

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, FEBRUARY 17, 2021, 2:00 PM**

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://zoom.us/j/96096026730>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 960 9602 6730 to participate.

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

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from January 20, 2021 Standing Finance Meeting
(Pages 3 – 5)**

Recommendation: Review and approve minutes.

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

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

4.3 Review of Financials for January, 2021 (Pages 9 – 32)

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

4.4 Resolution Number 2021-03 Transfer of Equipment Reserve Fund (Pages 33 – 34)

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2020-03, a resolution authorizing the transfer of funds from the Equipment Reserve Fund in the amount of \$73,278 to reimburse the general fund for the purchase of a John Deere 1570 Front Mower and a Bandit Brush Chipper?

4.5 Preliminary Budget for Fiscal year 2021-2022 (Pages 35 – 66)

Shall the Auburn Area Recreation & Park District (ARD) approve and adopt the preliminary FY 2021/2022 budget??

4.6 Discussion Item:

1. 2020 Events and P&L Review – see attachments. (Pages 67 – 71)
2. County Mitigation Fund, current balance \$792,000.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

ADJOURNMENT

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

2-12-21
Date

10:15 Am
Time

P. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JANUARY 20,
2021 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, January 20, 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 2:00 p.m.

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from the December 9, 2020 Standing Finance Meeting

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the December 9, 2020 Standing Finance Meeting.

4.2 Review of Cash Requirements for December, 2020

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

4.3 Review of Financials for November, 2020

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

4.4 Review of Financials for December, 2020

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

4.5 2021-2022 Obsolescence List

Directors Ainsleigh and Lynch reviewed and approved the 2021-2022 Obsolescence List and forwarded it to the Board of Directors for review and approval.

4.6 Preliminary Budget for Fiscal Year 2021-2022

Directors Ainsleigh and Lynch reviewed the preliminary budget for fiscal year 2021-2022 and forwarded it to the board of Directors for review and discussion.

4.7 Discussion Item:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:48 p.m.

Board Secretary

Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$172,417.53**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 1/1/2021 1/31/2021
 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
21102	1099-92	Paul Ellner	1/1/2021	COMM 1ST	PMCHK00002707	\$340.00
21103	A0014	AT&T	1/1/2021	COMM 1ST	PMCHK00002707	\$319.29
21104	B0069	Bidwell Water	1/1/2021	COMM 1ST	PMCHK00002707	\$150.00
21105	C0041	CPRS	1/1/2021	COMM 1ST	PMCHK00002707	\$150.00
21106	C0061	California Computer Services	1/1/2021	COMM 1ST	PMCHK00002707	\$504.40
21107	C0111	Cal.net	1/1/2021	COMM 1ST	PMCHK00002707	\$66.90
21108	C0113	Cooks Portable Toilets & Septi	1/1/2021	COMM 1ST	PMCHK00002707	\$1,522.63
21109	C0130	Cirrus Group LLC	1/1/2021	COMM 1ST	PMCHK00002707	\$161.50
21110	D0077	Dudek	1/1/2021	COMM 1ST	PMCHK00002707	\$11,152.50
21111	G0006	Gold Country Media Publication	1/1/2021	COMM 1ST	PMCHK00002707	\$125.79
21112	I0010	Inland Business Systems	1/1/2021	COMM 1ST	PMCHK00002707	\$9.39
21114	N0003	Norris Electric, Inc.	1/1/2021	COMM 1ST	PMCHK00002707	\$417.59
21115	N0012	Nevada Irrigation District	1/1/2021	COMM 1ST	PMCHK00002707	\$450.35
21116	N0046	Norman's Nursery	1/1/2021	COMM 1ST	PMCHK00002707	\$1,168.50
21117	P0005	Placer County Water Agency	1/1/2021	COMM 1ST	PMCHK00002707	\$2,826.69
21118	P0007	Pacific Gas & Electric Company	1/1/2021	COMM 1ST	PMCHK00002707	\$11,093.54
21119	P0023	PG&E	1/1/2021	COMM 1ST	PMCHK00002707	\$88.65
21120	P0058	Pitney Bowes Credit Corporatio	1/1/2021	COMM 1ST	PMCHK00002707	\$106.18
21121	S0009	Sierra Saw Sales And Service	1/1/2021	COMM 1ST	PMCHK00002707	\$344.03
21122	S0054	Souza's Tire Service	1/1/2021	COMM 1ST	PMCHK00002707	\$501.15
21123	S0152	SiteOne Landscape Supply, LLC	1/1/2021	COMM 1ST	PMCHK00002707	\$4,269.16
21124	T0071	TIAA Commercial Finance, Inc.	1/1/2021	COMM 1ST	PMCHK00002707	\$107.34
21125	V0004	Valley Truck & Tractor Co.	1/1/2021	COMM 1ST	PMCHK00002707	\$509.42
21126	V0007	Verizon Wireless	1/1/2021	COMM 1ST	PMCHK00002707	\$770.19
21127	W0001	Walker's Office Supplies, Inc.	1/1/2021	COMM 1ST	PMCHK00002707	\$308.73
21128	W0010	Waxie Sanitary Supply	1/1/2021	COMM 1ST	PMCHK00002707	\$402.06
21129	F0023	Jerry Fisher	1/6/2021	COMM 1ST	PMCHK00002708	\$35.00
21130	P0021	Petty Cash	1/6/2021	COMM 1ST	PMCHK00002708	\$234.04
21131	S1007	Stationary Engineers, Local 39	1/6/2021	COMM 1ST	PMCHK00002708	\$375.82
21132	TEMPG	Stephen Guzier	1/12/2021	COMM 1ST	PMCHK00002709	\$88.40
21133	U0019	US Bank	1/12/2021	COMM 1ST	PMCHK00002709	\$3,294.76
21134	1099-271	Kelpro Security	1/15/2021	COMM 1ST	PMCHK00002710	\$2,289.90
21135	1099-295	Juli Land-Marx	1/15/2021	COMM 1ST	PMCHK00002710	\$1,500.00
21136	A0001	Recology Auburn Placer	1/15/2021	COMM 1ST	PMCHK00002710	\$865.64
21137	A0051	Anderson's Sierra Pipe Co.	1/15/2021	COMM 1ST	PMCHK00002710	\$176.80
21138	A0170	AT&T Acct 088-034-5818-655	1/15/2021	COMM 1ST	PMCHK00002710	\$90.95
21139	B0067	Bill Ballow	1/15/2021	COMM 1ST	PMCHK00002710	\$417.84
21140	B0070	BWD General Engineering Contra	1/15/2021	COMM 1ST	PMCHK00002710	\$16,000.00
21141	C0072	CIT Technology Fin. Serv., Inc	1/15/2021	COMM 1ST	PMCHK00002710	\$470.75
21142	C0113	Cooks Portable Toilets & Septi	1/15/2021	COMM 1ST	PMCHK00002710	\$1,522.63
21143	D0010	Diamond Pacific	1/15/2021	COMM 1ST	PMCHK00002710	\$93.97
21144	D0025	Dawson Oil Company	1/15/2021	COMM 1ST	PMCHK00002710	\$2,957.60
21145	D0066	De Lage Landen Financial Servi	1/15/2021	COMM 1ST	PMCHK00002710	\$332.48
21146	D0077	Dudek	1/15/2021	COMM 1ST	PMCHK00002710	\$2,665.00
21147	G0006	Gold Country Media Publication	1/15/2021	COMM 1ST	PMCHK00002710	\$75.00
21148	H0007	Hall's Towing, Inc.	1/15/2021	COMM 1ST	PMCHK00002710	\$210.00
21149	L0033	Les Schwab	1/15/2021	COMM 1ST	PMCHK00002710	\$66.41
21150	L0100	Lifeguard First Aid & Safety,	1/15/2021	COMM 1ST	PMCHK00002710	\$321.21
21151	M0098	Meadow Vista County Water Dist	1/15/2021	COMM 1ST	PMCHK00002710	\$1,407.38
21152	M0099	George Eric Menig	1/15/2021	COMM 1ST	PMCHK00002710	\$5,375.00
21153	N0003	Norris Electric, Inc.	1/15/2021	COMM 1ST	PMCHK00002710	\$164.93
21154	N0048	Normac, Inc.	1/15/2021	COMM 1ST	PMCHK00002710	\$284.20
21155	00021	Amy Oddo	1/15/2021	COMM 1ST	PMCHK00002710	\$42.39
21156	P0001	Placer Farm Supply	1/15/2021	COMM 1ST	PMCHK00002710	\$81.60
21157	P0007	Pacific Gas & Electric Company	1/15/2021	COMM 1ST	PMCHK00002710	\$195.13
21158	P0058	Pitney Bowes Credit Corporatio	1/15/2021	COMM 1ST	PMCHK00002710	\$182.30
21159	Q0003	Quality Automotive	1/15/2021	COMM 1ST	PMCHK00002710	\$28.50
21160	S0009	Sierra Saw Sales And Service	1/15/2021	COMM 1ST	PMCHK00002710	\$222.96
21161	S0145	SCP Pool Distributors LLC	1/15/2021	COMM 1ST	PMCHK00002710	\$528.46
21162	S0154	Mike Scheele	1/15/2021	COMM 1ST	PMCHK00002710	\$59.23
21163	S0170	Diane Shaw	1/15/2021	COMM 1ST	PMCHK00002710	\$97.61
21164	S1003	Sutter Medical Foundation	1/15/2021	COMM 1ST	PMCHK00002710	\$60.00
21165	T1000	Transamerica Life Insurance	1/15/2021	COMM 1ST	PMCHK00002710	\$460.00
21166	TEMPG	Ruth Gallo	1/15/2021	COMM 1ST	PMCHK00002710	\$151.39
21167	TEMPH	Ashlyn Miles	1/15/2021	COMM 1ST	PMCHK00002710	\$192.01
21168	TEMPW	Jordan West	1/15/2021	COMM 1ST	PMCHK00002710	\$90.76
21169	V0004	Valley Truck & Tractor Co.	1/15/2021	COMM 1ST	PMCHK00002710	\$535.55

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
21170	V0019	Valley Rock Landscape Material	1/15/2021	COMM 1ST	PMCHK00002710	\$1,012.39
21171	W0001	Walker's Office Supplies, Inc.	1/15/2021	COMM 1ST	PMCHK00002710	\$775.23
21172	W0010	Waxie Sanitary Supply	1/15/2021	COMM 1ST	PMCHK00002710	\$311.00
21173	W0044	Wave	1/15/2021	COMM 1ST	PMCHK00002710	\$1,466.31
21174	W0045	Williams, Jesse	1/15/2021	COMM 1ST	PMCHK00002710	\$75.90
21175	Y0002	Yuba Lock & Safe	1/15/2021	COMM 1ST	PMCHK00002710	\$297.39
21176	A0139	Auburn Ford	1/15/2021	COMM 1ST	PMCHK00002711	\$19,418.66
21177	1099-216	Gerald Harris	1/22/2021	COMM 1ST	PMCHK00002712	\$156.00
21178	1099-218	Auburn Gymnastics Center	1/22/2021	COMM 1ST	PMCHK00002712	\$97.50
21179	1099-243	Phillip Dallas	1/22/2021	COMM 1ST	PMCHK00002712	\$65.00
21180	1099-256	Healing Pastures, Inc.	1/22/2021	COMM 1ST	PMCHK00002712	\$112.50
21181	1099-269	Deborah Lynn	1/22/2021	COMM 1ST	PMCHK00002712	\$39.00
21182	1099-277	Foothill Karate Do	1/22/2021	COMM 1ST	PMCHK00002712	\$413.71
21183	1099-313	Alison Lloyd	1/22/2021	COMM 1ST	PMCHK00002712	\$456.00
21184	1099-343	Faith Petersen	1/22/2021	COMM 1ST	PMCHK00002712	\$720.00
21185	A0013	AT&T	1/22/2021	COMM 1ST	PMCHK00002712	\$64.20
21186	A0169	AT&T Acct 303817271	1/22/2021	COMM 1ST	PMCHK00002712	\$42.80
21187	S1007	Stationary Engineers, Local 39	1/22/2021	COMM 1ST	PMCHK00002712	\$375.82
21188	TEMPC	Cousins Main Lobster LLC	1/22/2021	COMM 1ST	PMCHK00002712	\$225.00
21189	TEMPL	Jonathan Laymon	1/22/2021	COMM 1ST	PMCHK00002712	\$20.00
21190	A0014	AT&T	1/29/2021	COMM 1ST	PMCHK00002713	\$322.59
21191	A0027	Recology Auburn Placer	1/29/2021	COMM 1ST	PMCHK00002713	\$1,151.67
21192	A0051	Anderson's Sierra Pipe Co.	1/29/2021	COMM 1ST	PMCHK00002713	\$1,624.79
21193	A0134	Advanced Intregrated Pest Mana	1/29/2021	COMM 1ST	PMCHK00002713	\$150.00
21194	A0168	Adbag, Inc.	1/29/2021	COMM 1ST	PMCHK00002713	\$235.95
21195	B0008	Burke Company, Inc.	1/29/2021	COMM 1ST	PMCHK00002713	\$574.06
21196	B0067	Bill Ballow	1/29/2021	COMM 1ST	PMCHK00002713	\$70.00
21197	C0061	California Computer Services	1/29/2021	COMM 1ST	PMCHK00002713	\$62.50
21198	C0111	Cal.net	1/29/2021	COMM 1ST	PMCHK00002713	\$66.90
21199	C0121	Cole Huber LLP	1/29/2021	COMM 1ST	PMCHK00002713	\$1,320.00
21200	C0130	Cirrus Group LLC	1/29/2021	COMM 1ST	PMCHK00002713	\$127.00
21201	D0010	Diamond Pacific	1/29/2021	COMM 1ST	PMCHK00002713	\$257.48
21202	D0096	DC Solar Electric, Inc.	1/29/2021	COMM 1ST	PMCHK00002713	\$2,900.00
21203	H0056	Humana Dental Ins. Co	1/29/2021	COMM 1ST	PMCHK00002713	\$2,236.34
21204	H0062	Home Depot Pro	1/29/2021	COMM 1ST	PMCHK00002713	\$51.09
21205	H0013	Meadow Vista Hardware	1/29/2021	COMM 1ST	PMCHK00002713	\$247.08
21206	N0012	Nevada Irrigation District	1/29/2021	COMM 1ST	PMCHK00002713	\$431.41
21207	N0048	Normac, Inc.	1/29/2021	COMM 1ST	PMCHK00002713	\$218.17
21208	P0005	Placer County Water Agency	1/29/2021	COMM 1ST	PMCHK00002713	\$90.76
21209	P0007	Pacific Gas & Electric Company	1/29/2021	COMM 1ST	PMCHK00002713	\$9,322.41
21210	P0056	Placer Union High School Distr	1/29/2021	COMM 1ST	PMCHK00002713	\$1,120.72
21211	P0095	Placer County Clerk Recorder E	1/29/2021	COMM 1ST	PMCHK00002713	\$39,043.75
21212	S0008	Sherwin-Williams	1/29/2021	COMM 1ST	PMCHK00002713	\$239.03
21213	S0009	Sierra Saw Sales And Service	1/29/2021	COMM 1ST	PMCHK00002713	\$141.26
21214	S0067	Superfast Copy	1/29/2021	COMM 1ST	PMCHK00002713	\$53.79
21215	S0145	SCP Pool Distributors LLC	1/29/2021	COMM 1ST	PMCHK00002713	\$352.64
21216	S1000	State Of California/DOJ	1/29/2021	COMM 1ST	PMCHK00002713	\$74.00
21217	T0031	Turf Star, Inc.	1/29/2021	COMM 1ST	PMCHK00002713	\$1,292.50
21218	T0071	TIAA Commercial Finance, Inc.	1/29/2021	COMM 1ST	PMCHK00002713	\$107.34
21219	TEMPF	Krystal Friel	1/29/2021	COMM 1ST	PMCHK00002713	\$279.98
21220	V0004	Valley Truck & Tractor Co.	1/29/2021	COMM 1ST	PMCHK00002713	\$38.33

Total Checks: 118

Total Amount of Checks: \$172,417.53

PROFIT & LOSS
20/21 Approved Budget

	Approved Budget FY 20-21	% Of Total	Mid-Yr Revision FY 20-21	2021 January ACTUALS	Last Yr January Actuals	2020-21 YTD ACTUALS	2020-21 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues								
Program Revenue	559,332	12%	558,381	57,814	111,943	482,434	496,165	1,180,677
Facility Revenue	25,252	1%	15,708	(117)	11,291	26,771	14,860	170,885
Misc. Revenue	29,934	1%	64,681	2,627	5,725	41,358	40,617	38,001
Grants & Donations	133,815	3%	138,539	8,636	12,304	85,575	36,201	38,601
Interest Income	40,750	1%	38,790	29	66	22,794	32,042	60,158
Equipment Reserve Transfers	20,000	0%	124,287	-	-	-	-	131,580
Project Reserve Transfers	206,000	4%	239,300	-	-	-	-	-
Contingency Reserves	190,000	4%	55,000	-	-	-	-	-
Tax Revenue	3,435,481	73%	3,482,212	-	-	3,586,359	3,482,212	3,454,901
In Kind/Atwood	24,725	1%	26,468	-	-	25,962	26,468	23,522
Transfer of other Funds - Loan				2,190,000	-	2,190,000	-	-
City Mitigation Transfers	40,000	1%	40,000	-	-	-	-	19,000
County Mitigation Revenue	25,000	1%	62,000	-	-	-	-	139,000
Total Operating Revenue	4,730,289	100.00	4,845,366	68,989	141,329	4,271,253	4,128,565	5,256,325
				<i>* Not included in total</i>		<i>* Not included in total</i>		
Expenditures								
Program Expense	94,166	2%	88,938	10,130	12,875	65,630	67,770	198,938
Operating & Supplies	389,413	8%	381,530	25,735	35,673	270,273	301,192	256,732
Utilities Expense	222,389	5%	227,005	28,634	13,398	197,105	190,528	145,818
Professional Services	91,285	2%	77,329	2,175	3,409	53,016	54,162	48,108
Building & Grounds Maintenance	469,165	10%	473,219	26,878	21,491	260,225	304,376	274,043
Property Tax Admin.	99,318	2%	97,808	39,044	-	99,353	97,808	3,049
Wages	1,973,940	43%	1,952,781	139,489	157,759	1,570,462	1,529,471	1,553,838
Benefits & Payroll Costs	846,560	18%	807,071	60,548	66,974	691,795	679,433	582,076
Fixed Asset Expense	28,325	1%	146,387	39,688	2,682	133,203	143,287	239,049
Capital Improvement Projects	390,952	8%	473,349	14,280	10,600	95,632	95,149	594,157
Debt Services	2,076	0%	2,076	54,500	2,016	54,500	-	-
Total Expenditures	4,607,589	100.00	4,727,493	386,601	326,877	3,436,694	3,463,176	3,895,808
				<i>* Not included in total</i>		<i>* Not included in total</i>		
Net Revenue Over Expenditures	\$ 122,700	2.59	\$ 117,873	\$ (317,612)	(185,548)	\$834,559	\$665,389	\$1,360,517
Annual Contingency Reserve (1-2%)								
Annual Equip Replacement Reserve	\$ -		\$ -				\$ 473,000	\$ 450,000
Future Capital Construction Reserve	\$ 50,000		\$ 50,000				\$ 687,237	\$ 726,236
ADA Reserve	\$ 5,000		\$ 5,000				\$ 935,573	\$ 965,099
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800				\$ 30,032	\$ 25,032
TOTAL RESERVE BALANCES							\$ 140,000	\$ 183,200
Net Position	\$ 21,900		\$ 17,073				\$ 2,265,842	\$ 2,349,567

January's Financials

Revenues –

- **Park & Recreation Services (Programs)** are down \$14,000 from budget, due to the cancelled Basketball Program.
- **Rents and Concessions** are up \$11,000 above budget, due to Field Rentals.
- **Grants & Donations** are up \$49,300 primarily due to Federal COVID 19 Credits for Sick Paid Employees.
- **Tax Revenues** are up \$100,000 due to better property tax revenues than anticipated.

Expenses –

- **Operations & Supplies Expense** are below budget by \$30,000. Did not spend on Activity Guide related expenses (\$6,400), Youth Assistance is not being spent (\$4,400) and staff development costs are down (\$4,300).
- **Building and Grounds Maintenance** is under budget by \$44,000 currently. The most significant savings were on multiple Fields' Maintenance (\$18,400), Atwood which is under by \$8,000, Recreation and CVCC Community Centers are under by \$12,600, and the pools are under by \$8,700.
- **Wages and Benefit Expense** are above budget by \$53,000. This is primarily from Youth Services (\$40,700). There have been many ups and downs; continual changes in this Department. The revenue side compensates this for the last few months, but continues to show an overall loss due to COVID 19 and fluctuations at the beginning of the year. The Federal COVID grants have compensated for most of these costs.
- **Fixed Assets** are under budget by \$19,000 in Aquatics. This was budgeted for the Circulation Pump that has not been paid for yet, but has been ordered.

Balance Sheet

1/31/2021

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	27,362.44
Placer County Treasure-General	5,964,571.38
Placer County Treasurer - City Trust	206,634.22
Accounts Receivable	(3,267.21)
PCOE Receivables	29,847.59
A/R BNY Mellon	1,000.00
Prepaid Liability Expense	50,531.25
Prepaid Workers Comp Insurance	36,009.86
Total Current Assets	6,330,429.37
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,938,861.54
Fixed Assets: Equipment	1,466,584.51
Fixed Assets: Computer Equipment & Software	116,625.14
Fixed Assets: Vehicles	284,701.30
Fixed Assets: Office Furniture & Rec Equipment	89,090.15
Construction In Progress	1,213,146.13
Less: Accumulated Depreciation	(10,380,991.73)
Total Fixed Assets	7,698,563.16
TOTAL ASSETS	\$14,028,992.53

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>	
Prepaid Revenue	38.00
PGE Tru-up payable	6,408.21
Gift Certificates	268.00
Compensated Absenses	135,963.39
Sales Tax Payable	(35.07)
Total Current Liabilities	\$142,642.53
<u>Net Position</u>	
Investments in Fixed Assets	7,698,563.16
DFB: Designated for FA Acquisition	55,000.00
RFB: Reserved (City Mitigation)	206,495.14
GFB: Youth Assistance Fund	30,421.45
General Fund Balance	765,889.25
DFB: Annual Equip Replacement Reserv.	687,236.72
DFB: Annual Contingency Reserve	473,000.00
DFB: Reserved for Future Capital Construction	935,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(4,358.52)
RFB: Atwood III-Equip Repl Fund	8,003.66
RFB- 501(c)(3) Fund	17,159.84
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	2,970,058.30
Total Net Position	\$13,886,350.00
TOTAL LIABILITY AND NET POSITION	\$14,028,992.53

Auburn Rec & Park

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

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	57,814.20	482,433.67	496,165.09	(13,731.42)	97.23
Rents & Concessions	(117.39)	26,771.37	14,860.00	11,911.37	180.16
Miscellaneous Revenue	2,626.92	41,357.94	40,617.00	740.94	101.82
Grants & Donations	8,636.34	85,574.86	36,201.00	49,373.86	236.39
Interest Income	28.63	22,793.81	32,042.00	(9,248.19)	71.14
Taxes Revenue	0.00	3,612,321.33	3,508,679.81	103,641.52	102.95
TOTAL OPERATING REVENUE	\$68,988.70	\$4,271,252.98	\$4,128,564.90	\$142,688.08	103.46%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	2,190,000.00	2,190,000.00	0.00	2,190,000.00	0.00
TOTAL OTHER FINANCING SOURCES	\$2,190,000.00	\$2,190,000.00	\$0.00	\$2,190,000.00	0.00%
TOTAL REVENUES	2,258,988.70	6,461,252.98	4,128,564.90	2,332,688.08	156.50
EXPENDITURES					
Program Expenses	10,129.83	65,630.28	67,769.66	(2,139.38)	96.84
Operations & Supplies Expense	25,734.64	270,273.12	301,192.07	(30,918.95)	89.73
Utilities Expense	28,634.24	197,105.36	190,527.66	6,577.70	103.45
Legal Expenses	1,320.00	2,661.02	1,950.00	711.02	136.46
Professional Services	855.40	50,355.07	52,212.26	(1,857.19)	96.44
Bldg & Grounds Maintenance	26,878.46	260,225.11	304,375.87	(44,150.76)	85.50
Property Tax Administration/LAFCO	39,043.75	99,353.01	97,808.00	1,545.01	101.58
Salaries Expense	139,488.68	1,570,461.62	1,529,470.81	40,990.81	102.68
Benefits & Payroll Costs	60,548.36	691,794.69	679,433.07	12,361.62	101.82
Fixed Asset Expense	39,687.82	133,203.31	143,287.00	(10,083.69)	92.96
Capital Improvement Projects	14,280.49	95,632.09	95,149.00	483.09	100.51

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	54,500.00	54,500.00	0.00	54,500.00	0.00
TOTAL EXPENDITURES	\$441,101.67	\$3,491,194.68	\$3,463,175.40	\$28,019.28	100.81%
NET REVENUE OVER EXPENDITURES	\$1,817,887.03	\$2,970,058.30	\$665,389.50	\$2,304,668.80	446.36%
ADJ. NET REVENUE OVER EXPENDITURES	\$1,817,887.03	\$2,970,058.30	\$665,389.50	\$2,304,668.80	446.36%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2020 to 1/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	0.00	(103.00)	(322.00)	219.00	31.99
Aub Elem DSC Rev	14,009.42	69,423.38	62,380.00	7,043.38	111.29
Skyridge DSC Rev	10,983.53	68,636.32	63,845.00	4,791.32	107.51
Day Camp Rev	2,262.00	145,528.58	137,585.00	7,943.58	105.77
Preschool Revenue	6,000.00	26,202.00	25,752.00	450.00	101.75
Newcastle DSC Revenue	12,630.00	64,640.66	64,626.00	14.66	100.02
Adult Softball	0.00	(6,830.00)	(6,849.91)	19.91	99.71
Adult Basketball	0.00	(2,415.00)	(2,415.00)	0.00	100.00
Sr. Sports	0.00	(25.20)	(25.00)	(0.20)	100.80
Adult Volleyball	0.00	(25.20)	0.00	(25.20)	0.00
Pickle Ball Revenue	0.00	70.00	70.00	0.00	100.00
Adult Classes	409.25	6,933.59	9,501.00	(2,567.41)	72.98
Adult Class Rev - Bureau	(20.00)	482.96	2,250.00	(1,767.04)	21.47
Bocce Ball Prog Revenue	0.00	32.00	14.00	18.00	228.57
Youth Basketball	0.00	(125.50)	42,671.00	(42,796.50)	(0.29)
Youth Classes	630.00	16,008.35	16,643.00	(634.65)	96.19
Aquatic Activities	0.00	8,664.40	8,664.00	0.40	100.01
Master Swim Revenue	0.00	2,096.00	2,096.00	0.00	100.00
Public Swim - MS Sierra Pool	0.00	1,445.00	1,445.00	0.00	100.00
Swim Lessons	0.00	21,245.25	21,245.00	0.25	100.00
Swim Team Revenue	0.00	3,575.60	3,576.00	(0.40)	99.99
Synchro Team	0.00	4,192.40	4,192.00	0.40	100.01
Youth Camps Revenue	0.00	11,598.30	11,298.00	300.30	102.66
Youth Camp Rev - Bureau	0.00	10,202.00	10,060.00	142.00	101.41
Youth Sports Camps	0.00	6,449.00	6,449.00	0.00	100.00
Special Events	8,502.50	13,037.50	4,530.00	8,507.50	287.80
Party in the Park Revenue	950.00	950.00	0.00	950.00	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Ukulele Festival Revenue	950.00	1,080.00	208.00	872.00	519.23
Food Truck Fiesta Revenue	(225.00)	0.00	0.00	0.00	0.00
Great Obstacle Scramble Revenue	712.50	712.50	0.00	712.50	0.00
Auburn Harvest Festival	0.00	5,847.10	4,138.00	1,709.10	141.30
Out of District Fees	20.00	2,654.68	2,344.00	310.68	113.25
Out of District Fees - Bureau	0.00	250.00	195.00	55.00	128.21
Total Parks and Recreation Services	57,814.20	482,433.67	496,165.09	(13,731.42)	97.23
Rents & Concessions					
Blue Bird Room-CVCC	173.25	1,897.50	1,881.00	16.50	100.88
Lakeside Rental Revenue - Reg	0.00	158.85	159.00	(0.15)	99.91
Sierra Room Rental - CVCC	0.00	270.00	120.00	150.00	225.00
Sunset Room Rental - CVCC	0.00	(11.95)	(12.00)	0.05	99.58
Canyon View Room Rental - CVCC	0.00	443.25	342.00	101.25	129.61
Foothills Room Rental - CVCC	0.00	508.00	508.00	0.00	100.00
Pool Rental Rev - Sierra/Splash	0.00	2,998.98	2,999.00	(0.02)	100.00
Conference Rental Revenue - Rec	0.00	45.00	45.00	0.00	100.00
Conference (Module) Rental - Overlook	0.00	227.76	64.00	163.76	355.88
Rock Creek Modular Rent	0.00	2,970.00	3,300.00	(330.00)	90.00
Gym Rental Revenue - Reg	0.00	597.70	598.00	(0.30)	99.95
Tutor Totter Lease Agreement	554.00	5,263.00	5,146.00	117.00	102.27
Kitchen Rental Revenue - CVCC	0.00	(48.00)	(48.00)	0.00	100.00
Picnic Area Rental Revenue - Rec	0.00	(80.00)	(80.00)	0.00	100.00
Picnic Area Rental Revenue - Reg	0.00	80.00	80.00	0.00	100.00
Picnic Area Rental Revenue - Ash	0.00	(100.00)	(100.00)	0.00	100.00
Picnic Area Rental Revenue - MV	0.00	(577.50)	(578.00)	0.50	99.91
Field "Recreation" Rental Revenue	(21.00)	454.20	391.00	63.20	116.16
Field "Bill Beane" Rental - Reg A	0.00	179.00	179.00	0.00	100.00
Field "Softball" Rental - MV	0.00	(1,337.21)	(1,337.00)	(0.21)	100.02

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Soccer/Baseball-Winchester	0.00	3,169.88	299.00	2,870.88	1060.16
Field "Beggs" Rental - Rec	0.00	920.55	921.00	(0.45)	99.95
Field B (softball) Rev - Reg	0.00	(183.22)	(183.00)	(0.22)	100.12
Field "James" Rental - Rec	(977.00)	3,242.10	1,654.00	1,588.10	196.02
Field C (Baseball) Rental - Reg	0.00	2,219.38	1,405.00	814.38	157.96
Field "Soccer A" Rental - Railhead	153.36	2,896.79	(81.00)	2,977.79	(3576.28)
Field "Soccer B" Rental - Railhead	0.00	3,085.06	(60.00)	3,145.06	(5141.77)
Field Lining Revenue - Reg	0.00	(80.00)	(80.00)	0.00	100.00
Field Lining Revenue - MV	0.00	211.25	211.00	0.25	100.12
Misc Rents & Concessions	0.00	(619.00)	(791.00)	172.00	78.26
Custodial Fees	0.00	(1,870.00)	(1,932.00)	62.00	96.79
Meadow Vista Cust Fee	0.00	(160.00)	(160.00)	0.00	100.00
Total Rents and Concessions	(117.39)	26,771.37	14,860.00	11,911.37	180.16
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	0.00	30.00	(310.00)	340.00	(9.68)
Snack Bar	0.00	63.02	0.00	63.02	0.00
Sales of an Asset - Admin	0.00	858.00	858.00	0.00	100.00
Activity Guide - Advertising Rev	0.00	(775.00)	(775.00)	0.00	100.00
Alcohol Permit Fee	0.00	(474.00)	(474.00)	0.00	100.00
Alcohol Permit - Bureau	0.00	80.00	80.00	0.00	100.00
Miscellaneous Income - Admin.	0.00	15,135.93	15,136.00	(0.07)	100.00
Miscellaneous Revenue - Recreation	0.00	8.75	0.00	8.75	0.00
Verizon Wireless Lease	2,626.92	25,580.52	25,502.00	78.52	100.31
Miscellaneous Income - Youth Services	0.00	850.72	600.00	250.72	141.79
Total Miscellaneous Revenue	2,626.92	41,357.94	40,617.00	740.94	101.82

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grants & Donations					
Youth Assistance Rev	20.00	8,637.98	7,950.00	687.98	108.65
Donation Rev - Y Serv	222.45	1,272.45	950.00	322.45	133.94
Donation Rev - F & G	950.00	4,023.03	1,979.00	2,044.03	203.29
Bike Park Donations	1,560.92	3,265.89	3,698.00	(432.11)	88.32
Grant Proceeds	16,149.68	16,649.68	500.00	16,149.68	3329.94
Grant for Admin Pay - YS	(16,149.68)	9,882.20	2,160.00	7,722.20	457.51
Grant for Admin Pay	5,882.97	41,843.63	18,964.00	22,879.63	220.65
Total Grants and Donations	8,636.34	85,574.86	36,201.00	49,373.86	236.39
Interest Income					
Interest Income - Other	28.63	186.22	43.00	143.22	433.07
Interest Revenue - County	0.00	21,394.46	30,000.00	(8,605.54)	71.32
Interest Revenue - City Trust	0.00	1,213.13	1,999.00	(785.87)	60.69
Total Interest Income	28.63	22,793.81	32,042.00	(9,248.19)	71.14
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	3,108,654.20	2,949,197.82	159,456.38	105.41
Homeowner's Prop. Tax Relief	0.00	22,038.81	21,739.00	299.81	101.38
Current Unsecured Prop Taxes General	0.00	71,262.26	67,435.96	3,826.30	105.67
Current Supplemental Property Taxes	0.00	78,472.39	88,734.60	(10,262.21)	88.44
Unitary & Op Non-unitary Tax	0.00	116,649.19	169,176.00	(52,526.81)	68.95

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Deiqnq Unsecured Property Taxes	0.00	450.37	93.00	357.37	484.27
Timber Tax Guarantee	0.00	3.53	0.00	3.53	0.00
Atwood Tax Revenue	0.00	25,962.08	26,468.00	(505.92)	98.09
Deilinqnt Supplemental Tax Rev	0.00	3,686.83	3,687.00	(0.17)	100.00
Delinqnt Secured Property Taxes	0.00	(75.74)	(75.57)	(0.17)	100.23
Railroad Unitary Property Taxes	0.00	2,266.00	2,147.00	119.00	105.54
RDA Pass-Throughs	0.00	182,951.41	180,077.00	2,874.41	101.60
Total Tax Revenue	0.00	3,612,321.33	3,508,679.81	103,641.52	102.95
TOTAL OPERATING REVENUE	\$68,988.70	\$4,271,252.98	\$4,128,564.90	\$142,688.08	103.46%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Proceeds from Note Payable	2,190,000.00	2,190,000.00	0.00	2,190,000.00	0.00
TOTAL OTHER FINANCING SOURCES	2,190,000.00	2,190,000.00	0.00	2,190,000.00	0.00
TOTAL REVENUES	2,258,988.70	6,461,252.98	4,128,564.90	2,332,688.08	156.50
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,637.90	1,638.00	(0.10)	99.99
Instructor/Adult Classes	1,237.71	5,706.96	5,899.00	(192.04)	96.75
Instructor/Adult Classes - Bureau	0.00	182.00	1,039.00	(857.00)	17.52

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Youth Classes	822.00	11,653.52	12,411.00	(757.48)	93.90
Officials/Adult Softball	0.00	0.00	(170.00)	170.00	0.00
Instructor/Youth Camps	0.00	7,195.00	7,195.00	0.00	100.00
Instr/Y Camp - Bureau	0.00	4,977.45	7,649.00	(2,671.55)	65.07
Instructors - Youth Sports Camps	0.00	3,296.25	3,296.00	0.25	100.01
Alta Vista/Program Exp	0.00	364.93	365.00	(0.07)	99.98
Aub Elem/Program Exp	82.39	1,587.75	2,533.00	(945.25)	62.68
Skyridge/Program Exp	397.87	1,879.60	2,492.00	(612.40)	75.43
Day Camp/Program Exp	99.85	4,632.28	7,461.00	(2,828.72)	62.09
Preschool - Program Expense	39.54	876.58	1,816.00	(939.42)	48.27
Newcastle Program Expense	104.95	1,800.76	2,071.00	(270.24)	86.95
Aquatic Activities	0.00	1,148.00	1,148.00	0.00	100.00
Public Swim Expense	0.00	1,557.00	1,557.00	0.00	100.00
Swim Lessons	0.00	475.41	475.00	0.41	100.09
Swim Team	0.00	0.00	117.00	(117.00)	0.00
Synchro Team Expenses	0.00	0.00	117.42	(117.42)	0.00
Special Events	7,345.52	11,323.42	3,448.00	7,875.42	328.41
Party in the Park Expenses	0.00	173.05	173.00	0.05	100.03
Ukulele Festival Expenses	0.00	820.05	820.00	0.05	100.01
Great Obstacle Scramble Expenses	0.00	100.00	108.24	(8.24)	92.39
Auburn Harvest Festival Expenses	0.00	4,242.37	4,111.00	131.37	103.20
Total Program Expenses	10,129.83	65,630.28	67,769.66	(2,139.38)	96.84
Operations & Supplies					
Merchant Fees - Cust Serv	(29.95)	3,801.98	6,049.00	(2,247.02)	62.85
Discounts Taken	0.00	0.00	(0.27)	0.27	0.00
Finance Charges	0.00	(0.60)	0.00	(0.60)	0.00
Cal Card Incentives	0.00	(1,034.99)	(1,347.81)	312.82	76.79
Penalties	0.00	61.23	61.00	0.23	100.38

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Placer Hills Pool	107.50	846.48	776.00	70.48	109.08
Telephone - Cust Serv	568.21	5,804.25	5,834.00	(29.75)	99.49
Telephone (CVCC) - Admin	527.26	5,531.82	5,814.41	(282.59)	95.14
Telephone - Youth Services	46.88	184.28	219.00	(34.72)	84.15
Telephone - Recreation	0.00	85.53	358.00	(272.47)	23.89
Telephone - Preschool	0.23	1.31	0.00	1.31	0.00
Telephone - Facilities & Grounds	1,156.15	10,006.91	10,744.00	(737.09)	93.14
Telephone - Day Camp	64.23	1,704.22	2,326.00	(621.78)	73.27
Telephone - Newcastle	37.62	330.68	339.00	(8.32)	97.55
Telephone - Aub El	477.57	2,858.32	2,535.00	323.32	112.75
Telephone - Alta Vista	0.00	13.81	14.00	(0.19)	98.64
Telephone - Skyridge	315.43	2,128.63	1,909.00	219.63	111.51
Postage - Cust Serv	0.00	500.00	0.00	500.00	0.00
Postage - Admin	(12.34)	962.91	973.61	(10.70)	98.90
Activity Guide Expense	520.00	11,116.72	17,537.00	(6,420.28)	63.39
Youth Assistance Expense	0.00	286.15	4,759.00	(4,472.85)	6.01
Bank Service Charges	0.00	300.00	300.00	0.00	100.00
Office Supplies - Rec	81.55	32.05	316.00	(283.95)	10.14
Office Supplies - Youth Services	11.03	121.00	74.00	47.00	163.51
Office Supplies - F & G	153.93	2,184.11	2,992.53	(808.42)	72.99
Office Supplies-Cust Serv	16.50	1,952.43	1,952.00	0.43	100.02
Office Supplies - Admin	290.64	3,360.84	2,897.57	463.27	115.99
Duplication Costs - Cust Serv	5.63	11.26	16.00	(4.74)	70.38
Duplication Costs - Admin	218.44	1,086.55	1,105.06	(18.51)	98.33
Office Equip Rental - Cust Serv	470.75	4,892.08	5,940.00	(1,047.92)	82.36
Office Equip Rental - Admin	438.66	3,690.82	3,725.13	(34.31)	99.08
Dining Expense	0.00	0.00	106.00	(106.00)	0.00
Gas/Mileage Expense - C.Serv	0.00	149.50	304.00	(154.50)	49.18
Gas/Mileage Expense - Admin	55.19	866.98	1,142.62	(275.64)	75.88
Gas/Mileage Expense - Rec.	0.00	0.00	151.00	(151.00)	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Mileage Expense - F & G	3,094.46	27,981.59	29,310.93	(1,329.34)	95.47
General Administrative Exp - Admin	40.00	509.90	583.64	(73.74)	87.37
Liability Insurance - Admin	10,106.25	93,594.00	94,781.00	(1,187.00)	98.75
Board Expense	0.00	135.74	207.67	(71.93)	65.36
Marketing/Public Relations - Cust Serv	1,145.25	10,094.56	9,839.00	255.56	102.60
Dues and Subscriptions-Youth Services	0.00	0.00	161.00	(161.00)	0.00
Dues and Subscriptions - Cust Service	340.00	340.00	0.00	340.00	0.00
Dues and Subscriptions - Admin	0.00	10,356.00	10,430.00	(74.00)	99.29
Dues and Subscriptions - Rec.	150.00	232.85	350.00	(117.15)	66.53
Dues and Subscriptions - F & G	0.00	419.00	531.00	(112.00)	78.91
Staff Appreciation - Rec	0.00	0.00	97.00	(97.00)	0.00
Staff Appreciation - Aquatics	0.00	108.02	108.00	0.02	100.02
Staff Appreciation - Youth Services	0.00	97.96	143.00	(45.04)	68.50
Staff Appreciation - F & G	0.00	75.07	182.00	(106.93)	41.25
Staff Appreciation - Cust Serv	0.00	54.15	50.00	4.15	108.30
Staff Appreciation - Admin	0.00	176.45	160.40	16.05	110.01
Company Celebrations	0.00	50.41	1,168.12	(1,117.71)	4.32
Staff Development - Admin	0.00	(681.91)	19.12	(701.03)	(3566.48)
Staff Development - Rec.	0.00	20.00	102.00	(82.00)	19.61
Staff Development - Youth Services	0.00	392.34	260.00	132.34	150.90
Staff Development - F & G	0.00	(49.83)	1,860.16	(1,909.99)	(2.68)
Uniform Exp - F & G	(41.33)	2,097.16	3,879.00	(1,781.84)	54.06
Small Equip - Rec Dept	0.00	0.00	109.18	(109.18)	0.00
Small Equipment - Rec Pk	0.00	4,771.55	4,942.00	(170.45)	96.55
Small Equipment - Reg Pk	10.69	725.17	888.00	(162.83)	81.66
Small Equipment - MV Park	0.00	108.32	222.00	(113.68)	48.79
Small Equipment - CVCC	0.00	92.92	105.00	(12.08)	88.50
Small Equipment - Admin	0.00	0.00	1,500.00	(1,500.00)	0.00
Safety Supplies - F & G	114.38	9,463.96	9,194.00	269.96	102.94
Safety Supplies - Youth Services	0.00	509.88	510.00	(0.12)	99.98

Profit & Loss - Detail
4/1/2020 to 1/31/2021
For All Segment1s
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Safety Supplies - Admin	0.00	103.61	104.00	(0.39)	99.63
Restroom Supplies - Recreation Park	115.90	839.31	1,282.00	(442.69)	65.47
Restroom Supplies - Regional Park	135.84	964.04	1,317.00	(352.96)	73.20
Restroom Supplies - Ashford Park	85.97	471.14	558.00	(86.86)	84.43
Restroom Supplies - Meadow Vista Park	90.15	462.50	688.00	(225.50)	67.22
Restroom Supplies - Railroad Park	94.35	502.70	578.00	(75.30)	86.97
Restroom Supplies - Overlook Park	109.09	1,446.41	1,492.00	(45.59)	96.94
Restroom Supplies - Placer Hills Park	85.96	162.57	125.00	37.57	130.06
Restroom Supplies - Rec Comm Ctr	150.07	3,259.15	3,751.00	(491.85)	86.89
Restroom Supplies - Reg Comm Ctr	130.53	2,896.92	3,270.00	(373.08)	88.59
Restroom Supplies - CVCC Comm Ctr	163.66	4,180.67	4,842.00	(661.33)	86.34
Sanitation - Reg Pk - Toilet	900.00	4,500.00	4,543.00	(43.00)	99.05
Sanitation - Win Pk - Toilet	510.00	4,110.00	4,541.00	(431.00)	90.51
Sanitation - Rec Pk - ADA Toilet	0.00	374.00	1,454.00	(1,080.00)	25.72
Sanitation - Reg - ADA Toilet	698.00	3,540.00	3,571.00	(31.00)	99.13
Sanitation - Rec Pk - Debris Box	865.64	7,260.59	7,284.00	(23.41)	99.68
Sanitation - Reg Pk - Disposal	558.17	4,928.73	4,920.00	8.73	100.18
Sanitation - MV - Disposal	365.14	2,988.85	3,021.00	(32.15)	98.94
Sanitation - CVCC - Disposal	195.36	1,758.24	2,225.00	(466.76)	79.02
Finance Charges-Customer Service	0.00	11.17	11.00	0.17	101.55
Total Operations & Supplies	25,734.64	270,273.12	301,192.07	(30,918.95)	89.73
Utilities Expense					
Lights - Rec Pk Beggs Field	218.86	1,424.32	1,518.00	(93.68)	93.83
Lighting Reimb.-Beggs Field	(110.85)	(1,246.56)	(1,565.00)	318.44	79.65
Lights - Rec Pk James Field	829.42	3,588.74	2,295.00	1,293.74	156.37
Lighting Reimb.-James Field	633.98	(3,600.03)	(1,836.00)	(1,764.03)	196.08
Lights - Rec Field	74.96	278.91	275.00	3.91	101.42

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Rec Field	(37.96)	(328.53)	(283.00)	(45.53)	116.09
Gas/Elect - Rec Comm Ctr - Fac & Grds	3,591.21	18,183.39	17,146.00	1,037.39	106.05
Gas/Electric - Reg Comm Ctr	2,334.76	6,500.41	7,456.00	(955.59)	87.18
Gas/Electric - CV Comm Ctr	336.17	893.13	820.00	73.13	108.92
Electric Reimb.- CV Comm Ctr	(170.00)	(1,021.10)	(765.00)	(256.10)	133.48
Gas/Electric - CVCC	4,946.10	18,930.10	16,123.80	2,806.30	117.41
Gas/Electric - Sierra Pool	3,881.97	18,849.06	17,695.86	1,153.20	106.52
Gas/Electric - PH Pool	960.60	4,442.65	2,947.00	1,495.65	150.75
Electric - Day Camp	152.15	1,960.07	1,990.00	(29.93)	98.50
Gas/Elec - Recreation Park Street lighting	1,365.71	8,739.99	7,960.00	779.99	109.80
Lighting Reimb - Rec Park	0.00	(26.61)	(26.00)	(0.61)	102.35
Gas/Electric - Reg Park	1,852.81	16,260.30	16,283.00	(22.70)	99.86
Lighting Reimb.- Reg Park	0.00	(910.25)	(819.00)	(91.25)	111.14
Gas/Electric - Ashford Park	349.28	3,070.50	2,573.00	497.50	119.34
Gas/Electric - MV Park	361.52	4,439.23	3,959.00	480.23	112.13
Electric - Railroad Park	674.77	3,463.61	2,933.00	530.61	118.09
Lighting Reimb.-Railhead	0.00	(1,137.03)	(1,139.00)	1.97	99.83
Gas/Electric - Winchester Park	61.47	1,368.64	1,406.00	(37.36)	97.34
Reimbursements - Gas/Elec Pool	0.00	(6,247.54)	(6,248.00)	0.46	99.99
Water - Rec Comm Ctr	0.00	1,501.95	2,027.00	(525.05)	74.10
Water - Reg Comm Ctr	345.97	1,847.33	1,600.00	247.33	115.46
Water - CV Comm Ctr	854.28	1,270.15	1,367.00	(96.85)	92.92
Water - CVCC	917.26	2,963.60	2,041.00	922.60	145.20
Water - Sierra Pool	0.00	1,551.67	1,552.00	(0.33)	99.98
Water - PH Pool	0.00	231.25	212.00	19.25	109.08
Water - Rec Park	697.99	4,173.27	3,974.00	199.27	105.01
Water - Regional Park	1,493.98	9,355.25	9,352.00	3.25	100.04
Water - Ashford Park	178.58	3,703.61	3,663.00	40.61	101.11

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - MV Park	1,396.29	19,262.49	18,386.00	876.49	104.77
Water - CV Park	0.00	3,798.36	7,003.00	(3,204.64)	54.24
Water - Railroad Park	178.58	3,703.22	3,636.00	67.22	101.85
Water - CVCC Park	0.00	2,046.32	1,920.00	126.32	106.58
Water - Overlook Park	0.00	5,965.35	5,578.00	387.35	106.94
Water - Placer Hills Park	101.85	4,712.15	4,942.00	(229.85)	95.35
Water - Atwood	162.53	2,690.69	2,122.00	568.69	126.80
Reimb - Water - Sierra Pool	0.00	(500.46)	(500.00)	(0.46)	100.09
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,344.00	0.02	100.00
Sanitation - Regional Park (Sewer)	0.00	8,868.48	8,868.00	0.48	100.01
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,642.00	0.44	100.03
Sanitation - Railroad Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,189.00	0.16	100.00
Total Utilities Expense	28,634.24	197,105.36	190,527.66	6,577.70	103.45
Legal Expenses					
Legal Fees	1,320.00	2,661.02	1,950.00	711.02	136.46
Total Legal Expense	1,320.00	2,661.02	1,950.00	711.02	136.46
Professional Services					
Professional Services - YS	542.90	7,212.88	10,220.00	(3,007.12)	70.58
Professional Services - F & G	62.50	7,616.91	7,240.75	376.16	105.20
Professional Services - Bureau of Reclamation	0.00	0.00	(0.49)	0.49	0.00
Professional Services - Atwood	0.00	5,792.62	5,793.00	(0.38)	99.99

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - C Serv	125.00	3,920.00	3,795.00	125.00	103.29
Professional Services - Admin	125.00	12,947.34	12,303.00	644.34	105.24
Accounting/Auditor Fees	0.00	12,600.00	12,600.00	0.00	100.00
Atwood - County Coll Fee	0.00	265.32	261.00	4.32	101.66
Total Professional Services	855.40	50,355.07	52,212.26	(1,857.19)	96.44
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	4,187.41	7,105.00	(2,917.59)	58.94
Vehicle Maintenance	739.65	17,649.61	16,616.00	1,033.61	106.22
Irrigation Supplies - General	329.47	329.47	0.00	329.47	0.00
Maint - Recreation Field	0.00	468.14	718.00	(249.86)	65.20
Maint - CV Baseball Field	0.00	176.54	5,272.00	(5,095.46)	3.35
Maint - James Field	0.00	176.60	166.00	10.60	106.39
Maint - Beggs Field	33.64	817.97	3,651.69	(2,833.72)	22.40
Maint - Sierra Pool	881.10	13,592.26	21,864.00	(8,271.74)	62.17
Reimbursement- Maint Pool	0.00	(1,319.96)	(1,320.00)	0.04	100.00
Maint & Repairs - Equipment	3,053.23	28,952.11	28,716.00	236.11	100.82
Maint - PH Pool	12.86	2,573.62	3,064.00	(490.38)	84.00
Maint - Irrigation Pump - Regional	0.00	0.00	1,220.00	(1,220.00)	0.00
Maint - MV Soccer Field	0.00	0.00	0.27	(0.27)	0.00
Maint - Winchester Fields	268.75	806.25	823.14	(16.89)	97.95
Rep/Maint - Aub EI	0.00	183.87	281.00	(97.13)	65.43
Rep/Maint - Rock Creek	0.00	67.00	54.00	13.00	124.07
Rep/Maint - Day Camp	0.00	298.53	5,075.00	(4,776.47)	5.88
Maint - Recreation Park	3,895.99	11,485.10	10,010.00	1,475.10	114.74
Maint - Regional Park	4,891.57	40,869.02	41,293.00	(423.98)	98.97
Maint - Ashford Park	2,259.87	7,880.07	6,904.00	976.07	114.14
Maint - Meadow Vista Park	1,127.51	20,756.13	22,260.00	(1,503.87)	93.24

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Christian Valley Park	353.43	2,598.20	2,545.00	53.20	102.09
Maint - Railhead Park	1,119.43	4,002.69	3,369.00	633.69	118.81
Maint - CVCC Park	491.84	5,747.18	6,026.00	(278.82)	95.37
Maint - Overlook Park	881.17	7,615.87	7,878.00	(262.13)	96.67
Maint - Placer Hills Park	353.43	1,773.93	1,427.00	346.93	124.31
Maint - Pocket Parks	30.93	341.01	166.00	175.01	205.43
Maint - Mt. Vernon Park	53.75	161.25	165.00	(3.75)	97.73
Maint - Winchester Park	43.32	1,870.47	1,783.00	87.47	104.91
Maint - Atwood	306.83	1,299.13	9,314.00	(8,014.87)	13.95
Maint - Shockley Park	715.75	3,063.28	2,582.00	481.28	118.64
Maint - Bike Park	1,378.49	7,632.84	5,115.00	2,517.84	149.23
Rep/Maint - Skyridge	210.43	840.20	1,691.00	(850.80)	49.69
Maint - Ashley Dog Park	38.08	769.20	2,482.00	(1,712.80)	30.99
Maint - Recreation Comm Ctr	1,873.01	7,339.64	13,807.00	(6,467.36)	53.16
Maint - Regional Comm Ctr	80.00	6,292.01	5,928.00	364.01	106.14
Maint - Christian Valley Comm Ctr	0.00	67.00	54.83	12.17	122.20
Maint - CVCC Comm Ctr	171.95	11,096.47	17,280.00	(6,183.53)	64.22
Maint - Overlook Modular	0.00	624.49	121.58	502.91	513.65
Maint - Regional Tennis Courts	0.00	377.18	1,061.14	(683.96)	35.55
Maint - MV Soccer A	0.00	218.63	234.00	(15.37)	93.43
Maint - RH Soccer A	0.00	1,353.42	1,558.00	(204.58)	86.87
Maint - Regional Field Soccer	172.90	2,451.97	2,230.00	221.97	109.95
Maint - MV PeeWee Soccer	0.00	29.63	29.83	(0.20)	99.33
Maint - RH Soccer B	0.00	1,280.24	1,280.74	(0.50)	99.96
Maint - Regional Bill Bean Field	67.98	3,528.21	4,678.18	(1,149.97)	75.42
Maint - MV Softball Field	0.00	39.85	47.21	(7.36)	84.41
Maint - Regional Field B	0.00	5,165.19	7,388.00	(2,222.81)	69.91
Maint - Regional Field C	0.00	6,046.00	6,522.00	(476.00)	92.70
Tree Maint - Rec Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Tree Maint - Reg Park	0.00	4,500.00	4,500.00	0.00	100.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tree Maint - Atwood	0.00	0.00	43.26	(43.26)	0.00
Tree Maint - Shockley Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Vandalism Repairs Expense	1,042.10	12,160.19	9,263.00	2,897.19	131.28
Rep/Maint - Alta Vista	0.00	0.00	33.00	(33.00)	0.00
Total Building and Grounds Maintenance	26,878.46	260,225.11	304,375.87	(44,150.76)	85.50
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	57,200.89	57,200.00	0.89	100.00
CalPERS SS Admin Fee	0.00	500.00	500.00	0.00	100.00
Election Expense	39,043.75	39,043.75	37,500.00	1,543.75	104.12
Lafco Fees	0.00	2,608.37	2,608.00	0.37	100.01
Total Property Tax Administration/LAFCO	39,043.75	99,353.01	97,808.00	1,545.01	101.58
Salaries Expense					
Wages - (Y.Serv) - Manager	3,710.72	52,312.58	52,938.00	(625.42)	98.82
Wages - (Cust Serv) - Full Time	6,003.20	80,237.33	80,171.00	66.33	100.08
Wages - (Cust Serv) - Part Time	0.00	1,770.51	1,771.00	(0.49)	99.97
Wages - (Admin) - Full Time	10,394.45	92,741.88	90,910.00	1,831.88	102.02
Wages - (Admin) - Part Time	3,282.84	62,357.46	63,034.00	(676.54)	98.93
Wages - (Y.Serv) - Alta Vista - PT	0.00	5,898.06	6,783.00	(884.94)	86.95
Wages - (Admin) - Board Pay	0.00	22,500.00	22,500.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	4,658.87	54,362.16	53,919.00	443.16	100.82
Wages - (Y.Serv) - AE Maint	0.00	399.65	371.00	28.65	107.72
Wages - (Y. Serv) - RC Maint	0.00	32.65	33.00	(0.35)	98.94
Wages - (Y.Serv) - Skyridge - PT	6,462.72	55,029.95	50,061.00	4,968.95	109.93
Wages - (Y.Serv) - Skyridge Maint	19.29	245.07	237.00	8.07	103.41
Wages - (Y.Serv) - Day Camp - PT	3,383.45	120,120.30	96,627.00	23,493.30	124.31

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - DC Maint	49.65	255.70	469.00	(213.30)	54.52
Wages - (Rec) - Full Time	6,254.80	76,799.79	80,833.00	(4,033.21)	95.01
Wages - (Y. Serv) - Newcastle- PT	5,868.90	56,103.06	46,942.00	9,161.06	119.52
Wages - (Y.Serv) - NC Maint	0.00	36.63	37.00	(0.37)	99.00
Wages - (Rec) - Part Time	0.00	119.68	120.00	(0.32)	99.73
Wages - (Rec) - Seasonal	0.00	0.00	2,444.00	(2,444.00)	0.00
Wages - (Rec) - Adult Softball	0.00	240.22	240.00	0.22	100.09
Wages - (Rec) - Adult Basketball	0.00	495.69	496.00	(0.31)	99.94
Wages - (Y.Serv) - Preschool	1,814.52	14,151.08	12,778.00	1,373.08	110.75
Wages - (Aqua) - Aquatics Coordinator	0.00	10,059.18	10,058.00	1.18	100.01
Wages - (Aqua) - Aquatic Activities	0.00	4,557.05	4,557.00	0.05	100.00
Wages - (Aqua) - Public Swim	0.00	16,434.67	16,435.00	(0.33)	100.00
Wages - (Aqua) - Swim Lessons	0.00	8,557.85	8,558.00	(0.15)	100.00
Wages - (Aqua) - Master Swim	0.00	1,518.60	1,519.00	(0.40)	99.97
Wages - (Aqua) - Swim Team Coaches	0.00	926.53	927.00	(0.47)	99.95
Wages - (Aqua) - Synchronized Swim Coach	0.00	1,059.00	1,059.00	0.00	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	11,910.57	85,171.80	77,159.00	8,012.80	110.39
Wages - (Fac & Grds) - Fac Att. - CVCC	3,002.30	27,173.89	23,825.00	3,348.89	114.06
Wages - (Fac & Grds) - Fac Attendant - Reg	502.61	18,289.48	19,315.00	(1,025.52)	94.69
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	79.79	80.00	(0.21)	99.74
Wages - (Fac & Grds) - Management	10,070.74	112,893.94	116,927.00	(4,033.06)	96.55
Wages - (Fac & Grds) - Recreation Park	22,607.61	202,084.81	194,428.80	7,656.01	103.94
Wages - (Fac & Grds) - Regional Park	18,391.19	129,038.85	127,730.00	1,308.85	101.03
Wages - (Fac & Grds) - Ashford Park	2,994.93	30,509.16	32,707.59	(2,198.43)	93.28
Wages - (Fac & Grds) - Meadow Vista Park	3,136.06	44,144.94	47,885.38	(3,740.44)	92.19
Wages - (Fac & Grds) - CV Comm Center	786.44	5,908.38	6,645.30	(736.92)	88.91
Wages - (Fac & Grds) - Railroad Park	960.38	16,717.22	17,071.40	(354.18)	97.93
Wages - (Fac & Grds) - CVCC	1,048.95	13,863.23	13,775.29	87.94	100.64
Wages - (Fac & Grds) - Overlook Park	1,096.56	14,016.95	14,657.56	(640.61)	95.63
Wages - (Fac & Grds) - Placer Hills Park	757.86	12,067.36	12,859.73	(792.37)	93.84

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Pocket Parks	464.21	5,358.71	5,920.56	(561.85)	90.51
Wages - (Fac & Grds) - Mt. Vernon Park	6.04	494.10	488.17	5.93	101.22
Wages - (Fac & Grds) - Winchester Park	411.96	5,704.41	5,792.91	(88.50)	98.47
Wages - (Fac & Grds) - Atwood	385.49	4,096.35	5,823.20	(1,726.85)	70.35
Wages - (Fac & Grds) - Shockley Property	83.77	1,288.97	412.92	876.05	312.16
Wages - (F & G) Special Events	0.00	547.79	548.00	(0.21)	99.96
Wages - District Administrator	8,905.60	92,138.44	89,760.00	2,378.44	102.65
Wages - (F & G) Uniform Allowance	62.00	9,550.72	8,831.00	719.72	108.15
Total Salaries Expense	139,488.68	1,570,461.62	1,529,470.81	40,990.81	102.68
Benefits & Payroll Costs					
ER Taxes - Rec	589.97	5,331.61	5,324.94	6.67	100.13
ER Taxes - Aquatics	0.00	4,041.50	4,041.00	0.50	100.01
ER Taxes - Youth Services	2,582.62	28,842.95	27,267.00	1,575.95	105.78
ER Taxes - Fac & Grds	7,650.87	55,337.18	54,909.00	428.18	100.78
ER Taxes - Cust Serv	575.11	6,593.56	6,712.00	(118.44)	98.24
ER Taxes - Admin	2,148.85	20,636.69	20,309.00	327.69	101.61
Employment Expense - Aquatics	0.00	668.06	662.00	6.06	100.92
Employment Expense - Youth Services	0.00	927.86	827.00	100.86	112.20
Employment Expense - Fac & Grds	971.22	2,081.09	1,041.82	1,039.27	199.76
Employment Expense - Admin	0.00	156.00	257.00	(101.00)	60.70
Fingerprinting Exp - Recreation	74.00	170.00	96.00	74.00	177.08
Fingerprinting Exp - Aquatics	0.00	182.00	183.00	(1.00)	99.45
Fingerprinting Exp - Youth Services	0.00	591.00	638.00	(47.00)	92.63
Fingerprinting Exp - Fac & Grds	50.00	171.00	106.31	64.69	160.85
Fingerprinting Exp - Admin	0.00	52.00	65.00	(13.00)	80.00
Benefits Expense - Recreation	1,735.99	23,590.06	24,138.00	(547.94)	97.73
Benefits Expense - Youth Services	1,865.00	26,251.89	26,448.00	(196.11)	99.26
Benefits Expense - Fac & Grds	17,383.50	172,857.48	163,957.00	8,900.48	105.43

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Cust Serv	2,030.29	19,340.29	20,554.00	(1,213.71)	94.10
Benefits Expense - Admin	4,354.62	39,373.19	37,234.00	2,139.19	105.75
Employer Retirement Exp. - Rec	565.87	11,401.87	11,794.00	(392.13)	96.68
Employer Retirement Exp. - Aquatics	0.00	2,120.75	2,121.00	(0.25)	99.99
Employer Retirement Exp. - Youth Services	1,825.29	39,097.50	37,900.00	1,197.50	103.16
Employer Retirement Exp. - Fac & Grds	5,786.62	95,688.80	95,855.00	(166.20)	99.83
Employer Retirement Exp - Cust Serv	1,140.07	14,745.82	14,744.00	1.82	100.01
Employer Retirement Exp. - Admin	2,361.53	35,409.42	35,594.00	(184.58)	99.48
Worker's Comp - Rec	111.71	1,836.31	2,107.00	(270.69)	87.15
Worker's Comp - Aquatics	0.00	825.71	826.00	(0.29)	99.97
Worker's Comp - Youth Services	467.05	7,079.22	6,698.00	381.22	105.69
Worker's Comp - Fac & Grds	6,017.37	73,000.97	73,000.00	0.97	100.00
Worker's Comp - Cust Serv	31.04	513.77	539.00	(25.23)	95.32
Worker's Comp - Admin	229.77	2,879.14	3,485.00	(605.86)	82.62
Total Benefits and Payroll Costs	60,548.36	691,794.69	679,433.07	12,361.62	101.82
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	8,325.00	27,425.00	(19,100.00)	30.36
Fixed Asset Purchases - Fac & Grds	39,687.82	124,878.31	115,862.00	9,016.31	107.78
Total Fixed Asset Expense	39,687.82	133,203.31	143,287.00	(10,083.69)	92.96
Capital Improvement Projects					
Art in the Park - Reg	192.01	264.89	273.00	(8.11)	97.03
CVCC - Bike Park	44.30	40,158.43	40,114.00	44.43	100.11
Placer Hills Parking lot Project	0.00	3,523.17	3,523.00	0.17	100.01
Energy Efficiency Project	217.19	502.85	0.00	502.85	0.00
Reg Pk Expansion - 24 Acres	13,826.99	46,733.78	46,789.00	(55.22)	99.88

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reg - Riparian Vegetation Mgmt Permit	0.00	1,359.81	1,360.00	(0.19)	99.99
Ashford 2020 Paving Project	0.00	3,800.00	3,800.00	0.00	100.00
Operation/Development Plan	0.00	2.57	3.00	(0.43)	85.67
Rec - James Field Renovation	0.00	(713.41)	(713.00)	(0.41)	100.06
Total Capital Improvement Projects	14,280.49	95,632.09	95,149.00	483.09	100.51
Debt Service					
Loan Origination Fees	54,500.00	54,500.00	0.00	54,500.00	0.00
Total Debt Service	54,500.00	54,500.00	0.00	54,500.00	0.00
Total Expenditures	\$441,101.67	\$3,491,194.68	\$3,463,175.40	\$28,019.28	100.81%
Net Revenue Over Expenditures	\$1,817,887.03	\$2,970,058.30	\$665,389.50	\$2,304,668.80	446.36%
ADJ. NET REVENUE OVER EXPENDITURES	1,817,887.03	2,970,058.30	665,389.50	2,304,668.80	446.36

Item 4.4 Cover Sheet: Resolution #2021-03 Transfer of Equipment Reserve Fund

Auburn Area Recreation and Park District Feb, 2021 Finance committee meeting.

The Issue: Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2020-03, a resolution authorizing the transfer funds from the Equipment Reserve Fund in the amount of \$73,278 to reimburse the general fund for the purchase of, a John Deere 1570 Front Mower, and a Bandit Brush Chipper?

Background: On the February 27, 2020 Board Meeting, the Board of Directors approved the purchase of a new John Deere 1570 Front Mower for \$30,045 to be funded by the Equipment Reserve Fund, per resolution 2020-6.

On the June 25, 2020 Board Meeting, the Board of Directors approved the purchase of a new Brush Chipper for \$45,784 to be funded by the Equipment Reserve Fund, per resolution 2020-21.

At the October 2020 Board meeting, the Board of Directors authorized the revised Obsolescence List which included purchasing a John Deere 1570 Front Mower for \$30,931 and a Chipper for \$48,431. These assets were to be funded by the Equipment Reserve Fund.

The District spent \$30,019 to purchase the John Deere 1570 Front Mower. The District spent \$43,259 to purchase the Bandit Chipper. All expenses were paid out of the general fund.

Recommendation:

Staff recommends that the Finance Committee review and recommend approval of Resolution #2021-03 a resolution approving the transfer of the Equipment Reserve fund to the General Fund in the amount of \$73,278 as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2021-03

RESOLUTION NUMBER 2021-03

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE
AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE
TRANSFER OF FUNDS IN THE AMOUNT OF \$73,278 FROM THE EQUIPMENT
RESERVE FUND TO THE GENERAL FUND

WHEREAS, in October of 2020, the Auburn Area Recreation & Park District Board of Directors approved the Revised Budget and the Obsolescence List for Fiscal Year 2020/2021, and;

WHEREAS, at the February 27, 2020 Board Meeting, the Board of Directors approved the purchase of a new John Deere 1570 Front Mower for \$30,045 to be funded by the Equipment Reserve Fund, and;

WHEREAS, at the June 25, 2020 Board Meeting, the Board of Directors approved the purchase of a new Brush Chipper for \$45,784 to be funded by the Equipment Reserve Fund, and;

WHEREAS, in October of 2020, the revised Obsolescence list included a new John Deere Front Mower for \$30,931, and a new Brush Chipper for \$48,431, and;

WHEREAS, the John Deere 1570 Front Mower, and the Brush Chipper have been purchased and reserve funds need to be transferred, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$73,278 from the Equipment Reserve Fund Account to the General Fund for the John Deere Front Mower and the Brush Chipper.

APPROVED, PASSED, AND ADOPTED ON FEBRUARY 25, 2021 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

H. Gordon Ainsleigh
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.5 Cover Sheet - Preliminary Budget for Fiscal Year 2021/2022

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

The Issue: Shall the Auburn Area Recreation and Park District Board of Directors approve the preliminary FY 2021/2022 budget?

Background: Staff has met with departmental managers over the past several weeks to finalize budget requests and basic departmental needs for the next fiscal year: 2021/2022.

The attached budget summary sheet outlines the results of these meetings.

Administration:

Staff projects an increase in property tax revenue of approximately \$141,162 based on an approximate 3% increase and data obtained from Placer County for projections for April 2021. We feel that this is a conservative estimate given that Proposition 13 allows for a 2% annual increase in property taxes and Placer County's housing market.

One new server will be installed at the Admin Offices. This server will be approximately \$11,000 including installation.

Aquatics

A new pool cover and stand for Sierra Pool is budgeted at \$15,900, to be installed at the end of the Summer season.

Customer Service

Two new servers will be installed at Customer Service. \$14,000 is budgeted for this needed update.

Facilities and Grounds

1. The 24 Acre project planning/CEQA and Construction Documents are budgeted at \$144,000 for the 2021-2022 budget. \$46,724 was spent in this FY20/21.
2. Overlook ADA upgrades to the restroom will be realized at approximately \$15,000, to be funded by Future Capital reserves.
3. The Bike Park's Phase I wrapped up and Phase II began in 2020-2021, \$160,835 is budgeted for 2021-2022 for this continued project.

\$117,000 is being funded by Grants/Donations and \$43,835 will come from Future Capital reserves.

4. The Ashford Park levy needs a maintenance overhaul. \$20,000 is budgeted for this and will be funded by Future Capital reserves.
5. Placer Hills' parking lot is in need of repaving, new drainage and striping. \$30,000 has been budgeted for this project. funded by Future Capital reserves.
6. Recreation Park will have a new wheelchair swing. \$60,000 has been budgeted for this addition. This project is being funded by County Mitigation (\$25,000), City Mitigation (\$30,000) and donations of \$5,000.
7. Recreation Park's James Field and Rec Field are slated for some further renovations. James Field's Outfield planting (\$42,000) and Rec Field's infield renovations (\$25,000). County Mitigation is funding \$37,000 towards these projects.
8. Meadow Vista Parking lot will receive a new seal and restriping, budgeted at \$15,000.
9. Meadow Vista Pathway needs some safety repair, which have been budgeted for \$15,000.
10. Recreation Shop Floors also have some safety repairs that need to be done. \$10,000 has been budgeted for this project.
11. Regional Park's Dry Creek Playground is slated for replacement for approximately \$177,000. This will be funded by the Statewide Program Grant.
12. Two pieces of Equipment will need to be replaced during 2021-2022. We have budgeted \$75,000 to replace the existing F450 Dump Truck and \$40,400 is budgeted to replace the existing Grasshopper Mower.

Recreation

No major changes

Youth Services

No major changes

Overall, in 2021/2022 the District has growing expenses due to inflation, but with much anticipation the District looks forward to what the energy efficiency project will save. Minimum wage has increased as well as CalPERS increases. We budgeted conservatively, but still being optimistic that some of the recreation programs will progressively return from their COVID closures. Our RDA funds have been included to reflect \$184,541 as part of our anticipated tax revenues.

We propose a transfer to the Future Capital Construction Reserve in the amount of \$25,000; \$113,482 transfer for 2021-2022 CalPERS Unfunded Liability, 10% of overall UAL (potentially

splitting this between CalPERS and a 115 Trust Fund); a transfer of \$5,000 to the ADA (per policy); and increasing our contribution to the Equipment Reserves to \$90,000 to make sure we sustain a balance of \$250,000 four years from 2021-2022. The anticipated budget surplus for 2021/2022 is \$14,013.

Recommendation: Staff recommends that the Finance Committee review and approve the preliminary budget for 2021/2022.

Attachments: Resolution # 2021-04
Summary 2021/2022 budget
Departmental Budgets
Five Year Projected Budgets

**Resolution Number 2021-04
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF PRELIMINARY BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Preliminary Budget for Fiscal Year 2021-2022.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Budget Revision for the Fiscal Year 2021-2022 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue		1,097,640.00
Facility Rentals		144,894.00
		1,242,534.00
Total Park & Rec. Services Revenue		1,242,534.00
Government Revenues		
Taxes, Governmental Revenue		3,753,483.00
		3,753,483.00
Total Governmental Revenue		3,753,483.00
Other Revenue		
Interest Revenue		11,815.00
Misc. Revenue		44,186.00
		56,001.00
Total Other Revenue		56,001.00
Donations		
Donations, Grant, In kind		-
		-
Total Donation Revenue		-
TOTAL OPERATING REVENUES		5,052,018.00
Project and Equipment Revenue		
Loan Proceeds		2,135,500.00
Grant Proceeds		177,000.00
Contributions/In kind Services Revenue		123,295.00
Transfer in from Equipment Reserves		152,400.00
Transfer in from Reserves		323,108.00
		2,911,303.00
Total Project and Equipment Revenue		2,911,303.00
Park Dedication Revenue		
City Park Dedication Revenue		40,000.00
County Park Dedication Revenue		62,000.00
		102,000.00
Total Park Dedication Revenue		102,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		3,013,303.00
TOTAL REVENUES		8,065,321.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	244,841.00
Operations & Supplies	438,498.00
Utilities Expense	104,710.00
Professional Expenses	82,538.00
Building & Grounds expense	475,632.00
Property Tax Admin. Fees	62,087.00
Election Cost	-
Wages & Benefits	3,224,114.00
Equipment and Land Lease	161,127.00
Fixed Assets	18,900.00
Equipment Reserve Expenditures	<u>152,400.00</u>
Total Operating Expenditures	4,964,847.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	2,137,577.00
ADA reserve projects	20,000.00
Future Cap Projects	303,108.00
In-Kind & Other Contribution Projects	<u>300,295.00</u>
Total Project Expenditures	2,760,980.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	30,000.00
County Park Dedication Project Expenditures	<u>62,000.00</u>
Total Park Ded. Project Expenditures	92,000.00
TOTAL EXPENDITURES	<u>7,817,827.00</u>
TOTAL REVENUE SURPLUS (DEFICIT)	247,494.00
TO EQUIPMENT RESERVE	90,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UAL/115 Trust	113,482.00
TO FUTURE CAP CONSTRUCTION RESV.	<u>25,000.00</u>
OPERATING BUDGET BALANCE	14,012.00

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 26th day of February, 2021 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

H. Gordon Ainsleigh
Board of Directors

Kahl Muscott
District Administrator

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

2021/2022 Preliminary Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue		Tax revenue	Transfer In from		Atwood III taxes	RDA pass thru	Transfer In from		TOTAL	% of Total
						City Mitigation	County Mitigation		Future Cap & ADA Resv	Equip Reserve/Loan						
Administration			31,761		10,855			3,538,744				184,541		11,000	3,776,901	47%
F&G		126,760	2,924	300,295	960	40,000	62,000	-	323,108		30,108			2,265,900	39%	
Cust Service	16,338												11,000	16,338	0%	
Recreation	305,920		9,001											314,921	4%	
Youth Services	649,093	3,960	500											653,553	8%	
Aquatics	126,289	14,174												140,463	2%	
TOTAL	1,087,640	144,894	44,186	300,295	11,815	40,000	62,000	3,538,744	323,108	30,198	184,541	2,287,900	8,085,321	100%		

318,108

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Wages	Benefits & expenses	Fixed assets	Capital improve.	Capital improve. gent fund	Debt service	Eq Res. & ADA Reserves	TOTAL
Administration		172,807		43,892	62,087	351,160	143,898	11,000					0%
F&G		144,035	225,190	19,808	416,557	1,012,579	527,259	130,400	2,850,903	2,077	2,076	90,000	874,844
Cust Service		45,610		2,201	144,116	54,145	14,000					5,000	5,355,884
Recreation		61,981		250	156,238	73,324							113,482
Youth Services		10,913	2,775	16,387	4,175	125,756							373,554
Aquatics		7,797	3,152	35,795	54,900	146,841	23,573	15,900					500,787
Energy Effic.			(159,050)								159,050		653,281
TOTAL	244,841	438,498	104,710	82,538	475,832	2,276,159	947,955	171,300	2,850,903	2,077	161,126	208,482	8,028,308

Transfer to Future Capital Construction Reserve 25,000

Net Revenue

14,013 0.17%

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

2021/2022 Preliminary Budget

Operating Revenues	Preliminary Budget	Mid-Year Revision	% of total	
Program Revenue	\$ 1,097,640	13.6		
Facility Revenue	\$ 144,894	1.8		
Misc. Revenue	\$ 44,186	0.5		
Donations, Grant Revenue and In Kind	\$ 300,295	3.7		
Interest Income	\$ 11,815	0.1		
Transfer in from City Mitigation	\$ 40,000	0.5		
Transfer in from County Mitigation	\$ 62,000	0.8		
Tax Revenue	\$ 3,723,285	46.2		
Transfer in from Cap Const & Equip Res & Loan	\$ 2,611,008	32.4		
Misc (atwood etc)	\$ 30,198	0.4		
Total Operating Revenue	\$ 8,065,321	100.00	-	0.00

Expenditures \$ 2,673,008

Program Expense	\$ 244,841	3.1%		
Operating & Supplies	\$ 438,498	5.5%		
Utilities Expense	\$ 104,710	1.3%		
Professional Services	\$ 82,538	1.0%		
Building & Grounds Maintenance	\$ 475,632	5.9%		
Property Tax Admin.	\$ 62,087	0.8%		
Wages	\$ 2,276,159	28.4%		
Benefits & Payroll Costs	\$ 947,955	11.8%		
Fixed Asset Expense	\$ 171,300	2.1%		
Capital Improvement Projects Mitigation & Funds	\$ 2,850,903	35.5%		
Capital Improvement Projects General Fund	\$ 2,077	0.0%		
Debt Services	\$ 161,126	2.0%		
Reserve Deposits (ADA, Conting, GASB)	\$ 208,482	2.6%		
		0.0%		
Total Expenditures	\$ 8,026,308	100	-	0

Net Revenue Over Expenditures

39,013

Transfer to Future Capital Construction Reserve

25,000.00

Net Revenue

14,013

Annual Equip Replacement Fund	613,959
Future Capital Construction Fund	844,382
Contingency Reserve	473,000
ADA reserve	30,032

TOTAL RESERVES \$ 1,961,373

	Final 20/21	Mid Year 20/21	PRELIM 21/22	PRELIM 22/23	PRELIM 23/24	PRELIM 24/25
Operating Revenues						
Program Revenue	559,332	558,381	1,097,640	1,207,404	1,255,700	1,305,928
Facility Revenue	25,252	15,708	144,894	159,383	165,759	172,389
Misc. Revenue	29,934	64,681	44,186	66,621	68,620	70,679
Grants, Donations, in kind	133,815	138,539	2,435,795	1,830,000	80,000	20,000
Interest Income	40,750	38,790	11,815	11,933	12,052	12,294
Transfers in from City Mitigation	40,000	40,000	40,000	10,000	260,000	10,000
Transfers in from County Mitig.	25,000	62,000	62,000	465,000	75,000	25,000
Transfers in from ADA Reserv.	5,000	5,000	20,000	18,500	-	-
Transfers in from Capital Const.	147,000	234,300	303,108	480,000	45,000	50,000
Transfers in from Equip Resv.	74,000	124,287	152,400	266,138	89,000	78,150
Transfers in from Contingency	190,000	55,000	0.00	-	0.00	0.00
Tax Revenue	3,435,481	3,482,212	3,723,285	3,890,833	4,046,466	4,208,325
Atwood Ill taxes	24,725	26,468	30,198	30,802	31,418	32,046
Total Operating Revenue	4,730,289	4,845,366	8,065,321	8,446,615	6,129,016	5,984,811
Expenditures						
Program Expense	94,166	88,938	244,841	252,186	259,752	267,544
Operating & Supplies	389,413	381,530	438,498	451,653	465,203	479,159
Utilities Expense	222,389	227,005	104,710	110,993	117,652	124,711
Professional Services	91,285	77,329	82,538	90,792	96,239	102,014
Building & Grounds Maint	469,165	473,219	475,632	489,901	504,598	519,736
Property Tax Administration	99,318	97,808	62,087	103,676	65,812	106,787
Wages	1,973,940	1,952,781	2,276,159	2,435,490	2,605,974	2,788,393
Benefits & Payroll Costs	846,560	807,071	947,955	1,019,503	1,080,673	1,145,513
Fixed Asset Expense	28,325	146,387	171,300	303,628	107,914	89,189
Capital Imp. Projects	386,000	457,250	2,850,903	2,851,500	490,000	75,000
General Fund Projects	4,952	8,599	2,077	15,000	-	-
Debt Services	2,076	2,076	161,126	165,960	170,939	176,067
Contingency	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures	4,607,589	4,719,993	7,817,826	8,290,282	5,964,756	5,874,112
Equip Reserves	50,000	50,000	90,000	85,000	85,000	85,000
Unfunded Liability	45,800	57,800	113,482	60,000	60,000	60,000
ADA Reserves	5,000	5,000	5,000	5,000	5,000	5,000
Contingency Reserves		(12,000)				
Future Capital Construction			25,000	25,000	25,000	25,000
Surplus/(deficit)	21,900	12,573	14,013	(13,667)	(5,740)	(59,302)

Administration 2021 - 2022

Revenues

	FY 21-22 Budget Budget	2020-2021 Final Mid Year Budget Revision
Miscellaneous Revenues		
Misc. Income -w/c div and other	-	858
Misc. Income -w/c div and other	-	15,136
Verizon cell lease	31,761	30,602
TOTAL	31,761	46,596
Interest Income		
Interest Revenue other	55	43
Interest Revenue - County	10,800	36,000
TOTAL	10,855	36,043
Taxes & Gov't Revenues		
Current Sec Prop Tax General	3,337,460	2,949,198
Homeowner's Prop. Tax Reduction	18,490	21,739
Current Unsec Prop Tax General	68,134	67,436
Suppl. Prop Tax Current	56,031	88,735
Unitary & Op Non-unitary Tax	65,635	169,176
Redemptions Gen Taxes	-	-
Prior Unsec Prop Tax	-	93
Timber Tax Guarantee	-	-
Prior Supplemental Tax Rev	-	3,687
Prior Secured Prop Taxes	-	(76)
Railroad Unitary Prop Taxes	2,517	2,147
Pipeline	87	-
RDA Pass - Throughs	184,541	180,077
TOTAL	3,732,895	3,482,212
Other Financing Sources		
Transfers from Future Capital Cons	-	
Transfers from Equipment Reserv	11,000	
Transfers from ADA Reserv	-	
Transfers from City Mitigation	-	
Total Other Financing Sources	11,000	-
Total Revenues	3,786,511	3,583,814.77

Admin

Expenditures

	FY 21-22 Budget Budget	2020-2021 Final Mid Year Budget Revision
Operations & Supplies		
Discounts Taken	-	(6)
Finance Charges	-	-
CalCard Incentive	(1,579)	(1,580)

Penalties	-	582
Donations Expense	400	93
Telephone (CVCC) - Admin	6,420	7,039
Postage - Admin	1,500	1,001
Bank Service Charges	-	300
Office Supplies	3,665	3,650
Duplication Costs- Admin	1,470	1,325
Office Equip. Rental- Admin	4,635	4,536
Office Equip Maint - Admin	-	-
Dining Expense	920	411
Gas/Mileage Expense	1,675	1,459
General Admin Exp	1,550	1,625
Liability Insurance	130,371	115,569
Board Expense	4,125	1,685
misc Expense	-	-
Dues & Subscriptions	12,435	10,508
Staff Appreciation	50	190
Staff Development	1,800	943
Safety Supplies - Administration	70	104
Small Office Equipment	3,300	1,500
TOTAL	172,807	150,935.09

Legal Fees	14,586	3,000.00
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Admin

	FY 21-22 Budget Budget	2020-2021 Final Mid Year Budget Revision
Professional Services		
Professional Services	16,906	21,426
Accounting/Auditor Fees	12,400	13,140
Environmental Services	-	-
TOTAL	29,306	34,566

Property Tax/Election Expense		
Property Tax Administration	58,917	57,200
CalPERS SS Fee	510	500
Election Expense	-	37,500
LAFCO Fees	2,660	2,608
TOTAL	62,087	97,808

	FY 21-22 Budget	2020-2021 Final Mid Year
	Budget	Budget Revision
Salaries/Wages Expenses		
Wages - Admin - Full Time	126,185	118,030
Wages - Admin - Part Time	66,247	79,205
Wages- Admin - Board Pay	30,000	30,000
Wages - District Administrator	131,728	114,318
TOTAL	354,160	341,553

Benefits & Payroll Costs		
ER -Taxes - Admin (7.65%)	27,559	26,423
Employment Expense - Admin	297	288
Fingerprinting	60	65
Benefits Expense - Admin	62,452	45,100
Employer Retirement Exp	49,649	43,751
Worker's Compensation	3,881	4,390
TOTAL	143,898	120,017

Fixed Assets- Equipment		
Fixed Assets	-	3,000
Computer Purchases - Admin.	11,000	-
TOTAL	11,000	3,000

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Total Expenditures	787,844	750,879
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Total Revenues	3,786,511	3,583,815
Total Expenditures	787,844	750,879
GASB 68 Reserve	113,482	45,800
Net Gain (Loss)	2,885,185	2,787,136

Admin

Facilities & Grounds 21-22 Budget

Revenues

Rents and Concessions	FY 21-22 Budget	2020-2021 Final Budget
Fee Waivers- Public	(15,452)	0
Fee Waivers-CVCC Public	(79)	0
Fee Waiver Offset	15,531	0
Blue Bird Room - CVCC	1,969	2,069
Stella Irving - Rec	588	0
Lakeside - Reg	631	159
Sierra Room Rental- CVCC	1,733	120
Sunset Room Rental- CVCC	630	(12)
Canyon View Room Rental-CVCC	1,828	342
Foothills Room Rental- CVCC	4,245	508
Oak Room Rental-CVCC	0	0
American River Room	4,287	0
Conference Room Rentals	2,339	45
Board Room Rental - CVCC	0	0
Conference Modular - Overlook	7,186	64
Gazebo - Rec	150	0
Gym - Rec	1,543	0
Gym - Reg	5,251	598
Tutor Totter Lease Agreement	6,598	5,146
Kitchen - Rec	0	0
Kitchen - Reg	0	0
Kitchen-CVCC	392	(48)
Picnic Area - Rec	6,517	(80)
Picnic Area - Reg	1,958	80
Picnic Area - Ashford	1,279	(100)
Picnic Area - Meadow Vista	2,721	(578)
Field - Recreation	2,351	391
Field A - Reg	336	179
Field - Softball MV	1,900	(1,337)
Field - Christian Valley	1,826	0
Field Soccer/Baseball-Winchester	3,532	299
Field "Beggs" - Rec	5,423	921
Field B - Reg	571	(183)
Field "James" - Rec	10,572	1,654
Field "Chana" - Reg	3,996	1,405
Bocce Ball Field Rental	116	0
Field Soccer - Reg	927	0
Field Soccer A- MV	1,575	(0)

Reduced.

Fac & Grds.

Field Soccer A- Railhead	4,860	(81)
Field Placer Hills	1,682	0
Field Soccer B- MV	0	0
Field Soccer B- Railhead	5,972	(60)
Field "Pee Wee Soccer" Rental - MV	0	0
Field Lining Revenue - Rec	0	0
Field Lining Revenue - Reg	160	(80)
Field Lining Revenue - MV	189	211
Misc Rents & Concessions	1,636	(791)
Misc Rents & Concessions - Bureau	8,950	0
Custodial Fees	14,120	(1,933)
Custodial Fees- Bureau	360	0
MV cust fee	1,303	(160)
Set up and Take Down Fees	1,588	0
Set up and Take Down Fees-Bureau	900	0
MV alcohol fee	70	0
TOTAL RENTS & CONCESSIONS	126,760	8,749

Miscellaneous Revenues

MV comm ctr rental	45	(310)
Sales of an Asset	0	0
Recycling Revenue	0	0
Alcohol permit	2,879	(474)
Alcohol Permit - Bureau	0	80
Misc Income - F & G	0	0
Total Misc Revenue	2,924	(704)

FY 21-22
Budget 2020-2021

Grants & Donations

	Budget	Final Budget
Grants	177,000	0
Donations F&G	5,000	6,979
Pump trac donations	118,295	120,000
TOTAL GRANTS & DONATIONS	300,295	126,979

Interest Revenue - City Trust	960	2,747
TOTAL Interest Income	960	2,747

Project Revenue - Government

County Mitigation	62,000	25,000
City Mitigation Revenue	10,000	10,000
Total Project Revenue - Gov	72,000	35,000

Other Financing Sources

Transfers from Future Capital Constr.	303,108	234,300
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Fac & Grds

Loan Proceeds	2,135,500	
Transfers from Equipment Reserv	130,400	96,862
Transfers from ADA Reserv	20,000	5,000
Transfers from City Mitigation	30,000	30,000
Total Other Financing Sources	2,619,008	366,162

Taxes & Government Revenue

Atwood III Tax Revenue	30,198	26,468
Total Taxes & Gov't Revenue	30,198	26,468

TOTAL REVENUES **3,152,145** **565,401**

Expenditures

FY 21-22
Budget 2020-2021

Operations & Supplies

	Budget	Final Budget
Telephone - F & G	14,196	14,190
Office Supplies - F & G	3,617	3,683
Duplication Cost - F & G	0	0
Gas/Mileage Expense - Fac & Gr..	39,160	38,359
Membership & Dues - F & G	530	531
Staff Appreciation - F & G	125	203
Staff Development - F & G	2,093	4,583
Uniform Exp	3,435	3,879
Small Tools and Equipment-Rec Park	5,660	7,035
Small Tools and Equipment-Reg Park	1,340	1,525
Small Tools and Equipment-MV Park	880	1,005
Small Tools and Equipment-CVCC Fac	1,164	105
Field Marking Expense	0	1,149
Safety Supplies - F & G	9,383	9,814
Restroom Supplies - Rec Park	2,014	2,444
Restroom Supplies - Reg. Park	2,002	2,438
Restroom Supplies - Ashford	1,017	1,132
Restroom Supplies - M.V. Park	1,239	1,425
Restroom Supplies - Railhead Park	1,021	1,279
Restroom Supplies - Overlook Park	1,241	2,191
Restroom Supplies - Placer Hills Park	27	712
Restroom Supplies - Rec. Comm Ctr	3,960	4,343
Restroom Supplies - Reg. Comm. Ctr	3,633	3,849
Restroom Supplies - CVCC	4,994	5,563
Sanitation- Regional Park- Port. Toilet	5,400	5,496
Sanitation- Winchester Park- Port. Toilet	5,400	5,495
Sanitation- Rec Park ADA Portab	3,850	2,543
Sanitation - Reg ADA Toilets	4,656	4,311

Fac & Grds

Rec Park - Debris Box	7,734	9,519
Sanitation- Regional Park - Debris	6,740	6,633
Sanitation- MV Park- Debris	4,560	4,136
Sanitation- CVCC - Debris	2,964	3,407

TOTAL OPERATIONS & SUPPLIES

	144,035	152,976
	FY 21-22	
141,168	Budget	2020-2021

2,867

Budget Final Budget

Lights- Rec Pk Beggs Field (LL)	4,007	2,296
Lighting Reimbursements - Beggs Fld.	(3,521)	(1,977)
Lights- Rec Park James Field (LL)	5,750	2,588
Lighting Reimbursements - James Fld.	(3,381)	(1,975)
Lights- Recreation Field (LL)	1,121	508
Lighting Reimbursements - Rec Fld.	(1,116)	(549)
Gas/Electric - Rec Comm Ctr	8,090	21,704
Gas/Electric - Reg Comm Ctr	15,451	11,374
Gas/Elec. - Chr Vly Comm Ctr	1,590	1,255
Electric Reimbursements - Chr Vly CC	(1,322)	(906)
Gas/Electric - CVCC	26,644	19,111
Gas/Electric - Recreation Park	12,385	9,365
Lighting Reimb - Rec Park	6	7
Gas/Electric - Reg Park	26,111	20,365
Lighting Reimbursements - Reg Park	(2,016)	(1,020)
Gas/Electric - Ashford Park	3,917	2,742
Gas/Elec. - MV Park	5,716	4,728
Electric - Railhead	4,543	3,242
Lighting Reimbursements - Railhead	(1,731)	(1,266)
Gas/Electric - Overlook Park	0	0
Gas/Electric- Winchester Park	1,656	1,406
Water - Rec Comm Ctr	2,633	3,326
Water - Reg Comm Ctr	2,553	2,147
Water - Chr Vly Comm Ctr	2,948	1,504
Water - CVCC	4,040	2,764
Water - Recreation Park	6,228	4,373
Water - Regional Park	10,583	10,049
Water - Ashford Park	5,225	4,030
Water - MV Park	20,871	21,210
Water - Chr Vly Park	3,905	8,218
Water - Railhead Park	4,958	4,075
Water - CVCC (Park)	2,114	1,920
Water - Overlook	6,800	6,203
Water - Placer Hills Park	6,869	5,890
Water - Winchester Park	0	0

Fac & Grds

Water - Atwood	3,694	2,416
Water - Chana Field	0	0
Sanitation - Rec Park (Sewer)	9,624	9,344
Sanitation - Regional Park - (Sewer)	15,103	8,868
Sanitation - Ashford Park (Sewer)	1,710	1,642
Sanitation - Railhead (Sewer)	179	174
Sanitation - Overlook (Sewer)	758	736
Sanitation - CVCC (Sewer)	10,495	10,189
TOTAL UTILITIES	225,190	202,074

	FY 21-22 Budget	2020-2021 Final Budget
Professional Services		
Professional Services	11,565	14,463
Professional Services - Bureau	0	(0)
Professional Services - Atwood III	7,974	7,568
Atwood - County Admin Coll Fee	269	261
Total Professional Services	19,808	22,291

Building & Grounds Maintenance

Equipment Rental - F & G	879	7,105
District Vehicles Maint - F & G	22,372	20,277
Irrigation supplies	340	0
Maint - Recreation Field	4,821	2,318
Maint - CV Baseball Field	5,314	5,272
Maint - James Field	1,752	2,482
Maint - Beggs Field	5,401	10,237
Maint & Repairs - Equipment	37,389	37,474
Maint- Rec Park - Irrigation Pump	0	0
Maint- Reg Park - Irrigation Pump	0	1,220
Maint- Ashford Park - Irrigation Pump	0	4,738
Maint- MV Park - Irrigation Pump	0	0
Maint - Winchester - Irrigation Pump	282	4,738
Maint - M.V. Soccer Field	0	1,133
Maint- Winchester Field	1,185	1,143
Maint - M.V. Tennis Courts	5,000	0
Maint - Recreation Park	24,750	22,931
Maint - Regional Park	56,391	60,935
Maint - Ashford Park	11,145	14,379
Maint - Meadow Vista Park	29,598	30,315
Maint - Christian Valley Park	4,069	4,834
Maint - Railhead Park	6,755	5,741
Maint- CVCC Park	7,167	11,670
Maint - Overlook Park	10,268	10,860

Fac & Grnds

Maint - Placer Hills Park	2,497	1,482
Maint - Pocket Parks	1,010	289
Maint - Mt. Vernon Park	228	1,165
Maint - Winchester Park	1,719	3,283
Maint - Atwood III	5,393	14,459
Maint-Shockley	3,650	18,770
Maint - Bike Park	9,118	5,116
Maint-Ashley dog park	14,240	12,763
Maint - Recreation Comm Ctr	16,627	18,954
Maint - Regional Comm Ctr	9,621	6,622
Maint - Christian Valley Comm Ctr	98	1,940
Maint - CVCC	14,906	17,721
Maint - Overlook Modular	672	122
Maint - Regional Tennis Courts	5,445	1,164
Maint - MV Soccer A Field	305	313
Maint - RH Soccer A Field	5,595	6,508
Maint - PH Soccer Field	0	268
Maint - Regional Field Soccer	2,525	2,230
Maint - MV PeeWee Soccer	31	30
Maint - RH Soccer B Field	5,530	6,126
Maint - Regional Field A	10,651	11,778
Maint - MV Softball Field	350	356
Maint - Regional Field B	10,159	7,523
Maint - Regional Field C	5,895	6,748
Tree Maint Rec Park	10,000	12,000
Tree Maint Reg	10,000	8,811
Tree Maint Ashford	5,000	0
Tree Maint MV park	5,000	0
Tree Maint PH Park	5,000	0
Tree Maint Shockley Park	5,000	5,000
Tree Maint Railhead Park	0	0
Tree Maint Pocket Parks	0	0
Tree Maint Atwood Park	2,500	43
Vandalism Repairs Exp.	12,914	9,355
TOTAL MAINTENANCE	416,557	440,739

Fac & Grds

Salaries/Wages Expenses	FY 21-22	2020-2021
	Budget	Final Budget
Wages - Fac Attend - Rec Park	104,983	91,146
Wages - Fac Attend - CVCC	32,811	27,725
Wages - Fac Attend - Reg Park	26,247	23,315
Wages - Fac Attend - Overlook	79	80
Wages - Management	166,999	148,509
Wages - Rec Park	241,376	253,376

Wages - Reg Park	181,573	168,004
Wages - Ashford Park	54,202	49,068
Wages - Meadow Vista Park	70,215	63,785
Wages - CV Comm Ctr	9,853	8,645
Wages - Railhead Park	22,525	19,791
Wages - CVCC	19,338	16,475
Wages - Overlook Park	20,686	18,608
Wages - Placer Hills Park	18,586	15,552
Wages - Pocket Parks	8,622	8,121
Wages- Mt. Vernon Park	0	488
Wages - Winchester Park	9,016	6,843
Wages - Atwood	8,066	6,723
Wages - Shockley	2,650	1,314
Wages - Other Projects	0	0
Wages - Special Events	548	548
Wages - Uniform Allowance	14,204	8,831
	1,012,579	936,947

Fac & Grds

	FY 21-22 Budget	2020-2021 Final Budget
Actual	Budget	
ER -Taxes - F & G (7.65%)	81,468	72,221
Employment Expense - F & G	2,037	1,814
Fingerprinting Exp. - F & G	125	106
Benefits Expense - F & G	230,780	177,299
Employer Retirement Exp.	128,879	113,501
Worker's Comp.	83,970	89,118
TOTAL BENEFITS & PAYROLL COSTS	527,259	454,059
TOTAL SALARIES, BENEFITS	1,539,838	1,391,006

Fixed Assets

Fixed Asset Purchases - F&G	130,400	115,862
Fixed Asset Purchases - Bureau	0	0
Computer Purchases	0	0
TOTAL FIXED ASSETS	130,400	115,862

Lease Purchase Princ/Interest

	0	0
	0	0
TOTAL LEASE COSTS	0	0

Rent

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

FY 21-22
Budget 2020-2021

Actual Budget Final Budget

Art in the Park	877	950
Bike Park Construction	158,137	201,028
Rec Shop Floor Repairs	10,000	0
MV ADA Signage	1,200	0
MV Parking lot Restripe/Reseal	15,000	0
MV Pathway Repairs	15,000	0
Ashford Pond Levy	20,000	0
Overlook Restrooms ADA upgrades	15,000	0
Regional Dry Creek Playground	177,000	0
Placer Hills Parking Lot	30,000	3,523
Energy Efficiency Project	2,135,500	0
REG - 24 Acres Planning/CEQA	73,266	120,000
Reg - 24 Acres Construction Docs	70,000	0
CVCC ADA Door opener	5,000	5,000
REC - James Field Grass	42,000	42,000
REC - Rec Field Renovation	25,000	24,000
Wheelchair Swing Project	60,000	60,000
Total Capital Improvements (Funded)	2,852,980	456,501

TOTAL CAP IMPROVEMENT 2,852,980 474,377

TOTAL EXPENDITURES 5,330,884 2,801,401

Total Revenues 3,152,145 565,401

Total Expenditures 5,330,884 2,801,401

Contingency Fund 1% of total exp 0 0

Restricted reserve for equip repl 0 0

Net Gain (Loss) (2,178,739) (2,236,001)

Fac & Grds

Customer Service 21-22 Budget Revenues

	FY 21-22 Budget	2020-22 Final
Revenue		
Out of Dist Fees	14,939	2,344
Out of Dist Fees - Bureau	1,399	195
Return Check Fees	0	0
Total	16,338	2,539
Rents & Concessions		
	0	0
Total	0	0
Miscellaneous Revenue		
	0	0
Total	0	0
Grant Revenue		
	0	0
Total	0	0
Other Financing Sources		
Transfers from Equipment Reserv	11,000	0
Total	11,000	0
Total Revenues	27,338	2,539

Expenditures

Expenditures		
Cash short/over	-17	0
Merchant fees	9,479	8,028
Bad Debt	194	21
Telephone expense	6,963	7,098
Gift certificates Given Out	366	281
Postage	500	0
Office Supplies	1,375	2,388
Duplication costs	48	195
Office Equipment rental	6,020	7,005
Office equipment Maintenance	5,000	0
Gas/Mileage Expense	686	399
Public Relations/Marketing	14,101	12,701
Dues and Subscriptions	357	0

Customer Service

Safety Supplies	0	0
Staff Appreciation	100	50
Staff Development	438	0
Theft Expense	0	0
Small Office equipment	0	0
Total Expenditures	45,610	38,166

Prof Services	2,201	3,852
	2,201	3,852

	FY 21-22	
	Budget	Mid Year
Wages (F/T)	131,462	104,970
Wages (P/T)	12,654	1,771
Total	144,116	106,741

ER -Taxes - Admin (7.65%)(10.85%)	12,551	8,801
Employment Expense	100	100
Fingerprinting Expense	100	100
Benefits Expense	25,096	23,499
Employer Retirement Exp. (16.622%)	15,507	18,248
Worker's Compensation (.68% x 148%)	792	671
Total	54,146	51,419

Total Salaries & Benefits **198,262** **158160**

	FY 21-22	
	Budget	Mid Year
Fixed Assets- Equipment		
Fixed Asset Purchases	14,000	0
Fixed Asset Purchases (computer)	0	0
	14,000	0

Total Expenditures **260,073** **200178**

Total Revenues **27,338** **2539**

Customer Service

Total Expenditures	260,073	200178
Contingency Reserve (2% of expens	0	394.51
Net Gain (Loss)	<u>-233,381</u>	<u>(198,034)</u>

Customer Service

Recreation 2021-2022 Budget

Revenues	FY 21-22 Budget Budget	Final Budget 2020-21
Program Revenue		
Adult Softball	20,393	(6,830)
Adult Basketball	12,401	(2,415)
Adult Grass Volleyball (New)	0	-
Sr. Sports	5,443	(25)
Adult Volleyball	1,020	-
Pickle Ball	5,675	84
Adult Classes	20,632	11,204
Adult Classes - Bureau	11,987	4,388
Bocce Ball	157	32
Youth Basketball	93,048	50,730
Youth Volleyball (New)	3,000	-
Pee Wee/Short Shots	0	-
Youth Classes	39,735	18,806
Youth Classes - Bureau	0	-
Youth Camps	20,614	14,403
Youth Camps - Bureau	19,738	10,200
Youth Sports Camp	9,716	6,449
Youth Sports Camp - Bureau	8,896	-
Special Events	9,325	4,530
Party in the Park	0	-
Ukulele Festival	0	208
Concert at Overlook (New)	0	-
Food Truck Fiesta	0	-
Great Obstacle Scramble	14,412	-
Dead Festival	0	-
Auburn Community Festival	9,728	4,138
Total Program Revenues	305,920	115,902
Misc. Revenue		
Activity Guide-Advertising Rev.	0	(775)
Miscellaneous Rev	0	-
TOTAL MISC REVENUE	0	(775)
Grants & Donations		
Youth Assistance Fund - In Dist	9,001	7,950
Donations - Recreation	0	-

Recreation Budget

TOTAL GRANTS & DONATIONS **9,001** **7,950**

Total Revenues **314,921** **123,077**

Expenditures

Program Expenditures	FY 21-22 Budget Budget	Final Budget 2020-21
Instructors - Adult Classes	17,869	7,320
Inst - A Classes - Bureau	6,900	2,953
Instructors - Youth Classes	27,427	16,124
Inst - Y Classes - Bureau	0	-
Officials - Adult Softball	4,720	2
Officials - Adult Basketball	4,573	-
Officials - Adult Volleyball	0	-
Officials - Youth Basketball	10,072	-
Instructors- Youth Camp	31,164	7,195
Inst - Y Camp - Bureau	19,474	11,649
Instructors- Youth Sports Camp	5,324	3,296
Inst - Y Sports Camp - Bureau	0	-
Adult Softball Expense	1,835	-
Adult Basketball Expense	809	-
Adult Volleyball Expense	424	-
Pickle Ball/Tennis	1,685	(0)
Adult Class Expense	364	119
Bocce Ball Prog Expense	250	-
Youth Basketball Expense	22,868	4,151
Youth Volleyball Expense (New)	500	
Pee Wee/Short Shots	0	-
T-Ball	0	-
Youth Class Expense	476	-
Youth Camp Expense	0	-
Youth Sports Camps	0	-
Special Events	8,693	3,448
Party in the Park	8,787	173
Ukulele Festival Expense	12,470	820
Concert at Overlook	6,188	-
Food Truck Fiesta	0	108
Obstacle	7,411	-
Dead Festival	0	-
Auburn Community Festival Exp	8,711	4,111
TOTAL PROGRAM EXP.	208,994	61,469

Recreation Budget

Operating Expenditures

Telephone	0	527
Activity Guide	40,486	17,537
Youth Assistance Expense	15,218	6,848
Office Supplies	1,734	898
Gas/Mileage	517	151
Dues & Subscriptions	1,592	921
Staff Appreciation	46	97
Company Celebrations	1,445	1,169
Staff Development	537	132
Small Rec Equipment	376	109
Safety Supplies	30	-

TOTAL OPERATING EXP **61,981** **28,389**

FY 21-22
Budget **Final Budget**
Budget **2020-21**

Professional Services		
Professional Services	250	(1)
Total Professional Services	250	(1)

Salaries/Wages Expenditures

Wages - Full Time	146,083	114,730
Wages - Part Time	0	(60)
Wages - Seasonal	2,553	3,291
Wages - Adult Softball	3,980	428
Wages - Uniform	0	-
Wages - Adult Basketball	3,622	1,172
Wages - Adult Volleyball	0	-
Wages - Special Events	0	-

Totals **156,238** **119,561**

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	13,560	8,651
Employment Expense	980	-
Fingerprinting Expense	105	141
Benefits Expense	35,389	28,428
Calpers Exp.	20,064	14,437
Worker's Comp	3,226	2,814
Totals	73,324	54,471

Equipment & Fixed Assets

Recreation Budget

Fixed Assets - Recreation	0	-
Computer Purchases - Rec	0	-
Totals	0	-
Total Expenditures	500,538	263,773
Total Revenues	314,921	123,077
Total Expenditures	500,538	263,773
Contingency (1% of expenses)	0	-
Net Gain (Loss)	(185,616)	(140,696)

Youth Services 2019-2020 Budget Revenues

FY 21-22 Budget Final Budget

Budget 2020-21

Alta Vista DSC Revenue	0	(322)
Auburn Elem DSC Revenue	115,892	76,214
Skyridge DSC Revenue	127,146	74,162
Rec Day Camp Rev (School & Summer)	209,675	134,685
Preschool	74,150	35,752
Newcastle DSC Revenue	122,230	73,339
TOTAL	649,093	393,830

0	2,660
0	950
0	3,610

Rents & Concessions

Rock Creek Modular Rent	3,960	3,960
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Miscellaneous Revenue

0	0
500	600

Total Revenues 653,553 402,000

Expenses

Program Expenditures

FY 21-22 Budget Final Budget
Budget 2020-21

Alta Vista Program expense	0	365
Auburn Elem - Program Expense	4,748	3,737
Skyridge - Program Expense	4,888	3,693
Rec Day Camp - Program Exp (Sch. & Sum)	11,986	8,425
Preschool	1,540	2,350
Newcastle - Program Expense	4,888	2,990
	28,050	21,560

Operations & Supplies

Advertising - Youth Services	55	0
Telephone - Youth Services (Cell phones)	0	261
Telephone - Preschool	0	0
Telephone - Rec Day Camp Modular	2,610	2,599
Telephone - Newcastle	639	458

Youth Services

Telephone- Auburn Elem	2,288	2,792
Telephone - Alta Vista	0	14
Telephone- Skyridge	1,721	2,228
Office Supplies - Youth Services	320	154
Gas/Mileage Reimbursement Expense	150	0
Dues and Subscriptions	305	261
Staff Appreciation - Youth Services	155	143
Staff Development - Youth Services	920	312
Safety Supplies - Youth Services	750	510
Small Equipment	1,000	0
TOTAL	10,913	9,732

Utilites

Electric - Day Camp	2,775	2,203
	2,775	2,203

Professional Services

Professional Services	16,387	13,620
	16,387	13,620

Final Budget

	FY 21-22 Budget	2020-21
Rep/Maint - Auburn Elem	1,700	339
Rep/Maint - Rock Creek	675	81
Rep/Maint - Rec Day Camp	675	5,133
Rep/Maint - Skyridge	700	1,759
Rep/Maint - Preschool	425	5
Rep/Maint - Newcastle	0	33
	4,175	7,350

Final Budget

	FY 21-22 Budget	2020-21
Salaries/Wages Expenses		
Wages - (Y.Serv) - Manager - Salary	59,417	64,953
Wages - (Y.Serv) - Alta Vista - PT	0	6,783
Wages - (Y.Serv) - Aub Elem - PT	87,280	79,649
Wages - (Y.Serv) - Aub Elem Maint	843	371
Wages - (Y.Serv) - Rock Creek Maint	126	33
Wages - (Y.Serv) - Skyridge - PT	80,872	74,297
Wages - (Y.Serv) - Skyridge Maint	126	237
Wages - (Y.Serv) - Rec Day Camp - PT	98,558	96,627
Wages - (Y.Serv) - Day Camp Maintenance	363	469
Wages - (Y.Serv) - Newcastle - PT	93,957	61,965
Wages - (Y.Serv) - Newcastle Maint	63	37
Wages - (Y.Serv) - Preschool	43,620	18,270
TOTAL WAGES	465,225	403,691

Youth Services

Aquatics 21-22 Budget Revenues

	FY 21-22 Budget	FY 20-21 Final Budget
Adult Aquatic Activities	11,171	12,343
Adult Aquatic Activities Placer Hills	0	-
Master Swim	3,948	2,566
Public Swim	40,719	1,445
Public Swim - Placer Hills Pool	3,954	-
Swim Lessons	28,422	21,245
Swim Lessons - Placer Hills Pool	9,690	-
Swim Team	16,875	3,576
Synchro Team	11,510	5,623
Misc Income	0	-
Totals	126,289	46,798
Rents & Concessions		
Sierra/Splash Pool Rental	12,323	2,999
Placer Hills Pool rental	1,851	-
Totals	14,174	2,999
Grants & Donations		
Donation Rev - Aquatics	0	-
Other Financing Sources		
Transfers from Future Capital Constr.	0	-
Transfers from Equipment Reserv	0	27,425
Transfers from ADA Reserv	0	-
City Mitigation Apportionment	0	-
Totals	0	27,425
Total Revenues	140,463	77,222

Expenditures

	FY 21-22 Budget	FY 20-21 Final Budget
Program Expenditures		
Instructors - Aquatics	2,006	1,701
Adult Aquatic Activities Exp.	1,063	1,354
Public Swim Expenses	2,797	1,599
Public Swim Expenses PH	441	-
Swim Lessons Expenses	303	532
Swim Team Expenses	471	517
Synchro Team Expenses	716	128

Aquatics

Totals**7,797****5,831****Operations & Supplies**

Telephone - Placer Hills Pool	1,056	1,027
Telephone - Aquatics	0	-
Office Supplies	0	20
Gas Milleage - Aquatics	0	-
Professional Services	274	0
Staff Appreciation- Aquatics	0	108
Staff Development- Aquatics	162	103
Safety Supplies - Aquatics	0	21
Small Equipment	1,660	618
Small Equipment - PH Pool	0	-
Uniform Exp	0	-
Totals	3,152	1,897

Utilities

Gas/Electric - Sierra Pool	35,900	24,766
Gas/Electric - Placer Hills	6,990	2,947
Reimbursement - Gas/Electric	-10,000	(6,248)
Water - Sierra Pool	3,203	1,551
Water - Placer Hills	952	212
Reimbursement - Water	-1,250	(500)
Totals	35,795	22,728

Maintenance

Maintenance - Sierra Pool	47,800	28,330
Reimbursement - Maintenance	-4,400	(1,320)
Maintenance - Placer Hills pool	11,500	3,624
Totals	54,900	30,634

Salaries/Wages Expenses

	FY 21-22 Budget	FY 20-21 Final Budget
Wages - Aquatics Coordinator	21,235	11,124
Wages - Adult aquatics	5,958	4,707
Wages - Public Swim	70,462	16,435
Wages - Public Swim - PH Pool	9,428	-
Wages - Swim Lessons	10,466	8,558
Wages - Swim Lessons - PH Pool	4,211	-
Wages - Master Swim	4,157	1,519
Wages - Coaches (Swim Team)	7,757	927
Wages - Coaches (Synchro)	13,168	1,059
Totals	146,842	44,329

Benefits & Payroll Costs*Aquatics*

ER -Taxes -(12.65%)	14,340	4,102
Employment Exp- Aquatics	1,630	1,795
Fingerprinting Exp- Aquatics	730	355
Calpers Exp. 16.444%	3,972	2,368
Worker's Comp (2.29% x 1.14%)	2,865	859
Totals	23,537	9,480

Equipment & Fixed Assets

Fixed Assets - Aquatics	15,900	27,425
Totals	15,900	27,425

0	-
0	-

Total Expenditures	287,923	142,325
Total Revenues	140,463	77,222
Total Expenditures	287,923	142,325
Net Gain (Loss)	-147,460	(65,103)

Aquatics

Discussion Item #1. Cover sheet – 2020 Events P&L Review

Auburn Recreation District Finance Committee meeting February, 2021

The Issue

A review of the Profit and Loss (P&L) statements from the 2020 events at ARD.

Background

ARD puts on several events per year. A P&L for each event is attached.

A side by side comparison for each event is also attached.

Recommendation:

Staff recommends forwarding this item to the Board for review and discussion.

Fiscal Impact

The Fiscal Impact for each event is on each P&L

Attachments

2020 ARD Events side by side comparison

2020 ARD Events – P&L for each event

Auburn Community Festival prize breakdown

Drive-in Concert October 10, 2020

Revenue

Sponsorship, Maki Heating	4,400.00
Cash sale ticket	35.00
Carol's Market Donation	100.00
Tickets (paid through Friends of ARD)	2,261.00

Total Revenue

\$ 6,796.00

Expenses

Advertising

Banners	308.88
Image.net	290.00
SESAC Fee	919.00

1,517.88

Services & Supplies

Stage	500.00
Sound	600.00
Moonshine Crazy Band	500.00
J Ross & the Equals	200.00
Generator rental	281.17
Security	308.00
Portable toilets	132.45
Misc. (chalk, zip ties, ice, etc)	156.31

2,677.93

Extra Wages

Staff - Recreation	0.00
Staff - O/T	0.00
F&G - O/T only	68.47

68.47

Total Expenses

\$ 4,264.28

Profit for Drive-In Concert

\$ 2,531.72

Volunteer Hours

Sac State Students & 2 interns

22.00

Halloween Bazaar October 17, 2020

Revenue

Sponsorships*	5,461.50
Curry Food Truck	52.60
Ohana Shaved Ice	127.00
Donations received through Friends of ARD**	2,137.50
Moved from Special Events (Vendor fees)	280.00

Total Revenue

\$ 8,058.60

Expenses

Advertising

Image.net	290.00
Banners	411.84

701.84

Services & Supplies

Winner Payments/Prizes	3,100.00
Candy	239.02
Inflatables	298.16
Misc (poster brds, ice)	20.30

3,657.48

Extra Wages

Staff - Recreation	0.00
Staff - O/T	0.00
F&G - O/T only	8.02

8.02

Total Expenses

\$ 4,367.34

Profit for Halloween Bazaar

\$ 3,691.26

Sponsors*:

The Master Technician	500.00
Norma Harris	1,500.00
Live Oak Waldorf School	500.00
Auburn Auto Doctors	500.00
River Valley Community Bank	250.00

Donations through Friends of ARD**:

Old Town Pizza	950.00
Precision Orthodontics	950.00
Holiday Inn/Max's Restaurant	237.50

Volunteer Hours

Boy Scouts	48.00
Sac State Students & 2 Interns	26.00

Santa's Chest 2020

Revenue

Donations (below) 7,315.00

Total Revenue \$ **7,315.00**

Expenses

Toy Chest Locks & Tags 30.52
Prizes/Giveaways to Children 7,315.00

7,345.52

Total Expenses \$ **7,345.52**

Profit for Drive-In Concert \$ **(30.52)**

Donations

<u>Donated by:</u>	<u>Value</u>
Old Town Pizza	\$75.00
Maki Heating/Air	\$100.00
IFC Insurance & Marketing	\$1,200.00
Victory Velo Racing	\$200.00
Auburn Toyota	\$40.00
Master Technician Inc	\$300.00
CACfit	\$120.00
Sierra Moon Goldsmiths	\$150.00
M45 Automotive	\$150.00
Roger's Autovotive Repair	\$300.00
Auburn Auto Doctors	\$100.00
Autovantage Service Center	\$80.00
Roper's Jewelers	\$150.00
Advantage Dentistry of Auburn	\$150.00
Milo Snow & Skate Shop	\$200.00
The Aid Station Trails & Ales	\$150.00
Meadow Vista Friendly Neighborhood	\$150.00
Meadow Vista Lions club	\$25.00
Auburn Alehouse	\$75.00
The Station Public House	\$150.00
Uptown Signs	\$120.00
Auburn Gymnastics	\$300.00
Atown Bikes	\$200.00
Bicycle Emporium	\$200.00
Pamelot	\$150.00
Auburn Police Department	\$60.00
Precision Orthodontics	\$60.00
Depoe Bay Coffee	\$60.00
Kids First	\$50.00
Feed the Hungry of Auburn	\$2,000.00
Lynch, Mike	\$100.00
Carols Market	\$50.00
Placer County Tourism	\$100.00

2020 Events			
	Drive in Concert	Halloween Bazaar	Santa's Chest
Revenue			
Sponsorships/Donations	4,400.00	7,599.00	7,315.00
Vendors	100.00	459.60	
Ticket Sales	2,296.00		
Total Revenue	6,796.00	8,058.60	7,315.00
Expense			
Advertising	1,517.88	701.84	
Supplies	596.76	557.48	30.52
Awards		3,100.00	7,315.00
Extra Wages	68.47	8.02	
Entertainment	2,081.17		
Total Expense	4,264.28	4,367.34	7,345.52
Profit	2,531.72	3,691.26	(30.52)

Halloween Bazaar Prize Breakdown		
1st Place Scarecrow	Kurt Barton	500.00
2nd Place Scarecrow	Trish Schreiber	250.00
Peoples' Choice Scarecrow	Newcastle Discovery	100.00
Largest Pumpkin	Randy Warren	1,000.00
Largest Placer Grown	Randy Warren	500.00
2nd Place Pumpkin	Tom Wilson	500.00
3rd Place Pumpkin	Serena Davidson	250.00