

**AUBURN AREA RECREATION AND PARK DISTRICT
FINANCE COMMITTEE AGENDA**

2:00 pm

WEDNESDAY, MAY 20th, 2020

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/93923779428>

The public can use this link and/or call 1 669 900 6833, Webinar I.D. 939 2377 9428 to participate.

People using the Zoom website will be able to see and hear the Finance 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 noon. These emails will be read aloud at the meeting and responded to accordingly. Emails can be sent during the meeting, and staff will work to ensure that all are read, however the best way to have your comment heard is through the Zoom meeting or the associated phone number.

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

1.0 CALL TO ORDER

Roll Call

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. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Committee. People only calling in should press #9 to telephonically raise your hand. 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 the March 18, 2020 Finance Committee meeting **PAGES 3 - 4**

Recommendation: Review and approve minutes

4.2 Review of Cash Requirements for April, 2020 PAGES 5 - 7

Recommendation: Review and approve cash requirements for April, 2020, forward to the Consent Calendar for review and approval.

4.3 Review of Financials for March, 2020 PAGES 8 - 34

Recommendation: Review and approve Financials for March, 2020, forward to the Consent Calendar for review and approval.

4.4 Resolution # 2020-18 Transfer to ARD Contingency Fund PAGES 35 - 36

Shall the Auburn Area Recreation and Park District approve Resolution #2020 -18 transferring FY 2019/20 surplus/residual funds to the Contingency Fund?

4.5 Resolution #2020-16 Final Budget FY 20/21 PAGES 37 - 67

Shall the Auburn Area Recreation and Park District adopt Resolution #2020-16, approving the final FY 2020/2021 budget?

5.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

None

6.0 ITEMS TO BE CONSIDERED AT FUTURE POLICY COMMITTEE MEETINGS

ADJOURNMENT

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

Date

Time

District Administrator

**Auburn Area Recreation and Park District
Minutes
of the Finance Committee Meeting
Wednesday, April 22, 2020 at 2:00 PM
Canyon View Community Center
471 Maidu Drive
Auburn, CA 95603**

1.0 CALL TO ORDER

The meeting of the Finance Committee was called to order at 2:01 p.m.

ROLL CALL

Director Lynch and Director Ainsleigh were both present

2.0 ANNOUNCEMENTS, 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 limit of three minutes.

None.

4.0 BUSINESS

4.1 Approval of Minutes from the March 18, 2020 Finance Committee Meeting

The minutes from the March 18, 2020 Finance Committee meeting were reviewed and approved by the committee.

4.2 Review of Cash Requirements for March, 2020

The Committee approved the Cash Requirements for March, 2020 and forwarded them to the Consent Calendar for review and approval.

4.3 Resolution #2020-13 Designating Applicants Agent for OES

The Committee recommended approval of Resolution #2020-13, a designation of applicant's agent for non-state agencies, as is required by the State of California Governor's Office of Emergency Services. The Committee further recommended sending this item to the Consent Calendar on the April, 2020 Board of Director's agenda.

4.4 Resolution #2020-14 OES Project's Assurances Agreement

The Committee recommended approval of Resolution #2020-14, approving Chairman Holbrook's signature on the Project Assurances Agreement, as is

required by the State of California Governor's Office of Emergency Services. The Committee further recommended sending this item to the Consent Calendar on the April, 2020 Board of Director's agenda

5.0 Discussion Items:

1. FY 20/21 Budget, post COVID-19: the Committee reviewed and discussed the proposed FY 20/21 Budget featuring post COVID-19 information. This item was forwarded to the Board as a discussion item.

6.0 ITEMS TO BE CONSIDERED AT FUTURE FINANCE COMMITTEE MEETINGS

None.

7.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:57p.m.

District Administrator

Date

Section: 4.0

Item: 4.2 Review of Cash Requirements for April, 2020

Information: See attachment

**Staff recommendation: Review and approve, forward to the Board of Directors
for review and approval**

Fiscal impact: \$113,377.92

Ranges: From: To:
 Check Number First Last
 Vendor ID First Last
 Vendor Name First Last
 Check Date From: To:
 Checkbook ID 4/1/2020 4/30/2020
 COMM 1ST COMM 1ST

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
20049	C0042	Court-Ordered Debt Collections	4/6/2020	COMM 1ST	PMCHK00002642	\$95.00
20050	H0056	Humana Dental Ins. Co	4/6/2020	COMM 1ST	PMCHK00002642	\$2,404.99
20051	S1007	Stationary Engineers, Local 39	4/6/2020	COMM 1ST	PMCHK00002642	\$408.05
20052	T1000	Transamerica Life Insurance	4/6/2020	COMM 1ST	PMCHK00002642	\$460.00
20053	TEMPA	Auburn 20-30 Club	4/6/2020	COMM 1ST	PMCHK00002642	\$216.75
20054	TEMPB	Willilam Becker	4/6/2020	COMM 1ST	PMCHK00002642	\$35.00
20055	TEMPC	Gregory Cirillo	4/6/2020	COMM 1ST	PMCHK00002642	\$98.00
20056	TEMPC	Erika DeMos	4/6/2020	COMM 1ST	PMCHK00002642	\$49.00
20057	TEMPE	Kala Evans	4/6/2020	COMM 1ST	PMCHK00002642	\$50.00
20058	TEMPG	Cheyenne Green	4/6/2020	COMM 1ST	PMCHK00002642	\$90.00
20059	TEMPH	Steven Henrikson	4/6/2020	COMM 1ST	PMCHK00002642	\$130.00
20060	TEMPK	Iona Kellison	4/6/2020	COMM 1ST	PMCHK00002642	\$90.00
20061	TEMPL	Paige Lain	4/6/2020	COMM 1ST	PMCHK00002642	\$56.00
20062	TEMPM	Amy McCord	4/6/2020	COMM 1ST	PMCHK00002642	\$385.00
20063	TEMPN	Paul Nicholas	4/6/2020	COMM 1ST	PMCHK00002642	\$90.00
20064	TEMPP	Sharelle Patterson	4/6/2020	COMM 1ST	PMCHK00002642	\$98.00
20065	TEMPQ	Javier Quintero	4/6/2020	COMM 1ST	PMCHK00002642	\$130.00
20066	TEMPS	Robin Soares	4/6/2020	COMM 1ST	PMCHK00002642	\$100.00
20067	TEMPT	Elisa Taylor	4/6/2020	COMM 1ST	PMCHK00002642	\$276.00
20068	TEMPW	Kim Waltz	4/6/2020	COMM 1ST	PMCHK00002642	\$110.00
20069	TEMPY	Justine Young	4/6/2020	COMM 1ST	PMCHK00002642	\$120.00
20070	U0033	United States Treasury	4/6/2020	COMM 1ST	PMCHK00002642	\$75.00
20071	CO072	CIT Technology Fin. Serv., Inc	4/10/2020	COMM 1ST	PMCHK00002643	\$470.75
20072	CO111	Cal.net	4/10/2020	COMM 1ST	PMCHK00002643	\$66.90
20073	CO113	Cooks Portable Toilets & Septi	4/10/2020	COMM 1ST	PMCHK00002643	\$1,598.00
20074	MO071	Mission Protection Systems Inc	4/10/2020	COMM 1ST	PMCHK00002643	\$189.00
20075	NO048	Normac, Inc.	4/10/2020	COMM 1ST	PMCHK00002643	\$15,313.78
20076	TEMPA	Auburn Moose Lodge	4/10/2020	COMM 1ST	PMCHK00002643	\$130.00
20077	TEMPB	Kristen Brown	4/10/2020	COMM 1ST	PMCHK00002643	\$46.00
20078	TEMPC	Robert Dennon	4/10/2020	COMM 1ST	PMCHK00002643	\$40.00
20079	TEMPE	Joshua Flynt	4/10/2020	COMM 1ST	PMCHK00002643	\$65.00
20080	TEMPG	Candy Glass	4/10/2020	COMM 1ST	PMCHK00002643	\$30.00
20081	TEMPH	Robin Hagen	4/10/2020	COMM 1ST	PMCHK00002643	\$79.00
20082	TEMPM	Andrea Martoglio	4/10/2020	COMM 1ST	PMCHK00002643	\$20.00
20083	TEMPR	Nathan Rinne	4/10/2020	COMM 1ST	PMCHK00002643	\$120.00
20084	TEMPS	Timarie Shelton	4/10/2020	COMM 1ST	PMCHK00002643	\$50.00
20085	TEMPW	Kaden Wang	4/10/2020	COMM 1ST	PMCHK00002643	\$35.00
20086	W0044	Wave	4/10/2020	COMM 1ST	PMCHK00002643	\$429.70
20087	A0001	Recology Auburn Placer	4/13/2020	COMM 1ST	PMCHK00002644	\$426.33
20088	A0027	Recology Auburn Placer	4/13/2020	COMM 1ST	PMCHK00002644	\$1,099.26
20089	A0051	Anderson's Sierra Pipe Co.	4/13/2020	COMM 1ST	PMCHK00002644	\$109.22
20090	A0059	ALL Electric Motors	4/13/2020	COMM 1ST	PMCHK00002644	\$597.85
20091	CO061	California Computer Services	4/13/2020	COMM 1ST	PMCHK00002644	\$791.50
20092	DO010	Diamond Pacific	4/13/2020	COMM 1ST	PMCHK00002644	\$155.46
20093	DO025	Dawson Oil Company	4/13/2020	COMM 1ST	PMCHK00002644	\$2,667.99
20094	G0027	Giuliani & Kull - Auburn Inc.	4/13/2020	COMM 1ST	PMCHK00002644	\$1,250.00
20095	MO011	Mallard Creek	4/13/2020	COMM 1ST	PMCHK00002644	\$1,424.32
20096	PO007	Pacific Gas & Electric Company	4/13/2020	COMM 1ST	PMCHK00002644	\$206.10
20097	SO143	SMOA	4/13/2020	COMM 1ST	PMCHK00002644	\$1,536.25
20098	S1003	Sutter Medical Foundation	4/13/2020	COMM 1ST	PMCHK00002644	\$156.00
20099	TO009	Stanley Convergent Security So	4/13/2020	COMM 1ST	PMCHK00002644	\$272.00
20100	WO001	Walker's Office Supplies, Inc.	4/13/2020	COMM 1ST	PMCHK00002644	\$7,204.80
20101	WO003	Warehouse Paint Incorporated	4/13/2020	COMM 1ST	PMCHK00002644	\$41.99
20102	WO010	Waxie Sanitary Supply	4/13/2020	COMM 1ST	PMCHK00002644	\$102.05
20103	CO042	Court-Ordered Debt Collections	4/16/2020	COMM 1ST	PMCHK00002645	\$95.00
20104	PO005	Placer County Water Agency	4/16/2020	COMM 1ST	PMCHK00002645	\$166.64
20105	PO058	Pitney Bowes Credit Corporatio	4/16/2020	COMM 1ST	PMCHK00002645	\$92.29
20106	S1007	Stationary Engineers, Local 39	4/16/2020	COMM 1ST	PMCHK00002645	\$425.33
20107	TEMPA	Eileen Anderson	4/16/2020	COMM 1ST	PMCHK00002645	\$69.00
20108	TEMPB	Kelly Bender	4/16/2020	COMM 1ST	PMCHK00002645	\$30.00
20109	TEMPC	Dawn Cole	4/16/2020	COMM 1ST	PMCHK00002645	\$45.00
20110	TEMPH	Lori Hanson	4/16/2020	COMM 1ST	PMCHK00002645	\$142.90
20111	TEMPK	Kristin Kolster	4/16/2020	COMM 1ST	PMCHK00002645	\$240.00
20112	TEMPM	Tina Morteboy	4/16/2020	COMM 1ST	PMCHK00002645	\$66.00
20113	TEMPP	Andrea Packheiser	4/16/2020	COMM 1ST	PMCHK00002645	\$60.00
20114	TEMPR	Jim Reider	4/16/2020	COMM 1ST	PMCHK00002645	\$30.00
20115	TEMPS	Cynthia Scott	4/16/2020	COMM 1ST	PMCHK00002645	\$30.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
20116	U0033	United States Treasury	4/16/2020	COMM 1ST	PMCHK00002645	\$75.00
20117	W0044	Wave	4/16/2020	COMM 1ST	PMCHK00002645	\$1,395.87
20118	TEMPA	Megan Anderson	4/16/2020	COMM 1ST	PMCHK00002646	\$30.00
20119	TEMPC	Lynne Cross	4/16/2020	COMM 1ST	PMCHK00002646	\$30.00
20120	TEMPM	Ron Marengo	4/16/2020	COMM 1ST	PMCHK00002646	\$30.00
20121	TEMPP	Mike Perbetsky	4/16/2020	COMM 1ST	PMCHK00002646	\$30.00
20122	TEMPR	Sharon Rusconi	4/16/2020	COMM 1ST	PMCHK00002646	\$30.00
20123	TEMPS	Bill Sikes	4/16/2020	COMM 1ST	PMCHK00002646	\$30.00
20124	A0013	AT&T	4/16/2020	COMM 1ST	PMCHK00002647	\$128.40
20125	TEMPI	Inspire Charter School	4/16/2020	COMM 1ST	PMCHK00002647	\$70.00
20126	TEMPM	Laurel Mathe	4/16/2020	COMM 1ST	PMCHK00002647	\$79.00
20127	TEMPP	Placer High School Programs	4/16/2020	COMM 1ST	PMCHK00002647	\$2,790.60
ACH APRIL 15	U0032	UnityFIsolutions	4/16/2020	COMM 1ST	PMCHK00002648	\$64.70
20128	1099-254	Ralph Kendrick	4/22/2020	COMM 1ST	PMCHK00002649	\$77.00
20129	1099-269	Deborah Lynn	4/22/2020	COMM 1ST	PMCHK00002649	\$234.00
20130	1099-370	Pam Akina	4/22/2020	COMM 1ST	PMCHK00002649	\$52.00
20131	B0073	Belcorp Ag, LLC	4/22/2020	COMM 1ST	PMCHK00002649	\$2,842.12
20132	D0008	The Davey Tree Expert	4/22/2020	COMM 1ST	PMCHK00002649	\$4,995.00
20133	D0077	Dudek	4/22/2020	COMM 1ST	PMCHK00002649	\$2,475.75
20134	G0045	GSSA	4/22/2020	COMM 1ST	PMCHK00002649	\$60.00
20135	P0005	Placer County Water Agency	4/22/2020	COMM 1ST	PMCHK00002649	\$2,407.09
20136	P0007	Pacific Gas & Electric Company	4/22/2020	COMM 1ST	PMCHK00002649	\$10,197.57
20137	P0058	Pitney Bowes Credit Corporatio	4/22/2020	COMM 1ST	PMCHK00002649	\$164.45
20138	R0065	River City Rentals	4/22/2020	COMM 1ST	PMCHK00002649	\$3,240.00
20139	R0073	Riebes Auto Parts	4/22/2020	COMM 1ST	PMCHK00002649	\$25.72
20140	R0078	Rooker's Collision Center, Inc	4/22/2020	COMM 1ST	PMCHK00002649	\$5,193.31
20141	TEMPB	Kelly Bender	4/22/2020	COMM 1ST	PMCHK00002649	\$168.00
20142	U0019	US Bank	4/22/2020	COMM 1ST	PMCHK00002649	\$3,069.16
20143	A0051	Anderson's Sierra Pipe Co.	4/24/2020	COMM 1ST	PMCHK00002650	\$59.83
20144	B0062	BareBones WorkWear	4/24/2020	COMM 1ST	PMCHK00002650	\$351.69
20145	C0104	Campora Propane Service	4/24/2020	COMM 1ST	PMCHK00002650	\$46.00
20146	D0010	Diamond Pacific	4/24/2020	COMM 1ST	PMCHK00002650	\$33.03
20147	D0066	De Lage Landen Financial Servi	4/24/2020	COMM 1ST	PMCHK00002650	\$332.48
20148	H0002	Harris Industrial Gases	4/24/2020	COMM 1ST	PMCHK00002650	\$180.00
20149	H0056	Humana Dental Ins. Co	4/24/2020	COMM 1ST	PMCHK00002650	\$2,467.30
20150	H0062	Home Depot Pro	4/24/2020	COMM 1ST	PMCHK00002650	\$83.16
20151	K0011	Kaiser Foundation Health Plan,	4/24/2020	COMM 1ST	PMCHK00002650	\$22,271.05
20152	N0003	Norris Electric, Inc.	4/24/2020	COMM 1ST	PMCHK00002650	\$616.26
20153	S0050	Sierra Safety	4/24/2020	COMM 1ST	PMCHK00002650	\$388.55
20154	S0054	Souza's Tire Service	4/24/2020	COMM 1ST	PMCHK00002650	\$381.65
20156	W0001	Walker's Office Supplies, Inc.	4/24/2020	COMM 1ST	PMCHK00002650	\$218.33
20157	TEMPB	Brian Byrnes	4/28/2020	COMM 1ST	PMCHK00002651	\$168.00
20158	TEMPE	Kala Evans	4/28/2020	COMM 1ST	PMCHK00002651	\$90.00
20159	TEMPN	Stan Nelson	4/28/2020	COMM 1ST	PMCHK00002651	\$69.00
20160	TEMPS	Gary Sparling	4/28/2020	COMM 1ST	PMCHK00002651	\$69.00
20164	1099-122	Gordon Ainsleigh	4/30/2020	COMM 1ST	PMCHK00002653	\$72.09
20165	C0121	Cole Huber LLP	4/30/2020	COMM 1ST	PMCHK00002654	\$768.00
20166	P0005	Placer County Water Agency	4/30/2020	COMM 1ST	PMCHK00002654	\$907.06
20167	S0154	Mike Scheele	4/30/2020	COMM 1ST	PMCHK00002654	\$57.50

Total Checks: 116

Total Amount of Checks: \$113,377.92

Section: 4.0

Item: 4.3 Review of Financials for March, 2020

Information: See attachment

**Staff recommendation: Review and approve, forward to the Board of Directors
for review and approval**

Fiscal impact: As detailed in the Financials

PROFIT & LOSS
19/20 Approved Budget

	Approved Budget FY 19-20	% Of Total	Mid-Yr Revision FY 19-20	2020		Last Yr March Actuals	2020 YTD ACTUALS	2020 YTD BUDGET	Last yr YTD ACTUALS
				March ACTUALS	%				
Operating Revenues									
Program Revenue	1,254,440	20%	1,325,160	16,468	5%	92,769	1,290,669	1,325,160	1,244,013
Facility Revenue	178,050	3%	177,577	5,827	2%	5,804	180,838	177,577	166,363
Misc. Revenue	49,790	1%	43,460	830	0%	9,045	43,334	43,460	59,082
Grants & Donations	11,440	0%	57,840	-	0%	39	38,744	57,840	39,247
Interest Income	60,270	1%	68,410	9,983	3%	15,658	76,185	68,410	82,069
Equipment Reserve Transfers	292,700	5%	275,845	-	0%	-	221,560	275,845	128,200
Project Reserve Transfers	632,700	10%	642,225	50,000	14%	-	69,525	642,225	93,612
Tax Revenue	3,233,500	53%	3,308,408	(281)	0%	782	3,454,620	3,308,408	3,275,620
In Kind/Atwood	26,470	0%	22,863	1,203	0%	-	24,725	22,863	23,216
City Mitigation Transfers	175,000	3%	306,600	277,231	77%	-	296,231	306,600	58,800
County/City Mitigation Revenue	242,300	4%	275,300	-	0%	-	225,300	275,300	128,200
Total Operating Revenue	6,156,660	100.00	6,503,688	361,261	100.00	124,097	5,921,751	6,503,688	5,298,422
Expenditures									
Program Expense	245,940	4%	257,000	31,508	5%	34,625	260,176	257,000	267,081
Operating & Supplies	390,380	7%	403,173	44,073	6%	40,042	391,170	403,173	355,001
Utilities Expense	213,290	4%	218,180	29,931	5%	54,184	216,734	218,180	238,796
Professional Services	64,840	1%	101,194	4,470	1%	6,546	80,270	101,194	52,782
Building & Grounds Maintenance	486,890	8%	546,097	62,830	10%	44,046	404,167	546,097	396,813
Property Tax Admin.	60,950	1%	61,820	-	0%	35,415	61,818	61,820	93,457
Wages	2,332,460	39%	2,344,510	275,002	46%	274,955	2,320,486	2,344,510	2,244,919
Benefits & Payroll Costs	901,850	15%	922,968	64,299	11%	81,151	842,108	922,968	224,356
Fixed Asset Expense	307,410	5%	327,735	19,412	3%	26,199	268,679	327,735	224,356
Capital Improvement Projects	995,000	17%	1,131,820	71,158	12%	54,861	857,784	1,131,820	668,477
Debt Services	2,000	0%	2,000	-	0%	-	2,016	2,000	1,957
Total Expenditures	6,001,010	100.00	6,316,497	602,683	100%	652,024	5,705,608	6,316,497	4,767,995

Net Revenue Over Expenditures	\$ 155,650	2.53	\$ 187,191	\$ (241,422)	\$ (527,927)	\$ 216,143	\$ 187,191	\$ 530,427
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	Total	Total
Annual Contingency Reserve (1-2%)	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 676,237	\$ 854,762
Future Capital Construction Reserve	\$ 945,573	\$ 887,359
Cell Tower Reserves	\$ -	\$ 122,459
ADA Reserve	\$ 5,000	\$ 20,032
CalPERS unfunded liability reserve	\$ 45,800	\$ 183,200
TOTAL RESERVE BALANCES	\$ 2,280,042	\$ 2,472,012

Balance Sheet

3/31/2020

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation Bank	135,160.73
Placer County Treasure-General	2,862,823.53
Placer County Treasurer - City Trust	759,883.09
Accounts Receivable	487.95
PCOE Receivables	23,152.00
Prepaid Expenses	24,936.42
Prepaid Liability Expense	22,850.25
Prepaid Workers Comp Insurance	42,766.02
Total Current Assets	3,872,639.99
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,954,781.49
Fixed Assets: Equipment	1,324,060.29
Fixed Assets: Computer Equipment & Software	150,637.42
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	93,838.95
Construction In Progress	1,134,759.35
Less: Accumulated Depreciation	(9,958,827.00)
Total Fixed Assets	7,935,079.26
TOTAL ASSETS	\$11,807,719.25
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	40,098.64
Accounts Payable	30,725.59
Gift Certificates	168.00
Compensated Absenses	112,677.61
Sales Tax Payable	41.13
Accrued Payroll	135,269.07
Accrued Liabilities	36,933.73
Total Current Liabilities	\$355,913.77
<u>Net Position</u>	
Investments in Fixed Assets	7,935,079.26
RFB: Reserved (City Mitigation)	205,421.09

	Current YTD
GFB: Youth Assistance Fund	22,069.62
General Fund Balance	1,375,983.25
DFB: Annual Equip Replacement Reserv.	676,236.72
DFB: Annual Contingency Reserve	450,000.00
DFB: Reserved for Future Capital Construction	945,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(13,875.13)
RFB: Atwood III-Equip Repl Fund	5,003.66
DFB: Unfunded Liability - CalPERS	183,200.00
GFB: General Fund (ADA Reserve)	25,031.75
Net Profit (Loss)	(371,193.99)
Total Net Position	<hr/> \$11,451,805.48 <hr/>
TOTAL LIABILITY AND NET POSITION	<hr/> \$11,807,719.25 <hr/> <hr/>

Auburn Rec & Park

Profit & Loss - Summary
 4/1/2019 To 3/31/2020
 For All Segment1s
 For All Segment4s

Preliminary

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	16,468.30	1,290,668.83	1,325,160.00	(34,491.17)	97.40
Rents & Concessions	5,827.04	180,838.01	177,577.00	3,261.01	101.84
Miscellaneous Revenue	830.40	43,334.14	45,960.00	(2,625.86)	94.29
Grants & Donations	0.00	38,743.89	57,840.00	(19,096.11)	66.99
Interest Income	9,983.00	76,184.63	68,410.00	7,774.63	111.37
Project Revenue - Government	(50,000.00)	225,300.00	275,300.00	(50,000.00)	81.84
Taxes Revenue	922.04	3,479,345.31	3,330,204.00	149,141.31	104.48
TOTAL OPERATING REVENUE	(\$15,969.22)	\$5,334,414.81	\$5,280,451.00	\$53,963.81	101.02%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	(15,969.22)	5,334,414.81	5,280,451.00	53,963.81	101.02
EXPENDITURES					
Program Expenses	31,508.47	260,175.59	256,710.00	3,465.59	101.35
Operations & Supplies Expense	44,072.55	391,170.41	402,633.00	11,462.59	97.15
Utilities Expense	29,930.63	216,734.22	218,180.00	1,445.78	99.34
Legal Expenses	768.00	14,907.66	27,720.00	12,812.34	53.78
Professional Services	3,701.89	65,362.68	73,744.00	8,381.32	88.64
Bldg & Grounds Maintenance	62,830.16	404,167.46	545,907.00	141,739.54	74.04
Property Tax Administration/LAFCO	0.00	61,817.65	61,820.00	2.35	100.00
Salaries Expense	275,002.11	2,320,486.00	2,344,810.00	24,324.00	98.96
Benefits & Payroll Costs	64,298.71	842,108.03	925,188.00	83,079.97	91.02
Fixed Asset Expense	19,411.75	268,878.88	339,735.00	70,856.12	79.14
Capital Improvement Projects	71,158.14	857,784.35	1,141,820.00	284,035.65	75.12

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2019 To 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	0.00	2,015.87	2,000.00	15.87	100.79
TOTAL EXPENDITURES	\$602,682.41	\$5,705,608.80	\$6,340,267.00	(\$634,658.20)	89.99%
NET REVENUE OVER EXPENDITURES	(\$618,651.63)	(\$371,193.99)	(\$1,059,816.00)	\$688,622.01	35.02%
ADJ. NET REVENUE OVER EXPENDITURES	(\$618,651.63)	(\$371,193.99)	(\$1,059,816.00)	\$688,622.01	35.02%

Auburn Rec & Park
Transfers to General Fund
4/1/2019 to 03/31/2020

Future Cap

11/13/2019	Transfer to Save	\$ (50,000.00)
2/3/2020	Regional ADA Path of Travel to South Playground	\$ 19,525.00
3/31/2020	Transfer to General Fund for James Field	\$ 50,000.00

<i>Total Addition to General Fund from City Mitigation Reserve</i>	\$ 19,525.00
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City Mitigation Reserves

4/15/2019	Security Cameras	\$ 19,000.00
3/31/2020	Bike Park Phase 1	\$ 145,000.00
3/31/2020	James Field	\$ 132,231.00

<i>Total Addition to General Fund from City Mitigation Reserve</i>	\$ 296,231.00
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Equipment Replacement Reserves

4/15/2019	2018-2019 Budgeted to Save	\$ (50,000.00)
11/18/2019	Transfer to Save	\$ (25,535.00)
11/22/2019	Reg Pump	\$ 125,983.00
11/22/2019	TT HVAC	\$ 5,597.00
2/28/2020	Reel Mower	\$ 90,000.00

<i>Total Addition to General Fund from Equip Repl Reserves</i>	\$ 146,045.00
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Unfunded Liability Reserves

4/15/2019	2018-2019 Budgeted to Save	\$ (45,800.00)
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<i>Total Addition to General Fund from Unfunded Liability Reserves</i>	\$ (45,800.00)
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ADA Reserves

4/15/2019	2018-2019 Budgeted to Save	\$ (5,000.00)
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<i>Total Addition to General Fund from ADA Reserves</i>	\$ (5,000.00)
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Total Transfers from Reserves	\$ 411,001.00
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Profit & Loss - Detail

4/1/2019 to 3/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	938.00	74,368.00	69,430.00	4,938.00	107.11
Aub Elem DSC Rev	5,910.92	132,415.85	138,580.00	(6,164.15)	95.55
Skyridge DSC Rev	4,496.36	105,817.36	110,620.00	(4,802.64)	95.66
Day Camp Rev	952.01	265,635.45	265,000.00	635.45	100.24
Preschool Revenue	837.00	67,255.00	72,550.00	(5,295.00)	92.70
Newcastle DSC Revenue	2,659.99	160,569.13	147,410.00	13,159.13	108.93
Adult Softball	0.00	16,933.00	18,310.00	(1,377.00)	92.48
Adult Basketball	27.00	12,427.50	13,580.00	(1,152.50)	91.51
Sr. Sports	48.00	4,937.00	5,700.00	(763.00)	86.61
Adult Volleyball	0.00	1,020.00	1,020.00	0.00	100.00
Pickle Ball Revenue	30.00	5,355.00	5,840.00	(485.00)	91.70
Adult Classes	(490.91)	32,277.59	38,940.00	(6,662.41)	82.89
Adult Class Rev - Bureau	345.00	14,187.00	16,930.00	(2,743.00)	83.80
Bocce Ball Prog Revenue	0.00	157.00	280.00	(123.00)	56.07
Youth Basketball	0.00	93,047.10	90,600.00	2,447.10	102.70
Youth Classes	(47.60)	41,726.40	46,400.00	(4,673.60)	89.93
Youth Class Rev - Bureau	0.00	444.00	780.00	(336.00)	56.92
Aquatic Activities	395.00	4,721.00	7,170.00	(2,449.00)	65.84
Aquatic Activities - PH Pool	0.00	2,610.00	2,610.00	0.00	100.00
Master Swim Revenue	126.00	3,080.00	4,520.00	(1,440.00)	68.14
Public Swim - MS Sierra Pool	0.00	40,389.00	41,410.00	(1,021.00)	97.53
Public Swim - Placer Hills Pool	0.00	3,954.00	3,960.00	(6.00)	99.85
Swim Lessons	0.00	28,412.20	29,560.00	(1,147.80)	96.12
Swim Lessons - PH	0.00	9,690.00	9,890.00	(200.00)	97.98
Swim Team Revenue	325.00	14,173.00	15,830.00	(1,657.00)	89.53
Synchro Team	(36.40)	8,213.60	9,740.00	(1,526.40)	84.33
Youth Camps Revenue	3,105.00	42,064.00	39,490.00	2,574.00	106.52

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	(2,835.00)	16,903.00	19,810.00	(2,907.00)	85.33
Youth Sports Camps	0.00	9,476.00	9,720.00	(244.00)	97.49
Youth Sports Camps - Bureau	0.00	8,895.80	10,830.00	(1,934.20)	82.14
Special Events	(10.07)	3,315.43	5,850.00	(2,534.57)	56.67
Party in the Park Revenue	0.00	8,309.51	7,570.00	739.51	109.77
Ukulele Festival Revenue	0.00	14,014.50	14,190.00	(175.50)	98.76
Food Truck Fiesta Revenue	(485.00)	0.00	0.00	0.00	0.00
Great Obstacle Scramble Revenue	0.00	14,411.50	19,930.00	(5,518.50)	72.31
Dead Festival Rev	0.00	570.00	0.00	570.00	0.00
String Fling Revenue	0.00	5,189.50	4,610.00	579.50	112.57
Auburn Harvest Festival	0.00	9,347.50	9,290.00	57.50	100.62
Out of District Fees	183.00	13,154.91	15,810.00	(2,655.09)	83.21
Out of District Fees - Bureau	(5.00)	1,202.00	1,260.00	(58.00)	95.40
Return check fees	0.00	0.00	140.00	(140.00)	0.00
Total Parks and Recreation Services	16,468.30	1,290,668.83	1,325,160.00	(34,491.17)	97.40
Rents & Concessions					
Fee Waivers, Public	0.00	(15,453.15)	(14,600.00)	(853.15)	105.84
Fee Waivers, Public, Reclamation	0.00	(79.20)	(1,160.00)	1,080.80	6.83
Fee Waiver - Offset	0.00	15,532.35	15,920.00	(387.65)	97.57
Blue Bird Room-CVCC	0.00	1,800.00	2,260.00	(460.00)	79.65
Stella Irving Rental Revenue - Rec	0.00	687.40	560.00	127.40	122.75
Lakeside Rental Revenue - Reg	500.00	12,580.37	15,000.00	(2,419.63)	83.87
Sierra Room Rental - CVCC	(418.00)	4,992.05	6,690.00	(1,697.95)	74.62
Sunset Room Rental - CVCC	232.00	3,118.00	3,060.00	58.00	101.90
Canyon View Room Rental - CVCC	0.00	4,223.40	3,500.00	723.40	120.67
Foothills Room Rental - CVCC	244.75	9,945.05	9,910.00	35.05	100.35
Pool Rental Rev - Sierra/Splash	90.00	12,232.95	11,160.00	1,072.95	109.61
Pool Rental Rev - Placer Hills	0.00	1,851.00	1,860.00	(9.00)	99.52

Profit & Loss - Detail
4/1/2019 to 3/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room - CVCC	377.00	5,487.75	6,150.00	(662.25)	89.23
Conference Rental Revenue - Rec	0.00	90.00	140.00	(50.00)	64.29
Board Room Rental	0.00	0.00	40.00	(40.00)	0.00
Conference (Module) Rental - Overlook	550.00	11,537.22	9,910.00	1,627.22	116.42
Gazebo Rentals	0.00	100.00	220.00	(120.00)	45.46
Rock Creek Modular Rent	330.00	3,900.00	3,900.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	1,543.00	1,470.00	73.00	104.97
Gym Rental Revenue - Reg	300.00	6,077.70	7,930.00	(1,852.30)	76.64
Tutor Totter Lease Agreement	554.00	6,598.00	6,620.00	(22.00)	99.67
Kitchen Rental Revenue - Rec	0.00	0.00	110.00	(110.00)	0.00
Kitchen Rental Revenue - CVCC	(264.00)	392.00	480.00	(88.00)	81.67
Picnic Area Rental Revenue - Rec	(150.00)	8,798.00	9,310.00	(512.00)	94.50
Picnic Area Rental Revenue - Reg	0.00	2,544.00	2,370.00	174.00	107.34
Picnic Area Rental Revenue - Ash	100.00	1,409.75	1,410.00	(0.25)	99.98
Picnic Area Rental Revenue - MV	0.00	4,314.00	4,080.00	234.00	105.74
Field "Recreation" Rental Revenue	0.00	1,880.53	2,360.00	(479.47)	79.68
Field "Bill Beane" Rental - Reg A	0.00	206.76	220.00	(13.24)	93.98
Field "Softball" Rental - MV	1,899.63	3,623.41	600.00	3,023.41	603.90
Field Rental - CV	0.00	1,825.90	1,820.00	5.90	100.32
Field Soccer/Baseball-Winchester	2,149.56	5,151.56	2,730.00	2,421.56	188.70
Field "Beggs" Rental - Rec	0.00	5,422.72	5,980.00	(557.28)	90.68
Field B (softball) Rev - Reg	(1,054.10)	570.75	1,840.00	(1,269.25)	31.02
Field "James" Rental - Rec	(107.30)	10,570.31	7,800.00	2,770.31	135.52
Field C (Baseball) Rental - Reg	0.00	3,995.84	4,240.00	(244.16)	94.24
Bocce Ball Field Rental	0.00	116.00	110.00	6.00	105.46
Field "Soccer Regional" Rental	0.00	1,732.35	2,320.00	(587.65)	74.67
Field "Soccer A" Rental - MV	0.00	1,574.87	137.00	1,437.87	1149.54
Field "Soccer A" Rental - Railhead	(171.50)	5,783.36	6,730.00	(946.64)	85.93
Field - PH Soccer Field	0.00	1,682.24	0.00	1,682.24	0.00
Field "Soccer B" Rental - Railhead	(305.00)	6,087.13	5,580.00	507.13	109.09

Profit & Loss - Detail
4/1/2019 to 3/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Lining Revenue - Reg	0.00	160.00	160.00	0.00	100.00
Misc Rents & Concessions	100.00	774.14	2,210.00	(1,435.86)	35.03
Misc Rents & Concessions - Bureau	0.00	891.00	890.00	1.00	100.11
Custodial Fees	50.00	21,530.00	21,210.00	320.00	101.51
Custodial Fees - Bureau	0.00	240.00	80.00	160.00	300.00
Meadow Vista Cust Fee	(200.00)	(60.00)	0.00	(60.00)	0.00
Set up/Take Down Fees	200.00	3,077.50	2,260.00	817.50	136.17
Set up/Take Down Fees - Bureau	900.00	(100.00)	0.00	(100.00)	0.00
Alcohol Permit - Bureau	0.00	(80.00)	0.00	(80.00)	0.00
Meadow Vista - Alcohol fee	(80.00)	(40.00)	0.00	(40.00)	0.00
Total Rents and Concessions	5,827.04	180,838.01	177,577.00	3,261.01	101.84
Miscellaneous Revenue	(2,085.00)	(725.00)	130.00	(855.00)	(557.69)
Meadow Vista Comm Ctr Rental Agreement					
Activity Guide - Advertising Rev	325.00	9,175.00	10,450.00	(1,275.00)	87.80
Alcohol Permit Fee	40.00	3,964.00	3,790.00	174.00	104.59
Miscellaneous Income - Admin.	0.00	236.66	1,210.00	(973.34)	19.56
Miscellaneous Revenue - Recreation	0.00	656.25	0.00	656.25	0.00
Verizon Wireless Lease	2,550.40	29,936.28	30,150.00	(213.72)	99.29
Miscellaneous Income - F & G	0.00	90.95	230.00	(139.05)	39.54
Total Miscellaneous Revenue	830.40	43,334.14	45,960.00	(2,625.86)	94.29
Grants & Donations	0.00	16,802.05	8,490.00	8,312.05	197.90
Youth Assistance Rev					
Donation Rev - F & G	0.00	18,687.93	49,200.00	(30,512.07)	37.98
Bike Park Donations	0.00	3,253.91	150.00	3,103.91	2169.27

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	0.00	38,743.89	57,840.00	(19,096.11)	66.99
Interest Income					
Interest Income - Other	0.00	445.58	350.00	95.58	127.31
Interest Revenue - County	8,816.25	66,740.68	60,770.00	5,970.68	109.83
Interest Revenue - City Trust	1,166.75	8,998.37	7,290.00	1,708.37	123.43
Total Interest Income	9,983.00	76,184.63	68,410.00	7,774.63	111.37
Project Revenue - Government					
County Mitigation Revenue	0.00	143,000.00	260,300.00	(117,300.00)	54.94
Co. Mit. Revenue	0.00	132,300.00	15,000.00	117,300.00	882.00
City Mitigation Transfers- General	(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00
Total Project Revenue - Government	(50,000.00)	225,300.00	275,300.00	(50,000.00)	81.84
Tax Revenue					
Current Secured Property Taxes General	(1,203.20)	2,978,526.21	2,946,110.00	32,416.21	101.10
Homeowner's Prop. Tax Relief	0.00	22,096.23	22,050.00	46.23	100.21
Current Unsecured Prop Taxes General	757.47	65,848.26	67,030.00	(1,181.74)	98.24
Current Supplemental Property Taxes	0.00	93,466.16	89,660.00	3,806.16	104.25
Unitary & Op Non-unitary Tax	0.00	115,204.22	115,180.00	24.22	100.02
Delinq Unsecured Property Taxes	164.57	684.04	200.00	484.04	342.02
Timber Tax Guarantee	0.00	1.75	0.00	1.75	0.00
Atwood Tax Revenue	1,203.20	24,724.70	21,796.00	2,928.70	113.44
Delinquent Supplemental Tax Rev	0.00	(0.08)	0.00	(0.08)	0.00
Delinquent Secured Property Taxes	0.00	(18.51)	(20.00)	1.49	92.55
Railroad Unitary Property Taxes	0.00	2,147.86	2,070.00	77.86	103.76

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
RDA Pass-Throughs	0.00	176,664.47	66,128.00	110,536.47	267.16
Total Tax Revenue	922.04	3,479,345.31	3,330,204.00	149,141.31	104.48
TOTAL OPERATING REVENUE	(\$15,969.22)	\$5,334,414.81	\$5,280,451.00	\$53,963.81	101.02%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	(15,969.22)	5,334,414.81	5,280,451.00	53,963.81	101.02
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	181.50	2,013.55	1,890.00	123.55	106.54
Instructor/Adult Classes	1,790.28	19,205.33	19,420.00	(214.67)	98.90
Instructor/Adult Classes - Bureau	1,319.50	8,146.10	7,500.00	646.10	108.62
Instructor/Youth Classes	3,790.25	24,655.30	22,130.00	2,525.30	111.41
Instr/Youth Classes - Bureau	0.00	184.80	260.00	(75.20)	71.08
Officials/Adult Softball	171.60	4,890.55	5,950.00	(1,059.45)	82.19
Officials/Adult Basketball	1,478.00	6,050.75	5,240.00	810.75	115.47
Officials/Youth Basketball	10,199.00	16,140.50	9,430.00	6,710.50	171.16
Instructor/Youth Camps	0.00	31,163.25	31,240.00	(76.75)	99.75
Instr/Y Camp - Bureau	0.00	12,801.80	12,800.00	1.80	100.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructors - Youth Sports Camps	0.00	5,323.50	5,320.00	3.50	100.07
Instr/Y Sports Camp - Bureau	0.00	6,671.85	6,510.00	161.85	102.49
Alta Vista/Program Exp	207.24	2,790.92	2,620.00	170.92	106.52
Aub Elem/Program Exp	223.34	2,168.91	2,780.00	(611.09)	78.02
Skyridge/Program Exp	169.62	2,714.24	3,440.00	(725.76)	78.90
Day Camp/Program Exp	534.25	20,658.40	21,030.00	(371.60)	98.23
Preschool - Program Expense	79.35	2,220.32	5,390.00	(3,169.68)	41.19
Newcastle Program Expense	604.34	3,824.21	3,860.00	(35.79)	99.07
Adult Softball Expense	260.66	2,208.66	2,370.00	(161.34)	93.19
Adult Basketball Expense	0.00	775.38	550.00	225.38	140.98
Adult Volleyball Expense	0.00	154.14	430.00	(275.86)	35.85
Pickle Ball Tennis Expense	0.00	1,494.24	2,110.00	(615.76)	70.82
Adult Class Expense	63.27	117.27	1,240.00	(1,122.73)	9.46
Bocce Ball Prog Expense	0.00	0.00	250.00	(250.00)	0.00
Youth Basketball Expense	8,614.00	31,481.92	24,510.00	6,971.92	128.45
Youth Class Expense	0.00	76.14	480.00	(403.86)	15.86
Aquatic Activities	38.00	986.91	1,590.00	(603.09)	62.07
Public Swim Expense	0.00	2,796.79	2,760.00	36.79	101.33
Public Swim Exp - PH Pool	0.00	441.00	490.00	(49.00)	90.00
Swim Lessons	271.34	303.45	110.00	193.45	275.86
Swim Team	177.13	471.17	1,440.00	(968.83)	32.72
Synchro Team Expenses	0.00	715.36	630.00	85.36	113.55
Youth Camps	0.00	0.00	10.00	(10.00)	0.00
Youth Sports Camps	0.00	0.00	30.00	(30.00)	0.00
Special Events	0.00	3,490.06	2,110.00	1,380.06	165.41
Party in the Park Expenses	0.00	7,622.67	8,790.00	(1,167.33)	86.72
Bike Park Fundraising Expense	0.00	0.00	20.00	(20.00)	0.00
Ukulele Festival Expenses	0.00	12,297.49	12,720.00	(422.51)	96.68
Great Obstacle Scramble Expenses	0.00	6,812.04	10,400.00	(3,587.96)	65.50
String Filing Expenses	0.00	6,433.66	6,460.00	(26.34)	99.59

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Auburn Harvest Festival Expenses	1,335.80	9,872.96	10,400.00	(527.04)	94.93
Total Program Expenses	31,508.47	260,175.59	256,710.00	3,465.59	101.35
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(15.85)	(10.00)	(5.85)	158.50
Merchant Fees - Cust Serv	945.85	10,359.07	10,760.00	(400.93)	96.27
Bad Debt Expense	0.00	194.49	300.00	(105.51)	64.83
Discounts Taken	(2.41)	(47.01)	(40.00)	(7.01)	117.53
Finance Charges	0.00	0.00	140.00	(140.00)	0.00
Cal Card Incentives	(224.53)	(1,487.05)	(1,500.00)	12.95	99.14
Penalties	31.63	231.63	820.00	(588.37)	28.25
Advertising - Youth Services	0.00	165.97	0.00	165.97	0.00
Donations Expense	0.00	710.00	800.00	(90.00)	88.75
Telephone - Placer Hills Pool	83.58	737.34	1,100.00	(362.66)	67.03
Telephone - Cust Serv	607.07	8,223.58	8,750.00	(526.42)	93.98
Telephone (CVCC) - Admin	618.88	6,854.98	7,020.00	(165.02)	97.65
Gift Certificates Expensed	0.00	365.00	590.00	(225.00)	61.86
Telephone - Youth Services	52.38	294.15	286.00	8.15	102.85
Telephone - Recreation	129.08	865.12	546.00	319.12	158.45
Telephone - Preschool	0.32	2.04	1.00	1.04	204.00
Telephone - Facilities & Grounds	2,167.53	15,296.02	15,610.00	(313.98)	97.99
Telephone - Day Camp	235.24	2,931.90	3,419.00	(487.10)	85.75
Telephone - Newcastle	78.50	365.66	470.00	(104.34)	77.80
Telephone - Aub El	74.96	2,078.43	1,920.00	158.43	108.25
Telephone - Alta Vista	56.70	306.41	410.00	(103.59)	74.73
Telephone - Skyridge	173.04	1,607.01	1,380.00	227.01	116.45
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	(11.80)	975.95	570.00	405.95	171.22
Activity Guide Expense	1,040.00	41,025.98	43,340.00	(2,314.02)	94.66

Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Assistance Expense	0.00	15,594.28	14,300.00	1,294.28	109.05
Office Supplies - Rec	326.62	1,852.83	2,870.00	(1,017.17)	64.56
Office Supplies - Aquatics	0.00	36.00	10.00	26.00	360.00
Office Supplies - Youth Services	11.11	454.90	830.00	(375.10)	54.81
Office Supplies - F & G	286.91	4,044.35	5,380.00	(1,335.65)	75.17
Office Supplies-Cust Serv	127.31	1,728.60	1,390.00	338.60	124.36
Office Supplies - Admin	899.79	3,916.16	5,540.00	(1,623.84)	70.69
Duplication Costs - Cust Serv	5.63	19.37	130.00	(110.63)	14.90
Duplication Costs - Admin	107.34	1,457.06	850.00	607.06	171.42
Office Equip Rental - Cust Serv	635.20	5,823.64	9,400.00	(3,576.36)	61.95
Office Equip Rental - Admin	448.06	4,784.28	5,690.00	(905.72)	84.08
Office Equip Maint - Cust Serv	0.00	4,398.89	4,500.00	(101.11)	97.75
Dining Expense	267.00	846.00	720.00	126.00	117.50
Gas/Mileage Expense - C.Serv	86.25	629.62	670.00	(40.38)	93.97
Gas/Mileage Expense - Admin	232.08	1,823.17	1,970.00	(146.83)	92.55
Gas/Mileage Expense - Rec.	0.00	203.56	410.00	(206.44)	49.65
Gas/Mileage Expense - YS	0.00	0.00	80.00	(80.00)	0.00
Gas/Mileage Expense - F & G	5,191.82	38,961.81	35,920.00	3,041.81	108.47
General Administrative Exp - Admin	1,911.46	2,287.92	120.00	2,167.92	1906.60
Liability Insurance - Admin	7,616.75	86,585.25	85,834.00	751.25	100.88
Board Expense	26.79	4,193.65	3,460.00	733.65	121.20
Marketing/Public Relations - Cust Serv	2,375.69	13,043.39	17,600.00	(4,556.61)	74.11
Dues and Subscriptions-Youth Services	0.00	299.02	0.00	299.02	0.00
Dues and Subscriptions - Cust Service	0.00	47.27	20.00	27.27	236.35
Dues and Subscriptions - Admin	0.00	10,212.27	10,810.00	(597.73)	94.47
Dues and Subscriptions - Rec.	0.00	891.54	1,090.00	(198.46)	81.79
Dues and Subscriptions - F & G	0.00	585.81	110.00	475.81	532.56
Staff Appreciation - Rec	0.00	45.64	0.00	45.64	0.00
Staff Appreciation - Youth Services	0.00	172.55	190.00	(17.45)	90.82
Staff Appreciation - F & G	20.00	80.45	197.00	(116.55)	40.84

Profit & Loss - Detail
4/1/2019 to 3/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Appreciation - Admin	28.74	108.24	0.00	108.24	0.00
Company Celebrations	0.00	1,134.96	1,830.00	(695.04)	62.02
Staff Development - Cust Serv	0.00	437.50	440.00	(2.50)	99.43
Staff Development - Admin	830.91	1,681.52	2,180.00	(498.48)	77.13
Staff Development - Rec.	30.00	566.50	950.00	(383.50)	59.63
Staff Development - Aquatics	0.00	599.50	570.00	29.50	105.18
Staff Development - Youth Services	45.00	153.75	430.00	(276.25)	35.76
Staff Development - F & G	1,014.00	5,825.05	5,330.00	495.05	109.29
Uniform Exp - F & G	0.00	572.45	1,610.00	(1,037.55)	35.56
Small Equip - Rec Dept	0.00	106.16	470.00	(363.84)	22.59
Small Equipment - Rec Pk	1,998.55	3,206.87	2,750.00	456.87	116.61
Small Equipment - Reg Pk	568.09	1,338.04	5,020.00	(3,681.96)	26.65
Small Equipment - MV Park	622.66	1,306.20	1,310.00	(3.80)	99.71
Small Equipment - CVCC	0.00	76.06	2,000.00	(1,923.94)	3.80
Field Marking Expense	1,084.06	2,129.97	1,150.00	979.97	185.22
Safety Supplies - F & G	226.39	8,261.29	7,360.00	901.29	112.25
Safety Supplies - Rec	0.00	0.00	200.00	(200.00)	0.00
Safety Supplies - Aquatics	0.00	0.00	200.00	(200.00)	0.00
Restroom Supplies - Recreation Park	1,045.26	2,760.99	1,880.00	880.99	146.86
Restroom Supplies - Regional Park	1,032.94	2,459.69	1,570.00	889.69	156.67
Restroom Supplies - Ashford Park	520.18	1,113.44	1,080.00	33.44	103.10
Restroom Supplies - Meadow Vista Park	530.37	1,437.09	1,040.00	397.09	138.18
Restroom Supplies - Railroad Park	540.58	1,238.05	1,060.00	178.05	116.80
Restroom Supplies - Overlook Park	551.77	1,328.32	1,160.00	168.32	114.51
Restroom Supplies - Placer Hills Park	432.00	859.91	570.00	289.91	150.86
Restroom Supplies - Winchester Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Rec Comm Ctr	353.26	3,170.85	2,380.00	790.85	133.23
Restroom Supplies - Reg Comm Ctr	333.19	2,743.13	1,940.00	803.13	141.40
Restroom Supplies - CVCC Comm Ctr	430.78	4,180.68	3,160.00	1,020.68	132.30
Sanitation - Reg Pk - Toilet	450.00	5,400.00	5,110.00	290.00	105.68

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Win Pk - Toilet	450.00	5,400.00	5,110.00	290.00	105.68
Sanitation - Rec Pk - ADA Toilet	349.00	4,188.00	4,680.00	(492.00)	89.49
Sanitation - Reg - ADA Toilet	349.00	4,188.00	4,680.00	(492.00)	89.49
Sanitation - Rec Pk - Debris Box	1,278.99	9,978.87	8,910.00	1,068.87	112.00
Sanitation - Reg Pk - Disposal	1,078.42	7,038.76	7,050.00	(11.24)	99.84
Sanitation - MV - Disposal	656.81	4,638.95	4,840.00	(201.05)	95.85
Sanitation - CVCC - Disposal	609.77	3,981.52	3,900.00	81.52	102.09
Small Equipment - Aquatics	0.00	0.00	1,430.00	(1,430.00)	0.00
Small Equipment - Y Services	0.00	0.00	(50.00)	50.00	0.00

Total Operations & Supplies	44,072.55	391,170.41	402,633.00	(11,462.59)	97.15
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Utilities Expense

Lights - Rec Pk Beggs Field	664.05	3,517.58	2,920.00	597.58	120.47
Lighting Reimb.-Beggs Field	(439.81)	(3,224.76)	(3,140.00)	(84.76)	102.70
Lights - Rec Pk James Field	556.81	3,703.71	4,990.00	(1,286.29)	74.22
Lighting Reimb.-James Field	121.19	(4,511.88)	(5,280.00)	768.12	85.45
Lights - Rec Field	295.79	700.10	1,030.00	(329.90)	67.97
Lighting Reimb.-Rec Field	(221.19)	(968.46)	(850.00)	(118.46)	113.94
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,994.56	8,368.27	4,670.00	3,698.27	179.19
Gas/Electric - Reg Comm Ctr	2,843.78	14,423.09	11,870.00	2,553.09	121.51
Gas/Electric - CV Comm Ctr	346.35	1,110.36	1,010.00	100.36	109.94
Electric Reimb.- CV Comm Ctr	(219.35)	(1,065.41)	(970.00)	(95.41)	109.84
Gas/Electric - CVCC	2,334.78	24,190.13	23,930.00	260.13	101.09
Gas/Electric - Sierra Pool	8,262.82	30,811.47	26,950.00	3,861.47	114.33
Gas/Electric - PH Pool	860.37	5,293.70	6,170.00	(876.30)	85.80
Electric - Day Camp	234.81	1,544.76	1,770.00	(225.24)	87.28
Gas/Elec - Recreation Park Street Lighting	1,137.35	9,024.32	8,980.00	44.32	100.49

Profit & Loss - Detail
4/1/2019 to 3/31/2020
For All Segment1's
For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb - Rec Park	30.77	0.00	(350.00)	350.00	0.00
Gas/Electric - Reg Park	2,907.59	21,985.53	18,470.00	3,515.53	119.03
Lighting Reimb.- Reg Park	0.00	(4,341.00)	(3,800.00)	(541.00)	114.24
Gas/Electric - Ashford Park	191.77	2,245.50	2,620.00	(374.50)	85.71
Gas/Electric - MV Park	624.09	5,091.55	6,060.00	(968.45)	84.02
Electric - Railroad Park	198.09	2,762.15	2,740.00	22.15	100.81
Lighting Reimb.-Railhead	(107.68)	(1,212.50)	(960.00)	(252.50)	126.30
Gas/Electric - Overlook Park	0.00	0.00	80.00	(80.00)	0.00
Gas/Electric - Winchester Park	26.83	762.61	960.00	(197.39)	79.44
Reimbursements - Gas/Elec Pool	0.00	(10,565.46)	(10,570.00)	4.54	99.96
Water - Rec Comm Ctr	414.45	4,484.11	4,180.00	304.11	107.28
Water - Reg Comm Ctr	55.32	2,055.82	2,410.00	(354.18)	85.30
Water - CV Comm Ctr	310.44	1,911.32	1,280.00	631.32	149.32
Water - CVCC	596.62	4,772.36	3,340.00	1,432.36	142.89
Water - Sierra Pool	769.69	3,838.85	2,030.00	1,808.85	189.11
Water - PH Pool	0.00	956.35	260.00	696.35	367.83
Water - Rec Park	390.25	4,486.17	4,020.00	466.17	111.60
Water - Regional Park	0.14	2,120.42	7,640.00	(5,519.58)	27.75
Water - Ashford Park	180.18	4,035.12	4,120.00	(84.88)	97.94
Water - MV Park	2,529.45	17,744.36	14,320.00	3,424.36	123.91
Water - CV Park	0.00	2,666.10	4,080.00	(1,413.90)	65.35
Water - Railroad Park	404.01	3,981.45	4,230.00	(248.55)	94.12
Water - CVCC Park	0.00	1,818.19	2,330.00	(511.81)	78.03
Water - Overlook Park	698.29	6,365.62	7,060.00	(694.38)	90.17
Water - Placer Hills Park	894.95	5,925.35	5,940.00	(14.65)	99.75
Water - Atwood	43.07	4,009.20	6,690.00	(2,680.80)	59.93
Water - Chana Field	0.00	0.00	9,000.00	(9,000.00)	0.00
Reimb - Water - Sierra Pool	0.00	(1,269.80)	(1,270.00)	0.20	99.98

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,350.00	(5.98)	99.94
Sanitation - Regional Park (Sewer)	0.00	15,102.59	15,110.00	(7.41)	99.95
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,650.00	(7.56)	99.54
Sanitation - Railroad Park (Sewer)	0.00	173.78	180.00	(6.22)	96.54
Sanitation - Overlook (Sewer)	0.00	735.88	740.00	(4.12)	99.44
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,190.00	(0.84)	99.99
Total Utilities Expense	29,930.63	216,734.22	218,180.00	(1,445.78)	99.34
Legal Expenses	768.00	14,907.66	27,720.00	(12,812.34)	53.78
Legal Fees	768.00	14,907.66	27,720.00	(12,812.34)	53.78
Total Legal Expense	768.00	14,907.66	27,720.00	(12,812.34)	53.78
Professional Services	0.00	110.00	190.00	(80.00)	57.90
Professional Services - Rec	0.00	274.00	270.00	4.00	101.48
Professional Services - Aqu	3,062.39	26,274.60	24,040.00	2,234.60	109.30
Professional Services - YS	0.00	7,824.98	9,493.00	(1,668.02)	82.43
Professional Services - F & G	0.00	1,116.99	1,117.00	(0.01)	100.00
Professional Services - Bureau of Reclamatic	0.00	6,490.81	6,390.00	100.81	101.58
Professional Services - Atwood	239.50	1,998.81	1,360.00	638.81	146.97
Professional Services - C Serv	400.00	11,859.84	21,524.00	(9,664.16)	55.10
Professional Services - Admin	0.00	9,160.00	9,110.00	50.00	100.55
Accounting/Auditor Fees	0.00	252.65	250.00	2.65	101.06
Atwood - County Coll Fee					
Total Professional Services	3,701.89	65,362.68	73,744.00	(8,381.32)	88.64

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bldg & Ground Maintenance					
Equipment Rental - F & G	3,446.53	5,452.23	6,530.00	(1,077.77)	83.50
Vehicle Maintenance	8,660.66	18,253.84	22,400.00	(4,146.16)	81.49
Irrigation Supplies - General	0.00	2,809.72	11,310.00	(8,500.28)	24.84
Maint - Recreation Field	121.86	2,188.63	2,420.00	(231.37)	90.44
Maint - CV Baseball Field	40.37	6,910.80	18,250.00	(11,339.20)	37.87
Maint - James Field	2,479.55	7,007.50	6,645.00	362.50	105.46
Maint - Beggs Field	230.85	16,986.68	22,950.00	(5,963.32)	74.02
Maint - Sierra Pool	(1,653.21)	37,652.49	36,690.00	962.49	102.62
Reimbursement- Maint Pool	0.00	(4,433.66)	(4,430.00)	(3.66)	100.08
Maint & Repairs - Equipment	5,197.19	27,919.24	25,570.00	2,349.24	109.19
Maint - PH Pool	544.19	10,929.65	9,860.00	1,069.65	110.85
Maint - Irrigation Pump - Ash	0.00	0.00	6,000.00	(6,000.00)	0.00
Maint - Irrigation Pump - Winchester	0.00	0.00	6,000.00	(6,000.00)	0.00
Maint - MV Soccer Field	0.00	8.50	1,110.00	(1,101.50)	0.77
Maint - Winchester Fields	268.75	1,075.00	1,160.00	(85.00)	92.67
Maint - MV Tennis Courts	0.00	4,500.00	4,500.00	0.00	100.00
Rep/Maint - Aub El	58.27	717.63	610.00	107.63	117.64
Rep/Maint - Rock Creek	27.00	695.79	890.00	(194.21)	78.18
Rep/Maint - Day Camp	58.27	5,818.70	1,030.00	4,788.70	564.92
Maint - Recreation Park	7,905.42	32,251.12	30,650.00	1,601.12	105.22
Maint - Regional Park	4,624.42	64,244.29	69,860.00	(5,615.71)	91.96
Maint - Ashford Park	1,494.98	10,555.12	14,520.00	(3,964.88)	72.69
Maint - Meadow Vista Park	5,416.52	16,870.54	12,940.00	3,930.54	130.38
Maint - Christian Valley Park	975.70	3,658.50	6,930.00	(3,271.50)	52.79
Maint - Railroad Park	994.24	4,825.06	5,000.00	(174.94)	96.50
Maint - CVCC Park	740.19	2,712.60	3,410.00	(697.40)	79.55
Maint - Overlook Park	1,663.11	9,703.33	7,600.00	2,103.33	127.68
Maint - Placer Hills Park	322.50	1,571.26	1,010.00	561.26	155.57

Profit & Loss - Detail
4/1/2019 to 3/31/2020
For All Segment1's
For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Pocket Parks	220.14	725.19	280.00	445.19	259.00
Maint - Mt. Vernon Park	53.75	215.00	3,050.00	(2,835.00)	7.05
Maint - Winchester Park	195.28	1,020.00	5,380.00	(4,360.00)	18.96
Maint - Atwood	1,797.12	12,845.75	8,360.00	4,485.75	153.66
Maint - Shockley Park	435.11	2,754.13	19,012.00	(16,257.87)	14.49
Rep/Maint - Skyridge	68.43	1,655.15	770.00	885.15	214.96
Maint - Ashley Dog Park	1,390.60	4,327.20	13,250.00	(8,922.80)	32.66
Rep/Maint - Newcastle	0.00	0.00	300.00	(300.00)	0.00
Rep/Maint - Preschool	0.00	4.79	0.00	4.79	0.00
Maint - Recreation Comm Ctr	2,892.19	24,722.25	27,670.00	(2,947.75)	89.35
Maint - Regional Comm Ctr	2,843.59	8,815.77	7,210.00	1,605.77	122.27
Maint - Christian Valley Comm Ctr	27.00	988.39	3,500.00	(2,511.61)	28.24
Maint - CVCC Comm Ctr	3,161.26	17,649.18	11,750.00	5,899.18	150.21
Maint - Overlook Modular	69.11	1,054.88	1,040.00	14.88	101.43
Maint - Regional Tennis Courts	525.00	5,763.14	4,680.00	1,083.14	123.14
Maint - MV Soccer A	0.00	15.20	260.00	(244.80)	5.85
Maint - RH Soccer A	45.57	1,556.07	5,500.00	(3,943.93)	28.29
Maint - PH Soccer Field	0.00	0.00	260.00	(260.00)	0.00
Maint - Regional Field Soccer	0.00	433.26	990.00	(556.74)	43.76
Maint - RH Soccer B	45.57	1,176.73	4,820.00	(3,643.27)	24.41
Maint - Regional Bill Bean Field	40.37	9,793.38	18,390.00	(8,596.62)	53.25
Maint - MV Softball Field	0.00	6.97	310.00	(303.03)	2.25
Maint - Regional Field B	57.58	5,216.86	11,750.00	(6,533.14)	44.40
Maint - Regional Field C	80.72	2,747.76	6,670.00	(3,922.24)	41.20
Tree Maint - Rec Park	0.00	0.00	18,300.00	(18,300.00)	0.00
Tree Maint - Reg Park	0.00	0.00	35,000.00	(35,000.00)	0.00
Tree Maint - Atwood	4,995.00	4,995.00	0.00	4,995.00	0.00
Vandalism Repairs Expense	269.41	4,768.24	5,740.00	(971.76)	83.07
Rep/Maint - Alta Vista	0.00	32.61	250.00	(217.39)	13.04

Profit & Loss - Detail
4/1/2019 to 3/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Building and Grounds Maintenance	62,830.16	404,167.46	545,907.00	(141,739.54)	74.04
Property Tax Administration/LAFCO	0.00	58,768.74	58,770.00	(1.26)	100.00
Property Tax Administration	0.00	3,048.91	3,050.00	(1.09)	99.96
Lafco Fees					
Total Property Tax Administration/LAFCO	0.00	61,817.65	61,820.00	(2.35)	100.00
Salaries Expense					
Wages - (Y.Serv) - Manager	8,771.69	73,243.99	73,340.00	(96.01)	99.87
Wages - (Cust Serv) - Full Time	14,499.25	124,803.14	129,660.00	(4,856.86)	96.25
Wages - (Cust Serv) - Part Time	2,383.63	18,206.52	19,110.00	(903.48)	95.27
Wages - (Admin) - Full Time	8,118.32	80,032.03	78,610.00	1,422.03	101.81
Wages - (Admin) - Part Time	15,440.93	125,177.89	118,900.00	6,277.89	105.28
Wages - (Y.Serv) - Alta Vista - PT	6,871.45	49,098.91	45,490.00	3,608.91	107.93
Wages - (Admin) - Board Pay	5,000.00	28,750.00	30,000.00	(1,250.00)	95.83
Wages - (Y.Serv) - Aub Elem - PT	13,254.71	88,359.40	82,020.00	6,339.40	107.73
Wages - (Y.Serv) - AE Maint	0.00	236.11	220.00	16.11	107.32
Wages - (Y. Serv) - RC Maint	0.29	719.07	690.00	29.07	104.21
Wages - (Y.Serv) - Skyridge - PT	11,226.38	77,709.47	69,820.00	7,889.47	111.30
Wages - (Y.Serv) - Skyridge Maint	25.25	780.46	110.00	670.46	709.51
Wages - (Y.Serv) - Day Camp - PT	3,460.20	120,451.89	121,260.00	(808.11)	99.33
Wages - (Y.Serv) - DC Maint	219.94	6,667.51	110.00	6,557.51	6061.37
Wages - (Rec) - Full Time	16,100.45	153,170.88	160,040.00	(6,869.12)	95.71
Wages - (Y. Serv) - Newcastle- PT	13,790.65	93,093.36	80,510.00	12,583.36	115.63
Wages - (Y.Serv) - NC Maint	0.00	86.94	0.00	86.94	0.00
Wages - (Rec) - Part Time	81.58	164.22	1,030.00	(865.78)	15.94
Wages - (Rec) - Seasonal	0.00	917.46	1,280.00	(362.54)	71.68
Wages - (Rec) - Adult Softball	242.90	3,506.45	3,320.00	186.45	105.62

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current	Actual	Budget	Variance	Percent Of
	Month	YTD	YTD		Budget
Wages - (Rec) - Adult Basketball	402.34	2,821.44	2,360.00	461.44	119.55
Wages - (Y.Serv) - Preschool	4,670.33	40,001.07	44,600.00	(4,598.93)	89.69
Wages - (Aqua) - Aquatics Coordinator	1,951.58	19,067.44	19,390.00	(322.56)	98.34
Wages - (Aqua) - Aquatic Activities	72.34	4,743.68	6,560.00	(1,816.32)	72.31
Wages - (Aqua) - Public Swim	4,769.77	60,303.41	58,230.00	2,073.41	103.56
Wages - (Aqua) - Public Swim-PH	0.00	7,581.20	7,580.00	1.20	100.02
Wages - (Aqua) - Swim Lessons	0.00	7,542.09	7,550.00	(7.91)	99.90
Wages - (Aqua) - Swim Lessons-PH	0.00	3,377.14	3,370.00	7.14	100.21
Wages - (Aqua) - Master Swim	759.99	3,834.15	4,060.00	(225.85)	94.44
Wages - (Aqua) - Swim Team Coaches	85.05	6,266.96	7,540.00	(1,273.04)	83.12
Wages - (Aqua) - Synchronized Swim Coach	1,079.95	12,810.37	15,810.00	(2,999.63)	81.03
Wages - (Fac & Grds) - Fac Attendant - Rec	11,111.84	86,709.66	76,730.00	9,979.66	113.01
Wages - (Fac & Grds) - Fac Att. - CVCC	4,050.03	34,005.10	36,400.00	(2,394.90)	93.42
Wages - (Fac & Grds) - Fac Attendant - Reg	4,941.27	41,253.20	42,590.00	(1,336.80)	96.86
Wages - (Fac & Grds) - Fac Attendant - Over	181.16	181.16	0.00	181.16	0.00
Wages - (Fac & Grds) - Management	19,741.99	152,429.47	143,270.00	9,159.47	106.39
Wages - (Fac & Grds) - Recreation Park	40,125.34	292,890.64	316,030.00	(23,139.36)	92.68
Wages - (Fac & Grds) - Regional Park	24,277.94	164,034.96	185,900.00	(21,865.04)	88.24
Wages - (Fac & Grds) - Ashford Park	3,355.21	31,211.57	30,160.00	1,051.57	103.49
Wages - (Fac & Grds) - Meadow Vista Park	7,034.14	52,166.08	49,430.00	2,736.08	105.54
Wages - (Fac & Grds) - CV Comm Center	627.18	9,834.34	17,340.00	(7,505.66)	56.72
Wages - (Fac & Grds) - Railhead Park	4,152.66	21,859.78	19,800.00	2,059.78	110.40
Wages - (Fac & Grds) - CVCC	2,928.81	16,954.76	15,890.00	1,064.76	106.70
Wages - (Fac & Grds) - Overlook Park	2,233.09	17,216.67	18,400.00	(1,183.33)	93.57
Wages - (Fac & Grds) - Placer Hills Park	1,380.17	17,836.35	22,290.00	(4,453.65)	80.02
Wages - (Fac & Grds) - Pocket Parks	1,109.18	7,904.21	9,870.00	(1,965.79)	80.08
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	487.81	1,440.00	(952.19)	33.88
Wages - (Fac & Grds) - Winchester Park	471.30	5,580.28	6,190.00	(609.72)	90.15
Wages - (Fac & Grds) - Atwood	349.23	8,646.87	10,220.00	(1,573.13)	84.61
Wages - (Fac & Grds) - Shockley Property	0.00	981.45	1,660.00	(678.55)	59.12

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (F & G) Special Events	0.00	5,819.86	5,840.00	(20.14)	99.66
Wages - (F & G Proj) - CVCC Bike Park	109.91	109.91	0.00	109.91	0.00
Wages - District Administrator	12,460.52	123,213.36	124,850.00	(1,636.64)	98.69
Wages - (Rec) - Special Events	0.00	3,619.79	3,510.00	109.79	103.13
Wages - (F & G) Uniform Allowance	1,082.17	12,014.07	14,430.00	(2,415.93)	83.26
Total Salaries Expense	275,002.11	2,320,486.00	2,344,810.00	(24,324.00)	98.96
Benefits & Payroll Costs					
ER Taxes - Rec	1,516.53	13,725.21	13,230.00	495.21	103.74
ER Taxes - Aquatics	766.70	11,500.39	12,540.00	(1,039.61)	91.71
ER Taxes - Youth Services	5,286.74	45,283.04	44,900.00	383.04	100.85
ER Taxes - Fac & Grds	9,632.80	77,994.22	83,060.00	(5,065.78)	93.90
ER Taxes - Cust Serv	1,427.97	11,409.56	12,020.00	(610.44)	94.92
ER Taxes - Admin	3,724.70	28,396.83	28,510.00	(113.17)	99.60
Employment Expense - Rec	0.00	949.15	950.00	(0.85)	99.91
Employment Expense - Aquatics	360.00	2,420.66	2,530.00	(109.34)	95.68
Employment Expense - Youth Services	60.00	1,010.00	1,250.00	(240.00)	80.80
Employment Expense - Fac & Grds	132.98	1,580.67	2,540.00	(959.33)	62.23
Employment Expense - Admin	0.00	158.38	130.00	28.38	121.83
Fingerprinting Exp - Recreation	0.00	62.00	110.00	(48.00)	56.36
Fingerprinting Exp - Aquatics	32.00	504.00	660.00	(156.00)	76.36
Fingerprinting Exp - Youth Services	0.00	978.00	970.00	8.00	100.83
Fingerprinting Exp - Fac & Grds	45.00	615.00	600.00	15.00	102.50
Fingerprinting Exp - Admin	25.00	57.00	60.00	(3.00)	95.00
Benefits Expense - Recreation	1,090.55	28,988.06	32,200.00	(3,211.94)	90.03
Benefits Expense - Youth Services	2,757.05	33,812.51	33,990.00	(177.49)	99.48
Benefits Expense - Fac & Grds	(1,053.12)	174,446.08	224,570.00	(50,123.92)	77.68
Benefits Expense - Cust Serv	1,101.36	23,382.99	24,970.00	(1,587.01)	93.64
Benefits Expense - Admin	4,384.82	44,224.47	45,930.00	(1,705.53)	96.29

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Rec	1,470.25	19,395.73	18,170.00	1,225.73	106.75
Employer Retirement Exp. - Aquatics	182.57	3,082.26	3,090.00	(7.74)	99.75
Employer Retirement Exp. - Youth Services	4,456.06	48,212.26	46,530.00	1,682.26	103.62
Employer Retirement Exp. - Fac & Grds	9,484.39	102,041.89	113,020.00	(10,978.11)	90.29
Employer Retirement Exp - Cust Serv	1,728.08	18,002.94	18,300.00	(297.06)	98.38
Employer Retirement Exp. - Admin	3,807.99	37,720.68	37,310.00	410.68	101.10
Worker's Comp - Rec	340.77	3,752.76	4,130.00	(377.24)	90.87
Worker's Comp - Aquatics	157.59	2,814.93	2,940.00	(125.07)	95.75
Worker's Comp - Youth Services	1,015.24	11,606.80	12,298.00	(691.20)	94.38
Worker's Comp - Fac & Grds	9,830.62	89,193.04	98,510.00	(9,316.96)	90.54
Worker's Comp - Cust Serv	96.33	696.30	640.00	56.30	108.80
Worker's Comp - Admin	437.74	4,090.22	4,530.00	(439.78)	90.29
Total Benefits and Payroll Costs	64,298.71	842,108.03	925,188.00	(83,079.97)	91.02
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	(1,192.18)	0.00	1,190.00	(1,190.00)	0.00
Fixed Asset Purchases - Aquatics	6,197.18	18,298.46	12,100.00	6,198.46	151.23
Fixed Asset Purchases - Youth Services	0.00	149.00	0.00	149.00	0.00
Fixed Asset Purchases - Fac & Grds	9,772.21	242,524.26	317,845.00	(75,320.74)	76.30
Fixed Asset Purchases - Bureau	0.00	0.00	5,000.00	(5,000.00)	0.00
Fixed Asset Purchases - Admin	1,174.10	1,760.35	0.00	1,760.35	0.00
Computer Purchases - Rec	806.45	1,811.97	1,200.00	611.97	151.00
Computer Purchases - Youth Services	0.00	1,680.85	2,400.00	(719.15)	70.04
Computer Purchases - Cust Serv	806.45	806.45	0.00	806.45	0.00
Computer Purchases - Admin	1,847.54	1,847.54	0.00	1,847.54	0.00
Total Fixed Asset Expense	19,411.75	268,878.88	339,735.00	(70,856.12)	79.14

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2019 to 3/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects					
Winchester- Electrical Upgrades	16,360.09	16,713.98	0.00	16,713.98	0.00
CVCC - Bike Park	11,611.55	319,932.93	370,000.00	(50,067.07)	86.47
CV - Tutor Totor Floor	0.00	4,750.00	5,000.00	(250.00)	95.00
Placer Hills Parking lot Project	3,512.87	3,523.17	0.00	3,523.17	0.00
CVCC - Road Improvement	0.00	0.00	25,000.00	(25,000.00)	0.00
Reg Pk Expansion - 24 Acres	0.00	3,104.23	190,000.00	(186,895.77)	1.63
Reg - Riparian Vegetation Mgmt Permit	2,475.75	3,073.25	0.00	3,073.25	0.00
Railhead - Rotary Project	0.00	24,013.85	24,014.00	(0.15)	100.00
Rec Park - Locker Room Floor Repairs	0.00	0.00	25,000.00	(25,000.00)	0.00
Rec Park - Parking lot Repairs	0.00	10,680.57	10,681.00	(0.43)	100.00
Reg - Pond Filter Proj	15,313.67	15,313.67	0.00	15,313.67	0.00
Rec - James Field Renovation	21,873.91	437,143.58	412,600.00	24,543.58	105.95
Reg - Path of Travel to So Playground	0.00	19,524.82	19,525.00	(0.18)	100.00
Rec - Wheelchair Swing	0.00	0.00	60,000.00	(60,000.00)	0.00
Rec Park - Rec Field Renov.	10.30	10.30	0.00	10.30	0.00
Total Capital Improvement Projects	71,158.14	857,784.35	1,141,820.00	(284,035.65)	75.12
Debt Service					
Recreation Park Lease	0.00	2,015.87	2,000.00	15.87	100.79
Total Debt Service	0.00	2,015.87	2,000.00	15.87	100.79
Total Expenditures	\$602,682.41	\$5,705,608.80	\$6,340,267.00	(\$634,658.20)	89.99%
Net Revenue Over Expenditures	(\$618,651.63)	(\$371,193.99)	(\$1,059,816.00)	\$688,622.01	35.02%
ADJ. NET REVENUE OVER EXPENDITURES	(618,651.63)	(371,193.99)	(1,059,816.00)	688,622.01	35.02

Item 4.4 Cover Sheet – Resolution #2020-18 Moving Residual Funds to the Contingency Fund

Auburn Area Recreation and Park District Standing Finance Committee May, 2020.

The Issue

Shall the Auburn Area Recreation and Park District approve Resolution #2020 -18 transferring FY 2019/20 surplus/residual funds to the Contingency Fund?

Background

The FY 2019/20 Finances showed a surplus (“residual”) of \$148,000. 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 the COVID-19 pandemic, the budgets for 2020-21 and 2021-22 fiscal years are somewhat unknown. The transfer of \$148,000 will help prepare the District for a future that is unsettled.

Recommendation for the Standing Finance Committee:

Staff recommends the Standing Finance Committee approve Resolution #2020-18, transferring \$148,000 to the Contingency Reserve Fund.

Alternatives available to the Finance Committee:

- 1- Transfer \$148,000 to the Future Capital Reserve Fund (Current Balance: \$945,574)
- 2- Transfer \$148,000 to the Equipment Reserves Fund (Current Balance: \$676,237)
- 3- Transfer portions of the \$148,000 to multiple Reserve Funds

Fiscal Impact

Should the residual funds from year end 2019-2020 be transferred into the Contingency reserves, the fund will increase by \$148,000. The current balance is \$450,000. The transfer would bring the balance to \$598,000.

Attachments

Resolution #2020 - 18

RESOLUTION NUMBER 2020 - 18

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 \$148,000.00 FROM THE GENERAL
FUND TO THE CONTINGENCY RESERVES

WHEREAS, in May of 2020, the Auburn Area Recreation & Park District Board of Directors agreed the residual funds in the amount of \$148,000, from the year end 2019-2020 Financials should be transferred from the General Fund, and;

WHEREAS, \$148,000 to be transferred into the Contingency reserves, 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 \$148,000.00 from the General Fund to the Contingency Reserves.

APPROVED, PASSED, AND ADOPTED ON May 29, 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

Item 4.5 Cover Sheet Resolution #2020-16 - Final Budget for Fiscal Year 2020/2021

Auburn Area Recreation and Park District Standing Finance Committee meeting May, 2020.

The Issue: Shall the Auburn Area Recreation and Park District adopt Resolution #2020-16, approving the final FY 2020/2021 budget?

Background: Staff submitted the 2020-21 Fiscal Year Preliminary Budget to the Board of Directors in April, 2020. The preliminary budget was edited and cuts were highlighted, taking into account the COVID 19 pandemic.

The attached budget summary sheet outlines the final cuts recommended for the 2020-21 final budget. Understanding that this is an unprecedented year, a budget revision will be mandatory in October, 2020. Numerous meetings were held to plan adjusted programs and budget accordingly.

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Necessary Revenue Cuts made:***Recreation Department:***

All Special Events Cut	(\$52,000)
Classes Reduced	(38,700)
Camps Reduced	(61,200)
Youth Basketball reduced	(32,400)
Other Programs	(20,800)
Donations Red. (Dead Fest, Food Truck, misc. donations)	(25,000)
Advertising Rev decrease	(9,000)

Youth Services Department:

Day Camp	(105,500)
Alta Vista Disc Cut	(80,000)
Preschool Cut	(81,500)
Other Disc Clubs reduced	(251,500)
Rock Creek Rent	(400)

Aquatics Department:

PH Pool/Splash Pool Closed	(16,000)
Sierra Public Swim Cut	(41,600)
Swim Team Cut	(14,900)
Synchro Team Cut	(8,100)
Master Swim reduced	(300)
Swim Lessons reduced	(5,000)
Water Aerobics increased	8,100
Sierra Pool Rental Cut	(20,000)

Customer Service Department:

Out of District fees	(2,600)
Return check fees increased	100

Facilities & Grounds Department:

Facility Rentals reduced	(52,500)
Gazebo Rentals reduced	(200)
Gym Rentals reduced	(6,300)
Picnic Rentals reduced	(19,700)
Field Rentals reduced	(53,000)
Custodial Fees	(22,600)
Misc. Permit & fees	(8,100)
City Mit. Projects Cut	(125,000)
Reserve Transfers Cut	(236,100)
Contingency Transfer	190,000

Administration:

Dividends, Verizon Lease	(600)
Interest Dividends reduced	(16,400)
Tax Revenue reduced 3%	(54,200)

Total Revenue Cuts **1,263,000****Necessary Expense Cuts made:*****Recreation Department:***

Instructors reduced	(68,200)
Youth Basketball reduced	(41,600)
Special Events Cut	(47,500)
Other Programs reduced	(6,500)
Activity Guide Cut	(28,600)
Other Oper. Cost reduced	(7,000)
Payroll/Benefits reduced	(36,000)

Youth Services Department:

Program Expenses reduced	(14,250)
Operating Exp. reduced	(1,600)
Payroll/Benefits reduced	(250,000)

Aquatics Department:

Program Expenses reduced	(4,700)
Operating Exp. Reduced	(1,200)
Payroll/Benefits reduced	(104,000)

Customer Service Department:

Operating Exp Reduced	(100)
Payroll/Benefits reduced	(40,000)

Facilities & Grounds Department:

Gas & Cleaning supplies Incr.	4,800
Payroll/Benefits reduced	(91,000)
New Assets Cut	(120,100)
Projects reduced	(333,600)
Maintenance	(8,900)

Administration:

Liability Ins. increase 30%	22,400
Payroll/Benefits reduced	(39,000)

Company Wide:

Utilities	(4,300)
Working at home cost incr.	900
Tmsf. to Future Cap. Cut	(40,000)

Total Expense Cuts **1,260,800**

Several cuts were made to Payroll/Benefits. Anticipating a 20% rise in worker's comp this year, we were grateful when the renewal came in with no rise in rates, this saved us \$84,000 from the preliminary budget for fiscal year 2020-21. We have cut COLAs and buyouts, which saved approximately \$60,000 in cash impacts. Many hours have also been cut, because of little to no programs. There have been temporary layoffs/furloughs; some will return soon; some will not return until programs increase.

Recommendation: Staff recommends that the Finance Committee review and approve the final budget for 2020/2021 and forward to the Board of Directors for approval.

Alternatives available to the Board

1. Do not fund the Equipment Reserve (\$50,000 as required by District Policy, with some exceptions), the ADA Reserve (\$5,000 as required by District Policy) or the CalPERS Reserve (\$45,800 as required by District Policy, based on percentages). By not funding these amounts, the Board could opt to:
 - a. Draw down less from the Contingency Reserve. It should be noted that \$148,000 is being proposed to be transferred in to this Reserve account from last year's surplus, increasing the Reserve amount to \$598,000 before the proposed \$190,000 transfer in to the General Fund.
 - b. Not make some of the cuts as proposed
2. Do not open Sierra Pool for summer, 2020. This would save approximately \$27,600, but result in the cancellation of swim lessons, lap swim, Master's swim and aqua aerobics (note that Robalos and Mermaids are cancelled and public swim is proposed to be cancelled).
3. Make further cuts. This may include more staff furloughs/layoffs, or offer early retirement.

Attachments: Resolution #2020-16
Summary 2020/2021 budget
Departmental Budgets

**Resolution Number 2020-16
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF FINAL BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Final Budget for Fiscal Year 2020-2021.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for the Fiscal Year 2020-2021 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue		559,332.00
Facility Rentals		<u>25,252.00</u>
Total Park & Rec. Services Revenue		584,584.00
Government Revenues		
Taxes, Governmental Revenue		<u>3,460,206.00</u>
Total Governmental Revenue		3,460,206.00
Other Revenue		
Interest Revenue		40,750.00
Misc. Revenue		<u>29,934.00</u>
Total Other Revenue		70,684.00
Donations		
Donations, Grant, In kind		<u>8,815.00</u>
Total Donation Revenue		<u>8,815.00</u>
TOTAL OPERATING REVENUES		4,124,289.00
Project, Equipment and Reserve Transfer Revenue		
Misc. Project Revenue		-
Grant Proceeds		125,000.00
Contributions/In kind Services Revenue		-
Transfer in from Equipment Reserves		20,000.00
Transfer in from Reserves		<u>396,000.00</u>
Total Project and Equipment Revenue		541,000.00
Park Dedication Revenue		
City Park Dedication Revenue		40,000.00
County Park Dedication Revenue		<u>25,000.00</u>
Total Park Dedication Revenue		65,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		<u>606,000.00</u>
TOTAL REVENUES		4,730,289.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	94,166.00
Operations & Supplies	389,413.00
Utilities Expense	222,389.00
Professional Expenses	91,285.00
Building & Grounds expense	469,165.00
Property Tax Admin. Fees	61,818.00
Election Cost	37,500.00
Wages & Benefits	2,820,500.00
Equipment and Land Lease	2,076.00
Fixed Assets	28,325.00
Equipment Reserve Expenditures	20,000.00
	<hr/>
Total Operating Expenditures	4,236,637.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	4,952.00
ADA reserve projects	-
Future Cap Projects	176,000.00
In-Kind & Other Contribution Projects	125,000.00
Total Project Expenditures	305,952.00
	<hr/>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	40,000.00
County Park Dedication Project Expenditures	25,000.00
Total Park Ded. Project Expenditures	65,000.00
	<hr/>
TOTAL EXPENDITURES	4,607,589.00
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TOTAL REVENUE SURPLUS (DEFICIT)	122,700.00
TO EQUIPMENT RESERVE	50,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	-
	<hr/>
OPERATING BUDGET BALANCE	21,900.00

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted on this 29th day of May, 2020 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Scott R. Holbrook
Board of Directors

Kahl Muscott
District Administrator

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2020/2021 Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Future Cap. Contingency, & ADA Rev	Atwood III taxes	RDA passthru	Transfer In from Equip Reserves	TOTAL	% of Total
	30,734	(800)	125,455	36,000	40,000	25,000	3,258,833	190,000	176,648	3,682,235	78%			
	23,298	4,750	8,360	4,750	40,000	25,000	206,000	24,725	11,000	459,428	10%			
	13,471	-	-	-	-	-	-	-	-	13,471	0%			
	155,603	3,960	-	-	-	-	-	-	-	163,963	3%			
	337,773	(2,006)	-	-	-	-	-	-	-	341,733	7%			
	52,485	-	-	-	-	-	-	-	9,000	59,479	1%			
TOTAL	559,332	25,252	29,934	133,815	40,750	40,000	3,258,833	398,000	24,725	176,648	20,000	4,730,289	100%	

0.8

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Contingency Reserve	TOTAL	% of Total
	147,580	47,980	24,007	418,335	99,318	349,946	125,374	11,000	45,800	815,998	17%				
	155,623	187,932	864	418,335	99,318	957,177	463,930	11,000	386,000	4,952	2,076	2,665,932	57%		
	48,229	116	-	-	-	120,832	55,526	-	-	-	-	-	225,451	5%	
	66,208	28,470	116	-	-	138,506	68,582	-	-	-	-	-	301,882	6%	
	24,482	7,580	1,762	18,318	7,929	362,303	121,043	-	-	-	-	-	543,417	12%	
	3,476	1,931	32,695	-	42,901	45,176	17,325	-	-	-	-	-	155,709	3%	
TOTAL	94,166	389,413	222,386	91,285	489,165	99,318	1,873,940	28,325	386,000	4,952	2,076	100,800	4,700,389	100%	

Net Revenue

21,900

BUDGET SUMMARY

2020/2021 Budget

Operating Revenues	COVID 19	Reduced to %	Preliminary
	FINAL Budget		Budget Approved 2/27/20
Program Revenue	\$ 559,332	41%	1,363,269
Facility Revenue	\$ 25,252	12%	202,841
Misc. Revenue	\$ 29,934	67%	44,662
Donations, Grant Revenue and In Kind	\$ 133,815	84%	159,000
Interest Income	\$ 40,750	71%	57,105
Transfer in from City Mitigation	\$ 40,000	24%	165,000
Transfer in from County Mitigation	\$ 25,000	Incr	25,000
Tax Revenue	\$ 3,435,481	99%	3,486,583
Transfer in from Contingency Reserve	\$ 190,000	Incr	-
Transfer in from Cap Const, ADA & Equip Resv.	\$ 226,000	49%	462,100
Misc (atwood etc)	\$ 24,725	89%	27,792
Total Operating Revenue	\$ 4,730,289		5,993,352.00

Program Expense	\$ 94,166	34.0%	276,943
Operating & Supplies	\$ 389,413	97.0%	401,445
Utilities Expense	\$ 222,389	98.1%	226,726
Professional Services	\$ 91,285	101.0%	90,407
Building & Grounds Maintenance	\$ 469,165	98.1%	478,017
Property Tax Admin.	\$ 99,318	100.0%	99,318
Wages	\$ 1,973,940	80.9%	2,440,985
Benefits & Payroll Costs	\$ 846,560	90.1%	939,546
Fixed Asset Expense	\$ 28,325	19.1%	148,400
Capital Improvement Projects Mitigation & Funds	\$ 386,000	58.0%	665,000
Capital Improvement Projects General Fund	\$ 4,952	8.3%	59,500
Debt Services	\$ 2,076	100.0%	2,076
Reserve Deposits (ADA, Conting, GASB)	\$ 100,800	100.0%	100,800

Total Expenditures	\$ 4,708,389		5,929,163
Net Revenue Over Expenditures	21,900		64,189
			Fut Cap (40,000.0)

Net Revenue **21,900** **24,189**

Administration 20-21

Revenues

FY 20-21 Budget

Miscellaneous Revenues

Budget

Misc. Income -w/c div and other	134
Verizon cell lease	30,600
501c3 receivable	-
TOTAL	30,734

Interest Income

Interest Revenue other	-
Interest Revenue - County	36,000
TOTAL	36,000

Taxes & Gov't Revenues

Current Sec Prop Tax General	2,979,775
Homeowner's Prop. Tax Reductio	19,850
Current Unsec Prop Tax General	65,091
Suppl. Prop Tax Current	74,147
Unitary & Op Non-unitary Tax	115,318
Redemptions Gen Taxes	-
Prior Unsec Prop Tax	526
Timber Tax Guarantee	-
Prior Supplemental Tax Rev	-
Prior Secured Prop Taxes	(20)
Railroad Unitary Prop Taxes	2,146
RDA Pass - Throughs	178,648
TOTAL	3,435,481

Total Revenues

3,502,215

Expenditures

FY 20-21 Budget

Operations & Supplies

Budget

Discounts Taken	(47)
Finance Charges	-
CalCard Incentive	(1,533)
Penalties	239
Donations Expense	216
Telephone (CVCC) - Admin	6,964
Postage - Admin	994
Bank Service Charges	-
Office Supplies	3,753

Admin

Duplication Costs- Admin	1,168
Office Equip. Rental- Admin	4,916
Office Equip Maint - Admin	-
Dining Expense	644
Gas/Mileage Expense	1,681
General Admin Exp	1,235
Liability Insurance	111,969
Board Expense	3,044
misc Expense	-
Dues & Subscriptions	10,601
Staff Appreciation	112
Staff Development	1,624
Safety Supplies - Administration	-
Small Office Equipment	-
TOTAL	147,580

Legal Fees 15,914

**FY 20-21 Budget
Budget**

Professional Services	
Professional Services	18,926
Accounting/Auditor Fees	13,140
Environmental Services	-
TOTAL	32,066

Property Tax/Election Expense

Property Tax Administration	58,769
Election Expense	37,500
LAFCO Fees	3,049
TOTAL	99,318

**FY 20-21 Budget
Budget**

Salaries/Wages Expenses	
Wages - Admin - Full Time	79,040
Wages - Admin - Part Time	124,834
Wages- Admin - Board Pay	30,000
Wages - District Administrator	116,072

Admin

TOTAL 349,946

Benefits & Payroll Costs

ER -Taxes - Admin (7.65%)	27,622
Employment Expense - Admin	132
Fingerprinting	33
Benefits Expense - Admin	45,176
Employer Retirement Exp	47,911
Worker's Compensation	4,500
TOTAL	125,374

Fixed Assets- Equipment

Fixed Assets	-
Computer Purchases - Admin.	-
TOTAL	-

-

Total Expenditures 770,198

Total Revenues	3,502,215
Total Expenditures	770,198
GASB 68 Reserve	45,800
Net Gain (Loss)	2,686,217

Admin

Customer Service 20-21 Budget Revenues

FY 20-21
Budget

Revenue

Out of Dist Fees	12,786
Out of Dist Fees - Bureau	513
Return Check Fees	172
Total	13,471

Rents & Concessions

	0
Total	0

Miscellaneous Revenue

	0
Total	0

Grant Revenue

	0
Total	0

Other Financing Sources

Transfers from Equipment Reserv	0
Total	0

Total Revenues **13,471**

Expenditures

Expenditures

Cash short/over	-17
Merchant fees	10,505
Bad Debt	221
Telephone expense	8,809
Gift certificates Given Out	606
Postage	515
Office Supplies	1,162
Duplication costs	197
Office Equipment rental	8,541
Office equipment Maintenance	4,531
Gas/Mileage Expense	609
Public Relations/Marketing	12,034
Dues and Subscriptions	15

Customer Service

Safety Supplies	0
Staff Appreciation	50
Staff Development	451
Theft Expense	0
Small Office equipment	0
Total Expenditures	48,229

Prof Services	864
	864

FY 19-20
Budget

Wages (F/T)	120,450
Wages (P/T)	382
Total	120,832

ER -Taxes - Admin (7.65%)(10.85%)	9,754
Employment Expense	100
Fingerprinting Expense	100
Benefits Expense	24,645
Employer Retirement Exp. (16.622%)	20,303
Worker's Compensation (.68% x 148%)	625
Total	55,527

Total Salaries & Benefits **176,359**

FY 19-20
Budget

Fixed Assets- Equipment	
Fixed Asset Purchases	0
Fixed Asset Purchases (computer)	0
	0

Total Expenditures **225,452**

Total Revenues **13,471**

Customer Service

Total Expenditures	225,452
Contingency Reserve (2% of expens	<u>0</u>
Net Gain (Loss)	<u>-213,281</u>

Customer Service

Recreation 2020-2021 Budget

Revenues

FY 20-21 Budget Budget

Program Revenue

Adult Softball	10,175
Adult Basketball	7,858
Sr. Sports	4,908
Adult Volleyball	0
Pickle Ball	2,948
Adult Classes	23,842
Adult Classes - Bureau	9,513
Bocce Ball	18
Youth Basketball	57,602
Pee Wee/Short Shots	0
Youth Classes	25,281
Youth Classes - Bureau	0
Youth Camps	3,425
Youth Camps - Bureau	3,702
Youth Sports Camp	585
Youth Sports Camp - Bureau	8,357
Special Events	(475)
Party in the Park	30
Ukulele Festival	(78)
Food Truck Fiesta	(625)
Great Obstacle Scramble	(475)
Dead Festival	(120)
Guitar Festival	(238)
Auburn Community Festival	(630)

Total Program Revenues **155,603**

Misc. Revenue

Activity Guide-Advertising Rev.	0
Miscellaneous Rev	0

TOTAL MISC REVENUE **0**

Grants & Donations

Youth Assistance Fund - In Dist	8,360
Donations - Recreation	0

TOTAL GRANTS & DONATIONS **8,360**

Recreation

Total Revenues**163,963****Expenditures****FY 20-21
Budget
Budget****Program Expenditures**

Instructors - Adult Classes	11,859
Inst - A Classes - Bureau	4,916
Instructors - Youth Classes	16,305
Inst - Y Classes - Bureau	0
Officials - Adult Softball	1,944
Officials - Adult Basketball	4,591
Officials - Adult Volleyball	0
Officials - Youth Basketball	2,100
Instructors- Youth Camp	4,536
Inst - Y Camp - Bureau	6,672
Instructors- Youth Sports Camp	0
Inst - Y Sports Camp - Bureau	0
Adult Softball Expense	1,730
Adult Basketball Expense	565
Adult Volleyball Expense	0
Pickle Ball/Tennis	56
Adult Class Expense	119
Bocce Ball Prog Expense	0
Youth Basketball Expense	8,481
Pee Wee/Short Shots	0
T-Ball	0
Youth Class Expense	0
Youth Camp Expense	0
Youth Sports Camps	0
Special Events	2,326
Party in the Park	0
Ukulele Festival Expense	0
Food Truck Fiesta	0
Obstacle	8
Dead Festival	0
Guitar Festival	0
Auburn Community Festival Exp	0

TOTAL PROGRAM EXP.**66,208****Operating Expenditures**

Telephone	734
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Recreation

Activity Guide	13,500
Youth Assistance Expense	9,129
Office Supplies	2,020
Gas/Mileage	210
Dues & Subscriptions	919
Staff Appreciation	97
Company Celebrations	1,169
Staff Development	583
Small Rec Equipment	109
Safety Supplies	0

TOTAL OPERATING EXP 28,470

**FY 20-21
Budget
Budget**

Professional Services	
Professional Services	116
Total Professional Services	116

Salaries/Wages Expenditures	
Wages - Full Time	130,413
Wages - Part Time	0
Wages - Seasonal	3,944
Wages - Adult Softball	2,238
Wages - Uniform	0
Wages - Adult Basketball	1,911
Wages - Adult Volleyball	0
Wages - Special Events	0

Totals 138,506

Benefits & Payroll Expenditures	
ER -Taxes - (13.65%)	11,660
Employment Expense	977
Fingerprinting Expense	95
Benefits Expense	33,764
Calpers Exp.	19,457
Worker's Comp	2,630
Totals	68,583

Equipment & Fixed Assets	
Fixed Assets - Recreation	0
Computer Purchases - Rec	0

Recreation

Totals **0**

Total Expenditures **533,415**

Total Revenues **163,963**

Total Expenditures **533,415**

Contingency (1% of expenses) **0**

Net Gain (Loss) **(369,452)**

Recreation

Aquatics 20-21 Budget Revenues

FY 20-21
Budget

Adult Aquatic Activities	18,625
Adult Aquatic Activities Placer Hills	0
Master Swim	4,068
Public Swim	0
Public Swim - Placer Hills Pool	0
Swim Lessons	26,300
Swim Lessons - Placer Hills Pool	0
Swim Team	1,161
Synchro Team	2,331
Misc Income	0
Totals	52,485

Rents & Concessions

Sierra/Splash Pool Rental	-2,006
Placer Hills Pool rental	0
Totals	-2,006

Grants & Donations

Donation Rev - Aquatics	0
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Other Financing Sources

Transfers from Future Capital Constr.	0
Transfers from Equipment Reserv	9,000
Transfers from ADA Reserv	0
City Mitigation Apportionment	0
Totals	9,000

Total Revenues **59,479**

Expenditures

FY 20-21
Budget

Program Expenditures

Instructors - Aquatics	1,934
Adult Aquatic Activities Exp.	765
Public Swim Expenses	42
Public Swim Expenses PH	0
Swim Lessons Expenses	90
Swim Team Expenses	517
Synchro Team Expenses	128
Totals	3,476

Aquatics

Operations & Supplies

Telephone - Placer Hills Pool	887
Telephone - Aquatics	0
Office Supplies	20
Gas Milleage - Aquatics	0
Professional Services	282
Staff Appreciation- Aquatics	0
Staff Development- Aquatics	103
Safety Supplies - Aquatics	21
Small Equipment	618
Small Equipment - PH Pool	0
Uniform Exp	0
Totals	1,931

Utilities

Gas/Electric - Sierra Pool	28,396
Gas/Electric - Placer Hills	46
Reimbursement - Gas/Electric	0
Water - Sierra Pool	3,253
Water - Placer Hills	0
Reimbursement - Water	0
Totals	31,695

Maintenance

Maintenance - Sierra Pool	40,581
Reimbursement - Maintenance	0
Maintenance - Placer Hills pool	2,320
Totals	42,901

Salaries/Wages Expenses

	FY 20-21 Budget
Wages - Aquatics Coordinator	17,055
Wages - Aqua Coord - Placer Hills	0
Wages - Adult aquatics	4,950
Wages - Public Swim	12,711
Wages - Public Swim - PH Pool	0
Wages - Swim Lessons	8,000
Wages - Swim Lessons - PH Pool	0
Wages - Master Swim	2,460
Wages - Coaches (Swim Team)	0
Wages - Coaches (Synchro)	0
Totals	45,176

Benefits & Payroll Costs

ER -Taxes -(12.65%)	4,682
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Aquatics

Employment Exp- Aquatics	2,555
Fingerprinting Exp- Aquatics	652
Calpers Exp. 16.444%	3,504
Worker's Comp (2.29% x 1.14%)	810
Totals	12,203

Equipment & Fixed Assets

Fixed Assets - Aquatics	17,325
Totals	17,325

0
0

Total Expenditures **154,708**

Total Revenues **59,479**

Total Expenditures **154,708**

Net Gain (Loss) **-95,229**

Aquatics

**Youth Services
2019-2020 Budget
Revenues**

FY 19-20 Budget

Actual Budget

Alta Vista DSC Revenue	(3,525)
Auburn Elem DSC Revenue	80,053
Skyridge DSC Revenue	54,845
Rec Day Camp Rev (School & Summer)	160,656
Preschool	(5,472)
Newcastle DSC Revenue	51,216
TOTAL	337,773

Rents & Concessions

Rock Creek Modular Rent	3,960
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Miscellaneous Revenue

	0
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Total Revenues 341,733

Expenses

Program Expenditures

FY 19-20 Budget

Actual Budget

Alta Vista Program expense	0
Auburn Elem - Program Expense	2,057
Skyridge - Program Expense	2,400
Rec Day Camp - Program Exp (Sch. & Sum)	15,407
Preschool	1,711
Newcastle - Program Expense	2,907
	24,482

Operations & Supplies

Advertising - Youth Services	0
Telephone - Youth Services (Cell phones)	327
Telephone - Preschool	0
Telephone - Rec Day Camp Modular	2,489
Telephone - Newcastle	387
Telephone- Auburn Elem	1,903
Telephone - Alta Vista	27
Telephone- Skyridge	1,481
Office Supplies - Youth Services	441

Youth Services

Gas/Mileage Reimbursement Expense	0
Dues and Subscriptions	299
Staff Appreciation - Youth Services	117
Staff Development - Youth Services	109
Small Equipment	0
TOTAL	7,580

Utilites

Electric - Day Camp	1,762
	1,762

Professional Services

Professional Services	18,318
	18,318

FY 19-20 Budget

Rep/Maint - Auburn Elem	339
Rep/Maint - Rock Creek	669
Rep/Maint - Rec Day Camp	5,463
Rep/Maint - Skyridge	1,420
Rep/Maint - Preschool	5
Rep/Maint - Newcastle	33
	7,929

Youth Services

Salaries/Wages Expenses

FY 19-20 Budget

Wages - (Y.Serv) - Manager - Salary	86,065
Wages - (Y.Serv) - Alta Vista - PT	3,831
Wages - (Y.Serv) - Alta Vista Maint	0
Wages - (Y.Serv) - Aub Elem - PT	69,526
Wages - (Y.Serv) - Aub Elem Maint	150
Wages - (Y.Serv) - Rock Creek Maint	162
Wages - (Y.Serv) - Skyridge - PT	48,706
Wages - (Y.Serv) - Skyridge Maint	150
Wages - (Y.Serv) - Rec Day Camp - PT	98,276
Wages - (Y.Serv) - Day Camp Maintenanc	300
Wages - (Y.Serv) - Newcastle - PT	55,137
Wages - (Y.Serv) - Newcastle Maint	0
Wages - (Y.Serv) - Preschool	0
TOTAL WAGES	362,303

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)	30,306
Employment Exp- Y.S.	1,010
Fingerprinting Exp - Y.S.	978

Benefits Expense - Y.S.	38,686
Employer Retirement Exp. YS	43,700
Worker's Compensation - Y.S.	6,364
TOTAL BENEFITS	121,044

Total Salaries & Benefits **483,347**

Fixed Assets- Equipment	FY 19-20 Budget
Fixed Asset Purchases	0
Fixed Asset Purchases (computer)	0
	0

Capital Improvement	0
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Total Expenditures **543,418**

Total Revenues	341,733
Total Expenditures	543,418
Contingency Reserve (1% of expense)	0
Net Gain (Loss)	(201,685)

Youth Services

Facilities & Grounds 20-21 Budget

Revenues

FY 20-21
Budget
Budget

Rents and Concessions

Fee Waivers- Public	0
Fee Waivers-CVCC Public	0
Fee Waiver Offset	0
Blue Bird Room - CVCC	1,896
Stella Irving - Rec	222
Lakeside - Reg	2,118
Sierra Room Rental- CVCC	2,315
Sunset Room Rental- CVCC	602
Canyon View Room Rental-CVCC	1,318
Foothills Room Rental- CVCC	1,794
Oak Room Rental-CVCC	0
American River Room	914
Conference Room Rentals	1,000
Board Room Rental - CVCC	0
Conference Modular - Overlook	52
Gazebo - Rec	0
Gym - Rec	386
Gym - Reg	2,010
Tutor Totter Lease Agreement	5,146
Kitchen - Rec	0
Kitchen - Reg	0
Kitchen-CVCC	402
Picnic Area - Rec	(1,375)
Picnic Area - Reg	328
Picnic Area - Ashford	204
Picnic Area - Meadow Vista	(258)
Field - Recreation	158
Field A - Reg	246
Field - Softball MV	374
Field - Christian Valley	0
Field Soccer/Baseball-Winchester	676
Field "Beggs" - Rec	368
Field B - Reg	(203)
Field "James" - Rec	(231)
Field "Chana" - Reg	(486)
Bocce Ball Field Rental	(116)

Facilities and Grounds

Field Soccer - Reg	(116)
Field Soccer A- MV	382
Field Soccer A- Railhead	408
Field Placer Hills	421
Field Soccer B- MV	0
Field Soccer B- Railhead	560
Field "Pee Wee Soccer" Rental - MV	0
Field Lining Revenue - Rec	0
Field Lining Revenue - Reg	(160)
Misc Rents & Concessions	287
Misc Rents & Concessions - Bureau	0
Custodial Fees	1,208
Custodial Fees- Bureau	210
MV cust fee	(100)
Set up and Take Down Fees	(243)
Set up and Take Down Fees-Bureau	575
MV alcohol fee	10
TOTAL RENTS & CONCESSIONS	23,298

Miscellaneous Revenues

MV comm ctr rental	(320)
Sales of an Asset	0
Recycling Revenue	0
Alcohol permit	(560)
Misc Income - F & G	0
Total Misc Revenue	(800)

FY 20-21
Budget

Grants & Donations

Budget

In-Kind Donations	0
Donations F&G	5,000
Pump trac donations	122,455
TOTAL GRANTS & DONATIONS	127,455

Interest Revenue - City Trust	4,750
TOTAL Interest Income	4,750

Project Revenue - Government

County Mitigation	25,000
City Mitigation Revenue	10,000
Total Project Revenue - Gov	35,000

Facilities and Grounds

Other Financing Sources

Transfers from Future Capital Constr.	209,000
Transfers from Equipment Reserv	20,000
Transfers from ADA Reserv	0
Transfers from City Mitigation	30,000
Total Other Financing Sources	259,000

Taxes & Government Revenue

Atwood III Tax Revenue	24,725
Total Taxes & Gov't Revenue	24,725

TOTAL REVENUES 473,428

Expenditures

FY 20-21
Budget

Operations & Supplies

Budget

Telephone - F & G	15,143
Office Supplies - F & G	4,452
Duplication Cost - F & G	0
Gas/Mileage Expense - Fac & Gr..	39,560
Membership & Dues - F & G	604
Staff Appreciation - F & G	579
Staff Development - F & G	5,109
Uniform Exp	1,473
Small Tools and Equipment-Rec Park	3,364
Small Tools and Equipment-Reg Park	1,654
Small Tools and Equipment-MV Park	1,680
Small Tools and Equipment-CVCC Fac	78
Field Marking Expense	2,039
Safety Supplies - F & G	9,474
Restroom Supplies - Rec Park	3,245
Restroom Supplies - Reg. Park	2,705
Restroom Supplies - Ashford	1,137
Restroom Supplies - M.V. Park	1,468
Restroom Supplies - Railhead Park	1,262
Restroom Supplies - Overlook Park	1,363
Restroom Supplies - Placer Hills Park	899
Restroom Supplies - Winchester Park	0
Restroom Supplies - Rec. Comm Ctr	3,490

Facilities and Grounds

Restroom Supplies - Reg. Comm. Ctr	3,011
Restroom Supplies - CVCC	4,703
Sanitation - Rec Toilet	0
Sanitation- Regional Park- Port. Toilet	5,563
Sanitation- CV - Port. Toilet	0
Sanitation- Winchester Park- Port. Toilet	5,563
Sanitation- Rec Park ADA Portab	4,313
Sanitation - Reg ADA Toilets	4,313
Rec Park - Debris Box	10,317
Sanitation- Regional Park - Debris	7,785
Sanitation- MV Park- Debris	5,164
Sanitation- CVCC - Debris	4,116

TOTAL OPERATIONS & SUPPLIES **155,623**
 FY 20-21
 Budget

Budget

Lights- Rec Pk Beggs Field (LL)	3,118
Lighting Reimbursements - Beggs Fld.	(2,124)
Lights- Rec Park James Field (LL)	3,259
Lighting Reimbursements - James Fld.	(2,917)
Lights- Recreation Field (LL)	524
Lighting Reimbursements - Rec Fld.	(497)
Gas/Electric - Rec Comm Ctr	7,603
Gas/Electric - Reg Comm Ctr	13,721
Gas/Elec. - Chr Vly Comm Ctr	1,109
Electric Reimbursements - Chr Vly CC	(1,021)
Gas/Electric - CVCC	22,198
Gas/Electric - Recreation Park	8,857
Lighting Reimb - Rec Park	33
Gas/Electric - Reg Park	21,550
Lighting Reimbursements - Reg Park	(388)
Gas/Electric - Ashford Park	2,225
Gas/Elec. - MV Park	5,137
Electric - Railhead	2,756
Lighting Reimbursements - Railhead	(1,193)
Gas/Electric - Overlook Park	0
Gas/Electric- Winchester Park	771
Water - Rec Comm Ctr	4,192
Water - Reg Comm Ctr	2,190
Water - Chr Vly Comm Ctr	1,374
Water - CVCC	3,706

Facilities and Grounds

Water - Recreation Park	4,412
Water - Regional Park	8,760
Water - Ashford Park	4,207
Water - MV Park	18,256
Water - Chr Vly Park	2,746
Water - Railhead Park	3,879
Water - CVCC (Park)	1,873
Water - Overlook	5,837
Water - Placer Hills Park	6,131
Water - Winchester Park	0
Water - Atwood	4,080
Water - Chana Field	0
Sanitation - Rec Park (Sewer)	9,624
Sanitation - Regional Park - (Sewer)	8,868
Sanitation - Ashford Park (Sewer)	1,642
Sanitation - Railhead (Sewer)	179
Sanitation - Overlook (Sewer)	758
Sanitation - CVCC (Sewer)	10,495

TOTAL UTILITIES 187,932

FY 20-21

Budget

Professional Services

Budget

Professional Services	15,062
Professional Services - Bureau	1,151
Professional Services - Atwood III	7,534
Atwood - County Admin Coll Fee	261

Total Professional Services 24,007

Building & Grounds Maintenance

Equipment Rental - F & G	2,061
District Vehicles Maint - F & G	12,419
Irrigation supplies	0
Maint - Recreation Field	3,081
Maint - CV Baseball Field	5,531
Maint - James Field	6,125
Maint - Beggs Field	21,764
Maint & Repairs - Equipment	25,454
Maint- Rec Park - Irrigation Pump	0
Maint- Reg Park - Irrigation Pump	0
Maint- Ashford Park - Irrigation Pump	4,738
Maint- MV Park - Irrigation Pump	0
Maint - Winchester - Irrigation Pump	4,738

Facilities and Grounds

Maint - M.V. Soccer Field	1,142
Maint- Winchester Field	1,151
Maint - M.V. Tennis Courts	0
Maint - Recreation Park	29,846
Maint - Regional Park	68,155
Maint - Ashford Park	15,112
Maint - Meadow Vista Park	18,305
Maint - Christian Valley Park	4,762
Maint - Railhead Park	5,979
Maint- CVCC Park	7,938
Maint - Overlook Park	10,463
Maint - Placer Hills Park	1,054
Maint - Pocket Parks	200
Maint - Mt. Vernon Park	1,167
Maint - Winchester Park	2,570
Maint - Atwood III	14,435
Maint-Shockley	18,771
Maint-Ashley dog park	14,442
Maint - Recreation Comm Ctr	21,432
Maint - Regional Comm Ctr	6,740
Maint - Christian Valley Comm Ctr	2,875
Maint - CVCC	15,116
Maint - Overlook Modular	1,016
Maint - Regional Tennis Courts	1,378
Maint - MV Soccer A Field	449
Maint - RH Soccer A Field	6,541
Maint - PH Soccer Field	268
Maint - Regional Field Soccer	446
Maint - MV PeeWee Soccer	166
Maint - RH Soccer B Field	5,841
Maint - Regional Field A	15,359
Maint - MV Softball Field	316
Maint - Regional Field B	5,448
Maint - Regional Field C	2,975
Tree Maint Rec Park	12,000
Tree Maint Reg	13,811
Tree Maint Ashford	0
Tree Maint MV park	0
Tree Maint PH Park	0
Tree Maint Railhead Park	0
Tree Maint Pocket Parks	0

Facilities and Grounds

Vandalism Repairs Exp.	4,712
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TOTAL MAINTENANCE 418,335

FY 20-21

Budget

Salaries/Wages Expenses

Budget

Wages - Fac Attend - Rec Park	64,815
Wages - Fac Attend - CVCC	21,894
Wages - Fac Attend - Reg Park	22,721
Wages - Management	149,519
Wages - Rec Park	290,290
Wages - Reg Park	192,538
Wages - Ashford Park	41,357
Wages - Meadow Vista Park	61,126
Wages - CV Comm Ctr	10,784
Wages - Railhead Park	16,707
Wages - CVCC	14,636
Wages - Overlook Park	19,092
Wages - Placer Hills Park	18,257
Wages - Pocket Parks	7,747
Wages- Mt. Vernon Park	697
Wages - Winchester Park	6,077
Wages - Atwood	6,766
Wages - Shockley	1,842
Wages - Other Projects	0
Wages - Special Events	0
Wages - Uniform Allowance	10,312

957,177

FY 20-21

Budget

Budget

ER -Taxes - F & G (7.65%)	74,908
Employment Expense - F & G	1,864
Fingerprinting Exp. - F & G	285
Benefits Expense - F & G	177,764
Employer Retirement Exp.	120,248
Worker's Comp.	88,761

TOTAL BENEFITS & PAYROLL COST: 463,831

TOTAL SALARIES, BENEFITS 1,421,007

Facilities and Grounds

Fixed Assets

Fixed Asset Purchases - F&G	11,000
Fixed Asset Purchases - Bureau	0
Computer Purchases	0
TOTAL FIXED ASSETS	11,000

Lease Purchase Princ/Interest

	0
	0
TOTAL LEASE COSTS	0

Rent

Bureau of Reclamation Lease	0
Rec Park Lease UPPR	2,076
TOTAL RENT	2,076

FY 20-21
Budget
Budget

Bike Park Construction	338,425
Placer Hills Parking Lot	0
Overlook ADA RR upgrades	0
REG - 24 Acres Planning/CEQA	0
Locker Room Floor	0
REC - James Field Grass	17,000
Reparian Vegetation Management Perm	2,476
RED - Rec Field Renovation	25,000
Wheelchair Swing	60,000
Rec Playground POT	0
CVCC ADA Door	0

Total Capital Improvements (Funded) 442,901

TOTAL CAP IMPROVEMENT 442,901

TOTAL EXPENDITURES 2,662,881

Total Revenues 473,428

Total Expenditures 2,662,881

Contingency Fund 1% of total ex 0

Restricted reserve for equip repl 0

Net Gain (Loss) (2,189,453)

Facilities and Grounds