

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

**WEDNESDAY, JUNE 19, 2019, 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 May 21, 2019 Standing Finance Meeting**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for May, 2019**

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

**4.3 Review of Financials for May, 2019**

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

**4.4 Major Expenditures: None.**

**4.5 Discussion Items:**

1. Past Employees' Retirement Fund at First Foundation Bank.
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:

6-14-19  
Date

1:05 pm  
Time

P. Larson  
Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM MAY 21,  
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  
Tuesday, May 21, 2019, 9:00 a.m.  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

The meeting of the Standing Finance Committee was called to order at 9:05 a.m.

**ROLL CALL**

Directors Ainsleigh and Lynch were present. Director Ainsleigh arrived at 9:15 a.m.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by Director Lynch.

**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 April 17, 2019 Standing Finance Meeting**

Director Lynch reviewed and approved the Minutes from the April 17, 2019 Standing Finance Meeting.

**4.2 Review of Cash Requirements for April, 2019**

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

**4.3 Review of Financials for March, 2019**

Director Lynch reviewed and approved the financials for March, 2019 and forwarded them to the consent calendar for review and approval.

**4.4 Review of Financials for April, 2019**

Director Lynch reviewed and approved the financials for April, 2019 and forwarded them to the consent calendar for review and approval.

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

Director Lynch reviewed and approved Resolution Number 2019-12 and forwarded it to the consent calendar for review and approval.

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

Directors Lynch and Ainsleigh reviewed Resolution Number 2019-13 and forwarded it to the Board of Directors with a split recommendation of Director Lynch approving the funds to go to the Future Capital Construction Fund and Director Ainsleigh approving the funds to go to the Equipment Fund.

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

Directors Lynch and Ainsleigh reviewed and approved Resolution Number 2019-14 and forwarded it to the consent calendar for review and approval.

**4.8 Fee Waiver Request from Auburn Senior Center**

Directors Lynch and Ainsleigh reviewed and approved the fee waiver request from the Auburn Senior Center and forwarded it to the Board of Directors for review and approval.

**4.9 Major Expenditures: None.**

**4.9.1 Discussion Items:**

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

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

Discussion of forwarding the Retirement Fund at First Foundation Bank to the State.

Discussion of naming the cell tower property after Joe Fecko, this item will be forwarded to the Program, Personnel, Policy, Fee & Legal Review Committee.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

None.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 10:12 a.m.

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
MAY, 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: \$240,956.56**

Ranges: From: To:  
 Check Number First Last  
 Vendor ID First Last  
 Vendor Name First Last  
 Check Date 5/1/2019  
 Checkbook ID COMM 1ST  
 From: 5/1/2019  
 To: 5/31/2019  
 COMM 1ST

Sorted By: Check Date

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18399	1099-324	Mariann R. Smith	5/1/2019	COMM 1ST	PMCHK00002554	\$200.00
18400	1099-326	Gary Bowman	5/1/2019	COMM 1ST	PMCHK00002554	\$100.00
18401	1099-344	John Massey	5/1/2019	COMM 1ST	PMCHK00002554	\$200.00
18402	L0037	Keith Little	5/1/2019	COMM 1ST	PMCHK00002554	\$2,000.00
18403	TEMP R	Bill Raney	5/1/2019	COMM 1ST	PMCHK00002554	\$100.00
18404	TEMPE	David Evans	5/1/2019	COMM 1ST	PMCHK00002554	\$400.00
18405	TEMPK	Hannah Jane Kile	5/1/2019	COMM 1ST	PMCHK00002554	\$100.00
18407	1099-365	Marjo Wilson	5/1/2019	COMM 1ST	PMCHK00002554	\$700.00
18408	TEMPS	Daniel Roest	5/1/2019	COMM 1ST	PMCHK00002555	\$150.00
18476	U0019	US Bank	5/8/2019	COMM 1ST	PMCHK00002558	\$9,328.43
18410	1099-103	Terry Masten	5/10/2019	COMM 1ST	PMCHK00002557	\$61.75
18411	1099-104	Thomas Seibel	5/10/2019	COMM 1ST	PMCHK00002557	\$130.00
18412	1099-218	Auburn Gymnastics Center	5/10/2019	COMM 1ST	PMCHK00002557	\$227.50
18413	1099-256	Healing Pastures, Inc.	5/10/2019	COMM 1ST	PMCHK00002557	\$354.25
18414	1099-271	Kelpro Security	5/10/2019	COMM 1ST	PMCHK00002557	\$1,920.00
18415	1099-291	Isaac Humber	5/10/2019	COMM 1ST	PMCHK00002557	\$234.00
18416	1099-313	Alison Lloyd	5/10/2019	COMM 1ST	PMCHK00002557	\$429.00
18417	1099-332	Danielle Herreid	5/10/2019	COMM 1ST	PMCHK00002557	\$188.40
18418	1099-5	Daniel Crandall	5/10/2019	COMM 1ST	PMCHK00002557	\$206.50
18419	A0001	Recology Auburn Placer	5/10/2019	COMM 1ST	PMCHK00002557	\$818.92
18420	A0013	AT&T	5/10/2019	COMM 1ST	PMCHK00002557	\$60.00
18421	A0014	AT&T	5/10/2019	COMM 1ST	PMCHK00002557	\$318.77
18422	A0018	Auburn Chamber of Commerce	5/10/2019	COMM 1ST	PMCHK00002557	\$500.00
18423	A0027	Recology Auburn Placer	5/10/2019	COMM 1ST	PMCHK00002557	\$917.29
18424	A0051	Anderson's Sierra Pipe Co.	5/10/2019	COMM 1ST	PMCHK00002557	\$536.78
18425	A1010	Advantage Martketing and Print	5/10/2019	COMM 1ST	PMCHK00002557	\$1,992.75
18426	C0061	California Computer Services	5/10/2019	COMM 1ST	PMCHK00002557	\$220.00
18427	C0072	CIT Technology Fin. Serv., Inc	5/10/2019	COMM 1ST	PMCHK00002557	\$599.20
18428	C0113	Cooks Portable Toilets & Septi	5/10/2019	COMM 1ST	PMCHK00002557	\$1,623.00
18429	C0117	SupplyWorks	5/10/2019	COMM 1ST	PMCHK00002557	\$231.72
18430	C0120	Capture Technologies	5/10/2019	COMM 1ST	PMCHK00002557	\$2,846.98
18431	D0010	Diamond Pacific	5/10/2019	COMM 1ST	PMCHK00002557	\$3,203.93
18432	D0025	Dawson Oil Company	5/10/2019	COMM 1ST	PMCHK00002557	\$3,058.11
18433	E0029	Ed's Plumbing	5/10/2019	COMM 1ST	PMCHK00002557	\$226.52
18434	H0061	Horizon	5/10/2019	COMM 1ST	PMCHK00002557	\$104.84
18435	K0010	Knorr Systems, Inc.	5/10/2019	COMM 1ST	PMCHK00002557	\$70.45
18436	K0011	Kaiser Foundation Health Plan,	5/10/2019	COMM 1ST	PMCHK00002557	\$17,695.65
18437	M0011	Mallard Creek	5/10/2019	COMM 1ST	PMCHK00002557	\$1,147.46
18438	M0098	Meadow Vista County Water Dist	5/10/2019	COMM 1ST	PMCHK00002557	\$1,011.88
18439	N0003	Norris Electric, Inc.	5/10/2019	COMM 1ST	PMCHK00002557	\$255.32
18440	N0008	Sunbelt Rentals, Inc.	5/10/2019	COMM 1ST	PMCHK00002557	\$1,507.12
18441	N0048	Normac, Inc.	5/10/2019	COMM 1ST	PMCHK00002557	\$831.26
18442	P0001	Placer Farm Supply	5/10/2019	COMM 1ST	PMCHK00002557	\$257.85
18443	P0023	PG&E	5/10/2019	COMM 1ST	PMCHK00002557	\$86.20
18444	P0084	Placer County Public Works & F	5/10/2019	COMM 1ST	PMCHK00002557	\$16,745.03
18445	P0116	Print Project Managers	5/10/2019	COMM 1ST	PMCHK00002557	\$10,814.51
18446	R0035	Reliable Auto Glass	5/10/2019	COMM 1ST	PMCHK00002557	\$245.83
18447	R0073	Riebes Auto Parts	5/10/2019	COMM 1ST	PMCHK00002557	\$103.49
18448	R0076	Robert Brooke & Associates	5/10/2019	COMM 1ST	PMCHK00002557	\$142.67
18449	S0025	Sierra Pacific Turf Supply, In	5/10/2019	COMM 1ST	PMCHK00002557	\$1,671.15
18450	S0054	Souza's Tire Service	5/10/2019	COMM 1ST	PMCHK00002557	\$149.15
18451	S0067	Superfast Copy	5/10/2019	COMM 1ST	PMCHK00002557	\$33.24
18452	S0145	SCP Pool Distributors LLC	5/10/2019	COMM 1ST	PMCHK00002557	\$798.36
18453	S0152	SiteOne Landscape Supply, LLC	5/10/2019	COMM 1ST	PMCHK00002557	\$1,256.45
18454	S0159	Sac Ice	5/10/2019	COMM 1ST	PMCHK00002557	\$899.53
18455	S0163	Steffen's HVAC Services	5/10/2019	COMM 1ST	PMCHK00002557	\$4,211.00



\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18456	S1003	Sutter Medical Foundation	5/10/2019	COMM 1ST	PMCHK00002557	\$360.00
18457	S1007	Stationary Engineers, Local 39	5/10/2019	COMM 1ST	PMCHK00002557	\$465.50
18458	T0046	Linda Donnelly	5/10/2019	COMM 1ST	PMCHK00002557	\$488.00
18459	T1000	Transamerica Life Insurance	5/10/2019	COMM 1ST	PMCHK00002557	\$440.00
18460	TEMPB	Barbie Baio	5/10/2019	COMM 1ST	PMCHK00002557	\$165.00
18461	TEMPC	Cynthia Camper	5/10/2019	COMM 1ST	PMCHK00002557	\$15.00
18462	TEMPE	Lisa Evans	5/10/2019	COMM 1ST	PMCHK00002557	\$414.00
18463	TEMPG	Leslie Golden	5/10/2019	COMM 1ST	PMCHK00002557	\$40.00
18464	TEMPM	Chris Mayberry	5/10/2019	COMM 1ST	PMCHK00002557	\$15.00
18466	TEMPS	Marilyn Stover	5/10/2019	COMM 1ST	PMCHK00002557	\$40.00
18467	TEMPT	Crystal Tobin	5/10/2019	COMM 1ST	PMCHK00002557	\$60.00
18468	TEMPW	Leslie Wall	5/10/2019	COMM 1ST	PMCHK00002557	\$40.00
18469	V0007	Verizon Wireless	5/10/2019	COMM 1ST	PMCHK00002557	\$719.09
18470	V0019	Valley Rock Landscape Material	5/10/2019	COMM 1ST	PMCHK00002557	\$15,123.71
18471	W0001	Walker's Office Supplies, Inc.	5/10/2019	COMM 1ST	PMCHK00002557	\$1,184.30
18472	W0003	Warehouse Paint Incorporated	5/10/2019	COMM 1ST	PMCHK00002557	\$215.74
18473	W0044	Wave	5/10/2019	COMM 1ST	PMCHK00002557	\$1,683.79
18475	Y0002	Yuba Safe & Lock, Inc.	5/10/2019	COMM 1ST	PMCHK00002557	\$100.40
18151	1099-341	Twardis, Bryan	5/17/2019	COMM 1ST	PMCHK00002560	\$288.00
18477	S1007	Stationary Engineers, Local 39	5/17/2019	COMM 1ST	PMCHK00002559	\$465.50
18478	U0033	United States Treasury	5/17/2019	COMM 1ST	PMCHK00002559	\$155.24
ACH 5/20	U0032	UnityFisolutions	5/20/2019	COMM 1ST	PMCHK00002561	\$64.70
18480	1099-193	Celena Polena	5/24/2019	COMM 1ST	PMCHK00002562	\$156.00
18481	1099-218	Auburn Gymnastics Center	5/24/2019	COMM 1ST	PMCHK00002562	\$406.25
18482	1099-269	Deborah Lynn	5/24/2019	COMM 1ST	PMCHK00002562	\$312.00
18483	1099-277	Foothill Karate Do	5/24/2019	COMM 1ST	PMCHK00002562	\$724.75
18484	1099-295	Juli Land-Marx	5/24/2019	COMM 1ST	PMCHK00002562	\$1,500.00
18485	1099-313	Alison Lloyd	5/24/2019	COMM 1ST	PMCHK00002562	\$787.60
18486	1099-332	Danielle Herreid	5/24/2019	COMM 1ST	PMCHK00002562	\$302.40
18487	1099-341	Twardis, Bryan	5/24/2019	COMM 1ST	PMCHK00002562	\$576.00
18488	1099-358	Natalia Roberti	5/24/2019	COMM 1ST	PMCHK00002562	\$96.00
18489	1099-360	Michele Newman	5/24/2019	COMM 1ST	PMCHK00002562	\$72.00
18490	1099-363	Cheyenne Little	5/24/2019	COMM 1ST	PMCHK00002562	\$480.60
18491	A0018	Auburn Chamber of Commerce	5/24/2019	COMM 1ST	PMCHK00002562	\$200.00
18492	A0027	Recology Auburn Placer	5/24/2019	COMM 1ST	PMCHK00002562	\$1,263.28
18493	A0051	Anderson's Sierra Pipe Co.	5/24/2019	COMM 1ST	PMCHK00002562	\$258.82
18494	A0091	Altara	5/24/2019	COMM 1ST	PMCHK00002562	\$959.84
18495	A0134	Advanced Intregrated Pest Mana	5/24/2019	COMM 1ST	PMCHK00002562	\$677.00
18496	A0139	Auburn Ford	5/24/2019	COMM 1ST	PMCHK00002562	\$351.86
18497	A0148	All Pro Backflow	5/24/2019	COMM 1ST	PMCHK00002562	\$510.65
18498	A1010	Advantage Martketing and Print	5/24/2019	COMM 1ST	PMCHK00002562	\$508.90
18499	B0064	Blue Moon Designs	5/24/2019	COMM 1ST	PMCHK00002562	\$817.67
18500	B0070	BWD General Engineering Contra	5/24/2019	COMM 1ST	PMCHK00002562	\$30,404.75
18501	C0041	CPRS	5/24/2019	COMM 1ST	PMCHK00002562	\$170.00
18502	C0061	California Computer Services	5/24/2019	COMM 1ST	PMCHK00002562	\$192.87
18503	C0075	Cintas Corporation	5/24/2019	COMM 1ST	PMCHK00002562	\$87.69
18504	C0104	Campora Propane Service	5/24/2019	COMM 1ST	PMCHK00002562	\$130.75
18505	C0111	Cal.net	5/24/2019	COMM 1ST	PMCHK00002562	\$66.90
18506	C0121	Cole Huber LLP	5/24/2019	COMM 1ST	PMCHK00002562	\$6,826.03
18507	C0130	Cirrus Group LLC	5/24/2019	COMM 1ST	PMCHK00002562	\$502.00
18508	D0010	Diamond Pacific	5/24/2019	COMM 1ST	PMCHK00002562	\$3,508.21
18509	D0016	Dancing Dog Productions	5/24/2019	COMM 1ST	PMCHK00002562	\$1,473.11
18510	D0066	De Lage Landen Financial Servi	5/24/2019	COMM 1ST	PMCHK00002562	\$332.48
18511	E0008	Ewing Irrigation Products, Inc	5/24/2019	COMM 1ST	PMCHK00002562	\$3,941.16
18512	E0028	E-Z-GO A TEXTRON COMPANY	5/24/2019	COMM 1ST	PMCHK00002562	\$55.71
18513	F0023	Jerry Fisher	5/24/2019	COMM 1ST	PMCHK00002562	\$19.55
18514	F0038	Fastenal Company	5/24/2019	COMM 1ST	PMCHK00002562	\$25.87
18515	G0006	Gold Country Media Publication	5/24/2019	COMM 1ST	PMCHK00002562	\$1,890.70
18516	G0027	Giuliani & Kull - Auburn Inc.	5/24/2019	COMM 1ST	PMCHK00002562	\$1,245.00
18517	G0045	GSSA	5/24/2019	COMM 1ST	PMCHK00002562	\$577.50
18518	H0056	Humana Dental Ins. Co	5/24/2019	COMM 1ST	PMCHK00002562	\$2,201.55
18519	I0010	Inland Business Systems	5/24/2019	COMM 1ST	PMCHK00002562	\$267.45
18520	J0005	J & S Asphalt	5/24/2019	COMM 1ST	PMCHK00002562	\$8,700.00

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
18521	L0016	Loomis Union School District	5/24/2019	COMM 1ST	PMCHK00002562	\$8,865.00
18522	L0027	Pat Larson	5/24/2019	COMM 1ST	PMCHK00002562	\$36.11
18523	L0033	Les Schwab	5/24/2019	COMM 1ST	PMCHK00002562	\$310.52
18524	M0013	Meadow Vista Hardware	5/24/2019	COMM 1ST	PMCHK00002562	\$138.39
18525	M0065	Wendy Murdoch	5/24/2019	COMM 1ST	PMCHK00002562	\$45.00
18526	M0074	Miracle Playsystems Inc	5/24/2019	COMM 1ST	PMCHK00002562	\$2,951.97
18527	M0077	Mutt Mitt	5/24/2019	COMM 1ST	PMCHK00002562	\$166.25
18528	N0003	Norris Electric, Inc.	5/24/2019	COMM 1ST	PMCHK00002562	\$428.51
18529	N0051	National Aquatic Services, Inc	5/24/2019	COMM 1ST	PMCHK00002562	\$3,717.80
18530	P0005	Placer County Water Agency	5/24/2019	COMM 1ST	PMCHK00002562	\$82.50
18531	P0007	Pacific Gas & Electric Company	5/24/2019	COMM 1ST	PMCHK00002562	\$10,577.52
18532	P0021	Petty Cash	5/24/2019	COMM 1ST	PMCHK00002562	\$155.12
18533	P0088	PBM Construction Inc	5/24/2019	COMM 1ST	PMCHK00002562	\$1,120.00
18534	R0073	Riebes Auto Parts	5/24/2019	COMM 1ST	PMCHK00002562	\$177.78
18535	S0009	Sierra Saw Sales And Service	5/24/2019	COMM 1ST	PMCHK00002562	\$7.89
18536	S0034	Thatcher Company	5/24/2019	COMM 1ST	PMCHK00002562	\$1,018.90
18537	S0067	Superfast Copy	5/24/2019	COMM 1ST	PMCHK00002562	\$239.55
18538	S0094	Manouch Shirvanioun	5/24/2019	COMM 1ST	PMCHK00002562	\$67.61
18539	S0145	SCP Pool Distributors LLC	5/24/2019	COMM 1ST	PMCHK00002562	\$650.76
18540	S0154	Mike Scheele	5/24/2019	COMM 1ST	PMCHK00002562	\$144.90
18541	S1000	State Of California/DOJ	5/24/2019	COMM 1ST	PMCHK00002562	\$234.00
18542	S1003	Sutter Medical Foundation	5/24/2019	COMM 1ST	PMCHK00002562	\$60.00
18543	T0031	Turf Star, Inc.	5/24/2019	COMM 1ST	PMCHK00002562	\$1,588.95
18544	T0071	TIAA Commercial Finance, Inc.	5/24/2019	COMM 1ST	PMCHK00002562	\$107.34
18545	TEMPC	Tanya Canfield	5/24/2019	COMM 1ST	PMCHK00002562	\$85.00
18546	TEMPO	Mike Divine	5/24/2019	COMM 1ST	PMCHK00002562	\$120.00
18547	TEMPE	Cherry Eden	5/24/2019	COMM 1ST	PMCHK00002562	\$50.00
18548	TEMPO	Brenda Hood	5/24/2019	COMM 1ST	PMCHK00002562	\$25.00
18549	TEMPO	Valerie Martin	5/24/2019	COMM 1ST	PMCHK00002562	\$25.00
18550	TEMPO	Aaron Rea	5/24/2019	COMM 1ST	PMCHK00002562	\$135.00
18551	U0016	Uptown Signs & Graphics, Inc.	5/24/2019	COMM 1ST	PMCHK00002562	\$270.28
18552	V0019	Valley Rock Landscape Material	5/24/2019	COMM 1ST	PMCHK00002562	\$3,997.39
18553	W0001	Walker's Office Supplies, Inc.	5/24/2019	COMM 1ST	PMCHK00002562	\$1,695.98
18554	W0043	West Coast Fire Protection Sys	5/24/2019	COMM 1ST	PMCHK00002562	\$750.00
18555	Y0003	Yamasaki Landscape Architectur	5/24/2019	COMM 1ST	PMCHK00002562	\$8,250.00
18556	S0016	Sam's Club	5/31/2019	COMM 1ST	PMCHK00002563	\$1,739.43
18557	TEMPO	Hilary Millikan	5/31/2019	COMM 1ST	PMCHK00002563	\$250.00
18558	TEMPO	Amanda Parsons	5/31/2019	COMM 1ST	PMCHK00002563	\$120.00
18559	TEMPO	Aliasha Ruland	5/31/2019	COMM 1ST	PMCHK00002563	\$130.00
18560	U0033	United States Treasury	5/31/2019	COMM 1ST	PMCHK00002563	\$75.00

Total Checks: 159

Total Amount of Checks: \$240,956.56

**SECTION: 4.0**

**ITEM: 4.3**

**REVIEW OF FINANCIALS FOR  
MAY, 2019**

**DESCRIPTION:**

**SEE ATTACHMENT**

**INFORMATION:**

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

**FISCAL IMPACT:**

**NONE**

## ***Notations from May's Financials:***

### ***Revenues –***

- We had a shortfall in May **Rentals** of \$6,000; mostly from Railhead A and Beggs Field. While some of this loss was caused by rainouts, most of Railhead A is being posted in June because the reservation was just received.
- **Donations** are up \$8,000 due to the Rotary Contributions toward Railhead Park.
- **Tax Revenues** came in \$25,500 above budget.

### ***Expenses –***

- **Utilities** were low for May; assuming this is due to weather differences from last year, saving \$6,000.
- **Maintenance Expense** was over by \$16,000. \$4,600 was spent on roof repairs at Recreation Community Center that was unexpected, extended maintenance on equipment at \$1,800, some unbudgeted repairs totaling \$5,400 to the Gazebo at Recreation Park and a large supply of walk on bark for Regional Park's Beautification preparation for Party in the Park setting us back \$3,700.
- **Benefit & Payroll Costs** were under by \$5,500. The savings are attributed to the shortage of staff.
- **Capital Improvement Projects** were over by \$19,500, most of which was spent on the Railhead Rotary Service Day. We will see approximately \$17,000 in total donations for this project next month.

**PROFIT & LOSS**  
**19/20 Approved Budget**

	Approved Budget FY 19-20	% Of Total	2019 April ACTUALS	Last Yr May Actuals	2019 YTD ACTUALS	2019 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>							
Program Revenue	1,254,440	20%	180,125	197,023	309,875	310,630	307,881
Facility Revenue	178,050	3%	18,315	21,982	73,378	79,710	78,208
Misc. Revenue	49,790	1%	5,766	5,046	10,795	11,582	9,599
Grants & Donations	11,440	0%	8,250	322	8,350	320	322
Interest Income	60,270	1%	8,785	8,496	16,842	13,910	15,742
Equipment Reserve Transfers	292,700	5%	-	-	-	-	-
Project Reserve Transfers	807,700	13%	-	-	19,000	19,000	35,000
Tax Revenue	3,233,500	53%	3,314	3,329	1,262,088	1,225,980	1,190,269
In Kind/Atwood	26,470	0%	-	-	9,626	10,580	8,872
County & City Mitigation Revenue	242,300	4%	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>6,156,660</b>	<b>100.00</b>	<b>224,555</b>	<b>236,198</b>	<b>1,709,954</b>	<b>1,671,712</b>	<b>1,645,893</b>
<b>Expenditures</b>							
Program Expense	245,940	4%	25,212	15,395	34,695	32,600	40,128
Operating & Supplies	390,380	7%	41,802	36,964	55,224	51,760	51,636
Utilities Expense	213,290	4%	24,681	25,603	25,921	32,400	38,646
Professional Services	64,840	1%	12,714	1,365	11,584	11,310	5,802
Building & Grounds Maintenance	486,890	8%	47,603	31,600	62,739	46,720	37,778
Property Tax Admin.	60,950	1%	-	-	-	-	-
Wages	2,332,460	39%	255,903	165,791	312,704	313,870	230,411
Benefits & Payroll Costs	901,850	15%	79,579	52,333	121,165	126,700	110,948
Fixed Asset Expense	307,410	5%	33,498	7,529	33,498	33,600	8,202
Capital Improvement Projects	995,000	17%	35,103	338	37,317	17,800	86,935
Debt Services	2,000	0%	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,001,010</b>	<b>100.00</b>	<b>556,095</b>	<b>336,918</b>	<b>694,847</b>	<b>666,760</b>	<b>610,486</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 155,650</b>	<b>2.53</b>	<b>\$ (331,540)</b>	<b>(100,720)</b>	<b>\$ 1,015,107</b>	<b>\$ 1,004,952</b>	<b>\$ 1,035,407</b>
Annual Contingency Reserve (1-2%)						<u>Total</u>	<u>Total</u>
Annual Equip Replacement Reserve	\$ 50,000				\$ 50,000	\$ 450,000	\$ 450,000
Future Capital Construction Reserve					\$ 202,459	\$ 872,282	\$ 868,886
Cell Tower Reserves					\$ (122,459)	\$ 875,098	\$ 965,971
ADA Reserve	\$ 5,000				\$ 5,000	\$ 25,032	\$ 122,459
CalPERS unfunded liability reserve	\$ 45,800				\$ 45,800	\$ 183,200	\$ 75,032
<b>TOTAL RESERVE BALANCES</b>						<b>\$ 2,405,612</b>	<b>\$ 2,619,748</b>
Net Position	\$ 54,850						

**Auburn Area Recreation and Park District**  
**Balance Sheet**  
**5/31/2019**

	Current YTD
<b>ASSETS</b>	
<u><b>Current Assets</b></u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	171,195.52
Placer County Treasure-General	4,260,435.95
Placer County Treasurer - City Trust	475,361.64
Accounts Receivable	13,017.35
PCOE Receivables	20,040.00
Prepaid Liability Expense	6,011.50
Prepaid Workers Comp Insurance	14,633.67
<b>TOTAL ASSETS</b>	<b>\$4,961,275.63</b>
<b>LIABILITIES AND NET PROFIT</b>	
<u><b>Current Liabilities</b></u>	
Prepaid Revenue	\$39.00
Gift Certificates	168.00
Compensated Absenses	139,469.93
Sales Tax Payable	198.24
<b>Total Current Liabilities</b>	<b>\$139,875.17</b>
<u><b>Net Position</b></u>	
General Fund Balance	\$3,837,920.21
Net Profit (Loss)	983,480.25
<b>Total Net Postion</b>	<b>\$4,821,400.46</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$4,961,275.63</b>

**Auburn Recreation and Park District  
Balance Sheet  
As of 5/31/2019**

**ASSETS**

**Current Assets**

Petty Cash	580.00
First Foundation Bank	171,195.52
Placer County Treasurer – General Fund	4,260,435.95
Placer County Treasurer – City Trust	475,361.64
Accounts Receivable – ARD	13,017.35
PCOE Youth Services Receivable	20,040.00
Prepaid Expenses	0.00
Prepaid Liability Insurance	6,011.50
Prepaid Workers Comp Insurance	14,633.67

**Total Current Assets** **\$4,961,275.63**

**Fixed Assets**

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,850,618.21
Fixed Assets: Equipment	1,033,763.22
Fixed Assets: Computer Equipment & Software	139,790.60
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	104,734.72
Construction In Progress	459,600.47
Less: Accumulated Depreciation	(9,493,406.19)

**Total Fixed Assets** **\$7,330,929.79**

**TOTAL ASSETS** **\$12,292,205.42**

**Auburn Recreation and Park District  
Balance Sheet (Continued)  
As of 5/31/2019**

**LIABILITIES AND NET POSITON**

**Current Liabilities**

Prepaid Revenue	39.00
Liability Insurance Payable	0.00
Gift Certificates	168.00
Compensated Absences	139,469.93
Accounts Payable	0.00
Sales Tax Payable	198.24
Misc Deductions Payable	0.00
Worker's Comp Payable	0.00
Accrued Expenses	0.00
Accrued Payroll	0.00

<b>Total Current Liabilities</b>	<b>\$139,875.17</b>
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**Fund Balances**

Investments in Fixed Assets	7,330,929.79
GFB: Youth Assistance Fund	15,762.20
GFB: General Fund Balance	926,401.49
RFB: Reserved (City Mitigation)	475,361.64
RFB: Equip Replacement Reserve	872,281.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	875,098.49
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	503.53
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	183,200.00
DFB: ADA Reserves	25,031.75

<b>Net Position</b>	<b>983,480.25</b>
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<b>Total Assets</b>	<b>7,330,929.79</b>
<b>Total Unrestricted Funds GFB</b>	<b>942,163.69</b>
<b>Total Reserved Funds</b>	<b>2,672,741.85</b>
<b>Total Designated Funds</b>	<b>223,014.67</b>

<b>TOTAL LIABILITIES AND NET POSITION</b>	<b><u>\$12,292,205.42</u></b>
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**Auburn Area Recreation & Park District**

**Profit & Loss**

**ALL DEPARTMENTS**

## Auburn Rec &amp; Park

Profit & Loss - Summary  
4/1/2019 To 5/31/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	180,125.00	309,875.00	310,630.00	(755.00)	99.76
Rents & Concessions	18,315.13	73,377.61	79,710.00	(6,332.39)	92.06
Miscellaneous Revenue	5,766.12	10,794.54	11,582.00	(787.46)	93.20
Grants & Donations	8,250.00	8,350.00	320.00	8,030.00	2609.38
Interest Income	8,784.72	16,841.80	13,910.00	2,931.80	121.08
Taxes Revenue	3,314.26	1,262,087.69	1,236,560.00	25,527.69	102.06
<b>TOTAL OPERATING REVENUE</b>	<b>\$224,555.23</b>	<b>\$1,681,326.64</b>	<b>\$1,652,712.00</b>	<b>\$28,614.64</b>	<b>101.73%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>224,555.23</b>	<b>1,681,326.64</b>	<b>1,652,712.00</b>	<b>28,614.64</b>	<b>101.73</b>
<b>EXPENDITURES</b>					
Program Expenses	25,212.34	34,694.91	32,600.00	2,094.91	106.43
Operations & Supplies Expense	41,802.02	55,223.53	51,760.00	3,463.53	106.69
Utilities Expense	24,680.08	25,920.81	32,400.00	(6,479.19)	80.00
Legal Expenses	6,826.03	7,258.03	6,240.00	1,018.03	116.32
Professional Services	5,887.70	7,326.48	5,070.00	2,256.48	144.51
Bldg & Grounds Maintenance	47,603.40	62,739.15	46,720.00	16,019.15	134.29
Salaries Expense	255,903.44	312,704.19	313,870.00	(1,165.81)	99.63
Benefits & Payroll Costs	79,579.14	121,165.01	126,700.00	(5,534.99)	95.63
Fixed Asset Expense	33,497.55	33,497.55	33,600.00	(102.45)	99.70
Capital Improvement Projects	35,103.44	37,316.73	17,800.00	19,516.73	209.65
<b>TOTAL EXPENDITURES</b>	<b>\$556,095.14</b>	<b>\$697,846.39</b>	<b>\$666,760.00</b>	<b>\$31,086.39</b>	<b>104.66%</b>

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2019 To 5/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
NET REVENUE OVER EXPENDITURES	(\$331,539.91)	\$983,480.25	\$985,952.00	(\$2,471.75)	99.75%
ADJ. NET REVENUE OVER EXPENDITURES	(\$331,539.91)	\$983,480.25	\$985,952.00	(\$2,471.75)	99.75%

**Auburn Rec & Park**  
 Transfers to General Fund  
 4/1/2019 to 5/31/2019

<u>City Mitigation Reserves</u>		
4/15/2019 Security Cameras	\$	19,000.00
	\$	<u>19,000.00</u>
<b>Total Addition to General Fund from City Mitigation Reserve</b>		
<u>Equipment Replacement Reserves</u>		
4/15/2019 2018-2019 Budgeted to Save	\$	(50,000.00)
	\$	<u>(50,000.00)</u>
<b>Total Addition to General Fund from Equip Repl Reserves</b>		
<u>Unfunded Liability Reserves</u>		
4/15/2019 2018-2019 Budgeted to Save	\$	(45,800.00)
	\$	<u>(45,800.00)</u>
<b>Total Addition to General Fund from Unfunded Liability Reserves</b>		
<u>ADA Reserves</u>		
4/15/2019 2018-2019 Budgeted to Save	\$	(5,000.00)
	\$	<u>(5,000.00)</u>
<b>Total Addition to General Fund from ADA Reserves</b>		
<b>Total Transfers from Reserves</b>	\$	<b>(81,800.00)</b>

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2019 to 5/31/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Alta Vista DSC Rev	5,365.00	9,591.00	9,950.00	(359.00)	96.39
Aub Elem DSC Rev	15,634.00	26,965.00	28,200.00	(1,235.00)	95.62
Skyridge DSC Rev	7,373.00	22,002.00	20,900.00	1,102.00	105.27
Day Camp Rev	48,089.00	71,382.00	76,920.00	(5,538.00)	92.80
Preschool Revenue	322.00	7,986.00	7,650.00	336.00	104.39
Newcastle DSC Revenue	16,948.00	31,771.00	32,000.00	(229.00)	99.28
Adult Softball	2,225.00	2,688.00	3,490.00	(802.00)	77.02
Adult Basketball	3,889.00	4,389.00	2,120.00	2,269.00	207.03
Sr. Sports	0.00	56.00	70.00	(14.00)	80.00
Adult Volleyball	846.00	960.00	1,510.00	(550.00)	63.58
Pickle Ball Revenue	370.00	2,348.00	2,300.00	48.00	102.09
Adult Classes	5,322.00	7,925.00	8,240.00	(315.00)	96.18
Adult Class Rev - Bureau	2,150.00	3,235.00	3,960.00	(725.00)	81.69
Bocce Ball Prog Revenue	0.00	40.00	460.00	(420.00)	8.70
Youth Classes	8,027.00	11,149.00	7,510.00	3,639.00	148.46
Youth Class Rev - Bureau	392.00	480.00	220.00	260.00	218.18
Youth Archery	60.00	60.00	0.00	60.00	0.00
Aquatic Activities	1,140.00	2,105.00	1,480.00	625.00	142.23
Aquatic Activities - PH Pool	0.00	0.00	610.00	(610.00)	0.00
Master Swim Revenue	425.00	834.00	1,630.00	(796.00)	51.17
Stroke and Turn Revenue	40.00	0.00	0.00	0.00	0.00
Public Swim - MS Sierra Pool	1,180.00	1,180.00	2,540.00	(1,360.00)	46.46
Swim Lessons	13,786.20	14,808.20	11,770.00	3,038.20	125.81
Swim Lessons - PH	4,560.00	4,612.00	4,040.00	572.00	114.16
Swim Team Revenue	2,586.00	10,915.00	20,260.00	(9,345.00)	53.88
Synchro Team	1,555.00	7,640.00	7,320.00	320.00	104.37
Youth Camps Revenue	15,523.00	28,373.00	21,370.00	7,003.00	132.77

Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	8,732.00	13,299.00	9,650.00	3,649.00	137.81
Youth Sports Camps	4,808.00	6,103.00	5,560.00	543.00	109.77
Special Events	915.00	1,390.00	1,200.00	190.00	115.83
Party in the Park Revenue	520.00	1,700.00	2,620.00	(920.00)	64.89
Ukulele Festival Revenue	675.00	1,757.50	4,460.00	(2,702.50)	39.41
Food Truck Fiesta Revenue	130.00	855.00	0.00	855.00	0.00
Great Obstacle Scramble Revenue	250.00	725.00	1,500.00	(775.00)	48.33
Dead Festival Rev	320.00	1,095.00	0.00	1,095.00	0.00
String Fling Revenue	2,782.00	3,414.50	4,540.00	(1,125.50)	75.21
Auburn Harvest Festival	735.00	2,005.00	1,930.00	75.00	103.89
Out of District Fees	2,184.80	3,392.80	2,330.00	1,062.80	145.61
Out of District Fees - Bureau	266.00	644.00	320.00	324.00	201.25
<b>Total Parks and Recreation Services</b>	<b>180,125.00</b>	<b>309,875.00</b>	<b>310,630.00</b>	<b>(755.00)</b>	<b>99.76</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	0.00	(8,425.40)	(9,290.00)	864.60	90.69
Fee Waivers, Public, Reclamation	0.00	0.00	(170.00)	170.00	0.00
Fee Waiver - Offset	0.00	8,425.40	9,460.00	(1,034.60)	89.06
Blue Bird Room-CVCC	0.00	315.00	780.00	(465.00)	40.39
Stella Irving Rental Revenue - Rec	0.00	99.00	120.00	(21.00)	82.50
Lakeside Rental Revenue - Reg	275.00	2,977.60	4,460.00	(1,482.40)	66.76
Sierra Room Rental - CVCC	660.00	3,111.00	5,270.00	(2,159.00)	59.03
Sunset Room Rental - CVCC	338.00	838.00	1,280.00	(442.00)	65.47
Canyon View Room Rental - CVCC	667.50	1,516.10	1,780.00	(263.90)	85.17
Foothills Room Rental - CVCC	1,071.00	2,769.00	2,060.00	709.00	134.42
Pool Rental Rev - Sierra/Splash	820.00	3,589.00	3,890.00	(301.00)	92.26
Pool Rental Rev - Placer Hills	1,580.00	1,580.00	1,840.00	(260.00)	85.87
American River Room - CVCC	770.00	1,668.00	1,090.00	578.00	153.03
Conference Rental Revenue - Rec	0.00	45.00	130.00	(85.00)	34.62

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 5/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Conference (Module) Rental - Overlook	550.00	2,607.00	2,800.00	(193.00)	93.11
Gazebo Rentals	100.00	150.00	40.00	110.00	375.00
Rock Creek Modular Rent	600.00	600.00	660.00	(60.00)	90.91
Gym Rental Revenue - Rec	0.00	0.00	100.00	(100.00)	0.00
Gym Rental Revenue - Reg	1,376.00	2,203.50	680.00	1,523.50	324.04
Tutor Totter Lease Agreement	544.00	1,088.00	1,060.00	28.00	102.64
Kitchen Rental Revenue - Rec	0.00	0.00	50.00	(50.00)	0.00
Kitchen Rental Revenue - CVCC	0.00	0.00	180.00	(180.00)	0.00
Picnic Area Rental Revenue - Rec	1,524.00	6,643.00	4,640.00	2,003.00	143.17
Picnic Area Rental Revenue - Reg	696.00	1,412.00	1,040.00	372.00	135.77
Picnic Area Rental Revenue - Ash	110.00	463.00	640.00	(177.00)	72.34
Picnic Area Rental Revenue - MV	749.00	2,874.00	2,530.00	344.00	113.60
Field "Recreation" Rental Revenue	(110.40)	1,737.60	2,440.00	(702.40)	71.21
Field "Bill Beane" Rental - Reg	61.84	61.84	650.00	(588.16)	9.51
Field "Softball" Rental - MV	(315.79)	602.48	970.00	(367.52)	62.11
Field Rental - CV	(105.71)	1,825.90	1,710.00	115.90	106.78
Field Soccer/Baseball-Winchester	(211.22)	1,290.06	830.00	460.06	155.43
Field "Beggs" Rental - Rec	(266.50)	4,104.10	5,740.00	(1,635.90)	71.50
Field B (softball) Rev - Reg	(217.36)	1,584.42	1,310.00	274.42	120.95
Field "James" Rental - Rec	(451.49)	7,141.21	6,740.00	401.21	105.95
Field C (Baseball) Rental - Reg	2,430.48	3,484.04	2,730.00	754.04	127.62
Bocce Ball Field Rental	0.00	116.00	0.00	116.00	0.00
Field "Soccer Regional" Rental	2,004.78	2,196.57	2,430.00	(233.43)	90.39
Field "Soccer A" Rental - MV	0.00	48.00	0.00	48.00	0.00
Field "Soccer A" Rental - Railroad	0.00	232.55	4,520.00	(4,287.45)	5.15
Field "Soccer B" Rental - Railroad	0.00	1,154.50	680.00	474.50	169.78
Field Lining Revenue - Reg	0.00	160.00	80.00	80.00	200.00
Misc Rents & Concessions	66.00	189.14	1,130.00	(940.86)	16.74
Misc Rents & Concessions - Bureau	0.00	891.00	810.00	81.00	110.00
Custodial Fees	2,900.00	8,950.00	8,630.00	320.00	103.71

Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Meadow Vista Cust Fee	0.00	60.00	0.00	60.00	0.00
Set up/Take Down Fees	100.00	940.00	1,190.00	(250.00)	78.99
Meadow Vista - Alcohol fee	0.00	60.00	0.00	60.00	0.00
<b>Total Rents and Concessions</b>	<b>18,315.13</b>	<b>73,377.61</b>	<b>79,710.00</b>	<b>(6,332.39)</b>	<b>92.06</b>
<b>Miscellaneous Revenue</b>					
Meadow Vista Comm Ctr Rental Agreement	300.00	1,340.00	30.00	1,310.00	4466.67
Activity Guide - Advertising Rev	2,500.00	2,500.00	3,400.00	(900.00)	73.53
Alcohol Permit Fee	490.00	1,900.00	1,850.00	50.00	102.70
Miscellaneous Income - Admin.	0.00	102.30	50.00	52.30	204.60
Miscellaneous Revenue - Recreation	0.00	0.00	180.00	(180.00)	0.00
Verizon Wireless Lease	2,476.12	4,952.24	4,952.00	0.24	100.01
Misc inc - Aquatics	0.00	0.00	230.00	(230.00)	0.00
Miscellaneous Income - F & G	0.00	0.00	890.00	(890.00)	0.00
<b>Total Miscellaneous Revenue</b>	<b>5,766.12</b>	<b>10,794.54</b>	<b>11,582.00</b>	<b>(787.46)</b>	<b>93.20</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	0.00	0.00	320.00	(320.00)	0.00
Donation Rev - F & G	8,250.00	8,250.00	0.00	8,250.00	0.00
Bike Park Donations	0.00	100.00	0.00	100.00	0.00
<b>Total Grants and Donations</b>	<b>8,250.00</b>	<b>8,350.00</b>	<b>320.00</b>	<b>8,030.00</b>	<b>2609.38</b>
<b>Interest Income</b>					
Interest Income - Other	0.00	12.68	200.00	(187.32)	6.34
Interest Revenue - County	7,931.28	15,121.20	12,400.00	2,721.20	121.95



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 5/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Revenue - City Trust	853.44	1,707.92	1,310.00	397.92	130.38
Total Interest Income	8,784.72	16,841.80	13,910.00	2,931.80	121.08
Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,159,739.59	1,139,220.00	20,519.59	101.80
Homeowner's Prop. Tax Relief	3,314.26	11,047.54	11,500.00	(452.46)	96.07
Current Supplemental Property Taxes	0.00	35,226.54	29,670.00	5,556.54	118.73
Unitary & Op Non-unitary Tax	0.00	45,583.09	44,740.00	843.09	101.88
Delinq Unsecured Property Taxes	0.00	0.00	(20.00)	20.00	0.00
Atwood Tax Revenue	0.00	9,625.62	10,580.00	(954.38)	90.98
Railroad Unitary Property Taxes	0.00	865.31	870.00	(4.69)	99.46
Total Tax Revenue	3,314.26	1,262,087.69	1,236,560.00	25,527.69	102.06
TOTAL OPERATING REVENUE	\$224,555.23	\$1,681,326.64	\$1,652,712.00	\$28,614.64	101.73%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	224,555.23	1,681,326.64	1,652,712.00	28,614.64	101.73

Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Program Expenses					
Instructor/Adult Classes	2,430.75	2,867.85	2,960.00	(92.15)	96.89
Instructor/Adult Classes - Bureau	880.80	1,335.80	770.00	565.80	173.48
Instructor/Youth Classes	2,493.95	2,779.95	2,280.00	499.95	121.93
Officials/Adult Softball	577.50	577.50	920.00	(342.50)	62.77
Officials/Adult Basketball	0.00	0.00	200.00	(200.00)	0.00
Instructor/Youth Camps	227.50	227.50	0.00	227.50	0.00
Alta Vista/Program Exp	234.87	234.87	190.00	44.87	123.62
Aub Elem/Program Exp	82.36	82.36	120.00	(37.64)	68.63
Skyridge/Program Exp	303.83	303.83	250.00	53.83	121.53
Day Camp/Program Exp	2,618.07	3,158.87	3,150.00	8.87	100.28
Preschool - Program Expense	136.84	136.84	390.00	(253.16)	35.09
Newcastle Program Expense	231.36	381.09	310.00	71.09	122.93
Adult Softball Expense	0.00	600.00	650.00	(50.00)	92.31
Adult Volleyball Expense	0.00	0.00	80.00	(80.00)	0.00
Pickle Ball Tennis Expense	1,197.65	1,197.65	560.00	637.65	213.87
Youth Basketball Expense	8,865.00	8,865.00	9,030.00	(165.00)	98.17
Youth Class Expense	6.96	6.96	0.00	6.96	0.00
Aquatic Activities	266.00	255.91	440.00	(184.09)	58.16
Public Swim Expense	799.07	2,756.07	2,090.00	666.07	131.87
Public Swim Exp - PH Pool	0.00	441.00	450.00	(9.00)	98.00
Swim Lessons	32.11	32.11	0.00	32.11	0.00
Swim Team	210.21	210.21	520.00	(309.79)	40.43
Special Events	107.25	1,436.25	1,440.00	(3.75)	99.74
Party in the Park Expenses	559.00	559.00	600.00	(41.00)	93.17

## EXPENDITURES

Program Expenses  
Instructor/Adult Classes  
Instructor/Adult Classes - Bureau  
Instructor/Youth Classes  
Officials/Adult Softball  
Officials/Adult Basketball  
Instructor/Youth Camps  
Alta Vista/Program Exp  
Aub Elem/Program Exp  
Skyridge/Program Exp  
Day Camp/Program Exp  
Preschool - Program Expense  
Newcastle Program Expense  
Adult Softball Expense  
Adult Volleyball Expense  
Pickle Ball Tennis Expense  
Youth Basketball Expense  
Youth Class Expense  
Aquatic Activities  
Public Swim Expense  
Public Swim Exp - PH Pool  
Swim Lessons  
Swim Team  
Special Events  
Party in the Park Expenses

Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1's  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Ukulele Festival Expenses	542.78	542.78	780.00	(237.22)	69.59
Great Obstacle Scramble Expenses	176.25	176.25	310.00	(133.75)	56.86
String Filing Expenses	1,803.23	5,100.26	3,850.00	1,250.26	132.47
Auburn Harvest Festival Expenses	429.00	429.00	260.00	169.00	165.00
<b>Total Program Expenses</b>	<b>25,212.34</b>	<b>34,694.91</b>	<b>32,600.00</b>	<b>2,094.91</b>	<b>106.43</b>
<b>Operations &amp; Supplies</b>					
Merchant Fees - Cust Serv	1,082.44	1,701.86	1,750.00	(48.14)	97.25
Bad Debt Expense	0.00	0.00	80.00	(80.00)	0.00
Discounts Taken	(31.40)	(31.40)	0.00	(31.40)	0.00
Advertising - Youth Services	130.85	130.85	0.00	130.85	0.00
Donations Expense	500.00	500.00	0.00	500.00	0.00
Telephone - Placer Hills Pool	78.94	78.94	80.00	(1.06)	98.68
Telephone - Cust Serv	706.14	1,413.33	1,480.00	(66.67)	95.50
Telephone (CVCC) - Admin	570.63	1,099.00	1,110.00	(11.00)	99.01
Gift Certificates Expensed	0.00	0.00	50.00	(50.00)	0.00
Telephone - Youth Services	0.70	0.70	10.00	(9.30)	7.00
Telephone - Recreation	39.33	39.33	40.00	(0.67)	98.33
Telephone - Preschool	0.18	0.18	0.00	0.18	0.00
Telephone - Facilities & Grounds	1,007.86	1,743.98	1,650.00	93.98	105.70
Telephone - Day Camp	199.85	399.70	400.00	(0.30)	99.93
Telephone - Newcastile	3.96	3.96	10.00	(6.04)	39.60
Telephone - Aub EI	139.99	139.99	130.00	9.99	107.69
Telephone - Alta Vista	1.33	1.33	10.00	(8.67)	13.30
Telephone - Skyridge	99.64	99.64	90.00	9.64	110.71
Postage - Admin	(4.90)	(4.90)	0.00	(4.90)	0.00
Activity Guide Expense	11,334.51	11,334.51	7,900.00	3,434.51	143.48
Youth Assistance Expense	3,055.40	4,440.90	5,050.00	(609.10)	87.94
Office Supplies - Rec	10.84	10.84	540.00	(529.16)	2.01

Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1's  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - Youth Services	13.93	13.93	0.00	13.93	0.00
Office Supplies - F & G	894.59	1,096.09	420.00	676.09	260.97
Office Supplies-Cust Serv	15.86	269.51	700.00	(430.49)	38.50
Office Supplies - Admin	71.36	263.41	1,160.00	(896.59)	22.71
Duplication Costs - Admin	107.34	322.02	210.00	112.02	153.34
Office Equip Rental - Cust Serv	599.20	599.20	570.00	29.20	105.12
Office Equip Rental - Admin	332.48	664.96	920.00	(255.04)	72.28
Dining Expense	119.00	119.00	0.00	119.00	0.00
Gas/Mileage Expense - C.Serv	51.75	51.75	50.00	1.75	103.50
Gas/Mileage Expense - Admin	36.11	36.11	140.00	(103.89)	25.79
Gas/Mileage Expense - Rec.	19.55	19.55	0.00	19.55	0.00
Gas/Mileage Expense - F & G	3,203.01	3,155.29	3,040.00	115.29	103.79
General Administrative Exp - Admin	0.00	0.00	170.00	(170.00)	0.00
Liability Insurance - Admin	6,011.50	12,023.00	12,240.00	(217.00)	98.23
Board Expense	532.45	1,257.75	100.00	1,157.75	1257.75
Marketing/Public Relations - Cust Serv	1,332.99	1,332.99	2,160.00	(827.01)	61.71
Dues and Subscriptions - Cust Service	15.00	15.00	0.00	15.00	0.00
Dues and Subscriptions - Admin	170.00	170.00	180.00	(10.00)	94.44
Dues and Subscriptions - Rec.	0.00	0.00	100.00	(100.00)	0.00
Staff Appreciation - Youth Services	55.57	55.57	0.00	55.57	0.00
Staff Development - Youth Services	45.00	45.00	170.00	(125.00)	26.47
Staff Development - F & G	252.73	252.73	280.00	(27.27)	90.26
Uniform Exp - F & G	1,059.63	838.61	1,510.00	(671.39)	55.54
Small Equipment - Rec Pk	310.47	328.11	360.00	(31.89)	91.14
Small Equipment - Reg Pk	316.39	316.39	330.00	(13.61)	95.88
Small Equipment - MV Park	307.45	307.45	130.00	177.45	236.50
Small Equipment - CVCC	0.00	0.00	110.00	(110.00)	0.00
Field Marking Expense	182.47	182.47	320.00	(137.53)	57.02
Safety Supplies - F & G	636.65	636.65	660.00	(23.35)	96.46
Restroom Supplies - Recreation Park	406.88	406.88	130.00	276.88	312.99

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 5/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Regional Park	162.61	162.61	90.00	72.61	180.68
Restroom Supplies - Ashford Park	0.00	0.00	130.00	(130.00)	0.00
Restroom Supplies - Meadow Vista Park	0.00	0.00	130.00	(130.00)	0.00
Restroom Supplies - Railroad Park	0.00	0.00	130.00	(130.00)	0.00
Restroom Supplies - Overlook Park	0.00	0.00	160.00	(160.00)	0.00
Restroom Supplies - Rec Comm Ctr	293.10	293.10	140.00	153.10	209.36
Restroom Supplies - Reg Comm Ctr	230.93	230.93	130.00	100.93	177.64
Restroom Supplies - CVCC Comm Ctr	525.24	525.24	200.00	325.24	262.62
Sanitation - Reg Pk - Toilet	450.00	900.00	900.00	0.00	100.00
Sanitation - Win Pk - Toilet	450.00	900.00	900.00	0.00	100.00
Sanitation - Rec Pk - ADA Toilet	349.00	698.00	350.00	348.00	199.43
Sanitation - Reg - ADA Toilet	349.00	698.00	350.00	348.00	199.43
Sanitation - Rec Pk - Debris Box	818.92	818.92	400.00	418.92	204.73
Sanitation - Reg Pk - Disposal	1,074.15	1,074.15	530.00	544.15	202.67
Sanitation - MV - Disposal	746.08	713.08	360.00	353.08	198.08
Sanitation - CVCC - Disposal	327.34	327.34	320.00	7.34	102.29
<b>Total Operations &amp; Supplies</b>	<b>41,802.02</b>	<b>55,223.53</b>	<b>51,760.00</b>	<b>3,463.53</b>	<b>106.69</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	377.58	377.58	660.00	(282.42)	57.21
Lighting Reimb.-Beggs Field	377.58	645.18	140.00	505.18	460.84
Lights - Rec Pk James Field	617.64	617.64	765.00	(147.36)	80.74
Lighting Reimb.-James Field	(617.64)	(1,103.51)	(720.00)	(383.51)	153.27
Lights - Rec Field	189.37	189.37	325.00	(135.63)	58.27
Lighting Reimb.-Rec Field	189.37	362.92	35.00	327.92	1036.91
Gas/Elect - Rec Comm Ctr - Fac & Grds	896.53	896.53	965.00	(68.47)	92.91
Gas/Electric - Reg Comm Ctr	973.74	973.74	1,280.00	(306.26)	76.07
Gas/Electric - CV Comm Ctr	69.21	69.21	80.00	(10.79)	86.51

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric Reimb.- CV Comm Ctr	(69.21)	(151.26)	(90.00)	(61.26)	168.07
Gas/Electric - CVCC	1,664.55	3,283.27	2,970.00	313.27	110.55
Gas/Electric - Sierra Pool	3,324.12	3,324.12	3,840.00	(515.88)	86.57
Gas/Electric - PH Pool	545.87	545.87	500.00	45.87	109.17
Electric - Day Camp	110.71	110.71	80.00	30.71	138.39
Gas/Elec - Recreation Park Street Lighting	590.41	590.41	650.00	(59.59)	90.83
Gas/Electric - Reg Park	1,079.81	1,079.81	1,410.00	(330.19)	76.58
Lighting Reimb.- Reg Park	(2,700.00)	(3,915.75)	(3,910.00)	(5.75)	100.15
Gas/Electric - Ashford Park	112.53	112.53	110.00	2.53	102.30
Gas/Electric - MV Park	193.37	193.37	270.00	(76.63)	71.62
Electric - Railroad Park	35.94	35.94	660.00	(624.06)	5.45
Lighting Reimb.-Railhead	0.00	(32.80)	(40.00)	7.20	82.00
Gas/Electric - Winchester Park	13.09	13.09	10.00	3.09	130.90
Water - Reg Comm Ctr	0.00	142.45	300.00	(157.55)	47.48
Water - CV Comm Ctr	0.00	266.09	370.00	(103.91)	71.92
Water - CVCC	0.00	576.67	600.00	(23.33)	96.11
Water - Sierra Pool	0.00	0.00	730.00	(730.00)	0.00
Water - Rec Park	0.00	164.99	760.00	(595.01)	21.71
Water - Regional Park	0.00	129.07	840.00	(710.93)	15.37
Water - Ashford Park	0.00	287.05	570.00	(282.95)	50.36
Water - MV Park	464.03	464.03	530.00	(65.97)	87.55
Water - Railroad Park	0.00	164.99	200.00	(35.01)	82.50
Water - Placer Hills Park	630.35	630.35	140.00	490.35	450.25
Water - Atwood	0.00	148.32	150.00	(1.68)	98.88
Sanitation - Regional Park (Sewer)	15,102.59	15,102.59	15,860.00	(757.41)	95.22
Sanitation - Ashford Park (Sewer)	1,642.44	1,642.44	1,710.00	(67.56)	96.05
<b>Total Utilities Expense</b>	<b>24,680.08</b>	<b>25,920.81</b>	<b>32,400.00</b>	<b>(6,479.19)</b>	<b>80.00</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 5/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	6,826.03	7,258.03	6,240.00	1,018.03	116.32
<b>Total Legal Expense</b>	<b>6,826.03</b>	<b>7,258.03</b>	<b>6,240.00</b>	<b>1,018.03</b>	<b>116.32</b>
Professional Services					
Professional Services - Rec	1,101.31	1,863.89	0.00	1,863.89	0.00
Professional Services - YS	566.70	1,132.90	1,100.00	32.90	102.99
Professional Services - F & G	1,848.36	1,848.36	1,613.00	235.36	114.59
Professional Services - Bureau of Reclamatic	1,116.99	1,116.99	1,117.00	(0.01)	100.00
Professional Services - C Serv	74.50	129.50	0.00	129.50	0.00
Professional Services - Admin	1,179.84	1,234.84	1,240.00	(5.16)	99.58
<b>Total Professional Services</b>	<b>5,887.70</b>	<b>7,326.48</b>	<b>5,070.00</b>	<b>2,256.48</b>	<b>144.51</b>
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	180.00	180.00	0.00	100.00
Vehicle Maintenance	716.89	1,114.08	1,100.00	14.08	101.28
Maint - Recreation Field	21.57	650.93	650.00	0.93	100.14
Maint - CV Baseball Field	0.00	1,500.78	1,500.00	0.78	100.05
Maint - James Field	1,314.52	1,314.52	1,200.00	114.52	109.54
Maint - Beggs Field	915.25	1,587.64	1,570.00	17.64	101.12
Maint - Sierra Pool	2,310.64	3,509.44	3,930.00	(420.56)	89.30
Maint & Repairs - Equipment	3,236.98	3,396.89	1,520.00	1,876.89	223.48
Maint - PH Pool	1,007.60	1,007.60	1,070.00	(62.40)	94.17
Maint - MV Soccer Field	8.50	8.50	0.00	8.50	0.00
Maint - M.V. Tennis Courts	4,500.00	4,500.00	4,500.00	0.00	100.00

Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Aub El	378.19	378.19	200.00	178.19	189.10
Rep/Maint - Rock Creek	27.00	27.00	0.00	27.00	0.00
Rep/Maint - Day Camp	74.00	354.64	210.00	144.64	168.88
Maint - Recreation Park	7,766.08	7,648.90	2,240.00	5,408.90	341.47
Maint - Regional Park	6,136.35	7,352.17	4,250.00	3,102.17	172.99
Maint - Ashford Park	609.47	609.47	420.00	189.47	145.11
Maint - Meadow Vista Park	493.67	493.67	1,020.00	(526.33)	48.40
Maint - Christian Valley Park	109.26	109.26	680.00	(570.74)	16.07
Maint - Railhead Park	280.44	280.44	610.00	(329.56)	45.97
Maint - CVCC Park	110.20	120.15	330.00	(209.85)	36.41
Maint - Overlook Park	847.23	847.23	1,590.00	(742.77)	53.29
Maint - Placer Hills Park	0.00	0.00	470.00	(470.00)	0.00
Maint - Pocket Parks	56.76	133.66	400.00	(266.34)	33.42
Maint - Mt. Vernon Park	0.00	0.00	60.00	(60.00)	0.00
Maint - Winchester Park	634.62	634.62	600.00	34.62	105.77
Maint - Atwood	72.50	217.73	230.00	(12.27)	94.67
Maint - Shockey Park	859.96	999.21	380.00	619.21	262.95
Rep/Maint - Skyridge	235.51	235.51	380.00	(144.49)	61.98
Maint - Ashley Dog Park	0.00	645.49	650.00	(4.51)	99.31
Maint - Recreation Comm Ctr	1,052.23	6,002.70	2,090.00	3,912.70	287.21
Maint - Regional Comm Ctr	1,973.97	1,973.97	1,240.00	733.97	159.19
Maint - Christian Valley Comm Ctr	93.21	93.21	240.00	(146.79)	38.84
Maint - CVCC Comm Ctr	2,670.23	2,859.23	1,200.00	1,659.23	238.27
Maint - Overlook Modular	68.13	68.13	100.00	(31.87)	68.13
Maint - Regional Tennis Courts	4,200.00	4,200.00	4,200.00	0.00	100.00
Maint - RH Soccer A	808.17	808.17	800.00	8.17	101.02
Maint - RH Soccer B	511.00	511.00	800.00	(289.00)	63.88
Maint - Regional Bill Bean Field	0.00	2,861.75	2,800.00	61.75	102.21
Maint - Regional Field B	123.49	123.49	370.00	(246.51)	33.38
Maint - Regional Field C	336.28	336.28	400.00	(63.72)	84.07



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 5/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Vandalism Repairs Expense	3,043.50	3,043.50	540.00	2,503.50	563.61
Total Building and Grounds Maintenance	47,603.40	62,739.15	46,720.00	16,019.15	134.29
Property Tax Administration/LAFCO					
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	8,023.20	9,895.28	9,900.00	(4.72)	99.95
Wages - (Cust Serv) - Full Time	13,854.20	17,070.80	17,140.00	(69.20)	99.60
Wages - (Cust Serv) - Part Time	1,876.17	2,326.57	2,410.00	(83.43)	96.54
Wages - (Admin) - Full Time	8,685.60	10,722.00	11,150.00	(428.00)	96.16
Wages - (Admin) - Part Time	13,667.12	16,842.74	16,590.00	252.74	101.52
Wages - (Y.Serv) - Alta Vista - PT	5,207.34	7,251.75	8,590.00	(1,338.25)	84.42
Wages - (Admin) - Board Pay	2,500.00	2,500.00	2,500.00	0.00	100.00
Wages - (Y. Serv) - AV Maint	0.00	0.00	20.00	(20.00)	0.00
Wages - (Y.Serv) - Aub Elem - PT	10,504.98	13,374.39	13,600.00	(225.61)	98.34
Wages - (Y.Serv) - AE Maint	85.77	85.77	30.00	55.77	285.90
Wages - (Y. Serv) RC Maint	188.03	188.03	0.00	188.03	0.00
Wages - (Y.Serv) - Skyridge - PT	7,971.98	10,180.43	10,130.00	50.43	100.50
Wages - (Y.Serv) - Day Camp - PT	4,200.59	4,217.33	4,230.00	(12.67)	99.70
Wages - (Rec) - Full Time	17,223.62	21,241.63	21,260.00	(18.37)	99.91
Wages - (Y. Serv) - Newcastle- PT	10,619.88	13,354.43	11,430.00	1,924.43	116.84
Wages - (Y.Serv) - NC Maint	0.00	0.00	50.00	(50.00)	0.00
Wages - (Rec) - Part Time	6.18	6.18	0.00	6.18	0.00
Wages - (Rec) - Seasonal	103.65	103.65	0.00	103.65	0.00
Wages - (Rec) - Adult Softball	726.00	726.00	700.00	26.00	103.71
Wages - (Rec) - Adult Basketball	0.00	0.00	40.00	(40.00)	0.00

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Preschool	5,996.04	7,639.08	8,090.00	(450.92)	94.43
Wages - (Aqua) - Aquatics Coordinator	2,277.36	2,680.08	2,080.00	600.08	128.85
Wages - (Aqua) - Aquatic Activities	1,195.31	1,704.77	1,060.00	644.77	160.83
Wages - (Aqua) - Public Swim	3,766.36	5,101.10	5,100.00	1.10	100.02
Wages - (Aqua) - Master Swim	925.29	1,188.14	1,310.00	(121.86)	90.70
Wages - (Aqua) - Swim Team Coaches	1,435.11	1,562.06	1,580.00	(17.94)	98.87
Wages - (Aqua) - Synchronized Swim Coach	1,857.72	1,992.62	1,700.00	292.62	117.21
Wages - (Fac & Grds) - Fac Attendant - Rec	8,593.29	10,629.73	11,100.00	(470.27)	95.76
Wages - (Fac & Grds) - Fac Att. - CVCC	4,493.07	5,308.89	5,250.00	58.89	101.12
Wages - (Fac & Grds) - Fac Attendant - Reg	5,484.85	6,298.61	6,350.00	(51.39)	99.19
Wages - (Fac & Grds) - Management	17,367.62	21,517.34	20,530.00	987.34	104.81
Wages - (Fac & Grds) - Recreation Park	36,322.80	43,630.91	40,570.00	3,060.91	107.55
Wages - (Fac & Grds) - Regional Park	16,910.46	22,945.16	28,060.00	(5,114.84)	81.77
Wages - (Fac & Grds) - Ashford Park	3,684.59	4,147.85	3,950.00	197.85	105.01
Wages - (Fac & Grds) - Meadow Vista Park	5,986.55	7,090.22	6,400.00	690.22	110.79
Wages - (Fac & Grds) - CV Comm Center	1,275.41	1,455.76	1,300.00	155.76	111.98
Wages - (Fac & Grds) - Railroad Park	4,860.29	5,302.95	5,300.00	2.95	100.06
Wages - (Fac & Grds) - CVCC	695.98	883.35	1,300.00	(416.65)	67.95
Wages - (Fac & Grds) - Overlook Park	1,863.59	2,221.68	2,300.00	(78.32)	96.60
Wages - (Fac & Grds) - Placer Hills Park	1,848.05	2,356.77	3,100.00	(743.23)	76.03
Wages - (Fac & Grds) - Pocket Parks	1,189.53	1,384.25	1,350.00	34.25	102.54
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.00	200.00	(200.00)	0.00
Wages - (Fac & Grds) - Winchester Park	364.99	418.66	450.00	(31.34)	93.04
Wages - (Fac & Grds) - Atwood	372.85	372.76	300.00	72.76	124.25
Wages - (Fac & Grds) - Shockley Property	33.17	48.82	200.00	(151.18)	24.41
Wages - (F & G) Special Events	21.30	21.30	0.00	21.30	0.00
Wages - District Administrator	13,320.64	16,397.44	16,770.00	(372.56)	97.78
Wages - (F & G) Uniform Allowance	8,316.91	8,316.91	8,400.00	(83.09)	99.01
<b>Total Salaries Expense</b>	<b>255,903.44</b>	<b>312,704.19</b>	<b>313,870.00</b>	<b>(1,165.81)</b>	<b>99.63</b>

Profit & Loss - Detail  
4/1/2019 to 5/31/2019  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	1,361.67	1,631.07	1,630.00	1.07	100.07
ER Taxes - Aquatics	1,132.90	1,049.63	1,000.00	49.63	104.96
ER Taxes - Youth Services	4,490.18	5,625.94	5,590.00	35.94	100.64
ER Taxes - Fac & Grds	8,970.32	11,050.30	10,680.00	370.30	103.47
ER Taxes - Cust Serv	1,211.54	1,471.48	1,500.00	(28.52)	98.10
ER Taxes - Admin	2,851.08	3,429.98	3,560.00	(130.02)	96.35
Employment Expense - Rec	0.00	0.00	70.00	(70.00)	0.00
Employment Expense - Aquatics	300.00	300.00	520.00	(220.00)	57.69
Employment Expense - Youth Services	135.00	135.00	520.00	(385.00)	25.96
Employment Expense - Fac & Grds	0.00	0.00	130.00	(130.00)	0.00
Fingerprinting Exp - Recreation	0.00	0.00	40.00	(40.00)	0.00
Fingerprinting Exp - Aquatics	79.00	79.00	200.00	(121.00)	39.50
Fingerprinting Exp - Youth Services	215.00	215.00	80.00	135.00	268.75
Fingerprinting Exp - Fac & Grds	25.00	25.00	0.00	25.00	0.00
Benefits Expense - Recreation	2,133.23	4,393.83	4,440.00	(46.17)	98.96
Benefits Expense - Youth Services	3,016.87	6,525.84	6,580.00	(54.16)	99.18
Benefits Expense - Fac & Grds	19,015.19	36,896.10	40,050.00	(3,153.90)	92.13
Benefits Expense - Cust Serv	2,020.79	4,502.40	4,550.00	(47.60)	98.95
Benefits Expense - Admin	1,659.33	5,488.34	5,530.00	(41.66)	99.25
Employer Retirement Exp. - Rec	1,659.15	2,098.88	2,200.00	(101.12)	95.40
Employer Retirement Exp. - Aquatics	245.33	342.49	180.00	162.49	190.27
Employer Retirement Exp. - Youth Services	3,585.49	4,638.49	4,840.00	(201.51)	95.84
Employer Retirement Exp. - Fac & Grds	9,709.54	11,807.69	12,250.00	(442.31)	96.39
Employer Retirement Exp - Cust Serv	1,451.85	1,836.00	1,970.00	(134.00)	93.20
Employer Retirement Exp. - Admin	2,376.43	3,209.34	4,350.00	(1,140.66)	73.78
Worker's Comp - Rec	388.67	462.85	510.00	(47.15)	90.76
Worker's Comp - Aquatics	246.63	192.79	200.00	(7.21)	96.40
Worker's Comp - Youth Services	1,152.31	1,382.49	1,580.00	(197.51)	87.50

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 5/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Fac & Grds	9,652.37	11,786.16	11,310.00	476.16	104.21
Worker's Comp - Cust Serv	63.37	76.13	80.00	(3.87)	95.16
Worker's Comp - Admin	430.90	512.79	560.00	(47.21)	91.57
<b>Total Benefits and Payroll Costs</b>	<b>79,579.14</b>	<b>121,165.01</b>	<b>126,700.00</b>	<b>(5,534.99)</b>	<b>95.63</b>
<b>Fixed Asset Expense</b>	<b>3,092.80</b>	<b>3,092.80</b>	<b>3,100.00</b>	<b>(7.20)</b>	<b>99.77</b>
Fixed Asset Purchases - Aquatics					
Fixed Asset Purchases - Fac & Grds	30,404.75	30,404.75	30,500.00	(95.25)	99.69
<b>Total Fixed Asset Expense</b>	<b>33,497.55</b>	<b>33,497.55</b>	<b>33,600.00</b>	<b>(102.45)</b>	<b>99.70</b>
<b>Capital Improvement Projects</b>	<b>2,940.75</b>	<b>4,692.83</b>	<b>4,800.00</b>	<b>(107.17)</b>	<b>97.77</b>
CVCC - Bike Park	1,518.70	1,518.70	1,500.00	18.70	101.25
Reg Pk Expansion - 24 Acres	21,236.25	21,692.32	3,000.00	18,692.32	723.08
Railhead - Rotary Project	2.57	2.57	0.00	2.57	0.00
Rec Park - Parking lot Repairs	8,280.02	8,280.02	8,500.00	(219.98)	97.41
Rec - James Field Renovation	5.15	10.29	0.00	10.29	0.00
Reg - Path of Travel to So Playground	1,120.00	1,120.00	0.00	1,120.00	0.00
Rec - Beggs ADA Repairs					
<b>Total Capital Improvement Projects</b>	<b>35,103.44</b>	<b>37,316.73</b>	<b>17,800.00</b>	<b>19,516.73</b>	<b>209.65</b>
<b>Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>\$556,095.14</b>	<b>\$697,846.39</b>	<b>\$666,760.00</b>	<b>\$31,086.39</b>	<b>104.66%</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2019 to 5/31/2019  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Net Revenue Over Expenditures	(\$331,539.91)	\$983,480.25	\$985,952.00	(\$2,471.75)	99.75%
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(331,539.91)</b>	<b>983,480.25</b>	<b>985,952.00</b>	<b>(2,471.75)</b>	<b>99.75</b>

**ITEM: 4.5**

**DISCUSSION ITEMS:**

1. Past Employees' Retirement Fund at First Foundation Bank.
2. Fee Waiver Log.
3. County Mitigation Fund, current balance \$487,738.

## **Discussion Item #1. - Cover Sheet for Past Employees' Retirement Fund at First Foundation Bank**

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

### **The Issue:**

A discussion about the Auburn Area Recreation and Park District's (ARD) current retirement account that is held at First Foundation Bank. Director Lynch has requested this item be discussed and consideration be made to proceed to send the remaining balance to the State of California.

### **Background:**

Pre-2000, ARD was contracted with R.Gordon Jensen, Plan Administrator for California Recreation Districts Employee Benefits. This was an investment fund in lieu of Social Security for ARD's part time and seasonal employees. In October, 2000, ARD terminated the contract with the California Recreation Districts Employee Benefit company and began paying into Social Security. Employees were sent letters by mail and forms to indicate a choice to cash out or roll over their funds into an IRA account. Those that chose to cash out were informed of the tax consequences. All of the current employees and most of the past employees responded timely. Many of the past employees were under-age seasonal staff and never responded. Those funds stayed with the California Recreation Districts Employee Benefit Company.

In 2005, ARD was notified that Mr. Gordon Jensen had passed away on November 21, 2003 and the funds would be tied up in his trust until resolved. Many districts still had funds held by Mr. Jensen, so it was appropriate to request all remaining funds via an attorney. ARD joined a suit in the later part of 2006, by pooling funds to pay the firm Sanger & Manes, LLP.

As of May 31, 2019, Six Thousand, Seven Hundred Eighty-Seven Dollars and Twenty-Eight cents (\$6,787.28) remain in a money market account at First Foundation Bank in Auburn, CA. Ninety-Three (93) past employees have funds in this account.

All necessary letters and forms have been sent to their previous known address or forwarded upon notice, to any new address given. We have the authority to forward the funds to the State of California and deplete and close the money market account (CCP section 1513(a)(7)).

### **Recommendation:**

Review and provide direction.

### **Fiscal Impact:**

N/A

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Jan-19	Robert Foster	Special Olympics of N. CA- Regional Gym	\$463.00	\$240.00	\$234.00	No		
Feb-19	Keith Nesbitt	Auburn Chamber-Using Sierra Troop for monthly networking lunches	\$990.00	\$770.00	\$792.00	No	\$3,057.70	\$7,562.92
Feb-19	Samir Tucker	Placer High Grad Night- Recreation Park Building and pool	\$3,859.00	\$725.00	\$3,859.00	No	\$4,651.00	\$12,213.92
Mar-19	Paula Narvazzi	Placer County HHS- Recreation Park Picnic sites and large Gazabo	\$250.00	\$90.00	\$125.00	No		
Mar-19	Gillian Lofrano	Placer Hills Firefighters Associations-Pioneer Day at MV Park	\$295.00	\$120.00	\$112.50	No		
Mar-19	Pam Wentz	Placer Union High School District- One picnic site at Recreation Park	\$100.00	\$60.00	\$50.00	No		
Apr-19	Christopher Pelkart	Intermation Church of the Foursquare Gospel/Freedom Recovery Church	\$110.00	\$60.00	\$55.00	No	\$287.50	\$12,501.42
Apr-19	Denise DiMiceli	Auburn Senior Center-Regional Gym and Lakeside Room	\$1,980.00	\$120.00	Pending Board Approval	No		
Apr-19	Robin Soares	Sheridge PTC-Splash Pool	\$180.00	\$30.00	\$90.00	Yes		
Apr-19	Patty Neller	Seep Riders of the Sierra- Canyon View Room to hold board meetings	\$150.00	\$60.00	\$140.40	No		
							\$285.40	\$12,786.82



FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00			
Apr-18	Cheryl Essex	CA State Park and Bureau of Reclamation	\$200.00	\$0.00	\$200.00	Multi Agencies Meeting		
May-18	Paula Nanwizl	Placer County HHS- Recovery Happens Picnic Sites at Recreation Park	\$250.00	\$90.00	\$165.00	No	\$380.00	\$380.00
May-18	Sesi Catalano	Western States Trail Foundation-Foothills Room	\$157.50	\$0.00	\$157.50	No		
May-18	Laura Diemsen	Placer Hills Education Foundation Meadow Vista Picnic sites	\$225.00	\$120.00	\$112.50	No		
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No	\$435.00	\$815.00
Jun-18	Herb Grounds	Feed The Hungry of Auburn-Picnic areas Recreation Park	\$100.00	\$60.00	\$50.00	No		
Jun-18	Chris Peikert	Freedom Church- Picnic 1 & 2 Regional Park	\$100.00	\$60.00	\$50.00	No		
Jul-18	Fikia Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No	\$402.50	\$1,217.50
Jul-18	Jim Moore	Auburn Host Lions Club- Recreation Park picnic sites 1 and 2	\$100.00	\$60.00	\$50.00	No		
Jul-18	Bree Ronz	Auburn Eck Center/CA Satsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No		
Aug-18	Courtney Fortlock	American Foundation for Suicide Prevention- Trailhead Park fields A and D	\$210.00	\$60.00	\$197.04	No	\$350.00	\$1,507.50
Aug-18	Keith Nesbitt	Auburn Chamber-Leadership Auburn Alumni Event Splash Pool Area	\$300.00	\$60.00	\$270.00	No		
							\$487.64	\$2,035.14

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Sep-19	Karen Montgomery	Downman PTO-Using Railhead B for a 5K fundraising run	\$140.10	\$60.00	\$112.00	NO		
Sep-19	Barb Webb	Collax High School Leadership-Using MV Picnic sites <b>CANCELLED</b>	\$255.00	\$90.00		No		
Oct-18	Cornie Durris	Auburn Suncast Rotary-Bocce Courts	\$160.00	\$30.00	\$126.00	No	\$112.00	\$2,147.22
Oct-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00	NO		
Oct-18	Craley Thornley	Western States Endurance Run- Foothills Room	\$200.00	\$60.00	\$200.00	NO		
Nov-18	Kathy Van Dam	Girl Scouts 49er Service Unit-Sierra Room and Canyon View Room	\$337.50	\$60.00	\$270.00	No	\$508.00	\$2,655.22
Nov-18	Michaela Duncker	Girl Scouts Heart of Central California-Canyon View, Foothills, Sierra, Board & Sunset	\$435.00	\$60 Cstld+ \$50 OOD	\$340.00	No		
Dec-18	Christino Pleguez	California Native Plant Society-Sunset Room for 1/30 and 1/31	\$480.00	\$60.00	\$432.00	No	\$610.00	\$3,273.22
Jan-19	Caryn Perry	Foothill Quilters Guild-Regional Gym and Lakeside Room	\$1,340.00	\$802.50	\$2,839.00	No		
Jan-19	Daniela Di Micoil	Auburn Senior Center-Picnic sites and Bocce Courts at Recreation Park	\$130.00	\$30.00	\$89.00	No		
Jan-19	Jean Hixon	Western States Trail-American Rivor Room	\$200.00	\$0.00	\$200.00	No		
Jan-19	Emma Lujan	Troy Run- Regional Gym and Picnic sites at Recreation Park	\$373.00	\$60.00	\$335.70	No		
Jan-19	Brandy Hudspeth	The Gathering Inn- Lakeside Room	\$160.00	\$30.00	\$160.00	No		