

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, JANUARY 19, 2022, 1:00 PM**

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://us06web.zoom.us/j/82263087673>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 822 6308 7673 to participate.

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

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

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

**1.0 CALL TO ORDER**

Ainsleigh \_\_\_\_ Holbrook \_\_\_\_

**2.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

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

**4.0 BUSINESS**

**4.1 Approval of Minutes from November 10, 2021 and December 8, 2021 Standing Finance Meeting (Pages 3-6)**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for December, 2021 (Pages 7-9)**

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

**4.3 Review of Financials for November, 2021 (Pages 10-34)**

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

**4.4 Review of Financials for December, 2021 (Pages 35-61)**

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

**4.5 COVID Relief Funding (Pages 62-64)**

Shall the Auburn Area Recreation and Park District (ARD) review and provide direction for how to utilize the \$334,974 in COVID Relief funding?

**Discussion Items:**

1. County Mitigation Fund, current balance \$558,375.

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations

**ADJOURNMENT**

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

01/14/2022  
Date

1:05 pm  
Time

Cathy Wayford  
Secretary to the Board

**Auburn Area Recreation and Park District  
Minutes  
Meeting of the Standing Finance Committee  
Wednesday, November 10, 2021 at 4:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

The meeting of the Standing Finance Committee was called to order at 4:02 p.m.

**ROLL CALL**

Directors Lynch and Ainsleigh were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by the Committee.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from the October 20, 2021 Standing Finance Meeting**

Directors Lynch and Ainsleigh reviewed and approved the Minutes from the October 20, 2021 Standing Finance Meeting.

**4.2 Review of Cash Requirements for October, 2021**

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

**4.3 Review of Financials for October, 2021**

Directors Lynch and Ainsleigh reviewed and approved the Financials for October, 2021 and forwarded them to the consent calendar for review and approval.

**4.4 Resolution #2021-22: Transfer of \$45,000 from the Capital Construction Reserves for 24 Acre Planning and CEQA**

Directors Lynch and Ainsleigh reviewed Resolution Number 2021-22, and forwarded to the Consent Calendar for review and approval.

**Discussion Items:**

1. Directors Lynch and Ainsleigh reviewed Resolution Number 2021-22, and forwarded to the Consent Calendar for review and approval.
2. County Mitigation Fund, current balance \$792,000.

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations

**ADJOURNED**

As there was no further business, the meeting was adjourned at 4:44 p.m.

Cathy Winford  
Board Secretary

11/12/2021  
Date

**Auburn Area Recreation and Park District  
Minutes  
Meeting of the Standing Finance Committee  
Wednesday, December 8, 2021 at 2:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

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

**ROLL CALL**

Directors Lynch and Ainsleigh were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

None.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from the November 10, 2021 Standing Finance Meeting**

The Meeting Minutes were not approved and will be added to the meeting in January, 2022 for approval.

**4.2 Review of Cash Requirements for November, 2021**

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

**4.3 Review of Financials for November, 2021**

Financials will be reviewed in January, 2022.

- 4.4 **Resolution #2021-23: Transfer \$380,000 from the Contingency Fund to the California Employers' Pension Prefunding Trust (CEPPT) and Transfer \$23,000 from the Contingency Fund to prefund the CalPERS Unfunded Liability.**

Directors Lynch and Ainsleigh reviewed Resolution Number 2021-23, and forwarded to the Consent Calendar for review and approval.

- 4.5 **Resolution #2021-24: Appropriation / GANN Limits.**

Directors Lynch and Ainsleigh reviewed Resolution Number 2021-24, and forwarded to the Consent Calendar for review and approval.

**Discussion Items:**

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

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations

**ADJOURNED**

As there was no further business, the meeting was adjourned at 2:30 p.m.

Cathy Wayford  
Board Secretary

12/20/2021  
Date

Ranges: From: To: From: To:  
 Check Number First Last Check Date 12/1/2021 12/31/2021  
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST  
 Vendor Name First Last

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22383	1099-216	Gerald Harris	12/3/2021	COMM 1ST	PMCHK00002799	\$260.00
22384	1099-256	Healing Pastures, Inc.	12/3/2021	COMM 1ST	PMCHK00002799	\$112.50
22385	1099-342	Susie Bell	12/3/2021	COMM 1ST	PMCHK00002799	\$108.00
22386	1099-343	Faith Petersen	12/3/2021	COMM 1ST	PMCHK00002799	\$1,368.00
22387	1099-374	Sarah Violet	12/3/2021	COMM 1ST	PMCHK00002799	\$213.00
22388	A0051	Anderson's Sierra Pipe Co.	12/3/2021	COMM 1ST	PMCHK00002799	\$272.77
22389	A0134	Advanced Intregrated Pest Mana	12/3/2021	COMM 1ST	PMCHK00002799	\$155.00
22390	A0163	All Seasons Pools & Spas	12/3/2021	COMM 1ST	PMCHK00002799	\$40.71
22391	A1010	Advantage Martketing and Print	12/3/2021	COMM 1ST	PMCHK00002799	\$156.59
22392	B0072	Brian Patterson dba Fence Conn	12/3/2021	COMM 1ST	PMCHK00002799	\$3,342.98
22393	C0061	California Computer Services	12/3/2021	COMM 1ST	PMCHK00002799	\$62.50
22394	C0111	Cal.net	12/3/2021	COMM 1ST	PMCHK00002799	\$66.90
22395	C0113	Cooks Portable Toilets & Septi	12/3/2021	COMM 1ST	PMCHK00002799	\$1,619.12
22396	C0137	Centrica Business Solutions	12/3/2021	COMM 1ST	PMCHK00002799	\$233,963.66
22397	D0008	The Davey Tree Expert	12/3/2021	COMM 1ST	PMCHK00002799	\$4,995.00
22398	D0015	Department of Social Services	12/3/2021	COMM 1ST	PMCHK00002799	\$968.00
22399	D0016	Dancing Dog Productions	12/3/2021	COMM 1ST	PMCHK00002799	\$610.30
22400	D0066	De Lage Landen Financial Servi	12/3/2021	COMM 1ST	PMCHK00002799	\$332.48
22401	E0008	Ewing Irrigation Products, Inc	12/3/2021	COMM 1ST	PMCHK00002799	\$206.65
22402	F0023	Jerry Fisher	12/3/2021	COMM 1ST	PMCHK00002799	\$80.44
22403	K0010	Knorr Systems, Inc.	12/3/2021	COMM 1ST	PMCHK00002799	\$4,651.47
22404	M0013	Meadow Vista Hardware	12/3/2021	COMM 1ST	PMCHK00002799	\$128.13
22405	M0039	Meadow Vista Water Users Assoc	12/3/2021	COMM 1ST	PMCHK00002799	\$500.00
22406	N0012	Nevada Irrigation District	12/3/2021	COMM 1ST	PMCHK00002799	\$478.21
22407	N0045	Near U CO2	12/3/2021	COMM 1ST	PMCHK00002799	\$212.81
22408	P0005	Placer County Water Agency	12/3/2021	COMM 1ST	PMCHK00002799	\$91.47
22409	P0007	Pacific Gas & Electric Company	12/3/2021	COMM 1ST	PMCHK00002799	\$10,478.84
22410	P0023	PG&E	12/3/2021	COMM 1ST	PMCHK00002799	\$90.41
22411	R0073	Riebes Auto Parts	12/3/2021	COMM 1ST	PMCHK00002799	\$154.08
22412	R0074	Rainout Line	12/3/2021	COMM 1ST	PMCHK00002799	\$399.00
22413	S0009	Sierra Saw Sales And Service	12/3/2021	COMM 1ST	PMCHK00002799	\$393.42
22414	S0145	SCP Distributors	12/3/2021	COMM 1ST	PMCHK00002799	\$225.56
22415	S0163	Steffen's HVAC Services	12/3/2021	COMM 1ST	PMCHK00002799	\$7,292.00
22416	T0071	TIAA Commercial Finance, Inc.	12/3/2021	COMM 1ST	PMCHK00002799	\$107.34
22417	T1000	Transamerica Life Insurance	12/3/2021	COMM 1ST	PMCHK00002799	\$480.00
22418	TEMPD	Tom Duncan	12/3/2021	COMM 1ST	PMCHK00002799	\$140.00
22419	TEMPF	Annie Francia	12/3/2021	COMM 1ST	PMCHK00002799	\$140.00
22420	TEMPM	Victoria Mulvaney	12/3/2021	COMM 1ST	PMCHK00002799	\$120.00
22421	TEMPP	Jamie Pollard	12/3/2021	COMM 1ST	PMCHK00002799	\$140.00
22422	TEMPW	Daniel Wills	12/3/2021	COMM 1ST	PMCHK00002799	\$155.00
22423	V0004	Valley Truck & Tractor Co.	12/3/2021	COMM 1ST	PMCHK00002799	\$472.08
22424	V0007	Verizon Wireless	12/3/2021	COMM 1ST	PMCHK00002799	\$794.77
22425	V0019	Valley Rock Landscape Material	12/3/2021	COMM 1ST	PMCHK00002799	\$971.69
22426	W0001	Walker's Office Supplies, Inc.	12/3/2021	COMM 1ST	PMCHK00002799	\$311.73
22427	W0010	Waxie Sanitary Supply	12/3/2021	COMM 1ST	PMCHK00002799	\$5.03
22428	W0043	West Coast Fire Protection Sys	12/3/2021	COMM 1ST	PMCHK00002799	\$150.00
22429	W0045	Williams, Jesse	12/3/2021	COMM 1ST	PMCHK00002799	\$43.12
22430	TEMPD	Katrina Doering	12/3/2021	COMM 1ST	PMCHK00002800	\$313.25
22431	1099-271	Kelpro Security	12/10/2021	COMM 1ST	PMCHK00002801	\$2,979.00
22432	A0001	Recology Auburn Placer	12/10/2021	COMM 1ST	PMCHK00002801	\$1,137.10
22433	A0051	Anderson's Sierra Pipe Co.	12/10/2021	COMM 1ST	PMCHK00002801	\$99.50
22434	A0135	ASCAP	12/10/2021	COMM 1ST	PMCHK00002801	\$185.33
22435	A0170	AT&T Acct 088-034-5818-655	12/10/2021	COMM 1ST	PMCHK00002801	\$90.95
22436	B0020	BSN Sports, Inc.	12/10/2021	COMM 1ST	PMCHK00002801	\$2,784.19
22437	B0049	Baldoni Construction Service I	12/10/2021	COMM 1ST	PMCHK00002801	\$25,464.00
22438	C0004	CAPRI	12/10/2021	COMM 1ST	PMCHK00002801	\$69,307.0

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22439	C0061	California Computer Services	12/10/2021	COMM 1ST	PMCHK00002801	\$500.00
22440	C0072	CIT Technology Fin. Serv., Inc	12/10/2021	COMM 1ST	PMCHK00002801	\$470.75
22441	E0062	Erik Johnson Tile	12/10/2021	COMM 1ST	PMCHK00002801	\$980.00
22442	F0038	Fastenal Company	12/10/2021	COMM 1ST	PMCHK00002801	\$82.94
22443	F0054	Fossil Industries, Inc	12/10/2021	COMM 1ST	PMCHK00002801	\$247.00
22444	G0006	Gold Country Media Publication	12/10/2021	COMM 1ST	PMCHK00002801	\$6,220.00
22445	M0098	Meadow Vista County Water Dist	12/10/2021	COMM 1ST	PMCHK00002801	\$610.23
22446	N0003	Norris Electric, Inc.	12/10/2021	COMM 1ST	PMCHK00002801	\$1,098.77
22447	N0045	Near U CO2	12/10/2021	COMM 1ST	PMCHK00002801	\$361.20
22448	P0005	Placer County Water Agency	12/10/2021	COMM 1ST	PMCHK00002801	\$997.38
22449	R0073	Riebes Auto Parts	12/10/2021	COMM 1ST	PMCHK00002801	\$10.06
22450	S0025	Sierra Pacific Turf Supply, In	12/10/2021	COMM 1ST	PMCHK00002801	\$281.92
22451	S1007	Stationary Engineers, Local 39	12/10/2021	COMM 1ST	PMCHK00002801	\$382.60
22452	S1016	Sterling National Bank	12/10/2021	COMM 1ST	PMCHK00002801	\$76,641.60
22453	TEMPR	Colin Ryan	12/10/2021	COMM 1ST	PMCHK00002801	\$300.00
22454	U0016	Uptown Signs & Graphics, Inc.	12/10/2021	COMM 1ST	PMCHK00002801	\$77.22
22455	V0004	Valley Truck & Tractor Co.	12/10/2021	COMM 1ST	PMCHK00002801	\$438.55
22456	W0001	Walker's Office Supplies, Inc.	12/10/2021	COMM 1ST	PMCHK00002801	\$222.96
22457	W0044	Wave	12/10/2021	COMM 1ST	PMCHK00002801	\$872.67
22459	1099-117	Juan Aceituno	12/17/2021	COMM 1ST	PMCHK00002802	\$292.50
22460	1099-122	Gordon Ainsleigh	12/17/2021	COMM 1ST	PMCHK00002802	\$108.00
22461	1099-218	Auburn Gymnastics Center	12/17/2021	COMM 1ST	PMCHK00002802	\$87.75
22462	1099-256	Healing Pastures, Inc.	12/17/2021	COMM 1ST	PMCHK00002802	\$412.50
22463	1099-269	Deborah Lynn	12/17/2021	COMM 1ST	PMCHK00002802	\$214.50
22464	1099-277	Foothill Karate Do	12/17/2021	COMM 1ST	PMCHK00002802	\$22.75
22465	1099-291	Isaac Humber	12/17/2021	COMM 1ST	PMCHK00002802	\$227.50
22466	1099-374	Sarah Violet	12/17/2021	COMM 1ST	PMCHK00002802	\$75.00
22467	1099-375	Jennifer Rogers	12/17/2021	COMM 1ST	PMCHK00002802	\$806.00
22468	1099-376	Britt, Joanna	12/17/2021	COMM 1ST	PMCHK00002802	\$397.80
22469	A0027	Recology Auburn Placer	12/17/2021	COMM 1ST	PMCHK00002802	\$1,237.86
22470	C0041	CPRS	12/17/2021	COMM 1ST	PMCHK00002802	\$170.00
22471	C0061	California Computer Services	12/17/2021	COMM 1ST	PMCHK00002802	\$62.50
22472	C0121	Cole Huber LLP	12/17/2021	COMM 1ST	PMCHK00002802	\$120.00
22473	D0008	The Davey Tree Expert	12/17/2021	COMM 1ST	PMCHK00002802	\$4,995.00
22474	D0025	Dawson Oil Company	12/17/2021	COMM 1ST	PMCHK00002802	\$4,831.89
22475	H0056	Humana Dental Ins. Co	12/17/2021	COMM 1ST	PMCHK00002802	\$2,088.73
22476	L0033	Les Schwab	12/17/2021	COMM 1ST	PMCHK00002802	\$99.99
22477	M0035	Meadow Vista Community Center	12/17/2021	COMM 1ST	PMCHK00002802	\$205.00
22478	P0005	Placer County Water Agency	12/17/2021	COMM 1ST	PMCHK00002802	\$2,385.11
22479	P0007	Pacific Gas & Electric Company	12/17/2021	COMM 1ST	PMCHK00002802	\$249.37
22480	S0063	Simpson & Simpson, Inc.	12/17/2021	COMM 1ST	PMCHK00002802	\$48,710.00
22481	S0094	Manouch Shirvanioun	12/17/2021	COMM 1ST	PMCHK00002802	\$28.00
22482	S0145	SCP Distributors	12/17/2021	COMM 1ST	PMCHK00002802	\$1,520.26
22483	S0154	Mike Scheele	12/17/2021	COMM 1ST	PMCHK00002802	\$268.24
22484	S1000	State Of California/DOJ	12/17/2021	COMM 1ST	PMCHK00002802	\$32.00
22485	TEMPA	Chava Abreu	12/17/2021	COMM 1ST	PMCHK00002802	\$140.00
22486	TEMPB	Alicia Brown	12/17/2021	COMM 1ST	PMCHK00002802	\$220.00
22487	TEMPF	Feed the Hungry of Auburn	12/17/2021	COMM 1ST	PMCHK00002802	\$20.00
22488	TEMPK	Alison Kowalczyk	12/17/2021	COMM 1ST	PMCHK00002802	\$130.00
22489	TEMPL	Tiffany Leverette	12/17/2021	COMM 1ST	PMCHK00002802	\$140.00
22490	TEMPS	Dana Smith	12/17/2021	COMM 1ST	PMCHK00002802	\$130.00
22491	TEMPT	Billy Trahan	12/17/2021	COMM 1ST	PMCHK00002802	\$280.00
22492	TEMPW	Emilee Walker	12/17/2021	COMM 1ST	PMCHK00002802	\$130.00
22493	U0019	US Bank	12/17/2021	COMM 1ST	PMCHK00002802	\$7,668.20
22494	W0001	Walker's Office Supplies, Inc.	12/17/2021	COMM 1ST	PMCHK00002802	\$24.05
22495	W0019	Waterloo Tent & Tarp Company,	12/17/2021	COMM 1ST	PMCHK00002802	\$1,760.20
22496	W0044	Wave	12/17/2021	COMM 1ST	PMCHK00002802	\$478.37
22497	1099-208	Carol Duncan DBA Carol's Marke	12/24/2021	COMM 1ST	PMCHK00002803	\$760.00
22498	1099-224	Doug Houston DBA Parklands Gro	12/24/2021	COMM 1ST	PMCHK00002803	\$22,500.00
22499	1099-256	Healing Pastures, Inc.	12/24/2021	COMM 1ST	PMCHK00002803	\$30.00
22500	1099-295	Juli Land-Marx	12/24/2021	COMM 1ST	PMCHK00002803	\$1,750.00
22501	A0013	AT&T	12/24/2021	COMM 1ST	PMCHK00002803	\$74.90
22502	A0051	Anderson's Sierra Pipe Co.	12/24/2021	COMM 1ST	PMCHK00002803	\$151.2



Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22503	A0163	All Seasons Pools & Spas	12/24/2021	COMM 1ST	PMCHK00002803	\$44.83
22504	A1010	Advantage Martketing and Print	12/24/2021	COMM 1ST	PMCHK00002803	\$160.88
22505	C0111	Cal.net	12/24/2021	COMM 1ST	PMCHK00002803	\$66.90
22506	C0113	Cooks Portable Toilets & Septi	12/24/2021	COMM 1ST	PMCHK00002803	\$25.00
22507	F0038	Fastenal Company	12/24/2021	COMM 1ST	PMCHK00002803	\$117.54
22508	K0011	The Permanente Medical Group I	12/24/2021	COMM 1ST	PMCHK00002803	\$65.00
22509	M0013	Meadow Vista Hardware	12/24/2021	COMM 1ST	PMCHK00002803	\$40.49
22510	M0099	George Eric Menig	12/24/2021	COMM 1ST	PMCHK00002803	\$5,375.00
22511	N0012	Nevada Irrigation District	12/24/2021	COMM 1ST	PMCHK00002803	\$725.60
22512	N0048	Normac, Inc.	12/24/2021	COMM 1ST	PMCHK00002803	\$2,066.84
22513	P0005	Placer County Water Agency	12/24/2021	COMM 1ST	PMCHK00002803	\$627.62
22514	P0007	Pacific Gas & Electric Company	12/24/2021	COMM 1ST	PMCHK00002803	\$2,262.15
22515	P0058	Pitney Bowes Credit Corporatio	12/24/2021	COMM 1ST	PMCHK00002803	\$106.18
22516	Q0003	Quality Automotive	12/24/2021	COMM 1ST	PMCHK00002803	\$572.06
22517	R0073	Riebes Auto Parts	12/24/2021	COMM 1ST	PMCHK00002803	\$6.42
22518	S0008	Sherwin-Williams	12/24/2021	COMM 1ST	PMCHK00002803	\$165.72
22519	S0025	Sierra Pacific Turf Supply, In	12/24/2021	COMM 1ST	PMCHK00002803	\$351.02
22520	S1007	Stationary Engineers, Local 39	12/24/2021	COMM 1ST	PMCHK00002803	\$383.16
22521	T0009	Stanley Convergent Security So	12/24/2021	COMM 1ST	PMCHK00002803	\$443.67
22522	T1000	Transamerica Life Insurance	12/24/2021	COMM 1ST	PMCHK00002803	\$500.00
22523	TEMPL	Kim Lynch	12/24/2021	COMM 1ST	PMCHK00002803	\$140.00
22524	TEMPW	Amy Wright	12/24/2021	COMM 1ST	PMCHK00002803	\$140.00
22525	W0001	Walker's Office Supplies, Inc.	12/24/2021	COMM 1ST	PMCHK00002803	\$364.93
22526	W0051	Cathy Warford	12/24/2021	COMM 1ST	PMCHK00002803	\$219.64
22527	1099-16	Greater Sacramento Investments	12/30/2021	COMM 1ST	PMCHK00002804	\$520.65
22528	1099-256	Healing Pastures, Inc.	12/30/2021	COMM 1ST	PMCHK00002804	\$225.00
22529	1099-313	Alison Lloyd	12/30/2021	COMM 1ST	PMCHK00002804	\$1,992.00
22530	1099-375	Jennifer Rogers	12/30/2021	COMM 1ST	PMCHK00002804	\$156.00
22531	B0069	Bidwell Water	12/30/2021	COMM 1ST	PMCHK00002804	\$222.40
22532	G0006	Gold Country Media Publication	12/30/2021	COMM 1ST	PMCHK00002804	\$2,235.80
22533	P0007	Pacific Gas & Electric Company	12/30/2021	COMM 1ST	PMCHK00002804	\$8,699.35
22534	T0071	TIAA Commercial Finance, Inc.	12/30/2021	COMM 1ST	PMCHK00002804	\$107.34
22535	TEMPM	Stephanie McGrath	12/30/2021	COMM 1ST	PMCHK00002804	\$230.00
22536	TEMPW	Jamie Wuerthner	12/30/2021	COMM 1ST	PMCHK00002804	\$140.00
22537	W0001	Walker's Office Supplies, Inc.	12/30/2021	COMM 1ST	PMCHK00002804	\$515.79

Total Checks: 154

Total Amount of Checks: \$607,267.09

## November's Financials

### *Revenues –*

- Programs are over budget by **\$19,200**. Most notable variances are in the Recreation Department. Youth Basketball is over budget by **\$9,000** and Special Events are over by **\$6,900**.

### *Expenses –*

- Utilities are under budget by **\$19,500**. This is more of a timing issue since the PGE bill was paid at the beginning of December, instead of the end of November. I would expect this to even out next month.
- Maintenance costs are under by **\$38,800**. Tree maintenance was budgeted for November **\$10,000**, but was not done yet, some will be expensed in December. Equipment Repairs are currently under also by **\$10,000**, but also could be expensed in future months. Sierra Pool has **\$3,000** left below budget, but future repairs are slated that will absorb those savings. The remaining savings are in multiple smaller accounts. These may even out, or may not and leave us with some extra capital.
- Wages/Benefits are under budget by **\$13,000**. The majority of these savings are in benefits and could change and fluctuate with new hires and new January rates.

**PROFIT & LOSS**

**21/22 Approved Budget**

	Approved Budget FY 21-22	% Of Total	Mid-Yr Revision FY 21-22	% Of Total	2021 Nov ACTUALS	Last Yr Nov Actuals	2021 YTD ACTUALS	2021 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,103,547	13%	1,183,103	14%	60,577	37,197	971,820	952,591	389,042
Facility Revenue	144,894	2%	178,525	2%	6,542	3,180	145,972	145,629	24,540
Misc. Revenue	44,186	1%	45,424	1%	2,671	1,550	30,928	30,471	36,181
Grants & Donations	298,850	4%	318,688	4%	(795)	2,931	69,897	68,248	53,183
Interest Income	11,815	0%	9,987	0%	1,041	1,236	6,434	6,474	21,671
Equipment Reserve Transfers	200,300	2%	56,133	1%	-	-	140,000	140,000	-
Unfunded Liability Transfer	140,000	2%	140,000	2%	-	-	-	-	-
Future Cap & ADA Transfers	305,816	4%	505,644	6%	-	-	-	-	-
Tax Revenue	3,752,499	45%	3,777,208	45%	7,886	7,484	1,691,141	1,691,341	1,620,894
Atwood	30,198	0%	27,039	0%	-	-	11,940	11,940	11,369
Sterling Loan	2,135,500	26%	1,942,207	23%	-	-	1,361,150	1,361,150	225,503
City Mitigation Transfers/Rev	40,000	0%	69,000	1%	-	-	-	-	-
County Mitigation Revenue	62,000	1%	107,000	1%	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>8,269,605</b>	<b>100%</b>	<b>8,359,958</b>	<b>100%</b>	<b>77,922</b>	<b>53,578</b>	<b>4,429,282</b>	<b>4,407,844</b>	<b>2,382,383</b>
<b>Expenditures</b>									
Program Expense	230,934	3%	224,177	3%	13,776	6,158	149,812	153,543	51,910
Operating & Supplies	442,341	6%	454,625	6%	33,881	29,712	280,902	284,696	222,539
Utilities Expense	110,757	1%	264,459	3%	1,390	20,472	156,305	175,794	164,061
Professional Services	131,840	2%	95,871	1%	7,450	5,390	58,248	60,636	47,564
Building & Grounds Maintenance	475,150	6%	537,213	7%	7,857	26,187	277,729	316,541	212,141
Property Tax Admin.	62,087	1%	71,878	1%	-	-	7,442	8,270	3,109
Wages	2,265,755	29%	2,199,359	27%	157,033	150,991	1,415,238	1,419,407	1,259,736
Benefit & Payroll Costs	967,250	12%	1,120,588	14%	59,818	59,136	805,398	814,299	570,916
Fixed Asset Expense	203,300	3%	123,253	2%	-	-	49,116	49,120	50,256
Capital Improvement Projects	2,832,166	36%	2,804,906	35%	302	30,686	1,538,215	1,538,320	80,019
Debt Services	161,126	2%	152,321	2%	-	-	65,736	65,736	-
<b>Total Expenditures</b>	<b>7,882,706</b>	<b>100%</b>	<b>8,048,650</b>	<b>100%</b>	<b>281,507</b>	<b>328,732</b>	<b>4,804,141</b>	<b>4,886,362</b>	<b>2,662,251</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 386,899</b>	<b>4.68</b>	<b>\$ 311,308</b>		<b>\$ (203,585)</b>	<b>(275,154)</b>	<b>(\$374,859)</b>	<b>(\$478,518)</b>	<b>(\$279,868)</b>
Annual Contingency Reserve (1-2%)	\$ -		\$ -				\$ 473,000		\$ 450,000
Annual Equip Replacement Reserve	\$ 90,000		\$ 90,000				\$ 703,959		\$ 676,237
Future Capital Construction Reserve	\$ 25,000		\$ 45,000				\$ 1,025,574		\$ 945,574
ADA Reserve	\$ 5,000		\$ 5,000				\$ 30,032		\$ 25,032
CalPERS unfunded liability reserve	\$ 113,482		\$ 113,482				\$ -		\$ 183,200
<b>TOTAL RESERVE BALANCES</b>	<b>\$ 153,417</b>		<b>\$ 253,482</b>				<b>\$ 2,232,565</b>		<b>\$ 2,280,043</b>

## Auburn Area Recreation and Park District

## Balance Sheet

11/30/2021

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	320,328.27
Placer County Treasure-General	1,027,106.13
Placer County Treasurer - City Trust	207,048.36
CA Pension Trust - CEPPT- CalPERS	67,985.00
Accounts Receivable	3,563.76
PCOE Receivables	10,606.50
Prepaid Liability Expense	11,551.15
Prepaid Workers Comp Insurance	34,017.67
<b>Total Current Assets</b>	<b>1,699,946.68</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	1,909,997.00
<b>Total Restricted Funds</b>	<b>1,909,997.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,847,426.75
Fixed Assets: Equipment	1,303,426.96
Fixed Assets: Computer Equipment & Software	84,228.71
Fixed Assets: Vehicles	282,551.30
Fixed Assets: Office Furniture & Rec Equipment	80,564.16
Construction In Progress	1,479,281.10
Less: Accumulated Depreciation	(10,612,543.85)
<b>Total Fixed Assets</b>	<b>7,435,481.25</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	497,574.00
	497,574.00
<b>TOTAL ASSETS</b>	<b>11,542,998.93</b>

## LIABILITIES AND NET PROFIT

	<u>Current Liabilities</u>	
Prepaid Revenue		36.00
PGE Tru-up payable		596.55
Retentions Payable		79,848.75
Gift Certificates		268.00
Compensated Absenses		124,515.50
Sales Tax Payable		(31.82)
Miscellaneous Deductions		208.00
<b>Total Current Liabilities</b>		<b>\$205,440.98</b>
	<u>Long Term Liabilities</u>	
Net OPEB Liability		298,223.00
Net Pension Liability		1,238,090.00
<b>Total Long Term Liabilities</b>		<b>1,536,313.00</b>
<b>TOTAL LIABILITIES</b>		<b>1,741,753.98</b>
	<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources		60,601.00
OPEB		85,021.00
		145,622.00
	<u>Net Position</u>	
Investments in Fixed Assets		7,156,136.30
RFB: Reserved (City Mitigation)		206,768.25
GFB: Youth Assistance Fund		30,631.84
General Fund Balance		1,742,668.92
DFB: Annual Equip Replacement Reserv.		703,958.72
DFB: Annual Contingency Reserve		473,000.00
DFB: Reserved for Future Capital Construction		1,005,573.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Reserved (Atwood)		(9,057.92)
RFB: Atwood III-Equip Repl Fund		8,003.66
DFB: Unfunded Liability - CalPERS		148,482.00
RFB- 501(c)(3) Fund		17,159.84
GFB: General Fund (ADA Reserve)		35,031.75
Net Profit (Loss)		(1,876,009.66)
<b>Total Net Postion</b>		<b>\$9,655,622.95</b>
<b>TOTAL LIABILITY AND NET POSITION</b>		<b>\$11,542,998.93</b>

## Auburn Rec &amp; Park

Profit & Loss - Summary  
4/1/2021 To 11/30/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	60,577.18	971,820.27	952,591.00	19,229.27	102.02
Rents & Concessions	6,542.33	145,971.53	145,629.00	342.53	100.24
Miscellaneous Revenue	2,670.92	30,928.31	30,471.00	457.31	101.50
Grants & Donations	(795.00)	69,896.95	68,248.00	1,648.95	102.42
Interest Income	1,040.91	6,433.51	6,474.00	(40.49)	99.38
Taxes Revenue	7,885.63	1,703,080.03	1,703,281.00	(200.97)	99.99
<b>TOTAL OPERATING REVENUE</b>	<b>\$77,921.97</b>	<b>\$2,928,130.60</b>	<b>\$2,906,694.00</b>	<b>\$21,436.60</b>	<b>100.74%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>77,921.97</b>	<b>2,928,130.60</b>	<b>2,906,694.00</b>	<b>21,436.60</b>	<b>100.74</b>
<b>EXPENDITURES</b>					
Program Expenses	13,776.44	149,812.18	153,543.00	(3,730.82)	97.57
Operations & Supplies Expense	33,881.27	280,901.74	284,696.00	(3,794.26)	98.67
Utilities Expense	1,389.68	156,305.38	175,794.00	(19,488.62)	88.91
Legal Expenses	0.00	214.00	1,614.00	(1,400.00)	13.26
Professional Services	7,450.00	58,033.72	59,022.00	(988.28)	98.33
Bldg & Grounds Maintenance	7,857.21	277,728.65	316,541.00	(38,812.35)	87.74
Property Tax Administration/LAFCO	0.00	7,441.50	8,270.00	(828.50)	89.98
Salaries Expense	157,032.77	1,415,238.33	1,419,407.00	(4,168.67)	99.71
Benefits & Payroll Costs	59,818.00	805,397.70	814,299.00	(8,901.30)	98.91
Fixed Asset Expense	0.00	49,115.71	49,120.00	(4.29)	99.99
Capital Improvement Projects	301.69	1,538,215.39	1,538,320.00	(104.61)	99.99
Debt Service	0.00	65,735.96	65,736.00	(0.04)	100.00

Auburn Rec & Park  
Profit & Loss - Summary  
4/1/2021 To 11/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$281,507.06	\$4,804,140.26	\$4,886,362.00	(\$82,221.74)	98.32%
NET REVENUE OVER EXPENDITURES	\$203,585.09	\$1,876,009.66	\$1,979,668.00	(\$103,658.34)	94.76%

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2021 to 11/30/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services					
Alta Vista DSC Rev	0.00	(197.00)	(197.00)	0.00	100.00
Aub Elem DSC Rev	10,087.12	71,569.34	75,208.00	(3,638.66)	95.16
Skyridge DSC Rev	14,499.76	97,950.03	102,346.00	(4,395.97)	95.71
Day Camp Rev	1,495.00	170,765.11	167,118.00	3,647.11	102.18
Preschool Revenue	4,937.75	52,630.81	52,656.00	(25.19)	99.95
Newcastle DSC Revenue	11,810.50	86,109.68	88,161.00	(2,051.32)	97.67
Adult Softball	0.00	29,854.00	28,183.00	1,671.00	105.93
Adult Basketball	589.05	8,787.00	8,824.00	(37.00)	99.58
Sr. Sports	0.00	1,154.20	1,202.00	(47.80)	96.02
Adult Volleyball	0.00	1,068.30	1,068.00	0.30	100.03
Pickle Ball Revenue	455.00	7,113.00	6,658.00	455.00	106.83
Adult Classes	1,803.00	29,809.88	26,407.00	3,402.88	112.89
Adult Class Rev - Bureau	760.00	5,883.36	5,859.00	24.36	100.42
Bocce Ball Prog Revenue	0.00	596.00	596.00	0.00	100.00
Youth Basketball	9,965.00	91,745.50	82,689.00	9,056.50	110.95
Youth Classes	1,998.00	42,068.80	41,024.00	1,044.80	102.55
Youth Class Rev - Bureau	0.00	3,320.00	3,320.00	0.00	100.00
Youth Volleyball	0.00	8,740.00	8,740.00	0.00	100.00
Aquatic Activities	0.00	17,733.68	17,734.00	(0.32)	100.00
Aquatic Activities - PH Pool	0.00	2,328.00	2,328.00	0.00	100.00
Master Swim Revenue	0.00	5,190.96	5,191.00	(0.04)	100.00
Public Swim - MS Sierra Pool	0.00	27,110.15	27,110.00	0.15	100.00
Public Swim - Placer Hills Pool	0.00	2,017.75	2,018.00	(0.25)	99.99
Swim Lessons	0.00	44,470.75	44,470.00	0.75	100.00
Swim Lessons - PH	0.00	5,870.00	5,870.00	0.00	100.00
Swim Team Revenue	0.00	20,290.50	20,290.00	0.50	100.00
Synchro Team	0.00	15,686.30	16,111.00	(424.70)	97.36



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	610.00	29,239.25	28,114.00	1,125.25	104.00
Youth Camp Rev - Bureau	0.00	20,894.00	21,021.00	(127.00)	99.40
Youth Sports Camps	0.00	26,937.33	24,328.00	2,609.33	110.73
Special Events Revenue	60.00	991.87	992.00	(0.13)	99.99
Party in the Park Revenue	0.00	441.07	441.00	0.07	100.02
Concert at Overlook Park Rev	0.00	2,702.07	2,702.00	0.07	100.00
Ukulele Festival Revenue	0.00	640.07	641.00	(0.93)	99.86
Obstacle Race Revenue	0.00	17,081.07	12,441.00	4,640.07	137.30
Dead Festival Rev	0.00	(100.00)	0.00	(100.00)	0.00
Auburn Harvest Festival Rev	745.00	9,748.07	7,403.00	2,345.07	131.68
Out of District Fees	707.00	12,691.37	12,666.00	25.37	100.20
Out of District Fees - Bureau	55.00	858.00	828.00	30.00	103.62
Return check fees	0.00	30.00	30.00	0.00	100.00
<b>Total Parks and Recreation Services</b>	<b>60,577.18</b>	<b>971,820.27</b>	<b>952,591.00</b>	<b>19,229.27</b>	<b>102.02</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	0.00	(2,076.00)	(2,296.00)	220.00	90.42
Fee Waiver - Offset	0.00	2,076.00	2,296.00	(220.00)	90.42
Blue Bird Room-CVCC	346.50	1,386.00	1,474.00	(88.00)	94.03
Lakeside Rental Revenue - Reg	691.00	2,958.50	2,267.00	691.50	130.50
Sierra Room Rental - CVCC	0.00	2,224.00	2,224.00	0.00	100.00
Sunset Room Rental - CVCC	57.00	578.92	521.00	57.92	111.12
Canyon View Room Rental - CVCC	268.00	1,045.17	1,106.00	(60.83)	94.50
Foothills Room Rental - CVCC	260.00	2,749.25	3,092.00	(342.75)	88.92
Pool Rental Rev - Sierra/Splash	0.00	10,964.14	10,964.00	0.14	100.00
Pool Rental Rev - Placer Hills	0.00	1,400.00	1,400.00	0.00	100.00
American River Room - CVCC	1,000.00	3,706.17	3,361.00	345.17	110.27
Board Room Rental	120.00	120.00	0.00	120.00	0.00
Conference (Module) Rental - Overlook	1,115.00	5,899.00	5,334.00	565.00	110.59

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gazebo Rentals	0.00	434.00	296.00	138.00	146.62
Rock Creek Modular Rent	330.00	2,640.00	2,640.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	386.00	1,284.00	(898.00)	30.06
Gym Rental Revenue - Reg	0.00	1,432.00	1,432.00	0.00	100.00
Tutor Totter Lease Agreement	554.00	4,432.00	4,432.00	0.00	100.00
Kitchen Rental Revenue - CVCC	0.00	88.00	88.00	0.00	100.00
Picnic Area Rental Revenue - Rec	(79.00)	8,555.25	8,844.00	(288.75)	96.74
Picnic Area Rental Revenue - Reg	0.00	1,325.00	1,325.00	0.00	100.00
Picnic Area Rental Revenue - Ash	0.00	671.00	671.00	0.00	100.00
Picnic Area Rental Revenue - MV	0.00	2,834.00	2,884.00	(50.00)	98.27
Field "Recreation" Rental Revenue	0.00	4,342.84	4,352.00	(9.16)	99.79
Field "Bill Beane" Rental - Reg A	0.00	1,404.59	1,405.00	(0.41)	99.97
Field "Softball" Rental - MV	0.00	4,013.75	4,013.00	0.75	100.02
Field Rental - CV	0.00	2,016.00	2,037.00	(21.00)	98.97
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	(85.50)	1,821.13	1,907.00	(85.87)	95.50
Field "Beggs" Rental - Rec	50.45	7,170.23	7,119.00	51.23	100.72
Field B (softball) Rev - Reg	33.00	913.75	882.00	31.75	103.60
Field "James" Rental - Rec	0.00	6,940.99	6,941.00	(0.01)	100.00
Field C (Baseball) Rental - Reg	(61.50)	6,717.50	6,779.00	(61.50)	99.09
Bocce Ball Field Rental	0.00	(120.00)	(120.00)	0.00	100.00
Field "Soccer Regional" Rental	0.00	2,480.00	2,480.00	0.00	100.00
Field "Soccer A" Rental - Railhead	715.63	6,160.23	6,418.00	(257.77)	95.98
Field - PH Soccer Field	0.00	8,463.21	6,630.00	1,833.21	127.65
Field "Soccer B" Rental - Railhead	789.75	9,858.58	9,748.00	110.58	101.13
Misc Rents & Concessions	106.00	7,009.46	6,970.00	39.46	100.57
Misc Rents & Concessions - Bureau	0.00	4,189.10	4,190.00	(0.90)	99.98
Custodial Fees	332.00	15,213.77	16,261.00	(1,047.23)	93.56
Custodial Fees - Bureau	0.00	680.00	960.00	(280.00)	70.83
Set up/Take Down Fees	0.00	935.00	935.00	0.00	100.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Set up/Take Down Fees - Bureau	0.00	(107.00)	43.00	(150.00)	(248.84)
<b>Total Rents and Concessions</b>	<b>6,542.33</b>	<b>145,971.53</b>	<b>145,629.00</b>	<b>342.53</b>	<b>100.24</b>
<b>Miscellaneous Revenue</b>					
Sales of an Asset - F & G	0.00	1,400.00	1,400.00	0.00	100.00
MV Comm Ctr Rentals	0.00	326.00	45.00	281.00	724.44
Alcohol Permit Fee	44.00	3,409.00	3,365.00	44.00	101.31
Alcohol Permit - Bureau	0.00	171.00	171.00	0.00	100.00
MV Custodial Fee	0.00	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	0.00	1,581.00	1,492.00	89.00	105.97
Verizon Wireless Lease	2,626.92	21,015.36	21,016.00	(0.64)	100.00
Miscellaneous Income - Youth Services	0.00	1,481.95	1,482.00	(0.05)	100.00
Miscellaneous Income - F & G	0.00	1,500.00	1,500.00	0.00	100.00
<b>Total Miscellaneous Revenue</b>	<b>2,670.92</b>	<b>30,928.31</b>	<b>30,471.00</b>	<b>457.31</b>	<b>101.50</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	(805.00)	10,003.52	8,365.00	1,638.52	119.59
Bike Park Donations	10.00	15,768.43	15,758.00	10.43	100.07
Grant Proceeds - Y. Services	0.00	43,125.00	43,125.00	0.00	100.00
Grant Proceeds - Admin	0.00	1,000.00	1,000.00	0.00	100.00
<b>Total Grants and Donations</b>	<b>(795.00)</b>	<b>69,896.95</b>	<b>68,248.00</b>	<b>1,648.95</b>	<b>102.42</b>
<b>Interest Income</b>					
Interest Income - Other	76.12	301.87	226.00	75.87	133.57
Interest Revenue - County	905.13	5,687.53	5,761.00	(73.47)	98.73

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Revenue - City Trust	59.66	280.11	283.00	(2.89)	98.98
Interest - Pension Trust	0.00	164.00	204.00	(40.00)	80.39
<b>Total Interest Income</b>	<b>1,040.91</b>	<b>6,433.51</b>	<b>6,474.00</b>	<b>(40.49)</b>	<b>99.38</b>
<b>Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Tax Revenue</b>	<b>0.00</b>	<b>1,417,384.62</b>	<b>1,417,418.00</b>	<b>(33.38)</b>	<b>100.00</b>
Current Secured Property Taxes General	3,273.54	14,263.66	14,201.00	62.66	100.44
Homeowner's Prop. Tax Relief	4,612.09	71,969.69	71,913.00	56.69	100.08
Current Unsecured Prop Taxes General	0.00	59,528.59	59,572.00	(43.41)	99.93
Current Supplemental Property Taxes	0.00	52,751.74	53,154.00	(402.26)	99.24
Unitary & Op Non-unitary Tax	0.00	11.32	11.00	0.32	102.91
Delinq Unsecured Property Taxes	0.00	0.50	0.00	0.50	0.00
Timber Tax Guarantee	0.00	11,939.50	11,940.00	(0.50)	100.00
Atwood Tax Revenue	0.00	4,263.30	4,263.00	0.30	100.01
Delinquent Supplemental Tax Rev	0.00	(166.40)	(151.00)	(15.40)	110.20
Delinquent Secured Property Taxes	0.00	1,067.85	894.00	173.85	119.45
Railroad Unitary Property Taxes	0.00	70,065.66	70,066.00	(0.34)	100.00
RDA Pass-Throughs					
<b>Total Tax Revenue</b>	<b>7,885.63</b>	<b>1,703,080.03</b>	<b>1,703,281.00</b>	<b>(200.97)</b>	<b>99.99</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$77,921.97</b>	<b>\$2,928,130.60</b>	<b>\$2,906,694.00</b>	<b>\$21,436.60</b>	<b>100.74%</b>
<b>OTHER FINANCING SOURCES</b>					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>					
<b>TOTAL REVENUES</b>	77,921.97	2,928,130.60	2,906,694.00	21,436.60	100.74
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Aquatics	0.00	864.40	865.00	(0.60)	99.93
Instructor/Adult Classes	2,537.40	13,440.85	14,227.00	(786.15)	94.47
Instructor/Adult Classes - Bureau	594.75	1,839.50	2,331.00	(491.50)	78.92
Instructor/Youth Classes	4,588.85	25,742.20	25,966.00	(223.80)	99.14
Officials/Adult Softball	614.10	6,376.55	7,081.00	(704.45)	90.05
Officials/Adult Basketball	699.00	3,320.25	3,524.00	(203.75)	94.22
Officials/Youth Volleyball	0.00	767.00	767.00	0.00	100.00
Instructor/Youth Camps	0.00	28,898.75	28,899.00	(0.25)	100.00
Instr/Y Camp - Bureau	0.00	12,565.60	12,566.00	(0.40)	100.00
Instructors - Youth Sports Camps	0.00	6,582.38	6,582.00	0.38	100.01
Aub Elem/Program Exp	883.21	2,212.82	2,580.00	(367.18)	85.77
Skyridge/Program Exp	521.63	2,418.80	2,769.00	(350.20)	87.35
Day Camp/Program Exp	118.90	11,568.27	11,469.00	99.27	100.87
Preschool - Program Expense	318.62	1,636.68	1,508.00	128.68	108.53
Newcastle Program Expense	753.67	3,193.12	2,841.00	352.12	112.39
Adult Softball Expense	0.00	1,087.23	1,005.00	82.23	108.18
Adult Basketball Expense	0.00	205.92	422.00	(216.08)	48.80

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Adult Volleyball Expense	0.00	81.68	56.00	25.68	145.86
Pickle Ball Tennis Expense	0.00	2,050.13	2,050.00	0.13	100.01
Adult Class Expense	256.00	363.68	108.00	255.68	336.74
Youth Basketball Expense	0.00	128.53	533.00	(404.47)	24.11
Youth Volleyball Expense	0.00	1,141.44	1,142.00	(0.56)	99.95
Aquatic Activities	0.00	2,319.87	2,320.00	(0.13)	99.99
Public Swim Expense	0.00	1,790.76	1,791.00	(0.24)	99.99
Public Swim Exp - PH Pool	0.00	467.00	467.00	0.00	100.00
Swim Team	0.00	47.92	48.00	(0.08)	99.83
Synchro Team Expenses	0.00	1,348.00	1,924.00	(576.00)	70.06
Youth Camps	0.00	87.00	87.00	0.00	100.00
Youth Sports Camps	0.00	9.26	9.00	0.26	102.89
Special Events Expenses	0.00	84.69	186.00	(101.31)	45.53
Party in the Park Expenses	136.67	476.31	123.00	353.31	387.24
Concert at Overlook Expenses	0.00	196.24	196.00	0.24	100.12
Ukulele Festival Expenses	0.00	519.89	520.00	(0.11)	99.98
Food Truck Fiesta Expenses - PAY FROM 501c3	0.00	168.81	0.00	168.81	0.00
Obstacle Race Expense	1,265.01	10,644.75	8,836.00	1,808.75	120.47
Dead Festival Expenses - PAY FROM 501c3	0.00	168.84	0.00	168.84	0.00
Auburn Harvest Festival Expenses	488.63	4,997.06	7,745.00	(2,747.94)	64.52
<b>Total Program Expenses</b>	<b>13,776.44</b>	<b>149,812.18</b>	<b>153,543.00</b>	<b>(3,730.82)</b>	<b>97.57</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	0.00	136.95	136.00	0.95	100.70
Merchant Fees - Youth Services	2,444.88	3,356.95	2,130.00	1,226.95	157.60
Merchant Fees - Cust Serv	2,273.18	8,768.97	8,301.00	467.97	105.64
Cal Card Incentives	0.00	(1,243.07)	(1,243.00)	(0.07)	100.01
Penalties	0.00	2,197.41	4,564.00	(2,366.59)	48.15
Donations Expense	0.00	750.00	850.00	(100.00)	88.24

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Placer Hills Pool	74.90	663.05	679.00	(15.95)	97.65
Telephone - Cust Serv	569.15	4,545.73	4,560.00	(14.27)	99.69
Telephone (CVCC) - Admin	518.47	4,049.30	4,115.00	(65.70)	98.40
Gift Certificates Expensed	0.00	58.00	58.00	0.00	100.00
Telephone - Recreation	31.41	228.88	281.00	(52.12)	81.45
Telephone - Preschool	64.33	215.11	406.00	(190.89)	52.98
Telephone - Facilities & Grounds	601.42	6,668.36	7,722.00	(1,053.64)	86.36
Telephone - Day Camp	56.41	375.32	410.00	(34.68)	91.54
Telephone - Newcastle	53.06	261.81	505.00	(243.19)	51.84
Telephone - Aub EI	132.29	986.02	(457.00)	1,443.02	(215.76)
Telephone - Skyridge	35.26	324.36	(50.00)	374.36	(648.72)
Postage - Admin	0.00	488.58	498.00	(9.42)	98.11
Activity Guide Expense	666.00	22,550.86	21,890.00	660.86	103.02
Youth Assistance Expense	3,140.13	10,010.67	9,301.00	709.67	107.63
Bank Service Charges	0.00	0.00	(8.00)	8.00	0.00
CEPPT Charges	0.00	268.00	268.00	0.00	100.00
Office Supplies - Rec	0.00	288.97	594.00	(305.03)	48.65
Office Supplies - Youth Services	0.00	407.07	428.00	(20.93)	95.11
Office Supplies - F & G	62.55	1,108.29	1,363.00	(254.71)	81.31
Office Supplies-Cust Serv	224.53	1,699.88	1,645.00	54.88	103.34
Office Supplies - Admin	126.29	4,690.39	4,833.00	(142.61)	97.05
Duplication Costs - Cust Serv	0.00	39.69	40.00	(0.31)	99.23
Duplication Costs - Admin	0.00	758.89	1,128.00	(369.11)	67.28
Office Equip Rental - Cust Serv	470.75	4,119.56	4,120.00	(0.44)	99.99
Office Equip Rental - Admin	332.48	2,881.61	2,907.00	(25.39)	99.13
Dining Expense	0.00	413.00	525.00	(112.00)	78.67
Gas/Mileage Expense - C.Serv	44.80	357.28	369.00	(11.72)	96.82
Gas/Mileage Expense - Admin	232.90	1,197.93	1,065.00	132.93	112.48
Gas/Mileage Expense - Rec.	0.00	0.00	147.00	(147.00)	0.00
Gas/Mileage Expense - YS	0.00	86.58	112.00	(25.42)	77.30

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 11/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Mileage Expense - F & G	4,102.80	32,982.16	32,635.00	347.16	101.06
General Administrative Exp - Admin	47.58	770.32	728.00	42.32	105.81
Liability Insurance - Admin	11,551.17	88,074.60	87,845.00	229.60	100.26
Board Expense	0.00	775.48	1,151.00	(375.52)	67.37
Public Relations/Marketing - Cust Serv	275.50	2,436.15	3,122.00	(685.85)	78.03
Dues and Subscriptions-Youth Services	0.00	0.00	165.00	(165.00)	0.00
Dues and Subscriptions - Admin	0.00	10,485.00	10,485.00	0.00	100.00
Dues and Subscriptions - Rec.	0.00	150.00	981.00	(831.00)	15.29
Dues and Subscriptions - F & G	0.00	0.00	400.00	(400.00)	0.00
Staff Appreciation - Rec	28.84	28.84	46.00	(17.16)	62.70
Staff Appreciation - Aquatics	0.00	199.17	199.00	0.17	100.09
Staff Appreciation - Youth Services	23.43	58.89	35.00	23.89	168.26
Staff Appreciation - F & G	145.38	242.29	97.00	145.29	249.78
Staff Appreciation - Cust Serv	20.63	20.63	0.00	20.63	0.00
Staff Appreciation - Admin	20.00	141.77	122.00	19.77	116.21
Company Celebrations	0.00	0.00	50.00	(50.00)	0.00
Bad Debts Expense - Recreation	25.80	25.80	0.00	25.80	0.00
Bad Debts Expense - Y Services	0.00	1,124.40	1,125.00	(0.60)	99.95
Staff Development - Admin	0.00	1,329.08	1,629.00	(299.92)	81.59
Staff Development - Rec.	0.00	350.00	350.00	0.00	100.00
Staff Development - Aquatics	100.00	348.00	375.00	(27.00)	92.80
Staff Development - Youth Services	0.00	30.00	85.00	(55.00)	35.29
Staff Development - F & G	0.00	2,042.16	2,152.00	(109.84)	94.90
Uniform Exp - Aquatics	0.00	124.33	124.00	0.33	100.27
Uniform Exp - F & G	0.00	340.30	487.00	(146.70)	69.88
Small Equip - Rec Dept	0.00	0.00	106.00	(106.00)	0.00
Small Equipment - Rec Pk	322.63	2,112.00	2,790.00	(678.00)	75.70
Small Equipment - Reg Pk	0.00	145.80	386.00	(240.20)	37.77
Small Equipment - MV Park	62.16	182.65	281.00	(98.35)	65.00
Small Equipment - CVCC	0.00	193.34	193.00	0.34	100.18



Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 11/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Marking Expense	140.50	2,025.13	1,884.00	141.13	107.49
Safety Supplies - F & G	194.39	7,897.04	8,023.00	(125.96)	98.43
Safety Supplies - Aquatics	0.00	600.16	600.00	0.16	100.03
Safety Supplies - Youth Services	0.00	0.00	250.00	(250.00)	0.00
Restroom Supplies - Recreation Park	179.43	1,343.17	1,262.00	81.17	106.43
Restroom Supplies - Regional Park	194.12	1,440.55	1,386.00	54.55	103.94
Restroom Supplies - Ashford Park	69.07	802.00	733.00	69.00	109.41
Restroom Supplies - Meadow Vista Park	74.47	893.22	821.00	72.22	108.80
Restroom Supplies - Railroad Park	80.00	921.79	841.00	80.79	109.61
Restroom Supplies - Overlook Park	87.38	1,023.24	948.00	75.24	107.94
Restroom Supplies - Placer Hills Park	58.15	700.44	612.00	88.44	114.45
Restroom Supplies - Rec Comm Ctr	148.21	2,229.31	2,380.00	(150.69)	93.67
Restroom Supplies - Reg Comm Ctr	146.90	1,785.37	1,911.00	(125.63)	93.43
Restroom Supplies - CVCC Comm Ctr	167.29	2,315.08	2,455.00	(139.92)	94.30
Sanitation - Reg Pk - Toilet	466.00	3,664.00	3,680.00	(16.00)	99.57
Sanitation - Win Pk - Toilet	271.00	2,074.00	2,253.00	(179.00)	92.06
Sanitation - Rec Pk - ADA Toilet	0.00	1,809.58	2,129.00	(319.42)	85.00
Sanitation - Reg - ADA Toilet	381.29	1,111.58	1,081.00	30.58	102.83
Sanitation - Rec Pk - Debris Box	1,137.10	9,130.29	8,448.00	682.29	108.08
Sanitation - Reg Pk - Disposal	588.55	4,048.73	3,982.00	66.73	101.68
Sanitation - MV - Disposal	400.59	2,938.44	2,902.00	36.44	101.26
Sanitation - CVCC - Disposal	215.72	1,467.74	1,522.00	(54.26)	96.44
Small Equipment - Overlook	0.00	2,257.32	2,257.00	0.32	100.01
<b>Total Operations &amp; Supplies</b>	<b>33,881.27</b>	<b>280,901.74</b>	<b>284,696.00</b>	<b>(3,794.26)</b>	<b>98.67</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	0.00	2,576.16	2,766.00	(189.84)	93.14
Lighting Reimb.-Beggs Field	(96.95)	(1,201.73)	(1,432.00)	230.27	83.92

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Pk James Field	0.00	2,690.13	3,309.00	(618.87)	81.30
Lighting Reimb.-James Field	0.00	(2,939.15)	(3,227.00)	287.85	91.08
Lights - Rec Field	0.00	638.94	668.00	(29.06)	95.65
Lighting Reimb.-Rec Field	0.00	(294.38)	(355.00)	60.62	82.92
Gas/Elect - Rec Comm Ctr - Fac & Grds	0.00	(1,130.47)	592.00	(1,722.47)	(190.96)
Gas/Electric - Reg Comm Ctr	0.00	3,970.15	4,996.00	(1,025.85)	79.47
Gas/Electric - CV Comm Ctr	0.00	519.76	626.00	(106.24)	83.03
Electric Reimb.- CV Comm Ctr	(87.60)	(798.67)	(723.00)	(75.67)	110.47
Gas/Electric - CVCC	0.00	15,285.11	17,665.00	(2,379.89)	86.53
Gas/Electric - Sierra Pool	0.00	20,869.01	23,069.00	(2,199.99)	90.46
Gas/Electric - PH Pool	0.00	4,335.24	4,699.00	(363.76)	92.26
Electric - Day Camp	0.00	1,348.51	1,588.00	(239.49)	84.92
Gas/Elec - Recreation Park	90.37	8,305.54	9,160.00	(854.46)	90.67
Gas/Electric - Reg Park	0.00	24,894.65	27,178.00	(2,283.35)	91.60
Lighting Reimb.- Reg Park	0.00	(4,664.75)	(4,756.00)	91.25	98.08
Gas/Electric - Ashford Park	35.30	3,266.56	3,667.00	(400.44)	89.08
Gas/Electric - MV Park	393.96	4,816.96	4,783.00	33.96	100.71
Electric - Railroad Park	0.00	3,447.67	4,163.00	(715.33)	82.82
Lighting Reimb.-Railhead	(202.10)	(2,287.18)	(2,372.00)	84.82	96.42
Gas/Electric - Winchester Park	0.00	1,629.82	1,689.00	(59.18)	96.50
Reimbursements - Gas/Elec Pool	0.00	(11,105.60)	(11,105.00)	(0.60)	100.01
Water - Rec Comm Ctr	0.00	1,015.77	1,355.00	(339.23)	74.97
Water - Reg Comm Ctr	0.00	1,616.29	1,834.00	(217.71)	88.13
Water - CV Comm Ctr	0.00	2,531.79	2,747.00	(215.21)	92.17
Water - CVCC	0.00	2,553.30	2,722.00	(168.70)	93.80
Water - Sierra Pool	0.00	2,212.22	2,796.00	(583.78)	79.12
Water - PH Pool	16.10	162.64	696.00	(533.36)	23.37
Water - Rec Park	0.00	3,172.57	4,021.00	(848.43)	78.90

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 11/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Regional Park	0.00	8,254.35	8,500.00	(245.65)	97.11
Water - Ashford Park	0.00	3,187.47	4,036.00	(848.53)	78.98
Water - MV Park	720.10	14,936.92	16,617.00	(1,680.08)	89.89
Water - CV Park	0.00	2,497.13	2,735.00	(237.87)	91.30
Water - Railroad Park	0.00	2,590.56	3,164.00	(573.44)	81.88
Water - CVCC Park	0.00	2,816.10	2,985.00	(168.90)	94.34
Water - Overlook Park	0.00	4,819.88	4,819.00	0.88	100.02
Water - Placer Hills Park	520.50	3,688.36	3,842.00	(153.64)	96.00
Water - Atwood	0.00	2,614.46	2,812.00	(197.54)	92.98
Water - Chana Field	0.00	4,032.35	4,032.00	0.35	100.01
Reimb - Water - Sierra Pool	0.00	(1,011.89)	(1,012.00)	0.11	99.99
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,345.00	(0.98)	99.99
Sanitation - Railroad Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,190.00	(0.85)	99.99
<b>Total Utilities Expense</b>	<b>1,389.68</b>	<b>156,305.38</b>	<b>175,794.00</b>	<b>(19,488.62)</b>	<b>88.91</b>
<b>Legal Expenses</b>					
Legal Fees	0.00	214.00	1,614.00	(1,400.00)	13.26
<b>Total Legal Expense</b>	<b>0.00</b>	<b>214.00</b>	<b>1,614.00</b>	<b>(1,400.00)</b>	<b>13.26</b>
<b>Professional Services</b>					
Professional Services - Rec	2,146.00	8,584.00	8,688.00	(104.00)	98.80
Professional Services - YS	0.00	7,316.51	7,316.00	0.51	100.01
Professional Services - F & G	3,000.00	7,107.98	5,178.00	1,929.98	137.27

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood - Professional Services	0.00	5,718.89	6,146.00	(427.11)	93.05
Professional Services - C Serv	0.00	7,600.00	9,266.00	(1,666.00)	82.02
Professional Services - Admin	2,304.00	8,806.34	9,528.00	(721.66)	92.43
Accounting/Auditor Fees	0.00	12,900.00	12,900.00	0.00	100.00
<b>Total Professional Services</b>	<b>7,450.00</b>	<b>58,033.72</b>	<b>59,022.00</b>	<b>(988.28)</b>	<b>98.33</b>
<b>Bldg &amp; Ground Maintenance</b>					
Vehicle Maintenance	0.00	22,698.82	23,759.00	(1,060.18)	95.54
Equipment Rental	0.00	136.41	1,632.00	(1,495.59)	8.36
Irrigation Supplies - General	0.00	1,641.78	1,642.00	(0.22)	99.99
Maint - Recreation Field	0.00	826.52	1,278.00	(451.48)	64.67
Maint - CV Baseball Field	0.00	1,878.10	2,961.00	(1,082.90)	63.43
Maint - James Field	0.00	1,724.79	2,485.00	(760.21)	69.41
Maint - Beggs Field	0.00	1,336.20	3,100.00	(1,763.80)	43.10
Maint - Sierra Pool	184.89	37,601.63	40,681.00	(3,079.37)	92.43
Reimbursement- Maint Pool	0.00	(4,572.34)	(4,572.00)	(0.34)	100.01
Maint & Repairs - Equipment	(91.64)	13,693.14	24,523.00	(10,829.86)	55.84
Maint - PH Pool	184.89	4,656.93	7,572.00	(2,915.07)	61.50
Maint - Winchester Fields	0.00	537.50	565.00	(27.50)	95.13
Rep/Maint - Aub El	0.00	758.47	1,803.00	(1,044.53)	42.07
Rep/Maint - Rock Creek	0.00	29.50	29.00	0.50	101.72
Rep/Maint - Day Camp	0.00	72.26	400.00	(327.74)	18.07
Maint - Recreation Park	908.43	14,741.62	14,445.00	296.62	102.05
Maint - Regional Park	2,339.44	69,089.00	69,179.00	(90.00)	99.87
Maint - Ashford Park	2.21	4,427.21	6,564.00	(2,136.79)	67.45
Maint - Meadow Vista Park	138.90	14,131.82	14,940.00	(808.18)	94.59
Maint - Christian Valley Park	6.42	2,820.76	2,825.00	(4.24)	99.85
Maint - Railhead Park	2.21	1,508.32	1,954.00	(445.68)	77.19

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CVCC Park	56.46	3,505.76	3,637.00	(131.24)	96.39
Maint - Overlook Park	447.95	4,285.61	4,396.00	(110.39)	97.49
Maint - Placer Hills Park	0.00	1,976.28	2,198.00	(221.72)	89.91
Maint - Pocket Parks	0.00	468.57	469.00	(0.43)	99.91
Maint - Mt. Vernon Park	0.00	107.50	110.00	(2.50)	97.73
Maint - Winchester Park	0.00	1,035.08	988.00	47.08	104.77
Maint - Atwood	4.43	1,630.47	1,076.00	554.47	151.53
Maint - Shockley Park	0.00	1,426.35	1,437.00	(10.65)	99.26
Maint - Bike Park	1,081.95	7,083.92	7,324.00	(240.08)	96.72
Rep/Maint - Skyridge	0.00	266.26	625.00	(358.74)	42.60
Maint - Ashley Dog Park	4.43	1,516.45	1,624.00	(107.55)	93.38
Rep/Maint - Newcastle	0.00	0.00	150.00	(150.00)	0.00
Maint - Recreation Comm Ctr	194.33	6,306.52	5,493.00	813.52	114.81
Maint - Regional Comm Ctr	1,031.07	11,834.75	11,421.00	413.75	103.62
Maint - Christian Valley Comm Ctr	0.00	29.50	30.00	(0.50)	98.33
Maint - CVCC Comm Ctr	46.50	5,172.38	5,476.00	(303.62)	94.46
Maint - Overlook Modular	0.00	29.50	30.00	(0.50)	98.33
Maint - MV Soccer A	0.00	12.85	208.00	(195.15)	6.18
Maint - RH Soccer A	0.00	608.64	843.00	(234.36)	72.20
Maint - Regional Field Soccer	0.00	0.00	1,006.00	(1,006.00)	0.00
Maint - RH Soccer B	0.00	508.65	735.00	(226.35)	69.20
Maint - Regional Bill Bean Field	345.48	4,748.66	4,465.00	283.66	106.35
Maint - Regional Field B	49.06	5,441.37	5,535.00	(93.63)	98.31
Maint - Regional Field C	147.83	13,932.60	13,785.00	147.60	101.07
Tree Maint - Rec Park	0.00	20.90	21.00	(0.10)	99.52
Tree Maint - Ashford Park	0.00	2,250.00	2,250.00	0.00	100.00
Tree Maint - MV Park	0.00	4,750.00	4,750.00	0.00	100.00
Tree Maint- Christian Valley Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint- Overlook Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint - Shockley Park	0.00	2,250.00	2,250.00	0.00	100.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Vandalism Repairs Expense	771.97	6,791.64	6,019.00	772.64	112.84
Rep/Maint - Alta Vista	0.00	0.00	425.00	(425.00)	0.00
<b>Total Building and Grounds Maintenance</b>	<b>7,857.21</b>	<b>277,728.65</b>	<b>316,541.00</b>	<b>(38,812.35)</b>	<b>87.74</b>
<b>Property Tax Administration/LAFCO</b>					
CalPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
Property Tax Administration	0.00	5,169.06	5,100.00	69.06	101.35
Lafco Fees	0.00	2,272.44	2,660.00	(387.56)	85.43
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>7,441.50</b>	<b>8,270.00</b>	<b>(828.50)</b>	<b>89.98</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	4,800.00	40,566.19	40,620.00	(53.81)	99.87
Wages - (Cust Serv) - Full Time	9,537.34	78,946.13	79,011.00	(64.87)	99.92
Wages - (Cust Serv) - Part Time	1,127.50	4,904.97	5,146.00	(241.03)	95.32
Wages - (Admin) - Full Time	11,241.67	92,091.59	87,574.00	4,517.59	105.16
Wages - (Admin) - Part Time	9,080.73	47,443.33	42,647.00	4,796.33	111.25
Wages - (Admin) - Board Pay	2,500.00	19,250.00	16,975.00	2,275.00	113.40
Wages - (Y.Serv) - Aub Elem - PT	6,037.62	40,210.77	40,464.00	(253.23)	99.37
Wages - (Y.Serv) - AE Maint	27.66	551.33	524.00	27.33	105.22
Wages - (Y. Serv) - RC Maint	0.45	154.86	218.00	(63.14)	71.04
Wages - (Y.Serv) - Skyridge - PT	6,944.81	38,575.73	37,961.00	614.73	101.62
Wages - (Y.Serv) - Skyridge Maint	17.74	613.76	597.00	16.76	102.81
Wages - (Y.Serv) - Day Camp - PT	1,716.98	93,125.57	96,456.00	(3,330.43)	96.55
Wages - (Y.Serv) - DC Maint	53.16	81.22	135.00	(53.78)	60.16
Wages - (Rec) - Full Time	11,404.09	92,224.16	92,095.00	129.16	100.14
Wages - (Y. Serv) - Newcastle- PT	5,986.02	38,207.51	38,364.00	(156.49)	99.59
Wages - (Y.Serv) - NC Maint	0.00	25.17	0.00	25.17	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Rec) - Seasonal	0.00	98.70	397.00	(298.30)	24.86
Wages - (Rec) - Adult Softball	216.62	4,594.75	4,122.00	472.75	111.47
Wages - (Rec) - Adult Basketball	323.17	2,242.34	2,265.00	(22.66)	99.00
Wages - (Y.Serv) - Preschool	3,887.66	22,713.08	25,486.00	(2,772.92)	89.12
Wages - (Aqua) - Aquatics Coordinator	48.53	14,388.19	14,747.00	(358.81)	97.57
Wages - (Aqua) - Aquatic Activities	0.00	4,836.82	4,837.00	(0.18)	100.00
Wages - (Aqua) - Public Swim	0.00	41,769.01	41,769.00	0.01	100.00
Wages - (Aqua) - Public Swim-PH	0.00	4,015.28	4,016.00	(0.72)	99.98
Wages - (Aqua) - Swim Lessons	0.00	14,295.03	14,295.00	0.03	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	1,823.29	1,824.00	(0.71)	99.96
Wages - (Aqua) - Master Swim	0.00	2,872.17	2,873.00	(0.83)	99.97
Wages - (Aqua) - Swim Team Coaches	0.00	8,451.46	8,841.00	(389.54)	95.59
Wages - (Aqua) - Synchronized Swim Coach	0.00	10,883.56	10,884.00	(0.44)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	8,574.51	72,659.74	72,652.00	7.74	100.01
Wages - (Fac & Grds) - Fac Att. - CVCC	3,847.61	27,181.86	27,134.00	47.86	100.18
Wages - (Fac & Grds) - Fac Attendant - Reg	1,976.99	15,791.09	15,910.00	(118.91)	99.25
Wages - (Fac & Grds) - Fac Att Overlook	5.71	6.07	79.00	(72.93)	7.68
Wages - (Fac & Grds) - Management	12,626.75	103,397.55	102,989.00	408.55	100.40
Wages - (Fac & Grds) - Recreation Park	15,652.46	159,359.56	160,684.00	(1,324.44)	99.18
Wages - (Fac & Grds) - Regional Park	14,571.86	94,921.24	95,768.00	(846.76)	99.12
Wages - (Fac & Grds) - Ashford Park	3,153.12	24,362.44	26,425.00	(2,062.56)	92.20
Wages - (Fac & Grds) - Meadow Vista Park	3,990.25	32,240.21	34,069.00	(1,828.79)	94.63
Wages - (Fac & Grds) - CV Comm Center	185.62	4,993.06	5,811.00	(817.94)	85.92
Wages - (Fac & Grds) - Railroad Park	1,250.32	10,292.95	11,431.00	(1,138.05)	90.04
Wages - (Fac & Grds) - CVCC	1,589.45	11,239.47	10,259.00	980.47	109.56
Wages - (Fac & Grds) - Overlook Park	2,257.68	11,941.36	11,598.00	343.36	102.96
Wages - (Fac & Grds) - Placer Hills Park	1,930.24	13,602.78	14,141.00	(538.22)	96.19
Wages - (Fac & Grds) - Pocket Parks	907.92	4,040.36	3,643.00	397.36	110.91
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.36	0.00	0.36	0.00
Wages - (Fac & Grds) - Winchester Park	218.21	4,053.63	4,373.00	(319.37)	92.70

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Atwood	14.86	3,284.66	4,172.00	(887.34)	78.73
Wages - (Fac & Grds) - Shockley Property	154.66	2,529.21	3,345.00	(815.79)	75.61
Wages - (F & G) Special Events	0.00	8,500.21	8,500.00	0.21	100.00
Wages - District Administrator	9,172.80	78,439.89	78,500.00	(60.11)	99.92
Wages - (Rec) - Special Events	0.00	1,977.70	1,709.00	268.70	115.72
Wages - (F & G) Uniform Allowance	0.00	10,466.96	11,072.00	(605.04)	94.54
<b>Total Salaries Expense</b>	<b>157,032.77</b>	<b>1,415,238.33</b>	<b>1,419,407.00</b>	<b>(4,168.67)</b>	<b>99.71</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	876.70	7,408.72	7,415.00	(6.28)	99.92
ER Taxes - Aquatics	3.71	10,123.79	10,128.00	(4.21)	99.96
ER Taxes - Youth Services	2,237.63	22,199.26	24,430.00	(2,230.74)	90.87
ER Taxes - Fac & Grds	5,397.80	46,849.31	48,195.00	(1,345.69)	97.21
ER Taxes - Cust Serv	781.65	6,367.39	6,421.00	(53.61)	99.17
ER Taxes - Admin	2,440.78	18,993.22	18,289.00	704.22	103.85
Employment Expense - Rec	0.00	55.00	55.00	0.00	100.00
Employment Expense - Aquatics	0.00	117.11	118.00	(0.89)	99.25
Employment Expense - Youth Services	0.00	70.03	115.00	(44.97)	60.90
Employment Expense - Fac & Grds	968.10	2,563.30	1,918.00	645.30	133.64
Fingerprinting Exp - Recreation	0.00	157.00	152.00	5.00	103.29
Fingerprinting Exp - Aquatics	0.00	612.00	612.00	0.00	100.00
Fingerprinting Exp - Youth Services	99.00	500.00	401.00	99.00	124.69
Fingerprinting Exp - Fac & Grds	0.00	253.00	253.00	0.00	100.00
Fingerprinting Exp - Admin	32.00	89.00	57.00	32.00	156.14
Benefits Expense - Recreation	2,775.72	19,448.80	19,682.00	(233.20)	98.82
Benefits Expense - Youth Services	2,412.76	19,003.11	19,273.00	(269.89)	98.60
Benefits Expense - Fac & Grds	17,072.70	139,438.70	140,409.00	(970.30)	99.31
Benefits Expense - Cust Serv	2,050.29	16,434.97	16,812.00	(377.03)	97.76
Benefits Expense - Admin	4,348.95	39,274.05	40,797.00	(1,522.95)	96.27



## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 11/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Rec	1,040.08	8,549.52	8,529.00	20.52	100.24
Employer Retirement Exp. - Aquatics	5.37	1,969.72	1,964.00	5.72	100.29
Employer Retirement Exp. - Youth Services	1,961.53	18,730.00	21,427.00	(2,697.00)	87.41
Employer Retirement Exp. - Fac & Grds	6,042.69	49,414.35	49,924.00	(509.65)	98.98
Employer Retirement Exp - Cust Serv	1,157.94	9,215.15	9,214.00	1.15	100.01
Employer Retirement Exp. - Admin	2,671.46	21,470.20	21,160.00	310.20	101.47
CalPERS Prefunding	0.00	292,840.00	291,934.00	906.00	100.31
Worker's Comp - Rec	190.61	1,668.86	1,722.00	(53.14)	96.91
Worker's Comp - Aquatics	0.77	1,709.66	1,717.00	(7.34)	99.57
Worker's Comp - Youth Services	475.80	4,655.51	4,766.00	(110.49)	97.68
Worker's Comp - Fac & Grds	4,471.20	42,706.00	43,839.00	(1,133.00)	97.42
Worker's Comp - Cust Serv	49.25	401.91	408.00	(6.09)	98.51
Worker's Comp - Admin	253.51	2,109.06	2,163.00	(53.94)	97.51
<b>Total Benefits and Payroll Costs</b>	<b>59,818.00</b>	<b>805,397.70</b>	<b>814,299.00</b>	<b>(8,901.30)</b>	<b>98.91</b>
<b>Fixed Asset Expense</b>	<b>0.00</b>	<b>49,115.71</b>	<b>49,120.00</b>	<b>(4.29)</b>	<b>99.99</b>
Fixed Asset Purchases - Fac & Grds	0.00	49,115.71	49,120.00	(4.29)	99.99
<b>Total Fixed Asset Expense</b>	<b>0.00</b>	<b>49,115.71</b>	<b>49,120.00</b>	<b>(4.29)</b>	<b>99.99</b>
<b>Capital Improvement Projects</b>	<b>0.00</b>	<b>2,852.59</b>	<b>2,857.00</b>	<b>(4.41)</b>	<b>99.85</b>
Art in the Park - Reg	0.00	10,846.00	10,846.00	0.00	100.00
Skyridge - Roof Repairs	0.00	86,987.21	87,000.00	(12.79)	99.99
CVCC - Bike Park	294.50	1,514.26	1,514.00	0.26	100.02
Placer Hills Parking lot Project	0.00	58.32	0.00	58.32	0.00
MV - Pathway Repairs	7.19	1,361,286.18	1,361,287.00	(0.82)	100.00
Energy Efficiency Project	0.00	1,365.40	1,365.00	0.40	100.03
MV Park - Parking lot Reseal/Restripe	0.00				

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 11/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Meadow Vista - Playground	0.00	1,551.13	1,551.00	0.13	100.01
Reg Pk Expansion - 24 Acres	0.00	30,907.35	31,000.00	(92.65)	99.70
Rec - James Field Renovation	0.00	39,723.56	39,700.00	23.56	100.06
Rec - Wheelchair Swing	0.00	3.39	0.00	3.39	0.00
Rec - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33
<b>Total Capital Improvement Projects</b>	<b>301.69</b>	<b>1,538,215.39</b>	<b>1,538,320.00</b>	<b>(104.61)</b>	<b>99.99</b>
<b>Debt Service</b>					
Principal Lease Payment- Sterling Bank	0.00	54,000.00	54,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	11,735.96	11,736.00	(0.04)	100.00
<b>Total Debt Service</b>	<b>0.00</b>	<b>65,735.96</b>	<b>65,736.00</b>	<b>(0.04)</b>	<b>100.00</b>
<b>Transfers Out</b>					
<b>Total Transfers Out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>\$281,507.06</b>	<b>\$4,804,140.26</b>	<b>\$4,886,362.00</b>	<b>(\$82,221.74)</b>	<b>98.32%</b>
<b>Net Revenue Over Expenditures</b>	<b>(\$203,585.09)</b>	<b>(\$1,876,009.66)</b>	<b>(\$1,979,668.00)</b>	<b>\$103,658.34</b>	<b>94.76%</b>
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(203,585.09)</b>	<b>(1,876,009.66)</b>	<b>(1,979,668.00)</b>	<b>103,658.34</b>	<b>94.76</b>

## December's Financials

### *Revenues –*

- **Programs** are over budget by **\$31,000**. Most notable variances are in the Recreation Department. **Youth Basketball** is over budget by **\$14,600** and **Special Events** are over by **\$6,900**.
- **Grants and Donations** are over by **\$317,000**, from our COVID relief grant.

### *Expenses –*

- **Operations and Supplies** are under budget by **\$15,400**. Most savings have been **\$5,500** in **Small Tools Expense**, but other savings have been across the board in this category. This may or may not still be spent in Jan – Mar.
- **Utilities** are under budget by **\$5,500**, this has been saved in **water usage**.
- **Professional Services** are over budget by **\$11,600**. Our grant application was approved on the 24 Acre improvements, so we had an unanticipated cost of **\$22,500** to the grant advisor.
- **Maintenance costs** are under by **\$28,200**. **Tree maintenance** was budgeted for November **\$5,000**, for MV Park but was not done yet. **Equipment Repairs** are currently under also by **\$11,500**, but also could be expensed in future months. **Field Maintenance** is currently under by **\$11,000**, but future repairs are slated that could absorb those savings. The remaining savings are in multiple smaller accounts. These may even out, or may not and leave us with some extra capital.
- **Wages/Benefits** are over budget by **\$25,400**. The majority of this overage is in **Health Insurance benefits** in the amount of **\$18,100**. We paid January's premiums at the end of December, so we have two months accounted for instead of one in December. This will even out in January. We have been paying out quite a bit over **overtime** as well to cover for the **lack of staffing**.

**PROFIT & LOSS**

**21/22 Approved Budget**

	Approved Budget FY 21-22	% Of Total	Mid-Yr Revision FY 21-22	% Of Total	2021 Dec ACTUALS	Last Yr Dec Actuals	2021 YTD ACTUALS	2021 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,103,547	13%	1,183,103	14%	61,652	35,353	1,033,473	1,002,450	424,394
Facility Revenue	144,894	2%	178,525	2%	5,350	2,348	151,322	151,509	26,889
Misc. Revenue	44,186	1%	45,424	1%	3,521	2,550	34,449	33,346	38,731
Grants & Donations	298,850	4%	318,688	4%	336,427	23,756	406,324	89,248	76,939
Interest Income	11,815	0%	9,987	0%	39	1,094	6,472	7,577	22,765
Equipment Reserve Transfers	200,300	2%	56,133	1%	-	-	-	-	-
Unfunded Liability Transfer	140,000	2%	140,000	2%	-	-	140,000	140,000	-
Future Cap & ADA Transfers	305,816	4%	505,644	6%	-	-	-	-	-
Tax Revenue	3,752,499	45%	3,777,208	45%	-	1,965,465	1,691,141	1,691,341	3,586,359
Atwood	30,198	0%	27,039	0%	-	14,593	11,940	11,940	25,962
Sterling Loan	2,135,500	26%	1,942,207	23%	-	-	1,859,740	1,860,506	225,503
City Mitigation Transfers/Rev	40,000	0%	69,000	1%	-	-	-	-	-
County Mitigation Revenue	62,000	1%	107,000	1%	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>8,269,605</b>	<b>100%</b>	<b>8,359,958</b>	<b>100%</b>	<b>406,989</b>	<b>2,045,159</b>	<b>5,334,861</b>	<b>4,987,917</b>	<b>4,427,542</b>
<b>Expenditures</b>									
Program Expense	230,934	3%	224,177	3%	13,969	3,590	163,781	166,898	55,500
Operating & Supplies	442,341	6%	454,625	6%	37,851	22,000	318,753	334,204	244,538
Utilities Expense	110,757	1%	264,459	3%	27,878	4,410	184,183	189,720	168,471
Professional Services	131,840	2%	95,871	1%	24,562	3,277	82,810	71,213	50,841
Building & Grounds Maintenance	475,150	6%	537,213	7%	46,756	21,206	324,484	352,673	233,347
Property Tax Admin.	62,087	1%	71,878	1%	-	57,201	7,442	8,270	60,309
Wages	2,265,755	29%	2,199,359	27%	192,631	171,237	1,607,869	1,601,530	1,430,973
Benefits & Payroll Costs	967,250	12%	1,120,588	14%	98,843	60,330	904,240	885,204	631,246
Fixed Asset Expense	203,300	3%	123,253	2%	5,700	43,259	54,816	62,253	93,515
Capital Improvement Projects	2,832,166	36%	2,804,906	35%	321,525	1,332	1,859,740	1,860,506	81,352
Debt Services	161,126	2%	152,321	2%	76,642	-	142,378	150,245	-
<b>Total Expenditures</b>	<b>7,882,706</b>	<b>100%</b>	<b>8,048,650</b>	<b>100%</b>	<b>846,357</b>	<b>387,842</b>	<b>5,650,496</b>	<b>5,682,716</b>	<b>3,050,092</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 386,899</b>	<b>4.68</b>	<b>\$ 311,308</b>		<b>\$ (439,368)</b>	<b>1,657,317</b>	<b>(\$315,635)</b>	<b>(\$694,799)</b>	<b>\$1,377,450</b>
Annual Contingency Reserve (1-2%)	\$ -		\$ -				\$ 70,000		\$ 450,000
Annual Equip Replacement Reserve	\$ 90,000		\$ 90,000				\$ 703,959		\$ 676,237
Future Capital Construction Reserve	\$ 25,000		\$ 45,000				\$ 1,025,574		\$ 945,574
ADA Reserve	\$ 5,000		\$ 5,000				\$ 35,032		\$ 30,032
CalPERS unfunded liability reserve	\$ 113,482		\$ 113,482				\$ -		\$ 183,200
<b>TOTAL RESERVE BALANCES</b>	<b>\$ 153,417</b>		<b>\$ 253,482</b>				<b>\$ 1,834,565</b>		<b>\$ 2,285,043</b>

## Auburn Area Recreation and Park District

## Balance Sheet

12/31/2021

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	617,977.59
Placer County Treasure-General	253,760.89
Placer County Treasurer - City Trust	207,048.36
CA Pension Trust - CEPPT- CalPERS	67,985.00
Accounts Receivable	272.37
PCOE Receivables	21,536.50
Prepaid Expenses	185.33
Prepaid Liability Expense	69,306.98
Prepaid Workers Comp Insurance	26,521.37
<b>Total Current Assets</b>	<b>1,282,334.23</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	1,909,997.00
<b>Total Restricted Funds</b>	<b>1,909,997.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,847,426.75
Fixed Assets: Equipment	1,303,426.96
Fixed Assets: Computer Equipment & Software	84,228.71
Fixed Assets: Vehicles	282,551.30
Fixed Assets: Office Furniture & Rec Equipment	80,564.16
Construction In Progress	1,479,281.10
Less: Accumulated Depreciation	(10,612,543.85)
<b>Total Fixed Assets</b>	<b>7,435,481.25</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	497,574.00
	497,574.00
<b>TOTAL ASSETS</b>	<b>11,125,386.48</b>

## LIABILITIES AND NET PROFIT

	<u>Current Liabilities</u>	
Prepaid Revenue		36.00
PGE Tru-up payable		753.28
Retentions Payable		92,162.64
Gift Certificates		368.00
Compensated Absenses		133,862.38
Sales Tax Payable		12.89
<b>Total Current Liabilities</b>		<b>\$227,195.19</b>
	<u>Long Term Liabilities</u>	
Net OPEB Liability		298,223.00
Net Pension Liability		1,238,090.00
<b>Total Long Term Liabilities</b>		<b>1,536,313.00</b>
<b>TOTAL LIABILITIES</b>		<b>1,763,508.19</b>
	<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources		60,601.00
OPEB		85,021.00
		145,622.00
	<u>Net Position</u>	
Investments in Fixed Assets		7,156,136.30
RFB: Reserved (City Mitigation)		206,768.25
GFB: Youth Assistance Fund		30,631.84
General Fund Balance		1,742,668.92
DFB: Annual Equip Replacement Reserv.		703,958.72
DFB: Annual Contingency Reserve		473,000.00
DFB: Reserved for Future Capital Construction		1,005,573.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Reserved (Atwood)		(9,057.92)
RFB: Atwood III-Equip Repl Fund		8,003.66
DFB: Unfunded Liability - CalPERS		148,482.00
RFB- 501(c)(3) Fund		17,159.84
GFB: General Fund (ADA Reserve)		35,031.75
Net Profit (Loss)		(2,315,376.32)
<b>Total Net Postion</b>		<b>\$9,216,256.29</b>
<b>TOTAL LIABILITY AND NET POSITION</b>		<b>\$11,125,386.48</b>

**Auburn Rec & Park**  
**Transfers to General Fund**  
**4/1/2021 to 12/31/2021**

<b><u>Future Capital Construction Reserve Balance Forward</u></b>		\$1,005,573.52
4/1/2021	Transfer In (Annual Budget)	\$25,000.00
	Resolution 2021-06	
10/28/2021	Transfer In (Mid-Year Budget)	\$20,000.00
	Resolution 2021-21	
11/18/2021	Transfer Out	(\$45,000.00)
	Resolution 2021-22	
<b>Total Future Capital Construction Reserve</b>		<b>\$1,005,573.52</b>
<b><u>City Mitigation Reserves Balance Forward</u></b>		\$207,048.00
<b>Total City Mitigation Reserve</b>		<b>\$207,048.00</b>
<b><u>Equipment Replacement Reserves Balance Forward</u></b>		\$613,958.72
4/1/2021	Transfer In (Annual Budget)	\$90,000.00
	Resolution 2021-06	
<b>Total Equip Replacement Reserves</b>		<b>\$703,958.72</b>
<b><u>ADA Reserves Balance Forward</u></b>		\$30,031.75
4/1/2021	Transfer In (Annual Budget)	\$5,000.00
	Resolution 2021-06	
<b>Total ADA Reserves</b>		<b>\$35,031.75</b>
<b><u>Contingency Reserves Balance Forward</u></b>		\$473,000.00
12/19/2021	Transfer to GF	(\$403,000.00)
	Resolution 2021-23	
<b>Total Contingency Reserves</b>		<b>\$70,000.00</b>
<b>Total Impact to General Fund 2020-21</b>		<b>\$2,021,611.99</b>

**Auburn Rec & Park**Profit & Loss - Summary  
4/1/2021 To 12/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	61,652.39	1,033,472.66	1,002,450.00	31,022.66	103.10
Rents & Concessions	5,350.45	151,321.98	151,509.00	(187.02)	99.88
Miscellaneous Revenue	3,520.92	34,449.23	33,346.00	1,103.23	103.31
Grants & Donations	336,426.60	406,323.55	89,248.00	317,075.55	455.28
Interest Income	38.61	6,472.12	7,577.00	(1,104.88)	85.42
Taxes Revenue	0.00	1,703,080.03	1,703,281.00	(200.97)	99.99
<b>TOTAL OPERATING REVENUE</b>	<b>\$406,988.97</b>	<b>\$3,335,119.57</b>	<b>\$2,987,411.00</b>	<b>\$347,708.57</b>	<b>111.64%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>406,988.97</b>	<b>3,335,119.57</b>	<b>2,987,411.00</b>	<b>347,708.57</b>	<b>111.64</b>
<b>EXPENDITURES</b>					
Program Expenses	13,969.05	163,781.23	166,898.00	(3,116.77)	98.13
Operations & Supplies Expense	37,851.39	318,753.13	334,204.00	(15,450.87)	95.38
Utilities Expense	27,877.73	184,183.11	189,720.00	(5,536.89)	97.08
Legal Expenses	120.00	334.00	2,814.00	(2,480.00)	11.87
Professional Services	24,442.00	82,475.72	68,399.00	14,076.72	120.58
Bldg & Grounds Maintenance	46,755.54	324,484.19	352,673.00	(28,188.81)	92.01
Property Tax Administration/LAFCO	0.00	7,441.50	8,270.00	(828.50)	89.98
Salaries Expense	192,630.67	1,607,869.00	1,601,530.00	6,339.00	100.40
Benefits & Payroll Costs	98,842.76	904,240.46	885,204.00	19,036.46	102.15
Fixed Asset Expense	5,700.00	54,815.71	62,253.00	(7,437.29)	88.05
Capital Improvement Projects	321,524.89	1,859,740.28	1,860,506.00	(765.72)	99.96
Debt Service	76,641.60	142,377.56	150,245.00	(7,867.44)	94.76



Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2021 To 12/31/2021  
 For All Segment1s  
 For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
\$846,355.63	\$5,650,495.89	\$5,682,716.00	(\$32,220.11)	99.43%
\$439,366.66	\$2,315,376.32	\$2,695,305.00	(\$379,928.68)	85.90%

TOTAL EXPENDITURES

NET REVENUE OVER EXPENDITURES

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2021 to 12/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Alta Vista DSC Rev	0.00	(197.00)	(197.00)	0.00	100.00
Aub Elem DSC Rev	14,505.99	86,075.33	87,160.00	(1,084.67)	98.76
Skyridge DSC Rev	15,584.75	113,534.78	115,996.00	(2,461.22)	97.88
Day Camp Rev	4,510.00	175,275.11	167,118.00	8,157.11	104.88
Preschool Revenue	6,848.50	59,479.31	59,209.00	270.31	100.46
Newcastle DSC Revenue	14,179.75	100,289.43	100,260.00	29.43	100.03
Adult Softball	0.00	29,854.00	28,183.00	1,671.00	105.93
Adult Basketball	0.00	8,787.00	9,349.00	(562.00)	93.99
Sr. Sports	60.00	1,214.20	1,454.00	(239.80)	83.51
Adult Volleyball	0.00	1,068.30	1,068.00	0.30	100.03
Pickle Ball Revenue	0.00	7,113.00	6,658.00	455.00	106.83
Adult Classes	803.72	30,613.60	28,496.00	2,117.60	107.43
Adult Class Rev - Bureau	61.68	5,945.04	6,523.00	(577.96)	91.14
Bocce Ball Prog Revenue	0.00	596.00	596.00	0.00	100.00
Youth Basketball	5,550.00	97,295.50	82,689.00	14,606.50	117.66
Youth Classes	(305.00)	41,763.80	42,708.00	(944.20)	97.79
Youth Class Rev - Bureau	0.00	3,320.00	3,320.00	0.00	100.00
Youth Volleyball	0.00	8,740.00	8,740.00	0.00	100.00
Aquatic Activities	0.00	17,733.68	17,734.00	(0.32)	100.00
Aquatic Activities - PH Pool	0.00	2,328.00	2,328.00	0.00	100.00
Master Swim Revenue	0.00	5,190.96	5,191.00	(0.04)	100.00
Public Swim - MS Sierra Pool	0.00	27,110.15	27,110.00	0.15	100.00
Public Swim - Placer Hills Pool	0.00	2,017.75	2,018.00	(0.25)	99.99
Swim Lessons	(12.00)	44,458.75	44,470.00	(11.25)	99.98
Swim Lessons - PH	0.00	5,870.00	5,870.00	0.00	100.00
Swim Team Revenue	0.00	20,290.50	20,290.00	0.50	100.00
Synchro Team	190.00	15,876.30	16,111.00	(234.70)	98.54

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	(571.00)	28,668.25	28,114.00	554.25	101.97
Youth Camp Rev - Bureau	0.00	20,894.00	21,021.00	(127.00)	99.40
Youth Sports Camps	0.00	26,937.33	24,328.00	2,609.33	110.73
Special Events Revenue	0.00	991.87	992.00	(0.13)	99.99
Party in the Park Revenue	0.00	441.07	441.00	0.07	100.02
Concert at Overlook Park Rev	0.00	2,702.07	2,702.00	0.07	100.00
Ukulele Festival Revenue	0.00	640.07	641.00	(0.93)	99.86
Obstacle Race Revenue	0.00	17,081.07	12,441.00	4,640.07	137.30
Dead Festival Rev	0.00	(100.00)	0.00	(100.00)	0.00
Auburn Harvest Festival Rev	0.00	9,748.07	7,403.00	2,345.07	131.68
Out of District Fees	236.00	12,927.37	13,052.00	(124.63)	99.05
Out of District Fees - Bureau	10.00	868.00	833.00	35.00	104.20
Return check fees	0.00	30.00	30.00	0.00	100.00
<b>Total Parks and Recreation Services</b>	<b>61,652.39</b>	<b>1,033,472.66</b>	<b>1,002,450.00</b>	<b>31,022.66</b>	<b>103.10</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(1,485.40)	(3,561.40)	(3,167.00)	(394.40)	112.45
Fee Waiver - Offset	1,485.40	3,561.40	3,167.00	394.40	112.45
Blue Bird Room-CVCC	0.00	1,386.00	1,639.00	(253.00)	84.56
Lakeside Rental Revenue - Reg	908.95	3,867.45	2,267.00	1,600.45	170.60
Sierra Room Rental - CVCC	0.00	2,224.00	2,813.00	(589.00)	79.06
Sunset Room Rental - CVCC	333.00	911.92	521.00	390.92	175.03
Canyon View Room Rental - CVCC	0.00	1,045.17	1,209.00	(163.83)	86.45
Foothills Room Rental - CVCC	237.00	2,986.25	3,837.00	(850.75)	77.83
Pool Rental Rev - Sierra/Splash	0.00	10,964.14	10,964.00	0.14	100.00
Pool Rental Rev - Placer Hills	0.00	1,400.00	1,400.00	0.00	100.00
American River Room - CVCC	0.00	3,706.17	3,361.00	345.17	110.27
Board Room Rental	0.00	120.00	0.00	120.00	0.00
Conference (Module) Rental - Overlook	899.50	6,798.50	6,335.00	463.50	107.32

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 12/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gazebo Rentals	95.00	529.00	296.00	233.00	178.72
Rock Creek Modular Rent	330.00	2,970.00	2,970.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	386.00	1,284.00	(898.00)	30.06
Gym Rental Revenue - Reg	0.00	1,432.00	1,432.00	0.00	100.00
Tutor Totter Lease Agreement	554.00	4,986.00	4,986.00	0.00	100.00
Kitchen Rental Revenue - CVCC	0.00	88.00	176.00	(88.00)	50.00
Picnic Area Rental Revenue - Rec	264.00	8,819.25	8,844.00	(24.75)	99.72
Picnic Area Rental Revenue - Reg	0.00	1,325.00	1,411.00	(86.00)	93.91
Picnic Area Rental Revenue - Ash	0.00	671.00	671.00	0.00	100.00
Picnic Area Rental Revenue - MV	0.00	2,834.00	2,884.00	(50.00)	98.27
Field "Recreation" Rental Revenue	0.00	4,342.84	4,352.00	(9.16)	99.79
Field "Bill Beane" Rental - Reg A	0.00	1,404.59	1,405.00	(0.41)	99.97
Field "Softball" Rental - MV	0.00	4,013.75	4,013.00	0.75	100.02
Field Rental - CV	0.00	2,016.00	2,037.00	(21.00)	98.97
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	0.00	1,821.13	1,907.00	(85.87)	95.50
Field "Beggs" Rental - Rec	0.00	7,170.23	7,119.00	51.23	100.72
Field B (softball) Rev - Reg	0.00	913.75	882.00	31.75	103.60
Field "James" Rental - Rec	0.00	6,940.99	6,941.00	(0.01)	100.00
Field C (Baseball) Rental - Reg	0.00	6,717.50	6,779.00	(61.50)	99.09
Bocce Ball Field Rental	0.00	(120.00)	(120.00)	0.00	100.00
Field "Soccer Regional" Rental	0.00	2,480.00	2,480.00	0.00	100.00
Field "Soccer A" Rental - Railhead	382.50	6,542.73	6,920.00	(377.27)	94.55
Field - PH Soccer Field	0.00	8,463.21	6,630.00	1,833.21	127.65
Field "Soccer B" Rental - Railhead	212.50	10,071.08	9,748.00	323.08	103.31
Misc Rents & Concessions	66.00	7,075.46	7,086.00	(10.54)	99.85
Misc Rents & Concessions - Bureau	0.00	4,189.10	4,190.00	(0.90)	99.98
Custodial Fees	1,068.00	16,281.77	17,441.00	(1,159.23)	93.35
Custodial Fees - Bureau	0.00	680.00	960.00	(280.00)	70.83
Set up/Take Down Fees	0.00	935.00	1,185.00	(250.00)	78.90

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget (50.00)
Set up/Take Down Fees - Bureau	0.00	(107.00)	214.00	(321.00)	
<b>Total Rents and Concessions</b>	<b>5,350.45</b>	<b>151,321.98</b>	<b>151,509.00</b>	<b>(187.02)</b>	<b>99.88</b>
<b>Miscellaneous Revenue</b>					
Sales of an Asset - F & G	0.00	1,400.00	1,400.00	0.00	100.00
MV Comm Ctr Rentals	159.00	485.00	45.00	440.00	1077.78
Alcohol Permit Fee	88.00	3,497.00	3,513.00	(16.00)	99.55
Alcohol Permit - Bureau	0.00	171.00	171.00	0.00	100.00
MV Custodial Fee	0.00	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	0.00	1,581.00	1,492.00	89.00	105.97
Miscellaneous Revenue - Recreation	647.00	647.00	0.00	647.00	0.00
Verizon Wireless Lease	2,626.92	23,642.28	23,643.00	(0.72)	100.00
Miscellaneous Income - Youth Services	0.00	1,481.95	1,582.00	(100.05)	93.68
Miscellaneous Income - F & G	0.00	1,500.00	1,500.00	0.00	100.00
<b>Total Miscellaneous Revenue</b>	<b>3,520.92</b>	<b>34,449.23</b>	<b>33,346.00</b>	<b>1,103.23</b>	<b>103.31</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	952.60	10,956.12	8,365.00	2,591.12	130.98
Donation Rev - F & G	500.00	500.00	1,000.00	(500.00)	50.00
Bike Park Donations	0.00	15,768.43	15,758.00	10.43	100.07
Grant Proceeds - Y. Services	0.00	43,125.00	43,125.00	0.00	100.00
Grant Proceeds - Admin	334,974.00	335,974.00	21,000.00	314,974.00	1599.88
<b>Total Grants and Donations</b>	<b>336,426.60</b>	<b>406,323.55</b>	<b>89,248.00</b>	<b>317,075.55</b>	<b>455.28</b>
<b>Interest Income</b>					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 12/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income - Other	38.61	340.48	226.00	114.48	150.66
Interest Revenue - County	0.00	5,687.53	6,544.00	(856.47)	86.91
Interest Revenue - City Trust	0.00	280.11	303.00	(22.89)	92.45
Interest - Pension Trust	0.00	164.00	504.00	(340.00)	32.54
<b>Total Interest Income</b>	<b>38.61</b>	<b>6,472.12</b>	<b>7,577.00</b>	<b>(1,104.88)</b>	<b>85.42</b>
<b>Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Tax Revenue</b>					
Current Secured Property Taxes General	0.00	1,417,384.62	1,417,418.00	(33.38)	100.00
Homeowner's Prop. Tax Relief	0.00	14,263.66	14,201.00	62.66	100.44
Current Unsecured Prop Taxes General	0.00	71,969.69	71,913.00	56.69	100.08
Current Supplemental Property Taxes	0.00	59,528.59	59,572.00	(43.41)	99.93
Unitary & Op Non-unitary Tax	0.00	52,751.74	53,154.00	(402.26)	99.24
Delinq Unsecured Property Taxes	0.00	11.32	11.00	0.32	102.91
Timber Tax Guarantee	0.00	0.50	0.00	0.50	0.00
Atwood Tax Revenue	0.00	11,939.50	11,940.00	(0.50)	100.00
Delinquent Supplemental Tax Rev	0.00	4,263.30	4,263.00	0.30	100.01
Delinquent Secured Property Taxes	0.00	(166.40)	(151.00)	(15.40)	110.20
Railroad Unitary Property Taxes	0.00	1,067.85	894.00	173.85	119.45
RDA Pass-Throughs	0.00	70,065.66	70,066.00	(0.34)	100.00
<b>Total Tax Revenue</b>	<b>0.00</b>	<b>1,703,080.03</b>	<b>1,703,281.00</b>	<b>(200.97)</b>	<b>99.99</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$406,988.97</b>	<b>\$3,335,119.57</b>	<b>\$2,987,411.00</b>	<b>\$347,708.57</b>	<b>111.64%</b>

Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
<b>TOTAL OTHER FINANCING SOURCES</b>	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	406,988.97	3,335,119.57	2,987,411.00	347,708.57	111.64
<b>EXPENDITURES</b>					
<b>Program Expenses</b>					
Instructor/Aquatics	0.00	864.40	865.00	(0.60)	99.93
Instructor/Adult Classes	3,298.05	16,738.90	15,056.00	1,682.90	111.18
Instructor/Adult Classes - Bureau	520.00	2,359.50	2,809.00	(449.50)	84.00
Instructor/Youth Classes	2,710.25	28,452.45	27,000.00	1,452.45	105.38
Officials/Adult Softball	0.00	6,376.55	7,081.00	(704.45)	90.05
Officials/Adult Basketball	0.00	3,320.25	3,874.00	(553.75)	85.71
Officials/Youth Volleyball	0.00	767.00	767.00	0.00	100.00
Instructor/Youth Camps	933.15	29,831.90	28,899.00	932.90	103.23
Instr/Y Camp - Bureau	0.00	12,565.60	12,566.00	(0.40)	100.00
Instructors - Youth Sports Camps	0.00	6,582.38	6,582.00	0.38	100.01
Aub Elem/Program Exp	795.73	3,008.55	2,930.00	78.55	102.68
Skyridge/Program Exp	1,146.13	3,564.93	3,119.00	445.93	114.30
Day Camp/Program Exp	174.62	11,742.89	11,666.00	76.89	100.66
Preschool - Program Expense	239.36	1,876.04	1,708.00	168.04	109.84
Newcastle Program Expense	636.51	3,829.63	3,191.00	638.63	120.01
Adult Softball Expense	0.00	1,087.23	1,005.00	82.23	108.18

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1's  
For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Adult Basketball Expense	0.00	205.92	549.00	(343.08)	37.51
Adult Volleyball Expense	0.00	81.68	56.00	25.68	145.86
Pickle Ball Tennis Expense	0.00	2,050.13	2,050.00	0.13	100.01
Adult Class Expense	0.00	363.68	108.00	255.68	336.74
Youth Basketball Expense	2,035.06	2,163.59	8,205.00	(6,041.41)	26.37
Youth Volleyball Expense	0.00	1,141.44	1,142.00	(0.56)	99.95
Aquatic Activities	0.00	2,319.87	2,320.00	(0.13)	99.99
Public Swim Expense	0.00	1,790.76	1,791.00	(0.24)	99.99
Public Swim Exp - PH Pool	0.00	467.00	467.00	0.00	100.00
Swim Team	0.00	47.92	48.00	(0.08)	99.83
Synchro Team Expenses	0.00	1,348.00	1,924.00	(576.00)	70.06
Youth Camps	0.00	87.00	87.00	0.00	100.00
Youth Sports Camps	0.00	9.26	9.00	0.26	102.89
Special Events Expenses	869.89	954.58	1,604.00	(649.42)	59.51
Party in the Park Expenses	0.00	476.31	123.00	353.31	387.24
Concert at Overlook Expenses	(122.54)	73.70	196.00	(122.30)	37.60
Ukulele Festival Expenses	0.00	519.89	520.00	(0.11)	99.98
Food Truck Fiesta Expenses - PAY FROM 51	0.00	168.81	0.00	168.81	0.00
Obstacle Race Expense	0.00	10,644.75	8,836.00	1,808.75	120.47
Dead Festival Expenses - PAY FROM 501c3	0.00	168.84	0.00	168.84	0.00
Auburn Harvest Festival Expenses	732.84	5,729.90	7,745.00	(2,015.10)	73.98
<b>Total Program Expenses</b>	<b>13,969.05</b>	<b>163,781.23</b>	<b>166,898.00</b>	<b>(3,116.77)</b>	<b>98.13</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	0.00	136.95	136.00	0.95	100.70
Merchant Fees - Youth Services	771.76	4,128.71	4,148.00	(19.29)	99.54
Merchant Fees - Cust Serv	428.37	9,197.34	8,566.00	631.34	107.37
Cal Card Incentives	(439.60)	(1,682.67)	(1,792.00)	109.33	93.90
Penalties	0.00	2,197.41	4,564.00	(2,366.59)	48.15



## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donations Expense	0.00	750.00	850.00	(100.00)	88.24
Telephone - Placer Hills Pool	74.90	737.95	770.00	(32.05)	95.84
Telephone - Cust Serv	569.15	5,114.88	5,133.00	(18.12)	99.65
Telephone (CVCC) - Admin	515.84	4,565.14	4,645.00	(79.86)	98.28
Gift Certificates Expensed	0.00	58.00	108.00	(50.00)	53.70
Telephone - Recreation	37.84	266.72	365.00	(98.28)	73.07
Telephone - Preschool	40.89	256.00	441.00	(185.00)	58.05
Telephone - Facilities & Grounds	955.49	7,623.85	9,252.00	(1,628.15)	82.40
Telephone - Day Camp	57.91	433.23	522.00	(88.77)	82.99
Telephone - Newcastle	42.95	304.76	594.00	(289.24)	51.31
Telephone - Aub El	130.01	1,116.03	1,128.00	(11.97)	98.94
Telephone - Skyridge	34.40	358.76	90.00	268.76	398.62
Postage - Admin	8.16	496.74	998.00	(501.26)	49.77
Activity Guide Expense	8,788.80	31,339.66	32,394.00	(1,054.34)	96.75
Youth Assistance Expense	75.00	10,085.67	9,696.00	389.67	104.02
Bank Service Charges	0.00	0.00	(8.00)	8.00	0.00
CEPPT Charges	0.00	268.00	268.00	0.00	100.00
Office Supplies - Rec	24.66	313.63	666.00	(352.37)	47.09
Office Supplies - Youth Services	0.00	407.07	1,029.00	(621.93)	39.56
Office Supplies - F & G	144.88	1,253.17	1,810.00	(556.83)	69.24
Office Supplies-Cust Serv	585.29	2,285.17	1,745.00	540.17	130.96
Office Supplies - Admin	308.19	4,998.58	4,833.00	165.58	103.43
Duplication Costs - Cust Serv	0.00	39.69	40.00	(0.31)	99.23
Duplication Costs - Admin	214.68	973.57	1,238.00	(264.43)	78.64
Office Equip Rental - Cust Serv	470.75	4,590.31	4,683.00	(92.69)	98.02
Office Equip Rental - Admin	438.66	3,320.27	3,257.00	63.27	101.94
Dining Expense	0.00	413.00	645.00	(232.00)	64.03
Gas/Mileage Expense - C.Serv	28.00	385.28	419.00	(33.72)	91.95
Gas/Mileage Expense - Admin	71.54	1,269.47	1,135.00	134.47	111.85
Gas/Mileage Expense - Rec.	0.00	0.00	147.00	(147.00)	0.00

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Mileage Expense - YS	0.00	86.58	261.00	(174.42)	33.17
Gas/Mileage Expense - F & G	5,143.25	38,125.41	36,782.00	1,343.41	103.65
General Administrative Exp - Admin	363.35	1,133.67	728.00	405.67	155.72
Liability Insurance - Admin	11,551.17	99,625.77	99,165.00	460.77	100.47
Board Expense	0.00	775.48	1,526.00	(750.52)	50.82
Public Relations/Marketing - Cust Serv	120.03	2,556.18	5,365.00	(2,808.82)	47.65
Misc Expenses - Y Serv	0.00	0.00	1,504.00	(1,504.00)	0.00
Dues and Subscriptions-Youth Services	0.00	0.00	165.00	(165.00)	0.00
Dues and Subscriptions - Admin	0.00	10,485.00	10,650.00	(165.00)	98.45
Dues and Subscriptions - Rec.	0.00	150.00	981.00	(831.00)	15.29
Dues and Subscriptions - F & G	399.00	399.00	400.00	(1.00)	99.75
Staff Appreciation - Rec	35.54	64.38	46.00	18.38	139.96
Staff Appreciation - Aquatics	0.00	199.17	199.00	0.17	100.09
Staff Appreciation - Youth Services	30.14	89.03	105.00	(15.97)	84.79
Staff Appreciation - F & G	208.01	450.30	97.00	353.30	464.23
Staff Appreciation - Cust Serv	27.33	47.96	100.00	(52.04)	47.96
Staff Appreciation - Admin	0.00	141.77	172.00	(30.23)	82.42
Company Celebrations	911.32	911.32	762.00	149.32	119.60
Bad Debts Expense - Recreation	0.00	25.80	0.00	25.80	0.00
Bad Debts Expense - Y Services	0.00	1,124.40	1,125.00	(0.60)	99.95
Staff Development - Admin	0.00	1,329.08	1,629.00	(299.92)	81.59
Staff Development - Rec.	195.00	545.00	419.00	126.00	130.07
Staff Development - Aquatics	0.00	348.00	375.00	(27.00)	92.80
Staff Development - Youth Services	0.00	30.00	85.00	(55.00)	35.29
Staff Development - F & G	0.00	2,042.16	2,240.00	(197.84)	91.17
Uniform Exp - Aquatics	0.00	124.33	124.00	0.33	100.27
Uniform Exp - F & G	(74.39)	265.91	542.00	(276.09)	49.06
Small Equip - Rec Dept	0.00	0.00	106.00	(106.00)	0.00
Small Equipment - Rec Pk	126.31	2,238.31	6,660.00	(4,421.69)	33.61
Small Equipment - Reg Pk	117.54	263.34	980.00	(716.66)	26.87

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - MV Park	14.76	197.41	640.00	(442.59)	30.85
Small Equipment - CVCC	0.00	193.34	193.00	0.34	100.18
Field Marking Expense	10.06	2,035.19	1,884.00	151.19	108.03
Safety Supplies - F & G	0.00	7,897.04	8,056.00	(158.96)	98.03
Safety Supplies - Aquatics	0.00	600.16	600.00	0.16	100.03
Safety Supplies - Youth Services	0.00	0.00	250.00	(250.00)	0.00
Restroom Supplies - Recreation Park	85.19	1,428.36	1,296.00	132.36	110.21
Restroom Supplies - Regional Park	80.92	1,521.47	1,408.00	113.47	108.06
Restroom Supplies - Ashford Park	47.61	849.61	753.00	96.61	112.83
Restroom Supplies - Meadow Vista Park	51.79	945.01	850.00	95.01	111.18
Restroom Supplies - Railhead Park	55.97	977.76	845.00	132.76	115.71
Restroom Supplies - Overlook Park	63.35	1,086.59	979.00	107.59	110.99
Restroom Supplies - Placer Hills Park	36.69	737.13	612.00	125.13	120.45
Restroom Supplies - Rec Comm Ctr	124.31	2,353.62	2,380.00	(26.38)	98.89
Restroom Supplies - Reg Comm Ctr	120.43	1,905.80	1,969.00	(63.20)	96.79
Restroom Supplies - CVCC Comm Ctr	167.94	2,483.02	2,499.00	(15.98)	99.36
Sanitation - Reg Pk - Toilet	466.00	4,130.00	4,114.00	16.00	100.39
Sanitation - Win Pk - Toilet	271.00	2,345.00	2,703.00	(358.00)	86.76
Sanitation - Rec Pk - ADA Toilet	0.00	1,809.58	2,129.00	(319.42)	85.00
Sanitation - Reg - ADA Toilet	381.29	1,492.87	1,545.00	(52.13)	96.63
Sanitation - Rec Pk - Debris Box	1,137.10	10,267.39	8,887.00	1,380.39	115.53
Sanitation - Reg Pk - Disposal	588.55	4,637.28	4,557.00	80.28	101.76
Sanitation - MV - Disposal	400.59	3,339.03	3,267.00	72.03	102.21
Sanitation - CVCC - Disposal	215.72	1,683.46	1,723.00	(39.54)	97.71
Small Equipment - Overlook	0.00	2,257.32	2,257.00	0.32	100.01
<b>Total Operations &amp; Supplies</b>	<b>37,851.39</b>	<b>318,753.13</b>	<b>334,204.00</b>	<b>(15,450.87)</b>	<b>95.38</b>

Utilities Expense

## Auburn Rec &amp; Park

## Profit &amp; Loss - Detail

4/1/2021 to 12/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Pk Beggs Field	889.25	3,465.41	3,133.00	332.41	110.61
Lighting Reimb.-Beggs Field	0.00	(1,201.73)	(1,799.00)	597.27	66.80
Lights - Rec Pk James Field	895.50	3,585.63	3,384.00	201.63	105.96
Lighting Reimb.-James Field	0.00	(2,939.15)	(3,302.00)	362.85	89.01
Lights - Rec Field	155.28	794.22	734.00	60.22	108.20
Lighting Reimb.-Rec Field	0.00	(294.38)	(421.00)	126.62	69.92
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,556.70	426.23	1,325.00	(898.77)	32.17
Gas/Electric - Reg Comm Ctr	2,296.66	6,266.81	6,734.00	(467.19)	93.06
Gas/Electric - CV Comm Ctr	183.25	703.01	749.00	(45.99)	93.86
Electric Reimb.- CV Comm Ctr	(95.65)	(894.32)	(846.00)	(48.32)	105.71
Gas/Electric - CVCC	3,747.06	19,032.17	17,665.00	1,367.17	107.74
Gas/Electric - Sierra Pool	3,668.13	24,537.14	24,741.00	(203.86)	99.18
Gas/Electric - PH Pool	779.47	5,114.71	5,003.00	111.71	102.23
Electric - Day Camp	256.60	1,605.11	1,758.00	(152.89)	91.30
Gas/Elec - Recreation Park	1,232.48	9,538.02	9,980.00	(441.98)	95.57
Gas/Electric - Reg Park	4,744.60	29,639.25	28,374.00	1,265.25	104.46
Lighting Reimb.- Reg Park	0.00	(4,664.75)	(4,756.00)	91.25	98.08
Gas/Electric - Ashford Park	298.88	3,565.44	3,861.00	(295.56)	92.35
Gas/Electric - MV Park	370.45	5,187.41	5,100.00	87.41	101.71
Electric - Railroad Park	819.55	4,267.22	4,750.00	(482.78)	89.84
Lighting Reimb.-Railhead	(379.09)	(2,666.27)	(2,835.00)	168.73	94.05
Gas/Electric - Winchester Park	42.99	1,672.81	1,759.00	(86.19)	95.10
Reimbursements - Gas/Elec Pool	0.00	(11,105.60)	(11,105.00)	(0.60)	100.01
Water - Rec Comm Ctr	661.48	1,677.25	2,627.00	(949.75)	63.85
Water - Reg Comm Ctr	171.92	1,788.21	2,027.00	(238.79)	88.22
Water - CV Comm Ctr	392.45	2,924.24	2,912.00	12.24	100.42
Water - CVCC	627.62	3,180.92	2,722.00	458.92	116.86
Water - Sierra Pool	0.00	2,212.22	2,796.00	(583.78)	79.12

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 12/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - PH Pool	0.00	162.64	696.00	(533.36)	23.37
Water - Rec Park	725.69	3,898.26	4,271.00	(372.74)	91.27
Water - Regional Park	895.20	9,149.55	8,685.00	464.55	105.35
Water - Ashford Park	234.33	3,421.80	4,247.00	(825.20)	80.57
Water - MV Park	961.84	15,898.76	18,886.00	(2,987.24)	84.18
Water - CV Park	0.00	2,497.13	2,735.00	(237.87)	91.30
Water - Railhead Park	621.66	3,212.22	3,563.00	(350.78)	90.16
Water - CVCC Park	0.00	2,816.10	2,985.00	(168.90)	94.34
Water - Overlook Park	749.84	5,569.72	5,706.00	(136.28)	97.61
Water - Placer Hills Park	236.90	3,925.26	4,311.00	(385.74)	91.05
Water - Atwood	136.69	2,751.15	3,100.00	(348.85)	88.75
Water - Chana Field	0.00	4,032.35	4,032.00	0.35	100.01
Reimb - Water - Sierra Pool	0.00	(1,011.89)	(1,012.00)	0.11	99.99
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,345.00	(0.98)	99.99
Sanitation - Railhead Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,190.00	(0.85)	99.99
<b>Total Utilities Expense</b>	<b>27,877.73</b>	<b>184,183.11</b>	<b>189,720.00</b>	<b>(5,536.89)</b>	<b>97.08</b>
<b>Legal Expenses</b>					
Legal Fees	120.00	334.00	2,814.00	(2,480.00)	11.87
<b>Total Legal Expense</b>	<b>120.00</b>	<b>334.00</b>	<b>2,814.00</b>	<b>(2,480.00)</b>	<b>11.87</b>
<b>Professional Services</b>					
Grant Application Expense	22,500.00	22,500.00	0.00	22,500.00	0.00

## Auburn Rec &amp; Park

## Profit &amp; Loss - Detail

4/1/2021 to 12/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Rec	1,379.50	9,963.50	10,163.00	(199.50)	98.04
Professional Services - YS	0.00	7,316.51	7,316.00	0.51	100.01
Professional Services - F & G	0.00	7,107.98	5,578.00	1,529.98	127.43
Atwood - Professional Services	0.00	5,718.89	6,146.00	(427.11)	93.05
Professional Services - C Serv	375.00	7,975.00	16,049.00	(8,074.00)	49.69
Professional Services - Admin	187.50	8,993.84	9,978.00	(984.16)	90.14
Accounting/Auditor Fees	0.00	12,900.00	12,900.00	0.00	100.00
Atwood - County Collection Fee	0.00	0.00	269.00	(269.00)	0.00
<b>Total Professional Services</b>	<b>24,442.00</b>	<b>82,475.72</b>	<b>68,399.00</b>	<b>14,076.72</b>	<b>120.58</b>
<b>Bldg &amp; Ground Maintenance</b>					
Vehicle Maintenance	1,712.39	24,411.21	25,811.00	(1,399.79)	94.58
Equipment Rental	0.00	136.41	1,932.00	(1,795.59)	7.06
Irrigation Supplies - General	73.99	1,715.77	1,642.00	73.77	104.49
Maint - Recreation Field	0.00	826.52	1,278.00	(451.48)	64.67
Maint - CV Baseball Field	0.00	1,878.10	5,161.00	(3,282.90)	36.39
Maint - James Field	31.92	1,756.71	2,485.00	(728.29)	70.69
Maint - Beggs Field	0.00	1,336.20	3,200.00	(1,863.80)	41.76
Maint - Sierra Pool	4,397.76	41,999.39	42,681.00	(681.61)	98.40
Reimbursement- Maint Pool	0.00	(4,572.34)	(4,572.00)	(0.34)	100.01
Maint & Repairs - Equipment	1,483.47	15,176.61	26,676.00	(11,499.39)	56.89
Maint - PH Pool	5,632.10	10,289.03	7,872.00	2,417.03	130.70
Maint - Winchester Fields	268.75	806.25	565.00	241.25	142.70
Rep/Maint - Aub El	66.41	824.88	1,903.00	(1,078.12)	43.35
Rep/Maint - Rock Creek	33.21	62.71	129.00	(66.29)	48.61
Rep/Maint - Day Camp	66.41	138.67	500.00	(361.33)	27.73
Maint - Recreation Park	3,323.01	18,064.63	15,004.00	3,060.63	120.40

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Park	3,466.39	72,555.39	73,158.00	(602.61)	99.18
Maint - Ashford Park	3,883.59	8,310.80	12,179.00	(3,868.20)	68.24
Maint - Meadow Vista Park	1,233.53	15,365.35	15,928.00	(562.65)	96.47
Maint - Christian Valley Park	322.50	3,143.26	2,992.00	151.26	105.06
Maint - Railroad Park	433.11	1,941.43	1,954.00	(12.57)	99.36
Maint - CVCC Park	218.11	3,723.87	4,392.00	(668.13)	84.79
Maint - Overlook Park	2,756.08	7,041.69	5,010.00	2,031.69	140.55
Maint - Placer Hills Park	396.10	2,372.38	2,534.00	(161.62)	93.62
Maint - Pocket Parks	0.00	468.57	636.00	(167.43)	73.68
Maint - Mt. Vernon Park	53.75	161.25	110.00	51.25	146.59
Maint - Winchester Park	364.93	1,400.01	1,155.00	245.01	121.21
Maint - Atwood	274.97	1,905.44	1,243.00	662.44	153.29
Maint - Shockley Park	322.50	1,748.85	1,538.00	210.85	113.71
Maint - Bike Park	830.83	7,914.75	7,664.00	250.75	103.27
Rep/Maint - Skyridge	66.41	332.67	725.00	(392.33)	45.89
Maint - Ashley Dog Park	6.22	1,522.67	1,791.00	(268.33)	85.02
Rep/Maint - Newcastle	0.00	0.00	250.00	(250.00)	0.00
Maint - Recreation Comm Ctr	992.21	7,298.73	7,006.00	292.73	104.18
Maint - Regional Comm Ctr	911.92	12,746.67	12,461.00	285.67	102.29
Maint - Christian Valley Comm Ctr	33.21	62.71	71.00	(8.29)	88.32
Maint - CVCC Comm Ctr	999.38	6,171.76	6,347.00	(175.24)	97.24
Maint - Overlook Modular	33.21	62.71	576.00	(513.29)	10.89
Maint - Regional Tennis Courts	1,119.92	1,119.92	0.00	1,119.92	0.00
Maint - MV Soccer A	0.00	12.85	208.00	(195.15)	6.18
Maint - RH Soccer A	0.00	608.64	843.00	(234.36)	72.20
Maint - Regional Field Soccer	0.00	0.00	1,045.00	(1,045.00)	0.00
Maint - RH Soccer B	0.00	508.65	735.00	(226.35)	69.20
Maint - Regional Bill Bean Field	23.97	4,772.63	4,465.00	307.63	106.89
Maint - Regional Field B	206.65	5,648.02	5,535.00	113.02	102.04
Maint - Regional Field C	0.00	13,932.60	17,140.00	(3,207.40)	81.29

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 12/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tree Maint - Rec Park	0.00	20.90	21.00	(0.10)	99.52
Tree Maint - Ashford Park	0.00	2,250.00	2,250.00	0.00	100.00
Tree Maint - MV Park	0.00	4,750.00	9,750.00	(5,000.00)	48.72
Tree Maint- Christian Valley Park	4,995.00	4,995.00	5,000.00	(5.00)	99.90
Tree Maint- Overlook Park	4,995.00	4,995.00	5,000.00	(5.00)	99.90
Tree Maint - Shockley Park	0.00	2,250.00	2,250.00	0.00	100.00
Vandalism Repairs Expense	726.63	7,518.27	6,019.00	1,499.27	124.91
Rep/Maint - Alta Vista	0.00	0.00	425.00	(425.00)	0.00
<b>Total Building and Grounds Maintenance</b>	<b>46,755.54</b>	<b>324,484.19</b>	<b>352,673.00</b>	<b>(28,188.81)</b>	<b>92.01</b>
<b>Property Tax Administration/LAFCO</b>					
CalPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
Property Tax Administration	0.00	5,169.06	5,100.00	69.06	101.35
Laifco Fees	0.00	2,272.44	2,660.00	(387.56)	85.43
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>7,441.50</b>	<b>8,270.00</b>	<b>(828.50)</b>	<b>89.98</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	6,888.10	47,454.29	45,324.00	2,130.29	104.70
Wages - (Cust Serv) - Full Time	15,877.02	94,823.15	92,190.00	2,633.15	102.86
Wages - (Cust Serv) - Part Time	117.45	5,022.42	6,514.00	(1,491.58)	77.10
Wages - (Admin) - Full Time	18,552.05	110,643.64	98,739.00	11,904.64	112.06
Wages - (Admin) - Part Time	1,433.92	48,877.25	48,142.00	735.25	101.53
Wages - (Admin) - Board Pay	2,250.00	21,500.00	19,475.00	2,025.00	110.40
Wages - (Y.Serv) - Aub Elem - PT	5,845.99	46,056.76	46,794.00	(737.24)	98.42
Wages - (Y.Serv) - AE Maint	6.73	558.06	843.00	(284.94)	66.20
Wages - (Y.Serv) - RC Maint	182.72	337.58	218.00	119.58	154.85
Wages - (Y.Serv) - Skyridge - PT	7,198.37	45,774.10	44,771.00	1,003.10	102.24



## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Skyridge Maint	40.43	654.19	660.00	(5.81)	99.12
Wages - (Y.Serv) - Day Camp - PT	4,483.01	97,608.58	103,353.00	(5,744.42)	94.44
Wages - (Y.Serv) - DC Maint	0.00	81.22	135.00	(53.78)	60.16
Wages - (Rec) - Full Time	15,152.09	107,376.25	104,347.00	3,029.25	102.90
Wages - (Y. Serv) - Newcastle- PT	6,285.19	44,492.70	45,256.00	(763.30)	98.31
Wages - (Y.Serv) - NC Maint	0.00	25.17	0.00	25.17	0.00
Wages - (Rec) - Seasonal	0.00	98.70	397.00	(298.30)	24.86
Wages - (Rec) - Adult Softball	222.79	4,817.54	4,122.00	695.54	116.87
Wages - (Rec) - Adult Basketball	271.92	2,514.26	2,513.00	1.26	100.05
Wages - (Y.Serv) - Preschool	3,237.28	25,950.36	31,896.00	(5,945.64)	81.36
Wages - (Aqua) - Aquatics Coordinator	26.52	14,414.71	15,308.00	(893.29)	94.17
Wages - (Aqua) - Aquatic Activities	0.00	4,836.82	4,837.00	(0.18)	100.00
Wages - (Aqua) - Public Swim	0.00	41,769.01	41,769.00	0.01	100.00
Wages - (Aqua) - Public Swim-PH	0.00	4,015.28	4,016.00	(0.72)	99.98
Wages - (Aqua) - Swim Lessons	0.00	14,295.03	14,295.00	0.03	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	1,823.29	1,824.00	(0.71)	99.96
Wages - (Aqua) - Master Swim	0.00	2,872.17	2,873.00	(0.83)	99.97
Wages - (Aqua) - Swim Team Coaches	0.00	8,451.46	8,841.00	(389.54)	95.59
Wages - (Aqua) - Synchronized Swim Coach	0.00	10,883.56	10,884.00	(0.44)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	10,867.68	83,527.42	80,925.00	2,602.42	103.22
Wages - (Fac & Grds) - Fac Att. - CVCC	4,013.83	31,195.69	29,719.00	1,476.69	104.97
Wages - (Fac & Grds) - Fac Attendant - Reg	3,256.81	19,047.90	17,978.00	1,069.90	105.95
Wages - (Fac & Grds) - Fac Att Overlook	96.50	102.57	79.00	23.57	129.84
Wages - (Fac & Grds) - Management	8,245.14	111,642.69	119,473.00	(7,830.31)	93.45
Wages - (Fac & Grds) - Recreation Park	30,429.58	189,789.14	177,993.00	11,796.14	106.63
Wages - (Fac & Grds) - Regional Park	19,600.12	114,521.36	110,068.00	4,453.36	104.05
Wages - (Fac & Grds) - Ashford Park	2,035.96	26,398.40	31,325.00	(4,926.60)	84.27
Wages - (Fac & Grds) - Meadow Vista Park	4,850.84	37,091.05	39,569.00	(2,477.95)	93.74
Wages - (Fac & Grds) - CV Comm Center	907.37	5,900.43	6,811.00	(910.57)	86.63
Wages - (Fac & Grds) - Railroad Park	1,265.47	11,558.42	13,031.00	(1,472.58)	88.70

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 12/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - CVCC	1,596.75	12,836.22	11,259.00	1,577.22	114.01
Wages - (Fac & Grds) - Overlook Park	1,357.22	13,298.58	13,258.00	40.58	100.31
Wages - (Fac & Grds) - Placer Hills Park	1,332.77	14,935.55	15,801.00	(865.45)	94.52
Wages - (Fac & Grds) - Pocket Parks	587.90	4,628.26	4,243.00	385.26	109.08
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.36	0.00	0.36	0.00
Wages - (Fac & Grds) - Winchester Park	281.71	4,335.34	4,873.00	(537.66)	88.97
Wages - (Fac & Grds) - Atwood	318.03	3,602.69	6,372.00	(2,769.31)	56.54
Wages - (Fac & Grds) - Shockley Property	44.50	2,573.71	3,345.00	(771.29)	76.94
Wages - (F & G) Special Events	431.06	8,931.27	8,500.00	431.27	105.07
Wages - District Administrator	12,964.60	91,404.49	92,283.00	(878.51)	99.05
Wages - (Rec) - Special Events	0.00	1,977.70	1,709.00	268.70	115.72
Wages - (F & G) Uniform Allowance	75.25	10,542.21	12,580.00	(2,037.79)	83.80
<b>Total Salaries Expense</b>	<b>192,630.67</b>	<b>1,607,869.00</b>	<b>1,601,530.00</b>	<b>6,339.00</b>	<b>100.40</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	980.60	8,389.32	8,371.00	18.32	100.22
ER Taxes - Aquatics	2.04	10,125.83	10,171.00	(45.17)	99.56
ER Taxes - Youth Services	2,375.34	24,574.60	29,218.00	(4,643.40)	84.11
ER Taxes - Fac & Grds	6,245.07	53,094.38	54,384.00	(1,289.62)	97.63
ER Taxes - Cust Serv	1,127.37	7,494.76	7,534.00	(39.24)	99.48
ER Taxes - Admin	2,807.57	21,800.79	20,775.00	1,025.79	104.94
Employment Expense - Rec	0.00	55.00	55.00	0.00	100.00
Employment Expense - Aquatics	0.00	117.11	118.00	(0.89)	99.25
Employment Expense - Youth Services	0.00	70.03	115.00	(44.97)	60.90
Employment Expense - Fac & Grds	317.63	2,880.93	2,017.00	863.93	142.83
Fingerprinting Exp - Recreation	0.00	157.00	152.00	5.00	103.29
Fingerprinting Exp - Aquatics	0.00	612.00	612.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	500.00	541.00	(41.00)	92.42
Fingerprinting Exp - Fac & Grds	32.00	285.00	253.00	32.00	112.65

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2021 to 12/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Admin	0.00	89.00	57.00	32.00	156.14
Benefits Expense - Recreation	6,372.79	25,821.59	22,659.00	3,162.59	113.96
Benefits Expense - Youth Services	5,713.65	24,716.76	21,955.00	2,761.76	112.58
Benefits Expense - Fac & Grds	37,134.51	176,573.21	158,452.00	18,121.21	111.44
Benefits Expense - Cust Serv	4,334.17	20,769.14	18,822.00	1,947.14	110.35
Benefits Expense - Admin	11,046.22	50,320.27	46,060.00	4,260.27	109.25
Employer Retirement Exp. - Rec	1,040.08	9,589.60	9,635.00	(45.40)	99.53
Employer Retirement Exp. - Aquatics	2.93	1,972.65	2,025.00	(52.35)	97.42
Employer Retirement Exp. - Youth Services	2,019.78	20,749.78	25,785.00	(5,035.22)	80.47
Employer Retirement Exp. - Fac & Grds	6,254.80	55,669.15	56,812.00	(1,142.85)	97.99
Employer Retirement Exp - Cust Serv	1,040.26	10,255.41	10,772.00	(516.59)	95.20
Employer Retirement Exp. - Admin	2,499.65	23,969.85	24,333.00	(363.15)	98.51
CalPERS Prefunding	0.00	292,840.00	291,934.00	906.00	100.31
Worker's Comp - Rec	249.60	1,918.46	1,945.00	(26.54)	98.64
Worker's Comp - Aquatics	0.42	1,710.08	1,728.00	(17.92)	98.96
Worker's Comp - Youth Services	555.27	5,210.78	5,405.00	(194.22)	96.41
Worker's Comp - Fac & Grds	6,305.96	49,011.96	49,541.00	(529.04)	98.93
Worker's Comp - Cust Serv	73.89	475.80	444.00	31.80	107.16
Worker's Comp - Admin	311.16	2,420.22	2,524.00	(103.78)	95.89
<b>Total Benefits and Payroll Costs</b>	<b>98,842.76</b>	<b>904,240.46</b>	<b>885,204.00</b>	<b>19,036.46</b>	<b>102.15</b>
<b>Fixed Asset Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>13,133.00</b>	<b>(13,133.00)</b>	<b>0.00</b>
Fixed Asset Purchases - Aquatics					
Fixed Asset Purchases - Fac & Grds	5,700.00	54,815.71	49,120.00	5,695.71	111.60
<b>Total Fixed Asset Expense</b>	<b>5,700.00</b>	<b>54,815.71</b>	<b>62,253.00</b>	<b>(7,437.29)</b>	<b>88.05</b>
<b>Capital Improvement Projects</b>					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 12/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Art in the Park - Reg	0.00	2,852.59	2,857.00	(4.41)	99.85
Skyridge - Roof Repairs	0.00	10,846.00	10,846.00	0.00	100.00
CVCC - Bike Park	922.21	87,909.42	88,000.00	(90.58)	99.90
Placer Hills Parking lot Project	48,710.00	50,224.26	50,000.00	224.26	100.45
MV - Pathway Repairs	25,464.00	25,522.32	25,500.00	22.32	100.09
Energy Efficiency Project	246,277.55	1,607,563.73	1,608,287.00	(723.27)	99.96
MV Park - Parking lot Reseal/Restripe	0.00	1,365.40	1,365.00	0.40	100.03
Meadow Vista - Playground	100.00	1,651.13	1,651.00	0.13	100.01
Reg Pk Expansion - 24 Acres	0.00	30,907.35	31,000.00	(92.65)	99.70
Regional Park Playground Equipment Replac	51.13	51.13	100.00	(48.87)	51.13
Rec - James Field Renovation	0.00	39,723.56	39,700.00	23.56	100.06
Rec - Wheelchair Swing	0.00	3.39	0.00	3.39	0.00
Rec - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33
<b>Total Capital Improvement Projects</b>	<b>321,524.89</b>	<b>1,859,740.28</b>	<b>1,860,506.00</b>	<b>(765.72)</b>	<b>99.96</b>
<b>Debt Service</b>					
Principal Lease Payment- Sterling Bank	54,000.00	108,000.00	108,000.00	0.00	100.00
Sterling Lease Interest Expense	22,641.60	34,377.56	42,245.00	(7,867.44)	81.38
<b>Total Debt Service</b>	<b>76,641.60</b>	<b>142,377.56</b>	<b>150,245.00</b>	<b>(7,867.44)</b>	<b>94.76</b>
<b>Transfers Out</b>					
<b>Total Transfers Out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>\$846,355.63</b>	<b>\$5,650,495.89</b>	<b>\$5,682,716.00</b>	<b>(\$32,220.11)</b>	<b>99.43%</b>
<b>Net Revenue Over Expenditures</b>	<b>(\$439,366.66)</b>	<b>(\$2,315,376.32)</b>	<b>(\$2,695,305.00)</b>	<b>\$379,928.68</b>	<b>85.90%</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 12/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ADJ. NET REVENUE OVER EXPENDITURES	(439,366.66)	(2,315,376.32)	(2,695,305.00)	379,928.68	85.90

## **4.5 Cover sheet – COVID Relief Funds Disbursements**

Auburn Area Recreation and Park District Finance Committee meeting January 19, 2022

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) review and provide direction for how to utilize the \$334,974 in COVID Relief funding?

### **Background**

In December, 2021, ARD received \$334,974 in Special District COVID-19 Relief funding, made available from a \$100 million allocation provided by the CA State Legislature.

This funding arrived after special districts across California experienced budget and staff cuts necessitated as a result of the COVID pandemic. Throughout 2020 and 2021, California's special districts provided essential services to their local communities, maintained a large portion of the state's critical infrastructure, and employed thousands of front-line workers, but initially received none of the COVID relief funding available to cities and counties.

ARD staff met and discussed this funding, and developed a ranked list of the recommendations for how to best utilize this funding. This list is attached.

### **Recommendation for the Finance Committee**

Review and send a recommendation to the Board on the best ways to utilize these funds.

ARD staff recommends using the ranked list as much as possible. A group of eight staff reviewed and ranked this list. As most of the items on this list are projects, the COVID Relief funding would end up being sent to the ARD Future Capital Construction Reserve.

### **Fiscal Impact**

As estimated in the attached document.

### **Attachments**

Ranked list how to utilize COVID Relief Funding

## ARD staff recommendations for how to utilize COVID relief funds

Funds received: \$334, 975

Funds available: \$314,975

(For the most part) in priority order

1. Repairing plumbing infrastructure needs around the District. This includes, but is not limited to, replacing old galvanized pipe, fixing leaks, properly repairing old, not-to-code "fixes". This does not include replacing underground pipes. **Estimated cost: \$50,000**
2. Making necessary electrical upgrades around the District. This includes, but is not limited to, installing additional lighting for security and safety reasons and properly repairing old, not-to-code wiring. **Estimated cost: \$34,000**
3. Repairing the Auburn Elementary and Recreation Park Discovery Club modular building roofs. Both have leaky roofs that need repaired. **Estimated cost: \$30,000 (\$15k each)**
4. CVCC lock and door work. This includes, but is not limited to, fixing existing door closures and bringing to code, adding locks to interior doors to prohibit unauthorized use and making dirty a cleaned room, fixing the front doors, re-keying for ease of use for staff/public and installing ADA door near ADA parking lot. **Estimated cost: \$50,000**
5. Replace seven (7) drinking fountains around the District using the fountains that the District has installed the last two times an install was needed. Many of the fountains that need replaced do not work well, or at all, and most are maintenance heavy. **Estimated cost: \$35,000**
6. Replace the sewer lines from the Recreation Park restrooms and add a bathroom at Rec Park modular building #2. The existing clay sewer lines coming from the bathroom are very impacted from tree roots and back up on a regular basis. This project would replace with PVC lines. **Estimated cost: \$30,000**
7. Repair and replace the expansion joint sealant with Deco-seal on the Marsha Skinner Memorial Sierra Pool deck. **Estimated cost: \$13,000**
8. Replace the Dry Creek playground and surrounding ADA path of travel. This project is currently scheduled to be completed 2024/2025 Project List. **Estimated cost: \$125,000**
9. Continue to fund the CalPERS unfunded liability. The District has made great strides, however more could always be added. **Estimated funding: \$50,000**

Continued on the next page

The following are other projects and purchases that were considered (in no particular order; all costs are estimated)

Placer Hills Pool restroom floor retexture (\$10,000)

Parking lot curb stops or tree maintenance needs (\$10,500)

Auburn Elementary Ramp retexturing (\$3,000)

New tractor (\$50 – 60,000)

Electric vehicle charging station (\$60 – 80,000)

New bathroom for the Recreation Park preschool (estimate unknown)

New floor machine to properly clean hard surfaces (\$4,000)

Replace comp shingle roof on Christian Valley Community Center (\$40 – 50,000; currently on 5-year project list)

Install three new custom Tough-sheds for more storage at Recreation Park (\$50 - 60,000)

New Sand Pro 5040 infield groomer (\$50 – 60,000)

New swamp cooler for Regional gym (\$5,000)

Upgrade software for lights at Rec Park ballfields (estimate unknown)