

GAINESVILLE PARKS AND RECREATION BOARD

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

REGULAR BOARD MEETING AGENDA

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

February 11, 2019
5:30 p.m.

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

II. **SPECIAL RECOGNITION**

a. Staff Anniversaries:

- i. Staci Butts, Facility Services Division; 19 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.

III. **AUDIT PRESENTATION**

FY2018 Audit Report – Jeremy Perry, Chief Financial Officer City of Gainesville;
Chris Hollifield, CPA, Rushton & Company

IV. **BOARD ACTION AGENDA**

a. **Minutes**

- i. Consider approval of minutes of Regular Board Meeting held January 14, 2019

b. **Finance Reports**

- i. Consider approval of Financial Summary Reports as of December 31, 2018 with 50.00% of the budget year collected/expended.

c. **Board Action Items**

- i. N/A

V. MANAGEMENT REPORTS

a. Director, Melvin Cooper

i. Updates

1. Impact Fee Report for January 2019
2. Allen Creek Youth Athletic Complex & SPLOST VII update

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

iii. Other

b. Deputy Director, Michael Graham

- i. FY20 Budget Time-line Update
- ii. FY20-24 Capital Project Projections
- iii. Operating Capital Update
- iv. Capital Projects Update

v. Administrative Division, Brenda Martin

1. Operations Update
2. Rentals

vi. Frances Meadows Center Division, Zandrea Stephens

1. Operational Update
2. Programs Update

vii. Marketing and Communications, Julie Butler

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

viii. Parks Division, Eno Slaughter

1. Operations Update

ix. Recreation Division, Missy Bailey

1. Operations Update
2. Programs Update

VI. BOARD MEMBERS COMMENTS, REPORTS, ISSUES

a. Executive Committee-*John Simpson*

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 January 2019**

Feb.	16	Junior League Baseball Evaluations - 10:00am @ LPAC
	18	Junior League Baseball Evaluations - 6:00pm @ LPAC
	19	City Council Meeting @ 5:30pm - Gainesville Justice Center
	26	Daddy Daughter Dance - Grades 6 and Up - 6:00PM - 8:30PM - Civic Center Ballroom
	27	GMS Soccer Game - Cabbell Field @ 4:30PM
	27	Daddy Daughter Dance - Grades 4-5 - 6:00PM - 8:30PM - Civic Center Ballroom
	28	Daddy Daughter Dance - Grades 2-3 - 6:00PM - 8:30PM - Civic Center Ballroom
March		
	1	Daddy Daughter Dance - Pre K - 1st Grade - 6:00PM - 8:30PM - Civic Center Ballroom
	2-9	LLOC - U.S. Rowing Coach Clinic
	5	City Council Meeting @ 5:30pm - Gainesville Justice Center
	4	GMS Soccer Game - Cabbell Field @ 4:30PM
	5	Pam Ware Children's Musical Theatre Workshop Auditions - 4-6pm - Civic Center
	5	Pam Ware Summer Community Theatre Auditions - 7-9pm - Civic Center
	6	Food Truck Friday - 6:00pm - 9:00pm @ Plaza Lake Lanier Olympic Park
	7	Friends of Gainesville Parks & Greenways, Inc., Board Meeting - 5:30 p.m. - Longstreet Room/Civic Center
	8	LLOC - Food Truck Friday
	9	Baseball and Softball Spring Training Cookout - 9:00am - 2:00pm @ City Park
	9	Fitness in the Park - 10:00am - 11:00pm @ Longwood Park
	11	GMS Soccer Game - Cabbell Field @ 4:30PM
	11	GPRA Board Meeting @ 5:30pm - Civic Center Board Room

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

XI. **ADJOURNMENT**



***Audit Report Presentation
Parks & Recreation
For the fiscal year ended June 30, 2018***



February 11, 2019

AUDIT OPINION

City of Gainesville's Responsibilities

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

Rushton & Company's Responsibilities

As independent auditors for the City of Gainesville, Georgia 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, 2018, and the respective changes in financial position and, where applicable, cash flows for the fiscal year then ended.

Revenues & Expenditures

Revenues

- Increased \$521,430, 10.76%
 - Property Taxes increased \$317,070, 10.76%
 - Intergovernmental increased \$178,641, 348%

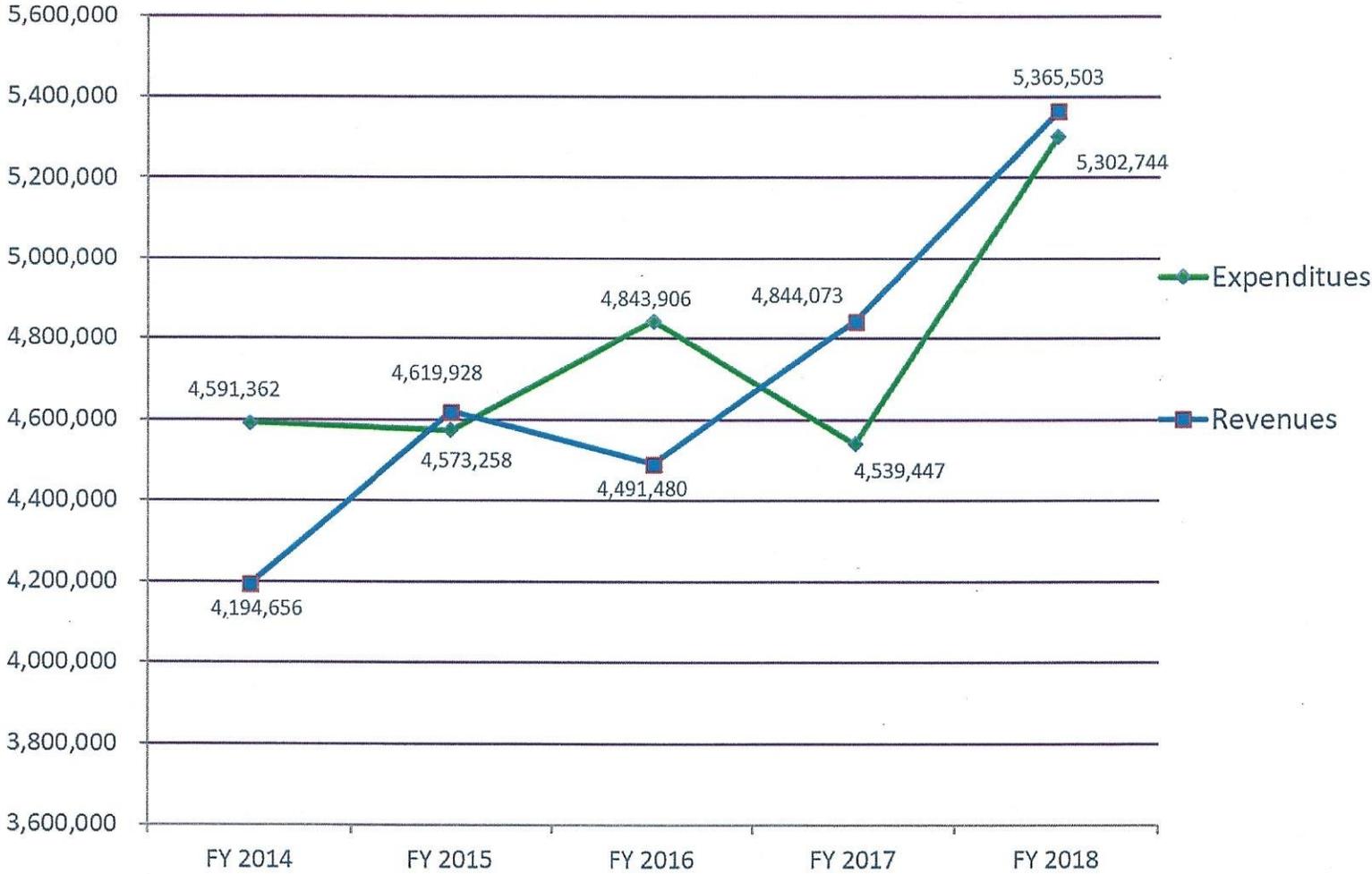
Expenditures

- Increased \$763,297, 16.81%
 - Administration Division increased \$258,002, 34.4%
 - Frances Meadows Center increased \$55,511, 3.79%
 - Capital Outlay increased \$379,719, 160%

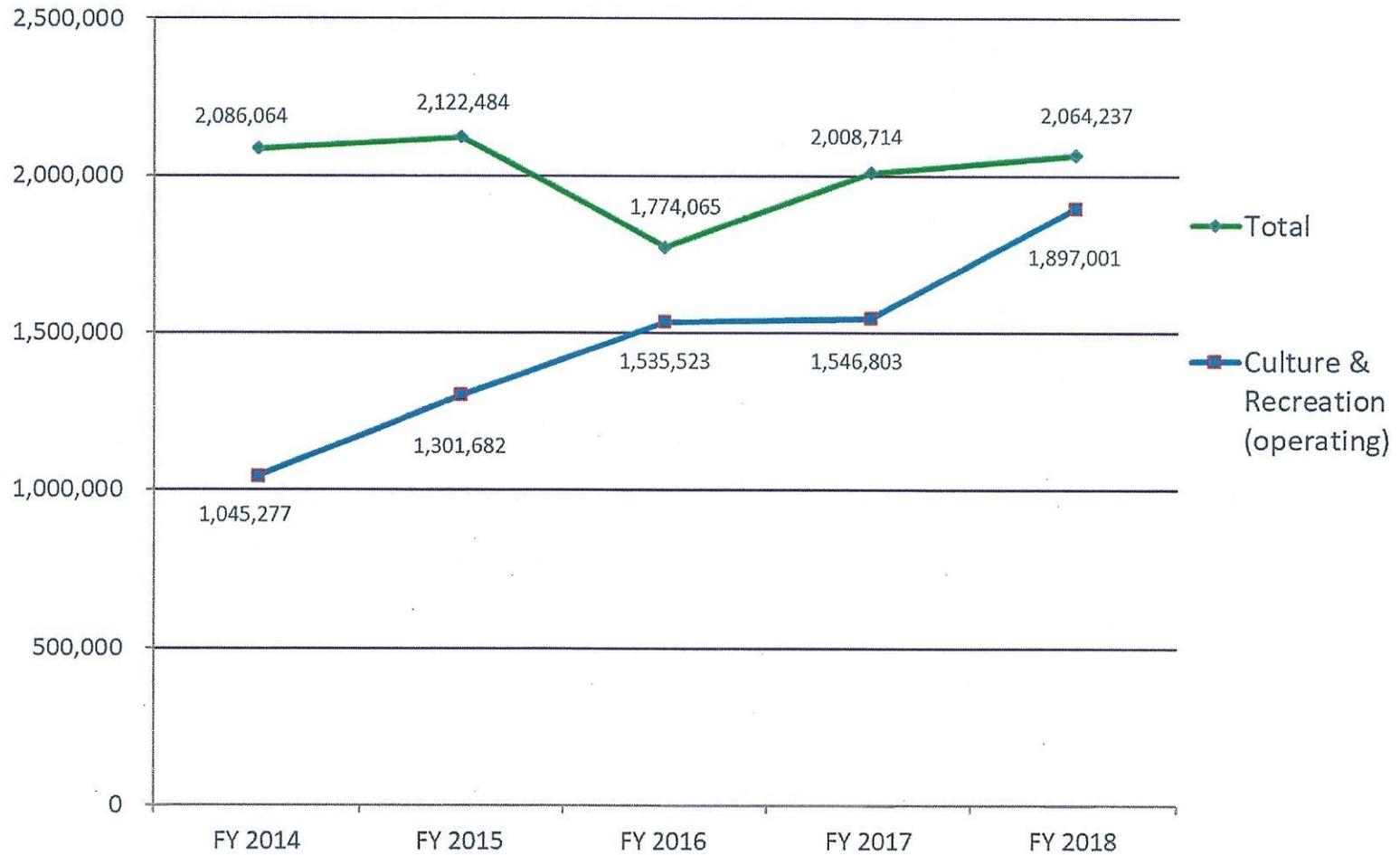
Culture and Recreation (operating) Fund Balance

- FY 2018, \$1,897,001, 35.77% of expenditures (4.3 months)
- FY 2017, \$1,546,803, 34.07% of expenditures (4.1 months)

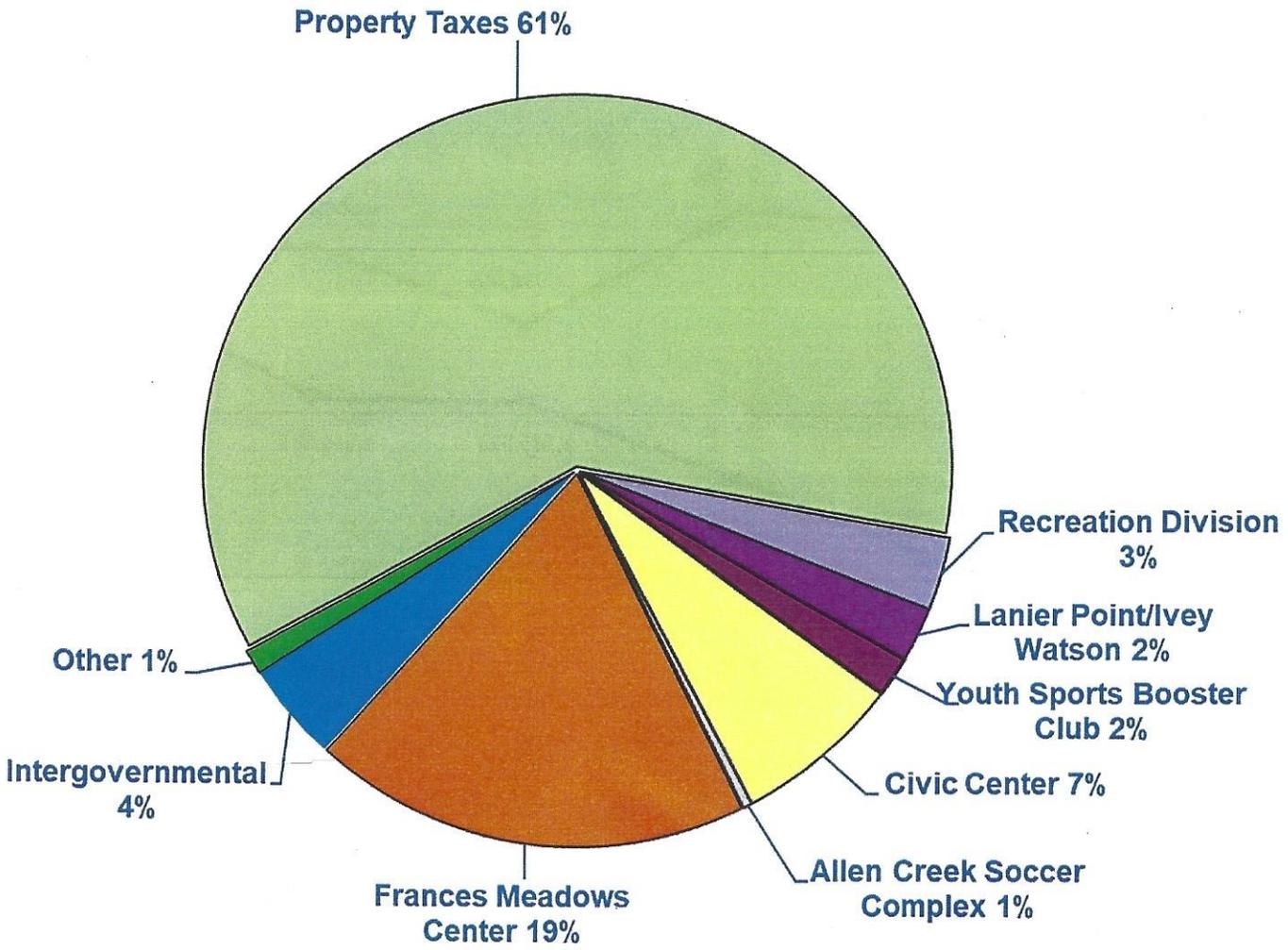
Revenues & Expenditures Last 5 Fiscal Years



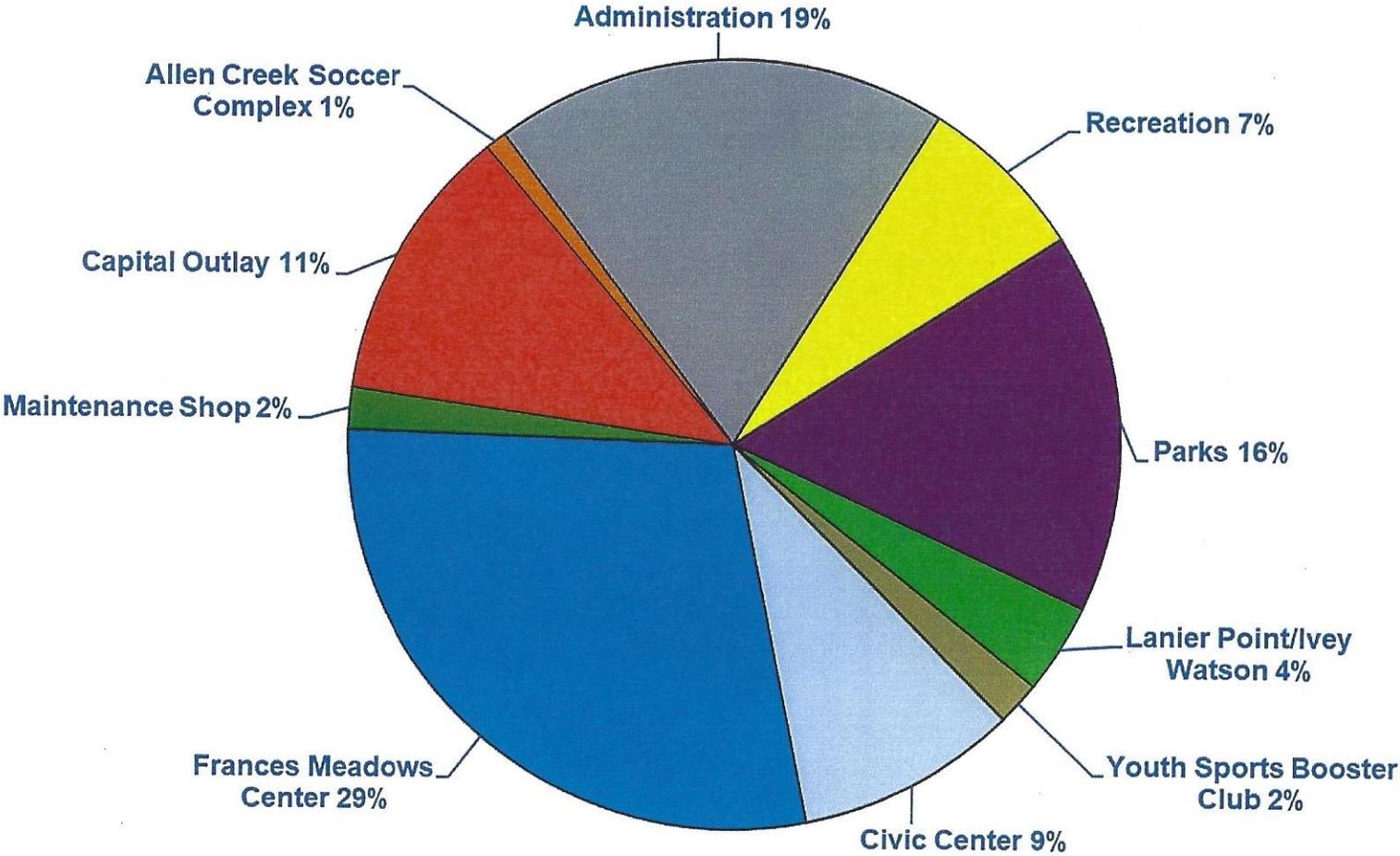
Assigned Fund Balance Last 5 Fiscal Years



Revenues by Source



Expenditures by Department



J. Chris Hollifield, CPA

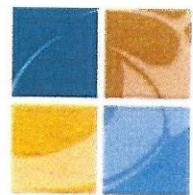
chollifield@rushtonandcompany.com

Samuel Latimer, CPA, CFE

slatimer@rushtonandcompany.com

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RUSHTON

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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash and cash equivalents	\$ 2,753,238	\$ 2,570,650
Receivables		
Accounts	9,706	5,233
Property tax	47,883	39,636
Restricted assets		
Cash and cash equivalents	100,000	100,000
Total assets	<u>\$ 2,910,827</u>	<u>\$ 2,715,519</u>
LIABILITIES		
Payables		
Accounts	\$ 194,104	\$ 96,921
Sales tax	11,984	10,060
Retainage	34,316	0
Intergovernmental	2,968	7,753
Accrued salaries	111,644	94,484
Unearned revenue	905	3,810
Other	13,576	12,441
Total liabilities	<u>369,497</u>	<u>225,469</u>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - property taxes	33,145	51,099
FUND BALANCES		
Restricted for:		
Clarks Bridge Legacy	6,161	5,255
Capital projects	30,239	26,469
Committed for:		
Booster Club	237,548	238,513
Development Fund	100,000	100,000
Civic Center	60,000	50,000
Children at Play Fund	10,000	10,000
Assigned for:		
Capital projects	167,236	51,577
Budget	0	410,334
Culture and Recreation	1,897,001	1,546,803
Total fund balances	<u>2,508,185</u>	<u>2,438,951</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 2,910,827</u>	<u>\$ 2,715,519</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, 2018
(With comparative actual amounts for the year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Property taxes	\$ 3,160,848	\$ 3,264,627	\$ 103,779	\$ 2,947,557
Charges for sales and services				
Recreation Division	191,000	169,715	(21,285)	189,831
Lanier Point/Ivey Watson	128,150	126,315	(1,835)	143,468
Youth Sports Booster Club	100,540	93,935	(6,605)	102,187
Gainesville Civic Center	361,800	387,350	25,550	362,170
Allen Creek Soccer Complex	21,200	20,304	(896)	14,523
Frances Meadows Community Center	1,000,000	1,015,966	15,966	1,004,437
Intergovernmental	230,000	230,000	0	51,359
Interest	3,650	35,389	31,739	11,780
Contributions	15,500	21,000	5,500	15,611
Other	1,000	902	(98)	1,150
Total revenues	5,213,688	5,365,503	151,815	4,844,073
EXPENDITURES				
Current				
Culture and recreation				
Administration Division	1,040,150	1,007,661	32,489	749,659
Recreation Division	443,693	379,318	64,375	400,090
Parks Division	949,632	849,598	100,034	794,270
Maintenance Shop	113,526	92,461	21,065	93,364
Lanier Point/Ivey Watson	208,363	198,275	10,088	197,280
Youth Sports Booster Club	108,818	97,677	11,141	88,544
Gainesville Civic Center	531,861	492,840	39,021	466,567
Allen Creek Soccer Complex	49,220	47,235	1,985	47,224
Frances Meadows Center	1,598,731	1,521,084	77,647	1,465,573
Capital outlay	887,600	616,595	271,005	236,876
Total expenditures	5,931,594	5,302,744	628,850	4,539,447
Excess (deficiency) of revenues over (under) expenditures	(717,906)	62,759	780,665	304,626
Other financing sources (uses)				
Sales of capital assets	500	6,475	5,975	1,894
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(717,406)	69,234	786,640	306,520
Fund balances, July 1	717,406	2,438,951	1,721,545	2,132,431
Fund balances, June 30	\$ 0	\$ 2,508,185	\$ 2,508,185	\$ 2,438,951

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, 2018
(With comparative actual amounts for the year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Property taxes	\$ 3,160,848	\$ 3,264,627	\$ 103,779	\$ 2,947,557
Charges for sales and services				
Recreation Division	191,000	169,715	(21,285)	189,831
Lanier Point/Ivey Watson	128,150	126,315	(1,835)	143,468
Youth Sports Booster Club	100,540	93,935	(6,605)	102,187
Gainesville Civic Center	361,800	387,350	25,550	362,170
Allen Creek Soccer Complex	21,200	20,304	(896)	14,523
Frances Meadows Center	1,000,000	1,015,966	15,966	1,004,437
Intergovernmental	0	0	0	8,984
Interest	3,650	35,389	31,739	11,780
Contributions	15,500	21,000	5,500	15,611
Other	1,000	902	(98)	1,149
Total revenues	4,983,688	5,135,503	151,815	4,801,697
EXPENDITURES				
Current				
Culture and recreation				
Administrative services	1,040,150	1,007,661	32,489	749,659
Recreational services	443,693	379,318	64,375	400,090
Park services	949,632	849,598	100,034	825,572
Maintenance shop	113,526	92,461	21,065	93,364
Lanier Point/Ivey Watson	208,363	198,275	10,088	197,280
Booster Club	108,818	97,677	11,141	88,544
Civic Center	531,861	492,840	39,021	466,567
Allen Creek Soccer Complex	49,220	47,235	1,985	47,224
Frances Meadows Center	1,598,731	1,521,084	77,647	1,465,573
Total expenditures	5,043,994	4,686,149	357,845	4,333,873
Excess (deficiency) of revenues over (under) expenditures	(60,306)	449,354	509,660	467,824
Other financing sources (uses)				
Transfers in (out)				
Capital Projects Activity	(506,023)	(506,023)	0	(138,866)
Sales of capital assets	500	6,475	5,975	1,894
Total other financing sources (uses)	(505,523)	(499,548)	5,975	(136,972)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(565,829)	\$ (50,194)	\$ 515,635	\$ 330,852
Fund balances, July 1	565,829			
Fund balances, June 30	\$ 0			

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, 2018
(With comparative actual amounts for the year ended June 30, 2017)

	2018			2017
	Final Budget	Actual	Variance	Actual
REVENUES				
Intergovernmental	\$ 230,000	\$ 230,000	\$ 0	\$ 73,677
EXPENDITURES				
Current				
Culture and recreation				
Capital outlay	887,600	616,595	271,005	236,876
Excess (deficiency) of revenues over (under) expenditures	(657,600)	(386,595)	271,005	(163,199)
Other financing sources (uses)				
Transfers in (out)				
Operating Activity	506,023	506,023	0	138,866
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(151,577)	\$ 119,428	\$ 271,005	\$ (24,333)
Fund balances, July 1	151,577			
Fund balances, June 30	\$ 0			

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	
2008	2009	1.430	0.750		
2009	2010	1.430	0.750	0.480	2.660
2010	2011	1.690	0.750	0.480	2.660
2011	2012	1.690	0.750	0.480	2.920
2012	2013	1.770	0.790	0.500	2.920
2013	2014	1.770	0.790	0.500	3.060
2014	2015	1.750	0.780	0.490	3.060
2015	2016	1.630	0.750	0.600	3.020
2016	2017	1.630	0.750	0.600	2.980
2017	2018	1.545	0.750	0.569	2.980
					2.864

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.

Overlapping Rates						
Gainesville City Schools			State of Georgia	Hall County		Total Direct & Overlapping Rates
Operating Millage	Debt Service Millage	Total School Millage		Operating Millage	Total County Millage	
7.420	0.390	7.810	0.250	6.250	6.250	16.970
7.410	0.300	7.710	0.250	6.250	6.250	16.870
7.390	0.300	7.690	0.250	6.250	6.250	17.110
7.390	0.000	7.390	0.250	6.250	6.250	16.810
7.590	0.000	7.590	0.250	6.250	6.250	17.150
7.590	0.000	7.590	0.150	6.250	6.250	17.050
7.590	0.000	7.590	0.150	5.989	5.989	16.749
6.890	0.000	6.890	0.050	5.735	5.735	15.655
6.850	0.000	6.850	0.000	5.716	5.716	15.546
6.850	0.000	6.850	0.000	6.700	6.700	16.414

CITY OF GAINESVILLE, GEORGIA
PRINCIPAL TAXPAYERS
June 30, 2018

Taxpayer	Fiscal Year 2018			Fiscal Year 2009		
	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/	\$ 141,768,136	1	3.24%	\$ 193,264,832	1	5.42%
Cargill, Inc.	109,634,477	2	2.50%	93,124,995	2	2.61%
ZF Industries, Inc.	82,244,637	3	1.88%	40,830,922	5	1.14%
Fieldale Farms Corporation (Queen City Foods)	63,344,346	4	1.45%	39,649,839	6	1.11%
Ace Hardware Corporation	50,188,843	5	1.15%	47,610,666	4	1.33%
Merial Select	40,111,921	6	0.92%		NR*	
Marel Stork Poultry Processing Inc.	38,850,167	7	0.89%		NR*	
Pilgrims Pride formerly ConAgra	38,335,571	8	0.88%	37,646,109	7	1.06%
I M S Gear	36,629,616	9	0.84%		NR*	
Georgia Power	36,115,980	10	0.83%		NR*	
Hayes Lemmerz Intl GA, Inc. (Western Wheel Georgia, Inc.)				54,136,183	3	1.52%
Colonial Realty Limited Part. (Camelot Real Estate Corp.)				30,232,120	8	0.85%
Caradon Peachtree, Inc. (Peachtree Doors)				25,074,607	9	0.70%
Bell South Communications				19,435,155	10	0.54%
Total	<u>\$ 637,223,694</u>		<u>14.58%</u>	<u>\$ 581,005,428</u>		<u>16.28%</u>

Source: Tax Year 2017 and 2008 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, 2018

<u>Customer</u>	<u>Type of Business</u>	<u>Total Water Billings</u>	<u>Total Sewer Billings</u>	<u>Total Billings</u>	<u>Percentage of System Revenues</u>
Fieldale Farms Corporation	Manufacturer - Poultry Products	\$ 3,972,296	\$ 8,025,052	\$ 11,997,349	17.36%
Pilgrim's Pride	Manufacturer - Poultry Products	1,323,349	3,782,350	5,105,699	7.39%
Mar-Jac Poultry, Inc.	Manufacturer - Poultry Products	1,459,461	3,640,351	5,099,812	7.38%
NE GA Health Systems	Hospital	553,727	810,903	1,364,630	1.97%
Hall County Commissioners	Local Government	195,070	616,966	812,036	1.17%
Cargill, Inc.	Manufacturer - Soybean Products	262,541	356,043	618,583	0.89%
North GA Linen Service	Service	217,762	318,036	535,798	0.78%
St Partners LLC dba Almark	Food Further Processing	210,592	307,394	517,987	0.75%
Gold Greek LLC	Manufacturer - Poultry Products	133,372	376,949	510,321	0.74%
Shasta Beverages Inc.	Manufacturer- Beverages	248,777	231,329	480,107	0.69%
Total		<u>\$ 8,576,948</u>	<u>\$ 18,465,373</u>	<u>\$ 27,042,321</u>	<u>39.12%</u>

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

CITY OF GAINESVILLE, GEORGIA
PRINCIPAL EMPLOYERS/HALL COUNTY
June 30, 2018

<u>Employer</u>	<u>2018</u>			<u>2009</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total County Employment</u>
Northeast Georgia Medical Center	8,331	1	8.64%	4,000	1	4.60%
Fieldale Farms	2,550	2	2.64%	2,400	2	2.76%
Victory Processing LLC	1,730	3	1.79%		NR*	
Kubota Manufacturing of America	1,695	4	1.76%	890	7	1.02%
Pilgrims Pride	1,380	5	1.43%	1,599	3	1.84%
Gold Creek Foods	1,300	6	1.35%		NR*	
Mar-Jac	1,280	7	1.33%	1,100	4	1.26%
ZF Gainesville, LLC	1,045	8	1.08%		NR*	
Cottrell, Inc.	1,040	9	1.08%		NR*	
Wal-Mart	970	10	1.01%		NR*	
Total	<u>21,321</u>		<u>22.11%</u>	<u>9,989</u>		<u>11.48%</u>

Source: Greater Hall Chamber of Commerce.

Note (1): Excludes governmental and educational employers.

* Not Ranked

THE GAINESVILLE PARKS AND RECREATION AGENCY
BOARD MEETING MINUTES
January 14, 2019

The Gainesville Parks and Recreation Board conducted its regular monthly meeting on Monday, January 14, 2019, 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
Bruce Miller
Sam Richwine, Jr., MD
Chris Romberg
John Simpson
Robert Washington
Sam Couvillon, Ex-Officio Member

Staff & Guest Present

Melvin Cooper, Director
Michael Graham, Deputy Director
Judy Williams, Administrative Coordinator
Brenda Martin, Admin. Division Manager
Missy Bailey, Recreation Division Manager
Eno Slaughter, Parks Division Manager
Julie Butler, Marketing/Communications Mgr.
Zandrea Stephens, FMACC Division Manager
Eason Spivey, Recreation Division
Randall White, Parks Division
Alan Cline, Parks Division
Zachary Taylor, Parks Division
Cathy Shields, Facility Services
Mayor Danny Dunagan
City Manager Bryan Lackey
Nikki Perry, Public Information Officer

Absent

Cooper Embry

CALL TO ORDER

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

WELCOME AND INTRODUCTION

Chairman John Simpson introduced newly appointed Board Member Rev. Robert Washington and welcomed him to the Board.

SPECIAL RECOGNITION

Chairman Simpson recognized the following staff members for their years of service to the Agency: Eason Spivey – 1 year, January 2; Randall White – 7 years, January 9; Alan Cline – 1 year, January 16; Eno Slaughter – 12 years, January 22; Zachary Taylor – 2 years, January 28; and, Cathy Shields – 18 years, February 5.

Chairman Simpson also recognized the following staff as 2018 Employees of the Year: Eno Slaughter was chosen as Full-time Employee of the Year, and Debbie Duncan was recognized as Part-time Employee of the Year. Both were congratulated by the Board.

PUBLIC COMMENTS

None

LAKE LANIER OLYMPIC PARK UPDATE

Mayor Danny Dunagan and City Manager Bryan Lackey attended the meeting to bring the Board up-to-date on the possibility of the Lake Lanier Olympic Park (LLOP) coming on as a city park under Gainesville Parks and Recreation. City Manager Lackey provided a presentation on how LLOP would operate under Parks and Recreation, referencing the potential for the park and funding for both capital and operations. He emphasized that the City and Hall '96 (*Group currently operating LLOP through funding provided by the City and County.*) have a shared vision for the future of LLOP. A conceptual master plan was presented to show what the park could become. The next step in the process would be to establish the transition team, institute roles of the stakeholders and annex the area into the City. After his presentation, City Manager Lackey asked for questions and concerns from the Board. Board Member Castleberry asked why Hall County no longer wanted to participate in the partnership in jointly operating the park. Mayor Dunagan and City Manager Lackey both stated that the County simply doesn't have the same passion for the park as the City and is open to the City taking over full operations. Board Member Susan Daniell expressed concerns regarding the absorption of LLOP's operating expenses into the existing parks and recreation budget, not wanting to place a hardship on an already strapped budget and staff. City Manager Lackey recognized the concern adding that he knew that it would take some time to get to a full slate of operations that would provide for a larger portion of generated park revenue that would help balance the park's budget. Board Member Washington asked about the process and transition and was told that it may take 3-5 years to fully get to where we need to be operating similar to the Frances Meadows Aquatic Center. Board Member Romberg stated that there is a tremendous amount of potential at the park. City Manager Lackey stated they would keep the Board updated regarding the transition.

City Manager Lackey also updated the Board on the Youth Sports Athletic Complex and stated that the project has been moving forward at a slow pace due to the projected large amount of rock that was found at the Allen Creek site. The City has identified another potential location in the City and is communicating with the owner about acquiring approximately 90 acres. Funds have been set aside through the SPLOST referendum and is ready to be used for the new sports complex. More information will be provided as it becomes available.

MINUTES

Consider approval of minutes of Regular Board Meeting held December 10, 2018. **Motion made by Chris Romberg and seconded by Susan Daniell to approve minutes from December 10, 2018 board meeting. MOTION PASSED UNANIMOUSLY.**

FINANCIAL REPORT

Deputy Graham reviewed for the Board the Financial Report for the first five months of fiscal year 2019. The report showed monthly income of \$2,339,145.17 for a total yearly income of \$3,763,419.98 or 71.43%. The Agency should have received 41.67% of the yearly income at this time; therefore, income to date is above budget projections by 29.76%.

Expenses for November total \$381,978.04 for total yearly expenses of \$2,043,920.11 or 38.80%. Currently year-to-date expenditures (\$2,043,920.11) are below revenues (\$3,763,419.98) in the amount of \$1,719,500. Therefore, no budgeted fund balance was utilized this month to cover a deficiency in operations.

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 Jerry Castleberry and seconded by Sam Richwine, Jr., to accept the November Financial Report as presented by Deputy Graham. MOTION PASSED UNANIMOUSLY.**

BOARD ACTION ITEMS

- i. **Confirmation of Board Action taken on November 12, 2018 in regard to Board Officers for 2019.** At the November 12, 2018 regularly scheduled Board meeting, the Parks and Recreation Board voted to amend Article V, Section 2 of the Board By-Laws whereby the Executive Committee of John Simpson, Chair; Cooper Embry, Vice-Chair; Chris Romberg, Secretary/Treasurer; and Susan Daniell, Past Chair be allowed to continue in their current roles for one additional year and serve as the Search Committee for replacing Director Cooper who has announced his retirement. The motion passed unanimously. It is recommended that the Parks and Recreation Board meeting in official session on January 14, 2019 affirm the Executive Committee for 2019 and their role as Parks and Recreation Director Search Committee. This committee of the Board consists of John Simpson, Chair; Cooper Embry, Vice-Chair; Chris Romberg, Secretary/Treasurer; and Susan Daniel, Past Chair. **Motion made by Susan Daniell and seconded by Kristin Daniel to accept the recommendation to maintain the current Executive Committee who will also serve as the Parks and Recreation Director Search Committee. Motion passed unanimously.**

- ii. **Request from the City of Gainesville's Tourism Department to serve alcohol in Longwood Park for the annual Chicken Festival on April 27, 2019 in accordance with Article 1, Section 1-7-2 (5).** The City of Gainesville's Communication and Tourism Department will be hosting the annual "Chicken Festival" at Longwood Park on Saturday, April 27, 2019 and is requesting under City Ordinance Section 1-7-2 (5) whereby alcohol in a park may be approved by the Parks and Recreation Board on a case by case basis and upon approval the requestor shall make application to the city marshal for applicable permits as specified in Chapter 6-4 of the Code. It is the recommendation of the Director of Parks and Recreation to approve the request of the Gainesville Communication and Tourism Department to sell alcohol at Longwood Park for the annual "Chicken Festival" on April 27, 2019. **Motion made by Susan Daniell and seconded by Chris Romberg to accept the recommendation of the Parks and Recreation Director to allow for the sale of alcoholic beverages in Longwood Park on April 27, 2019 for the Chicken Festival as long as all permits are obtained and all laws pertaining to serving alcohol be adhered to. Motion passed unanimously.**

- iii. **Request from the Rally Foundation supporting childhood cancer to serve alcohol at the Midtown Greenway for the annual "Gold on the Greenway" on March 16, 2019.** Director Cooper made request on behalf of the Foundation to serve alcohol at "Gold on the Greenway" on Saturday, March 16, benefiting the Rally Foundation for Children's Cancer. **Motion made by Kristin Daniel and seconded by Jerry Castleberry to allow for sale of alcoholic beverages in the Midtown Greenway at the annual "Gold on the Greenway" benefitting the Rally Foundation for Children's Cancer. Motion passed unanimously.**

MANAGEMENT REPORTS

Director Cooper reported that Impact Fees collected for the 6th month of fiscal year 2019 (December) totals \$23,709 (21 units) as compared to the same period last year of \$13,548 (12 units). The current account balance is \$2,144,717.12.

Director Cooper announced that the Agency had received a \$1,700 donation from the Jerry Paul Memorial Fund at the North Georgia Community Foundation to benefit our Children at Play Fund. Board Member Susan Daniell asked that we send a Thank You note to Ms. Paul for the contribution and Director Cooper stated that it was already in the mail.

Director Cooper announced that Friends of the Parks had made a \$10,000 grant to the Agency to be used for trail rehabilitation at Rock Creek Park.

Other updates were provided to the Board via i-Pads and through the City's web site.

Capital Projects Update

Deputy Graham updated the Board on the approved FY 2019 Capital Projects, which is also shown on the Operating and Major Capital Expenditures spreadsheet in the Board packets.

FY19 Capital Projects include:

Park Development–Youth Sports Complex was carried over from last fiscal year; update given earlier during meeting;

Parks and Recreation's 10-year Master Plan Consultant Agreement with Foresite Group – held the kickoff meeting on September 20 with Foresite Group et. al.; Board and Stakeholder meetings were held December 10 and 12; A Public Input Meeting will be held January 17, 6:30 p.m. at the Civic Center;

Playground Improvements at City Park and City Park Concessions/Restroom Replacement – with Foresite Group approved by the Board for the concept design and construction documents, the Kickoff meeting was held October 29, 2018; the concept plan was approved on December 19. Cost estimate revised requiring additional funding from FY20 CIP. If approved, construction would start July 1, 2019; the final Concept Design was presented to the Board:

FMC Splash Pool Surfacing – replace PebbleFlex surfacing – Aqua-Seal Resurfacing is the preferred contractor for the Flecks System by WM Polymers which has been chosen to replace the existing PebbleFlex surfacing. Estimated cost is \$70,560. The purchase order is complete and the start date is dependent upon the weather;

Park Signage Phase II – to be rolled out at City Park, IMG plans to have new signs installed by end of January 2019. Sky Design has completed sign placement proposal for Wessell Park. IMG will construct and install the Wessell Park signs for \$32,629. Staff will be meeting with IMG next week regarding signage; Concept design for signage at Wessell Park was presented;

FMC Security Camera System – looking to replace/upgrade security camera system from stand-alone to City network. IT has made a recommendation to go with GC&E Systems Group at \$30,908 with remainder to be equipment needs purchased in-house; Work is to be completed early in 2019;

Skate Park Planning – working on design, engineering, bidding, and construction administration. Board approved agreement with Lose Design for A&E. A Public Design Meeting was held on

October 3. The Concept design was approved December 17 and construction documents are in development. Every comment from participants was considered and all changes were made. Lose was also able to tie in Art in the Park on one of the walls defining the park; Final Concept Design presented to the Board;

Vehicles – complete;

Equipment – complete.

FY19 Major Capital Projects have an estimated total cost of \$1,460,000.00.

BOARD MEMBER COMMENTS

NONE

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 December

EXECUTIVE SESSION

At 6:40 PM, Chairman Simpson asked to go into Executive Session to discuss personnel. A motion to go into Executive Session was made by Sam Richwine, Jr., and seconded by Kristin Daniel. Motion passed unanimously.

At 7:05 PM, a motion was made by Chris Romberg to come out of Executive Session and seconded by Jerry Castleberry. Motion passed unanimously.

ADJOURNMENT

At 7:06 PM, a motion to adjourn the regular Board Meeting was made by Chris Romberg and seconded by Jerry Castleberry. **Motion approved unanimously.** The Board adjourned at 7:06 PM.

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: DECEMBER 2018 (FY19) FINANCIAL STATEMENTS
DATE: FEBRUARY 11, 2019
CC: FILE

The attached financial statements ending December 31, 2018 are for the first six months of fiscal year 2019. As you review these statements, remember to use the **% of Year COLLECTED/EXPENDED = 50.00%** 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 \$4,354,331, overall operating revenues are 32.65% above the anticipated budget at this time.

Tax collections (66% of overall revenues budgeted) at \$3,309,376 is above the anticipated budget by 45.18% at this time. Collections are up by \$336,361 when compared to FY18 of the same period.

Budgeted charges for services revenues (34% of overall revenues budgeted) at \$790,404 are below projections, but \$4,272 higher than last year of the same time.

Interest income (<1% of overall revenues budgeted) is above the anticipated budget by 273.16% and \$16,946 higher than last year.

Contribution income includes a contribution of \$10,000 from Friends of the Parks to support the Wilshire Trails project.

Overall, operating revenues are up by \$570,738 from the FY18 numbers of the same period due primarily to tax collections and the land sale of 2.09 acres located on Prior Street.

Expenses

Operating expenditures show 45.06% of the budgeted amount expended.

A comparison shows overall expenses below FY18 totals by \$161,261 of the same period due primarily to less transfers out for capital.

Currently year-to-date actual operating expenditures (\$2,373,925) are below revenues (\$4,354,331) in the amount of \$1,980,406. Therefore, no budgeted fund balance was utilized this month to cover a deficiency in operations.

Capital Projects

Following the FY18 Capital Project Audit, the following projects have been reallocated to FY19: Parks Master Plan and New Youth Athletic Complex. FY19 Capital Projects include Playground Improvements at City Park, Pebbleflex in Splash Pool at FMC, Camera System at FMC, Skidsteer Loader, Parks Vehicles, and Park Signage. 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 **Bruce Miller**
Jerry Castleberry **Kristin Daniel**

Sam Richwine, Jr. MD
Robert Washington



**GAINESVILLE PARKS & RECREATION AGENCY
PARKS & RECREATION INCOME STATEMENT @ 12/31/18**

INCOME	BUDGETED	THIS MONTH		VARIANCE	YEAR TO DATE	Y-T-D		BALANCE
		THIS MONTH	LAST YEAR			LAST YEAR	VARIANCE	
City Taxes	\$ 3,476,933.00	\$ 486,226.39	\$ 498,751.10	\$ (12,524.71)	\$ 3,309,376.35	\$ 2,973,014.95	\$ 336,361.40	\$ 167,556.65
Interest Income	\$ 7,700.00	\$ 7,603.72	\$ 2,288.00	\$ 5,315.72	\$ 24,883.04	\$ 7,936.62	\$ 16,946.42	\$ (17,183.04)
Park Development Fund - Interest	\$ -	\$ 172.25	\$ 38.34	\$ -	\$ 807.34	\$ 298.69	\$ 508.65	\$ (807.34)
Contributions - Private	\$ 1,000.00	\$ -	\$ -	\$ -	\$ 11,000.00	\$ 15,000.00	\$ (4,000.00)	\$ (10,000.00)
Miscellaneous Income	\$ 1,000.00	\$ 78.02	\$ 28.75	\$ 49.27	\$ 623.06	\$ 594.12	\$ 28.94	\$ 376.94
Sale of Assets	\$ 500.00	\$ 17,237.13	\$ -	\$ 17,237.13	\$ 217,237.13	\$ 617.00	\$ 216,620.13	\$ (216,737.13)
Recreation Services	\$ 183,550.00	\$ 2,115.80	\$ 1,643.19	\$ 472.61	\$ 48,839.39	\$ 60,415.25	\$ (11,575.86)	\$ 134,710.61
ACSC	\$ 14,500.00	\$ -	\$ 481.50	\$ (481.50)	\$ 2,066.52	\$ 12,985.18	\$ (10,918.66)	\$ 12,433.48
Civic Center	\$ 348,600.00	\$ 28,405.05	\$ 21,856.00	\$ 6,549.05	\$ 190,435.57	\$ 157,882.94	\$ 32,552.63	\$ 158,164.43
Frances Meadows Center	\$ 1,010,000.00	\$ 47,755.08	\$ 52,118.01	\$ (4,362.93)	\$ 449,158.51	\$ 462,112.93	\$ (12,954.42)	\$ 560,841.49
Youth Sports Booster Club	\$ 96,540.00	\$ 942.09	\$ 637.87	\$ 304.22	\$ 55,276.83	\$ 50,910.17	\$ 4,366.66	\$ 41,263.17
Lanier Point Athletic Complex	\$ 128,150.00	\$ 375.63	\$ -	\$ 375.63	\$ 44,627.40	\$ 41,825.40	\$ 2,802.00	\$ 83,522.60
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sponsorships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from Hotel/Motel Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other financing sources/transfer in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING FUND TOTALS	\$ 5,268,473.00	\$ 590,911.16	\$ 577,842.76	\$ 13,068.40	\$ 4,354,331.14	\$ 3,783,593.25	\$ 570,737.89	\$ 914,141.86
			*					
BUDGETED FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ 5,268,473.00	\$ 590,911.16	\$ 577,842.76	\$ 13,068.40	\$ 4,354,331.14	\$ 3,783,593.25	\$ 570,737.89	\$ 914,141.86
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	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 68,572.00	\$ 6,428.00	\$ 75,000.00
Available for Capital Improvements	\$ 210,000.00	\$ 17,500.00	\$ 35,416.66	\$ (17,916.66)	\$ 105,000.00	\$ 256,499.96	\$ (151,499.96)	\$ 105,000.00
Maintenance Shop	\$ 115,652.00	\$ 5,435.95	\$ 6,730.90	\$ (1,294.95)	\$ 46,382.07	\$ 44,154.65	\$ 2,227.42	\$ 69,269.93
Recreation Services	\$ 393,880.00	\$ 22,350.81	\$ 18,417.71	\$ 3,933.10	\$ 174,860.76	\$ 189,559.15	\$ (14,698.39)	\$ 219,019.24
ACSC	\$ 49,220.00	\$ 328.14	\$ 970.46	\$ (642.32)	\$ 9,318.43	\$ 20,403.21	\$ (11,084.78)	\$ 39,901.57
Civic Center	\$ 578,418.00	\$ 38,914.05	\$ 35,686.83	\$ 3,227.22	\$ 244,044.13	\$ 220,428.40	\$ 23,615.73	\$ 334,373.87
Frances Meadows Center	\$ 1,633,022.00	\$ 107,409.24	\$ 93,997.55	\$ 13,411.69	\$ 761,049.33	\$ 751,131.14	\$ 9,918.19	\$ 871,972.67
Youth Sports Booster Club	\$ 158,256.00	\$ 4,467.51	\$ 3,188.50	\$ 1,279.01	\$ 82,217.19	\$ 63,392.78	\$ 18,824.41	\$ 76,038.81
Park Services	\$ 918,211.00	\$ 66,230.79	\$ 95,636.63	\$ (29,405.84)	\$ 397,450.68	\$ 437,799.00	\$ (40,348.32)	\$ 520,760.32
Lanier Point Athletic Complex	\$ 219,759.00	\$ 8,245.15	\$ 11,443.53	\$ (3,198.38)	\$ 95,291.50	\$ 89,347.55	\$ 5,943.95	\$ 124,467.50
Administrative Services	\$ 792,055.00	\$ 54,956.49	\$ 55,601.11	\$ (644.62)	\$ 358,310.80	\$ 368,898.30	\$ (10,587.50)	\$ 433,744.20
Clarks Bridge Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 5,268,473.00	\$ 330,004.80	\$ 361,256.55	\$ (31,251.75)	\$ 2,373,924.91	\$ 2,535,186.16	\$ (161,261.25)	\$ 2,894,548.09
Excess Revenue Over Expenditures (Deficiency)					\$ 1,980,406.23	\$ 1,248,407.09		\$ (1,980,406.23)

CITY OF GAINESVILLE
PARKS AND RECREATION FUND
SUMMARY FINANCIAL STATEMENT
For the month ended December 31, 2018
% of Year Collected/Expended = 50.00%

OPERATIONS -	Revised Budget	MTD Actual	YTD Actual	Remaining Balance	% Collected/ Expended
Revenues					
Non-Departmental					
Taxes	3,476,933	486,226	3,309,376	167,557	95.18%
Interest Revenue	7,700	7,604	24,883	-17,183	323.16%
Parks Development - Interest Revenue	0	172	807	-807	0.00%
Miscellaneous & Private Contributions	2,000	78	11,623	-9,623	581.15%
Other Financing Sources: i.e. Sale of Assets	500	17,237	217,237	-216,737	43447.43%
Departmental					
Recreation Services	183,550	2,116	48,839	134,711	26.61%
Allen Creek Soccer Complex	14,500	0	2,067	12,433	14.25%
Civic Center	348,600	28,405	190,436	158,164	54.63%
Frances Meadows	1,010,000	47,755	449,159	560,841	44.47%
Youth Sports Booster Club	96,540	942	55,277	41,263	57.26%
Lanier Point Softball Complex	128,150	376	44,627	83,523	34.82%
Total Operating Revenues	5,268,473	590,911	4,354,331	914,142	82.65%
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	75,000	75,000	50.00%
Other Financial Uses/Capital Improvements	210,000	17,500	105,000	105,000	50.00%
Departmental					
Parks Maintenance Shop	115,652	5,436	46,382	69,270	40.10%
Recreation Services	393,880	22,351	174,861	219,019	44.39%
Allen Creek Soccer Complex	49,220	328	9,318	39,902	18.93%
Gainesville Civic Center	578,418	38,914	244,044	334,374	42.19%
Frances Meadows Center	1,633,022	107,409	761,049	871,973	46.60%
Youth Sports Booster Club	158,256	4,468	82,217	76,039	51.95%
Park Services	918,211	66,231	397,451	520,760	43.29%
Lanier Point Athletic Complex	219,759	8,245	95,292	124,468	43.36%
Administrative Services	792,055	54,956	358,311	433,744	45.24%
Clarks Bridge Park	0	0	0	0	0.00%
Total Operating Expenditures	5,268,473	330,005	2,373,925	2,894,548	45.06%
Capital Project Expenditures					
Available for Capital Outlay					
Total Capital Projects Expenditures	0	0	0	0	
Excess (Deficiency) Revenues Over					
Expenditures	0	260,906	1,980,406		
Budgeted Fund Balance 6/30/18	0	-260,906	(1,980,406)		
	<u>0</u>	<u>0</u>	<u>0</u>		

CAPITAL PROJECTS FUND

Revenues					
Transfers from Impact Fees Fund	650,000	54,167	325,000	325,000	50.00%
Transfer from Parks and Recreation*	210,000	17,500	105,000	105,000	50.00%
Total Revenues	860,000	71,667	430,000	430,000	50.00%
Expenditures					
Playground Improvements (City Park)	156,133	0	0	156,133	0.00%
Pebbleflex in Splash Pool at FMACC	80,000	0	0	80,000	0.00%
Camera System at FMACC	55,000	0	0	55,000	0.00%
Skidsteer Loader	50,000	0	43,781	6,219	87.56%
Parks Vehicles	25,000	21,671	21,671	3,329	86.68%
Parks Signage	150,000	28,951	92,559	57,441	61.71%
Skate Park	100,000	4,319	6,543	93,457	6.54%
Concessions/Restroom Building at City Park	250,000	6,900	7,954	242,046	3.18%
Master Plan*	150,000	19,942	26,035	123,965	17.36%
Other financing uses/transfers out	41,116	41,116	41,116	0	0.00%
Total Capital Projects Expend.	1,057,249	122,899	239,659	817,590	22.67%
Excess (Deficiency) Revenues over					
Expenditures	-197,249		190,341		
Budgeted Fund Balance 6/30/19	-197,249				

* Master Plan carryover from FY18

GAINESVILLE PARKS & RECREATION
FY2019 REVENUE COMPARISON

	FY2019 Revised Projected	FY2019 Actual	Over (Under) Collected	% Collected
TAXES				
Taxes (Generated by .75 mills)	\$ 3,476,933.00	\$ 3,309,376.35	\$ (167,556.65)	95.18%

ALLEN CREEK SOCCER COMPLEX

347300.001	Event Admission	\$ 6,600.00	\$ 1,080.00	\$ (5,520.00)	16.36%
347500.009	Program Registration Fees	\$ 5,800.00	\$ -	\$ (5,800.00)	0.00%
347900.001	Concessions	\$ 500.00	\$ 270.00	\$ (230.00)	54.00%
381000.022	Rentals	\$ 1,350.00	\$ 716.52	\$ (633.48)	53.08%
371000.001	Sponsorships	\$ 250.00	\$ -	\$ (250.00)	0.00%
	Contributions	\$ -	\$ -	\$ -	0.00%
	Miscellaneous Revenue	\$ -	\$ -	\$ -	0.00%
	SUB-TOTAL	\$ 14,500.00	\$ 2,066.52	\$ (12,433.48)	14.25%

RECREATION SERVICES

347300.001	Special Events - Taxable	\$ 11,000.00	\$ -	\$ (11,000.00)	0.00%
347300.002	Special Events - Non-Taxable	\$ 36,500.00	\$ 6,446.30	\$ (30,053.70)	0.00%
347500.002	Program Registration Fees	\$ 100,400.00	\$ 24,136.90	\$ (76,263.10)	24.04%
347500.003	Tennis Registration Fees	\$ 9,500.00	\$ 1,637.50	\$ (7,862.50)	17.24%
347900.001	C.O. Youth Athletics & Misc.	\$ 13,400.00	\$ 9,923.69	\$ (3,476.31)	74.06%
381000.023	F.L. Fields & Courts	\$ 3,650.00	\$ 1,610.00	\$ (2,040.00)	44.11%
381000.024	F.L. Longwood Fields & Courts	\$ 2,100.00	\$ 1,085.00	\$ (1,015.00)	51.67%
371000.001	Sponsorships	\$ 7,000.00	\$ 4,000.00	\$ (3,000.00)	57.14%
371000.002	Contributions - Private Sources	\$ -	\$ -	\$ -	0.00%
	Facility Leases	\$ -	\$ -	\$ -	0.00%
	Contributions	\$ -	\$ -	\$ -	0.00%
	Sub-Total	\$ 183,550.00	\$ 48,839.39	\$ (134,710.61)	26.61%

FRANCES MEADOWS CENTER

347300.002	Special Events - Non-Taxable	\$ 2,500.00	\$ 1,980.00	\$ (520.00)	79.20%
347500.004	Instructional Classes	\$ 140,000.00	\$ 58,791.79	\$ (81,208.21)	41.99%
347500.005	Instructional Pool Rentals	\$ 70,000.00	\$ 28,905.95	\$ (41,094.05)	41.29%
347500.006	Competitive Swim Team	\$ 185,000.00	\$ 91,980.54	\$ (93,019.46)	49.72%
347900.001	Concessions	\$ 100,000.00	\$ 43,902.37	\$ (56,097.63)	43.90%
347900.003	Miscellaneous Charges	\$ 2,500.00	\$ 842.00	\$ (1,658.00)	33.68%
371000.011	Contributions - (LA Swim A Thon)	\$ -	\$ -	\$ -	0.00%
347200.001	General Admissions	\$ 305,000.00	\$ 124,311.75	\$ (180,688.25)	40.76%
347200.002	Fitness Center Fees	\$ 160,000.00	\$ 78,514.35	\$ (81,485.65)	49.07%
381000.020	Room Rentals	\$ 35,000.00	\$ 11,376.50	\$ (23,623.50)	32.50%
371000.001	Sponsorships	\$ 10,000.00	\$ 3,650.00	\$ (6,350.00)	36.50%
389000.006	Personnel Reimbursements	\$ -	\$ 30.00	\$ 30.00	0.00%
389000.010	Misc. Revenue Payroll Deductions	\$ -	\$ 4,873.26	\$ 4,873.26	0.00%
	Food Service Fees	\$ -	\$ -	\$ -	0.00%
	Equipment Rental	\$ -	\$ -	\$ -	0.00%
	Grant Make-a-Splash	\$ -	\$ -	\$ -	0.00%
	Sub-Total	\$ 1,010,000.00	\$ 449,158.51	\$ (560,841.49)	44.47%

LANIER POINT ATHLETIC COMPLEX

347300.001	Event Admissions - Gate Fees	\$ -	\$ -	\$ -	0.00%
347500.007	League Fees	\$ 13,600.00	\$ 12,055.00	\$ (1,545.00)	88.64%
347500.008	Tournament Fees	\$ -	\$ -	\$ -	0.00%
347900.001	Concessions	\$ 64,550.00	\$ 18,611.77	\$ (45,938.23)	28.83%
347900.003	Other (Rentals) - Misc. Charges	\$ 44,000.00	\$ 10,635.00	\$ (33,365.00)	24.17%
371000.001	Sponsorships	\$ 6,000.00	\$ 3,325.63	\$ (2,674.37)	55.43%
	Souvenirs	\$ -	\$ -	\$ -	0.00%
	Contributions	\$ -	\$ -	\$ -	0.00%
	Sub-Total	\$ 128,150.00	\$ 44,627.40	\$ (83,522.60)	34.82%

YSBC

347300.001	Event Admissions - Gate Fees	\$ 13,000.00	\$ 14,149.49	\$ 1,149.49	108.84%
347500.001	Program Registration Fees	\$ 76,540.00	\$ 35,692.71	\$ (40,847.29)	46.63%
361000.000	Interest Income	\$ 500.00	\$ 2,284.63	\$ 1,784.63	0%
371000.001	Sponsorships	\$ 6,000.00	\$ 3,150.00	\$ (2,850.00)	52.50%
371000.002	Contributions	\$ 500.00	\$ -	\$ (500.00)	0.00%
	Sub-Total	\$ 96,540.00	\$ 55,276.83	\$ (41,263.17)	57.26%

CIVIC CENTER - DIVISION

347300.002	Special Events	\$ 10,000.00	\$ 3,139.00	\$ (6,861.00)	31.39%
347900.002	Catering Fees	\$ 40,000.00	\$ 15,549.44	\$ (24,450.56)	38.87%
347900.003	Misc. Charges	\$ -	\$ -	\$ -	0.00%
347900.004	Food Service Fees	\$ 1,900.00	\$ 200.00	\$ (1,700.00)	10.53%
381000.004	Rent - Board Room	\$ 5,000.00	\$ 3,533.75	\$ (1,466.25)	70.68%
381000.005	Rent - Chattahoochee Room	\$ 29,000.00	\$ 13,481.80	\$ (15,518.20)	46.49%
381000.006	Rent - Chestatee Room	\$ 20,000.00	\$ 13,861.25	\$ (6,138.75)	69.31%
381000.007	Rent - Gaines Room	\$ 7,000.00	\$ 6,272.50	\$ (727.50)	89.61%
381000.008	Rent - Grand Ballroom	\$ 89,000.00	\$ 52,075.25	\$ (36,924.75)	58.51%
381000.009	Rent - Kitchen	\$ 400.00	\$ 160.00	\$ (240.00)	40.00%
381000.010	Rent - Longstreet Room	\$ 300.00	\$ 268.60	\$ (31.40)	89.53%
381000.011	Rent-Longstreet/Lyman Hall	\$ 21,000.00	\$ 12,396.35	\$ (8,603.65)	59.03%
381000.012	Rent - Sidney Lanier	\$ 22,500.00	\$ 10,069.05	\$ (12,430.95)	44.75%
381000.021	Rent - Camp Fire Cabin	\$ 25,500.00	\$ 14,974.00	\$ (10,526.00)	58.72%
	Total CC Room Rentals	\$ 219,700.00	\$ 127,092.55	\$ (92,607.45)	57.85%
381000.014	Rent - FSNC Room A	\$ 8,000.00	\$ 4,661.00	\$ (3,339.00)	58.26%
381000.015	Rent - FSNC Room B	\$ 1,500.00	\$ 2,418.33	\$ 918.33	161.22%
381000.016	Rent - FSNC Room AB	\$ 18,500.00	\$ 10,076.50	\$ (8,423.50)	54.47%
381000.017	Rent - FSNC Conf. Room	\$ 500.00	\$ -	\$ (500.00)	0.00%
	Rent - FSNC Kitchen	\$ -	\$ -	\$ -	0.00%
	Total FSNC Room Rental	\$ 28,500.00	\$ 17,155.83	\$ (11,344.17)	60.20%
381000.025	Rent - Longwood Pavilion	\$ 7,500.00	\$ 2,120.00	\$ (5,380.00)	28.27%
381000.026	Rent - Other Pavilions	\$ 9,000.00	\$ 4,550.50	\$ (4,449.50)	50.56%
381000.013	Service Rental	\$ 7,000.00	\$ 6,119.25	\$ (880.75)	87.42%
381000.019	Equipment Rental	\$ 25,000.00	\$ 14,429.00	\$ (10,571.00)	57.72%
371000.001	Sponsorships	\$ -	\$ -	\$ -	0.00%
	Personnel Reimbursements	\$ -	\$ 80.00	\$ 80.00	0.00%
	Facility Lease	\$ -	\$ -	\$ -	0.00%
	Contributions	\$ -	\$ -	\$ -	0.00%
	Sub-Total	\$ 348,600.00	\$ 190,435.57	\$ (158,164.43)	54.63%

MISCELLANEOUS REVENUE

389000.001	Other Revenue	\$ 1,000.00	\$ 623.06	\$ (376.94)	62.31%
392100.000	Surplus Sales	\$ 500.00	\$ 200,001.13	\$ 199,501.13	40000.23%
399900.000	Budgeted Fund Balance	\$ -	\$ -	\$ -	0.00%
	Transfer from General Fund	\$ -	\$ -	\$ -	0.00%
	Transfer from Hotel Tax	\$ -	\$ -	\$ -	0.00%
	Transfer from Capital Projects	\$ -	\$ 17,236.00	\$ 17,236.00	0.00%
	Sub-Total	\$ 1,500.00	\$ 217,860.19	\$ 216,360.19	14524.01%

INTEREST

361000.000	Interest on Investments	\$ 7,700.00	\$ 24,883.04	\$ 17,183.04	323.16%
361000.000	Interest - Development Fund	\$ -	\$ 807.34	\$ 807.34	0.00%
	Interest - YSBC	\$ -	\$ -	\$ -	0.00%
	Sub-Total	\$ 7,700.00	\$ 25,690.38	\$ 17,990.38	333.64%

INTERGOVERNMENTAL

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

SPONSORSHIPS

371000.00	Non-Departmental	\$ 1,000.00	\$ 1,000.00	\$ -	
	Sub-Total	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -

CONTRIBUTIONS

	YSBC	\$ -	\$ -	\$ -	0.00%
	Contributions - P&R	\$ -	\$ -	\$ -	0.00%
	Contributions - FOTP	\$ -	\$ 10,000.00	\$ 10,000.00	0.00%
	Sub-Total	\$ -	\$ 10,000.00	\$ 10,000.00	0.00%

	TOTAL REVENUE	\$ 5,268,473.00	\$ 4,354,331.14	\$ (914,141.86)	82.65%
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CITY OF GAINESVILLE
ALLEN CREEK SOCCER COMPLEX
SUMMARY FINANCIAL STATEMENT
For the Month Ended December 31, 2018

% of Year Collected/Expended = 50.00%

	REVISED BUDGET	MTD ACTUAL	YTD ACTUAL	REMAINING BALANCE	% COLLECTED/ EXPENDED	Y-T-D LAST YEAR
REVENUES						
Event Admissions	\$ 6,600	\$ -	\$ 1,080	\$ 5,520	16.36%	\$ 500
Program Registration Fees	\$ 5,800	\$ -	\$ -	\$ 5,800	0.00%	\$ -
Concessions	\$ 500	\$ -	\$ 270	\$ 230	54.00%	\$ -
Rentals	\$ 1,350	\$ -	\$ 717	\$ 633	53.08%	\$ 12,486
Sponsorships	\$ 250	\$ -	\$ -	\$ 250	0.00%	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Total Revenues	\$ 14,500	\$ -	\$ 2,067	\$ 12,433	14.25%	\$ 12,985

EXPENDITURES						
Salaries & Benefits	\$ 16,985	\$ 271	\$ 3,790	\$ 13,195	22.31%	\$ 8,399
Repairs & Maintenance - Gasoline	\$ 6,500	\$ -	\$ 2,653	\$ 3,847	40.82%	\$ 1,397
Rent - Equipment	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Other Purchased (Contractual) Services	\$ 300	\$ -	\$ -	\$ 300	0.00%	\$ -
Liability Insurance	\$ 4,100	\$ 57	\$ 958	\$ 3,142	23.37%	\$ 2,129
Travel & Education /Training	\$ 50	\$ -	\$ -	\$ 50	0.00%	\$ -
Dues	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Utilities	\$ 15,255	\$ -	\$ 1,713	\$ 13,542	11.23%	\$ 7,008
General Office Supplies -Postage	\$ 50	\$ 0	\$ 1	\$ 49	1.88%	\$ -
Small Equip. - Non-Tagged & Tagged	\$ 5,000	\$ -	\$ 110	\$ 4,890	2.20%	\$ 1,266
Other Purchased Operational Items	\$ 755	\$ -	\$ 51	\$ 704	6.79%	\$ 92
WC Claims	\$ 225	\$ -	\$ 42	\$ 183	18.67%	\$ 113
Professional Fees - Legal	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Printing	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
New Equipment (Reserve)	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Total Expenditures	\$ 49,220	\$ 328	\$ 9,318	\$ 39,902	18.93%	\$ 20,403

Excess (Deficiency) Revenues Over Expenditures	\$ (34,720)	\$ (328)	\$ (7,252)
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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, 2018

% of Year Collected/Expended = 50.00%

	REVISED BUDGET	MTD ACTUAL	YTD ACTUAL	REMAINING BALANCE	% COLLECTED/ EXPENDED	Y-T-D LAST YEAR
REVENUES						
League Fees	\$ 13,600	\$ -	\$ 12,055	\$ 1,545	88.64%	\$ 6,580
Concessions	\$ 64,550	\$ -	\$ 18,612	\$ 45,938	28.83%	\$ 22,230
Other (Rentals) - Misc. Charges	\$ 44,000	\$ -	\$ 10,635	\$ 33,365	24.17%	\$ 13,015
Sponsorships	\$ 6,000	\$ 376	\$ 3,326	\$ 2,674	55.43%	\$ -
Event Admissions - Gate Fees	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Tournament Fees	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Souvenirs	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Contributions	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Total Revenues	\$ 128,150	\$ 376	\$ 44,627	\$ 83,523	34.82%	\$ 41,825

EXPENDITURES						
Salaries & Benefits	\$ 106,547	\$ 4,875	\$ 50,045	\$ 56,502	46.97%	\$ 45,876
Pest Control	\$ 180	\$ -	\$ -	\$ 180	0.00%	\$ 60
Annual Maintenance Contracts	\$ 516	\$ 43	\$ 258	\$ 258	50.00%	\$ 258
Repairs & Maintenance	\$ 1,500	\$ -	\$ 412	\$ 1,088	27.47%	\$ -
Other Purchased (Contractual) Services	\$ 13,500	\$ -	\$ 16,072	\$ (2,572)	119.05%	\$ 12,038
Liability Insurance	\$ 746	\$ 62	\$ 373	\$ 373	50.00%	\$ 612
Utilities	\$ 46,000	\$ 1,755	\$ 15,212	\$ 30,788	33.07%	\$ 18,333
Printing	\$ 1,000	\$ -	\$ 70	\$ 930	7.00%	\$ -
Travel & Education/Training	\$ 450	\$ -	\$ -	\$ 450	0.00%	\$ -
Dues	\$ 70	\$ 55	\$ 55	\$ 15	78.57%	\$ 65
Tournament Fees	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
General/Other Supplies	\$ 600	\$ -	\$ 608	\$ (8)	101.33%	\$ 790
Concession Purchases	\$ 35,000	\$ 1,332	\$ 9,786	\$ 25,214	27.96%	\$ 9,768
Small Equipment - Non-Tagged & Tagged	\$ 13,150	\$ 84	\$ 2,340	\$ 10,810	17.79%	\$ 1,548
Other Purchased Operational Items	\$ 500	\$ 38	\$ 60	\$ 440	12.09%	\$ -
New Equipment	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Total Expenditures	\$ 219,759	\$ 8,245	\$ 95,292	\$ 124,468	43.36%	\$ 89,348

Excess (Deficiency) Revenues Over Expenditures	\$ (91,609)	\$ (7,870)	\$ (50,664)
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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, 2018

% of Year Collected/Expended = 50.00%

	REVISED BUDGET	MTD ACTUAL	YTD ACTUAL	REMAINING BALANCE	% COLLECTED/ EXPENDED	Y-T-D LAST YEAR
REVENUES						
Event Admissions - Gate Fees	\$ 13,000	\$ -	\$ 14,149	\$ (1,149)	108.84%	\$ 14,302
Program Registration Fees	\$ 76,540	\$ 513	\$ 35,693	\$ 40,847	46.63%	\$ 34,002
Interest Income	\$ 500	\$ 429	\$ 2,285	\$ (1,785)	456.93%	\$ 806
Sponsorships	\$ 6,000	\$ -	\$ 3,150	\$ 2,850	52.50%	\$ 1,800
Contributions	\$ 500	\$ -	\$ -	\$ 500	0.00%	\$ -
Total Revenues	\$ 96,540	\$ 942	\$ 55,277	\$ 41,263	57.26%	\$ 50,910

EXPENDITURES						
Salaries & Benefits	\$ 49,042	\$ 3,798	\$ 22,786	\$ 26,256	46.46%	\$ -
Other Purchased (Contractual) Services	\$ 42,310	\$ -	\$ 12,375	\$ 29,935	29.25%	\$ 14,968
Liability Insurance	\$ 448	\$ 317	\$ 504	\$ (56)	112.50%	\$ -
Printing	\$ 800	\$ -	\$ 96	\$ 704	12.00%	\$ 32
Dues	\$ 4,850	\$ -	\$ 3,660	\$ 1,190	75.46%	\$ 4,122
League Fees	\$ 256	\$ 58	\$ 58	\$ 198	0.00%	\$ -
Small Equip. Non-Tagged & Tagged	\$ 60,550	\$ 294	\$ 42,738	\$ 17,812	70.58%	\$ 44,271
Advertising	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
Total Expenditures	\$ 158,256	\$ 4,468	\$ 82,217	\$ 76,039	51.95%	\$ 63,393

Excess (Deficiency) Revenues Over Expenditures	\$ (61,716)	\$ (3,525)	\$ (26,940)
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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, 2018

% of Year Collected/Expended = 50.00%

	REVISED BUDGET	MTD ACTUAL	YTD ACTUAL	REMAINING BALANCE	% COLLECTED/ EXPENDED
REVENUES					
Special Events	\$ 10,000	\$ 1,431	\$ 3,139	\$ 6,861	31.39%
Catering Fees & Food Services	\$ 41,900	\$ 3,259	\$ 15,749	\$ 26,151	37.59%
Room Rentals	\$ 248,200	\$ 20,997	\$ 144,248	\$ 103,952	58.12%
Facility Leases - Longwood Pav.	\$ 7,500	\$ -	\$ 2,120	\$ 5,380	28.27%
Facility Leases - Other Pavilions	\$ 9,000	\$ -	\$ 4,551	\$ 4,450	50.56%
Service Rentals	\$ 7,000	\$ 1,498	\$ 6,119	\$ 881	87.42%
Equipment Rental	\$ 25,000	\$ 1,220	\$ 14,429	\$ 10,571	57.72%
Sponsorships	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous Charges	\$ -	\$ -	\$ -	\$ -	0.00%
Personnel Reimbursements	\$ -	\$ -	\$ 80	\$ (80)	0.00%
Facility Leases	\$ -	\$ -	\$ -	\$ -	0.00%
Contributions	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues	\$ 348,600	\$ 28,405	\$ 190,436	\$ 158,164	54.63%

EXPENDITURES					
Salaries & Benefits	\$ 346,696	\$ 23,996	\$ 153,598	\$ 193,098	44.30%
Pest Control	\$ 900	\$ -	\$ -	\$ 900	0.00%
Annual Maintenance Contracts	\$ 3,220	\$ -	\$ 350	\$ 2,870	10.87%
Repairs & Maintenance	\$ 16,500	\$ 583	\$ 4,045	\$ 12,455	24.51%
Rent - Equipment	\$ 300	\$ 23	\$ 42	\$ 258	14.05%
Laundry & Linen	\$ 17,200	\$ -	\$ 4,367	\$ 12,833	25.39%
Other Purchased (Contractual) Services	\$ 31,799	\$ 154	\$ 7,168	\$ 24,631	22.54%
Liability Insurance	\$ 9,700	\$ 808	\$ 4,850	\$ 4,850	50.00%
Utilities	\$ 103,108	\$ 10,305	\$ 43,050	\$ 60,058	41.75%
Janitorial & Operational Supplies	\$ 7,500	\$ 651	\$ 3,621.3	\$ 3,879	48.28%
General Supplies	\$ 6,750	\$ 175	\$ 1,499	\$ 5,251	22.20%
Other Supplies/ Concession Purchases	\$ 3,500	\$ 313	\$ 1,120	\$ 2,380	31.99%
Small Equipment- Non-Tagged	\$ 11,190	\$ 1,905	\$ 5,900	\$ 5,290	52.73%
Small Equipment- Tagged	\$ 1,510	\$ -	\$ -	\$ 1,510	0.00%
Other Purchased Operational Items	\$ 250	\$ -	\$ -	\$ 250	0.00%
Machinery & Equipment (New)	\$ 18,295	\$ -	\$ 14,435	\$ 3,860	0.00%
Travel & Education/Training	\$ -	\$ -	\$ -	\$ -	0.00%
Advertising	\$ -	\$ -	\$ -	\$ -	0.00%
Dues	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 578,418	\$ 38,914	\$ 244,044	\$ 334,374	42.19%

Excess (Deficiency) Revenues Over Expenditures	\$ (229,818)	\$ (10,509)	\$ (53,609)
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NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

**GAINESVILLE PARKS & RECREATION AGENCY
CIVIC CENTER INCOME STATEMENT @ 12/31/18**

INCOME	BUDGETED	THIS MONTH	THIS MONTH		Y-T-D		BALANCE
			LAST YEAR	YEAR TO DATE	LAST YEAR		
Special Events	\$ 10,000	\$ 1,431	\$ 2,492	\$ 3,139	\$ 5,159	\$ 6,861	
Catering Fees	\$ 40,000	\$ 3,259	\$ 3,856	\$ 15,549	\$ 15,736	\$ 24,451	
Food Service Fees	\$ 1,900	\$ -	\$ -	\$ 200	\$ 300	\$ 1,700	
Room Rentals	\$ 222,700	\$ 18,092	\$ 13,122	\$ 129,274	\$ 108,538	\$ 93,426	
Camp Fire Cabin	\$ 25,500	\$ 2,905	\$ 1,228	\$ 14,974	\$ 9,125	\$ 10,526	
Facility Leases-Longwood Pavilion	\$ 7,500	\$ -	\$ -	\$ 2,120	\$ 2,622	\$ 5,380	
Facility Leases- Other Pavilions	\$ 9,000	\$ -	\$ -	\$ 4,551	\$ 3,124	\$ 4,450	
Service Rentals	\$ 7,000	\$ 1,498	\$ 58	\$ 6,119	\$ 3,637	\$ 881	
Equipment Rental	\$ 25,000	\$ 1,220	\$ 1,100	\$ 14,429	\$ 9,562	\$ 10,571	
Sponsorships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Miscellaneous Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel Reimbursements	\$ -	\$ -	\$ -	\$ 80	\$ 80	\$ (80)	
Facility Leases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 348,600	\$ 28,405	\$ 21,856	\$ 190,436	\$ 157,883	\$ 158,164	

EXPENDITURES							
Salaries & Benefits	\$ 346,696	\$ 23,996	\$ 21,508	\$ 153,598	\$ 140,466	\$ 193,098	
Pest Control	\$ 900	\$ -	\$ 105	\$ -	\$ 610	\$ 900	
Annual Maintenance Contracts	\$ 3,220	\$ -	\$ 70	\$ 350	\$ 1,010	\$ 2,870	
Repairs & Maintenance	\$ 16,500	\$ 583	\$ -	\$ 4,045	\$ 7,599	\$ 12,455	
Rent - Equipment	\$ 300	\$ 23	\$ -	\$ 42	\$ 213	\$ 258	
Laundry & Linen	\$ 17,200	\$ -	\$ 1,256	\$ 4,367	\$ 5,163	\$ 12,833	
Other Purchased (Contractual) Services	\$ 31,799	\$ 154	\$ 481	\$ 7,168	\$ 7,996	\$ 24,631	
Liability Insurance	\$ 9,700	\$ 808	\$ 831	\$ 4,850	\$ 4,986	\$ 4,850	
Utilities	\$ 103,108	\$ 10,305	\$ 8,825	\$ 43,050	\$ 42,705	\$ 60,058	
Janitorial & Operational Supplies	\$ 7,500	\$ 651	\$ 651	\$ 3,621	\$ 2,947	\$ 3,879	
General Supplies	\$ 6,750	\$ 175	\$ 61	\$ 1,499	\$ 1,284	\$ 5,251	
Other Supplies/Concession Purchases	\$ 3,500	\$ 313	\$ 289	\$ 1,120	\$ 1,174	\$ 2,380	
Small Equipment- Non-Tagged	\$ 11,190	\$ 1,905	\$ 1,610	\$ 5,900	\$ 4,276	\$ 5,290	
Small Equipment- Tagged	\$ 1,510	\$ -	\$ -	\$ -	\$ -	\$ 1,510	
Other Purchased Operational Items	\$ 250	\$ -	\$ -	\$ -	\$ -	\$ 250	
Machinery & Equipment (New)	\$ 18,295	\$ -	\$ -	\$ 14,435	\$ -	\$ 3,860	
Travel & Education/Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Dues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 578,418	\$ 38,914	\$ 35,687	\$ 244,044	\$ 220,428	\$ 334,374	

GAINESVILLE CIVIC CENTER
FY2019 REVENUE COMPARISON

		FY2019 Revised Projected	FY2019 ACTUAL	Over (Under) Collected	% Collected
RENTAL FACILITY RECEIPTS					
381000.025	Rent - Longwood Pavilion	\$ 7,500.00	2120.00	-5,380.00	28.27%
381000.026	Rent - Other Pavilions	\$ 9,000.00	4550.50	-4,449.50	50.56%
381000.004	Rent - Board Room	\$ 5,000.00	3,533.75	-1,466.25	70.68%
381000.005	Rent - Chattahoochee Room	\$ 29,000.00	13,481.80	-15,518.20	46.49%
381000.006	Rent - Chestatee Room	\$ 20,000.00	13,861.25	-6,138.75	69.31%
381000.007	Rent - Gaines Room	\$ 7,000.00	6,272.50	-727.50	89.61%
381000.008	Rent - Grand Ballroom	\$ 89,000.00	52,075.25	-36,924.75	58.51%
381000.009	Rent - Kitchen	\$ 400.00	160.00	-240.00	40.00%
381000.010	Rent - Longstreet Room	\$ 300.00	268.60	-31.40	89.53%
381000.011	Rent - Longstreet/Lyman Hall Combo	\$ 21,000.00	12,396.35	-8,603.65	59.03%
381000.012	Rent - Sidney Lanier Room	\$ 22,500.00	10,069.05	-12,430.95	44.75%
381000.014	FSNC - Room A	\$ 8,000.00	4,661.00	-3,339.00	58.26%
381000.015	FSNC - Room B	\$ 1,500.00	2,418.33	918.33	161.22%
381000.016	FSNC - Room A/B	\$ 18,500.00	10,076.50	-8,423.50	54.47%
381000.017	FSNC - Conf. Room	\$ 500.00	0.00	-500.00	0.00%
381000.021	Rent - Camp Fire Cabin	\$ 25,500.00	14,974.00	-10,526.00	58.72%
	FSNC - Kitchen	\$ -	0.00	0.00	0.00%
	TOTAL ROOM RENTAL	\$ 248,200.00	\$ 144,248.38	\$ (103,951.62)	58.12%
	Facility Leases-3rd Floor Office Space	\$ -	0.00	0.00	0.00%
	Sub-Total	\$ 264,700.00	\$ 150,918.88	\$ (113,781.12)	57.02%
347300.002	Special Events	\$ 10,000.00	3,139.00	-6,861.00	-68.61%
347900.002	Catering Fees	\$ 40,000.00	15,549.44	-24,450.56	38.87%
347900.003	Other Miscellaneous Revenue	\$ -	0.00	0.00	0.00%
347900.004	Food Service Fees	\$ 1,900.00	200.00	-1,700.00	10.53%
	Sub-Total	\$ 41,900.00	15,749.44	-26,150.56	37.59%
381000.013	Service Rental	\$ 7,000.00	6,119.25	-880.75	87.42%
	*Cable TV Hookup; *Drinks				
	*Phone Hookup				
	*Linen				
	Sub-Total	\$ 7,000.00	6,119.25	-880.75	87.42%
381000.019	Equipment Rental	\$ 25,000.00	14,429.00	-10,571.00	57.72%
	*Tables/Chairs				
	*Exhibit Equipment				
	*Audio/Visual				
	*Piano/Tuning				
	Sub-Total	\$ 25,000.00	14,429.00	-10,571.00	57.72%
371000.001	Sponsorships	\$ -	0.00	0.00	0.00%

50.00% of Year Collected
as of 12/31/18

	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%
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	Sub-Total	\$ -	0.00	0.00	0.00%
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	TOTAL REVENUE	\$ 348,600.00	\$ 190,435.57	-158,164.43	54.63%
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CITY OF GAINESVILLE
FRANCES MEADOWS AQUATIC AND COMMUNITY CENTER
SUMMARY FINANCIAL STATEMENT

For the Month Ended December 31, 2018

% of Year Collected/Expended = 50.00%

	REVISED BUDGET	MTD ACTUAL	YTD ACTUAL	REMAINING BALANCE	% COLLECTED/ EXPENDED
REVENUES					
Special Events - Non Taxable	\$ 2,500	\$ -	\$ 1,980	\$ 520	79.20%
Instructional Classes	\$ 140,000	\$ 5,964	\$ 58,792	\$ 81,208	41.99%
Instructional Pool Rentals	\$ 70,000	\$ 9,564	\$ 28,906	\$ 41,094	41.29%
Competitive Swim Team	\$ 185,000	\$ 15,340	\$ 91,981	\$ 93,019	49.72%
Concessions	\$ 100,000	\$ 1,740	\$ 43,902	\$ 56,098	43.90%
Miscellaneous Charges	\$ 2,500	\$ 6	\$ 842	\$ 1,658	33.68%
General Admissions	\$ 305,000	\$ 2,585	\$ 124,312	\$ 180,688	40.76%
Fitness Center Fees	\$ 160,000	\$ 11,423	\$ 78,514	\$ 81,486	49.07%
Room Rentals	\$ 35,000	\$ 290	\$ 11,377	\$ 23,624	32.50%
Sponsorships	\$ 10,000	\$ -	\$ 3,650	\$ 6,350	36.50%
Personnel Reimbursements	\$ -	\$ -	\$ 30	\$ (30)	0.00%
Misc. Revenue Payroll Deductions	\$ -	\$ 843	\$ 4,873	\$ (4,873)	0.00%
Service Rentals	\$ -	\$ -	\$ -	\$ -	0.00%
Food Service Fees	\$ -	\$ -	\$ -	\$ -	0.00%
Equipment Rental	\$ -	\$ -	\$ -	\$ -	0.00%
Contributions - (LA Swim A Thon)	\$ -	\$ -	\$ -	\$ -	0.00%
Grant: Make-a-Splash	\$ -	\$ -	\$ -	\$ -	0.00%
Total Revenues	\$ 1,010,000	\$ 47,755	\$ 449,159	\$ 560,841	44.47%

EXPENDITURES					
Salaries & Benefits	\$ 967,850	\$ 58,582	\$ 474,824	\$ 493,026	49.06%
Pest Control	\$ 500	\$ -	\$ -	\$ 500	0.00%
Annual Maintenance Contracts	\$ 13,000	\$ 1,180	\$ 3,864	\$ 9,136	29.73%
Repairs & Maintenance	\$ 53,050	\$ 6,113	\$ 32,645	\$ 20,405	61.54%
Rental - Equipment	\$ 5,000	\$ 154	\$ 2,096	\$ 2,904	41.93%
Other Purchased (Contractual) Services	\$ 147,355	\$ 13,470	\$ 75,283	\$ 72,072	51.09%
Liability Insurance	\$ 26,307	\$ 2,192	\$ 13,154	\$ 13,154	50.00%
Utilities	\$ 241,960	\$ 15,111	\$ 82,628	\$ 159,332	34.15%
Printing	\$ 625	\$ -	\$ 235	\$ 390	37.67%
Travel & Education/Training	\$ 7,875	\$ -	\$ 3,363	\$ 4,512	42.70%
Dues	\$ 11,950	\$ 4,008	\$ 6,315	\$ 5,635	52.85%
Chemicals	\$ 35,000	\$ 3,691	\$ 23,612	\$ 11,388	67.46%
Janitorial & Operational Supplies	\$ 17,000	\$ 748	\$ 6,452	\$ 10,548	37.95%
Other Supplies/ Concession Purchases	\$ 59,500	\$ 181	\$ 24,953	\$ 34,547	41.94%
Small Equipment- Non-Tagged	\$ 26,349	\$ 1,979	\$ 11,624	\$ 14,725	44.11%
Small Equipment- Tagged	\$ 5,055	\$ -	\$ -	\$ 5,055	0.00%
Other Purchased Operational Items	\$ 4,125	\$ -	\$ -	\$ 4,125	0.00%
Machinery Equipment (New)	\$ 10,521	\$ -	\$ -	\$ 10,521	0.00%
Laundry & Linen	\$ -	\$ -	\$ -	\$ -	0.00%
Advertising	\$ -	\$ -	\$ -	\$ -	0.00%
Total Expenditures	\$ 1,633,022	\$ 107,409	\$ 761,049	\$ 871,973	46.60%

Excess (Deficiency) Revenues Over Expenditures	\$ (623,022)	\$ (59,654)	\$ (311,891)
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NOTE: These financial statements are UNAUDITED and should be used for management purposes only.

**GAINESVILLE PARKS & RECREATION AGENCY
FRANCES MEADOWS CENTER INCOME STATEMENT @ 12/31/18**

INCOME	BUDGETED	THIS MONTH			Y-T-D		BALANCE
		THIS MONTH	LAST YEAR	YEAR TO DATE	LAST YEAR		
Special Events - Non Taxable	\$ 2,500	\$ -	\$ -	\$ 1,980	\$ 1,693	\$ 520	
Instructional Classes	\$ 140,000	\$ 5,964	\$ 4,547	\$ 58,792	\$ 40,417	\$ 81,208	
Instructional Pool Rentals	\$ 70,000	\$ 9,564	\$ 21,669	\$ 28,906	\$ 41,549	\$ 41,094	
Competitive Swim Team	\$ 185,000	\$ 15,340	\$ 14,622	\$ 91,981	\$ 89,521	\$ 93,019	
Concessions	\$ 100,000	\$ 1,740	\$ 2,490	\$ 43,902	\$ 53,641	\$ 56,098	
Miscellaneous Charges	\$ 2,500	\$ 6	\$ 8	\$ 842	\$ 1,049	\$ 1,658	
General Admissions	\$ 305,000	\$ 2,585	\$ 1,400	\$ 124,312	\$ 147,638	\$ 180,688	
Fitness Center Fees	\$ 160,000	\$ 11,423	\$ 7,187	\$ 78,514	\$ 65,354	\$ 81,486	
Room Rentals	\$ 35,000	\$ 290	\$ 197	\$ 11,377	\$ 16,966	\$ 23,624	
Sponsorships	\$ 10,000	\$ -	\$ -	\$ 3,650	\$ 1,000	\$ 6,350	
Personnel Reimbursements	\$ -	\$ -	\$ -	\$ 30	\$ 30	\$ (30)	
Misc. Revenue Payroll Deductions	\$ -	\$ 843	\$ -	\$ 4,873	\$ -	\$ (4,873)	
Donations - (LA Swim A Thon)	\$ -	\$ -	\$ -	\$ -	\$ 3,255	\$ -	
Service Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Food Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Equipment Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Grant: Make-a-Splash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 1,010,000	\$ 47,755	\$ 52,120	\$ 449,159	\$ 462,113	\$ 560,841	
EXPENDITURES							
Salaries & Benefits	\$ 967,850	\$ 58,582	\$ 53,009	\$ 474,824	\$ 446,965	\$ 493,026	
Pest Control	\$ 500	\$ -	\$ 25	\$ -	\$ 125	\$ 500	
Annual Maintenance Contracts	\$ 13,000	\$ 1,180	\$ 328	\$ 3,864	\$ 4,210	\$ 9,136	
Repairs & Maintenance	\$ 53,050	\$ 6,113	\$ 2,750	\$ 32,645	\$ 30,903	\$ 20,405	
Rental - Equipment	\$ 5,000	\$ 154	\$ -	\$ 2,096	\$ 1,969	\$ 2,904	
Other Purchased (Contractual) Services	\$ 147,355	\$ 13,470	\$ 14,567	\$ 75,283	\$ 71,479	\$ 72,072	
Liability Insurance	\$ 26,307	\$ 2,192	\$ 1,892	\$ 13,154	\$ 11,352	\$ 13,154	
Utilities	\$ 241,960	\$ 15,111	\$ 13,369	\$ 82,628	\$ 88,272	\$ 159,332	
Printing	\$ 625	\$ -	\$ 87	\$ 235	\$ 354	\$ 390	
Travel & Education/Training	\$ 7,875	\$ -	\$ (68)	\$ 3,363	\$ 5,087	\$ 4,512	
Dues	\$ 11,950	\$ 4,008	\$ 728	\$ 6,315	\$ 7,830	\$ 5,635	
Chemicals	\$ 35,000	\$ 3,691	\$ 2,856	\$ 23,612	\$ 17,616	\$ 11,388	
Janitorial & Operational Supplies	\$ 17,000	\$ 748	\$ 1,117	\$ 6,452	\$ 7,957	\$ 10,548	
Other Supplies/ Concession Purchases	\$ 59,500	\$ 181	\$ 1,347	\$ 24,953	\$ 26,755	\$ 34,547	
Small Equipment- Non-Tagged	\$ 26,349	\$ 1,979	\$ 1,991	\$ 11,624	\$ 19,446	\$ 14,725	
Small Equipment- Tagged	\$ 5,055	\$ -	\$ -	\$ -	\$ 10,811	\$ 5,055	
Other Purchased Operational Items	\$ 4,125	\$ -	\$ -	\$ -	\$ -	\$ 4,125	
New Equipment (Reserve)	\$ 10,521	\$ -	\$ -	\$ -	\$ -	\$ 10,521	
Laundry & Linen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTALS	\$ 1,633,022	\$ 107,409	\$ 93,998	\$ 761,049	\$ 751,131	\$ 871,973	

50.00% of Year Collected
as of 12/31/18

FRANCES MEADOWS CENTER
FY2019 REVENUE COMPARISON

		FY2019 Revised Projected	FY2019 ACTUAL	Over (Under) Collected	% Collected
347300.002	Special Events - Non Taxable	\$ 2,500.00	\$ 1,980.00	-520.00	79.20%
347500.004	Instructional Classes	\$ 140,000.00	\$ 58,791.79	-81208.21	41.99%
347500.005	Pool Rentals	\$ 70,000.00	\$ 28,905.95	-41094.05	41.29%
347500.006	Competitive Swim Team	\$ 185,000.00	\$ 91,980.54	-93019.46	49.72%
347900.001	Concessions	\$ 100,000.00	\$ 43,902.37	-56097.63	43.90%
347900.003	Miscellaneous Charges	\$ 2,500.00	\$ 842.00	-1658.00	33.68%
347200.001	General Admissions	\$ 305,000.00	\$ 124,311.75	-180688.25	40.76%
347200.002	Fitness Center Fees	\$ 160,000.00	\$ 78,514.35	-81485.65	49.07%
381000.020	Room Rentals	\$ 35,000.00	\$ 11,376.50	-23623.50	32.50%
371000.001	Sponsorships	\$ 10,000.00	\$ 3,650.00	-6350.00	36.50%
389000.006	Personnel Reimbursements	\$ -	\$ 30.00	30.00	0.00%
389000.010	Misc. Revenue Payroll Deductions	\$ -	\$ 4,873.26	4873.26	0.00%
	Food Service Fees (Catering)	\$ -	\$ -	0.00	0.00%
	Equipment Rental	\$ -	\$ -	0.00	0.00%
371000.011	Contributions - (LA Swim A Thon)	\$ -	\$ -	0.00	0.00%
	Make a Splash Grant	\$ -	\$ -	0.00	0.00%
	TOTAL	\$ 1,010,000.00	\$ 449,158.51	-560841.49	44.47%