

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, MAY 19, 2021, 2:00 PM**

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://zoom.us/j/94346471611>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 943 4647 1611 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 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 April 21, 2021 Standing Finance Meeting (Pages 3 – 5)

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for April, 2021 (Pages 6 – 8)

Recommendation: Review and approve cash requirements for April, 2021, forward to the consent calendar for review and approval.

4.3 Review of Financials for March, 2021 (Pages 9 – 34)

Recommendation: Review and approve Financials for March, 2021, forward to the consent calendar for review and approval.

4.4 Resolution Number 2021-10 Moving Residual Funds to the Future Capital Construction Fund and UAL (Unfunded Accrued Liability) with CalPERS (Pages 35 – 37)

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution Number 2021-10 transferring FY 20/21 surplus/residual funds split between the Future Capital Construction Fund and the UAL (Unfunded Accrued Liability) with CalPERS?

4.5 Additional Work Cost Proposal for Richardson & Company, LLP (Pages 38 – 39)

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve an additional work cost amendment to Richardson & Company's original contract?

Discussion Item:

1. Discussion on Fraud Risk. (Pages 40 – 41)
2. 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:

5-14-21
Date

12:35 pm
Time

P. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM APRIL 21,
2021 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, April 21, 2021 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 2:04 p.m.

ROLL CALL

Directors Lynch and Ainsleigh 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 March 17, 2021 Standing Finance Meeting

Directors Lynch and Ainsleigh reviewed and approved the Minutes from the March 17, 2021 Standing Finance Meeting.

4.2 Review of Cash Requirements for March, 2021

Directors Lynch and Ainsleigh reviewed and approved the cash requirements for March, 2021 and forwarded them to the consent calendar for review and approval.

4.3 Discussion Item:

1. 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 2:25 p.m.

Board Secretary

Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
APRIL, 2021**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$120,195.65**

Ranges:	From:	To:	From:	To:
Check Number	First	Last	4/1/2021	4/30/2021
Vendor ID	First	Last	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
021431	P0084	Placer County Public Works & F	4/20/2021	COMM 1ST	PMCHK00002735	\$10,510.92
021432	S1000	State Of California/DOJ	4/20/2021	COMM 1ST	PMCHK00002735	\$96.00
21374	S1007	Stationary Engineers, Local 39	4/2/2021	COMM 1ST	PMCHK00002726	\$372.36
21382	1099-256	Healing Pastures, Inc.	4/9/2021	COMM 1ST	PMCHK00002729	\$112.50
21383	1099-271	Kelpro Security	4/9/2021	COMM 1ST	PMCHK00002729	\$2,937.90
21384	1099-313	Alison Lloyd	4/9/2021	COMM 1ST	PMCHK00002729	\$624.00
21385	A0014	AT&T	4/9/2021	COMM 1ST	PMCHK00002729	\$321.84
21386	D0077	Dudek	4/9/2021	COMM 1ST	PMCHK00002729	\$7,480.00
21387	G0027	Giuliani & Kull - Auburn Inc.	4/9/2021	COMM 1ST	PMCHK00002729	\$5,400.00
21388	I0010	Inland Business Systems	4/9/2021	COMM 1ST	PMCHK00002729	\$135.01
21389	L0027	Pat Larson	4/9/2021	COMM 1ST	PMCHK00002729	\$27.52
21390	L0094	Lincoln Aquatics	4/9/2021	COMM 1ST	PMCHK00002729	\$16,725.09
21391	M0019	Kahl Muscott	4/9/2021	COMM 1ST	PMCHK00002729	\$142.24
21392	M0098	Meadow Vista County Water Dist	4/9/2021	COMM 1ST	PMCHK00002729	\$1,044.98
21393	N0003	Norris Electric, Inc.	4/9/2021	COMM 1ST	PMCHK00002729	\$232.71
21394	O0021	Amy Oddo	4/9/2021	COMM 1ST	PMCHK00002729	\$282.33
21395	P0007	Pacific Gas & Electric Company	4/9/2021	COMM 1ST	PMCHK00002729	\$231.94
21396	S0034	Thatcher Company	4/9/2021	COMM 1ST	PMCHK00002729	\$1,401.89
21397	S0067	Superfast Copy	4/9/2021	COMM 1ST	PMCHK00002729	\$12.08
21398	S0154	Mike Scheele	4/9/2021	COMM 1ST	PMCHK00002729	\$81.20
21399	S0170	Diane Shaw	4/9/2021	COMM 1ST	PMCHK00002729	\$19.60
21400	V0007	Verizon Wireless	4/9/2021	COMM 1ST	PMCHK00002729	\$866.95
21401	W0001	Walker's Office Supplies, Inc.	4/9/2021	COMM 1ST	PMCHK00002729	\$334.82
21402	1099-295	Juli Land-Marx	4/9/2021	COMM 1ST	PMCHK00002730	\$1,973.64
21403	A0170	AT&T Acct 088-034-5818-655	4/9/2021	COMM 1ST	PMCHK00002730	\$90.95
21404	C0072	CIT Technology Fin. Serv., Inc	4/9/2021	COMM 1ST	PMCHK00002730	\$470.75
21405	D0066	De Lage Landen Financial Servi	4/9/2021	COMM 1ST	PMCHK00002730	\$332.48
21406	P0095	Placer County Clerk Recorder E	4/9/2021	COMM 1ST	PMCHK00002730	\$750.00
21407	T1000	Transamerica Life Insurance	4/9/2021	COMM 1ST	PMCHK00002730	\$460.00
21408	V0014	VFCAL	4/9/2021	COMM 1ST	PMCHK00002730	\$750.00
21409	W0044	Wave	4/9/2021	COMM 1ST	PMCHK00002730	\$859.00
21410	U0019	US Bank	4/13/2021	COMM 1ST	PMCHK00002731	\$17,310.22
21411	A0001	Recology Auburn Placer	4/16/2021	COMM 1ST	PMCHK00002732	\$869.95
21412	A0027	Recology Auburn Placer	4/16/2021	COMM 1ST	PMCHK00002732	\$1,151.49
21413	A0051	Anderson's Sierra Pipe Co.	4/16/2021	COMM 1ST	PMCHK00002732	\$42.79
21414	C0061	California Computer Services	4/16/2021	COMM 1ST	PMCHK00002732	\$250.00
21415	C0104	Campora Propane Service	4/16/2021	COMM 1ST	PMCHK00002732	\$46.00
21416	D0025	Dawson Oil Company	4/16/2021	COMM 1ST	PMCHK00002732	\$3,896.17
21417	E0027	Eagle Ridge Construction & Roo	4/16/2021	COMM 1ST	PMCHK00002732	\$375.00
21418	H0002	Harris Industrial Gases	4/16/2021	COMM 1ST	PMCHK00002732	\$180.00
21419	M0011	Mallard Creek	4/16/2021	COMM 1ST	PMCHK00002732	\$1,404.32
21420	M0013	Meadow Vista Hardware	4/16/2021	COMM 1ST	PMCHK00002732	\$172.63
21421	N0045	Near U CO2	4/16/2021	COMM 1ST	PMCHK00002732	\$111.58
21422	N0048	Normac, Inc.	4/16/2021	COMM 1ST	PMCHK00002732	\$1,608.27
21423	P0005	Placer County Water Agency	4/16/2021	COMM 1ST	PMCHK00002732	\$3,142.05
21424	R0073	Riebes Auto Parts	4/16/2021	COMM 1ST	PMCHK00002732	\$123.70
21425	S0025	Sierra Pacific Turf Supply, In	4/16/2021	COMM 1ST	PMCHK00002732	\$19.39
21426	S0145	SCP Distributors	4/16/2021	COMM 1ST	PMCHK00002732	\$483.62
21427	V0004	Valley Truck & Tractor Co.	4/16/2021	COMM 1ST	PMCHK00002732	\$466.74
21428	W0001	Walker's Office Supplies, Inc.	4/16/2021	COMM 1ST	PMCHK00002732	\$186.55
21429	W0045	Williams, Jesse	4/16/2021	COMM 1ST	PMCHK00002732	\$36.96
21430	S1007	Stationary Engineers, Local 39	4/16/2021	COMM 1ST	PMCHK00002733	\$350.86
21433	1099-254	Ralph Kendrick	4/23/2021	COMM 1ST	PMCHK00002736	\$557.50
21434	1099-256	Healing Pastures, Inc.	4/23/2021	COMM 1ST	PMCHK00002736	\$326.25
21435	1099-269	Deborah Lynn	4/23/2021	COMM 1ST	PMCHK00002736	\$136.50
21436	1099-273	Richard A. Del Balso	4/23/2021	COMM 1ST	PMCHK00002736	\$39.00
21437	1099-277	Foothill Karate Do	4/23/2021	COMM 1ST	PMCHK00002736	\$45.50
21438	1099-374	Sarah Violet	4/23/2021	COMM 1ST	PMCHK00002736	\$216.00
21439	A0013	AT&T	4/23/2021	COMM 1ST	PMCHK00002736	\$64.20
21440	A0169	AT&T Acct 303817271	4/23/2021	COMM 1ST	PMCHK00002736	\$42.80
21441	C0061	California Computer Services	4/23/2021	COMM 1ST	PMCHK00002736	\$125.00
21442	C0113	Cooks Portable Toilets & Septi	4/23/2021	COMM 1ST	PMCHK00002736	\$1,522.63
21443	C0125	Michael D. Crawford	4/23/2021	COMM 1ST	PMCHK00002736	\$1,120.00
21444	C0130	Cirrus Group LLC	4/23/2021	COMM 1ST	PMCHK00002736	\$612.12
21445	D0016	Dancing Dog Productions	4/23/2021	COMM 1ST	PMCHK00002736	\$586.31
21446	E0027	Eagle Ridge Construction & Roo	4/23/2021	COMM 1ST	PMCHK00002736	\$2,130.00
21447	F0038	Fastenal Company	4/23/2021	COMM 1ST	PMCHK00002736	\$36.81

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
21448	H0056	Humana Dental Ins. Co	4/23/2021	COMM 1ST	PMCHK00002736	\$2,219.73
21449	N0003	Norris Electric, Inc.	4/23/2021	COMM 1ST	PMCHK00002736	\$105.00
21450	P0005	Placer County Water Agency	4/23/2021	COMM 1ST	PMCHK00002736	\$551.44
21451	Q0003	Quality Automotive	4/23/2021	COMM 1ST	PMCHK00002736	\$1,448.12
21452	R0057	Reserve Account	4/23/2021	COMM 1ST	PMCHK00002736	\$500.00
21453	S0009	Sierra Saw Sales And Service	4/23/2021	COMM 1ST	PMCHK00002736	\$136.08
21454	S0025	Sierra Pacific Turf Supply, In	4/23/2021	COMM 1ST	PMCHK00002736	\$2,890.04
21455	S0054	Souza's Tire Service	4/23/2021	COMM 1ST	PMCHK00002736	\$1,627.47
21456	S0067	Superfast Copy	4/23/2021	COMM 1ST	PMCHK00002736	\$25.31
21457	S0145	SCP Distributors	4/23/2021	COMM 1ST	PMCHK00002736	\$910.87
21458	TEMPC	Briana Cortez	4/23/2021	COMM 1ST	PMCHK00002736	\$130.00
21459	TEMPW	Lisa Whittet	4/23/2021	COMM 1ST	PMCHK00002736	\$125.00
21460	W0001	Walker's Office Supplies, Inc.	4/23/2021	COMM 1ST	PMCHK00002736	\$765.79
21461	W0010	Waxie Sanitary Supply	4/23/2021	COMM 1ST	PMCHK00002736	\$965.21
21462	W0044	Wave	4/23/2021	COMM 1ST	PMCHK00002736	\$481.82
21463	P0007	Pacific Gas & Electric Company	4/23/2021	COMM 1ST	PMCHK00002737	\$12,024.97
21465	A0048	Auburn Rotary Club	4/23/2021	COMM 1ST	PMCHK00002738	\$18.00
21531	D0010	Diamond Pacific	4/1/2021	COMM 1ST	PMCHK00002747	\$401.19

Total Checks: 85

Total Amount of Checks: \$120,195.65

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
MARCH, 2021**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

March's Financials

Revenues –

- **Rents and Concessions** came in \$12,000 above budget, due to Field Rentals.
- **Grants & Donations** realized \$121,000 less than budget, due to the bulk of Bike Park donations and In-kind donations that will be realized in 2021-22. Also, the IRS denied our COVID payroll tax grant of \$19,000.
- **Interest earned** was \$12,000 less than budget. We budgeted \$20,000 less than last year, but we still came in under estimate.
- **Project Revenue** \$72,000 was not realized this year (FY 20/21), due to projects are still in process and we won't be requesting County Mitigation Funds until they are complete. We did not receive any City Mitigation this year; \$10,000 was budgeted.
- **Tax Revenues** are up \$103,000 due to better property tax revenues than anticipated.

Expenses –

- **Program Expenses** came in \$15,000 under budget. Class costs were down due to the cut of programs.
- **Operations & Supplies Expense** were below budget by \$50,000. Activity Guide related expenses down (\$5,000), Youth Assistance was not being utilized (\$6,000), Staff development costs were down (\$6,000), many trainings this year were provided for free due to the pandemic, Restroom Supplies were down (\$7,900) and Jesse was able to decrease spending on sanitation expense for portable toilets and disposal (\$4,900).
- **Utilities** rose above budget by \$21,700. We paid an unexpected water bill for Regional "C" field for 2 years' usage (\$11,100) and we paid two sewer bills for Regional Park and Ashford Park (one at the beginning of the year and one at the end of the year - \$10,512). Electric was (\$4,400) over CVCC estimate due to childcare being re-allocated to CVCC during the pandemic.
- **Professional Services** realized a savings of \$13,800. Many cuts in merchant fees due to low credit card revenues and adjustments made by staff on merchant accounts.
- **Building and Grounds Maintenance** is under budget by \$57,000 currently. The most significant savings were on multiple Fields' Maintenance (\$40,000) and Sierra pool is under by \$10,000.
- **Wages and Benefit Expense** came in above budget by \$358,700. The Prefunding allocation of \$280,000 to our UAL is in this category, but it was transferred by our UAL (CalPERS Unfunded Accrued Liability) reserve account. The remaining \$78,000 is primarily from Youth Services (\$40,800) and Facilities and Grounds (38,800). There have been many ups and downs; continual changes in both departments.
- **Fixed Asset Expense** shows \$82,000 over budget. Removing the assets that were under \$3,000 caused an impact of \$72,800 in expenses. The remaining \$10,000 was spent on the new Ford Edge vehicle.
- **Capital Improvement Projects.** Not all projects budgeted for were completed in this fiscal year (20-21). The overall shows under by \$2,200, but this is because \$345,627 was spend on the Energy Efficiency Project (not budgeted for in 20-21). The following projects (\$345,900 in costs not incurred) were not completed and left budgeted expenses not incurred on the books: The Bike Park (\$149,400), 24 Acres Planning (\$57,000), James Field (\$41,300), 24 Acre Signage (\$10,000), Rec Field (\$23,800), The Wheelchair Swing (\$58,500). These projects were countered by Revenues that were not funded or reserves not transferred as well.

Residual Funds exist of \$120,000. We are anticipating transferring \$85,000 to Future Capital Construction and sending off an additional \$35,000 to pay down the UAL at CalPERS.

Another note: We received the \$2,190,000 Energy Loan Funds which was deposited directly into the Treasury at the end of January, less the \$54,500 in loan fees. We accrued \$7,867 in interest through March 31, 2021. We have paid Centrica \$345,124 towards the Energy Efficiency Project through March 31, 2021. (all of these figures were not budgeted for 2020-21).

Balance Sheet

3/31/2021

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	129,892.45
Placer County Treasure-General	5,330,060.54
Placer County Treasurer - City Trust	206,768.25
Accounts Receivable	(1,851.31)
Due From Other Funds	1,054.26
PCOE Receivables	25,916.00
A/R BNY Mellon	1,000.00
Prepaid Expenses	7,300.59
Prepaid Liability Expense	30,318.75
Prepaid Workers Comp Insurance	21,871.14
Total Current Assets	5,770,070.51
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	2,190,000.00
Total Restricted Funds	2,190,000.00
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,847,426.75
Fixed Assets: Equipment	1,308,626.96
Fixed Assets: Computer Equipment & Software	84,228.71
Fixed Assets: Vehicles	282,551.30
Fixed Assets: Office Furniture & Rec Equipment	72,239.16
Construction In Progress	1,467,491.60
Less: Accumulated Depreciation	(10,142,295.24)
Total Fixed Assets	7,890,815.36
TOTAL ASSETS	\$15,850,885.87
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	77,530.02
Accounts Payable	88,898.95
PGE Tru-up payable	6,987.89
Gift Certificates	268.00
Compensated Absenses	165,694.04
Sales Tax Payable	(35.07)
CalPERS UAL payable	140,000.00
Accrued Payroll	142,956.84
Accrued Liabilities	128,990.32
Total Current Liabilities	\$751,290.99
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	2,190,000.00
Total Long Term Liabilities	2,190,000.00
<u>Net Position</u>	
Investments in Fixed Assets	7,878,647.80
DFB: Designated for FA Acquisition	55,000.00
RFB: Reserved (City Mitigation)	206,768.25

	Current YTD
GFB: Youth Assistance Fund	30,631.84
General Fund Balance	1,249,197.97
DFB: Annual Equip Replacement Reserv.	613,958.72
DFB: Annual Contingency Reserve	473,000.00
DFB: Reserved for Future Capital Construction	895,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB- 501(c)(3) Fund	17,159.84
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	1,446,349.46
Total Net Postion	<hr/> \$12,909,594.88 <hr/>
TOTAL LIABILITY AND NET POSITION	<hr/> \$15,850,885.87 <hr/> <hr/>

Auburn Rec & Park

Profit & Loss - Summary
4/1/2020 To 3/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	35,275.71	557,537.54	558,381.00	(843.46)	99.85
Rents & Concessions	(7,628.43)	28,008.28	15,708.00	12,300.28	178.31
Miscellaneous Revenue	(5,455.83)	49,332.91	45,717.00	3,615.91	107.91
Grants & Donations	(49,499.48)	36,101.28	157,503.00	(121,401.72)	22.92
Interest Income	2,419.39	26,344.04	38,790.00	(12,445.96)	67.92
Project Revenue - Government	0.00	0.00	72,000.00	(72,000.00)	0.00
Taxes Revenue	78.27	3,612,399.60	3,508,680.00	103,719.60	102.96
TOTAL OPERATING REVENUE	(\$24,810.37)	\$4,309,723.65	\$4,396,779.00	(\$87,055.35)	98.02%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	658,473.24	2,848,473.24	549,387.00	2,299,086.24	518.48
TOTAL OTHER FINANCING SOURCES	\$658,473.24	\$2,848,473.24	\$549,387.00	\$2,299,086.24	518.48%
TOTAL REVENUES	633,662.87	7,158,196.89	4,946,166.00	2,212,030.89	144.72
EXPENDITURES					
Program Expenses	6,894.15	73,277.69	88,938.00	(15,660.31)	82.39
Operations & Supplies Expense	38,209.48	331,003.55	381,530.00	(50,526.45)	86.76
Utilities Expense	27,581.89	248,801.89	227,005.00	21,796.89	109.60
Legal Expenses	45.30	3,162.32	3,000.00	162.32	105.41
Professional Services	3,028.98	60,529.22	74,329.00	(13,799.78)	81.43
Bldg & Grounds Maintenance	67,953.55	353,638.39	473,219.00	(119,580.61)	74.73
Property Tax Administration/LAFCO	1,055.46	100,408.47	97,808.00	2,600.47	102.66
Salaries Expense	291,760.43	2,004,468.35	1,952,781.00	51,687.35	102.65
Benefits & Payroll Costs	221,633.03	1,114,058.22	807,071.00	306,987.22	138.04
Fixed Asset Expense	95,304.55	228,507.86	146,387.00	82,120.86	156.10

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2020 To 3/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	368,978.37	471,074.91	473,349.00	(2,274.09)	99.52
Debt Service	7,866.97	64,443.32	2,076.00	62,367.32	3104.21
Transfers Out	658,473.24	658,473.24	544,387.00	114,086.24	120.96
TOTAL EXPENDITURES	\$1,788,785.40	\$5,711,847.43	\$5,271,880.00	\$439,967.43	108.35%
NET REVENUE OVER EXPENDITURES	(\$1,155,122.53)	\$1,446,349.46	(\$325,714.00)	\$1,772,063.46	(444.06)%
ADJ. NET REVENUE OVER EXPENDITURES	(\$1,155,122.53)	\$1,446,349.46	(\$325,714.00)	\$1,772,063.46	(444.06)%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2020 to 3/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	(1,179.00)	(1,282.00)	(322.00)	(960.00)	398.14
Aub Elem DSC Rev	12,180.23	93,760.61	76,514.00	17,246.61	122.54
Skyridge DSC Rev	6,844.47	83,723.20	74,162.00	9,561.20	112.89
Day Camp Rev	3,399.50	150,709.08	137,585.00	13,124.08	109.54
Preschool Revenue	7,071.00	38,323.00	35,752.00	2,571.00	107.19
Newcastle DSC Revenue	7,680.34	85,751.00	70,139.00	15,612.00	122.26
Adult Softball	2,400.00	(6,955.00)	(6,850.00)	(105.00)	101.53
Adult Basketball	0.00	(2,415.00)	(2,415.00)	0.00	100.00
Sr. Sports	(75.60)	(100.80)	(25.00)	(75.80)	403.20
Adult Volleyball	(783.15)	(813.35)	0.00	(813.35)	0.00
Pickle Ball Revenue	(5.00)	65.00	84.00	(19.00)	77.38
Adult Classes	(485.55)	6,746.77	11,204.00	(4,457.23)	60.22
Adult Class Rev - Bureau	(836.80)	(353.84)	4,388.00	(4,741.84)	(8.06)
Bocce Ball Prog Revenue	0.00	32.00	32.00	0.00	100.00
Youth Basketball	(131.00)	(256.50)	50,730.00	(50,986.50)	(0.51)
Youth Classes	(771.75)	18,548.75	18,806.00	(257.25)	98.63
Youth Class Rev - Bureau	(380.00)	(380.00)	0.00	(380.00)	0.00
Aquatic Activities	1,978.00	10,827.40	11,716.00	(888.60)	92.42
Master Swim Revenue	(170.96)	2,900.04	2,566.00	334.04	113.02
Stroke and Turn Revenue	(52.00)	64.00	0.00	64.00	0.00
Public Swim - MS Sierra Pool	(3.00)	1,442.00	1,445.00	(3.00)	99.79
Swim Lessons	(199.00)	21,046.25	21,245.00	(198.75)	99.06
Swim Team Revenue	19.00	3,663.60	3,576.00	87.60	102.45
Synchro Team	946.43	4,759.70	5,582.00	(822.30)	85.27
Youth Camps Revenue	(3,526.25)	7,802.05	14,403.00	(6,600.95)	54.17
Youth Camp Rev - Bureau	1,588.00	10,950.00	10,200.00	750.00	107.35
Youth Sports Camps	(67.20)	4,286.80	6,449.00	(2,162.20)	66.47

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 3/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Special Events	60.00	13,097.50	4,530.00	8,567.50	289.13
Party in the Park Revenue	0.00	950.00	0.00	950.00	0.00
Ukulele Festival Revenue	0.00	1,080.00	208.00	872.00	519.23
Great Obstacle Scramble Revenue	0.00	712.50	0.00	712.50	0.00
Dead Festival Rev	(60.00)	(60.00)	0.00	(60.00)	0.00
Auburn Harvest Festival	0.00	5,847.10	4,138.00	1,709.10	141.30
Out of District Fees	(140.00)	2,840.68	2,344.00	496.68	121.19
Out of District Fees - Bureau	(25.00)	225.00	195.00	30.00	115.39
Total Parks and Recreation Services	35,275.71	557,537.54	558,381.00	(843.46)	99.85
Rents & Concessions					
Blue Bird Room-CVCC	173.25	2,244.00	2,069.00	175.00	108.46
Lakeside Rental Revenue - Reg	(110.00)	48.85	159.00	(110.15)	30.72
Sierra Room Rental - CVCC	(144.00)	1,640.70	120.00	1,520.70	1367.25
Sunset Room Rental - CVCC	0.00	(11.95)	(12.00)	0.05	99.58
Canyon View Room Rental - CVCC	(212.30)	230.95	342.00	(111.05)	67.53
Foothills Room Rental - CVCC	(13.75)	494.25	508.00	(13.75)	97.29
Pool Rental Rev - Sierra/Splash	(710.00)	2,288.98	2,999.00	(710.02)	76.33
American River Room - CVCC	(96.17)	(96.17)	0.00	(96.17)	0.00
Conference Rental Revenue - Rec	0.00	45.00	45.00	0.00	100.00
Conference (Module) Rental - Overlook	(1,794.88)	(1,567.12)	64.00	(1,631.12)	(2448.63)
Rock Creek Modular Rent	660.00	3,960.00	3,960.00	0.00	100.00
Gym Rental Revenue - Rec	(10.00)	(10.00)	0.00	(10.00)	0.00
Gym Rental Revenue - Reg	0.00	597.70	598.00	(0.30)	99.95
Tutor Totter Lease Agreement	554.00	6,371.00	5,146.00	1,225.00	123.81
Kitchen Rental Revenue - CVCC	(88.00)	(136.00)	(48.00)	(88.00)	283.33
Picnic Area Rental Revenue - Rec	(630.00)	(933.00)	(80.00)	(853.00)	1166.25
Picnic Area Rental Revenue - Reg	0.00	80.00	80.00	0.00	100.00
Picnic Area Rental Revenue - Ash	0.00	(100.00)	(100.00)	0.00	100.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 3/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - MV	(337.50)	(915.00)	(578.00)	(337.00)	158.30
Field "Recreation" Rental Revenue	231.58	685.78	391.00	294.78	175.39
Field "Bill Beane" Rental - Reg A	70.91	249.91	179.00	70.91	139.62
Field "Softball" Rental - MV	(2,349.25)	(3,686.46)	(1,337.00)	(2,349.46)	275.73
Bike Park Rentals	40.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	(3,375.74)	(205.86)	299.00	(504.86)	(68.85)
Field "Beggs" Rental - Rec	605.00	1,525.55	921.00	604.55	165.64
Field B (softball) Rev - Reg	70.50	(112.72)	(183.00)	70.28	61.60
Field "James" Rental - Rec	215.00	6,556.10	1,654.00	4,902.10	396.38
Field C (Baseball) Rental - Reg	289.50	2,508.88	1,405.00	1,103.88	178.57
Bocce Ball Field Rental	(40.00)	(40.00)	0.00	(40.00)	0.00
Field "Soccer A" Rental - Railhead	(112.83)	4,377.96	(81.00)	4,458.96	(5404.89)
Field "Soccer B" Rental - Railhead	89.25	4,717.70	(60.00)	4,777.70	(7862.83)
Field Lining Revenue - Reg	0.00	(80.00)	(80.00)	0.00	100.00
Field Lining Revenue - MV	0.00	211.25	211.00	0.25	100.12
Misc Rents & Concessions	67.00	(486.00)	(791.00)	305.00	61.44
Custodial Fees	(670.00)	(2,326.00)	(1,932.00)	(394.00)	120.39
Meadow Vista Cust Fee	0.00	(160.00)	(160.00)	0.00	100.00
Total Rents and Concessions	(7,628.43)	28,008.28	15,708.00	12,300.28	178.31
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	0.00	30.00	(310.00)	340.00	(9.68)
Snack Bar	0.00	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	(80.00)	(594.00)	(474.00)	(120.00)	125.32
Alcohol Permit - Bureau	0.00	80.00	80.00	0.00	100.00
Miscellaneous Income - Admin.	0.00	15,181.81	15,136.00	45.81	100.30
Miscellaneous Revenue - Recreation	(8.75)	0.00	0.00	0.00	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 3/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Verizon Wireless Lease	2,626.92	30,834.36	30,602.00	232.36	100.76
Miscellaneous Income - Youth Services	6.00	856.72	600.00	256.72	142.79
Miscellaneous Income - F & G	(8,000.00)	2,798.00	0.00	2,798.00	0.00
Total Miscellaneous Revenue	(5,455.83)	49,332.91	45,717.00	3,615.91	107.91
Grants & Donations					
Youth Assistance Rev	259.49	8,923.37	7,950.00	973.37	112.24
Donation Rev - Y Serv	0.00	1,272.45	950.00	322.45	133.94
Donation Rev - F & G	0.00	4,023.03	6,979.00	(2,955.97)	57.65
Bike Park Donations	2.00	3,267.89	120,000.00	(116,732.11)	2.72
Grant Proceeds	0.00	16,649.68	500.00	16,149.68	3329.94
Grant for Admin Pay - YS	(9,882.20)	0.00	2,160.00	(2,160.00)	0.00
Grant for Admin Pay	(39,878.77)	1,964.86	18,964.00	(16,999.14)	10.36
Total Grants and Donations	(49,499.48)	36,101.28	157,503.00	(121,401.72)	22.92
Interest Income					
Interest Income - Other	25.55	230.99	43.00	187.99	537.19
Interest Revenue - County	2,310.34	24,765.89	36,000.00	(11,234.11)	68.79
Interest Revenue - City Trust	83.50	1,347.16	2,747.00	(1,399.84)	49.04
Total Interest Income	2,419.39	26,344.04	38,790.00	(12,445.96)	67.92
Project Revenue - Government					
County Mitigation Revenue	0.00	0.00	62,000.00	(62,000.00)	0.00
City Mitigation Revenue	0.00	0.00	10,000.00	(10,000.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 3/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Project Revenue - Government	0.00	0.00	72,000.00	(72,000.00)	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	3,108,654.20	2,949,198.00	159,456.20	105.41
Homeowner's Prop. Tax Relief	0.00	22,038.81	21,739.00	299.81	101.38
Current Unsecured Prop Taxes General	(110.39)	71,151.87	67,436.00	3,715.87	105.51
Current Supplemental Property Taxes	0.00	78,472.39	88,735.00	(10,262.61)	88.44
Unitary & Op Non-unitary Tax	0.00	116,649.19	169,176.00	(52,526.81)	68.95
Delinq Unsecured Property Taxes	167.36	617.73	93.00	524.73	664.23
Timber Tax Guarantee	0.00	3.53	0.00	3.53	0.00
Atwood Tax Revenue	0.00	25,962.08	26,468.00	(505.92)	98.09
Delinquent Supplemental Tax Rev	21.30	3,708.13	3,687.00	21.13	100.57
Delinquent Secured Property Taxes	0.00	(75.74)	(76.00)	0.26	99.66
Railroad Unitary Property Taxes	0.00	2,266.00	2,147.00	119.00	105.54
RDA Pass-Throughs	0.00	182,951.41	180,077.00	2,874.41	101.60
Total Tax Revenue	78.27	3,612,399.60	3,508,680.00	103,719.60	102.96
TOTAL OPERATING REVENUE	(\$24,810.37)	\$4,309,723.65	\$4,396,779.00	(\$87,055.35)	98.02%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Proceeds from Note Payable	0.00	2,190,000.00	0.00	2,190,000.00	0.00
Transfers In - General Fund	451,267.46	451,267.46	448,587.00	2,680.46	100.60
Transfers In - Atwood	1,405.78	1,405.78	0.00	1,405.78	0.00
Transfer In - Atwood Equip	3,000.00	3,000.00	0.00	3,000.00	0.00
Transfers In - Equipment Reserve	50,000.00	50,000.00	50,000.00	0.00	100.00
Transfer In - CalPERS UAL	57,800.00	57,800.00	45,800.00	12,000.00	126.20

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 3/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers In - ADA Reserves	5,000.00	5,000.00	5,000.00	0.00	100.00
Transfers In - Contingency Reserves	90,000.00	90,000.00	0.00	90,000.00	0.00
TOTAL OTHER FINANCING SOURCES	658,473.24	2,848,473.24	549,387.00	2,299,086.24	518.48
TOTAL REVENUES	633,662.87	7,158,196.89	4,946,166.00	2,212,030.89	144.72
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,637.90	1,700.00	(62.10)	96.35
Instructor/Adult Classes	346.50	6,053.46	7,320.00	(1,266.54)	82.70
Instructor/Adult Classes - Bureau	0.00	182.00	2,953.00	(2,771.00)	6.16
Instructor/Youth Classes	1,282.00	12,935.52	16,124.00	(3,188.48)	80.23
Officials/Adult Softball	0.00	0.00	2.00	(2.00)	0.00
Instructor/Youth Camps	0.00	7,195.00	7,195.00	0.00	100.00
Instr/Y Camp - Bureau	0.00	4,977.45	11,649.00	(6,671.55)	42.73
Instructors - Youth Sports Camps	0.00	3,296.25	3,296.00	0.25	100.01
Alta Vista/Program Exp	0.00	364.93	365.00	(0.07)	99.98
Aub Elem/Program Exp	799.14	2,576.70	3,737.00	(1,160.30)	68.95
Skyridge/Program Exp	903.48	2,913.17	3,693.00	(779.83)	78.88
Day Camp/Program Exp	796.39	5,428.67	8,425.00	(2,996.33)	64.44
Preschool - Program Expense	165.45	1,042.03	2,350.00	(1,307.97)	44.34
Newcastle Program Expense	464.44	2,698.56	3,070.00	(371.44)	87.90
Adult Class Expense	0.00	0.00	119.00	(119.00)	0.00
Adult Class Exp - Bureau	13.32	13.32	0.00	13.32	0.00
Youth Basketball Expense	0.00	0.00	4,151.00	(4,151.00)	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 3/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Aquatic Activities	45.02	1,193.02	1,354.00	(160.98)	88.11
Public Swim Expense	0.00	1,557.00	1,599.00	(42.00)	97.37
Swim Lessons	0.00	475.41	532.00	(56.59)	89.36
Swim Team	0.00	0.00	517.00	(517.00)	0.00
Synchro Team Expenses	0.00	0.00	127.00	(127.00)	0.00
Youth Camps - Bureau	1,640.00	1,640.00	0.00	1,640.00	0.00
Special Events	438.41	11,761.83	3,448.00	8,313.83	341.12
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	108.00	(8.00)	92.59
Auburn Harvest Festival Expenses	0.00	4,242.37	4,111.00	131.37	103.20
Total Program Expenses	6,894.15	73,277.69	88,938.00	(15,660.31)	82.39
Operations & Supplies					
Merchant Fees - Cust Serv	817.15	4,780.25	8,028.00	(3,247.75)	59.55
Bad Debt Expense	0.00	0.00	21.00	(21.00)	0.00
Finance Charges	0.00	(0.60)	0.00	(0.60)	0.00
Cal Card Incentives	(192.44)	(1,227.43)	(1,580.00)	352.57	77.69
Penalties	0.00	61.23	62.00	(0.77)	98.76
Telephone - Placer Hills Pool	150.23	1,082.74	1,027.00	55.74	105.43
Telephone - Cust Serv	568.21	6,940.67	7,098.00	(157.33)	97.78
Telephone (CVCC) - Admin	578.67	6,639.11	7,039.00	(399.89)	94.32
Gift Certificates Expensed	0.00	0.00	281.00	(281.00)	0.00
Telephone - Youth Services	0.00	137.40	261.00	(123.60)	52.64
Telephone - Recreation	111.24	196.77	527.00	(330.23)	37.34
Telephone - Preschool	0.00	1.31	0.00	1.31	0.00
Telephone - Facilities & Grounds	1,537.63	12,474.33	14,190.00	(1,715.67)	87.91
Telephone - Day Camp	129.04	1,915.66	2,599.00	(683.34)	73.71
Telephone - Newcastle	76.21	444.20	458.00	(13.80)	96.99

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Aub El	293.72	3,423.60	2,792.00	631.60	122.62
Telephone - Alta Vista	0.00	13.81	14.00	(0.19)	98.64
Telephone - Skyridge	226.39	2,608.40	2,228.00	380.40	117.07
Postage - Cust Serv	500.00	1,000.00	0.00	1,000.00	0.00
Postage - Admin	494.56	1,457.47	1,308.00	149.47	111.43
Activity Guide Expense	1,040.00	12,156.72	17,537.00	(5,380.28)	69.32
Youth Assistance Expense	75.00	361.15	6,577.00	(6,215.85)	5.49
Bank Service Charges	0.00	300.00	300.00	0.00	100.00
Office Supplies - Rec	0.00	32.05	897.00	(864.95)	3.57
Office Supplies - Aquatics	125.00	125.00	20.00	105.00	625.00
Office Supplies - Youth Services	80.77	275.64	154.00	121.64	178.99
Office Supplies - F & G	49.59	2,363.99	3,683.00	(1,319.01)	64.19
Office Supplies-Cust Serv	356.16	2,325.09	2,388.00	(62.91)	97.37
Office Supplies - Admin	206.21	3,795.82	3,651.00	144.82	103.97
Duplication Costs - Cust Serv	5.63	16.89	195.00	(178.11)	8.66
Duplication Costs - Admin	236.72	1,430.61	1,325.00	105.61	107.97
Office Equip Rental - Cust Serv	470.75	5,833.58	7,005.00	(1,171.42)	83.28
Office Equip Rental - Admin	115.51	4,471.29	4,537.00	(65.71)	98.55
Dining Expense	0.00	0.00	411.00	(411.00)	0.00
Gas/Mileage Expense - C.Serv	0.00	149.50	399.00	(249.50)	37.47
Gas/Mileage Expense - Admin	234.94	1,441.62	1,459.00	(17.38)	98.81
Gas/Mileage Expense - Rec.	0.00	0.00	151.00	(151.00)	0.00
Gas/Mileage Expense - F & G	6,852.95	37,715.23	38,359.00	(643.77)	98.32
General Administrative Exp - Admin	385.92	935.82	1,625.00	(689.18)	57.59
Liability Insurance - Admin	10,106.25	113,806.50	115,564.00	(1,757.50)	98.48
Board Expense	70.76	206.50	1,686.00	(1,479.50)	12.25
Public Relations/Marketing - Cust Serv	2,748.32	12,933.13	12,701.00	232.13	101.83
Dues and Subscriptions-Youth Services	0.00	161.35	261.00	(99.65)	61.82
Dues and Subscriptions - Cust Service	0.00	372.27	0.00	372.27	0.00
Dues and Subscriptions - Admin	0.00	10,388.27	10,508.00	(119.73)	98.86

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dues and Subscriptions - Rec.	0.00	297.39	921.00	(623.61)	32.29
Dues and Subscriptions - F & G	30.00	545.81	531.00	14.81	102.79
Staff Appreciation - Rec	0.00	0.00	97.00	(97.00)	0.00
Staff Appreciation - Aquatics	0.00	108.02	108.00	0.02	100.02
Staff Appreciation - Youth Services	40.00	137.96	143.00	(5.04)	96.48
Staff Appreciation - F & G	0.00	105.11	203.00	(97.89)	51.78
Staff Appreciation - Cust Serv	0.00	54.15	50.00	4.15	108.30
Staff Appreciation - Admin	0.00	176.45	190.00	(13.55)	92.87
Company Celebrations	0.00	50.41	1,168.00	(1,117.59)	4.32
Staff Development - Admin	0.00	(681.91)	942.00	(1,623.91)	(72.39)
Staff Development - Rec.	0.00	20.00	132.00	(112.00)	15.15
Staff Development - Aquatics	30.00	30.00	103.00	(73.00)	29.13
Staff Development - Youth Services	0.00	392.34	312.00	80.34	125.75
Staff Development - F & G	0.00	(49.83)	4,583.00	(4,632.83)	(1.09)
Uniform Exp - F & G	(141.54)	2,097.16	3,879.00	(1,781.84)	54.06
Small Equip - Rec Dept	0.00	0.00	109.00	(109.00)	0.00
Small Equipment - Rec Pk	1,515.53	6,287.08	7,035.00	(747.92)	89.37
Small Equipment - Reg Pk	128.61	860.44	1,525.00	(664.56)	56.42
Small Equipment - MV Park	112.60	220.92	1,005.00	(784.08)	21.98
Small Equipment - CVCC	0.00	92.92	105.00	(12.08)	88.50
Small Equipment - Admin	0.00	0.00	1,500.00	(1,500.00)	0.00
Field Marking Expense	0.00	0.00	1,149.00	(1,149.00)	0.00
Safety Supplies - F & G	1,623.68	11,364.24	9,814.00	1,550.24	115.80
Safety Supplies - Aquatics	552.18	626.15	21.00	605.15	2981.67
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	119.81	1,062.86	2,444.00	(1,381.14)	43.49
Restroom Supplies - Regional Park	122.82	1,206.85	2,438.00	(1,231.15)	49.50
Restroom Supplies - Ashford Park	77.13	622.41	1,132.00	(509.59)	54.98
Restroom Supplies - Meadow Vista Park	83.40	627.44	1,425.00	(797.56)	44.03

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 3/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Railhead Park	89.70	681.37	1,279.00	(597.63)	53.27
Restroom Supplies - Overlook Park	104.45	1,654.57	2,191.00	(536.43)	75.52
Restroom Supplies - Placer Hills Park	77.13	313.83	712.00	(398.17)	44.08
Restroom Supplies - Rec Comm Ctr	171.34	3,574.72	4,343.00	(768.28)	82.31
Restroom Supplies - Reg Comm Ctr	156.06	3,156.63	3,849.00	(692.37)	82.01
Restroom Supplies - CVCC Comm Ctr	251.49	4,529.49	5,563.00	(1,033.51)	81.42
Sanitation - Reg Pk - Toilet	450.00	5,400.00	5,496.00	(96.00)	98.25
Sanitation - Win Pk - Toilet	255.00	4,620.00	5,495.00	(875.00)	84.08
Sanitation - Rec Pk - ADA Toilet	0.00	374.00	2,543.00	(2,169.00)	14.71
Sanitation - Reg - ADA Toilet	349.00	4,238.00	4,311.00	(73.00)	98.31
Sanitation - Rec Pk - Debris Box	1,296.28	8,983.20	9,519.00	(535.80)	94.37
Sanitation - Reg Pk - Disposal	1,093.02	6,568.26	6,633.00	(64.74)	99.02
Sanitation - MV - Disposal	773.72	4,132.93	4,136.00	(3.07)	99.93
Sanitation - CVCC - Disposal	396.98	2,350.58	3,407.00	(1,056.42)	68.99
Small Equipment - Aquatics	0.00	0.00	618.00	(618.00)	0.00
Finance Charges-Customer Service	0.00	11.17	11.00	0.17	101.55
Total Operations & Supplies	38,209.48	331,003.55	381,530.00	(50,526.45)	86.76
Utilities Expense					
Lights - Rec Pk Beggs Field	160.42	1,689.34	2,296.00	(606.66)	73.58
Lighting Reimb.-Beggs Field	(104.06)	(1,455.22)	(1,977.00)	521.78	73.61
Lights - Rec Pk James Field	26.28	3,865.65	2,587.00	1,278.65	149.43
Lighting Reimb.-James Field	(511.21)	(4,481.87)	(1,975.00)	(2,506.87)	226.93
Lights - Rec Field	100.06	409.39	508.00	(98.61)	80.59
Lighting Reimb.-Rec Field	0.00	(298.95)	(549.00)	250.05	54.45
Gas/Elect - Rec Comm Ctr - Fac & Grds	2,690.84	22,818.32	21,704.00	1,114.32	105.13
Gas/Electric - Reg Comm Ctr	524.86	7,549.17	11,373.00	(3,823.83)	66.38
Gas/Electric - CV Comm Ctr	232.40	1,354.47	1,255.00	99.47	107.93

Auburn Rec & Park
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 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric Reimb.- CV Comm Ctr	(232.40)	(1,482.44)	(906.00)	(576.44)	163.63
Gas/Electric - CVCC	2,291.21	23,518.63	19,110.00	4,408.63	123.07
Gas/Electric - Sierra Pool	2,902.09	23,455.31	24,766.00	(1,310.69)	94.71
Gas/Electric - PH Pool	89.35	5,005.59	2,946.00	2,059.59	169.91
Electric - Day Camp	616.21	2,658.50	2,203.00	455.50	120.68
Gas/Elec - Recreation Park Street lighting	403.53	9,835.18	9,364.00	471.18	105.03
Lighting Reimb - Rec Park	0.00	(26.61)	7.00	(33.61)	(380.14)
Gas/Electric - Reg Park	889.69	17,869.10	20,365.00	(2,495.90)	87.74
Lighting Reimb.- Reg Park	(270.00)	(1,210.25)	(1,020.00)	(190.25)	118.65
Gas/Electric - Ashford Park	217.84	3,489.99	2,741.00	748.99	127.33
Gas/Electric - MV Park	414.50	5,174.49	4,728.00	446.49	109.44
Electric - Railhead Park	314.55	3,878.64	3,243.00	635.64	119.60
Lighting Reimb.-Railhead	(100.48)	(1,337.99)	(1,266.00)	(71.99)	105.69
Gas/Electric - Winchester Park	494.50	1,876.94	1,406.00	470.94	133.50
Reimbursements - Gas/Elec Pool	0.00	(6,247.54)	(6,248.00)	0.46	99.99
Water - Rec Comm Ctr	567.26	2,937.66	3,326.00	(388.34)	88.32
Water - Reg Comm Ctr	159.39	2,168.53	2,148.00	20.53	100.96
Water - CV Comm Ctr	162.40	1,625.16	1,504.00	121.16	108.06
Water - CVCC	0.00	3,574.39	2,764.00	810.39	129.32
Water - Sierra Pool	1,053.50	2,605.17	1,552.00	1,053.17	167.86
Water - PH Pool	0.00	231.25	212.00	19.25	109.08
Water - Rec Park	402.65	4,774.23	4,373.00	401.23	109.18
Water - Regional Park	160.26	9,669.51	10,049.00	(379.49)	96.22
Water - Ashford Park	325.78	4,180.04	4,030.00	150.04	103.72
Water - MV Park	1,708.85	21,748.84	21,210.00	538.84	102.54
Water - CV Park	0.00	3,798.36	8,218.00	(4,419.64)	46.22
Water - Railhead Park	404.50	4,362.03	4,075.00	287.03	107.04
Water - CVCC Park	0.00	2,046.32	1,920.00	126.32	106.58

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Overlook Park	682.20	7,233.23	6,203.00	1,030.23	116.61
Water - Placer Hills Park	203.70	5,017.70	5,891.00	(873.30)	85.18
Water - Atwood	90.30	2,871.29	2,416.00	455.29	118.85
Water - Chana Field	0.00	11,086.12	0.00	11,086.12	0.00
Reimb - Water - Sierra Pool	0.00	(500.46)	(500.00)	(0.46)	100.09
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,344.00	0.02	100.00
Sanitation - Regional Park (Sewer)	8,868.48	17,736.96	8,868.00	8,868.96	200.01
Sanitation - Ashford Park (Sewer)	1,642.44	3,284.88	1,642.00	1,642.88	200.05
Sanitation - Railroad Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,189.00	0.16	100.00
Total Utilities Expense	27,581.89	248,801.89	227,005.00	21,796.89	109.60
Legal Expenses					
Legal Fees	45.30	3,162.32	3,000.00	162.32	105.41
Total Legal Expense	45.30	3,162.32	3,000.00	162.32	105.41
Professional Services					
Professional Services - YS	12.49	8,640.54	13,620.00	(4,979.46)	63.44
Professional Services - F & G	1,803.99	9,420.90	14,462.00	(5,041.10)	65.14
Atwood - Professional Services	6,722.62	6,722.62	7,568.00	(845.38)	88.83
Professional Services - Atwood (INACTIVE)	(6,722.62)	0.00	0.00	0.00	0.00
Professional Services - C Serv	125.00	4,045.00	3,852.00	193.00	105.01
Professional Services - Admin	1,087.50	18,834.84	21,426.00	(2,591.16)	87.91
Accounting/Auditor Fees	0.00	12,600.00	13,140.00	(540.00)	95.89

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood - County Coll Fee (INACTIVE)	(265.32)	0.00	0.00	0.00	0.00
Atwood - County Collection Fee	265.32	265.32	261.00	4.32	101.66
Total Professional Services	3,028.98	60,529.22	74,329.00	(13,799.78)	81.43
Bldg & Ground Maintenance					
Equipment Rental - F & G	180.00	4,367.41	7,105.00	(2,737.59)	61.47
Vehicle Maintenance	4,527.38	22,877.33	19,521.00	3,356.33	117.19
Irrigation Supplies - General	0.00	329.47	0.00	329.47	0.00
Maint - Recreation Field	667.94	1,173.62	2,318.00	(1,144.38)	50.63
Maint - CV Baseball Field	0.00	176.54	5,272.00	(5,095.46)	3.35
Maint - James Field	603.52	817.66	2,482.00	(1,664.34)	32.94
Maint - Beggs Field	55.64	948.68	8,933.00	(7,984.32)	10.62
Maint - Sierra Pool	3,326.78	17,471.54	28,330.00	(10,858.46)	61.67
Reimbursement- Maint Pool	0.00	(1,319.96)	(1,320.00)	0.04	100.00
Maint & Repairs - Equipment	11,765.45	44,022.90	35,075.00	8,947.90	125.51
Maint - PH Pool	1,101.28	3,674.90	3,624.00	50.90	101.41
Maint - Irrigation Pump - Regional	0.00	0.00	1,220.00	(1,220.00)	0.00
Maint - Irrigation Pump - Ash	0.00	0.00	4,738.00	(4,738.00)	0.00
Maint - Irrigation Pump - Winchester	0.00	0.00	4,738.00	(4,738.00)	0.00
Maint - MV Soccer Field	0.00	0.00	1,133.00	(1,133.00)	0.00
Maint - Winchester Fields	268.75	1,075.00	1,142.00	(67.00)	94.13
Rep/Maint - Aub El	21.40	302.56	339.00	(36.44)	89.25
Rep/Maint - Rock Creek	0.00	67.00	81.00	(14.00)	82.72
Rep/Maint - Day Camp	94.77	393.30	5,133.00	(4,739.70)	7.66
Maint - Recreation Park	2,346.15	15,383.83	22,931.00	(7,547.17)	67.09
Maint - Regional Park	8,149.81	58,861.77	62,834.00	(3,972.23)	93.68
Maint - Ashford Park	743.33	10,574.81	14,379.00	(3,804.19)	73.54
Maint - Meadow Vista Park	1,167.89	22,058.32	30,314.00	(8,255.68)	72.77

Auburn Rec & Park
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For All Segment1s
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Christian Valley Park	349.06	3,054.14	4,834.00	(1,779.86)	63.18
Maint - Railroad Park	433.69	4,436.38	5,741.00	(1,304.62)	77.28
Maint - CVCC Park	718.69	6,465.87	11,670.00	(5,204.13)	55.41
Maint - Overlook Park	1,319.03	9,382.85	10,861.00	(1,478.15)	86.39
Maint - Placer Hills Park	463.50	2,237.43	1,483.00	754.43	150.87
Maint - Pocket Parks	0.00	341.01	328.00	13.01	103.97
Maint - Mt. Vernon Park	53.75	215.00	1,165.00	(950.00)	18.46
Maint - Winchester Park	0.00	1,870.47	3,282.00	(1,411.53)	56.99
Maint - Atwood	276.13	1,575.26	14,459.00	(12,883.74)	10.90
Maint - Shockley Park	322.50	3,385.78	18,771.00	(15,385.22)	18.04
Maint - Bike Park	1,293.80	11,835.06	9,315.00	2,520.06	127.05
Rep/Maint - Skyridge	414.18	1,261.20	1,759.00	(497.80)	71.70
Maint - Ashley Dog Park	7.38	814.12	5,564.00	(4,749.88)	14.63
Rep/Maint - Newcastle	0.00	0.00	5.00	(5.00)	0.00
Maint - Recreation Comm Ctr	8,343.67	18,533.76	18,955.00	(421.24)	97.78
Maint - Regional Comm Ctr	2,635.25	8,943.45	6,621.00	2,322.45	135.08
Maint - Christian Valley Comm Ctr	0.00	67.00	1,899.00	(1,832.00)	3.53
Maint - CVCC Comm Ctr	2,494.43	13,623.28	17,720.00	(4,096.72)	76.88
Maint - Overlook Modular	232.71	857.20	122.00	735.20	702.62
Maint - Regional Tennis Courts	37.54	414.72	1,164.00	(749.28)	35.63
Maint - MV Soccer A	0.00	218.63	313.00	(94.37)	69.85
Maint - RH Soccer A	52.69	1,424.88	6,508.00	(5,083.12)	21.89
Maint - PH Soccer Field	0.00	0.00	267.00	(267.00)	0.00
Maint - Regional Field Soccer	0.00	2,959.80	2,230.00	729.80	132.73
Maint - MV PeeWee Soccer	0.00	29.63	30.00	(0.37)	98.77
Maint - RH Soccer B	52.70	1,351.71	6,126.00	(4,774.29)	22.07
Maint - Regional Bill Bean Field	38.55	3,628.96	11,878.00	(8,249.04)	30.55
Maint - MV Softball Field	0.00	39.85	357.00	(317.15)	11.16
Maint - Regional Field B	547.89	5,750.62	7,522.00	(1,771.38)	76.45
Maint - Regional Field C	253.56	6,374.63	6,749.00	(374.37)	94.45

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tree Maint - Rec Park	22.37	5,017.37	12,000.00	(6,982.63)	41.81
Tree Maint - Reg Park	11.64	4,511.64	8,811.00	(4,299.36)	51.21
Tree Maint - MV Park	9,500.00	9,500.00	0.00	9,500.00	0.00
Tree Maint - Shockley Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Vandalism Repairs Expense	3,058.75	15,265.01	9,355.00	5,910.01	163.18
Rep/Maint - Alta Vista	0.00	0.00	33.00	(33.00)	0.00
Total Building and Grounds Maintenance	67,953.55	353,638.39	473,219.00	(119,580.61)	74.73
Property Tax Administration/LAFCO					
Property Tax Administration	1,055.46	58,256.35	57,200.00	1,056.35	101.85
CalPERS SS Admin Fee	0.00	500.00	500.00	0.00	100.00
Election Expense	0.00	39,043.75	37,500.00	1,543.75	104.12
Lafco Fees	0.00	2,608.37	2,608.00	0.37	100.01
Total Property Tax Administration/LAFCO	1,055.46	100,408.47	97,808.00	2,600.47	102.66
Salaries Expense					
Wages - (Y.Serv) - Manager	7,969.27	64,158.65	64,953.00	(794.35)	98.78
Wages - (Cust Serv) - Full Time	15,545.25	102,054.45	104,970.00	(2,915.55)	97.22
Wages - (Cust Serv) - Part Time	0.00	1,770.51	1,771.00	(0.49)	99.97
Wages - (Admin) - Full Time	22,026.41	125,152.29	117,530.00	7,622.29	106.49
Wages - (Admin) - Part Time	12,290.25	78,958.14	79,705.00	(746.86)	99.06
Wages - (Y.Serv) - Alta Vista - PT	0.00	6,279.06	6,783.00	(503.94)	92.57
Wages - (Admin) - Board Pay	5,000.00	30,000.00	30,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	12,613.19	72,421.38	79,649.00	(7,227.62)	90.93
Wages - (Y.Serv) - AE Maint	127.74	709.96	371.00	338.96	191.36
Wages - (Y. Serv) - RC Maint	0.00	32.65	33.00	(0.35)	98.94
Wages - (Y.Serv) - Skyridge - PT	11,060.32	72,759.31	74,297.00	(1,537.69)	97.93

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Skyridge Maint	327.97	573.04	237.00	336.04	241.79
Wages - (Y.Serv) - Day Camp - PT	3,751.38	127,206.33	96,627.00	30,579.33	131.65
Wages - (Y.Serv) - DC Maint	176.24	567.86	469.00	98.86	121.08
Wages - (Rec) - Full Time	17,192.80	100,756.91	114,730.00	(13,973.09)	87.82
Wages - (Y. Serv) - Newcastle- PT	11,268.67	75,883.32	61,965.00	13,918.32	122.46
Wages - (Y.Serv) - NC Maint	0.00	36.63	37.00	(0.37)	99.00
Wages - (Rec) - Part Time	0.00	119.68	120.00	(0.32)	99.73
Wages - (Rec) - Seasonal	0.00	0.00	3,110.00	(3,110.00)	0.00
Wages - (Rec) - Adult Softball	0.00	240.22	428.00	(187.78)	56.13
Wages - (Rec) - Adult Basketball	0.00	495.69	1,172.00	(676.31)	42.29
Wages - (Y.Serv) - Preschool	5,099.10	22,603.09	18,270.00	4,333.09	123.72
Wages - (Aqua) - Aquatics Coordinator	2,514.99	13,224.17	11,124.00	2,100.17	118.88
Wages - (Aqua) - Aquatic Activities	823.73	5,380.78	4,707.00	673.78	114.31
Wages - (Aqua) - Public Swim	5,559.32	21,993.99	16,435.00	5,558.99	133.82
Wages - (Aqua) - Swim Lessons	0.00	8,557.85	8,558.00	(0.15)	100.00
Wages - (Aqua) - Master Swim	794.38	2,312.98	1,579.00	733.98	146.48
Wages - (Aqua) - Swim Team Coaches	296.11	1,222.64	927.00	295.64	131.89
Wages - (Aqua) - Synchronized Swim Coach	753.39	1,812.39	1,059.00	753.39	171.14
Wages - (Fac & Grds) - Fac Attendant - Rec	17,527.32	112,221.00	110,746.00	1,475.00	101.33
Wages - (Fac & Grds) - Fac Att. - CVCC	4,008.07	34,174.08	29,725.00	4,449.08	114.97
Wages - (Fac & Grds) - Fac Attendant - Reg	3,590.69	23,099.32	25,315.00	(2,215.68)	91.25
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	79.79	80.00	(0.21)	99.74
Wages - (Fac & Grds) - Management	23,673.79	148,287.65	145,509.00	2,778.65	101.91
Wages - (Fac & Grds) - Recreation Park	39,063.66	260,209.08	253,376.00	6,833.08	102.70
Wages - (Fac & Grds) - Regional Park	18,735.29	158,153.75	164,004.00	(5,850.25)	96.43
Wages - (Fac & Grds) - Ashford Park	7,115.69	41,793.59	36,068.00	5,725.59	115.87
Wages - (Fac & Grds) - Meadow Vista Park	6,637.84	55,836.35	60,785.00	(4,948.65)	91.86
Wages - (Fac & Grds) - CV Comm Center	1,199.88	7,295.25	7,945.00	(649.75)	91.82
Wages - (Fac & Grds) - Railhead Park	2,373.04	20,199.59	19,791.00	408.59	102.07
Wages - (Fac & Grds) - CVCC	2,018.75	16,776.58	16,475.00	301.58	101.83

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Overlook Park	2,740.48	18,022.27	18,608.00	(585.73)	96.85
Wages - (Fac & Grds) - Placer Hills Park	1,911.67	14,949.78	15,552.00	(602.22)	96.13
Wages - (Fac & Grds) - Pocket Parks	1,596.99	7,585.70	8,121.00	(535.30)	93.41
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	494.10	488.00	6.10	101.25
Wages - (Fac & Grds) - Winchester Park	666.49	6,654.64	6,843.00	(188.36)	97.25
Wages - (Fac & Grds) - Atwood	581.06	5,126.70	6,723.00	(1,596.30)	76.26
Wages - (Fac & Grds) - Shockley Property	1,083.08	2,786.48	1,314.00	1,472.48	212.06
Wages - (F & G) Special Events	0.00	547.79	548.00	(0.21)	99.96
Wages - District Administrator	21,921.13	122,965.17	114,318.00	8,647.17	107.56
Wages - (F & G) Uniform Allowance	125.00	9,925.72	8,831.00	1,094.72	112.40
Total Salaries Expense	291,760.43	2,004,468.35	1,952,781.00	51,687.35	102.65
Benefits & Payroll Costs					
ER Taxes - Rec	948.54	6,788.22	8,651.00	(1,862.78)	78.47
ER Taxes - Aquatics	930.01	5,037.49	5,038.00	(0.51)	99.99
ER Taxes - Youth Services	4,297.85	36,290.73	36,001.00	289.73	100.81
ER Taxes - Fac & Grds	9,835.53	71,802.19	70,511.00	1,291.19	101.83
ER Taxes - Cust Serv	900.35	7,971.03	8,718.00	(746.97)	91.43
ER Taxes - Admin	3,923.30	26,658.86	26,423.00	235.86	100.89
Employment Expense - Aquatics	0.00	668.06	668.00	0.06	100.01
Employment Expense - Youth Services	0.00	927.86	887.00	40.86	104.61
Employment Expense - Fac & Grds	204.14	2,489.31	1,815.00	674.31	137.15
Employment Expense - Cust Serv	0.00	0.00	100.00	(100.00)	0.00
Employment Expense - Admin	116.33	272.33	288.00	(15.67)	94.56
Fingerprinting Exp - Recreation	0.00	170.00	170.00	0.00	100.00
Fingerprinting Exp - Aquatics	159.00	341.00	306.00	35.00	111.44
Fingerprinting Exp - Youth Services	0.00	591.00	638.00	(47.00)	92.63
Fingerprinting Exp - Fac & Grds	0.00	171.00	107.00	64.00	159.81
Fingerprinting Exp - Cust Serv	0.00	0.00	100.00	(100.00)	0.00

Profit & Loss - Detail
4/1/2020 to 3/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Admin	57.00	109.00	65.00	44.00	167.69
Benefits Expense - Recreation	1,706.73	27,011.35	28,428.00	(1,416.65)	95.02
Benefits Expense - Youth Services	1,961.82	30,078.71	30,482.00	(403.29)	98.68
Benefits Expense - Fac & Grds	15,747.40	206,508.87	178,838.00	27,670.87	115.47
Benefits Expense - Cust Serv	2,026.08	23,393.09	23,499.00	(105.91)	99.55
Benefits Expense - Admin	4,346.82	48,071.91	45,100.00	2,971.91	106.59
Employer Retirement Exp. - Rec	1,134.66	13,076.73	14,437.00	(1,360.27)	90.58
Employer Retirement Exp. - Aquatics	377.79	2,571.34	2,518.00	53.34	102.12
Employer Retirement Exp. - Youth Services	3,721.73	44,992.47	43,961.00	1,031.47	102.35
Employer Retirement Exp. - Fac & Grds	10,612.35	112,660.77	112,661.00	(0.23)	100.00
Employer Retirement Exp - Cust Serv	1,758.86	17,639.36	18,331.00	(691.64)	96.23
Employer Retirement Exp. - Admin	4,712.08	42,597.71	43,751.00	(1,153.29)	97.36
CalPERS Prefunding	140,000.00	280,000.00	0.00	280,000.00	0.00
Worker's Comp - Rec	232.46	2,189.58	2,886.00	(696.42)	75.87
Worker's Comp - Aquatics	191.87	1,029.19	949.00	80.19	108.45
Worker's Comp - Youth Services	908.14	8,570.53	8,265.00	305.53	103.70
Worker's Comp - Fac & Grds	10,288.74	89,169.91	87,418.00	1,751.91	102.00
Worker's Comp - Cust Serv	62.68	608.88	671.00	(62.12)	90.74
Worker's Comp - Admin	470.77	3,599.74	4,390.00	(790.26)	82.00
Total Benefits and Payroll Costs	221,633.03	1,114,058.22	807,071.00	306,987.22	138.04
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	16,725.09	25,050.09	27,425.00	(2,374.91)	91.34
Fixed Asset Purchases - Fac & Grds	1,300.00	126,178.31	115,962.00	10,216.31	108.81
Fixed Asset Purchases - Admin	4,432.20	4,432.20	3,000.00	1,432.20	147.74
Loss on Removed Assets	85,014.82	85,014.82	0.00	85,014.82	0.00
Depreciation Expense	(12,167.56)	(12,167.56)	0.00	(12,167.56)	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 3/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Fixed Asset Expense	95,304.55	228,507.86	146,387.00	82,120.86	156.10
Capital Improvement Projects					
Art in the Park - Reg	0.00	264.89	950.00	(685.11)	27.88
CVCC - Bike Park	10,382.75	50,565.63	200,000.00	(149,434.37)	25.28
Placer Hills Parking lot Project	0.00	3,523.17	3,523.00	0.17	100.01
Energy Efficiency Project	345,123.68	345,626.53	0.00	345,626.53	0.00
Reg Pk Expansion - 24 Acres	9,380.00	62,553.78	120,000.00	(57,446.22)	52.13
Reg - Riparian Vegetation Mgmt Permit	0.00	1,359.81	2,476.00	(1,116.19)	54.92
CVCC - ADA Door Opener	0.00	0.00	5,000.00	(5,000.00)	0.00
Ashford 2020 Paving Project	0.00	3,800.00	4,300.00	(500.00)	88.37
Operation/Development Plan	0.00	2.57	100.00	(97.43)	2.57
Rec - James Field Renovation	1,391.94	678.53	42,000.00	(41,321.47)	1.62
Reg - 24 Acre Trail signage	0.00	0.00	10,000.00	(10,000.00)	0.00
Rec Park - Rec Field Renov.	1,200.00	1,200.00	25,000.00	(23,800.00)	4.80
Rec - Wheelchair Swing Project	1,500.00	1,500.00	60,000.00	(58,500.00)	2.50
Total Capital Improvement Projects	368,978.37	471,074.91	473,349.00	(2,274.09)	99.52
Debt Service					
Recreation Park Lease	0.00	2,076.35	2,076.00	0.35	100.02
Sterling Lease Interest Expense	7,866.97	7,866.97	0.00	7,866.97	0.00
Loan Fees Expense	0.00	54,500.00	0.00	54,500.00	0.00
Total Debt Service	7,866.97	64,443.32	2,076.00	62,367.32	3104.21
Transfers Out					
Transfers Out - General Fund	192,205.78	192,205.78	100,800.00	91,405.78	190.68
Transfer Out - Atwood	5,989.46	5,989.46	0.00	5,989.46	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 3/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfer Out - Equipment Reserve	112,278.00	112,278.00	124,287.00	(12,009.00)	90.34
Transfers Out - CalPERS UAL	241,000.00	241,000.00	0.00	241,000.00	0.00
Transfer Out - Future Capital Construction	40,000.00	40,000.00	234,300.00	(194,300.00)	17.07
Transfers Out - City Trust	0.00	0.00	30,000.00	(30,000.00)	0.00
Transfers Out - Contingency Fund	67,000.00	67,000.00	55,000.00	12,000.00	121.82
Total Transfers Out	658,473.24	658,473.24	544,387.00	114,086.24	120.96
Total Expenditures	\$1,130,312.16	\$5,053,374.19	\$4,727,493.00	\$325,881.19	106.89%
Net Revenue Over Expenditures	(\$496,649.29)	\$2,104,822.70	\$218,673.00	\$1,886,149.70	962.54%
ADJ. NET REVENUE OVER EXPENDITURES	(1,155,122.53)	1,446,349.46	(325,714.00)	1,772,063.46	(444.06)

Item 4.4 Cover Sheet – Resolution #2021-10 Moving Residual Funds to the Future Capital Construction Fund and UAL at CalPERS

Auburn Area Recreation and Park District May, 2021 Standing Finance Committee meeting.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution #2021-10 transferring FY 20/21 surplus/residual funds split between the Future Capital Construction Fund and the UAL (Unfunded Accrued Liability) with CalPERS?

Background

The FY 20/21 Finances showed a surplus (“residual”) of \$120,000. Typically, year-end surpluses are transferred to a reserve fund.

The ARD Board Procedures and Responsibilities manual states the following:

Section II – Responsibilities and Duties of the Board

Board Responsibilities

7. Review, evaluate and approve the following:

H. Recommend budgetary items for fiscal Capital Outlay Budget for new projects

Board Duties

4. To review, approve and oversee the budget and financial reports

Due to changes in ARD’s Future Capital Construction reserve needs we will be underfunded in the year ’24-25 by \$85,000. The transfer will help balance that year’s needed funds.

ARD has an ongoing UAL with CalPERS that we are trying to pay down. \$35,000 towards that debt will help towards funding the Pension Liability balance.

Recommendation for the Standing Finance Committee:

Staff recommends the Finance Committee review and recommend the Board of Directors approve Resolution #2021-10, transferring \$85,000 to the Future Capital Construction Reserve Fund, and \$35,000 to pay down our UAL at CalPERS.

Alternatives available to the Finance Committee:

- 1) Transfer the total \$120,000 to the Equipment Replacement Reserves Fund and push out projects.
- 2) Transfer the total \$120,000 to the Future Capital Construction Reserves Fund.
- 3) Transfer the total \$120,000 to the UAL or 115 Trust and push out projects.

Fiscal Impact

Should the residual funds from year end 2020-21 be transferred into the Future Capital Construction reserves, the fund will increase by \$85,000. The current balance is \$920,574. The transfer would bring the balance to \$1,005,574.

Should the residual funds from year end 2020-21 be transferred into the UAL at CalPERS, the liability will decrease by \$35,000 as well as future additional payment projections. The current UAL is \$1,134,820 less the \$140,000 not applied yet is \$994,820. The residual transfer would bring the balance to \$959,820.

Attachments

Resolution #2021-10

RESOLUTION NUMBER 2020 - 10

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 \$120,000 FROM THE GENERAL FUND TO THE FUTURE CAPITAL CONSTRUCTION RESERVES IN THE AMOUNT OF \$85,000 AND TO THE UNFUNDED ACCRUED LIABILITY AT CALPERS IN THE AMOUNT OF \$35,000.

WHEREAS, in May of 2021, the Auburn Area Recreation & Park District Board of Directors agreed the residual funds in the amount of \$120,000, from the year end 2020-2021 Financials should be transferred from the General Fund, and;

WHEREAS, \$85,000 to be transferred into the Future Capital Construction reserves, and;

WHEREAS, \$35,000 to be made available to send to CalPERS to reduce the Pension UAL (Unfunded Accrued Liability);

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 \$120,000.00 from the General Fund to the Future Capital Construction Reserves in the amount of \$85,000 and the pension UAL at CalPERS in the amount of \$35,000.

APPROVED, PASSED, AND ADOPTED ON May 27, 2021 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

H. Gordon Ainsleigh
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.5 Cover Sheet – Additional Work Cost Proposal for Richardson & Company, LLP

Auburn Area Recreation and Park District May, 2021 Standing Finance Committee meeting.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve an Additional Work Cost amendment to Richardson & Company's original contract?

Background

In October of 2019 the Board of Director's contracted with Richardson & Company, LLP to perform the District audits for the years ending March 2020, March 2021 & March 2022.

The contract is for the following:

	2019-20	2020-21	2021-22
Richardson & Company, LLC	\$12,600	\$11,900	\$12,100

During the first audit for 2019-20, Richardson & Company determined that the Friends of Auburn Recreation, (the 501C3) should be incorporated into ARD's audit as well, causing more work for the firm.

We also added the OPEB calculation when we added the CalPERS Health Insurance to our Balance Sheet. Since Richardson & Company were unaware of this liability, they had not included it as a part of their original contract quote.

Richardson & Company, LLC are requesting an addendum to the original contract for additional work cost as follows:

	2019-20	2020-21	2021-22
Richardson & Company, LLC	\$1,800	\$1,500	\$1,760

Recommendation for the Standing Finance Committee:

Staff recommends the Finance Committee review and recommend the Board of Directors to approve the additional work cost proposal.

Fiscal Impact

\$5,060.00 over 3 years
(\$3,300.00 for fiscal year 2020-21 and \$1,760.00 for fiscal year 2021-22)

Attachments

Additional Work Cost Proposal



RICHARDSON & COMPANY, LLP

Additional Work Cost Proposal

Since our original estimate did not include the District's other post-employment benefit plan (OPEB) and the Friends of ARD, both of which are required to be reported within the District's financial statements, we are proposing the following fee adjustments for this additional work. The OPEB work is higher in 2020 and 2022 since those are the years we are required to test the census data used by the actuaries in the calculation. These fees are based on an hourly rate of \$100 per hour, which is a discount from our standard billing rates.

Fees for Related Services:

	<u>2020</u>	<u>2021</u>	<u>2022</u>
OPEB plan audit and footnote disclosure	\$ 1,200	\$ 1,000	\$ 1,250
Friends of ARD audit	<u>600</u>	<u>500</u>	<u>510</u>
Total	<u>\$ 1,800</u>	<u>\$ 1,500</u>	<u>\$ 1,760</u>

Discussion Item #1 Cover Sheet – Fraud Risk

Auburn Area Recreation and Park District (ARD) Finance meeting, May, 2021

Background

On July 16, 2020, our current auditor, Richardson & Company, LLP, recommended that we include a discussion on fraud risk at the Finance committee meeting annually.

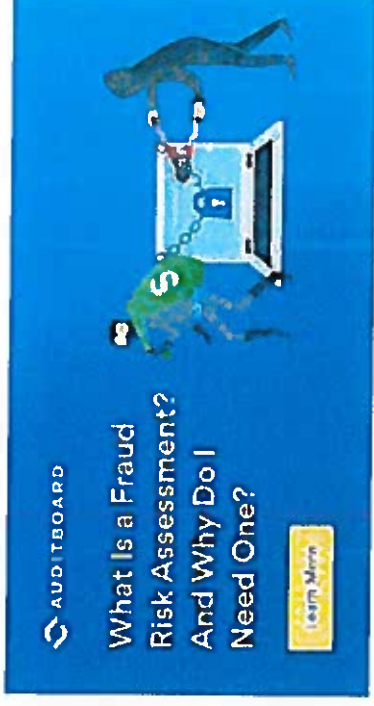
Discussion

This is to encourage the Finance Committee to ask pointed questions on any fraud that they would like to enquire on. Staff can respond on how we are mitigating the risk, if it is already being done, or we can come up with suggestion on how to lower the risk of fraud within the District.

Attachments

Flyer notes to initiate a fraud risk discussion

Discussion on Fraud Risk



With a risk assessment process, companies can identify and prepare for potential risks in order to avoid catastrophic consequences down the road and keep their funds safe.

- Identify processes and situations
- Determine how likely it will occur
- Decide what steps we can take to prevent or control the risk.

