

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, DECEMBER 09, 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](mailto: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/99049516516>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 990 4951 6516 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.

If you are a person with a disability and need an accommodation to participate in the District's programs, services, activities and meetings, contact Kahl Muscott at (530) 537-2186 or [kmuscott@auburnrec.com](mailto:kmuscott@auburnrec.com) at least 48 hours in advance to request an auxiliary aid or accommodation.

**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 November 10, 2020 Standing Finance Meeting  
(Pages 3 – 5)**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for November, 2020 (Pages 6 – 8)**

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

**4.3 Review of Financials for November, 2020 (Pages 9 – 31)**

**Recommendation:** Review and approve financials for November, 2020, forward to the consent calendar for review and approval.

**4.4 Resolution Number 2020-33 to Transfer Funds from the Unfunded Liability Reserves & the Equipment Reserves (Pages 32 – 33)**

Shall the Auburn Area Recreation and Park District (ARD) transfer funds from the UAL CalPERS Reserve and the Equipment Reserves to pay down the future CalPERS liability?

**Discussion Item:**

1. County Mitigation Fund, current balance \$792,000.

**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:

12-4-20  
Date

10:25 AM  
Time

P. Larson  
Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM NOVEMBER 10,  
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  
Tuesday, November 10, 2020 at 2:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

The meeting of the Standing Finance Committee was called to order at 2:00 p.m.

**ROLL CALL**

Directors Ainsleigh and Lynch were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by the Committee.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from the October 21, 2020 Standing Finance Meeting**

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the October 21, 2020 Standing Finance Meeting.

**4.2 Review of Cash Requirements for October, 2020**

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

**4.3 UAL CalPERS Pension Prefunding**

Directors Ainsleigh and Lynch reviewed this item and sent it to the Board of Directors with the recommendation to prefund the UAL by remitting \$280,000 to CalPERS from ARD's Unfunded Liability Reserve (\$241,000) and the Equipment Reserves (\$39,000) to reduce the interest being incurred by CalPERS.

**4.4 Discussion Items:**

1. Consideration of additional staffing for the Facilities & Grounds Department – shall the Auburn Area Recreation & park District (ARD) consider allocating additional funding for extra staffing for the Facilities and Grounds Department?

The Standing Finance Committee discussed this item. Director Lynch thinks now is not the time to come up with more money for staff. Director Ainsleigh suggested to put a letter in the paper asking for volunteers.

2. County Mitigation Fund, current balance \$792,000.

**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 3:00 p.m.

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

\_\_\_\_\_  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
NOVEMBER, 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: \$114,004.66**

|              |       |      |              |           |            |
|--------------|-------|------|--------------|-----------|------------|
| Ranges:      | From: | To:  | Check Date   | From:     | To:        |
| Check Number | First | Last | 11/1/2020    | 11/1/2020 | 11/30/2020 |
| Vendor ID    | First | Last | Checkbook ID | COMM 1ST  | COMM 1ST   |
| Vendor Name  | First | Last |              |           |            |

Sorted By: Check Number

\* Voided Checks

| Check Number | Vendor ID | Vendor Check Name              | Check Date | Checkbook ID | Audit Trail Code | Amount      |
|--------------|-----------|--------------------------------|------------|--------------|------------------|-------------|
| 20940        | 1099-216  | Gerald Harris                  | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$156.00    |
| 20941        | 1099-243  | Phillip Dallas                 | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$195.00    |
| 20942        | 1099-295  | Juli Land-Marx                 | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$3,000.00  |
| 20943        | 1099-313  | Alison Lloyd                   | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$264.00    |
| 20944        | 1099-343  | Faith Petersen                 | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$432.00    |
| 20945        | A0014     | AT&T                           | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$315.70    |
| 20946        | A0027     | Recology Auburn Placer         | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$558.17    |
| 20947        | A0170     | AT&T Acct 088-034-5818-655     | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$90.95     |
| 20948        | B0069     | Bidwell Water                  | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$77.00     |
| 20949        | C0061     | California Computer Services   | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$793.79    |
| 20950        | C0072     | CIT Technology Fin. Serv., Inc | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$470.75    |
| 20951        | C0111     | Cal.net                        | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$200.70    |
| 20952        | C0113     | Cooks Portable Toilets & Septi | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$132.45    |
| 20953        | C0120     | Capture Technologies           | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$1,124.99  |
| 20954        | L0027     | Pat Larson                     | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$35.52     |
| 20955        | M0035     | Meadow Vista Community Center  | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$1,000.00  |
| 20956        | M0098     | Meadow Vista County Water Dist | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$3,426.88  |
| 20957        | N0012     | Nevada Irrigation District     | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$1,226.15  |
| 20958        | O0021     | Amy Oddo                       | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$53.38     |
| 20959        | P0005     | Placer County Water Agency     | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$3,679.12  |
| 20960        | P0007     | Pacific Gas & Electric Company | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$324.56    |
| 20961        | P0023     | PG&E                           | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$88.66     |
| 20962        | Q0003     | Quality Automotive             | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$1,310.42  |
| 20963        | R0057     | Reserve Account                | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$1,000.00  |
| 20964        | S0009     | Sierra Saw Sales And Service   | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$186.07    |
| 20965        | S1003     | Sutter Medical Foundation      | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$140.00    |
| 20966        | T0071     | TIAA Commercial Finance, Inc.  | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$107.34    |
| 20967        | T1000     | Transamerica Life Insurance    | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$480.00    |
| 20968        | TEMPF     | Lisa Frederiksen               | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$165.00    |
| 20970        | V0004     | Valley Truck & Tractor Co.     | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$1,257.21  |
| 20971        | V0007     | Verizon Wireless               | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$863.93    |
| 20972        | W0001     | Walker's Office Supplies, Inc. | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$668.91    |
| 20973        | W0010     | Waxie Sanitary Supply          | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$326.25    |
| 20974        | W0044     | Wave                           | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$274.70    |
| 20975        | W0045     | Williams, Jesse                | 11/6/2020  | COMM 1ST     | PMCHK00002696    | \$139.15    |
| 20976        | W0019     | US Bank                        | 11/6/2020  | COMM 1ST     | PMCHK00002697    | \$5,375.48  |
| 20977        | A0171     | Atlas American LLC             | 11/13/2020 | COMM 1ST     | PMCHK00002698    | \$1,055.28  |
| 20978        | S1007     | Stationary Engineers, Local 39 | 11/13/2020 | COMM 1ST     | PMCHK00002698    | \$340.75    |
| 20979        | U0033     | United States Treasury         | 11/13/2020 | COMM 1ST     | PMCHK00002698    | \$75.00     |
| 20980        | 1099-16   | Skyhawks Sports                | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$1,551.80  |
| 20981        | 1099-269  | Deborah Lynn                   | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$195.00    |
| 20982        | 1099-271  | Kelpro Security                | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$2,289.00  |
| 20983        | 1099-277  | Foothill Karate Do             | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$68.25     |
| 20984        | 1099-291  | Isaac Humber                   | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$182.00    |
| 20985        | 1099-363  | Cheyenne Little                | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$210.00    |
| 20986        | A0001     | Recology Auburn Placer         | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$852.66    |
| 20987        | A0027     | Recology Auburn Placer         | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$1,132.71  |
| 20988        | A0051     | Anderson's Sierra Pipe Co.     | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$41.93     |
| 20989        | A0134     | Advanced Intregrated Pest Mana | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$189.00    |
| 20990        | A1010     | Advantage Martketing and Print | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$2,086.49  |
| 20991        | B0020     | BSN Sports, Inc.               | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$167.72    |
| 20992        | B0062     | BareBones WorkWear             | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$458.91    |
| 20993        | C0061     | California Computer Services   | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$1,167.13  |
| 20994        | C0113     | Cooks Portable Toilets & Septi | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$1,717.63  |
| 20995        | C0121     | Cole Huber LLP                 | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$144.00    |
| 20996        | C0124     | Central Valley Engineering & A | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$3,800.00  |
| 20997        | C0130     | Cirrus Group LLC               | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$1,160.20  |
| 20998        | D0008     | The Davey Tree Expert          | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$9,990.00  |
| 20999        | D0010     | Diamond Pacific                | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$92.34     |
| 21000        | D0025     | Dawson Oil Company             | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$3,068.43  |
| 21001        | D0066     | De Lage Landen Financial Servi | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$332.48    |
| 21002        | D0077     | Dudek                          | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$24,799.64 |
| 21003        | H0056     | Humana Dental Ins. Co          | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$2,643.42  |
| 21004        | H0060     | HercRentals Inc.               | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$2,611.50  |
| 21005        | L0033     | Les Schwab                     | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$37.83     |
| 21006        | L0100     | Lifeguard First Aid & Safety,  | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$321.26    |
| 21007        | N0045     | Near U CO2                     | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$150.90    |

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

\* Voided Checks

| Check Number            | Vendor ID | Vendor Check Name              | Check Date | Checkbook ID | Audit Trail Code | Amount                                      |
|-------------------------|-----------|--------------------------------|------------|--------------|------------------|---|
| 21008                   | N0048     | Normac, Inc.                   | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$264.90                                    |
| 21009                   | P0007     | Pacific Gas & Electric Company | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$12,621.71                                 |
| 21010                   | Q0003     | Quality Automotive             | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$1,628.25                                  |
| 21011                   | R0073     | Riebes Auto Parts              | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$19.28                                     |
| 21012                   | R0074     | Rainout Line                   | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$399.00                                    |
| 21013                   | S0009     | Sierra Saw Sales And Service   | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$667.84                                    |
| 21014                   | S0050     | Sierra Safety                  | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$57.43                                     |
| 21015                   | S0094     | Manouch Shirvanioun            | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$51.75                                     |
| 21016                   | S0145     | SCP Pool Distributors LLC      | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$163.00                                    |
| 21017                   | S0154     | Mike Scheele                   | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$146.63                                    |
| 21018                   | T0031     | Turf Star, Inc.                | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$1,161.11                                  |
| 21019                   | TEMPW     | Halley Winstead                | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$60.00                                     |
| 21020                   | V0004     | Valley Truck & Tractor Co.     | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$437.78                                    |
| 21021                   | W0001     | Walker's Office Supplies, Inc. | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$714.08                                    |
| 21022                   | W0010     | Waxie Sanitary Supply          | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$141.18                                    |
| 21023                   | W0044     | Wave                           | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$1,189.01                                  |
| 21024                   | W0046     | West Coast Sand & Gravel, Inc. | 11/20/2020 | COMM 1ST     | PMCHK00002699    | \$810.68                                    |
| 21025                   | TEMPG     | Christy Green                  | 11/20/2020 | COMM 1ST     | PMCHK00002700    | \$205.00                                    |
| 21026                   | S1007     | Stationary Engineers, Local 39 | 11/27/2020 | COMM 1ST     | PMCHK00002701    | \$392.54                                    |
| <b>Total Checks: 86</b> |           |                                |            |              |                  |   |
|                         |           |                                |            |              |                  | <b>Total Amount of Checks: \$114,004.66</b> |



**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

## **November's Financials**

### ***Revenues –***

- **Rents and Concessions** are up \$9,000 above mid-year budget revision.
- **Grants & Donations** are up \$16,000 primarily due to Federal Credits for Sick Paid Employees (\$14,246).

### ***Expenses –***

- **Wages and Benefits Expense** are above budget by \$37,000. This comes from Youth Services. There have been many ups and downs, continual changes in this Department. The revenue side should adjust this in the coming months and show revenues up as well.

**PROFIT & LOSS**  
**20/21 Approved Budget**

|                                      | Approved Budget FY 20-21 | % Of Total    | Mid-Yr Revision FY 20-21 | 2020 October ACTUALS | Last Yr October Actuals | 2020 YTD ACTUALS   | 2020 YTD BUDGET    | Last Yr YTD ACTUALS |
|--------------------------------------|--------------------------|---------------|--------------------------|----------------------|-------------------------|--------------------|--------------------|---------------------|
| <b>Operating Revenues</b>            |                          |               |                          |                      |                         |                    |                    |                     |
| Program Revenue                      | 559,332                  | 12%           | 558,381                  | 87,055               | 118,842                 | 351,845            | 349,904            | 928,889             |
| Facility Revenue                     | 25,252                   | 1%            | 15,708                   | 3,677                | 12,324                  | 21,441             | 12,075             | 138,053             |
| Misc. Revenue                        | 29,934                   | 1%            | 64,681                   | 3,111                | 5,566                   | 34,550             | 34,227             | 29,823              |
| Grants & Donations                   | 133,815                  | 3%            | 138,539                  | 16,434               | 5,568                   | 50,252             | 34,201             | 26,519              |
| Interest Income                      | 40,750                   | 1%            | 38,790                   | 3,331                | 4,882                   | 20,436             | 22,117             | 49,751              |
| Equipment Reserve Transfers          | 20,000                   | 0%            | 124,287                  | -                    | -                       | -                  | -                  | -                   |
| Project Reserve Transfers            | 206,000                  | 4%            | 239,300                  | -                    | -                       | -                  | -                  | -                   |
| Contingency Reserves                 | 190,000                  | 4%            | 55,000                   | -                    | -                       | -                  | -                  | -                   |
| Tax Revenue                          | 3,435,481                | 73%           | 3,482,212                | 67,770               | 62,431                  | 1,613,410          | 1,613,411          | 1,555,957           |
| In Kind/Atwood                       | 24,725                   | 1%            | 26,468                   | -                    | -                       | 11,369             | 11,369             | 9,626               |
| City Mitigation Transfers            | 40,000                   | 1%            | 40,000                   | -                    | -                       | -                  | -                  | 19,000              |
| County/City Mitigation Revenue       | 25,000                   | 1%            | 62,000                   | -                    | 33,000                  | -                  | -                  | 33,000              |
| <b>Total Operating Revenue</b>       | <b>4,730,289</b>         | <b>100.00</b> | <b>4,845,366</b>         | <b>181,378</b>       | <b>242,613</b>          | <b>2,103,303</b>   | <b>2,077,304</b>   | <b>2,790,618</b>    |
| <b>Expenditures</b>                  |                          |               |                          |                      |                         |                    |                    |                     |
| Program Expense                      | 94,166                   | 2%            | 88,938                   | 8,129                | 22,462                  | 45,752             | 43,961             | 187,876             |
| Operating & Supplies                 | 389,413                  | 8%            | 381,530                  | 32,469               | 27,907                  | 192,826            | 192,930            | 218,116             |
| Utilities Expense                    | 222,389                  | 5%            | 227,005                  | 20,357               | 22,073                  | 143,589            | 142,609            | 137,027             |
| Professional Services                | 91,285                   | 2%            | 77,329                   | 9,706                | 2,830                   | 43,174             | 40,553             | 42,130              |
| Building & Grounds Maintenance       | 469,165                  | 10%           | 473,219                  | 17,303               | 31,075                  | 185,954            | 185,971            | 233,619             |
| Property Tax Admin.                  | 99,318                   | 2%            | 97,808                   | -                    | -                       | 3,109              | 1,539              | 3,049               |
| Wages                                | 1,973,940                | 43%           | 1,952,781                | 233,433              | 183,443                 | 1,108,745          | 1,075,621          | 1,315,045           |
| Benefits & Payroll Costs             | 846,560                  | 18%           | 807,071                  | 75,781               | 64,461                  | 511,780            | 507,831            | 509,943             |
| Fixed Asset Expense                  | 28,325                   | 1%            | 146,387                  | -                    | 2,405                   | 50,256             | 50,256             | 146,380             |
| Capital Improvement Projects         | 390,952                  | 8%            | 473,349                  | 6,015                | 314,643                 | 49,333             | 49,335             | 583,535             |
| Debt Services                        | 2,076                    | 0%            | 2,076                    | -                    | -                       | -                  | -                  | -                   |
| <b>Total Expenditures</b>            | <b>4,607,589</b>         | <b>100.00</b> | <b>4,727,493</b>         | <b>403,193</b>       | <b>671,299</b>          | <b>2,334,518</b>   | <b>2,290,606</b>   | <b>3,376,720</b>    |
| <b>Net Revenue Over Expenditures</b> | <b>\$ 122,700</b>        | <b>2.59</b>   | <b>\$ 117,873</b>        | <b>\$ (221,815)</b>  | <b>(428,686)</b>        | <b>(\$231,215)</b> | <b>(\$213,302)</b> | <b>(\$586,102)</b>  |
| Annual Contingency Reserve (1-2%)    | \$ -                     |               | \$ -                     |                      |                         |                    |                    |                     |
| Annual Equip Replacement Reserve     | \$ 50,000                |               | \$ 50,000                |                      |                         |                    |                    |                     |
| Future Capital Construction Reserve  | \$ 5,000                 |               | \$ 5,000                 |                      |                         |                    |                    |                     |
| ADA Reserve                          | \$ 45,800                |               | \$ 45,800                |                      |                         |                    |                    |                     |
| CalPERS unfunded liability reserve   | \$ 21,900                |               | \$ 17,073                |                      |                         |                    |                    |                     |
| <b>TOTAL RESERVE BALANCES</b>        |                          |               |                          |                      |                         |                    |                    |                     |
| Net Position                         | \$ 21,900                |               | \$ 17,073                |                      |                         |                    |                    |                     |
| <b>Total</b>                         |                          |               |                          |                      |                         |                    |                    |                     |
|                                      | \$ 540,000               |               | \$ 450,000               |                      |                         |                    |                    |                     |
|                                      | \$ 726,237               |               | \$ 676,237               |                      |                         |                    |                    |                     |
|                                      | \$ 945,573               |               | \$ 945,573               |                      |                         |                    |                    |                     |
|                                      | \$ 30,032                |               | \$ 25,032                |                      |                         |                    |                    |                     |
|                                      | \$ 241,000               |               | \$ 183,200               |                      |                         |                    |                    |                     |
|                                      | \$ 2,482,842             |               | \$ 2,280,042             |                      |                         |                    |                    |                     |

## Balance Sheet

10/31/2020

|  | Current<br>YTD         |
|--|------------------------|
| <b>ASSETS</b>                                  |                        |
| <u>Current Assets</u>                          |                        |
| Imprest Fund (Petty Cash)                      | 580.00                 |
| First Foundation - Friends 501(c)(3)           | 32,467.28              |
| First Foundation Bank                          | 106,550.69             |
| Placer County Treasure-General                 | 2,966,338.84           |
| Placer County Treasurer - City Trust           | 206,495.14             |
| Accounts Receivable                            | (2,195.04)             |
| PCOE Receivables                               | 26,741.28              |
| Prepaid Liability Expense                      | 20,212.50              |
| Prepaid Workers Comp Insurance                 | 57,782.94              |
| <b>Total Current Assets</b>                    | <b>3,414,973.63</b>    |
| <u>Fixed Assets</u>                            |                        |
| Fixed Assets: Land                             | 1,970,546.12           |
| Fixed Assets: Structures                       | 12,938,861.54          |
| Fixed Assets: Equipment                        | 1,397,643.48           |
| Fixed Assets: Computer Equipment & Software    | 116,625.14             |
| Fixed Assets: Vehicles                         | 265,282.64             |
| Fixed Assets: Office Furniture & Rec Equipment | 89,090.15              |
| Construction In Progress                       | 1,167,039.41           |
| Less: Accumulated Depreciation                 | (10,387,491.53)        |
| <b>Total Fixed Assets</b>                      | <b>7,557,596.95</b>    |
| <b>TOTAL ASSETS</b>                            | <b>\$10,972,570.58</b> |
| <b>LIABILITIES AND NET PROFIT</b>              |                        |
| <u>Current Liabilities</u>                     |                        |
| Prepaid Revenue                                | 38.00                  |
| PGE Tru-up payable                             | 4,087.78               |
| Gift Certificates                              | 168.00                 |
| Compensated Absenses                           | 128,784.25             |
| Sales Tax Payable                              | 145.00                 |
| Miscellaneous Deductions                       | (70.00)                |
| <b>Total Current Liabilities</b>               | <b>\$133,153.03</b>    |
| <u>Net Position</u>                            |                        |
| Investments in Fixed Assets                    | 7,557,596.95           |
| RFB: Reserved (City Mitigation)                | 206,495.14             |
| GFB: Youth Assistance Fund                     | 30,237.11              |
| General Fund Balance                           | 818,653.93             |
| DFB: Annual Equip Replacement Reserv.          | 676,236.72             |
| DFB: Annual Contingency Reserve                | 528,000.00             |
| DFB: Reserved for Future Capital Construction  | 945,573.52             |
| RFB: Arboretum Grant Fund                      | 10,661.03              |
| RFB: Reserved (Atwood)                         | (14,324.16)            |
| RFB: Atwood III-Equip Repl Fund                | 8,003.66               |
| DFB: Unfunded Liability - CalPERS              | 241,000.00             |
| RFB- 501(c)(3) Fund                            | 32,467.28              |
| GFB: General Fund (ADA Reserve)                | 30,031.75              |
| Net Profit (Loss)                              | (231,215.38)           |
| <b>Total Net Position</b>                      | <b>\$10,839,417.55</b> |
| <b>TOTAL LIABILITY AND NET POSITION</b>        | <b>\$10,972,570.58</b> |

**Auburn Rec & Park**Profit & Loss - Summary  
4/1/2020 To 10/31/2020

For All Segment1s

For All Segment4s

|                                      | Current<br>Month    | Actual<br>YTD         | Budget<br>YTD         | Variance           | Percent Of<br>Budget |
|--------------------------------------|---------------------|-----------------------|-----------------------|--------------------|----------------------|
| <b>OPERATING REVENUE</b>             |                     |                       |                       |                    |                      |
| Park & Recreation Services           | 87,054.82           | 351,844.94            | 349,904.09            | 1,940.85           | 100.56               |
| Rents & Concessions                  | 3,676.96            | 21,440.87             | 12,074.50             | 9,366.37           | 177.57               |
| Miscellaneous Revenue                | 3,111.49            | 34,550.22             | 34,227.00             | 323.22             | 100.94               |
| Grants & Donations                   | 16,433.54           | 50,251.82             | 34,201.00             | 16,050.82          | 146.93               |
| Interest Income                      | 3,330.62            | 20,435.78             | 22,117.00             | (1,681.22)         | 92.40                |
| Taxes Revenue                        | 67,770.10           | 1,624,778.85          | 1,624,779.65          | (0.80)             | 100.00               |
| <b>TOTAL OPERATING REVENUE</b>       | <b>\$181,377.53</b> | <b>\$2,103,302.48</b> | <b>\$2,077,303.24</b> | <b>\$25,999.24</b> | <b>101.25%</b>       |
| <b>OTHER FINANCING SOURCES</b>       |                     |                       |                       |                    |                      |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>\$0.00</b>       | <b>\$0.00</b>         | <b>\$0.00</b>         | <b>\$0.00</b>      | <b>0.00%</b>         |
| <b>TOTAL REVENUES</b>                | <b>181,377.53</b>   | <b>2,103,302.48</b>   | <b>2,077,303.24</b>   | <b>25,999.24</b>   | <b>101.25</b>        |
| <b>EXPENDITURES</b>                  |                     |                       |                       |                    |                      |
| Program Expenses                     | 8,129.47            | 45,751.84             | 43,961.00             | 1,790.84           | 104.07               |
| Operations & Supplies Expense        | 32,469.32           | 192,826.21            | 192,930.03            | (103.82)           | 99.95                |
| Utilities Expense                    | 20,357.40           | 143,589.00            | 142,609.15            | 979.85             | 100.69               |
| Legal Expenses                       | 0.00                | 1,197.02              | 1,200.00              | (2.98)             | 99.75                |
| Professional Services                | 9,705.80            | 41,976.84             | 39,352.95             | 2,623.89           | 106.67               |
| Bldg & Grounds Maintenance           | 17,302.49           | 185,953.69            | 185,970.79            | (17.10)            | 99.99                |
| Property Tax Administration/LAFCO    | 0.00                | 3,108.67              | 1,539.00              | 1,569.67           | 201.99               |
| Salaries Expense                     | 233,433.26          | 1,108,745.14          | 1,075,620.63          | 33,124.51          | 103.08               |
| Benefits & Payroll Costs             | 75,780.43           | 511,779.67            | 507,831.04            | 3,948.63           | 100.78               |
| Fixed Asset Expense                  | 0.00                | 50,256.42             | 50,256.00             | 0.42               | 100.00               |
| Capital Improvement Projects         | 6,015.16            | 49,333.36             | 49,335.00             | (1.64)             | 100.00               |

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2020 To 10/31/2020  
 For All Segment1s  
 For All Segment4s

|                                    | Current<br>Month | Actual<br>YTD  | Budget<br>YTD  | Variance      | Percent Of<br>Budget |
|------------------------------------|------------------|----------------|----------------|---------------|----------------------|
| TOTAL EXPENDITURES                 | \$403,193.33     | \$2,334,517.86 | \$2,290,605.59 | \$43,912.27   | 101.92%              |
| NET REVENUE OVER EXPENDITURES      | (\$221,815.80)   | (\$231,215.38) | (\$213,302.35) | (\$17,913.03) | 108.40%              |
| ADJ. NET REVENUE OVER EXPENDITURES | (\$221,815.80)   | (\$231,215.38) | (\$213,302.35) | (\$17,913.03) | 108.40%              |

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2020 to 10/31/2020

For All Segment1s

For All Segment4s

|                                       | Current<br>Month | Actual<br>YTD | Budget<br>YTD | Variance | Percent Of<br>Budget |
|---------------------------------------|------------------|---------------|---------------|----------|----------------------|
| <b>OPERATING REVENUE</b>              |                  |               |               |          |                      |
| <b>Park &amp; Recreation Services</b> |                  |               |               |          |                      |
| Alta Vista DSC Rev                    | 0.00             | (322.00)      | (322.00)      | 0.00     | 100.00               |
| Aub Elem DSC Rev                      | 16,659.00        | 31,315.38     | 31,315.00     | 0.38     | 100.00               |
| Skyridge DSC Rev                      | 21,231.00        | 40,277.20     | 40,277.00     | 0.20     | 100.00               |
| Day Camp Rev                          | 11,021.00        | 134,684.58    | 134,685.00    | (0.42)   | 100.00               |
| Preschool Revenue                     | 7,825.00         | 13,577.00     | 13,577.00     | 0.00     | 100.00               |
| Newcastle DSC Revenue                 | 17,471.22        | 39,562.94     | 39,563.00     | (0.06)   | 100.00               |
| Adult Softball                        | 20.00            | (6,830.00)    | (6,849.91)    | 19.91    | 99.71                |
| Adult Basketball                      | 0.00             | (2,415.00)    | (2,415.00)    | 0.00     | 100.00               |
| Sr. Sports                            | 0.00             | (25.20)       | (25.00)       | (0.20)   | 100.80               |
| Adult Volleyball                      | (25.20)          | (25.20)       | 0.00          | (25.20)  | 0.00                 |
| Pickle Ball Revenue                   | 0.00             | 70.00         | 70.00         | 0.00     | 100.00               |
| Adult Classes                         | 1,385.80         | 5,872.66      | 5,787.00      | 85.66    | 101.48               |
| Adult Class Rev - Bureau              | 312.40           | 397.00        | 397.00        | 0.00     | 100.00               |
| Bocce Ball Prog Revenue               | 0.00             | 32.00         | 14.00         | 18.00    | 228.57               |
| Youth Basketball                      | (130.00)         | (125.50)      | (125.00)      | (0.50)   | 100.40               |
| Youth Classes                         | 1,989.00         | 13,516.35     | 13,516.00     | 0.35     | 100.00               |
| Aquatic Activities                    | 0.00             | 8,664.40      | 8,664.00      | 0.40     | 100.01               |
| Master Swim Revenue                   | 0.00             | 2,096.00      | 2,096.00      | 0.00     | 100.00               |
| Public Swim - MS Sierra Pool          | 0.00             | 1,445.00      | 1,445.00      | 0.00     | 100.00               |
| Swim Lessons                          | 0.00             | 21,245.25     | 21,245.00     | 0.25     | 100.00               |
| Swim Team Revenue                     | 0.00             | 3,575.60      | 3,576.00      | (0.40)   | 99.99                |
| Synchro Team                          | 0.00             | 4,192.40      | 4,192.00      | 0.40     | 100.01               |
| Youth Camps Revenue                   | 120.00           | 11,418.30     | 11,298.00     | 120.30   | 101.07               |
| Youth Camp Rev - Bureau               | 0.00             | 10,202.00     | 10,060.00     | 142.00   | 101.41               |
| Youth Sports Camps                    | 0.00             | 6,449.00      | 6,449.00      | 0.00     | 100.00               |
| Special Events                        | 4,505.00         | 4,535.00      | 4,530.00      | 5.00     | 100.11               |
| Ukulele Festival Revenue              | 0.00             | 130.00        | 208.00        | (78.00)  | 62.50                |

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|  | Current<br>Month | Actual<br>YTD     | Budget<br>YTD     | Variance        | Percent Of<br>Budget |
|--|------------------|-------------------|-------------------|-----------------|----------------------|
| Food Truck Fiesta Revenue                  | 485.00           | 0.00              | 0.00              | 0.00            | 0.00                 |
| Dead Festival Rev                          | 570.00           | 0.00              | 0.00              | 0.00            | 0.00                 |
| Auburn Harvest Festival                    | 3,459.60         | 5,597.10          | 4,138.00          | 1,459.10        | 135.26               |
| Out of District Fees                       | 131.00           | 2,512.68          | 2,344.00          | 168.68          | 107.20               |
| Out of District Fees - Bureau              | 25.00            | 220.00            | 195.00            | 25.00           | 112.82               |
| <b>Total Parks and Recreation Services</b> | <b>87,054.82</b> | <b>351,844.94</b> | <b>349,904.09</b> | <b>1,940.85</b> | <b>100.56</b>        |
| <b>Rents &amp; Concessions</b>             |                  |                   |                   |                 |                      |
| Blue Bird Room-CVCC                        | 346.50           | 1,551.00          | 1,551.00          | 0.00            | 100.00               |
| Lakeside Rental Revenue - Reg              | (25.30)          | 158.85            | 159.25            | (0.40)          | 99.75                |
| Sierra Room Rental - CVCC                  | 0.00             | 120.00            | 119.75            | 0.25            | 100.21               |
| Sunset Room Rental - CVCC                  | 0.00             | (11.95)           | (14.25)           | 2.30            | 83.86                |
| Canyon View Room Rental - CVCC             | 0.00             | 343.25            | 342.50            | 0.75            | 100.22               |
| Foothills Room Rental - CVCC               | 0.00             | 508.00            | 506.75            | 1.25            | 100.25               |
| Pool Rental Rev - Sierra/Splash            | 0.00             | 2,998.98          | 2,999.00          | (0.02)          | 100.00               |
| Conference Rental Revenue - Rec            | 0.00             | 45.00             | 45.00             | 0.00            | 100.00               |
| Conference (Module) Rental - Overlook      | 227.76           | 227.76            | 64.00             | 163.76          | 355.88               |
| Rock Creek Modular Rent                    | 330.00           | 2,310.00          | 2,310.00          | 0.00            | 100.00               |
| Gym Rental Revenue - Rec                   | 0.00             | 0.00              | 0.25              | (0.25)          | 0.00                 |
| Gym Rental Revenue - Reg                   | 0.00             | 597.70            | 598.00            | (0.30)          | 99.95                |
| Tutor Totter Lease Agreement               | 554.00           | 3,601.00          | 3,601.00          | 0.00            | 100.00               |
| Kitchen Rental Revenue - CVCC              | 0.00             | (48.00)           | (48.00)           | 0.00            | 100.00               |
| Picnic Area Rental Revenue - Rec           | 0.00             | (80.00)           | (79.75)           | (0.25)          | 100.31               |
| Picnic Area Rental Revenue - Reg           | 0.00             | 80.00             | 79.50             | 0.50            | 100.63               |
| Picnic Area Rental Revenue - Ash           | 0.00             | (100.00)          | (100.75)          | 0.75            | 99.26                |
| Picnic Area Rental Revenue - MV            | 0.00             | (577.50)          | (577.50)          | 0.00            | 100.00               |
| Field "Recreation" Rental Revenue          | 0.00             | 391.20            | 390.25            | 0.95            | 100.24               |
| Field "Bill Beane" Rental - Reg A          | 0.00             | 179.00            | 179.25            | (0.25)          | 99.86                |
| Field "Softball" Rental - MV               | 0.00             | (1,337.21)        | (1,337.00)        | (0.21)          | 100.02               |



Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|  | Current<br>Month | Actual<br>YTD    | Budget<br>YTD    | Variance        | Percent Of<br>Budget |
|--|------------------|------------------|------------------|-----------------|----------------------|
| Field Soccer/Baseball-Winchester       | 0.00             | 3,169.88         | 298.75           | 2,871.13        | 1061.05              |
| Field "Beggs" Rental - Rec             | 0.00             | 920.55           | 920.50           | 0.05            | 100.01               |
| Field B (softball) Rev - Reg           | 0.00             | (183.22)         | (183.00)         | (0.22)          | 100.12               |
| Field "James" Rental - Rec             | 235.50           | 1,889.10         | 1,654.00         | 235.10          | 114.21               |
| Field C (Baseball) Rental - Reg        | 606.50           | 2,011.88         | 1,405.00         | 606.88          | 143.19               |
| Field "Soccer A" Rental - Railhead     | 669.50           | 2,242.29         | (81.00)          | 2,323.29        | (2768.26)            |
| Field "Soccer B" Rental - Railhead     | 708.50           | 3,085.06         | (60.00)          | 3,145.06        | (5141.77)            |
| Field Lining Revenue - Reg             | 0.00             | (80.00)          | (80.00)          | 0.00            | 100.00               |
| Field Lining Revenue - MV              | 0.00             | 211.25           | 202.00           | 9.25            | 104.58               |
| Misc Rents & Concessions               | 132.00           | (791.00)         | (797.50)         | 6.50            | 99.19                |
| Custodial Fees                         | (108.00)         | (1,912.00)       | (1,912.50)       | 0.50            | 99.97                |
| Meadow Vista Cust Fee                  | 0.00             | (160.00)         | (160.00)         | 0.00            | 100.00               |
| Alcohol Permit - Bureau                | 0.00             | 80.00            | 80.00            | 0.00            | 100.00               |
| <b>Total Rents and Concessions</b>     | <b>3,676.96</b>  | <b>21,440.87</b> | <b>12,074.50</b> | <b>9,366.37</b> | <b>177.57</b>        |
| <b>Miscellaneous Revenue</b>           |                  |                  |                  |                 |                      |
| Meadow Vista Comm Ctr Rental Agreement | 0.00             | 1,030.00         | 1,030.00         | 0.00            | 100.00               |
| Snack Bar                              | 12.02            | 63.02            | 0.00             | 63.02           | 0.00                 |
| Sales of an Asset - Admin              | 0.00             | 858.00           | 858.00           | 0.00            | 100.00               |
| Activity Guide - Advertising Rev       | 0.00             | (775.00)         | (775.00)         | 0.00            | 100.00               |
| Alcohol Permit Fee                     | 0.00             | (474.00)         | (474.00)         | 0.00            | 100.00               |
| Miscellaneous Income - Admin.          | 0.00             | 15,135.93        | 15,136.00        | (0.07)          | 100.00               |
| Miscellaneous Revenue - Recreation     | 8.75             | 8.75             | 0.00             | 8.75            | 0.00                 |
| Verizon Wireless Lease                 | 2,550.40         | 17,852.80        | 17,852.00        | 0.80            | 100.00               |
| Miscellaneous Income - Youth Services  | 540.32           | 850.72           | 600.00           | 250.72          | 141.79               |
| <b>Total Miscellaneous Revenue</b>     | <b>3,111.49</b>  | <b>34,550.22</b> | <b>34,227.00</b> | <b>323.22</b>   | <b>100.94</b>        |

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 10/31/2020  
 For All Segment1s  
 For All Segment4s

|   | Current Month    | Actual YTD       | Budget YTD       | Variance          | Percent Of Budget |
|---|------------------|------------------|------------------|-------------------|-------------------|
| <b>Grants &amp; Donations</b>             |                  |                  |                  |                   |                   |
| Youth Assistance Rev                      | 631.90           | 8,561.14         | 7,950.00         | 611.14            | 107.69            |
| Donation Rev - Y Serv                     | 100.00           | 1,050.00         | 950.00           | 100.00            | 110.53            |
| Donation Rev - F & G                      | 1,094.00         | 3,073.03         | 1,979.00         | 1,094.03          | 155.28            |
| Bike Park Donations                       | 27.60            | 1,697.57         | 1,698.00         | (0.43)            | 99.98             |
| Grant Proceeds                            | 0.00             | 500.00           | 500.00           | 0.00              | 100.00            |
| Grant for Admin Pay - YS                  | 6,022.32         | 8,182.43         | 2,160.00         | 6,022.43          | 378.82            |
| Grant for Admin Pay                       | 8,557.72         | 27,187.65        | 18,964.00        | 8,223.65          | 143.37            |
| <b>Total Grants and Donations</b>         | <b>16,433.54</b> | <b>50,251.82</b> | <b>34,201.00</b> | <b>16,050.82</b>  | <b>146.93</b>     |
| <b>Interest Income</b>                    |                  |                  |                  |                   |                   |
| Interest Income - Other                   | 11.31            | 87.39            | 43.00            | 44.39             | 203.23            |
| Interest Revenue - County                 | 3,116.86         | 19,274.34        | 21,000.00        | (1,725.66)        | 91.78             |
| Interest Revenue - City Trust             | 202.45           | 1,074.05         | 1,074.00         | 0.05              | 100.01            |
| <b>Total Interest Income</b>              | <b>3,330.62</b>  | <b>20,435.78</b> | <b>22,117.00</b> | <b>(1,681.22)</b> | <b>92.40</b>      |
| <b>Project Revenue - Government</b>       |                  |                  |                  |                   |                   |
| <b>Total Project Revenue - Government</b> | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>      | <b>0.00</b>       | <b>0.00</b>       |
| <b>Tax Revenue</b>                        |                  |                  |                  |                   |                   |
| Current Secured Property Taxes General    | 0.00             | 1,362,538.72     | 1,362,538.82     | (0.10)            | 100.00            |
| Homeowner's Prop. Tax Relief              | 0.00             | 11,048.69        | 11,049.00        | (0.31)            | 100.00            |
| Current Unsecured Prop Taxes General      | 67,770.10        | 67,436.04        | 67,435.96        | 0.08              | 100.00            |
| Current Supplemental Property Taxes       | 0.00             | 45,878.81        | 45,878.60        | 0.21              | 100.00            |
| Unitary & Op Non-unitary Tax              | 0.00             | 52,300.83        | 52,301.00        | (0.17)            | 100.00            |

Profit & Loss - Detail  
 4/1/2020 to 10/31/2020  
 For All Segment1s  
 For All Segment4s

|                                      | Current Month       | Actual YTD            | Budget YTD            | Variance           | Percent Of Budget |
|--------------------------------------|---------------------|-----------------------|-----------------------|--------------------|-------------------|
| Delinq Unsecured Property Taxes      | 0.00                | 92.91                 | 93.00                 | (0.09)             | 99.90             |
| Atwood Tax Revenue                   | 0.00                | 11,369.36             | 11,369.00             | 0.36               | 100.00            |
| Deliquent Supplemental Tax Rev       | 0.00                | 3,686.83              | 3,687.00              | (0.17)             | 100.00            |
| Delinquent Secured Property Taxes    | 0.00                | (75.74)               | (75.57)               | (0.17)             | 100.23            |
| Railroad Unitary Property Taxes      | 0.00                | 960.86                | 961.00                | (0.14)             | 99.99             |
| RDA Pass-Throughs                    | 0.00                | 69,541.54             | 69,541.84             | (0.30)             | 100.00            |
| <b>Total Tax Revenue</b>             | <b>67,770.10</b>    | <b>1,624,778.85</b>   | <b>1,624,779.65</b>   | <b>(0.80)</b>      | <b>100.00</b>     |
| <b>TOTAL OPERATING REVENUE</b>       | <b>\$181,377.53</b> | <b>\$2,103,302.48</b> | <b>\$2,077,303.24</b> | <b>\$25,999.24</b> | <b>101.25%</b>    |
| <b>OTHER FINANCING SOURCES</b>       |                     |                       |                       |                    |                   |
| Transfers from Other Funding Sources | 0.00                | 0.00                  | 0.00                  | 0.00               | 0.00              |
| <b>TOTAL OTHER FINANCING SOURCES</b> | <b>0.00</b>         | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>        | <b>0.00</b>       |
| <b>TOTAL REVENUES</b>                | <b>181,377.53</b>   | <b>2,103,302.48</b>   | <b>2,077,303.24</b>   | <b>25,999.24</b>   | <b>101.25</b>     |
| <b>EXPENDITURES</b>                  |                     |                       |                       |                    |                   |
| Program Expenses                     |                     |                       |                       |                    |                   |
| Instructor/Aquatics                  | 0.00                | 1,637.90              | 1,638.00              | (0.10)             | 99.99             |
| Instructor/Adult Classes             | 201.25              | 3,271.50              | 3,151.00              | 120.50             | 103.82            |
| Instructor/Youth Classes             | 1,648.35            | 6,540.72              | 6,541.00              | (0.28)             | 100.00            |
| Officials/Adult Softball             | 0.00                | 0.00                  | (170.00)              | 170.00             | 0.00              |
| Instructor/Youth Camps               | 0.00                | 7,195.00              | 7,195.00              | 0.00               | 100.00            |

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 10/31/2020  
 For All Segment1s  
 For All Segment4s

|                                  | Current Month   | Actual YTD       | Budget YTD       | Variance        | Percent Of Budget |
|----------------------------------|-----------------|------------------|------------------|-----------------|-------------------|
| Instr/Y Camp - Bureau            | 0.00            | 4,977.45         | 4,977.00         | 0.45            | 100.01            |
| Instructors - Youth Sports Camps | 0.00            | 3,296.25         | 3,296.00         | 0.25            | 100.01            |
| Alta Vista/Program Exp           | 242.00          | 364.93           | 365.00           | (0.07)          | 99.98             |
| Aub Elem/Program Exp             | 92.70           | 722.04           | 722.00           | 0.04            | 100.01            |
| Skyridge/Program Exp             | 115.09          | 692.10           | 692.00           | 0.10            | 100.01            |
| Day Camp/Program Exp             | 122.29          | 4,403.20         | 4,403.00         | 0.20            | 100.01            |
| Preschool - Program Expense      | 74.54           | 638.50           | 639.00           | (0.50)          | 99.92             |
| Newcastle Program Expense        | 76.74           | 1,018.09         | 1,018.00         | 0.09            | 100.01            |
| Aquatic Activities               | 0.00            | 1,148.00         | 1,148.00         | 0.00            | 100.00            |
| Public Swim Expense              | 0.00            | 1,557.00         | 1,557.00         | 0.00            | 100.00            |
| Swim Lessons                     | 0.00            | 475.41           | 475.00           | 0.41            | 100.09            |
| Special Events                   | 2,456.51        | 3,447.60         | 3,448.00         | (0.40)          | 99.99             |
| Party in the Park Expenses       | 0.00            | 173.05           | 173.00           | 0.05            | 100.03            |
| Ukulele Festival Expenses        | 0.00            | 820.05           | 820.00           | 0.05            | 100.01            |
| Great Obstacle Scramble Expenses | 0.00            | 100.00           | 100.00           | 0.00            | 100.00            |
| Auburn Harvest Festival Expenses | 3,100.00        | 3,273.05         | 1,773.00         | 1,500.05        | 184.61            |
| <b>Total Program Expenses</b>    | <b>8,129.47</b> | <b>45,751.84</b> | <b>43,961.00</b> | <b>1,790.84</b> | <b>104.07</b>     |
| <b>Operations &amp; Supplies</b> |                 |                  |                  |                 |                   |
| Merchant Fees - Cust Serv        | 516.70          | 3,316.41         | 3,097.00         | 219.41          | 107.09            |
| Discounts Taken                  | 0.00            | 0.00             | (0.27)           | 0.27            | 0.00              |
| Finance Charges                  | 0.00            | (0.60)           | 0.00             | (0.60)          | 0.00              |
| Cal Card Incentives              | 0.00            | (798.52)         | (798.82)         | 0.30            | 99.96             |
| Penalties                        | 31.23           | 61.23            | 61.00            | 0.23            | 100.38            |
| Donations Expense                | 0.00            | 0.00             | 93.00            | (93.00)         | 0.00              |
| Telephone - Placer Hills Pool    | 84.36           | 632.00           | 588.00           | 44.00           | 107.48            |
| Telephone - Cust Serv            | 555.74          | 4,115.17         | 4,115.00         | 0.17            | 100.00            |
| Telephone (CVCC) - Admin         | 514.65          | 3,966.98         | 3,967.18         | (0.20)          | 100.00            |
| Telephone - Youth Services       | (7.26)          | 137.40           | 137.00           | 0.40            | 100.29            |

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|  | Current<br>Month | Actual<br>YTD | Budget<br>YTD | Variance | Percent Of<br>Budget |
|--|------------------|---------------|---------------|----------|----------------------|
| Telephone - Recreation                 | (19.67)          | 85.53         | 86.00         | (0.47)   | 99.45                |
| Telephone - Preschool                  | 0.23             | 0.62          | 0.00          | 0.62     | 0.00                 |
| Telephone - Facilities & Grounds       | 988.12           | 6,686.93      | 6,686.85      | 0.08     | 100.00               |
| Telephone - Day Camp                   | 208.65           | 1,483.16      | 1,483.00      | 0.16     | 100.01               |
| Telephone - Newcastle                  | 38.35            | 209.78        | 210.00        | (0.22)   | 99.90                |
| Telephone - Aub EI                     | 270.83           | 1,833.10      | 1,833.00      | 0.10     | 100.01               |
| Telephone - Alla Vista                 | 0.00             | 13.81         | 14.00         | (0.19)   | 98.64                |
| Telephone - Skyridge                   | 193.73           | 1,437.85      | 1,438.00      | (0.15)   | 99.99                |
| Postage - Admin                        | 0.00             | 475.25        | 475.67        | (0.42)   | 99.91                |
| Activity Guide Expense                 | 0.00             | 9,036.72      | 9,037.00      | (0.28)   | 100.00               |
| Youth Assistance Expense               | 317.20           | 136.15        | 136.00        | 0.15     | 100.11               |
| Bank Service Charges                   | 0.00             | 300.00        | 300.00        | 0.00     | 100.00               |
| Office Supplies - Rec                  | 27.87            | (114.14)      | (116.00)      | 1.86     | 98.40                |
| Office Supplies - Youth Services       | 16.08            | 74.17         | 74.00         | 0.17     | 100.23               |
| Office Supplies - F & G                | 291.09           | 1,744.71      | 1,745.04      | (0.33)   | 99.98                |
| Office Supplies-Cust Serv              | 418.44           | 1,817.94      | 1,818.00      | (0.06)   | 100.00               |
| Office Supplies - Admin                | 769.99           | 2,465.06      | 2,464.57      | 0.49     | 100.02               |
| Duplication Costs - Cust Serv          | 0.00             | 5.63          | 6.00          | (0.37)   | 93.83                |
| Duplication Costs - Admin              | 0.00             | 653.43        | 653.92        | (0.49)   | 99.93                |
| Office Equip Rental - Cust Serv        | 470.75           | 3,479.83      | 3,480.00      | (0.17)   | 100.00               |
| Office Equip Rental - Admin            | 332.48           | 2,587.20      | 2,587.13      | 0.07     | 100.00               |
| Dining Expense                         | 0.00             | 0.00          | 0.08          | (0.08)   | 0.00                 |
| Gas/Mileage Expense - C.Serv           | 17.25            | 97.75         | 98.00         | (0.25)   | 99.75                |
| Gas/Mileage Expense - Admin            | 196.66           | 740.73        | 740.62        | 0.11     | 100.02               |
| Gas/Mileage Expense - F & G            | 3,076.08         | 18,632.89     | 18,632.83     | 0.06     | 100.00               |
| General Administrative Exp - Admin     | 40.00            | 389.90        | 390.00        | (0.10)   | 99.97                |
| Liability Insurance - Admin            | 10,106.25        | 63,275.25     | 63,275.00     | 0.25     | 100.00               |
| Board Expense                          | 0.00             | 0.00          | 0.67          | (0.67)   | 0.00                 |
| Marketing/Public Relations - Cust Serv | 39.84            | 5,441.50      | 5,441.00      | 0.50     | 100.01               |
| Dues and Subscriptions - Admin         | 7,253.00         | 10,201.00     | 10,294.34     | (93.34)  | 99.09                |

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 10/31/2020  
 For All Segment1s  
 For All Segment4s

|                                       | Current<br>Month | Actual<br>YTD | Budget<br>YTD | Variance | Percent Of<br>Budget |
|---------------------------------------|------------------|---------------|---------------|----------|----------------------|
| Dues and Subscriptions - Rec.         | 0.00             | 82.85         | 83.00         | (0.15)   | 99.82                |
| Dues and Subscriptions - F & G        | 0.00             | 20.00         | 19.70         | 0.30     | 101.52               |
| Staff Appreciation - Aquatics         | 0.00             | 108.02        | 108.00        | 0.02     | 100.02               |
| Staff Appreciation - Youth Services   | 0.00             | 25.81         | 26.00         | (0.19)   | 99.27                |
| Staff Appreciation - F & G            | 0.00             | 75.07         | 75.14         | (0.07)   | 99.91                |
| Staff Appreciation - Admin            | 0.00             | 78.26         | 78.00         | 0.26     | 100.33               |
| Company Celebrations                  | 50.41            | 50.41         | 50.00         | 0.41     | 100.82               |
| Staff Development - Admin             | 0.00             | (681.91)      | (504.00)      | (177.91) | 135.30               |
| Staff Development - Youth Services    | 88.00            | 260.34        | 260.00        | 0.34     | 100.13               |
| Staff Development - F & G             | 110.00           | (245.53)      | (245.70)      | 0.17     | 99.93                |
| Uniform Exp - F & G                   | (203.86)         | 2,086.54      | 2,086.59      | (0.05)   | 100.00               |
| Small Equipment - Rec Pk              | 69.81            | 4,611.71      | 4,611.78      | (0.07)   | 100.00               |
| Small Equipment - Reg Pk              | 49.89            | 610.00        | 610.00        | 0.00     | 100.00               |
| Small Equipment - MV Park             | 100.32           | 108.32        | 108.73        | (0.41)   | 99.62                |
| Small Equipment - CVCC                | 66.14            | 92.92         | 93.00         | (0.08)   | 99.91                |
| Field Marking Expense                 | 0.00             | 0.00          | (0.08)        | 0.08     | 0.00                 |
| Safety Supplies - F & G               | 1,310.46         | 8,354.55      | 8,354.89      | (0.34)   | 100.00               |
| Safety Supplies - Youth Services      | 0.00             | 509.88        | 510.00        | (0.12)   | 99.98                |
| Safety Supplies - Admin               | 0.00             | 103.61        | 104.00        | (0.39)   | 99.63                |
| Restroom Supplies - Recreation Park   | 27.08            | 574.96        | 576.78        | (1.82)   | 99.68                |
| Restroom Supplies - Regional Park     | 44.79            | 667.58        | 669.93        | (2.35)   | 99.65                |
| Restroom Supplies - Ashford Park      | 9.02             | 293.79        | 295.00        | (1.21)   | 99.59                |
| Restroom Supplies - Meadow Vista Park | 13.55            | 273.40        | 273.00        | 0.40     | 100.15               |
| Restroom Supplies - Railhead Park     | 18.06            | 301.81        | 301.79        | 0.02     | 100.01               |
| Restroom Supplies - Overlook Park     | 30.34            | 1,218.29      | 1,217.91      | 0.38     | 100.03               |
| Restroom Supplies - Placer Hills Park | 0.00             | 0.00          | (2.00)        | 2.00     | 0.00                 |
| Restroom Supplies - Rec Comm Ctr      | 504.96           | 2,719.61      | 2,719.00      | 0.61     | 100.02               |
| Restroom Supplies - Reg Comm Ctr      | 295.08           | 2,393.92      | 2,394.00      | (0.08)   | 100.00               |
| Restroom Supplies - CVCC Comm Ctr     | 463.30           | 3,435.45      | 3,435.35      | 0.10     | 100.00               |
| Sanitation - Reg Pk - Toilet          | 450.00           | 3,150.00      | 3,151.00      | (1.00)   | 99.97                |

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|  | Current<br>Month | Actual<br>YTD     | Budget<br>YTD     | Variance        | Percent Of<br>Budget |
|--|------------------|-------------------|-------------------|-----------------|----------------------|
| Sanitation - Win Pk - Toilet               | 450.00           | 3,150.00          | 3,149.00          | 1.00            | 100.03               |
| Sanitation - Rec Pk - ADA Toilet           | 0.00             | 374.00            | 375.41            | (1.41)          | 99.62                |
| Sanitation - Reg - ADA Toilet              | 349.00           | 2,493.00          | 2,494.00          | (1.00)          | 99.96                |
| Sanitation - Rec Pk - Debris Box           | 852.66           | 5,115.96          | 5,116.00          | (0.04)          | 100.00               |
| Sanitation - Reg Pk - Disposal             | 0.00             | 2,715.01          | 2,715.00          | 0.01            | 100.00               |
| Sanitation - MV - Disposal                 | 365.14           | 1,893.43          | 1,893.00          | 0.43            | 100.02               |
| Sanitation - CVCC - Disposal               | 195.36           | 1,172.16          | 1,172.00          | 0.16            | 100.01               |
| Finance Charges-Customer Service           | 11.17            | 11.17             | 11.00             | 0.17            | 101.55               |
| <b>Total Operations &amp; Supplies</b>     | <b>32,469.32</b> | <b>192,826.21</b> | <b>192,930.03</b> | <b>(103.82)</b> | <b>99.95</b>         |
| <b>Utilities Expense</b>                   |                  |                   |                   |                 |                      |
| Lights - Rec Pk Beggs Field                | 181.64           | 1,043.28          | 1,043.41          | (0.13)          | 99.99                |
| Lighting Reimb.-Beggs Field                | (181.64)         | (946.62)          | (947.00)          | 0.38            | 99.96                |
| Lights - Rec Pk James Field                | 272.85           | 2,232.60          | 2,233.00          | (0.40)          | 99.98                |
| Lighting Reimb.-James Field                | (291.60)         | (1,836.64)        | (1,836.39)        | (0.25)          | 100.01               |
| Lights - Rec Field                         | 27.48            | 173.71            | 174.00            | (0.29)          | 99.83                |
| Lighting Reimb.-Rec Field                  | (27.48)          | (223.33)          | (224.00)          | 0.67            | 99.70                |
| Gas/Elect - Rec Comm Ctr - Fac & Grds      | 2,106.84         | 12,722.14         | 11,832.78         | 889.36          | 107.52               |
| Gas/Electric - Reg Comm Ctr                | 461.03           | 3,491.62          | 3,492.08          | (0.46)          | 99.99                |
| Gas/Electric - CV Comm Ctr                 | 91.96            | 449.00            | 448.75            | 0.25            | 100.06               |
| Electric Reimb.- CV Comm Ctr               | (91.96)          | (577.00)          | (577.00)          | 0.00            | 100.00               |
| Gas/Electric - CVCC                        | 1,785.87         | 11,716.65         | 11,716.51         | 0.14            | 100.00               |
| Gas/Electric - Sierra Pool                 | 2,284.84         | 12,795.57         | 12,787.00         | 8.57            | 100.07               |
| Gas/Electric - PH Pool                     | 526.87           | 2,947.27          | 2,947.00          | 0.27            | 100.01               |
| Electric - Day Camp                        | 349.63           | 1,577.31          | 1,497.00          | 80.31           | 105.37               |
| Gas/Elec - Recreation Park Street lighting | 1,135.96         | 6,385.22          | 6,385.24          | (0.02)          | 100.00               |
| Lighting Reimb - Rec Park                  | 0.00             | (26.61)           | (26.00)           | (0.61)          | 102.35               |

Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|                                    | Current<br>Month | Actual<br>YTD | Budget<br>YTD | Variance | Percent Of<br>Budget |
|------------------------------------|------------------|---------------|---------------|----------|----------------------|
| Gas/Electric - Reg Park            | 2,388.32         | 11,365.30     | 11,365.61     | (0.31)   | 100.00               |
| Lighting Reimb.- Reg Park          | (193.50)         | (818.75)      | (818.91)      | 0.16     | 99.98                |
| Gas/Electric - Ashford Park        | 513.60           | 2,274.91      | 2,277.00      | (2.09)   | 99.91                |
| Gas/Electric - MV Park             | 697.88           | 3,383.95      | 3,383.00      | 0.95     | 100.03               |
| Electric - Railroad Park           | 408.30           | 2,106.63      | 2,106.00      | 0.63     | 100.03               |
| Lighting Reimb.-Railhead           | (108.24)         | (531.94)      | (532.00)      | 0.06     | 99.99                |
| Gas/Electric - Winchester Park     | 156.15           | 1,250.57      | 1,250.00      | 0.57     | 100.05               |
| Reimbursements - Gas/Elec Pool     | 0.00             | (6,247.54)    | (6,248.00)    | 0.46     | 99.99                |
| Water - Rec Comm Ctr               | 253.71           | 835.51        | 836.00        | (0.49)   | 99.94                |
| Water - Reg Comm Ctr               | 0.00             | 1,100.86      | 1,098.00      | 2.86     | 100.26               |
| Water - CV Comm Ctr                | 0.00             | 415.87        | 417.00        | (1.13)   | 99.73                |
| Water - CVCC                       | 0.00             | 1,288.24      | 1,288.15      | 0.09     | 100.01               |
| Water - Sierra Pool                | 471.18           | 1,551.67      | 1,552.00      | (0.33)   | 99.98                |
| Water - PH Pool                    | 32.56            | 212.29        | 212.00        | 0.29     | 100.14               |
| Water - Rec Park                   | 218.42           | 2,451.94      | 2,452.00      | (0.06)   | 100.00               |
| Water - Regional Park              | 0.00             | 7,496.75      | 7,497.00      | (0.25)   | 100.00               |
| Water - Ashford Park               | 205.69           | 2,534.40      | 2,534.57      | (0.17)   | 99.99                |
| Water - MV Park                    | 1,840.25         | 12,910.57     | 12,910.91     | (0.34)   | 100.00               |
| Water - CV Park                    | 1,506.52         | 3,798.36      | 3,798.00      | 0.36     | 100.01               |
| Water - Railroad Park              | 466.32           | 2,598.64      | 2,598.00      | 0.64     | 100.03               |
| Water - CVCC Park                  | 0.00             | 1,288.23      | 1,288.15      | 0.08     | 100.01               |
| Water - Overlook Park              | 1,815.16         | 4,720.13      | 4,720.00      | 0.13     | 100.00               |
| Water - Placer Hills Park          | 1,052.79         | 3,792.06      | 3,792.00      | 0.06     | 100.00               |
| Water - Atwood                     | 0.00             | 1,432.88      | 1,433.00      | (0.12)   | 99.99                |
| Reimb - Water - Sierra Pool        | 0.00             | (500.46)      | (500.00)      | (0.46)   | 100.09               |
| Sanitation - Rec Park (Sewer)      | 0.00             | 9,344.02      | 9,344.32      | (0.30)   | 100.00               |
| 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               |



Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|  | Current<br>Month | Actual<br>YTD     | Budget<br>YTD     | Variance        | Percent Of<br>Budget |
|--|------------------|-------------------|-------------------|-----------------|----------------------|
| Sanitation - Railhead Park (Sewer)           | 0.00             | 173.78            | 174.22            | (0.44)          | 99.75                |
| Sanitation - Overlook (Sewer)                | 0.00             | 735.88            | 736.08            | (0.20)          | 99.97                |
| Sanitation - CVCC (Sewer)                    | 0.00             | 10,189.16         | 10,188.67         | 0.49            | 100.01               |
| <b>Total Utilities Expense</b>               | <b>20,357.40</b> | <b>143,589.00</b> | <b>142,609.15</b> | <b>979.85</b>   | <b>100.69</b>        |
| <b>Legal Expenses</b>                        | <b>0.00</b>      | <b>1,197.02</b>   | <b>1,200.00</b>   | <b>(2.98)</b>   | <b>99.75</b>         |
| Legal Fees                                   | 0.00             | 1,197.02          | 1,200.00          | (2.98)          | 99.75                |
| <b>Total Legal Expense</b>                   | <b>0.00</b>      | <b>1,197.02</b>   | <b>1,200.00</b>   | <b>(2.98)</b>   | <b>99.75</b>         |
| <b>Professional Services</b>                 | <b>488.50</b>    | <b>4,508.59</b>   | <b>4,509.00</b>   | <b>(0.41)</b>   | <b>99.99</b>         |
| Professional Services - YS                   | 2,796.30         | 5,262.29          | 5,262.44          | (0.15)          | 100.00               |
| Professional Services - F & G                | 0.00             | 0.00              | (0.49)            | 0.49            | 0.00                 |
| Professional Services - Bureau of Reclamatic | 0.00             | 5,792.62          | 5,793.00          | (0.38)          | 99.99                |
| Professional Services - Atwood               | 3,795.00         | 3,795.00          | 3,795.00          | 0.00            | 100.00               |
| Professional Services - C Serv               | (9,974.00)       | 10,018.34         | 7,394.00          | 2,624.34        | 135.49               |
| Professional Services - Admin                | 12,600.00        | 12,600.00         | 12,600.00         | 0.00            | 100.00               |
| Accounting/Auditor Fees                      | 9,705.80         | 41,976.84         | 39,352.95         | 2,623.89        | 106.67               |
| <b>Total Professional Services</b>           | <b>9,705.80</b>  | <b>41,976.84</b>  | <b>39,352.95</b>  | <b>2,623.89</b> | <b>106.67</b>        |
| <b>Bldg &amp; Ground Maintenance</b>         | <b>90.00</b>     | <b>1,913.80</b>   | <b>1,914.00</b>   | <b>(0.20)</b>   | <b>99.99</b>         |
| Equipment Rental - F & G                     | 781.73           | 11,973.01         | 11,974.00         | (0.99)          | 99.99                |
| Vehicle Maintenance                          | 187.58           | 468.14            | 468.00            | 0.14            | 100.03               |
| Maint - Recreation Field                     | 50.00            | 176.54            | 176.00            | 0.54            | 100.31               |
| Maint - CV Baseball Field                    |                  |                   |                   |                 |                      |

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|                               | Current<br>Month | Actual<br>YTD | Budget<br>YTD | Variance | Percent Of<br>Budget |
|-------------------------------|------------------|---------------|---------------|----------|----------------------|
| Maint - James Field           | 20.75            | 166.35        | 166.00        | 0.35     | 100.21               |
| Maint - Beggs Field           | 398.42           | 784.33        | 784.69        | (0.36)   | 99.95                |
| Maint - Sierra Pool           | 229.53           | 11,698.38     | 11,700.00     | (1.62)   | 99.99                |
| Reimbursement- Maint Pool     | 0.00             | (1,319.96)    | (1,320.00)    | 0.04     | 100.00               |
| Maint & Repairs - Equipment   | 579.35           | 20,108.49     | 20,109.00     | (0.51)   | 100.00               |
| Maint - PH Pool               | 112.62           | 2,495.25      | 2,504.00      | (8.75)   | 99.65                |
| Maint - MV Soccer Field       | 0.00             | 0.00          | 0.27          | (0.27)   | 0.00                 |
| Maint - Winchester Fields     | 268.75           | 537.50        | 537.07        | 0.43     | 100.08               |
| Rep/Maint - Aub El            | 0.00             | 127.87        | 128.00        | (0.13)   | 99.90                |
| Rep/Maint - Rock Creek        | 0.00             | 27.00         | 27.00         | 0.00     | 100.00               |
| Rep/Maint - Day Camp          | 0.00             | 242.53        | 243.00        | (0.47)   | 99.81                |
| Maint - Recreation Park       | 1,513.96         | 6,452.70      | 6,452.00      | 0.70     | 100.01               |
| Maint - Regional Park         | 3,085.13         | 29,352.04     | 29,352.00     | 0.04     | 100.00               |
| Maint - Ashford Park          | 1,820.58         | 4,731.94      | 4,732.00      | (0.06)   | 100.00               |
| Maint - Meadow Vista Park     | 1,074.56         | 18,498.57     | 18,498.00     | 0.57     | 100.00               |
| Maint - Christian Valley Park | 322.50           | 2,082.40      | 2,083.00      | (0.60)   | 99.97                |
| Maint - Railroad Park         | 446.74           | 2,506.86      | 2,507.00      | (0.14)   | 99.99                |
| Maint - CVCC Park             | 940.57           | 5,072.79      | 5,073.00      | (0.21)   | 100.00               |
| Maint - Overlook Park         | 770.99           | 5,597.24      | 5,597.00      | 0.24     | 100.00               |
| Maint - Placer Hills Park     | 528.24           | 1,094.17      | 1,094.00      | 0.17     | 100.02               |
| Maint - Pocket Parks          | 0.00             | 147.71        | 148.00        | (0.29)   | 99.80                |
| Maint - Mt. Vernon Park       | 53.75            | 107.50        | 108.00        | (0.50)   | 99.54                |
| Maint - Winchester Park       | 220.39           | 1,664.82      | 1,665.00      | (0.18)   | 99.99                |
| Maint - Atwood                | 272.65           | 829.93        | 829.00        | 0.93     | 100.11               |
| Maint - Shockley Park         | 322.50           | 2,250.02      | 2,250.00      | 0.02     | 100.00               |
| Maint - Bike Park             | 798.63           | 5,114.72      | 5,115.00      | (0.28)   | 100.00               |
| Rep/Maint - Skyridge          | 0.00             | 573.77        | 574.00        | (0.23)   | 99.96                |
| Maint - Ashley Dog Park       | 109.05           | 568.75        | 569.00        | (0.25)   | 99.96                |
| Maint - Recreation Comm Ctr   | 207.08           | 3,690.71      | 3,691.00      | (0.29)   | 99.99                |
| Maint - Regional Comm Ctr     | 178.44           | 3,511.54      | 3,512.00      | (0.46)   | 99.99                |

Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|  | Current<br>Month | Actual<br>YTD     | Budget<br>YTD     | Variance        | Percent Of<br>Budget |
|--|------------------|-------------------|-------------------|-----------------|----------------------|
| Maint - Christian Valley Comm Ctr              | 0.00             | 27.00             | 27.02             | (0.02)          | 99.93                |
| Maint - CVCC Comm Ctr                          | 4.59             | 8,676.06          | 8,676.00          | 0.06            | 100.00               |
| Maint - Overlook Modular                       | 0.00             | 94.36             | 93.77             | 0.59            | 100.63               |
| Maint - Regional Tennis Courts                 | 0.00             | 377.18            | 377.22            | (0.04)          | 99.99                |
| Maint - MV Soccer A                            | 189.00           | 218.63            | 219.00            | (0.37)          | 99.83                |
| Maint - RH Soccer A                            | 213.97           | 1,353.42          | 1,353.00          | 0.42            | 100.03               |
| Maint - Regional Field Soccer                  | 966.36           | 2,230.35          | 2,230.00          | 0.35            | 100.02               |
| Maint - MV PeeWee Soccer                       | 0.00             | 29.63             | 29.83             | (0.20)          | 99.33                |
| Maint - RH Soccer B                            | 213.97           | 1,280.24          | 1,280.74          | (0.50)          | 99.96                |
| Maint - Regional Bill Bean Field               | 100.00           | 3,460.23          | 3,460.18          | 0.05            | 100.00               |
| Maint - MV Softball Field                      | 0.00             | 39.85             | 40.00             | (0.15)          | 99.63                |
| Maint - Regional Field B                       | 137.50           | 5,165.19          | 5,169.00          | (3.81)          | 99.93                |
| Maint - Regional Field C                       | 58.90            | 6,046.00          | 6,047.00          | (1.00)          | 99.98                |
| Tree Maint - Reg Park                          | 0.00             | 4,500.00          | 4,500.00          | 0.00            | 100.00               |
| Vandalism Repairs Expense                      | 33.71            | 9,208.14          | 9,208.00          | 0.14            | 100.00               |
| <b>Total Building and Grounds Maintenance</b>  | <b>17,302.49</b> | <b>185,953.69</b> | <b>185,970.79</b> | <b>(17.10)</b>  | <b>99.99</b>         |
| <b>Property Tax Administration/LAFCO</b>       |                  |                   |                   |                 |                      |
| Property Tax Administration                    | 0.00             | 0.30              | (1,569.00)        | 1,569.30        | (0.02)               |
| CallPERS SS Admin Fee                          | 0.00             | 500.00            | 500.00            | 0.00            | 100.00               |
| Lafco Fees                                     | 0.00             | 2,608.37          | 2,608.00          | 0.37            | 100.01               |
| <b>Total Property Tax Administration/LAFCO</b> | <b>0.00</b>      | <b>3,108.67</b>   | <b>1,539.00</b>   | <b>1,569.67</b> | <b>201.99</b>        |
| <b>Salaries Expense</b>                        |                  |                   |                   |                 |                      |
| Wages - (Y.Serv) - Manager                     | 5,400.00         | 40,981.78         | 40,982.00         | (0.22)          | 100.00               |
| Wages - (Cust Serv) - Full Time                | 13,567.85        | 56,876.04         | 56,876.00         | 0.04            | 100.00               |
| Wages - (Cust Serv) - Part Time                | 0.00             | 1,770.51          | 1,771.00          | (0.49)          | 99.97                |

Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|   | Current<br>Month | Actual<br>YTD | Budget<br>YTD | Variance   | Percent Of<br>Budget |
|---|------------------|---------------|---------------|------------|----------------------|
| Wages - (Admin) - Full Time                 | 15,576.00        | 55,535.41     | 51,379.00     | 4,156.41   | 108.09               |
| Wages - (Admin) - Part Time                 | 6,473.51         | 48,360.98     | 54,200.00     | (5,839.02) | 89.23                |
| Wages - (Y.Serv) - Alta Vista - PT          | 0.00             | 6,783.20      | 6,783.00      | 0.20       | 100.00               |
| Wages - (Admin) - Board Pay                 | 2,500.00         | 15,000.00     | 15,000.00     | 0.00       | 100.00               |
| Wages - (Y.Serv) - Aub Elem - PT            | 14,351.37        | 32,573.72     | 26,004.00     | 6,569.72   | 125.26               |
| Wages - (Y.Serv) - AE Maint                 | 108.50           | 370.73        | 371.00        | (0.27)     | 99.93                |
| Wages - (Y. Serv) - RC Maint                | 0.00             | 32.65         | 33.00         | (0.35)     | 98.94                |
| Wages - (Y.Serv) - Skyridge - PT            | 14,142.72        | 31,857.38     | 23,603.00     | 8,254.38   | 134.97               |
| Wages - (Y.Serv) - Skyridge Maint           | 9.31             | 205.58        | 237.00        | (31.42)    | 86.74                |
| Wages - (Y.Serv) - Day Camp - PT            | 13,121.64        | 109,748.96    | 96,627.00     | 13,121.96  | 113.58               |
| Wages - (Y.Serv) - DC Maint                 | 0.00             | 168.86        | 169.00        | (0.14)     | 99.92                |
| Wages - (Rec) - Full Time                   | 9,626.90         | 55,491.84     | 55,492.00     | (0.16)     | 100.00               |
| Wages - (Y. Serv) - Newcastle- PT           | 14,014.08        | 32,479.77     | 27,676.00     | 4,803.77   | 117.36               |
| Wages - (Y.Serv) - NC Maint                 | 0.00             | 36.63         | 37.00         | (0.37)     | 99.00                |
| Wages - (Rec) - Part Time                   | 0.00             | (60.22)       | (60.00)       | (0.22)     | 100.37               |
| Wages - (Rec) - Adult Softball              | 0.00             | 240.22        | 240.00        | 0.22       | 100.09               |
| Wages - (Rec) - Adult Basketball            | 0.00             | 495.69        | 496.00        | (0.31)     | 99.94                |
| Wages - (Y.Serv) - Preschool                | 4,871.13         | 6,665.62      | 4,540.00      | 2,125.62   | 146.82               |
| Wages - (Aqua) - Aquatics Coordinator       | 66.36            | 10,058.41     | 10,058.00     | 0.41       | 100.00               |
| Wages - (Aqua) - Aquatic Activities         | 0.00             | 4,557.05      | 4,557.00      | 0.05       | 100.00               |
| Wages - (Aqua) - Public Swim                | 0.00             | 16,434.67     | 16,435.00     | (0.33)     | 100.00               |
| Wages - (Aqua) - Swim Lessons               | 0.00             | 8,557.85      | 8,558.00      | (0.15)     | 100.00               |
| Wages - (Aqua) - Master Swim                | 0.00             | 1,518.60      | 1,519.00      | (0.40)     | 99.97                |
| Wages - (Aqua) - Swim Team Coaches          | 0.00             | 926.53        | 927.00        | (0.47)     | 99.95                |
| Wages - (Aqua) - Synchronized Swim Coach    | 0.00             | 1,059.00      | 1,059.00      | 0.00       | 100.00               |
| Wages - (Fac & Grds) - Fac Attendant - Rec  | 10,879.76        | 57,150.97     | 57,151.00     | (0.03)     | 100.00               |
| Wages - (Fac & Grds) - Fac Att. - CVCC      | 4,755.49         | 17,925.35     | 17,925.00     | 0.35       | 100.00               |
| Wages - (Fac & Grds) - Fac Attendant - Reg  | 2,750.17         | 15,015.18     | 15,015.00     | 0.18       | 100.00               |
| Wages - (Fac & Grds) - Fac Attendant - Over | 31.28            | 79.79         | 80.00         | (0.21)     | 99.74                |
| Wages - (Fac & Grds) - Management           | 16,676.12        | 82,402.11     | 82,402.00     | 0.11       | 100.00               |

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|  | Current<br>Month  | Actual<br>YTD       | Budget<br>YTD       | Variance         | Percent Of<br>Budget |
|--|-------------------|---------------------|---------------------|------------------|----------------------|
| Wages - (Fac & Grds) - Recreation Park   | 29,960.81         | 134,089.65          | 134,089.80          | (0.15)           | 100.00               |
| Wages - (Fac & Grds) - Regional Park     | 17,411.89         | 79,326.38           | 79,326.00           | 0.38             | 100.00               |
| Wages - (Fac & Grds) - Ashford Park      | 5,143.70          | 20,486.33           | 20,486.59           | (0.26)           | 100.00               |
| Wages - (Fac & Grds) - Meadow Vista Park | 6,240.35          | 31,886.45           | 31,886.82           | (0.37)           | 100.00               |
| Wages - (Fac & Grds) - CV Comm Center    | 811.28            | 3,983.34            | 3,983.44            | (0.10)           | 100.00               |
| Wages - (Fac & Grds) - Railroad Park     | 2,384.16          | 12,967.36           | 12,967.16           | 0.20             | 100.00               |
| Wages - (Fac & Grds) - CVCC              | 1,522.84          | 11,152.82           | 11,152.81           | 0.01             | 100.00               |
| Wages - (Fac & Grds) - Overlook Park     | 2,544.36          | 9,957.13            | 9,956.76            | 0.37             | 100.00               |
| Wages - (Fac & Grds) - Placer Hills Park | 2,363.30          | 8,864.57            | 8,864.73            | (0.16)           | 100.00               |
| Wages - (Fac & Grds) - Pocket Parks      | 759.00            | 4,055.61            | 4,055.72            | (0.11)           | 100.00               |
| Wages - (Fac & Grds) - Mt. Vernon Park   | 0.00              | 488.06              | 488.17              | (0.11)           | 99.98                |
| Wages - (Fac & Grds) - Winchester Park   | 722.06            | 4,846.61            | 4,846.53            | 0.08             | 100.00               |
| Wages - (Fac & Grds) - Atwood            | 459.38            | 2,989.54            | 2,989.18            | 0.36             | 100.01               |
| Wages - (Fac & Grds) - Shockley Property | 0.00              | 32.83               | 32.92               | (0.09)           | 99.73                |
| Wages - (F & G) Special Events           | 547.79            | 547.79              | 548.00              | (0.21)           | 99.96                |
| Wages - District Administrator           | 13,358.40         | 62,938.64           | 62,973.00           | (34.36)          | 99.95                |
| Wages - (F & G) Uniform Allowance        | 281.75            | 8,831.17            | 8,831.00            | 0.17             | 100.00               |
| <b>Total Salaries Expense</b>            | <b>233,433.26</b> | <b>1,108,745.14</b> | <b>1,075,620.63</b> | <b>33,124.51</b> | <b>103.08</b>        |
| <b>Benefits &amp; Payroll Costs</b>      |                   |                     |                     |                  |                      |
| ER Taxes - Rec                           | 672.16            | 3,749.23            | 3,748.94            | 0.29             | 100.01               |
| ER Taxes - Aquatics                      | 5.08              | 4,041.50            | 4,041.00            | 0.50             | 100.01               |
| ER Taxes - Youth Services                | 5,328.94          | 20,959.33           | 19,718.00           | 1,241.33         | 106.30               |
| ER Taxes - Fac & Grds                    | 7,792.68          | 36,612.71           | 36,613.00           | (0.29)           | 100.00               |
| ER Taxes - Cust Serv                     | 991.35            | 4,496.33            | 4,496.00            | 0.33             | 100.01               |
| ER Taxes - Admin                         | 2,838.02          | 13,714.60           | 13,411.00           | 303.60           | 102.26               |
| Employment Expense - Aquatics            | 0.00              | 600.00              | 600.00              | 0.00             | 100.00               |
| Employment Expense - Youth Services      | 156.00            | 827.00              | 827.00              | 0.00             | 100.00               |
| Employment Expense - Fac & Grds          | 211.34            | 718.29              | 718.20              | 0.09             | 100.01               |

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 10/31/2020  
 For All Segment1s  
 For All Segment4s

|   | Current<br>Month | Actual<br>YTD     | Budget<br>YTD     | Variance        | Percent Of<br>Budget |
|---|------------------|-------------------|-------------------|-----------------|----------------------|
| Employment Expense - Admin                | 0.00             | 156.00            | 156.00            | 0.00            | 100.00               |
| Fingerprinting Exp - Recreation           | 0.00             | 96.00             | 96.00             | 0.00            | 100.00               |
| Fingerprinting Exp - Aquatics             | 0.00             | 182.00            | 183.00            | (1.00)          | 99.45                |
| Fingerprinting Exp - Youth Services       | 148.00           | 591.00            | 591.00            | 0.00            | 100.00               |
| Fingerprinting Exp - Fac & Grds           | 0.00             | 57.00             | 57.90             | (0.90)          | 98.45                |
| Fingerprinting Exp - Admin                | 0.00             | 52.00             | 32.00             | 20.00           | 162.50               |
| Benefits Expense - Recreation             | 1,526.24         | 18,854.29         | 18,858.00         | (3.71)          | 99.98                |
| Benefits Expense - Youth Services         | 1,605.93         | 20,678.67         | 20,308.00         | 370.67          | 101.83               |
| Benefits Expense - Fac & Grds             | 14,705.63        | 119,861.62        | 119,862.00        | (0.38)          | 100.00               |
| Benefits Expense - Cust Serv              | 1,723.84         | 13,478.20         | 13,479.00         | (0.80)          | 99.99                |
| Benefits Expense - Admin                  | 3,669.88         | 26,192.16         | 26,200.00         | (7.84)          | 99.97                |
| Employer Retirement Exp. - Rec            | 808.57           | 9,745.56          | 9,746.00          | (0.44)          | 100.00               |
| Employer Retirement Exp. - Aquatics       | 7.43             | 2,120.75          | 2,121.00          | (0.25)          | 99.99                |
| Employer Retirement Exp. - Youth Services | 4,396.90         | 32,969.15         | 31,072.00         | 1,897.15        | 106.11               |
| Employer Retirement Exp. - Fac & Grds     | 9,503.37         | 76,949.12         | 76,949.00         | 0.12            | 100.00               |
| Employer Retirement Exp - Cust Serv       | 1,592.13         | 11,648.23         | 11,648.00         | 0.23            | 100.00               |
| Employer Retirement Exp. - Admin          | 3,638.39         | 28,066.89         | 28,382.00         | (315.11)        | 98.89                |
| Worker's Comp - Rec                       | 171.92           | 1,431.39          | 1,431.00          | 0.39            | 100.03               |
| Worker's Comp - Aquatics                  | 1.19             | 825.70            | 826.00            | (0.30)          | 99.96                |
| Worker's Comp - Youth Services            | 1,178.70         | 5,355.06          | 4,799.00          | 556.06          | 111.59               |
| Worker's Comp - Fac & Grds                | 12,669.21        | 54,105.01         | 54,105.00         | 0.01            | 100.00               |
| Worker's Comp - Cust Serv                 | 70.15            | 392.99            | 393.00            | (0.01)          | 100.00               |
| Worker's Comp - Admin                     | 367.38           | 2,251.89          | 2,363.00          | (111.11)        | 95.30                |
| <b>Total Benefits and Payroll Costs</b>   | <b>75,780.43</b> | <b>511,779.67</b> | <b>507,831.04</b> | <b>3,948.63</b> | <b>100.78</b>        |
| <b>Fixed Asset Expense</b>                |                  |                   |                   |                 |                      |
| Fixed Asset Purchases - Aquatics          | 0.00             | 8,325.00          | 8,325.00          | 0.00            | 100.00               |
| Fixed Asset Purchases - Fac & Grds        | 0.00             | 41,931.42         | 41,931.00         | 0.42            | 100.00               |

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 10/31/2020  
For All Segment1s  
For All Segment4s

|   | Current<br>Month | Actual<br>YTD  | Budget<br>YTD  | Variance      | Percent Of<br>Budget |
|---|------------------|----------------|----------------|---------------|----------------------|
| Total Fixed Asset Expense   | 0.00             | 50,256.42      | 50,256.00      | 0.42          | 100.00               |
| Capital Improvement Projects  |                  |                |                |               |                      |
| Art in the Park - Reg   | 0.00             | 72.88          | 73.00          | (0.12)        | 99.84                |
| CVCC - Bike Park  | 12.66            | 39,085.84      | 39,086.00      | (0.16)        | 100.00               |
| Placer Hills Parking lot Project                                    | 0.00             | 3,523.17       | 3,523.00       | 0.17          | 100.01               |
| Reg Pk Expansion - 24 Acres   | 6,002.50         | 6,002.50       | 6,003.00       | (0.50)        | 99.99                |
| Reg - Riparian Vegetation Mgmt Permit<br>Operation/Development Plan | 0.00             | 1,359.81       | 1,360.00       | (0.19)        | 99.99                |
| Rec - James Field Renovation  | 0.00             | 2.57           | 3.00           | (0.43)        | 85.67                |
|   |                  | (713.41)       | (713.00)       | (0.41)        | 100.06               |
| Total Capital Improvement Projects                                  | 6,015.16         | 49,333.36      | 49,335.00      | (1.64)        | 100.00               |
| Debt Service  |                  |                |                |               |                      |
| Total Debt Service  | 0.00             | 0.00           | 0.00           | 0.00          | 0.00                 |
| Total Expenditures  | \$403,193.33     | \$2,334,517.86 | \$2,290,605.59 | \$43,912.27   | 101.92%              |
| Net Revenue Over Expenditures                                       | (\$221,815.80)   | (\$231,215.38) | (\$213,302.35) | (\$17,913.03) | 108.40%              |
| ADJ. NET REVENUE OVER EXPENDITURES                                  | (221,815.80)     | (231,215.38)   | (213,302.35)   | (17,913.03)   | 108.40               |

## **Item 4.4 Cover sheet –Resolution #2020-32 to transfer funds from the Unfunded Liability Reserves & the Equipment Reserves**

**Auburn Area Recreation and Park District Finance Committee, December 2020.**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) transfer funds from the UAL CalPERS Reserve and the Equipment Reserves to pay down the future CalPERS liability?

### **Background**

ARD Board of Directors authorized staff to use \$241,000 from Unfunded Liability Reserves and \$39,000 from the Equipment Reserves to pay down the UAL at CalPERS at the November 2020 Board meeting. The equipment reserve funds have been freed up due to HVAC replacement work now being covered by Centrica's Energy Services Contract.

This is the resolution to transfer \$241,000 from the Unfunded Liability Reserves and \$39,000 from the Equipment Reserves to the General Fund.

### **Recommendation:**

- 1) Staff recommends authorizing the transfer of \$280,000 from ARD's Unfunded Liability Reserve (\$241,000) and the Equipment Reserves (\$39,000), into the General Fund, so that it can be sent to CalPERS to lower the UAL.

### **Fiscal Impact**

\$240,000 in potential savings over 20 years

### **Attachments**

Resolution #2020-32



RESOLUTION NUMBER 2020 - 32

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 \$241,000.00 FROM THE  
UNFUNDED LIABILITY RESERVE FUND AND \$39,000 FROM THE EQUIPMENT  
RESERVE FUND TO THE GENERAL FUND

WHEREAS, in December of 2020, the Auburn Area Recreation & Park District Board of Directors agreed that \$241,000 from the Unfunded Liability Reserves (total in this reserve fund) and \$39,000 from the Equipment Reserves should be used to pay down the Unfunded Accrued Liability (UAL) at CalPERS, and;

WHEREAS, \$241,000 to be transferred from the Unfunded Liability Reserves into the General Fund, and;

WHEREAS, \$39,000 to be transferred from the Equipment Reserves into the General Fund, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$241,000.00 from the Unfunded Liability Reserves and \$39,000 from the Equipment Reserves to the General Fund.

APPROVED, PASSED, AND ADOPTED ON December 17, 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