

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, AUGUST 19, 2020, 2:00 PM**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com or by calling (530) 537-2186 (M-F).

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://zoom.us/j/93929082155>. The public can use this link and/or call **1 669 900 6833** Webinar ID: 939 2908 2155 to participate.

People using the Zoom website will be able to see and hear the Committee, and the Committee will be able to hear the public. The Committee will not receive any visual/video from the public. This is done to avoid inappropriate visual content at the meeting.

Questions and comments can be sent via email to the District Administrator no later than one hour before the meeting. These emails will be read aloud at the meeting and responded to accordingly. Emails can be sent during the meeting, and staff will work to ensure that all are read, however the best way to have your comment heard is through the Zoom meeting or the associated phone number.

The Auburn Area Recreation and Park District appreciates your patience and understanding as we work through this new method of holding a public meeting.

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from July 22, 2020 Standing Finance Meeting
(Pages 3 – 5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for July, 2020 (Pages 6 – 9)

Recommendation: Review and approve cash requirements for July, 2020, forward to the consent calendar for review and approval.

4.3 Review of Financials for July 22, 2020 (Pages 10 – 35)

Recommendation: Review and approve Financials for May, 2020, forward to the consent calendar for review and approval.

4.4 Resolution 2020-26: Transfer of Contingency Funds to CalPERS Unfunded Liability Fund (Pages 36 – 37)

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2020-26, a resolution authorizing the transfer of funds from the Contingency Reserve Fund to the CalPERS Unfunded Liability Reserves in the amount of \$12,000?

4.5 Discussion Item:

1. County Mitigation Fund, current balance \$487,738.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

ADJOURNMENT

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

8-14-20
Date

1:15 pm.
Time

P. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JULY 22,
2020 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, July 22, 2020 at 2:15 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 2:15 p.m.

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee.

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

None.

4.0 BUSINESS

Item 4.5 - Preliminary Audit for Fiscal Year 2019-2020 was moved to become item 4.1

Ingrid Shepline of Richardson and Company presented the Preliminary Audit for Fiscal Year 2019-2020 to the Standing Finance Committee. The Preliminary Audit was thoroughly reviewed by Directors Ainsleigh and Lynch and forwarded the annual audit to the Board of Directors with a positive recommendation with the management letter being slightly modified.

4.2 Approval of Minutes from June 17, 2020 Standing Finance Meeting

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the June 17, 2020 Standing Finance Meeting.

4.3 Review of Cash Requirements for June, 2020

Directors Ainsleigh and Lynch reviewed and approved the cash requirements for June, 2020 and forwarded them to the consent calendar for review and approval.

4.4 Review of Financials for May, 2020

Directors Ainsleigh and Lynch reviewed and approved the financials for May, 2020 and forwarded them to the consent calendar for review and approval.

4.4 Review of Financials for June, 2020

Directors Ainsleigh and Lynch reviewed and approved the financials for June, 2020 and forwarded them to the consent calendar for review and approval.

4.5 Unfunded CalPERS Pension Reserve Funding

Directors Ainsleigh and Lynch reviewed this item and recommended to the Board of Directors the staff recommendation to transfer the budgeted \$45,600 for Fiscal Year 2020-2021.

4.6 Placer County Auditor/Controller Memo of Understanding

Directors Ainsleigh and Lynch reviewed this item and forwarded it to the Board of Directors with a positive recommendation.

4.7 Discussion item:

1. County Mitigation Fund, current balance \$487,738.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 4:16 p.m.

Board Secretary

Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
JULY, 2020**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$259,750.13**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	Check Date	From:	To:
Check Number	First	Last	7/1/2020	7/1/2020	7/31/2020
Vendor ID	First	Last	Checkbook ID	COMM 1ST	COMM 1ST
Vendor Name	First	Last			

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
20407	1099-218	Auburn Gymnastics Center	7/2/2020	COMM 1ST	PMCHK00002669	\$341.25
20408	1099-256	Healing Pastures, Inc.	7/2/2020	COMM 1ST	PMCHK00002669	\$825.00
20409	1099-295	Juli Land-Marx	7/2/2020	COMM 1ST	PMCHK00002669	\$3,000.00
20410	A0013	AT&T	7/2/2020	COMM 1ST	PMCHK00002669	\$64.20
20411	A0014	AT&T	7/2/2020	COMM 1ST	PMCHK00002669	\$308.86
20412	A0139	Auburn Ford	7/2/2020	COMM 1ST	PMCHK00002669	\$187.50
20413	A0169	AT&T Acct 303817271	7/2/2020	COMM 1ST	PMCHK00002669	\$42.80
20414	A0170	AT&T Acct 088-034-5818-655	7/2/2020	COMM 1ST	PMCHK00002669	\$90.95
20415	C0072	CIT Technology Fin. Serv., Inc	7/2/2020	COMM 1ST	PMCHK00002669	\$470.75
20416	C0133	California Smog	7/2/2020	COMM 1ST	PMCHK00002669	\$35.00
20417	D0015	Department of Social Services	7/2/2020	COMM 1ST	PMCHK00002669	\$484.00
20418	F0038	Fastenal Company	7/2/2020	COMM 1ST	PMCHK00002669	\$1,540.86
20419	F0047	Fuentes Pond Maintenance	7/2/2020	COMM 1ST	PMCHK00002669	\$5,200.00
20420	H0062	Home Depot Pro	7/2/2020	COMM 1ST	PMCHK00002669	\$76.36
20421	L0033	Les Schwab	7/2/2020	COMM 1ST	PMCHK00002669	\$233.76
20422	M0013	Meadow Vista Hardware	7/2/2020	COMM 1ST	PMCHK00002669	\$108.34
20423	M0071	Mission Protection Systems Inc	7/2/2020	COMM 1ST	PMCHK00002669	\$189.00
20424	M0099	George Eric Menig	7/2/2020	COMM 1ST	PMCHK00002669	\$5,375.00
20425	N0003	Norris Electric, Inc.	7/2/2020	COMM 1ST	PMCHK00002669	\$3,734.02
20426	N0012	Nevada Irrigation District	7/2/2020	COMM 1ST	PMCHK00002669	\$569.03
20427	N0045	Near U CO2	7/2/2020	COMM 1ST	PMCHK00002669	\$273.36
20428	N0048	Normac, Inc.	7/2/2020	COMM 1ST	PMCHK00002669	\$30.88
20429	P0005	Placer County Water Agency	7/2/2020	COMM 1ST	PMCHK00002669	\$4,451.95
20430	P0023	PG&E	7/2/2020	COMM 1ST	PMCHK00002669	\$88.53
20431	P0058	Pitney Bowes Credit Corporatio	7/2/2020	COMM 1ST	PMCHK00002669	\$106.18
20432	R0025	Rotary Club of Auburn	7/2/2020	COMM 1ST	PMCHK00002669	\$200.00
20433	R0027	Ross Recreation Equipment, Inc	7/2/2020	COMM 1ST	PMCHK00002669	\$2,083.19
20434	R0057	Reserve Account	7/2/2020	COMM 1ST	PMCHK00002669	\$500.00
20435	R0073	Riebes Auto Parts	7/2/2020	COMM 1ST	PMCHK00002669	\$64.39
20436	S0016	Sam's Club	7/2/2020	COMM 1ST	PMCHK00002669	\$597.42
20437	S0025	Sierra Pacific Turf Supply, In	7/2/2020	COMM 1ST	PMCHK00002669	\$9,338.96
20438	S0034	Thatcher Company	7/2/2020	COMM 1ST	PMCHK00002669	\$1,078.40
20439	S0054	Souza's Tire Service	7/2/2020	COMM 1ST	PMCHK00002669	\$787.38
20440	T0031	Turf Star, Inc.	7/2/2020	COMM 1ST	PMCHK00002669	\$1,570.90
20441	T0071	TIAA Commercial Finance, Inc.	7/2/2020	COMM 1ST	PMCHK00002669	\$107.34
20442	T1000	Transamerica Life Insurance	7/2/2020	COMM 1ST	PMCHK00002669	\$480.00
20443	TEMPA	Auburn Elementary	7/2/2020	COMM 1ST	PMCHK00002669	\$340.00
20444	TEMPB	Rose Bauer	7/2/2020	COMM 1ST	PMCHK00002669	\$199.00
20445	TEMPC	Shelley Catanyag	7/2/2020	COMM 1ST	PMCHK00002669	\$145.00
20446	TEMPE	Heather DePaul	7/2/2020	COMM 1ST	PMCHK00002669	\$103.00
20447	TEMPH	Chris Hill	7/2/2020	COMM 1ST	PMCHK00002669	\$25.20
20448	TEMPP	Jenn Paone	7/2/2020	COMM 1ST	PMCHK00002669	\$30.00
20449	V0004	Valley Truck & Tractor Co.	7/2/2020	COMM 1ST	PMCHK00002669	\$232.58
20450	V0007	Verizon Wireless	7/2/2020	COMM 1ST	PMCHK00002669	\$890.73
20451	W0001	Walker's Office Supplies, Inc.	7/2/2020	COMM 1ST	PMCHK00002669	\$336.67
20452	W0003	Warehouse Paint Incorporated	7/2/2020	COMM 1ST	PMCHK00002669	\$831.74
20453	T1000	Transamerica Life Insurance	7/2/2020	COMM 1ST	PMCHK00002670	\$20.00
20454	TEMPA	Michael Allison	7/2/2020	COMM 1ST	PMCHK00002670	\$85.00
20455	TEMPB	Bowman Charter School	7/2/2020	COMM 1ST	PMCHK00002670	\$640.00
20456	TEMPE	Seyem Estep	7/2/2020	COMM 1ST	PMCHK00002670	\$289.00
20457	TEMPG	Wendy Goebel	7/2/2020	COMM 1ST	PMCHK00002670	\$179.00
20458	TEMPL	Heather Leslie	7/2/2020	COMM 1ST	PMCHK00002670	\$330.00
20459	TEMPT	Tracie Tweet	7/2/2020	COMM 1ST	PMCHK00002670	\$169.00
ACH JULY UNITY	U0032	UnityFisolutions	7/2/2020	COMM 1ST	PMCHK00002671	\$64.70
20467	C0042	Court-Ordered Debt Collections	7/10/2020	COMM 1ST	PMCHK00002672	\$132.69
20468	S1007	Stationary Engineers, Local 39	7/10/2020	COMM 1ST	PMCHK00002672	\$383.79
20469	TEMPB	Nick Baxter	7/10/2020	COMM 1ST	PMCHK00002672	\$645.00
20470	TEMPC	Jeff Campbell	7/10/2020	COMM 1ST	PMCHK00002672	\$470.00
20471	TEMPE	Heather DePaul	7/10/2020	COMM 1ST	PMCHK00002672	\$477.00
20472	TEMPP	Kathryn Fujii	7/10/2020	COMM 1ST	PMCHK00002672	\$595.00
20473	TEMPH	Julie Holcomb	7/10/2020	COMM 1ST	PMCHK00002672	\$520.00
20474	TEMPP	Linda Marden	7/10/2020	COMM 1ST	PMCHK00002672	\$60.00
20475	TEMPP	Mike Reale	7/10/2020	COMM 1ST	PMCHK00002672	\$595.00
20476	TEMPS	Jennifer Sturgeon	7/10/2020	COMM 1ST	PMCHK00002672	\$495.00
20477	TEMPV	Brian Varvas	7/10/2020	COMM 1ST	PMCHK00002672	\$590.00
20478	TEMPW	Josh Woytus	7/10/2020	COMM 1ST	PMCHK00002672	\$490.00
20479	U0033	United States Treasury	7/10/2020	COMM 1ST	PMCHK00002672	\$75.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
20480	U0019	US Bank	7/14/2020	COMM 1ST	PMCHK00002673	\$10,077.71
20481	1099-147	Tom Isaac	7/17/2020	COMM 1ST	PMCHK00002674	\$1,519.00
20482	1099-16	Skyhawks Sports	7/17/2020	COMM 1ST	PMCHK00002674	\$819.00
20483	1099-254	Ralph Kendrick	7/17/2020	COMM 1ST	PMCHK00002674	\$148.50
20484	1099-269	Deborah Lynn	7/17/2020	COMM 1ST	PMCHK00002674	\$156.00
20485	1099-271	Kelpro Security	7/17/2020	COMM 1ST	PMCHK00002674	\$2,250.00
20486	1099-313	Alison Lloyd	7/17/2020	COMM 1ST	PMCHK00002674	\$420.00
20487	1099-342	Susie Bell	7/17/2020	COMM 1ST	PMCHK00002674	\$540.00
20488	1099-373	Metal Arts Academy	7/17/2020	COMM 1ST	PMCHK00002674	\$130.00
20489	A0001	Recology Auburn Placer	7/17/2020	COMM 1ST	PMCHK00002674	\$1,278.99
20490	A0013	AT&T	7/17/2020	COMM 1ST	PMCHK00002674	\$64.20
20491	A0027	Recology Auburn Placer	7/17/2020	COMM 1ST	PMCHK00002674	\$1,132.71
20492	A0051	Anderson's Sierra Pipe Co.	7/17/2020	COMM 1ST	PMCHK00002674	\$180.33
20493	A0134	Advanced Intregrated Pest Mana	7/17/2020	COMM 1ST	PMCHK00002674	\$150.00
20494	A0139	Auburn Ford	7/17/2020	COMM 1ST	PMCHK00002674	\$3,273.42
20495	A0169	AT&T Acct 303817271	7/17/2020	COMM 1ST	PMCHK00002674	\$42.80
20496	B0069	Bidwell Water	7/17/2020	COMM 1ST	PMCHK00002674	\$99.00
20497	C0002	CARPD	7/17/2020	COMM 1ST	PMCHK00002674	\$2,500.00
20498	C0004	CAPRI	7/17/2020	COMM 1ST	PMCHK00002674	\$60,637.50
20499	C0058	City Of Auburn	7/17/2020	COMM 1ST	PMCHK00002674	\$20,442.84
20500	C0061	California Computer Services	7/17/2020	COMM 1ST	PMCHK00002674	\$125.00
20501	C0111	Cal.net	7/17/2020	COMM 1ST	PMCHK00002674	\$66.90
20502	C0113	Cooks Portable Toilets & Septi	7/17/2020	COMM 1ST	PMCHK00002674	\$1,846.26
20503	C0130	Cirrus Group LLC	7/17/2020	COMM 1ST	PMCHK00002674	\$1,586.95
20504	D0010	Diamond Pacific	7/17/2020	COMM 1ST	PMCHK00002674	\$87.68
20505	D0025	Dawson Oil Company	7/17/2020	COMM 1ST	PMCHK00002674	\$3,358.02
20506	D0066	De Lage Landen Financial Servi	7/17/2020	COMM 1ST	PMCHK00002674	\$332.48
20507	D0087	Demsey, Filliger & Associates,	7/17/2020	COMM 1ST	PMCHK00002674	\$1,000.00
20508	F0047	Fuentes Pond Maintenance	7/17/2020	COMM 1ST	PMCHK00002674	\$2,400.00
20509	G0027	Giuliani & Kull - Auburn Inc.	7/17/2020	COMM 1ST	PMCHK00002674	\$1,200.00
20510	G0073	General Plumbing Supply, Inc.	7/17/2020	COMM 1ST	PMCHK00002674	\$140.43
20511	H0056	Humana Dental Ins. Co	7/17/2020	COMM 1ST	PMCHK00002674	\$2,404.99
20512	H0062	Home Depot Pro	7/17/2020	COMM 1ST	PMCHK00002674	\$112.86
20513	K0010	Knorr Systems, Inc.	7/17/2020	COMM 1ST	PMCHK00002674	\$480.00
20514	L0027	Pat Larson	7/17/2020	COMM 1ST	PMCHK00002674	\$28.29
20515	L0033	Les Schwab	7/17/2020	COMM 1ST	PMCHK00002674	\$445.11
20516	M0013	Meadow Vista Hardware	7/17/2020	COMM 1ST	PMCHK00002674	\$175.57
20517	M0098	Meadow Vista County Water Dist	7/17/2020	COMM 1ST	PMCHK00002674	\$2,021.63
20518	N0003	Norris Electric, Inc.	7/17/2020	COMM 1ST	PMCHK00002674	\$11,780.18
20519	N0045	Near U CO2	7/17/2020	COMM 1ST	PMCHK00002674	\$119.07
20520	P0001	Placer Farm Supply	7/17/2020	COMM 1ST	PMCHK00002674	\$15.22
20521	P0007	Pacific Gas & Electric Company	7/17/2020	COMM 1ST	PMCHK00002674	\$2,821.88
20522	P0102	Pape' Machinery	7/17/2020	COMM 1ST	PMCHK00002674	\$3,214.41
20523	R0065	River City Rentals	7/17/2020	COMM 1ST	PMCHK00002674	\$683.40
20524	R0073	Riebes Auto Parts	7/17/2020	COMM 1ST	PMCHK00002674	\$599.14
20525	S0094	Manouch Shirvanioun	7/17/2020	COMM 1ST	PMCHK00002674	\$34.92
20526	S0145	SCP Pool Distributors LLC	7/17/2020	COMM 1ST	PMCHK00002674	\$499.11
20527	S0154	Mike Scheele	7/17/2020	COMM 1ST	PMCHK00002674	\$100.63
20528	S0159	Sac Ice	7/17/2020	COMM 1ST	PMCHK00002674	\$262.98
20529	S0163	Steffen's HVAC Services	7/17/2020	COMM 1ST	PMCHK00002674	\$2,053.00
20530	S1000	State Of California/DOJ	7/17/2020	COMM 1ST	PMCHK00002674	\$266.00
20531	S1003	Sutter Medical Foundation	7/17/2020	COMM 1ST	PMCHK00002674	\$971.00
20532	TEMPB	Ilene Barbree	7/17/2020	COMM 1ST	PMCHK00002674	\$180.00
20533	TEMPC	Kim Cooper	7/17/2020	COMM 1ST	PMCHK00002674	\$150.00
20534	TEMPD	Lisa Duck	7/17/2020	COMM 1ST	PMCHK00002674	\$150.00
20535	TEMPH	Talerra Hontou	7/17/2020	COMM 1ST	PMCHK00002674	\$330.00
20536	TEMPJ	Louise Johnston	7/17/2020	COMM 1ST	PMCHK00002674	\$130.00
20537	TEMPK	Alina Kuchina	7/17/2020	COMM 1ST	PMCHK00002674	\$37.32
20538	TEMPL	Jessica Loer	7/17/2020	COMM 1ST	PMCHK00002674	\$80.00
20539	TEMPM	Suzie Moore	7/17/2020	COMM 1ST	PMCHK00002674	\$99.00
20540	TEMPO	Stephanie Owyong	7/17/2020	COMM 1ST	PMCHK00002674	\$450.00
20541	TEMPP	Tania Paladini	7/17/2020	COMM 1ST	PMCHK00002674	\$150.00
20542	TEMPR	Meshay Robinson	7/17/2020	COMM 1ST	PMCHK00002674	\$515.00
20543	TEMPS	Phil Sparling	7/17/2020	COMM 1ST	PMCHK00002674	\$630.00
20544	TEMPU	UAIC	7/17/2020	COMM 1ST	PMCHK00002674	\$305.00
20545	TEMPW	Kathleen Williams	7/17/2020	COMM 1ST	PMCHK00002674	\$254.00
20546	U0032	UnityIsolutions	7/17/2020	COMM 1ST	PMCHK00002674	\$125.00
20547	V0004	Valley Truck & Tractor Co.	7/17/2020	COMM 1ST	PMCHK00002674	\$304.74
20548	W0001	Walker's Office Supplies, Inc.	7/17/2020	COMM 1ST	PMCHK00002674	\$1,400.69
20549	W0010	Waxie Sanitary Supply	7/17/2020	COMM 1ST	PMCHK00002674	\$928.96
20550	W0044	Wave	7/17/2020	COMM 1ST	PMCHK00002674	\$1,842.50
20551	C0042	Court-Ordered Debt Collections	7/24/2020	COMM 1ST	PMCHK00002675	\$132.69
20552	S1007	Stationary Engineers, Local 39	7/24/2020	COMM 1ST	PMCHK00002675	\$365.90
20553	TEMPB	Kyleigh Burgess	7/24/2020	COMM 1ST	PMCHK00002675	\$58.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
20554	TEMPC	Jillian Chandler	7/24/2020	COMM 1ST	PMCHK00002675	\$300.00
20555	TEMPD	Ashley Dembosz	7/24/2020	COMM 1ST	PMCHK00002675	\$26.25
20556	TEMPPG	Roxanna Garcia	7/24/2020	COMM 1ST	PMCHK00002675	\$58.00
20557	TEMPPM	Al Mattson	7/24/2020	COMM 1ST	PMCHK00002675	\$605.00
20558	TEMPPR	Francisco Reyes	7/24/2020	COMM 1ST	PMCHK00002675	\$140.00
20559	TEMPPU	Alexandra Ung	7/24/2020	COMM 1ST	PMCHK00002675	\$119.00
20560	TEMPPW	Laura Wilson	7/24/2020	COMM 1ST	PMCHK00002675	\$1,530.00
20561	U0033	United States Treasury	7/24/2020	COMM 1ST	PMCHK00002675	\$75.00
20562	TEMPB	Melanie Biagi	7/27/2020	COMM 1ST	PMCHK00002676	\$150.00
20563	TEMPC	Nick Cunningham	7/27/2020	COMM 1ST	PMCHK00002676	\$70.00
20564	TEMPD	Karena Del Sarto	7/27/2020	COMM 1ST	PMCHK00002676	\$50.00
20565	TEMPJ	Jennifer Jackson	7/27/2020	COMM 1ST	PMCHK00002676	\$253.00
20566	TEMPPM	Joey Montero	7/27/2020	COMM 1ST	PMCHK00002676	\$615.00
20567	TEMPS	Lynn Saxelby	7/27/2020	COMM 1ST	PMCHK00002676	\$125.00
20568	1099-147	Tom Isaac	7/31/2020	COMM 1ST	PMCHK00002677	\$1,404.00
20569	1099-149	Katherine Doak	7/31/2020	COMM 1ST	PMCHK00002677	\$260.00
20570	1099-16	Skyhawks Sports	7/31/2020	COMM 1ST	PMCHK00002677	\$750.75
20571	1099-256	Healing Pastures, Inc.	7/31/2020	COMM 1ST	PMCHK00002677	\$1,297.50
20572	1099-328	Douglas Christensen	7/31/2020	COMM 1ST	PMCHK00002677	\$3,583.45
20573	1099-342	Susie Bell	7/31/2020	COMM 1ST	PMCHK00002677	\$360.00
20574	1099-343	Faith Petersen	7/31/2020	COMM 1ST	PMCHK00002677	\$462.00
20575	1099-373	Metal Arts Academy	7/31/2020	COMM 1ST	PMCHK00002677	\$260.00
20576	1099-374	Sarah Violet	7/31/2020	COMM 1ST	PMCHK00002677	\$624.00
20577	A0014	AT&T	7/31/2020	COMM 1ST	PMCHK00002677	\$313.55
20578	A0091	Altara	7/31/2020	COMM 1ST	PMCHK00002677	\$87.50
20579	A0139	Auburn Ford	7/31/2020	COMM 1ST	PMCHK00002677	\$320.96
20580	C0072	CIT Technology Fin. Serv., Inc	7/31/2020	COMM 1ST	PMCHK00002677	\$470.75
20581	C0111	Cal.net	7/31/2020	COMM 1ST	PMCHK00002677	\$66.90
20582	D0010	Diamond Pacific	7/31/2020	COMM 1ST	PMCHK00002677	\$263.36
20583	F0038	Fastenal Company	7/31/2020	COMM 1ST	PMCHK00002677	\$1,227.60
20584	F0047	Fuentes Pond Maintenance	7/31/2020	COMM 1ST	PMCHK00002677	\$1,468.13
20585	H0013	Meadow Vista Hardware	7/31/2020	COMM 1ST	PMCHK00002677	\$78.60
20586	N0003	Norris Electric, Inc.	7/31/2020	COMM 1ST	PMCHK00002677	\$519.77
20587	N0012	Nevada Irrigation District	7/31/2020	COMM 1ST	PMCHK00002677	\$663.75
20588	N0045	Near U CO2	7/31/2020	COMM 1ST	PMCHK00002677	\$152.30
20589	O0021	Amy Oddo	7/31/2020	COMM 1ST	PMCHK00002677	\$42.50
20590	P0005	Placer County Water Agency	7/31/2020	COMM 1ST	PMCHK00002677	\$268.72
20591	P0007	Pacific Gas & Electric Company	7/31/2020	COMM 1ST	PMCHK00002677	\$7,742.96
20592	P0023	PG&E	7/31/2020	COMM 1ST	PMCHK00002677	\$88.61
20593	P0031	Placer Hills Union Elem. Schoo	7/31/2020	COMM 1ST	PMCHK00002677	\$325.00
20594	R0073	Riebes Auto Parts	7/31/2020	COMM 1ST	PMCHK00002677	\$63.75
20595	S0009	Sierra Saw Sales And Service	7/31/2020	COMM 1ST	PMCHK00002677	\$146.78
20596	S0016	Sam's Club	7/31/2020	COMM 1ST	PMCHK00002677	\$343.60
20597	S0034	Thatcher Company	7/31/2020	COMM 1ST	PMCHK00002677	\$3,410.01
20598	S0083	Sundowner Trailers of Californ	7/31/2020	COMM 1ST	PMCHK00002677	\$11,912.60
20599	S0145	SCP Pool Distributors LLC	7/31/2020	COMM 1ST	PMCHK00002677	\$288.17
20600	T0071	TIAA Commercial Finance, Inc.	7/31/2020	COMM 1ST	PMCHK00002677	\$107.34
20601	T1000	Transamerica Life Insurance	7/31/2020	COMM 1ST	PMCHK00002677	\$420.00
20602	TEMPA	Lindsay Agalsoff	7/31/2020	COMM 1ST	PMCHK00002677	\$112.00
20603	TEMPB	Lori Blachowski	7/31/2020	COMM 1ST	PMCHK00002677	\$42.50
20604	TEMPC	CJD Foundation	7/31/2020	COMM 1ST	PMCHK00002677	\$310.00
20605	TEMPD	Shery Davis-Miller	7/31/2020	COMM 1ST	PMCHK00002677	\$145.00
20606	TEMPPH	Michelle Hall	7/31/2020	COMM 1ST	PMCHK00002677	\$150.00
20607	TEMPJ	Leslye Janusz	7/31/2020	COMM 1ST	PMCHK00002677	\$130.00
20608	TEMPK	Margarita Korpi	7/31/2020	COMM 1ST	PMCHK00002677	\$65.00
20609	TEMPL	Carrie Lambourne	7/31/2020	COMM 1ST	PMCHK00002677	\$30.00
20610	TEMPPM	Erika Manriquez	7/31/2020	COMM 1ST	PMCHK00002677	\$600.00
20611	TEMPPP	Virginia Pappas	7/31/2020	COMM 1ST	PMCHK00002677	\$140.00
20612	TEMPS	Sage Stowers	7/31/2020	COMM 1ST	PMCHK00002677	\$30.00
20613	TEMPT	Nicole Tavarew	7/31/2020	COMM 1ST	PMCHK00002677	\$224.00
20614	TEMPPV	Cherie Vallero	7/31/2020	COMM 1ST	PMCHK00002677	\$112.00
20615	U0016	Uptown Signs & Graphics, Inc.	7/31/2020	COMM 1ST	PMCHK00002677	\$244.53
20616	V0007	Verizon Wireless	7/31/2020	COMM 1ST	PMCHK00002677	\$776.60
20617	W0001	Walker's Office Supplies, Inc.	7/31/2020	COMM 1ST	PMCHK00002677	\$1,288.62
20618	W0010	Waxie Sanitary Supply	7/31/2020	COMM 1ST	PMCHK00002677	\$650.15

Total Checks: 206

Total Amount of Checks: \$259,750.13

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
JULY, 2020**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Accounting's Report, August 2020 Finance Meeting:
Veona Galbraith- Administrative Services Manager

July's Financials

Revenues –

- **Program Revenues** are up \$55,000 above budget. (Youth Services programs \$24,000, Aquatic programs \$7,000 and Rec Camps/Classes \$26,000)
- **Rents and Concessions** are up \$27,000 above budget; however, we still have quite a few Field rentals that will most certainly be cancelled as those dates approach. We have \$13,000 above budget in Pool Rentals. Time will tell if we are able to retain that revenue in the future.
- **Miscellaneous Revenues** are up because we received \$15,000 for our new trailer and reimbursement for our truck repairs. (the accident was in last fiscal year, so we report the revenue here)
- **Interest Revenue** is under because we have not received final June or July reports from Placer County
- **Tax Revenues** are up by \$76,000.

Expenses –

- **Program Expenses** are above budget, since we ran programs that weren't budgeted for, we have expenses in running those programs.
- **Utilities Expense** are over by \$14,800. \$5,000 was a true-up for our Solar at Rec Park, we anticipate that the system needs repaired (which is being looked into), Water is high at MV Park because we had some leaks that needed to be fixed.
- **Maintenance Expenses** are over by \$12,000. Vehicle and Equipment maintenance is up by \$7,000 on each of those line items.
- **Benefits & Payroll Expenses** are under by \$76,000. Some savings have come from a reduction in Compensated Absences. Most savings have occurred due to cut hours. (Admin \$8,800, C Serv \$9,500, and F & G \$41,000 which is currently understaffed)
- **Assets** are over by \$30,000. The mower was budgeted for in fiscal year 2019-20, but didn't arrive until this fiscal year. Funds to pay for this come from the Equipment Reserves.

PROFIT & LOSS
20/21 Approved Budget

	Approved Budget FY 20-21	% Of Total	Mid-Yr Revision FY 20-21	2020		Last Yr July Actuals	2020 YTD ACTUALS	2020 YTD BUDGET	Last Yr YTD ACTUALS
				July ACTUALS	ACTUALS				
Operating Revenues									
Program Revenue	559,332	12%	559,332	56,698	19%	109,320	166,260	110,534	565,433
Facility Revenue	25,252	1%	25,252	(3,730)	-1%	10,148	22,639	(5,268)	103,828
Misc. Revenue	29,934	1%	29,934	2,200	1%	5,740	26,017	9,140	17,731
Grants & Donations	133,815	3%	133,815	500	0%	8,636	961	455	18,501
Interest Income	40,750	1%	40,750	(115)	0%	7,211	8,670	13,400	31,368
Equipment Reserve Transfers	20,000	0%	20,000	-	0%	-	-	-	-
Project Reserve Transfers	396,000	8%	396,000	-	0%	-	-	-	-
Tax Revenue	3,435,481	73%	3,435,481	242,287	81%	20,348	1,548,418	1,474,022	1,490,924
in Kind/Alwood	24,725	1%	24,725	1,263	0%	-	11,369	9,626	9,626
City Mitigation Transfers	40,000	1%	40,000	-	0%	-	-	-	-
County/City Mitigation Revenue	25,000	1%	25,000	-	0%	-	-	-	-
Total Operating Revenue	4,730,289	100.00	4,730,289	299,103	100.0	161,403	1,784,334	1,611,909	2,237,411
Expenditures									
Program Expense	94,166	2%	94,166	18,330	4%	34,600	24,233	5,085	83,216
Operating & Supplies	389,413	8%	389,413	38,904	8%	33,018	102,634	102,402	113,818
Utilities Expense	222,389	5%	222,389	39,763	8%	36,647	86,964	72,565	55,603
Professional Services	91,285	2%	91,285	2,989	1%	7,898	8,947	11,597	26,686
Building & Grounds Maintenance	469,165	10%	469,165	74,062	16%	34,732	118,310	106,256	132,486
Property Tax Admin.	99,318	2%	99,318	3,109	1%	3,049	3,109	3,049	3,049
Wages	1,973,940	43%	1,973,940	171,574	36%	216,189	552,219	586,635	767,416
Benefits & Payroll Costs	846,560	18%	846,560	115,600	24%	124,768	305,585	347,341	317,767
Fixed Asset Expense	28,325	1%	28,325	11,913	2%	5,597	50,256	19,325	11,089
Capital Improvement Projects	390,952	8%	390,952	1,200	0%	49,455	35,478	42,141	112,251
Debt Services	2,076	0%	2,076	-	0%	-	-	-	-
Total Expenditures	4,607,589	100.00	4,607,589	477,444	100.00	545,953	1,287,735	1,296,396	1,623,381
Net Revenue Over Expenditures	\$ 122,700	2.59	\$ 122,700	\$ (178,341)		(384,550)	\$496,599	\$315,513	\$614,030
Annual Contingency Reserve (1-2%)								Total	Total
Annual Equip Replacement Reserve	\$ -		\$ -					\$ 540,000	\$ 450,000
Future Capital Construction Reserve	\$ 50,000		\$ 50,000					\$ 726,237	\$ 676,237
ADA Reserve	\$ 5,000		\$ 5,000					\$ 945,573	\$ 945,573
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800					\$ 30,032	\$ 25,032
TOTAL RESERVE BALANCES								\$ 229,000	\$ 183,200
Net Position	\$ 21,900		\$ 21,900					\$ 2,470,842	\$ 2,280,042

	Approved Budget FY 20-21	% Of Total	Mid-Yr Revision FY 20-21	2020 July ACTUALS	2020 ACTUALS	Last Yr July Actuals	2020 YTD ACTUALS	2020 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	559,332	12%	559,332	56,698	19%	109,320	166,260	110,534	565,433
Facility Revenue	25,252	1%	25,252	(3,730)	-1%	10,148	22,639	(5,268)	103,828
Misc. Revenue	29,934	1%	29,934	2,200	1%	5,740	26,017	9,140	17,731
Grants & Donations	133,815	3%	133,815	500	0%	8,636	961	455	18,501
Interest Income	40,750	1%	40,750	(115)	0%	7,211	8,670	13,400	31,368
Equipment Reserve Transfers	20,000	0%	20,000	-	0%	-	-	-	-
Project Reserve Transfers	396,000	8%	396,000	-	0%	-	-	-	-
Tax Revenue	3,435,481	73%	3,435,481	242,287	81%	20,348	1,548,418	1,474,022	1,490,924
in Kind/Alwood	24,725	1%	24,725	1,263	0%	-	11,369	9,626	9,626
City Mitigation Transfers	40,000	1%	40,000	-	0%	-	-	-	-
County/City Mitigation Revenue	25,000	1%	25,000	-	0%	-	-	-	-
Total Operating Revenue	4,730,289	100.00	4,730,289	299,103	100.0	161,403	1,784,334	1,611,909	2,237,411
Expenditures									
Program Expense	94,166	2%	94,166	18,330	4%	34,600	24,233	5,085	83,216
Operating & Supplies	389,413	8%	389,413	38,904	8%	33,018	102,634	102,402	113,818
Utilities Expense	222,389	5%	222,389	39,763	8%	36,647	86,964	72,565	55,603
Professional Services	91,285	2%	91,285	2,989	1%	7,898	8,947	11,597	26,686
Building & Grounds Maintenance	469,165	10%	469,165	74,062	16%	34,732	118,310	106,256	132,486
Property Tax Admin.	99,318	2%	99,318	3,109	1%	3,049	3,109	3,049	3,049
Wages	1,973,940	43%	1,973,940	171,574	36%	216,189	552,219	586,635	767,416
Benefits & Payroll Costs	846,560	18%	846,560	115,600	24%	124,768	305,585	347,341	317,767
Fixed Asset Expense	28,325	1%	28,325	11,913	2%	5,597	50,256	19,325	11,089
Capital Improvement Projects	390,952	8%	390,952	1,200	0%	49,455	35,478	42,141	112,251
Debt Services	2,076	0%	2,076	-	0%	-	-	-	-
Total Expenditures	4,607,589	100.00	4,607,589	477,444	100.00	545,953	1,287,735	1,296,396	1,623,381
Net Revenue Over Expenditures	\$ 122,700	2.59	\$ 122,700	\$ (178,341)		(384,550)	\$496,599	\$315,513	\$614,030
Annual Contingency Reserve (1-2%)								Total	Total
Annual Equip Replacement Reserve	\$ -		\$ -					\$ 540,000	\$ 450,000
Future Capital Construction Reserve	\$ 50,000		\$ 50,000					\$ 726,237	\$ 676,237
ADA Reserve	\$ 5,000		\$ 5,000					\$ 945,573	\$ 945,573
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800					\$ 30,032	\$ 25,032
TOTAL RESERVE BALANCES								\$ 229,000	\$ 183,200
Net Position	\$ 21,900		\$ 21,900					\$ 2,470,842	\$ 2,280,042

Balance Sheet

7/31/2020

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	32,467.28
First Foundation Bank	209,631.10
Placer County Treasure-General	3,604,615.37
Placer County Treasurer - City Trust	205,837.14
Accounts Receivable	25,461.10
PCOE Receivables	23,714.00
Prepaid Liability Expense	50,531.25
Prepaid Workers Comp Insurance	13,833.58
Total Current Assets	4,166,670.82
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,938,861.54
Fixed Assets: Equipment	1,394,754.68
Fixed Assets: Computer Equipment & Software	116,625.14
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	82,166.15
Construction In Progress	1,153,283.41
Less: Accumulated Depreciation	(10,384,241.63)
Total Fixed Assets	7,537,278.05
TOTAL ASSETS	\$11,703,948.87
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	38.00
PGE Tru-up payable	1,347.27
Gift Certificates	168.00
Compensated Absenses	131,995.16
Sales Tax Payable	117.30
Federal Withholding Payable	(20.98)
State Tax Withholding Payable	(8.61)
Social Security-FICA Payable	23,401.71
State Disability Ins.-SDI Pay	(1.88)
Total Current Liabilities	\$157,035.97
<u>Net Position</u>	
Investments in Fixed Assets	7,537,278.05
RFB: Reserved (City Mitigation)	205,837.14
GFB: Youth Assistance Fund	22,187.87
General Fund Balance	819,474.58
DFB: Annual Equip Replacement Reserv.	676,236.72
DFB: Annual Contingency Reserve	540,000.00
DFB: Reserved for Future Capital Construction	945,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(9,052.27)
RFB: Atwood III-Equip Repl Fund	8,003.66
DFB: Unfunded Liability - CalPERS	229,000.00
RFB- 501(c)(3) Fund	32,467.28
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	496,598.87
Total Net Postion	\$11,546,912.90

TOTAL LIABILITY AND NET POSITION

Current
YTD

\$11,703,948.87

Auburn Rec & Park

Profit & Loss - Summary
4/1/2020 To 7/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	56,698.13	166,260.27	110,534.00	55,726.27	150.42
Rents & Concessions	(3,729.53)	22,639.35	(5,268.00)	27,907.35	(429.75)
Miscellaneous Revenue	2,200.40	26,016.53	9,140.00	16,876.53	284.65
Grants & Donations	500.00	961.00	455.00	506.00	211.21
Interest Income	(115.35)	8,670.38	13,400.00	(4,729.62)	64.70
Taxes Revenue	243,550.13	1,559,787.10	1,483,648.00	76,139.10	105.13
TOTAL OPERATING REVENUE	\$299,103.78	\$1,784,334.63	\$1,611,909.00	\$172,425.63	110.70%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	299,103.78	1,784,334.63	1,611,909.00	172,425.63	110.70
EXPENDITURES					
Program Expenses	18,330.30	24,233.12	5,085.00	19,148.12	476.56
Operations & Supplies Expense	38,904.07	102,633.58	102,402.00	231.58	100.23
Utilities Expense	39,762.78	86,964.49	72,565.00	14,399.49	119.84
Legal Expenses	0.00	788.52	0.00	788.52	0.00
Professional Services	2,989.15	8,158.85	11,597.00	(3,438.15)	70.35
Bldg & Grounds Maintenance	74,061.98	118,309.99	106,256.00	12,053.99	111.34
Property Tax Administration/LAFCO	3,108.67	3,108.67	3,049.00	59.67	101.96
Salaries Expense	171,574.23	552,219.11	586,635.00	(34,415.89)	94.13
Benefits & Payroll Costs	115,600.33	305,584.53	347,341.00	(41,756.47)	87.98
Fixed Asset Expense	11,912.60	50,256.42	19,325.00	30,931.42	260.06
Capital Improvement Projects	1,200.00	35,478.48	42,141.00	(6,662.52)	84.19

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2020 To 7/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$477,444.11	\$1,287,735.76	\$1,296,396.00	(\$8,660.24)	99.33%
NET REVENUE OVER EXPENDITURES	(\$178,340.33)	\$496,598.87	\$315,513.00	\$181,085.87	157.39%
ADJ. NET REVENUE OVER EXPENDITURES	(\$178,340.33)	\$496,598.87	\$315,513.00	\$181,085.87	157.39%

Auburn Rec & ParkProfit & Loss - Summary
4/1/2020 To 7/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	56,698.13	166,260.27	110,534.00	55,726.27	150.42
Rents & Concessions	(3,729.53)	22,639.35	(5,268.00)	27,907.35	(429.75)
Miscellaneous Revenue	2,200.40	26,016.53	9,140.00	16,876.53	284.65
Grants & Donations	500.00	961.00	455.00	506.00	211.21
Interest Income	(115.35)	8,670.38	13,400.00	(4,729.62)	64.70
Taxes Revenue	243,550.13	1,559,787.10	1,483,648.00	76,139.10	105.13
TOTAL OPERATING REVENUE	\$299,103.78	\$1,784,334.63	\$1,611,909.00	\$172,425.63	110.70%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	299,103.78	1,784,334.63	1,611,909.00	172,425.63	110.70
EXPENDITURES					
Program Expenses	(18,330.30)	(24,233.12)	(5,085.00)	(19,148.12)	476.56
Operations & Supplies Expense	38,904.07	102,633.58	102,402.00	231.58	100.23
Utilities Expense	39,762.78	86,964.49	72,565.00	14,399.49	119.84
Legal Expenses	0.00	788.52	0.00	788.52	0.00
Professional Services	2,989.15	8,158.85	11,597.00	(3,438.15)	70.35
Bldg & Grounds Maintenance	74,061.98	118,309.99	106,256.00	12,053.99	111.34
Property Tax Administration/LAFCO	3,108.67	3,108.67	3,049.00	59.67	101.96
Salaries Expense	171,574.23	552,219.11	586,635.00	(34,415.89)	94.13
Benefits & Payroll Costs	115,600.33	305,584.53	347,341.00	(41,756.47)	87.98
Fixed Asset Expense	11,912.60	50,256.42	19,325.00	30,931.42	260.06
Capital Improvement Projects	1,200.00	35,478.48	42,141.00	(6,662.52)	84.19

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2020 To 7/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$477,444.11	\$1,287,735.76	\$1,296,396.00	(\$8,660.24)	99.33%
NET REVENUE OVER EXPENDITURES	(\$178,340.33)	\$496,598.87	\$315,513.00	\$181,085.87	157.39%
ADJ. NET REVENUE OVER EXPENDITURES	(\$178,340.33)	\$496,598.87	\$315,513.00	\$181,085.87	157.39%

Profit & Loss - Detail

4/1/2020 to 7/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	1,177.00	(70.00)	(3,525.00)	3,455.00	1.99
Aub Elem DSC Rev	4,472.38	(7,123.62)	(10,667.00)	3,543.38	66.78
Skyridge DSC Rev	1,144.20	(6,928.80)	(6,755.00)	(173.80)	102.57
Day Camp Rev	30,669.00	112,366.58	106,656.00	5,710.58	105.35
Preschool Revenue	5,472.00	312.00	(5,472.00)	5,784.00	(5.70)
Newcastle DSC Revenue	1,845.00	(675.00)	(6,744.00)	6,069.00	10.01
Adult Softball	(6,850.00)	(6,850.00)	0.00	(6,850.00)	0.00
Adult Basketball	0.00	(2,415.00)	(2,415.00)	0.00	100.00
Sr. Sports	(25.20)	(25.20)	24.00	(49.20)	(105.00)
Pickle Ball Revenue	0.00	70.00	160.00	(90.00)	43.75
Adult Classes	688.75	2,460.01	1,892.00	568.01	130.02
Adult Class Rev - Bureau	30.00	80.00	(100.00)	180.00	(80.00)
Bocce Ball Prog Revenue	0.00	32.00	0.00	32.00	0.00
Youth Basketball	15.00	130.00	0.00	130.00	0.00
Youth Classes	(197.75)	4,423.85	706.00	3,717.85	626.61
Aquatic Activities	3,564.80	7,812.40	11,080.00	(3,267.60)	70.51
Aquatic Activities - PH Pool	(1,728.00)	0.00	0.00	0.00	0.00
Master Swim Revenue	714.00	1,589.00	2,468.00	(879.00)	64.38
Stroke and Turn Revenue	1,815.00	3,770.60	0.00	3,770.60	0.00
Public Swim - MS Sierra Pool	1,180.00	1,055.00	0.00	1,055.00	0.00
Swim Lessons	6,412.75	21,238.25	17,900.00	3,338.25	118.65
Swim Lessons - PH	(165.00)	0.00	0.00	0.00	0.00
Swim Team Revenue	0.00	(639.00)	0.00	(639.00)	0.00
Synchro Team	1,391.20	3,728.40	0.00	3,728.40	0.00
Youth Camps Revenue	2,463.00	12,291.80	405.00	11,886.80	3035.01
Youth Camp Rev - Bureau	1,300.00	10,906.00	3,404.00	7,502.00	320.39
Youth Sports Camps	1,470.00	5,785.00	240.00	5,545.00	2410.42

Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Special Events	0.00	0.00	(475.00)	475.00	0.00
Party in the Park Revenue	0.00	605.00	30.00	575.00	2016.67
Ukulele Festival Revenue	0.00	130.00	(78.00)	208.00	(166.67)
Food Truck Fiesta Revenue	0.00	0.00	(625.00)	625.00	0.00
Great Obstacle Scramble Revenue	0.00	0.00	(475.00)	475.00	0.00
Dead Festival Rev	0.00	100.00	(120.00)	220.00	(83.33)
String Fling Revenue	0.00	0.00	(238.00)	238.00	0.00
Auburn Harvest Festival	0.00	380.00	(630.00)	1,010.00	(60.32)
Out of District Fees	(160.00)	1,486.00	3,752.00	(2,266.00)	39.61
Out of District Fees - Bureau	0.00	235.00	66.00	169.00	356.06
Return check fees	0.00	0.00	70.00	(70.00)	0.00
Total Parks and Recreation Services	56,698.13	166,260.27	110,534.00	55,726.27	150.42
Rents & Concessions					
Fee Waivers, Public	1,400.70	0.00	0.00	0.00	0.00
Fee Waiver - Offset	(1,400.70)	0.00	0.00	0.00	0.00
Blue Bird Room-CVCC	173.25	1,031.25	661.00	370.25	156.01
Lakeside Rental Revenue - Reg	(220.00)	725.15	(436.00)	1,161.15	(166.32)
Sierra Room Rental - CVCC	0.00	120.00	1,594.00	(1,474.00)	7.53
Sunset Room Rental - CVCC	0.00	(11.95)	68.00	(79.95)	(17.57)
Canyon View Room Rental - CVCC	0.00	524.75	754.00	(229.25)	69.60
Foothills Room Rental - CVCC	0.00	508.00	261.00	247.00	194.64
Pool Rental Rev - Sierra/Splash	(750.00)	11,588.62	(2,006.00)	13,594.62	(577.70)
American River Room - CVCC	0.00	0.00	93.00	(93.00)	0.00
Conference Rental Revenue - Rec	0.00	45.00	0.00	45.00	0.00
Conference (Module) Rental - Overlook	0.00	0.00	(1,419.00)	1,419.00	0.00
Rock Creek Modular Rent	330.00	990.00	1,320.00	(330.00)	75.00
Gym Rental Revenue - Reg	0.00	1,300.80	1,078.00	222.80	120.67
Tutor Totter Lease Agreement	554.00	1,939.00	1,088.00	851.00	178.22

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Kitchen Rental Revenue - CVCC	0.00	40.00	271.00	(231.00)	14.76
Picnic Area Rental Revenue - Rec	(285.00)	(20.00)	(1,950.00)	1,930.00	1.03
Picnic Area Rental Revenue - Reg	0.00	80.00	50.00	30.00	160.00
Picnic Area Rental Revenue - Ash	0.00	(100.00)	(1.00)	(99.00)	10000.00
Picnic Area Rental Revenue - MV	0.00	(577.50)	(600.00)	22.50	96.25
Field "Recreation" Rental Revenue	0.00	391.20	0.00	391.20	0.00
Field "Bill Beane" Rental - Reg A	0.00	179.00	200.00	(21.00)	89.50
Field "Softball" Rental - MV	0.00	(1,337.21)	0.00	(1,337.21)	0.00
Field Soccer/Baseball-Winchester	(4,046.50)	3,169.88	0.00	3,169.88	0.00
Field "Beggs" Rental - Rec	30.44	920.55	0.00	920.55	0.00
Field B (softball) Rev - Reg	0.00	(183.22)	(213.00)	29.78	86.02
Field "James" Rental - Rec	1,693.70	820.95	(2,713.00)	3,533.95	(30.26)
Field C (Baseball) Rental - Reg	0.00	(59.62)	(614.00)	554.38	9.71
Bocce Ball Field Rental	0.00	0.00	(116.00)	116.00	0.00
Field "Soccer A" Rental - Railhead	487.50	893.54	(81.00)	974.54	(1103.14)
Field - PH Soccer Field	(2,039.42)	0.00	0.00	0.00	0.00
Field "Soccer B" Rental - Railhead	500.50	1,389.29	(66.00)	1,455.29	(2104.99)
Field Lining Revenue - Reg	0.00	(80.00)	(160.00)	80.00	50.00
Field Lining Revenue - MV	0.00	211.25	0.00	211.25	0.00
Misc Rents & Concessions	132.00	(276.50)	96.00	(372.50)	(288.02)
Custodial Fees	(290.00)	(1,550.00)	(1,842.00)	292.00	84.15
Custodial Fees - Bureau	0.00	120.00	140.00	(20.00)	85.71
Meadow Vista Cust Fee	0.00	(160.00)	(120.00)	(40.00)	133.33
Set up/Take Down Fees	0.00	100.00	(815.00)	915.00	(12.27)
Set up/Take Down Fees - Bureau	0.00	(100.00)	100.00	(200.00)	(100.00)
Alcohol Permit - Bureau	0.00	80.00	80.00	0.00	100.00
Meadow Vista - Alcohol fee	0.00	0.00	30.00	(30.00)	0.00
Art in the Park - Reg	0.00	72.88	0.00	72.88	0.00
Total Rents and Concessions	(3,729.53)	22,639.35	(5,268.00)	27,907.35	(429.75)

Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	15.00	1,030.00	(320.00)	1,350.00	(321.88)
Sales of an Asset - Admin	0.00	858.00	0.00	858.00	0.00
Activity Guide - Advertising Rev	(325.00)	(775.00)	0.00	(775.00)	0.00
Alcohol Permit Fee	(40.00)	(434.00)	(640.00)	206.00	67.81
Miscellaneous Income - Admin.	0.00	15,135.93	0.00	15,135.93	0.00
Verizon Wireless Lease	2,550.40	10,201.60	10,100.00	101.60	101.01
Total Miscellaneous Revenue	2,200.40	26,016.53	9,140.00	16,876.53	284.65
Grants & Donations					
Bike Park Donations	0.00	461.00	455.00	6.00	101.32
Grant Proceeds	(500.00)	(500.00)	0.00	(500.00)	0.00
Total Grants and Donations	500.00	961.00	455.00	506.00	211.21
Interest Income					
Interest Income - Other	(115.35)	14.80	0.00	14.80	0.00
Interest Revenue - County	0.00	8,239.53	12,000.00	(3,760.47)	68.66
Interest Revenue - City Trust	0.00	416.05	1,400.00	(983.95)	29.72
Total Interest Income	(115.35)	8,670.38	13,400.00	(4,729.62)	64.70
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tax Revenue					
Current Secured Property Taxes General	152,329.90	1,370,969.04	1,304,158.00	66,811.04	105.12
Homeowner's Prop. Tax Relief	0.00	11,048.69	8,801.00	2,247.69	125.54
Current Unsecured Prop Taxes General	(745.86)	(745.86)	(49.00)	(696.86)	1522.16
Current Supplemental Property Taxes	15,153.79	44,249.65	40,445.00	3,804.65	109.41
Unitary & Op Non-unitary Tax	5,811.20	52,300.83	51,395.00	905.83	101.76
Delinq Unsecured Property Taxes	92.91	92.91	208.00	(115.09)	44.67
Atwood Tax Revenue	1,263.26	11,369.36	9,626.00	1,743.36	118.11
Delinquent Supplemental Tax Rev	0.08	0.08	0.00	0.08	0.00
Delinquent Secured Property Taxes	0.00	0.00	(20.00)	20.00	0.00
Railroad Unitary Property Taxes	106.76	960.86	972.00	(11.14)	98.85
RDA Pass-Throughs	69,538.09	69,541.54	68,112.00	1,429.54	102.10
Total Tax Revenue	243,550.13	1,559,787.10	1,483,648.00	76,139.10	105.13
TOTAL OPERATING REVENUE	\$299,103.78	\$1,784,334.63	\$1,611,909.00	\$172,425.63	110.70%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	299,103.78	1,784,334.63	1,611,909.00	172,425.63	110.70

Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Program Expenses					
Instructor/Aquatics	148.50	579.70	850.00	(270.30)	68.20
Instructor/Adult Classes	678.00	1,718.40	0.00	1,718.40	0.00
Instructor/Youth Classes	2,602.50	2,850.87	0.00	2,850.87	0.00
Instructor/Youth Camps	5,058.25	5,058.25	0.00	5,058.25	0.00
Instr/Y Camp - Bureau	3,843.45	3,843.45	0.00	3,843.45	0.00
Instructors - Youth Sports Camps	1,569.75	1,569.75	0.00	1,569.75	0.00
Alta Vista/Program Exp	78.18	78.18	0.00	78.18	0.00
Aub Elem/Program Exp	174.32	174.32	0.00	174.32	0.00
Skyridge/Program Exp	88.53	88.53	0.00	88.53	0.00
Day Camp/Program Exp	1,839.67	3,127.28	3,681.00	(553.72)	84.96
Preschool - Program Expense	78.18	78.18	0.00	78.18	0.00
Newcastle Program Expense	572.56	572.56	0.00	572.56	0.00
Adult Softball Expense	0.00	0.00	3.00	(3.00)	0.00
Aquatic Activities	1,148.00	1,148.00	446.00	702.00	257.40
Public Swim Expense	0.00	1,557.00	0.00	1,557.00	0.00
Swim Lessons	450.41	450.41	33.00	417.41	1364.88
Special Events	0.00	72.09	72.00	0.09	100.13
Party in the Park Expenses	0.00	173.05	0.00	173.05	0.00
Ukulele Festival Expenses	0.00	820.05	0.00	820.05	0.00
Great Obstacle Scramble Expenses	0.00	100.00	0.00	100.00	0.00
Auburn Harvest Festival Expenses	0.00	173.05	0.00	173.05	0.00
Total Program Expenses	18,330.30	24,233.12	5,085.00	19,148.12	476.56
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	0.00	88.00	(88.00)	0.00
Merchant Fees - Cust Serv	994.91	2,022.32	4,023.00	(2,000.68)	50.27

Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bad Debt Expense	0.00	0.00	200.00	(200.00)	0.00
Discounts Taken	0.00	0.00	(41.00)	41.00	0.00
Cal Card Incentives	0.00	(461.35)	(449.00)	(12.35)	102.75
Telephone - Placer Hills Pool	167.80	398.81	320.00	78.81	124.63
Telephone - Cust Serv	611.13	2,430.18	2,789.00	(358.82)	87.13
Telephone (CVCC) - Admin	635.77	2,436.37	2,205.00	231.37	110.49
Gift Certificates Expensed	0.00	0.00	299.00	(299.00)	0.00
Telephone - Youth Services	53.84	118.52	34.00	84.52	348.59
Telephone - Recreation	28.26	71.02	97.00	(25.98)	73.22
Telephone - Preschool	0.00	0.16	0.00	0.16	0.00
Telephone - Facilities & Grounds	1,841.09	4,569.99	3,699.00	870.99	123.55
Telephone - Day Camp	280.77	880.32	800.00	80.32	110.04
Telephone - Newcastle	100.56	117.99	36.00	81.99	327.75
Telephone - Aub EI	449.03	831.94	506.00	325.94	164.42
Telephone - Alta Vista	0.00	13.81	27.00	(13.19)	51.15
Telephone - Skyridge	549.64	800.98	345.00	455.98	232.17
Postage - Cust Serv	0.00	0.00	515.00	(515.00)	0.00
Postage - Admin	500.00	500.00	495.00	5.00	101.01
Activity Guide Expense	1,040.00	7,996.72	2,500.00	5,496.72	319.87
Youth Assistance Expense	110.00	(8.25)	513.00	(521.25)	(1.61)
Bank Service Charges	0.00	300.00	0.00	300.00	0.00
Office Supplies - Rec	37.54	(153.97)	466.00	(619.97)	(33.04)
Office Supplies - Youth Services	5.57	5.57	138.00	(132.43)	4.04
Office Supplies - F & G	178.66	1,058.48	2,074.00	(1,015.52)	51.04
Office Supplies-Cust Serv	1,086.97	1,086.97	111.00	975.97	979.25
Office Supplies - Admin	244.96	599.80	734.00	(134.20)	81.72
Duplication Costs - Cust Serv	0.00	5.63	8.00	(2.37)	70.38
Duplication Costs - Admin	214.68	431.24	129.00	302.24	334.30
Office Equip Rental - Cust Serv	941.50	2,446.04	2,783.00	(336.96)	87.89
Office Equip Rental - Admin	438.66	1,436.10	1,778.00	(341.90)	80.77

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Mileage Expense - C.Serv	17.25	17.25	173.00	(155.75)	9.97
Gas/Mileage Expense - Admin	28.29	285.78	275.00	10.78	103.92
Gas/Mileage Expense - Rec.	0.00	0.00	59.00	(59.00)	0.00
Gas/Mileage Expense - F & G	3,480.66	8,747.02	9,503.00	(755.98)	92.05
General Administrative Exp - Admin	40.00	269.90	0.00	269.90	0.00
Liability Insurance - Admin	10,106.25	32,956.50	32,753.00	203.50	100.62
Board Expense	0.00	0.00	542.00	(542.00)	0.00
Marketing/Public Relations - Cust Serv	2,050.25	3,210.75	2,875.00	335.75	111.68
Dues and Subscriptions - Cust Service	0.00	0.00	15.00	(15.00)	0.00
Dues and Subscriptions - Admin	2,700.00	2,870.00	386.00	2,484.00	743.52
Dues and Subscriptions - F & G	20.00	20.00	0.00	20.00	0.00
Staff Appreciation - F & G	75.07	75.07	0.00	75.07	0.00
Staff Development - Admin	0.00	(681.91)	0.00	(681.91)	0.00
Staff Development - Youth Services	42.50	42.50	19.00	23.50	223.68
Staff Development - F & G	0.00	(440.22)	0.00	(440.22)	0.00
Uniform Exp - F & G	0.00	(59.00)	1,748.00	(1,807.00)	(3.38)
Small Equipment - Rec Pk	57.56	2,823.64	665.00	2,158.64	424.61
Small Equipment - Reg Pk	474.45	505.47	665.00	(159.53)	76.01
Small Equipment - MV Park	0.00	0.00	652.00	(652.00)	0.00
Field Marking Expense	0.00	0.00	583.00	(583.00)	0.00
Safety Supplies - F & G	2,227.04	5,434.16	2,560.00	2,874.16	212.27
Safety Supplies - Youth Services	0.00	509.88	0.00	509.88	0.00
Safety Supplies - Admin	0.00	69.31	0.00	69.31	0.00
Restroom Supplies - Recreation Park	119.40	234.06	1,228.00	(993.94)	19.06
Restroom Supplies - Regional Park	188.94	311.13	742.00	(430.87)	41.93
Restroom Supplies - Ashford Park	55.19	104.01	163.00	(58.99)	63.81
Restroom Supplies - Meadow Vista Park	59.69	117.00	228.00	(111.00)	51.32
Restroom Supplies - Railroad Park	64.22	130.09	181.00	(50.91)	71.87
Restroom Supplies - Overlook Park	90.79	164.14	161.00	3.14	101.95
Restroom Supplies - Placer Hills Park	0.00	0.00	130.00	(130.00)	0.00

Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Rec Comm Ctr	846.56	1,213.68	1,046.00	167.68	116.03
Restroom Supplies - Reg Comm Ctr	796.55	1,138.12	1,053.00	85.12	108.08
Restroom Supplies - CVCC Comm Ctr	1,224.37	1,650.16	1,683.00	(32.84)	98.05
Sanitation - Reg Pk - Toilet	450.00	1,800.00	1,842.00	(42.00)	97.72
Sanitation - Win Pk - Toilet	450.00	1,800.00	1,842.00	(42.00)	97.72
Sanitation - Rec Pk - ADA Toilet	0.00	374.00	1,426.00	(1,052.00)	26.23
Sanitation - Reg - ADA Toilet	349.00	1,446.00	1,426.00	20.00	101.40
Sanitation - Rec Pk - Debris Box	1,278.99	2,557.98	2,953.00	(395.02)	86.62
Sanitation - Reg Pk - Disposal	539.21	1,617.63	2,756.00	(1,138.37)	58.70
Sanitation - MV - Disposal	365.14	798.01	1,836.00	(1,037.99)	43.47
Sanitation - CVCC - Disposal	195.36	586.08	1,011.00	(424.92)	57.97
Total Operations & Supplies	38,904.07	102,633.58	102,402.00	231.58	100.23
Utilities Expense					
Lights - Rec Pk Beggs Field	171.57	470.08	648.00	(177.92)	72.54
Lighting Reimb.-Beggs Field	(171.57)	(561.43)	(346.00)	(215.43)	162.26
Lights - Rec Pk James Field	207.03	1,524.07	1,214.00	310.07	125.54
Lighting Reimb.-James Field	(427.03)	(1,206.58)	(1,273.00)	66.42	94.78
Lights - Rec Field	26.61	83.28	266.00	(182.72)	31.31
Lighting Reimb.-Rec Field	0.00	(132.90)	(67.00)	(65.90)	198.36
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,456.77	1,961.81	1,194.00	767.81	164.31
Gas/Electric - Reg Comm Ctr	466.40	1,771.38	1,733.00	38.38	102.22
Gas/Electric - CV Comm Ctr	54.88	188.94	247.00	(58.06)	76.49
Electric Reimb.- CV Comm Ctr	(54.88)	(316.94)	(217.00)	(99.94)	146.06
Gas/Electric - CVCC	2,309.61	4,810.24	3,853.00	957.24	124.84
Gas/Electric - Sierra Pool	2,062.06	6,181.77	5,774.00	407.77	107.06
Gas/Electric - PH Pool	482.23	1,336.56	46.00	1,290.56	2905.57
Electric - Day Camp	276.63	464.80	196.00	268.80	237.14

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1's
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Elec - Recreation Park Street lighting	1,248.42	8,171.27	1,431.00	6,740.27	571.02
Lighting Reimb - Rec Park	(26.61)	(26.61)	0.00	(26.61)	0.00
Gas/Electric - Reg Park	1,749.32	4,238.33	2,724.00	1,514.33	155.59
Lighting Reimb.- Reg Park	0.00	0.00	50.00	(50.00)	0.00
Gas/Electric - Ashford Park	326.25	700.22	301.00	399.22	232.63
Gas/Electric - MV Park	568.11	1,383.90	1,098.00	285.90	126.04
Electric - Railroad Park	440.87	846.13	144.00	702.13	587.59
Lighting Reimb.-Railhead	(64.30)	(206.18)	0.00	(206.18)	0.00
Gas/Electric - Winchester Park	242.49	490.25	83.00	407.25	590.66
Water - Rec Comm Ctr	0.00	321.66	453.00	(131.34)	71.01
Water - Reg Comm Ctr	356.10	735.88	529.00	206.88	139.11
Water - CV Comm Ctr	415.87	415.87	287.00	128.87	144.90
Water - CVCC	606.96	606.96	527.00	79.96	115.17
Water - Sierra Pool	0.00	597.37	866.00	(268.63)	68.98
Water - PH Pool	22.94	61.47	0.00	61.47	0.00
Water - Rec Park	821.50	1,198.49	1,219.00	(20.51)	98.32
Water - Regional Park	323.08	7,179.59	6,981.00	198.59	102.85
Water - Ashford Park	821.50	1,316.43	1,355.00	(38.57)	97.15
Water - MV Park	1,831.50	6,101.38	3,167.00	2,934.38	192.66
Water - CV Park	623.81	623.81	432.00	191.81	144.40
Water - Railroad Park	555.35	1,119.59	1,000.00	119.59	111.96
Water - CVCC Park	606.96	606.96	527.00	79.96	115.17
Water - Overlook Park	0.00	967.68	715.00	252.68	135.34
Water - Placer Hills Park	435.91	1,168.08	2,307.00	(1,138.92)	50.63
Water - Atwood	553.60	817.12	1,535.00	(717.88)	53.23
Sanitation - Rec Park (Sewer)	9,344.02	9,344.02	9,624.00	(279.98)	97.09
Sanitation - Regional Park (Sewer)	0.00	8,868.48	8,868.00	0.48	100.01
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,642.00	0.44	100.03

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Railhead Park (Sewer)	173.78	173.78	179.00	(5.22)	97.08
Sanitation - Overlook (Sewer)	735.88	735.88	758.00	(22.12)	97.08
Sanitation - CVCC (Sewer)	10,189.16	10,189.16	10,495.00	(305.84)	97.09
Total Utilities Expense	39,762.78	86,964.49	72,565.00	14,399.49	119.84
Legal Expenses					
Legal Fees	0.00	788.52	0.00	788.52	0.00
Total Legal Expense	0.00	788.52	0.00	788.52	0.00
Professional Services					
Professional Services - Aquatics	0.00	0.00	282.00	(282.00)	0.00
Professional Services - YS	1,776.65	2,755.52	3,518.00	(762.48)	78.33
Professional Services - F & G	0.00	2,465.99	4,957.00	(2,491.01)	49.75
Professional Services - Bureau of Reclamatic	0.00	0.00	1,151.00	(1,151.00)	0.00
Professional Services - C Serv	0.00	0.00	77.00	(77.00)	0.00
Professional Services - Admin	1,212.50	2,937.34	1,612.00	1,325.34	182.22
Total Professional Services	2,989.15	8,158.85	11,597.00	(3,438.15)	70.35
Bldg & Ground Maintenance					
Equipment Rental - F & G	285.00	918.85	180.00	738.85	510.47
Vehicle Maintenance	5,622.85	8,993.75	1,835.00	7,158.75	490.12
Maint - Recreation Field	250.93	250.93	949.00	(698.07)	26.44
Maint - CV Baseball Field	0.00	96.91	386.00	(289.09)	25.11
Maint - James Field	115.97	115.97	3,789.00	(3,673.03)	3.06

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Beggs Field	351.15	356.28	2,347.00	(1,990.72)	15.18
Maint - Sierra Pool	5,535.90	6,280.83	11,612.00	(5,331.17)	54.09
Maint & Repairs - Equipment	8,208.66	14,760.69	7,433.00	7,327.69	198.58
Maint - PH Pool	611.93	1,289.37	600.00	689.37	214.90
Maint - MV Soccer Field	0.00	0.00	9.00	(9.00)	0.00
Maint - Winchester Fields	268.75	268.75	277.00	(8.25)	97.02
Rep/Maint - Aub EI	0.00	54.00	74.00	(20.00)	72.97
Rep/Maint - Rock Creek	0.00	27.00	0.00	27.00	0.00
Rep/Maint - Day Camp	0.00	54.00	516.00	(462.00)	10.47
Maint - Recreation Park	1,435.36	2,385.35	9,352.00	(6,966.65)	25.51
Maint - Regional Park	9,383.42	16,705.84	19,337.00	(2,631.16)	86.39
Maint - Ashford Park	651.68	1,148.41	2,238.00	(1,089.59)	51.31
Maint - Meadow Vista Park	7,591.63	13,853.89	5,287.00	8,566.89	262.04
Maint - Christian Valley Park	1,013.08	1,354.87	514.00	840.87	263.59
Maint - Railroad Park	724.46	1,582.94	835.00	747.94	189.57
Maint - CVCC Park	255.79	3,834.12	1,197.00	2,637.12	320.31
Maint - Overlook Park	842.22	3,350.10	2,628.00	722.10	127.48
Maint - Placer Hills Park	322.50	459.57	333.00	126.57	138.01
Maint - Pocket Parks	0.00	0.00	59.00	(59.00)	0.00
Maint - Mt. Vernon Park	53.75	53.75	56.00	(2.25)	95.98
Maint - Winchester Park	125.91	1,104.76	731.00	373.76	151.13
Maint - Atwood	268.75	409.57	506.00	(96.43)	80.94
Maint - Shockley Park	1,863.36	1,863.36	1,582.00	281.36	117.79
Maint - Bike Park	2,929.52	5,297.25	0.00	5,297.25	0.00
Rep/Maint - Skyridge	519.77	573.77	181.00	392.77	317.00
Maint - Ashley Dog Park	400.45	400.45	139.00	261.45	288.09
Maint - Recreation Comm Ctr	586.77	1,829.86	3,089.00	(1,259.14)	59.24
Maint - Regional Comm Ctr	1,258.56	2,629.62	2,951.00	(321.38)	89.11
Maint - Christian Valley Comm Ctr	0.00	27.00	96.00	(69.00)	28.13
Maint - CVCC Comm Ctr	5,160.87	7,812.32	4,946.00	2,866.32	157.95

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 7/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Overlook Modular	0.00	27.00	960.00	(933.00)	2.81
Maint - Regional Tennis Courts	0.00	0.00	206.00	(206.00)	0.00
Maint - RH Soccer A	1,109.82	1,109.82	964.00	145.82	115.13
Maint - Regional Field Soccer	1,230.17	1,234.36	1,230.00	4.36	100.35
Maint - RH Soccer B	1,036.64	1,036.64	615.00	421.64	168.56
Maint - Regional Bill Bean Field	3,052.59	3,052.59	1,608.00	1,444.59	189.84
Maint - Regional Field B	4,998.06	4,998.06	5,350.00	(351.94)	93.42
Maint - Regional Field C	5,957.47	5,957.47	6,090.00	(132.53)	97.82
Vandalism Repairs Expense	38.24	749.92	3,169.00	(2,419.08)	23.66
Total Building and Grounds Maintenance	74,061.98	118,309.99	106,256.00	12,053.99	111.34
Property Tax Administration/LAFCO					
Property Tax Administration	0.30	0.30	0.00	0.30	0.00
CalPERS SS Admin Fee	500.00	500.00	0.00	500.00	0.00
Lafco Fees	2,608.37	2,608.37	3,049.00	(440.63)	85.55
Total Property Tax Administration/LAFCO	3,108.67	3,108.67	3,049.00	59.67	101.96
Salaries Expense					
Wages - (Y.Serv) - Manager	7,148.80	21,811.87	28,533.00	(6,721.13)	76.44
Wages - (Cust Serv) - Full Time	8,032.58	27,466.17	34,758.00	(7,291.83)	79.02
Wages - (Cust Serv) - Part Time	0.00	1,770.51	382.00	1,388.51	463.48
Wages - (Admin) - Full Time	11,103.80	25,492.36	22,800.00	2,692.36	111.81
Wages - (Admin) - Part Time	5,853.90	29,859.71	35,957.00	(6,097.29)	83.04
Wages - (Y.Serv) - Alta Vista - PT	60.39	4,262.67	3,831.00	431.67	111.27
Wages - (Admin) - Board Pay	2,500.00	7,500.00	7,500.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	0.00	8,661.22	5,325.00	3,336.22	162.65
Wages - (Y.Serv) - AE Maint	10.49	105.88	0.00	105.88	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y. Serv) - RC Maint	0.00	32.65	12.00	20.65	272.08
Wages - (Y.Serv) - Skyridge - PT	0.00	7,661.04	4,179.00	3,482.04	183.32
Wages - (Y.Serv) - Skyridge Maint	0.00	115.83	0.00	115.83	0.00
Wages - (Y.Serv) - Day Camp - PT	35,754.73	58,830.01	65,518.00	(6,687.99)	89.79
Wages - (Y.Serv) - DC Maint	96.59	96.59	0.00	96.59	0.00
Wages - (Rec) - Full Time	5,846.40	32,343.78	31,467.00	876.78	102.79
Wages - (Y. Serv) - Newcastle- PT	99.72	8,987.23	4,988.00	3,999.23	180.18
Wages - (Rec) - Part Time	0.00	(60.22)	0.00	(60.22)	0.00
Wages - (Rec) - Adult Softball	0.00	240.22	180.00	60.22	133.46
Wages - (Rec) - Adult Basketball	0.00	495.69	397.00	98.69	124.86
Wages - (Y.Serv) - Preschool	0.00	49.46	0.00	49.46	0.00
Wages - (Aqua) - Aquatics Coordinator	2,821.48	6,550.71	11,636.00	(5,085.29)	56.30
Wages - (Aqua) - Aquatic Activities	1,381.66	3,455.95	3,800.00	(344.05)	90.95
Wages - (Aqua) - Public Swim	5,882.57	8,653.00	8,851.00	(198.00)	97.76
Wages - (Aqua) - Swim Lessons	5,049.63	5,241.72	6,000.00	(758.28)	87.36
Wages - (Aqua) - Master Swim	502.17	529.50	1,600.00	(1,070.50)	33.09
Wages - (Aqua) - Swim Team Coaches	287.03	314.22	0.00	314.22	0.00
Wages - (Aqua) - Synchronized Swim Coach	382.60	419.35	0.00	419.35	0.00
Wages - (Fac & Grds) - Fac Attendant - Rec	8,225.67	27,572.92	21,023.00	6,549.92	131.16
Wages - (Fac & Grds) - Fac Att. - CVCC	3,177.15	6,769.18	5,994.00	775.18	112.93
Wages - (Fac & Grds) - Fac Attendant - Reg	1,515.80	7,852.60	6,562.00	1,290.60	119.67
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	14.45	0.00	14.45	0.00
Wages - (Fac & Grds) - Management	11,140.67	42,531.80	43,119.00	(587.20)	98.64
Wages - (Fac & Grds) - Recreation Park	19,269.87	68,693.38	80,523.00	(11,829.62)	85.31
Wages - (Fac & Grds) - Regional Park	10,852.20	41,588.12	58,725.00	(17,136.88)	70.82
Wages - (Fac & Grds) - Ashford Park	2,539.18	10,028.92	6,168.00	3,860.92	162.60
Wages - (Fac & Grds) - Meadow Vista Park	4,160.57	15,292.09	15,768.00	(475.91)	96.98
Wages - (Fac & Grds) - CV Comm Center	385.48	2,142.62	2,125.00	17.62	100.83
Wages - (Fac & Grds) - Railroad Park	1,649.50	7,410.60	4,304.00	3,106.60	172.18
Wages - (Fac & Grds) - CVCC	1,822.26	6,897.30	5,227.00	1,670.30	131.96

Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Overlook Park	1,578.15	4,766.48	5,484.00	(717.52)	86.92
Wages - (Fac & Grds) - Placer Hills Park	1,309.26	3,468.82	5,234.00	(1,765.18)	66.28
Wages - (Fac & Grds) - Pocket Parks	700.68	2,411.54	1,798.00	613.54	134.12
Wages - (Fac & Grds) - Mt. Vernon Park	226.56	488.06	76.00	412.06	642.18
Wages - (Fac & Grds) - Winchester Park	803.76	2,955.35	1,566.00	1,389.35	188.72
Wages - (Fac & Grds) - Atwood	497.33	1,931.69	1,097.00	834.69	176.09
Wages - (Fac & Grds) - Shockley Property	0.00	0.00	339.00	(339.00)	0.00
Wages - District Administrator	8,905.60	31,204.10	33,477.00	(2,272.90)	93.21
Wages - (F & G) Uniform Allowance	0.00	7,311.97	10,312.00	(3,000.03)	70.91
Total Salaries Expense	171,574.23	552,219.11	586,635.00	(34,415.89)	94.13
Benefits & Payroll Costs					
ER Taxes - Rec	526.56	2,216.93	2,617.00	(400.07)	84.71
ER Taxes - Aquatics	1,390.70	2,333.46	3,411.00	(1,077.54)	68.41
ER Taxes - Youth Services	3,590.50	8,206.39	8,804.00	(597.61)	93.21
ER Taxes - Fac & Grds	4,816.12	18,315.67	20,823.00	(2,507.33)	87.96
ER Taxes - Cust Serv	570.71	2,301.33	2,688.00	(386.67)	85.62
ER Taxes - Admin	2,018.18	7,149.13	7,546.00	(396.87)	94.74
Employment Expense - Rec	0.00	0.00	261.00	(261.00)	0.00
Employment Expense - Aquatics	600.00	600.00	1,175.00	(575.00)	51.06
Employment Expense - Youth Services	371.00	431.00	650.00	(219.00)	66.31
Employment Expense - Fac & Grds	0.00	79.95	316.00	(236.05)	25.30
Fingerprinting Exp - Recreation	96.00	96.00	(32.00)	128.00	(300.00)
Fingerprinting Exp - Aquatics	96.00	96.00	372.00	(276.00)	25.81
Fingerprinting Exp - Youth Services	99.00	163.00	445.00	(282.00)	36.63
Fingerprinting Exp - Fac & Grds	0.00	0.00	124.00	(124.00)	0.00
Benefits Expense - Recreation	1,878.52	13,775.82	14,144.00	(368.18)	97.40
Benefits Expense - Youth Services	3,331.42	13,046.91	13,099.00	(52.09)	99.60
Benefits Expense - Fac & Grds	686.69	74,965.39	85,376.00	(10,410.61)	87.81

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 7/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Cust Serv	1,644.01	7,957.21	9,050.00	(1,092.79)	87.93
Benefits Expense - Admin	3,245.16	14,982.14	15,242.00	(259.86)	98.30
Employer Retirement Exp. - Rec	6,040.90	7,881.69	10,384.00	(2,502.31)	75.90
Employer Retirement Exp. - Aquatics	1,093.28	1,617.58	2,833.00	(1,215.42)	57.10
Employer Retirement Exp. - Youth Services	17,761.29	22,601.67	23,625.00	(1,023.33)	95.67
Employer Retirement Exp. - Fac & Grds	40,115.59	55,148.33	60,411.00	(5,262.67)	91.29
Employer Retirement Exp - Cust Serv	5,765.00	7,917.18	10,047.00	(2,129.82)	78.80
Employer Retirement Exp. - Admin	13,370.48	19,636.91	21,815.00	(2,178.09)	90.02
Worker's Comp - Rec	104.42	505.13	589.00	(83.87)	85.76
Worker's Comp - Aquatics	291.25	448.29	573.00	(124.71)	78.24
Worker's Comp - Youth Services	790.13	1,802.25	2,082.00	(279.75)	86.56
Worker's Comp - Fac & Grds	5,004.36	20,173.90	27,345.00	(7,171.10)	73.78
Worker's Comp - Cust Serv	41.53	162.71	181.00	(18.29)	89.90
Worker's Comp - Admin	261.53	972.56	1,345.00	(372.44)	72.31
Total Benefits and Payroll Costs	115,600.33	305,584.53	347,341.00	(41,756.47)	87.98
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	8,325.00	8,325.00	0.00	100.00
Fixed Asset Purchases - Fac & Grds	11,912.60	41,931.42	11,000.00	30,931.42	381.20
Total Fixed Asset Expense	11,912.60	50,256.42	19,325.00	30,931.42	260.06
Capital Improvement Projects					
CVCC - Bike Park	1,200.00	32,668.72	39,665.00	(6,996.28)	82.36
Placer Hills Parking lot Project	0.00	3,523.17	0.00	3,523.17	0.00
Reg - Riparian Vegetation Mgmt Permit	0.00	0.00	2,476.00	(2,476.00)	0.00
Rec - James Field Renovation	0.00	(713.41)	0.00	(713.41)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 7/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Capital Improvement Projects	1,200.00	35,478.48	42,141.00	(6,662.52)	84.19
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$477,444.11	\$1,287,735.76	\$1,296,396.00	(\$8,660.24)	99.33%
Net Revenue Over Expenditures	(\$178,340.33)	\$496,598.87	\$315,513.00	\$181,085.87	157.39%
ADJ. NET REVENUE OVER EXPENDITURES	(178,340.33)	496,598.87	315,513.00	181,085.87	157.39

Item 4.4 Cover Sheet: Resolution #2020-26: Transfer of Contingency Funds to CalPERS Unfunded Liability Fund

Auburn Area Recreation and Park District August, 2020, Finance committee meeting.

The Issue: Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2020-26, a resolution authorizing the transfer of funds from the Contingency Reserve Fund to the CalPERS Unfunded Liability Reserves in the amount of \$12,000?

Background: At the July, 30, 2020 Board meeting, the Board of Directors requested an additional \$12,000 to be transferred into the CalPERS Unfunded Liability Reserves from the Contingency Fund.

ARD is billed for and pays CalPERS extra money each year towards this unfunded liability. This extra payment rarely keeps up with the unfunded liability. ARD's CalPERS Reserve was established to try and bridge the gap (to half of the liability).

For FY 20/21, ARD has budgeted \$45,800, based on the past year's funding. The actual known unfunded liability for fiscal year ending 2019 is \$934,476. The 10% as required by policy would be \$93,400 (a difference of \$47,600 compared to what is budgeted).

ARD District Policy states the following regarding funding for the CalPERS Pension Reserve:

5. Unfunded CalPERS Pension Reserve Funding GASB 68: Contributions to this fund may occur at any time but will be included in the budget each fiscal year at an amount that represents at least 10% of the known unfunded liability per the current GASB68 report and shall be funded at a minimum of 50% of the entire known liability.

Recommendation:

Staff recommends that the Finance Committee review and recommend approval of Resolution #2020-26, a resolution approving the transfer of \$12,000 to the CalPERS Unfunded Liability Reserves from the Contingency Reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2020-26

RESOLUTION NUMBER 2020 - 26

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$12,000.00 FROM THE CONTINGENCY RESERVES TO THE CALPERS UNFUNDED LIABILITY RESERVES.

WHEREAS, on August 27, 2020, the Auburn Area Recreation and Park District Board of Directors agreed to increase the CalPERS Unfunded Liability Reserves in the amount of \$12,000, from the Contingency Reserves, and;

WHEREAS, a Resolution authorizing this transfer must be approved and adopted by the Auburn Area Recreation and Park District Board of Directors;

THEREFORE, the Auburn Area Recreation and Park District Board of Directors does hereby transfer \$12,000.00 from the Contingency Reserves to the CalPERS Unfunded Liability reserves.

APPROVED, PASSED, AND ADOPTED ON August 27, 2020 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board