

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

**WEDNESDAY, MAY 23, 2018 AT 2:00 PM**

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

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

**1.0 CALL TO ORDER**

**Ainsleigh \_\_\_\_ Lynch \_\_\_\_**

**2.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

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

**4.0 BUSINESS**

**4.1 Approval of Minutes from April 18, 2018 Standing Finance Meeting**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for April, 2018**

**Recommendation:** Review and approve cash requirements, forward to the Board of Directors for review and approval.

**4.3 Review of Financials for March, 2018**

**Recommendation:** Review and approval of financials for March, 2018, forward to the Board of Directors for review and approval.

**4.4 Review of Financials for April, 2018**

**Recommendation:** Review and approval of financials for April, 2018, forward to the Board of Directors for review and approval.

4.5 Major Expenditures: None.

4.6 Discussion Items:

1. Fee Waiver Log.
2. County Mitigation Fund, current balance \$276,624.

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:

5-18-18  
Date

10:10 AM  
Time

P. Larson  
Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM APRIL 18, 2018  
STANDING FINANCE MEETING**

**DESCRIPTION: SEE ATTACHED MINUTES**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Minutes  
Meeting of the Standing Finance Committee  
Wednesday, April 18, 2018, 2:00 p.m.  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

The meeting of the Standing Finance Committee was called to order at 2:01 p.m.

**ROLL CALL**

Directors Ainsleigh and Lynch were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by the Committee.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from March 19, 2018 Standing Finance Meeting**

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the March 19, 2018 Standing Finance Meeting.

**4.2 Review of Cash Requirements for March, 2018**

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

**4.3 Review and Approval of Obsolescence List**

Directors Ainsleigh and Lynch reviewed and approved the obsolescence list and forwarded it to the ARD Board of Directors for review and approval.

**4.4 Final Budget for Fiscal Year 2018/2019, Resolution Number 2018-06**

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2018-06, Final Budget for Fiscal Year 2018/2019 and forwarded it to the ARD Board of Directors for review and adoption.

**4.5 District Administrator's Contract Amendment – COLA**

Directors Ainsleigh and Lynch reviewed and approved the District Administrator's Contract Amendment – COLA – and forwarded it to the ARD Board of Directors for review and approval.

**4.6 Major Expenditures: None.**

**4.7 Discussion Items:**

1. Fee Waiver Log.
2. County Mitigation Fund, current balance \$276,624.

**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 3:06 p.m.

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

\_\_\_\_\_  
Date

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION:**

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

**SEE ATTACHED LISTING  
OF EXPENSES: \$204,007.42**

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	4/1/2018	4/30/2018
Vendor ID	First	Last	COMM 1ST	COMM 1ST
Vendor Name	First	Last		

Sorted By: Check Date

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
16624	H0056	Humana Dental Ins. Co	4/3/2018	COMM 1ST	PMCHK00002465	\$2,407.21
16625	K0011	Kaiser Foundation Health Plan,	4/3/2018	COMM 1ST	PMCHK00002465	\$15,196.34
16626	M0071	Mission Protection Systems Inc	4/3/2018	COMM 1ST	PMCHK00002465	\$189.00
16627	P0029	Placer County Environmental He	4/3/2018	COMM 1ST	PMCHK00002465	\$2,317.00
16628	T1000	Transamerica Life Insurance	4/3/2018	COMM 1ST	PMCHK00002465	\$500.00
16629	W0044	Wave	4/3/2018	COMM 1ST	PMCHK00002465	\$1,909.76
16632	F0004	Court-Ordered Debt Collections	4/5/2018	COMM 1ST	PMCHK00002467	\$110.00
16633	S1007	Stationary Engineers, Local 39	4/5/2018	COMM 1ST	PMCHK00002468	\$430.87
16634	N0049	NSP3	4/9/2018	COMM 1ST	PMCHK00002469	\$32,537.37
16635	1099-239	Macintosh-Oddo	4/10/2018	COMM 1ST	PMCHK00002470	\$2,800.00
16636	A0051	Anderson's Sierra Pipe Co.	4/10/2018	COMM 1ST	PMCHK00002470	\$7.22
16637	A1010	Advantage Martketing and Print	4/10/2018	COMM 1ST	PMCHK00002470	\$171.60
16638	C0104	Camproa Propane Service	4/10/2018	COMM 1ST	PMCHK00002470	\$46.00
16639	C0111	Cal.net	4/10/2018	COMM 1ST	PMCHK00002470	\$66.90
16640	D0066	De Lage Landen Financial Servi	4/10/2018	COMM 1ST	PMCHK00002470	\$332.48
16641	H0002	Harris Industrial Gases	4/10/2018	COMM 1ST	PMCHK00002470	\$180.00
16642	K0011	Kaiser Foundation Health Plan,	4/10/2018	COMM 1ST	PMCHK00002470	\$17,932.91
16643	M0104	Renatta Macintosh	4/10/2018	COMM 1ST	PMCHK00002470	\$56.50
16644	O0021	Amy Oddo	4/10/2018	COMM 1ST	PMCHK00002470	\$56.50
16645	S0009	Sierra Saw Sales And Service	4/10/2018	COMM 1ST	PMCHK00002470	\$26.23
16646	S0145	SCP Pool Distributors LLC	4/10/2018	COMM 1ST	PMCHK00002470	\$107.40
16647	S0154	Mike Scheele	4/10/2018	COMM 1ST	PMCHK00002470	\$145.52
16648	S0160	Nicole Sands	4/10/2018	COMM 1ST	PMCHK00002470	\$56.50
16649	TEMPO	Ellia O'Donnell	4/10/2018	COMM 1ST	PMCHK00002470	\$138.00
16650	W0003	Warehouse Paint Incorporated	4/10/2018	COMM 1ST	PMCHK00002470	\$69.80
16705	1099-322	Kathryn Barwick	4/20/2018	COMM 1ST	PMCHK00002473	\$200.00
16706	1099-324	Mariann R. Smith	4/20/2018	COMM 1ST	PMCHK00002473	\$150.00
16707	1099-325	Forest Bailey	4/20/2018	COMM 1ST	PMCHK00002473	\$100.00
16708	1099-344	John Massey	4/20/2018	COMM 1ST	PMCHK00002473	\$100.00
16709	1099-361	Mark Kroos	4/20/2018	COMM 1ST	PMCHK00002473	\$1,200.00
16710	F0004	Court-Ordered Debt Collections	4/20/2018	COMM 1ST	PMCHK00002473	\$133.45
16711	S1007	Stationary Engineers, Local 39	4/20/2018	COMM 1ST	PMCHK00002473	\$430.87
16712	TEMP R	Bill Raney	4/20/2018	COMM 1ST	PMCHK00002473	\$100.00
16713	TEMPB	Bethlehem Lutheran Church	4/20/2018	COMM 1ST	PMCHK00002473	\$200.00
16714	TEMPE	Eric Enberg	4/20/2018	COMM 1ST	PMCHK00002473	\$150.00
16715	TEMPK	Hannah Jane Kile	4/20/2018	COMM 1ST	PMCHK00002473	\$200.00
16716	TEMPP	Kevin Paddock	4/20/2018	COMM 1ST	PMCHK00002473	\$50.00
16717	TEMPR	Daniel Roest	4/20/2018	COMM 1ST	PMCHK00002473	\$100.00
16718	1099-117	Juan Aceituno	4/27/2018	COMM 1ST	PMCHK00002474	\$390.00
16719	1099-256	Healing Pastures, Inc.	4/27/2018	COMM 1ST	PMCHK00002474	\$52.00
16720	1099-264	Philip Green	4/27/2018	COMM 1ST	PMCHK00002474	\$32.50
16721	1099-324	Mariann R. Smith	4/27/2018	COMM 1ST	PMCHK00002474	\$84.00
16722	1099-325	Forest Bailey	4/27/2018	COMM 1ST	PMCHK00002474	\$100.00
16723	1099-343	Faith Petersen	4/27/2018	COMM 1ST	PMCHK00002474	\$198.00
16724	A0013	AT&T	4/27/2018	COMM 1ST	PMCHK00002474	\$60.00
16725	A0091	Altara	4/27/2018	COMM 1ST	PMCHK00002474	\$2,800.00
16726	A0148	All Pro Backflow	4/27/2018	COMM 1ST	PMCHK00002474	\$291.80
16727	A0149	APPAC	4/27/2018	COMM 1ST	PMCHK00002474	\$605.00
16728	A1010	Advantage Martketing and Print	4/27/2018	COMM 1ST	PMCHK00002474	\$53.09
16729	B0020	BSN Sports, Inc.	4/27/2018	COMM 1ST	PMCHK00002474	\$4,410.39
16730	B0062	BareBones WorkWear	4/27/2018	COMM 1ST	PMCHK00002474	\$1,131.23
16731	C0004	CAPRI	4/27/2018	COMM 1ST	PMCHK00002474	\$19,457.25
16732	C0061	California Computer Services	4/27/2018	COMM 1ST	PMCHK00002474	\$1,584.27
16733	C0113	Cooks Portable Toilets & Septi	4/27/2018	COMM 1ST	PMCHK00002474	\$1,623.00
16734	C0120	Capture Technologies	4/27/2018	COMM 1ST	PMCHK00002474	\$1,116.99
16735	E0008	Ewing Irrigation Products, Inc	4/27/2018	COMM 1ST	PMCHK00002474	\$1,544.44

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
16736	F0038	Fastenal Company	4/27/2018	COMM 1ST	PMCHK00002474	\$214.54
16737	F0041	Friends of ARD	4/27/2018	COMM 1ST	PMCHK00002474	\$500.00
16738	G0006	Gold Country Media Publication	4/27/2018	COMM 1ST	PMCHK00002474	\$139.38
16739	G0045	Greater Sacreamnto Softball As	4/27/2018	COMM 1ST	PMCHK00002474	\$1,405.80
16740	G0074	G & H Glass Company	4/27/2018	COMM 1ST	PMCHK00002474	\$235.00
16741	G0077	Gold Country Water	4/27/2018	COMM 1ST	PMCHK00002474	\$96.10
16742	G0079	Gabe Mendez Inc	4/27/2018	COMM 1ST	PMCHK00002474	\$6,000.00
16743	G0092	Green Valley Security, Inc.	4/27/2018	COMM 1ST	PMCHK00002474	\$1,080.00
16744	H0056	Humana Dental Ins. Co	4/27/2018	COMM 1ST	PMCHK00002474	\$2,280.16
16745	J0010	JeffCo Plumbing, Inc.	4/27/2018	COMM 1ST	PMCHK00002474	\$409.83
16746	M0035	Meadow Vista Community Center	4/27/2018	COMM 1ST	PMCHK00002474	\$1,110.00
16747	N0048	Normac, Inc.	4/27/2018	COMM 1ST	PMCHK00002474	\$233.98
16748	P0005	Placer County Water Agency	4/27/2018	COMM 1ST	PMCHK00002474	\$3,703.50
16749	P0007	Pacific Gas & Electric Company	4/27/2018	COMM 1ST	PMCHK00002474	\$10,944.40
16750	P0031	Placer Hills USD	4/27/2018	COMM 1ST	PMCHK00002474	\$4,010.00
16751	P0088	PBM Construction Inc	4/27/2018	COMM 1ST	PMCHK00002474	\$48,000.00
16752	R0073	Riebes Auto Parts	4/27/2018	COMM 1ST	PMCHK00002474	\$50.37
16753	S0025	Sierra Pacific Turf Supply, In	4/27/2018	COMM 1ST	PMCHK00002474	\$84.73
16754	S0052	Sierra Custom Awards & More	4/27/2018	COMM 1ST	PMCHK00002474	\$40.76
16755	S0067	Superfast Copy	4/27/2018	COMM 1ST	PMCHK00002474	\$34.71
16756	S0086	Sac-Val Janitorial Supply, Inc	4/27/2018	COMM 1ST	PMCHK00002474	\$886.75
16757	S0131	Kasey Casl	4/27/2018	COMM 1ST	PMCHK00002474	\$70.59
16758	S0143	SMOA	4/27/2018	COMM 1ST	PMCHK00002474	\$3,900.00
16759	S1000	State Of California/DOJ	4/27/2018	COMM 1ST	PMCHK00002474	\$106.00
16760	T1000	Transamerica Life Insurance	4/27/2018	COMM 1ST	PMCHK00002474	\$480.00
16761	TEMPB	Katelyn Banham	4/27/2018	COMM 1ST	PMCHK00002474	\$90.00
16762	TEMPJ	Katie Joh	4/27/2018	COMM 1ST	PMCHK00002474	\$69.00
16763	TEMPW	Brittany Wood	4/27/2018	COMM 1ST	PMCHK00002474	\$60.00
16764	V0014	VFCAL-Friends of FEC	4/27/2018	COMM 1ST	PMCHK00002474	\$500.00
16765	W0001	Walker's Office Supplies, Inc.	4/27/2018	COMM 1ST	PMCHK00002474	\$694.73
16766	Y0002	Yuba Safe & Lock, Inc.	4/27/2018	COMM 1ST	PMCHK00002474	\$137.70

Total Checks: 87

Total Amount of Checks: \$204,007.42



**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

**PROFIT & LOSS**

**17/18 Approved Budget**

	Approved Budget FY 17-18	% Of Total	Mid-Yr Revision FY 17-18	% Of Total	2018 March ACTUALS	Last Yr March Actuals	2018 YTD ACTUALS	2018 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,045,700	20%	1,054,269	20%	89,263	68,862	1,166,056	1,054,269	1,072,705
Facility Revenue	148,155	3%	152,473	3%	(7,679)	10,571	141,135	156,073	191,228
Misc. Revenue	59,225	1%	54,615	1%	10,509	2,405	46,931	51,015	61,377
Grants & Donations	50,146	1%	22,566	0%	(498)	7,457	37,314	22,566	810,484
Interest Income	45,400	1%	45,400	1%	12,586	10,031	66,452	45,400	54,172
Projects Revenue	387,300	7%	382,300	7%	(24,000)	(44,000)	146,625	287,300	-
Tax Revenue	2,973,655	56%	3,068,784	57%	1,656	1,442	3,117,858	3,091,765	2,999,467
In Kind/Atwood	25,500	0%	22,981	0%	-	-	-	-	-
Trans from Cap Cons/City Trust/Eq Res	616,204		557,261		24,000	-	24,000	95,000	-
<b>Total Operating Revenue</b>	<b>5,351,285</b>	<b>100.00</b>	<b>5,360,649</b>	<b>100.0</b>	<b>105,837</b>	<b>56,768</b>	<b>4,746,371</b>	<b>4,803,388</b>	<b>5,189,433</b>
<b>Expenditures</b>									
Program Expense	274,374	5%	257,195	5%	32,193	33,608	258,967	257,195	261,786
Operating & Supplies	336,100	6%	346,784	7%	45,218	34,482	360,855	344,040	319,368
Utilities Expense	199,800	4%	194,580	4%	49,204	36,690	183,864	197,080	195,626
Professional Services	38,800	1%	31,800	1%	5,190	1,207	42,104	32,044	33,727
Building & Grounds Maintenance	353,098	7%	364,450	7%	110,363	82,414	451,332	364,450	302,001
Property Tax Admin.	63,200	1%	62,878	1%	-	750	51,092	62,878	61,056
Wages	2,085,305	39%	2,115,962	40%	261,216	248,906	2,074,051	2,115,962	1,874,724
Benefits & Payroll Costs	713,282	13%	739,491	14%	47,915	44,898	732,333	739,491	647,548
Fixed Asset Expense	62,178	1%	215,300	4%	69,569	456,243	140,501	215,300	1,364,459
Capital Improvement Projects	969,000	18%	813,261	15%	4,997	(18,107)	267,587	866,380	169,860
Debt Services	6,000	0%	5,890	0%	-	765	5,890	5,890	6,787
Special Dept Expenses (equip res.)	-	0%	-	0%	-	-	-	-	-
Project Expenditures	25,000	0%	53,119	1%	-	-	-	-	-
Misc Expense (CalPERS unfunded liab)	180,200	3%	100,800	2%	-	-	-	-	-
<b>Total Expenditures</b>	<b>5,306,337</b>	<b>100.00</b>	<b>5,301,510</b>	<b>100%</b>	<b>625,865</b>	<b>921,846</b>	<b>4,568,576</b>	<b>5,200,710</b>	<b>5,236,942</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 44,948</b>	<b>0.84</b>	<b>\$ 59,139</b>		<b>\$ (520,028)</b>	<b>(865,078)</b>	<b>\$177,795</b>	<b>(\$397,322)</b>	<b>(\$47,509)</b>
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000				\$ 450,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 920,531		\$ 920,531				\$ 920,531	\$ 920,531	\$ 758,531
Future Capital Construction Reserve	\$ 955,971		\$ 955,971				\$ 955,971	\$ 955,971	\$ 705,971
ADA Reserve	\$ 70,032		\$ 70,032				\$ 70,032	\$ 70,032	\$ 60,032
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800				\$ 45,800	\$ 45,800	\$ 45,800
<b>TOTAL RESERVE BALANCES</b>	<b>\$ 2,442,334</b>		<b>\$ 2,442,334</b>				<b>\$ 2,442,334</b>	<b>\$ 2,442,334</b>	<b>\$ 2,020,334</b>

**Auburn Area Recreation and Park District**  
**Balance Sheet**  
**3/31/2018**

	Current YTD
<b>ASSETS</b>	
<b><u>Current Assets</u></b>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	180,254.47
Placer County Treasure-General	3,774,287.37
Placer County Treasurer - City Trust	419,808.84
Accounts Receivable	5,603.55
A/R - 501C3 Group	5,000.00
PCOE Receivables	18,275.00
Prepaid Expenses	1,943.91
Prepaid Liability Expense	16,699.99
<b>TOTAL ASSETS</b>	<b>\$4,422,453.13</b>

<b>LIABILITIES AND NET PROFIT</b>	
<b><u>Current Liabilities</u></b>	
Prepaid Revenue	\$34,657.25
Gift Certificates	145.00
Compensated Absenses	153,606.93
Sales Tax Payable	284.29
Accrued Payroll	118,631.85
Worker's Comp Payable	1,085.54
Miscellaneous Deductions	(100.00)
<b>Total Current Liabilities</b>	<b>\$308,310.86</b>
<b><u>Net Position</u></b>	
General Fund Balance	\$3,936,185.65
Net Profit (Loss)	177,956.62
<b>Total Net Postion</b>	<b>\$4,114,142.27</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$4,422,453.13</b>

Auburn Recreation and Park District

Balance Sheet

As of 3/31/2018

ASSETS

Current Assets

Petty Cash	\$ 580.00
Community 1 <sup>st</sup> Bank	180,254.47
Placer County Treasurer – General Fund	3,774,287.37
Placer County Treasurer – City Trust	419,808.84
Accounts Receivable	5,603.55
A/R – Friends 501C3	5,000.00
Prepaid Liability Expense	16,699.99
PCOE Youth Services Receivable	<u>18,275.00</u>

Total Current Assets \$ 4,422,453.13

Fixed Assets

Fixed Assets: Land	\$ 1,970,546.12
Fixed Assets: Structures	12,168,108.97
Fixed Assets: Equipment	925,989.21
Fixed Assets: Computer Equipment & Software	156,260.75
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	79,149.60
Construction In Progress	409,557.59
Less: Accumulated Depreciation	<u>(9,138,265.30)</u>

Total Fixed Assets \$ 6,818,679.15

TOTAL ASSETS \$ 11,241,132.28

Auburn Recreation and Park District

Balance Sheet (Continued)

As of 3/31/2018

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	\$34,657.25
Gift Certificates	145.00
Compensated Absences	153,606.93
Sales Tax Payable	284.29
Accrued Payroll	118,631.85
Workers Comp Payable	1,085.54
Misc. Deductions	<u>(100.00)</u>

Total Current Liabilities \$ 308,310.86

Fund Balances

Investments in Fixed Assets	\$ 6,818,679.15
GFB: Youth Assistance Fund	9,980.59
GFB: General Fund Balance	969,574.09
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	419,808.84
RFB: Equip Replacement Reserve	868,885.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	915,971.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	(17,786.39)
DFB: Atwood – Equipment Repl Fund	15,603.66
DFB: Calpers – Unfunded Liability Fund	91,600.00
DFB: ADA Reserves	70,031.75
DFB: Shockley Maint Fund	6,781.17

Net Position 177,956.62

Total Assets	\$ 6,818,679.15
Total Unrestricted Funds GFB	1,102,013.92
Total Reserved Funds	2,654,665.81
Total Designated Funds	<u>179,505.92</u>

TOTAL LIABILITIES AND NET POSITON \$ 11,241,132.28

Profit & Loss  
 For 4/1/2017 To 3/31/2018  
 For Segment1 Recreation Services To Administration  
 For Segment2 000 To 999  
 For Segment3 1000 To 9900  
 For Segment4 General To 900

	Month 8 Nov	Month 9 Dec	Month 10 Jan	Month 11 Feb	Current Month	Actual YTD	Budget YTD
<b>PERATING REVENUE</b>							
Park & Recreation Services	53,448.90	60,852.35	84,999.77	75,860.68	89,263.04	1,166,056.11	1,054,269.00
Rents & Concessions	6,987.70	6,291.55	8,645.77	11,634.59	(7,679.16)	141,135.12	156,073.00
Miscellaneous Revenue	3,786.15	2,053.98	2,994.00	4,237.75	10,508.75	46,931.05	51,015.00
Grants & Donations	8,635.29	3,394.57	20.00	112.00	(497.77)	37,313.74	22,566.00
Interest Income	9,253.17	4,938.25	0.00	6,778.49	12,586.29	66,451.55	45,400.00
Project Revenue - Government	0.00	0.00	170,625.32	0.00	(24,000.00)	146,625.32	287,300.00
Taxes Revenue	7,166.94	1,627,632.01	0.00	91,107.66	1,655.59	3,117,857.53	3,091,765.00
<b>TOTAL OPERATING REVENUE</b>	<b>\$89,278.15</b>	<b>\$1,705,162.71</b>	<b>\$267,284.86</b>	<b>189,731.17</b>	<b>\$81,836.74</b>	<b>\$4,722,370.42</b>	<b>\$4,708,388.00</b>
<b>OTHER FINANCING SOURCES</b>							
Transfer Funds from other sour	0.00	0.00	0.00	0.00	24,000.00	24,000.00	95,000.00
<b>TOTAL OTHER FINANCING SOUF</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>	<b>\$95,000.00</b>
<b>TOTAL REVENUES</b>	<b>89,278.15</b>	<b>1,705,162.71</b>	<b>267,284.86</b>	<b>189,731.17</b>	<b>105,836.74</b>	<b>4,746,370.42</b>	<b>4,803,388.00</b>
<b>EXPENDITURES</b>							
Program Expenses	10,710.50	8,678.32	8,819.13	19,167.95	32,192.60	258,967.45	257,195.00
Operations & Supplies Expense	28,533.03	30,413.98	34,431.56	20,649.20	45,218.46	360,854.76	344,040.00
Utilities Expense	9,156.49	12,470.89	8,954.28	4,422.34	49,203.92	183,863.82	197,080.00
Legal Expenses	624.00	0.00	0.00	3,645.01	2,880.39	12,551.67	0.00
Professional Services	9,347.50	3,176.29	270.00	5,786.60	2,309.68	29,552.25	32,044.00
Bldg & Grounds Maintenance	36,680.86	30,816.83	15,277.84	43,182.06	110,363.14	451,332.16	364,450.00
Property Tax Administration/LAI	0.00	48,408.32	0.00	0.00	0.00	51,092.94	62,878.00
Salaries Expense	144,436.01	251,789.02	137,138.97	148,068.71	261,216.40	2,074,051.03	2,115,962.00
Benefits & Payroll Costs	65,545.58	73,748.56	50,964.68	65,990.01	47,914.65	732,332.87	739,491.00
Fixed Asset Expense	4,706.10	9,437.73	2,682.98	34,910.68	69,569.06	140,500.97	215,300.00

Profit & Loss  
For 4/1/2017 To 3/31/2018  
For Segment1 Recreation Services To Administration  
For Segment2 000 To 999  
For Segment3 1000 To 9900  
For Segment4 General To 900

	Month 8	Month 9	Month 10	Month 11	Current	Actual	Budget
	Nov	Dec	Jan	Feb	Month	YTD	YTD
Capital Improvement Projects	15,040.86	23,734.51	3,451.80	3,841.36	4,996.77	267,587.36	866,380.00
Debt Service	382.70	382.70	382.70	2,282.82	(0.60)	5,726.52	5,890.00
<b>TOTAL EXPENDITURES</b>	<b>\$325,163.63</b>	<b>\$493,057.15</b>	<b>\$262,373.94</b>	<b>351,946.74</b>	<b>\$625,864.47</b>	<b>\$4,568,413.80</b>	<b>\$5,200,710.00</b>
<b>NET REVENUE OVER EXP</b>	<b>(\$235,885.48)</b>	<b>\$1,212,105.56</b>	<b>\$4,910.92</b>	<b>(162,215.57)</b>	<b>(\$520,027.73)</b>	<b>\$177,956.62</b>	<b>(\$397,322.00)</b>
<b>OBJ. NET REV OVER EXP</b>	<b>(\$235,885.48)</b>	<b>\$1,212,105.56</b>	<b>\$4,910.92</b>	<b>(162,215.57)</b>	<b>(\$520,027.73)</b>	<b>\$177,956.62</b>	<b>(\$397,322.00)</b>

Profit & Loss

For 4/1/2017 To 3/31/2018

For Segment1 Recreation Services To Administration

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	89,263.04	1,166,056.11	1,054,269.00	111,787.11	110.60
Rents & Concessions	(7,679.16)	141,135.12	156,073.00	(14,937.88)	90.43
Miscellaneous Revenue	10,508.75	46,931.05	51,015.00	(4,083.95)	92.00
Grants & Donations	(497.77)	37,313.74	22,566.00	14,747.74	165.35
Interest Income	12,586.29	66,451.55	45,400.00	21,051.55	146.37
Project Revenue - Government	(24,000.00)	146,625.32	287,300.00	(140,674.68)	51.04
Taxes Revenue	1,655.59	3,117,857.53	3,091,765.00	26,092.53	100.84
<b>TOTAL OPERATING REVENUE</b>	<b>\$81,836.74</b>	<b>\$4,722,370.42</b>	<b>\$4,708,388.00</b>	<b>\$13,982.42</b>	<b>100.30%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer Funds from other sources	24,000.00	24,000.00	95,000.00	(71,000.00)	25.26
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$24,000.00</b>	<b>\$24,000.00</b>	<b>\$95,000.00</b>	<b>(\$71,000.00)</b>	<b>25.26%</b>
<b>TOTAL REVENUES</b>	<b>105,836.74</b>	<b>4,746,370.42</b>	<b>4,803,388.00</b>	<b>(57,017.58)</b>	<b>98.81</b>
<b>EXPENDITURES</b>					
Program Expenses	32,192.60	258,967.45	257,195.00	1,772.45	100.69
Operations & Supplies Expense	45,218.46	360,854.76	344,040.00	16,814.76	104.89
Utilities Expense	49,203.92	183,863.82	197,080.00	(13,216.18)	93.29
Legal Expenses	2,880.39	12,551.67	0.00	12,551.67	0.00
Professional Services	2,309.68	29,552.25	32,044.00	(2,491.75)	92.22
Bldg & Grounds Maintenance	110,363.14	451,332.16	364,450.00	86,882.16	123.84
Property Tax Administration/LAFCO	0.00	51,092.94	62,878.00	(11,785.06)	81.26
Salaries Expense	261,216.40	2,074,051.03	2,115,962.00	(41,910.97)	98.02
Benefits & Payroll Costs	47,914.65	732,332.87	739,491.00	(7,158.13)	99.03
Fixed Asset Expense	69,569.06	140,500.97	215,300.00	(74,799.03)	65.26



Profit & Loss

For 4/1/2017 To 3/31/2018

For Segment1 Recreation Services To Administration

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	4,996.77	267,587.36	866,380.00	(598,792.64)	30.89
Debt Service	(0.60)	5,726.52	5,890.00	(163.48)	97.22
<b>TOTAL EXPENDITURES</b>	<b>\$625,864.47</b>	<b>\$4,568,413.80</b>	<b>\$5,200,710.00</b>	<b>(\$632,296.20)</b>	<b>87.84%</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(\$520,027.73)</b>	<b>\$177,956.62</b>	<b>(\$397,322.00)</b>	<b>\$575,278.62</b>	<b>(44.79)%</b>
<b>DJ. NET REVENUE OVER EXPENDITURES</b>	<b>(\$520,027.73)</b>	<b>\$177,956.62</b>	<b>(\$397,322.00)</b>	<b>\$575,278.62</b>	<b>(44.79)%</b>

For 4/1/2017 To 3/31/2018  
For All Segment1s  
For All Segment2s  
For All Segment3s  
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	5,821.00	40,330.00	27,302.00	13,028.00	147.72
Aub Elem DSC Rev	22,230.04	163,643.90	135,579.00	28,064.90	120.70
Skyridge DSC Rev	10,292.00	105,504.42	95,600.00	9,904.42	110.36
Day Camp Rev	6,141.00	206,147.70	198,062.00	8,085.70	104.08
Newcastle DSC Revenue	10,486.00	113,614.60	109,594.00	4,020.60	103.67
Adult Softball	1,896.00	25,903.66	27,581.00	(1,677.34)	93.92
Adult Basketball	12.00	7,790.90	7,731.00	59.90	100.78
Sr. Sports	68.00	3,818.00	3,722.00	96.00	102.58
Adult Volleyball	0.00	1,866.00	1,818.00	48.00	102.64
Pickle Ball Revenue	1,370.00	8,899.00	6,127.00	2,772.00	145.24
Adult Classes	2,177.00	35,724.00	35,981.00	(257.00)	99.29
Adult Class Rev - Bureau	1,830.00	18,237.00	14,170.00	4,067.00	128.70
Bocce Ball Prog Revenue	80.00	973.00	680.00	293.00	143.09
Youth Basketball	2,553.00	87,227.00	71,995.00	15,232.00	121.16
PeeWee Basketball	0.00	810.00	1,200.00	(390.00)	67.50
Youth Classes	2,282.00	31,931.75	28,466.00	3,465.75	112.18
Youth Class Rev - Bureau	40.00	910.00	0.00	910.00	0.00
Preschool Classes	5,628.00	58,775.00	56,430.00	2,345.00	104.16
Aquatic Activities	945.00	9,182.00	8,277.00	905.00	110.93
Aquatic Activities - PH Pool	0.00	1,568.00	1,568.00	0.00	100.00
Master Swim Revenue	660.00	5,690.00	4,490.00	1,200.00	126.73
Stroke and Turn Revenue	55.00	249.00	194.00	55.00	128.35
Public Swim	0.00	34,389.00	33,007.00	1,382.00	104.19
Public Swim - Placer Hills	0.00	3,032.00	3,282.00	(250.00)	92.38
Swim Lessons	0.00	26,708.00	27,804.00	(1,096.00)	96.06
Swim Lessons - PH	0.00	9,148.00	9,148.00	0.00	100.00
Swim Team	2,195.00	24,188.50	21,463.00	2,725.50	112.70

Profit & Loss

For 4/1/2017 To 3/31/2018

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team	1,430.00	10,285.00	9,525.00	760.00	107.98
Youth Camps	10,265.00	35,902.00	24,810.00	11,092.00	144.71
Youth Camp Rev - Bureau	(5.00)	17,775.00	17,780.00	(5.00)	99.97
Youth Sports Camps	130.00	12,511.00	12,381.00	130.00	101.05
Youth Sports Camps - Bureau	0.00	9,929.80	4,805.00	5,124.80	206.66
Special Events	0.00	2,147.50	2,438.00	(290.50)	88.08
Party in the Park	(126.00)	10,579.00	10,879.00	(300.00)	97.24
Ukulele Festival Revenue	0.00	7,389.00	7,330.00	59.00	100.81
Food Truck Fiesta Revenue	0.00	(250.00)	0.00	(250.00)	0.00
Great Obstacle Scramble Revenue	0.00	10,265.00	11,350.00	(1,085.00)	90.44
Dead Festival	0.00	(250.00)	0.00	(250.00)	0.00
Guitar Festival	0.00	2,122.50	2,072.00	50.50	102.44
Auburn Community Festival	0.00	9,270.17	8,000.00	1,270.17	115.88
Out of District Fees	728.00	11,186.71	10,630.00	556.71	105.24
Out of District Fees - Bureau	80.00	843.00	838.00	5.00	100.60
Return check fees	0.00	90.00	160.00	(70.00)	56.25
<b>Total Parks and Recreation Services</b>	<b>89,263.04</b>	<b>1,166,056.11</b>	<b>1,054,269.00</b>	<b>111,787.11</b>	<b>110.60</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	0.00	(8,369.30)	(10,150.00)	1,780.70	82.46
Fee Waivers, Public, Reclamation	0.00	(1,374.00)	(2,300.00)	926.00	59.74
Fee Waiver - Offset	0.00	9,743.30	12,450.00	(2,706.70)	78.26
Blue Bird Room-CVCC	(300.00)	1,050.00	300.00	750.00	350.00
Stella Irving Rental Revenue - Rec	0.00	99.00	99.00	0.00	100.00
Lakeside Rental Revenue - Reg	(1,222.00)	4,307.25	5,290.00	(982.75)	81.42
Sierra Room Rental - CVCC	(916.00)	7,783.00	4,945.00	2,838.00	157.39
Sunset Room Rental - CVCC	(695.00)	2,065.00	1,470.00	595.00	140.48
Canyon View Room Rental - CVCC	(590.00)	645.00	1,365.00	(720.00)	47.25
Foothills Room Rental - CVCC	(740.00)	3,945.00	3,330.00	615.00	118.47

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sierra/Splash Pool Rental	(105.00)	9,162.69	9,163.00	(0.31)	100.00
Pool Rental Revenue - PH	0.00	2,661.00	2,661.00	0.00	100.00
American River Room-CVCC	(100.00)	3,880.00	4,080.00	(200.00)	95.10
Board Room Rental	0.00	140.00	0.00	140.00	0.00
Conference (Module) Rental - Overlook	500.00	7,695.00	7,144.00	551.00	107.71
Gazebo Rentals	0.00	0.00	50.00	(50.00)	0.00
Rock Creek Modular Rent	300.00	3,600.00	3,600.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	546.00	546.00	0.00	100.00
Gym Rental Revenue - Reg	1,029.00	11,477.30	6,000.00	5,477.30	191.29
Tutor Totter Lease Agreement	533.00	5,310.00	4,887.00	423.00	108.66
Kitchen Rental Revenue - CVCC	0.00	680.00	490.00	190.00	138.78
Picnic Area Rental Revenue - Rec	415.00	6,677.50	8,062.00	(1,384.50)	82.83
Picnic Area Rental Revenue - Reg	(10.00)	1,830.00	2,120.00	(290.00)	86.32
Picnic Area Rental Revenue - Ash	(75.00)	1,665.00	1,570.00	95.00	106.05
Picnic Area Rental Revenue - MV	225.00	3,007.50	4,208.00	(1,200.50)	71.47
Field " Recreation" Rental Revenue	(723.65)	4,867.47	4,802.00	65.47	101.36
Field A (softball) Revenue - Reg	(108.66)	313.88	314.00	(0.12)	99.96
Field "Softball" Rental - MV	(203.15)	1,722.51	2,375.00	(652.49)	72.53
Field Rental - CV	(663.09)	1,278.13	1,153.00	125.13	110.85
Field Soccer/Baseball-Winchester	(461.24)	920.22	2,500.00	(1,579.78)	36.81
Field "Beggs" Rental - Rec	(1,252.55)	182.56	4,848.00	(4,665.44)	3.77
Field B (softball) Rev - Reg	(627.04)	1,911.06	1,557.00	354.06	122.74
Field "James" Rental - Rec	(637.40)	13,678.33	21,250.00	(7,571.67)	64.37
Field C (Baseball) Rental - Reg	(2,405.46)	7,932.80	7,610.00	322.80	104.24
Bocce Ball Field Rental	0.00	(22.00)	18.00	(40.00)	(122.22)
Field "Soccer Regional" Rental	0.00	2,785.37	2,331.00	454.37	119.49
Field "Soccer A" Rental - Railroad	140.10	1,433.59	3,075.00	(1,641.41)	46.62
Field - PH Soccer Field	0.00	(0.01)	0.00	(0.01)	0.00
Field "Soccer B" Rental - Railroad	15.98	6,330.42	6,500.00	(169.58)	97.39
Field Lining Revenue - Rec	0.00	0.00	160.00	(160.00)	0.00

Profit & Loss

For 4/1/2017 To 3/31/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Lining Revenue - Reg	0.00	160.00	0.00	160.00	0.00
Misc Rents & Concessions	126.00	2,302.55	3,000.00	(697.45)	76.75
Misc Rents & Concessions - Bureau	810.00	2,337.00	1,250.00	1,087.00	186.96
Custodial Fees	350.00	13,435.00	20,000.00	(6,565.00)	67.18
Meadow Vista Cust Fee	60.00	90.00	0.00	90.00	0.00
Set up/Take Down Fees	(408.00)	1,160.00	1,950.00	(790.00)	59.49
Meadow Vista - Alcohol fee	60.00	90.00	0.00	90.00	0.00
<b>Total Rents and Concessions</b>	<b>(7,679.16)</b>	<b>141,135.12</b>	<b>156,073.00</b>	<b>(14,937.88)</b>	<b>90.43</b>
<b>Miscellaneous Revenue</b>					
Meadow Vista Comm Ctr Rental Agreement	640.00	1,530.00	10.00	1,520.00	15300.00
Sales of an Asset - F & G	1,500.00	1,500.00	0.00	1,500.00	0.00
Activity Guide - Advertising Rev	0.00	150.00	1,250.00	(1,100.00)	12.00
Alcohol Permit Fee	0.00	2,820.00	2,930.00	(110.00)	96.25
Miscellaneous Income - Admin.	5,958.15	8,479.10	9,100.00	(620.90)	93.18
Miscellaneous Revenue - Recreation	0.00	955.56	0.00	955.56	0.00
Verizon Wireless Lease	2,404.00	28,217.82	27,725.00	492.82	101.78
Miscellaneous Income - Youth Services	0.00	13.00	0.00	13.00	0.00
Miscellaneous Income - F & G	6.60	3,265.57	10,000.00	(6,734.43)	32.66
<b>Total Miscellaneous Revenue</b>	<b>10,508.75</b>	<b>46,931.05</b>	<b>51,015.00</b>	<b>(4,083.95)</b>	<b>92.00</b>
<b>Grants &amp; Donations</b>					
Sponsorship-Recreation Department	0.00	250.00	0.00	250.00	0.00
Youth Assistance Rev	1,234.00	19,083.62	5,340.00	13,743.62	357.37
Donation Rev - Rec	2,250.00	2,250.00	1,526.00	724.00	147.44
Donation Rev - F & G	(3,981.77)	5,668.36	7,700.00	(2,031.64)	73.62
Bike Park Donations	0.00	8,535.33	8,000.00	535.33	106.69

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 3/31/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds	0.00	1,526.43	0.00	1,526.43	0.00
Total Grants and Donations	(497.77)	37,313.74	22,566.00	14,747.74	165.35
Interest Income					
Interest Income - Other	85.88	689.37	550.00	139.37	125.34
Interest Revenue - County	11,498.19	61,433.78	42,000.00	19,433.78	146.27
Interest Revenue - City Trust	1,002.22	4,328.40	2,850.00	1,478.40	151.87
Total Interest Income	12,586.29	66,451.55	45,400.00	21,051.55	146.37
Project Revenue - Government					
County Mitigation Revenue	0.00	0.00	382,300.00	(382,300.00)	0.00
City Mitigation Revenue	(24,000.00)	146,625.32	(95,000.00)	241,625.32	(154.34)
Total Project Revenue - Government	(24,000.00)	146,625.32	287,300.00	(140,674.68)	51.04
Tax Revenue					
Current Secured Property Taxes General	0.00	2,699,548.10	2,698,714.00	834.10	100.03
Homeowner's Prop. Tax Relief	0.00	22,362.07	23,103.00	(740.93)	96.79
Current Unsecured Prop Taxes General	1,430.71	61,275.82	99,950.00	(38,674.18)	61.31
Current Supplemental Property Taxes	0.00	69,076.45	75,347.00	(6,270.55)	91.68
Unitary & Op Non-unitary Tax	0.00	103,112.76	103,113.00	(0.24)	100.00
Redemptions Gen Taxes	0.00	0.00	471.00	(471.00)	0.00
Delinq Unsecured Property Taxes	202.33	592.16	108.00	484.16	548.30
Timber Tax Guarantee	0.00	4.72	1.00	3.72	472.00
Atwood Tax Revenue	0.00	22,179.30	22,981.00	(801.70)	96.51
Delinquent Supplemental Tax Rev	22.55	149.13	0.00	149.13	0.00

Profit & Loss

For 4/1/2017 To 3/31/2018

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Secured Property Taxes	0.00	(82.40)	0.00	(82.40)	0.00
Railroad Unitary Property Taxes	0.00	2,038.38	1,961.00	77.38	103.95
RDA Pass-Throughs	0.00	137,130.46	66,016.00	71,114.46	207.72
Property Tax Impounds	0.00	470.58	0.00	470.58	0.00
<b>Total Tax Revenue</b>	<b>1,655.59</b>	<b>3,117,857.53</b>	<b>3,091,765.00</b>	<b>26,092.53</b>	<b>100.84</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$81,836.74</b>	<b>\$4,722,370.42</b>	<b>\$4,708,388.00</b>	<b>\$13,982.42</b>	<b>100.30%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
City Mitigation Apportionment - Fac & Grds	24,000.00	24,000.00	95,000.00	(71,000.00)	25.26
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>95,000.00</b>	<b>(71,000.00)</b>	<b>25.26</b>
<b>TOTAL REVENUES</b>	<b>105,836.74</b>	<b>4,746,370.42</b>	<b>4,803,388.00</b>	<b>(57,017.58)</b>	<b>98.81</b>
<b>PENDITURES</b>					
Program Expenses					
Instructor/Aquatics	825.00	3,135.00	2,315.00	820.00	135.42
Instructor/Adult Classes	3,730.75	20,528.05	18,505.00	2,023.05	110.93
Instructor/Adult Classes - Bureau	1,443.00	8,620.50	5,062.00	3,558.50	170.30
Instructor/Youth Classes	4,106.80	17,774.30	13,205.00	4,569.30	134.60
Instructor pymt - Preschool Classes	4,785.20	37,786.70	34,918.00	2,868.70	108.22
Officials/Adult Softball	0.00	6,784.80	6,208.00	576.80	109.29

Profit & Loss

For 4/1/2017 To 3/31/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Adult Basketball	605.00	3,432.00	3,740.00	(308.00)	91.77
Officials/Youth Basketball	7,030.00	12,110.00	15,670.00	(3,560.00)	77.28
Instructor/Youth Camps	1,267.50	24,316.40	22,519.00	1,797.40	107.98
Instr/Y Camp - Bureau	0.00	15,446.70	15,447.00	(0.30)	100.00
Instructors - Youth Sports Camps	0.00	3,682.80	4,433.00	(750.20)	83.08
Instr/Y Sports Camp - Bureau	0.00	7,438.75	7,095.00	343.75	104.85
Alta Vista/Program Exp	942.71	2,846.73	2,350.00	496.73	121.14
Aub Elem/Program Exp	235.14	1,980.89	2,550.00	(569.11)	77.68
Skyridge/Program Exp	444.63	2,885.06	3,250.00	(364.94)	88.77
Day Camp/Program Exp	843.36	18,096.23	19,335.00	(1,238.77)	93.59
Preschool - Program Expense	44.11	44.11	0.00	44.11	0.00
Newcastle Program Expense	669.26	5,182.74	3,450.00	1,732.74	150.22
Adult Softball Expense	739.29	4,335.45	2,840.00	1,495.45	152.66
Adult Basketball Expense	0.00	656.83	750.00	(93.17)	87.58
Adult Volleyball Expense	0.00	907.50	600.00	307.50	151.25
Pickle Ball Tennis Expense	225.00	1,116.35	1,850.00	(733.65)	60.34
Adult Class Expense	232.35	697.68	660.00	37.68	105.71
Bocce Ball Prog Expense	0.00	513.42	0.00	513.42	0.00
Youth Basketball Expense	1,226.57	10,653.06	21,650.00	(10,996.94)	49.21
PeeWee Basketball	31.15	256.38	500.00	(243.62)	51.28
Youth Class Expense	0.00	593.63	32.00	561.63	1855.09
Aquatic Activities	519.18	2,159.18	1,572.00	587.18	137.35
Public Swim Expense	121.79	2,535.55	2,414.00	121.55	105.04
Public Swim Exp - PH Pool	0.00	414.00	914.00	(500.00)	45.30
Swim Team	0.00	1,334.00	500.00	834.00	266.80
Synchro Team	0.00	576.00	0.00	576.00	0.00
Youth Camps	131.92	148.01	16.00	132.01	925.06
Youth Sports Camps	131.92	151.12	0.00	151.12	0.00
Special Events	0.00	1,684.19	2,557.00	(872.81)	65.87
Party in the Park	(27.12)	8,625.99	8,626.00	(0.01)	100.00



Profit & Loss

For 4/1/2017 To 3/31/2018

For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lifestyle Expo Expenses	0.00	346.75	447.00	(100.25)	77.57
Ukulele Festival Expenses	1,332.22	7,644.86	6,543.00	1,101.86	116.84
Food Truck Fiesta Expenses	(27.12)	0.00	0.00	0.00	0.00
Great Obstacle Scramble Expenses	(3.39)	8,457.20	9,555.00	(1,097.80)	88.51
Dead Festival Expenses	(27.12)	0.00	0.00	0.00	0.00
Guitar Festival Expenses	575.19	3,689.77	3,115.00	574.77	118.45
Auburn Community Festival Expenses	38.31	9,378.77	12,002.00	(2,623.23)	78.14
<b>Total Program Expenses</b>	<b>32,192.60</b>	<b>258,967.45</b>	<b>257,195.00</b>	<b>1,772.45</b>	<b>100.69</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	0.00	(481.56)	(479.00)	(2.56)	100.53
Merchant Fees - Cust Serv	1,679.74	11,326.43	8,929.00	2,397.43	126.85
Bad Debt Expense	0.00	1,446.84	600.00	846.84	241.14
Discounts Taken	0.00	(12.55)	0.00	(12.55)	0.00
Cal Card Incentives	(470.06)	(2,580.69)	(1,550.00)	(1,030.69)	166.50
Penalties	100.00	100.00	0.00	100.00	0.00
Donations Expense	0.00	750.00	750.00	0.00	100.00
Telephone - Placer Hills Pool	157.39	928.66	815.00	113.66	113.95
Telephone - Cust Serv	722.30	8,388.52	7,300.00	1,088.52	114.91
Telephone (CVCC) - Admin	580.03	6,365.76	6,310.00	55.76	100.88
Gift Certificates Expensed	0.00	1,845.00	1,850.00	(5.00)	99.73
Telephone - Aquatics	50.42	290.48	140.00	150.48	207.49
Telephone - Youth Services	1.85	27.43	235.00	(207.57)	11.67
Telephone - Recreation	79.56	742.64	852.00	(109.36)	87.16
Telephone - Facilities & Grounds	1,701.43	12,868.51	11,569.00	1,299.51	111.23
Telephone - Day Camp	199.85	2,198.35	2,700.00	(501.65)	81.42
Telephone - Newcastle	12.24	64.10	250.00	(185.90)	25.64
Telephone - Aub El	259.35	1,547.42	1,650.00	(102.58)	93.78
Telephone - Alta Vista	5.77	40.33	100.00	(59.67)	40.33

Profit & Loss

For 4/1/2017 To 3/31/2018

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Skyridge	180.10	1,072.18	1,100.00	(27.82)	97.47
Postage - Cust Serv	0.00	0.00	750.00	(750.00)	0.00
Postage - Admin	(3.92)	1,087.70	1,500.00	(412.30)	72.51
Activity Guide Expense	375.00	24,657.07	32,255.00	(7,597.93)	76.44
Youth Assistance Expense	907.00	18,512.54	15,049.00	3,463.54	123.02
Office Supplies - Rec	467.37	1,785.76	1,422.00	363.76	125.58
Office Supplies - Aquatics	10.67	32.33	22.00	10.33	146.96
Office Supplies - Youth Services	111.30	991.63	750.00	241.63	132.22
Office Supplies - F & G	1,017.83	5,023.10	2,788.00	2,235.10	180.17
Office Supplies-Cust Serv	39.63	1,896.88	2,100.00	(203.12)	90.33
Office Supplies - Admin	1,974.79	6,733.08	5,700.00	1,033.08	118.12
Duplication Costs - Cust Serv	8.73	374.92	700.00	(325.08)	53.56
Duplication Costs - Admin	0.00	269.28	250.00	19.28	107.71
Office Equip Rental - Cust Serv	1,107.14	6,657.85	6,750.00	(92.15)	98.64
Office Equip Rental - Admin	438.66	5,854.42	7,480.00	(1,625.58)	78.27
Office Equip Maint - Cust Serv	0.00	4,146.38	4,300.00	(153.62)	96.43
Dining Expense	255.00	800.00	750.00	50.00	106.67
Gas/Mileage Expense - C.Serv	70.85	645.62	750.00	(104.38)	86.08
Gas/Mileage Expense - Admin	256.25	1,433.28	1,300.00	133.28	110.25
Gas/Mileage Expense - Rec.	55.05	578.50	619.00	(40.50)	93.46
Gas/Mileage Expense - Aqua	0.00	85.26	160.00	(74.74)	53.29
Gas/Mileage Expense - YS	0.00	107.54	50.00	57.54	215.08
Gas/Mileage Expense - F & G	4,225.48	26,267.90	17,848.00	8,419.90	147.18
General Administrative Exp - Admin	0.00	243.56	100.00	143.56	243.56
Liability Insurance - Admin	5,566.67	66,864.51	70,900.00	(4,035.49)	94.31
Board Expense	142.85	3,241.00	2,725.00	516.00	118.94
Marketing/Public Relations - Cust Serv	3,236.32	17,447.78	12,500.00	4,947.78	139.58
Dues and Subscriptions-Youth Services	65.00	65.00	0.00	65.00	0.00
Dues and Subscriptions - Cust Service	0.00	0.00	200.00	(200.00)	0.00
Dues and Subscriptions - Admin	200.00	9,581.58	9,750.00	(168.42)	98.27

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dues and Subscriptions - Rec.	94.00	421.00	250.00	171.00	168.40
Dues and Subscriptions - F & G	15.00	270.00	150.00	120.00	180.00
Staff Appreciation - Aquatics	0.00	0.00	100.00	(100.00)	0.00
Staff Appreciation - Youth Services	0.00	83.85	150.00	(66.15)	55.90
Staff Appreciation - F & G	0.00	300.38	226.00	74.38	132.91
Company Celebrations	175.00	1,436.72	1,650.00	(213.28)	87.07
Staff Development - Admin	12.00	267.97	1,550.00	(1,282.03)	17.29
Staff Development - Rec.	0.00	139.00	534.00	(395.00)	26.03
Staff Development - Aquatics	0.00	130.00	0.00	130.00	0.00
Staff Development - Youth Services	0.00	106.64	350.00	(243.36)	30.47
Staff Development - F & G	182.64	2,352.44	2,590.00	(237.56)	90.83
Uniform Exp - F & G	(159.87)	779.98	2,000.00	(1,220.02)	39.00
Small Equip - Rec Dept	0.00	323.59	4,174.00	(3,850.41)	7.75
Small Equipment - Y Serv	0.00	215.93	0.00	215.93	0.00
Small Equipment - Rec Pk	4,637.46	8,743.36	8,450.00	293.36	103.47
Small Equipment - Reg Pk	3,762.27	6,684.88	4,177.00	2,507.88	160.04
Small Equipment - MV Park	294.14	485.33	1,450.00	(964.67)	33.47
Small Equipment - CVCC	857.66	945.18	1,450.00	(504.82)	65.19
Small Equipment - Admin	0.00	96.51	450.00	(353.49)	21.45
Field Marking Expense	0.00	1,298.65	1,177.00	121.65	110.34
Safety Supplies - F & G	1,004.47	10,189.22	5,927.00	4,262.22	171.91
Safety Supplies - Rec	0.00	188.13	0.00	188.13	0.00
Safety Supplies - Cust Serv	0.00	60.42	0.00	60.42	0.00
Safety Supplies - Admin	440.00	476.67	0.00	476.67	0.00
Restroom Supplies - Recreation Park	191.33	2,130.92	1,600.00	530.92	133.18
Restroom Supplies - Regional Park	246.56	1,714.27	2,550.00	(835.73)	67.23
Restroom Supplies - Ashford Park	251.66	1,684.84	1,250.00	434.84	134.79
Restroom Supplies - Meadow Vista Park	173.31	1,668.16	1,450.00	218.16	115.05
Restroom Supplies - Railroad Park	269.67	1,562.95	1,450.00	112.95	107.79
Restroom Supplies - Overlook Park	269.67	1,616.66	1,400.00	216.66	115.48

Profit & Loss

For 4/1/2017 To 3/31/2018

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Placer Hills Park	114.38	711.06	0.00	711.06	0.00
Restroom Supplies - Winchester Park	96.36	96.36	700.00	(603.64)	13.77
Restroom Supplies - Rec Comm Ctr	205.03	3,462.34	1,850.00	1,612.34	187.15
Restroom Supplies - Reg Comm Ctr	119.25	2,013.58	1,500.00	513.58	134.24
Restroom Supplies - CVCC Comm Ctr	216.74	3,045.34	1,650.00	1,395.34	184.57
Sanitation - Reg Pk - Toilet	450.00	5,749.00	5,600.00	149.00	102.66
Sanitation - Win Pk - Toilet	450.00	4,950.00	5,550.00	(600.00)	89.19
Sanitation - Rec Pk - ADA Toilet	698.00	4,537.00	4,250.00	287.00	106.75
Sanitation - Reg - ADA Toilet	698.00	4,220.00	6,396.00	(2,176.00)	65.98
Sanitation - Rec Pk - Debris Box	1,193.58	17,948.22	11,250.00	6,698.22	159.54
Sanitation - Reg Pk - Disposal	1,087.73	6,771.26	7,100.00	(328.74)	95.37
Sanitation - MV - Disposal	747.62	4,278.96	4,750.00	(471.04)	90.08
Sanitation - CVCC - Disposal	637.16	3,807.42	3,700.00	107.42	102.90
Professional Services - Aqu	0.00	244.00	0.00	244.00	0.00
Professional Services - YS	0.00	334.25	150.00	184.25	222.83
Small Equipment - Aquatics	0.00	0.00	500.00	(500.00)	0.00
<b>Total Operations &amp; Supplies</b>	<b>45,218.46</b>	<b>360,854.76</b>	<b>344,040.00</b>	<b>16,814.76</b>	<b>104.89</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	250.32	2,907.47	3,500.00	(592.53)	83.07
Lighting Reimb.-Beggs Field	(250.32)	(3,172.31)	(3,450.00)	277.69	91.95
Lights - Rec Pk James Field	272.30	4,897.81	5,050.00	(152.19)	96.99
Lighting Reimb.-James Field	387.50	(6,235.41)	(7,250.00)	1,014.59	86.01
Lights - Rec Field	80.40	1,452.90	950.00	502.90	152.94
Lighting Reimb.-Rec Field	(80.40)	(1,963.67)	(900.00)	(1,063.67)	218.19
Gas/Elect - Rec Comm Ctr - Fac & Grds	876.74	3,613.92	7,900.00	(4,286.08)	45.75
Gas/Electric - Reg Comm Ctr	498.01	6,410.35	9,750.00	(3,339.65)	65.75
Gas/Electric - CV Comm Ctr	63.34	1,134.98	1,200.00	(65.02)	94.58

Profit & Loss

For 4/1/2017 To 3/31/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric Reimb.- Chr. Vly C Ctr	(63.34)	(1,291.09)	(600.00)	(691.09)	215.18
Gas/Electric - CVCC	1,442.50	19,938.35	20,000.00	(61.65)	99.69
Gas/Electric - Sierra Pool	4,693.05	26,965.96	27,911.00	(945.04)	96.61
Gas/Electric - PH Pool	328.35	6,424.58	6,891.00	(466.42)	93.23
Electric - Day Camp	117.56	2,167.38	2,500.00	(332.62)	86.70
Gas/Elec - Recreation Park	803.17	8,325.49	9,750.00	(1,424.51)	85.39
Lighting Reimb - Rec Park	0.00	(25.00)	(600.00)	575.00	4.17
Gas/Electric - Reg Park	861.77	20,537.98	17,350.00	3,187.98	118.38
Lighting Reimb.-Reg Park	3,175.00	(7,055.25)	(5,500.00)	(1,555.25)	128.28
Gas/Electric - Ashford Park	103.87	2,310.40	3,000.00	(689.60)	77.01
Gas/Electric - MV Park	376.86	5,067.17	4,150.00	917.17	122.10
Electric - Railroad Park	45.92	3,125.07	3,950.00	(824.93)	79.12
Lighting Reimb.-Railhead	(45.92)	(1,300.44)	(1,100.00)	(200.44)	118.22
Gas/Electric - Winchester Park	10.08	1,192.25	1,400.00	(207.75)	85.16
Reimbursements - Gas/Elec Pool	0.00	(14,559.66)	(14,560.00)	0.34	100.00
Water - Rec Comm Ctr	0.00	2,484.21	3,250.00	(765.79)	76.44
Water - Reg Comm Ctr	289.69	1,942.15	1,800.00	142.15	107.90
Water - CV Comm Ctr	176.74	1,286.38	600.00	686.38	214.40
Water - CVCC	557.07	2,048.14	3,200.00	(1,151.86)	64.00
Water - Sierra Pool	0.00	3,366.46	3,479.00	(112.54)	96.77
Water - PH Pool	0.00	241.59	267.00	(25.41)	90.48
Water - Rec Park	174.12	3,922.75	6,400.00	(2,477.25)	61.29
Water - Regional Park	6,103.08	7,457.05	4,000.00	3,457.05	186.43
Water - Ashford Park	174.12	3,684.61	4,200.00	(515.39)	87.73
Water - MV Park	474.77	10,697.04	10,150.00	547.04	105.39
Water - CV Park	0.00	1,932.92	2,750.00	(817.08)	70.29
Water - Railroad Park	174.12	4,522.11	9,150.00	(4,627.89)	49.42
Water - CVCC Park	0.00	2,886.44	2,250.00	636.44	128.29

Profit & Loss

For 4/1/2017 To 3/31/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Overlook Park	0.00	6,055.54	5,250.00	805.54	115.34
Water - Placer Hills Park	203.70	5,005.86	4,900.00	105.86	102.16
Water - Atwood	138.63	4,595.98	3,800.00	795.98	120.95
Water - Chana Field	7,162.15	7,491.85	5,500.00	1,991.85	136.22
Reimb - Water - Sierra Pool	0.00	(1,358.05)	(1,358.00)	(0.05)	100.00
Sanitation - Rec Park (Sewer)	8,972.02	8,972.02	9,000.00	(27.98)	99.69
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,000.00	102.59	100.68
Sanitation - Ashford Park (Sewer)	0.00	0.00	1,700.00	(1,700.00)	0.00
Sanitation - Railroad Park (Sewer)	166.86	166.86	250.00	(83.14)	66.74
Sanitation - Overlook (Sewer)	706.59	706.59	750.00	(43.41)	94.21
Sanitation - CVCC (Sewer)	9,783.50	9,783.50	9,500.00	283.50	102.98
<b>Total Utilities Expense</b>	<b>49,203.92</b>	<b>183,863.82</b>	<b>197,080.00</b>	<b>(13,216.18)</b>	<b>93.29</b>
<b>Legal Expenses</b>	<b>2,880.39</b>	<b>12,551.67</b>	<b>0.00</b>	<b>12,551.67</b>	<b>0.00</b>
<b>Legal Fees</b>	<b>2,880.39</b>	<b>12,551.67</b>	<b>0.00</b>	<b>12,551.67</b>	<b>0.00</b>
<b>Total Legal Expense</b>	<b>2,880.39</b>	<b>12,551.67</b>	<b>0.00</b>	<b>12,551.67</b>	<b>0.00</b>
<b>Professional Services</b>	<b>0.00</b>	<b>0.00</b>	<b>244.00</b>	<b>(244.00)</b>	<b>0.00</b>
Professional Services - Aquatics	0.00	676.00	2,750.00	(2,074.00)	24.58
Professional Services - Rec	1,809.68	3,047.43	250.00	2,797.43	1218.97
Professional Services - F & G	0.00	5,847.69	8,250.00	(2,402.31)	70.88
Professional Services - Atwood	0.00	705.00	2,000.00	(1,295.00)	35.25
Professional Services - C Serv	0.00	10,394.34	9,550.00	844.34	108.84
Professional Services - Admin	500.00	8,660.00	9,000.00	(340.00)	96.22
Accounting/Auditor Fees					

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 3/31/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood - County Coll Fee	0.00	221.79	0.00	221.79	0.00
Total Professional Services	2,309.68	29,552.25	32,044.00	(2,491.75)	92.22
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	2,453.71	1,500.00	953.71	163.58
Vehicle Maintenance	4,516.06	15,552.01	8,350.00	7,202.01	186.25
Maint - Recreation Field	2,700.19	3,903.32	2,250.00	1,653.32	173.48
Maint - CV Baseball Field	2,441.73	2,441.73	0.00	2,441.73	0.00
Maint - James Field	4,427.52	17,295.91	20,750.00	(3,454.09)	83.35
Maint - Beggs Field	2,324.33	12,901.70	8,750.00	4,151.70	147.45
Maint - Sierra Pool	(277.12)	39,458.66	34,936.00	4,522.66	112.95
Reimbursement- Maint Pool	0.00	(8,436.76)	(8,437.00)	0.24	100.00
Maint & Repairs - Equipment	(9,533.66)	25,515.47	18,100.00	7,415.47	140.97
Maint - PH Pool	573.08	12,313.99	10,027.00	2,286.99	122.81
Maint - M.V. Soccer Field	0.00	44.33	1,000.00	(955.67)	4.43
Maint - Winchester Fields	0.00	315.90	250.00	65.90	126.36
Maint - M.V. Tennis Courts	0.00	0.00	2,000.00	(2,000.00)	0.00
Rep/Maint - Aub EI	0.00	228.15	1,000.00	(771.85)	22.82
Rep/Maint - Rock Creek	0.00	173.25	550.00	(376.75)	31.50
Rep/Maint - Day Camp	13.17	1,758.30	618.00	1,140.30	284.52
Maint - Recreation Park	1,477.24	24,093.71	29,500.00	(5,406.29)	81.67
Maint - Regional Park	15,848.94	52,103.37	49,500.00	2,603.37	105.26
Maint - Ashford Park	1,236.47	16,703.33	8,500.00	8,203.33	196.51
Maint - Meadow Vista Park	7,588.31	20,833.75	20,500.00	333.75	101.63
Maint - Christian Valley Park	889.07	7,296.61	5,400.00	1,896.61	135.12
Maint - Railroad Park	120.37	9,070.14	16,050.00	(6,979.86)	56.51
Maint - CVCC Park	1,397.99	4,391.70	5,500.00	(1,108.30)	79.85
Maint - Overlook Park	1,662.13	10,989.11	8,100.00	2,889.11	135.67

Auburn Rec & Park

Profit & Loss

For 4/1/2017 To 3/31/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Placer Hills Park	1,050.32	2,050.49	500.00	1,550.49	410.10
Maint - Pocket Parks	(3,980.21)	1,164.55	3,100.00	(1,935.45)	37.57
Maint - Mt. Vernon Park	0.00	725.63	1,100.00	(374.37)	65.97
Maint - Winchester Park	2,601.29	3,056.90	450.00	2,606.90	679.31
Maint - Atwood	553.94	22,833.62	14,700.00	8,133.62	155.33
Maint - Shockley Park	0.00	322.50	250.00	72.50	129.00
Rep/Maint - Skyridge	0.00	3,279.90	2,160.00	1,119.90	151.85
Maint - Ashley Dog Park	235.41	322.96	5,850.00	(5,527.04)	5.52
Rep/Maint - Newcastle	0.00	0.00	200.00	(200.00)	0.00
Maint - Recreation Comm Ctr	2,156.63	18,126.58	12,537.00	5,589.58	144.59
Maint - Regional Comm Ctr	6,055.59	20,223.11	8,126.00	12,097.11	248.87
Maint - Christian Valley Comm Ctr	0.00	362.50	250.00	112.50	145.00
Maint - CVCC Comm Ctr	1,091.46	6,913.95	6,276.00	637.95	110.17
Maint - Overlook Modular	0.00	297.18	150.00	147.18	198.12
Maint - Regional Tennis Courts	0.00	653.76	2,500.00	(1,846.24)	26.15
Maint - RH Soccer A	5,082.17	5,082.17	0.00	5,082.17	0.00
Maint - Regional Field Soccer	18.51	270.11	650.00	(379.89)	41.56
Maint - MV PeeWee Soccer	1,333.47	1,333.47	0.00	1,333.47	0.00
Maint - RH Soccer B	5,082.18	5,082.18	0.00	5,082.18	0.00
Maint - Regional Field A	8,284.72	12,003.18	2,500.00	9,503.18	480.13
Maint-MV Softball Field	1,435.84	1,435.84	0.00	1,435.84	0.00
Maint - Regional Field B	12,105.43	18,132.84	2,700.00	15,432.84	671.59
Maint - Regional Field C	3,849.36	12,485.89	7,323.00	5,162.89	170.50
Tree Maint - Rec Park	24,984.00	28,584.00	24,500.00	4,084.00	116.67
Tree Maint - Reg Park	0.00	7,470.00	17,500.00	(10,030.00)	42.69
Tree Maint - Ashford Park	0.00	0.00	1,000.00	(1,000.00)	0.00
Tree Maint - MV Park	0.00	0.00	4,000.00	(4,000.00)	0.00
Tree Maint - Railhead Pk	0.00	3,600.00	0.00	3,600.00	0.00
Vandalism Repairs Expense	1,017.21	4,117.46	1,234.00	2,883.46	333.67
Rep/Maint - Alta Vista	0.00	0.00	200.00	(200.00)	0.00



Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 3/31/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Building and Grounds Maintenance	110,363.14	451,332.16	364,450.00	86,882.16	123.84
Property Tax Administration/LAFCO					
Property Tax Administration	(306.16)	0.00	0.00	0.00	0.00
Property Tax Administration	306.16	48,714.48	60,500.00	(11,785.52)	80.52
Lafco Fees	0.00	2,378.46	2,378.00	0.46	100.02
Total Property Tax Administration/LAFCO	0.00	51,092.94	62,878.00	(11,785.06)	81.26
Salaries Expense					
Wages - (Y.Serv) - Manager	8,579.54	69,847.84	68,820.00	1,027.84	101.49
Wages - (Cust Serv) - Full Time	17,635.72	121,796.56	120,480.00	1,316.56	101.09
Wages - (Cust Serv) - Part Time	1,602.20	13,898.51	15,548.00	(1,649.49)	89.39
Wages - (Admin) - Full Time	17,065.65	150,705.87	162,622.00	(11,916.13)	92.67
Wages - (Admin) - Part Time	8,341.00	70,144.79	71,365.00	(1,220.21)	98.29
Wages - (Y.Serv) - Alta Vista - PT	5,025.82	30,991.30	27,600.00	3,391.30	112.29
Wages - (Admin) - Board Pay	2,500.00	28,750.00	30,000.00	(1,250.00)	95.83
Wages - (Y.Serv) - Aub Elem - PT	10,474.01	71,973.35	69,350.00	2,623.35	103.78
Wages - (Y.Serv) - AE Maint	6.45	402.25	2,300.00	(1,897.75)	17.49
Wages - (YS) RC Maint	0.00	57.29	0.00	57.29	0.00
Wages - (Y.Serv) - SkyrIDGE - PT	8,051.27	55,072.87	52,742.00	2,330.87	104.42
Wages - (Y.Serv) - S Maint	25.91	2,595.53	3,304.00	(708.47)	78.56
Wages - (Y.Serv) - Day Camp - PT	5,878.48	104,574.94	101,021.00	3,553.94	103.52
Wages - (Y.Serv) - DC Maint	9.68	1,768.75	1,950.00	(181.25)	90.71
Wages - (Rec) - Full Time	20,074.99	150,868.01	149,277.00	1,591.01	101.07
Wages - (Y.Serv) - Newcastle- PT	11,526.26	61,536.78	59,563.00	1,973.78	103.31
Wages - (Y.Serv) - NC Maint	55.79	215.41	46.00	169.41	468.28
Wages - (Rec) - Part Time	159.04	702.75	4,630.00	(3,927.25)	15.18

For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Rec) - Seasonal	0.00	1,309.96	954.00	355.96	137.31
Wages - (Rec) - Adult Softball	0.00	4,073.47	4,559.00	(485.53)	89.35
Wages - (Rec) - Adult Basketball	520.09	2,141.96	2,255.00	(113.04)	94.99
Wages - (Aqua) - Aquatics Coordinator	1,533.59	16,600.89	18,807.00	(2,206.11)	88.27
Wages - (Aqua) - Aquatic Activities	2,393.26	7,493.85	7,512.00	(18.15)	99.76
Wages - (Aqua) - Public Swim	4,819.21	54,656.54	55,709.00	(1,052.46)	98.11
Wages - (Aqua) - Public Swim-PH	36.63	6,443.41	8,074.00	(1,630.59)	79.80
Wages - (Aqua) - Swim Lessons	0.00	8,438.56	9,895.00	(1,456.44)	85.28
Wages - (Aqua) - Swim Lessons-PH	0.00	3,157.87	3,158.00	(0.13)	100.00
Wages - (Aqua) - Master Swim	771.80	6,490.70	4,088.00	2,402.70	158.77
Wages - (Aqua) - Swim Team Coaches	222.14	9,191.72	9,088.00	103.72	101.14
Wages - (Aqua) - Synchronized Swim Coach	843.34	11,489.97	12,758.00	(1,268.03)	90.06
Wages - (Fac & Grds) - Fac Attendant - Rec	6,135.37	48,886.29	48,900.00	(13.71)	99.97
Wages - (Fac & Grds) - Fac Att. - CVCC	3,439.94	26,668.29	26,600.00	68.29	100.26
Wages - (Fac & Grds) - Fac Attendant - Reg	4,142.26	26,222.25	24,500.00	1,722.25	107.03
Wages - (Fac & Grds) - Management	17,936.23	135,837.17	147,000.00	(11,162.83)	92.41
Wages - (Fac & Grds) - Recreation Park	40,453.30	316,314.28	315,990.00	324.28	100.10
Wages - (Fac & Grds) - Regional Park	22,989.50	159,096.20	157,300.00	1,796.20	101.14
Wages - (Fac & Grds) - Ashford Park	1,990.17	22,049.64	24,500.00	(2,450.36)	90.00
Wages - (Fac & Grds) - Meadow Vista Park	3,926.72	29,928.03	32,200.00	(2,271.97)	92.94
Wages - (Fac & Grds) - CV Comm Center	1,140.58	7,747.81	11,130.00	(3,382.19)	69.61
Wages - (Fac & Grds) - Railroad Park	1,458.68	19,040.34	19,550.00	(509.66)	97.39
Wages - (Fac & Grds) - CVCC	4,869.02	15,469.56	16,550.00	(1,080.44)	93.47
Wages - (Fac & Grds) - Overlook Park	2,148.51	15,988.86	19,375.00	(3,386.14)	82.52
Wages - (Fac & Grds) - Placer Hills Park	2,717.06	15,335.26	14,350.00	985.26	106.87
Wages - (Fac & Grds) - Pocket Parks	1,107.32	9,837.12	10,970.00	(1,132.88)	89.67
Wages - (Fac & Grds) - Mt. Vernon Park	71.76	271.16	400.00	(128.84)	67.79
Wages - (Fac & Grds) - Winchester Park	727.92	6,209.34	5,300.00	909.34	117.16
Wages - (Fac & Grds) - Atwood	279.18	13,578.32	15,900.00	(2,321.68)	85.40
Wages - (Fac & Grds) - Shockley Property	524.94	549.57	700.00	(150.43)	78.51

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 3/31/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (F & G) Special Events	0.00	4,834.31	5,800.00	(965.69)	83.35
Wages - District Administrator	17,006.07	118,345.55	125,656.00	(7,310.45)	94.18
Wages - (Rec) - Special Events	0.00	4,393.10	6,016.00	(1,622.90)	73.02
Wages - (F & G) Uniform Allowance	0.00	10,056.88	9,800.00	256.88	102.62
<b>Total Salaries Expense</b>	<b>261,216.40</b>	<b>2,074,051.03</b>	<b>2,115,962.00</b>	<b>(41,910.97)</b>	<b>98.02</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	1,358.63	13,079.04	13,830.00	(750.96)	94.57
ER Taxes - Aquatics	828.92	12,534.50	13,154.00	(619.50)	95.29
ER Taxes - Youth Services	4,014.01	34,679.94	36,105.00	(1,425.06)	96.05
ER Taxes - Fac & Grds	9,200.79	71,787.49	73,473.00	(1,685.51)	97.71
ER Taxes - Cust Serv	1,245.36	10,743.82	11,183.00	(439.18)	96.07
ER Taxes - Admin	3,373.83	29,702.80	32,039.00	(2,336.20)	92.71
Employment Expense - Rec	99.11	157.11	58.00	99.11	270.88
Employment Expense - Aquatics	660.00	1,824.00	2,136.00	(312.00)	85.39
Employment Expense - Youth Services	45.93	1,240.93	1,288.00	(47.07)	96.35
Employment Expense - Fac & Grds	239.43	2,291.64	2,300.00	(8.36)	99.64
Employment Expense - Admin	532.00	532.00	0.00	532.00	0.00
Fingerprinting Exp - Recreation	0.00	293.00	150.00	143.00	195.33
Fingerprinting Exp - Aquatics	0.00	492.00	662.00	(170.00)	74.32
Fingerprinting Exp - Youth Services	105.00	1,517.00	962.00	555.00	157.69
Fingerprinting Exp - Fac & Grds	66.00	324.00	300.00	24.00	108.00
Benefits Expense - Recreation	(342.16)	22,592.11	22,309.00	283.11	101.27
Benefits Expense - Youth Services	(749.63)	33,874.98	26,385.00	7,489.98	128.39
Benefits Expense - Fac & Grds	(1,268.86)	150,728.48	153,900.00	(3,171.52)	97.94
Benefits Expense - Cust Serv	(250.73)	23,815.93	23,823.00	(7.07)	99.97
Benefits Expense - Admin	(881.58)	51,551.04	54,354.00	(2,802.96)	94.84
Employer Retirement Exp. - Rec	1,623.47	16,649.66	15,712.00	937.66	105.97
Employer Retirement Exp. - Aquatics	233.49	2,285.89	2,721.00	(435.11)	84.01

Profit & Loss

For 4/1/2017 To 3/31/2018

- For All Segment1s
- For All Segment2s
- For All Segment3s
- For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Youth Services	3,200.02	29,740.95	27,428.00	2,312.95	108.43
Employer Retirement Exp. - Fac & Grds	8,929.47	84,985.31	84,453.00	532.31	100.63
Employer Retirement Exp - Cust Serv	1,411.51	14,041.05	13,889.00	152.05	101.10
Employer Retirement Exp. - Admin	3,774.73	37,910.08	38,568.00	(657.92)	98.29
Worker's Comp - Rec	717.69	3,615.30	3,175.00	440.30	113.87
Worker's Comp - Aquatics	73.80	2,110.03	2,609.00	(498.97)	80.88
Worker's Comp - Youth Services	842.52	7,172.47	6,953.00	219.47	103.16
Worker's Comp - Fac & Grds	8,362.19	65,500.32	71,568.00	(6,067.68)	91.52
Worker's Comp - Cust Serv	55.40	491.23	523.00	(31.77)	93.93
Worker's Comp - Admin	414.31	4,068.77	3,481.00	587.77	116.89
<b>Total Benefits and Payroll Costs</b>	<b>47,914.65</b>	<b>732,332.87</b>	<b>739,491.00</b>	<b>(7,158.13)</b>	<b>99.03</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Recreation	2,250.00	3,361.83	500.00	2,861.83	672.37
Fixed Asset Purchases - Aquatics	24,232.50	58,031.35	52,000.00	6,031.35	111.60
Fixed Asset Purchases - Youth Services	0.00	0.00	2,500.00	(2,500.00)	0.00
Fixed Asset Purchases - Fac & Grds	43,086.56	55,368.06	139,000.00	(83,631.94)	39.83
Computer Purchases - Youth Services	0.00	1,099.74	1,100.00	(0.26)	99.98
Computer Purchases - F & G	0.00	9,854.73	7,700.00	2,154.73	127.98
Computer Purchases - Admin	0.00	12,785.26	12,500.00	285.26	102.28
<b>Total Fixed Asset Expense</b>	<b>69,569.06</b>	<b>140,500.97</b>	<b>215,300.00</b>	<b>(74,799.03)</b>	<b>65.26</b>
<b>Capital Improvement Projects</b>					
Sierra Pool - Bleachers & Shade Structure	748.18	10,219.96	100,000.00	(89,780.04)	10.22
Sierra Pool Renovation 2017	(3,150.37)	20,494.53	20,000.00	494.53	102.47
CVCC - Bike Park	369.71	42,666.90	228,577.00	(185,910.10)	18.67
MV Park - Parking lot Reseal/Restripe	0.00	0.00	10,000.00	(10,000.00)	0.00

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2017 To 3/31/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rec Park - Beggs Field Renovation	0.00	31,246.80	28,000.00	3,246.80	111.60
Reg - Riparian Vegetation Mgmt Permit	4,622.50	21,821.00	21,028.00	793.00	103.77
Railhead - Field A Renovation	0.00	61,223.89	61,789.00	(565.11)	99.09
Rec - Patio Area Project	0.00	9,130.64	9,131.00	(0.36)	100.00
Railhead Soccer Field Fencing	0.00	0.00	17,000.00	(17,000.00)	0.00
MV - Restroom ADA Renov	781.43	64,367.33	124,167.00	(59,799.67)	51.84
Ashford - Drainage Pipe Repair	0.00	0.00	6,000.00	(6,000.00)	0.00
Reg Dry Creek Picnic ADA Improvements	0.00	1,206.40	15,000.00	(13,793.60)	8.04
Reg - Pathway Repairs	1,295.49	2,623.68	50,000.00	(47,376.32)	5.25
Operation/Development Plan	325.00	975.00	688.00	287.00	141.72
Reg - New Playground South End	4.83	1,611.23	150,000.00	(148,388.77)	1.07
REG - Security Cameras - Gym/Lakeside	0.00	0.00	25,000.00	(25,000.00)	0.00
<b>Total Capital Improvement Projects</b>	<b>4,996.77</b>	<b>267,587.36</b>	<b>866,380.00</b>	<b>(598,792.64)</b>	<b>30.89</b>
<b>Debt Service</b>					
Recreation Park Lease	0.00	1,900.16	2,000.00	(99.84)	95.01
PGE Lighting Loan	0.00	3,826.96	3,890.00	(63.04)	98.38
Interest	(0.60)	(0.60)	0.00	(0.60)	0.00
<b>Total Debt Service</b>	<b>(0.60)</b>	<b>5,726.52</b>	<b>5,890.00</b>	<b>(163.48)</b>	<b>97.22</b>
<b>Total Expenditures</b>	<b>\$625,864.47</b>	<b>\$4,568,413.80</b>	<b>\$5,200,710.00</b>	<b>(\$632,296.20)</b>	<b>87.84%</b>
<b>Revenue Over Expenditures</b>	<b>(\$520,027.73)</b>	<b>\$177,956.62</b>	<b>(\$397,322.00)</b>	<b>\$575,278.62</b>	<b>(44.79)%</b>
<b>J. NET REVENUE OVER EXPENDITURES</b>	<b>(520,027.73)</b>	<b>177,956.62</b>	<b>(397,322.00)</b>	<b>575,278.62</b>	<b>(44.79)</b>

**SECTION: 4.0**

**ITEM: 4.4 REVIEW OF FINANCIALS FOR  
APRIL, 2018**

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

<b>PROFIT &amp; LOSS</b>										
<b>18/19 Approved Budget</b>										
	Approved Budget FY 18-19	% Of Total	Mid-Yr Revision FY 18-19	% Of Total	2018 April ACTUALS	Last Yr April Actuals	2018 YTD ACTUALS	2018 YTD BUDGET	Last Yr YTD ACTUALS	
<b>Operating Revenues</b>										
Program Revenue	1,114,565	20%	-	8%	110,857	82,458	110,857	90,610	82,458	
Facility Revenue	153,385	3%	-	4%	56,226	56,836	56,226	44,835	56,836	
Misc. Revenue	41,331	1%	-	0%	4,553	3,114	4,553	3,164	3,114	
Grants & Donations	33,755	1%	-	0%	-	165	-	165	165	
Interest Income	64,375	1%	-	1%	7,246	51	7,246	6,300	51	
Projects Revenue	331,800	6%	-	0%	-	-	-	1,190,863	-	
Tax Revenue	3,121,712	55%	-	87%	1,195,813	-	1,195,813	-	-	
In Kind/Atwood	22,381	0%	-	0%	-	-	-	-	-	
Trans from Cap Const/City Trust/Eq Res	743,500		-		-	-	-	-	-	
<b>Total Operating Revenue</b>	<b>5,626,804</b>	<b>100.00</b>	<b>-</b>	<b>100.0</b>	<b>1,374,695</b>	<b>142,624</b>	<b>1,374,695</b>	<b>1,335,937</b>	<b>142,624</b>	
<b>Expenditures</b>										
Program Expense	233,650	4%	-	9%	24,733	14,372	24,733	13,570	14,372	
Operating & Supplies	370,580	7%	-	5%	14,672	18,050	14,672	17,348	18,050	
Utilities Expense	190,660	3%	-	5%	13,043	(3,130)	13,043	5,730	(3,130)	
Professional Services	44,780	1%	-	2%	4,437	120	4,437	3,500	120	
Building & Grounds Maintenance	373,695	7%	-	2%	6,178	6,425	6,178	6,870	6,425	
Property Tax Admin.	89,900	2%	-	0%	-	-	-	-	-	
Wages	2,240,948	40%	-	24%	64,621	53,105	64,621	64,483	53,105	
Benefits & Payroll Costs	790,332	14%	-	21%	58,616	57,566	58,616	61,970	57,566	
Fixed Asset Expense	134,800	2%	-	0%	673	-	673	5,100	-	
Capital Improvement Projects	968,300	17%	-	32%	86,597	1,219	86,597	81,000	1,219	
Debt Services	2,000	0%	-	0%	-	-	-	-	-	
Special Dept Expenses (equip res.)	-	0%	-	0%	-	-	-	-	-	
Project Expenditures	-	0%	-	0%	-	-	-	-	-	
Misc Expense (CalPERS unfunded liab)	100,800	2%	-	0%	-	-	-	-	-	
<b>Total Expenditures</b>	<b>5,540,445</b>	<b>100.00</b>	<b>-</b>	<b>100.0</b>	<b>273,570</b>	<b>147,727</b>	<b>273,570</b>	<b>259,571</b>	<b>147,727</b>	
<b>Net Revenue Over Expenditures</b>	<b>\$ 86,359</b>	<b>1.53</b>	<b>\$ -</b>		<b>\$ 1,101,125</b>	<b>(5,103)</b>	<b>\$1,101,125</b>	<b>\$1,076,366</b>	<b>(\$5,103)</b>	
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000				\$ 450,000	\$ 450,000	\$ 450,000	
Annual Equip Replacement Reserve	\$ 920,531		\$ 920,531				\$ 920,531	\$ 920,531	\$ 758,531	
Future Capital Construction Reserve	\$ 955,971		\$ 955,971				\$ 955,971	\$ 955,971	\$ 705,971	
ADA Reserve	\$ 70,032		\$ 70,032				\$ 70,032	\$ 70,032	\$ 60,032	
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800				\$ 45,800	\$ 45,800	\$ 45,800	
<b>TOTAL RESERVE BALANCES</b>	<b>\$ 2,442,334</b>		<b>\$ 2,442,334</b>				<b>\$ 2,442,334</b>	<b>\$ 2,442,334</b>	<b>\$ 2,020,334</b>	

**Auburn Area Recreation and Park District**  
**Balance Sheet**  
**4/30/2018**

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	136,223.40
Placer County Treasure-General	4,750,112.33
Placer County Treasurer - City Trust	420,433.11
Accounts Receivable	15,599.51
A/R - 501C3 Group	5,000.00
PCOE Receivables	18,577.00
Prepaid Liability Expense	11,133.33
Prepaid Workers Comp Insurance	11,807.77
<b>TOTAL ASSETS</b>	<b>\$5,369,466.45</b>

<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Prepaid Revenue	\$40.00
Gift Certificates	145.00
Compensated Absenses	153,606.93
Sales Tax Payable	284.29
<b>Total Current Liabilities</b>	<b>\$154,076.22</b>
<u>Net Position</u>	
General Fund Balance	\$4,114,265.08
Net Profit (Loss)	1,101,125.15
<b>Total Net Postion</b>	<b>\$5,215,390.23</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$5,369,466.45</b>



Auburn Recreation and Park District

Balance Sheet

As of 4/30/2018

ASSETS

Current Assets

Petty Cash	\$ 580.00
First Foundation Bank	136,223.40
Placer County Treasurer – General Fund	4,750,112.33
Placer County Treasurer – City Trust	420,433.11
Accounts Receivable	15,599.51
A/R – Friends 501C3	5,000.00
Prepaid Liability Expense	11,133.33
Prepaid Workers Comp Insurance	11,807.77
PCOE Youth Services Receivable	<u>18,577.00</u>

Total Current Assets \$ 5,369,466.45

Fixed Assets

Fixed Assets: Land	\$ 1,970,546.12
Fixed Assets: Structures	12,168,108.97
Fixed Assets: Equipment	925,989.21
Fixed Assets: Computer Equipment & Software	156,260.75
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	79,149.60
Construction In Progress	496,154.67
Less: Accumulated Depreciation	<u>(9,490,475.82)</u>

Total Fixed Assets \$ 6,553,065.71

TOTAL ASSETS \$ 11,922,532.16

Auburn Recreation and Park District

Balance Sheet (Continued)

As of 4/30/2018

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	\$ 40.00
Gift Certificates	145.00
Compensated Absences	153,606.93
Sales Tax Payable	<u>284.29</u>

Total Current Liabilities \$ 154,076.22

Fund Balances

Investments in Fixed Assets	\$ 6,905,276.23
GFB: Youth Assistance Fund	9,335.59
GFB: General Fund Balance	685,946.28
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	419,808.84
RFB: Equip Replacement Reserve	868,885.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	965,971.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	( 8,921.27)
DFB: Atwood – Equipment Repl Fund	15,603.66
DFB: Calpers – Unfunded Liability Fund	137,400.00
DFB: ADA Reserves	75,031.75
DFB: Shockley Maint Fund	6,633.50

Net Position 1,101,125.15

Total Assets	\$ 6,905,276.23
Total Unrestricted Funds GFB	817,741.11
Total Reserved Funds	2,705,290.08
Total Designated Funds	<u>239,023.37</u>

TOTAL LIABILITIES AND NET POSITION \$ 11,922,532.16

For 4/1/2018 To 4/30/2018  
For Segment1 Recreation Services To Administration  
For All Segment2s  
For All Segment3s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>PERATING REVENUE</b>					
Park & Recreation Services	110,857.34	110,857.34	90,610.00	20,247.34	122.35
Rents & Concessions	56,225.53	56,225.53	44,835.00	11,390.53	125.41
Miscellaneous Revenue	4,552.94	4,552.94	3,164.00	1,388.94	143.90
Grants & Donations	0.00	0.00	165.00	(165.00)	0.00
Interest Income	7,246.26	7,246.26	6,300.00	946.26	115.02
Taxes Revenue	1,195,812.74	1,195,812.74	1,190,863.00	4,949.74	100.42
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,374,694.81</b>	<b>\$1,374,694.81</b>	<b>\$1,335,937.00</b>	<b>\$38,757.81</b>	<b>102.90%</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>1,374,694.81</b>	<b>1,374,694.81</b>	<b>1,335,937.00</b>	<b>38,757.81</b>	<b>102.90</b>
<b>EXPENDITURES</b>					
Program Expenses	24,732.78	24,732.78	13,750.00	10,982.78	179.88
Operations & Supplies Expense	14,672.20	14,672.20	17,348.00	(2,675.80)	84.58
Utilities Expense	13,043.01	13,043.01	5,730.00	7,313.01	227.63
Legal Expenses	0.00	0.00	200.00	(200.00)	0.00
Professional Services	4,436.99	4,436.99	3,300.00	1,136.99	134.45
Bldg & Grounds Maintenance	6,178.10	6,178.10	6,870.00	(691.90)	89.93
Salaries Expense	64,620.94	64,620.94	64,483.00	137.94	100.21
Benefits & Payroll Costs	58,615.68	58,615.68	61,970.00	(3,354.32)	94.59
Fixed Asset Expense	672.88	672.88	5,100.00	(4,427.12)	13.19
Capital Improvement Projects	86,597.08	86,597.08	81,000.00	5,597.08	106.91
<b>TOTAL EXPENDITURES</b>	<b>\$273,569.66</b>	<b>\$273,569.66</b>	<b>\$259,751.00</b>	<b>\$13,818.66</b>	<b>105.32%</b>

Profit & Loss

For 4/1/2018 To 4/30/2018

For Segment1 Recreation Services To Administration

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
NET REVENUE OVER EXPENDITURES	\$1,101,125.15	\$1,101,125.15	\$1,076,186.00	\$24,939.15	102.32%
NET REVENUE OVER EXPENDITURES	\$1,101,125.15	\$1,101,125.15	\$1,076,186.00	\$24,939.15	102.32%

For 4/1/2018 To 4/30/2018  
For All Segment1s  
For All Segment2s  
For All Segment3s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>PERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Alta Vista DSC Rev	5,839.00	5,839.00	1,420.00	4,419.00	411.20
Aub Elem DSC Rev	18,364.34	18,364.34	10,150.00	8,214.34	180.93
Skyridge DSC Rev	12,226.00	12,226.00	8,800.00	3,426.00	138.93
Day Camp Rev	13,124.40	13,124.40	6,400.00	6,724.40	205.07
Newcastle DSC Revenue	10,668.00	10,668.00	8,900.00	1,768.00	119.87
Adult Softball	61.00	61.00	60.00	1.00	101.67
Sr. Sports	72.00	72.00	50.00	22.00	144.00
Adult Volleyball	306.00	306.00	150.00	156.00	204.00
Pickle Ball Revenue	1,680.00	1,680.00	500.00	1,180.00	336.00
Adult Classes	1,894.60	1,894.60	1,700.00	194.60	111.45
Adult Class Rev - Bureau	805.00	805.00	1,100.00	(295.00)	73.18
Bocce Ball Prog Revenue	260.00	260.00	0.00	260.00	0.00
Youth Classes	2,116.00	2,116.00	2,000.00	116.00	105.80
Youth Class Rev - Bureau	75.00	75.00	0.00	75.00	0.00
Preschool Classes	8,778.00	8,778.00	7,200.00	1,578.00	121.92
Aquatic Activities	0.00	0.00	200.00	(200.00)	0.00
Master Swim Revenue	660.00	660.00	550.00	110.00	120.00
Public Swim	140.00	140.00	150.00	(10.00)	93.33
Swim Lessons	917.00	917.00	1,200.00	(283.00)	76.42
Swim Lessons - PH	192.00	192.00	200.00	(8.00)	96.00
Swim Team	7,925.00	7,925.00	11,200.00	(3,275.00)	70.76
Synchro Team	2,980.00	2,980.00	6,200.00	(3,220.00)	48.07
Youth Camps	4,625.00	4,625.00	5,300.00	(675.00)	87.26
Youth Camp Rev - Bureau	2,592.00	2,592.00	3,800.00	(1,208.00)	68.21
Youth Sports Camps	1,288.00	1,288.00	1,700.00	(412.00)	75.77
Special Events	500.00	500.00	750.00	(250.00)	66.67
Party in the Park	1,186.00	1,186.00	1,000.00	186.00	118.60

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2018 To 4/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Ukulele Festival Revenue	2,645.00	2,645.00	2,680.00	(35.00)	98.69
Food Truck Fiesta Revenue	500.00	500.00	0.00	500.00	0.00
Great Obstacle Scramble Revenue	1,250.00	1,250.00	1,000.00	250.00	125.00
Dead Festival	500.00	500.00	0.00	500.00	0.00
String Fling	4,435.00	4,435.00	3,650.00	785.00	121.51
Auburn Community Festival	1,500.00	1,500.00	1,500.00	0.00	100.00
Out of District Fees	643.00	643.00	1,000.00	(357.00)	64.30
Out of District Fees - Bureau	110.00	110.00	100.00	10.00	110.00
<b>Total Parks and Recreation Services</b>	<b>110,857.34</b>	<b>110,857.34</b>	<b>90,610.00</b>	<b>20,247.34</b>	<b>122.35</b>
<b>Rents &amp; Concessions</b>	<b>(8,784.50)</b>	<b>(8,784.50)</b>	<b>(6,300.00)</b>	<b>(2,484.50)</b>	<b>139.44</b>
Fee Waivers, Public	8,784.50	8,784.50	6,300.00	2,484.50	139.44
Fee Waiver - Offset	450.00	450.00	450.00	0.00	100.00
Blue Bird Room-CVCC	118.60	118.60	100.00	18.60	118.60
Stella Irving Rental Revenue - Rec	2,974.00	2,974.00	900.00	2,074.00	330.44
Lakeside Rental Revenue - Reg	4,193.00	4,193.00	1,100.00	3,093.00	381.18
Sierra Room Rental - CVCC	987.00	987.00	100.00	887.00	987.00
Sunset Room Rental - CVCC	1,250.00	1,250.00	150.00	1,100.00	833.33
Canyon View Room Rental - CVCC	1,020.00	1,020.00	800.00	220.00	127.50
Foothills Room Rental - CVCC	2,658.00	2,658.00	2,500.00	158.00	106.32
Sierra/Splash Pool Rental	675.00	675.00	150.00	525.00	450.00
Pool Rental Revenue - PH	530.00	530.00	80.00	450.00	662.50
American River Room-CVCC	129.00	129.00	0.00	129.00	0.00
Conference Rental Revenue - Rec	2,252.00	2,252.00	500.00	1,752.00	450.40
Conference (Module) Rental - Overlook	40.00	40.00	0.00	40.00	0.00
Gazebo Rentals	600.00	600.00	600.00	0.00	100.00
Rock Creek Modular Rent	103.80	103.80	0.00	103.80	0.00
Gym Rental Revenue - Rec	816.00	816.00	0.00	816.00	0.00
Gym Rental Revenue - Reg					

Profit & Loss

For 4/1/2018 To 4/30/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tutor Totter Lease Agreement	533.00	533.00	0.00	533.00	0.00
Kitchen Rental Revenue - Rec	47.60	47.60	0.00	47.60	0.00
Picnic Area Rental Revenue - Rec	3,545.00	3,545.00	1,900.00	1,645.00	186.58
Picnic Area Rental Revenue - Reg	405.00	405.00	550.00	(145.00)	73.64
Picnic Area Rental Revenue - Ash	275.00	275.00	300.00	(25.00)	91.67
Picnic Area Rental Revenue - MV	1,995.00	1,995.00	75.00	1,920.00	2660.00
Field " Recreation" Rental Revenue	1,960.90	1,960.90	1,600.00	360.90	122.56
Field A (softball) Revenue - Reg	725.34	725.34	0.00	725.34	0.00
Field "Softball" Rental - MV	966.97	966.97	300.00	666.97	322.32
Field Rental - CV	1,700.97	1,700.97	1,100.00	600.97	154.63
Field Soccer/Baseball-Winchester	824.84	824.84	0.00	824.84	0.00
Field "Beggs" Rental - Rec	4,461.21	4,461.21	3,700.00	761.21	120.57
Field B (softball) Rev - Reg	1,718.91	1,718.91	1,100.00	618.91	156.27
Field "James" Rental - Rec	4,117.26	4,117.26	7,000.00	(2,882.74)	58.82
Field C (Baseball) Rental - Reg	779.02	779.02	5,500.00	(4,720.98)	14.16
Bocce Ball Field Rental	40.00	40.00	0.00	40.00	0.00
Field "Soccer Regional" Rental	247.34	247.34	2,050.00	(1,802.66)	12.07
Field "Soccer A" Rental - Railhead	4,522.40	4,522.40	2,200.00	2,322.40	205.56
Field "Soccer B" Rental - Railhead	365.64	365.64	4,200.00	(3,834.36)	8.71
Field Lining Revenue - Reg	80.00	80.00	150.00	(70.00)	53.33
Misc Rents & Concessions	1,057.73	1,057.73	60.00	997.73	1762.88
Misc Rents & Concessions - Bureau	810.00	810.00	1,550.00	(740.00)	52.26
Custodial Fees	5,120.00	5,120.00	4,000.00	1,120.00	128.00
Meadow Vista Cust Fee	(30.00)	(30.00)	0.00	(30.00)	0.00
Set up/Take Down Fees	1,190.00	1,190.00	70.00	1,120.00	1700.00
Meadow Vista - Alcohol fee	(30.00)	(30.00)	0.00	(30.00)	0.00
<b>Total Rents and Concessions</b>	<b>56,225.53</b>	<b>56,225.53</b>	<b>44,835.00</b>	<b>11,390.53</b>	<b>125.41</b>
Miscellaneous Revenue					

Profit & Loss  
For 4/1/2018 To 4/30/2018  
For All Segment1s  
For All Segment2s  
For All Segment3s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Meadow Vista Comm Ctr Rental Agreement	(610.00)	(610.00)	10.00	(620.00)	(6100.00)
Activity Guide - Advertising Rev	900.00	900.00	250.00	650.00	360.00
Alcohol Permit Fee	1,410.00	1,410.00	300.00	1,110.00	470.00
Miscellaneous Income - Admin.	48.94	48.94	0.00	48.94	0.00
Miscellaneous Revenue - Recreation	175.00	175.00	0.00	175.00	0.00
Verizon Wireless Lease	2,404.00	2,404.00	2,404.00	0.00	100.00
Misc inc - Aquatics	225.00	225.00	200.00	25.00	112.50

Total Miscellaneous Revenue

4,552.94 4,552.94 3,164.00 1,388.94 143.90

Grants & Donations

Donation Rev - Rec

0.00 0.00 165.00 (165.00) 0.00

Total Grants and Donations

0.00 0.00 165.00 (165.00) 0.00

Interest Income

Interest Income - Other

Interest Revenue - County

Interest Revenue - City Trust

51.58 51.58 0.00 51.58 0.00  
6,570.41 6,570.41 6,000.00 570.41 109.51  
624.27 624.27 300.00 324.27 208.09

Total Interest Income

7,246.26 7,246.26 6,300.00 946.26 115.02

Project Revenue - Government

Total Project Revenue - Government

0.00 0.00 0.00 0.00 0.00

Tax Revenue



Profit & Loss

For 4/1/2018 To 4/30/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Current Secured Property Taxes General	1,106,039.81	1,106,039.81	1,105,429.00	610.81	100.06
Homeowner's Prop. Tax Relief	7,813.71	7,813.71	8,657.00	(843.29)	90.26
Current Supplemental Property Taxes	28,803.19	28,803.19	23,408.00	5,395.19	123.05
Unitary & Op Non-unitary Tax	43,436.69	43,436.69	43,437.00	(0.31)	100.00
Timber Tax Guarantee	0.00	0.00	1.00	(1.00)	0.00
Atwood Tax Revenue	8,871.72	8,871.72	8,872.00	(0.28)	100.00
Railroad Unitary Property Taxes	847.62	847.62	1,059.00	(211.38)	80.04
<b>Total Tax Revenue</b>	<b>1,195,812.74</b>	<b>1,195,812.74</b>	<b>1,190,863.00</b>	<b>4,949.74</b>	<b>100.42</b>
<b>ITAL OPERATING REVENUE</b>	<b>\$1,374,694.81</b>	<b>\$1,374,694.81</b>	<b>\$1,335,937.00</b>	<b>\$38,757.81</b>	<b>102.90%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<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>1,374,694.81</b>	<b>1,374,694.81</b>	<b>1,335,937.00</b>	<b>38,757.81</b>	<b>102.90</b>
<b>PENDITURES</b>					
Program Expenses					
Instructor/Adult Classes	230.50	230.50	1,280.00	(1,049.50)	18.01
Instructor/Adult Classes - Bureau	390.00	390.00	450.00	(60.00)	86.67
Instructor/Youth Classes	136.00	136.00	370.00	(234.00)	36.76
Officials/Adult Basketball	3,075.00	3,075.00	0.00	3,075.00	0.00

Profit & Loss  
 For 4/1/2018 To 4/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Basketball	825.00	825.00	0.00	825.00	0.00
Instructor/Youth Camps	0.00	0.00	470.00	(470.00)	0.00
Day Camp/Program Exp	550.00	550.00	900.00	(350.00)	61.11
Preschool - Program Expense	2,800.00	2,800.00	320.00	2,480.00	875.00
Newcastle Program Expense	70.59	70.59	0.00	70.59	0.00
Adult Softball Expense	1,405.80	1,405.80	0.00	1,405.80	0.00
Adult Volleyball Expense	3,000.71	3,000.71	0.00	3,000.71	0.00
Youth Basketball Expense	4,209.80	4,209.80	2,800.00	1,409.80	150.35
Public Swim Expense	1,891.00	1,891.00	1,900.00	(9.00)	99.53
Public Swim Exp - PH Pool	426.00	426.00	500.00	(74.00)	85.20
Swim Team	500.00	500.00	0.00	500.00	0.00
Special Events	70.25	70.25	0.00	70.25	0.00
Party in the Park	1,219.25	1,219.25	1,200.00	19.25	101.60
Ukulele Festival Expenses	605.00	605.00	600.00	5.00	100.83
Food Truck Fiesta Expenses	267.64	267.64	0.00	267.64	0.00
Great Obstacle Scramble Expenses	44.75	44.75	330.00	(285.25)	13.56
Dead Festival Expenses	267.64	267.64	0.00	267.64	0.00
String Fling	2,703.09	2,703.09	2,400.00	303.09	112.63
Auburn Community Festival Expenses	44.76	44.76	230.00	(185.24)	19.46
<b>Total Program Expenses</b>	<b>24,732.78</b>	<b>24,732.78</b>	<b>13,750.00</b>	<b>10,982.78</b>	<b>179.88</b>
<b>Operations &amp; Supplies</b>					
Merchant Fees - Cust Serv	859.44	859.44	350.00	509.44	245.55
Telephone - Placer Hills Pool	60.00	60.00	80.00	(20.00)	75.00
Telephone - Cust Serv	722.30	722.30	650.00	72.30	111.12
Telephone (CVCC) - Admin	527.74	527.74	530.00	(2.26)	99.57
Telephone - Aquatics	0.00	0.00	35.00	(35.00)	0.00
Telephone - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Telephone - Recreation	0.00	0.00	60.00	(60.00)	0.00

Auburn Rec & Park

Profit & Loss

For 4/1/2018 To 4/30/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Facilities & Grounds	526.77	526.77	900.00	(373.23)	58.53
Telephone - Day Camp	199.85	199.85	200.00	(0.15)	99.93
Activity Guide Expense	0.00	0.00	375.00	(375.00)	0.00
Youth Assistance Expense	645.00	645.00	375.00	270.00	172.00
Office Supplies - Rec	174.55	174.55	0.00	174.55	0.00
Office Supplies - F & G	0.00	0.00	400.00	(400.00)	0.00
Office Supplies-Cust Serv	0.00	0.00	200.00	(200.00)	0.00
Office Supplies - Admin	645.59	645.59	125.00	520.59	516.47
Office Equip Rental - Cust Serv	0.00	0.00	530.00	(530.00)	0.00
Office Equip Rental - Admin	332.48	332.48	332.00	0.48	100.15
Gas/Mileage Expense - Admin	0.00	0.00	100.00	(100.00)	0.00
Gas/Mileage Expense - F & G	145.52	145.52	50.00	95.52	291.04
General Administrative Exp - Admin	139.38	139.38	0.00	139.38	0.00
Liability Insurance - Admin	5,566.66	5,566.66	6,486.00	(919.34)	85.83
Marketing/Public Relations - Cust Serv	0.00	0.00	1,100.00	(1,100.00)	0.00
Staff Development - Youth Services	169.50	169.50	0.00	169.50	0.00
Uniform Exp - F & G	1,131.23	1,131.23	1,800.00	(668.77)	62.85
Small Equipment - Rec Pk	475.91	475.91	0.00	475.91	0.00
Small Equipment - Reg Pk	105.89	105.89	0.00	105.89	0.00
Small Equipment - CVCC	105.89	105.89	0.00	105.89	0.00
Safety Supplies - F & G	118.61	118.61	200.00	(81.39)	59.31
Restroom Supplies - Recreation Park	51.69	51.69	50.00	1.69	103.38
Restroom Supplies - Regional Park	36.41	36.41	50.00	(13.59)	72.82
Restroom Supplies - Ashford Park	51.69	51.69	50.00	1.69	103.38
Restroom Supplies - Meadow Vista Park	51.65	51.65	50.00	1.65	103.30
Restroom Supplies - Railroad Park	51.69	51.69	50.00	1.69	103.38
Restroom Supplies - Overlook Park	51.69	51.69	50.00	1.69	103.38
Restroom Supplies - Rec Comm Ctr	51.69	51.69	100.00	(48.31)	51.69
Restroom Supplies - Reg Comm Ctr	51.69	51.69	50.00	1.69	103.38
Restroom Supplies - CVCC Comm Ctr	51.69	51.69	50.00	1.69	103.38

Profit & Loss

For 4/1/2018 To 4/30/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg Pk - Toilet	450.00	450.00	470.00	(20.00)	95.75
Sanitation - Win Pk - Toilet	450.00	450.00	470.00	(20.00)	95.75
Sanitation - Reg Pk - ADA Toilet	349.00	349.00	360.00	(11.00)	96.94
Sanitation - Reg - ADA Toilet	349.00	349.00	660.00	(311.00)	52.88
Sanitation - MV - Disposal	(28.00)	(28.00)	0.00	(28.00)	0.00
<b>Total Operations &amp; Supplies</b>	<b>14,672.20</b>	<b>14,672.20</b>	<b>17,348.00</b>	<b>(2,675.80)</b>	<b>84.58</b>
<b>Utilities Expense</b>					
Lighting Reimb.-Beggs Field	115.11	115.11	100.00	15.11	115.11
Lighting Reimb.-James Field	83.11	83.11	0.00	83.11	0.00
Lighting Reimb.-Rec Field	69.24	69.24	0.00	69.24	0.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	744.47	744.47	720.00	24.47	103.40
Gas/Electric - Reg Comm Ctr	629.42	629.42	600.00	29.42	104.90
Gas/Electric - CV Comm Ctr	82.97	82.97	0.00	82.97	0.00
Gas/Electric - CVCC	1,258.86	1,258.86	1,200.00	58.86	104.91
Gas/Electric - Sierra Pool	4,732.64	4,732.64	1,000.00	3,732.64	473.26
Gas/Electric - PH Pool	562.34	562.34	50.00	512.34	1124.68
Electric - Day Camp	153.79	153.79	150.00	3.79	102.53
Gas/Elec - Recreation Park	534.79	534.79	500.00	34.79	106.96
Gas/Electric - Reg Park	1,291.14	1,291.14	1,050.00	241.14	122.97
Lighting Reimb.-Reg Park	(1,153.75)	(1,153.75)	(1,500.00)	346.25	76.92
Gas/Electric - Ashford Park	81.20	81.20	0.00	81.20	0.00
Gas/Electric - MV Park	100.63	100.63	0.00	100.63	0.00
Electric - Railhead Park	43.01	43.01	0.00	43.01	0.00
Gas/Electric - Winchester Park	10.54	10.54	0.00	10.54	0.00
Water - Rec Comm Ctr	374.15	374.15	300.00	74.15	124.72
Water - CV Comm Ctr	290.77	290.77	200.00	90.77	145.39

Auburn Rec & Park  
 Profit & Loss  
 For 4/1/2018 To 4/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CVCC	674.29	674.29	500.00	174.29	134.86
Water - Sierra Pool	694.85	694.85	0.00	694.85	0.00
Water - Rec Park	357.09	357.09	200.00	157.09	178.55
Water - Ashford Park	313.26	313.26	200.00	113.26	156.63
Water - MV Park	87.80	87.80	0.00	87.80	0.00
Water - Railhead Park	348.27	348.27	200.00	148.27	174.14
Water - Overlook Park	563.02	563.02	260.00	303.02	216.55
<b>Total Utilities Expense</b>	<b>13,043.01</b>	<b>13,043.01</b>	<b>5,730.00</b>	<b>7,313.01</b>	<b>227.63</b>
<b>Legal Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>	<b>(200.00)</b>	<b>0.00</b>
<b>Total Legal Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>	<b>(200.00)</b>	<b>0.00</b>
<b>Professional Services</b>	<b>1,116.99</b>	<b>1,116.99</b>	<b>0.00</b>	<b>1,116.99</b>	<b>0.00</b>
Professional Services - F & G	3,320.00	3,320.00	3,300.00	20.00	100.61
Professional Services - Admin	4,436.99	4,436.99	3,300.00	1,136.99	134.45
<b>Total Professional Services</b>	<b>4,436.99</b>	<b>4,436.99</b>	<b>3,300.00</b>	<b>1,136.99</b>	<b>134.45</b>
<b>Bldg &amp; Ground Maintenance</b>	<b>180.00</b>	<b>180.00</b>	<b>150.00</b>	<b>30.00</b>	<b>120.00</b>
Equipment Rental - F & G	12.85	12.85	0.00	12.85	0.00
Vehicle Maintenance	1,847.18	1,847.18	50.00	1,797.18	3694.36
Maint - Recreation Field	88.10	88.10	350.00	(261.90)	25.17
Maint - James Field	72.00	72.00	1,200.00	(1,128.00)	6.00
Maint - Sierra Pool					

Profit & Loss

For 4/1/2018 To 4/30/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint & Repairs - Equipment	84.13	84.13	20.00	64.13	420.65
Maint - PH Pool	35.40	35.40	0.00	35.40	0.00
Maint - Recreation Park	418.03	418.03	30.00	388.03	1393.43
Maint - Regional Park	746.60	746.60	3,000.00	(2,253.40)	24.89
Maint - Ashford Park	79.55	79.55	0.00	79.55	0.00
Maint - Meadow Vista Park	240.58	240.58	0.00	240.58	0.00
Maint - Christian Valley Park	79.55	79.55	0.00	79.55	0.00
Maint - Railroad Park	152.50	152.50	0.00	152.50	0.00
Maint - Overlook Park	561.14	561.14	1,300.00	(738.86)	43.17
Maint - Placer Hills Park	76.40	76.40	0.00	76.40	0.00
Maint - Pocket Parks	6.60	6.60	0.00	6.60	0.00
Maint - Atwood	6.60	6.60	180.00	(173.40)	3.67
Maint - Recreation Comm Ctr	416.43	416.43	160.00	256.43	260.27
Maint - Regional Comm Ctr	6.60	6.60	250.00	(243.40)	2.64
Maint - CVCC Comm Ctr	6.60	6.60	150.00	(143.40)	4.40
Maint - Regional Field A	458.99	458.99	0.00	458.99	0.00
Maint - Regional Field B	367.27	367.27	0.00	367.27	0.00
Maint - Regional Field C	0.00	0.00	20.00	(20.00)	0.00
Vandalism Repairs Expense	235.00	235.00	10.00	225.00	2350.00
<b>Total Building and Grounds Maintenance</b>	<b>6,178.10</b>	<b>6,178.10</b>	<b>6,870.00</b>	<b>(691.90)</b>	<b>89.93</b>
<b>Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Salaries Expense</b>	<b>1,817.76</b>	<b>1,817.76</b>	<b>1,790.00</b>	<b>27.76</b>	<b>101.55</b>
Wages - (Y.Serv) - Manager	3,124.83	3,124.83	2,650.00	474.83	117.92
Wages - (Cust Serv) - Full Time					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Cust Serv) - Part Time	413.98	413.98	370.00	43.98	111.89
Wages - (Admin) - Full Time	4,756.16	4,756.16	4,420.00	336.16	107.61
Wages - (Admin) - Part Time	1,921.70	1,921.70	1,869.00	52.70	102.82
Wages - (Y.Serv) - Alta Vista - PT	1,200.38	1,200.38	1,180.00	20.38	101.73
Wages - (YServ) - AV Maint	10.73	10.73	0.00	10.73	0.00
Wages - (Y.Serv) - Aub Elem - PT	2,752.80	2,752.80	2,714.00	38.80	101.43
Wages - (Y.Serv) - Skyridge - PT	1,923.83	1,923.83	1,900.00	23.83	101.25
Wages - (Y.Serv) - Day Camp - PT	58.47	58.47	1,500.00	(1,441.53)	3.90
Wages - (Y.Serv) - DC Maint	308.18	308.18	0.00	308.18	0.00
Wages - (Rec) - Full Time	3,904.33	3,904.33	3,840.00	64.33	101.68
Wages - (Y. Serv) - Newcastle- PT	2,200.43	2,200.43	2,200.00	0.43	100.02
Wages - (Rec) - Seasonal	216.00	216.00	0.00	216.00	0.00
Wages - (Rec) - Adult Softball	146.27	146.27	360.00	(213.73)	40.63
Wages - (Rec) - Adult Basketball	31.40	31.40	0.00	31.40	0.00
Wages - (Y.Serv) - Preschool	1,447.10	1,447.10	1,350.00	97.10	107.19
Wages - (Aqua) - Aquatics Coordinator	532.19	532.19	400.00	132.19	133.05
Wages - (Aqua) - Aquatic Activities	0.00	0.00	800.00	(800.00)	0.00
Wages - (Aqua) - Public Swim	1,010.82	1,010.82	1,230.00	(219.18)	82.18
Wages - (Aqua) - Master Swim	195.32	195.32	290.00	(94.68)	67.35
Wages - (Aqua) - Swim Team Coaches	0.00	0.00	170.00	(170.00)	0.00
Wages - (Aqua) - Synchronized Swim Coach	286.90	286.90	620.00	(333.10)	46.27
Wages - (Fac & Grds) - Fac Attendant - Rec	2,908.77	2,908.77	1,880.00	1,028.77	154.72
Wages - (Fac & Grds) - Fac Att. - CVCC	616.73	616.73	690.00	(73.27)	89.38
Wages - (Fac & Grds) - Fac Attendant - Reg	575.02	575.02	550.00	25.02	104.55
Wages - (Fac & Grds) - Management	3,742.75	3,742.75	4,800.00	(1,057.25)	77.97
Wages - (Fac & Grds) - Recreation Park	13,696.79	13,696.79	12,840.00	856.79	106.67
Wages - (Fac & Grds) - Regional Park	7,583.16	7,583.16	7,000.00	583.16	108.33
Wages - (Fac & Grds) - Ashford Park	492.47	492.47	500.00	(7.53)	98.49
Wages - (Fac & Grds) - Meadow Vista Park	1,156.04	1,156.04	750.00	406.04	154.14
Wages - (Fac & Grds) - CV Comm Center	132.25	132.25	100.00	32.25	132.25

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Railroad Park	350.30	350.30	750.00	(399.70)	46.71
Wages - (Fac & Grds) - CVCC	643.31	643.31	340.00	303.31	189.21
Wages - (Fac & Grds) - Overlook Park	440.07	440.07	500.00	(59.93)	88.01
Wages - (Fac & Grds) - Placer Hills Park	609.88	609.88	450.00	159.88	135.53
Wages - (Fac & Grds) - Pocket Parks	206.92	206.92	240.00	(33.08)	86.22
Wages - (Fac & Grds) - Winchester Park	120.91	120.91	150.00	(29.09)	80.61
Wages - (Fac & Grds) - Atwood	0.00	0.00	700.00	(700.00)	0.00
Wages - (Fac & Grds) - Shockley Property	147.67	147.67	0.00	147.67	0.00
Wages - District Administrator	2,938.32	2,938.32	2,590.00	348.32	113.45
<b>Total Salaries Expense</b>	<b>64,620.94</b>	<b>64,620.94</b>	<b>64,483.00</b>	<b>137.94</b>	<b>100.21</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	319.60	319.60	330.00	(10.40)	96.85
ER Taxes - Aquatics	239.49	239.49	350.00	(110.51)	68.43
ER Taxes - Youth Services	1,065.77	1,065.77	1,100.00	(34.23)	96.89
ER Taxes - Fac & Grds	2,520.67	2,520.67	3,100.00	(579.33)	81.31
ER Taxes - Cust Serv	266.09	266.09	230.00	36.09	115.69
ER Taxes - Admin	688.41	688.41	600.00	88.41	114.74
Fingerprinting Exp - Recreation	32.00	32.00	0.00	32.00	0.00
Fingerprinting Exp - Youth Services	74.00	74.00	70.00	4.00	105.71
Benefits Expense - Recreation	3,737.74	3,737.74	3,900.00	(162.26)	95.84
Benefits Expense - Youth Services	3,206.41	3,206.41	4,100.00	(893.59)	78.21
Benefits Expense - Fac & Grds	31,519.14	31,519.14	31,223.00	296.14	100.95
Benefits Expense - Cust Serv	2,818.48	2,818.48	3,278.00	(459.52)	85.98
Benefits Expense - Admin	5,140.49	5,140.49	5,970.00	(829.51)	86.11
Employer Retirement Exp. - Rec	355.42	355.42	420.00	(64.58)	84.62
Employer Retirement Exp. - Aquatics	40.49	40.49	64.00	(23.51)	63.27
Employer Retirement Exp. - Youth Services	766.82	766.82	810.00	(43.18)	94.67
Employer Retirement Exp. - Fac & Grds	1,915.95	1,915.95	1,970.00	(54.05)	97.26



Profit & Loss

For 4/1/2018 To 4/30/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp - Cust Serv	308.93	308.93	360.00	(51.07)	85.81
Employer Retirement Exp. - Admin	821.53	821.53	850.00	(28.47)	96.65
Worker's Comp - Rec	81.02	81.02	80.00	1.02	101.28
Worker's Comp - Aquatics	38.22	38.22	80.00	(41.78)	47.78
Worker's Comp - Youth Services	233.05	233.05	210.00	23.05	110.98
Worker's Comp - Fac & Grds	2,325.26	2,325.26	2,790.00	(464.74)	83.34
Worker's Comp - Cust Serv	12.28	12.28	10.00	2.28	122.80
Worker's Comp - Admin	88.42	88.42	75.00	13.42	117.89
<b>Total Benefits and Payroll Costs</b>	<b>58,615.68</b>	<b>58,615.68</b>	<b>61,970.00</b>	<b>(3,354.32)</b>	<b>94.59</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Aquatics	0.00	0.00	1,100.00	(1,100.00)	0.00
Fixed Asset Purchases - Youth Services	0.00	0.00	2,500.00	(2,500.00)	0.00
Computer Purchases - Youth Services	672.88	672.88	0.00	672.88	0.00
Computer Purchases - F & G	0.00	0.00	1,500.00	(1,500.00)	0.00
<b>Total Fixed Asset Expense</b>	<b>672.88</b>	<b>672.88</b>	<b>5,100.00</b>	<b>(4,427.12)</b>	<b>13.19</b>
<b>Capital Improvement Projects</b>					
Sierra Pool - Bleachers & Shade Structure	32,537.37	32,537.37	33,000.00	(462.63)	98.60
CVCC - Bike Park	15.41	15.41	0.00	15.41	0.00
MV - Restroom ADA Renov	48,025.00	48,025.00	48,000.00	25.00	100.05
Ashford - Drainage Pipe Repair	6,000.00	6,000.00	0.00	6,000.00	0.00
Reg Dry Creek Picnic ADA Improvements	19.30	19.30	0.00	19.30	0.00
<b>Total Capital Improvement Projects</b>	<b>86,597.08</b>	<b>86,597.08</b>	<b>81,000.00</b>	<b>5,597.08</b>	<b>106.91</b>

Profit & Loss

For 4/1/2018 To 4/30/2018

For All Segment1s

For All Segment2s

For All Segment3s

For All Segment4s

Debt Service	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$273,569.66	\$273,569.66	\$259,751.00	\$13,818.66	105.32%
Net Revenue Over Expenditures	\$1,101,125.15	\$1,101,125.15	\$1,076,186.00	\$24,939.15	102.32%
DJ. NET REVENUE OVER EXPENDITURES	1,101,125.15	1,101,125.15	1,076,186.00	24,939.15	102.32

**FEE WAIVER LOG**

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
Apr-18	Jean Hixon	Western States Trail Foundation-Foothills Room	\$180.00	\$60.00	\$180.00			
Apr-18	Cheryl Essex	CA State Park and Bureau of Reclamation	\$200.00	\$0.00	\$200.00	Multi Agencies Meeting		
							\$380.00	\$380.00
May-18	Paula Nannizzi	Placer County HHS- Recovery Happens Picnic Sites at Recreation Park	\$250.00	\$90.00	\$165.00	No		
May-18	Sesi Catalano	Western States Trail Foundation-Foothills Room	\$157.50	\$0.00	\$157.50	No		
May-18	Laura Dierksen	Placer Hills Education Foundation Meadow Vista Picnic sites	\$225.00	\$120.00	\$112.50	No		
							\$435.00	\$815.00