

GAINESVILLE PARKS AND RECREATION BOARD

Jerry Castleberry
Kristin Daniel
Susan J. Daniell
Cooper Embry
Jeffery Goss
Bruce Miller
Sam W. Richwine, Jr., M.D.
Chris Romberg
John Simpson

REGULAR BOARD MEETING AGENDA

Gainesville Civic Center Board Room
830 Green Street, Gainesville, GA 30501

February 12, 2018
5:30 p.m.

I. **CALL TO ORDER** – John Simpson, Chairman

II. **SPECIAL RECOGNITIONS/COMMENTS/PRESENTATIONS**

a. **Staff Anniversaries:**

- i. Randall White, Parks Division; 6 Years, January 9
- ii. Eno Slaughter, Parks Division; 11 Years, January 22
- iii. Zachary Taylor, Parks Division; 1 Year, January 28
- iv. Cathy Shields, Facility Services Division; 17 Years, February 5
- v. Staci Butts, Facility Services Division; 18 Years, March 6

PUBLIC COMMENTS

Members of the public are welcome to use this time to make comments about Agency matters that do not appear otherwise on the agenda. The Board reserves the right to limit the amount of time and/or the number of speakers making public comments.

AUDIT PRESENTATION

FY2017 Audit Report – Jeremy Perry, Chief Financial Officer City of Gainesville;
Chris Hollifield, CPA, Rushton & Company

III. **ORGANIZATIONAL SESSION** –John Simpson, Presiding

a. **Election of Chairman (One-year term)**

- Newly elected Chairman assumes duties at this point.

b. **Election of Vice-Chairman (One-year term)**

c. **Election of Secretary-Treasurer (One-year term)**

IV. **BOARD ACTION AGENDA**

a. **Minutes**

- i. Consider approval of minutes of Regular Board Meeting held December 11, 2017.

b. Finance Reports

- i. Consider approval of Financial Summary Reports as of **November 30, 2017** with 41.67% of the budget year collected/expended.
- ii. Consider approval of Financial Summary Reports as of **December 31, 2017** with 50% if the budget year collected/expended.

c. Board Action Items

- i. Request from the Rally Foundation (Rally on the Green) for permission to serve alcohol at Mid-town Greenway to benefit childhood cancer (March 17, 2018).
- ii. Request from staff to apply for and accept (should it be awarded), a **New Initiative Grant** from the Georgia Recreation and Park Association.

V. MANAGEMENT REPORTS

a. Director, Melvin Cooper

i. Updates

1. Impact Fee Report for January 2018

ii. Partnership Updates

1. Friends of Gainesville Parks and Greenway's
2. Gainesville-Hall County Boys and Girls Club
3. Hall County Parks and Leisure Services
4. Gainesville City School System
5. Community Service Center
6. Lake Lanier Olympic Center/Gainesville-Hall '96 Board
7. Redbud Chapter of the Georgia Native Plant Society
8. Gainesville Convention & Visitors Bureau

iii. Other

1. 2018 Citizens' Government Academy
2. Board Members Terms

b. Deputy Director, Michael Graham

i. Capital Projects Update

ii. FY2019 Capital Projects Recommendation

iii. Administrative Division, Brenda Martin

1. Operations Update
2. Rentals

iv. Frances Meadows Center Division, Meghan Hill Modisette

1. Operational Update
2. Programs Update

v. Marketing and Communications, Julie Butler

1. General Update
2. Sponsor Spotlight
3. Customer Service

vi. Parks Division, Jeff Morrison

1. Operations Update

vii. **Recreation Division, Missy Bailey**

1. Operations Update
2. Programs Update

VI. **BOARD MEMBERS COMMENTS, REPORTS, ISSUES**

- a. **Executive Committee**-*Susan Daniell*
- b. **Planning & Development Committee**-*Chris Romberg*
- c. **Community Relations Committee**-*Kristin Daniel*
- d. **City Council Liaison**-*Sam Couvillon*

VII. **OLD BUSINESS**

VIII. **NEW BUSINESS**

IX. **GENERAL INFORMATION OF INTEREST**

a. **News Articles for December 2017 and January 2018**

| | | |
|--------------|----|--|
| Feb. | 13 | GHS Boys and Girls Varsity Tennis Match - 4:00 PM @ Longwood Tennis Courts |
| | 17 | Spring Training Camp Junior League Baseball - 10:00 AM @ Lanier Point |
| | 19 | Spring Training Camp Junior League Baseball - 6:00 PM @ Lanier Point |
| | 20 | Daddy Daughter Dance 6th Grade and UP - 6:00 PM - 8:30 PM - Civic Center Ballroom |
| | 20 | GHS Boys and Girls Varsity and JV Tennis Match - 4:00 PM @ Longwood Tennis Courts |
| | 20 | City Council Meeting @ 5:30 PM - Gainesville Justice Center |
| | 21 | Daddy Daughter Dance 4th - 5th Grade - 6:00 PM - 8:30 PM - Civic Center Ballroom |
| | 22 | Daddy Daughter Dance 2nd - 3rd Grade - 6:00 PM - 8:30 PM - Civic Center Ballroom |
| | 23 | Daddy Daughter Dance Pre K - 1st Grade - 6:00 PM - 8:30 PM - Civic Center Ballroom |
| March | | |
| | 6 | City Council Meeting @ 5:30 PM - Gainesville Justice Center |
| | 10 | Fitness in the Park - 10:00 AM - 11:00 AM @ Ivey Terrace Park |
| | 12 | GPRA Board Meeting @ 5:30 PM - Civic Center Board Room |

X. **EXECUTIVE SESSION (If Needed)**

XI. **ADJOURNMENT**



***Audit Report Presentation
Parks & Recreation
For the fiscal year ended June 30, 2017***



February 12, 2018

AUDIT OPINION

City of Gainesville's Responsibilities

The financial statements are the responsibility of the City of Gainesville's management.

Rushton & Company's Responsibilities

As independent auditors for the City of Gainesville, our responsibility is to express opinions on the fair presentation of the financial statements.

Auditing Standards

We audited the City's financial statements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.

Unmodified Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City of Gainesville, Georgia, as of June 30, 2017, and the respective changes in financial position and, where applicable, cash flows for the fiscal year then ended.

Revenues

- Increased \$352,593, 7.85%
 - Property Taxes increased \$159,306, 5.71%
 - Charges for sales and services, Frances Meadows Community Center increased \$146,984, 17.13%

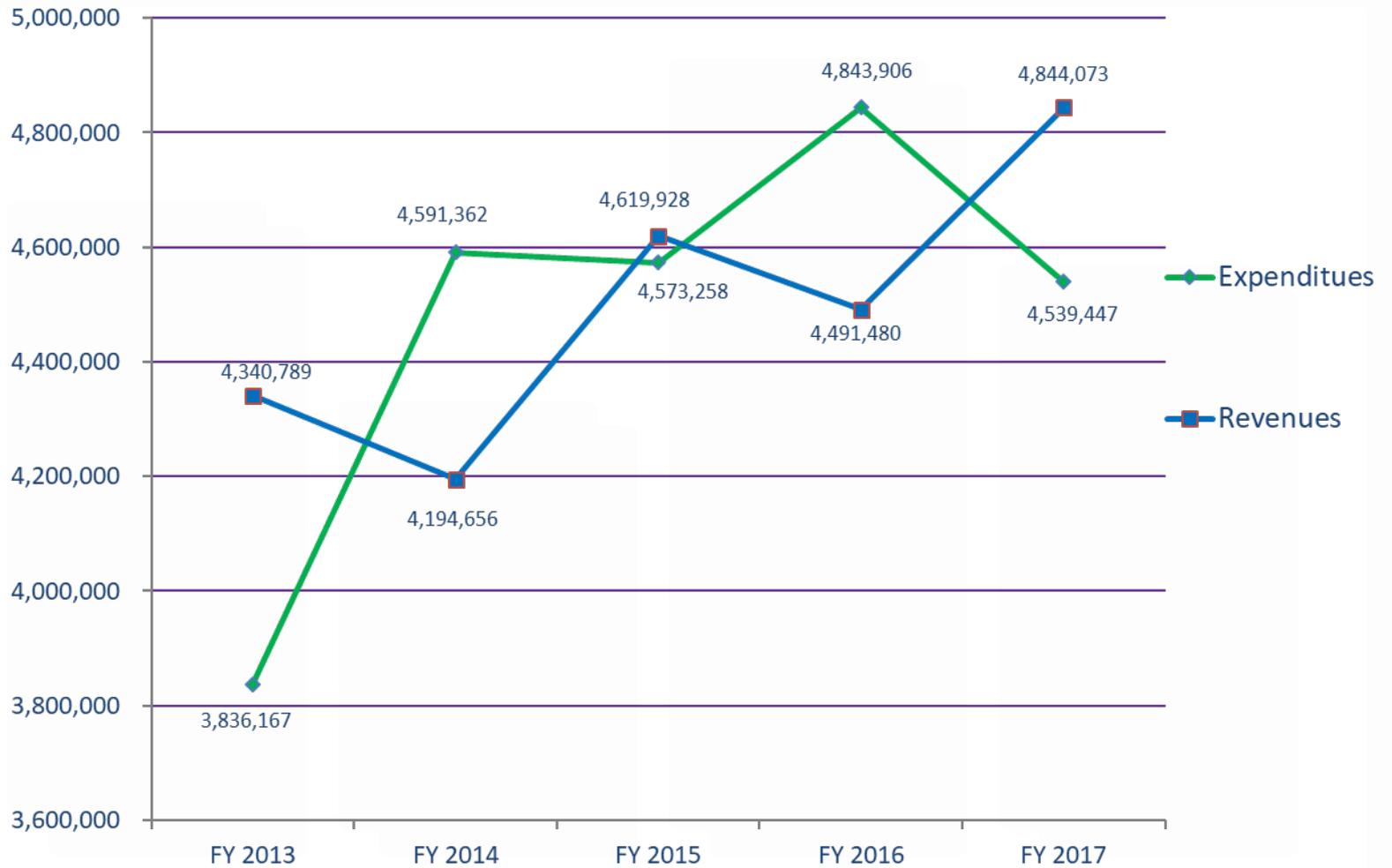
Expenditures

- Decreased \$304,459, 6.29%
 - Capital Outlay decreased \$540,509, 69.53%
 - Frances Meadows Center increased \$253,918, 20.96%

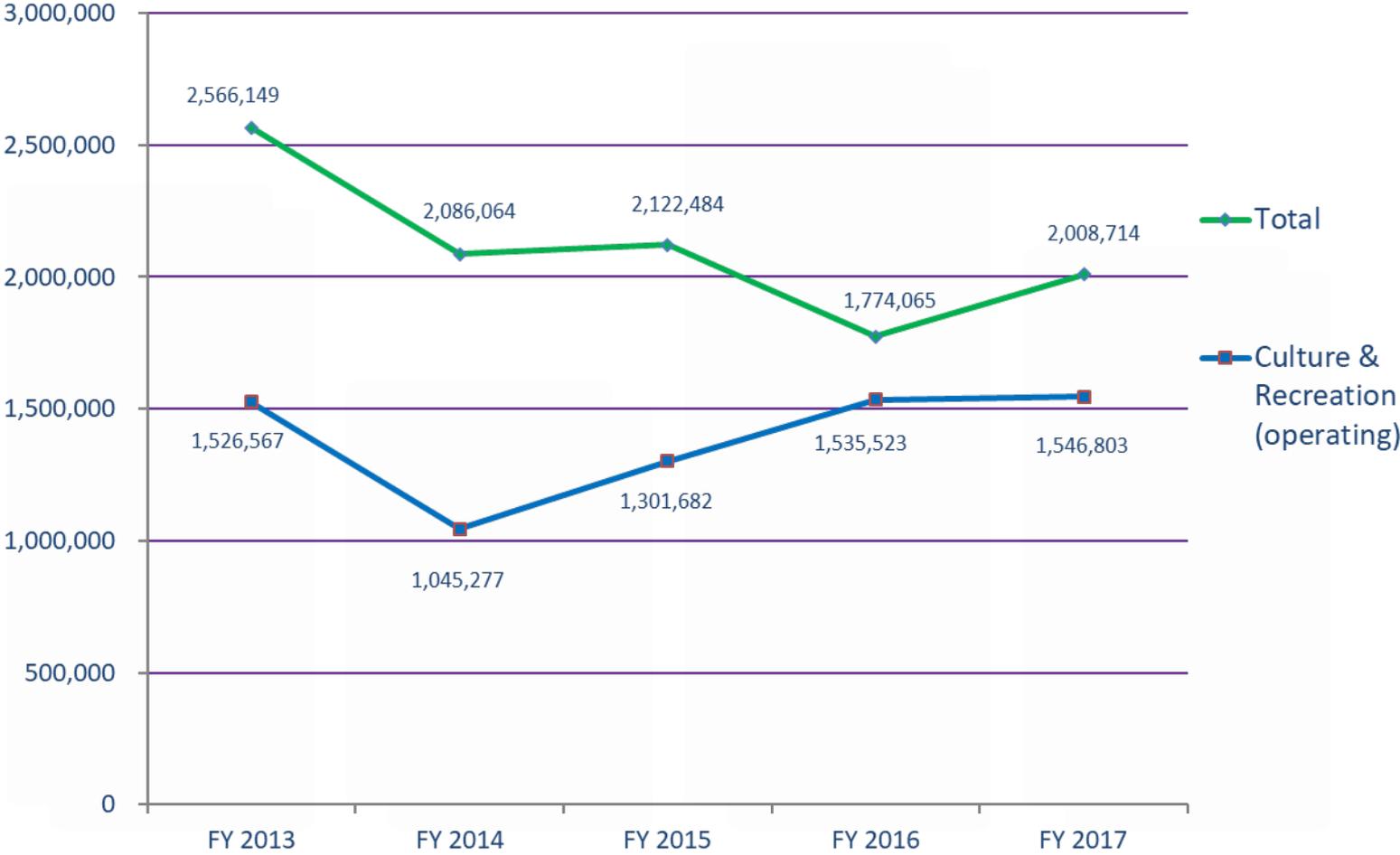
Culture and Recreation (operating) Fund Balance

- FY 2017, \$1,546,803, 34.07% of expenditures (4.1 months)
- FY 2016, \$1,535,523, 31.70% of expenditures (3.8 months)

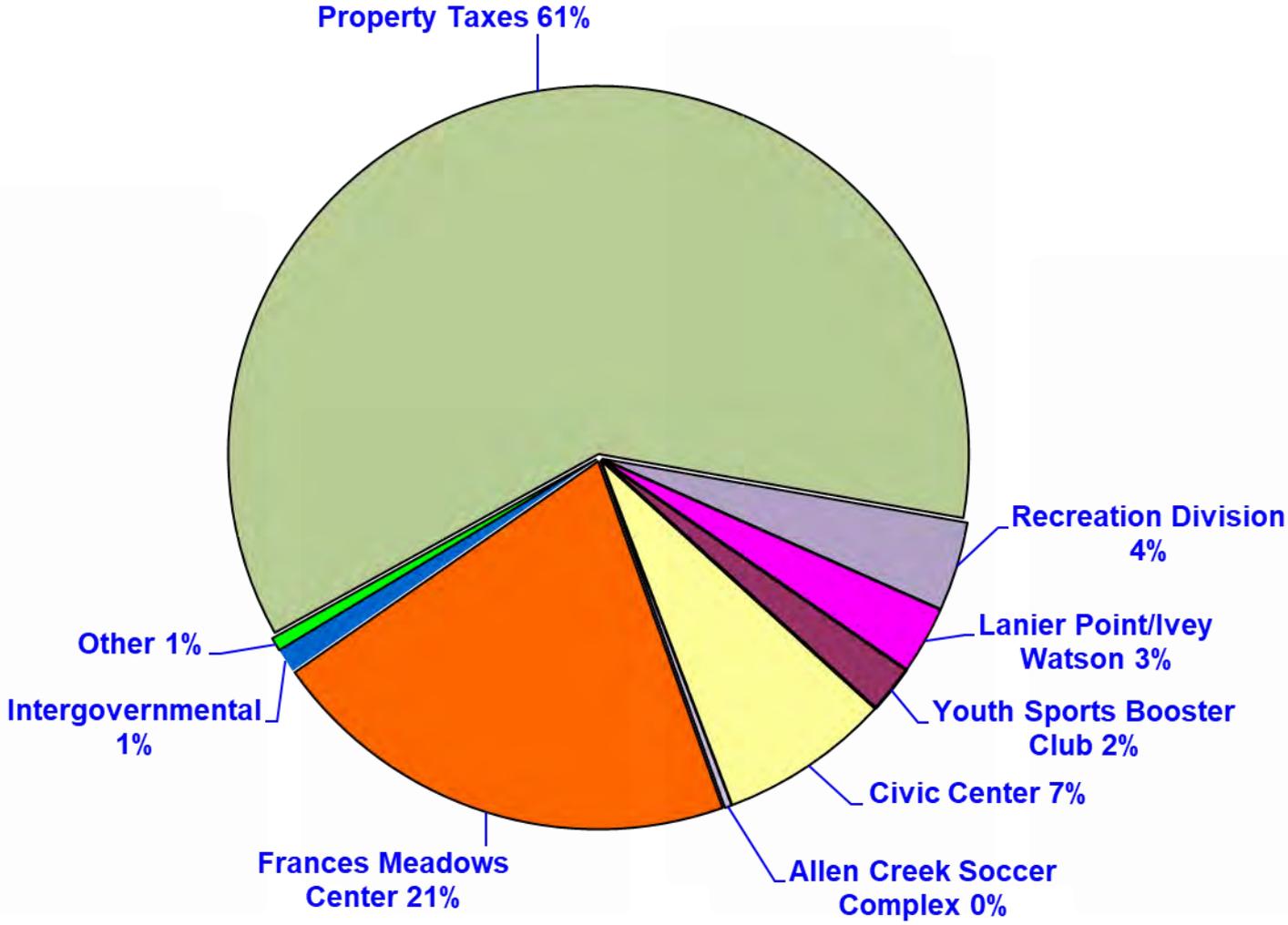
Revenues & Expenditures Last 5 Fiscal Years



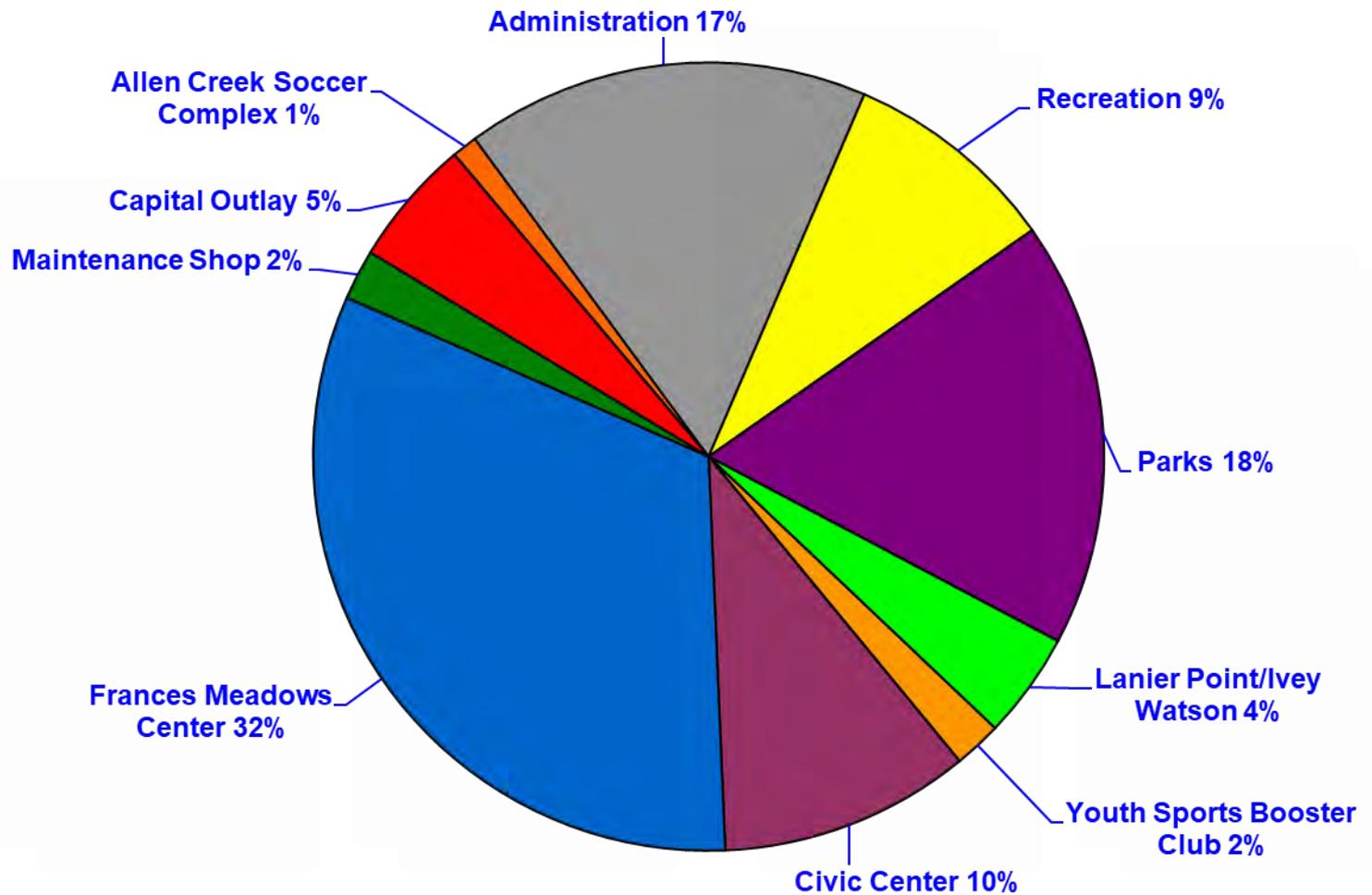
Assigned Fund Balance Last 5 Fiscal Years



Revenues by Source



Expenditures by Department



J. Chris Hollifield, CPA

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CITY OF GAINESVILLE, GEORGIA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2017



City of Gainesville Office of the City Manager

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December 12, 2017

To the Honorable Mayor, Distinguished Members of the City Council and Citizens of the City of Gainesville:

It is our pleasure to present the Comprehensive Annual Financial Report (CAFR) of the City of Gainesville (City) for the fiscal year ended June 30, 2017. State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. These statements are to be presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we submit this report for your consideration.

This report is published to provide you and other interested parties with detailed information concerning the financial condition of the City of Gainesville. The report consists of management's representations concerning the finances of the City of Gainesville, and was prepared by the staff of the Financial Services Group, which is a part of the City's Administrative Services Department. This report was prepared using the requirements as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34. Management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the City of Gainesville's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, the financial report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City.

Rushton and Company, LLC, a firm of certified public accountants has audited the City of Gainesville's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Gainesville for the fiscal year ended June 30, 2017, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by Management; and evaluating the overall financial statement presentation.

The independent auditor concluded, based upon the audit, that there was reasonable basis for rendering an unmodified opinion that the City of Gainesville's financial statements for the fiscal year ended June 30, 2017 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City of Gainesville was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are presented in the Single Audit section of this report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of Gainesville's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The City of Gainesville is located in Northeast Georgia, approximately 50 miles northeast of Atlanta. Gainesville is the principal city and county seat of Hall County. Bordered on the west by Lake Sidney Lanier, Hall County lies at the southern edge of the Chattahoochee National Forest and the foothills of the Blue Ridge Mountains. According to the 2010 U.S. Census, Gainesville has a population of 33,804, while Hall County's population is 179,684. Census Bureau estimates for 2016 show Gainesville and Hall County's population at 40,000 and 196,637 numbers considerably, with over 100,000 people either living or employed in the City during workday hours. The City of Gainesville is empowered to levy a property tax on real and personal property located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

The City of Gainesville was incorporated on November 30, 1821 and operates under a Council-Manager form of government. Gainesville's City Council is composed of an elected Mayor and five council members responsible for enacting ordinances, resolutions, and regulations governing the City, as well as appointing the members of various statutory and advisory boards and the City Manager. The City Manager is the chief executive officer of the City and is responsible for enforcement of laws and ordinances, as well as appointments and supervision of the various department directors of the municipal government. The City, under the guidance of the City Manager and the Council, provides a full range of services. These services include police and fire protection; the maintenance of streets and infrastructure; parks; municipal golf course; recreational activities and cultural events; planning, zoning, and building inspection services; water and water pollution control services; solid waste collection; and an airport. The City provides a full range of municipal services to the citizens of Gainesville and water and sewer service to most of Hall County. The Comprehensive Annual Financial Report includes all funds and activities directly under the control of the City Council.

Gainesville Parks and Recreation and Gainesville Convention and Visitors Bureau (Gainesville CVB) both meet the current guidelines of GASB Statement No. 14, and are, therefore, included as component units in the CAFR as part of the City of Gainesville's reporting entity. City Council appoints

the Board members and exercises budgetary review for both entities, and establishes a designated tax levy for Gainesville Parks and Recreation. These agencies serve both the residents of the City and Hall County with their program activities. Additional information on these legally separate entities can be found in the Notes to the Financial Statements.

The Community Service Center is jointly funded by the City and Hall County, but is included in this report because of the City's ability to establish its authority over the Center, as all employees of the Center are City employees. In addition, the City exercises fiduciary responsibility over the Employees' Pension Trust Fund.

The annual budget serves as the foundation for the City of Gainesville's financial planning and control. The City of Gainesville budget is adopted by City Council on or before June 30 at a regular Council meeting that is open to the public. The level of legal budgetary control is the department level. Department directors may request budget adjustments through the Administrative Services Department, provided that the budget adjustment does not increase the overall budget or personal services allocation for that department. Equipment adjustments under \$5,000 must be approved by the City Manager, while equipment adjustments over \$5,000 and changes in personal services budgets require City Council approval.

Local Economy

As the regional employment center for Northeast Georgia, Gainesville-Hall County holds the distinction of being rated by Forbes Magazine as a "Best Small Places for Business and Careers". In addition, the 2016 Milliken Institute study placed Gainesville as the 10th best-performing small city in America, up from 27th in 2015; based on salary and employment growth. Milliken Institute also named Gainesville-Hall County as the top ranking Metro area in Georgia. Recent statistics substantiate these accolades; July 2017 numbers show Metro Gainesville as having the one of the lowest unemployment rates in the state. Gainesville's July 2017 rate was 4.2%, down from the July 2016 4.6% rate. Overall, Gainesville-Hall County gained 3,300 jobs over the last year, which factored to a 4% growth rate. Growth occurred in both the service and goods producing industries. This positive news is fueled by growth from both new and existing businesses from a variety of sectors.



Downtown Farmer's Market

The Gainesville community continues to see impressive growth in both manufacturing and retail sectors. 2016 was another year of substantial capital investment reported by the Greater Hall Chamber of Commerce. More than 800 jobs are anticipated from the 18 new and existing projects reported for the Gainesville/Hall County area, with a total investment of over \$163 million. Several of these projects are multi-year projects where investment and job creation will take place over a number of years, creating an ongoing positive ripple effect.

Approximately 45 international firms operate in the community, and Gainesville-Hall County serves as the international headquarters for many of these companies. Business growth opportunities abound; expanding and new industry have a number of new and developing business parks to choose from, including Gainesville Business Park, Procure Park, Gateway Industrial Centre, and Mountain View Business Park.

Gainesville-Hall County's designation as a leading Food and Agribusiness employer continues; the County has by far the highest county economic impact in the state. In a 2016 report, by Garner Electronics, Gainesville-Hall MSA ranked as the highest concentrated metro area for food manufacturing and processing in the United States, with over 10,000 employees.

Also, downtown Gainesville continues to flourish as popular restaurants and a mix of both trendy and traditional retail establishments dot the brick lined sidewalks of what is known as the City's historic "Downtown Square". Main Street Gainesville hosts First Friday events monthly on the Square, attracting as many as 1,000 visitors downtown to shop, eat, and enjoy the quaint atmosphere.

A local farmers market and summer concerts are part of the event, which is designed to showcase the City's burgeoning downtown. Main Street Gainesville typically hosts an estimated 50 events yearly, bringing about 100,000 visitors to the downtown business district.

In addition to the aforementioned robust business activity, Gainesville-Hall County holds the privilege of being the medical nucleus for the 14 county Northeast Georgia area with its top ranked hospital, North-east Georgia Medical Center (NEGMC), and a number of highly recognized physician group practices. The excellent reputation of the City's medical facilities has drawn some of the finest and well-recognized physicians to the Gainesville area; nearly 600 physicians practicing more than 50 specialties are on staff, and 65 new physicians joined the staff in 2014. NEGMC has earned recognition as Georgia's top hospital for the fourth consecutive year by CareChex, a national healthcare ratings agency. NEGMC has also been ranked as Georgia's #1 Heart, Stroke Care, and Women's Health hospital. NEGMC has expanded their footprint in Gainesville by recently acquiring the Sherwood Plaza shopping center.

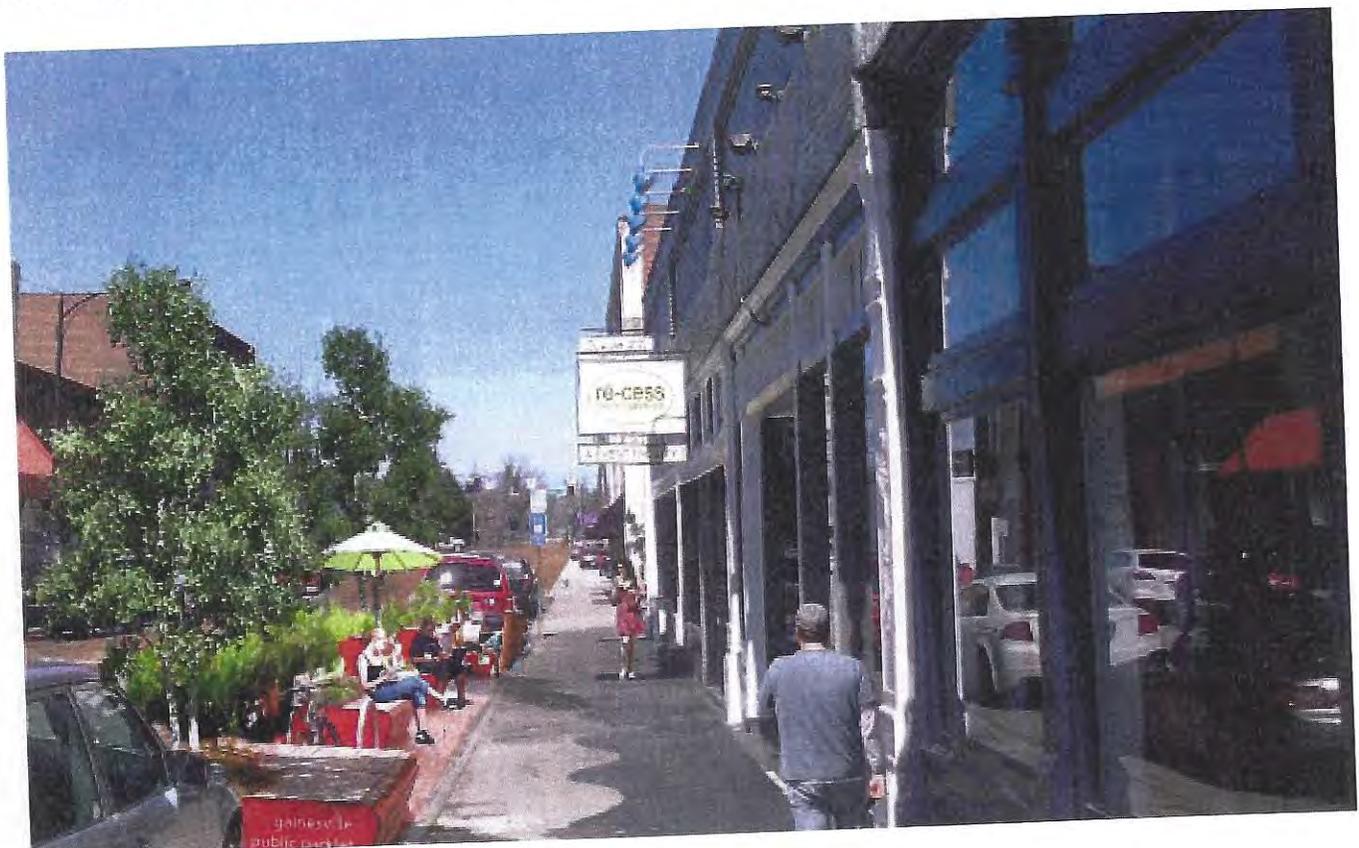
Business development and employment opportunities continue to bring healthy growth to the Gainesville-Hall County area, and this is reflected in both the real estate and new construction market. Construction permits reached an all-time high during 2016 in both the residential and commercial categories. Residential permits totaled 991 for 2016. This number includes 435 single-family homes and 556 multi-family units. Commercial permits saw an increase in new construction with more than 10 projects with a construction valuation of over \$1,000,000. A few notable projects include Lanier Technical College's new campus, the Mincey Marble expansion, several new professional buildings, and a new hotel currently under construction on Dawsonville Highway. Along with the increase in building permits, the Inspection Services Division, conducted a record 12,195 inspections in 2016. The building permit data reflects Gainesville's robust economy and the desire for businesses to operate within the City. The City's various commercial sectors continue to lead the region in output and keeps Gainesville's unemployment rate as one of the lowest in the state.

Impressive growth in the Gainesville area is also reflected in recent Census numbers. According to 2010 Census totals, the County recognized a 29% population increase over the past decade, and between 2010 and 2015, predicted growth has clocked in at 39.2%. With an estimated 41.6% of the City's population listed as Hispanic or Latino per 2010 Census numbers, the City takes great pride in and embraces its cultural diversity. The sense of community found in Gainesville, combined with a multitude of beautiful parks and recreational activities, along with easy access to large metropolitan areas makes Gainesville an attractive place to call home.

Major Initiatives

In the latter half of 2015, the City released findings from a Renaissance Strategic Vision and Plan on Downtown Gainesville. This study was performed under the guidance of the Georgia Downtown Renaissance Partnership with the purpose of promoting strategic ideas and work programs for selected Georgia communities. The study focused on identifying downtown Gainesville's positive attributes and unique features, and with this information, creating a shared community vision and implementation work plan.

A feature taken from the Renaissance Strategic Vision and Plan, and implemented on the Square, was the Parklet concept. The Parklet was added to provide a "front door" down-town experience. The Parklet allows more space for amenities such as seating and landscaping. The Parklet concept creates a better experience in the downtown area that will align future projects with the City's Vision.

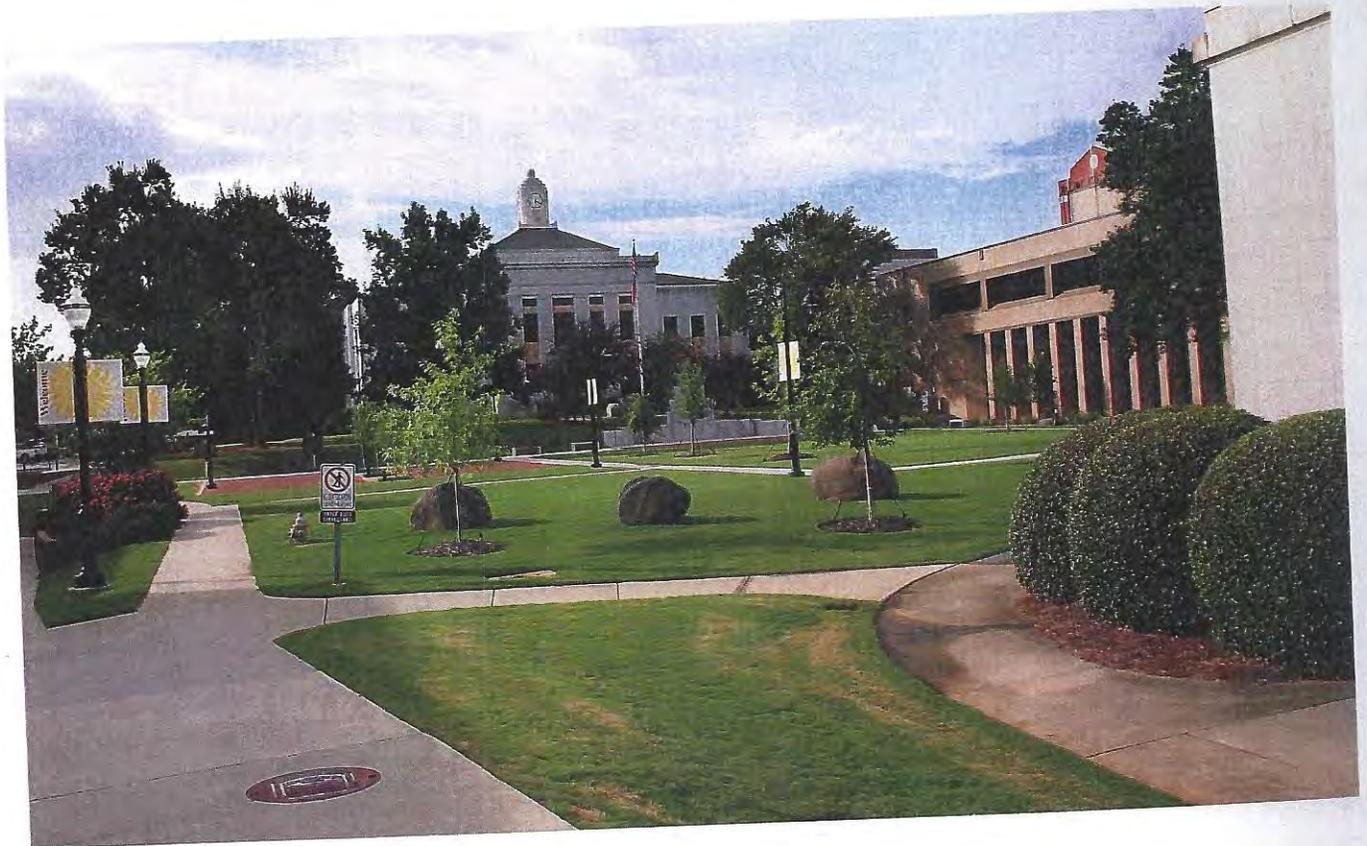


"Parklet" Concept

Aligning with the goals of the Renaissance Strategic Vision and Plan, two new mixed-use development projects totaling \$53 million are currently planned for the downtown area. This venture is led by Knight Commercial Real Estate and Carroll Daniel Construction, who were selected as the winning bid for an RFP issued by the City. The project will span over 2 acres fronting Jesse Jewell Parkway and Main Street. The project will include retail, housing, and restaurant space. The mixed-use developments will provide a unique experience for Gainesville residents by creating quality housing opportunities along with exciting retail options for everyone.

As the City moves forward with its Renaissance Strategic Vision and Plan an important piece was recently renovated. Roosevelt Square's renovation was completed in 2016 and boasts a beautiful view of the famous area. More greenspace and walking paths were added to create a more pedestrian friendly space. Roosevelt Square is frequently used by fitness groups, students, and other pedestrians looking for a quiet place to relax and enjoy the outdoors. The renovation of Roosevelt Square has preserved the legacy of the area for many generations to come.

The Connectivity side of the City's work plan includes creating a more pedestrian friendly environment to downtown Gainesville. Long-term solutions include the addition of attractive streetscaping and other infrastructure improvements that would create safe and inviting connections for both pedestrians and commuters alike. In addition, a number of viable short-term solutions that can be implemented in less than one year for relatively little cost were identified with the study. These include adjusting



Roosevelt Square

signal timing and the installation of flashing crosswalk systems at critical intersections, removing bollards to reconnect streets in downtown, and improved demarcation at pedestrian crossings. Other connectivity improvements included the installation of uniform way-finding signage, the expansion of existing transit service to key sites in Downtown, the extension of the Midtown Greenway, and aesthetic improvements to the City's gateway corridors coming into the City.

One of the top improvements cited from the Programming was to celebrate the walk-ability of Downtown and to encourage greater use of parking decks by implementing a parking hierarchy, along with improving aesthetics and visible security. New and creative entertainment options were also suggested, such as food truck festivals at nearby parks on the lake, and the utilization of historical and architecturally interesting buildings as entertainment venues. In addition, redevelopment opportunities of existing unsightly and vacant sites was suggested, as well as innovative development and the expanded awareness of the possibilities available in the segment of town known as Midtown, just south of the Downtown City Square. In coordination with the mixed-use projects mentioned above, the City will be expanding the downtown parking deck to include two additional levels. The parking deck expansion will increase the number of parking spaces to accommodate the developments and the increased demand for downtown parking. The plan to expand the existing parking deck aligns with the goals of the Renaissance Strategic Vision and Plan.

As for Design priorities, focus groups reiterated the importance of newly constructed or remodeled downtown buildings "fitting" the existing character and charm of adjacent structures. While feelings were strong that Downtown Gainesville continue with more traditional design, locals expressed a desire to build upon the industrial feel of the Midtown character while encouraging new development and the reuse of historic warehouses. It was also idealized that Midtown, which already is home to a number of lively art galleries, could be promoted as a creative district with a scattering of public art in all forms.



Rendering of the downtown mixed-use development

Economic development means building on and strengthening the community's existing economic assets while diversifying the economic base. Focus groups listed downtown housing as one of the top Economic Development priorities. New mixed-use developments on the fourth side of the Square, the City-owned "Main Street" lots, and the south side of the pedestrian bridge were also recognized as crucial to the vitality of Downtown Gainesville. The final step of the strategic planning process involved creating an implementation plan that makes the vision a reality. Action items identifying the "who, what, when, where, and why" were noted as part of the process, allowing the achievement of the vision through practical and attainable steps. Action items also noted potential partners, obstacles, and proposed funding sources required to achieve the community's visions for Downtown. To learn more about Gainesville's vision for its downtown, refer to the City's website to view the full 146-page study.

Long-Term Financial Planning

The City of Gainesville maintains a flexible, yet thorough, five year capital improvement plan whereby capital needs are identified several years before funding and implementation, to allow adequate time for planning. This plan also provides for the orderly replacement of facilities and equipment. A prime example of the replacement of equipment will be the recently purchased aerial ladder fire truck. The truck dubbed, "Big Red", is the newest asset in the Gainesville Fire Department's fire-fighting arsenal. The 100-foot platform truck was funded from SPLOST VII and will be used to run calls every day and responding to multi-level structures and accidents. The state-of-the-art truck allows the Fire Department to deliver the best possible service level to citizens and property. The capital improvement program is important for the City to increase the effectiveness and efficiency of all service areas and capital assets.



"Big Red" Aerial Apparatus Fire Engine No. 21

The City's current five year general government capital improvements plan has identified \$66.3 million in projected expenditures through fiscal year 2022; \$9.9 million of this has been approved to be expended in FY2018. Leading the way in 2018, projected expenditures is \$1.2 million for streetscaping along Washington and Bradford Streets. Other notable projected capital costs include \$750,000 for an Aerial Apparatus for the Fire Department, \$660,000 for street paving, and \$500,000 for Administration Building renovations.

The City of Gainesville Department of Water Resources maintains a separate capital improvement plan. The most recently adopted plan indicates that \$9.9 million will be required over the next fiscal year to construct facilities and maintenance, with some allowance for growth, the City's water, wastewater, and stormwater systems. For 2018, estimated enhancements are projected to cost \$7.2 million. Stormwater improvements are projected to cost \$1 million.

Relevant Financial Policies

The City of Gainesville's Debt Capacity, Issuance, and Management policy states that where cost effective, the City will incorporate early call or prepayment features into structured debt. On September 27, 2016, the City issued \$26,910,000 in Water and Sewerage Refunding Revenue Bonds, Series 2016, with an average interest rate of 1.27%. The Series 2016 bonds were issued to partially advance refund \$26,610,000 of outstanding Series 2006 Bonds with an average interest rate of 4.18%.

The refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$308,513. This difference, reported in the financial statements as deferred outflows of resources-deferred charges on refunding, is being charged to operations through the year 2022 using the effective interest method. The City reduced its total debt service payments over the next 5 years by \$3,047,671 and recognized an economic gain (the difference between the present value of the old debt and new debt service payments) of \$2,580,265.

Awards and Acknowledgment

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Gainesville for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2016. This was the twenty-sixth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR, conforming to program standards and satisfying both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The GFOA presented a Distinguished Budget Presentation Award to the City of Gainesville for its annual budget for the fiscal year beginning July 1, 2016. This was the twenty-fourth year the City achieved this eminent award. In order to receive this honor, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. A Distinguished Budget Presentation Award is valid for a period of one year only.

We believe our current budget continues to conform to the standards of the Distinguished Budget Presentation Award Program's requirements, and we are submitting it to GFOA to determine its eligibility for another award.

The GFOA presented an Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) to the City of Gainesville for its PAFR submitted for the fiscal year ended June 30, 2016. This was the third year the government achieved this esteemed award. The PAFR award was established to encourage governments to produce a high quality report based on CAFR information that would be easily understandable to the general public and other interested parties without a background in public finance. The Popular Annual Financial Reporting Award is valid for a period of one year only. The City intends to submit a PAFR for the fiscal year ending June 30, 2017.

The preparation of this report could not have been accomplished without the efficient and dedicated services of our entire staff of the Financial Services Group, who contributed to its preparation. Special recognition is given to the City's Financial Services Manager, Beverly Williams, who is the person primarily responsible for the CAFR preparation. Enormous thanks go to the staff of our accounting firm, Rushton and Company, CPAs (especially Chris Hollifield and Sam Latimer) for their technical guidance and assistance to make this a quality report.

We would like to also thank the City Council for their consistent support for maintaining the highest standards of professionalism in the management of the City's finances, and their continued support of the City's professional staff. The Council's vision and input are the guiding factors that enables the City staff to work toward keeping and enhancing the City of Gainesville as a great place to live, work, learn, and play.

Respectfully submitted,



Bryan Lackey
City Manager



Jeremy Perry
Chief Financial Officer

2. Summary of Significant Accounting Policies (continued)

B. Reporting Entity, continued

City of Gainesville Parks and Recreation Board

The City of Gainesville Parks and Recreation Board was established as a legally separate entity through a special election in 1924 and operates pursuant to the Official Code of Georgia Annotated section 36-64-1. The Board consists of nine members appointed by the City Council. The City Council levies a recreation tax which can be not less than 0.75 mills and not greater than 1.0 mills. The Parks and Recreation Board provides leisure services to the citizens of the City of Gainesville and the citizens of Hall County. The Board undertakes special projects and assignments for City management. In many respects it functions similar to a City department through regular participation in department director meetings, budget approval, accounting, payroll, etc.

The City of Gainesville Parks and Recreation is reported in a separate column to emphasize that it is legally separate from the City. Individual financial statements are presented as part of the City's Comprehensive Annual Report in the section labeled "Component Unit". (See Exhibits K-1 to K-4). Gainesville Parks and Recreation has a June 30 year-end. There is no separately issued stand-alone financial report for this component unit.

Gainesville Convention and Visitor's Bureau

The Gainesville Convention and Visitor's Bureau was established as a legally separate entity through presentation of House Bill 1132 approved by the Governor on April 29, 2014 and operates pursuant to the Official Code of Georgia Annotated section 48-13-51. The Board consists of up to seven directors appointed by the City Council. The City of Gainesville collects hotel/motel taxes as authorized by OCGA 48-13-51. Under this law the City levies a tax at a rate of 6%, of which 43 1/3 percent of the total tax is expended for promoting tourism, conventions, and trade shows through a contract or contracts with a convention and visitors bureau authority created by local Act of the General Assembly for a municipality, or a private sector nonprofit organization. The Gainesville Convention and Visitor's Bureau has the responsibility and authority to promote tourism, conventions, and trade shows in the City of Gainesville, Georgia for the citizens of Hall County. The Board undertakes special projects and assignments from City management. In many respects it functions similar to a City department through regular participation in department director meetings, budget approval, accounting, payroll, etc.

COMPONENT UNITS

Parks and Recreation - This component unit is used to account for the government's share of tax revenues legally restricted for operation and maintenance of the government's recreation facilities and parks.

Gainesville Convention and Visitor's Bureau - This component unit's primary purpose is to promote tourism, conventions, and trade shows, as well as showcase the City of Gainesville as a whole.

CITY OF GAINESVILLE, GEORGIA
PARKS AND RECREATION (A COMPONENT UNIT)
COMPARATIVE BALANCE SHEETS
June 30, 2017 and 2016

| | <u>2017</u> | <u>2016</u> |
|---|---------------------|---------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 2,570,650 | \$ 2,246,571 |
| Receivables | | |
| Accounts | 5,233 | 8,051 |
| Property tax | 39,636 | 58,770 |
| Restricted assets | | |
| Cash and cash equivalents | 100,000 | 100,137 |
| Total assets | <u>\$ 2,715,519</u> | <u>\$ 2,413,529</u> |
| LIABILITIES | | |
| Payables | | |
| Accounts | \$ 96,921 | \$ 109,983 |
| Sales tax | 10,060 | 12,988 |
| Intergovernmental | 7,753 | 6,563 |
| Accrued salaries | 94,484 | 83,852 |
| Unearned revenue | 3,810 | 300 |
| Other | 12,441 | 10,693 |
| Total liabilities | <u>225,469</u> | <u>224,379</u> |
| DEFERRED INFLOWS OF RESOURCES | | |
| Unavailable revenue - property taxes | 51,099 | 56,719 |
| FUND BALANCES | | |
| Restricted for: | | |
| Clarks Bridge Legacy | 5,255 | 5,255 |
| Capital projects | 26,469 | 15,421 |
| Committed for: | | |
| Booster Club | 238,513 | 187,553 |
| Development Fund | 100,000 | 100,137 |
| Civic Center | 50,000 | 40,000 |
| Children at Play Fund | 10,000 | 10,000 |
| Assigned for: | | |
| Capital projects | 51,577 | 86,734 |
| Budget | 410,334 | 151,808 |
| Culture and Recreation | 1,546,803 | 1,535,523 |
| Total fund balances | <u>2,438,951</u> | <u>2,132,431</u> |
| Total liabilities, deferred inflows, and fund balances | <u>\$ 2,715,519</u> | <u>\$ 2,413,529</u> |

CITY OF GAINESVILLE, GEORGIA
PARKS AND RECREATION (A COMPONENT UNIT)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2017
(With comparative actual amounts for the year ended June 30, 2016)

| | 2017 | | | 2016 |
|--|------------------|---------------------|---------------------|---------------------|
| | Final Budget | Actual | Variance | Actual |
| REVENUES | | | | |
| Property taxes | \$ 2,852,664 | \$ 2,947,557 | \$ 94,893 | \$ 2,788,251 |
| Charges for sales and services | | | | |
| Recreation Division | 177,245 | 189,831 | 12,586 | 189,727 |
| Lanier Point/Ivey Watson | 134,165 | 143,468 | 9,303 | 142,196 |
| Youth Sports Booster Club | 97,935 | 102,187 | 4,252 | 110,120 |
| Gainesville Civic Center | 345,850 | 362,170 | 16,320 | 358,839 |
| Allen Creek Soccer Complex | 21,200 | 14,523 | (6,677) | 21,200 |
| Frances Meadows Community Center | 980,890 | 1,004,437 | 23,547 | 857,543 |
| Intergovernmental | 51,359 | 51,359 | 0 | 0 |
| Interest | 3,500 | 11,780 | 8,280 | 12,613 |
| Contributions | 15,352 | 15,611 | 259 | 10,000 |
| Other | 1,000 | 1,150 | 150 | 991 |
| Total revenues | <u>4,681,160</u> | <u>4,844,073</u> | <u>162,913</u> | <u>4,491,480</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Culture and recreation | | | | |
| Administration Division | 772,885 | 749,659 | 23,226 | 739,327 |
| Recreation Division | 436,729 | 400,090 | 36,639 | 388,966 |
| Parks Division | 856,364 | 794,270 | 62,094 | 841,586 |
| Maintenance Shop | 114,840 | 93,364 | 21,476 | 96,909 |
| Lanier Point/Ivey Watson | 212,598 | 197,280 | 15,318 | 201,722 |
| Youth Sports Booster Club | 97,823 | 88,544 | 9,279 | 74,696 |
| Gainesville Civic Center | 603,460 | 466,567 | 136,893 | 462,442 |
| Allen Creek Soccer Complex | 47,425 | 47,224 | 201 | 49,218 |
| Frances Meadows Center | 1,543,514 | 1,465,573 | 77,941 | 1,211,655 |
| Capital outlay | 324,305 | 236,876 | 87,429 | 777,385 |
| Total expenditures | <u>5,009,943</u> | <u>4,539,447</u> | <u>470,496</u> | <u>4,843,906</u> |
| Excess (deficiency) of revenues over (under) expenditures | (328,783) | 304,626 | 633,409 | (352,426) |
| Other financing sources (uses) | | | | |
| Sales of capital assets | 500 | 1,894 | 1,394 | 6,099 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (328,283) | 306,520 | 634,803 | (346,327) |
| Fund balances, July 1 | 328,283 | 2,132,431 | 1,804,148 | 2,478,758 |
| Fund balances, June 30 | <u>\$ 0</u> | <u>\$ 2,438,951</u> | <u>\$ 2,438,951</u> | <u>\$ 2,132,431</u> |

STATISTICAL SECTION

SINGLE AUDIT SECTION

STATE REPORTING

CITY OF GAINESVILLE, GEORGIA
PARKS AND RECREATION (A COMPONENT UNIT)
OPERATING ACTIVITY
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2017
(With comparative actual amounts for the year ended June 30, 2016)

| | 2017 | | | 2016 |
|--|------------------|-------------------|-------------------|-------------------|
| | Final Budget | Actual | Variance | Actual |
| REVENUES | | | | |
| Property taxes | \$ 2,852,664 | \$ 2,947,557 | \$ 94,893 | \$ 2,788,251 |
| Charges for sales and services | | | | |
| Recreation Division | 177,245 | 189,831 | 12,586 | 189,727 |
| Lanier Point/Ivey Watson | 134,165 | 143,468 | 9,303 | 142,196 |
| Youth Sports Booster Club | 97,935 | 102,187 | 4,252 | 110,120 |
| Gainesville Civic Center | 345,850 | 362,170 | 16,320 | 358,839 |
| Allen Creek Soccer Complex | 21,200 | 14,523 | (6,677) | 21,200 |
| Frances Meadows Center | 980,890 | 1,004,437 | 23,547 | 857,543 |
| Intergovernmental | 0 | 8,984 | 8,984 | 0 |
| Interest | 3,500 | 11,780 | 8,280 | 12,613 |
| Contributions | 15,352 | 15,611 | 259 | 10,000 |
| Other | 1,000 | 1,149 | 149 | 991 |
| Total revenues | <u>4,629,801</u> | <u>4,801,697</u> | <u>171,896</u> | <u>4,491,480</u> |
| EXPENDITURES | | | | |
| Current | | | | |
| Culture and recreation | | | | |
| Administrative services | 772,885 | 749,659 | 23,226 | 739,327 |
| Recreational services | 436,729 | 400,090 | 36,639 | 388,966 |
| Park services | 893,866 | 825,572 | 68,294 | 841,586 |
| Maintenance shop | 114,840 | 93,364 | 21,476 | 96,909 |
| Lanier Point/Ivey Watson | 212,598 | 197,280 | 15,318 | 201,722 |
| Booster Club | 97,823 | 88,544 | 9,279 | 74,696 |
| Civic Center | 503,460 | 466,567 | 36,893 | 462,442 |
| Allen Creek Soccer Complex | 47,425 | 47,224 | 201 | 49,218 |
| Frances Meadows Center | 1,543,514 | 1,465,573 | 77,941 | 1,211,655 |
| Capital outlay | 29,305 | 0 | 29,305 | 0 |
| Total expenditures | <u>4,652,445</u> | <u>4,333,873</u> | <u>318,572</u> | <u>4,066,521</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(22,644)</u> | <u>467,824</u> | <u>490,468</u> | <u>424,959</u> |
| Other financing sources (uses) | | | | |
| Transfers in (out) | | | | |
| Capital Projects Activity | (123,681) | (138,866) | (15,185) | (114,500) |
| Sales of capital assets | 500 | 1,894 | 1,394 | 6,099 |
| Total other financing sources (uses) | <u>(123,181)</u> | <u>(136,972)</u> | <u>(13,791)</u> | <u>(108,401)</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | <u>(145,825)</u> | <u>\$ 330,852</u> | <u>\$ 476,677</u> | <u>\$ 316,558</u> |
| Fund balances, July 1 | <u>145,825</u> | | | |
| Fund balances, June 30 | <u>\$ 0</u> | | | |

CITY OF GAINESVILLE, GEORGIA
PARKS AND RECREATION (A COMPONENT UNIT)
CAPITAL PROJECTS ACTIVITY
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
For the fiscal year ended June 30, 2017
(With comparative actual amounts for the year ended June 30, 2016)

| | 2017 | | | 2016 |
|--|-----------------|--------------------|-------------------|---------------------|
| | Final Budget | Actual | Variance | Actual |
| REVENUES | | | | |
| Intergovernmental | \$ 88,861 | \$ 73,677 | \$ (15,184) | \$ 0 |
| EXPENDITURES | | | | |
| Current | | | | |
| Culture and recreation | | | | |
| Capital outlay | 395,000 | 236,876 | 158,124 | 777,386 |
| Excess (deficiency) of revenues over (under) expenditures | (306,139) | (163,199) | 142,940 | (777,386) |
| Other financing sources (uses) | | | | |
| Transfers in (out) | | | | |
| Operating Activity | 123,681 | 138,866 | 15,185 | 114,500 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (182,458) | <u>\$ (24,334)</u> | <u>\$ 158,124</u> | <u>\$ (662,886)</u> |
| Fund balances, July 1 | 182,458 | | | |
| Fund balances, June 30 | <u>\$ 0</u> | | | |

STATISTICAL
SECTION

SINGLE AUDIT
SECTION

STATE
REPORTING

**CITY OF GAINESVILLE, GEORGIA
PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS**

| Tax Year | Fiscal Year | City of Gainesville | | | Total City Millage |
|----------|-------------|---------------------|--------------------|----------------------|--------------------|
| | | Operating Millage | Recreation Millage | Debt Service Millage | |
| 2007 | 2008 | 1.43 | 0.75 | 0.48 | 2.66 |
| 2008 | 2009 | 1.43 | 0.75 | 0.48 | 2.66 |
| 2009 | 2010 | 1.43 | 0.75 | 0.48 | 2.66 |
| 2010 | 2011 | 1.69 | 0.75 | 0.48 | 2.92 |
| 2011 | 2012 | 1.69 | 0.75 | 0.48 | 2.92 |
| 2012 | 2013 | 1.77 | 0.79 | 0.50 | 3.06 |
| 2013 | 2014 | 1.77 | 0.79 | 0.50 | 3.06 |
| 2014 | 2015 | 1.75 | 0.78 | 0.49 | 3.02 |
| 2015 | 2016 | 1.63 | 0.75 | 0.60 | 2.98 |
| 2016 | 2017 | 1.63 | 0.75 | 0.60 | 2.98 |

Source: City of Gainesville Tax Office and Hall County Tax Commissioners Office.

Note 1: Property tax rate is per \$1,000 assessed value.

Note 2: The City of Gainesville taxes on 100% of assessed value.
Hall County taxes on 40% of assessed value.

CITY OF GAINESVILLE, GEORGIA
PRINCIPAL TAXPAYERS
June 30, 2017

| Taxpayer | Fiscal Year 2017 | | | Fiscal Year 2008 | | |
|---|---------------------------------------|------|--|---------------------------------------|------|--|
| | Taxable Assessed Value ⁽¹⁾ | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value ⁽¹⁾ | Rank | Percentage of Total Taxable Assessed Value |
| Kubota Manufacturing of America Corporation/ | \$ 105,596,793 | 1 | 2.66% | \$ 213,777,765 | 1 | 5.99% |
| Cargill, Inc. | 97,023,089 | 2 | 2.44% | 70,293,685 | 2 | 1.97% |
| Fieldale Farms Corporation (Queen City Foods) | 44,539,255 | 3 | 1.12% | 32,661,832 | 7 | 0.92% |
| ZF Industries, Inc. | 43,622,362 | 4 | 1.10% | 47,049,775 | 4 | 1.32% |
| Merial Select | 41,948,508 | 5 | 1.06% | | | |
| Pilgrims Pride formerly ConAgra | 36,538,328 | 6 | 0.92% | 39,732,687 | 5 | 1.11% |
| Ace Hardware Corporation | 34,879,615 | 7 | 0.88% | 48,268,929 | 3 | 1.35% |
| Georgia Power | 34,014,959 | 8 | 0.86% | | NR* | |
| Recro Gainesville LLC (Pharmaceutical) | 30,549,127 | 9 | 0.77% | | NR* | |
| Marel Stork Poultry Processing Inc. | 28,820,428 | 10 | 0.73% | | NR* | |
| Hayes Lemmerz Intl GA, Inc. (Western Wheel Georgia, Inc.) | | | | 33,401,952 | 6 | 0.94% |
| Caradon Peachtree, Inc. (Peachtree Doors) | | | | 30,560,241 | 8 | 0.86% |
| Colonial Realty Limited Part. (Camelot Real Estate Corp.) | | | | 30,491,369 | 9 | 0.85% |
| Bell South Communications | | | | 18,538,086 | 10 | 0.52% |
| Total | <u>\$ 497,532,464</u> | | <u>12.54%</u> | <u>\$ 564,776,321</u> | | <u>15.83%</u> |

Source: Tax Year 2016 and 2007 Hall County Tax Commissioner's Digest - Gainesville District.

Note (1): Assessed valuation for principal taxpayers includes real property, personal property and utilities taxes, but does not include motor vehicle taxes. Selection is based on the taxpayers with the largest assessed valuation. Values shown are assessed totals before Freeport exemption is deducted for fiscal years prior 2012. Fiscal year 2012 and forward are net assessed value.

* Not Ranked

CITY OF GAINESVILLE, GEORGIA
DEPARTMENT OF WATER RESOURCES TEN LARGEST SYSTEM CUSTOMERS
JUNE 30, 2017

| Customer | Type of Business | Total Water Billings | Total Sewer Billings | Total Billings | Percentage of System Revenues |
|---|---------------------------------|-----------------------------|-----------------------------|-----------------------|--------------------------------------|
| Fieldale Farms Corporation | Manufacturer - Poultry Products | \$ 3,396,209 | \$ 6,829,993 | \$ 10,226,203 | 14.87% |
| Pilgrim's Pride | Manufacturer - Poultry Products | 1,340,695 | 3,873,971 | 5,214,666 | 7.58% |
| Mar-Jac Poultry, Inc. | Manufacturer - Poultry Products | 1,369,757 | 3,499,438 | 4,869,196 | 7.08% |
| NE GA Health Systems | Hospital | 479,126 | 709,499 | 1,188,624 | 1.73% |
| Hall County Commissioners | Local Government | 258,778 | 550,533 | 809,311 | 1.18% |
| Cargill, Inc. | Manufacturer - Soybean Products | 283,251 | 266,010 | 549,262 | 0.80% |
| John Soules Acquisitions LLC (Pro View Foods) | Manufacturer - Meat Products | 154,710 | 445,735 | 600,445 | 0.87% |
| North GA Linen Service | Service | 197,431 | 288,343 | 485,774 | 0.71% |
| Kings Delight | Food Further Processing | 202,405 | 270,710 | 473,116 | 0.69% |
| Shasta Beverages Inc. | Manufacturer- Beverages | 215,523 | 238,601 | 454,124 | 0.66% |
| Total | | \$ 7,897,885 | \$ 16,972,833 | \$ 24,870,718 | 36.16% |

Note: This information is included to comply with continuing disclosure requirements of 2005, 2006, 2014, 2015, and 2016 Water and Sewerage bond issues.

SINGLE AUDIT SECTION

STATE REPORTING

CITY OF GAINESVILLE, GEORGIA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

| Function | Fiscal Year | | | | | | | | | |
|---|-------------|------------|------------|------------|------------|------------|------------|------------------|------------|------------|
| | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
| Primary government | | | | | | | | | | |
| General Government | 46 | 41 | 45 | 46 | 48 | 51 | 50 | 51 | 51 | 53 |
| Judicial | 8 | 8 | 7 | 8 | 8 | 10 | 10 | 10 | 10 | 10 |
| Public Safety | | | | | | | | | | |
| Police | 122 | 115 | 113 | 113 | 113 | 113 | 114 | 114 | 114 | 116 |
| Fire | 83 | 81 | 102 | 103 | 103 | 103 | 103 | 103 | 103 | 103 |
| Code Enforcement | 7 | 5 | 3 | 3 | 3 | 5 | 4 | 4 | 4 | 4 |
| Public Works | 63 | 54 | 53 | 52 | 54 | 53 | 53 | 55 | 55 | 59 |
| Health and Welfare | 49 | 49 | 45 | 47 | 39 | 37 | 32 | 32 | 32 | 40 |
| Culture and Recreation | 11 | 10 | 7 | 7 | 5 | 0 | 0 | 0 | 0 | 0 |
| Housing and Development | 22 | 18 | 17 | 17 | 17 | 13 | 13 | 13 | 13 | 13 |
| General Insurance | 2 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Vehicle Services | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 6 | 6 | 6 |
| Water and Sewer | 253 | 231 | 225 | 229 | 229 | 229 | 230 | 233 | 233 | 233 |
| Solid Waste | 31 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 | 24 |
| Golf Course | 13 | 13 | 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Total primary government | 715 | 656 | 653 | 658 | 653 | 648 | 643 | 649 | 649 | 665 |
| Component unit | | | | | | | | | | |
| City of Gainesville | | | | | | | | | | |
| Parks and Recreation | | | | | | | | | | |
| Culture and Recreation | 38 | 37 | 36 | 36 | 37 | 37 | 38 | 39 | 39 | 37 |
| Gainesville Convention and Visitor's Bureau | | | | | | | | | | |
| Housing and Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 ⁽¹⁾ | 4 | 4 |
| Total Component units | 38 | 37 | 36 | 36 | 37 | 37 | 38 | 43 | 43 | 41 |
| Total employees | 753 | 693 | 689 | 694 | 690 | 685 | 681 | 692 | 692 | 706 |

Source: Annual City of Gainesville Budget Document.

Note (1) Gainesville Convention and Visitor's Bureau became a component unit in FY15.

SINGLE AUDIT SECTION

STATE REPORTING

THE GAINESVILLE PARKS AND RECREATION AGENCY
BOARD MEETING MINUTES
December 11, 2017

The Gainesville Parks and Recreation Board conducted its regular monthly meeting on Monday, **December 11, 2017** at 5:30 PM in the Board Room of the Gainesville Civic Center located at 830 Green Street, NE, Gainesville, GA with Chairman John Simpson presiding:

Members Present

Jerry Castleberry
Kristin Daniel
Susan Daniell
Cooper Embry
Bruce Miller
Sam W. Richwine, Jr. MD
Chris Romberg
John Simpson
Sam Couvillon, Ex-Officio Member

Staff & Guest Present:

Melvin Cooper, Director
Michael Graham, Deputy Director
Judy Williams, Administrative Coordinator
Julie Butler, Marketing/Comm. Manager
Brenda Martin, Admin. Division Manager
Eno Slaughter, Parks Division Manager
Missy Bailey, Recreation Division Manager
Meghan Modisette, FMACC Div. Mgr.
Hank Heffner, Athletic Program Manager
Lee Dempsey, Volunteer Coach

Absent:

Jeffery Goss

CALL TO ORDER

Chairman John Simpson called the meeting to order at 5:30 PM and welcomed everyone.

SPECIAL PRESENTATION

Recreation Division Manager Missy Bailey, recognized Lee Dempsey for being chosen GRPA Athletics Network Outstanding Volunteer of the year for 2017. Chairman Simpson thanked Mr. Dempsey for serving as a volunteer and the Board expressed their appreciation of his service.

SPECIAL RECOGNITION

Chairman Simpson recognized the following staff member for their years of service to the Agency: Hank Heffner – 28 years, January 2; and Scott Lathem – 2 years – January 4.

PUBLIC COMMENTS

None

MINUTES

Consider approval of minutes of Regular Board Meeting held November 13, 2017. **Motion made by Chris Romberg and seconded by Sam Richwine, Jr. to approve minutes from November 13, 2017 board meeting. MOTION PASSED UNANIMOUSLY.**

FINANCIAL REPORT

Deputy Graham reviewed for the Board the Financial Report for the first four months of the fiscal year ending October 31, 2017. The report showed monthly income of \$613,717.99 for a total yearly income of \$1,098,688.57 or 22.09%. The Agency should have received 33.33% of the yearly

income at this time; therefore, income to date is below budget projections by 11.24% due primarily to tax collections at this time of year.

Expenses for October total \$419,705.69 for total yearly expenses of \$1,743,899.85 or 32.57%. The Agency should have expended 33.33% of its yearly expenses at this time; therefore, expenses are down 0.76% even with both operating and major capital expenditures.

A Revenue Comparison and Income Statement was presented along with a Summary Financial Statement on each of the cost centers for review by the Board. **Motion made by Cooper Embry and seconded by Bruce Miller to accept the September Financial Report as presented by Deputy Graham. MOTION PASSED UNANIMOUSLY.**

BOARD ACTION ITEMS

- i. **Consider approval of additional funding for Desota Park Renovations.** The Parks and Recreation Board approved the Desota Park Renovations project including the reconstruction of the tennis and basketball courts authorizing funding in the amount of \$225,000 through the FY18 Capital Budget. With design and construction documents finalized by Foresite Group, Inc. (Cost of \$14,200), Request for Proposals (RFP) were solicited. Along with advertising the RFP, twelve (12) companies were specifically targeted and 1 additional company requested information. Three (3) of those companies attended a pre-proposal meeting. Only one (1) proposal was received on December 6, 2017 by TriScapes, Inc. in partnership with Talbot Tennis. Both companies are excellent as we have done business with them previously. The proposal presented included a base cost of \$290,845.54 and \$21,347.76 in add alternates as requested (Replacement of Concrete Walkways - \$13,459.68 and Landscaping at \$7,888.08) for a total project cost of \$312,193.30. This amount exceeded both a similar project, Wessell Park, which was used to estimate the project budget, and the opinion of probable costs determined by the Foresite Group.

Revenue.....Total \$225,000

| | |
|---------------------|------------------|
| FY18 Impact Fees - | \$100,000 |
| FY18 Fund Balance - | <u>\$125,000</u> |

Expenditures.....Total \$357,600

| | |
|---|------------------|
| FY18 Foresite Group - | \$ 14,200 |
| <i>Design Development</i> - \$ | 5,000 |
| <i>Construction Plan</i> - \$ | 5,700 |
| <i>Permitting Services</i> - \$ | 3,500 |
| <i>(Not to Exceed)</i> | |
| Construction - <i>All Inclusive</i> | \$312,194 |
| Misc. (<i>Legal, 10% Contingency, etc.</i>) - | <u>\$ 31,206</u> |

Difference (\$132,600)

With the total project costs more than the total funds authorized by \$132,600, the staff reviewed the following options:

- Revise the scope of work;
- Solicit for additional proposals; or,
- Request additional funding.

It is agreed that there should not be a change in scope of work: The project has already been value engineered to meet our minimum standards. There is typically little to no advantage of re-bidding a project and, in fact, costs normally come in higher when there is no change in scope as in this case. Authorization of additional funding would best support the success of the project without affecting the existing timeline. Due to the fact that the maximum amount of impact fees has already been allocated to Desota Park per the Impact Fee Capital Improvements Element, it will be necessary to use unreserved, undesignated Parks and Recreation Fund Balance which currently stands at \$1,546,803 as checked with the Chief Financial Officer for the City of Gainesville.

Therefore, it is recommended that additional funding in the amount of \$132,600 from unreserved, undesignated Fund Balance be authorized by the Parks and Recreation Board to the Desota Park Renovations Project (390.70052) and that the construction contract be awarded to TriScapes Inc. as presented. In addition, the approval of Fund Balance monies outside of the approved budget requires City Council authorization; therefore, it is further recommended that the Parks and Recreation Board requests that the City Council approve the additional funds as requested. A Gainesville Parks and Recreation resolution has been included for your review. **Motion made by Cooper Embry and seconded by Kristin Daniel to accept staff recommendation to approve additional funding in the amount of \$132,600 from unreserved, undesignated Fund Balance and be authorized by the Parks and Recreation Board to the Desota Park Renovations Project (390.70052) and that the construction contract be awarded to TriScapes Inc. as presented. In addition, the approval of Fund Balance monies outside of the approved budget requires City Council authorization; therefore, it is further recommended that the Parks and Recreation Board requests that the City Council approve the additional funds as requested in Resolution AR-17-05. MOTION PASSED UNANIMOUSLY.**

Updates

Director Cooper reported that Impact Fees collected for the fifth (5th) month (November) of fiscal year 2018 totals \$19,193 as compared to the same period of time last year of \$34,999. The impact fee fund balance currently (12/11/17) stands at \$1,588,783.24.

Partnership Updates

Director Cooper stated that the Rock Creek Veterans Group had approached him regarding adding a sculpture to the Rock Creek Park area. Director Cooper presented to the Board a rendition of the design printed on a t-shirt. After discussion it was the consensus of the Board to approve the addition to the park. **Motion made by Cooper Embry and seconded by Kristin Daniel to approve the sculpture and permit the group to install the sculpture in the park. MOTION PASSED UNANIMOUSLY.**

Director Cooper stated there were no additional updates at this time.

Other

None

Capital Projects Update

Deputy Graham provided a progress update on the FY18 Capital Projects, which is also shown on the Operating and Major Capital Expenditures spreadsheet in the board packets.

Operating Capital projects are in progress in all divisions with managers working hard to complete each.

Major Capital:

Park Development – Youth Sports Complex – Board and Council approved Lose & Associates for Architectural Design, Engineering, Bidding and Construction Administration Services. A kick-off meeting was held February 1. A 50% Plan Review Meeting was held on May 4, 2017. Rock Report Meeting was held on July 13, 2017. Timeline for plans and construction documents has been delayed due to the issues related to rock on the proposed site.

Linwood Nature Preserve Education Building – Working again with the Redbud Group in a public-private partnership. Building renovations are complete. The dedication was held on April 28, 2017. Georgia Power has provided a report supporting the concept of adding solar panels to the building renovation project, but location for panels was not suitable. Currently seeking additional solar power recommendations.

Civic Center Exterior Improvements – Best tile has completed the contract (\$30,005) for front porch flooring. New Awnings were replaced at \$1,420 and \$2,281 spent on railings, etc. Old South Contracting has been awarded the exterior painting contract at \$15,700, which is to begin in January 2018 depending on weather.

Parks and Recreation Master Plan – Currently in the stages of researching and developing RFP.

Desota Park Renovations – Professional Services Agreement for design and engineering in place with Foresite, Inc. Survey completed on 8/21/17. Construction documents are complete and RFP for construction was sent out October 27, 2017. The Project was recommended and awarded to TriScapes, Inc. on this date.

Playground Improvements – New schematic plan design for park area was presented to the Board. Staff met with playground representative of new standard design. We're planning to add adult outdoor fitness equipment into the design. Staff is currently finalizing quotes on concrete replacement.

Lanier Point Athletic Complex Improvements – New awnings installed; Dugouts expanded; Amenities (Trash Receptacles) installed; RR Floors refinished; Window replacements complete; Landscaping, Waterline extension, Windscreens, and Railings still in progress. The project is 97% complete.

Deputy Graham provided a full summary of the documents via electronic means and Board I-Pads.

Staff Reports

Deputy Graham asked Division Managers to come forward and give their Division Reports. Divisional Highlights and other operational reports were provided in the Board Digital Packets.

Julie Butler, Marketing and Communicates Manager, reported that she had spoken with United Way and they stated that the Agency will receive \$15,000 grant money for 2018 without having to apply for it. After 2018, funds will be awarded in a different process.

BOARD MEMBER COMMENTS

Chairman Simpson reminded everyone of the Annual Board & Staff Holiday Luncheon on Wednesday, December 13.

OLD BUSINESS

None

NEW BUSINESS

None

GENERAL INFORMATION OF INTEREST

The Board was provided the following information to review at their leisure via their **I-Pads and through the City's web site:**

- In the News Articles from November

EXECUTIVE SESSION

None

ADJOURNMENT

There being no further business, a motion to adjourn was made by Sam Richwine, Jr., and seconded by Cooper Embry. Motion approved unanimously. The Board adjourned at 6:26 p.m.

Respectfully Submitted,
Judy Williams
Administrative Coordinator

* All documentation referred to in the above minutes were provided to attendees by electronic means as well as for future reference at www.gainesville.org/board, and the Agency's permanent Board file.

TO: PARKS AND RECREATION BOARD
FROM: MELVIN COOPER
SUBJECT: NOVEMBER 2017 (FY18) FINANCIAL STATEMENTS
DATE: JANUARY 8, 2018
CC: FILE

The attached financial statements ending November 30, 2017 are for the first five months of fiscal year 2018. As you review these statements, remember to use the **% of Year COLLECTED/EXPENDED = 41.67%** as your guide. The **% COLLECTED/EXPENDED** on each individual line item should be close to this target percentage; however, there may be items that do not conform to this generalization. This memo will attempt to explain any large variances.

Revenues

At \$3,197,415 overall operating revenues are 22.61% above the anticipated budget at this time.

Tax collections (59% of overall revenues budgeted) at \$2,474,264 is above the anticipated budget by 36.61% at this time. Collections are up by \$193,995 when compared to FY17 of the same period.

Budgeted charges for services revenues (33% of overall revenues budgeted) at \$701,072 are below projections by 3%, and \$16,597 less than last year of the same time.

Interest income (<1% of overall revenues budgeted) is above the anticipated budget by 120% and \$4,571 higher than last year.

Miscellaneous income includes a contribution of \$15,000 from Mr. Waters to support the Trails Project.

Overall, operating revenues are up by \$167,239 from the FY17 numbers of the same period.

Expenses

Operating expenditures show 40.07% of the budgeted amount expended.

A comparison shows overall expenses above FY17 totals by \$298,654 of the same period due primarily to payroll, operating capital expenditures and payments to other Agencies-Hall '96.

Currently year-to-date actual operating expenditures (\$2,163,247) are below revenues (\$3,197,415) in the amount of \$1,034,167. Therefore; no budgeted fund balance is required this month to cover a deficiency in operations.

Capital Projects

Following the FY17 Capital Project Audit, the following projects have been reallocated to FY18: Linwood Nature Preserve Ecology Building and New Youth Athletic Complex. FY18 Capital Projects include Civic Center Exterior Improvements, Parks Master Plan, Desota Park Renovations, Playground Improvements at Riverside Park, and Lanier Point Athletic Complex Improvements. All are within budget.

Please let me know if you have any further questions, comments or concerns. Thank you.

J. Melvin Cooper, CPRP

Director

BOARD OF DIRECTORS

John Simpson **Cooper Embry**
Chair *Vice Chair*

Chris Romberg
Secretary/Treasurer

Susan Daniell
Jeffery Goss

Bruce Miller
Jerry Castleberry

Sam Richwine, Jr. MD
Kristin Daniel



**GAINESVILLE PARKS & RECREATION AGENCY
PARKS & RECREATION INCOME STATEMENT @ 11/30/17**

| INCOME | BUDGETED | THIS MONTH | | VARIANCE | Y-T-D | | VARIANCE | BALANCE |
|---|------------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|
| | | THIS MONTH | LAST YEAR | | YEAR TO DATE | LAST YEAR | | |
| City Taxes | \$ 3,160,848.00 | \$ 2,013,506.64 | \$ 1,879,877.02 | \$ 133,629.62 | \$ 2,474,263.85 | \$ 2,280,268.36 | \$ 193,995.49 | \$ 686,584.15 |
| Interest Income | \$ 3,500.00 | \$ 1,320.98 | \$ 245.54 | \$ 1,075.44 | \$ 5,648.62 | \$ 1,077.38 | \$ 4,571.24 | \$ (2,148.62) |
| Park Development Fund - Interest | \$ - | \$ 57.94 | \$ 11.02 | \$ - | \$ 260.35 | \$ 58.43 | \$ 201.92 | \$ (260.35) |
| Contributions - Private | \$ - | \$ - | \$ - | \$ - | \$ 15,000.00 | \$ 225.00 | \$ 14,775.00 | \$ (15,000.00) |
| Miscellaneous Income | \$ 1,000.00 | \$ 62.55 | \$ 59.79 | \$ 2.76 | \$ 553.33 | \$ 571.69 | \$ (18.36) | \$ 446.67 |
| Sale of Assets | \$ 500.00 | \$ - | \$ - | \$ - | \$ 617.00 | \$ - | \$ 617.00 | \$ (117.00) |
| Recreation Services | \$ 191,000.00 | \$ 7,188.74 | \$ 6,663.71 | \$ 525.03 | \$ 58,772.06 | \$ 56,539.34 | \$ 2,232.72 | \$ 132,227.94 |
| ACSC | \$ 21,200.00 | \$ 448.20 | \$ - | \$ 448.20 | \$ 4,185.88 | \$ 2,074.32 | \$ 2,111.56 | \$ 17,014.12 |
| Civic Center | \$ 336,800.00 | \$ 24,468.46 | \$ 21,956.55 | \$ 2,511.91 | \$ 136,026.94 | \$ 136,626.94 | \$ (600.00) | \$ 200,773.06 |
| Frances Meadows Center | \$ 1,000,000.00 | \$ 41,988.10 | \$ 45,209.48 | \$ (3,221.38) | \$ 409,988.92 | \$ 419,197.30 | \$ (9,208.38) | \$ 590,011.08 |
| Youth Sports Booster Club | \$ 101,190.00 | \$ 2,276.55 | \$ 6,874.28 | \$ (4,597.73) | \$ 50,272.30 | \$ 45,009.49 | \$ 5,262.81 | \$ 50,917.70 |
| Lanier Point Athletic Complex | \$ 128,150.00 | \$ 7,407.92 | \$ 5,273.71 | \$ 2,134.21 | \$ 41,825.40 | \$ 58,220.66 | \$ (16,395.26) | \$ 86,324.60 |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sponsorships | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer from Hotel/Motel Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other financing sources/transfer in | \$ 30,307.00 | \$ - | \$ 30,307.00 | \$ (30,307.00) | \$ - | \$ 30,307.00 | \$ (30,307.00) | \$ 30,307.00 |
| Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPERATING FUND TOTALS | \$ 4,974,495.00 | \$ 2,098,726.08 | \$ 1,996,478.10 | \$ 102,247.98 | \$ 3,197,414.65 | \$ 3,030,175.91 | \$ 167,238.74 | \$ 1,777,080.35 |
| | | * | | | | | | |
| BUDGETED FUND BALANCE | \$ 424,027.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 424,027.00 |
| GRAND TOTAL | \$ 5,398,522.00 | \$ 2,098,726.08 | \$ 1,996,478.10 | \$ 102,247.98 | \$ 3,197,414.65 | \$ 3,030,175.91 | \$ 167,238.74 | \$ 2,201,107.35 |
| EXPENDITURES | | | | | | | | |
| Other Financing Uses/Transfers | \$ 50,000.00 | \$ 4,166.67 | \$ 4,166.67 | \$ - | \$ 20,833.35 | \$ 20,833.35 | \$ - | \$ 29,166.65 |
| Payments to Other Agencies-Hall '96 | \$ 150,000.00 | \$ - | \$ - | \$ - | \$ 68,572.00 | \$ - | \$ 68,572.00 | \$ 81,428.00 |
| Available for Capital Improvements | \$ 469,000.00 | \$ 35,416.66 | \$ 14,166.67 | \$ 21,249.99 | \$ 221,083.30 | \$ 70,833.35 | \$ 150,249.95 | \$ 247,916.70 |
| Maintenance Shop | \$ 113,526.00 | \$ 7,065.57 | \$ 5,925.56 | \$ 1,140.01 | \$ 37,423.75 | \$ 34,955.54 | \$ 2,468.21 | \$ 76,102.25 |
| Recreation Services | \$ 463,451.00 | \$ 22,410.57 | \$ 26,997.85 | \$ (4,587.28) | \$ 171,141.94 | \$ 186,762.30 | \$ (15,620.36) | \$ 292,309.06 |
| ACSC | \$ 49,220.00 | \$ 3,816.33 | \$ 1,062.09 | \$ 2,754.24 | \$ 16,159.86 | \$ 7,562.95 | \$ 8,596.91 | \$ 33,060.14 |
| Civic Center | \$ 506,861.00 | \$ 43,513.28 | \$ 37,213.12 | \$ 6,300.16 | \$ 184,741.57 | \$ 185,876.18 | \$ (1,134.61) | \$ 322,119.43 |
| Frances Meadows Center | \$ 1,578,973.00 | \$ 102,170.00 | \$ 98,808.72 | \$ 3,361.28 | \$ 657,133.59 | \$ 603,868.13 | \$ 53,265.46 | \$ 921,839.41 |
| Youth Sports Booster Club | \$ 108,818.00 | \$ 3,415.98 | \$ 5,178.00 | \$ (1,762.02) | \$ 60,204.28 | \$ 47,726.80 | \$ 12,477.48 | \$ 48,613.72 |
| Park Services | \$ 914,160.00 | \$ 76,335.18 | \$ 55,607.07 | \$ 20,728.11 | \$ 342,162.40 | \$ 327,191.74 | \$ 14,970.66 | \$ 571,997.60 |
| Lanier Point Athletic Complex | \$ 208,363.00 | \$ 18,263.33 | \$ 18,559.89 | \$ (296.56) | \$ 77,904.02 | \$ 92,065.64 | \$ (14,161.62) | \$ 130,458.98 |
| Administrative Services | \$ 786,150.00 | \$ 58,773.98 | \$ 50,822.78 | \$ 7,951.20 | \$ 305,887.34 | \$ 286,917.56 | \$ 18,969.78 | \$ 480,262.66 |
| Clarks Bridge Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Development Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTALS | \$ 5,398,522.00 | \$ 375,347.55 | \$ 318,508.42 | \$ 56,839.13 | \$ 2,163,247.40 | \$ 1,864,593.54 | \$ 298,653.86 | \$ 3,235,274.60 |
| Excess Revenue Over Expenditures (Deficiency) | | | | | \$ 1,034,167.25 | \$ 1,165,582.37 | | \$ (1,034,167.25) |

CITY OF GAINESVILLE
PARKS AND RECREATION FUND
SUMMARY FINANCIAL STATEMENT
For the month ended November 30, 2017
% of Year Collected/Expended = 41.67%

| OPERATIONS - | Revised Budget | MTD Actual | YTD Actual | Remaining Balance | % Collected/ Expended |
|--|-------------------|------------------|--------------------|----------------------|--------------------------|
| Revenues | | | | | |
| Non-Departmental | | | | | |
| Taxes | 3,160,848 | 2,013,507 | 2,474,264 | 686,584 | 78.28% |
| Interest Revenue | 3,500 | 1,321 | 5,649 | -2,149 | 161.39% |
| Parks Development - Interest Revenue | 0 | 58 | 260 | -260 | 0.00% |
| Miscellaneous & Private Contributions | 1,000 | 63 | 15,553 | -14,553 | 1555.33% |
| Other Financing Sources: i.e. Sale of Assets | 30,807 | 0 | 617 | 30,190 | 2.00% |
| Departmental | | | | | |
| Recreation Services | 191,000 | 7,189 | 58,772 | 132,228 | 30.77% |
| Allen Creek Soccer Complex | 21,200 | 448 | 4,186 | 17,014 | 19.74% |
| Civic Center | 336,800 | 24,468 | 136,027 | 200,773 | 40.39% |
| Frances Meadows | 1,000,000 | 41,988 | 409,989 | 590,011 | 41.00% |
| Youth Sports Booster Club | 101,190 | 2,277 | 50,272 | 50,918 | 49.68% |
| Lanier Point Softball Complex | 128,150 | 7,408 | 41,825 | 86,325 | 32.64% |
| Total Operating Revenues | 4,974,495 | 2,098,726 | 3,197,415 | 1,777,080 | 64.28% |
| Expenditures | | | | | |
| Non-Departmental | | | | | |
| Indirect Cost Allocation | 50,000 | 4,167 | 20,833 | 29,167 | 41.67% |
| Payments to Other Agencies-Hall '96 | 150,000 | 0 | 68,572 | 81,428 | 45.71% |
| Other Financial Uses/Capital Improvements | 469,000 | 35,417 | 221,083 | 247,917 | 47.14% |
| Departmental | | | | | |
| Parks Maintenance Shop | 113,526 | 7,066 | 37,424 | 76,102 | 32.96% |
| Recreation Services | 463,451 | 22,411 | 171,142 | 292,309 | 36.93% |
| Allen Creek Soccer Complex | 49,220 | 3,816 | 16,160 | 33,060 | 32.83% |
| Gainesville Civic Center | 506,861 | 43,513 | 184,742 | 322,119 | 36.45% |
| Frances Meadows Center | 1,578,973 | 102,170 | 657,134 | 921,839 | 41.62% |
| Youth Sports Booster Club | 108,818 | 3,416 | 60,204 | 48,614 | 55.33% |
| Park Services | 914,160 | 76,335 | 342,162 | 571,998 | 37.43% |
| Lanier Point Athletic Complex | 208,363 | 18,263 | 77,904 | 130,459 | 37.39% |
| Administrative Services | 786,150 | 58,774 | 305,887 | 480,263 | 38.91% |
| Clarks Bridge Park | 0 | 0 | 0 | 0 | 0.00% |
| Total Operating Expenditures | 5,398,522 | 375,348 | 2,163,247 | 3,235,275 | 40.07% |
| Capital Project Expenditures | | | | | |
| Available for Capital Outlay | | | | | |
| Total Capital Projects Expenditures | 0 | 0 | 0 | 0 | |
| Excess (Deficiency) Revenues Over Expenditures | -424,027 | 1,723,379 | 1,034,167 | | |
| Budgeted Fund Balance 6/30/17 | 424,027 | -1,723,379 | (1,034,167) | | |
| | <u>0</u> | <u>0</u> | <u>0</u> | | |

CAPITAL PROJECTS FUND

| | | | | | |
|--|----------------|---------------|-----------------|----------------|---------------|
| Revenues | | | | | |
| Transfers from Impact Fees Fund | 230,000 | 19,167 | 95,833 | 134,167 | 41.67% |
| Transfer from Parks and Recreation | 425,000 | 35,417 | 177,083 | 247,917 | 41.67% |
| Total Revenues | 655,000 | 54,583 | 272,917 | 382,083 | 41.67% |
| Expenditures | | | | | |
| Gainesville Civic Center Exterior | 75,000 | 1,896 | 33,879 | 41,121 | 45.17% |
| Linwood Nature Preserve | 100,000 | 0 | 73,756 | 26,244 | 73.76% |
| P&R Park Master Plan | 150,000 | 0 | 0 | 150,000 | 0.00% |
| Desota Park Renovations | 225,000 | 1,046 | 11,176 | 213,824 | 4.97% |
| Playground Improvements (Riverside) | 130,000 | 0 | 938 | 129,063 | 0.72% |
| Lanier Point Athletic Complex | 75,000 | 5,644 | 50,862 | 24,138 | 67.82% |
| Other financing uses/transfers out | 30,307 | 0 | 0 | 30,307 | 0.00% |
| Total Capital Projects Expend. | 785,307 | 8,586 | 170,611 | 614,696 | 21.73% |
| Excess (Deficiency) Revenues over Expenditures | -130,307 | | <u>102,305</u> | | |
| Budgeted Fund Balance 6/30/15 | | | <u>-130,307</u> | | |

GAINESVILLE PARKS & RECREATION
FY2018 REVENUE COMPARISON

| | FY2018 Revised Projected | FY2018 Actual | Over (Under) Collected | % Collected |
|--------------------------------|--------------------------------|------------------|---------------------------|----------------|
| TAXES | | | | |
| Taxes (Generated by .75 mills) | \$ 3,160,848.00 | \$ 2,474,263.85 | \$ (686,584.15) | 78.28% |

ALLEN CREEK SOCCER COMPLEX

| | | | | | |
|------------|---------------------------|--------------|-------------|----------------|--------|
| 347300.001 | Event Admission | \$ 5,800.00 | \$ 29.88 | \$ (5,770.12) | 0.52% |
| 347500.009 | Program Registration Fees | \$ 10,200.00 | \$ - | \$ (10,200.00) | 0.00% |
| 347900.001 | Concessions | \$ 500.00 | \$ - | \$ (500.00) | 0.00% |
| 381000.022 | Rentals | \$ 4,700.00 | \$ 4,156.00 | \$ (544.00) | 88.43% |
| 371000.001 | Sponsorships | \$ - | \$ - | \$ - | 0.00% |
| | Contributions | \$ - | \$ - | \$ - | 0.00% |
| | Miscellaneous Revenue | \$ - | \$ - | \$ - | 0.00% |
| | SUB-TOTAL | \$ 21,200.00 | \$ 4,185.88 | \$ (17,014.12) | 19.74% |

RECREATION SERVICES

| | | | | | |
|------------|---------------------------------|---------------|--------------|-----------------|--------|
| 347300.001 | Special Events - Taxable | \$ 14,000.00 | \$ 559.81 | \$ (13,440.19) | 4.00% |
| 347300.002 | Special Events - Non-Taxable | \$ 35,600.00 | \$ 6,431.00 | \$ (29,169.00) | 0.00% |
| 347500.002 | Program Registration Fees | \$ 105,100.00 | \$ 19,075.16 | \$ (86,024.84) | 18.15% |
| 347500.003 | Tennis Registration Fees | \$ 10,500.00 | \$ 5,477.50 | \$ (5,022.50) | 52.17% |
| 347900.001 | C.O. Youth Athletics & Misc. | \$ 13,400.00 | \$ 11,953.34 | \$ (1,446.66) | 89.20% |
| 381000.023 | F.L. Fields & Courts | \$ 3,300.00 | \$ 1,450.00 | \$ (1,850.00) | 43.94% |
| 381000.024 | F.L. Longwood Fields & Courts | \$ 2,100.00 | \$ 620.00 | \$ (1,480.00) | 29.52% |
| 371000.001 | Sponsorships | \$ 7,000.00 | \$ 3,650.00 | \$ (3,350.00) | 52.14% |
| 371000.002 | Contributions - Private Sources | \$ - | \$ 9,555.25 | \$ 9,555.25 | 0.00% |
| | Facility Leases | \$ - | \$ - | \$ - | 0.00% |
| | Contributions | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 191,000.00 | \$ 58,772.06 | \$ (132,227.94) | 30.77% |

FRANCES MEADOWS CENTER

| | | | | | |
|------------|----------------------------------|-----------------|---------------|-----------------|--------|
| 347300.002 | Special Events - Non-Taxable | \$ 3,000.00 | \$ 1,693.00 | \$ (1,307.00) | 56.43% |
| 347500.004 | Instructional Classes | \$ 135,000.00 | \$ 35,868.53 | \$ (99,131.47) | 26.57% |
| 347500.005 | Instructional Pool Rentals | \$ 70,000.00 | \$ 19,880.95 | \$ (50,119.05) | 28.40% |
| 347500.006 | Competitive Swim Team | \$ 189,000.00 | \$ 74,899.28 | \$ (114,100.72) | 39.63% |
| 347900.001 | Concessions | \$ 105,000.00 | \$ 51,151.13 | \$ (53,848.87) | 48.72% |
| 347900.003 | Miscellaneous Charges | \$ 3,000.00 | \$ 1,041.00 | \$ (1,959.00) | 34.70% |
| 371000.011 | Contributions - (LA Swim A Thon) | \$ - | \$ 3,254.90 | \$ 3,254.90 | 0.00% |
| 347200.001 | General Admissions | \$ 305,000.00 | \$ 146,238.34 | \$ (158,761.66) | 47.95% |
| 347200.002 | Fitness Center Fees | \$ 135,000.00 | \$ 58,163.29 | \$ (76,836.71) | 43.08% |
| 381000.020 | Room Rentals | \$ 40,000.00 | \$ 16,768.50 | \$ (23,231.50) | 41.92% |
| 371000.001 | Sponsorships | \$ 15,000.00 | \$ 1,000.00 | \$ (14,000.00) | 6.67% |
| 389000.006 | Personnel Reimbursements | \$ - | \$ 30.00 | \$ 30.00 | 0.00% |
| | Service Rentals | \$ - | \$ - | \$ - | 0.00% |
| | Food Service Fees | \$ - | \$ - | \$ - | 0.00% |
| | Equipment Rental | \$ - | \$ - | \$ - | 0.00% |
| | Grant Make-a-Splash | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 1,000,000.00 | \$ 409,988.92 | \$ (590,011.08) | 41.00% |

LANIER POINT ATHLETIC COMPLEX

| | | | | | |
|------------|---------------------------------|---------------|--------------|----------------|--------|
| 347300.001 | Event Admissions - Gate Fees | \$ 2,000.00 | \$ - | \$ (2,000.00) | 0.00% |
| 347500.007 | League Fees | \$ 14,150.00 | \$ 6,580.00 | \$ (7,570.00) | 46.50% |
| 347500.008 | Tournament Fees | \$ 3,000.00 | \$ - | \$ (3,000.00) | 0.00% |
| 347900.001 | Concessions | \$ 62,000.00 | \$ 22,230.40 | \$ (39,769.60) | 35.86% |
| 347900.003 | Other (Rentals) - Misc. Charges | \$ 41,000.00 | \$ 13,015.00 | \$ (27,985.00) | 31.74% |
| 371000.001 | Sponsorships | \$ 6,000.00 | \$ - | \$ (6,000.00) | 0.00% |
| | Souvenirs | \$ - | \$ - | \$ - | 0.00% |
| | Contributions | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 128,150.00 | \$ 41,825.40 | \$ (86,324.60) | 32.64% |

YSBC

| | | | | | |
|------------|------------------------------|---------------|--------------|----------------|---------|
| 347300.001 | Event Admissions - Gate Fees | \$ 13,000.00 | \$ 14,302.11 | \$ 1,302.11 | 110.02% |
| 347500.001 | Program Registration Fees | \$ 81,540.00 | \$ 33,515.25 | \$ (48,024.75) | 41.10% |
| 361000.000 | Interest Income | \$ 150.00 | \$ 654.94 | \$ 504.94 | 0% |
| 371000.001 | Sponsorships | \$ 6,000.00 | \$ 1,800.00 | \$ (4,200.00) | 30.00% |
| 371000.002 | Contributions | \$ 500.00 | \$ - | \$ (500.00) | 0.00% |
| | Sub-Total | \$ 101,190.00 | \$ 50,272.30 | \$ (50,917.70) | 49.68% |

CIVIC CENTER - DIVISION

| | | | | | |
|------------|-------------------------------|----------------------|---------------------|------------------------|---------------|
| 347300.002 | Special Events | \$ 10,000.00 | \$ 2,667.00 | \$ (7,333.00) | 26.67% |
| 347900.002 | Catering Fees | \$ 41,000.00 | \$ 11,879.71 | \$ (29,120.29) | 28.97% |
| 347900.003 | Misc. Charges | \$ - | \$ - | \$ - | 0.00% |
| 347900.004 | Food Service Fees | \$ 1,800.00 | \$ 300.00 | \$ (1,500.00) | 16.67% |
| 381000.004 | Rent - Board Room | \$ 4,300.00 | \$ 2,725.00 | \$ (1,575.00) | 63.37% |
| 381000.005 | Rent - Chattahoochee Room | \$ 27,000.00 | \$ 10,917.92 | \$ (16,082.08) | 40.44% |
| 381000.006 | Rent - Chestatee Room | \$ 19,000.00 | \$ 10,625.75 | \$ (8,374.25) | 55.93% |
| 381000.007 | Rent - Gaines Room | \$ 6,500.00 | \$ 4,130.00 | \$ (2,370.00) | 63.54% |
| 381000.008 | Rent - Grand Ballroom | \$ 85,000.00 | \$ 40,113.47 | \$ (44,886.53) | 47.19% |
| 381000.009 | Rent - Kitchen | \$ 400.00 | \$ 245.00 | \$ (155.00) | 61.25% |
| 381000.010 | Rent - Longstreet Room | \$ 300.00 | \$ 65.00 | \$ (235.00) | 21.67% |
| 381000.011 | Rent-Longstreet/Lyman Hall | \$ 22,000.00 | \$ 8,977.00 | \$ (13,023.00) | 40.80% |
| 381000.012 | Rent - Sidney Lanier | \$ 22,500.00 | \$ 8,257.77 | \$ (14,242.23) | 36.70% |
| 381000.021 | Rent - Camp Fire Cabin | \$ 26,000.00 | \$ 7,897.00 | \$ (18,103.00) | 30.37% |
| | Total CC Room Rentals | \$ 213,000.00 | \$ 93,953.91 | \$ (119,046.09) | 44.11% |
| 381000.014 | Rent - FSNC Room A | \$ 7,000.00 | \$ 2,980.00 | \$ (4,020.00) | 42.57% |
| 381000.015 | Rent - FSNC Room B | \$ 1,000.00 | \$ 1,114.00 | \$ 114.00 | 111.40% |
| 381000.016 | Rent - FSNC Room AB | \$ 14,000.00 | \$ 5,185.00 | \$ (8,815.00) | 37.04% |
| 381000.017 | Rent - FSNC Conf. Room | \$ 500.00 | \$ 80.00 | \$ (420.00) | 16.00% |
| | Rent - FSNC Kitchen | \$ - | \$ - | \$ - | 0.00% |
| | Total FSNC Room Rental | \$ 22,500.00 | \$ 9,359.00 | \$ (13,141.00) | 41.60% |
| 381000.025 | Rent - Longwood Pavilion | \$ 6,500.00 | \$ 2,622.25 | \$ (3,877.75) | 40.34% |
| 381000.026 | Rent - Other Pavilions | \$ 9,000.00 | \$ 3,123.75 | \$ (5,876.25) | 34.71% |
| 381000.013 | Service Rental | \$ 6,500.00 | \$ 3,578.88 | \$ (2,921.12) | 55.06% |
| 381000.019 | Equipment Rental | \$ 26,500.00 | \$ 8,462.44 | \$ (18,037.56) | 31.93% |
| 371000.001 | Sponsorships | \$ - | \$ - | \$ - | 0.00% |
| | Personnel Reimbursements | \$ - | \$ 80.00 | \$ 80.00 | 0.00% |
| | Facility Lease | \$ - | \$ - | \$ - | 0.00% |
| | Contributions | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 336,800.00 | \$ 136,026.94 | \$ (200,773.06) | 40.39% |

MISCELLANEOUS REVENUE

| | | | | | |
|------------|--------------------------------|---------------|-------------|-----------------|---------|
| 389000.001 | Other Revenue | \$ 1,000.00 | \$ 553.33 | \$ (446.67) | 55.33% |
| 392100.000 | Surplus Sales | \$ 500.00 | \$ 617.00 | \$ 117.00 | 123.40% |
| 399900.000 | Budgeted Fund Balance | \$ 424,027.00 | \$ - | \$ (424,027.00) | 0.00% |
| | Transfer from General Fund | \$ - | \$ - | \$ - | 0.00% |
| | Transfer from Hotel Tax | \$ - | \$ - | \$ - | 0.00% |
| | Transfer from Capital Projects | \$ 30,307.00 | \$ - | \$ (30,307.00) | 0.00% |
| | Sub-Total | \$ 455,834.00 | \$ 1,170.33 | \$ (454,663.67) | 0.26% |

INTEREST

| | | | | | |
|------------|-----------------------------|-------------|-------------|-------------|---------|
| 361000.000 | Interest on Investments | \$ 3,500.00 | \$ 5,648.62 | \$ 2,148.62 | 161.39% |
| 361000.000 | Interest - Development Fund | \$ - | \$ 260.35 | \$ 260.35 | 0.00% |
| | Interest - YSBC | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 3,500.00 | \$ 5,908.97 | \$ 2,408.97 | 168.83% |

INTERGOVERNMENTAL

| | | | | | |
|--|------------------------|------|------|------|-------|
| | Intergov't - Hall Co. | \$ - | \$ - | \$ - | 0.00% |
| | Grant - AM Dermatology | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ - | \$ - | \$ - | 0.00% |

SPONSORSHIPS

| | | | | | |
|--|------------------|------|------|------|------|
| | Non-Departmental | \$ - | \$ - | \$ - | |
| | Sub-Total | \$ - | \$ - | \$ - | \$ - |

CONTRIBUTIONS

| | | | | | |
|--|----------------------|------|--------------|--------------|-------|
| | YSBC | \$ - | \$ - | \$ - | 0.00% |
| | Contributions - P&R | \$ - | \$ 15,000.00 | \$ 15,000.00 | 0.00% |
| | Contributions - FOTP | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ - | \$ 15,000.00 | \$ 15,000.00 | 0.00% |

| | | | | | |
|--|----------------------|------------------------|------------------------|--------------------------|---------------|
| | TOTAL REVENUE | \$ 5,398,522.00 | \$ 3,197,414.65 | \$ (2,201,107.35) | 59.23% |
|--|----------------------|------------------------|------------------------|--------------------------|---------------|

CITY OF GAINESVILLE
RECREATION DIVISION
SUMMARY FINANCIAL STATEMENT
For the Month Ended November 31, 2017

% of Year Collected/Expended = 41.67%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED | Y-T-D LAST YEAR |
|-----------------------------------|-------------------|-----------------|------------------|----------------------|--------------------------|--------------------|
| REVENUES | | | | | | |
| Special Events-Taxable | \$ 14,000 | \$ - | \$ 560 | \$ 13,440 | 4.00% | \$ 2,605 |
| Special Events- Non Taxable | \$ 35,600 | \$ - | \$ 6,431 | \$ 29,169 | 18.06% | \$ 4,631 |
| Program Registration Fees | \$ 105,100 | \$ 3,549 | \$ 19,075 | \$ 86,025 | 18.15% | \$ 27,193 |
| Tennis Registration Fees | \$ 10,500 | \$ 1,405 | \$ 5,478 | \$ 5,023 | 52.17% | \$ 4,458 |
| C.O. Youth Athletics & Misc. | \$ 13,400 | \$ 1,585 | \$ 11,953 | \$ 1,447 | 89.20% | \$ 11,339 |
| Facility Leases - Fields & Courts | \$ 3,300 | \$ 150 | \$ 1,450 | \$ 1,850 | 43.94% | \$ 1,345 |
| Facility Leases - Longwood Courts | \$ 2,100 | \$ - | \$ 620 | \$ 1,480 | 29.52% | \$ 1,270 |
| Sponsorships | \$ 7,000 | \$ 500 | \$ 3,650 | \$ 3,350 | 52.14% | \$ 4,000 |
| Contributions-Private Sources | \$ - | \$ - | \$ 9,555 | \$ (9,555) | 0.00% | \$ (300) |
| Adult Athletics-Facility Leases | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Facility Leases - Longwood Pav. | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Facility Leases - Other Pavilions | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Revenues | \$ 191,000 | \$ 7,189 | \$ 58,772 | \$ 132,228 | 30.77% | \$ 56,539 |

| | | | | | | |
|--|-------------------|------------------|-------------------|-------------------|---------------|-------------------|
| EXPENDITURES | | | | | | |
| Salaries & Benefits | \$ 321,071 | \$ 16,126 | \$ 121,806 | \$ 199,265 | 37.94% | \$ 136,534 |
| Rent -Equipment | \$ 3,000 | \$ - | \$ - | \$ 3,000 | 0.00% | \$ - |
| Other Purchased (Contractual) Services | \$ 63,950 | \$ 642 | \$ 22,990 | \$ 40,960 | 35.95% | \$ 20,672 |
| Liability Insurance | \$ 2,495 | \$ 208 | \$ 1,040 | \$ 1,455 | 41.68% | \$ 1,010 |
| Utilities (Telephone) | \$ 4,400 | \$ 358 | \$ 1,443 | \$ 2,957 | 32.79% | \$ 1,524 |
| Printing | \$ 2,800 | \$ - | \$ 330 | \$ 2,470 | 11.79% | \$ 467 |
| Travel & Education/Training | \$ 8,800 | \$ 165 | \$ 2,922 | \$ 5,878 | 33.20% | \$ 2,516 |
| Dues | \$ 330 | \$ - | \$ - | \$ 330 | 0.00% | \$ - |
| Postage & Freight | \$ 500 | \$ - | \$ 478 | \$ 22 | 95.50% | \$ - |
| Other Supplies/ Concession Purchases | \$ 9,000 | \$ 2,117 | \$ 6,966 | \$ 2,034 | 77.39% | \$ 4,341 |
| Small Equip. Non-Tagged & Tagged | \$ 44,805 | \$ 2,794 | \$ 13,169 | \$ 31,636 | 29.39% | \$ 19,700 |
| Other Purchased Operational Items | \$ 2,300 | \$ - | \$ - | \$ 2,300 | 0.00% | \$ - |
| Advertising | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Maintenance Contracts | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Tournament Fees | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Repairs & Maintenance | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| New Equipment (Reserve) | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Expenditures | \$ 463,451 | \$ 22,411 | \$ 171,142 | \$ 292,309 | 36.93% | \$ 186,762 |

Excess (Deficiency) Revenues Over
Expenditures \$ (272,451) \$ (15,222) \$ (112,370)

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

CITY OF GAINESVILLE
ALLEN CREEK SOCCER COMPLEX
SUMMARY FINANCIAL STATEMENT
For the Month Ended November 30, 2017

% of Year Collected/Expended = 41.67%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED | Y-T-D LAST YEAR |
|---------------------------|-------------------|---------------|-----------------|----------------------|--------------------------|--------------------|
| REVENUES | | | | | | |
| Event Admissions | \$ 5,800 | \$ - | \$ 30 | \$ 5,770 | 0.52% | \$ 1,549 |
| Program Registration Fees | \$ 10,200 | \$ - | \$ - | \$ 10,200 | 0.00% | \$ 39 |
| Concessions | \$ 500 | \$ - | \$ - | \$ 500 | 0.00% | \$ 306 |
| Rentals | \$ 4,700 | \$ 448 | \$ 4,156 | \$ 544 | 88.43% | \$ 180 |
| Sponsorships | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Contributions | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Revenues | \$ 21,200 | \$ 448 | \$ 4,186 | \$ 17,014 | 19.74% | \$ 2,074 |

| | | | | | | |
|--|------------------|-----------------|------------------|------------------|---------------|-----------------|
| EXPENDITURES | | | | | | |
| Salaries & Benefits | \$ 17,380 | \$ 1,388 | \$ 9,012 | \$ 8,368 | 51.85% | \$ 4,588 |
| Repairs & Maintenance - Gasoline | \$ 7,808 | \$ 859 | \$ 715 | \$ 7,093 | 9.16% | \$ 543 |
| Rent - Equipment | \$ 128 | \$ - | \$ - | \$ 128 | 0.00% | \$ - |
| Other Purchased (Contractual) Services | \$ 347 | \$ - | \$ - | \$ 347 | 0.00% | \$ - |
| Liability Insurance | \$ 3,669 | \$ 355 | \$ 1,466 | \$ 2,203 | 39.96% | \$ 812 |
| Dues | \$ 17 | \$ - | \$ - | \$ 17 | 0.00% | \$ - |
| Utilities | \$ 14,736 | \$ 818 | \$ 3,881 | \$ 10,855 | 26.34% | \$ 1,318 |
| Travel & Education /Training | \$ 30 | \$ - | \$ - | \$ 30 | 0.00% | \$ - |
| General Office Supplies -Postage | \$ 13 | \$ - | \$ - | \$ 13 | 0.00% | \$ 7 |
| Small Equip. - Non-Tagged & Tagged | \$ 3,995 | \$ 350 | \$ 956 | \$ 3,039 | 23.92% | \$ 235 |
| Other Purchased Operational Items | \$ 899 | \$ 28 | \$ 54 | \$ 845 | 6.06% | \$ 25 |
| WC Claims | \$ 198 | \$ 19 | \$ 75 | \$ 123 | 38.02% | \$ 34 |
| Professional Fees - Legal | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Printing | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| New Equipment (Reserve) | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Expenditures | \$ 49,220 | \$ 3,816 | \$ 16,160 | \$ 33,060 | 32.83% | \$ 7,563 |

| | | | |
|--|-------------|------------|-------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (28,020) | \$ (3,368) | \$ (11,974) |
|--|-------------|------------|-------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

CITY OF GAINESVILLE
LANIER POINT ATHLETIC COMPLEX
SUMMARY FINANCIAL STATEMENT
For the Month Ended November 30, 2017

% of Year Collected/Expended = 41.67%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED | Y-T-D LAST YEAR |
|---------------------------------|-------------------|-----------------|------------------|----------------------|--------------------------|--------------------|
| REVENUES | | | | | | |
| Event Admissions - Gate Fees | \$ 2,000 | \$ - | \$ - | \$ 2,000 | 0.00% | \$ 967 |
| League Fees | \$ 14,150 | \$ - | \$ 6,580 | \$ 7,570 | 46.50% | \$ 5,340 |
| Tournament Fees | \$ 3,000 | \$ - | \$ - | \$ 3,000 | 0.00% | \$ 2,000 |
| Concessions | \$ 62,000 | \$ 4,958 | \$ 22,230 | \$ 39,770 | 35.86% | \$ 32,516 |
| Other (Rentals) - Misc. Charges | \$ 41,000 | \$ 2,450 | \$ 13,015 | \$ 27,985 | 31.74% | \$ 16,714 |
| Sponsorships | \$ 6,000 | \$ - | \$ - | \$ 6,000 | 0.00% | \$ 684 |
| Souvenirs | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Contributions | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Revenues | \$ 128,150 | \$ 7,408 | \$ 41,825 | \$ 86,325 | 32.64% | \$ 58,221 |

| | | | | | | |
|--|-------------------|------------------|------------------|-------------------|---------------|------------------|
| EXPENDITURES | | | | | | |
| Salaries & Benefits | \$ 103,075 | \$ 8,832 | \$ 40,357 | \$ 62,718 | 39.15% | \$ 43,801 |
| Pest Control | \$ 180 | \$ 15 | \$ 60 | \$ 120 | 33.33% | \$ - |
| Annual Maintenance Contracts | \$ 516 | \$ 43 | \$ 215 | \$ 301 | 41.67% | \$ 215 |
| Repairs & Maintenance | \$ 1,500 | \$ - | \$ - | \$ 1,500 | 0.00% | \$ - |
| Other Purchased (Contractual) Services | \$ 12,500 | \$ 1,296 | \$ 12,038 | \$ 462 | 96.30% | \$ 10,086 |
| Liability Insurance | \$ 1,222 | \$ 102 | \$ 510 | \$ 712 | 41.73% | \$ 582 |
| Utilities | \$ 43,500 | \$ 4,570 | \$ 15,408 | \$ 28,092 | 35.42% | \$ 15,428 |
| Printing | \$ 750 | \$ - | \$ - | \$ 750 | 0.00% | \$ 182 |
| Travel & Education/Training | \$ 300 | \$ - | \$ - | \$ 300 | 0.00% | \$ - |
| Dues | \$ 70 | \$ - | \$ - | \$ 70 | 0.00% | \$ - |
| Tournament Fees | \$ 400 | \$ - | \$ - | \$ 400 | 0.00% | \$ 52 |
| General/Other Supplies | \$ 950 | \$ - | \$ 790 | \$ 160 | 83.16% | \$ - |
| Concession Purchases | \$ 32,000 | \$ 3,206 | \$ 8,042 | \$ 23,958 | 25.13% | \$ 13,518 |
| Small Equipment - Non-Tagged & Tagged | \$ 10,900 | \$ 199 | \$ 484 | \$ 10,416 | 4.44% | \$ 8,202 |
| Other Purchased Operational Items | \$ 500 | \$ - | \$ - | \$ 500 | 0.00% | \$ - |
| New Equipment | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Expenditures | \$ 208,363 | \$ 18,263 | \$ 77,904 | \$ 130,459 | 37.39% | \$ 92,066 |

| | | | |
|--|-------------|-------------|-------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (80,213) | \$ (10,855) | \$ (36,079) |
|--|-------------|-------------|-------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

CITY OF GAINESVILLE
YOUTH SPORTS BOOSTER CLUB
SUMMARY FINANCIAL STATEMENT
For the Month Ended November 30, 2017

% of Year Collected/Expended = 41.67%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED | Y-T-D LAST YEAR |
|------------------------------|-------------------|-----------------|------------------|----------------------|--------------------------|--------------------|
| REVENUES | | | | | | |
| Event Admissions - Gate Fees | \$ 13,000 | \$ 2,136 | \$ 14,302 | \$ (1,302) | 110.02% | \$ 15,349 |
| Program Registration Fees | \$ 81,540 | \$ - | \$ 33,515 | \$ 48,025 | 41.10% | \$ 28,642 |
| Interest Income | \$ 150 | \$ 140 | \$ 655 | \$ (505) | 0.00% | \$ 119 |
| Sponsorships | \$ 6,000 | \$ - | \$ 1,800 | \$ 4,200 | 30.00% | \$ 900 |
| Contributions | \$ 500 | \$ - | \$ - | \$ 500 | 0.00% | \$ - |
| Total Revenues | \$ 101,190 | \$ 2,277 | \$ 50,272 | \$ 50,918 | 49.68% | \$ 45,009 |

| | | | | | | |
|--|-------------------|-----------------|------------------|------------------|---------------|------------------|
| EXPENDITURES | | | | | | |
| Other Purchased (Contractual) Services | \$ 42,310 | \$ 2,400 | \$ 11,848 | \$ 30,463 | 28.00% | \$ 11,808 |
| Liability Insurance | \$ 448 | \$ - | \$ - | \$ 448 | 0.00% | \$ - |
| Printing | \$ 800 | \$ - | \$ 32 | \$ 768 | 4.00% | \$ 64 |
| Dues | \$ 4,550 | \$ - | \$ 4,122 | \$ 428 | 90.59% | \$ 3,330 |
| League Fees | \$ 160 | \$ - | \$ - | \$ 160 | 0.00% | \$ - |
| Small Equip. Non-Tagged & Tagged | \$ 60,550 | \$ 1,016 | \$ 44,203 | \$ 16,347 | 73.00% | \$ 32,525 |
| Advertising | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Expenditures | \$ 108,818 | \$ 3,416 | \$ 60,204 | \$ 48,614 | 55.33% | \$ 47,727 |

| | | | |
|--|------------|------------|------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (7,628) | \$ (1,139) | \$ (9,932) |
|--|------------|------------|------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

CITY OF GAINESVILLE
CIVIC CENTER
SUMMARY FINANCIAL STATEMENT
For the Month Ended November 30, 2017

% of Year Collected/Expended = 41.67%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED |
|-----------------------------------|-------------------|------------------|-------------------|----------------------|--------------------------|
| REVENUES | | | | | |
| Special Events | \$ 10,000 | \$ 1,226 | \$ 2,667 | \$ 7,333 | 26.67% |
| Catering Fees & Food Services | \$ 42,800 | \$ 3,951 | \$ 12,180 | \$ 30,620 | 28.46% |
| Room Rentals | \$ 235,500 | \$ 17,346 | \$ 103,313 | \$ 132,187 | 43.87% |
| Facility Leases - Longwood Pav. | \$ 6,500 | \$ 100 | \$ 2,622 | \$ 3,878 | 40.34% |
| Facility Leases - Other Pavilions | \$ 9,000 | \$ 40 | \$ 3,124 | \$ 5,876 | 34.71% |
| Service Rentals | \$ 6,500 | \$ 598 | \$ 3,579 | \$ 2,921 | 55.06% |
| Equipment Rental | \$ 26,500 | \$ 1,208 | \$ 8,462 | \$ 18,038 | 31.93% |
| Sponsorships | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Miscellaneous Charges | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Personnel Reimbursements | \$ - | \$ - | \$ 80 | \$ (80) | 0.00% |
| Facility Leases | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Contributions | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenues | \$ 336,800 | \$ 24,468 | \$ 136,027 | \$ 200,773 | 40.39% |

| | | | | | |
|--|-------------------|------------------|-------------------|-------------------|---------------|
| EXPENDITURES | | | | | |
| Salaries & Benefits | \$ 314,612 | \$ 22,818 | \$ 118,958 | \$ 195,654 | 37.81% |
| Pest Control | \$ 972 | \$ 105 | \$ 505 | \$ 467 | 51.95% |
| Annual Maintenance Contracts | \$ 3,235 | \$ 410 | \$ 940 | \$ 2,295 | 29.06% |
| Repairs & Maintenance | \$ 19,000 | \$ 3,008 | \$ 7,599 | \$ 11,401 | 39.99% |
| Rent - Equipment | \$ 300 | \$ 170 | \$ 213 | \$ 87 | 70.98% |
| Laundry & Linen | \$ 15,000 | \$ 1,268 | \$ 3,908 | \$ 11,092 | 26.05% |
| Other Purchased (Contractual) Services | \$ 13,314 | \$ 6,291 | \$ 7,515 | \$ 5,799 | 56.44% |
| Liability Insurance | \$ 9,972 | \$ 831 | \$ 4,155 | \$ 5,817 | 41.67% |
| Utilities | \$ 97,756 | \$ 7,642 | \$ 33,880 | \$ 63,876 | 34.66% |
| Janitorial & Operational Supplies | \$ 7,000 | \$ 629 | \$ 2,296 | \$ 4,704 | 32.80% |
| General Supplies | \$ 6,750 | \$ 83 | \$ 1,223 | \$ 5,527 | 18.12% |
| Other Supplies/ Concession Purchases | \$ 3,000 | \$ 43 | \$ 885 | \$ 2,115 | 29.51% |
| Small Equipment- Non-Tagged | \$ 12,700 | \$ 216 | \$ 2,666 | \$ 10,034 | 20.99% |
| Small Equipment- Tagged | \$ 3,000 | \$ - | \$ - | \$ 3,000 | 0.00% |
| Other Purchased Operational Items | \$ 250 | \$ - | \$ - | \$ 250 | 0.00% |
| Machinery & Equipment (New) | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Travel & Education/Training | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Advertising | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Dues | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenditures | \$ 506,861 | \$ 43,513 | \$ 184,742 | \$ 322,119 | 36.45% |

| | | | |
|--|--------------|-------------|-------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (170,061) | \$ (19,045) | \$ (48,715) |
|--|--------------|-------------|-------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

**GAINESVILLE PARKS & RECREATION AGENCY
CIVIC CENTER INCOME STATEMENT @ 11/30/17**

| INCOME | BUDGETED | THIS MONTH | THIS MONTH | | Y-T-D | | BALANCE |
|-----------------------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|---------|
| | | | LAST YEAR | YEAR TO DATE | LAST YEAR | | |
| Special Events | \$ 10,000 | \$ 1,226 | \$ 800 | \$ 2,667 | \$ 2,269 | \$ 7,333 | |
| Catering Fees | \$ 41,000 | \$ 3,951 | \$ 3,810 | \$ 11,880 | \$ 11,984 | \$ 29,120 | |
| Food Service Fees | \$ 1,800 | \$ - | \$ 221 | \$ 300 | \$ 421 | \$ 1,500 | |
| Room Rentals | \$ 209,500 | \$ 14,618 | \$ 13,124 | \$ 95,416 | \$ 92,655 | \$ 114,084 | |
| Camp Fire Cabin | \$ 26,000 | \$ 2,728 | \$ 2,416 | \$ 7,897 | \$ 10,232 | \$ 18,103 | |
| Facility Leases-Longwood Pavilion | \$ 6,500 | \$ 100 | \$ - | \$ 2,622 | \$ 1,868 | \$ 3,878 | |
| Facility Leases- Other Pavilions | \$ 9,000 | \$ 40 | \$ 110 | \$ 3,124 | \$ 4,268 | \$ 5,876 | |
| Service Rentals | \$ 6,500 | \$ 598 | \$ 588 | \$ 3,579 | \$ 2,944 | \$ 2,921 | |
| Equipment Rental | \$ 26,500 | \$ 1,208 | \$ 889 | \$ 8,462 | \$ 9,988 | \$ 18,038 | |
| Sponsorships | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Miscellaneous Charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel Reimbursements | \$ - | \$ - | \$ - | \$ 80 | \$ - | \$ (80) | |
| Facility Leases | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTALS | \$ 336,800 | \$ 24,468 | \$ 21,958 | \$ 136,027 | \$ 136,627 | \$ 200,773 | |

| EXPENDITURES | | | | | | | |
|--|-------------------|------------------|------------------|-------------------|-------------------|-------------------|--|
| Salaries & Benefits | \$ 314,612 | \$ 22,818 | \$ 23,388 | \$ 118,958 | \$ 122,354 | \$ 195,654 | |
| Pest Control | \$ 972 | \$ 105 | \$ - | \$ 505 | \$ - | \$ 467 | |
| Annual Maintenance Contracts | \$ 3,235 | \$ 410 | \$ 70 | \$ 940 | \$ 870 | \$ 2,295 | |
| Repairs & Maintenance | \$ 19,000 | \$ 3,008 | \$ 2,784 | \$ 7,599 | \$ 7,441 | \$ 11,401 | |
| Rent - Equipment | \$ 300 | \$ 170 | \$ 12 | \$ 213 | \$ 47 | \$ 87 | |
| Laundry & Linen | \$ 15,000 | \$ 1,268 | \$ 1,180 | \$ 3,908 | \$ 3,387 | \$ 11,092 | |
| Other Purchased (Contractual) Services | \$ 13,314 | \$ 6,291 | \$ 684 | \$ 7,515 | \$ 2,738 | \$ 5,799 | |
| Liability Insurance | \$ 9,972 | \$ 831 | \$ 874 | \$ 4,155 | \$ 4,371 | \$ 5,817 | |
| Utilities | \$ 97,756 | \$ 7,642 | \$ 6,720 | \$ 33,880 | \$ 28,230 | \$ 63,876 | |
| Janitorial & Operational Supplies | \$ 7,000 | \$ 629 | \$ 809 | \$ 2,296 | \$ 2,657 | \$ 4,704 | |
| General Supplies | \$ 6,750 | \$ 83 | \$ - | \$ 1,223 | \$ - | \$ 5,527 | |
| Other Supplies/Concession Purchases | \$ 3,000 | \$ 43 | \$ 315 | \$ 885 | \$ 905 | \$ 2,115 | |
| Small Equipment- Non-Tagged | \$ 12,700 | \$ 216 | \$ 311 | \$ 2,666 | \$ 2,443 | \$ 10,034 | |
| Small Equipment- Tagged | \$ 3,000 | \$ - | \$ - | \$ - | \$ 10,284 | \$ 3,000 | |
| Other Purchased Operational Items | \$ 250 | \$ - | \$ 65 | \$ - | \$ 149 | \$ 250 | |
| Machinery & Equipment (New) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Travel & Education/Training | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Advertising | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Dues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTALS | \$ 506,861 | \$ 43,513 | \$ 37,212 | \$ 184,742 | \$ 185,876 | \$ 322,119 | |

41.67% of Year Collected
as of 11/30/17

GAINESVILLE CIVIC CENTER
FY2018 REVENUE COMPARISON

| | | FY2018 Revised Projected | FY2018 ACTUAL | Over (Under) Collected | % Collected |
|---------------------------------|--|--------------------------------|----------------------|---------------------------|----------------|
| RENTAL FACILITY RECEIPTS | | | | | |
| 381000.025 | Rent - Longwood Pavilion | \$ 6,500.00 | 2622.25 | -3,877.75 | 40.34% |
| 381000.026 | Rent - Other Pavilions | \$ 9,000.00 | 3123.75 | -5,876.25 | 34.71% |
| 381000.004 | Rent - Board Room | \$ 4,300.00 | 2,725.00 | -1,575.00 | 63.37% |
| 381000.005 | Rent - Chattahoochee Room | \$ 27,000.00 | 10,917.92 | -16,082.08 | 40.44% |
| 381000.006 | Rent - Chestatee Room | \$ 19,000.00 | 10,625.75 | -8,374.25 | 55.93% |
| 381000.007 | Rent - Gaines Room | \$ 6,500.00 | 4,130.00 | -2,370.00 | 63.54% |
| 381000.008 | Rent - Grand Ballroom | \$ 85,000.00 | 40,113.47 | -44,886.53 | 47.19% |
| 381000.009 | Rent - Kitchen | \$ 400.00 | 245.00 | -155.00 | 61.25% |
| 381000.010 | Rent - Longstreet Room | \$ 300.00 | 65.00 | -235.00 | 21.67% |
| 381000.011 | Rent - Longstreet/Lyman Hall Combo | \$ 22,000.00 | 8,977.00 | -13,023.00 | 40.80% |
| 381000.012 | Rent - Sidney Lanier Room | \$ 22,500.00 | 8,257.77 | -14,242.23 | 36.70% |
| 381000.014 | FSNC - Room A | \$ 7,000.00 | 2,980.00 | -4,020.00 | 42.57% |
| 381000.015 | FSNC - Room B | \$ 1,000.00 | 1,114.00 | 114.00 | 111.40% |
| 381000.016 | FSNC - Room A/B | \$ 14,000.00 | 5,185.00 | -8,815.00 | 37.04% |
| 381000.017 | FSNC - Conf. Room | \$ 500.00 | 80.00 | -420.00 | 16.00% |
| 381000.021 | Rent - Camp Fire Cabin | \$ 26,000.00 | 7,897.00 | -18,103.00 | 30.37% |
| | FSNC - Kitchen | \$ - | 0.00 | 0.00 | 0.00% |
| | TOTAL ROOM RENTAL | \$ 235,500.00 | \$ 103,312.91 | \$ (132,187.09) | 43.87% |
| | Facility Leases-3rd Floor Office Space | \$ - | 0.00 | 0.00 | 0.00% |
| | Sub-Total | \$ 251,000.00 | \$ 109,058.91 | \$ (141,941.09) | 43.45% |
| | | | | | |
| 347300.002 | Special Events | \$ 10,000.00 | 2,667.00 | -7,333.00 | -73.33% |
| | | | | | |
| 347900.002 | Catering Fees | \$ 41,000.00 | 11,879.71 | -29,120.29 | 28.97% |
| 347900.003 | Other Miscellaneous Revenue | \$ - | 0.00 | 0.00 | 0.00% |
| 347900.004 | Food Service Fees | \$ 1,800.00 | 300.00 | -1,500.00 | 16.67% |
| | Sub-Total | \$ 42,800.00 | 12,179.71 | -30,620.29 | 28.46% |
| | | | | | |
| 381000.013 | Service Rental | \$ 6,500.00 | 3,578.88 | -2,921.12 | 55.06% |
| | *Cable TV Hookup; *Drinks | | | | |
| | *Phone Hookup | | | | |
| | *Linen | | | | |
| | Sub-Total | \$ 6,500.00 | 3,578.88 | -2,921.12 | 55.06% |
| | | | | | |
| 381000.019 | Equipment Rental | \$ 26,500.00 | 8,462.44 | -18,037.56 | 31.93% |
| | *Tables/Chairs | | | | |
| | *Exhibit Equipment | | | | |
| | *Audio/Visual | | | | |
| | *Piano/Tuning | | | | |
| | Sub-Total | \$ 26,500.00 | 8,462.44 | -18,037.56 | 31.93% |
| | | | | | |
| 371000.001 | Sponsorships | \$ - | 0.00 | 0.00 | 0.00% |

41.67% of Year Collected
as of 11/30/17

| | | | | | |
|--|--------------------------|------|-------|-------|-------|
| | Personnel Reimbursements | \$ - | 80.00 | 80.00 | 0.00% |
| | *Security Officers | | | | |
| | *Set-up Personnel | | | | |
| | Sub-Total | \$ - | 80.00 | 80.00 | 0.00% |

| | | | | | |
|--|---------------|------|------|------|-------|
| | Contributions | \$ - | 0.00 | 0.00 | 0.00% |
|--|---------------|------|------|------|-------|

| | | | | | |
|--|-----------|------|------|------|-------|
| | Sub-Total | \$ - | 0.00 | 0.00 | 0.00% |
|--|-----------|------|------|------|-------|

| | | | | | |
|--|----------------------|----------------------|----------------------|--------------------|---------------|
| | TOTAL REVENUE | \$ 336,800.00 | \$ 136,026.94 | -200,773.06 | 40.39% |
|--|----------------------|----------------------|----------------------|--------------------|---------------|

CITY OF GAINESVILLE
FRANCES MEADOWS AQUATIC AND COMMUNITY CENTER
SUMMARY FINANCIAL STATEMENT
For the Month Ended November 30, 2017

% of Year Collected/Expended = 41.67%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED |
|----------------------------------|---------------------|------------------|-------------------|----------------------|--------------------------|
| REVENUES | | | | | |
| Special Events - Non Taxable | \$ 3,000 | \$ - | \$ 1,693 | \$ 1,307 | 56.43% |
| Instructional Classes | \$ 135,000 | \$ 4,811 | \$ 35,869 | \$ 99,131 | 26.57% |
| Instructional Pool Rentals | \$ 70,000 | \$ 6,238 | \$ 19,881 | \$ 50,119 | 28.40% |
| Competitive Swim Team | \$ 189,000 | \$ 16,004 | \$ 74,899 | \$ 114,101 | 39.63% |
| Concessions | \$ 105,000 | \$ 1,697 | \$ 51,151 | \$ 53,849 | 48.72% |
| Miscellaneous Charges | \$ 3,000 | \$ - | \$ 1,041 | \$ 1,959 | 34.70% |
| General Admissions | \$ 305,000 | \$ 1,869 | \$ 146,238 | \$ 158,762 | 47.95% |
| Fitness Center Fees | \$ 135,000 | \$ 11,114 | \$ 58,163 | \$ 76,837 | 43.08% |
| Room Rentals | \$ 40,000 | \$ 255 | \$ 16,769 | \$ 23,232 | 41.92% |
| Sponsorships | \$ 15,000 | \$ - | \$ 1,000 | \$ 14,000 | 6.67% |
| Personnel Reimbursements | \$ - | \$ - | \$ 30 | \$ (30) | 0.00% |
| Service Rentals | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Food Service Fees | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Equipment Rental | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Contributions - (LA Swim A Thon) | \$ - | \$ - | \$ 3,255 | \$ (3,255) | 0.00% |
| Grant: Make-a-Splash | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenues | \$ 1,000,000 | \$ 41,988 | \$ 409,989 | \$ 590,011 | 41.00% |

| | | | | | |
|--|---------------------|-------------------|-------------------|-------------------|---------------|
| EXPENDITURES | | | | | |
| Salaries & Benefits | \$ 938,633 | \$ 54,168 | \$ 393,956 | \$ 544,677 | 41.97% |
| Pest Control | \$ 300 | \$ 25 | \$ 100 | \$ 200 | 33.33% |
| Annual Maintenance Contracts | \$ 10,100 | \$ 1,359 | \$ 3,882 | \$ 6,218 | 38.44% |
| Repairs & Maintenance | \$ 58,585 | \$ 9,111 | \$ 28,153 | \$ 30,432 | 48.06% |
| Rental - Equipment | \$ 5,000 | \$ 336 | \$ 1,969 | \$ 3,031 | 39.37% |
| Other Purchased (Contractual) Services | \$ 140,980 | \$ 13,408 | \$ 56,912 | \$ 84,068 | 40.37% |
| Liability Insurance | \$ 22,705 | \$ 1,892 | \$ 9,460 | \$ 13,245 | 41.66% |
| Utilities | \$ 225,920 | \$ 14,436 | \$ 74,903 | \$ 151,017 | 33.15% |
| Printing | \$ 625 | \$ 27 | \$ 267 | \$ 358 | 42.72% |
| Travel & Education/Training | \$ 11,675 | \$ 1,409 | \$ 5,155 | \$ 6,520 | 44.15% |
| Dues | \$ 11,950 | \$ 1,791 | \$ 7,102 | \$ 4,848 | 59.43% |
| Chemicals | \$ 32,000 | \$ 473 | \$ 14,760 | \$ 17,240 | 46.13% |
| Janitorial & Operational Supplies | \$ 13,000 | \$ 861 | \$ 6,840 | \$ 6,160 | 52.61% |
| Other Supplies/ Concession Purchases | \$ 59,500 | \$ 908 | \$ 25,408 | \$ 34,092 | 42.70% |
| Small Equipment- Non-Tagged | \$ 31,575 | \$ 1,966 | \$ 17,455 | \$ 14,120 | 55.28% |
| Small Equipment- Tagged | \$ 9,925 | \$ - | \$ 10,811 | \$ (886) | 108.92% |
| Other Purchased Operational Items | \$ 6,500 | \$ - | \$ - | \$ 6,500 | 0.00% |
| Machinery Equipment (New) | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Laundry & Linen | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Advertising | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenditures | \$ 1,578,973 | \$ 102,170 | \$ 657,134 | \$ 921,839 | 41.62% |

| | | | |
|--|--------------|-------------|--------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (578,973) | \$ (60,182) | \$ (247,145) |
|--|--------------|-------------|--------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

**GAINESVILLE PARKS & RECREATION AGENCY
FRANCES MEADOWS CENTER INCOME STATEMENT @ 11/30/17**

| INCOME | BUDGETED | THIS MONTH | THIS MONTH | | Y-T-D | | BALANCE |
|------------------------------|---------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | | | THIS MONTH | LAST YEAR | YEAR TO DATE | LAST YEAR | |
| Special Events - Non Taxable | \$ 3,000 | \$ - | \$ - | \$ - | \$ 1,693 | \$ 1,955 | \$ 1,307 |
| Instructional Classes | \$ 135,000 | \$ 4,811 | \$ 6,246 | \$ 6,246 | \$ 35,869 | \$ 46,525 | \$ 99,131 |
| Instructional Pool Rentals | \$ 70,000 | \$ 6,238 | \$ 5,897 | \$ 5,897 | \$ 19,881 | \$ 26,553 | \$ 50,119 |
| Competitive Swim Team | \$ 189,000 | \$ 16,004 | \$ 17,284 | \$ 17,284 | \$ 74,899 | \$ 73,754 | \$ 114,101 |
| Concessions | \$ 105,000 | \$ 1,697 | \$ 2,468 | \$ 2,468 | \$ 51,151 | \$ 48,216 | \$ 53,849 |
| Miscellaneous Charges | \$ 3,000 | \$ - | \$ 4 | \$ 4 | \$ 1,041 | \$ 1,489 | \$ 1,959 |
| General Admissions | \$ 305,000 | \$ 1,869 | \$ 2,678 | \$ 2,678 | \$ 146,238 | \$ 150,087 | \$ 158,762 |
| Fitness Center Fees | \$ 135,000 | \$ 11,114 | \$ 10,363 | \$ 10,363 | \$ 58,163 | \$ 51,801 | \$ 76,837 |
| Room Rentals | \$ 40,000 | \$ 255 | \$ 270 | \$ 270 | \$ 16,769 | \$ 17,362 | \$ 23,232 |
| Sponsorships | \$ 15,000 | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,425 | \$ 14,000 |
| Personnel Reimbursements | \$ - | \$ - | \$ - | \$ - | \$ 30 | \$ 30 | \$ (30) |
| Donations - (LA Swim A Thon) | \$ - | \$ - | \$ - | \$ - | \$ 3,255 | \$ - | \$ (3,255) |
| Service Rentals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Food Service Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equipment Rental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grant: Make-a-Splash | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTALS | \$ 1,000,000 | \$ 41,988 | \$ 45,210 | \$ 45,210 | \$ 409,989 | \$ 419,197 | \$ 590,011 |

| EXPENDITURES | | | | | | | |
|--|---------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | \$ 938,633 | \$ 54,168 | \$ 51,774 | \$ 51,774 | \$ 393,956 | \$ 350,596 | \$ 544,677 |
| Pest Control | \$ 300 | \$ 25 | \$ - | \$ - | \$ 100 | \$ - | \$ 200 |
| Annual Maintenance Contracts | \$ 10,100 | \$ 1,359 | \$ 286 | \$ 286 | \$ 3,882 | \$ 3,215 | \$ 6,218 |
| Repairs & Maintenance | \$ 58,585 | \$ 9,111 | \$ 3,752 | \$ 3,752 | \$ 28,153 | \$ 32,842 | \$ 30,432 |
| Rental - Equipment | \$ 5,000 | \$ 336 | \$ 497 | \$ 497 | \$ 1,969 | \$ 1,802 | \$ 3,031 |
| Other Purchased (Contractual) Services | \$ 140,980 | \$ 13,408 | \$ 15,781 | \$ 15,781 | \$ 56,912 | \$ 50,637 | \$ 84,068 |
| Liability Insurance | \$ 22,705 | \$ 1,892 | \$ 2,073 | \$ 2,073 | \$ 9,460 | \$ 10,367 | \$ 13,245 |
| Utilities | \$ 225,920 | \$ 14,436 | \$ 13,150 | \$ 13,150 | \$ 74,903 | \$ 66,848 | \$ 151,017 |
| Printing | \$ 625 | \$ 27 | \$ - | \$ - | \$ 267 | \$ 622 | \$ 358 |
| Travel & Education/Training | \$ 11,675 | \$ 1,409 | \$ (154) | \$ (154) | \$ 5,155 | \$ 498 | \$ 6,520 |
| Dues | \$ 11,950 | \$ 1,791 | \$ 666 | \$ 666 | \$ 7,102 | \$ 7,795 | \$ 4,848 |
| Chemicals | \$ 32,000 | \$ 473 | \$ - | \$ - | \$ 14,760 | \$ - | \$ 17,240 |
| Janitorial & Operational Supplies | \$ 13,000 | \$ 861 | \$ 1,941 | \$ 1,941 | \$ 6,840 | \$ 23,276 | \$ 6,160 |
| Other Supplies/ Concession Purchases | \$ 59,500 | \$ 908 | \$ 1,212 | \$ 1,212 | \$ 25,408 | \$ 25,798 | \$ 34,092 |
| Small Equipment- Non-Tagged | \$ 31,575 | \$ 1,966 | \$ 2,558 | \$ 2,558 | \$ 17,455 | \$ 16,911 | \$ 14,120 |
| Small Equipment- Tagged | \$ 9,925 | \$ - | \$ 4,991 | \$ 4,991 | \$ 10,811 | \$ 11,776 | \$ (886) |
| Other Purchased Operational Items | \$ 6,500 | \$ - | \$ 281 | \$ 281 | \$ - | \$ 885 | \$ 6,500 |
| New Equipment (Reserve) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Laundry & Linen | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Advertising | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTALS | \$ 1,578,973 | \$ 102,170 | \$ 98,808 | \$ 98,808 | \$ 657,134 | \$ 603,868 | \$ 921,839 |

41.67% of Year Collected
as of 11/30/17

FRANCES MEADOWS CENTER
FY2018 REVENUE COMPARISON

| | | FY2018 Revised Projected | FY2018 ACTUAL | Over (Under) Collected | % Collected |
|------------|----------------------------------|---|--------------------------|-----------------------------------|------------------------|
| 347300.002 | Special Events - Non Taxable | \$ 3,000.00 | \$ 1,693.00 | -1307.00 | 56.43% |
| 347500.004 | Instructional Classes | \$ 135,000.00 | \$ 35,868.53 | -99131.47 | 26.57% |
| 347500.005 | Pool Rentals | \$ 70,000.00 | \$ 19,880.95 | -50119.05 | 28.40% |
| 347500.006 | Competitive Swim Team | \$ 189,000.00 | \$ 74,899.28 | -114100.72 | 39.63% |
| 347900.001 | Concessions | \$ 105,000.00 | \$ 51,151.13 | -53848.87 | 48.72% |
| 347900.003 | Miscellaneous Charges | \$ 3,000.00 | \$ 1,041.00 | -1959.00 | 34.70% |
| 347200.001 | General Admissions | \$ 305,000.00 | \$ 146,238.34 | -158761.66 | 47.95% |
| 347200.002 | Fitness Center Fees | \$ 135,000.00 | \$ 58,163.29 | -76836.71 | 43.08% |
| 381000.020 | Room Rentals | \$ 40,000.00 | \$ 16,768.50 | -23231.50 | 41.92% |
| 371000.001 | Sponsorships | \$ 15,000.00 | \$ 1,000.00 | -14000.00 | 6.67% |
| 389000.006 | Personnel Reimbursements | \$ - | \$ 30.00 | 30.00 | 0.00% |
| | Service Fees | \$ - | \$ - | 0.00 | 0.00% |
| | Food Service Fees (Catering) | \$ - | \$ - | 0.00 | 0.00% |
| | Equipment Rental | \$ - | \$ - | 0.00 | 0.00% |
| 371000.011 | Contributions - (LA Swim A Thon) | \$ - | \$ 3,254.90 | 3254.90 | 0.00% |
| | Make a Splash Grant | \$ - | \$ - | 0.00 | 0.00% |
| | TOTAL | \$ 1,000,000.00 | \$ 409,988.92 | -590011.08 | 41.00% |

TO: PARKS AND RECREATION BOARD
FROM: MELVIN COOPER
SUBJECT: DECEMBER 2017 (FY18) FINANCIAL STATEMENTS
DATE: FEBRUARY 12, 2018
CC: FILE

The attached financial statements ending December 31, 2017 are for the first six months of fiscal year 2018. As you review these statements, remember to use the **% of Year COLLECTED/EXPENDED = 50%** as your guide. The **% COLLECTED/EXPENDED** on each individual line item should be close to this target percentage; however, there may be items that do not conform to this generalization. This memo will attempt to explain any large variances.

Revenues

At \$3,775,269 overall operating revenues are 25.34% above the anticipated budget at this time.

Tax collections (59% of overall revenues budgeted) at \$2,973,015 is above the anticipated budget by 44.06% at this time. Collections are up by \$250,232 when compared to FY17 of the same period.

Budgeted charges for services revenues (33% of overall revenues budgeted) at \$777,808 are below projections by 6%, and \$22,712 less than last year of the same time.

Interest income (<1% of overall revenues budgeted) is above the anticipated budget by 177% and \$6,477 higher than last year.

Miscellaneous income includes a contribution of \$15,000 from Mr. Waters to support the Trails Project.

Overall, operating revenues are up by \$219,295 from the FY17 numbers of the same period.

Expenses

Operating expenditures show 46.53% of the budgeted amount expended.

A comparison shows overall expenses above FY17 totals by \$359,581 of the same period due primarily to payroll, operating capital expenditures and payments to other Agencies-Hall '96.

Currently year-to-date actual operating expenditures (\$2,528,655) are below revenues (\$3,775,269) in the amount of \$1,246,615. Therefore; no budgeted fund balance is required this month to cover a deficiency in operations.

Capital Projects

Following the FY17 Capital Project Audit, the following projects have been reallocated to FY18: Linwood Nature Preserve Ecology Building and New Youth Athletic Complex. FY18 Capital Projects include Civic Center Exterior Improvements, Parks Master Plan, Desota Park Renovations, Playground Improvements at Riverside Park, and Lanier Point Athletic Complex Improvements. All are within budget.

Please let me know if you have any further questions, comments or concerns. Thank you.

J. Melvin Cooper, CPRP

Director

BOARD OF DIRECTORS

John Simpson **Cooper Embry**
Chair *Vice Chair*

Chris Romberg
Secretary/Treasurer

Susan Daniell
Jeffery Goss

Bruce Miller
Jerry Castleberry

Sam Richwine, Jr. MD
Kristin Daniel



**GAINESVILLE PARKS & RECREATION AGENCY
PARKS & RECREATION INCOME STATEMENT @ 12/31/17**

| INCOME | BUDGETED | THIS MONTH | | VARIANCE | Y-T-D | | VARIANCE | BALANCE |
|---|------------------------|----------------------|----------------------|---------------------|------------------------|------------------------|----------------------|------------------------|
| | | THIS MONTH | LAST YEAR | | YEAR TO DATE | LAST YEAR | | |
| City Taxes | \$ 3,160,848.00 | \$ 498,751.10 | \$ 442,514.35 | \$ 56,236.75 | \$ 2,973,014.95 | \$ 2,722,782.71 | \$ 250,232.24 | \$ 187,833.05 |
| Interest Income | \$ 3,500.00 | \$ 2,288.00 | \$ 382.04 | \$ 1,905.96 | \$ 7,936.62 | \$ 1,459.42 | \$ 6,477.20 | \$ (4,436.62) |
| Park Development Fund - Interest | \$ - | \$ 38.34 | \$ 10.95 | \$ - | \$ 298.69 | \$ 69.38 | \$ 229.31 | \$ (298.69) |
| Contributions - Private | \$ 15,000.00 | \$ - | \$ - | \$ - | \$ 15,000.00 | \$ 225.00 | \$ 14,775.00 | \$ - |
| Miscellaneous Income | \$ 1,000.00 | \$ 28.75 | \$ 39.28 | \$ (10.53) | \$ 594.12 | \$ 610.97 | \$ (16.85) | \$ 405.88 |
| Sale of Assets | \$ 500.00 | \$ - | \$ - | \$ - | \$ 617.00 | \$ - | \$ 617.00 | \$ (117.00) |
| Recreation Services | \$ 191,000.00 | \$ 1,643.19 | \$ 2,340.73 | \$ (697.54) | \$ 60,415.25 | \$ 58,880.07 | \$ 1,535.18 | \$ 130,584.75 |
| ACSC | \$ 21,200.00 | \$ 481.50 | \$ 577.52 | \$ (96.02) | \$ 4,667.38 | \$ 2,651.84 | \$ 2,015.54 | \$ 16,532.62 |
| Civic Center | \$ 336,800.00 | \$ 21,856.00 | \$ 26,291.33 | \$ (4,435.33) | \$ 157,882.94 | \$ 162,918.27 | \$ (5,035.33) | \$ 178,917.06 |
| Frances Meadows Center | \$ 1,000,000.00 | \$ 52,118.01 | \$ 50,488.30 | \$ 1,629.71 | \$ 462,106.93 | \$ 469,685.60 | \$ (7,578.67) | \$ 537,893.07 |
| Youth Sports Booster Club | \$ 101,190.00 | \$ 637.87 | \$ 1,759.07 | \$ (1,121.20) | \$ 50,910.17 | \$ 46,768.56 | \$ 4,141.61 | \$ 50,279.83 |
| Lanier Point Athletic Complex | \$ 128,150.00 | \$ - | \$ 1,395.00 | \$ (1,395.00) | \$ 41,825.40 | \$ 59,615.66 | \$ (17,790.26) | \$ 86,324.60 |
| Intergovernmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sponsorships | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Transfer from Hotel/Motel Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Other financing sources/transfer in | \$ 51,577.00 | \$ - | \$ - | \$ - | \$ - | \$ 30,307.00 | \$ (30,307.00) | \$ 51,577.00 |
| Transfer from General Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OPERATING FUND TOTALS | \$ 5,010,765.00 | \$ 577,842.76 | \$ 525,798.57 | \$ 52,044.19 | \$ 3,775,269.45 | \$ 3,555,974.48 | \$ 219,294.97 | \$ 1,235,495.55 |
| | | * | | | | | | |
| BUDGETED FUND BALANCE | \$ 423,229.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 423,229.00 |
| GRAND TOTAL | \$ 5,433,994.00 | \$ 577,842.76 | \$ 525,798.57 | \$ 52,044.19 | \$ 3,775,269.45 | \$ 3,555,974.48 | \$ 219,294.97 | \$ 1,658,724.55 |
| EXPENDITURES | | | | | | | | |
| Other Financing Uses/Transfers | \$ 50,000.00 | \$ 4,166.67 | \$ 4,166.67 | \$ - | \$ 25,000.02 | \$ 25,000.02 | \$ - | \$ 24,999.98 |
| Payments to Other Agencies-Hall '96 | \$ 150,000.00 | \$ - | \$ - | \$ - | \$ 68,572.00 | \$ - | \$ 68,572.00 | \$ 81,428.00 |
| Available for Capital Improvements | \$ 469,000.00 | \$ 35,416.66 | \$ 14,166.67 | \$ 21,249.99 | \$ 256,499.96 | \$ 85,000.02 | \$ 171,499.94 | \$ 212,500.04 |
| Maintenance Shop | \$ 113,526.00 | \$ 6,730.90 | \$ 6,083.11 | \$ 647.79 | \$ 44,154.65 | \$ 41,038.65 | \$ 3,116.00 | \$ 69,371.35 |
| Recreation Services | \$ 463,451.00 | \$ 18,417.71 | \$ 21,992.62 | \$ (3,574.91) | \$ 189,559.15 | \$ 209,175.63 | \$ (19,616.48) | \$ 273,891.85 |
| ACSC | \$ 49,220.00 | \$ 970.46 | \$ 8,965.39 | \$ (7,994.93) | \$ 17,130.32 | \$ 16,528.34 | \$ 601.98 | \$ 32,089.68 |
| Civic Center | \$ 506,861.00 | \$ 35,686.83 | \$ 38,963.25 | \$ (3,276.42) | \$ 220,428.40 | \$ 224,839.43 | \$ (4,411.03) | \$ 286,432.60 |
| Frances Meadows Center | \$ 1,578,973.00 | \$ 93,997.55 | \$ 96,637.32 | \$ (2,639.77) | \$ 751,131.14 | \$ 700,991.45 | \$ 50,139.69 | \$ 827,841.86 |
| Youth Sports Booster Club | \$ 108,818.00 | \$ 3,188.50 | \$ 446.08 | \$ 2,742.42 | \$ 63,392.78 | \$ 48,172.88 | \$ 15,219.90 | \$ 45,425.22 |
| Park Services | \$ 949,632.00 | \$ 95,636.63 | \$ 54,109.42 | \$ 41,527.21 | \$ 437,799.03 | \$ 381,301.16 | \$ 56,497.87 | \$ 511,832.97 |
| Lanier Point Athletic Complex | \$ 208,363.00 | \$ 11,443.53 | \$ 10,205.81 | \$ 1,237.72 | \$ 89,347.55 | \$ 102,271.45 | \$ (12,923.90) | \$ 119,015.45 |
| Administrative Services | \$ 786,150.00 | \$ 55,601.11 | \$ 47,736.57 | \$ 7,864.54 | \$ 365,639.79 | \$ 334,754.76 | \$ 30,885.03 | \$ 420,510.21 |
| Clarks Bridge Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Development Fund | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTALS | \$ 5,433,994.00 | \$ 361,256.55 | \$ 303,472.91 | \$ 57,783.64 | \$ 2,528,654.79 | \$ 2,169,073.79 | \$ 359,581.00 | \$ 2,905,339.21 |
| Excess Revenue Over Expenditures (Deficiency) | | | | | \$ 1,246,614.66 | \$ 1,386,900.69 | | \$ (1,246,614.66) |

CITY OF GAINESVILLE
PARKS AND RECREATION FUND
SUMMARY FINANCIAL STATEMENT
For the month ended December 31, 2017
% of Year Collected/Expended = 50%

| OPERATIONS - | Revised Budget | MTD Actual | YTD Actual | Remaining Balance | % Collected/ Expended |
|--|-------------------|----------------|--------------------|----------------------|--------------------------|
| Revenues | | | | | |
| Non-Departmental | | | | | |
| Taxes | 3,160,848 | 498,751 | 2,973,015 | 187,833 | 94.06% |
| Interest Revenue | 3,500 | 2,288 | 7,937 | -4,437 | 226.76% |
| Parks Development - Interest Revenue | 0 | 38 | 299 | -299 | 0.00% |
| Miscellaneous & Private Contributions | 16,000 | 29 | 15,594 | 406 | 97.46% |
| Other Financing Sources: i.e. Sale of Assets | 52,077 | 0 | 617 | 51,460 | 1.18% |
| Departmental | | | | | |
| Recreation Services | 191,000 | 1,643 | 60,415 | 130,585 | 31.63% |
| Allen Creek Soccer Complex | 21,200 | 482 | 4,667 | 16,533 | 22.02% |
| Civic Center | 336,800 | 21,856 | 157,883 | 178,917 | 46.88% |
| Frances Meadows | 1,000,000 | 52,118 | 462,107 | 537,893 | 46.21% |
| Youth Sports Booster Club | 101,190 | 638 | 50,910 | 50,280 | 50.31% |
| Lanier Point Softball Complex | 128,150 | 0 | 41,825 | 86,325 | 32.64% |
| Total Operating Revenues | 5,010,765 | 577,843 | 3,775,269 | 1,235,496 | 75.34% |
| Expenditures | | | | | |
| Non-Departmental | | | | | |
| Indirect Cost Allocation | 50,000 | 4,167 | 25,000 | 25,000 | 50.00% |
| Payments to Other Agencies-Hall '96 | 150,000 | 0 | 68,572 | 81,428 | 45.71% |
| Other Financial Uses/Capital Improvements | 469,000 | 35,417 | 256,500 | 212,500 | 54.69% |
| Departmental | | | | | |
| Parks Maintenance Shop | 113,526 | 6,731 | 44,155 | 69,371 | 38.89% |
| Recreation Services | 463,451 | 18,417 | 189,559 | 273,892 | 40.90% |
| Allen Creek Soccer Complex | 49,220 | 970 | 17,130 | 32,090 | 34.80% |
| Gainesville Civic Center | 506,861 | 35,687 | 220,428 | 286,433 | 43.49% |
| Frances Meadows Center | 1,578,973 | 93,998 | 751,131 | 827,842 | 47.57% |
| Youth Sports Booster Club | 108,818 | 3,189 | 63,393 | 45,425 | 58.26% |
| Park Services | 949,632 | 95,637 | 437,799 | 511,833 | 46.10% |
| Lanier Point Athletic Complex | 208,363 | 11,444 | 89,348 | 119,015 | 42.88% |
| Administrative Services | 786,150 | 55,601 | 365,640 | 420,510 | 46.51% |
| Clarks Bridge Park | 0 | 0 | 0 | 0 | 0.00% |
| Total Operating Expenditures | 5,433,994 | 361,256 | 2,528,655 | 2,905,339 | 46.53% |
| Capital Project Expenditures | | | | | |
| Available for Capital Outlay | | | | | |
| Total Capital Projects Expenditures | 0 | 0 | 0 | 0 | |
| Excess (Deficiency) Revenues Over Expenditures | -423,229 | 216,587 | 1,246,615 | | |
| Budgeted Fund Balance 6/30/17 | 423,229 | -216,587 | (1,246,615) | | |
| | <u>0</u> | <u>0</u> | <u>0</u> | | |

CAPITAL PROJECTS FUND

| | | | | | |
|--|----------------|---------------|-----------------|----------------|---------------|
| Revenues | | | | | |
| Transfers from Impact Fees Fund | 230,000 | 19,167 | 115,000 | 115,000 | 50.00% |
| Transfer from Parks and Recreation | 425,000 | 35,417 | 212,500 | 212,500 | 50.00% |
| Total Revenues | 655,000 | 54,583 | 327,500 | 327,500 | 50.00% |
| Expenditures | | | | | |
| Gainesville Civic Center Exterior | 75,000 | 0 | 33,879 | 41,121 | 45.17% |
| Linwood Nature Preserve | 100,000 | 0 | 73,756 | 26,244 | 73.76% |
| P&R Park Master Plan | 150,000 | 0 | 0 | 150,000 | 0.00% |
| Desota Park Renovations | 225,000 | 572 | 11,748 | 213,252 | 5.22% |
| Playground Improvements (Riverside) | 130,000 | 0 | 938 | 129,063 | 0.72% |
| Lanier Point Athletic Complex | 75,000 | 714 | 51,576 | 23,424 | 68.77% |
| Other financing uses/transfers out | 0 | 0 | 0 | 0 | 0.00% |
| Total Capital Projects Expend. | 755,000 | 1,285 | 171,896 | 583,104 | 22.77% |
| Excess (Deficiency) Revenues over Expenditures | -100,000 | | <u>155,603</u> | | |
| Budgeted Fund Balance 6/30/15 | | | <u>-100,000</u> | | |

GAINESVILLE PARKS & RECREATION
FY2018 REVENUE COMPARISON

| | FY2018 Revised Projected | FY2018 Actual | Over (Under) Collected | % Collected |
|--------------------------------|--------------------------------|------------------|---------------------------|----------------|
| TAXES | | | | |
| Taxes (Generated by .75 mills) | \$ 3,160,848.00 | \$ 2,973,014.95 | \$ (187,833.05) | 94.06% |

ALLEN CREEK SOCCER COMPLEX

| | | | | | |
|------------|---------------------------|--------------|-------------|----------------|--------|
| 347300.001 | Event Admission | \$ 5,800.00 | \$ 29.88 | \$ (5,770.12) | 0.52% |
| 347500.009 | Program Registration Fees | \$ 10,200.00 | \$ - | \$ (10,200.00) | 0.00% |
| 347900.001 | Concessions | \$ 500.00 | \$ - | \$ (500.00) | 0.00% |
| 381000.022 | Rentals | \$ 4,700.00 | \$ 4,637.50 | \$ (62.50) | 98.67% |
| 371000.001 | Sponsorships | \$ - | \$ - | \$ - | 0.00% |
| | Contributions | \$ - | \$ - | \$ - | 0.00% |
| | Miscellaneous Revenue | \$ - | \$ - | \$ - | 0.00% |
| | SUB-TOTAL | \$ 21,200.00 | \$ 4,667.38 | \$ (16,532.62) | 22.02% |

RECREATION SERVICES

| | | | | | |
|------------|---------------------------------|---------------|--------------|-----------------|--------|
| 347300.001 | Special Events - Taxable | \$ 14,000.00 | \$ 559.81 | \$ (13,440.19) | 4.00% |
| 347300.002 | Special Events - Non-Taxable | \$ 35,600.00 | \$ 6,975.19 | \$ (28,624.81) | 0.00% |
| 347500.002 | Program Registration Fees | \$ 105,100.00 | \$ 19,799.16 | \$ (85,300.84) | 18.84% |
| 347500.003 | Tennis Registration Fees | \$ 10,500.00 | \$ 5,477.50 | \$ (5,022.50) | 52.17% |
| 347900.001 | C.O. Youth Athletics & Misc. | \$ 13,400.00 | \$ 11,953.34 | \$ (1,446.66) | 89.20% |
| 381000.023 | F.L. Fields & Courts | \$ 3,300.00 | \$ 1,700.00 | \$ (1,600.00) | 51.52% |
| 381000.024 | F.L. Longwood Fields & Courts | \$ 2,100.00 | \$ 745.00 | \$ (1,355.00) | 35.48% |
| 371000.001 | Sponsorships | \$ 7,000.00 | \$ 3,650.00 | \$ (3,350.00) | 52.14% |
| 371000.002 | Contributions - Private Sources | \$ - | \$ 9,555.25 | \$ 9,555.25 | 0.00% |
| | Facility Leases | \$ - | \$ - | \$ - | 0.00% |
| | Contributions | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 191,000.00 | \$ 60,415.25 | \$ (130,584.75) | 31.63% |

FRANCES MEADOWS CENTER

| | | | | | |
|------------|----------------------------------|-----------------|---------------|-----------------|--------|
| 347300.002 | Special Events - Non-Taxable | \$ 3,000.00 | \$ 1,693.00 | \$ (1,307.00) | 56.43% |
| 347500.004 | Instructional Classes | \$ 135,000.00 | \$ 40,415.07 | \$ (94,584.93) | 29.94% |
| 347500.005 | Instructional Pool Rentals | \$ 70,000.00 | \$ 41,549.45 | \$ (28,450.55) | 59.36% |
| 347500.006 | Competitive Swim Team | \$ 189,000.00 | \$ 89,520.89 | \$ (99,479.11) | 47.37% |
| 347900.001 | Concessions | \$ 105,000.00 | \$ 53,640.85 | \$ (51,359.15) | 51.09% |
| 347900.003 | Miscellaneous Charges | \$ 3,000.00 | \$ 1,049.00 | \$ (1,951.00) | 34.97% |
| 371000.011 | Contributions - (LA Swim A Thon) | \$ - | \$ 3,254.90 | \$ 3,254.90 | 0.00% |
| 347200.001 | General Admissions | \$ 305,000.00 | \$ 147,638.40 | \$ (157,361.60) | 48.41% |
| 347200.002 | Fitness Center Fees | \$ 135,000.00 | \$ 65,349.87 | \$ (69,650.13) | 48.41% |
| 381000.020 | Room Rentals | \$ 40,000.00 | \$ 16,965.50 | \$ (23,034.50) | 42.41% |
| 371000.001 | Sponsorships | \$ 15,000.00 | \$ 1,000.00 | \$ (14,000.00) | 6.67% |
| 389000.006 | Personnel Reimbursements | \$ - | \$ 30.00 | \$ 30.00 | 0.00% |
| | Service Rentals | \$ - | \$ - | \$ - | 0.00% |
| | Food Service Fees | \$ - | \$ - | \$ - | 0.00% |
| | Equipment Rental | \$ - | \$ - | \$ - | 0.00% |
| | Grant Make-a-Splash | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 1,000,000.00 | \$ 462,106.93 | \$ (537,893.07) | 46.21% |

LANIER POINT ATHLETIC COMPLEX

| | | | | | |
|------------|---------------------------------|---------------|--------------|----------------|--------|
| 347300.001 | Event Admissions - Gate Fees | \$ 2,000.00 | \$ - | \$ (2,000.00) | 0.00% |
| 347500.007 | League Fees | \$ 14,150.00 | \$ 6,580.00 | \$ (7,570.00) | 46.50% |
| 347500.008 | Tournament Fees | \$ 3,000.00 | \$ - | \$ (3,000.00) | 0.00% |
| 347900.001 | Concessions | \$ 62,000.00 | \$ 22,230.40 | \$ (39,769.60) | 35.86% |
| 347900.003 | Other (Rentals) - Misc. Charges | \$ 41,000.00 | \$ 13,015.00 | \$ (27,985.00) | 31.74% |
| 371000.001 | Sponsorships | \$ 6,000.00 | \$ - | \$ (6,000.00) | 0.00% |
| | Souvenirs | \$ - | \$ - | \$ - | 0.00% |
| | Contributions | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 128,150.00 | \$ 41,825.40 | \$ (86,324.60) | 32.64% |

YSBC

| | | | | | |
|------------|------------------------------|---------------|--------------|----------------|---------|
| 347300.001 | Event Admissions - Gate Fees | \$ 13,000.00 | \$ 14,302.11 | \$ 1,302.11 | 110.02% |
| 347500.001 | Program Registration Fees | \$ 81,540.00 | \$ 34,002.25 | \$ (47,537.75) | 41.70% |
| 361000.000 | Interest Income | \$ 150.00 | \$ 805.81 | \$ 655.81 | 0% |
| 371000.001 | Sponsorships | \$ 6,000.00 | \$ 1,800.00 | \$ (4,200.00) | 30.00% |
| 371000.002 | Contributions | \$ 500.00 | \$ - | \$ (500.00) | 0.00% |
| | Sub-Total | \$ 101,190.00 | \$ 50,910.17 | \$ (50,279.83) | 50.31% |

CIVIC CENTER - DIVISION

| | | | | | |
|------------|-------------------------------|----------------------|----------------------|------------------------|---------------|
| 347300.002 | Special Events | \$ 10,000.00 | \$ 5,159.00 | \$ (4,841.00) | 51.59% |
| 347900.002 | Catering Fees | \$ 41,000.00 | \$ 15,735.58 | \$ (25,264.42) | 38.38% |
| 347900.003 | Misc. Charges | \$ - | \$ - | \$ - | 0.00% |
| 347900.004 | Food Service Fees | \$ 1,800.00 | \$ 300.00 | \$ (1,500.00) | 16.67% |
| 381000.004 | Rent - Board Room | \$ 4,300.00 | \$ 3,375.00 | \$ (925.00) | 78.49% |
| 381000.005 | Rent - Chattahoochee Room | \$ 27,000.00 | \$ 13,342.92 | \$ (13,657.08) | 49.42% |
| 381000.006 | Rent - Chestatee Room | \$ 19,000.00 | \$ 11,588.75 | \$ (7,411.25) | 60.99% |
| 381000.007 | Rent - Gaines Room | \$ 6,500.00 | \$ 5,083.00 | \$ (1,417.00) | 78.20% |
| 381000.008 | Rent - Grand Ballroom | \$ 85,000.00 | \$ 43,447.22 | \$ (41,552.78) | 51.11% |
| 381000.009 | Rent - Kitchen | \$ 400.00 | \$ 245.00 | \$ (155.00) | 61.25% |
| 381000.010 | Rent - Longstreet Room | \$ 300.00 | \$ 65.00 | \$ (235.00) | 21.67% |
| 381000.011 | Rent-Longstreet/Lyman Hall | \$ 22,000.00 | \$ 9,342.00 | \$ (12,658.00) | 42.46% |
| 381000.012 | Rent - Sidney Lanier | \$ 22,500.00 | \$ 12,003.77 | \$ (10,496.23) | 53.35% |
| 381000.021 | Rent - Camp Fire Cabin | \$ 26,000.00 | \$ 9,125.00 | \$ (16,875.00) | 35.10% |
| | Total CC Room Rentals | \$ 213,000.00 | \$ 107,617.66 | \$ (105,382.34) | 50.52% |
| 381000.014 | Rent - FSNC Room A | \$ 7,000.00 | \$ 3,435.00 | \$ (3,565.00) | 49.07% |
| 381000.015 | Rent - FSNC Room B | \$ 1,000.00 | \$ 1,114.00 | \$ 114.00 | 111.40% |
| 381000.016 | Rent - FSNC Room AB | \$ 14,000.00 | \$ 5,416.38 | \$ (8,583.62) | 38.69% |
| 381000.017 | Rent - FSNC Conf. Room | \$ 500.00 | \$ 80.00 | \$ (420.00) | 16.00% |
| | Rent - FSNC Kitchen | \$ - | \$ - | \$ - | 0.00% |
| | Total FSNC Room Rental | \$ 22,500.00 | \$ 10,045.38 | \$ (12,454.62) | 44.65% |
| 381000.025 | Rent - Longwood Pavilion | \$ 6,500.00 | \$ 2,622.25 | \$ (3,877.75) | 40.34% |
| 381000.026 | Rent - Other Pavilions | \$ 9,000.00 | \$ 3,123.75 | \$ (5,876.25) | 34.71% |
| 381000.013 | Service Rental | \$ 6,500.00 | \$ 3,636.88 | \$ (2,863.12) | 55.95% |
| 381000.019 | Equipment Rental | \$ 26,500.00 | \$ 9,562.44 | \$ (16,937.56) | 36.08% |
| 371000.001 | Sponsorships | \$ - | \$ - | \$ - | 0.00% |
| | Personnel Reimbursements | \$ - | \$ 80.00 | \$ 80.00 | 0.00% |
| | Facility Lease | \$ - | \$ - | \$ - | 0.00% |
| | Contributions | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 336,800.00 | \$ 157,882.94 | \$ (178,917.06) | 46.88% |

MISCELLANEOUS REVENUE

| | | | | | |
|------------|--------------------------------|---------------|-------------|-----------------|---------|
| 389000.001 | Other Revenue | \$ 1,000.00 | \$ 594.12 | \$ (405.88) | 59.41% |
| 392100.000 | Surplus Sales | \$ 500.00 | \$ 617.00 | \$ 117.00 | 123.40% |
| 399900.000 | Budgeted Fund Balance | \$ 423,229.00 | \$ - | \$ (423,229.00) | 0.00% |
| | Transfer from General Fund | \$ - | \$ - | \$ - | 0.00% |
| | Transfer from Hotel Tax | \$ - | \$ - | \$ - | 0.00% |
| | Transfer from Capital Projects | \$ 51,577.00 | \$ - | \$ (51,577.00) | 0.00% |
| | Sub-Total | \$ 476,306.00 | \$ 1,211.12 | \$ (475,094.88) | 0.25% |

INTEREST

| | | | | | |
|------------|-----------------------------|-------------|-------------|-------------|---------|
| 361000.000 | Interest on Investments | \$ 3,500.00 | \$ 7,936.62 | \$ 4,436.62 | 226.76% |
| 361000.000 | Interest - Development Fund | \$ - | \$ 298.69 | \$ 298.69 | 0.00% |
| | Interest - YSBC | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 3,500.00 | \$ 8,235.31 | \$ 4,735.31 | 235.29% |

INTERGOVERNMENTAL

| | | | | | |
|--|------------------------|------|------|------|-------|
| | Intergov't - Hall Co. | \$ - | \$ - | \$ - | 0.00% |
| | Grant - AM Dermatology | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ - | \$ - | \$ - | 0.00% |

SPONSORSHIPS

| | | | | | |
|--|------------------|------|------|------|------|
| | Non-Departmental | \$ - | \$ - | \$ - | |
| | Sub-Total | \$ - | \$ - | \$ - | \$ - |

CONTRIBUTIONS

| | | | | | |
|--|----------------------|--------------|--------------|------|-------|
| | YSBC | \$ - | \$ - | \$ - | 0.00% |
| | Contributions - P&R | \$ 15,000.00 | \$ 15,000.00 | \$ - | 0.00% |
| | Contributions - FOTP | \$ - | \$ - | \$ - | 0.00% |
| | Sub-Total | \$ 15,000.00 | \$ 15,000.00 | \$ - | 0.00% |

| | | | | | |
|--|----------------------|------------------------|------------------------|--------------------------|---------------|
| | TOTAL REVENUE | \$ 5,433,994.00 | \$ 3,775,269.45 | \$ (1,658,724.55) | 69.48% |
|--|----------------------|------------------------|------------------------|--------------------------|---------------|

CITY OF GAINESVILLE
RECREATION DIVISION
SUMMARY FINANCIAL STATEMENT
For the Month Ended December 31, 2017

% of Year Collected/Expended = 50%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED | Y-T-D LAST YEAR |
|-----------------------------------|-------------------|-----------------|------------------|----------------------|--------------------------|--------------------|
| REVENUES | | | | | | |
| Special Events-Taxable | \$ 14,000 | \$ - | \$ 560 | \$ 13,440 | 4.00% | \$ 2,605 |
| Special Events- Non Taxable | \$ 35,600 | \$ 544 | \$ 6,975 | \$ 28,625 | 19.59% | \$ 5,169 |
| Program Registration Fees | \$ 105,100 | \$ 724 | \$ 19,799 | \$ 85,301 | 18.84% | \$ 28,345 |
| Tennis Registration Fees | \$ 10,500 | \$ - | \$ 5,478 | \$ 5,023 | 52.17% | \$ 4,458 |
| C.O. Youth Athletics & Misc. | \$ 13,400 | \$ - | \$ 11,953 | \$ 1,447 | 89.20% | \$ 11,339 |
| Facility Leases - Fields & Courts | \$ 3,300 | \$ 250 | \$ 1,700 | \$ 1,600 | 51.52% | \$ 1,495 |
| Facility Leases - Longwood Courts | \$ 2,100 | \$ 125 | \$ 745 | \$ 1,355 | 35.48% | \$ 1,270 |
| Sponsorships | \$ 7,000 | \$ - | \$ 3,650 | \$ 3,350 | 52.14% | \$ 4,500 |
| Contributions-Private Sources | \$ - | \$ - | \$ 9,555 | \$ (9,555) | 0.00% | \$ (300) |
| Adult Athletics-Facility Leases | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Facility Leases - Longwood Pav. | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Facility Leases - Other Pavilions | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Revenues | \$ 191,000 | \$ 1,643 | \$ 60,415 | \$ 130,585 | 31.63% | \$ 58,880 |

| | | | | | | |
|--|-------------------|------------------|-------------------|-------------------|---------------|-------------------|
| EXPENDITURES | | | | | | |
| Salaries & Benefits | \$ 321,071 | \$ 15,118 | \$ 136,923 | \$ 184,148 | 42.65% | \$ 152,113 |
| Rent -Equipment | \$ 3,000 | \$ - | \$ - | \$ 3,000 | 0.00% | \$ - |
| Other Purchased (Contractual) Services | \$ 63,950 | \$ 1,167 | \$ 24,157 | \$ 39,793 | 37.78% | \$ 24,357 |
| Liability Insurance | \$ 2,495 | \$ 208 | \$ 1,248 | \$ 1,247 | 50.02% | \$ 1,212 |
| Utilities (Telephone) | \$ 4,400 | \$ 359 | \$ 1,802 | \$ 2,598 | 40.94% | \$ 1,741 |
| Printing | \$ 2,800 | \$ - | \$ 330 | \$ 2,470 | 11.79% | \$ 467 |
| Travel & Education/Training | \$ 8,800 | \$ 980 | \$ 3,902 | \$ 4,898 | 44.34% | \$ 3,179 |
| Dues | \$ 330 | \$ 240 | \$ 240 | \$ 90 | 72.73% | \$ 130 |
| Postage & Freight | \$ 500 | \$ - | \$ 478 | \$ 22 | 95.50% | \$ - |
| Other Supplies/ Concession Purchases | \$ 9,000 | \$ 1,059 | \$ 8,024 | \$ 976 | 89.16% | \$ 5,572 |
| Small Equip. Non-Tagged & Tagged | \$ 44,805 | \$ (714) | \$ 12,455 | \$ 32,350 | 27.80% | \$ 20,405 |
| Other Purchased Operational Items | \$ 2,300 | \$ - | \$ - | \$ 2,300 | 0.00% | \$ - |
| Advertising | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Maintenance Contracts | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Tournament Fees | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Repairs & Maintenance | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| New Equipment (Reserve) | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Expenditures | \$ 463,451 | \$ 18,417 | \$ 189,559 | \$ 273,892 | 40.90% | \$ 209,176 |

Excess (Deficiency) Revenues Over
Expenditures \$ (272,451) \$ (16,774) \$ (129,144)

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

CITY OF GAINESVILLE
ALLEN CREEK SOCCER COMPLEX
SUMMARY FINANCIAL STATEMENT
For the Month Ended December 31, 2017

% of Year Collected/Expended = 50%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED | Y-T-D LAST YEAR |
|---------------------------|-------------------|---------------|-----------------|----------------------|--------------------------|--------------------|
| REVENUES | | | | | | |
| Event Admissions | \$ 5,800 | \$ - | \$ 30 | \$ 5,770 | 0.52% | \$ 1,549 |
| Program Registration Fees | \$ 10,200 | \$ - | \$ - | \$ 10,200 | 0.00% | \$ 39 |
| Concessions | \$ 500 | \$ - | \$ - | \$ 500 | 0.00% | \$ 567 |
| Rentals | \$ 4,700 | \$ 482 | \$ 4,638 | \$ 63 | 98.67% | \$ 213 |
| Sponsorships | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ 284 |
| Contributions | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Revenues | \$ 21,200 | \$ 482 | \$ 4,667 | \$ 16,533 | 22.02% | \$ 2,652 |

| | | | | | | |
|--|------------------|---------------|------------------|------------------|---------------|------------------|
| EXPENDITURES | | | | | | |
| Salaries & Benefits | \$ 17,380 | \$ (1,477) | \$ 7,535 | \$ 9,845 | 43.35% | \$ 8,044 |
| Repairs & Maintenance - Gasoline | \$ 7,808 | \$ 102 | \$ 817 | \$ 6,991 | 10.47% | \$ 2,325 |
| Rent - Equipment | \$ 128 | \$ - | \$ - | \$ 128 | 0.00% | \$ - |
| Other Purchased (Contractual) Services | \$ 347 | \$ - | \$ - | \$ 347 | 0.00% | \$ - |
| Liability Insurance | \$ 3,669 | \$ 355 | \$ 1,821 | \$ 1,848 | 49.63% | \$ 1,434 |
| Dues | \$ 17 | \$ - | \$ - | \$ 17 | 0.00% | \$ - |
| Utilities | \$ 14,736 | \$ 1,852 | \$ 5,733 | \$ 9,003 | 38.90% | \$ 3,781 |
| Travel & Education /Training | \$ 30 | \$ - | \$ - | \$ 30 | 0.00% | \$ 36 |
| General Office Supplies -Postage | \$ 13 | \$ - | \$ - | \$ 13 | 0.00% | \$ 7 |
| Small Equip. - Non-Tagged & Tagged | \$ 3,995 | \$ 120 | \$ 1,076 | \$ 2,919 | 26.93% | \$ 766 |
| Other Purchased Operational Items | \$ 899 | \$ - | \$ 54 | \$ 845 | 6.06% | \$ 66 |
| WC Claims | \$ 198 | \$ 19 | \$ 94 | \$ 104 | 47.53% | \$ 68 |
| Professional Fees - Legal | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Printing | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| New Equipment (Reserve) | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Expenditures | \$ 49,220 | \$ 970 | \$ 17,130 | \$ 32,090 | 34.80% | \$ 16,528 |

| | | | |
|--|-------------|----------|-------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (28,020) | \$ (489) | \$ (12,463) |
|--|-------------|----------|-------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

CITY OF GAINESVILLE
LANIER POINT ATHLETIC COMPLEX
SUMMARY FINANCIAL STATEMENT
For the Month Ended December 31, 2017

% of Year Collected/Expended = 50%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED | Y-T-D LAST YEAR |
|---------------------------------|-------------------|---------------|------------------|----------------------|--------------------------|--------------------|
| REVENUES | | | | | | |
| Event Admissions - Gate Fees | \$ 2,000 | \$ - | \$ - | \$ 2,000 | 0.00% | \$ 967 |
| League Fees | \$ 14,150 | \$ - | \$ 6,580 | \$ 7,570 | 46.50% | \$ 6,735 |
| Tournament Fees | \$ 3,000 | \$ - | \$ - | \$ 3,000 | 0.00% | \$ 2,000 |
| Concessions | \$ 62,000 | \$ - | \$ 22,230 | \$ 39,770 | 35.86% | \$ 32,516 |
| Other (Rentals) - Misc. Charges | \$ 41,000 | \$ - | \$ 13,015 | \$ 27,985 | 31.74% | \$ 16,714 |
| Sponsorships | \$ 6,000 | \$ - | \$ - | \$ 6,000 | 0.00% | \$ 684 |
| Souvenirs | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Contributions | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Revenues | \$ 128,150 | \$ - | \$ 41,825 | \$ 86,325 | 32.64% | \$ 59,616 |

| | | | | | | |
|--|-------------------|------------------|------------------|-------------------|---------------|-------------------|
| EXPENDITURES | | | | | | |
| Salaries & Benefits | \$ 103,075 | \$ 5,519 | \$ 45,876 | \$ 57,199 | 44.51% | \$ 49,366 |
| Pest Control | \$ 180 | \$ - | \$ 60 | \$ 120 | 33.33% | \$ - |
| Annual Maintenance Contracts | \$ 516 | \$ 43 | \$ 258 | \$ 258 | 50.00% | \$ 258 |
| Repairs & Maintenance | \$ 1,500 | \$ - | \$ - | \$ 1,500 | 0.00% | \$ - |
| Other Purchased (Contractual) Services | \$ 12,500 | \$ - | \$ 12,038 | \$ 462 | 96.30% | \$ 10,101 |
| Liability Insurance | \$ 1,222 | \$ 102 | \$ 612 | \$ 610 | 50.08% | \$ 698 |
| Utilities | \$ 43,500 | \$ 2,925 | \$ 18,333 | \$ 25,167 | 42.14% | \$ 18,195 |
| Printing | \$ 750 | \$ - | \$ - | \$ 750 | 0.00% | \$ 182 |
| Travel & Education/Training | \$ 300 | \$ - | \$ - | \$ 300 | 0.00% | \$ - |
| Dues | \$ 70 | \$ 65 | \$ 65 | \$ 5 | 92.86% | \$ 65 |
| Tournament Fees | \$ 400 | \$ - | \$ - | \$ 400 | 0.00% | \$ 52 |
| General/Other Supplies | \$ 950 | \$ - | \$ 790 | \$ 160 | 83.16% | \$ - |
| Concession Purchases | \$ 32,000 | \$ 1,726 | \$ 9,768 | \$ 22,232 | 30.53% | \$ 15,152 |
| Small Equipment - Non-Tagged & Tagged | \$ 10,900 | \$ 1,064 | \$ 1,548 | \$ 9,352 | 14.20% | \$ 8,202 |
| Other Purchased Operational Items | \$ 500 | \$ - | \$ - | \$ 500 | 0.00% | \$ - |
| New Equipment | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Expenditures | \$ 208,363 | \$ 11,444 | \$ 89,348 | \$ 119,015 | 42.88% | \$ 102,271 |

| | | | |
|--|-------------|-------------|-------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (80,213) | \$ (11,444) | \$ (47,522) |
|--|-------------|-------------|-------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

CITY OF GAINESVILLE
YOUTH SPORTS BOOSTER CLUB
SUMMARY FINANCIAL STATEMENT
For the Month Ended December 31, 2017

% of Year Collected/Expended = 50%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED | Y-T-D LAST YEAR |
|------------------------------|-------------------|---------------|------------------|----------------------|--------------------------|--------------------|
| REVENUES | | | | | | |
| Event Admissions - Gate Fees | \$ 13,000 | \$ - | \$ 14,302 | \$ (1,302) | 110.02% | \$ 15,349 |
| Program Registration Fees | \$ 81,540 | \$ 487 | \$ 34,002 | \$ 47,538 | 41.70% | \$ 29,374 |
| Interest Income | \$ 150 | \$ 151 | \$ 806 | \$ (656) | 0.00% | \$ 146 |
| Sponsorships | \$ 6,000 | \$ - | \$ 1,800 | \$ 4,200 | 30.00% | \$ 900 |
| Contributions | \$ 500 | \$ - | \$ - | \$ 500 | 0.00% | \$ 1,000 |
| Total Revenues | \$ 101,190 | \$ 638 | \$ 50,910 | \$ 50,280 | 50.31% | \$ 46,769 |

| | | | | | | |
|--|-------------------|-----------------|------------------|------------------|---------------|------------------|
| EXPENDITURES | | | | | | |
| Other Purchased (Contractual) Services | \$ 42,310 | \$ 3,120 | \$ 14,968 | \$ 27,343 | 35.38% | \$ 11,808 |
| Liability Insurance | \$ 448 | \$ - | \$ - | \$ 448 | 0.00% | \$ - |
| Printing | \$ 800 | \$ - | \$ 32 | \$ 768 | 4.00% | \$ 64 |
| Dues | \$ 4,550 | \$ - | \$ 4,122 | \$ 428 | 90.59% | \$ 3,330 |
| League Fees | \$ 160 | \$ - | \$ - | \$ 160 | 0.00% | \$ - |
| Small Equip. Non-Tagged & Tagged | \$ 60,550 | \$ 69 | \$ 44,271 | \$ 16,279 | 73.12% | \$ 32,971 |
| Advertising | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - |
| Total Expenditures | \$ 108,818 | \$ 3,189 | \$ 63,393 | \$ 45,425 | 58.26% | \$ 48,173 |

| | | | |
|--|------------|------------|-------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (7,628) | \$ (2,551) | \$ (12,483) |
|--|------------|------------|-------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

CITY OF GAINESVILLE
CIVIC CENTER
SUMMARY FINANCIAL STATEMENT
For the Month Ended December 31, 2017

% of Year Collected/Expended = 50%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED |
|-----------------------------------|-------------------|------------------|-------------------|----------------------|--------------------------|
| REVENUES | | | | | |
| Special Events | \$ 10,000 | \$ 2,492 | \$ 5,159 | \$ 4,841 | 51.59% |
| Catering Fees & Food Services | \$ 42,800 | \$ 3,856 | \$ 16,036 | \$ 26,764 | 37.47% |
| Room Rentals | \$ 235,500 | \$ 14,350 | \$ 117,663 | \$ 117,837 | 49.96% |
| Facility Leases - Longwood Pav. | \$ 6,500 | \$ - | \$ 2,622 | \$ 3,878 | 40.34% |
| Facility Leases - Other Pavilions | \$ 9,000 | \$ - | \$ 3,124 | \$ 5,876 | 34.71% |
| Service Rentals | \$ 6,500 | \$ 58 | \$ 3,637 | \$ 2,863 | 55.95% |
| Equipment Rental | \$ 26,500 | \$ 1,100 | \$ 9,562 | \$ 16,938 | 36.08% |
| Sponsorships | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Miscellaneous Charges | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Personnel Reimbursements | \$ - | \$ - | \$ 80 | \$ (80) | 0.00% |
| Facility Leases | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Contributions | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenues | \$ 336,800 | \$ 21,856 | \$ 157,883 | \$ 178,917 | 46.88% |

| | | | | | |
|--|-------------------|------------------|-------------------|-------------------|---------------|
| EXPENDITURES | | | | | |
| Salaries & Benefits | \$ 314,612 | \$ 21,508 | \$ 140,466 | \$ 174,146 | 44.65% |
| Pest Control | \$ 972 | \$ 105 | \$ 610 | \$ 362 | 62.76% |
| Annual Maintenance Contracts | \$ 3,235 | \$ 70 | \$ 1,010 | \$ 2,225 | 31.22% |
| Repairs & Maintenance | \$ 19,000 | \$ - | \$ 7,599 | \$ 11,401 | 39.99% |
| Rent - Equipment | \$ 300 | \$ - | \$ 213 | \$ 87 | 70.98% |
| Laundry & Linen | \$ 15,000 | \$ 1,256 | \$ 5,163 | \$ 9,837 | 34.42% |
| Other Purchased (Contractual) Services | \$ 13,314 | \$ 481 | \$ 7,996 | \$ 5,318 | 60.06% |
| Liability Insurance | \$ 9,972 | \$ 831 | \$ 4,986 | \$ 4,986 | 50.00% |
| Utilities | \$ 97,756 | \$ 8,825 | \$ 42,705 | \$ 55,051 | 43.68% |
| Janitorial & Operational Supplies | \$ 7,000 | \$ 651 | \$ 2,947 | \$ 4,053 | 42.10% |
| General Supplies | \$ 6,750 | \$ 61 | \$ 1,284 | \$ 5,466 | 19.02% |
| Other Supplies/ Concession Purchases | \$ 3,000 | \$ 289 | \$ 1,174 | \$ 1,826 | 39.13% |
| Small Equipment- Non-Tagged | \$ 12,700 | \$ 1,610 | \$ 4,276 | \$ 8,424 | 33.67% |
| Small Equipment- Tagged | \$ 3,000 | \$ - | \$ - | \$ 3,000 | 0.00% |
| Other Purchased Operational Items | \$ 250 | \$ - | \$ - | \$ 250 | 0.00% |
| Machinery & Equipment (New) | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Travel & Education/Training | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Advertising | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Dues | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenditures | \$ 506,861 | \$ 35,687 | \$ 220,428 | \$ 286,433 | 43.49% |

| | | | |
|--|--------------|-------------|-------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (170,061) | \$ (13,831) | \$ (62,545) |
|--|--------------|-------------|-------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

**GAINESVILLE PARKS & RECREATION AGENCY
CIVIC CENTER INCOME STATEMENT @ 12/31/17**

| INCOME | BUDGETED | THIS MONTH | THIS MONTH | | Y-T-D | | BALANCE |
|-----------------------------------|-------------------|------------------|------------------|-------------------|-------------------|-------------------|---------|
| | | | LAST YEAR | YEAR TO DATE | LAST YEAR | | |
| Special Events | \$ 10,000 | \$ 2,492 | \$ 2,890 | \$ 5,159 | \$ 5,159 | \$ 4,841 | |
| Catering Fees | \$ 41,000 | \$ 3,856 | \$ 5,430 | \$ 15,736 | \$ 17,414 | \$ 25,264 | |
| Food Service Fees | \$ 1,800 | \$ - | \$ - | \$ 300 | \$ 421 | \$ 1,500 | |
| Room Rentals | \$ 209,500 | \$ 13,122 | \$ 14,326 | \$ 108,538 | \$ 106,981 | \$ 100,962 | |
| Camp Fire Cabin | \$ 26,000 | \$ 1,228 | \$ 2,045 | \$ 9,125 | \$ 12,277 | \$ 16,875 | |
| Facility Leases-Longwood Pavilion | \$ 6,500 | \$ - | \$ 95 | \$ 2,622 | \$ 1,963 | \$ 3,878 | |
| Facility Leases- Other Pavilions | \$ 9,000 | \$ - | \$ 80 | \$ 3,124 | \$ 4,348 | \$ 5,876 | |
| Service Rentals | \$ 6,500 | \$ 58 | \$ 201 | \$ 3,637 | \$ 3,145 | \$ 2,863 | |
| Equipment Rental | \$ 26,500 | \$ 1,100 | \$ 1,225 | \$ 9,562 | \$ 11,213 | \$ 16,938 | |
| Sponsorships | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Miscellaneous Charges | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Personnel Reimbursements | \$ - | \$ - | \$ - | \$ 80 | \$ - | \$ (80) | |
| Facility Leases | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTALS | \$ 336,800 | \$ 21,856 | \$ 26,292 | \$ 157,883 | \$ 162,918 | \$ 178,917 | |

| EXPENDITURES | | | | | | | |
|--|-------------------|------------------|------------------|-------------------|-------------------|-------------------|--|
| Salaries & Benefits | \$ 314,612 | \$ 21,508 | \$ 22,726 | \$ 140,466 | \$ 145,081 | \$ 174,146 | |
| Pest Control | \$ 972 | \$ 105 | \$ - | \$ 610 | \$ - | \$ 362 | |
| Annual Maintenance Contracts | \$ 3,235 | \$ 70 | \$ - | \$ 1,010 | \$ 870 | \$ 2,225 | |
| Repairs & Maintenance | \$ 19,000 | \$ - | \$ - | \$ 7,599 | \$ 7,441 | \$ 11,401 | |
| Rent - Equipment | \$ 300 | \$ - | \$ - | \$ 213 | \$ 47 | \$ 87 | |
| Laundry & Linen | \$ 15,000 | \$ 1,256 | \$ 1,169 | \$ 5,163 | \$ 4,555 | \$ 9,837 | |
| Other Purchased (Contractual) Services | \$ 13,314 | \$ 481 | \$ 6,399 | \$ 7,996 | \$ 9,138 | \$ 5,318 | |
| Liability Insurance | \$ 9,972 | \$ 831 | \$ 874 | \$ 4,986 | \$ 5,245 | \$ 4,986 | |
| Utilities | \$ 97,756 | \$ 8,825 | \$ 6,652 | \$ 42,705 | \$ 34,882 | \$ 55,051 | |
| Janitorial & Operational Supplies | \$ 7,000 | \$ 651 | \$ 623 | \$ 2,947 | \$ 3,280 | \$ 4,053 | |
| General Supplies | \$ 6,750 | \$ 61 | \$ - | \$ 1,284 | \$ - | \$ 5,466 | |
| Other Supplies/Concession Purchases | \$ 3,000 | \$ 289 | \$ 28 | \$ 1,174 | \$ 933 | \$ 1,826 | |
| Small Equipment- Non-Tagged | \$ 12,700 | \$ 1,610 | \$ 491 | \$ 4,276 | \$ 2,934 | \$ 8,424 | |
| Small Equipment- Tagged | \$ 3,000 | \$ - | \$ - | \$ - | \$ 10,284 | \$ 3,000 | |
| Other Purchased Operational Items | \$ 250 | \$ - | \$ - | \$ - | \$ 149 | \$ 250 | |
| Machinery & Equipment (New) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Travel & Education/Training | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Advertising | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Dues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTALS | \$ 506,861 | \$ 35,687 | \$ 38,962 | \$ 220,428 | \$ 224,839 | \$ 286,433 | |

GAINESVILLE CIVIC CENTER
FY2018 REVENUE COMPARISON

| | | FY2018 Revised Projected | FY2018 ACTUAL | Over (Under) Collected | % Collected |
|---------------------------------|--|--------------------------------|----------------------|---------------------------|----------------|
| RENTAL FACILITY RECEIPTS | | | | | |
| 381000.025 | Rent - Longwood Pavilion | \$ 6,500.00 | 2622.25 | -3,877.75 | 40.34% |
| 381000.026 | Rent - Other Pavilions | \$ 9,000.00 | 3123.75 | -5,876.25 | 34.71% |
| 381000.004 | Rent - Board Room | \$ 4,300.00 | 3,375.00 | -925.00 | 78.49% |
| 381000.005 | Rent - Chattahoochee Room | \$ 27,000.00 | 13,342.92 | -13,657.08 | 49.42% |
| 381000.006 | Rent - Chestatee Room | \$ 19,000.00 | 11,588.75 | -7,411.25 | 60.99% |
| 381000.007 | Rent - Gaines Room | \$ 6,500.00 | 5,083.00 | -1,417.00 | 78.20% |
| 381000.008 | Rent - Grand Ballroom | \$ 85,000.00 | 43,447.22 | -41,552.78 | 51.11% |
| 381000.009 | Rent - Kitchen | \$ 400.00 | 245.00 | -155.00 | 61.25% |
| 381000.010 | Rent - Longstreet Room | \$ 300.00 | 65.00 | -235.00 | 21.67% |
| 381000.011 | Rent - Longstreet/Lyman Hall Combo | \$ 22,000.00 | 9,342.00 | -12,658.00 | 42.46% |
| 381000.012 | Rent - Sidney Lanier Room | \$ 22,500.00 | 12,003.77 | -10,496.23 | 53.35% |
| 381000.014 | FSNC - Room A | \$ 7,000.00 | 3,435.00 | -3,565.00 | 49.07% |
| 381000.015 | FSNC - Room B | \$ 1,000.00 | 1,114.00 | 114.00 | 111.40% |
| 381000.016 | FSNC - Room A/B | \$ 14,000.00 | 5,416.38 | -8,583.62 | 38.69% |
| 381000.017 | FSNC - Conf. Room | \$ 500.00 | 80.00 | -420.00 | 16.00% |
| 381000.021 | Rent - Camp Fire Cabin | \$ 26,000.00 | 9,125.00 | -16,875.00 | 35.10% |
| | FSNC - Kitchen | \$ - | 0.00 | 0.00 | 0.00% |
| | TOTAL ROOM RENTAL | \$ 235,500.00 | \$ 117,663.04 | \$ (117,836.96) | 49.96% |
| | Facility Leases-3rd Floor Office Space | \$ - | 0.00 | 0.00 | 0.00% |
| | Sub-Total | \$ 251,000.00 | \$ 123,409.04 | \$ (127,590.96) | 49.17% |
| | | | | | |
| 347300.002 | Special Events | \$ 10,000.00 | 5,159.00 | -4,841.00 | -48.41% |
| | | | | | |
| 347900.002 | Catering Fees | \$ 41,000.00 | 15,735.58 | -25,264.42 | 38.38% |
| 347900.003 | Other Miscellaneous Revenue | \$ - | 0.00 | 0.00 | 0.00% |
| 347900.004 | Food Service Fees | \$ 1,800.00 | 300.00 | -1,500.00 | 16.67% |
| | Sub-Total | \$ 42,800.00 | 16,035.58 | -26,764.42 | 37.47% |
| | | | | | |
| 381000.013 | Service Rental | \$ 6,500.00 | 3,636.88 | -2,863.12 | 55.95% |
| | *Cable TV Hookup; *Drinks | | | | |
| | *Phone Hookup | | | | |
| | *Linen | | | | |
| | Sub-Total | \$ 6,500.00 | 3,636.88 | -2,863.12 | 55.95% |
| | | | | | |
| 381000.019 | Equipment Rental | \$ 26,500.00 | 9,562.44 | -16,937.56 | 36.08% |
| | *Tables/Chairs | | | | |
| | *Exhibit Equipment | | | | |
| | *Audio/Visual | | | | |
| | *Piano/Tuning | | | | |
| | Sub-Total | \$ 26,500.00 | 9,562.44 | -16,937.56 | 36.08% |
| | | | | | |
| 371000.001 | Sponsorships | \$ - | 0.00 | 0.00 | 0.00% |

50% of Year Collected
as of 12/31/17

| | | | | | |
|--|--------------------------|------|-------|-------|-------|
| | Personnel Reimbursements | \$ - | 80.00 | 80.00 | 0.00% |
| | *Security Officers | | | | |
| | *Set-up Personnel | | | | |
| | Sub-Total | \$ - | 80.00 | 80.00 | 0.00% |

| | | | | | |
|--|---------------|------|------|------|-------|
| | Contributions | \$ - | 0.00 | 0.00 | 0.00% |
|--|---------------|------|------|------|-------|

| | | | | | |
|--|-----------|------|------|------|-------|
| | Sub-Total | \$ - | 0.00 | 0.00 | 0.00% |
|--|-----------|------|------|------|-------|

| | | | | | |
|--|----------------------|----------------------|----------------------|--------------------|---------------|
| | TOTAL REVENUE | \$ 336,800.00 | \$ 157,882.94 | -178,917.06 | 46.88% |
|--|----------------------|----------------------|----------------------|--------------------|---------------|

CITY OF GAINESVILLE
FRANCES MEADOWS AQUATIC AND COMMUNITY CENTER
SUMMARY FINANCIAL STATEMENT
For the Month Ended December 31, 2017

% of Year Collected/Expended = 50%

| | REVISED BUDGET | MTD ACTUAL | YTD ACTUAL | REMAINING BALANCE | % COLLECTED/ EXPENDED |
|----------------------------------|---------------------|------------------|-------------------|----------------------|--------------------------|
| REVENUES | | | | | |
| Special Events - Non Taxable | \$ 3,000 | \$ - | \$ 1,693 | \$ 1,307 | 56.43% |
| Instructional Classes | \$ 135,000 | \$ 4,547 | \$ 40,415 | \$ 94,585 | 29.94% |
| Instructional Pool Rentals | \$ 70,000 | \$ 21,669 | \$ 41,549 | \$ 28,451 | 59.36% |
| Competitive Swim Team | \$ 189,000 | \$ 14,622 | \$ 89,521 | \$ 99,479 | 47.37% |
| Concessions | \$ 105,000 | \$ 2,490 | \$ 53,641 | \$ 51,359 | 51.09% |
| Miscellaneous Charges | \$ 3,000 | \$ 8 | \$ 1,049 | \$ 1,951 | 34.97% |
| General Admissions | \$ 305,000 | \$ 1,400 | \$ 147,638 | \$ 157,362 | 48.41% |
| Fitness Center Fees | \$ 135,000 | \$ 7,187 | \$ 65,350 | \$ 69,650 | 48.41% |
| Room Rentals | \$ 40,000 | \$ 197 | \$ 16,966 | \$ 23,035 | 42.41% |
| Sponsorships | \$ 15,000 | \$ - | \$ 1,000 | \$ 14,000 | 6.67% |
| Personnel Reimbursements | \$ - | \$ - | \$ 30 | \$ (30) | 0.00% |
| Service Rentals | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Food Service Fees | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Equipment Rental | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Contributions - (LA Swim A Thon) | \$ - | \$ - | \$ 3,255 | \$ (3,255) | 0.00% |
| Grant: Make-a-Splash | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Revenues | \$ 1,000,000 | \$ 52,118 | \$ 462,107 | \$ 537,893 | 46.21% |

| | | | | | |
|--|---------------------|------------------|-------------------|-------------------|---------------|
| EXPENDITURES | | | | | |
| Salaries & Benefits | \$ 938,633 | \$ 53,009 | \$ 446,965 | \$ 491,668 | 47.62% |
| Pest Control | \$ 300 | \$ 25 | \$ 125 | \$ 175 | 41.67% |
| Annual Maintenance Contracts | \$ 10,100 | \$ 328 | \$ 4,210 | \$ 5,890 | 41.69% |
| Repairs & Maintenance | \$ 58,585 | \$ 2,750 | \$ 30,903 | \$ 27,682 | 52.75% |
| Rental - Equipment | \$ 5,000 | \$ - | \$ 1,969 | \$ 3,031 | 39.37% |
| Other Purchased (Contractual) Services | \$ 140,980 | \$ 14,567 | \$ 71,479 | \$ 69,501 | 50.70% |
| Liability Insurance | \$ 22,705 | \$ 1,892 | \$ 11,352 | \$ 11,353 | 50.00% |
| Utilities | \$ 225,920 | \$ 13,369 | \$ 88,272 | \$ 137,648 | 39.07% |
| Printing | \$ 625 | \$ 87 | \$ 354 | \$ 271 | 56.58% |
| Travel & Education/Training | \$ 11,675 | \$ (68) | \$ 5,087 | \$ 6,588 | 43.57% |
| Dues | \$ 11,950 | \$ 728 | \$ 7,830 | \$ 4,120 | 65.52% |
| Chemicals | \$ 32,000 | \$ 2,856 | \$ 17,616 | \$ 14,384 | 55.05% |
| Janitorial & Operational Supplies | \$ 13,000 | \$ 1,117 | \$ 7,957 | \$ 5,043 | 61.20% |
| Other Supplies/ Concession Purchases | \$ 59,500 | \$ 1,347 | \$ 26,755 | \$ 32,745 | 44.97% |
| Small Equipment- Non-Tagged | \$ 31,575 | \$ 1,991 | \$ 19,446 | \$ 12,129 | 61.59% |
| Small Equipment- Tagged | \$ 9,925 | \$ - | \$ 10,811 | \$ (886) | 108.92% |
| Other Purchased Operational Items | \$ 6,500 | \$ - | \$ - | \$ 6,500 | 0.00% |
| Machinery Equipment (New) | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Laundry & Linen | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Advertising | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Expenditures | \$ 1,578,973 | \$ 93,998 | \$ 751,131 | \$ 827,842 | 47.57% |

| | | | |
|--|--------------|-------------|--------------|
| Excess (Deficiency) Revenues Over Expenditures | \$ (578,973) | \$ (41,880) | \$ (289,024) |
|--|--------------|-------------|--------------|

NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

**GAINESVILLE PARKS & RECREATION AGENCY
FRANCES MEADOWS CENTER INCOME STATEMENT @ 12/31/17**

| INCOME | THIS MONTH | | | | Y-T-D | |
|------------------------------|---------------------|------------------|------------------|-------------------|-------------------|-------------------|
| | BUDGETED | THIS MONTH | LAST YEAR | YEAR TO DATE | LAST YEAR | BALANCE |
| Special Events - Non Taxable | \$ 3,000 | \$ - | \$ 50 | \$ 1,693 | \$ 2,005 | \$ 1,307 |
| Instructional Classes | \$ 135,000 | \$ 4,547 | \$ 4,029 | \$ 40,415 | \$ 50,554 | \$ 94,585 |
| Instructional Pool Rentals | \$ 70,000 | \$ 21,669 | \$ 17,845 | \$ 41,549 | \$ 44,398 | \$ 28,451 |
| Competitive Swim Team | \$ 189,000 | \$ 14,622 | \$ 15,531 | \$ 89,521 | \$ 89,285 | \$ 99,479 |
| Concessions | \$ 105,000 | \$ 2,490 | \$ 1,653 | \$ 53,641 | \$ 49,868 | \$ 51,359 |
| Miscellaneous Charges | \$ 3,000 | \$ 8 | \$ 2 | \$ 1,049 | \$ 1,491 | \$ 1,951 |
| General Admissions | \$ 305,000 | \$ 1,400 | \$ 2,739 | \$ 147,638 | \$ 152,826 | \$ 157,362 |
| Fitness Center Fees | \$ 135,000 | \$ 7,187 | \$ 8,413 | \$ 65,350 | \$ 60,214 | \$ 69,650 |
| Room Rentals | \$ 40,000 | \$ 197 | \$ 228 | \$ 16,966 | \$ 17,590 | \$ 23,035 |
| Sponsorships | \$ 15,000 | \$ - | \$ - | \$ 1,000 | \$ 1,425 | \$ 14,000 |
| Personnel Reimbursements | \$ - | \$ - | \$ - | \$ 30 | \$ 30 | \$ (30) |
| Donations - (LA Swim A Thon) | \$ - | \$ - | \$ - | \$ 3,255 | \$ - | \$ (3,255) |
| Service Rentals | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Food Service Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Equipment Rental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Grant: Make-a-Splash | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTALS | \$ 1,000,000 | \$ 52,118 | \$ 50,490 | \$ 462,107 | \$ 469,686 | \$ 537,893 |

| EXPENDITURES | | | | | | |
|--|---------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Salaries & Benefits | \$ 938,633 | \$ 53,009 | \$ 54,388 | \$ 446,965 | \$ 404,984 | \$ 491,668 |
| Pest Control | \$ 300 | \$ 25 | \$ - | \$ 125 | \$ - | \$ 175 |
| Annual Maintenance Contracts | \$ 10,100 | \$ 328 | \$ 1,180 | \$ 4,210 | \$ 4,395 | \$ 5,890 |
| Repairs & Maintenance | \$ 58,585 | \$ 2,750 | \$ 708 | \$ 30,903 | \$ 33,550 | \$ 27,682 |
| Rental - Equipment | \$ 5,000 | \$ - | \$ - | \$ 1,969 | \$ 1,802 | \$ 3,031 |
| Other Purchased (Contractual) Services | \$ 140,980 | \$ 14,567 | \$ 9,938 | \$ 71,479 | \$ 60,575 | \$ 69,501 |
| Liability Insurance | \$ 22,705 | \$ 1,892 | \$ 2,073 | \$ 11,352 | \$ 12,440 | \$ 11,353 |
| Utilities | \$ 225,920 | \$ 13,369 | \$ 15,333 | \$ 88,272 | \$ 82,181 | \$ 137,648 |
| Printing | \$ 625 | \$ 87 | \$ - | \$ 354 | \$ 622 | \$ 271 |
| Travel & Education/Training | \$ 11,675 | \$ (68) | \$ 941 | \$ 5,087 | \$ 1,925 | \$ 6,588 |
| Dues | \$ 11,950 | \$ 728 | \$ 1,137 | \$ 7,830 | \$ 8,932 | \$ 4,120 |
| Chemicals | \$ 32,000 | \$ 2,856 | \$ - | \$ 17,616 | \$ - | \$ 14,384 |
| Janitorial & Operational Supplies | \$ 13,000 | \$ 1,117 | \$ 6,175 | \$ 7,957 | \$ 29,451 | \$ 5,043 |
| Other Supplies/ Concession Purchases | \$ 59,500 | \$ 1,347 | \$ 1,007 | \$ 26,755 | \$ 26,805 | \$ 32,745 |
| Small Equipment- Non-Tagged | \$ 31,575 | \$ 1,991 | \$ 3,755 | \$ 19,446 | \$ 20,666 | \$ 12,129 |
| Small Equipment- Tagged | \$ 9,925 | \$ - | \$ - | \$ 10,811 | \$ 11,776 | \$ (886) |
| Other Purchased Operational Items | \$ 6,500 | \$ - | \$ - | \$ - | \$ 885 | \$ 6,500 |
| New Equipment (Reserve) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Laundry & Linen | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Advertising | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTALS | \$ 1,578,973 | \$ 93,998 | \$ 96,635 | \$ 751,131 | \$ 700,991 | \$ 827,842 |

50% of Year Collected
as of 12/31/17

FRANCES MEADOWS CENTER
FY2018 REVENUE COMPARISON

| | | FY2018 Revised Projected | FY2018 ACTUAL | Over (Under) Collected | % Collected |
|------------|----------------------------------|---|--------------------------|-----------------------------------|------------------------|
| 347300.002 | Special Events - Non Taxable | \$ 3,000.00 | \$ 1,693.00 | -1307.00 | 56.43% |
| 347500.004 | Instructional Classes | \$ 135,000.00 | \$ 40,415.07 | -94584.93 | 29.94% |
| 347500.005 | Pool Rentals | \$ 70,000.00 | \$ 41,549.45 | -28450.55 | 59.36% |
| 347500.006 | Competitive Swim Team | \$ 189,000.00 | \$ 89,520.89 | -99479.11 | 47.37% |
| 347900.001 | Concessions | \$ 105,000.00 | \$ 53,640.85 | -51359.15 | 51.09% |
| 347900.003 | Miscellaneous Charges | \$ 3,000.00 | \$ 1,049.00 | -1951.00 | 34.97% |
| 347200.001 | General Admissions | \$ 305,000.00 | \$ 147,638.40 | -157361.60 | 48.41% |
| 347200.002 | Fitness Center Fees | \$ 135,000.00 | \$ 65,349.87 | -69650.13 | 48.41% |
| 381000.020 | Room Rentals | \$ 40,000.00 | \$ 16,965.50 | -23034.50 | 42.41% |
| 371000.001 | Sponsorships | \$ 15,000.00 | \$ 1,000.00 | -14000.00 | 6.67% |
| 389000.006 | Personnel Reimbursements | \$ - | \$ 30.00 | 30.00 | 0.00% |
| | Service Fees | \$ - | \$ - | 0.00 | 0.00% |
| | Food Service Fees (Catering) | \$ - | \$ - | 0.00 | 0.00% |
| | Equipment Rental | \$ - | \$ - | 0.00 | 0.00% |
| 371000.011 | Contributions - (LA Swim A Thon) | \$ - | \$ 3,254.90 | 3254.90 | 0.00% |
| | Make a Splash Grant | \$ - | \$ - | 0.00 | 0.00% |
| | TOTAL | \$ 1,000,000.00 | \$ 462,106.93 | -537893.07 | 46.21% |

GAINESVILLE PARKS AND RECREATION AGENCY

BOARD AGENDA ACTION SUMMARY

BOARD INFORMATION ONLY

Date: 2/12/2018

BOARD ACTION REQUIRED
(Refer to Board Agenda)

SUBJECT: Request to Serve
Alcohol at Mid-Town
Greenway

- Business Action
 - Project Action
 - Budget Action
 - Other
-

DESCRIPTION OF ISSUES:

The Agency has received a request from the Rally Foundation (CURE Childhood Cancer) to serve alcohol as part of a special event scheduled for March 17 at Mid-Town Greenway. As outlined in Ordinance Section 1-7-2(5) ***"It shall be unlawful for any person while in a city park to sell, possess or consume alcoholic beverages on park property that is not otherwise licensed for the sale of alcoholic beverages unless an official request has been made to and approved by the parks and recreation board and upon approval thereof the requestor shall make application to the city marshal for the applicable permits for the event as specified in chapter 6-4 of this Code."***

AGENCY RECOMMENDATION:

Staff recommends the request be granted as long as the requestor submits a Special Event Park Use Application and is approved and that all applicable permits as required by city code be obtained.

SAMPLE MOTION:

I move we accept staff recommendation to allow the Rally Foundation to serve alcohol in Mid-Town Greenway as part of a Special Event to raise funds for childhood cancer as long as they obtain the applicable permits as required by city code.

BOARD ACTION:

- Approved
- Denied
- Tabled
- Referred to Committee

Funds Required: Yes X No
Amount: \$
Funds Available: Yes No
Source: Grant
Acct. No. Other

**RESOLUTION BR-18-02
GAINESVILLE PARKS AND RECREATION**

**Approval for the Rally Foundation to Serve Alcohol in the Mid-Town Greenway
On March 17, 2018 as Part of a Special Event**

WHEREAS, the code of ordinances (Section 1-7-2(5)) for the city of Gainesville allows for the consumption of alcohol in city parks pending a request to and approval of the Gainesville Parks and Recreation Board, and

WHEREAS, a request by the Rally Foundation has been made to the Gainesville Parks and Recreation Board to serve alcohol during a March 17, 2018 Special Event at the Mid-Town Greenway;

NOW, THEREFORE, BE IT RESOLVED that the governing body for the Gainesville Parks and Recreation Agency hereby authorizes the sale and consumption of alcohol as outlined in City Ordinance Section 1-7-2(5) as requested.

Adopted by the Gainesville Parks and Recreation Board of the City of Gainesville, Georgia this 12th day of February 2018.

John Simpson, Chair

I HEREBY CERTIFY that the foregoing Business Resolution was adopted by the Gainesville Parks and Recreation Board of the City of Gainesville in their regularly scheduled meeting on this 12th day of February 2018 and will be recorded in the official minutes.

ATTEST:

Chris Romberg, Secretary/Treasurer

GAINESVILLE PARKS AND RECREATION AGENCY

BOARD AGENDA ACTION SUMMARY

BOARD INFORMATION ONLY

Date: 2/12/2018

BOARD ACTION REQUIRED
(Refer to Board Agenda)

SUBJECT: 2018 Georgia Recreation
and Park Association
New Initiative Program
Grant

- Business Action
 - Project Action
 - Budget Action
 - Other
-

DESCRIPTION OF ISSUES:

Staff would like to move forward with applying for the Georgia Recreation and Park Association New initiative Program Grant in the amount of \$1,000 for a Rock Creek Greenway Storybook Trail. A storybook trail is a unique way to engage families in the joys of reading while encouraging healthy outdoor activity for both children and grown-ups while also serving a deeper purpose of helping to battle against a troubling trend in our local literacy rates. The grant will help in the purchasing of the storybook panels, frames, and posts.

AGENCY RECOMMENDATION:

Staff recommends the request be granted to move forward with applying for the 2018 Georgia Recreation and Park Association New Initiative Program Grant for the Rock Creek Greenway Storybook Trail.

SAMPLE MOTION:

I move we accept staff recommendation to move forward with applying for the 2018 Georgia Recreation and Park Association New Initiative Program Grant as presented.

BOARD ACTION:

- Approved
- Denied
- Tabled
- Referred to Committee
- Other

Funds Required: Yes X No
Amount: \$1,000 Revenue
Funds Available: Yes No
Source: Grant
Acct. No. TBD



**Georgia Recreation and Parks Association
New Initiative Program
Gainesville Parks and Recreation 2018 Grant Application
Rock Creek Greenway Storybook Trail**

Initiative Name: Rock Creek Greenway Permanent Yet Portable Storybook Trail

Initiative Location: Rock Creek Greenway

Expected Duration: 5 Years

Expected Audience: 50,000 Visitors per year

Initiative Personnel: Parks Division Manager and Staff; Marketing/Communications Manager

Grant Contact: Julie Butler; Marketing/Communications Manager - jbutler@gainesville.org;
770.535.3066

Initiative Description: The Rock Creek Greenway Storybook Trail is a permanent and appealing park amenity that can easily be relocated to parks across our community.

How does a permanent installation become portable? It is all in the design.

Step One: Using a small publishing company dedicated to nature education, we obtain the rights to use high resolution and engaging images of each page in exchange for offering the hard copies for sale in our local library.

Step Two: 2" x 3" images are then printed on weather resistant vinyl and mounted on 12mm Palight Outdoor PVC detachable panels.

Step Three: These detachable panels of each book page are then screwed into frames and mounted on posts designed and installed by our Parks Division.

Once the Rock Creek Greenway Storybook Trail is complete, work will immediately begin on a second location in another park. After selecting and manufacturing a new book, our original storybook trail panels will be removed from their posts and taken to their new location and replaced with the latest installment. Our goal is to have at least 5 storybook trails rotating throughout our park system within two years.

Community Need and Support: A storybook trail is a unique way to engage families in the joys of reading while encouraging healthy outdoor activity for both children and their grown-ups. However, this storybook trail will serve a deeper purpose. It will help in the battle against a troubling trend in our local literacy rates.

Through data analysis, the Gainesville City School System has determined one of their biggest challenges is ensuring that children have access to books and opportunities to talk about books with their families. Our storybook trail would provide ready access to books for the thousands of children and their families that use our park systems.

Of important note is the location of the first phase in our system-wide storybook trail. The Rock Creek Greenway is anchored on one end by the main branch of our library system and on the other by the city's most populated K-5 elementary school. The greenway is used for field trips and outdoor learning opportunities for daycares, preschools and elementary schools community-wide for its convenient location in the heart of the city.

Project partners include the Hall County Library System, the United Way of Hall County’s Read Learn Succeed Program, the Gainesville City School System, and the Get Georgia Reading Campaign (through the Governor’s Office of Student Achievement).

| Budget | Qty | Price Per Item | Totals |
|--|------------|-----------------------|----------------|
| Story Panels - Palight Outdoor PVC 12 mm | 14 | \$ 55.00 | \$770 |
| Frames and Posts | 14 | \$ 40.00 | \$560 |
| Installation and Maintenance - In-house(Parks Staff) | | \$ 0 | \$ 0 |
| Advertising and Marketing (Printing and Design In-house, Social Media, Community Partners Network) | | \$ 0 | \$ 0 |
| Total Project Cost | | | \$1,330 |

Feasibility or Likelihood Initiative to Serve Other Agencies: This twist on a storybook trail would assist any agency, no matter the size, provide an exceptional park amenity that will supports their mission and impact their community. The project would be yet another opportunity to serve residents and build new partnerships.

The life span of each installation is a minimum of 5 years due to the quality of the materials utilized. Rotating book panels among other locations would bring a fresh look and new audience. Grants or corporate sponsorships would assist in keeping costs down. Local artists and writers might want to contribute their talents to the cause. Community organizations might choose donate resources or “adopt a book trail.” By using an educational publishing hour, agencies will have access to lesson plans that accompany classroom standards and goals which would motivate area schools to plan field trips. We plan to attach intriguing art fixtures to our posts that will also

serve in our efforts to increase public art in community. The benefits and possibilities are endless.

Evaluation and Measurements for Success: Our evaluation process will be multi-faceted. By partnering with our local school system, we will have access to any change or improvement in annual literacy rates of K-3rd graders. The Hall County Library System and United Way will play an important role in obtaining feedback from users and community members. The trail will also be added to our Agency's systematic evaluation process to gauge park user feedback on the project.

**RESOLUTION BR-18-01
GAINESVILLE PARKS AND RECREATION**

**2018 GRPA NEW INITIATIVE PROGRAM GRANT – ROCK CREEK GREENWAY
STORYBOOK TRAIL**

WHEREAS, the Georgia Recreation and Park Association (GRPA) provides for a New Initiative Program Grant, and

WHEREAS, the Parks and Recreation staff is making sure that they keep up with new recreational trends and what the community wants, and

WHEREAS, the New Initiative Program Grant, if awarded, would provide \$1,000 toward the Gainesville Parks and Recreation new Rock Creek Greenway Storybook Trail that will engage families in the joys of reading while encouraging healthy outdoor activity in the community.

NOW, THEREFORE, BE IT RESOLVED that the governing body for the Gainesville Parks and Recreation Agency hereby authorizes the staff to apply for the for the GRPA New Initiative Program Grant for 2018; and,

BE IT FURTHER RESOLVED that the Gainesville Parks and Recreation Board provides for acceptance of the grant and authorizes the Board Chair to execute the Memorandum of Agreement for the 2018 GRPA New Initiative Program Grant, if so awarded.

Adopted by the Gainesville Parks and Recreation Board of the City of Gainesville, Georgia this 12th day of February 2018.

John Simpson, Chair

I HEREBY CERTIFY that the foregoing Business Resolution was adopted by the Gainesville Parks and Recreation Board of the City of Gainesville in their regularly scheduled meeting on this 12th day of February 2018 and will be recorded in the official minutes.

ATTEST:

Chris Romberg, Secretary/Treasurer