Mitigation Revenue	0.00	143,000.00	143,000.00	0.00	100.00
Co. Mit. Revenue	0.00	15,000.00	15,000.00	0.00	100.00
Total Project Revenue - Government	0.00	158,000.00	158,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	1,675,617.34	2,979,729.41	2,946,110.00	33,619.41	101.14
Homeowner's Prop. Tax Relief	11,048.69	22,096.23	22,050.00	46.23	100.21
Current Unsecured Prop Taxes General	2,626.54	65,090.79	67,030.00	(1,939.21)	97.11
Current Supplemental Property Taxes	33,701.77	93,466.16	89,660.00	3,806.16	104.25
Unitary & Op Non-unitary Tax	63,923.24	115,204.22	115,180.00	24.22	100.02
Delinq Unsecured Property Taxes	315.79	519.47	200.00	319.47	259.74
Timber Tax Guarantee	0.35	1.75	0.00	1.75	0.00
Atwood Tax Revenue	13,895.88	23,521.50	21,796.00	1,725.50	107.92
Delinquent Supplemental Tax Rev	0.00	(0.08)	0.00	(0.08)	0.00
Delinquent Secured Property Taxes	0.00	(18.51)	(20.00)	1.49	92.55
Railroad Unitary Property Taxes	1,174.39	2,147.86	2,070.00	77.86	103.76
RDA Pass-Throughs	110,536.30	176,664.47	66,128.00	110,536.47	267.16
Total Tax Revenue	1,912,840.29	3,478,423.27	3,330,204.00	148,219.27	104.45
TOTAL OPERATING REVENUE	\$1,982,826.65	\$4,983,396.25	\$4,835,147.00	\$148,249.25	103.07%

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,982,826.65	4,983,396.25	4,835,147.00	148,249.25	103.07
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,832.05	1,830.00	2.05	100.11
Instructor/Adult Classes	1,606.25	14,362.55	14,760.00	(397.45)	97.31
Instructor/Adult Classes - Bureau	650.00	5,585.10	6,520.00	(934.90)	85.66
Instructor/Youth Classes	1,236.90	17,337.05	17,020.00	317.05	101.86
Instr/Youth Classes - Bureau	0.00	184.80	180.00	4.80	102.67
Officials/Adult Softball	0.00	4,718.95	5,810.00	(1,091.05)	81.22
Officials/Adult Basketball	349.50	3,873.75	3,880.00	(6.25)	99.84
Instructor/Youth Camps	0.00	31,244.50	31,240.00	4.50	100.01
Instr/Y Camp - Bureau	0.00	12,801.80	12,800.00	1.80	100.01
Instructors - Youth Sports Camps	0.00	5,323.50	5,320.00	3.50	100.07
Instr/Y Sports Camp - Bureau	0.00	6,671.85	6,510.00	161.85	102.49
Alta Vista/Program Exp	236.98	1,858.40	1,610.00	248.40	115.43
Aub Elem/Program Exp	65.85	1,684.35	2,090.00	(405.65)	80.59
Skyridge/Program Exp	385.38	2,376.04	2,480.00	(103.96)	95.81
Day Camp/Program Exp	0.00	19,696.39	19,910.00	(213.61)	98.93
Preschool - Program Expense	156.24	939.92	1,210.00	(270.08)	77.68

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Newcastle Program Expense	310.67	2,681.71	2,900.00	(218.29)	92.47
Adult Softball Expense	0.00	1,379.08	910.00	469.08	151.55
Adult Basketball Expense	126.56	548.01	210.00	338.01	260.96
Adult Volleyball Expense	0.00	154.14	160.00	(5.86)	96.34
Pickle Ball Tennis Expense	0.00	1,494.24	1,750.00	(255.76)	85.39
Adult Class Expense	0.00	0.00	520.00	(520.00)	0.00
Youth Basketball Expense	0.00	17,440.17	17,890.00	(449.83)	97.49
Youth Class Expense	0.00	76.14	80.00	(3.86)	95.18
Aquatic Activities	(440.00)	948.91	1,390.00	(441.09)	68.27
Public Swim Expense	0.00	2,756.07	2,760.00	(3.93)	99.86
Public Swim Exp - PH Pool	0.00	441.00	440.00	1.00	100.23
Swim Lessons	0.00	32.11	40.00	(7.89)	80.28
Swim Team	0.00	180.35	330.00	(149.65)	54.65
Synchro Team Expenses	0.00	601.68	30.00	571.68	2005.60
Special Events	0.00	2,694.20	1,880.00	814.20	143.31
Party in the Park Expenses	0.00	7,622.67	7,630.00	(7.33)	99.90
Bike Park Fundraising Expense	0.00	0.00	20.00	(20.00)	0.00
Ukulele Festival Expenses	0.00	12,297.49	12,300.00	(2.51)	99.98
Great Obstacle Scramble Expenses	0.00	6,812.04	9,510.00	(2,697.96)	71.63
String Fling Expenses	0.00	6,433.66	6,430.00	3.66	100.06
Auburn Harvest Festival Expenses	0.00	8,537.16	10,300.00	(1,762.84)	82.89
Total Program Expenses	4,684.33	203,621.83	210,650.00	(7,028.17)	96.66
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(15.85)	(10.00)	(5.85)	158.50
Merchant Fees - Cust Serv	600.42	8,684.81	8,910.00	(225.19)	97.47
Bad Debt Expense	0.00	194.49	190.00	4.49	102.36
Discounts Taken	0.00	(40.52)	(40.00)	(0.52)	101.30
Finance Charges	0.00	0.00	(20.00)	20.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cal Card Incentives	(532.92)	(1,262.52)	(1,140.00)	(122.52)	110.75
Penalties	0.00	200.00	610.00	(410.00)	32.79
Advertising - Youth Services	0.00	165.97	0.00	165.97	0.00
Donations Expense	0.00	710.00	800.00	(90.00)	88.75
Telephone - Placer Hills Pool	19.82	584.68	820.00	(235.32)	71.30
Telephone - Cust Serv	714.82	6,409.67	6,510.00	(100.33)	98.46
Telephone (CVCC) - Admin	571.61	5,096.95	5,330.00	(233.05)	95.63
Gift Certificates Expensed	50.00	365.00	320.00	45.00	114.06
Telephone - Youth Services	26.77	188.77	194.00	(5.23)	97.30
Telephone - Recreation	64.69	521.69	396.00	125.69	131.74
Telephone - Preschool	0.16	1.40	1.00	0.40	140.00
Telephone - Facilities & Grounds	1,378.71	10,806.42	10,020.00	786.42	107.85
Telephone - Day Camp	237.86	2,420.79	2,339.00	81.79	103.50
Telephone - Newcastle	44.66	193.88	248.00	(54.12)	78.18
Telephone - Aub El	183.23	1,370.34	1,256.00	114.34	109.10
Telephone - Alta Vista	26.92	193.06	246.00	(52.94)	78.48
Telephone - Skyridge	137.14	1,022.21	962.00	60.21	106.26
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	(2.45)	487.75	470.00	17.75	103.78
Activity Guide Expense	1,040.00	28,442.18	28,120.00	322.18	101.15
Youth Assistance Expense	394.50	13,529.58	12,870.00	659.58	105.13
Office Supplies - Rec	71.84	1,480.01	2,520.00	(1,039.99)	58.73
Office Supplies - Aquatics	36.00	36.00	0.00	36.00	0.00
Office Supplies - Youth Services	0.00	375.18	730.00	(354.82)	51.40
Office Supplies - F & G	997.84	2,962.02	2,340.00	622.02	126.58
Office Supplies-Cust Serv	454.49	1,282.98	930.00	352.98	137.96
Office Supplies - Admin	(1,151.50)	2,380.46	3,600.00	(1,219.54)	66.12
Duplication Costs - Cust Serv	0.00	8.11	10.00	(1.89)	81.10
Duplication Costs - Admin	107.34	1,018.58	800.00	218.58	127.32
Office Equip Rental - Cust Serv	236.12	4,246.94	6,140.00	(1,893.06)	69.17

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Admin	332.48	3,565.08	3,950.00	(384.92)	90.26
Office Equip Maint - Cust Serv	0.00	4,398.89	4,400.00	(1.11)	99.98
Dining Expense	103.00	579.00	580.00	(1.00)	99.83
Gas/Mileage Expense - C.Serv	0.00	391.00	480.00	(89.00)	81.46
Gas/Mileage Expense - Admin	57.32	1,239.70	1,630.00	(390.30)	76.06
Gas/Mileage Expense - Rec.	0.00	203.56	60.00	143.56	339.27
Gas/Mileage Expense - YS	0.00	0.00	30.00	(30.00)	0.00
Gas/Mileage Expense - F & G	2,729.81	27,515.94	26,700.00	815.94	103.06
Liability Insurance - Admin	7,616.75	63,735.00	64,004.00	(269.00)	99.58
Board Expense	33.19	2,759.01	3,060.00	(300.99)	90.16
Marketing/Public Relations - Cust Serv	2,243.06	7,863.48	8,560.00	(696.52)	91.86
Dues and Subscriptions-Youth Services	0.00	37.67	0.00	37.67	0.00
Dues and Subscriptions - Cust Serv	0.00	15.00	20.00	(5.00)	75.00
Dues and Subscriptions - Admin	155.00	10,180.00	10,440.00	(260.00)	97.51
Dues and Subscriptions - Rec.	0.00	827.00	1,090.00	(263.00)	75.87
Dues and Subscriptions - F & G	0.00	489.00	90.00	399.00	543.33
Staff Appreciation - Rec	0.00	45.64	0.00	45.64	0.00
Staff Appreciation - Youth Services	74.83	130.40	150.00	(19.60)	86.93
Staff Appreciation - F & G	20.00	40.00	130.00	(90.00)	30.77
Staff Appreciation - Admin	79.50	79.50	0.00	79.50	0.00
Company Celebrations	712.00	831.27	800.00	31.27	103.91
Staff Development - Cust Serv	0.00	437.50	440.00	(2.50)	99.43
Staff Development - Admin	0.00	785.61	800.00	(14.39)	98.20
Staff Development - Rec.	69.00	506.50	890.00	(383.50)	56.91
Staff Development - Aquatics	0.00	599.50	440.00	159.50	136.25
Staff Development - Youth Services	0.00	108.75	170.00	(61.25)	63.97
Staff Development - F & G	395.17	3,196.05	3,210.00	(13.95)	99.57
Uniform Exp - F & G	0.00	572.45	900.00	(327.55)	63.61
Small Equip - Rec Dept	0.00	106.16	130.00	(23.84)	81.66
Small Equipment - Rec Pk	0.00	885.55	2,210.00	(1,324.45)	40.07

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - Reg Pk	115.09	735.65	4,530.00	(3,794.35)	16.24
Small Equipment - MV Park	55.31	507.65	1,000.00	(492.35)	50.77
Small Equipment - CVCC	0.00	76.06	1,200.00	(1,123.94)	6.34
Field Marking Expense	0.00	1,045.91	1,150.00	(104.09)	90.95
Safety Supplies - F & G	574.55	6,768.17	6,090.00	678.17	111.14
Safety Supplies - Rec	0.00	0.00	170.00	(170.00)	0.00
Restroom Supplies - Recreation Park	74.29	1,563.06	1,520.00	43.06	102.83
Restroom Supplies - Regional Park	70.50	1,335.11	1,290.00	45.11	103.50
Restroom Supplies - Ashford Park	38.69	529.65	650.00	(120.35)	81.49
Restroom Supplies - Meadow Vista Park	169.56	790.87	760.00	30.87	104.06
Restroom Supplies - Railroad Park	42.54	595.22	680.00	(84.78)	87.53
Restroom Supplies - Overlook Park	40.61	704.32	780.00	(75.68)	90.30
Restroom Supplies - Placer Hills Park	6.95	368.00	490.00	(122.00)	75.10
Restroom Supplies - Winchester Park	0.00	0.00	50.00	(50.00)	0.00
Restroom Supplies - Rec Comm Ctr	138.99	2,407.06	1,990.00	417.06	120.96
Restroom Supplies - Reg Comm Ctr	150.54	1,995.61	1,620.00	375.61	123.19
Restroom Supplies - CVCC Comm Ctr	201.66	3,277.13	2,640.00	637.13	124.13
Sanitation - Reg Pk - Toilet	450.00	4,050.00	4,080.00	(30.00)	99.27
Sanitation - Win Pk - Toilet	450.00	4,050.00	4,050.00	0.00	100.00
Sanitation - Rec Pk - ADA Toilet	349.00	3,141.00	3,160.00	(19.00)	99.40
Sanitation - Reg - ADA Toilet	349.00	3,141.00	3,160.00	(19.00)	99.40
Sanitation - Rec Pk - Debris Box	426.33	7,420.89	6,750.00	670.89	109.94
Sanitation - Reg Pk - Disposal	539.21	4,881.92	4,950.00	(68.08)	98.63
Sanitation - MV - Disposal	365.14	3,251.86	3,280.00	(28.14)	99.14
Sanitation - CVCC - Disposal	341.39	2,688.97	2,560.00	128.97	105.04
Small Equipment - Y Services	0.00	0.00	(50.00)	50.00	0.00
Total Operations & Supplies	25,278.53	282,010.35	290,886.00	(8,875.65)	96.95

ilities Expense

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Pk Beggs Field	333.75	2,593.14	2,660.00	(66.86)	97.49
Lighting Reimb.-Beggs Field	(333.75)	(2,524.56)	(2,650.00)	125.44	95.27
Lights - Rec Pk James Field	67.84	3,071.23	4,735.00	(1,663.77)	64.86
Lighting Reimb.-James Field	(286.52)	(3,693.12)	(4,390.00)	696.88	84.13
Lights - Rec Field	59.59	343.93	905.00	(561.07)	38.00
Lighting Reimb.-Rec Field	(59.59)	(717.66)	(705.00)	(12.66)	101.80
Gas/Elect - Rec Comm Ctr - Fac & Grds	665.97	3,465.68	1,835.00	1,630.68	188.87
Gas/Electric - Reg Comm Ctr	1,579.80	7,627.57	6,890.00	737.57	110.71
Gas/Electric - CV Comm Ctr	111.72	431.52	740.00	(308.48)	58.31
Electric Reimb.- CV Comm Ctr	(111.72)	(513.57)	(730.00)	216.43	70.35
Gas/Electric - CVCC	0.00	17,228.63	17,985.00	(756.37)	95.79
Gas/Electric - Sierra Pool	1,701.23	19,324.77	20,150.00	(825.23)	95.91
Gas/Electric - PH Pool	471.43	3,543.55	4,240.00	(696.45)	83.57
Electric - Day Camp	169.66	1,054.37	1,430.00	(375.63)	73.73
Gas/Elec - Recreation Park Street lighting	745.40	6,527.80	7,190.00	(662.20)	90.79
Lighting Reimb - Rec Park	0.00	0.00	(350.00)	350.00	0.00
Gas/Electric - Reg Park	1,542.27	16,457.17	16,310.00	147.17	100.90
Lighting Reimb.- Reg Park	0.00	(4,153.00)	(3,800.00)	(353.00)	109.29
Gas/Electric - Ashford Park	175.61	1,795.11	2,360.00	(564.89)	76.06
Gas/Electric - MV Park	129.55	3,810.04	4,780.00	(969.96)	79.71
Electric - Railroad Park	534.07	2,468.26	2,580.00	(111.74)	95.67
Lighting Reimb.-Railhead	(440.90)	(1,014.84)	(880.00)	(134.84)	115.32
Gas/Electric - Overlook Park	0.00	0.00	80.00	(80.00)	0.00
Gas/Electric - Winchester Park	63.94	708.95	910.00	(201.05)	77.91
Reimbursements - Gas/Elec Pool	0.00	(10,565.46)	(10,570.00)	4.54	99.96
Water - Rec Comm Ctr	1,156.34	2,808.97	3,300.00	(491.03)	85.12
Water - Reg Comm Ctr	149.86	1,363.91	1,810.00	(446.09)	75.35
Water - CV Comm Ctr	0.00	1,047.94	1,050.00	(2.06)	99.80

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CVCC	0.00	2,394.86	2,400.00	(5.14)	99.79
Water - Sierra Pool	0.00	3,069.16	2,030.00	1,039.16	151.19
Water - PH Pool	0.00	854.50	260.00	594.50	328.65
Water - Rec Park	226.70	3,437.23	3,440.00	(2.77)	99.92
Water - Regional Park	167.91	1,469.59	1,520.00	(50.41)	96.68
Water - Ashford Park	192.34	3,510.72	3,550.00	(39.28)	98.89
Water - MV Park	1,255.62	13,562.41	11,510.00	2,052.41	117.83
Water - CV Park	0.00	2,666.10	2,980.00	(313.90)	89.47
Water - Railroad Park	271.46	3,163.12	3,100.00	63.12	102.04
Water - CVCC Park	0.00	1,818.19	1,810.00	8.19	100.45
Water - Overlook Park	893.12	5,059.87	5,060.00	(0.13)	100.00
Water - Placer Hills Park	425.60	4,928.55	5,340.00	(411.45)	92.30
Water - Atwood	220.21	3,553.83	3,554.00	(0.17)	100.00
Reimb - Water - Sierra Pool	0.00	(1,269.80)	(1,270.00)	0.20	99.98
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,350.00	(5.98)	99.94
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,110.00	(7.41)	99.95
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,650.00	(7.56)	99.54
Sanitation - Railroad Park (Sewer)	0.00	173.78	180.00	(6.22)	96.54
Sanitation - Overlook (Sewer)	0.00	735.88	740.00	(4.12)	99.44
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,190.00	(0.84)	99.99
total Utilities Expense	12,078.51	157,896.53	160,369.00	(2,472.47)	98.46
Legal Expenses					
Legal Fees	0.00	13,779.66	15,560.00	(1,780.34)	88.56
total Legal Expense	0.00	13,779.66	15,560.00	(1,780.34)	88.56

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services					
Professional Services - Rec	0.00	110.00	190.00	(80.00)	57.90
Professional Services - Aqu	0.00	274.00	270.00	4.00	101.48
Professional Services - YS	2,499.34	19,236.09	18,618.00	618.09	103.32
Professional Services - F & G	343.73	3,455.50	4,163.00	(707.50)	83.01
Professional Services - Bureau of Reclamation	0.00	1,116.99	1,117.00	(0.01)	100.00
Professional Services - Atwood	0.00	5,590.81	5,590.00	0.81	100.01
Professional Services - C Serv	921.23	1,759.31	840.00	919.31	209.44
Professional Services - Admin	110.00	6,659.84	7,314.00	(654.16)	91.06
Atwood - County Coll Fee	252.65	252.65	0.00	252.65	0.00
Total Professional Services	4,126.95	38,455.19	38,102.00	353.19	100.93
Buildg & Ground Maintenance					
Equipment Rental - F & G	0.00	762.64	530.00	232.64	143.89
Vehicle Maintenance	935.11	9,060.76	12,700.00	(3,639.24)	71.35
Irrigation Supplies - General	0.00	2,809.72	6,310.00	(3,500.28)	44.53
Maint - Recreation Field	0.00	2,066.77	1,900.00	166.77	108.78
Maint - CV Baseball Field	3,973.03	6,870.43	1,980.00	4,890.43	346.99
Maint - James Field	0.00	4,396.38	3,785.00	611.38	116.15
Maint - Beggs Field	1,998.32	16,483.00	20,320.00	(3,837.00)	81.12
Maint - Sierra Pool	1,293.64	32,023.49	29,130.00	2,893.49	109.93
Reimbursement- Maint Pool	0.00	(4,433.66)	(4,430.00)	(3.66)	100.08
Maint & Repairs - Equipment	1,899.55	20,124.06	19,000.00	1,124.06	105.92
Maint - PH Pool	193.32	9,597.09	7,470.00	2,127.09	128.48
Maint - MV Soccer Field	0.00	8.50	10.00	(1.50)	85.00
Maint - Winchester Fields	0.00	537.50	570.00	(32.50)	94.30

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - MV Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub El	0.00	659.36	610.00	49.36	108.09
Rep/Maint - Rock Creek	0.00	668.79	690.00	(21.21)	96.93
Rep/Maint - Day Camp	382.59	5,760.43	1,030.00	4,730.43	559.27
Maint - Recreation Park	307.58	19,437.49	24,080.00	(4,642.51)	80.72
Maint - Regional Park	3,057.35	52,603.86	54,020.00	(1,416.14)	97.38
Maint - Ashford Park	939.56	6,819.67	10,100.00	(3,280.33)	67.52
Maint - Meadow Vista Park	773.66	8,341.07	7,970.00	371.07	104.66
Maint - Christian Valley Park	0.00	2,018.86	2,080.00	(61.14)	97.06
Maint - Railroad Park	0.00	2,996.99	3,030.00	(33.01)	98.91
Maint - CVCC Park	84.86	1,292.32	1,210.00	82.32	106.80
Maint - Overlook Park	433.50	6,257.91	5,470.00	787.91	114.40
Maint - Placer Hills Park	0.00	645.00	730.00	(85.00)	88.36
Maint - Pocket Parks	0.00	151.38	280.00	(128.62)	54.06
Maint - Mt. Vernon Park	0.00	107.50	150.00	(42.50)	71.67
Maint - Winchester Park	0.00	716.67	3,710.00	(2,993.33)	19.32
Maint - Atwood	2,002.39	8,065.76	3,580.00	4,485.76	225.30
Maint - Shockley Park	0.00	1,996.52	1,922.00	74.52	103.88
Rep/Maint - Skyridge	578.84	1,102.54	570.00	532.54	193.43
Maint - Ashley Dog Park	1,856.90	2,936.60	3,290.00	(353.40)	89.26
Rep/Maint - Newcastle	0.00	0.00	100.00	(100.00)	0.00
Maint - Recreation Comm Ctr	1,226.30	20,761.51	16,740.00	4,021.51	124.02
Maint - Regional Comm Ctr	1,342.29	5,577.92	5,590.00	(12.08)	99.78
Maint - Christian Valley Comm Ctr	0.00	961.39	1,420.00	(458.61)	67.70
Maint - CVCC Comm Ctr	1,171.88	13,198.63	7,460.00	5,738.63	176.93
Maint - Overlook Modular	0.00	985.77	1,010.00	(24.23)	97.60
Maint - Regional Tennis Courts	664.37	5,238.14	4,580.00	658.14	114.37
Maint - MV Soccer A	0.00	15.20	0.00	15.20	0.00
Maint - RH Soccer A	0.00	1,510.50	1,300.00	210.50	116.19
Maint - Regional Field Soccer	0.00	433.26	990.00	(556.74)	43.76

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - RH Soccer B	0.00	1,131.16	920.00	211.16	122.95
Maint - Regional Bill Bean Field	0.00	9,753.01	12,500.00	(2,746.99)	78.02
Maint - MV Softball Field	0.00	6.97	10.00	(3.03)	69.70
Maint - Regional Field B	0.00	5,159.28	5,220.00	(60.72)	98.84
Maint - Regional Field C	0.00	2,667.04	2,150.00	517.04	124.05
Vandalism Repairs Expense	45.39	4,418.42	5,690.00	(1,271.58)	77.65
Rep/Maint - Alta Vista	0.00	0.00	50.00	(50.00)	0.00
Total Building and Grounds Maintenance	25,160.43	299,203.60	294,027.00	5,176.60	101.76
Property Tax Administration/LAFCO	58,768.74	58,768.74	58,770.00	(1.26)	100.00
Property Tax Administration	0.00	3,048.91	3,050.00	(1.09)	99.96
Lafco Fees					
Total Property Tax Administration/LAFCO	58,768.74	61,817.65	61,820.00	(2.35)	100.00
Salaries Expense	7,889.14	53,774.70	53,820.00	(45.30)	99.92
Wages - (Y.Serv) - Manager	12,009.75	91,755.86	96,090.00	(4,334.14)	95.49
Wages - (Cust Serv) - Full Time	60.27	13,137.37	14,360.00	(1,222.63)	91.49
Wages - (Cust Serv) - Part Time	7,292.20	59,753.71	58,520.00	1,233.71	102.11
Wages - (Admin) - Full Time	10,093.31	87,336.72	86,092.00	1,244.72	101.45
Wages - (Admin) - Part Time	4,213.52	33,064.00	31,630.00	1,434.00	104.53
Wages - (Y.Serv) - Alta Vista - PT	2,250.00	21,250.00	20,000.00	1,250.00	106.25
Wages - (Admin) - Board Pay	9,032.96	60,478.87	57,960.00	2,518.87	104.35
Wages - (Y.Serv) - Aub Elem - PT	0.00	223.02	220.00	3.02	101.37
Wages - (Y.Serv) - AE Maint	12.54	718.78	690.00	28.78	104.17
Wages - (Y. Serv) - RC Maint	6,356.82	52,612.47	49,020.00	3,592.47	107.33
Wages - (Y.Serv) - Skyridge - PT	630.05	630.05	0.00	630.05	0.00
Wages - (Y.Serv) - Skyridge Maint					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Day Camp - PT	1,768.35	111,870.15	111,570.00	300.15	100.27
Wages - (Y.Serv) - DC Maint	5.19	6,447.57	70.00	6,377.57	9210.81
Wages - (Rec) - Full Time	7,645.99	116,244.35	118,160.00	(1,915.65)	98.38
Wages - (Y.Serv) - Newcastle- PT	9,893.23	63,041.02	59,360.00	3,681.02	106.20
Wages - (Y.Serv) - NC Maint	0.00	86.94	0.00	86.94	0.00
Wages - (Rec) - Part Time	0.00	82.64	1,030.00	(947.36)	8.02
Wages - (Rec) - Seasonal	0.00	917.46	1,180.00	(262.54)	77.75
Wages - (Rec) - Adult Softball	0.00	3,263.55	3,220.00	43.55	101.35
Wages - (Rec) - Adult Basketball	226.62	1,843.05	1,770.00	73.05	104.13
Wages - (Y.Serv) - Preschool	3,699.64	27,953.07	27,960.00	(6.93)	99.98
Wages - (Aqua) - Aquatics Coordinator	521.80	15,759.13	15,810.00	(50.87)	99.68
Wages - (Aqua) - Aquatic Activities	0.00	4,403.20	4,680.00	(276.80)	94.09
Wages - (Aqua) - Public Swim	0.00	54,963.09	56,100.00	(1,136.91)	97.97
Wages - (Aqua) - Public Swim-PH	0.00	7,581.20	7,580.00	1.20	100.02
Wages - (Aqua) - Swim Lessons	0.00	7,542.09	7,550.00	(7.91)	99.90
Wages - (Aqua) - Swim Lessons-PH	0.00	3,377.14	3,370.00	7.14	100.21
Wages - (Aqua) - Master Swim	0.00	2,992.66	3,060.00	(67.34)	97.80
Wages - (Aqua) - Swim Team Coaches	0.00	6,181.91	6,450.00	(268.09)	95.84
Wages - (Aqua) - Synchronized Swim Coach	0.00	11,730.42	11,730.00	0.42	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	11,188.52	58,631.55	55,430.00	3,201.55	105.78
Wages - (Fac & Grds) - Fac Att. - CVCC	2,752.18	25,425.42	25,700.00	(274.58)	98.93
Wages - (Fac & Grds) - Fac Attendant - Reg	1,716.53	29,992.42	30,190.00	(197.58)	99.35
Wages - (Fac & Grds) - Management	14,150.17	109,227.48	104,050.00	5,177.48	104.98
Wages - (Fac & Grds) - Recreation Park	16,122.98	213,468.85	235,290.00	(21,821.15)	90.73
Wages - (Fac & Grds) - Regional Park	9,330.28	116,865.67	137,370.00	(20,504.33)	85.07
Wages - (Fac & Grds) - Ashford Park	3,450.10	19,150.88	19,170.00	(19.12)	99.90
Wages - (Fac & Grds) - Meadow Vista Park	3,912.08	37,256.51	37,400.00	(143.49)	99.62
Wages - (Fac & Grds) - CV Comm Center	697.06	8,422.34	9,630.00	(1,207.66)	87.46
Wages - (Fac & Grds) - Railroad Park	1,148.42	15,568.58	15,640.00	(71.42)	99.54
Wages - (Fac & Grds) - CVCC	595.85	10,115.96	10,430.00	(314.04)	96.99

Auburn Rec & Park
 Profit & Loss - Detail
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 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Overlook Park	1,159.64	12,546.62	12,600.00	(53.38)	99.58
Wages - (Fac & Grds) - Placer Hills Park	1,198.15	14,720.45	17,170.00	(2,449.55)	85.73
Wages - (Fac & Grds) - Pocket Parks	518.03	4,888.78	6,100.00	(1,211.22)	80.14
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	487.81	1,390.00	(902.19)	35.09
Wages - (Fac & Grds) - Winchester Park	250.78	3,805.87	4,240.00	(434.13)	89.76
Wages - (Fac & Grds) - Atwood	1,328.65	6,106.16	6,140.00	(33.84)	99.45
Wages - (Fac & Grds) - Shockley Property	0.00	554.91	1,200.00	(645.09)	46.24
Wages - (F & G) Special Events	166.92	5,819.86	5,840.00	(20.14)	99.66
Wages - District Administrator	14,271.78	92,891.64	92,310.00	581.64	100.63
Wages - (Rec) - Special Events	0.00	3,501.88	3,510.00	(8.12)	99.77
Wages - (F & G) Uniform Allowance	0.00	10,931.90	12,230.00	(1,298.10)	89.39
Total Salaries Expense	167,559.50	1,721,397.73	1,752,082.00	(30,684.27)	98.25
Benefits & Payroll Costs					
ER Taxes - Rec	831.04	10,277.49	9,010.00	1,267.49	114.07
ER Taxes - Aquatics	39.91	10,502.57	10,550.00	(47.43)	99.55
ER Taxes - Youth Services	3,345.22	32,403.56	30,980.00	1,423.56	104.60
ER Taxes - Fac & Grds	5,835.17	54,457.67	57,280.00	(2,822.33)	95.07
ER Taxes - Cust Serv	997.24	8,025.90	8,400.00	(374.10)	95.55
ER Taxes - Admin	2,573.14	19,718.65	19,740.00	(21.35)	99.89
Employment Expense - Rec	0.00	949.15	950.00	(0.85)	99.91
Employment Expense - Aquatics	0.00	1,619.66	1,620.00	(0.34)	99.98
Employment Expense - Youth Services	0.00	950.00	1,100.00	(150.00)	86.36
Employment Expense - Fac & Grds	96.00	932.00	1,590.00	(658.00)	58.62
Employment Expense - Admin	0.00	0.00	100.00	(100.00)	0.00
Fingerprinting Exp - Recreation	0.00	62.00	80.00	(18.00)	77.50
Fingerprinting Exp - Aquatics	0.00	440.00	440.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	978.00	970.00	8.00	100.83
Fingerprinting Exp - Fac & Grds	15.00	474.00	540.00	(66.00)	87.78

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 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Admin	0.00	0.00	60.00	(60.00)	0.00
Benefits Expense - Recreation	4,127.24	21,069.90	21,700.00	(630.10)	97.10
Benefits Expense - Youth Services	2,530.98	24,947.15	26,460.00	(1,512.85)	94.28
Benefits Expense - Fac & Grds	14,477.02	140,519.05	150,030.00	(9,510.95)	93.66
Benefits Expense - Cust Serv	1,837.29	18,500.75	18,820.00	(319.25)	98.30
Benefits Expense - Admin	3,905.89	31,630.25	34,986.00	(3,355.75)	90.41
Employer Retirement Exp. - Rec	890.98	16,143.52	15,790.00	353.52	102.24
Employer Retirement Exp. - Aquatics	53.88	2,759.59	2,680.00	79.59	102.97
Employer Retirement Exp. - Youth Services	2,859.56	37,938.45	37,000.00	938.45	102.54
Employer Retirement Exp. - Fac & Grds	5,702.93	81,021.01	82,830.00	(1,808.99)	97.82
Employer Retirement Exp - Cust Serv	1,037.92	14,182.94	14,460.00	(277.06)	98.08
Employer Retirement Exp. - Admin	2,301.26	29,086.10	29,260.00	(173.90)	99.41
Worker's Comp - Rec	208.60	3,029.76	3,150.00	(120.24)	96.18
Worker's Comp - Aquatics	9.32	2,616.67	2,720.00	(103.33)	96.20
Worker's Comp - Youth Services	816.71	9,537.48	9,358.00	179.48	101.92
Worker's Comp - Fac & Grds	6,520.23	65,095.24	71,760.00	(6,664.76)	90.71
Worker's Comp - Cust Serv	69.76	490.20	490.00	0.20	100.04
Worker's Comp - Admin	357.40	3,156.85	3,330.00	(173.15)	94.80
Total Benefits and Payroll Costs	61,439.69	643,515.56	668,234.00	(24,718.44)	96.30
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	1,192.18	1,190.00	2.18	100.18
Fixed Asset Purchases - Aquatics	0.00	12,101.28	12,100.00	1.28	100.01
Fixed Asset Purchases - Youth Services	149.00	149.00	0.00	149.00	0.00
Fixed Asset Purchases - Fac & Grds	214.84	223,449.58	283,450.00	(60,000.42)	78.83
Fixed Asset Purchases - Admin	5.89	5.89	0.00	5.89	0.00
Computer Purchases - Rec	165.09	1,005.52	1,200.00	(194.48)	83.79
Computer Purchases - Youth Services	0.00	1,680.85	2,400.00	(719.15)	70.04

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 12/31/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Fixed Asset Expense	534.82	239,584.30	300,340.00	(60,755.70)	79.77
Capital Improvement Projects					
CVCC - Bike Park	121,982.44	307,086.00	307,100.00	(14.00)	100.00
Reg Pk Expansion - 24 Acres	0.00	2,683.35	2,700.00	(16.65)	99.38
Railhead - Rotary Project	0.00	24,013.85	24,014.00	(0.15)	100.00
Rec Park - Parking lot Repairs	0.00	10,680.57	10,681.00	(0.43)	100.00
Rec - James Field Renovation	7,846.23	359,997.26	360,100.00	(102.74)	99.97
Reg - Path of Travel to So Playground	0.00	19,524.82	19,525.00	(0.18)	100.00
Total Capital Improvement Projects	129,828.67	723,985.85	724,120.00	(134.15)	99.98
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$489,460.17	\$4,385,268.25	\$4,516,190.00	(\$130,921.75)	97.10%
Total Revenue Over Expenditures	\$1,493,366.48	\$598,128.00	\$318,957.00	\$279,171.00	187.53%
NET REVENUE OVER EXPENDITURES	1,493,366.48	598,128.00	318,957.00	279,171.00	187.53

Item 4.5 Cover Sheet: Resolution #2020-01: Transfer of Capital Construction Reserves for the Regional Park Path of Travel

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

The Issue: Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2020-01, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$19,525 to reimburse the general fund for the installation of the New South End Playground's Path of Travel at Regional Park.

Background: In February, 2019, the Board of Directors authorized a Project List authorizing \$40,000 for the Regional Park's Path of Travel to the new south end playground, to be funded by the Capital Construction reserve.

At the September 26th, 2019 Board meeting, the Board of Directors approved the updated Project List, reducing the project budget to \$19,525.

Central Valley Engineering and Asphalt was awarded the contract for the installation of the pathway. The District spent a total of \$19,525 for all of the necessary requirements to complete the installation of the new pathway. All expenses were paid out of the general fund.

Recommendation:

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2020-01, a resolution approving the transfer of the Capital Construction Reserves in the amount of \$19,525 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2020-01

RESOLUTION NUMBER 2020 - 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 \$19,525 FROM THE CAPITAL
CONSTRUCTION RESERVES TO THE GENERAL FUND

WHEREAS, in September 26, 2019 the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2019/2020, and;

WHEREAS, one of the approved projects, the Regional Path of Travel to the new south playground has 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 \$19,525 from the Capital Construction Reserve for completion of the Regional Path of Travel to the General Fund.

APPROVED, PASSED, AND ADOPTED ON January 30, 2020 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.6 Cover Sheet: Resolution #2020-02: Transfer of Equipment Reserve Fund

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

The Issue: Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2020-02, a resolution authorizing the transfer funds from the Equipment Reserve Fund to reimburse the general fund for the purchase of a Turfstar Western Toro 010-Reelmaster 7000-D T4F Diesel mower for Railhead Park?

Background: At the September 26, 2019 Board Meeting, the Board of Directors approved the purchase of a new Toro Reelmaster Lawn Mower for \$90,264.51. The preliminary budget revision was also approved for the same. The asset was again approved to be funded by the Equipment Reserve Fund.

The District spent \$90,148.03 to purchase the Turfstar Western Toro 010-Reelmaster 7000-D T4F Diesel Mower. All expenses were paid out of the general fund.

Recommendation: Staff recommends that the Finance Committee review and recommend approval of Resolution #2020-02, a resolution approving the transfer of the Equipment Reserve fund to the General Fund in the amount of \$90,000 as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2020-02

RESOLUTION NUMBER 2020-02

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 \$90,000 FROM THE EQUIPMENT
RESERVE FUND TO THE GENERAL FUND

WHEREAS, in September of 2019, the Auburn Area Recreation & Park District Board of Directors approved the Revised Budget and the Obsolescence List for Fiscal Year 2019/2020, and;

WHEREAS, at the September 26, 2019 Board Meeting, the Board of Directors approved the purchase of a new Toro Reelmaster Lawn Mower for \$90,264.51 to be funded by the Equipment Reserve Fund, and;

WHEREAS, the Toro Reelmaster Mower has been purchased 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 \$90,000 from the Equipment Reserve Fund Account to the General Fund for the Toro Reelmaster Mower.

APPROVED, PASSED, AND ADOPTED ON JANUARY 30, 2020 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.7 Cover sheet – Fee Waiver Request for Foothill Quilters Guild

**Auburn Area Recreation and Park District (ARD) Standing Finance Committee Meeting
January, 2020**

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

Gail Reinke

NAME OF THE ORGANIZATION

Foothill Quilters Guild

IRS/NON PROFIT TAX ID NUMBER

48-0016773

ADDRESS AND PHONE NUMBER

P.O. Box 5653

Auburn, C.A. 95604

530-888-0158 - H. Gail Reinke

Gail Reinke
Signature

1/4/2020
Date

OFFICE USE ONLY

APPLICABLE FEES

Rental Fees

\$ 2083.⁵⁰

Custodial Fees

\$ 120.⁰⁰

Alcohol Permit Fees

\$ _____

Setup/Takedown

\$ _____

Staffing Fees

\$ 712.⁵⁰

Miscellaneous Fees

\$ _____

TOTAL FEES DUE

\$ 1,249.¹⁰

FEES WAIVED

\$ 1,666.⁸⁰

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

REQUEST APPROVED?

Yes No

COMMENTS:

Cust: \$40 x 3 = \$120

Staffing: \$25 x 28.5 hrs = \$712.⁵⁰

Rental: 20% of \$2083.⁵⁰ = \$416.⁷⁰

Approved by: _____

1/9/20
Date



FEE WAIVER REQUEST AND APPLICATION

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

1) Is this a non-profit organization? Yes

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

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

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

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

4) Is this a fundraiser? Yes

5) How much money do you anticipate generating from this event? \$6070.00 (Budget)

6) Is there a fee or a charge for people to attend or participate in your event? yes - \$8-

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.

There really isn't another viable location for the quilt show. If we do not receive a fee waiver, it will impact the overall net income from the show & the guilds program & community outreach activities

8) Have you asked for a fee waiver from other agencies in the community? yes
Please indicate which agency: Gold Country Fairground, Auburn Airport, Parkside Church

9) Are there any other agencies in the community that are working with you on this project? no
Please provide a list of these agencies and contact information.

10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fees?
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? n/a
Please indicate what is being provided with this request:



January, 2020

To: Auburn Recreation and Parks District Representative,

The Foothill Quilters Guild is submitting a fee waiver request for the Lakeside and Regional Gym. The guild's annual Quilt Show has been part of the Auburn community for 37 years. This is the guild's major fundraiser. ARD has generously supported our Quilt Show by providing their facility at a reduced rate for the last three years. Unfortunately, the move to our current venue, ARD and Parkside Church has reduced our overall attendance by half. We have seen a slight uptick in attendance each year but the attendance numbers continue to be under 900 people. This reduction in attendance has impacted our overall net income from our Quilt Show which impacts our ability to support the guild's outreach programs within the community. The fee waiver helps us continue to support the many needs in and outside of the Auburn community.

This will be our 38th Quilt Show event. Our show is operated by volunteers from the quilt guild, local community members and seniors. The show allows us to continue our mission to promote and educate the community about quilting and fiber arts.

We also provide quilts to many Auburn businesses, the Chamber of Commerce, and Visitors Center during March for display and to promote our show. This involves the business community in the activities leading up to our April Quilt show.

During the last fiscal year, the guild supported numerous organizations, Sutter Auburn Hospital and Imaging, Stand up Placer, WIC, Seniors First, Koinonia (foster children), CARR and Butte fire victims. The guild provides a monthly food and financial donation to the Auburn Interfaith Food Closet.

The funds raised as a result of the Quilt Show are also used to provide scholarships to local high school students. The annual scholarship budget is between \$1,000 and \$2,000.

At this time, our guild membership has 150 active members. Guests are always welcome to attend our monthly meetings. We hire nationally recognized speakers and educators who provide us with their unique perspective on all things related to their field of knowledge. The meetings are educational and motivational for the attendees. The evening meeting is usually followed by a day long workshop by the educator.

The net profits from our quilt show fund all of our community outreach programs and our service projects. Waiving the rental fee will help keep these activities viable and robust.

Thank you for your consideration to this request.


Gail Reinke

FACILITY RESERVATIONS
Indoor Only

Amendment 1
1/13/2020

Rental Date: 4/2-4/2020 # of People: Total Attendees 850-950

Name: Gail Reinke

Organization: Foothill Quilters Guild

Address: PO Box 5653

City: Auburn State: CA Zip: 95604

Home Phone: 530-888-0158 Work Phone: 530-613-1975

Facility(s): ARC Gym Rec. Hours of Use: Thurs. 8AM-7:30PM
Frid. 9AM-5PM
Sat. 9AM-6PM

Facility(s): Lakeview Room Hours of Use: Thurs 11AM-7:30PM
Frid 9AM-5PM
Sat 9AM-5PM

Facility(s): Lakeside Room Hours of Use: _____ to _____

Purpose of Event: Annual Quilt Show Thurs-Sat-up + members Preview, Sat & Sunday Show

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): _____

Security Deposit: _____

Out of District Fee - \$50 Y N

Circle One: Custodial Fee = \$40 Set up/take down = \$100

~Alcohol Permit Fee - \$40

Total Fees: _____

Lakeview
Thurs. 11-7:30
Frid 9-4
Sat. 9-5
Gym
Thurs 8-7:30
Frid 9-5
Sat. 9-6

Amenities: Please indicate which item & quantity tables.

Tables: 5'(round) _____ 6'(rectangle) _____

Chairs: _____

Additional Requests: _____

Signature: Gail Reinke

Group A/B	Group C/D
...	...

Internal Revenue Service
District Director
P O Box 2350 Room 5137
Los Angeles, CA 90053

Department of the Treasury

Copy

Date: DEC. 8, 1986

FOOTHILL QUILTERS GUILD
C/O MARLENE A KOONS 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.

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, /

Frederick C. Huber

District Director

ITEM: 4.9

DISCUSSION ITEMS:

1. Review of MOU's with WSTF, WSER.
2. Fee Waiver Log.
2. County Mitigation Fund, current balance \$487,738.

Discussion Item #1. Cover sheet –Review of MOU with WSER, WSER

Auburn Area Recreation and Park District Finance Committee January, 2020

The Issue

A review of the MOU between Auburn Area Recreation and Park District (ARD) and the Western States Endurance Run (WSER) and the Western States Trail Foundation (WSTF). Director Ainsleigh requested this review.

Background

In 2010, the WSER and the WSTF each made \$5,000 donations to ARD to help with the purchase of a replacement modular building at Overlook Park. As part of this donation, an MOU was agreed to by all parties. This MOU allows WSER and WSTF free use of the modular building and a limited fee waiver use of other ARD facilities up to 7 days per year.

Rooms at the Canyon View Community Center are used approximately 5 days per year for WSER or WSTF meetings.

Per both of the MOUs, this agreement remains in place for the life of the Overlook Park modular building. The agreement can be terminated, however ARD would need to compensate each group with the pro-rated share of the donation, based off the remaining life of the building.

Recommendation for the Finance Committee

Review and provide direction.

Fiscal Impact

Unknown at this time.

Attachments

MOUs with WSER, WSTF.

Memorandum of Understanding between the Western States Trail Foundation (WSTF) and the Auburn Area Recreation and Park District (ARD) for use of Overlook Modular Building, room use and WSTF donation.

Whereas, ARD is replacing the old modular building at Overlook Park with a newer unit, and

Whereas, WSTF is a 501(c)(3) charitable organization that uses the modular building to assist with the Tevis Cup Ride, and

Whereas, WSTF would like to make a \$5,000 donation toward the acquisition and improvements to the replacement modular building, and

Whereas, WSTF would like to receive free use of the building and have access to other facilities throughout the year

Now therefore, ARD and WSTF hereby agree as follows:

1. WSTF at its discretion agrees to make a donation of \$5,000 to ARD. This donation will be for the acquisition and improvements of a replacement modular building at Overlook Park.
2. ARD will waive all fees for WSTF use of the modular building for the Tevis Cup Ride. This fee waiver will remain in effect for the life of the building.
3. WSTF will notify ARD of the dates of use for the Tevis Cup Ride at least 6 months prior to use.
4. WSTF acknowledges that ARD has a long-term renter at the Overlook Park modular building. This long-term renter uses the building three times per day, 365 days per year, with the exception of the dates of the Tevis Cup Ride.
5. ARD will also grant WSTF fee-free use of a room at an ARD facility with the following conditions:
 - a. WSTF will receive this fee waiver for up to 7 days per year.
 - b. The dates for these fee-free uses must not conflict with other pre-booked rentals
 - c. WSTF will give ARD at least 3 months notice of the dates for rental.
 - d. WSTF will pay for ARD staffing if the requested time(s) and date(s) are at a time that the facility would otherwise be closed for use.
 - e. WSTF will be responsible for set-up and clean-up of all facility use.
 - f. The fee-free use of an ARD facility remains in effect for the life of the Overlook building.
6. WSTF agrees to hold ARD harmless for death, injury or property damage arising from WSTF events and to hold ARD harmless for death injury or property damage arising out of any of WSTF's or its agents or employees construction activities on the property. WSTF shall provide the District with a certificate of insurance with ARD as a "named insured" on the policy
7. The term of this Memorandum of Understanding shall be for the life of the replacement modular building at Overlook Park, acquired and improved May, 2010. While reaffirming the life of the building commitment, both parties acknowledge that unforeseen circumstances may make it necessary for one or both parties to terminate this MOU. This MOU may be terminated by either party by giving the other party 120 days' written notice. Should ARD terminate this contract, a pro-rated share of the \$5,000.

based on the remaining life expectancy of the building, shall be paid to WSTF. Notice of termination must be delivered by certified U.S. mail to:

Auburn Area Recreation and Park District
c/o District Administrator
471 Maidu Dr.
Auburn, CA 95603

Western States Trail Foundation
1216-C High St.
Auburn, CA 95603

Dated: 5/27/10

Jim Gray
Jim Gray, Chair, ARD Board of Directors

Dated: 5/28/10

Kahl S. Muscott
Kahl Muscott, ARD District Administrator

Dated: 6/8/2010

Michael H. Pickett
WSTF
Michael H. Pickett
WSTF BOG member

Memorandum of Understanding between the Western States Endurance Run, Inc. (WSER) and the Auburn Area Recreation and Park District (ARD) for use of Overlook Modular Building, room use and WSER donation.

Whereas, ARD is replacing the old modular building at Overlook Park with a newer unit, and

Whereas, WSER uses the modular building to assist with the Western States Endurance Run 100 Mile Race, and

Whereas, WSER would like to make a \$5,000 donation toward the acquisition and improvements to the replacement modular building, and

Whereas, WSER would like to receive free use of the building and have access to other facilities throughout the year

Now therefore, ARD and WSER hereby agree as follows:


1. WSER at its discretion agrees to make a donation of \$5,000 to ARD. This donation will be for the acquisition and improvements of a replacement modular building at Overlook Park.
2. ARD will waive all fees for WSER use of the modular building for the Western States Endurance Run 100 Mile Race. This fee waiver will remain in effect for the life of the building.
3. WSER will notify ARD of the dates of use for the Western States Endurance Run 100 Mile Race at least 6 months prior to use.
4. WSER acknowledges that ARD has a long-term renter at the Overlook Park modular building. This long-term renter uses the building three times per day, 365 days per year.
5. ARD will also grant WSER fee-free use of a room at an ARD facility with the following conditions:
 - a. WSER will receive this fee waiver for up to 7 days per year.
 - b. The dates for these fee-free uses must not conflict with other pre-booked rentals
 - c. WSER will give ARD at least 3 months notice of the dates for rental.
 - d. WSER will pay for ARD staffing if the requested time(s) and date(s) are at a time that the facility would otherwise be closed for use.
 - e. WSER will be responsible for set-up and clean-up of all facility use.
 - f. The fee-free use of an ARD facility remains in effect for the life of the Overlook building.
6. WSER agrees to hold ARD harmless for death, injury or property damage arising from WSER events and to hold ARD harmless for death injury or property damage arising out of any of WSER's or its agents or employees construction activities on the property. WSER shall provide the District with a certificate of insurance with ARD as a "named insured" on the policy
7. The term of this Memorandum of Understanding shall be for the life of the replacement modular building at Overlook Park, acquired and improved May, 2010. While reaffirming the life of the building commitment, both parties acknowledge that unforeseen circumstances may make it necessary for one or both parties to terminate this MOU. This MOU may be terminated by either party by giving the other party 120 days' written notice. Should ARD terminate this contract, a pro-rated share of the \$5,000.

based on the remaining life expectancy of the building, shall be paid to WSER. Notice of termination must be delivered by certified U.S. mail to:

Auburn Area Recreation and Park District
c/o District Administrator
471 Maidu Dr.
Auburn, CA 95603


Western States Endurance Run
2217 Ryedale Ln.
Sacramento, CA 95835

Dated: 5/27/10



Jim Gray, Chair, ARD Board of Directors

Dated: 5/28/10



Kahl Muscott, ARD District Administrator

Dated: 6/5/10



WSER RACE DIRECTOR

