

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

WEDNESDAY, OCTOBER 23, 2019, 2:00 PM

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from September 18, 2019 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for September, 2019

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

4.3 Review of Financials for September, 2019

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

4.4 Updated Obsolescence List

Shall the Finance Committee approve the updated 5-Year Obsolescence List?

4.5 Final Budget Revision for Fiscal Year 2019/2020

Shall the Finance Committee approve the final budget revision for Fiscal Year 2019/2020 and forward it to the Board of Directors for review and adoption of Resolution Number 2019-28?

4.6 Appointment for New Auditor

Shall the Finance Committee recommend to the Board of Directors to interview auditors for the years 2020, 2021, and 2022 from those that submitted proposals?

4.7 Major Expenditures: None.

4.8 Discussion Items:

1. Review of last five years of volunteer hours.
2. Fee Waiver Log.
3. County Mitigation Fund, current balance \$487,738.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNMENT

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

<u>10-18-19</u>	<u>9:35AM.</u>	<u><i>P. Larson</i></u>
Date	Time	Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM SEPTEMBER 18,
2019 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, September 18, 2019, 2:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 2:05 p.m.

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by Directors Ainsleigh and Lynch.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from August 21, 2019 Standing Finance Meeting

The Committee reviewed and approved the Minutes from the August 21, 2019 Standing Finance Meeting.

4.2 Review of Cash Requirements for August, 2019

The Committee reviewed and approved the cash requirements for August, 2019 and forwarded them to the consent calendar for review and approval.

4.3 Review of Financials for August, 2019

The Committee reviewed and approved the financials for August, 2019 and forwarded them to the consent calendar for review and approval.

4.4 Resolution Number 2019-26, Purchase of a New Toro Reelmaster Lawn Mower

The Committee reviewed and approved Resolution Number 2019-26, Purchase of a New Toro Reelmaster Lawn Mower and forwarded it to the Board of Directors for review and adoption.

4.5 Obsolescence List

The Committee reviewed and approved the updated 5-Year Obsolescence List and forwarded it to the Board of Directors for review and approval with the playground being removed from year 5.

4.6 Preliminary Budget Revision for Fiscal Year 2019/2020

The Committee reviewed and approved the updated Preliminary Budget Revision for Fiscal Year 2019/2020 and forwarded it to the Board of Directors for review and approval.

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

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:57 p.m.

Board Secretary

Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$287,411.54**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	9/1/2019	9/30/2019
Vendor ID	First	Last	COMM 1ST	COMM 1ST
Vendor Name	First	Last		

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19068	U0019	US Bank	9/4/2019	COMM 1ST	PMCHK00002587	\$15,605.42
19069	S1007	Stationary Engineers, Local 39	9/6/2019	COMM 1ST	PMCHK00002588	\$409.89
19070	U0033	United States Treasury	9/6/2019	COMM 1ST	PMCHK00002588	\$75.00
19071	1099-103	Terry Masten	9/13/2019	COMM 1ST	PMCHK00002589	\$162.50
19072	1099-104	Thomas Seibel	9/13/2019	COMM 1ST	PMCHK00002589	\$97.50
19073	1099-218	Auburn Gymnastics Center	9/13/2019	COMM 1ST	PMCHK00002589	\$133.25
19074	1099-243	Phillip Dallas	9/13/2019	COMM 1ST	PMCHK00002589	\$390.00
19075	1099-254	Ralph Kendrick	9/13/2019	COMM 1ST	PMCHK00002589	\$425.70
19076	1099-256	Healing Pastures, Inc.	9/13/2019	COMM 1ST	PMCHK00002589	\$112.50
19077	1099-269	Deborah Lynn	9/13/2019	COMM 1ST	PMCHK00002589	\$448.50
19078	1099-271	Kelpro Security	9/13/2019	COMM 1ST	PMCHK00002589	\$1,948.90
19079	1099-277	Foothill Karate Do	9/13/2019	COMM 1ST	PMCHK00002589	\$737.75
19080	1099-291	Isaac Humber	9/13/2019	COMM 1ST	PMCHK00002589	\$273.00
19081	1099-295	Juli Land-Marx	9/13/2019	COMM 1ST	PMCHK00002589	\$1,210.00
19082	1099-313	Alison Lloyd	9/13/2019	COMM 1ST	PMCHK00002589	\$690.00
19083	1099-341	Twardis, Bryan	9/13/2019	COMM 1ST	PMCHK00002589	\$48.00
19084	1099-343	Faith Petersen	9/13/2019	COMM 1ST	PMCHK00002589	\$330.00
19085	1099-364	Davison, Chris	9/13/2019	COMM 1ST	PMCHK00002589	\$30.00
19086	1099-368	Clean Cut Landscape	9/13/2019	COMM 1ST	PMCHK00002589	\$146,790.64
19087	A0001	Recology Auburn Placer	9/13/2019	COMM 1ST	PMCHK00002589	\$818.92
19088	A0027	Recology Auburn Placer	9/13/2019	COMM 1ST	PMCHK00002589	\$1,264.69
19089	A0051	Anderson's Sierra Pipe Co.	9/13/2019	COMM 1ST	PMCHK00002589	\$381.60
19090	A0134	Advanced Intregrated Pest Mana	9/13/2019	COMM 1ST	PMCHK00002589	\$185.00
19091	B0020	BSN Sports, Inc.	9/13/2019	COMM 1ST	PMCHK00002589	\$373.77
19092	B0062	BareBones WorkWear	9/13/2019	COMM 1ST	PMCHK00002589	\$82.55
19093	C0061	California Computer Services	9/13/2019	COMM 1ST	PMCHK00002589	\$274.00
19094	C0111	Cal.net	9/13/2019	COMM 1ST	PMCHK00002589	\$66.90
19095	C0130	Cirrus Group LLC	9/13/2019	COMM 1ST	PMCHK00002589	\$1,274.00
19096	D0010	Diamond Pacific	9/13/2019	COMM 1ST	PMCHK00002589	\$2,107.31
19097	D0025	Dawson Oil Company	9/13/2019	COMM 1ST	PMCHK00002589	\$3,231.90
19098	D0066	De Lage Landen Financial Servi	9/13/2019	COMM 1ST	PMCHK00002589	\$332.48
19099	F0038	Fastenal Company	9/13/2019	COMM 1ST	PMCHK00002589	\$230.13
19100	F0047	Fuentes Pond Maintenance	9/13/2019	COMM 1ST	PMCHK00002589	\$3,600.00
19101	G0006	Gold Country Media Publication	9/13/2019	COMM 1ST	PMCHK00002589	\$115.00
19102	G0045	GSSA	9/13/2019	COMM 1ST	PMCHK00002589	\$1,086.80
19103	I0010	Inland Business Systems	9/13/2019	COMM 1ST	PMCHK00002589	\$130.49
19104	K0010	Knorr Systems, Inc.	9/13/2019	COMM 1ST	PMCHK00002589	\$396.00
19105	K0011	Kaiser Foundation Health Plan,	9/13/2019	COMM 1ST	PMCHK00002589	\$17,878.02
19106	L0027	Pat Larson	9/13/2019	COMM 1ST	PMCHK00002589	\$36.22
19107	M0013	Meadow Vista Hardware	9/13/2019	COMM 1ST	PMCHK00002589	\$31.73
19108	M0098	Meadow Vista County Water Dist	9/13/2019	COMM 1ST	PMCHK00002589	\$3,505.63
19109	N0003	Norris Electric, Inc.	9/13/2019	COMM 1ST	PMCHK00002589	\$2,550.37
19111	O0004	Office Depot	9/13/2019	COMM 1ST	PMCHK00002589	\$362.12
19112	P0007	Pacific Gas & Electric Company	9/13/2019	COMM 1ST	PMCHK00002589	\$702.47
19113	P0023	PG&E	9/13/2019	COMM 1ST	PMCHK00002589	\$88.31
19114	P0058	Pitney Bowes Credit Corporatio	9/13/2019	COMM 1ST	PMCHK00002589	\$26.99
19115	P0083	Placer County Resource Conserv	9/13/2019	COMM 1ST	PMCHK00002589	\$4,000.00
19116	P0116	Print Project Managers	9/13/2019	COMM 1ST	PMCHK00002589	\$6,976.20
19117	R0073	Riebes Auto Parts	9/13/2019	COMM 1ST	PMCHK00002589	\$179.04
19118	S0008	Sherwin-Williams	9/13/2019	COMM 1ST	PMCHK00002589	\$540.26
19119	S0009	Sierra Saw Sales And Service	9/13/2019	COMM 1ST	PMCHK00002589	\$490.69
19120	S0018	Sunland Analytical Lab, Inc.	9/13/2019	COMM 1ST	PMCHK00002589	\$102.00
19121	S0025	Sierra Pacific Turf Supply, In	9/13/2019	COMM 1ST	PMCHK00002589	\$906.24
19122	S0034	Thatcher Company	9/13/2019	COMM 1ST	PMCHK00002589	\$1,762.33
19123	S0067	Superfast Copy	9/13/2019	COMM 1ST	PMCHK00002589	\$5.15
19124	S0103	SCI Consulting Group	9/13/2019	COMM 1ST	PMCHK00002589	\$1,590.81

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19125	S0131	Kasey Casl	9/13/2019	COMM 1ST	PMCHK00002589	\$10.80
19126	S0145	SCP Pool Distributors LLC	9/13/2019	COMM 1ST	PMCHK00002589	\$994.55
19127	S0154	Mike Scheele	9/13/2019	COMM 1ST	PMCHK00002589	\$169.63
19128	S1003	Sutter Medical Foundation	9/13/2019	COMM 1ST	PMCHK00002589	\$396.00
19129	T0009	Stanley Convergent Security So	9/13/2019	COMM 1ST	PMCHK00002589	\$772.18
19130	T0027	Debbie Thomas	9/13/2019	COMM 1ST	PMCHK00002589	\$27.98
19131	T1000	Transamerica Life Insurance	9/13/2019	COMM 1ST	PMCHK00002589	\$440.00
19132	TEMPA	Peter Allen	9/13/2019	COMM 1ST	PMCHK00002589	\$40.00
19133	TEMPB	Bowman School	9/13/2019	COMM 1ST	PMCHK00002589	\$93.88
19134	TEMPC	Gene Cook	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19135	TEMPE	Keith Dan	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19136	TEMPF	Holly Fox	9/13/2019	COMM 1ST	PMCHK00002589	\$20.00
19137	TEMPI	Jeff Gorham	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19138	TEMPH	Caralyn Hethcock	9/13/2019	COMM 1ST	PMCHK00002589	\$65.00
19139	TEMPJ	Weslee Junc	9/13/2019	COMM 1ST	PMCHK00002589	\$114.00
19140	TEMPK	Bill Keller	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19141	TEMPL	Cathy Lynn	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19142	TEMPM	Ron Marenco	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19143	TEMPO	Richard O'Malley	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19144	TEMPP	Amanda Parsons	9/13/2019	COMM 1ST	PMCHK00002589	\$45.00
19145	TEMPI	Aliasha Ruland	9/13/2019	COMM 1ST	PMCHK00002589	\$40.00
19146	TEMPS	Karen Silva	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19147	TEMPT	Sean Tener	9/13/2019	COMM 1ST	PMCHK00002589	\$50.00
19148	TEMPE	David Velasquez	9/13/2019	COMM 1ST	PMCHK00002589	\$50.00
19149	TEMPW	Julia Wall	9/13/2019	COMM 1ST	PMCHK00002589	\$25.00
19150	W0001	Walker's Office Supplies, Inc.	9/13/2019	COMM 1ST	PMCHK00002589	\$129.92
19151	W0003	Warehouse Paint Incorporated	9/13/2019	COMM 1ST	PMCHK00002589	\$25.03
19152	W0044	Wave	9/13/2019	COMM 1ST	PMCHK00002589	\$409.70
19153	Y0002	Yuba Lock & Safe	9/13/2019	COMM 1ST	PMCHK00002589	\$68.70
19154	N0048	Normac, Inc.	9/13/2019	COMM 1ST	PMCHK00002590	\$615.27
19155	N0045	Near U CO2	9/13/2019	COMM 1ST	PMCHK00002591	\$171.26
19156	N0048	Normac, Inc.	9/13/2019	COMM 1ST	PMCHK00002591	\$444.01
19157	A0048	Auburn Rotary Club	9/20/2019	COMM 1ST	PMCHK00002592	\$300.00
19158	S1007	Stationary Engineers, Local 39	9/20/2019	COMM 1ST	PMCHK00002592	\$409.89
19159	TEMPB	Bear River Little League	9/20/2019	COMM 1ST	PMCHK00002592	\$233.66
19160	TEMPBA	Bonnie Bates	9/20/2019	COMM 1ST	PMCHK00002592	\$65.00
19161	TEMPBE	John Bennett	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19162	TEMPBU	Dan Busch	9/20/2019	COMM 1ST	PMCHK00002592	\$40.00
19163	TEMPC	Brandon Cheolee	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19164	TEMPE	Anya Derr	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19165	TEMPE	Melissa Edens	9/20/2019	COMM 1ST	PMCHK00002592	\$178.00
19166	TEMPF	Benjamin Foss	9/20/2019	COMM 1ST	PMCHK00002592	\$20.00
19167	TEMPFR	Madison Fritter	9/20/2019	COMM 1ST	PMCHK00002592	\$75.00
19168	TEMPGI	Joe Giovacchini	9/20/2019	COMM 1ST	PMCHK00002592	\$40.00
19169	TEMPI	Leslie Golden	9/20/2019	COMM 1ST	PMCHK00002592	\$40.00
19170	TEMPH	Emma Hantman	9/20/2019	COMM 1ST	PMCHK00002592	\$130.00
19171	TEMPHA	Melinda Hatt	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19172	TEMPJ	Andrew Johnson	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19173	TEMPJO	Bill Joseph	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19174	TEMPLA	Evan Lampi	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19175	TEMPLY	Mike Lynch	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19176	TEMPMA	Sakar Mariappan	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19177	TEMPME	Scott Merritt	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19178	TEMPMO	Chuck Moy	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19179	TEMPO	Andrew Opfell	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19180	TEMPP	Mike Perbetsky	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19181	TEMPPE	Ross Peabody	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19182	TEMPPO	Richard Potts	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19183	TEMPSH	Alia Shuttleworth	9/20/2019	COMM 1ST	PMCHK00002592	\$50.00
19184	TEMPSI	Jerry Silverman	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19185	TEMPW	Twee Washburn	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19186	TEMPWA	Diana Walker	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19187	TEMPWI	Kathy Wiesner	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
19188	TEMPWO	Anthony Wong	9/20/2019	COMM 1ST	PMCHK00002592	\$25.00
19189	U0033	United States Treasury	9/20/2019	COMM 1ST	PMCHK00002592	\$75.00
ACH 9/25	U0032	UnityFisolutions	9/26/2019	COMM 1ST	PMCHK00002594	\$64.70
19190	1099-103	Terry Masten	9/27/2019	COMM 1ST	PMCHK00002593	\$81.25
19191	1099-216	Gerald Harris	9/27/2019	COMM 1ST	PMCHK00002593	\$156.00
19192	1099-271	Kelpro Security	9/27/2019	COMM 1ST	PMCHK00002593	\$1,092.00
19193	1099-295	Juli Land-Marx	9/27/2019	COMM 1ST	PMCHK00002593	\$1,500.00
19194	1099-312	Danielle Herreid	9/27/2019	COMM 1ST	PMCHK00002593	\$1,800.00
19195	1099-5	Daniel Crandall	9/27/2019	COMM 1ST	PMCHK00002593	\$289.80
19196	A0013	AT&T	9/27/2019	COMM 1ST	PMCHK00002593	\$60.00
19197	A0014	AT&T	9/27/2019	COMM 1ST	PMCHK00002593	\$314.55
19198	A0134	Advanced Intregrated Pest Mana	9/27/2019	COMM 1ST	PMCHK00002593	\$677.00
19199	A1010	Advantage Marketing and Print	9/27/2019	COMM 1ST	PMCHK00002593	\$210.21
19200	B0064	Blue Moon Designs	9/27/2019	COMM 1ST	PMCHK00002593	\$1,628.06
19201	B0069	Bidwell Water	9/27/2019	COMM 1ST	PMCHK00002593	\$245.50
19202	C0061	California Computer Services	9/27/2019	COMM 1ST	PMCHK00002593	\$799.00
19204	C0113	Cooks Portable Toilets & Septi	9/27/2019	COMM 1ST	PMCHK00002593	\$1,598.00
19205	C0128	Clipped In Races	9/27/2019	COMM 1ST	PMCHK00002593	\$1,200.00
19206	C0134	CPS HR Consulting	9/27/2019	COMM 1ST	PMCHK00002593	\$1,750.00
19207	D0010	Diamond Pacific	9/27/2019	COMM 1ST	PMCHK00002593	\$1,117.84
19208	D0062	Durham School Services	9/27/2019	COMM 1ST	PMCHK00002593	\$293.55
19209	D0066	De Lage Landen Financial Servi	9/27/2019	COMM 1ST	PMCHK00002593	\$51.27
19210	E0008	Ewing Irrigation Products, Inc	9/27/2019	COMM 1ST	PMCHK00002593	\$213.08
19211	F0041	Friends of ARD	9/27/2019	COMM 1ST	PMCHK00002593	\$3,412.34
19212	H0056	Humana Dental Ins. Co	9/27/2019	COMM 1ST	PMCHK00002593	\$2,217.56
19213	I0010	Inland Business Systems	9/27/2019	COMM 1ST	PMCHK00002593	\$34.47
19214	J0010	JeffCo Plumbing, Inc.	9/27/2019	COMM 1ST	PMCHK00002593	\$150.00
19215	L0100	Lifeguard First Aid & Safety,	9/27/2019	COMM 1ST	PMCHK00002593	\$107.57
19216	M0035	Meadow Vista Community Center	9/27/2019	COMM 1ST	PMCHK00002593	\$2,325.00
19217	M0071	Mission Protection Systems Inc	9/27/2019	COMM 1ST	PMCHK00002593	\$189.00
19218	N0012	Nevada Irrigation District	9/27/2019	COMM 1ST	PMCHK00002593	\$674.55
19219	P0005	Placer County Water Agency	9/27/2019	COMM 1ST	PMCHK00002593	\$269.86
19220	P0007	Pacific Gas & Electric Company	9/27/2019	COMM 1ST	PMCHK00002593	\$13,311.52
19221	P0058	Pitney Bowes Credit Corporatio	9/27/2019	COMM 1ST	PMCHK00002593	\$115.59
19222	P0116	Print Project Managers	9/27/2019	COMM 1ST	PMCHK00002593	\$3,675.25
19223	S0031	S & S Worldwide, Inc.	9/27/2019	COMM 1ST	PMCHK00002593	\$161.81
19224	S0054	Souza's Tire Service	9/27/2019	COMM 1ST	PMCHK00002593	\$16.51
19225	S0067	Superfast Copy	9/27/2019	COMM 1ST	PMCHK00002593	\$234.57
19226	S0094	Manouch Shirvanioun	9/27/2019	COMM 1ST	PMCHK00002593	\$63.25
19227	S1000	State Of California/DOJ	9/27/2019	COMM 1ST	PMCHK00002593	\$254.00
19228	T0071	TIAA Commercial Finance, Inc.	9/27/2019	COMM 1ST	PMCHK00002593	\$107.34
19229	T1000	Transamerica Life Insurance	9/27/2019	COMM 1ST	PMCHK00002593	\$440.00
19230	TEMPPP	Lee Perry	9/27/2019	COMM 1ST	PMCHK00002593	\$275.00
19231	TEMPW	Leslie Wall	9/27/2019	COMM 1ST	PMCHK00002593	\$40.00
19232	W0001	Walker's Office Supplies, Inc.	9/27/2019	COMM 1ST	PMCHK00002593	\$1,684.94
19233	W0010	Waxie Sanitary Supply	9/27/2019	COMM 1ST	PMCHK00002593	\$1,274.73
19234	W0042	Live Oak Waldorf School	9/27/2019	COMM 1ST	PMCHK00002593	\$4,536.00
19235	W0044	Wave	9/27/2019	COMM 1ST	PMCHK00002593	\$1,519.74

Total Checks: 167

Total Amount of Checks: \$287,411.54

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Notations from September's Financials:

Revenues –

- **Park Services** are up \$54,000. Youth Services are up \$49,000 Youth Camps are up \$22,000, Youth Classes are up \$8,000 absorbing the \$9,000 decrease for Swim Team.
- **Donations** are up \$16,000 due to the Rotary Contributions toward Railhead Park.
- **Tax Revenues** are still showing us \$106,000 above budget, RDA tax revenues are \$66,000 of this influx.

Expenses –

- **Program Expenses** are over by \$16,000. Recreation Department's camps and classes are up by \$11,800 in accordance with the rise in revenues for the same. Special Event expenses are over by \$5,000 in September.
- **Maintenance Expense** is now over by \$1,800, due to some responsible cuts by the Facilities and Grounds Department, coming close to leveling out the unexpected expenses showing on the was previous expense statements. Extra spending on pond maintenance at Regional Park would account for the \$1,800 over budget at this time.
- **Salaries and Benefits** are under by \$36,000. Aquatics has a savings of \$10,800 in wages and benefits due to late hire of staff and a low program for the swim team. Fac & Grounds has a savings of \$16,000 in Benefits, due to the changes in staff.
- **Capital Improvements** are over budget by \$14,000. The Rotary Project was not in the budget but was funded primarily by the Rotary Clubs of Auburn. This will be compensated for in our budget revision coming up.

PROFIT & LOSS <i>19/20 Approved Budget</i>	Approved Budget FY 19-20	% Of Total	2019 Sept ACTUALS	Last Yr Sept Actuals	2019 YTD ACTUALS	2019 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues							
Program Revenue	1,254,440	20%	95,228	107,069	810,046	755,760	741,774
Facility Revenue	178,050	3%	10,080	8,581	125,729	129,860	123,284
Misc. Revenue	49,790	1%	2,925	3,288	24,257	30,496	34,905
Grants & Donations	11,440	0%	2,450	5,901	20,951	4,560	6,468
Interest Income	60,270	1%	5,034	5,600	44,869	36,710	28,673
Equipment Reserve Transfers	292,700	5%	-	17,000	-	-	94,124
Project Reserve Transfers	807,700	13%	-	-	1,493,526	1,384,300	63,902
Tax Revenue	3,233,500	53%	-	-	9,626	12,168	1,404,104
In Kind/Atwood	26,470	0%	-	-	-	-	9,981
County & City Mitigation Revenue	242,300	4%	-	122,000	-	122,000	122,000
Total Operating Revenue	6,156,660	100.00	115,717	269,439	2,529,004	2,492,854	2,629,215
Expenditures							
Program Expense	245,940	4%	31,420	18,246	165,414	149,410	157,140
Operating & Supplies	390,380	7%	40,778	33,730	190,209	183,710	174,233
Utilities Expense	213,290	4%	18,055	33,914	114,954	114,320	122,342
Professional Services	64,840	1%	10,476	1,806	39,300	35,804	24,071
Building & Grounds Maintenance	486,890	8%	21,872	30,880	202,545	200,680	179,491
Property Tax Admin.	60,950	1%	-	-	3,049	2,500	2,295
Wages	2,332,460	39%	161,335	153,975	1,131,603	1,146,260	1,112,885
Benefits & Payroll Costs	901,850	15%	62,709	55,426	445,483	467,080	424,477
Fixed Asset Expense	307,410	5%	102	1,879	143,976	138,737	133,366
Capital Improvement Projects	995,000	17%	147,059	2,536	268,891	254,706	232,552
Debt Services	2,000	0%	-	-	-	-	-
Total Expenditures	6,001,010	100.00	493,806	332,392	2,705,424	2,693,207	2,562,852
Net Revenue Over Expenditures	\$ 155,650	2.53	\$ (378,089)	(62,953)	(\$176,420)	(\$200,353)	\$66,363
Annual Contingency Reserve (1-2%)							
Annual Equip Replacement Reserve	\$ 50,000				\$ -	\$ 450,000	\$ 450,000
Future Capital Construction Reserve					\$ 50,000	\$ 872,282	\$ 774,762
Cell Tower Reserves					\$ 202,459	\$ 875,098	\$ 954,069
ADA Reserve	\$ 5,000				\$ (122,459)	\$ -	\$ 122,459
CalPERS unfunded liability reserve	\$ 45,800				\$ 5,000	\$ 25,032	\$ 40,032
TOTAL RESERVE BALANCES					\$ 45,800	\$ 183,200	\$ 137,400
Net Position	\$ 54,850					\$ 2,405,612	\$ 2,478,722

**Auburn Area Recreation and Park District
Balance Sheet
9/30/2019**

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	\$580.00
First Foundation Bank	173,980.32
Placer County Treasure-General	3,011,407.16
Placer County Treasurer - City Trust	478,540.33
Accounts Receivable	7,163.82
PCOE Receivables	45,401.00
Prepaid Liability Expense	28,340.25
Prepaid Workers Comp Insurance	30,188.47
Prepaid Payroll Expense	17,265.31
TOTAL ASSETS	\$3,792,866.66
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	\$1,329.00
Gift Certificates	168.00
Compensated Absenses	129,642.79
Sales Tax Payable	253.85
Miscellaneous Deductions	40.00
Total Current Liabilities	\$131,433.64
<u>Net Position</u>	
General Fund Balance	\$3,837,920.21
Net Profit (Loss)	(176,487.19)
Total Net Postion	\$3,661,433.02
TOTAL LIABILITY AND NET POSITION	\$3,792,866.66

**Auburn Recreation and Park District
Balance Sheet
As of 09/30/2019**

ASSETS

Current Assets

Petty Cash	580.00
First Foundation Bank	173,980.32
Placer County Treasurer – General Fund	3,011,407.16
Placer County Treasurer – City Trust	478,540.33
Accounts Receivable – ARD	7,163.82
PCOE Youth Services Receivable	45,401.00
Prepaid Expenses	17,265.31
Prepaid Liability Insurance	28,340.25
Prepaid Workers Comp Insurance	30,188.47

Total Current Assets **\$3,792,866.66**

Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	13,059,714.30
Fixed Assets: Equipment	1,042,771.70
Fixed Assets: Computer Equipment & Software	136,809.67
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	97,395.53
Construction In Progress	429,902.23
Less: Accumulated Depreciation	(9,958,827.00)

Total Fixed Assets **\$7,043,595.19**

TOTAL ASSETS **\$10,836,461.85**

**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 09/30/2019**

LIABILITIES AND NET POSITON

Current Liabilities

Prepaid Revenue	1,329.00
Liability Insurance Payable	0.00
Gift Certificates	168.00
Compensated Absences	129,642.79
Accounts Payable	0.00
Sales Tax Payable	253.85
Misc Deductions Payable	40.00
Worker's Comp Payable	0.00
Accrued Expenses	0.00
Accrued Payroll	0.00

Total Current Liabilities	\$131,433.64
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Fund Balances

Investments in Fixed Assets	7,043,595.19
GFB: Youth Assistance Fund	15,472.45
GFB: General Fund Balance	920,107.13
RFB: Reserved (City Mitigation)	478,540.33
RFB: Equip Replacement Reserve	872,281.72
RFB: Contingency Reserve	450,000.00
RFB: Future Capital Construction	875,098.49
DFB: Arboretum Grant Fund	13,275.73
DFB: Designated – Atwood Fund	3,908.95
DFB: Atwood – Equipment Repl Fund	1,003.66
DFB: Calpers – Unfunded Liability Fund	183,200.00
DFB: ADA Reserves	25,031.75

Net Position	(176,487.19)
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Total Assets	7,043,595.19
Total Unrestricted Funds GFB	935,579.58
Total Reserved Funds	2,675,920.54
Total Designated Funds	226,420.09

TOTAL LIABILITIES AND NET POSITION	<u>\$10,836,461.85</u>
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Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park

Profit & Loss - Summary
4/1/2019 To 9/30/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	95,227.52	810,046.44	755,760.00	54,286.44	107.18
Rents & Concessions	11,079.74	125,729.02	129,860.00	(4,130.98)	96.82
Miscellaneous Revenue	2,925.47	24,257.37	30,496.00	(6,238.63)	79.54
Grants & Donations	2,450.00	20,951.25	4,560.00	16,391.25	459.46
Interest Income	5,034.01	44,868.66	36,710.00	8,158.66	122.23
Taxes Revenue	0.00	1,503,151.63	1,396,468.00	106,683.63	107.64
TOTAL OPERATING REVENUE	\$116,716.74	\$2,529,004.37	\$2,353,854.00	\$175,150.37	107.44%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	116,716.74	2,529,004.37	2,353,854.00	175,150.37	107.44
EXPENDITURES					
Program Expenses	31,419.62	165,413.61	149,410.00	16,003.61	110.71
Operations & Supplies Expense	40,778.20	190,208.93	183,710.00	6,498.93	103.54
Utilities Expense	18,055.02	114,954.12	114,320.00	634.12	100.56
Legal Expenses	0.00	13,779.66	8,000.00	5,779.66	172.25
Professional Services	10,476.05	25,519.70	27,804.00	(2,284.30)	91.78
Bldg & Grounds Maintenance	21,872.33	202,544.61	200,680.00	1,864.61	100.93
Property Tax Administration/LAFCO	0.00	3,048.91	2,500.00	548.91	121.96
Salaries Expense	161,335.09	1,131,602.89	1,146,260.00	(14,657.11)	98.72
Benefits & Payroll Costs	62,708.86	445,482.53	467,080.00	(21,597.47)	95.38
Fixed Asset Expense	102.00	143,975.51	138,737.00	5,238.51	103.78
Capital Improvement Projects	147,059.31	268,891.09	254,706.00	14,185.09	105.57

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2019 To 9/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$493,806.48	\$2,705,421.56	\$2,693,207.00	\$12,214.56	100.45%
NET REVENUE OVER EXPENDITURES	(\$377,089.74)	(\$176,417.19)	(\$339,353.00)	\$162,935.81	51.99%
ADJ. NET REVENUE OVER EXPENDITURES	(\$377,089.74)	(\$176,417.19)	(\$339,353.00)	\$162,935.81	51.99%

Auburn Rec & Park
Transfers to General Fund
4/1/2019 to 9/30/2019

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

Profit & Loss - Detail

4/1/2019 to 9/30/2019

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	8,404.00	35,074.00	23,230.00	11,844.00	150.99
Aub Elem DSC Rev	9,184.00	64,237.00	65,380.00	(1,143.00)	98.25
Skyridge DSC Rev	8,731.00	51,781.00	55,220.00	(3,439.00)	93.77
Day Camp Rev	6,673.18	223,484.18	193,320.00	30,164.18	115.60
Preschool Revenue	12,432.00	28,704.00	25,450.00	3,254.00	112.79
Newcastle DSC Revenue	10,909.00	81,214.14	72,710.00	8,504.14	111.70
Adult Softball	2.00	9,954.00	14,680.00	(4,726.00)	67.81
Adult Basketball	2,072.00	6,601.00	4,030.00	2,571.00	163.80
Sr. Sports	2,388.00	2,468.00	1,700.00	768.00	145.18
Adult Volleyball	0.00	1,020.00	1,630.00	(610.00)	62.58
Pickle Ball Revenue	(680.00)	3,253.00	5,410.00	(2,157.00)	60.13
Adult Classes	5,086.00	19,984.00	20,140.00	(156.00)	99.23
Adult Class Rev - Bureau	1,555.00	6,522.00	9,350.00	(2,828.00)	69.75
Bocce Ball Prog Revenue	0.00	140.00	920.00	(780.00)	15.22
Youth Basketball	18,362.00	18,362.00	19,720.00	(1,358.00)	93.11
Youth Classes	7,038.00	26,134.00	17,830.00	8,304.00	146.57
Youth Class Rev - Bureau	0.00	444.00	470.00	(26.00)	94.47
Aquatic Activities	(2,610.00)	4,721.00	6,620.00	(1,899.00)	71.31
Aquatic Activities - PH Pool	2,610.00	2,610.00	1,430.00	1,180.00	182.52
Master Swim Revenue	0.00	3,408.00	3,330.00	78.00	102.34
Public Swim - MS Sierra Pool	616.00	39,696.00	38,260.00	1,436.00	103.75
Public Swim - Placer Hills Pool	0.00	3,954.00	4,310.00	(356.00)	91.74
Swim Lessons	0.00	28,414.20	27,420.00	994.20	103.63
Swim Lessons - PH	0.00	9,690.00	8,750.00	940.00	110.74
Swim Team Revenue	0.00	14,187.00	23,460.00	(9,273.00)	60.47
Synchro Team	0.00	8,165.00	8,020.00	145.00	101.81
Youth Camps Revenue	0.00	39,224.00	21,370.00	17,854.00	183.55

Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	0.00	19,580.00	14,740.00	4,840.00	132.84
Youth Sports Camps	105.00	9,716.00	10,450.00	(734.00)	92.98
Youth Sports Camps - Bureau	0.00	1,088.50	9,200.00	(8,111.50)	11.83
Special Events	235.00	4,853.00	2,240.00	2,613.00	216.65
Party in the Park Revenue	0.00	7,572.01	8,060.00	(487.99)	93.95
Ukulele Festival Revenue	1,617.00	13,527.00	12,990.00	537.00	104.13
Food Truck Fiesta Revenue	(1,325.00)	0.00	0.00	0.00	0.00
Great Obstacle Scramble Revenue	119.00	1,819.00	5,540.00	(3,721.00)	32.83
Dead Festival Rev	(2,126.00)	0.00	0.00	0.00	0.00
String Fling Revenue	0.00	4,614.50	4,540.00	74.50	101.64
Auburn Harvest Festival	2,490.00	5,045.00	5,760.00	(715.00)	87.59
Out of District Fees	1,207.34	7,803.91	6,880.00	923.91	113.43
Out of District Fees - Bureau	133.00	982.00	950.00	32.00	103.37
Return check fees	0.00	0.00	250.00	(250.00)	0.00
Total Parks and Recreation Services	95,227.52	810,046.44	755,760.00	54,286.44	107.18
Rents & Concessions					
Fee Waivers, Public	0.00	(10,774.38)	(10,680.00)	(94.38)	100.88
Fee Waivers, Public, Reclamation	0.00	0.00	(170.00)	170.00	0.00
Fee Waiver - Offset	0.00	10,774.38	10,850.00	(75.62)	99.30
Blue Bird Room-CVCC	165.00	1,140.00	1,290.00	(150.00)	88.37
Stella Irving Rental Revenue - Rec	286.00	385.00	120.00	265.00	320.83
Lakeside Rental Revenue - Reg	291.50	6,184.14	7,640.00	(1,455.86)	80.94
Sierra Room Rental - CVCC	308.00	4,450.25	8,200.00	(3,749.75)	54.27
Sunset Room Rental - CVCC	435.00	1,908.00	2,360.00	(452.00)	80.85
Canyon View Room Rental - CVCC	0.00	2,058.10	3,970.00	(1,911.90)	51.84
Foothills Room Rental - CVCC	338.80	6,161.80	5,950.00	211.80	103.56
Pool Rental Rev - Sierra/Splash	0.00	9,162.95	11,710.00	(2,547.05)	78.25
Pool Rental Rev - Placer Hills	0.00	1,851.00	2,150.00	(299.00)	86.09

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room - CVCC	1,114.00	3,686.75	2,860.00	826.75	128.91
Conference Rental Revenue - Rec	0.00	90.00	230.00	(140.00)	39.13
Board Room Rental	0.00	0.00	90.00	(90.00)	0.00
Conference (Module) Rental - Overlook	1,069.00	5,326.00	5,570.00	(244.00)	95.62
Gazebo Rentals	0.00	150.00	40.00	110.00	375.00
Rock Creek Modular Rent	0.00	1,590.00	1,980.00	(390.00)	80.30
Gym Rental Revenue - Rec	645.00	645.00	100.00	545.00	645.00
Gym Rental Revenue - Reg	0.00	2,931.50	2,090.00	841.50	140.26
Tutor Totter Lease Agreement	544.00	3,264.00	3,260.00	4.00	100.12
Kitchen Rental Revenue - Rec	0.00	0.00	50.00	(50.00)	0.00
Kitchen Rental Revenue - CVCC	0.00	220.00	550.00	(330.00)	40.00
Picnic Area Rental Revenue - Rec	485.00	9,163.00	7,180.00	1,983.00	127.62
Picnic Area Rental Revenue - Reg	100.00	2,374.00	1,790.00	584.00	132.63
Picnic Area Rental Revenue - Ash	261.75	1,409.75	1,330.00	79.75	106.00
Picnic Area Rental Revenue - MV	170.00	3,824.00	3,380.00	444.00	113.14
Field "Recreation" Rental Revenue	115.20	1,852.80	2,900.00	(1,047.20)	63.89
Field "Bill Beane" Rental - Reg A	(233.66)	218.48	1,590.00	(1,371.52)	13.74
Field "Softball" Rental - MV	0.00	602.48	970.00	(367.52)	62.11
Field Rental - CV	0.00	1,825.90	1,710.00	115.90	106.78
Field Soccer/Baseball-Winchester	(136.06)	2,484.58	1,040.00	1,444.58	238.90
Field "Beggs" Rental - Rec	970.06	5,170.07	6,830.00	(1,659.93)	75.70
Field B (softball) Rev - Reg	0.00	1,584.42	1,310.00	274.42	120.95
Field "James" Rental - Rec	0.00	7,794.71	7,950.00	(155.29)	98.05
Field C (Baseball) Rental - Reg	511.80	3,995.84	2,730.00	1,265.84	146.37
Bocce Ball Field Rental	0.00	116.00	0.00	116.00	0.00
Field "Soccer Regional" Rental	0.00	2,316.57	2,540.00	(223.43)	91.20
Field "Soccer A" Rental - MV	0.00	48.00	0.00	48.00	0.00
Field "Soccer A" Rental - Railhead	0.00	4,395.67	4,770.00	(374.33)	92.15
Field "Soccer B" Rental - Railhead	23.35	4,344.12	5,160.00	(815.88)	84.19
Field Lining Revenue - Reg	0.00	160.00	80.00	80.00	200.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions	66.00	453.14	1,390.00	(936.86)	32.60
Misc Rents & Concessions - Bureau	0.00	891.00	810.00	81.00	110.00
Custodial Fees	3,310.00	17,850.00	12,580.00	5,270.00	141.89
Custodial Fees - Bureau	0.00	80.00	0.00	80.00	0.00
Meadow Vista Cust Fee	0.00	100.00	0.00	100.00	0.00
Set up/Take Down Fees	200.00	1,390.00	1,610.00	(220.00)	86.34
Meadow Vista - Alcohol fee	40.00	80.00	0.00	80.00	0.00
Total Rents and Concessions	11,079.74	125,729.02	129,860.00	(4,130.98)	96.82
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	(5.00)	410.00	90.00	320.00	455.56
Activity Guide - Advertising Rev	0.00	5,300.00	6,600.00	(1,300.00)	80.30
Alcohol Permit Fee	320.00	3,454.00	3,250.00	204.00	106.28
Miscellaneous Income - Admin.	134.35	236.65	270.00	(33.35)	87.65
Miscellaneous Revenue - Recreation	0.00	0.00	180.00	(180.00)	0.00
Verizon Wireless Lease	2,476.12	14,856.72	14,856.00	0.72	100.01
Misc inc - Aquatics	0.00	0.00	230.00	(230.00)	0.00
Miscellaneous Income - Youth Services	0.00	0.00	10.00	(10.00)	0.00
Miscellaneous Income - F & G	0.00	0.00	5,010.00	(5,010.00)	0.00
Total Miscellaneous Revenue	2,925.47	24,257.37	30,496.00	(6,238.63)	79.54
Grants & Donations					
Youth Assistance Rev	2,400.00	4,001.25	4,560.00	(558.75)	87.75
Donation Rev - F & G	0.00	16,800.00	0.00	16,800.00	0.00
Bike Park Donations	50.00	150.00	0.00	150.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	2,450.00	20,951.25	4,560.00	16,391.25	459.46
Interest Income					
Interest Income - Other	29.42	202.94	200.00	2.94	101.47
Interest Revenue - County	4,259.54	39,779.11	33,600.00	6,179.11	118.39
Interest Revenue - City Trust	745.05	4,886.61	2,910.00	1,976.61	167.93
Total Interest Income	5,034.01	44,868.66	36,710.00	8,158.66	122.23
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,304,112.07	1,275,220.00	28,892.07	102.27
Homeowner's Prop. Tax Relief	0.00	11,047.54	11,500.00	(452.46)	96.07
Current Unsecured Prop Taxes General	0.00	32.90	0.00	32.90	0.00
Current Supplemental Property Taxes	0.00	59,764.39	46,830.00	12,934.39	127.62
Unitary & Op Non-unitary Tax	0.00	51,280.98	49,740.00	1,540.98	103.10
Delinq Unsecured Property Taxes	0.00	203.68	110.00	93.68	185.16
Timber Tax Guarantee	0.00	1.40	0.00	1.40	0.00
Atwood Tax Revenue	0.00	9,625.62	12,168.00	(2,542.38)	79.11
Delinquent Supplemental Tax Rev	0.00	(0.08)	30.00	(30.08)	(0.27)
Delinquent Secured Property Taxes	0.00	(18.51)	0.00	(18.51)	0.00
Railroad Unitary Property Taxes	0.00	973.47	870.00	103.47	111.89
RDA Pass-Throughs	0.00	66,128.17	0.00	66,128.17	0.00
Total Tax Revenue	0.00	1,503,151.63	1,396,468.00	106,683.63	107.64

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OPERATING REVENUE	\$116,716.74	\$2,529,004.37	\$2,353,854.00	\$175,150.37	107.44%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	116,716.74	2,529,004.37	2,353,854.00	175,150.37	107.44
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	425.70	1,832.05	1,460.00	372.05	125.48
Instructor/Adult Classes	2,484.05	10,496.60	10,050.00	446.60	104.44
Instructor/Adult Classes - Bureau	273.00	3,654.60	4,300.00	(645.40)	84.99
Instructor/Youth Classes	1,223.00	11,621.40	8,480.00	3,141.40	137.05
Instr/Youth Classes - Bureau	0.00	184.80	0.00	184.80	0.00
Officials/Adult Softball	1,086.80	4,558.95	5,890.00	(1,331.05)	77.40
Officials/Adult Basketball	0.00	1,947.00	1,530.00	417.00	127.26
Instructor/Youth Camps	4,536.00	31,244.50	30,540.00	704.50	102.31
Instr/Y Camp - Bureau	0.00	12,801.80	8,290.00	4,511.80	154.43
Instructors - Youth Sports Camps	0.00	5,323.50	0.00	5,323.50	0.00
Alta Vista/Program Exp	169.01	721.07	1,330.00	(608.93)	54.22
Aub Elem/Program Exp	501.66	762.32	1,090.00	(327.68)	69.94
Skyridge/Program Exp	172.23	760.31	1,430.00	(669.69)	53.17

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Day Camp/Program Exp	3,964.05	19,404.83	18,480.00	924.83	105.00
Preschool - Program Expense	121.07	308.22	810.00	(501.78)	38.05
Newcastle Program Expense	188.04	1,514.83	1,480.00	34.83	102.35
Adult Softball Expense	0.00	692.68	1,700.00	(1,007.32)	40.75
Adult Volleyball Expense	0.00	154.14	220.00	(65.86)	70.06
Pickle Ball Tennis Expense	53.63	1,494.24	910.00	584.24	164.20
Adult Class Expense	0.00	0.00	170.00	(170.00)	0.00
Youth Basketball Expense	5,518.42	16,869.14	17,020.00	(150.86)	99.11
Youth Class Expense	0.00	76.14	120.00	(43.86)	63.45
Aquatic Activities	484.00	1,388.91	550.00	838.91	252.53
Public Swim Expense	0.00	2,756.07	2,300.00	456.07	119.83
Public Swim Exp - PH Pool	0.00	441.00	450.00	(9.00)	98.00
Swim Lessons	0.00	32.11	270.00	(237.89)	11.89
Swim Team	0.00	218.35	1,420.00	(1,201.65)	15.38
Synchro Team Expenses	0.00	25.68	0.00	25.68	0.00
Special Events	0.00	1,524.74	2,210.00	(685.26)	68.99
Party in the Park Expenses	0.00	7,622.67	8,900.00	(1,277.33)	85.65
Ukulele Festival Expenses	4,821.47	12,297.49	9,730.00	2,567.49	126.39
Great Obstacle Scramble Expenses	5,161.15	5,260.73	3,460.00	1,800.73	152.04
Dead Festival Expenses	(38.66)	0.00	0.00	0.00	0.00
String Fling Expenses	0.00	6,433.66	4,050.00	2,383.66	158.86
Auburn Harvest Festival Expenses	275.00	989.08	770.00	219.08	128.45
Total Program Expenses	31,419.62	165,413.61	149,410.00	16,003.61	110.71
Operations & Supplies					
Cash Short/Over-Cust Serv	(40.00)	(15.85)	0.00	(15.85)	0.00
Merchant Fees - Cust Serv	1,203.35	5,744.75	7,410.00	(1,665.25)	77.53
Bad Debt Expense	0.00	194.49	100.00	94.49	194.49
Discounts Taken	0.00	(40.52)	0.00	(40.52)	0.00

Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cal Card Incentives	(293.86)	(729.60)	(900.00)	170.40	81.07
Advertising - Youth Services	0.00	130.85	0.00	130.85	0.00
Donations Expense	300.00	800.00	0.00	800.00	0.00
Telephone - Placer Hills Pool	79.56	476.80	410.00	66.80	116.29
Telephone - Cust Serv	726.45	4,265.21	4,440.00	(174.79)	96.06
Telephone (CVCC) - Admin	543.32	3,371.96	3,430.00	(58.04)	98.31
Gift Certificates Expensed	0.00	315.00	330.00	(15.00)	95.46
Telephone - Youth Services	16.15	108.72	50.00	58.72	217.44
Telephone - Recreation	0.00	246.49	200.00	46.49	123.25
Telephone - Preschool	0.00	0.90	0.00	0.90	0.00
Telephone - Facilities & Grounds	587.25	6,780.19	6,330.00	450.19	107.11
Telephone - Day Camp	199.85	1,707.21	1,200.00	507.21	142.27
Telephone - Newcastle	0.00	78.59	40.00	38.59	196.48
Telephone - Aub EI	150.39	970.71	800.00	170.71	121.34
Telephone - Alta Vista	0.00	101.53	50.00	51.53	203.06
Telephone - Skyridge	111.50	723.41	550.00	173.41	131.53
Postage - Cust Serv	0.00	500.00	0.00	500.00	0.00
Postage - Admin	0.00	490.20	520.00	(29.80)	94.27
Activity Guide Expense	11,691.45	26,882.18	18,510.00	8,372.18	145.23
Youth Assistance Expense	1,406.07	7,912.97	9,840.00	(1,927.03)	80.42
Office Supplies - Rec	232.70	1,162.70	850.00	312.70	136.79
Office Supplies - Youth Services	137.00	326.96	300.00	26.96	108.99
Office Supplies - F & G	53.02	1,889.89	1,510.00	379.89	125.16
Office Supplies-Cust Serv	91.88	645.26	1,690.00	(1,044.74)	38.18
Office Supplies - Admin	283.54	2,707.51	3,260.00	(552.49)	83.05
Duplication Costs - Cust Serv	0.00	8.11	450.00	(441.89)	1.80
Duplication Costs - Admin	141.81	803.90	210.00	593.90	382.81
Office Equip Rental - Cust Serv	26.99	3,433.89	4,310.00	(876.11)	79.67
Office Equip Rental - Admin	499.34	2,567.64	3,030.00	(462.36)	84.74
Office Equip Maint - Cust Serv	0.00	4,398.89	4,800.00	(401.11)	91.64

Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dining Expense	0.00	357.00	360.00	(3.00)	99.17
Gas/Mileage Expense - C.Serv	63.25	287.50	280.00	7.50	102.68
Gas/Mileage Expense - Admin	36.22	873.60	980.00	(106.40)	89.14
Gas/Mileage Expense - Rec.	0.00	56.93	150.00	(93.07)	37.95
Gas/Mileage Expense - YS	0.00	0.00	50.00	(50.00)	0.00
Gas/Mileage Expense - F & G	3,401.53	16,917.57	15,540.00	1,377.57	108.87
General Administrative Exp - Admin	0.00	0.00	170.00	(170.00)	0.00
Liability Insurance - Admin	7,616.75	40,884.75	38,200.00	2,684.75	107.03
Board Expense	178.75	2,697.50	700.00	1,997.50	385.36
Marketing/Public Relations - Cust Serv	1,192.22	4,583.96	9,530.00	(4,946.04)	48.10
Miscellaneous Expense	0.00	0.00	900.00	(900.00)	0.00
Dues and Subscriptions-Youth Services	0.00	37.67	0.00	37.67	0.00
Dues and Subscriptions - Cust Service	0.00	15.00	0.00	15.00	0.00
Dues and Subscriptions - Admin	1,000.00	2,948.00	1,970.00	978.00	149.65
Dues and Subscriptions - Rec.	0.00	78.00	100.00	(22.00)	78.00
Dues and Subscriptions - F & G	0.00	90.00	100.00	(10.00)	90.00
Staff Appreciation - Youth Services	0.00	55.57	60.00	(4.43)	92.62
Staff Appreciation - Admin	3.00	0.00	0.00	0.00	0.00
Company Celebrations	119.27	119.27	190.00	(70.73)	62.77
Staff Development - Cust Serv	437.50	437.50	0.00	437.50	0.00
Staff Development - Admin	0.00	104.50	270.00	(165.50)	38.70
Staff Development - Rec.	437.50	437.50	0.00	437.50	0.00
Staff Development - Aquatics	437.50	437.50	0.00	437.50	0.00
Staff Development - Youth Services	0.00	63.75	240.00	(176.25)	26.56
Staff Development - F & G	437.50	1,904.38	780.00	1,124.38	244.15
Uniform Exp - F & G	53.05	891.84	1,510.00	(618.16)	59.06
Small Equip - Rec Dept	0.00	0.00	130.00	(130.00)	0.00
Small Equipment - Rec Pk	177.87	567.71	1,570.00	(1,002.29)	36.16
Small Equipment - Reg Pk	177.76	594.66	2,490.00	(1,895.34)	23.88
Small Equipment - MV Park	41.80	398.55	230.00	168.55	173.28

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - CVCC	0.00	0.00	530.00	(530.00)	0.00
Field Marking Expense	0.00	1,045.91	1,500.00	(454.09)	69.73
Safety Supplies - F & G	1,035.95	3,747.61	3,020.00	727.61	124.09
Safety Supplies - Rec	0.00	0.00	170.00	(170.00)	0.00
Safety Supplies - Aquatics	0.00	0.00	170.00	(170.00)	0.00
Restroom Supplies - Recreation Park	154.56	1,105.59	610.00	495.59	181.24
Restroom Supplies - Regional Park	241.38	933.36	720.00	213.36	129.63
Restroom Supplies - Ashford Park	65.02	307.51	620.00	(312.49)	49.60
Restroom Supplies - Meadow Vista Park	104.48	419.50	620.00	(200.50)	67.66
Restroom Supplies - Railroad Park	63.14	337.09	620.00	(282.91)	54.37
Restroom Supplies - Overlook Park	72.28	430.83	650.00	(219.17)	66.28
Restroom Supplies - Placer Hills Park	107.85	288.23	390.00	(101.77)	73.91
Restroom Supplies - Rec Comm Ctr	520.92	1,646.11	1,060.00	586.11	155.29
Restroom Supplies - Reg Comm Ctr	180.52	1,283.58	1,090.00	193.58	117.76
Restroom Supplies - CVCC Comm Ctr	624.26	2,303.51	1,090.00	1,213.51	211.33
Sanitation - Reg Pk - Toilet	450.00	2,700.00	2,720.00	(20.00)	99.27
Sanitation - Win Pk - Toilet	450.00	2,700.00	2,720.00	(20.00)	99.27
Sanitation - Rec Pk - ADA Toilet	349.00	2,094.00	1,770.00	324.00	118.31
Sanitation - Reg - ADA Toilet	349.00	2,094.00	1,770.00	324.00	118.31
Sanitation - Rec Pk - Debris Box	818.92	4,913.52	5,260.00	(346.48)	93.41
Sanitation - Reg Pk - Disposal	539.21	3,264.29	2,850.00	414.29	114.54
Sanitation - MV - Disposal	365.14	2,156.44	1,830.00	326.44	117.84
Sanitation - CVCC - Disposal	327.34	1,636.70	1,660.00	(23.30)	98.60
Small Equipment - Y Services	0.00	0.00	50.00	(50.00)	0.00
Total Operations & Supplies	40,778.20	190,208.93	183,710.00	6,498.93	103.54
Utilities Expense					
Lights - Rec Pk Beggs Field	212.33	1,624.04	2,090.00	(465.96)	77.71

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Beggs Field	(76.33)	(1,755.64)	(2,150.00)	394.36	81.66
Lights - Rec Pk James Field	158.16	3,078.89	2,395.00	683.89	128.56
Lighting Reimb.-James Field	0.00	(3,406.60)	(3,200.00)	(206.60)	106.46
Lights - Rec Field	24.53	462.48	875.00	(412.52)	52.86
Lighting Reimb.-Rec Field	(24.53)	(636.03)	(1,395.00)	758.97	45.59
Gas/Elect - Rec Comm Ctr - Fac & Grds	281.59	2,121.48	2,565.00	(443.52)	82.71
Gas/Electric - Reg Comm Ctr	1,308.95	4,709.64	4,690.00	19.64	100.42
Gas/Electric - CV Comm Ctr	109.60	393.62	390.00	3.62	100.93
Electric Reimb.- CV Comm Ctr	(109.60)	(475.67)	(380.00)	(95.67)	125.18
Gas/Electric - CVCC	2,770.74	14,260.94	13,160.00	1,100.94	108.37
Gas/Electric - Sierra Pool	2,845.98	14,230.74	15,260.00	(1,029.26)	93.26
Gas/Electric - PH Pool	519.87	2,530.53	4,530.00	(1,999.47)	55.86
Electric - Day Camp	179.29	986.59	1,170.00	(183.41)	84.32
Gas/Elec - Recreation Park Street lighting	1,228.24	4,799.39	5,170.00	(370.61)	92.83
Gas/Electric - Reg Park	2,584.90	9,865.77	9,510.00	355.77	103.74
Lighting Reimb.- Reg Park	(172.25)	(4,213.00)	(4,900.00)	687.00	85.98
Gas/Electric - Ashford Park	468.20	1,383.65	1,550.00	(166.35)	89.27
Gas/Electric - MV Park	718.09	3,012.33	2,380.00	632.33	126.57
Electric - Railroad Park	443.77	1,174.74	2,120.00	(945.26)	55.41
Lighting Reimb.-Railhead	(114.61)	(185.97)	(1,000.00)	814.03	18.60
Gas/Electric - Winchester Park	248.06	696.21	880.00	(183.79)	79.12
Reimbursements - Gas/Elec Pool	0.00	(10,565.46)	(11,790.00)	1,224.54	89.61
Water - Rec Comm Ctr	0.00	1,091.77	1,150.00	(58.23)	94.94
Water - Reg Comm Ctr	188.43	1,036.82	970.00	66.82	106.89
Water - CV Comm Ctr	0.00	545.56	650.00	(104.44)	83.93
Water - CVCC	0.00	1,781.62	2,100.00	(318.38)	84.84
Water - Sierra Pool	0.00	2,027.57	2,940.00	(912.43)	68.97
Water - PH Pool	57.48	206.91	160.00	46.91	129.32

Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Rec Park	0.00	2,204.31	2,840.00	(635.69)	77.62
Water - Regional Park	156.71	902.63	1,520.00	(617.37)	59.38
Water - Ashford Park	0.00	2,305.84	2,650.00	(344.16)	87.01
Water - MV Park	2,954.39	8,460.89	4,880.00	3,580.89	173.38
Water - CV Park	0.00	1,912.52	3,110.00	(1,197.48)	61.50
Water - Railroad Park	0.00	1,875.88	2,010.00	(134.12)	93.33
Water - CVCC Park	0.00	1,204.96	1,110.00	94.96	108.56
Water - Overlook Park	0.00	2,465.10	2,770.00	(304.90)	88.99
Water - Placer Hills Park	763.62	3,863.59	2,540.00	1,323.59	152.11
Water - Atwood	329.41	3,057.41	1,150.00	1,907.41	265.86
Reimb - Water - Sierra Pool	0.00	(1,269.80)	(1,230.00)	(39.80)	103.24
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,810.00	(465.98)	95.25
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,860.00	(757.41)	95.22
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,710.00	(67.56)	96.05
Sanitation - Railroad Park (Sewer)	0.00	173.78	200.00	(26.22)	86.89
Sanitation - Overlook (Sewer)	0.00	735.88	800.00	(64.12)	91.99
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,700.00	(510.84)	95.23
Total Utilities Expense	18,055.02	114,954.12	114,320.00	634.12	100.56
Legal Expenses					
Legal Fees	0.00	13,779.66	8,000.00	5,779.66	172.25
Total Legal Expense	0.00	13,779.66	8,000.00	5,779.66	172.25
Professional Services					
Professional Services - Rec	0.00	110.00	0.00	110.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Aqu	0.00	274.00	0.00	274.00	0.00
Professional Services - YS	3,812.24	12,584.21	3,300.00	9,284.21	381.34
Professional Services - F & G	90.42	3,111.77	4,813.00	(1,701.23)	64.65
Professional Services - Bureau of Reclamatic	0.00	1,116.99	1,117.00	(0.01)	100.00
Professional Services - Atwood	5,590.81	5,590.81	5,600.00	(9.19)	99.84
Professional Services - C Serv	708.58	838.08	580.00	258.08	144.50
Professional Services - Admin	274.00	1,893.84	3,824.00	(1,930.16)	49.53
Accounting/Auditor Fees	0.00	0.00	8,570.00	(8,570.00)	0.00
Total Professional Services	10,476.05	25,519.70	27,804.00	(2,284.30)	91.78
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	180.00	180.00	0.00	100.00
Vehicle Maintenance	75.00	3,746.96	10,220.00	(6,473.04)	36.66
Irrigation Supplies - General	0.00	2,809.72	0.00	2,809.72	0.00
Maint - Recreation Field	92.06	1,642.23	7,140.00	(5,497.77)	23.00
Maint - CV Baseball Field	0.00	1,875.75	1,560.00	315.75	120.24
Maint - James Field	0.00	3,679.16	2,420.00	1,259.16	152.03
Maint - Beggs Field	122.45	12,821.44	7,780.00	5,041.44	164.80
Maint - Sierra Pool	2,746.71	25,808.73	33,350.00	(7,541.27)	77.39
Reimbursement- Maint Pool	0.00	(4,433.66)	(3,870.00)	(563.66)	114.57
Maint & Repairs - Equipment	76.82	9,771.26	13,210.00	(3,438.74)	73.97
Maint - PH Pool	810.14	6,478.78	6,720.00	(241.22)	96.41
Maint - MV Soccer Field	0.00	8.50	0.00	8.50	0.00
Maint - Winchester Fields	0.00	268.75	600.00	(331.25)	44.79
Maint - MV Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub El	0.00	506.48	360.00	146.48	140.69
Rep/Maint - Rock Creek	451.63	641.79	50.00	591.79	1283.58

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Day Camp	3.41	927.91	300.00	627.91	309.30
Maint - Recreation Park	1,338.07	15,607.35	7,900.00	7,707.35	197.56
Maint - Regional Park	8,898.86	40,718.31	29,420.00	11,298.31	138.40
Maint - Ashford Park	33.29	5,198.82	4,130.00	1,068.82	125.88
Maint - Meadow Vista Park	44.39	5,203.37	4,760.00	443.37	109.31
Maint - Christian Valley Park	711.03	1,641.09	1,540.00	101.09	106.56
Maint - Railroad Park	11.10	2,199.66	1,290.00	909.66	170.52
Maint - CVCC Park	88.79	772.30	3,450.00	(2,677.70)	22.39
Maint - Overlook Park	996.66	4,104.64	4,370.00	(265.36)	93.93
Maint - Placer Hills Park	0.00	322.50	950.00	(627.50)	33.95
Maint - Pocket Parks	0.00	133.66	1,130.00	(996.34)	11.83
Maint - Mt. Vernon Park	0.00	53.75	130.00	(76.25)	41.35
Maint - Winchester Park	0.00	709.70	600.00	109.70	118.28
Maint - Atwood	22.78	661.14	950.00	(288.86)	69.59
Maint - Shockley Park	0.00	1,674.02	1,400.00	274.02	119.57
Rep/Maint - Skyridge	0.00	469.70	660.00	(190.30)	71.17
Maint - Ashley Dog Park	0.00	779.70	3,930.00	(3,150.30)	19.84
Maint - Recreation Comm Ctr	2,211.83	14,621.14	10,000.00	4,621.14	146.21
Maint - Regional Comm Ctr	402.31	3,433.35	7,210.00	(3,776.65)	47.62
Maint - Christian Valley Comm Ctr	768.06	934.39	4,590.00	(3,655.61)	20.36
Maint - CVCC Comm Ctr	545.88	5,701.94	2,310.00	3,391.94	246.84
Maint - Overlook Modular	0.00	958.77	460.00	498.77	208.43
Maint - Regional Tennis Courts	373.77	4,573.77	4,500.00	73.77	101.64
Maint - RH Soccer A	201.40	1,298.00	900.00	398.00	144.22
Maint - Regional Field Soccer	0.00	433.26	1,460.00	(1,026.74)	29.68
Maint - RH Soccer B	161.00	918.66	800.00	118.66	114.83
Maint - Regional Bill Bean Field	0.00	9,698.32	10,090.00	(391.68)	96.12
Maint - MV Softball Field	0.00	0.00	60.00	(60.00)	0.00
Maint - Regional Field B	75.00	2,009.28	3,070.00	(1,060.72)	65.45
Maint - Regional Field C	282.59	2,149.30	1,280.00	869.30	167.91

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 9/30/2019
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tree Maint - Rec Park	0.00	0.00	700.00	(700.00)	0.00
Vandalism Repairs Expense	327.30	4,330.92	2,070.00	2,260.92	209.22
Rep/Maint - Alta Vista	0.00	0.00	50.00	(50.00)	0.00
Total Building and Grounds Maintenance	21,872.33	202,544.61	200,680.00	1,864.61	100.93
Property Tax Administration/LAFCO	0.00	3,048.91	2,500.00	548.91	121.96
Lafo Fees	0.00	3,048.91	2,500.00	548.91	121.96
Total Property Tax Administration/LAFCO	0.00	3,048.91	2,500.00	548.91	121.96
Salaries Expense					
Wages - (Y.Serv) - Manager	5,348.80	32,513.56	31,300.00	1,213.56	103.88
Wages - (Cust Serv) - Full Time	9,132.47	56,862.94	60,420.00	(3,557.06)	94.11
Wages - (Cust Serv) - Part Time	1,236.61	9,784.76	7,630.00	2,154.76	128.24
Wages - (Admin) - Full Time	6,080.00	37,261.51	41,500.00	(4,238.49)	89.79
Wages - (Admin) - Part Time	9,135.93	54,426.41	52,390.00	2,036.41	103.89
Wages - (Y.Serv) - Alta Vista - PT	4,871.30	16,329.32	18,240.00	(1,910.68)	89.53
Wages - (Admin) - Board Pay	2,500.00	12,500.00	12,500.00	0.00	100.00
Wages - (Y. Serv) - AV Maint	0.00	0.00	20.00	(20.00)	0.00
Wages - (Y.Serv) - Aub Elem - PT	8,324.01	31,833.67	32,850.00	(1,016.33)	96.91
Wages - (Y.Serv) - AE Maint	0.00	178.83	900.00	(721.17)	19.87
Wages - (Y. Serv) - RC Maint	0.00	706.24	160.00	546.24	441.40
Wages - (Y.Serv) - Skyridge - PT	7,099.21	28,039.31	24,610.00	3,429.31	113.94
Wages - (Y.Serv) - Skyridge Maint	0.00	0.00	130.00	(130.00)	0.00
Wages - (Y.Serv) - Day Camp - PT	63.49	107,340.51	103,600.00	3,740.51	103.61
Wages - (Y.Serv) - DC Maint	0.00	15.14	340.00	(324.86)	4.45
Wages - (Rec) - Full Time	11,583.46	69,811.30	73,140.00	(3,328.70)	95.45
Wages - (Y. Serv) - Newcastle- PT	9,353.92	33,558.77	32,300.00	1,258.77	103.90

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 9/30/2019
 For All Segment's
 For All Segment's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - NC Maint	0.00	0.00	480.00	(480.00)	0.00
Wages - (Rec) - Part Time	45.75	82.64	1,910.00	(1,827.36)	4.33
Wages - (Rec) - Seasonal	112.45	699.80	1,910.00	(1,210.20)	36.64
Wages - (Rec) - Adult Softball	542.75	2,839.68	3,720.00	(880.32)	76.34
Wages - (Rec) - Adult Basketball	192.66	1,156.38	700.00	456.38	165.20
Wages - (Y.Serv) - Preschool	4,111.19	12,460.34	13,440.00	(979.66)	92.71
Wages - (Aqua) - Aquatics Coordinator	495.91	14,335.01	15,860.00	(1,524.99)	90.39
Wages - (Aqua) - Aquatic Activities	170.07	4,403.20	3,290.00	1,113.20	133.84
Wages - (Aqua) - Public Swim	3,649.88	54,822.96	56,900.00	(2,077.04)	96.35
Wages - (Aqua) - Public Swim-PH	0.00	7,581.20	6,370.00	1,211.20	119.01
Wages - (Aqua) - Swim Lessons	0.00	7,542.09	10,820.00	(3,277.91)	69.71
Wages - (Aqua) - Swim Lessons-PH	0.00	3,377.14	2,800.00	577.14	120.61
Wages - (Aqua) - Master Swim	184.58	2,992.66	4,100.00	(1,107.34)	72.99
Wages - (Aqua) - Swim Team Coaches	0.00	6,042.76	8,820.00	(2,777.24)	68.51
Wages - (Aqua) - Synchronized Swim Coach	0.00	11,730.42	12,600.00	(869.58)	93.10
Wages - (Fac & Grds) - Fac Attendant - Rec	4,475.87	34,832.43	31,500.00	3,332.43	110.58
Wages - (Fac & Grds) - Fac Att. - CVCC	2,911.14	15,992.43	16,350.00	(357.57)	97.81
Wages - (Fac & Grds) - Fac Attendant - Reg	3,619.44	23,191.15	13,250.00	9,941.15	175.03
Wages - (Fac & Grds) - Management	11,747.66	66,022.02	63,990.00	2,032.02	103.18
Wages - (Fac & Grds) - Recreation Park	18,453.64	142,870.19	155,460.00	(12,589.81)	91.90
Wages - (Fac & Grds) - Regional Park	12,433.03	74,367.85	80,120.00	(5,752.15)	92.82
Wages - (Fac & Grds) - Ashford Park	1,823.04	10,915.08	9,450.00	1,465.08	115.50
Wages - (Fac & Grds) - Meadow Vista Park	2,914.47	22,327.25	20,900.00	1,427.25	106.83
Wages - (Fac & Grds) - CV Comm Center	664.18	5,848.31	3,400.00	2,448.31	172.01
Wages - (Fac & Grds) - Railroad Park	1,369.62	11,099.91	11,000.00	99.91	100.91
Wages - (Fac & Grds) - CVCC	1,872.74	7,684.15	6,400.00	1,284.15	120.07
Wages - (Fac & Grds) - Overlook Park	1,527.60	7,913.12	8,500.00	(586.88)	93.10
Wages - (Fac & Grds) - Placer Hills Park	1,724.77	10,337.99	9,700.00	637.99	106.58
Wages - (Fac & Grds) - Pocket Parks	431.85	3,239.25	3,650.00	(410.75)	88.75
Wages - (Fac & Grds) - Mt. Vernon Park	13.17	487.81	500.00	(12.19)	97.56

Auburn Rec & Park
Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Winchester Park	740.89	2,407.35	2,450.00	(42.65)	98.26
Wages - (Fac & Grds) - Atwood	870.19	3,319.73	3,000.00	319.73	110.66
Wages - (Fac & Grds) - Shockley Property	19.63	349.06	950.00	(600.94)	36.74
Wages - (F & G) Special Events	361.48	949.59	1,600.00	(650.41)	59.35
Wages - District Administrator	8,905.60	56,355.86	57,170.00	(814.14)	98.58
Wages - (Rec) - Special Events	220.64	1,546.90	1,770.00	(223.10)	87.40
Wages - (F & G) Uniform Allowance	0.00	8,316.91	9,400.00	(1,083.09)	88.48
Total Salaries Expense	161,335.09	1,131,602.89	1,146,260.00	(14,657.11)	98.72
Benefits & Payroll Costs					
ER Taxes - Rec	957.90	6,127.44	6,300.00	(172.56)	97.26
ER Taxes - Aquatics	417.24	10,365.86	12,200.00	(1,834.14)	84.97
ER Taxes - Youth Services	3,058.86	21,180.10	19,870.00	1,310.10	106.59
ER Taxes - Fac & Grds	5,027.57	34,588.12	33,950.00	638.12	101.88
ER Taxes - Cust Serv	758.24	5,096.22	5,220.00	(123.78)	97.63
ER Taxes - Admin	1,963.87	12,189.30	12,470.00	(280.70)	97.75
Employment Expense - Rec	381.96	949.15	70.00	879.15	1355.93
Employment Expense - Aquatics	0.00	1,619.66	1,530.00	89.66	105.86
Employment Expense - Youth Services	240.00	950.00	1,140.00	(190.00)	83.33
Employment Expense - Fac & Grds	234.00	540.00	680.00	(140.00)	79.41
Fingerprinting Exp - Recreation	32.00	47.00	40.00	7.00	117.50
Fingerprinting Exp - Aquatics	0.00	440.00	620.00	(180.00)	70.97
Fingerprinting Exp - Youth Services	222.00	829.00	600.00	229.00	138.17
Fingerprinting Exp - Fac & Grds	0.00	230.00	200.00	30.00	115.00
Fingerprinting Exp - Admin	0.00	0.00	70.00	(70.00)	0.00
Benefits Expense - Recreation	2,083.23	12,711.04	12,730.00	(18.96)	99.85
Benefits Expense - Youth Services	2,670.26	17,126.81	17,650.00	(523.19)	97.04
Benefits Expense - Fac & Grds	16,629.82	96,673.96	108,660.00	(11,986.04)	88.97
Benefits Expense - Cust Serv	2,050.79	12,585.56	12,580.00	5.56	100.04

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Admin	3,598.17	20,898.56	20,660.00	238.56	101.16
Employer Retirement Exp. - Rec	1,185.54	12,556.10	13,020.00	(463.90)	96.44
Employer Retirement Exp. - Aquatics	68.78	2,612.50	2,520.00	92.50	103.67
Employer Retirement Exp. - Youth Services	2,995.63	27,822.22	29,060.00	(1,237.78)	95.74
Employer Retirement Exp. - Fac & Grds	5,452.70	60,925.90	67,010.00	(6,084.10)	90.92
Employer Retirement Exp - Cust Serv	1,027.45	10,562.19	11,200.00	(637.81)	94.31
Employer Retirement Exp. - Admin	2,302.39	21,032.10	23,380.00	(2,347.90)	89.96
Worker's Comp - Rec	340.01	1,877.74	1,980.00	(102.26)	94.84
Worker's Comp - Aquatics	109.69	2,578.54	2,930.00	(351.46)	88.01
Worker's Comp - Youth Services	1,009.23	6,178.10	6,360.00	(181.90)	97.14
Worker's Comp - Fac & Grds	7,478.13	41,844.68	40,070.00	1,774.68	104.43
Worker's Comp - Cust Serv	48.43	290.34	300.00	(9.66)	96.78
Worker's Comp - Admin	364.97	2,054.34	2,010.00	44.34	102.21
Total Benefits and Payroll Costs	62,708.86	445,482.53	467,080.00	(21,597.47)	95.38
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	1,192.18	0.00	1,192.18	0.00
Fixed Asset Purchases - Aquatics	0.00	12,101.28	5,210.00	6,891.28	232.27
Fixed Asset Purchases - Fac & Grds	102.00	130,682.05	126,127.00	4,555.05	103.61
Computer Purchases - Youth Services	0.00	0.00	1,500.00	(1,500.00)	0.00
Computer Purchases - F & G	0.00	0.00	3,900.00	(3,900.00)	0.00
Computer Purchases - Admin	0.00	0.00	2,000.00	(2,000.00)	0.00
Total Fixed Asset Expense	102.00	143,975.51	138,737.00	5,238.51	103.78
Capital Improvement Projects					
CVCC - Bike Park	210.23	43,187.77	44,000.00	(812.23)	98.15
Reg Pk Expansion - 24 Acres	0.00	1,683.35	1,500.00	183.35	112.22

Profit & Loss - Detail
4/1/2019 to 9/30/2019
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Railhead - Rotary Project	0.00	24,013.85	3,000.00	21,013.85	800.46
Rec Park - Parking lot Repairs	0.00	10,680.57	10,681.00	(0.43)	100.00
Rec - James Field Renovation	146,849.08	169,800.73	176,000.00	(6,199.27)	96.48
Reg - Path of Travel to So Playground	0.00	19,524.82	19,525.00	(0.18)	100.00
Total Capital Improvement Projects	147,059.31	268,891.09	254,706.00	14,185.09	105.57
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$493,806.48	\$2,705,421.56	\$2,693,207.00	\$12,214.56	100.45%
Net Revenue Over Expenditures	(\$377,089.74)	(\$176,417.19)	(\$339,353.00)	\$162,935.81	51.99%
ADJ. NET REVENUE OVER EXPENDITURES	(377,089.74)	(176,417.19)	(339,353.00)	162,935.81	51.99

Item 4.4 Cover Sheet for Mid-Year Update of Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting October, 2019.

The Issue: Should the Finance Committee approve the updated 5-Year Obsolescence List?

Background: Each year staff updates the five-year obsolescence list during the annual Budget Revision to advise the Board of the District's equipment needs for the coming fiscal year as well as for the subsequent four years. The list is compiled with the input of the Facilities and Grounds Manager and Supervisor. The equipment list is contained within our financial statements as "fixed assets, equipment" and represents a running tabulation of several years of purchases in amounts generally over \$5,000.00, slated to be funded from the Equipment Reserve.

Each year, aforementioned staff review needs for replacement and/or needs for new equipment to be purchased. A life expectancy is assigned to each piece of equipment and the list reflects the replacement needs according to the expected life span. In some cases, equipment is deemed to be in good operating condition and is re-classed for replacement the following year or later. In other cases, equipment is identified as needing immediate replacement within the subject fiscal year.

Funding for the obsolescence list comes from the Equipment Reserve which currently contains \$867,282. Based on cash reserves at any particular moment, staff may opt to pay for some equipment from the General Fund rather than deplete the Equipment Reserve. As this is a timing issue at purchase, the attached 5-year list currently shows all purchases to be paid from the reserve at this time. Note that each year of the list shows a balance forward of funding from the previous year and adds the required \$50,000.00.

The Finance Committee requested that staff research options for the District to keep a minimum of \$250,000 balance in the Equipment Reserves. As it has in year's past, staff has opted to pay for some of the assets with general funds to save from depleting the Equipment Reserves for FY 2019/2020. In addition, staff is recommending \$25,535 be transferred into the Equipment Reserves for FY 2019/2020 in addition to the required \$50,000. Planning ahead, staff recommends a \$28,000 transfer in addition to the required \$50,000 for the FY's 2022/2023, 2023/2024 & 2024/2025 as well; excluding FY 2021/2022 due to budgetary constraints. These additional contributions will produce a \$250,000 balance in FY 2024/2025.

Note that each year of the list shows a balance forward of funding from the previous year and adds the following:

- \$50,000.00 + \$25,535 in FY 2019/2020
- \$50,000 in FY 2021/2022
- \$50,000+28,000 in FY 2022/2023
- \$50,000+28,000 in FY 2023/2024
- \$50,000+28,000 in FY 2024/2025.

Recommendation:

Staff recommends that the Finance Committee review and approve the obsolescence list as presented.

Attachment: Obsolescence List.

Auburn Recreation District Park Obsolescence List

2019/2020

FUNDING SOURCE

Estimated balance		Orig		year to be	New	Equip Reserve	897,817	0
ITEM	Acquired	Purchase \$	Life	Repl/Date	Replaced	Acquisition Cost	Equip Reserve	General Fund
1994 Jacobsen Turfcat 1422D W/72" Discharge Deck (per Jesse)	1994	\$13,500	10	2004	2019		\$40,000	
Jacobson 1800G Tri King Mower	2003	\$19,176	10	2013	N/A	(keeping, now - not for replacement)		
Turfstar Western 010-Reelmaster 7000-D T4F Deisel			10	New	2019		\$90,265	
Cushman #8 32 HP Truckster w/Flatbed	2003	\$18,183	10	2015			\$0	\$20,000
Tutor Totter HVAC	2008	\$3,611	15	2023	2019	\$5,597	\$5,597	
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010			\$0	\$6,000
Ashford Park irrigation pump/motor	2012	\$4,600	8	2020			\$0	\$6,000
Regional filler at pump	unk	Unknown	20	2018	2018	\$125,983	125,983	
Sierra Pool Strantol Chemical Feeder	2004	3,709	15	2019	2019	\$9,008	\$0	\$9,008
PH Pool Strantol Chemical Feeder	unk	Unknown	15	2019	2019	\$1,864	\$0	\$3,092
MV Slide Replacement	1992	Unknown	10	2019	2019		\$0	\$10,000
Placer Hills Pool Heater	unk	Unknown	15	2019			\$14,000	
Sierra Pool Umbrella #1 of 3	2016	\$807	3	2019	2019	\$831		\$831
Auto ADA Door for CVCC			8	New				\$5,000
TOTAL							275,845	39,931
Estimated Balance Remaining							621,972	

Auburn Recreation District Park Obsolescence List

2020/2021

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		year to be		New	Equip Reserve	Genl Fund
				Repl Date	Replaced	Repl Date	Replaced			
Estimated balance									671,972	0
John Deere Gator	2011	\$9,016	10	2021	2021			\$16,400	\$20,000	
Rec Park Server #1	2013	9,000	5	2018	2020			10,000	11,000	
Rec Park Server # 2	2013	3,000	5	2018	2020			3,000	\$0	\$3,000
Sierra Pool Umbrella #3 of 3	2012	800	7	2019	2020			807	0	\$807
CVCC server	2013	9,000	5	2018	2020			10,000	11,000	
Circulation pump motor, Sierra Pool	2005		8	2015	2020			\$5,050	\$0	\$6,200
Recreation Park irrigation pump/motor	2006	\$4,600	8	2014	2020			\$10,100	\$10,100	
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018	2019			\$2,300	\$0	\$2,300
Recreation Park Modular #2 HVAC	unk		15	2016	2020			\$5,800	\$0	\$7,500
Auburn EI Modular #2 HVAC	unk		15	2018	2020			\$5,800	\$0	\$5,800
Regional gym heater #1	2015	\$13,132	15	2015	2020			\$14,500	\$14,500	
Rec building - Youth services office HVAC	unk		15	2016	2020			\$10,000	\$10,000	
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2018	2020			\$13,000	\$13,000	
CVCC 7.5 ton #2 HVAC	2003	\$12,200	15	2018	2020			\$15,000	\$15,000	
TOTAL									104,600	25,607
Estimated Balance Remaining									567,372	

Auburn Recreation District Park Obsolescence List

2021/2022

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New	Equip Reserve	General Fund
Estimated balance							645,372	0
2005 Ford Ranger vin 09012 unit 00	2005	\$11,000	15	2015	2022	\$25,500	\$30,000	
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	15	2020	2022	40,000	\$40,000	
Gator Car #5	2012	9,200	10	2022	2022	16,500	\$20,500	
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2020	\$2,320	\$0	\$2,320
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2022	\$3,000	\$0	\$3,000
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	10	2018	2020	\$3,540	\$0	\$3,540
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$3,230	\$0	\$3,230
Advance 320 Floor Scrubber	1992	\$4,000	30	2022	2022	5,200	\$0	5,200
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2022	10,900	10,900	
Rec Park offices carpet (800 sq.ft. est)(YS/CS)	2006		12	2018	2021	\$3,100	\$0	\$3,100
Regional gym roof	2007	\$20,000	15	2022	2022	21,000	21,000	
Lakeside Room carpet (1,365 sq.ft. ;carpet tiles)	2007	4,500	15	2022	2022	5,400	\$0	5,400
Turco top dresser	2005	11,779	15	2015	2021	\$12,200	\$12,200	
3.5 ton roller	2006	13,942	10	2016	2022	\$14,200	\$14,200	
Sierra Pool Sweep	2013	4,860	5	2018	2022	5,100	\$0	\$5,100
Sierra Pool Umbrella #1 of 3	2018	\$808	3	2021	2021	\$830	\$0	\$830
Rec Gym exhaust fans	2006	\$15,127	15	2021	2021	15,127	\$15,127	
Regional gym heater #2	2015	\$13,132	15	2015	2020	\$14,645	\$14,645	
CVCC 6 ton #3 HVAC	2003	\$9,760	15	2018	2020	\$13,000	\$13,000	
CVCC 7.5 ton #1 HVAC	2003	\$12,200	15	2018	2020	\$15,000	\$15,000	
Regional Portable Shade Structure	2011	3,556	10	2021	2021	\$3,900	\$0	\$3,900
TOTAL							206,572	35,620

Estimated Balance Remaining 438,800

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance							516,800	0
John Deere Gator #1	2013	\$8,080	10	2023	2023	\$16,700	\$20,700	
2007 Ford Ranger vin 56762 unit 5	2007	\$11,327	15	2017	2022	\$25,500	\$30,000	
2007 Ford Ranger vin 95264 unit 10	2007	\$11,000	15	2017	2022	\$25,500	\$30,000	
Gator Cart #6	2012	9,200	10	2022	2022	\$16,500	\$20,500	
Rec building - cust serv. HVAC	2008	\$6,038	15	2023	2023	\$11,500	\$11,500	
Rec building - Cust. Serv. Office HVAC	2008	\$6,038	15	2023	2023	\$5,500	\$0	\$5,500
Rec building - lobby HVAC	2008	\$9,000	15	2023	2023	\$9,000	\$9,000	
Rec building - Women's Restroom Heater	2008	\$2,000	15	2023	2023	\$2,300	\$0	\$2,300
Regional Facility Attendant office HVAC	2008	\$8,000	15	2023	2023	\$8,000	\$8,000	
Circulation pump, Splash pool	2015	4,600	8	2023	2023	5,000	0	5,000
Sierra Pool Pump (Johnson Controls)	2008	\$5,393	8	2016	2022	\$6,200	\$6,200	
Sierra Pool Umbrella #2 of 3	2019	807	7	2019	2019	\$830	\$0	\$830
CVCC 5 ton HVAC	2003	\$8,135	15	2018	2020	\$12,000	\$12,000	
CVCC 8 ton HVAC	2003	\$13,015	15	2018	2020	\$16,000	\$16,000	
TOTAL							163,900	13,630
Estimated Balance Remaining							352,900	

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

Estimated balance		Orig		year to be		New		430,900		0	
ITEM	Acquired	Purchase \$	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	General Fund			
Jacobsen reel mower	1994	UNK	30	2024	2024	\$24,000	\$24,000				
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2021	\$35,700	\$40,000				
2007 Ford Ranger vin56761 unit 19	2007	\$11,327	15	2017	2022	\$25,500	\$30,000				
John Deere 1600 Mower #3	2013	\$53,000	10	2023	2023	\$58,300	\$58,300				
John Deere Gator #2	2013	\$8,080	10	2023	2023	\$16,700	\$20,700				
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	10	2019	2022	\$3,500	\$0	\$3,500			
1994 Challenge Air Compressor	1994	\$3,500	30	2024	2024	\$4,600	\$0	\$4,600			
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$2,500	\$0	\$2,500			
Sierra Pool Cover	2018	\$7,529	5	2023	2023	\$7,900	\$7,900				
PH Pool Cover	2018	\$2,724	5	2023	2023	\$2,900	\$0	\$2,900			
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2020	850	0	850			
TOTAL							180,900				
Estimated Balance Remaining										250,000	

Item 4.5 Cover Sheet Resolution #2019-28 Final Budget Revision for Fiscal Year 2019/2020

Auburn Area Recreation and Park District Standing Finance Committee meeting September, 2019.

The Issue: Shall the Auburn Area Recreation and Park District approve the Mid-Year 2019/2020 revised budget and adopt the Resolution 2019-28?

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:

Increase of Tax Revenue

Aquatics

1. Reduction of Sierra Pool maintenance expenses.
2. Increase of Assets for Sierra and Placer Hills pools.

Customer Service

No major changes

Facilities and Grounds

1. Increased Grants, due to the Rotary contributions.
2. Increase in budgeted Maintenance.
3. An Increase of \$47,000 in Wages and Benefits for new staff.
4. An Increase of \$12,000 over original budgeted Assets.

- a. Increase of \$25,000 for a Turfstar Reelmaster Mower

- b. Added Placer Hills Pool Heater for \$14,000.
- c. Moved Stella Room Dance Floor to FY '20-'21, reducing budgeted assets by \$15,000.
- d. Installed Regional Filter pump for a \$34,000 savings, reducing the Asset budget.
- e. Installing New Slide at Meadow Vista, increasing Asset budget by \$10,000.
- f. Installing New ADA Door for CVCC, increasing Asset budget by \$5,000.

5. Increased Projects by \$137,000.

- a. James Field renovation needed to be increased by \$162,600.
- b. Bike Park increased by \$50,000, for irrigation and ADA pathway.
- c. Increased the Wheelchair swing by \$30,000 to reflect actual anticipated cost.
- d. Reduced Recreation Park Parking lot repairs by \$4,400 to reflect actual cost.
- e. Added the Railhead Rotary Project for \$24,000, that was primarily funded by the Rotary Clubs of Auburn.
- f. Reduced the Path of Travel for the Regional Park Playground by \$20,000 to reflect the savings on that project.
- g. Reduced the Tutor Totter Floor replacement project by \$10,000.
- h. Postponed the Meadow Vista Parking lot Project, and Placer Hills Parking lot reducing the budget by \$20,000.
- i. Postponed the Tutor Totter Roof to FY '20-'21, reducing budgeted projects by \$22,000.
- j. Added the Winchester Electrical upgrade for \$15,000.
- k. Postponed the Overlook ADA Restroom Improvement, reducing the budget by \$35,000.

Recreation

Program Revenues increased by \$23,000 from Youth Programs.

Youth Services

- 1) Youth Services' revenue was increased by \$64,000.
- 2) Professional expenses increased by \$24,000 due to new necessary software costs.

Overall, 2019/2020 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 \$66,000 received so far in fiscal 2019/2020. 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 2019/2020.

The net result of the mid-year adjustments is a projected surplus of \$10,856 after required reserves and the proposal to fund the Future Capital Construction Reserve in the amount of \$50,000 and the proposal to fund the Equipment Reserves in the amount of \$25,535, in addition to the required \$50,000.

Recommendation: Staff recommends that the Finance Committee review and approve the final budget revision for 2019/2020 and forward to the Board of Directors for approval.

Attachments: Summary 2019/2020 budget
Departmental Budgets
Resolution 2019-28

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

2019/2020 Mid-Year Revision Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue	Project revenue	Tax revenue	Atwood III taxes	RDA pass thru	Transfer in from Equip Reserves	TOTAL	% of Total
						City Mitigation	County Mitigation	& ADA Resv					
Administration			31,360		61,120			3,242,280		66,128		3,400,688	52%
F&G	160,657	4,150	49,350	7,290	306,600	275,300		642,225	22,863		275,845	1,744,280	27%
Cust. Service	17,210											17,210	0%
Recreation	379,670		7,950	8,490								396,110	6%
Youth Services	803,590	3,900										807,490	12%
Aquatics	124,690	13,020										137,710	2%
TOTAL	1,325,160	177,577	43,460	57,840	68,410	306,600	275,300	3,242,280	22,863	66,128	275,845	6,503,688	100%

4.7

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax administ	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. gent fund	Debt service	Contingency Reserve	(ADA reserve)	Eq Res. GASB	%
Administration	124,984			58,354		61,820	352,360	116,470								0%
F&G	143,927	192,840	17,250	500,127			1,023,880	522,300	310,845	1,093,925	37,895	2,000	45,800		759,788	12%
Cust. Service	55,040		1,360				148,770	55,950					55,000		3,899,989	61%
Recreation	208,660	66,005	190	190			171,540	66,570	2,390						261,100	4%
Youth Services	39,430	9,636	1,770	24,040	3,850		517,870	199,938	2,400						515,356	8%
Aquatics	8,910	3,580	23,570		42,120		130,090	21,760	17,100						738,934	12%
TOTAL	257,000	403,173	218,160	101,194	546,097	61,820	2,344,510	922,968	327,735	1,093,925	37,895	2,000	100,800	6,417,297	100%	0%

Transfer to Future Capital Construction Reserve
Transfer to Obsolescence Reserve

50,000
25,535

Net Revenue

10,856 0.17%

BUDGET SUMMARY

2019/2020 Budget

Operating Revenues	Original Budget	% of total	Mid Year Budget	
Program Revenue	\$ 1,254,440	20.4	1,325,160	20.4
Facility Revenue	\$ 178,050	2.9	177,577	2.7
Misc. Revenue	\$ 49,790	0.8	43,460	0.7
Donations, Grant Revenue and In Kind	\$ 11,440	0.2	57,840	0.9
Interest Income	\$ 60,270	1.0	68,410	1.1
Transfer in from City Mitigation	\$ 175,000	2.8	306,600	4.7
Transfer in from County Mitigation	\$ 242,300	3.9	275,300	4.2
Tax Revenue	\$ 3,233,500	52.5	3,308,408	50.9
Transfer in from Cap Const & Equip Res	\$ 925,400	15.0	918,070	14.1
Misc (atwood etc)	\$ 26,470	0.4	22,863	0.4
Total Operating Revenue	\$ 6,156,660	100.0	6,503,688	100.0
<hr/>				
Expenditures	\$ 1,167,700			
Program Expense	\$ 245,940	4.0%	257,000	4.0%
Operating & Supplies	\$ 390,380	6.4%	403,173	6.3%
Utilities Expense	\$ 213,290	3.5%	218,180	3.4%
Professional Services	\$ 64,840	1.1%	101,194	1.6%
Building & Grounds Maintenance	\$ 486,890	8.0%	546,097	8.5%
Property Tax Admin.	\$ 60,950	1.0%	61,820	1.0%
Wages	\$ 2,332,460	38.2%	2,344,510	36.5%
Benefits & Payroll Costs	\$ 901,850	14.8%	922,968	14.4%
Fixed Asset Expense	\$ 307,410	5.0%	327,735	5.1%
Capital Improvement Projects Mitigation & Funds	\$ 925,000	15.2%	1,093,925	17.0%
Capital Improvement Projects General Fund	\$ 70,000	1.1%	37,895	0.6%
Debt Services	\$ 2,000	0.0%	2,000	0.0%
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	1.7%	100,800	1.6%
		0.0%		
Total Expenditures	\$ 6,101,810	100	6,417,297	100
Net Revenue Over Expenditures	54,850		86,391	
Transfer to Future Capital Construction Reserve	\$ 50,000		\$ 50,000	
Transfer to Obsolescence Reserve			25,535	
Net Revenue	4,850		10,856	
Annual Equip Replacement Fund	854,762		854,762	
Future Capital Construction Fund	887,359		887,359	
Contingency Reserve	450,000		450,000	
ADA reserve	20,032		20,032	
TOTAL RESERVES	\$ 2,212,153		\$ 2,212,153	

Administration 19-20

Revenues

Miscellaneous Revenues	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
Misc. Income -w/c div and other	1,206	1,240	1,210
Verizon cell lease	30,150	30,150	30,150
501c3 receivable	-	-	-
TOTAL	31,356	31,390	31,360

Interest Income

Interest Revenue other	353	350	350
Interest Revenue - County	60,479	54,600	60,770
TOTAL	60,832	54,950	61,120

Taxes & Gov't Revenues

Current Sec Prop Tax General	2,946,113	2,917,220	2,946,110
Homeowner's Prop. Tax Reductio	22,047	22,500	22,050
Current Unsec Prop Tax General	67,032	67,000	67,030
Suppl. Prop Tax Current	89,565	85,830	89,660
Unitary & Op Non-unitary Tax	115,181	113,740	115,180
Redemptions Gen Taxes	-	-	-
Prior Unsec Prop Tax	204	110	200
Timber Tax Guarantee	1	-	-
Prior Supplemental Tax Rev	-	30	-
Prior Secured Prop Taxes	(19)	-	(20)
Railroad Unitary Prop Taxes	2,073	2,070	2,070
RDA Pass - Throughs	91,128	25,000	66,128
TOTAL	3,333,325	3,233,500	3,308,408

Total Revenues

3,425,513	3,319,840	3,400,888
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Expenditures

Operations & Supplies	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
Discounts Taken	(40)	-	(40)
Finance Charges	140	140	140
CalCard Incentive	(1,500)	(1,670)	(1,500)
Penalties	620	620	820
Donations Expense	800	-	800
Telephone (CVCC) - Admin	7,012	7,070	7,020
Postage - Admin	571	600	570
Bank Service Charges	-	-	-
Office Supplies	5,537	6,090	5,540
Duplication Costs- Admin	854	260	850
Office Equip. Rental- Admin	5,687	6,150	5,690

Admin

Office Equip Maint - Admin	-	-	-
Dining Expense	717	720	720
Gas/Mileage Expense	1,863	1,970	1,970
General Admin Exp	120	290	120
Liability Insurance	80,832	77,890	85,834
Board Expense	3,456	1,460	3,460
misc Expense	-	900	-
Dues & Subscriptions	10,808	9,830	10,810
Staff Appreciation	-	-	-
Staff Development	2,175	2,340	2,180
Safety Supplies - Administration	-	-	-
Small Office Equipment	-	-	-
TOTAL	119,652	114,660	124,984

Legal Fees	17,720	11,940	27,720
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	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
Professional Services			
Professional Services	21,524	23,454	21,524
Accounting/Auditor Fees	540	9,110	9,110
Environmental Services	-	-	-
TOTAL	22,064	32,564	30,634

	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
Property Tax/Election Expense			
Property Tax Administration	58,450	58,450	58,770
Election Expense	-	-	-
LAFCO Fees	3,049	2,500	3,050
TOTAL	61,499	60,950	61,820

	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
Salaries/Wages Expenses			
Wages - Admin - Full Time	78,602	82,840	78,610
Wages - Admin - Part Time	118,337	116,300	118,900
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	124,837	125,650	124,850
TOTAL	351,776	354,790	352,360

	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	28,310	28,590	28,510
Employment Expense - Admin	130	130	130

Admin

Fingerprinting	60	130	60
Benefits Expense - Admin	45,468	45,230	45,930
Employer Retirement Exp	37,131	39,480	37,310
Worker's Compensation	4,525	4,480	4,530
TOTAL	115,624	118,040	116,470

Fixed Assets- Equipment

Fixed Assets	-	-	-
Computer Purchases - Admin.	-	2,000	-
TOTAL	-	2,000	-

-	-	-
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Total Expenditures

688,335	694,944	713,988
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Total Revenues	3,425,513	3,319,840	3,400,888
Total Expenditures	688,335	694,944	713,988
GASB 68 Reserve	45,800	45,800	45,800
Net Gain (Loss)	2,691,378	2,579,096	2,641,100

Admin

Customer Service 19-20 Budget Revenues

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Revenue			
Out of Dist Fees	15,814	14,890	15,810
Out of Dist Fees - Bureau	1,162	1,230	1,260
Return Check Fees	140	390	140
Total	17,116	16,510	17,210
Rents & Concessions			
	0	0	0
Total	0	0	0
Miscellaneous Revenue			
	0	0	0
Total	0	0	0
Grant Revenue			
	0	0	0
Total	0	0	0
Other Financing Sources			
Transfers from Equipment Reserv	0	0	0
Total	0	0	0
Total Revenues	17,116	16,510	17,210

Expenditures

Expenditures			
Cash short/over	-16	0	-10
Merchant fees	10,754	12,420	10,760
Bad Debt	304	210	300
Telephone expense	8,745	8,920	8,750
Gift certificates Given Out	585	600	590
Postage	500	0	500
Office Supplies	1,386	2,430	1,390
Duplication costs	128	570	130
Office Equipment rental	9,393	10,270	9,400
Office equipment Maintenance	4,499	4,900	4,500
Gas/Mileage Expense	668	660	670
Public Relations/Marketing	11,703	16,650	17,600
Dues and Subscriptions	15	0	20

Annual Report

Total Expenditures	254,593	265,030	261,100
Contingency Reserve (2% of expens	2,314	2,650	2,611
Net Gain (Loss)	-239,791	-251,170	-246,501

Munitor Services

Recreation 2019-2020 Budget

Revenues	FY 19-20 Actual Actual to Date	FY 19-20 Budget Budget	Mid Year Budget Revision
Program Revenue			
Adult Softball	18,314	23,040	18,310
Adult Basketball	13,581	11,010	13,580
Sr. Sports	5,708	4,940	5,700
Adult Volleyball	1,020	1,630	1,020
Pickle Ball	5,843	8,000	5,840
Adult Classes	38,944	39,100	38,940
Adult Classes - Bureau	16,932	19,760	16,930
Bocce Ball	280	1,060	280
Youth Basketball	90,602	91,960	90,600
Pee Wee/Short Shots	0	0	0
Youth Classes	46,344	38,100	46,400
Youth Classes - Bureau	784	810	780
Youth Camps	29,514	21,640	39,490
Youth Camps - Bureau	19,810	14,970	19,810
Youth Sports Camp	9,716	10,450	9,720
Youth Sports Camp - Bureau	1,089	9,200	10,830
Special Events	5,853	3,240	5,850
Party in the Park	7,572	8,060	7,570
Ukulele Festival	14,628	14,090	14,190
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	12,299	16,020	19,930
Dead Festival	0	0	0
Guitar Festival	4,615	4,540	4,610
Auburn Community Festival	9,295	10,010	9,290
Total Program Revenues	352,743	351,630	379,670
Misc. Revenue			
Activity Guide-Advertising Rev.	7,950	9,250	7,950
Miscellaneous Rev	0	180	0
TOTAL MISC REVENUE	7,950	9,430	7,950
Grants & Donations			
Youth Assistance Fund - In Dist	8,481	9,040	8,490
Donations - Recreation	0	0	0
TOTAL GRANTS & DONATIONS	8,481	9,040	8,490

Recreation

Total Revenues

369,174

370,100

396,110

Expenditures

Program Expenditures	FY 19-20 Actual	FY 19-20	Mid Year
	Actual to Date	Budget	Budget Revision
Instructors - Adult Classes	19,417	18,970	19,420
Inst - A Classes - Bureau	7,495	8,140	7,500
Instructors - Youth Classes	22,132	18,990	22,130
Inst - Y Classes - Bureau	265	80	260
Officials - Adult Softball	5,950	7,280	5,950
Officials - Adult Basketball	5,247	4,830	5,240
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	9,430	9,430	9,430
Instructors- Youth Camp	31,245	30,540	31,240
Inst - Y Camp - Bureau	12,802	8,290	12,800
Instructors- Youth Sports Camp	5,324	0	5,320
Inst - Y Sports Camp - Bureau	0	0	6,510
Adult Softball Expense	2,363	3,370	2,370
Adult Basketball Expense	550	550	550
Adult Volleyball Expense	3,514	3,580	430
Pickle Ball/Tennis	2,115	1,530	2,110
Adult Class Expense	1,240	1,410	1,240
Bocce Ball Prog Expense	250	250	250
Youth Basketball Expense	32,919	33,070	24,510
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	476	520	480
Youth Camp Expense	10	10	10
Youth Sports Camps	30	30	30
Special Events	2,104	2,790	2,110
Party in the Park	8,784	10,060	8,790
Ukulele Festival Expense	12,717	10,150	12,720
Food Truck Fiesta	0	0	0
Obstacle	10,400	8,600	10,400
Dead Festival	(1)	0	0
Guitar Festival	6,463	4,080	6,460
Auburn Community Festival Exp	10,399	10,180	10,400
TOTAL PROGRAM EXP.	213,640	196,730	208,660
Operating Expenditures			
Telephone	547	500	546

Activity Guide	43,342	34,970	43,340
Youth Assistance Expense	13,577	16,220	14,300
Office Supplies	2,873	2,560	2,870
Gas/Mileage	407	500	410
Dues & Subscriptions	488	510	1,090
Staff Appreciation	0	0	0
Company Celebrations	1,829	1,900	1,830
Staff Development	948	510	950
Small Rec Equipment	340	470	470
Safety Supplies	30	200	200
TOTAL OPERATING EXP	64,381	58,340	66,006

	FY 19-20 Actual Actual to Date	FY 19-20 Budget	Mid Year Budget Revision
Professional Services			
Professional Services	190	80	190
Total Professional Services	3,807	80	190

Salaries/Wages Expenditures

Wages - Full Time	157,832	161,160	160,040
Wages - Part Time	1,023	2,850	1,030
Wages - Seasonal	1,280	2,490	1,280
Wages - Adult Softball	3,320	4,200	3,320
Wages - Uniform	0	0	0
Wages - Adult Basketball	2,356	1,900	2,360
Wages - Adult Volleyball	0	0	0
Wages - Special Events	3,507	3,730	3,510
Totals	169,318	176,330	171,540

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	14,218	14,390	13,230
Employment Expense	949	70	950
Fingerprinting Expense	107	100	110
Benefits Expense	25,970	25,990	29,980
Calpers Exp.	19,127	19,590	18,170
Worker's Comp	4,068	4,170	4,130
Totals	64,439	64,310	66,570

Equipment & Fixed Assets

Fixed Assets - Recreation	1,192	0	1,190
Computer Purchases - Rec	0	0	1,200

Presentation

<i>Totals</i>	1,192	0	2,390
<i>Total Expenditures</i>	516,777	495,790	515,356
Total Revenues	369,174	370,100	396,110
Total Expenditures	516,777	495,790	515,356
Contingency (1% of expenses)	4,826	4,958	5,154
Net Gain (Loss)	<u>(152,429)</u>	<u>(130,648)</u>	<u>(124,399)</u>

Documentation)

Aquatics 18-19 Budget Revenues

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Adult Aquatic Activities	7,171	9,070	7,170
Adult Aquatic Activities Placer Hills	2,610	1,430	2,610
Master Swim	4,528	4,450	4,520
Public Swim	42,017	39,980	41,410
Public Swim - Placer Hills Pool	3,954	4,310	3,960
Swim Lessons	29,574	28,570	29,560
Swim Lessons - Placer Hills Pool	9,890	8,950	9,890
Swim Team	15,787	25,100	15,830
Synchro Team	9,745	9,600	9,740
Misc Income	0	230	0
Totals	125,276	131,690	124,690
Rents & Concessions			
Sierra/Splash Pool Rental	11,153	13,700	11,160
Placer Hills Pool rental	1,861	2,160	1,860
Totals	13,014	15,860	13,020
Grants & Donations			
Donation Rev - Aquatics	0	0	0
Other Financing Sources			
Transfers from Future Capital Constr.	0	0	0
Transfers from Equipment Reserv	0	0	0
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	0	0	0
Total Revenues	135,909	147,550	137,710

Expenditures

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Program Expenditures			
Instructors - Aquatics	2,303	1,520	1,890
Adult Aquatic Activities Exp.	1,699	750	1,590
Public Swim Expenses	2,756	2,300	2,760
Public Swim Expenses PH	491	500	490
Swim Lessons Expenses	102	340	110
Swim Team Expenses	858	2,640	1,440
Synchro Team Expenses	36	600	630
Totals	8,245	8,650	8,910

Aquatics

Operations & Supplies

Telephone - Placer Hills Pool	997	1,030	1,100
Telephone - Aquatics	0	0	0
Office Supplies	10	10	10
Gas Milleage - Aquatics	0	0	0
Professional Services	274	0	270
Staff Appreciation- Aquatics	0	0	0
Staff Development- Aquatics	568	130	570
Safety Supplies - Aquatics	200	370	200
Small Equipment	1,430	1,430	1,430
Small Equipment - PH Pool	0	0	0
Uniform Exp	0	0	0
Totals	3,479	2,970	3,580

Utilities

Gas/Electric - Sierra Pool	28,560	28,080	26,950
Gas/Electric - Placer Hills	5,590	8,170	6,170
Reimbursement - Gas/Electric	-10,565	-11,790	-10,570
Water - Sierra Pool	2,027	2,940	2,030
Water - Placer Hills	306	210	260
Reimbursement - Water	-1,270	-1,230	-1,270
Totals	24,648	26,380	23,570

Maintenance

Maintenance - Sierra Pool	40,350	46,730	36,690
Reimbursement - Maintenance	-4,434	-3,870	-4,430
Maintenance - Placer Hills pool	10,459	10,100	9,860
Totals	46,375	52,960	42,120

Salaries/Wages Expenses

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Wages - Aquatics Coordinator	19,335	20,910	19,390
Wages - Aqua Coord - Placer Hills	0	0	0
Wages - Adult aquatics	6,882	5,450	6,560
Wages - Public Swim	61,222	60,300	58,230
Wages - Public Swim - PH Pool	7,581	6,370	7,580
Wages - Swim Lessons	7,582	10,820	7,550
Wages - Swim Lessons - PH Pool	3,377	2,800	3,370
Wages - Master Swim	4,264	5,160	4,060
Wages - Coaches (Swim Team)	7,225	10,310	7,540
Wages - Coaches (Synchro)	15,810	16,680	15,810
Totals	133,278	138,800	130,090

Benefits & Payroll Costs

ER -Taxes -(12.65%)	12,936	14,370	12,540
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Aquatics

Employment Exp- Aquatics	2,530	2,440	2,530
Fingerprinting Exp- Aquatics	777	840	660
Calpers Exp. 16.444%	3,055	3,000	3,090
Worker's Comp (2.29% x 1.14%)	2,939	3,290	2,940
Totals	22,237	23,940	21,760

Equipment & Fixed Assets

Fixed Assets - Aquatics	12,101	5,210	12,100
Totals	12,101	5,210	12,100

0	0	0
0	0	0

Total Expenditures	250,363	258,910	242,130
Total Revenues	135,909	147,550	137,710
Total Expenditures	250,363	258,910	242,130
Contingency 2% of expenses	2,455	2,589	2,589
Net Gain (Loss)	-116,908	-113,949	-107,009

Aquatics

Youth Services 2019-2020 Budget Revenues

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Alta Vista DSC Revenue	70,274	58,430	67,430
Auburn Elem DSC Revenue	156,207	157,380	153,980
Skyridge DSC Revenue	123,351	126,820	121,220
Rec Day Camp Rev (School & Summer)	239,430	230,600	253,600
Preschool	71,804	68,550	68,550
Newcastle DSC Revenue	141,514	133,010	138,810
TOTAL	802,580	774,790	803,590
Rents & Concessions			
Rock Creek Modular Rent	3,900	3,960	3,900
Miscellaneous Revenue			
	10	10	0
Total Revenues	806,490	778,760	807,490

Expenses

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Alta Vista Program expense	2,611	3,220	2,620
Auburn Elem - Program Expense	2,772	3,100	2,780
Skyridge - Program Expense	3,430	4,100	3,440
Rec Day Camp - Program Exp (Sch. & Sum)	21,335	20,410	21,340
Preschool	5,388	5,890	5,390
Newcastle - Program Expense	3,854	3,820	3,860
	39,390	40,540	39,430

Operations & Supplies

Telephone - Youth Services (Cell phones)	148	90	286
Telephone - Preschool	0	0	1
Telephone - Rec Day Camp Modular	3,178	2,670	3,419
Telephone - Newcastle	179	140	470
Telephone - Auburn Elem	1,841	1,670	2,020
Telephone - Alta Vista	142	90	410
Telephone - Skyridge	1,335	1,150	1,380
Office Supplies - Youth Services	827	800	830

Youth Services

Gas/Mileage Reimbursement Expense	80	130	80
Staff Appreciation - Youth Services	186	190	190
Staff Development - Youth Services	424	600	430
Small Equipment	0	0	(50)
TOTAL	8,378	7,530	9,636

Utilites			
Electric - Day Camp	1,767	1,950	1,770
	1,767	1,950	1,770

Professional Services			
Professional Services	16,455	7,170	24,040
	16,455	7,170	24,040

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Rep/Maint - Auburn Elem	606	460	610
Rep/Maint - Rock Creek	892	300	890
Rep/Maint - Rec Day Camp	1,028	400	1,030
Rep/Maint - Skyridge	771	960	770
Rep/Maint - Newcastle	250	300	300
Rep/Maint - Newcastle	250	300	250
	3,797	2,720	3,850

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Salaries/Wages Expenses			
Wages - (Y.Serv) - Manager - Salary	77,644	76,430	77,640
Wages - (Y.Serv) - Alta Vista - PT	45,089	47,000	45,090
Wages - (Y.Serv) - Alta Vista Maint	0	20	0
Wages - (Y.Serv) - Aub Elem - PT	79,113	80,130	79,120
Wages - (Y.Serv) - Aub Elem Maint	319	1,040	320
Wages - (Y.Serv) - Rock Creek Maint	786	240	790
Wages - (Y.Serv) - Skyridge - PT	69,819	66,390	69,820
Wages - (Y.Serv) - Skyridge Maint	110	240	110
Wages - (Y.Serv) - Rec Day Camp - PT	119,261	115,520	119,260
Wages - (Y.Serv) - Day Camp Maintenance	105	430	110
Wages - (Y.Serv) - Newcastle - PT	80,509	79,250	80,510
Wages - (Y.Serv) - Newcastle Maint	0	480	0
Wages - (Y.Serv) - Preschool	45,100	46,080	45,100
TOTAL WAGES	517,855	513,250	517,870

Benefits & Payroll Costs			
ER Taxes (SS/MC/SUTA/ETT)	44,901	43,590	44,900
Employment Exp- Y.S.	1,250	1,440	1,250
Fingerprinting Exp - Y.S.	969	740	970

Youth Services

Benefits Expense - Y.S.	33,987	34,510	33,990
Employer Retirement Exp. YS	46,532	47,770	46,530
Worker's Compensation - Y.S.	12,188	12,370	12,298
TOTAL BENEFITS	139,827	140,420	139,938

Total Salaries & Benefits 657,682 653,670 657,808

Fixed Assets- Equipment	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	1,500	2,400
	0	1,500	2,400
			0

Capital Improvement			
	0	0	0

Total Expenditures 727,469 715,080 738,934

Total Revenues	806,490	778,760	807,490
Total Expenditures	727,469	715,080	738,934
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	79,021	63,680	68,556

Youth Services

Facilities & Grounds 19-20 Budget

Revenues

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
Rents and Concessions	Actual to Date	Budget	Budget Revision
<i>Fee Waivers- Public</i>	(14,604)	(14,510)	(14,600)
<i>Fee Waivers-CVCC Public</i>	(1,160)	(1,330)	(1,160)
<i>Fee Waiver Offset</i>	15,764	15,840	15,920
Blue Bird Room - CVCC	2,264	2,410	2,260
Stella Irving - Rec	565	300	560
Lakeside - Reg	11,544	13,000	15,000
Sierra Room Rental- CVCC	6,690	10,440	6,690
Sunset Room Rental- CVCC	3,058	3,510	3,060
Canyon View Room Rental-CVCC	3,499	5,410	3,500
Foothills Room Rental- CVCC	9,913	9,700	9,910
Oak Room Rental-CVCC	0	0	0
American River Room	6,157	5,330	6,150
Conference Room Rentals	140	280	140
Board Room Rental - CVCC	40	130	40
Conference Modular - Overlook	9,906	10,150	9,910
Gazebo - Rec	220	110	220
Gym - Rec	1,475	930	1,470
Gym - Reg	4,772	3,930	7,930
Tutor Totter Lease Agreement	6,624	6,620	6,620
Kitchen - Rec	110	160	110
Kitchen - Reg	0	0	0
Kitchen-CVCC	480	810	480
Picnic Area - Rec	9,313	7,330	9,310
Picnic Area - Reg	2,374	1,790	2,370
Picnic Area - Ashford	1,410	1,330	1,410
Picnic Area - Meadow Vista	3,614	3,640	4,080
Field - Recreation	2,823	3,400	2,360
Field A - Reg	219	1,590	220
Field - Softball MV	602	970	600
Field - Christian Valley	1,826	1,710	1,820
Field Soccer/Baseball-Winchester	2,735	1,290	2,730
Field "Beggs" - Rec	5,980	7,640	5,980
Field B - Reg	1,845	1,570	1,840
Field "James" - Rec	11,456	11,610	7,800
Field "Chana" - Reg	4,246	2,980	4,240
Bocce Ball Field Rental	116	0	110
Field Soccer - Reg	2,317	2,540	2,320
Field Soccer A- MV	136	97	137

F. & C. Mc

Field Soccer A- Railhead	6,726	7,100	6,730
Field Placer Hills	0	0	0
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	5,575	6,390	5,580
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	160	80	160
Misc Rents & Concessions	2,203	3,140	2,210
Misc Rents & Concessions - Bureau	891	810	890
Custodial Fees	21,210	15,940	21,210
Custodial Fees- Bureau	80	0	80
MV cust fee	100	0	0
Set up and Take Down Fees	1,940	2,160	2,260
MV alcohol fee	80	0	0
TOTAL RENTS & CONCESSIONS	157,434	158,327	160,657

Miscellaneous Revenues

MV comm ctr rental	450	130	130
Sales of an Asset	0	0	0
Recycling Revenue	0	0	0
Alcohol permit	3,794	3,590	3,790
Misc Income - F & G	230	5,240	230
Total Misc Revenue	4,474	8,960	4,150
	FY 19-20	FY 19-20	Mid Year
	Actual	Budget	

Grants & Donations

	Actual to Date	Budget	Budget Revision
In-Kind Donations	0	0	0
Donations F&G	19,200	2,400	49,200
Pump trac donations	150	0	150
TOTAL GRANTS & DONATIONS	19,350	2,400	49,350

Interest Revenue - City Trust	7,296	5,320	7,290
TOTAL Interest Income	7,296	5,320	7,290

Project Revenue - Government

County Mitigation	275,300	242,300	275,300
City Mitigation Revenue	10,000	10,000	0
Total Project Revenue - Gov	285,300	252,300	275,300

Other Financing Sources

Transfers from Future Capital Constr.	677,225	632,700	642,225
Transfers from Equipment Reserv	275,845	292,700	275,845
Transfers from ADA Reserv	0	0	0
Transfers from City Mitigation	194,000	175,000	306,600

Far & Grds

Total Other Financing Sources 1,147,070 **1,100,400** 1,224,670

Taxes & Government Revenue

Atwood III Tax Revenue	22,861	25,403	22,863
Total Taxes & Gov't Revenue	22,861	25,403	22,863

TOTAL REVENUES 1,559,459 **1,553,110** 1,744,280

Expenditures

FY 19-20 FY 19-20
Actual Budget Mid Year

Operations & Supplies	Actual to Date	Budget	Budget Revision
Telephone - F & G	15,610	15,160	15,610
Office Supplies - F & G	5,381	5,000	5,380
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	34,498	33,120	35,920
Membership & Dues - F & G	110	120	110
Staff Appreciation - F & G	637	197	197
Staff Development - F & G	4,898	4,210	5,330
Uniform Exp	1,602	2,220	1,610
Small Tools and Equipment-Rec Park	2,748	3,750	2,750
Small Tools and Equipment-Reg Park	5,015	6,910	5,020
Small Tools and Equipment-MV Park	1,308	1,140	1,310
Small Tools and Equipment-CVCC Fac	2,000	2,530	2,000
Field Marking Expense	1,126	1,600	1,150
Safety Supplies - F & G	7,358	6,630	7,360
Restroom Supplies - Rec Park	1,876	1,380	1,880
Restroom Supplies - Reg. Park	1,573	1,360	1,570
Restroom Supplies - Ashford	1,078	1,390	1,080
Restroom Supplies - M.V. Park	1,039	1,240	1,040
Restroom Supplies - Railhead Park	1,057	1,340	1,060
Restroom Supplies - Overlook Park	1,151	1,370	1,160
Restroom Supplies - Placer Hills Park	568	670	570
Restroom Supplies - Winchester Park	60	60	60
Restroom Supplies - Rec. Comm Ctr	2,376	1,790	2,380
Restroom Supplies - Reg. Comm. Ctr	1,944	1,750	1,940
Restroom Supplies - CVCC	3,163	1,950	3,160
Sanitation - Rec Toilet	0	0	0
Sanitation- Regional Park- Port. Toilet	5,110	5,130	5,110
Sanitation- CV - Port. Toilet	0	0	0
Sanitation- Winchester Park- Port. Toilet	5,110	5,130	5,110
Sanitation- Rec Park ADA Portab	4,684	4,360	4,680
Sanitation - Reg ADA Toilets	4,684	4,360	4,680
Rec Park - Debris Box	8,903	9,250	8,910

Enr. & Cons. Inc.

Sanitation- Regional Park - Debris	7,054	6,640	7,050
Sanitation- MV Park- Debris	4,847	4,520	4,840
Sanitation- CVCC - Debris	3,895	3,920	3,900
TOTAL OPERATIONS & SUPPLIES	142,463	140,197	143,927
	FY 19-20	FY 19-20	
	Actual	Budget	Mid Year

	Actual to Date	Budget	Budget Revision
Lights- Rec Pk Beggs Field (LL)	2,915	3,380	2,920
Lighting Reimbursements - Beggs Fld.	(2,381)	(3,530)	(3,140)
Lights- Rec Park James Field (LL)	4,994	4,310	4,990
Lighting Reimbursements - James Fld.	(5,287)	(5,080)	(5,280)
Lights- Recreation Field (LL)	1,027	1,440	1,030
Lighting Reimbursements - Rec Fld.	(851)	(1,610)	(850)
Gas/Electric - Rec Comm Ctr	4,668	5,110	4,670
Gas/Electric - Reg Comm Ctr	11,870	11,850	11,870
Gas/Elec. - Chr Vly Comm Ctr	932	1,010	1,010
Electric Reimbursements - Chr Vly CC	(894)	(880)	(970)
Gas/Electric - CVCC	23,931	22,830	23,930
Gas/Electric - Recreation Park	8,978	9,350	8,980
Lighting Reimb - Rec Park	(350)	(350)	(350)
Gas/Electric - Reg Park	18,467	18,110	18,470
Lighting Reimbursements - Reg Park	(3,793)	(4,480)	(3,800)
Gas/Electric - Ashford Park	2,614	2,780	2,620
Gas/Elec. - MV Park	6,061	5,430	6,060
Electric - Railhead	2,735	3,680	2,740
Lighting Reimbursements - Railhead	(957)	(1,770)	(960)
Gas/Electric - Overlook Park	80	80	80
Gas/Electric- Winchester Park	956	1,140	960
Water - Rec Comm Ctr	4,172	4,230	4,180
Water - Reg Comm Ctr	2,406	2,340	2,410
Water - Chr Vly Comm Ctr	1,275	1,380	1,280
Water - CVCC	3,332	3,650	3,340
Water - Recreation Park	4,013	4,650	4,020
Water - Regional Park	7,633	8,250	7,640
Water - Ashford Park	4,116	4,460	4,120
Water - MV Park	14,301	10,720	14,320
Water - Chr Vly Park	4,082	5,280	4,080
Water - Railhead Park	4,226	4,360	4,230
Water - CVCC (Park)	2,335	2,240	2,330
Water - Overlook	7,055	7,360	7,060
Water - Placer Hills Park	5,944	4,620	5,940
Water - Winchester Park	0	0	0
Water - Atwood	6,687	4,780	6,690

Fac & Code

Water - Chana Field	6,000	9,000	9,000
Sanitation - Rec Park (Sewer)	9,344	9,810	9,350
Sanitation - Regional Park - (Sewer)	15,103	15,860	15,110
Sanitation - Ashford Park (Sewer)	1,642	1,710	1,650
Sanitation - Railhead (Sewer)	174	200	180
Sanitation - Overlook (Sewer)	736	800	740
Sanitation - CVCC (Sewer)	10,189	10,700	10,190
TOTAL UTILITIES	190,480	189,200	192,840

FY 19-20

FY 19-20

Actual

Budget

Mid Year

Professional Services	Actual to Date	Budget	Budget Revision
Professional Services	9,491	11,193	9,493
Professional Services - Bureau	1,117	1,117	1,117
Professional Services - Atwood III	6,391	6,400	6,390
Atwood - County Admin Coll Fee	250	250	250
Total Professional Services	17,249	18,960	17,250

Building & Grounds Maintenance

Equipment Rental - F & G	6,530	6,530	6,530
District Vehicles Maint - F & G	12,527	19,000	22,400
	2,810	0	11,310
Maint - Recreation Field	2,412	7,910	2,420
Maint - CV Baseball Field	18,246	17,930	18,250
Maint - James Field	12,539	11,386	6,645
Maint - Beggs Field	15,951	10,910	22,950
Maint & Repairs - Equipment	25,562	29,000	25,570
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	4,600	4,600	6,000
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	4,600	4,600	6,000
Maint - M.V. Soccer Field	1,109	1,100	1,110
Maint- Winchester Field	1,159	1,490	1,160
Maint - M.V. Tennis Courts	4,500	4,500	4,500
Maint - Recreation Park	24,648	16,940	30,650
Maint - Regional Park	64,058	52,760	69,860
Maint - Ashford Park	11,067	10,000	14,520
Maint - Meadow Vista Park	9,933	9,490	12,940
Maint - Christian Valley Park	6,930	6,830	6,930
Maint - Railhead Park	5,000	4,090	5,000
Maint- CVCC Park	3,402	6,080	3,410
Maint - Overlook Park	7,595	7,860	7,600
Maint - Placer Hills Park	1,003	1,630	1,010
Maint - Pocket Parks	274	1,270	280
Maint - Mt. Vernon Park	3,044	3,120	3,050

F. C. J.

Maint - Winchester Park	5,380	5,270	5,380
Maint - Atwood III	3,792	4,080	8,360
Maint-Shockley	4,264	3,990	19,012
Maint-Ashley dog park	13,250	16,400	13,250
Maint - Recreation Comm Ctr	27,870	23,250	27,870
Maint - Regional Comm Ctr	7,203	10,980	7,210
Maint - Christian Valley Comm Ctr	3,683	7,150	3,500
Maint - CVCC	11,563	8,360	11,750
Maint - Overlook Modular	1,039	540	1,040
Maint - Regional Tennis Courts	4,674	4,600	4,680
Maint - MV Soccer A Field	421	260	260
Maint - RH Soccer A Field	5,337	5,100	5,500
Maint - PH Soccer Field	260	260	260
Maint - Regional Field Soccer	983	2,010	990
Maint - MV PeeWee Soccer	161	0	0
Maint - RH Soccer B Field	4,658	4,700	4,820
Maint - Regional Field A	12,498	18,780	18,390
Maint - MV Softball Field	310	370	310
Maint - Regional Field B	11,739	12,800	11,740
Maint - Regional Field C	6,670	5,800	6,670
Tree Maint Rec Park	24,300	25,000	18,300
Tree Maint Reg	30,500	35,000	35,000
Tree Maint Ashford	0	0	0
Tree Maint MV park	0	0	0
Tree Maint PH Park	0	0	0
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Vandalism Repairs Exp.	5,741	3,480	5,740

TOTAL MAINTENANCE	435,795	437,206	500,127
	FY 19-20	FY 19-20	Mid Year
	Actual	Budget	

Salaries/Wages Expenses	Actual to Date	Budget	Budget Revision
Wages - Fac Attend - Rec Park	74,731	71,400	74,730
Wages - Fac Attend - CVCC	37,293	37,750	37,400
Wages - Fac Attend - Reg Park	43,591	33,650	43,590
Wages - Management	143,272	141,240	143,270
Wages - Rec Park	303,430	316,020	323,430
Wages - Reg Park	190,097	195,850	190,100
Wages - Ashford Park	24,565	23,100	24,560
Wages - Meadow Vista Park	48,428	47,000	48,430
Wages - CV Comm Ctr	17,338	14,890	17,340
Wages - Railhead Park	19,400	19,300	19,400
Wages - CVCC	15,794	14,610	15,890
Wages - Overlook Park	17,504	18,090	17,500
Wages - Placer Hills Park	22,288	21,650	22,290

Wages - Pocket Parks	9,870	10,280	9,870
Wages- Mt. Vernon Park	1,438	1,450	1,440
Wages - Winchester Park	5,488	5,530	5,490
Wages - Atwood	9,620	9,300	9,620
Wages - Shockley	1,660	2,260	1,660
Wages - Other Projects	0	0	0
Wages - Special Events	3,439	4,090	3,440
Wages - Uniform Allowance	11,427	12,510	14,430
	1,000,673	999,970	1,023,880

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
ER -Taxes - F & G (7.65%)	81,068	80,430	83,060
Employment Expense - F & G	2,540	2,680	2,540
Fingerprinting Exp. - F & G	500	470	600
Benefits Expense - F & G	198,564	210,550	224,570
Employer Retirement Exp.	106,517	112,600	113,020
Worker's Comp.	94,045	92,270	98,510
TOTAL BENEFITS & PAYROLL COSTS	483,234	499,000	522,300
TOTAL SALARIES, BENEFITS	1,483,907	1,498,970	1,546,180

Fixed Assets

Fixed Asset Purchases - F&G	297,255	292,700	305,845
Fixed Asset Purchases - Bureau	0	0	5,000
Computer Purchases	600	6,000	0
TOTAL FIXED ASSETS	297,855	298,700	310,845

Lease Purchase Princ/Interest

	0	0	0
	0	0	0
TOTAL LEASE COSTS	0	0	0

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,000	2,000	2,000
TOTAL RENT	2,000	2,000	2,000

	FY 19-20 Actual	FY 19-20 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Bike Park Construction	319,257	320,000	370,603
Tutor Totter Floor Replacement	15,000	15,000	5,000
Tutor Totter Roof	22,000	22,000	0

Fac & Grds

Placer Hills Parking lot repairs	25,000	25,000	0
MV Parking Lot Reseal/Stripe	10,000	10,000	0
Overlook ADA RR upgrades	35,000	35,000	0
REG - 24 Acres Planning/CEQA	190,184	190,000	190,000
Rotary - Railhead Project	24,013	3,000	24,014
Locker Room Floor	25,000	25,000	25,000
Rec - Parking Lot Repairs	15,000	15,000	10,681
Operation/Development Plan	5,000	5,000	0
POT for Playground at Regional Park	40,000	40,000	19,525
REC - James Field Renovation	243,801	250,000	412,600
Wheelchair Swing	30,000	30,000	60,000
Stella Room Floor replacement	10,000	10,000	0
Winchester Electrical / water Upgrades	0	0	15,000
Rec Front Playground	0	0	0
Rec Playground POT	0	0	0
Rec - Beggs ADA Repairs	0	0	0
Total Capital Improvements (Funded)	1,009,255	995,000	1,132,423
TOTAL CAP IMPROVEMENT	1,009,255	995,000	1,132,423
TOTAL EXPENDITURES	3,579,004	3,580,233	3,845,592
Total Revenues	1,624,785	1,553,110	1,744,280
Total Expenditures	3,579,004	3,580,233	3,845,592
Contingency Fund 1% of total ex	0	0	0
Restricted reserve for equip repl	0	0	0
Net Gain (Loss)	(1,954,219)	(2,027,123)	(2,101,312)

Fac & Grds