

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, OCTOBER 17, 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 September 20, 2018 Standing Finance Meeting**

**Recommendation:** Review and approve minutes.

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

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

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

**Recommendation:** Review and approval of financials for June, 2018, forward to the consent calendar for review and approval.

**4.4 Resolution Number 2018-25: Transfer of Capital Construction Reserves**

Shall the Auburn Area Recreation and Park District (ARD) review and adopt Resolution Number 2018-25, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$9,710 to reimburse the general fund for the purchase and installation of the security cameras at Regional Park at the Lakeside Room and Gymnasium area and forward it to the Board of Directors for review and adoption?

**4.5 Resolution Number 2018-26: Transfer of ADA Reserves**

Shall the Auburn Area Recreation and Park District (ARD) review and adopt Resolution Number 2018-26, a resolution authorizing this transfer for funds from the ADA Reserves in the amount of \$20,000 to reimburse the general fund for the improvement to, and the repairs of the Dry Creek ADA Picnic Area and forward it to the Board of Directors for review and adoption?

**4.6 Final Budget Revision for Fiscal Year 2018/2019**

Shall the Auburn Area Recreation and Park District Approve the Mid-Year 2018/2019 revised budget and forward Resolution Number 2018-24 to the Board of Directors for review and adoption?

**4.7 Major Expenditures:** None.

**4.8 Discussion Items:**

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

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

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

**ADJOURNMENT**

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

10-12-18  
Date

1:30 P.M.  
Time

P. Larson  
Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM SEPTEMBER 20,  
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  
Thursday, September 20, 2018, 12:00 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 12:07 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 May 23, 2018 Standing Finance Meeting**

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the August 22, 2018 Standing Finance Meeting.

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

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

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

Directors Ainsleigh and Lynch reviewed and approved the Financials for August, 2018 and forwarded them to the consent calendar for review and approval.

**4.4 Resolution Number 2018-22: Transfer of ADA Fund Reserves and Capital Construction Reserves**

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2018-22: Transfer of ADA Fund Reserves and Capital Construction Reserves and forwarded it to the consent calendar for adoption.

**4.5 Preliminary Budget Revision for Fiscal Year 2018/2019**

Directors Ainsleigh and Lynch reviewed and approved the preliminary budget revision for Fiscal Year 2018/2019, Resolution Number 2018-23 and forwarded it to the Board of Directors for review and adoption.

**4.6 Major Expenditures: None.**

**4.7 Discussion Items:**

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

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

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

None.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 12:55 p.m.

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

\_\_\_\_\_  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
SEPTEMBER, 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: \$134,284.30**

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	9/1/2018
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		9/30/2018 COMM 1ST

Sorted By: Check Date

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
17427	P0021	Petty Cash	9/7/2018	COMM 1ST	PMCHK00002500	\$298.86
17428	S1007	Stationary Engineers, Local 39	9/7/2018	COMM 1ST	PMCHK00002500	\$421.90
17429	TEMPS	Stewardship Council	9/7/2018	COMM 1ST	PMCHK00002500	\$848.75
17430	U0019	US Bank	9/14/2018	COMM 1ST	PMCHK00002501	\$15,477.98
17431	1099-104	Thomas Seibel	9/14/2018	COMM 1ST	PMCHK00002502	\$97.50
17432	1099-218	Auburn Gymnastics Center	9/14/2018	COMM 1ST	PMCHK00002502	\$344.50
17433	1099-254	Ralph Kendrick	9/14/2018	COMM 1ST	PMCHK00002502	\$396.00
17434	1099-269	Deborah Lynn	9/14/2018	COMM 1ST	PMCHK00002502	\$253.50
17435	1099-271	Kelpro Security	9/14/2018	COMM 1ST	PMCHK00002502	\$1,134.00
17436	1099-277	Foothill Karate Do	9/14/2018	COMM 1ST	PMCHK00002502	\$770.25
17437	1099-291	Isaac Humber	9/14/2018	COMM 1ST	PMCHK00002502	\$468.00
17438	1099-295	Juli Land-Marx, dba Image Net	9/14/2018	COMM 1ST	PMCHK00002502	\$1,713.64
17439	1099-313	Alison Lloyd	9/14/2018	COMM 1ST	PMCHK00002502	\$819.60
17440	1099-341	Twardis, Bryan	9/14/2018	COMM 1ST	PMCHK00002502	\$72.00
17441	1099-358	Natalia Roberti	9/14/2018	COMM 1ST	PMCHK00002502	\$180.00
17442	1099-359	Tai Batov	9/14/2018	COMM 1ST	PMCHK00002502	\$120.00
17443	A0001	Recology Auburn Placer	9/14/2018	COMM 1ST	PMCHK00002502	\$818.92
17444	A0027	Recology Auburn Placer	9/14/2018	COMM 1ST	PMCHK00002502	\$1,244.63
17445	A0051	Anderson's Sierra Pipe Co.	9/14/2018	COMM 1ST	PMCHK00002502	\$225.23
17446	A0111	AllGood Driving School, Inc	9/14/2018	COMM 1ST	PMCHK00002502	\$60.00
17447	A0134	Advanced Intregrated Pest Mana	9/14/2018	COMM 1ST	PMCHK00002502	\$514.00
17448	A0139	Auburn Ford	9/14/2018	COMM 1ST	PMCHK00002502	\$497.35
17449	A0165	Atlantis Diving & Salvage Co	9/14/2018	COMM 1ST	PMCHK00002502	\$2,767.50
17450	A1010	Advantage Martketing and Print	9/14/2018	COMM 1ST	PMCHK00002502	\$18.23
17451	C0061	California Computer Services	9/14/2018	COMM 1ST	PMCHK00002502	\$197.50
17452	C0111	Cal.net	9/14/2018	COMM 1ST	PMCHK00002502	\$66.90
17453	C0125	Michael D. Crawford	9/14/2018	COMM 1ST	PMCHK00002502	\$700.00
17454	C0126	Donna-Renee Carlos	9/14/2018	COMM 1ST	PMCHK00002502	\$49.60
17455	D0010	Diamond Pacific	9/14/2018	COMM 1ST	PMCHK00002502	\$1,277.01
17456	D0025	Dawson Oil Company	9/14/2018	COMM 1ST	PMCHK00002502	\$2,967.35
17457	D0062	Durham School Services	9/14/2018	COMM 1ST	PMCHK00002502	\$305.46
17458	D0066	De Lage Landen Financial Servi	9/14/2018	COMM 1ST	PMCHK00002502	\$332.48
17459	E0008	Ewing Irrigation Products, Inc	9/14/2018	COMM 1ST	PMCHK00002502	\$843.35
17460	G0006	Gold Country Media Publication	9/14/2018	COMM 1ST	PMCHK00002502	\$156.00
17461	I0010	Inland Business Systems	9/14/2018	COMM 1ST	PMCHK00002502	\$84.49
17462	J0010	Jeffco Plumbing, Inc.	9/14/2018	COMM 1ST	PMCHK00002502	\$522.50
17463	K0010	Knorr Systems, Inc.	9/14/2018	COMM 1ST	PMCHK00002502	\$680.00
17464	K0011	Kaiser Foundation Health Plan,	9/14/2018	COMM 1ST	PMCHK00002502	\$14,862.99
17465	L0027	Pat Larson	9/14/2018	COMM 1ST	PMCHK00002502	\$35.97
17466	M0013	Meadow Vista Hardware	9/14/2018	COMM 1ST	PMCHK00002502	\$324.42
17467	M0019	Kahl Muscott	9/14/2018	COMM 1ST	PMCHK00002502	\$384.78
17468	M0098	Meadow Vista County Water Dist	9/14/2018	COMM 1ST	PMCHK00002502	\$1,118.98
17469	N0003	Norris Electric, Inc.	9/14/2018	COMM 1ST	PMCHK00002502	\$95.00
17470	P0007	Pacific Gas & Electric Company	9/14/2018	COMM 1ST	PMCHK00002502	\$661.49
17471	P0021	Petty Cash	9/14/2018	COMM 1ST	PMCHK00002502	\$200.00
17472	R0027	Ross Recreation Equipment, Inc	9/14/2018	COMM 1ST	PMCHK00002502	\$1,879.23
17473	R0035	Reliable Auto Glass	9/14/2018	COMM 1ST	PMCHK00002502	\$201.89
17474	R0065	River City Rentals	9/14/2018	COMM 1ST	PMCHK00002502	\$25.27
17475	R0073	Riebes Auto Parts	9/14/2018	COMM 1ST	PMCHK00002502	\$138.04
17476	S0009	Sierra Saw Sales And Service	9/14/2018	COMM 1ST	PMCHK00002502	\$121.74
17477	S0025	Sierra Pacific Turf Supply, In	9/14/2018	COMM 1ST	PMCHK00002502	\$2,558.07
17478	S0034	Thatcher Company	9/14/2018	COMM 1ST	PMCHK00002502	\$1,265.73
17479	S0086	Sac-Val Janitorial Supply, Inc	9/14/2018	COMM 1ST	PMCHK00002502	\$887.78
17480	S0094	Manouch Shirvanioun	9/14/2018	COMM 1ST	PMCHK00002502	\$76.30
17481	S0131	Kasey Casl	9/14/2018	COMM 1ST	PMCHK00002502	\$76.87
17482	S0154	Mike Scheele	9/14/2018	COMM 1ST	PMCHK00002502	\$120.45
17483	S1003	Sutter Medical Foundation	9/14/2018	COMM 1ST	PMCHK00002502	\$396.00
17484	T0009	Stanley Convergent Security So	9/14/2018	COMM 1ST	PMCHK00002502	\$372.57
17485	T0031	Turf Star, Inc.	9/14/2018	COMM 1ST	PMCHK00002502	\$1,470.32
17486	T0055	TimeClock Plus by Data Managem	9/14/2018	COMM 1ST	PMCHK00002502	\$1,608.75
17487	T1000	Transamerica Life Insurance	9/14/2018	COMM 1ST	PMCHK00002502	\$400.00
17488	TEMPL	Robert Lao	9/14/2018	COMM 1ST	PMCHK00002502	\$40.00
17489	TEMPW	Michelle Wiederhold	9/14/2018	COMM 1ST	PMCHK00002502	\$352.00
17490	U0016	Uptown Signs & Graphics, Inc.	9/14/2018	COMM 1ST	PMCHK00002502	\$169.88
17491	W0001	Walker's Office Supplies, Inc.	9/14/2018	COMM 1ST	PMCHK00002502	\$252.18
17492	W0003	Warehouse Paint Incorporated	9/14/2018	COMM 1ST	PMCHK00002502	\$479.86
17493	W0044	Wave	9/14/2018	COMM 1ST	PMCHK00002502	\$1,496.35

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
17494	1099-343	Faith Petersen	9/21/2018	COMM 1ST	PMCHK00002503	\$330.00
17495	S1007	Stationary Engineers, Local 39	9/21/2018	COMM 1ST	PMCHK00002503	\$419.81
17496	1099-103	Terry Masten	9/28/2018	COMM 1ST	PMCHK00002504	\$45.50
17497	1099-243	Phillip Dallas	9/28/2018	COMM 1ST	PMCHK00002504	\$227.50
17498	1099-295	Juli Land-Marx, dba Image Net	9/28/2018	COMM 1ST	PMCHK00002504	\$1,363.64
17499	A0014	AT&T	9/28/2018	COMM 1ST	PMCHK00002504	\$298.43
17500	A0134	Advanced Intregrated Pest Mana	9/28/2018	COMM 1ST	PMCHK00002504	\$677.00
17501	B0064	Blue Moon Designs	9/28/2018	COMM 1ST	PMCHK00002504	\$1,801.80
17502	C0044	CSDA	9/28/2018	COMM 1ST	PMCHK00002504	\$110.00
17503	C0058	City Of Auburn	9/28/2018	COMM 1ST	PMCHK00002504	\$20,442.84
17504	C0072	CIT Technology Fin. Serv., Inc	9/28/2018	COMM 1ST	PMCHK00002504	\$553.57
17505	C0113	Cooks Portable Toilets & Septi	9/28/2018	COMM 1ST	PMCHK00002504	\$1,504.37
17506	D0015	Department of Social Services	9/28/2018	COMM 1ST	PMCHK00002504	\$242.00
17507	E0008	Ewing Irrigation Products, Inc	9/28/2018	COMM 1ST	PMCHK00002504	\$56.48
17508	G0006	Gold Country Media Publication	9/28/2018	COMM 1ST	PMCHK00002504	\$390.00
17509	G0022	Gold Country Printing	9/28/2018	COMM 1ST	PMCHK00002504	\$6,968.37
17510	G0045	GSSA	9/28/2018	COMM 1ST	PMCHK00002504	\$1,705.00
17511	G0092	Green Valley Security, Inc.	9/28/2018	COMM 1ST	PMCHK00002504	\$1,080.00
17512	H0056	Humana Dental Ins. Co	9/28/2018	COMM 1ST	PMCHK00002504	\$1,984.84
17513	H0060	HercRentals Inc.	9/28/2018	COMM 1ST	PMCHK00002504	\$1,056.72
17514	I0010	Inland Business Systems	9/28/2018	COMM 1ST	PMCHK00002504	\$264.36
17515	J0010	JeffCo Plumbing, Inc.	9/28/2018	COMM 1ST	PMCHK00002504	\$405.00
17516	M0071	Mission Protection Systems Inc	9/28/2018	COMM 1ST	PMCHK00002504	\$189.00
17517	N0003	Norris Electric, Inc.	9/28/2018	COMM 1ST	PMCHK00002504	\$95.00
17518	N0008	Sunbelt Rentals, Inc.	9/28/2018	COMM 1ST	PMCHK00002504	\$508.85
17519	N0028	Newcastle Elementary School Di	9/28/2018	COMM 1ST	PMCHK00002504	\$775.40
17520	N0045	Near U C02	9/28/2018	COMM 1ST	PMCHK00002504	\$396.61
17521	P0005	Placer County Water Agency	9/28/2018	COMM 1ST	PMCHK00002504	\$269.48
17522	P0007	Pacific Gas & Electric Company	9/28/2018	COMM 1ST	PMCHK00002504	\$12,199.93
17523	P0023	PG&E	9/28/2018	COMM 1ST	PMCHK00002504	\$110.43
17524	P0029	Placer County Environmental He	9/28/2018	COMM 1ST	PMCHK00002504	\$182.00
17525	P0058	Pitney Bowes Credit Corporatio	9/28/2018	COMM 1ST	PMCHK00002504	\$106.18
17526	S0009	Sierra Saw Sales And Service	9/28/2018	COMM 1ST	PMCHK00002504	\$188.24
17527	S0052	Sierra Custom Awards & More	9/28/2018	COMM 1ST	PMCHK00002504	\$11.26
17528	S0086	Sac-Val Janitorial Supply, Inc	9/28/2018	COMM 1ST	PMCHK00002504	\$316.39
17529	S0145	SCP Pool Distributors LLC	9/28/2018	COMM 1ST	PMCHK00002504	\$853.56
17530	S0163	Steffen's HVAC Services	9/28/2018	COMM 1ST	PMCHK00002504	\$5,601.00
17531	S1000	State Of California/DOJ	9/28/2018	COMM 1ST	PMCHK00002504	\$106.00
17532	T1000	Transamerica Life Insurance	9/28/2018	COMM 1ST	PMCHK00002504	\$420.00
17533	W0044	Wave	9/28/2018	COMM 1ST	PMCHK00002504	\$209.85

Total Checks: 107

Total Amount of Checks: \$134,284.30

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION: REVIEW AND APPROVE, FORWARD TO THE  
CONSENT CALENDAR 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 Sept ACTUALS	Last Yr Sept Actuals	2018 YTD ACTUALS	2018 YTD BUDGET	Last Yr YTD ACTUALS		
<b>Operating Revenues</b>											
Program Revenue	1,114,565	20%	-	42%	107,069	101,914	741,774	691,640	682,429		
Facility Revenue	153,385	3%	-	3%	8,581	7,611	123,284	118,292	109,552		
Misc. Revenue	41,331	1%	-	1%	3,288	1,474	34,905	20,504	19,631		
Grants & Donations	33,755	1%	-	2%	5,901	15	6,468	13,385	14,011		
Interest Income	64,375	1%	-	2%	5,600	10,320	28,673	35,285	32,845		
Projects Revenue	331,800	6%	-	45%	113,200	-	63,200	(50,000)	-		
Tax Revenue	3,121,712	55%	-	0%	-	56,652	1,414,085	1,433,311	1,391,822		
In Kind/Atwood	22,381	0%	-	0%	-	-	-	-	-		
City Trust Apportionment	743,500	13%	-	3%	8,800	-	58,800	50,000	-		
<b>Total Operating Revenue</b>	<b>5,626,804</b>	<b>100.00</b>	<b>-</b>	<b>100.0</b>	<b>252,439</b>	<b>177,986</b>	<b>2,471,189</b>	<b>2,312,417</b>	<b>2,250,290</b>		
<b>Expenditures</b>											
Program Expense	233,650	4%	-	5%	18,246	35,432	157,140	148,950	157,079		
Operating & Supplies	370,580	7%	-	10%	33,730	36,385	174,233	193,786	177,544		
Utilities Expense	190,660	4%	-	10%	33,914	33,874	122,342	106,395	73,959		
Professional Services	44,780	1%	-	1%	1,806	3,203	24,070	24,170	11,983		
Building & Grounds Maintenance	373,695	7%	-	9%	30,880	34,783	179,491	177,420	177,416		
Property Tax Admin.	89,900	2%	-	0%	-	-	2,295	2,500	2,378		
Wages	2,240,948	41%	-	46%	153,975	143,382	1,112,885	1,127,056	985,289		
Benefits & Payroll Costs	790,332	15%	-	17%	55,426	52,697	424,477	417,331	391,602		
Fixed Asset Expense	134,800	2%	-	1%	1,879	244	133,366	118,300	14,416		
Capital Improvement Projects	968,300	18%	-	1%	2,536	50,570	232,552	218,400	145,439		
Debt Services	2,000	0%	-	0%	-	383	-	-	1,914		
<b>Total Expenditures</b>	<b>5,439,645</b>	<b>100.00</b>	<b>-</b>	<b>100%</b>	<b>332,392</b>	<b>390,953</b>	<b>2,562,851</b>	<b>2,534,308</b>	<b>2,139,019</b>		
<b>Net Revenue Over Expenditures</b>	<b>\$ 187,159</b>	<b>3.33</b>	<b>\$ -</b>		<b>\$ (79,953)</b>	<b>(212,967)</b>	<b>(\$91,662)</b>	<b>(\$221,891)</b>	<b>\$111,271</b>		
Annual Contingency Reserve (1-2%)									\$ 450,000		
Annual Equip Replacement Reserve									\$ 920,531		
Future Capital Construction Reserve									\$ 955,971		
ADA Reserve									\$ 70,032		
CalPERS unfunded liability reserve									\$ 45,800		
<b>TOTAL RESERVE BALANCES</b>									<b>\$ 2,442,334</b>		

**Auburn Recreation and Park District  
Balance Sheet  
As of 9/30/2018**

**ASSETS**

**Current Assets**

Petty Cash	575.00
First Foundation Bank	166,162.57
Placer County Treasurer – General Fund	3,467,802.42
Placer County Treasurer – City Trust	484,494.19
Accounts Receivable	6,908.10
A/R – Friends 501C3	5,000.00
Prepaid Liability Expense	18,034.50
Prepaid Workers Comp Insurance	378.08
PCOE Youth Services Receivable	<u>16,656.00</u>

**Total Current Assets** **\$4,166,010.86**

**Fixed Assets**

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,169,792.33
Fixed Assets: Equipment	978,353.28
Fixed Assets: Computer Equipment & Software	132,521.02
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	91,281.72
Construction In Progress	642,109.95
Less: Accumulated Depreciation	<u>(9,493,406.19)</u>

**Total Fixed Assets** **\$6,738,530.44**

**TOTAL ASSETS** **\$10,904,541.30**

**Auburn Recreation and Park District  
Balance Sheet (Continued)  
As of 9/30/2018**

**LIABILITIES AND NET POSITON**

**Current Liabilities**

Prepaid Revenue	39.00
Liability Ins Payable	0.00
Gift Certificates	253.00
Compensated Absences	141,804.51
Sales Tax Payable	935.43
State Disability Payable	1.08
Misc Deductions	(36.23)
Worker's Comp Payable	2,410.28

**Total Current Liabilities** **\$145,407.07**

**Fund Balances**

Investments in Fixed Assets	6,738,530.44
GFB: Youth Assistance Fund	6,517.05
GFB: General Fund Balance	1,098,027.39
GFB: Cell Tower Reserves	122,459.24
RFB: Reserved (City Mitigation)	486,494.19
RFB: Equip Replacement Reserve	854,761.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	897,069.25
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	(2,476.85)
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	137,400.00
DFB: ADA Reserves	40,031.75
DFB: Shockley Maint Fund	3,069.76

**Net Position** **(\$91,661.29)**

<b>Total Assets</b>	<b>6,738,530.44</b>
<b>Total Unrestricted Funds GFB</b>	<b>1,192,003.68</b>
<b>Total Reserved Funds</b>	<b>2,694,957.35</b>
<b>Total Designated Funds</b>	<b>227,304.05</b>

**TOTAL LIABILITIES AND NET POSITION** **\$10,906,541.30**

**Auburn Area Recreation & Park District**

**Profit & Loss**

**ALL DEPARTMENTS**

Auburn Rec & Park  
Profit & Loss - Summary  
For 4/1/2018 To 9/30/2018  
For 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	107,069.25	741,774.32	691,640.00	50,134.32	107.25
Rents & Concessions	8,581.46	123,284.12	118,292.00	4,992.12	104.22
Miscellaneous Revenue	3,287.75	34,905.19	20,504.00	14,401.19	170.24
Grants & Donations	5,900.89	6,468.39	13,385.00	(6,916.61)	48.33
Interest Income	5,600.00	28,672.65	35,285.00	(6,612.35)	81.26
Project Revenue - Government	113,200.00	63,200.00	(50,000.00)	113,200.00	(126.40)
Taxes Revenue	0.00	1,414,084.71	1,433,311.00	(19,226.29)	98.66
<b>TOTAL OPERATING REVENUE</b>	<b>\$243,639.35</b>	<b>\$2,412,389.38</b>	<b>\$2,262,417.00</b>	<b>\$149,972.38</b>	<b>106.63%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer Funds from other sources	8,800.00	58,800.00	50,000.00	8,800.00	117.60
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$8,800.00</b>	<b>\$58,800.00</b>	<b>\$50,000.00</b>	<b>\$8,800.00</b>	<b>117.60%</b>
<b>TOTAL REVENUES</b>	<b>252,439.35</b>	<b>2,471,189.38</b>	<b>2,312,417.00</b>	<b>158,772.38</b>	<b>106.87</b>
<b>EXPENDITURES</b>					
Program Expenses	18,245.59	157,139.52	148,950.00	8,189.52	105.50
Operations & Supplies Expense	33,729.94	174,232.65	193,786.00	(19,553.35)	89.91
Utilities Expense	33,913.94	122,341.99	106,395.00	15,946.99	114.99
Legal Expenses	0.00	1,960.58	6,000.00	(4,039.42)	32.68
Professional Services	1,806.25	22,109.86	18,170.00	3,939.86	121.68
Bldg & Grounds Maintenance	30,880.45	179,490.88	177,420.00	2,070.88	101.17
Property Tax Administration/LAFCO	0.00	2,295.34	2,500.00	(204.66)	91.81
Salaries Expense	153,974.73	1,112,884.83	1,127,056.00	(14,171.17)	98.74
Benefits & Payroll Costs	55,425.71	424,476.82	417,331.00	7,145.82	101.71
Fixed Asset Expense	1,879.23	133,365.84	118,300.00	15,065.84	112.74

For Administration  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	2,536.42	232,552.36	218,400.00	14,152.36	106.48
<b>TOTAL EXPENDITURES</b>	<b>\$332,392.26</b>	<b>\$2,562,850.67</b>	<b>\$2,534,308.00</b>	<b>\$28,542.67</b>	<b>101.13%</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(\$79,952.91)</b>	<b>(\$91,661.29)</b>	<b>(\$221,891.00)</b>	<b>\$130,229.71</b>	<b>41.31%</b>
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(\$79,952.91)</b>	<b>(\$91,661.29)</b>	<b>(\$221,891.00)</b>	<b>\$130,229.71</b>	<b>41.31%</b>

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Alta Vista DSC Rev	6,158.00	23,899.00	12,820.00	11,079.00	186.42
Aub Elem DSC Rev	15,457.00	70,607.84	72,650.00	(2,042.16)	97.19
Skyridge DSC Rev	14,403.00	52,908.00	46,840.00	6,068.00	112.96
Day Camp Rev	367.00	205,734.16	178,950.00	26,784.16	114.97
Preschool Revenue	8,303.00	26,373.00	27,500.00	(1,127.00)	95.90
Newcastle DSC Revenue	17,724.00	48,316.00	47,300.00	1,016.00	102.15
Adult Softball	0.00	13,687.26	13,860.00	(172.74)	98.75
Adult Basketball	1,782.25	4,527.25	3,980.00	547.25	113.75
Sr. Sports	1,605.00	1,737.00	1,570.00	167.00	110.64
Adult Volleyball	12.00	1,663.00	1,860.00	(197.00)	89.41
Pickle Ball Revenue	135.00	5,575.00	3,080.00	2,495.00	181.01
Adult Classes	6,547.00	20,499.60	19,600.00	899.60	104.59
Adult Class Rev - Bureau	2,580.00	10,232.00	8,660.00	1,572.00	118.15
Bocce Ball Prog Revenue	442.00	922.00	490.00	432.00	188.16
Youth Basketball	17,930.00	17,925.00	16,000.00	1,925.00	112.03
PeeWee Basketball	0.00	0.00	50.00	(50.00)	0.00
Youth Classes	5,316.00	18,329.50	15,650.00	2,679.50	117.12
Youth Class Rev - Bureau	90.00	455.00	0.00	455.00	0.00
Aquatic Activities	0.00	6,616.00	5,900.00	716.00	112.14
Aquatic Activities - PH Pool	0.00	1,428.00	1,570.00	(142.00)	90.96
Master Swim Revenue	0.00	3,180.00	3,970.00	(790.00)	80.10
Public Swim - MS Sierra Pool	683.00	31,897.33	34,550.00	(2,652.67)	92.32
Public Swim - Placer Hills Pool	0.00	3,585.34	3,000.00	585.34	119.51
Swim Lessons	12.00	26,369.00	27,400.00	(1,031.00)	96.24
Swim Lessons - PH	0.00	8,407.00	9,200.00	(793.00)	91.38
Swim Team	0.00	22,654.50	22,550.00	104.50	100.46
Synchro Team	0.00	7,790.00	8,200.00	(410.00)	95.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 For All Segment1s  
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps	0.00	21,365.00	24,500.00	(3,135.00)	87.20
Youth Camp Rev - Bureau	0.00	14,751.00	17,900.00	(3,149.00)	82.41
Youth Sports Camps	0.00	12,450.50	12,500.00	(49.50)	99.60
Youth Sports Camps - Bureau	0.00	7,190.00	9,900.00	(2,710.00)	72.63
Special Events	237.50	4,146.00	1,000.00	3,146.00	414.60
Party in the Park Revenue	237.50	8,049.97	11,590.00	(3,540.03)	69.46
Ukulele Festival Revenue	0.00	13,425.00	9,330.00	4,095.00	143.89
Food Truck Fiesta Revenue	0.00	950.00	0.00	950.00	0.00
Great Obstacle Scramble Revenue	2,552.50	5,805.00	4,240.00	1,565.00	136.91
String Fling Revenue	0.00	4,535.00	3,650.00	885.00	124.25
Auburn Community Festival	3,017.50	5,762.50	1,700.00	4,062.50	338.97
Out of District Fees	1,296.00	6,872.57	7,500.00	(627.43)	91.63
Out of District Fees - Bureau	152.00	944.00	540.00	404.00	174.82
Return check fees	30.00	210.00	90.00	120.00	233.33
<b>Total Parks and Recreation Services</b>	<b>107,069.25</b>	<b>741,774.32</b>	<b>691,640.00</b>	<b>50,134.32</b>	<b>107.25</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(239.58)	(10,506.72)	(7,410.00)	(3,096.72)	141.79
Fee Waivers, Public, Reclamation	0.00	(157.50)	(330.00)	172.50	47.73
Fee Waiver - Offset	239.58	10,664.22	7,740.00	2,924.22	137.78
Blue Bird Room-CVCC	150.00	1,200.00	600.00	600.00	200.00
Stella Irving Rental Revenue - Rec	0.00	118.60	100.00	18.60	118.60
Lakeside Rental Revenue - Reg	200.00	5,577.00	2,200.00	3,377.00	253.50
Sierra Room Rental - CVCC	770.00	5,033.00	4,950.00	83.00	101.68
Sunset Room Rental - CVCC	100.00	2,227.00	1,000.00	1,227.00	222.70
Canyon View Room Rental - CVCC	715.00	3,725.00	350.00	3,375.00	1064.29
Foothills Room Rental - CVCC	450.00	5,487.50	2,200.00	3,287.50	249.43
Sierra/Splash Pool Rental	0.00	9,968.40	9,300.00	668.40	107.19
Pool Rental Revenue - PH	0.00	1,833.00	2,750.00	(917.00)	66.66

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room-CVCC	200.00	2,640.00	2,030.00	610.00	130.05
Conference Rental Revenue - Rec	0.00	219.00	0.00	219.00	0.00
Board Room Rental	0.00	80.00	50.00	30.00	160.00
Conference (Module) Rental - Overlook	500.00	5,271.00	3,700.00	1,571.00	142.46
Gazebo Rentals	0.00	40.00	0.00	40.00	0.00
Rock Creek Modular Rent	300.00	1,800.00	1,800.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	103.80	600.00	(496.20)	17.30
Gym Rental Revenue - Reg	0.00	1,959.00	450.00	1,509.00	435.33
Tutor Totter Lease Agreement	544.00	3,209.00	2,077.00	1,132.00	154.50
Kitchen Rental Revenue - Rec	0.00	47.60	0.00	47.60	0.00
Kitchen Rental Revenue - CVCC	0.00	170.00	630.00	(460.00)	26.98
Picnic Area Rental Revenue - Rec	335.00	8,673.00	6,400.00	2,273.00	135.52
Picnic Area Rental Revenue - Reg	300.00	1,990.00	1,900.00	90.00	104.74
Picnic Area Rental Revenue - Ash	195.00	1,330.00	1,650.00	(320.00)	80.61
Picnic Area Rental Revenue - MV	277.50	3,825.00	2,825.00	1,000.00	135.40
Field " Recreation" Rental Revenue	253.08	3,241.75	7,600.00	(4,358.25)	42.66
Field A (softball) Revenue - Reg	108.66	1,582.30	550.00	1,032.30	287.69
Field "Softball" Rental - MV	0.00	966.97	300.00	666.97	322.32
Field Rental - CV	0.00	1,700.97	3,600.00	(1,899.03)	47.25
Field Soccer/Baseball-Winchester	0.00	1,029.56	3,525.00	(2,495.44)	29.21
Field "Beggs" Rental - Rec	959.40	6,827.69	11,700.00	(4,872.31)	58.36
Field B (softball) Rev - Reg	0.00	1,569.55	1,365.00	204.55	114.99
Field "James" Rental - Rec	1,207.00	7,795.16	9,780.00	(1,984.84)	79.71
Field C (Baseball) Rental - Reg	0.00	3,416.30	6,060.00	(2,643.70)	56.38
Bocce Ball Field Rental	0.00	40.00	0.00	40.00	0.00
Field "Soccer Regional" Rental	0.00	2,539.66	2,380.00	159.66	106.71
Field "Soccer A" Rental - Railroad	0.00	4,853.06	4,400.00	453.06	110.30
Field "Soccer B" Rental - Railroad	76.82	5,015.52	4,760.00	255.52	105.37
Field Lining Revenue - Reg	0.00	80.00	150.00	(70.00)	53.33
Misc Rents & Concessions	60.00	1,358.73	1,440.00	(81.27)	94.36

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions - Bureau	0.00	810.00	1,550.00	(740.00)	52.26
Custodial Fees	780.00	11,900.00	11,000.00	900.00	108.18
Meadow Vista Cust Fee	0.00	430.00	0.00	430.00	0.00
Set up/Take Down Fees	100.00	1,570.00	570.00	1,000.00	275.44
Meadow Vista - Alcohol fee	0.00	30.00	0.00	30.00	0.00
<b>Total Rents and Concessions</b>	<b>8,581.46</b>	<b>123,284.12</b>	<b>118,292.00</b>	<b>4,992.12</b>	<b>104.22</b>
<b>Miscellaneous Revenue</b>					
Meadow Vista Comm Ctr Rental Agreement	0.00	675.00	120.00	555.00	562.50
Sales of an Asset - F & G	0.00	9,500.00	0.00	9,500.00	0.00
Activity Guide - Advertising Rev	500.00	1,600.00	250.00	1,350.00	640.00
Alcohol Permit Fee	260.00	3,170.00	2,500.00	670.00	126.80
Miscellaneous Income - Admin.	123.75	276.13	600.00	(323.87)	46.02
Miscellaneous Revenue - Recreation	0.00	175.00	0.00	175.00	0.00
Verizon Wireless Lease	2,404.00	14,424.00	14,424.00	0.00	100.00
Misc inc - Aquatics	0.00	225.00	200.00	25.00	112.50
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Miscellaneous Income - F & G	0.00	4,860.06	2,400.00	2,460.06	202.50
<b>Total Miscellaneous Revenue</b>	<b>3,287.75</b>	<b>34,905.19</b>	<b>20,504.00</b>	<b>14,401.19</b>	<b>170.24</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	3,993.63	4,555.13	4,100.00	455.13	111.10
Donation Rev - Rec	0.00	0.00	1,685.00	(1,685.00)	0.00
Donation Rev - Aqua	1,907.26	1,907.26	0.00	1,907.26	0.00
Donation Rev - F & G	0.00	0.00	7,600.00	(7,600.00)	0.00
Bike Park Donations	0.00	6.00	0.00	6.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Total Grants and Donations</b>	5,900.89	6,468.39	13,385.00	(6,916.61)	48.33
<b>Interest Income</b>					
Interest Income - Other	0.00	244.43	250.00	(5.57)	97.77
Interest Revenue - County	5,000.00	25,870.61	33,235.00	(7,364.39)	77.84
Interest Revenue - City Trust	600.00	2,557.61	1,800.00	757.61	142.09
<b>Total Interest Income</b>	5,600.00	28,672.65	35,285.00	(6,612.35)	81.26
<b>Project Revenue - Government</b>					
City Mitigation Revenue	113,200.00	63,200.00	(50,000.00)	113,200.00	(126.40)
<b>Total Project Revenue - Government</b>	113,200.00	63,200.00	(50,000.00)	113,200.00	(126.40)
<b>Tax Revenue</b>					
Current Secured Property Taxes General	0.00	1,238,339.32	1,243,608.00	(5,268.68)	99.58
Homeowner's Prop. Tax Relief	0.00	11,162.45	9,739.00	1,423.45	114.62
Current Unsecured Prop Taxes General	0.00	(86.90)	45,317.00	(45,403.90)	(0.19)
Current Supplemental Property Taxes	0.00	46,147.56	26,795.00	19,352.56	172.23
Unitary & Op Non-unitary Tax	0.00	48,866.23	48,867.00	(0.77)	100.00
Redemptions Gen Taxes	0.00	0.00	485.00	(485.00)	0.00
Delinq Unsecured Property Taxes	0.00	41.27	111.00	(69.73)	37.18
Timber Tax Guarantee	0.00	1.00	1.00	0.00	100.00
Atwood Tax Revenue	0.00	9,980.59	9,981.00	(0.41)	100.00
Delinquent Supplemental Tax Rev	0.00	22.94	15.00	7.94	152.93
Delinquent Secured Property Taxes	0.00	0.00	(63.00)	63.00	0.00
Railroad Unitary Property Taxes	0.00	953.57	1,059.00	(105.43)	90.04
RDA Pass-Throughs	0.00	58,656.68	47,396.00	11,260.68	123.76

Auburn Rec & Park  
 Profit & Loss - Detail  
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	0.00	1,414,084.71	1,433,311.00	(19,226.29)	98.66
<b>TOTAL OPERATING REVENUE</b>	<b>\$243,639.35</b>	<b>\$2,412,389.38</b>	<b>\$2,262,417.00</b>	<b>\$149,972.38</b>	<b>106.63%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
City Mitigation Apportionment - Fac & Grds	8,800.00	58,800.00	50,000.00	8,800.00	117.60
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,800.00</b>	<b>58,800.00</b>	<b>50,000.00</b>	<b>8,800.00</b>	<b>117.60</b>
<b>TOTAL REVENUES</b>	<b>252,439.35</b>	<b>2,471,189.38</b>	<b>2,312,417.00</b>	<b>158,772.38</b>	<b>106.87</b>
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Aquatics	396.00	1,881.00	2,380.00	(499.00)	79.03
Instructor/Adult Classes	2,050.75	10,055.95	10,740.00	(684.05)	93.63
Instructor/Adult Classes - Bureau	468.00	4,296.50	3,540.00	756.50	121.37
Instructor/Youth Classes	1,269.60	8,483.20	7,130.00	1,353.20	118.98
Officials/Adult Softball	1,705.00	5,606.70	5,100.00	506.70	109.94
Officials/Adult Basketball	(2,250.00)	2,277.00	950.00	1,327.00	239.68
Officials/Youth Basketball	2,250.00	3,075.00	0.00	3,075.00	0.00
Instructor/Youth Camps	0.00	30,538.20	22,190.00	8,348.20	137.62
Instr/Y Camp - Bureau	0.00	8,287.65	15,470.00	(7,182.35)	53.57
Instructors - Youth Sports Camps	0.00	0.00	7,600.00	(7,600.00)	0.00

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instr/Y Sports Camp - Bureau	0.00	5,392.50	3,600.00	1,792.50	149.79
Alta Vista/Program Exp	489.68	1,305.60	1,270.00	35.60	102.80
Aub Elem/Program Exp	372.58	1,040.07	940.00	100.07	110.65
Skyridge/Program Exp	431.06	1,391.17	1,300.00	91.17	107.01
Day Camp/Program Exp	1,397.52	18,439.52	16,750.00	1,689.52	110.09
Preschool - Program Expense	84.64	3,584.78	840.00	2,744.78	426.76
Newcastle Program Expense	290.78	1,439.18	3,630.00	(2,190.82)	39.65
Adult Softball Expense	0.00	1,736.52	2,100.00	(363.48)	82.69
Adult Basketball Expense	0.00	0.00	150.00	(150.00)	0.00
Adult Volleyball Expense	0.00	3,126.30	850.00	2,276.30	367.80
Pickle Ball Tennis Expense	140.45	883.36	100.00	783.36	883.36
Adult Class Expense	0.00	172.71	480.00	(307.29)	35.98
Youth Basketball Expense	3,800.00	10,892.30	9,300.00	1,592.30	117.12
Youth Class Expense	85.80	112.77	640.00	(527.23)	17.62
Aquatic Activities	108.00	618.00	1,600.00	(982.00)	38.63
Public Swim Expense	0.00	2,156.18	2,500.00	(343.82)	86.25
Public Swim Exp - PH Pool	0.00	426.00	500.00	(74.00)	85.20
Swim Lessons	0.00	325.53	0.00	325.53	0.00
Swim Team	0.00	1,378.22	1,400.00	(21.78)	98.44
Synchro Team	0.00	0.00	600.00	(600.00)	0.00
Youth Camps	0.00	0.00	20.00	(20.00)	0.00
Youth Sports Camps	0.00	0.00	20.00	(20.00)	0.00
Special Events	268.56	2,375.53	2,170.00	205.53	109.47
Party in the Park Expenses	0.00	8,638.04	8,660.00	(21.96)	99.75
Lifestyle Expo Expenses	0.00	0.00	40.00	(40.00)	0.00
Ukulele Festival Expenses	2,227.08	9,149.61	6,400.00	2,749.61	142.96
Food Truck Fiesta Expenses	5.00	5.00	0.00	5.00	0.00
Great Obstacle Scramble Expenses	2,362.97	3,356.30	3,940.00	(583.70)	85.19
String Fling Expenses	0.00	3,936.96	3,140.00	796.96	125.38
Auburn Community Festival Expenses	292.12	756.17	910.00	(153.83)	83.10

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Total Program Expenses</b>	18,245.59	157,139.52	148,950.00	8,189.52	105.50
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	(80.00)	(435.42)	0.00	(435.42)	0.00
Merchant Fees - Cust Serv	3,168.72	7,187.36	6,410.00	777.36	112.13
Bad Debt Expense	3.00	100.27	250.00	(149.73)	40.11
Finance Charges	(32.38)	(82.45)	0.00	(82.45)	0.00
Cal Card Incentives	(483.69)	(991.41)	0.00	(991.41)	0.00
Donations Expense	0.00	0.00	250.00	(250.00)	0.00
Telephone - Placer Hills Pool	18.94	464.71	480.00	(15.29)	96.82
Telephone - Cust Serv	718.90	4,319.98	4,200.00	119.98	102.86
Telephone (CVCC) - Admin	527.74	3,357.33	3,180.00	177.33	105.58
Gift Certificates Expensed	0.00	323.00	1,950.00	(1,627.00)	16.56
Telephone - Aquatics	0.00	95.96	200.00	(104.04)	47.98
Telephone - Youth Services	0.00	3.52	60.00	(56.48)	5.87
Telephone - Recreation	0.00	196.66	345.00	(148.34)	57.00
Telephone - Preschool	0.00	1.24	0.00	1.24	0.00
Telephone - Facilities & Grounds	586.64	6,303.83	5,500.00	803.83	114.62
Telephone - Day Camp	0.00	1,199.10	1,200.00	(0.90)	99.93
Telephone - Newcastle	0.00	13.03	50.00	(36.97)	26.06
Telephone - Aub EI	129.50	776.44	690.00	86.44	112.53
Telephone - Alta Vista	0.00	10.79	50.00	(39.21)	21.58
Telephone - Skyridge	89.81	536.35	500.00	36.35	107.27
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	0.00	519.40	1,000.00	(480.60)	51.94
Activity Guide Expense	7,913.83	16,756.52	16,025.00	731.52	104.57
Youth Assistance Expense	680.00	9,541.17	9,485.00	56.17	100.59
Office Supplies - Rec	138.65	828.83	740.00	88.83	112.00
Office Supplies - Youth Services	17.15	294.48	610.00	(315.52)	48.28

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - F & G	162.75	1,494.36	1,850.00	(355.64)	80.78
Office Supplies-Cust Serv	0.00	1,635.09	1,650.00	(14.91)	99.10
Office Supplies - Admin	177.04	3,160.73	2,975.00	185.73	106.24
Duplication Costs - Cust Serv	264.36	437.73	410.00	27.73	106.76
Duplication Costs - Admin	0.00	0.00	10.00	(10.00)	0.00
Office Equip Rental - Cust Serv	553.57	3,321.42	3,170.00	151.42	104.78
Office Equip Rental - Admin	438.66	2,269.11	2,160.00	109.11	105.05
Office Equip Maint - Cust Serv	0.00	4,657.23	4,300.00	357.23	108.31
Dining Expense	204.00	357.00	375.00	(18.00)	95.20
Gas/Mileage Expense - C.Serv	76.30	261.60	400.00	(138.40)	65.40
Gas/Mileage Expense - Admin	470.35	957.96	730.00	227.96	131.23
Gas/Mileage Expense - Rec.	0.00	140.61	500.00	(359.39)	28.12
Gas/Mileage Expense - Aqua	0.00	0.00	70.00	(70.00)	0.00
Gas/Mileage Expense - YS	18.53	39.79	80.00	(40.21)	49.74
Gas/Mileage Expense - F & G	3,121.52	15,438.95	12,550.00	2,888.95	123.02
General Administrative Exp - Admin	0.00	166.19	250.00	(83.81)	66.48
Liability Insurance - Admin	6,011.50	34,734.49	38,916.00	(4,181.51)	89.26
Board Expense	212.39	679.93	2,100.00	(1,420.07)	32.38
Marketing/Public Relations - Cust Serv	1,462.80	7,791.82	11,800.00	(4,008.18)	66.03
Miscellaneous Expense	848.75	880.11	0.00	880.11	0.00
Dues and Subscriptions - Admin	0.00	1,948.00	3,500.00	(1,552.00)	55.66
Dues and Subscriptions - Rec.	0.00	0.00	160.00	(160.00)	0.00
Dues and Subscriptions - F & G	0.00	90.00	100.00	(10.00)	90.00
Staff Appreciation - Youth Services	0.00	55.11	0.00	55.11	0.00
Staff Appreciation - F & G	0.00	2.14	160.00	(157.86)	1.34
Company Celebrations	183.01	183.01	150.00	33.01	122.01
Staff Development - Admin	83.99	228.99	230.00	(1.01)	99.56
Staff Development - Rec.	0.00	0.00	150.00	(150.00)	0.00
Staff Development - Aquatics	0.00	0.00	250.00	(250.00)	0.00
Staff Development - Youth Services	0.00	202.20	150.00	52.20	134.80

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - F & G	165.00	771.72	1,450.00	(678.28)	53.22
Uniform Exp - F & G	(8.21)	(90.31)	600.00	(690.31)	(15.05)
Small Equip - Rec Dept	0.00	126.99	320.00	(193.01)	39.68
Small Equipment - Rec Pk	318.07	2,538.17	2,070.00	468.17	122.62
Small Equipment - Reg Pk	319.57	4,601.13	1,360.00	3,241.13	338.32
Small Equipment - MV Park	84.97	206.47	100.00	106.47	206.47
Small Equipment - CVCC	0.00	1,712.46	0.00	1,712.46	0.00
Small Equipment - Admin	0.00	0.00	100.00	(100.00)	0.00
Field Marking Expense	56.48	1,416.23	1,350.00	66.23	104.91
Safety Supplies - F & G	591.40	2,975.91	4,140.00	(1,164.09)	71.88
Safety Supplies - Rec	0.00	166.23	0.00	166.23	0.00
Safety Supplies - Aquatics	0.00	166.24	0.00	166.24	0.00
Restroom Supplies - Recreation Park	88.78	570.74	1,460.00	(889.26)	39.09
Restroom Supplies - Regional Park	88.78	664.08	1,110.00	(445.92)	59.83
Restroom Supplies - Ashford Park	88.78	579.22	915.00	(335.78)	63.30
Restroom Supplies - Meadow Vista Park	88.78	579.18	1,090.00	(510.82)	53.14
Restroom Supplies - Railroad Park	88.77	579.21	845.00	(265.79)	68.55
Restroom Supplies - Overlook Park	88.77	608.92	865.00	(256.08)	70.40
Restroom Supplies - Placer Hills Park	88.78	365.06	410.00	(44.94)	89.04
Restroom Supplies - Winchester Park	0.00	0.00	125.00	(125.00)	0.00
Restroom Supplies - Rec Comm Ctr	88.78	1,017.72	2,860.00	(1,842.28)	35.59
Restroom Supplies - Reg Comm Ctr	88.78	1,035.50	1,380.00	(344.50)	75.04
Restroom Supplies - CVCC Comm Ctr	88.78	880.35	2,050.00	(1,169.65)	42.94
Sanitation - Reg Pk - Toilet	450.00	2,700.00	2,680.00	20.00	100.75
Sanitation - Win Pk - Toilet	450.00	2,700.00	2,800.00	(100.00)	96.43
Sanitation - Rec Pk - ADA Toilet	349.00	1,745.00	2,150.00	(405.00)	81.16
Sanitation - Reg - ADA Toilet	349.00	1,745.00	2,560.00	(815.00)	68.16
Sanitation - Rec Pk - Debris Box	818.92	5,212.92	8,100.00	(2,887.08)	64.36
Sanitation - Reg Pk - Disposal	527.75	2,789.43	3,040.00	(250.57)	91.76
Sanitation - MV - Disposal	356.54	1,788.40	1,820.00	(31.60)	98.26

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - CVCC - Disposal	327.34	1,610.42	1,665.00	(54.58)	96.72
Professional Services - YS	0.00	16.00	320.00	(304.00)	5.00
Small Equipment - Aquatics	0.00	0.00	1,130.00	(1,130.00)	0.00
Small Equipment - Y Services	0.00	0.00	100.00	(100.00)	0.00
<b>Total Operations &amp; Supplies</b>	<b>33,729.94</b>	<b>174,232.65</b>	<b>193,786.00</b>	<b>(19,553.35)</b>	<b>89.91</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	180.61	1,875.66	2,220.00	(344.34)	84.49
Lighting Reimb.-Beggs Field	(150.61)	(1,874.66)	(1,095.00)	(779.66)	171.20
Lights - Rec Pk James Field	372.11	2,136.87	3,275.00	(1,138.13)	65.25
Lighting Reimb.-James Field	(342.11)	(2,789.37)	(4,160.00)	1,370.63	67.05
Lights - Rec Field	34.16	729.57	780.00	(50.43)	93.54
Lighting Reimb.-Rec Field	(34.16)	(1,284.40)	(1,570.00)	285.60	81.81
Gas/Elect - Rec Comm Ctr - Fac & Grds	194.41	2,580.33	1,630.00	950.33	158.30
Gas/Electric - Reg Comm Ctr	938.89	4,611.16	2,690.00	1,921.16	171.42
Gas/Electric - CV Comm Ctr	80.29	440.20	625.00	(184.80)	70.43
Electric Reimb.- Chr.Vly C Ctr	(71.20)	(359.91)	(490.00)	130.09	73.45
Gas/Electric - CVCC	2,693.50	12,577.27	12,450.00	127.27	101.02
Gas/Electric - Sierra Pool	2,611.12	19,254.28	14,600.00	4,654.28	131.88
Gas/Electric - PH Pool	531.24	4,873.11	3,650.00	1,223.11	133.51
Electric - Day Camp	244.27	1,300.08	1,650.00	(349.92)	78.79
Gas/Elec - Recreation Park	1,197.23	5,569.56	5,050.00	519.56	110.29
Lighting Reimb - Rec Park	0.00	0.00	(20.00)	20.00	0.00
Gas/Electric - Reg Park	2,266.51	10,688.63	12,150.00	(1,461.37)	87.97
Lighting Reimb.-Reg Park	(222.60)	(4,878.35)	(4,705.00)	(173.35)	103.68
Gas/Electric - Ashford Park	400.79	1,519.38	1,475.00	44.38	103.01
Gas/Electric - MV Park	675.85	2,394.67	2,840.00	(445.33)	84.32

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric - Railhead Park	384.43	2,013.10	2,120.00	(106.90)	94.96
Lighting Reimb.-Railhead	(68.53)	(983.90)	(90.00)	(893.90)	1093.22
Gas/Electric - Winchester Park	166.44	805.13	900.00	(94.87)	89.46
Reimbursements - Gas/Elec Pool	0.00	(11,229.25)	(14,000.00)	2,770.75	80.21
Water - Rec Comm Ctr	0.00	1,505.64	800.00	705.64	188.21
Water - Reg Comm Ctr	0.00	658.88	680.00	(21.12)	96.89
Water - CV Comm Ctr	0.00	562.69	380.00	182.69	148.08
Water - CVCC	0.00	1,772.26	1,000.00	772.26	177.23
Water - Sierra Pool	0.00	2,796.18	1,900.00	896.18	147.17
Water - PH Pool	67.70	151.62	210.00	(58.38)	72.20
Water - Rec Park	0.00	2,421.56	2,340.00	81.56	103.49
Water - Regional Park	0.00	1,313.46	650.00	663.46	202.07
Water - Ashford Park	0.00	2,381.04	1,380.00	1,001.04	172.54
Water - MV Park	421.31	10,904.27	5,550.00	5,354.27	196.47
Water - CV Park	0.00	2,002.22	1,310.00	692.22	152.84
Water - Railhead Park	0.00	2,136.94	2,470.00	(333.06)	86.52
Water - CVCC Park	0.00	1,097.96	1,680.00	(582.04)	65.36
Water - Overlook Park	0.00	3,304.46	3,060.00	244.46	107.99
Water - Placer Hills Park	899.45	2,363.63	3,170.00	(806.37)	74.56
Water - Atwood	0.00	980.76	1,740.00	(759.24)	56.37
Water - Chana Field	0.00	0.00	350.00	(350.00)	0.00
Reimb - Water - Sierra Pool	0.00	(1,168.61)	(1,000.00)	(168.61)	116.86
Sanitation - Rec Park (Sewer)	9,344.02	9,344.02	9,050.00	294.02	103.25
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,200.00	(97.41)	99.36
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,800.00	(157.56)	91.25
Sanitation - Railhead Park (Sewer)	173.79	173.79	300.00	(126.21)	57.93
Sanitation - Overlook (Sewer)	735.88	735.88	800.00	(64.12)	91.99
Sanitation - CVCC (Sewer)	10,189.15	10,189.15	9,600.00	589.15	106.14

Profit & Loss - Detail 4/1/2018 to 9/30/2018					
Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget	
33,913.94	122,341.99	106,395.00	15,946.99	114.99	Total Utilities Expense
0.00	1,960.58	6,000.00	(4,039.42)	32.68	Legal Expenses Legal Fees
0.00	1,960.58	6,000.00	(4,039.42)	32.68	Total Legal Expense
0.00	0.00	200.00	(200.00)	0.00	Professional Services Professional Services - Rec
197.50	1,435.49	800.00	635.49	179.44	Professional Services - F & G
0.00	5,543.53	2,270.00	3,273.53	244.21	Professional Services - Atwood
0.00	565.00	450.00	115.00	125.56	Professional Services - C Serv
1,608.75	6,405.84	5,450.00	955.84	117.54	Professional Services - Admin
0.00	8,160.00	9,000.00	(840.00)	90.67	Accounting/Auditor Fees
1,806.25	22,109.86	18,170.00	3,939.86	121.68	Total Professional Services
0.00	180.00	1,350.00	(1,170.00)	13.33	Bldg & Ground Maintenance Equipment Rental - F & G
1,056.05	10,132.67	7,330.00	2,802.67	138.24	Vehicle Maintenance
0.00	7,108.33	750.00	6,358.33	947.78	Maint - Recreation Field
0.00	54.14	0.00	54.14	0.00	Maint - CV Baseball Field
700.00	2,321.12	3,160.00	(838.88)	73.45	Maint - James Field
259.09	1,314.99	1,290.00	24.99	101.94	Maint - Beggs Field
3,627.99	35,942.32	24,700.00	11,242.32	145.52	Maint - Sierra Pool
0.00	(3,753.08)	(7,500.00)	3,746.92	50.04	Reimbursement- Maint Pool

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 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	1,978.00	13,069.90	3,710.00	9,359.90	352.29
Maint - PH Pool	618.61	7,801.82	6,400.00	1,401.82	121.90
Maint - Irrigation Pump - MV	0.00	0.00	2,000.00	(2,000.00)	0.00
Maint - Winchester Fields	0.00	591.64	0.00	591.64	0.00
Rep/Maint - Aub El	33.10	138.39	1,875.00	(1,736.61)	7.38
Rep/Maint - Rock Creek	0.00	0.00	250.00	(250.00)	0.00
Rep/Maint - Day Camp	0.00	46.52	600.00	(553.48)	7.75
Maint - Recreation Park	1,178.47	5,692.18	13,580.00	(7,887.82)	41.92
Maint - Regional Park	3,370.30	19,409.70	26,670.00	(7,260.30)	72.78
Maint - Ashford Park	34.42	3,830.83	4,890.00	(1,059.17)	78.34
Maint - Meadow Vista Park	101.34	4,614.22	9,140.00	(4,525.78)	50.48
Maint - Christian Valley Park	68.84	1,475.20	2,260.00	(784.80)	65.27
Maint - Railroad Park	11.56	1,177.66	4,710.00	(3,532.34)	25.00
Maint - CVCC Park	309.91	3,176.08	2,040.00	1,136.08	155.69
Maint - Overlook Park	772.41	4,210.48	5,340.00	(1,129.52)	78.85
Maint - Placer Hills Park	0.00	909.39	320.00	589.39	284.18
Maint - Pocket Parks	0.00	702.04	1,090.00	(387.96)	64.41
Maint - Mt. Vernon Park	0.00	107.50	360.00	(252.50)	29.86
Maint - Winchester Park	0.00	0.00	480.00	(480.00)	0.00
Maint - Atwood	0.00	794.87	1,630.00	(835.13)	48.77
Maint - Shockley Park	1,648.02	2,461.71	0.00	2,461.71	0.00
Rep/Maint - Skyridge	0.00	1,235.22	575.00	660.22	214.82
Maint - Ashley Dog Park	521.77	3,815.55	3,095.00	720.55	123.28
Rep/Maint - Newcastle	775.40	775.40	2,000.00	(1,224.60)	38.77
Maint - Recreation Comm Ctr	5,133.22	9,758.32	7,400.00	2,358.32	131.87
Maint - Regional Comm Ctr	702.61	7,143.22	4,040.00	3,103.22	176.81
Maint - Christian Valley Comm Ctr	0.00	30.84	380.00	(349.16)	8.12
Maint - CVCC Comm Ctr	4,263.18	5,509.58	4,200.00	1,309.58	131.18
Maint - Overlook Modular	0.00	437.37	270.00	167.37	161.99
Maint - Regional Tennis Courts	0.00	300.48	270.00	30.48	111.29

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - RH Soccer A	0.00	94.27	0.00	94.27	0.00
Maint - Regional Field Soccer	325.00	3,669.66	130.00	3,539.66	2822.82
Maint - Regional Field A	172.72	1,837.20	740.00	1,097.20	248.27
Maint-MV Softball Field	0.00	54.14	0.00	54.14	0.00
Maint - Regional Field B	2,314.30	2,967.51	610.00	2,357.51	486.48
Maint - Regional Field C	584.26	851.31	2,920.00	(2,068.69)	29.15
Tree Maint - Rec Park	0.00	12,558.19	25,200.00	(12,641.81)	49.83
Tree Maint - Ashford Park	0.00	75.00	1,050.00	(975.00)	7.14
Tree Maint - MV Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint - PH Park	0.00	2,880.00	0.00	2,880.00	0.00
Vandalism Repairs Expense	319.88	1,987.00	1,090.00	897.00	182.29
Rep/Maint - Alta Vista	0.00	0.00	25.00	(25.00)	0.00
<b>Total Building and Grounds Maintenance</b>	<b>30,880.45</b>	<b>179,490.88</b>	<b>177,420.00</b>	<b>2,070.88</b>	<b>101.17</b>
<b>Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>2,295.34</b>	<b>2,500.00</b>	<b>(204.66)</b>	<b>91.81</b>
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>2,295.34</b>	<b>2,500.00</b>	<b>(204.66)</b>	<b>91.81</b>
<b>Salaries Expense</b>	<b>5,193.60</b>	<b>31,220.11</b>	<b>33,540.00</b>	<b>(2,319.89)</b>	<b>93.08</b>
Wages - (Y.Serv) - Manager	8,900.90	55,262.45	56,640.00	(1,377.55)	97.57
Wages - (Cust Serv) - Full Time	1,186.21	8,088.30	7,130.00	958.30	113.44
Wages - (Cust Serv) - Part Time	5,622.40	52,837.86	62,334.00	(9,496.14)	84.77
Wages - (Admin) - Full Time	8,366.59	47,349.63	45,671.00	1,678.63	103.68
Wages - (Admin) - Part Time	4,394.74	14,000.33	13,850.00	150.33	101.09
Wages - (Y.Serv) - Alta Vista - PT	2,500.00	12,000.00	12,500.00	(500.00)	96.00
Wages - (Admin) - Board Pay	0.00	10.73	0.00	10.73	0.00
Wages - (YServ) - AV Maint					

Profit & Loss - Detail		Current		Actual	Budget	Variance	Percent Of
4/1/2018 to 9/30/2018		Month	YTD	YTD	YTD		Budget
For All Segment1s		7,520.70	30,636.32	27,604.00	3,032.32	110.99	
For All Segment2s		0.00	3,612.72	320.00	3,292.72	1128.98	
For All Segment3s		0.52	143.29	0.00	143.29	0.00	
For All Segment4s		5,925.07	21,974.26	21,573.00	401.26	101.86	
		0.00	120.13	2,280.00	(2,159.87)	5.27	
		573.57	104,954.46	95,750.00	9,204.46	109.61	
		0.00	315.28	1,014.00	(698.72)	31.09	
		11,342.16	67,307.22	69,690.00	(2,382.78)	96.58	
		7,163.86	24,916.32	24,190.00	726.32	103.00	
		66.85	458.79	160.00	298.79	286.74	
		169.22	(372.11)	510.00	(882.11)	(72.96)	
		202.72	976.21	1,360.00	(383.79)	71.78	
		872.10	3,813.61	3,770.00	43.61	101.16	
		31.56	748.62	770.00	(21.38)	97.22	
		3,791.07	13,247.59	11,850.00	1,397.59	111.79	
		553.02	14,960.88	16,758.00	(1,797.12)	89.28	
		300.86	2,426.85	4,720.00	(2,293.15)	51.42	
		3,116.34	55,955.98	54,020.00	1,935.98	103.58	
		0.00	6,008.67	6,700.00	(691.33)	89.68	
		36.21	10,201.73	8,920.00	1,281.73	114.37	
		0.00	2,633.34	3,450.00	(816.66)	76.33	
		253.80	3,412.25	3,150.00	262.25	108.33	
		25.50	8,310.59	10,690.00	(2,379.41)	77.74	
		0.00	12,274.52	11,680.00	594.52	105.09	
		4,841.62	24,845.97	24,175.00	670.97	102.78	
		2,430.59	14,607.84	14,955.00	(347.16)	97.68	
		1,317.21	9,661.57	10,930.00	(1,268.43)	88.40	
		5,683.50	63,606.23	68,105.00	(4,498.77)	93.39	
		23,100.57	146,148.57	138,512.00	7,636.57	105.51	
		15,417.67	97,787.85	88,700.00	9,087.85	110.25	

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Ashford Park	1,522.66	8,636.35	11,700.00	(3,063.65)	73.82
Wages - (Fac & Grds) - Meadow Vista Park	3,432.24	20,416.75	20,150.00	266.75	101.32
Wages - (Fac & Grds) - CV Comm Center	662.53	3,210.11	3,800.00	(589.89)	84.48
Wages - (Fac & Grds) - Railroad Park	1,663.79	8,165.89	9,550.00	(1,384.11)	85.51
Wages - (Fac & Grds) - CVCC	868.57	5,535.34	6,040.00	(504.66)	91.65
Wages - (Fac & Grds) - Overlook Park	2,179.09	9,119.82	9,200.00	(80.18)	99.13
Wages - (Fac & Grds) - Placer Hills Park	1,345.95	11,299.09	11,450.00	(150.91)	98.68
Wages - (Fac & Grds) - Pocket Parks	927.28	3,417.62	3,835.00	(417.38)	89.12
Wages - (Fac & Grds) - Mt. Vernon Park	255.25	420.61	1,000.00	(579.39)	42.06
Wages - (Fac & Grds) - Winchester Park	537.97	3,412.77	4,050.00	(637.23)	84.27
Wages - (Fac & Grds) - Atwood	506.94	1,951.89	11,300.00	(9,348.11)	17.27
Wages - (Fac & Grds) - Shockley Property	63.31	1,303.40	610.00	693.40	213.67
Wages - (F & G) Special Events	283.46	1,711.28	2,460.00	(748.72)	69.56
Wages - District Administrator	8,648.00	54,460.69	55,790.00	(1,329.31)	97.62
Wages - (Rec) - Special Events	176.96	1,926.05	3,150.00	(1,223.95)	61.14
Wages - (F & G) Uniform Allowance	0.00	11,432.21	15,000.00	(3,567.79)	76.22
<b>Total Salaries Expense</b>	<b>153,974.73</b>	<b>1,112,884.83</b>	<b>1,127,056.00</b>	<b>(14,171.17)</b>	<b>98.74</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	974.91	5,791.99	6,070.00	(278.01)	95.42
ER Taxes - Aquatics	419.87	11,487.71	11,720.00	(232.29)	98.02
ER Taxes - Youth Services	2,790.60	20,760.61	17,980.00	2,780.61	115.47
ER Taxes - Fac & Grds	5,001.89	33,202.36	34,500.00	(1,297.64)	96.24
ER Taxes - Cust Serv	733.68	4,786.11	4,880.00	(93.89)	98.08
ER Taxes - Admin	1,820.29	13,043.33	13,400.00	(356.67)	97.34
Employment Expense - Rec	0.00	60.00	60.00	0.00	100.00
Employment Expense - Aquatics	0.00	1,448.14	1,060.00	388.14	136.62
Employment Expense - Youth Services	240.00	1,103.14	760.00	343.14	145.15
Employment Expense - Fac & Grds	376.17	917.69	1,300.00	(382.31)	70.59

Profit & Loss - Detail 4/1/2018 to 9/30/2018		For All Segment				Budget		Percent Of	
		Current	Actual	Budget	Variance	Budget	Budget	Budget	
		Month	YTD	YTD		YTD			
Employment Expense - Admin	0.00		83.15	0.00	83.15	0.00	0.00		
Fingerprinting Exp - Recreation	0.00		32.00	160.00	(128.00)	160.00	20.00		
Fingerprinting Exp - Aquatics	22.00		593.00	550.00	43.00	550.00	107.82		
Fingerprinting Exp - Youth Services	156.00		580.00	1,060.00	(480.00)	1,060.00	54.72		
Fingerprinting Exp - Fac & Grds	32.00		111.00	100.00	11.00	100.00	111.00		
Fingerprinting Exp - Admin	0.00		54.00	0.00	54.00	0.00	0.00		
Benefits Expense - Recreation	1,983.20		13,673.74	13,850.00	(176.26)	13,850.00	98.73		
Benefits Expense - Youth Services	2,740.94		17,053.02	18,160.00	(1,106.98)	18,160.00	93.90		
Benefits Expense - Fac & Grds	151.69		88,433.76	103,163.00	(14,729.24)	103,163.00	85.72		
Benefits Expense - Cust Serv	1,659.57		12,352.41	13,128.00	(775.59)	13,128.00	94.09		
Benefits Expense - Admin	16,475.09		37,863.20	27,145.00	10,718.20	27,145.00	139.49		
Employer Retirement Exp. - Rec	1,073.88		10,558.83	9,800.00	758.83	9,800.00	107.74		
Employer Retirement Exp. - Aquatics	65.03		2,258.93	2,569.00	(310.07)	2,569.00	87.93		
Employer Retirement Exp. - Youth Services	2,231.04		22,225.72	15,150.00	7,075.72	15,150.00	146.70		
Employer Retirement Exp. - Fac & Grds	5,601.33		53,209.68	45,690.00	7,519.68	45,690.00	116.46		
Employer Retirement Exp - Cust Serv	937.60		8,899.81	8,200.00	699.81	8,200.00	108.53		
Employer Retirement Exp. - Admin	2,058.89		20,059.27	20,600.00	(540.73)	20,600.00	97.38		
Worker's Comp - Rec	274.61		1,546.17	1,640.00	(93.83)	1,640.00	94.28		
Worker's Comp - Aquatics	88.64		2,353.57	2,550.00	(196.43)	2,550.00	92.30		
Worker's Comp - Youth Services	1,776.64		4,148.91	4,770.00	(621.09)	4,770.00	86.98		
Worker's Comp - Fac & Grds	5,402.91		34,451.12	35,240.00	(788.88)	35,240.00	97.76		
Worker's Comp - Cust Serv	40.72		249.45	250.00	(0.55)	250.00	99.78		
Worker's Comp - Admin	296.52		1,085.00	1,826.00	(741.00)	1,826.00	59.42		
<b>Total Benefits and Payroll Costs</b>	<b>55,425.71</b>		<b>424,476.82</b>	<b>417,331.00</b>	<b>7,145.82</b>	<b>417,331.00</b>	<b>101.71</b>		
<b>Fixed Asset Expense</b>									
Fixed Asset Purchases - Aquatics	1,879.23		17,464.53	10,100.00	7,364.53	10,100.00	172.92		
Fixed Asset Purchases - Youth Services	0.00		7,390.36	12,500.00	(5,109.64)	12,500.00	59.12		
Fixed Asset Purchases - Fac & Grds	0.00		107,838.07	88,000.00	19,838.07	88,000.00	122.54		

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2018 to 9/30/2018  
 For All Segment1s  
 For All Segment2s  
 For All Segment3s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Computer Purchases - Youth Services	0.00	672.88	0.00	672.88	0.00
Computer Purchases - F & G	0.00	0.00	4,500.00	(4,500.00)	0.00
Computer Purchases - Cust Serv	0.00	0.00	3,200.00	(3,200.00)	0.00
<b>Total Fixed Asset Expense</b>	<b>1,879.23</b>	<b>133,365.84</b>	<b>118,300.00</b>	<b>15,065.84</b>	<b>112.74</b>
<b>Capital Improvement Projects</b>					
Sierra Pool - Bleachers Shade Structure	0.00	61,901.87	69,800.00	(7,898.13)	88.69
Sierra Pool Renovation 2018	95.00	1,657.10	1,700.00	(42.90)	97.48
CVCC - Bike Park	0.00	3,338.41	5,000.00	(1,661.59)	66.77
Herschel Young Park Improvement	0.00	8,800.00	0.00	8,800.00	0.00
Overlook - Planning/CEQA	50.00	50.00	0.00	50.00	0.00
MV - Restroom ADA Renov	(326.08)	48,025.00	48,000.00	25.00	100.05
Ashford - Drainage Pipe Repair	0.00	6,000.00	0.00	6,000.00	0.00
Reg Dry Creek Picnic ADA Improvements	0.00	23,189.10	13,800.00	9,389.10	168.04
Reg - Pathway Repairs	0.00	51,440.75	52,300.00	(859.25)	98.36
Operation/Development Plan	(50.00)	617.50	0.00	617.50	0.00
Reg - New Playground South End	0.00	51.13	0.00	51.13	0.00
REG - Security Cameras - Gym/Lakeside	0.00	24,709.98	25,000.00	(290.02)	98.84
REG - Pond Filter Proj	2,767.50	2,771.52	2,800.00	(28.48)	98.98
<b>Total Capital Improvement Projects</b>	<b>2,536.42</b>	<b>232,552.36</b>	<b>218,400.00</b>	<b>14,152.36</b>	<b>106.48</b>
<b>Debt Service</b>					
<b>Total Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>\$332,392.26</b>	<b>\$2,562,850.67</b>	<b>\$2,534,308.00</b>	<b>\$28,542.67</b>	<b>101.13%</b>

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Net Revenue Over Expenditures	(\$79,952.91)	(\$91,661.29)	(\$221,891.00)	\$130,229.71	41.31%
ADJ. NET REVENUE OVER EXPENDITURES	(79,952.91)	(91,661.29)	(221,891.00)	130,229.71	41.31

## **Item 4.4 Cover Sheet: Resolution #2018-25: Transfer of Capital Construction Reserves**

**Auburn Area Recreation and Park District Oct 17, 2018 Finance committee meeting.**

**The Issue:** Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2018-25, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$9,710 to reimburse the general fund for the purchase and installation of the Security Cameras at Regional Park at Lakeside Room and Gymnasium area.

**Background:** At the March 30, 2017 Board meeting, the Board of Directors authorized the Regional Park's installation of Security Cameras at the Lakeside Room and Gymnasium area. At that time the Board of Directors authorized \$25,000 to be funded by the Capital Construction Reserve Fund.

At the November 30, 2017 Board meeting, the Board of Directors authorized an updated Project list for the Fiscal Year 2017-2018. At that time the Board of Directors authorized a funding change, moving \$15,000 of the \$25,000 to be funded by County Mitigation Funds, leaving \$10,000 to be funded by the Capital Construction Reserve Fund.

Capture Technologies was awarded the contract for the purchase and installation of the security system.

The District spent a total of \$24,910 to handle all of the necessary requirements to complete the project. All expenses were paid out of the general fund.

**Recommendation:**

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2018-25, a resolution approving the transfer of the Capital Construction Reserves in the amount of \$9,710 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

**Attachment:** Resolution Number 2018-25

RESOLUTION NUMBER 2018 - 25

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE  
AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE  
TRANSFER OF FUNDS IN THE AMOUNT OF \$9,710 FROM THE CAPITAL  
CONSTRUCTION RESERVES FUND TO THE GENERAL FUND

WHEREAS, in March of 2017, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2017/2018, and;

WHEREAS, one of the approved projects, the Regional Park Security Cameras at the Lakeside Room and Gymnasium Area have been completed and reserve funds need to be transferred, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$9,710 from the Capital Construction Reserve Fund Account for completion of the Regional Park Security Cameras at the Lakeside Room and Gymnasium Area to the General Fund.

APPROVED, PASSED, AND ADOPTED ON October 25, 2018 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

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James A Gray  
Chairman of the Governing Board

ATTEST:

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Clerk to the Governing Board

## **Item 4.5 Cover Sheet: Resolution #2018-26: Transfer of ADA Reserves**

**Auburn Area Recreation and Park District Oct 17, 2018 Finance committee meeting.**

**The Issue:** Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2018-26, a resolution authorizing the transfer of funds from the ADA Reserves in the amount of \$20,000 to reimburse the general fund for the improvement to, and the repairs of the Dry Creek ADA Picnic Area.

**Background:** At the March 31, 2016 Board meeting, the Board of Directors authorized the Regional Park's Dry Creek ADA Picnic Area (ADA pathway). At that time the Board of Directors authorized \$15,000 to be funded by the ADA Reserve Fund. This was a carry over project that didn't get completed from 2015-2016.

2017-2018, this project was removed from the project list.

At the November 30, 2017 Board meeting, the Board of Directors authorized an updated Project list for the Fiscal Year 2017-2018. At that time the Board of Directors authorized the Dry Creek ADA Picnic Area to be added to the project list at a cost of \$15,000. The Board of Directors approved \$10,000 to be funded by County Mitigation Funds and the remaining \$5,000 to be funded by the ADA reserve funds.

At the September 27, 2018 Board meeting, the Board of Directors authorized an updated Project list for the Fiscal Year 2018-2019. At that time the Board of Directors authorized an increase for the Dry Creek ADA Picnic Area improvements to \$24,388 and a reallocation of the funding avenue; \$20,000 to be funded by the ADA reserves, and the remainder to be paid from general funds.

After receiving three bids, a contract was awarded to Central Valley Engineering and Asphalt, Inc. as the lowest bid option.

The District spent a total of \$24,388 to handle all of the necessary requirements to complete the project. All expenses were paid out of the general fund.

**Recommendation:**

Staff recommends that the Finance Committee reviews and recommends approval of Resolution #2018-26 a resolution approving the transfer of the ADA Reserves in the amount of \$20,000 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

**Attachment:** Resolution Number 2018-26

RESOLUTION NUMBER 2018 - 26

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$20,000 FROM THE ADA RESERVES FUND TO THE GENERAL FUND

WHEREAS, in November of 2017, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2017/2018, and;

WHEREAS, one of the approved projects, the Regional Dry Creek Picnic Area (ADA Pathway) have been completed and reserve funds need to be transferred, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$20,000 from the ADA Reserve Fund Account for completion of the Regional Dry Creek Picnic Area (ADA Pathway) Project to the General Fund.

APPROVED, PASSED, AND ADOPTED ON October 25, 2018 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

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James A Gray  
Chairman of the Governing Board

ATTEST:

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Clerk to the Governing Board

## **Item 4.6 Cover Sheet for the Final Budget Revision for Fiscal Year 2018/2019**

Auburn Area Recreation and Park District Standing Finance Committee meeting September, 2018.

**The Issue:** Shall the Auburn Area Recreation and Park District approve the Mid-Year 2018/2019 revised budget and adopt the Resolution 2018-24?

**Background:** On an annual basis, the District is required to prepare and submit for approval a mid-year adjusting budget for the balance of the fiscal year. Such adjustments are made when circumstances change between the time the Board of Directors approves the final budget in March of each year, and the ensuing six months of actual revenues and expenditures.

The attached budget summary sheet contains the final approved budget, by department, and the proposed mid-year adjustments recommended by staff.

Some of the highlights of the revision:

### **Administration:**

Placer County projects a slight increase in property tax revenue over our initial projections, approximately \$32,000. This is based on the data obtained from Placer County in September, therefore there is an increase in budgeted tax revenue.

### **Aquatics**

1. Sierra Pool Re-plastering is to be done in September/October 2018. Estimated cost is \$205,000 to be funded through reserves, a \$50,000 increase from the original budget, approved in August.
2. Sierra Pool required extra maintenance on the pumps, sensors, probes and the Splash Pool required concrete and suction repairs requiring an increase of \$15,000 to the 2018/2019 budget.

### **Customer Service**

No major changes

### **Facilities and Grounds**

1. Shockley Park is getting a major fuel reduction. It is expected to impact the District's budget in an additional expense of approximately 23,000.
2. Health Insurance Premium Rates increased more than originally budgeted, offsetting the Facilities and Grounds budget with a \$10,000 increase.
3. An Increase of \$40,000 in Fixed Assets include a replacement of a Pump and Filter for Meadow Vista Park, Skid Sprayer, Sprayer Shield and an additional Gopher Getter to be funded through the reserves.
4. A decrease of \$105,000 from project expenses have been adjusted. It has been determined that these projects will not be started until next fiscal year 2019/2020. This also reduces the funds transferred from Capital Construction Reserves.

### **Recreation**

Program Expenses increased by \$15,000. Youth Basketball had increases in gym usage fees of \$4,000 and Youth Camp Instructor fees had increases of \$8,000 this Summer resulting in a need for a budget increase.

### **Youth Services**

Youth Services' revenue has been increased by \$40,000 to include the additional revenues earned in excess of budgeted revenues. Comparably, expenses have also been increased by \$23,000 to reflect the added costs to generate the additional revenue.

Overall, 2018/2019 is anticipated to be a steady year with modest increases in revenues and with expenses under control. RDA pass throughs that the District has received continued, with over \$59,000 received so far in fiscal 2018/2019. The pass throughs have been received since 2009 and will eventually end since the RDA diverted funds from ARD for about ten years, and once they are all "paid back" the District will cease to receive any further funds. We have budgeted for \$66,000 for 2018/2019.

The net result of the mid-year adjustments is a projected surplus of \$15,800 after required reserves and the proposal to fund the Future Capital Construction Reserve in the amount of \$10,000 and the Equipment Reserve, in additional funds of \$30,000.

### **Recommendation:**

Staff recommends that the Finance Committee review and approve the final budget revision for 2018/2019 and forward to the Board of Directors for approval.

**Attachments:**

Summary 2018/2019 budget  
Departmental Budgets  
Resolution 2018-24

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

**2018/2019 Budget**

Operating Revenues	Revised Budget	% of total	
			Original Budget
Program Revenue	\$ 1,150,375	20.0	1,114,565 19.8
Facility Revenue	\$ 155,985	2.7	153,385 2.7
Misc. Revenue	\$ 54,451	0.9	41,321 0.7
Donations, Grant Revenue and In Kind	\$ 18,330	0.3	33,765 0.6
Interest Income	\$ 65,415	1.1	64,375 1.1
Transfer in from City & Co. Mitigation	\$ 453,100	7.9	331,800 5.9
Tax Revenue	\$ 3,154,645	54.8	3,121,712 55.5
Transfer in from Cap Const & Equip Res	\$ 685,073	11.9	743,500 13.2
Misc (atwood etc)	\$ 22,381	0.4	22,381 0.4
<b>Total Operating Revenue</b>	<b>\$ 5,759,755</b>	<b>100.00</b>	<b>5,626,804 100.00</b>

Expenditures				
Program Expense	\$ 254,253	4.5%	233,650	4.2%
Operating & Supplies	\$ 363,485	6.4%	370,580	6.7%
Utilities Expense	\$ 211,486	3.7%	190,660	3.4%
Professional Services	\$ 53,100	0.9%	44,780	0.8%
Building & Grounds Maintenance	\$ 414,860	7.3%	373,695	6.7%
Property Tax Admin.	\$ 89,700	1.6%	89,900	1.6%
Wages	\$ 2,231,474	39.1%	2,240,948	40.4%
Benefits & Payroll Costs	\$ 807,560	14.2%	790,332	14.3%
Fixed Asset Expense	\$ 186,886	3.3%	134,800	2.4%
Capital Improvement Projects Mitigation & Funds	\$ 988,319	17.3%	968,300	17.5%
Capital Improvement Projects General Fund	\$ -	0.0%	-	0.0%
Debt Services	\$ 2,000	0.0%	2,000	0.0%
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	1.8%	100,800	1.8%
		0.0%		0.0%

<b>Total Expenditures</b>	<b>\$ 5,703,923</b>	<b>100</b>	<b>5,540,445</b>	<b>100</b>
Net Revenue Over Expenditures	55,832		86,359	

Transfer to Future Capital Construction Reserve	\$ 10,000	\$ 10,000
Transfer to Equipment Reserves	\$ 30,000	\$ 30,000

**Net Revenue** **15,832** **46,359**

Annual Equip Replacement Fund	920,531	920,531
Future Capital Construction Fund	955,971	955,971
Contingency Reserve	450,000	450,000
ADA reserve	70,032	70,032

**TOTAL RESERVES** **\$ 2,396,534** **\$ 2,396,534**

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

**2018/2019 Budget Revision**

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue city/city mitigation	Tax revenue	In Kind	Transfer in from Future Cap & ADA Rev	Atwood III taxes	RDA passthru	Transfer in from Shockly Fund	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			29,696	-	60,815	-	3,088,385	-	-	-	66,260	-	-	3,245,156	56%
F&G	144,195	18,845	9,900	9,900	4,600	453,100	-	-	161,312	22,381	7,000	304,232	-	1,125,565	20%
Cust Service	14,265	-	-	-	-	-	-	-	-	-	-	-	-	14,265	0%
Recreation	331,620	-	2,300	8,430	-	-	-	-	-	-	-	-	-	342,350	6%
Youth Services	685,470	-	3,610	-	-	-	-	-	-	-	-	-	-	689,080	12%
Aquatics	119,020	11,790	-	-	-	-	-	-	205,000	-	-	-	7,529	343,339	6%
<b>TOTAL</b>	<b>1,150,375</b>	<b>155,985</b>	<b>54,461</b>	<b>18,330</b>	<b>65,415</b>	<b>453,100</b>	<b>3,088,385</b>	<b>-</b>	<b>366,312</b>	<b>22,381</b>	<b>66,260</b>	<b>7,000</b>	<b>311,761</b>	<b>5,799,755</b>	<b>100%</b>

7.9

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax administ	Wages & expenses	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve.	Debt service	Contingency Reserve	(ADA reserve)	Eq Res. GASB	TOTAL	% of Total
Administration	106,894	-	-	36,320	-	89,700	348,569	110,684	2,500	-	-	-	45,800	-	-	740,467	13%
F&G	132,345	180,511	11,430	11,430	358,725	440,744	978,998	440,744	165,432	783,319	-	2,000	55,000	-	-	3,098,504	54%
Cust. Service	53,310	-	-	2,010	-	-	141,140	51,221	3,700	-	-	-	-	-	-	250,881	4%
Recreation	206,833	53,850	-	3,340	-	-	165,954	59,341	-	-	-	-	-	-	-	489,318	9%
Youth Services	38,390	15,630	-	-	6,550	-	463,345	123,965	8,064	-	-	-	-	-	-	655,944	11%
Aquatics	9,030	1,456	30,975	-	49,585	-	133,468	21,605	17,690	205,000	-	-	-	-	-	468,809	8%
<b>TOTAL</b>	<b>254,253</b>	<b>353,485</b>	<b>211,486</b>	<b>53,100</b>	<b>414,860</b>	<b>89,700</b>	<b>2,231,474</b>	<b>807,560</b>	<b>186,886</b>	<b>988,319</b>	<b>-</b>	<b>2,000</b>	<b>100,800</b>	<b>-</b>	<b>-</b>	<b>5,793,923</b>	<b>100%</b>

Transfer to Future Capital Construction Reserve  
Transfer to Equipment Reserves

10,000  
30,000

**Net Revenue**

**15,832**      0.27%

<b>Administration 18-19</b>			
<b>Revenues</b>			
	FY 18-19 Actual	FY 18-19 Budget	Mid Year
<b>Miscellaneous Revenues</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Misc. Income -w/c div and other	152	600	150
Verizon cell lease	29,046	29,046	29,046
501c3 receivable	500	500	500
<b>TOTAL</b>	<b>29,698</b>	<b>30,146</b>	<b>29,696</b>
<b>Interest Income</b>			
Interest Revenue other	485	440	480
Interest Revenue - County	52,805	60,335	60,335
<b>TOTAL</b>	<b>53,290</b>	<b>60,775</b>	<b>60,815</b>
<b>Taxes &amp; Gov't Revenues</b>			
Current Sec Prop Tax General	2,804,764	2,810,032	2,832,160
Homeowner's Prop. Tax Reductio	22,612	21,188	22,608
Current Unsec Prop Tax General	58,720	61,966	58,716
Suppl. Prop Tax Current	79,300	59,948	59,948
Unitary & Op Non-unitary Tax	110,384	110,384	112,370
Redemptions Gen Taxes	-	485	(5)
Prior Unsec Prop Tax	329	399	329
Timber Tax Guarantee	5	5	5
Prior Supplemental Tax Rev	139	131	131
Prior Secured Prop Taxes	(22)	(85)	(25)
Railroad Unitary Prop Taxes	2,154	2,259	2,138
RDA Pass - Throughs	66,261	55,000	66,260
<b>TOTAL</b>	<b>3,144,646</b>	<b>3,121,712</b>	<b>3,154,635</b>
<b>Total Revenues</b>	<b>3,227,634</b>	<b>3,212,633</b>	<b>3,245,146</b>
<b>Expenditures</b>			
	FY 18-19 Actual	FY 18-19 Budget	Mid Year
<b>Operations &amp; Supplies</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Discounts Taken	-	-	-
Finance Charges	(50)	-	(50)
CalCard Incentive	(708)	(200)	(700)
Penalties	-	-	-
Donations Expense	500	750	500
Telephone (CVCC) - Admin	6,540	6,360	6,540
Postage - Admin	2,079	2,060	2,080
Bank Service Charges	-	-	-
Office Supplies	6,083	5,675	6,085

Duplication Costs- Admin	870	880	870
Office Equip. Rental- Admin	5,329	5,160	5,330
Office Equip Maint - Admin	-	-	-
Dining Expense	883	955	885
Gas/Mileage Expense	1,537	1,640	1,640
General Admin Exp	526	360	530
Liability Insurance	75,069	78,774	71,284
Board Expense	2,098	3,630	2,100
misc Expense	31	-	30
Dues & Subscriptions	9,248	10,000	9,250
Staff Appreciation	-	-	-
Staff Development	415	500	420
Safety Supplies - Administration	100	100	100
Small Office Equipment	-	100	-
<b>TOTAL</b>	<b>110,550</b>	<b>116,744</b>	<b>106,894</b>
		-	
Legal Fees	7,461	10,000	7,470
	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Mid Year</b>
<b>Professional Services</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Professional Services	19,847	20,150	19,850
Accounting/Auditor Fees	8,160	9,000	9,000
Environmental Services	-	-	-
<b>TOTAL</b>	<b>28,007</b>	<b>29,150</b>	<b>28,850</b>
<b>Property Tax/Election Expense</b>			
Property Tax Administration	55,400	55,400	55,400
Election Expense	32,000	32,000	32,000
LAFCO Fees	2,295	2,500	2,300
<b>TOTAL</b>	<b>89,695</b>	<b>89,900</b>	<b>89,700</b>
	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Mid Year</b>
<b>Salaries/Wages Expenses</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Wages - Admin - Full Time	90,341	100,137	90,687
Wages - Admin - Part Time	105,993	104,529	106,049
Wages- Admin - Board Pay	29,500	30,000	29,500
Wages - District Administrator	121,977	123,653	122,333

<b>TOTAL</b>	<b>347,811</b>	<b>358,319</b>	<b>348,569</b>
<b>Benefits &amp; Payroll Costs</b>			
ER -Taxes - Admin (7.65%)	27,524	28,189	27,919
Employment Expense - Admin	83	-	83
Fingerprinting	54	-	54
Benefits Expense - Admin	46,958	47,385	45,235
Employer Retirement Exp	34,139	34,711	34,171
Worker's Compensation	3,206	3,972	3,222
<b>TOTAL</b>	<b>111,964</b>	<b>114,257</b>	<b>110,684</b>
<b>Fixed Assets- Equipment</b>			
Fixed Assets	-	-	-
Computer Purchases - Admin.	2,500	2,500	2,500
<b>TOTAL</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
PG&E Lighting Loan	-	-	-
<b>Total Expenditures</b>	<b>697,988</b>	<b>720,870</b>	<b>694,667</b>
<b>Total Revenues</b>	<b>3,227,634</b>	<b>3,212,633</b>	<b>3,245,146</b>
<b>Total Expenditures</b>	<b>697,988</b>	<b>720,870</b>	<b>694,667</b>
<b>GASB 68 Reserve</b>	<b>45,800</b>	<b>45,800</b>	<b>45,800</b>
<b>Net Gain (Loss)</b>	<b>2,483,846</b>	<b>2,445,963</b>	<b>2,504,679</b>

## Customer Service 18-19 Budget Revenues

	FY 18-19 Actual	FY 18-19 Budget	Revised Mid Year Budget
<b>Revenue</b>			
Out of Dist Fees	15,077	16,000	12,930
Out of Dist Fees - Bureau	1,177	785	1,105
Return Check Fees	260	170	230
Total	16,514	16,955	14,265
<b>Rents &amp; Concessions</b>			
	0	0	0
Total	0	0	0
<b>Miscellaneous Revenue</b>			
	0	0	0
Total	0	0	0
<b>Grant Revenue</b>			
	0	0	0
Total	0	0	0
<b>Total Revenues</b>	16,514	16,955	14,265

## Expenditures

<b>Expenditures</b>			
Cash short/over	-356	0	-150
Merchant fees	10,009	11,200	11,700
Bad Debt	1,557	1,460	1,560
Telephone expense	8,516	8,415	8,515
Gift certificates Given Out	1,383	2,810	1,390
Postage	500	500	500
Office Supplies	2,816	2,630	2,810
Duplication costs	699	835	705
Office Equipment rental	6,209	6,080	6,670
Office equipment Maintenance	4,972	4,615	4,965
Gas/Mileage Expense	801	875	805
Public Relations/Marketing	12,376	16,750	13,780
Dues and Subscriptions	0	0	0
Safety Supplies	60	60	60



<b><i>Total Expenditures</i></b>	<b>246,629</b>	<b>253,681</b>	<b>250,881</b>
<b>Total Revenues</b>	<b>16,514</b>	<b>16,955</b>	<b>14,265</b>
<b>Total Expenditures</b>	<b>246,629</b>	<b>253,681</b>	<b>250,881</b>
<b>Contingency Reserve (2% of expens</b>	<b>2,466</b>	<b>2,537</b>	<b>2,509</b>
<b>Net Gain (Loss)</b>	<b>-232,581</b>	<b>-239,263</b>	<b>-239,125</b>

<b>Recreation 2018-2019 Budget</b>			
<b>Revenues</b>			
	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Mid-Year Budget Revised</b>
<b>Program Revenue</b>			
Adult Softball	28,508	28,210	28,510
Adult Basketball	7,595	7,630	7,590
Sr. Sports	4,130	4,110	4,130
Adult Volleyball	1,662	1,860	1,660
Pickle Ball	10,970	7,940	10,970
Adult Classes	36,768	38,380	36,760
Adult Classes - Bureau	16,237	15,640	16,230
Bocce Ball	920	530	920
Youth Basketball	76,745	76,750	76,750
Pee Wee/Short Shots	790	790	790
Youth Classes	34,327	32,970	34,320
Youth Classes - Bureau	365	0	360
Pre School	0	0	0
Youth Camps	22,225	25,360	22,220
Youth Camps - Bureau	14,751	17,900	14,750
Youth Sports Camp	12,451	12,500	12,450
Youth Sports Camp - Bureau	5,000	9,900	9,900
Special Events	3,909	1,200	4,100
Party in the Park	7,814	11,590	7,810
Ukulele Festival	17,035	13,390	17,030
Food Truck Fiesta	225	0	0
Great Obstacle Scramble	10,918	10,770	10,770
Dead Festival	0	0	0
Guitar Festival	4,535	3,650	4,530
Auburn Community Festival	10,316	9,070	9,070
<b>Total Program Revenues</b>	<b>328,196</b>	<b>330,140</b>	331,620
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	1,250	400	1,250
Corporate Sponsorship	1,055	880	1,050
<b>TOTAL MISC REVENUE</b>	<b>2,305</b>	<b>1,280</b>	2,300
<b>Grants &amp; Donations</b>			
Youth Assistance Fund - In Dist	11,032	14,570	8,430
Donations - Recreation	0	1,685	0
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>11,032</b>	<b>16,255</b>	8,430
<b>Total Revenues</b>	<b>341,533</b>	<b>347,675</b>	342,350
<b>Expenditures</b>			
			<b>Mid-Year</b>

<b>Program Expenditures</b>	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Budget Revised</b>
Instructors - Adult Classes	17,816	18,350	17,820
Inst - A Classes - Bureau	6,259	5,670	6,260
Instructors - Youth Classes	15,694	14,210	15,700
Inst - Y Classes - Bureau	0	0	0
Instructors pre school	0	0	0
Officials - Adult Softball	7,152	6,750	7,160
Officials - Adult Basketball	7,677	3,600	7,680
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	17,685	16,860	17,690
Instructors- Youth Camp	31,619	23,120	31,620
Inst - Y Camp - Bureau	8,288	15,470	8,290
Instructors- Youth Sports Camp	3,900	7,600	3,900
Inst - Y Sports Camp - Bureau	0	3,600	3,600
Adult Softball Expense	3,796	4,250	3,890
Adult Basketball Expense	940	940	940
Adult Volleyball Expense	4,078	1,210	3,990
Pickle Ball/Tennis	2,493	1,750	2,493
Adult Class Expense	283	480	290
Bocce Ball Prog Expense	200	200	200
Youth Basketball Expense	25,763	21,470	25,670
Pee Wee/Short Shots	530	530	530
T-Ball	0	0	0
Youth Class Expense	627	640	630
Youth Camp Expense	0	20	0
Youth Sports Camps	20	20	20
Special Events	2,546	2,610	2,550
Party in the Park	8,638	8,660	8,640
Bike Park fundraising expense	0	0	0
Lifestyle Expo	105	145	105
Envision Expo Expense	0	0	0
Ukulele Festival Expense	13,532	11,160	14,190
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	9,474	9,320	9,320
Dead Festival	0	0	0
Guitar Festival	4,337	3,540	4,340
Auburn Community Festival Exp	9,270	9,315	9,315
<b>TOTAL PROGRAM EXP.</b>	<b>202,722</b>	<b>191,490</b>	<b>206,833</b>
<b>Operating Expenditures</b>			
Telephone	526	625	535
Activity Guide	30,043	29,925	31,445
Youth Assistance Expense	17,012	16,235	17,015
Office Supplies	1,467	1,265	1,465
Gas/Mileage	511	720	520
Dues & Subscriptions	454	360	360
Staff Appreciation	0	0	0
Company Celebrations	1,680	1,680	1,680
Staff Development	270	360	270
Small Rec Equipment	387	580	390
Safety Supplies	166	0	170

<b>TOTAL OPERATING EXP</b>	52,516	51,750	53,850
			<b>Mid-Year</b>
	<b>FY 18-19</b>	<b>FY 18-19</b>	<b>Budget</b>
<b>Professional Services</b>	<b>Actual</b>	<b>Budget</b>	<b>Revised</b>
Professional Services	3,340	3,340	3,340
<b>Total Professional Services</b>	3,340	3,340	3,340
<b>Salaries/Wages Expenditures</b>			
Wages - Full Time	151,229	153,904	151,234
Wages - Part Time	(95)	897	(93)
Wages - Seasonal	2,577	2,764	2,584
Wages - Adult Softball	4,782	4,930	4,790
Wages - Uniform	0	0	0
Wages - Adult Basketball	2,386	2,259	2,389
Wages - Adult Volleyball	0	0	0
Wages - Special Events	5,049	6,350	5,050
<b>Totals</b>	165,928	171,104	165,954
<b>Benefits &amp; Payroll Expenditures</b>			
ER -Taxes - (13.65%)	13,409	13,711	13,411
Employment Expense	60	60	60
Fingerprinting Expense	112	240	120
Benefits Expense	24,031	24,241	24,241
Calpers Exp.	18,062	17,317	18,057
Worker's Comp	3,443	3,552	3,452
<b>Totals</b>	59,117	59,121	59,341
<b>Equipment &amp; Fixed Assets</b>			
Fixed Assets - Recreation	0	0	0
Computer Purchases - Rec	0	0	0
<b>Totals</b>	0	0	0
<b>Total Expenditures</b>	483,623	476,805	489,318
<b>Total Revenues</b>	341,533	347,675	342,350
<b>Total Expenditures</b>	483,623	476,805	489,318
<b>Contingency (1% of expenses)</b>	4,836	4,768	4,893
<b>Net Gain (Loss)</b>	(146,926)	(133,898)	(151,861)

## Aquatics 18-19 Budget Revenues

	FY 18-19 Actual	FY 18-19 Budget	Mid-Year Budget Revised
<b>Park &amp; Services Revenue</b>			
Adult Aquatic Activities	8,816	8,100	8,810
Adult Aquatic Activities Placer Hills	1,428	1,570	1,420
Master Swim	3,840	4,630	3,830
Public Swim	32,815	34,550	32,680
Public Swim - Placer Hills Pool	3,585	3,000	3,580
Swim Lessons	27,457	28,500	27,450
Swim Lessons - Placer Hills Pool	8,407	9,200	8,400
Swim Team	23,315	23,210	23,310
Synchro Team	9,340	9,750	9,340
Misc Income PH pool	0	0	0
Misc Income	225	200	200
<b>Totals</b>	<b>119,228</b>	<b>122,710</b>	<b>119,020</b>
<b>Rents &amp; Concessions</b>			
Sierra/Splash Pool Rental	9,968	9,300	9,960
Placer Hills Pool rental	1,833	2,750	1,830
<b>Totals</b>	<b>11,801</b>	<b>12,050</b>	<b>11,790</b>
<b>Other Financing Sources</b>			
Transfers from Future Capital Constr.	155,000	155,000	205,000
Transfers from Equipment Reserv	9,000	9,000	7,529
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
<b>Totals</b>	<b>162,529</b>	<b>164,000</b>	<b>212,529</b>
<b>Total Revenues</b>	<b>293,558</b>	<b>298,760</b>	<b>343,339</b>

## Expenditures

	FY 18-19 Actual	FY 18-19 Budget	Mid-Year Budget Revised
<b>Program Expenditures</b>			
Instructors - Aquatics	1,985	2,380	1,990
Adult Aquatic Activities Exp.	620	1,710	740
Public Swim Expenses	2,156	2,500	2,160
Public Swim Expenses PH	426	500	430
Swim Lessons Expenses	325	0	330
Swim Team Expenses	2,778	1,400	2,780
Synchro Team Expenses	600	600	600
<b>Totals</b>	<b>8,890</b>	<b>9,090</b>	<b>9,030</b>

### Operations & Supplies

Telephone - Placer Hills Pool	927	880	930
Telephone - Aquatics	251	326	256
Office Supplies	0	0	0
Gas Milleage - Aquatics	0	70	0
Professional Services	0	0	0
Staff Appreciation- Aquatics	0	0	0
Staff Development- Aquatics	100	350	100
Safety Supplies - Aquatics	166	0	170
Small Equipment	0	1,130	0
Small Equipment - PH Pool	0	0	0
Uniform Exp	0	0	0
<b>Totals</b>	<b>1,444</b>	<b>2,756</b>	<b>1,456</b>

### Utilities

Gas/Electric - Sierra Pool	30,643	26,000	30,650
Gas/Electric - Placer Hills	8,206	6,915	8,215
<b>Reimbursement - Gas/Electric</b>	<b>-11,229</b>	<b>-14,000</b>	<b>-11,220</b>
Water - Sierra Pool	4,246	3,350	4,250
Water - Placer Hills	233	280	240
<b>Reimbursement - Water</b>	<b>-1,169</b>	<b>-1,000</b>	<b>-1,160</b>
<b>Totals</b>	<b>30,930</b>	<b>21,545</b>	<b>30,975</b>

### Maintenance

Maintenance - Sierra Pool	41,814	33,700	41,820
<b>Reimbursement - Maintenance</b>	<b>-3,753</b>	<b>-7,500</b>	<b>-3,750</b>
Maintenance - Placer Hills pool	11,508	8,225	11,515
<b>Totals</b>	<b>49,569</b>	<b>34,425</b>	<b>49,585</b>

### Salaries/Wages Expenses

	FY 18-19 Actual	FY 18-19 Budget	Mid-Year Budget Revised
Wages - Aquatics Coordinator	24,737	26,208	24,658
Wages - Aqua Coord - Placer Hills	0	0	0
Wages - Adult aquatics	3,947	6,370	3,950
Wages - Public Swim	56,320	54,600	56,320
Wages - Public Swim - PH Pool	6,048	6,740	6,050
Wages - Swim Lessons	10,186	8,920	10,190
Wages - Swim Lessons - PH Pool	2,634	3,450	2,640
Wages - Master Swim	3,778	3,500	3,780
Wages - Coaches (Swim Team)	9,745	11,890	9,750
Wages - Coaches (Synchro)	16,124	15,530	16,130
<b>Totals</b>	<b>133,519</b>	<b>137,208</b>	<b>133,468</b>

**Benefits & Payroll Costs**

ER -Taxes -(12.65%)	12,704	13,027	12,707
Employment Exp- Aquatics	2,508	2,060	2,510
Fingerprinting Exp- Aquatics	771	750	780
Calpers Exp. 16.444%	2,720	3,021	2,721
Worker's Comp (2.15% x 1.09%)	2,882	2,727	2,887
<b>Totals</b>	<b>21,585</b>	<b>21,585</b>	<b>21,605</b>

**Equipment & Fixed Assets**

Fixed Assets - Aquatics	17,685	11,100	17,690
<b>Totals</b>	<b>17,685</b>	<b>11,100</b>	<b>17,690</b>

## Sierra Pool Renovation Project

154,962	155,000	205,000
154,962	155,000	205,000

**Total Expenditures**

418,584	392,709	468,809
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**Total Revenues**

293,558	298,760	343,339
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**Total Expenditures**

418,584	392,709	468,809
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**Contingency 2% of expenses**

4,186	3,927	4,688
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**Net Gain (Loss)**

-129,212	-97,876	-130,158
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<b>Youth Services 18-19 Budget Revenues</b>			
	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Revised Mid Year</b>
Alta Vista DSC Revenue	40,241	31,720	40,240
Auburn Elem DSC Revenue	153,501	148,000	153,500
Skyridge DSC Revenue	105,105	100,040	105,100
Rec Day Camp Rev (School & Summer)	229,467	202,100	229,460
Preschool	57,470	60,000	57,470
Newcastle DSC Revenue	99,692	102,900	99,700
<b>TOTAL</b>	<b>685,476</b>	<b>644,760</b>	<b>685,470</b>
<b>Rents &amp; Concessions</b>			
Rock Creek Modular Rent	3,600	3,600	3,600
<b>Miscellaneous Revenue</b>			
	10	10	10
<b>Total Revenues</b>	<b>689,086</b>	<b>648,370</b>	<b>689,080</b>
<b>Expenses</b>			
	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Revised Mid Year</b>
<b>Program Expenditures</b>			
Alta Vista Program expense	2,745	2,300	2,750
Auburn Elem - Program Expense	2,547	2,270	2,550
Skyridge - Program Expense	2,990	2,730	2,990
Rec Day Camp - Program Exp (Sch. & Sum)	20,122	18,280	20,130
Preschool	5,290	2,530	5,290
Newcastle - Program Expense	4,679	4,960	4,680
	<b>38,373</b>	<b>33,070</b>	<b>38,390</b>
<b>Operations &amp; Supplies</b>			
Telephone - Youth Services (Cell phones)	74	120	80
Telephone - Preschool	0	0	10
Telephone - Rec Day Camp Modular	2,660	2,460	2,660
Telephone - Newcastle	103	130	110
Telephone- Auburn Elem	1,697	1,590	1,700
Telephone - Alta Vista	80	110	90

Telephone- Skyridge	1,156	1,110	1,160
Office Supplies - Youth Services	547	860	550
Gas/Mileage Reimbursement Expense	121	160	130
Staff Appreciation - Youth Services	305	250	310
Staff Development - Youth Services	303	200	310
Small Equipment	0	100	0
Electric - Day Camp	2,226	2,520	2,230
Professional Services	286	420	6,290
<b>TOTAL</b>	<b>9,558</b>	<b>10,030</b>	15,630
	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Revised Mid Year</b>
Rep/Maint - Auburn Elem	1,580	2,125	2,125
Rep/Maint - Rock Creek	400	500	400
Rep/Maint - Rec Day Camp	446	850	450
Rep/Maint - Skyridge	1,736	1,050	1,050
Rep/Maint - Newcastle	250	2,250	2,250
Rep/Maint - Newcastle	275	275	275
	<b>4,687</b>	<b>7,050</b>	6,550
	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Revised Mid Year</b>
<b>Salaries/Wages Expenses</b>			
Wages - (Y.Serv) - Manager - Salary	68,251	70,623	68,253
Wages - (Y.Serv) - Alta Vista - PT	35,090	35,955	35,095
Wages - (Y.Serv) - Alta Vista Maint	11	0	20
Wages - (Y.Serv) - Aub Elem - PT	74,064	72,652	74,072
Wages - (Y.Serv) - Aub Elem Maint	5,292	1,940	5,300
Wages - (Y.Serv) - Rock Creek Maint	163	20	170
Wages - (Y.Serv) - Skyridge - PT	55,696	56,110	55,700
Wages - (Y.Serv) - Skyridge Maint	750	2,850	760
Wages - (Y.Serv) - Rec Day Camp - PT	117,241	107,510	117,250
Wages - (Y.Serv) - Day Camp Maintenanc	789	1,434	794
Wages- (Y.Serv) - Newcastle - PT	61,583	61,700	61,590
Wages - (Y.Serv) - Newcastle Maint	510	180	420
Wages - (Y.Serv) - Preschool	43,918	42,111	43,921
<b>TOTAL WAGES</b>	<b>463,358</b>	<b>453,085</b>	463,345
<b>Benefits &amp; Payroll Costs</b>			
ER Taxes (SS/MC/SUTA/ETT)	41,410	39,020	41,410
Employment Exp- Y.S.	1,323	1,220	1,330
Fingerprinting Exp - Y.S.	1,154	1,340	1,160

Benefits Expense - Y.S.	33,922	34,990	33,930
Employer Retirement Exp. YS	38,245	31,250	38,510
Worker's Compensation - Y.S.	7,618	9,365	7,625
<b>TOTAL BENEFITS</b>	<b>123,672</b>	<b>117,185</b>	<b>123,965</b>
<b>Total Salaries &amp; Benefits</b>	<b>587,030</b>	<b>570,270</b>	<b>587,310</b>
<b>Fixed Assets- Equipment</b>	<b>FY 18-19 Actual</b>	<b>FY 18-19 Budget</b>	<b>Revised Mid Year</b>
Fixed Asset Purchases	7,390	12,500	7,391
Fixed Asset Purchases (computer)	673	0	673
	8,063	12,500	8,064
			0
<b>Capital Improvement</b>			
	0	0	0
<b>Total Expenditures</b>	<b>647,711</b>	<b>632,920</b>	<b>655,944</b>
<b>Total Revenues</b>	<b>689,086</b>	<b>648,370</b>	<b>689,080</b>
<b>Total Expenditures</b>	<b>647,711</b>	<b>632,920</b>	<b>655,944</b>
<b>Contingency Reserve (1% of expense)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Gain (Loss)</b>	<b>41,375</b>	<b>15,450</b>	<b>33,136</b>

## Facilities & Grounds 18-19 Budget

### Revenues

Rents and Concessions	FY 18-19 Actual	Orig Budget 18/19	Revised Budget 18-19
<i>Fee Waivers- Public</i>	(14,279)	(11,190)	(14,280)
<i>Fee Waivers-CVCC Public</i>	(2,068)	(1,910)	(2,070)
<i>Fee Waiver Offset</i>	16,346	13,100	16,350
Blue Bird Room - CVCC	2,400	1,800	2,400
Stella Irving - Rec	119	100	110
Lakeside - Reg	9,147	5,670	9,140
Sierra Room Rental- CVCC	9,323	8,910	9,320
Sunset Room Rental- CVCC	3,037	1,810	2,930
Canyon View Room Rental-CVCC	3,415	755	3,195
Foothills Room Rental- CVCC	7,788	4,250	7,780
Oak Room Rental-CVCC	0	0	0
American River Room	3,810	3,400	3,460
Conference Room Rentals	219	0	210
Board Room Rental - CVCC	230	150	230
Conference Modular - Overlook	9,471	7,900	9,470
Gazebo - Rec	100	60	100
Gym - Rec	104	600	100
Gym - Reg	3,719	1,960	3,710
Tutor Totter Lease Agreement	5,929	4,797	5,927
Kitchen - Rec	48	0	40
Kitchen - Reg	0	0	0
Kitchen-CVCC	460	790	460
Picnic Area - Rec	9,143	6,705	9,135
Picnic Area - Reg	1,750	1,860	1,570
Picnic Area - Ashford	1,545	1,710	1,480
Picnic Area - Meadow Vista	4,058	3,185	3,965
Field - Recreation	3,744	8,155	3,735
Field A - Reg	1,473	550	1,470
Field - Softball MV	1,267	600	1,260
Field - Christian Valley	1,701	3,600	1,700
Field Soccer/Baseball-Winchester	1,945	4,315	1,945
Field "Beggs" - Rec	6,908	12,740	6,900
Field B - Reg	2,545	2,325	2,535
Field "James" - Rec	7,518	10,410	7,510
Field "Chana" - Reg	5,677	7,970	5,670

Bocce Ball Field Rental	40	0	40
Field Soccer - Reg	2,997	2,808	2,988
Field Soccer A- MV	0	0	0
Field Soccer A- Railhead	7,253	6,600	7,250
Field Placer Hills	0	0	0
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	6,429	5,900	6,420
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	80	150	80
Misc Rents & Concessions	2,639	2,720	2,630
Misc Rents & Concessions - Bureau	810	1,550	810
Custodial Fees	14,410	13,490	14,230
MV cust fee	430	0	0
Set up and Take Down Fees	2,290	1,040	2,290
MV alcohol fee	30	0	0
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>146,000</b>	<b>141,335</b>	<b>144,195</b>

**Miscellaneous Revenues**

Recycling Revenue	0	0	0
MV comm ctr rental	765	130	140
Sales of an Asset	9,500	0	9,500
Alcohol permit	3,625	3,015	3,595
Misc Income - F & G	5,610	3,150	5,610
<b>Total Misc Revenue</b>	<b>19,500</b>	<b>6,295</b>	<b>18,845</b>

	FY 18-19 Actual	Orig Budget 18/19	Revised Budget 18-19
<b>Grants &amp; Donations</b>			
In-Kind Donations	0	0	0
Donations F&G	1,900	9,500	1,900
Pump trac donations	8,006	8,000	8,000
Stewardship council	0	0	0
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>9,906</b>	<b>17,500</b>	<b>9,900</b>

Interest Revenue - City Trust	4,057	3,600	4,600
<b>TOTAL Interest Income</b>	<b>4,057</b>	<b>3,600</b>	<b>4,600</b>

**Project Revenue - Government**

County Mitigation	281,800	281,800	288,800
City Mitigation Revenue	(23,800)	(100,000)	(23,800)
<b>Total Project Revenue - Gov</b>	<b>258,000</b>	<b>281,800</b>	<b>288,800</b>

### Other Financing Sources

Transfers from Future Capital Constr.	341,702	409,500	106,312
Transfers from Equipment Reserv	216,628	209,099	304,232
Transfers from Shockley Maint Fund	7,000	7,000	7,000
Transfers from ADA Reserv	39,100	39,100	55,000
City Mitigation Apportionment	127,800	100,000	127,800
<b>Total Other Financing Sources</b>	732,230	764,699	600,344

### Taxes & Government Revenue

Atwood III Tax Revenue	22,381	22,381	22,381
<b>Total Taxes &amp; Gov't Revenue</b>	22,381	22,381	22,381

<b>TOTAL REVENUES</b>	587,644	1,237,610	1,089,065
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### Expenditures

	FY 18-19 Actual	Orig Budget 18/19	Revised Budget 18-19
<b>Operations &amp; Supplies</b>			
Telephone - F & G	13,543	12,425	13,545
Office Supplies - F & G	3,751	3,770	3,760
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	25,867	23,500	25,870
Membership & Dues - F & G	390	300	390
Staff Appreciation - F & G	672	700	680
Staff Development - F & G	1,717	2,260	1,720
Uniform Exp	(82)	600	(80)
Small Tools and Equipment-Rec Park	4,570	4,160	4,570
Small Tools and Equipment-Reg Park	6,872	3,920	6,880
Small Tools and Equipment-MV Park	1,272	1,250	1,280
Small Tools and Equipment-CVCC Fac	2,773	1,060	2,780
Field Marking Expense	1,460	1,350	1,460
Safety Supplies - F & G	6,304	7,270	6,310
Restroom Supplies - Rec Park	1,707	2,125	1,715
Restroom Supplies - Reg. Park	1,795	2,030	1,800
Restroom Supplies - Ashford	1,525	1,650	1,530
Restroom Supplies - M.V. Park	1,460	1,870	1,470
Restroom Supplies - Railhead Park	1,460	1,625	1,465
Restroom Supplies - Overlook Park	1,600	1,745	1,605
Restroom Supplies - Placer Hills Park	426	560	430
Restroom Supplies - Winchester Park	170	295	170

Restroom Supplies - Rec. Comm Ctr	2,459	3,890	2,460
Restroom Supplies - Reg. Comm. Ctr	2,117	2,250	2,120
Restroom Supplies - CVCC	2,052	2,960	2,060
Sanitation - Rec Toilet	0	0	0
Sanitation- Regional Park- Port. Toilet	5,430	5,510	5,430
Sanitation- CV - Port. Toilet	0	0	0
Sanitation- Winchester Park- Port. Toilet	5,570	5,650	5,570
Sanitation- Rec Park ADA Portab	3,586	3,980	3,590
Sanitation - Reg ADA Toilets	3,696	4,390	3,700
Rec Park - Debris Box	14,424	16,130	14,430
Sanitation- Regional Park - Debris	6,901	7,100	6,910
Sanitation- MV Park- Debris	4,093	4,080	4,100
Sanitation- CVCC - Debris	2,625	2,665	2,625
<b>TOTAL OPERATIONS &amp; SUPPLIES</b>	132,205	133,070	132,345

**Orig Budget**      **Revised Budget**

	FY 18-19 Actual	18/19	18-19
Lights- Rec Pk Beggs Field (LL)	3,121	3,445	3,125
Lighting Reimbursements - Beggs Fld.	(3,105)	(2,315)	(3,095)
Lights- Rec Park James Field (LL)	3,845	4,955	3,845
Lighting Reimbursements - James Fld.	(6,008)	(7,410)	(6,000)
Lights- Recreation Field (LL)	1,295	1,330	1,300
Lighting Reimbursements - Rec Fld.	(1,251)	(1,570)	(1,250)
Gas/Electric - Rec Comm Ctr	5,115	4,250	5,120
Gas/Electric - Reg Comm Ctr	10,732	8,830	10,740
Gas/Elec. - Chr Vly Comm Ctr	1,210	1,325	1,215
Electric Reimbursements - Chr Vly CC	(769)	(970)	(760)
Gas/Electric - CVCC	21,294	21,160	21,300
Gas/Electric - Recreation Park	10,172	9,750	10,180
Lighting Reimb - Rec Park	0	(20)	0
Gas/Electric - Reg Park	18,247	19,775	18,255
Lighting Reimbursements - Reg Park	(6,286)	(5,885)	(6,285)
Gas/Electric - Ashford Park	2,552	2,580	2,560
Gas/Elec. - MV Park	4,838	5,260	4,840
Electric - Railhead	3,454	3,445	3,455
Lighting Reimbursements - Railhead	(1,836)	(970)	(1,830)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,419	1,480	1,420
Water - Rec Comm Ctr	3,296	2,590	3,300
Water - Reg Comm Ctr	1,679	1,700	1,680

Water - Chr Vly Comm Ctr	1,718	1,535	1,725
Water - CVCC	3,122	2,350	3,130
Water - Recreation Park	5,982	5,090	5,990
Water - Regional Park	3,143	2,480	3,150
Water - Ashford Park	4,991	3,180	5,000
Water - MV Park	17,163	10,630	17,170
Water - Chr Vly Park	4,022	2,280	2,980
Water - Railhead Park	5,966	5,500	5,970
Water - CVCC (Park)	4,108	3,490	4,110
Water - Overlook	6,515	6,270	6,520
Water - Placer Hills Park	4,529	5,185	4,535
Water - Winchester Park	0	0	0
Water - Atwood	4,600	5,360	4,610
Water - Chana Field	6,010	6,180	6,010
Sanitation - Rec Park (Sewer)	9,050	9,050	9,050
Sanitation - Railhead (Sewer)	300	300	300
Sanitation - Regional Park - (Sewer)	15,103	15,200	15,103
Sanitation - Ashford Park (Sewer)	1,642	1,800	1,643
Sanitation - Overlook (Sewer)	800	800	800
Sanitation - CVCC (Sewer)	9,600	9,600	9,600
<b>TOTAL UTILITIES</b>	<b>181,378</b>	<b>169,015</b>	<b>180,511</b>

**Orig Budget**

**Revised Budget**

**Professional Services**

FY 18-19

Actual

18/19

18-19

Professional Services	2,988	1,310	2,150
Professional Services - Atwood III	13,355	9,280	9,280
Atwood - County Admin Coll Fee	0	0	0
<b>Total Professional Services</b>	<b>16,343</b>	<b>10,590</b>	<b>11,430</b>

**Building & Grounds Maintenance**

Equipment Rental - F & G	2,340	3,110	2,340
District Vehicles Maint - F & G	16,876	12,130	15,130
Maint - Recreation Field	8,193	1,835	8,195
Maint - CV Baseball Field	54	0	60
Maint - James Field	11,660	12,850	11,670
Maint - Beggs Field	6,386	6,620	6,390
Maint & Repairs - Equipment	22,701	14,840	25,210
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	2,000	0

Maint - M.V. Soccer Field	1,050	1,050	1,050
Maint- Winchester Field	852	260	860
Maint - M.V. Tennis Courts	530	530	530
Maint - Recreation Park	18,683	25,260	18,690
Maint - Regional Park	41,509	48,440	41,510
Maint - Ashford Park	8,517	9,110	8,520
Maint - Meadow Vista Park	13,073	16,160	13,080
Maint - Christian Valley Park	6,827	6,970	6,830
Maint - Railhead Park	5,506	8,990	5,510
Maint- CVCC Park	4,506	3,600	4,510
Maint - Overlook Park	8,938	9,510	8,940
Maint - Placer Hills Park	1,369	740	1,370
Maint - Pocket Parks	2,112	1,600	2,120
Maint - Mt. Vernon Park	728	980	730
Maint - Winchester Park	0	480	3,700
Maint - Atwood III	3,290	4,035	3,295
Maint-Shockley	10,813	10,000	33,820
Maint-Ashley dog park	4,133	3,935	4,135
Maint - Recreation Comm Ctr	11,815	14,590	11,820
Maint - Regional Comm Ctr	13,560	11,160	13,560
Maint - Christian Valley Comm Ctr	644	380	410
Maint - CVCC	3,899	6,485	4,135
Maint - Overlook Modular	597	430	600
Maint - Regional Tennis Courts	990	690	990
Maint - MV Soccer A Field	0	0	0
Maint - RH Soccer A Field	94	0	100
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	4,185	970	3,490
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	0	0	0
Maint - Regional Field A	15,827	14,852	15,832
Maint - MV Softball Field	54	0	60
Maint - Regional Field B	14,266	14,223	14,273
Maint - Regional Field C	2,337	4,990	2,340
Tree Maint Rec Park	15,008	27,650	27,650
Tree Maint Reg	20,250	20,250	5,250
Tree Maint Ashford	75	1,050	16,050
Tree Maint MV park	2,650	7,650	7,650
Tree Maint PH Park	2,880	0	2,880
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	3,437	2,540	3,440



**Fixed Assets**

Fixed Asset Purchases - F&G	127,838	108,000	154,232
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	2,000	6,500	1,200
<b>TOTAL FIXED ASSETS</b>	129,838	114,500	155,432

**Lease Purchase Princ/Interest**

Principal/COP - Regional Gym	0	0	0
Interest - COP Regional Gym	0	0	0
<b>TOTAL LEASE COSTS</b>	0	0	0

**Rent**

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,000	2,000	2,000
<b>TOTAL RENT</b>	2,000	2,000	2,000

	FY 18-19 Actual	Orig Budget 18/19	Revised Budget 18-19
Sierra Pool - Bleachers & Shade Structure	61,903	69,800	71,552
Bike Park Construction	173,339	175,500	225,500
CVCC Road Improvements	50,000	50,000	0
Overlook Area Planning/CEQA	110,000	110,000	0
Reg - POT to Tennis Courts	41,500	41,500	0
Herschel Young Park	8,800	0	8,800
MV Bathroom ADA renovation	48,351	48,000	48,351
Ashford - Drainage Pipe Repair	6,000	0	6,000
Reg - Dry Creek ADA Improvements	23,188	13,800	23,188
Reg - Pathway Repairs	51,441	52,300	52,300
Operation/Development Plan	668	0	668
Reg - New Playground South end	168,051	168,000	128,000
Reg - Sec Cameras Gym/Lakeside	24,710	25,000	24,710
Reg - Pond Pump	87,204	90,000	150,000
Overlook ADA upgrades	25,000	25,000	0
MV Parking Lot Reseal/Stripe	10,000	10,000	0
Veteran's Park Improvements	10,000	10,000	0
Rec - New Security Cameras	0	0	37,000
Rec - Bocce Fencing	0	0	7,750
REC - James Field Renovation			
REG - 24 Acres Planning/CEQA			
MV - Tennis Courts Resurfaced			

<b>MV - Pickle Ball Courts Resurfaced</b>			
<b>OP - Area Development</b>	0	0	0
<b>Total Capital Improvements (Funded)</b>	900,155	888,900	783,819
<b>TOTAL CAP IMPROVEMENT</b>	<b>900,155</b>	<b>888,900</b>	<b>783,819</b>
<b>TOTAL EXPENDITURES</b>	3,086,683	3,064,902	3,044,004
<b>Total Revenues</b>	587,644	1,237,610	1,089,065
<b>Total Expenditures</b>	3,086,683	3,064,902	3,044,004
<b>Contingency Fund 1% of total ex</b>	0	0	0
<b>Restricted reserve for equip repl</b>	0	0	0
<b>Net Gain (Loss)</b>	(2,499,039)	(1,827,292)	(1,954,939)

**Resolution No. 2018 - 24**  
**Before the Governing Board of the**  
**Auburn Area Recreation and Park District**  
**County of Placer, State of California**

**Final Budget Revision for Fiscal Year 2018-2019, GENERAL FUND**

WHEREAS, hearings have been terminated, during which time all additions and deletions of the proposed mid-year revised budget for the Fiscal Year 2018-2019 were made and,

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Mid-Year revised Budget for the Fiscal Year 2018-2019 is hereby adopted in accordance with the following:

**REVENUES**

<b>Park &amp; Recreation Services Revenue</b>		
Program Revenue		1,150,375.00
Facility Rentals		155,985.00
		1,306,360.00
Total Park & Rec. Services Revenue		1,306,360.00
<b>Government Revenues</b>		
Taxes, Governmental Revenue		3,177,026.00
		3,177,026.00
Total Governmental Revenue		3,177,026.00
<b>Other Revenue</b>		
Interest Revenue		65,415.00
Misc. Revenue		54,451.00
		119,866.00
Total Other Revenue		119,866.00
<b>Donations</b>		
Donations, Grant, In kind		18,330.00
		18,330.00
Total Donation Revenue		18,330.00
<b>TOTAL OPERATING REVENUES</b>		<b>4,621,582.00</b>
<b>Project and Equipment Revenue</b>		
Misc. Project Revenue		-
Grant Proceeds		-
Contributions/In kind Services Revenue		-
Transfer in from Equipment Reserves		311,761.00
Transfer in from Future Capital Construction, ADA and Other Reserves		373,312.00
		685,073.00
Total Project and Equipment Revenue		685,073.00
<b>Park Dedication Revenue</b>		
City Park Dedication Revenue		127,800.00
County Park Dedication Revenue		325,300.00
		453,100.00
Total Park Dedication Revenue		453,100.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>		<b>1,138,173.00</b>
<b>TOTAL REVENUES</b>		<b>5,759,755.00</b>

## **EXPENDITURES**

Program, Administrative and General Expenditures	
Program Expenditures	254,253.00
Operations & Supplies	351,485.00
Utilities Expense	211,486.00
Professional Expenses	53,100.00
Building & Grounds expense	414,860.00
Property Tax Admin. Fees	57,700.00
Election Cost	32,000.00
Wages & Benefits	3,039,034.00
Equipment and Land Lease	14,000.00
Equipment Reserve Expenditures	336,886.00
<b>Total Operating Expenditures</b>	<b>4,764,804.00</b>
Capital Improvement Projects	
General Fund Capital Improvement Projects	27,907.00
ADA reserve projects	55,000.00
Future Cap Projects	311,312.00
In-Kind & Other Contribution Projects	8,000.00
<b>Total Project Expenditures</b>	<b>402,219.00</b>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	127,800.00
County Park Dedication Project Expenditures	308,300.00
<b>Total Park Ded. Project Expenditures</b>	<b>436,100.00</b>
<b>TOTAL EXPENDITURES</b>	<b>5,603,123.00</b>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>156,632.00</b>
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	10,000.00
<b>OPERATING BUDGET BALANCE</b>	<b>15,832.00</b>

BE IT FURTHER RESOLVED, that the Final Budget Revision is hereby adopted on this 25th day of October 2018, in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

\_\_\_\_\_  
James A. Gray  
Board of Directors

\_\_\_\_\_  
Kahl Muscott  
District Administrator

**ITEM: 4.8**

**DISCUSSION ITEMS:**

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

FEE WAIVER LOG

DATE	NAME	ORGANIZATION	RENTAL FEES	CUSTODIAL AND PERMIT FEES	WAIVED FEES	CO-SPONSORED EVENT	MONTHLY TOTAL	YTD TOTAL
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 Namizzi	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 Dierssen	Placer Hills Education Foundation Meadow Vista Picnic sites	\$225.00	\$120.00	\$112.50	No		
							\$435.00	\$815.00
Jun-18	Jean Hixon	Western States Trail Foundation-Sierra Room	\$202.50	\$0.00	\$202.50	No		
Jun-18	Herb Grounds	Feed The Hungry of Auburn-Picnic areas Recreation Park	\$100.00	\$60.00	\$50.00	No		
Jun-18	Chris Pelkert	Freedom Church- Picnic 1 & 2 Regional Park	\$100.00	\$60.00	\$50.00	No		
							\$402.50	\$1,217.50
Jul-18	Frida Diaz	Child Advocates of Placer County-Recreation Park Picnic site #1	\$50.00	\$30.00	\$25.00	No		
Jul-18	Jim Moore	Auburn Host Lions Club- Recreation Park picnic sites 1 and 2	\$100.00	\$60.00	\$50.00	No		
Jul-18	Bree Renz	Auburn Eck Center/CA Salsang Society- Lakeside Room	\$200.00	\$30.00	\$180.00	No		
							\$350.00	\$1,567.50
Aug-18	Courtney Porflock	American Foundation for Suicide Prevention- Railhead Park fields A and B	\$219.64	\$60.00	\$197.64	No		
Aug-18	Keith Nesbitt	Auburn Chamber-Leadership Auburn Alumni Event Splash Pool Area	\$300.00	\$60.00	\$270.00	No		
							\$467.64	\$2,035.14

