

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, JANUARY 20, 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/99722713132>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 997 2271 3132 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 December 09, 2020 Standing Finance Meeting
(Pages 3 – 5)**

Recommendation: Review and approve minutes.

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

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

4.3 Review of Financials for November, 2020 (Pages 9 – 33)

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

4.4 Review of Financials for December, 2020 (Pages 34 – 57)

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

4.5 2021 – 2022 Obsolescence List (Pages 58 – 64)

Shall the Auburn Area Recreation and Park District (ARD) Finance Committee approve the updated 5-Year Obsolescence List based on the new Preliminary Budget?

4.6 Preliminary Budget for Fiscal year 2021-2022 (Pages 65 – 70)

Shall the Auburn Area Recreation & Park District (ARD Finance Committee review the preliminary FY 2021/2022 budget?

4.6 Discussion Item:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

ADJOURNMENT

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

1-15-21 3:00 pm T. Larson
Date Time Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM DECEMBER 09,
2020 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, December 9, 2020 at 2:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

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

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from the November 10, 2020 Standing Finance Meeting

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the November 10, 2020 Standing Finance Meeting.

4.2 Review of Cash Requirements for November, 2020

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

4.3 Review of Financials for October, 2020

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

4.4 Resolution Number 2020-33 to Transfer Funds from the Unfunded Liability Reserves & the Equipment Reserves

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2020-33 to Transfer Funds from the Unfunded Liability Reserves & the Equipment Reserves and forwarded it to the consent calendar for adoption.

4.5 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 2:18 p.m.

Board Secretary

Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
DECEMBER, 2020**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$154,838.58**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	12/1/2020	12/31/2020
Vendor ID	First	Last	COMM 1ST	COMM 1ST
Vendor Name	First	Last		

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
21027	1099-256	Healing Pastures, Inc.	12/4/2020	COMM 1ST	PMCHK00002702	\$480.00
21028	1099-271	Kelpro Security	12/4/2020	COMM 1ST	PMCHK00002702	\$2,250.00
21029	1099-295	Juli Land-Marx	12/4/2020	COMM 1ST	PMCHK00002702	\$1,500.00
21030	1099-363	Cheyenne Little	12/4/2020	COMM 1ST	PMCHK00002702	\$1,068.00
21031	1099-374	Sarah Violet	12/4/2020	COMM 1ST	PMCHK00002702	\$324.00
21032	A0014	AT&T	12/4/2020	COMM 1ST	PMCHK00002702	\$323.60
21033	A0051	Anderson's Sierra Pipe Co.	12/4/2020	COMM 1ST	PMCHK00002702	\$130.05
21034	A0134	Advanced Intregated Pest Mana	12/4/2020	COMM 1ST	PMCHK00002702	\$150.00
21035	C0072	CIT Technology Fin. Serv., Inc	12/4/2020	COMM 1ST	PMCHK00002702	\$470.75
21036	C0111	Cal.net	12/4/2020	COMM 1ST	PMCHK00002702	\$66.90
21037	C0130	Cirrus Group LLC	12/4/2020	COMM 1ST	PMCHK00002702	\$707.40
21038	D0015	Department of Social Services	12/4/2020	COMM 1ST	PMCHK00002702	\$968.00
21039	D0096	DC Solar Electric, Inc.	12/4/2020	COMM 1ST	PMCHK00002702	\$125.00
21040	G0006	Gold Country Media Publication	12/4/2020	COMM 1ST	PMCHK00002702	\$285.66
21041	L0027	Pat Larson	12/4/2020	COMM 1ST	PMCHK00002702	\$35.54
21042	L0033	Les Schwab	12/4/2020	COMM 1ST	PMCHK00002702	\$270.29
21043	M0013	Meadow Vista Hardware	12/4/2020	COMM 1ST	PMCHK00002702	\$151.42
21044	N0003	Norris Electric, Inc.	12/4/2020	COMM 1ST	PMCHK00002702	\$489.23
21045	N0012	Nevada Irrigation District	12/4/2020	COMM 1ST	PMCHK00002702	\$634.15
21046	N0045	Near U CO2	12/4/2020	COMM 1ST	PMCHK00002702	\$129.43
21047	N0048	Normac, Inc.	12/4/2020	COMM 1ST	PMCHK00002702	\$641.57
21048	P0005	Placer County Water Agency	12/4/2020	COMM 1ST	PMCHK00002702	\$388.25
21049	P0023	PG&E	12/4/2020	COMM 1ST	PMCHK00002702	\$88.69
21050	S0009	Sierra Saw Sales And Service	12/4/2020	COMM 1ST	PMCHK00002702	\$13.60
21051	S0050	Sierra Safety	12/4/2020	COMM 1ST	PMCHK00002702	\$1,028.29
21052	S0067	Superfast Copy	12/4/2020	COMM 1ST	PMCHK00002702	\$37.97
21053	S0154	Mike Scheele	12/4/2020	COMM 1ST	PMCHK00002702	\$128.80
21054	T0071	TIAA Commercial Finance, Inc.	12/4/2020	COMM 1ST	PMCHK00002702	\$107.34
21055	T1000	Transamerica Life Insurance	12/4/2020	COMM 1ST	PMCHK00002702	\$480.00
21056	TEMPD	Candice Dzurella	12/4/2020	COMM 1ST	PMCHK00002702	\$13.32
21057	U0016	Uptown Signs & Graphics, Inc.	12/4/2020	COMM 1ST	PMCHK00002702	\$94.38
21058	V0004	Valley Truck & Tractor Co.	12/4/2020	COMM 1ST	PMCHK00002702	\$667.39
21059	V0007	Verizon Wireless	12/4/2020	COMM 1ST	PMCHK00002702	\$813.21
21060	S1007	Stationary Engineers, Local 39	12/11/2020	COMM 1ST	PMCHK00002703	\$394.05
21061	U0019	US Bank	12/14/2020	COMM 1ST	PMCHK00002704	\$6,236.65
21062	1099-256	Healing Pastures, Inc.	12/18/2020	COMM 1ST	PMCHK00002705	\$112.50
21063	1099-269	Deborah Lynn	12/18/2020	COMM 1ST	PMCHK00002705	\$195.00
21064	A0001	Recology Auburn Placer	12/18/2020	COMM 1ST	PMCHK00002705	\$426.33
21065	A0013	AT&T	12/18/2020	COMM 1ST	PMCHK00002705	\$64.20
21066	A0018	Auburn Chamber of Commerce	12/18/2020	COMM 1ST	PMCHK00002705	\$155.00
21067	A0027	Recology Auburn Placer	12/18/2020	COMM 1ST	PMCHK00002705	\$1,151.67
21068	A0051	Anderson's Sierra Pipe Co.	12/18/2020	COMM 1ST	PMCHK00002705	\$338.20
21069	A0169	AT&T Acct 303817271	12/18/2020	COMM 1ST	PMCHK00002705	\$42.80
21070	A0170	AT&T Acct 088-034-5818-655	12/18/2020	COMM 1ST	PMCHK00002705	\$90.95
21071	B0008	Burke Company, Inc.	12/18/2020	COMM 1ST	PMCHK00002705	\$80.44
21072	C0004	CAPRI	12/18/2020	COMM 1ST	PMCHK00002705	\$60,637.50
21073	C0061	California Computer Services	12/18/2020	COMM 1ST	PMCHK00002705	\$2,304.00
21074	C0136	Cal-Line Sacramento	12/18/2020	COMM 1ST	PMCHK00002705	\$43,259.07
21075	D0010	Diamond Pacific	12/18/2020	COMM 1ST	PMCHK00002705	\$60.63
21076	D0025	Dawson Oil Company	12/18/2020	COMM 1ST	PMCHK00002705	\$2,710.97
21077	D0066	De Lage Landen Financial Servi	12/18/2020	COMM 1ST	PMCHK00002705	\$332.48
21078	F0038	Fastenal Company	12/18/2020	COMM 1ST	PMCHK00002705	\$19.71
21079	H0056	Humana Dental Ins. Co	12/18/2020	COMM 1ST	PMCHK00002705	\$2,360.96
21080	H0062	Home Depot Pro	12/18/2020	COMM 1ST	PMCHK00002705	\$51.09
21081	M0013	Meadow Vista Hardware	12/18/2020	COMM 1ST	PMCHK00002705	\$239.93
21082	M0039	Meadow Vista Water Users Assoc	12/18/2020	COMM 1ST	PMCHK00002705	\$500.00
21083	M0074	Miracle Playsystems Inc	12/18/2020	COMM 1ST	PMCHK00002705	\$756.80
21084	M0098	Meadow Vista County Water Dist	12/18/2020	COMM 1ST	PMCHK00002705	\$1,389.88
21085	N0048	Normac, Inc.	12/18/2020	COMM 1ST	PMCHK00002705	\$781.74
21086	P0005	Placer County Water Agency	12/18/2020	COMM 1ST	PMCHK00002705	\$2,776.52
21087	P0007	Pacific Gas & Electric Company	12/18/2020	COMM 1ST	PMCHK00002705	\$333.54
21088	Q0003	Quality Automotive	12/18/2020	COMM 1ST	PMCHK00002705	\$1,901.82
21089	R0073	Riebes Auto Parts	12/18/2020	COMM 1ST	PMCHK00002705	\$76.11
21090	S0145	SCP Pool Distributors LLC	12/18/2020	COMM 1ST	PMCHK00002705	\$387.99
21091	S1000	State Of California/DOJ	12/18/2020	COMM 1ST	PMCHK00002705	\$64.00
21092	V0004	Valley Truck & Tractor Co.	12/18/2020	COMM 1ST	PMCHK00002705	\$1,138.61
21093	V0019	Valley Rock Landscape Material	12/18/2020	COMM 1ST	PMCHK00002705	\$180.39

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
21094	W0001	Walker's Office Supplies, Inc.	12/18/2020	COMM 1ST	PMCHK00002705	\$645.97
21095	W0010	Waxie Sanitary Supply	12/18/2020	COMM 1ST	PMCHK00002705	\$2,291.10
21096	W0043	West Coast Fire Protection Sys	12/18/2020	COMM 1ST	PMCHK00002705	\$150.00
21097	W0044	Wave	12/18/2020	COMM 1ST	PMCHK00002705	\$1,219.65
21098	W0045	Williams, Jesse	12/18/2020	COMM 1ST	PMCHK00002705	\$44.28
21100	S0163	Steffen's HVAC Services	12/23/2020	COMM 1ST	PMCHK00002706	\$3,498.00
21101	S1007	Stationary Engineers, Local 39	12/23/2020	COMM 1ST	PMCHK00002706	\$375.82
Total Checks:	74				Total Amount of Checks:	\$154,838.58

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

November's Financials

Revenues –

- **Rents and Concessions** are up \$11,000 above mid-year budget revision.
- **Grants & Donations** are up \$19,000 primarily due to Federal Credits for Sick Paid Employees (\$17,000).

Expenses –

- **Operations & Supplies Expense** are below budget by \$11,000. Did not spend on Activity Guide related expenses (\$2,000), Youth Assistance is not being spent (\$3,500) and we have some budgeted for a company laptop that has not been purchased yet (\$1,500).
- **Building and Grounds Maintenance** is under budget by \$28,000 currently. The most significant savings were at Atwood which is under by \$5,000, Regional Park which is under by \$3,400, CVCC which is under by \$6,000 and Regional C Field which is under by \$2,200.
- **Wages and Benefits Expense** are above budget by \$38,500. This comes from Youth Services. There have been many ups and downs, continual changes in this Department. The revenue side should adjust this in the coming months and show revenues up as well.
- **Fixed Assets** are under budget by \$19,000. This was budgeted for the Circulation Pump that has not been paid for yet.

PROFIT & LOSS
20/21 Approved Budget

	Approved Budget FY 20-21	% Of Total	Mid-Yr Revision FY 20-21	2020 November ACTUALS	Last Yr November Actuals	2020 YTD ACTUALS	2020 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues								
Program Revenue	559,332	12%	558,381	37,197	83,126	389,042	349,904	1,012,014
Facility Revenue	25,252	1%	15,708	3,180	12,805	24,540	12,075	150,858
Misc. Revenue	29,934	1%	64,681	1,550	2,796	36,181	34,227	32,620
Grants & Donations	133,815	3%	138,539	2,931	-	53,183	34,201	26,519
Interest Income	40,750	1%	38,790	1,236	5,224	21,671	22,117	54,975
Equipment Reserve Transfers	20,000	0%	124,287	-	-	-	-	-
Project Reserve Transfers	206,000	4%	239,300	-	-	-	-	-
Contingency Reserves	190,000	4%	55,000	-	-	-	-	-
Tax Revenue	3,435,481	73%	3,482,212	7,484	-	1,620,894	1,613,411	1,555,957
In Kind/Atwood	24,725	1%	26,468	-	-	11,369	11,369	9,626
City Mitigation Transfers	40,000	1%	40,000	-	-	-	-	19,000
County Mitigation Revenue	25,000	1%	62,000	-	125,000	-	-	139,000
Total Operating Revenue	4,730,289	100.00	4,845,366	53,578	228,951	2,156,880	2,077,304	3,000,569
Expenditures								
Program Expense	94,166	2%	88,938	6,158	11,062	51,910	43,961	198,938
Operating & Supplies	389,413	8%	381,530	29,712	38,616	222,539	192,930	256,732
Utilities Expense	222,389	5%	227,005	20,472	8,791	164,061	142,609	145,818
Professional Services	91,285	2%	77,329	4,390	5,978	47,564	40,553	48,108
Building & Grounds Maintenance	469,165	10%	473,219	26,187	40,424	212,141	185,971	274,043
Property Tax Admin.	99,318	2%	97,808	-	-	3,109	1,539	3,049
Wages	1,973,940	43%	1,952,781	150,991	238,793	1,259,736	1,075,621	1,553,838
Benefits & Payroll Costs	846,560	18%	807,071	59,136	72,132	570,916	507,831	582,076
Fixed Asset Expense	28,325	1%	146,367	-	92,669	50,256	50,256	239,049
Capital Improvement Projects	390,952	8%	473,349	30,686	10,623	80,021	49,335	594,157
Debt Services	2,076	0%	2,076	-	-	-	-	-
Total Expenditures	4,607,569	100.00	4,727,493	327,732	519,088	2,662,253	2,290,606	3,895,808
Net Revenue Over Expenditures	\$ 122,700	2.59	\$ 117,873	\$ (274,154)	(290,137)	(\$505,373)	(\$213,302)	(\$895,239)
Annual Contingency Reserve (1-2%)								
Annual Equip Replacement Reserve	\$ -		\$ -				\$ 540,000	\$ 450,000
Future Capital Construction Reserve	\$ 50,000		\$ 50,000				\$ 726,237	\$ 676,237
ADA Reserve	\$ 5,000		\$ 5,000				\$ 935,573	\$ 935,573
CalPERS unfunded liability reserve	\$ 45,800		\$ 45,800				\$ 30,032	\$ 25,032
TOTAL RESERVE BALANCES							\$ 2,41,000	\$ 183,200
Net Position	\$ 21,900		\$ 17,073				\$ 2,472,842	\$ 2,270,042

Balance Sheet

11/30/2020

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	32,467.28
First Foundation Bank	112,766.51
Placer County Treasure-General	2,695,252.88
Placer County Treasurer - City Trust	206,577.86
Accounts Receivable	(197.88)
PCOE Receivables	33,646.00
Prepaid Liability Expense	10,106.25
Prepaid Workers Comp Insurance	50,817.02
Total Current Assets	3,142,015.92
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,938,861.54
Fixed Assets: Equipment	1,397,643.48
Fixed Assets: Computer Equipment & Software	116,625.14
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	89,090.15
Construction In Progress	1,197,725.54
Less: Accumulated Depreciation	(10,387,491.53)
Total Fixed Assets	7,588,283.08
TOTAL ASSETS	\$10,730,299.00
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	38.00
PGE Tru-up payable	5,116.18
Gift Certificates	268.00
Compensated Absenses	128,784.25
Sales Tax Payable	145.00
Total Current Liabilities	\$134,351.43
<u>Net Position</u>	
Investments in Fixed Assets	7,588,283.08
RFB: Reserved (City Mitigation)	206,495.14
GFB: Youth Assistance Fund	30,237.11
General Fund Balance	779,064.70
DFB: Annual Equip Replacement Reserv.	726,236.72
DFB: Annual Contingency Reserve	528,000.00
DFB: Reserved for Future Capital Construction	935,573.52
RFB: Arboretum Grant Fund	10,661.03
RFB: Reserved (Atwood)	(14,734.93)
RFB: Atwood III-Equip Repl Fund	8,003.66
DFB: Unfunded Liability - CalPERS	241,000.00
RFB- 501(c)(3) Fund	32,467.28
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	(505,371.49)
Total Net Position	\$10,595,947.57
TOTAL LIABILITY AND NET POSITION	\$10,730,299.00

Auburn Rec & Park
 Transfers to General Fund
 4/1/2020 to 11/30/2020

<u>Future Cap</u>		
<i>Total Addition to General Fund from City Mitigation Reserve</i>		\$ -
<u>City Mitigation Reserves</u>		
<i>Total Addition to General Fund from City Mitigation Reserve</i>		\$ -
<u>Equipment Replacement Reserves</u>		
5/31/2020	2020-2021 Budgeted to Save	\$ (50,000.00)
<i>Total Addition to General Fund from Equip Repl Reserves</i>		\$ (50,000.00)
<u>Unfunded Liability Reserves</u>		
5/31/2020	2020-2021 Budgeted to Save	\$ (45,800.00)
11/31/2020	Transfer from Contingency	\$ (12,000.00)
<i>Total Addition to General Fund from Unfunded Liability Reserves</i>		\$ (57,800.00)
<u>ADA Reserves</u>		
5/31/2020	2020-2021 Budgeted to Save	\$ (5,000.00)
<i>Total Addition to General Fund from ADA Reserves</i>		\$ (5,000.00)
<u>Contingency Reserves</u>		
11/30/2020	Transfer to UAL	\$ 12,000.00
Total Impact to General Fund 2020-21		\$ (100,800.00)

Auburn Rec & Park

Profit & Loss - Summary
4/1/2020 To 11/30/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	37,196.77	389,041.71	380,781.09	8,260.62	102.17
Rents & Concessions	3,179.50	24,540.37	12,869.00	11,671.37	190.69
Miscellaneous Revenue	1,550.40	36,180.62	35,517.00	663.62	101.87
Grants & Donations	2,931.16	53,182.98	34,201.00	18,981.98	155.50
Interest Income	1,235.61	21,671.39	25,442.00	(3,770.61)	85.18
Taxes Revenue	7,484.25	1,632,263.10	1,628,076.65	4,186.45	100.26
TOTAL OPERATING REVENUE	\$53,577.69	\$2,156,880.17	\$2,116,886.74	\$39,993.43	101.89%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	53,577.69	2,156,880.17	2,116,886.74	39,993.43	101.89
EXPENDITURES					
Program Expenses	6,158.44	51,910.28	56,244.24	(4,333.96)	92.29
Operations & Supplies Expense	29,712.37	222,538.58	233,770.35	(11,231.77)	95.20
Utilities Expense	20,472.33	164,061.33	159,485.48	4,575.85	102.87
Legal Expenses	144.00	1,341.02	1,200.00	141.02	111.75
Professional Services	4,246.11	46,222.95	46,959.95	(737.00)	98.43
Bldg & Grounds Maintenance	26,186.87	212,140.56	240,064.88	(27,924.32)	88.37
Property Tax Administration/LAFCO	0.00	3,108.67	1,539.00	1,569.67	201.99
Salaries Expense	150,991.10	1,259,736.24	1,228,427.63	31,308.61	102.55
Benefits & Payroll Costs	59,136.45	570,916.12	563,676.04	7,240.08	101.28
Fixed Asset Expense	0.00	50,256.42	69,356.00	(19,099.58)	72.46
Capital Improvement Projects	30,686.13	80,019.49	80,021.00	(1.51)	100.00

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2020 To 11/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$327,733.80	\$2,662,251.66	\$2,680,744.57	(\$18,492.91)	99.31%
NET REVENUE OVER EXPENDITURES	(\$274,156.11)	(\$505,371.49)	(\$563,857.83)	\$58,486.34	89.63%
ADJ. NET REVENUE OVER EXPENDITURES	(\$274,156.11)	(\$505,371.49)	(\$563,857.83)	\$58,486.34	89.63%

Profit & Loss - Detail

4/1/2020 to 11/30/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	219.00	(103.00)	(322.00)	219.00	31.99
Aub Elem DSC Rev	12,551.09	43,866.47	40,276.00	3,590.47	108.92
Skyridge DSC Rev	7,956.00	48,233.20	49,237.00	(1,003.80)	97.96
Day Camp Rev	(1,156.00)	133,528.58	134,685.00	(1,156.42)	99.14
Preschool Revenue	4,800.00	18,377.00	15,752.00	2,625.00	116.67
Newcastle DSC Revenue	9,931.72	49,494.66	48,563.00	931.66	101.92
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	665.00	6,537.66	6,413.00	124.66	101.94
Adult Class Rev - Bureau	105.96	502.96	762.00	(259.04)	66.01
Bocce Ball Prog Revenue	0.00	32.00	14.00	18.00	228.57
Youth Basketball	0.00	(125.50)	(125.00)	(0.50)	100.40
Youth Classes	1,562.00	15,078.35	14,306.00	772.35	105.40
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	180.00	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	0.00	4,535.00	4,530.00	5.00	100.11
Ukulele Festival Revenue	0.00	130.00	208.00	(78.00)	62.50

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 11/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Auburn Harvest Festival	250.00	5,847.10	4,138.00	1,709.10	141.30
Out of District Fees	102.00	2,614.68	2,344.00	270.68	111.55
Out of District Fees - Bureau	30.00	250.00	195.00	55.00	128.21
Total Parks and Recreation Services	37,196.77	389,041.71	380,781.09	8,260.62	102.17
Rents & Concessions					
Blue Bird Room-CVCC	173.25	1,724.25	1,551.00	173.25	111.17
Lakeside Rental Revenue - Reg	0.00	158.85	159.00	(0.15)	99.91
Sierra Room Rental - CVCC	150.00	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	100.00	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	2,310.00	2,640.00	(330.00)	87.50
Gym Rental Revenue - Reg	0.00	597.70	598.00	(0.30)	99.95
Tutor Totter Lease Agreement	554.00	4,155.00	4,145.00	10.00	100.24
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	63.00	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
Field Soccer/Baseball-Winchester	0.00	3,169.88	299.00	2,870.88	1060.16
Field "Begg's" 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

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field "James" Rental - Rec	1,515.00	3,404.10	1,654.00	1,750.10	205.81
Field C (Baseball) Rental - Reg	207.50	2,219.38	1,405.00	814.38	157.96
Field "Soccer A" Rental - Railhead	308.75	2,551.04	(81.00)	2,632.04	(3149.43)
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	66.00	(725.00)	(791.00)	66.00	91.66
Custodial Fees	42.00	(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	3,179.50	24,540.37	12,869.00	11,671.37	190.69
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	(1,000.00)	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	2,550.40	20,403.20	20,402.00	1.20	100.01
Miscellaneous Income - Youth Services	0.00	850.72	600.00	250.72	141.79
Total Miscellaneous Revenue	1,550.40	36,180.62	35,517.00	663.62	101.87
Grants & Donations					
Youth Assistance Rev	56.84	8,617.98	7,950.00	667.98	108.40
Donation Rev - Y Serv	0.00	1,050.00	950.00	100.00	110.53

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donation Rev - F & G	0.00	3,073.03	1,979.00	1,094.03	155.28
Bike Park Donations	7.40	1,704.97	1,698.00	6.97	100.41
Grant Proceeds	0.00	500.00	500.00	0.00	100.00
Grant for Admin Pay - YS	286.67	8,469.10	2,160.00	6,309.10	392.09
Grant for Admin Pay	2,580.25	29,767.90	18,964.00	10,803.90	156.97
Total Grants and Donations	2,931.16	53,182.98	34,201.00	18,981.98	155.50
Interest Income					
Interest Income - Other	22.26	109.65	43.00	66.65	255.00
Interest Revenue - County	1,130.63	20,404.97	24,000.00	(3,595.03)	85.02
Interest Revenue - City Trust	82.72	1,156.77	1,399.00	(242.23)	82.69
Total Interest Income	1,235.61	21,671.39	25,442.00	(3,770.61)	85.18
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	1,362,538.72	1,362,538.82	(0.10)	100.00
Homeowner's Prop. Tax Relief	3,297.04	14,345.73	14,346.00	(0.27)	100.00
Current Unsecured Prop Taxes General	3,826.22	71,262.26	67,435.96	3,826.30	105.67
Current Supplemental Property Taxes	0.00	45,878.81	45,878.60	0.21	100.00
Unitary & Op Non-unitary Tax	0.00	52,300.83	52,301.00	(0.17)	100.00
Delinq Unsecured Property Taxes	357.46	450.37	93.00	357.37	484.27
Timber Tax Guarantee	3.53	3.53	0.00	3.53	0.00
Atwood Tax Revenue	0.00	11,369.36	11,369.00	0.36	100.00

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Supplemental Tax Rev	0.00	3,686.83	3,687.00	(0.17)	100.00
Delinquent Secured Property Taxes	0.00	(75.74)	(75.57)	(0.17)	100.23
Railroad Unitary Property Taxes	0.00	960.86	961.00	(0.14)	99.99
RDA Pass-Throughs	0.00	69,541.54	69,541.84	(0.30)	100.00
Total Tax Revenue	7,484.25	1,632,263.10	1,628,076.65	4,186.45	100.26
TOTAL OPERATING REVENUE	\$53,577.69	\$2,156,880.17	\$2,116,886.74	\$39,993.43	101.89%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	53,577.69	2,156,880.17	2,116,886.74	39,993.43	101.89
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,637.90	1,638.00	(0.10)	99.99
Instructor/Adult Classes	890.25	4,161.75	4,205.00	(43.25)	98.97
Instructor/Adult Classes - Bureau	182.00	182.00	641.00	(459.00)	28.39
Instructor/Youth Classes	2,418.80	8,959.52	9,371.00	(411.48)	95.61
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

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	197.24	919.28	1,322.00	(402.72)	69.54
Skyridge/Program Exp	197.22	889.32	1,292.00	(402.68)	68.83
Day Camp/Program Exp	129.23	4,532.43	5,203.00	(670.57)	87.11
Preschool - Program Expense	65.76	704.26	914.00	(209.74)	77.05
Newcastle Program Expense	578.32	1,596.41	1,483.00	113.41	107.65
Aquatic Activities	0.00	1,148.00	1,148.00	0.00	100.00
Public Swim Expense	0.00	1,557.00	1,557.00	0.00	100.00
Swim Lessons	0.00	475.41	475.00	0.41	100.09
Special Events	530.30	3,977.90	3,448.00	529.90	115.37
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	969.32	4,242.37	4,111.00	131.37	103.20
Total Program Expenses	6,158.44	51,910.28	56,244.24	(4,333.96)	92.29
Operations & Supplies					
Merchant Fees - Cust Serv	216.29	3,532.70	3,107.00	425.70	113.70
Discounts Taken	0.00	0.00	(0.27)	0.27	0.00
Finance Charges	0.00	(0.60)	0.00	(0.60)	0.00
Cal Card Incentives	0.00	(798.52)	(798.82)	0.30	99.96
Penalties	0.00	61.23	61.00	0.23	100.38
Telephone - Placer Hills Pool	20.60	652.60	652.00	0.60	100.09
Telephone - Cust Serv	555.93	4,671.10	4,688.00	(16.90)	99.64
Telephone (CVCC) - Admin	510.46	4,477.44	4,639.18	(161.74)	96.51
Telephone - Youth Services	0.00	137.40	164.00	(26.60)	83.78
Telephone - Recreation	0.00	85.53	230.00	(144.47)	37.19
Telephone - Preschool	0.23	0.85	0.00	0.85	0.00

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Facilities & Grounds	1,124.28	7,811.21	8,076.00	(264.79)	96.72
Telephone - Day Camp	209.37	1,692.53	1,850.00	(157.47)	91.49
Telephone - Newcastle	43.69	253.47	245.00	8.47	103.46
Telephone - Aub EI	288.96	2,122.06	2,019.00	103.06	105.11
Telephone - Alta Vista	0.00	13.81	14.00	(0.19)	98.64
Telephone - Skyridge	181.47	1,619.32	1,574.00	45.32	102.88
Postage - Cust Serv	500.00	500.00	0.00	500.00	0.00
Postage - Admin	500.00	975.25	975.67	(0.42)	99.96
Activity Guide Expense	1,040.00	10,076.72	12,037.00	(1,960.28)	83.72
Youth Assistance Expense	150.00	286.15	3,768.00	(3,481.85)	7.59
Bank Service Charges	0.00	300.00	300.00	0.00	100.00
Office Supplies - Rec	0.00	(114.14)	199.00	(313.14)	(57.36)
Office Supplies - Youth Services	13.93	88.10	74.00	14.10	119.05
Office Supplies - F & G	159.57	1,904.28	1,772.04	132.24	107.46
Office Supplies-Cust Serv	22.00	1,839.94	1,818.00	21.94	101.21
Office Supplies - Admin	262.83	2,727.89	2,698.57	29.32	101.09
Duplication Costs - Cust Serv	0.00	5.63	6.00	(0.37)	93.83
Duplication Costs - Admin	107.34	760.77	764.13	(3.36)	99.56
Office Equip Rental - Cust Serv	470.75	3,950.58	3,895.00	55.58	101.43
Office Equip Rental - Admin	332.48	2,919.68	2,931.13	(11.45)	99.61
Gas/Mileage Expense - C.Serv	51.75	149.50	160.00	(10.50)	93.44
Gas/Mileage Expense - Admin	35.52	776.25	799.62	(23.37)	97.08
Gas/Mileage Expense - Rec.	0.00	0.00	151.00	(151.00)	0.00
Gas/Mileage Expense - F & G	3,354.21	21,987.10	22,862.83	(875.73)	96.17
General Administrative Exp - Admin	40.00	429.90	390.00	39.90	110.23
Liability Insurance - Admin	10,106.25	73,381.50	73,777.00	(395.50)	99.46
Board Expense	0.00	0.00	29.67	(29.67)	0.00
Marketing/Public Relations - Cust Serv	2,256.17	7,697.67	6,646.00	1,051.67	115.82
Dues and Subscriptions - Admin	0.00	10,201.00	10,237.00	(36.00)	99.65
Dues and Subscriptions - Rec.	0.00	82.85	283.00	(200.15)	29.28

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dues and Subscriptions - F & G	399.00	419.00	431.00	(12.00)	97.22
Staff Appreciation - Rec	0.00	0.00	47.00	(47.00)	0.00
Staff Appreciation - Aquatics	0.00	108.02	108.00	0.02	100.02
Staff Appreciation - Youth Services	0.00	25.81	26.00	(0.19)	99.27
Staff Appreciation - F & G	0.00	75.07	96.00	(20.93)	78.20
Staff Appreciation - Admin	5.35	83.61	78.00	5.61	107.19
Company Celebrations	0.00	50.41	50.00	0.41	100.82
Staff Development - Admin	0.00	(681.91)	19.12	(701.03)	(3566.48)
Staff Development - Youth Services	0.00	260.34	260.00	0.34	100.13
Staff Development - F & G	110.39	(135.14)	678.30	(813.44)	(19.92)
Uniform Exp - F & G	0.00	2,086.54	3,039.00	(952.46)	68.66
Small Equip - Rec Dept	0.00	0.00	109.18	(109.18)	0.00
Small Equipment - Rec Pk	6.40	4,618.11	4,760.00	(141.89)	97.02
Small Equipment - Reg Pk	94.86	704.86	770.00	(65.14)	91.54
Small Equipment - MV Park	0.00	108.32	165.00	(56.68)	65.65
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	962.88	9,317.43	8,801.00	516.43	105.87
Safety Supplies - Youth Services	0.00	509.88	510.00	(0.12)	99.98
Safety Supplies - Admin	0.00	103.61	104.00	(0.39)	99.63
Restroom Supplies - Recreation Park	115.01	689.97	872.00	(182.03)	79.13
Restroom Supplies - Regional Park	139.73	807.31	955.00	(147.69)	84.54
Restroom Supplies - Ashford Park	66.31	360.10	431.00	(70.90)	83.55
Restroom Supplies - Meadow Vista Park	71.79	345.19	420.00	(74.81)	82.19
Restroom Supplies - Railroad Park	77.28	379.09	460.00	(80.91)	82.41
Restroom Supplies - Overlook Park	89.77	1,308.06	1,403.00	(94.94)	93.23
Restroom Supplies - Placer Hills Park	51.54	51.54	56.00	(4.46)	92.04
Restroom Supplies - Rec Comm Ctr	334.20	3,053.81	3,054.00	(0.19)	99.99
Restroom Supplies - Reg Comm Ctr	330.66	2,724.58	2,679.00	45.58	101.70
Restroom Supplies - CVCC Comm Ctr	543.58	3,979.03	3,853.00	126.03	103.27

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1's
For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg Pk - Toilet	450.00	3,600.00	3,615.00	(15.00)	99.59
Sanitation - Win Pk - Toilet	450.00	3,600.00	3,613.00	(13.00)	99.64
Sanitation - Rec Pk - ADA Toilet	0.00	374.00	736.00	(362.00)	50.82
Sanitation - Reg - ADA Toilet	349.00	2,842.00	2,853.00	(11.00)	99.61
Sanitation - Rec Pk - Debris Box	852.66	5,968.62	6,406.00	(437.38)	93.17
Sanitation - Reg Pk - Disposal	1,097.38	3,812.39	3,810.00	2.39	100.06
Sanitation - MV - Disposal	365.14	2,258.57	2,269.00	(10.43)	99.54
Sanitation - CVCC - Disposal	195.36	1,367.52	1,523.00	(155.48)	89.79
Finance Charges-Customer Service	0.00	11.17	11.00	0.17	101.55
Total Operations & Supplies	29,712.37	222,538.58	233,770.35	(11,231.77)	95.20
Utilities Expense					
Lights - Rec Pk Beggs Field	162.18	1,205.46	1,043.00	162.46	115.58
Lighting Reimb.-Beggs Field	(81.08)	(1,027.70)	(1,090.00)	62.30	94.28
Lights - Rec Pk James Field	526.72	2,759.32	2,233.00	526.32	123.57
Lighting Reimb.-James Field	(1,336.72)	(3,173.36)	(1,836.00)	(1,337.36)	172.84
Lights - Rec Field	30.24	203.95	182.00	21.95	112.06
Lighting Reimb.-Rec Field	(30.24)	(253.57)	(224.00)	(29.57)	113.20
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,870.04	14,592.18	12,886.00	1,706.18	113.24
Gas/Electric - Reg Comm Ctr	674.03	4,165.65	3,978.00	187.65	104.72
Gas/Electric - CV Comm Ctr	107.96	556.96	565.00	(8.04)	98.58
Electric Reimb.- CV Comm Ctr	(107.96)	(684.96)	(627.00)	(57.96)	109.24
Gas/Electric - CVCC	2,267.35	13,984.00	12,989.51	994.49	107.66
Gas/Electric - Sierra Pool	2,171.52	14,967.09	14,214.82	752.27	105.29
Gas/Electric - PH Pool	534.78	3,482.05	2,947.00	535.05	118.16
Electric - Day Camp	230.61	1,807.92	1,667.00	140.92	108.45
Gas/Elec - Recreation Park Street lighting	900.37	7,285.59	6,498.00	787.59	112.12

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb - Rec Park	0.00	(26.61)	(26.00)	(0.61)	102.35
Gas/Electric - Reg Park	3,042.19	14,407.49	13,517.00	890.49	106.59
Lighting Reimb.- Reg Park	(91.50)	(910.25)	(819.00)	(91.25)	111.14
Gas/Electric - Ashford Park	414.65	2,689.56	2,277.00	412.56	118.12
Gas/Electric - MV Park	391.88	3,775.83	3,468.00	307.83	108.88
Electric - Railhead Park	682.21	2,788.84	2,335.00	453.84	119.44
Lighting Reimb.-Railhead	(275.65)	(807.59)	(643.00)	(164.59)	125.60
Gas/Electric - Winchester Park	56.60	1,307.17	1,250.00	57.17	104.57
Reimbursements - Gas/Elec Pool	0.00	(6,247.54)	(6,248.00)	0.46	99.99
Water - Rec Comm Ctr	0.00	835.51	836.00	(0.49)	99.94
Water - Reg Comm Ctr	207.65	1,308.51	1,280.00	28.51	102.23
Water - CV Comm Ctr	0.00	415.87	934.00	(518.13)	44.53
Water - CVCC	758.10	2,046.34	1,288.15	758.19	158.86
Water - Sierra Pool	0.00	1,551.67	1,552.00	(0.33)	99.98
Water - PH Pool	18.96	231.25	212.00	19.25	109.08
Water - Rec Park	808.26	3,260.20	3,269.00	(8.80)	99.73
Water - Regional Park	197.06	7,693.81	7,727.00	(33.19)	99.57
Water - Ashford Park	808.26	3,342.66	3,372.00	(29.34)	99.13
Water - MV Park	2,794.78	15,705.35	15,961.00	(255.65)	98.40
Water - CV Park	0.00	3,798.36	6,131.00	(2,332.64)	61.95
Water - Railhead Park	546.41	3,145.05	3,178.00	(32.95)	98.96
Water - CVCC Park	758.09	2,046.32	1,920.00	126.32	106.58
Water - Overlook Park	0.00	4,720.13	4,720.00	0.13	100.00
Water - Placer Hills Park	613.14	4,405.20	4,398.00	7.20	100.16
Water - Atwood	821.44	2,254.32	1,717.00	537.32	131.29
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

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,642.00	0.44	100.03
Sanitation - Railhead Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,189.00	0.16	100.00
Total Utilities Expense	20,472.33	164,061.33	159,485.48	4,575.85	102.87
Legal Expenses					
Legal Fees	144.00	1,341.02	1,200.00	141.02	111.75
Total Legal Expense	144.00	1,341.02	1,200.00	141.02	111.75
Professional Services					
Professional Services - YS	1,453.99	5,962.58	7,320.00	(1,357.42)	81.46
Professional Services - F & G	2,292.12	7,554.41	5,262.44	2,291.97	143.55
Professional Services - Bureau of Reclamatic	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
Professional Services - C Serv	0.00	3,795.00	3,795.00	0.00	100.00
Professional Services - Admin	500.00	10,518.34	12,190.00	(1,671.66)	86.29
Accounting/Auditor Fees	0.00	12,600.00	12,600.00	0.00	100.00
Total Professional Services	4,246.11	46,222.95	46,959.95	(737.00)	98.43
Bldg & Ground Maintenance					
Equipment Rental - F & G	2,273.61	4,187.41	2,007.00	2,180.41	208.64
Vehicle Maintenance	2,945.09	14,918.10	15,154.00	(235.90)	98.44
Maint - Recreation Field	0.00	468.14	718.00	(249.86)	65.20

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CV Baseball Field	0.00	176.54	1,180.00	(1,003.46)	14.96
Maint - James Field	10.25	176.60	166.00	10.60	106.39
Maint - Beggs Field	0.00	784.33	1,491.69	(707.36)	52.58
Maint - Sierra Pool	453.90	12,152.28	13,738.00	(1,585.72)	88.46
Reimbursement- Maint Pool	0.00	(1,319.96)	(1,320.00)	0.04	100.00
Maint & Repairs - Equipment	3,700.50	23,808.99	25,759.00	(1,950.01)	92.43
Maint - PH Pool	(70.14)	2,425.11	2,804.00	(378.89)	86.49
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	0.00	537.50	546.07	(8.57)	98.43
Rep/Maint - Aub El	0.00	127.87	182.00	(54.13)	70.26
Rep/Maint - Rock Creek	0.00	27.00	54.00	(27.00)	50.00
Rep/Maint - Day Camp	0.00	242.53	2,003.00	(1,760.47)	12.11
Maint - Recreation Park	593.80	7,046.50	8,330.00	(1,283.50)	84.59
Maint - Regional Park	2,761.97	32,114.01	35,557.00	(3,442.99)	90.32
Maint - Ashford Park	135.09	4,867.03	4,880.00	(12.97)	99.73
Maint - Meadow Vista Park	8.23	18,506.80	20,092.00	(1,585.20)	92.11
Maint - Christian Valley Park	0.00	2,082.40	2,151.00	(68.60)	96.81
Maint - Railroad Park	0.00	2,506.86	2,846.00	(339.14)	88.08
Maint - CVCC Park	0.00	5,072.79	5,582.00	(509.21)	90.88
Maint - Overlook Park	541.59	6,138.83	6,143.00	(4.17)	99.93
Maint - Placer Hills Park	0.00	1,094.17	1,094.00	0.17	100.02
Maint - Pocket Parks	0.00	147.71	166.00	(18.29)	88.98
Maint - Mt. Vernon Park	0.00	107.50	108.00	(0.50)	99.54
Maint - Winchester Park	0.00	1,664.82	1,672.00	(7.18)	99.57
Maint - Atwood	0.00	829.93	5,841.00	(5,011.07)	14.21
Maint - Shockley Park	0.00	2,250.02	2,250.00	0.02	100.00
Maint - Bike Park	809.63	5,924.35	5,115.00	809.35	115.82
Rep/Maint - Skyridge	0.00	573.77	628.00	(54.23)	91.37
Maint - Ashley Dog Park	0.00	568.75	569.00	(0.25)	99.96

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Comm Ctr	306.75	3,997.46	5,053.00	(1,055.54)	79.11
Maint - Regional Comm Ctr	331.00	3,842.54	4,300.00	(457.46)	89.36
Maint - Christian Valley Comm Ctr	0.00	27.00	54.83	(27.83)	49.24
Maint - CVCC Comm Ctr	135.48	8,811.54	14,864.00	(6,052.46)	59.28
Maint - Overlook Modular	0.00	94.36	121.58	(27.22)	77.61
Maint - Regional Tennis Courts	0.00	377.18	377.22	(0.04)	99.99
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	10.90	2,241.25	2,230.00	11.25	100.50
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	0.00	3,460.23	3,517.18	(56.95)	98.38
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	4,995.00	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
Tree Maint - Atwood	0.00	0.00	43.26	(43.26)	0.00
Tree Maint - Shockley Park	4,995.00	4,995.00	5,000.00	(5.00)	99.90
Vandalism Repairs Expense	1,249.22	10,457.36	9,217.00	1,240.36	113.46
Total Building and Grounds Maintenance	26,186.87	212,140.56	240,064.88	(27,924.32)	88.37
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	0.30	(1,569.00)	1,569.30	(0.02)
CalPERS SS Admin Fee	0.00	500.00	500.00	0.00	100.00
Lafco Fees	0.00	2,608.37	2,608.00	0.37	100.01
Total Property Tax Administration/LAFCO	0.00	3,108.67	1,539.00	1,569.67	201.99

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Salaries Expense					
Wages - (Y.Serv) - Manager	3,600.00	44,581.78	44,738.00	(156.22)	99.65
Wages - (Cust Serv) - Full Time	8,730.78	65,606.82	64,141.00	1,465.82	102.29
Wages - (Cust Serv) - Part Time	0.00	1,770.51	1,771.00	(0.49)	99.97
Wages - (Admin) - Full Time	10,405.62	65,941.03	65,941.00	0.03	100.00
Wages - (Admin) - Part Time	4,463.19	52,824.17	55,526.00	(2,701.83)	95.13
Wages - (Y.Serv) - Alta Vista - PT	0.00	6,783.20	6,783.00	0.20	100.00
Wages - (Admin) - Board Pay	5,000.00	20,000.00	17,500.00	2,500.00	114.29
Wages - (Y.Serv) - Aub Elem - PT	8,461.81	41,035.53	35,309.00	5,726.53	116.22
Wages - (Y.Serv) - AE Maint	16.03	386.76	371.00	15.76	104.25
Wages - (Y. Serv) - RC Maint	0.00	32.65	33.00	(0.35)	98.94
Wages - (Y.Serv) - Skyridge - PT	8,899.74	40,757.12	32,428.00	8,329.12	125.69
Wages - (Y.Serv) - Skyridge Maint	20.20	225.78	237.00	(11.22)	95.27
Wages - (Y.Serv) - Day Camp - PT	2,757.92	112,506.88	96,627.00	15,879.88	116.43
Wages - (Y.Serv) - DC Maint	37.19	206.05	319.00	(112.95)	64.59
Wages - (Rec) - Full Time	6,488.76	61,980.60	63,439.00	(1,458.40)	97.70
Wages - (Y. Serv) - Newcastle- PT	8,926.89	41,406.66	33,958.00	7,448.66	121.94
Wages - (Y.Serv) - NC Maint	0.00	36.63	37.00	(0.37)	99.00
Wages - (Rec) - Part Time	179.90	119.68	(60.00)	179.68	(199.47)
Wages - (Rec) - Seasonal	0.00	0.00	384.00	(384.00)	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	3,058.96	9,724.58	7,286.00	2,438.58	133.47
Wages - (Aqua) - Aquatics Coordinator	0.00	10,058.41	10,058.00	0.41	100.00
Wages - (Aqua) - Aquatic Activities	0.00	4,557.05	4,557.00	0.05	100.00
Wages - (Aqua) - Public Swim	0.00	16,434.67	16,435.00	(0.33)	100.00
Wages - (Aqua) - Swim Lessons	0.00	8,557.85	8,558.00	(0.15)	100.00
Wages - (Aqua) - Master Swim	0.00	1,518.60	1,519.00	(0.40)	99.97
Wages - (Aqua) - Swim Team Coaches	0.00	926.53	927.00	(0.47)	99.95

Profit & Loss - Detail
4/1/2020 to 11/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Synchronized Swim Coach	0.00	1,059.00	1,059.00	0.00	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	7,407.30	64,558.27	64,510.00	48.27	100.08
Wages - (Fac & Grds) - Fac Att. - CVCC	2,961.54	20,886.89	20,825.00	61.89	100.30
Wages - (Fac & Grds) - Fac Attendant - Reg	1,443.15	16,458.33	16,815.00	(356.67)	97.88
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	79.79	80.00	(0.21)	99.74
Wages - (Fac & Grds) - Management	11,062.43	93,464.54	93,918.00	(453.46)	99.52
Wages - (Fac & Grds) - Recreation Park	17,846.15	151,935.80	154,943.80	(3,008.00)	98.06
Wages - (Fac & Grds) - Regional Park	13,229.88	92,556.26	98,247.00	(5,690.74)	94.21
Wages - (Fac & Grds) - Ashford Park	3,709.99	24,196.32	22,586.59	1,609.73	107.13
Wages - (Fac & Grds) - Meadow Vista Park	4,386.99	36,273.44	37,586.82	(1,313.38)	96.51
Wages - (Fac & Grds) - CV Comm Center	717.12	4,700.46	4,983.44	(282.98)	94.32
Wages - (Fac & Grds) - Railroad Park	1,415.26	14,382.62	14,467.16	(84.54)	99.42
Wages - (Fac & Grds) - CVCC	1,308.27	12,461.09	11,952.81	508.28	104.25
Wages - (Fac & Grds) - Overlook Park	1,344.63	11,301.76	11,556.76	(255.00)	97.79
Wages - (Fac & Grds) - Placer Hills Park	1,365.09	10,229.66	10,264.73	(35.07)	99.66
Wages - (Fac & Grds) - Pocket Parks	373.14	4,428.75	4,455.72	(26.97)	99.40
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	488.06	488.17	(0.11)	99.98
Wages - (Fac & Grds) - Winchester Park	293.31	5,139.92	5,046.53	93.39	101.85
Wages - (Fac & Grds) - Atwood	410.77	3,400.31	3,689.18	(288.87)	92.17
Wages - (Fac & Grds) - Shockley Property	1,158.24	1,191.07	112.92	1,078.15	1054.79
Wages - (F & G) Special Events	0.00	547.79	548.00	(0.21)	99.96
Wages - District Administrator	8,905.60	71,844.24	71,902.00	(57.76)	99.92
Wages - (F & G) Uniform Allowance	605.25	9,436.42	8,831.00	605.42	106.86
Total Salaries Expense	150,991.10	1,259,736.24	1,228,427.63	31,308.61	102.55
Benefits & Payroll Costs					
ER Taxes - Rec	473.44	4,222.67	4,178.94	43.73	101.05
ER Taxes - Aquatics	0.00	4,041.50	4,041.00	0.50	100.01
ER Taxes - Youth Services	2,855.56	23,814.89	20,962.00	2,852.89	113.61

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Fac & Grds	5,276.73	41,889.44	42,875.00	(985.56)	97.70
ER Taxes - Cust Serv	636.86	5,133.19	5,279.00	(145.81)	97.24
ER Taxes - Admin	2,089.57	15,804.17	15,501.00	303.17	101.96
Employment Expense - Aquatics	0.00	600.00	600.00	0.00	100.00
Employment Expense - Youth Services	60.00	887.00	827.00	60.00	107.26
Employment Expense - Fac & Grds	284.58	1,002.87	780.20	222.67	128.54
Employment Expense - Admin	0.00	156.00	156.00	0.00	100.00
Fingerprinting Exp - Recreation	0.00	96.00	96.00	0.00	100.00
Fingerprinting Exp - Aquatics	0.00	182.00	183.00	(1.00)	99.45
Fingerprinting Exp - Youth Services	0.00	591.00	638.00	(47.00)	92.63
Fingerprinting Exp - Fac & Grds	0.00	57.00	57.90	(0.90)	98.45
Fingerprinting Exp - Admin	0.00	52.00	32.00	20.00	162.50
Benefits Expense - Recreation	1,121.00	19,975.29	20,618.00	(642.71)	96.88
Benefits Expense - Youth Services	1,879.11	22,557.78	22,243.00	314.78	101.42
Benefits Expense - Fac & Grds	18,361.35	138,222.97	134,351.00	3,871.97	102.88
Benefits Expense - Cust Serv	1,914.91	15,393.11	15,704.00	(310.89)	98.02
Benefits Expense - Admin	4,542.56	30,734.72	29,878.00	856.72	102.87
Employer Retirement Exp. - Rec	550.06	10,295.62	10,362.00	(66.38)	99.36
Employer Retirement Exp. - Aquatics	0.00	2,120.75	2,121.00	(0.25)	99.99
Employer Retirement Exp. - Youth Services	2,271.40	35,240.55	33,348.00	1,892.55	105.68
Employer Retirement Exp. - Fac & Grds	6,364.54	83,313.66	83,713.00	(399.34)	99.52
Employer Retirement Exp - Cust Serv	996.10	12,644.33	12,680.00	(35.67)	99.72
Employer Retirement Exp. - Admin	2,492.76	30,559.65	30,718.00	(158.35)	99.49
Worker's Comp - Rec	119.08	1,550.47	1,647.00	(96.53)	94.14
Worker's Comp - Aquatics	0.00	825.70	826.00	(0.30)	99.96
Worker's Comp - Youth Services	642.48	5,997.54	5,422.00	575.54	110.62
Worker's Comp - Fac & Grds	5,893.68	59,998.69	60,707.00	(708.31)	98.83
Worker's Comp - Cust Serv	45.14	438.13	443.00	(4.87)	98.90
Worker's Comp - Admin	265.54	2,517.43	2,688.00	(170.57)	93.65

Profit & Loss - Detail 4/1/2020 to 11/30/2020 For All Segment1s For All Segment4s					
	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Benefits and Payroll Costs	59,136.45	570,916.12	563,676.04	7,240.08	101.28
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	0.00	41,931.42	41,931.00	0.42	100.00
Total Fixed Asset Expense	0.00	50,256.42	69,356.00	(19,099.58)	72.46
Capital Improvement Projects					
Art in the Park - Reg	0.00	72.88	73.00	(0.12)	99.84
CVCC - Bike Park	0.00	39,085.84	39,086.00	(0.16)	100.00
Placer Hills Parking lot Project	0.00	3,523.17	3,523.00	0.17	100.01
Reg Pk Expansion - 24 Acres	26,886.13	32,888.63	32,889.00	(0.37)	100.00
Reg - Riparian Vegetation Mgmt Permit	0.00	1,359.81	1,360.00	(0.19)	99.99
Ashford 2020 Paving Project	3,800.00	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	30,686.13	80,019.49	80,021.00	(1.51)	100.00
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$327,733.80	\$2,662,251.66	\$2,680,744.57	(\$18,492.91)	99.31%
Net Revenue Over Expenditures	(\$274,156.11)	(\$505,371.49)	(\$563,857.83)	\$58,486.34	89.63%

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 11/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ADJ. NET REVENUE OVER EXPENDITURES	(274,156.11)	(505,371.49)	(563,857.83)	58,486.34	89.63

SECTION: 4.0

**ITEM: 4.4 REVIEW OF FINANCIALS FOR
DECEMBER, 2020**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

December's Financials

Revenues –

- **Rents and Concessions** are up \$13,000 above mid-year budget revision, due to Field Rentals.
- **Grants & Donations** are up \$42,000 primarily due to Federal Credits for Sick Paid Employees.
- **Tax Revenues** are up \$100,000. Looking forward to the possibility of not touching the Contingency Fund.

Expenses –

- **Operations & Supplies Expense** are below budget by \$25,000. Did not spend on Activity Guide related expenses (\$3,900), Youth Assistance is not being spent (\$3,900) and we have some budgeted for a company laptop that has not been purchased yet (\$1,500).
- **Building and Grounds Maintenance** is under budget by \$41,000 currently. The most significant savings were on multiple Field Maintenance (\$11,700), Atwood which is under by \$6,900, Regional Park which is under by \$2,700, CVCC which is under by \$5,100 and the pools are under by \$3,200.
- **Wages and Benefit Expense** are above budget by \$66,000. This is primarily from Youth Services (\$48,300). 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.
- **Fixed Assets** are under budget by \$19,000. This was budgeted for the Circulation Pump that has not been paid for yet.

PROFIT & LOSS
20/21 Approved Budget

	Approved Budget FY 20-21	% Of Total	Mid-Yr Revision FY 20-21	2020 December ACTUALS	Last Yr December Actuals	2020 YTD ACTUALS	2020 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues								
Program Revenue	559,332	12%	558,381	35,353	56,720	424,394	425,896	1,068,734
Facility Revenue	25,252	1%	15,708	2,348	8,737	26,889	13,908	159,595
Misc. Revenue	29,934	1%	64,681	2,550	(344)	38,731	38,067	32,276
Grants & Donations	133,815	3%	138,539	23,756	(223)	76,939	34,201	26,297
Interest Income	40,750	1%	38,790	1,094	5,096	22,765	28,767	60,071
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	1,965,465	1,898,944	3,586,359	3,482,212	3,454,901
In Kind/Atwood	24,725	1%	26,468	14,593	13,896	25,962	26,468	23,522
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	2,045,159	1,982,826	4,202,039	4,049,519	5,114,976
Expenditures								
Program Expense	94,166	2%	88,938	3,590	11,062	55,500	60,898	198,938
Operating & Supplies	389,413	8%	381,530	22,000	38,616	244,538	269,881	256,732
Utilities Expense	222,389	5%	227,005	4,410	8,791	168,471	173,702	145,818
Professional Services	91,285	2%	77,329	3,277	5,978	50,841	50,588	48,108
Building & Grounds Maintenance	469,165	10%	473,219	21,206	40,424	233,347	274,746	274,043
Property Tax Admin.	99,318	2%	97,808	57,201	-	60,309	60,308	3,049
Wages	1,973,940	43%	1,952,781	171,237	238,793	1,430,973	1,375,844	1,553,838
Benefits & Payroll Costs	846,560	18%	807,071	60,330	72,132	631,246	620,061	582,076
Fixed Asset Expense	28,325	1%	146,387	43,259	92,669	93,515	112,616	239,049
Capital Improvement Projects	390,952	8%	473,349	1,332	10,623	81,352	81,049	594,157
Debt Services	2,076	0%	2,076	-	-	-	-	-
Total Expenditures	4,607,589	100.00	4,727,493	387,842	519,088	3,050,092	3,079,693	3,895,808
Net Revenue Over Expenditures	\$ 122,700	2.59	\$ 117,873	\$ 1,657,317	\$ 1,463,738	\$ 1,151,947	\$ 969,826	\$ 1,219,168
Annual Contingency Reserve (1-2%)	\$ -		\$ -			\$ 540,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 50,000		\$ 50,000			\$ 687,237	\$ 726,236	\$ 726,236
Future Capital Construction Reserve	\$ 5,000		\$ 5,000			\$ 935,573	\$ 965,099	\$ 965,099
ADA Reserve	\$ 45,800		\$ 45,800			\$ 30,032	\$ 25,032	\$ 25,032
CalPERS unfunded liability reserve	\$ -		\$ -			\$ -	\$ -	\$ -
TOTAL RESERVE BALANCES						\$ 2,192,842	\$ 2,349,567	\$ 2,349,567
Net Position	\$ 21,900		\$ 17,073					

Balance Sheet

12/31/2020

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	32,467.28
First Foundation Bank	124,453.32
Placer County Treasure-General	4,029,836.22
Placer County Treasurer - City Trust	206,634.22
Accounts Receivable	128.69
PCOE Receivables	28,948.59
Prepaid Liability Expense	60,637.50
Prepaid Workers Comp Insurance	42,866.80
Total Current Assets	4,526,552.62
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,938,861.54
Fixed Assets: Equipment	1,440,902.55
Fixed Assets: Computer Equipment & Software	116,625.14
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	89,090.15
Construction In Progress	1,199,057.65
Less: Accumulated Depreciation	(10,387,491.53)
Total Fixed Assets	7,632,874.26
TOTAL ASSETS	\$12,159,426.88
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	38.00
PGE Tru-up payable	5,116.18
Gift Certificates	268.00
Compensated Absences	135,963.39
Sales Tax Payable	184.80
Total Current Liabilities	\$141,570.37
<u>Net Position</u>	
Investments in Fixed Assets	7,632,874.26
RFB: Reserved (City Mitigation)	206,495.14
GFB: Youth Assistance Fund	30,237.11
General Fund Balance	779,811.46
DFB: Annual Equip Replacement Reserv.	687,236.72
DFB: Annual Contingency Reserve	528,000.00
DFB: Reserved for Future Capital Construction	935,573.52
RFB: Arboretum Grant Fund	10,661.03
RFB: Reserved (Atwood)	(15,481.69)
RFB: Atwood III-Equip Repl Fund	8,003.66
RFB- 501(c)(3) Fund	32,467.28
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	1,151,946.27
Total Net Postion	\$12,017,856.51
TOTAL LIABILITY AND NET POSITION	\$12,159,426.88

Auburn Rec & Park

Profit & Loss - Summary
4/1/2020 To 12/31/2020

For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	35,352.76	424,394.47	425,896.09	(1,501.62)	99.65
Rents & Concessions	2,348.39	26,888.76	13,908.00	12,980.76	193.33
Miscellaneous Revenue	2,550.40	38,731.02	38,067.00	664.02	101.74
Grants & Donations	23,755.54	76,938.52	34,201.00	42,737.52	224.96
Interest Income	1,093.79	22,765.18	28,767.00	(6,001.82)	79.14
Taxes Revenue	1,980,058.23	3,612,321.33	3,508,679.81	103,641.52	102.95
TOTAL OPERATING REVENUE	\$2,045,159.11	\$4,202,039.28	\$4,049,518.90	\$152,520.38	103.77%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	2,045,159.11	4,202,039.28	4,049,518.90	152,520.38	103.77
EXPENDITURES					
Program Expenses	3,590.17	55,500.45	60,898.24	(5,397.79)	91.14
Operations & Supplies Expense	21,999.90	244,538.48	269,881.29	(25,342.81)	90.61
Utilities Expense	4,409.79	168,471.12	173,701.54	(5,230.42)	96.99
Legal Expenses	0.00	1,341.02	1,200.00	141.02	111.75
Professional Services	3,276.72	49,499.67	49,387.95	111.72	100.23
Bldg & Grounds Maintenance	21,206.09	233,346.65	274,745.80	(41,399.15)	84.93
Property Tax Administration/LAFCO	57,200.59	60,309.26	60,308.00	1.26	100.00
Salaries Expense	171,236.70	1,430,972.94	1,375,843.81	55,129.13	104.01
Benefits & Payroll Costs	60,330.21	631,246.33	620,061.37	11,184.96	101.80
Fixed Asset Expense	43,259.07	93,515.49	112,616.00	(19,100.51)	83.04
Capital Improvement Projects	1,332.11	81,351.60	81,049.00	302.60	100.37

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2020 To 12/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$387,841.35	\$3,050,093.01	\$3,079,693.00	(\$29,599.99)	99.04%
NET REVENUE OVER EXPENDITURES	\$1,657,317.76	\$1,151,946.27	\$969,825.90	\$182,120.37	118.78%
ADJ. NET REVENUE OVER EXPENDITURES	\$1,657,317.76	\$1,151,946.27	\$969,825.90	\$182,120.37	118.78%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2020 to 12/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	0.00	(103.00)	(322.00)	219.00	31.99
Aub Elem DSC Rev	11,547.49	55,413.96	50,432.00	4,981.96	109.88
Skyridge DSC Rev	9,419.59	57,652.79	61,078.00	(3,425.21)	94.39
Day Camp Rev	9,738.00	143,266.58	134,685.00	8,581.58	106.37
Preschool Revenue	1,825.00	20,202.00	20,752.00	(550.00)	97.35
Newcastle DSC Revenue	2,516.00	52,010.66	57,814.00	(5,803.34)	89.96
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	(13.32)	6,524.34	7,457.00	(932.66)	87.49
Adult Class Rev - Bureau	0.00	502.96	1,042.00	(539.04)	48.27
Bocce Ball Prog Revenue	0.00	32.00	14.00	18.00	228.57
Youth Basketball	0.00	(125.50)	6,534.00	(6,659.50)	(1.92)
Youth Classes	300.00	15,378.35	15,190.00	188.35	101.24
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	0.00	4,535.00	4,530.00	5.00	100.11
Ukulele Festival Revenue	0.00	130.00	208.00	(78.00)	62.50

Profit & Loss - Detail
4/1/2020 to 12/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Auburn Harvest Festival	0.00	5,847.10	4,138.00	1,709.10	141.30
Out of District Fees	20.00	2,634.68	2,344.00	290.68	112.40
Out of District Fees - Bureau	0.00	250.00	195.00	55.00	128.21
Total Parks and Recreation Services	35,352.76	424,394.47	425,896.09	(1,501.62)	99.65
Rents & Concessions					
Blue Bird Room-CVCC	0.00	1,724.25	1,716.00	8.25	100.48
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	660.00	2,970.00	2,970.00	0.00	100.00
Gym Rental Revenue - Reg	0.00	597.70	598.00	(0.30)	99.95
Tutor Totter Lease Agreement	554.00	4,709.00	4,689.00	20.00	100.43
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	475.20	391.00	84.20	121.54
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
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

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 12/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field "James" Rental - Rec	815.00	4,219.10	1,654.00	2,565.10	255.09
Field C (Baseball) Rental - Reg	0.00	2,219.38	1,405.00	814.38	157.96
Field "Soccer A" Rental - Railhead	192.39	2,743.43	(81.00)	2,824.43	(3386.95)
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	106.00	(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	2,348.39	26,888.76	13,908.00	12,980.76	193.33
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	2,550.40	22,953.60	22,952.00	1.60	100.01
Miscellaneous Income - Youth Services	0.00	850.72	600.00	250.72	141.79
Total Miscellaneous Revenue	2,550.40	38,731.02	38,067.00	664.02	101.74
Grants & Donations					
Youth Assistance Rev	0.00	8,617.98	7,950.00	667.98	108.40
Donation Rev - Y Serv	0.00	1,050.00	950.00	100.00	110.53

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 12/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donation Rev - F & G	0.00	3,073.03	1,979.00	1,094.03	155.28
Bike Park Donations	0.00	1,704.97	1,698.00	6.97	100.41
Grant Proceeds	0.00	500.00	500.00	0.00	100.00
Grant for Admin Pay - YS	17,562.78	26,031.88	2,160.00	23,871.88	1205.18
Grant for Admin Pay	6,192.76	35,960.66	18,964.00	16,996.66	189.63
Total Grants and Donations	23,755.54	76,938.52	34,201.00	42,737.52	224.96
Interest Income					
Interest Income - Other	47.94	157.59	43.00	114.59	366.49
Interest Revenue - County	989.49	21,394.46	27,000.00	(5,605.54)	79.24
Interest Revenue - City Trust	56.36	1,213.13	1,724.00	(510.87)	70.37
Total Interest Income	1,093.79	22,765.18	28,767.00	(6,001.82)	79.14
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	1,746,115.48	3,108,654.20	2,949,197.82	159,456.38	105.41
Homeowner's Prop. Tax Relief	7,693.08	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	32,593.58	78,472.39	88,734.60	(10,262.21)	88.44
Unitary & Op Non-unitary Tax	64,348.36	116,649.19	169,176.00	(52,526.81)	68.95
Delinq 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	14,592.72	25,962.08	26,468.00	(505.92)	98.09

Profit & Loss - Detail
4/1/2020 to 12/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Supplemental Tax Rev	0.00	3,686.83	3,687.00	(0.17)	100.00
Delinquent Secured Property Taxes	0.00	(75.74)	(75.57)	(0.17)	100.23
Railroad Unitary Property Taxes	1,305.14	2,266.00	2,147.00	119.00	105.54
RDA Pass-Throughs	113,409.87	182,951.41	180,077.00	2,874.41	101.60
Total Tax Revenue	1,980,058.23	3,612,321.33	3,508,679.81	103,641.52	102.95
TOTAL OPERATING REVENUE	\$2,045,159.11	\$4,202,039.28	\$4,049,518.90	\$152,520.38	103.77%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES					
TOTAL REVENUES	2,045,159.11	4,202,039.28	4,049,518.90	152,520.38	103.77
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,637.90	1,638.00	(0.10)	99.99
Instructor/Adult Classes	307.50	4,469.25	5,011.00	(541.75)	89.19
Instructor/Adult Classes - Bureau	0.00	182.00	991.00	(809.00)	18.37
Instructor/Youth Classes	1,872.00	10,831.52	10,608.00	223.52	102.11
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
Instir/Y Camp - Bureau	0.00	4,977.45	7,649.00	(2,671.55)	65.07

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 12/31/2020
For All Segment1's
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	586.08	1,505.36	1,933.00	(427.64)	77.88
Skyridge/Program Exp	592.41	1,481.73	1,892.00	(410.27)	78.32
Day Camp/Program Exp	0.00	4,532.43	5,733.00	(1,200.57)	79.06
Preschool - Program Expense	132.78	837.04	1,070.00	(232.96)	78.23
Newcastle Program Expense	99.40	1,695.81	1,847.00	(151.19)	91.81
Aquatic Activities	0.00	1,148.00	1,148.00	0.00	100.00
Public Swim Expense	0.00	1,557.00	1,557.00	0.00	100.00
Swim Lessons	0.00	475.41	475.00	0.41	100.09
Special Events	0.00	3,977.90	3,448.00	529.90	115.37
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	3,590.17	55,500.45	60,898.24	(5,397.79)	91.14
Operations & Supplies					
Merchant Fees - Cust Serv	299.23	3,831.93	6,049.00	(2,217.07)	63.35
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	(236.47)	(1,034.99)	(1,347.81)	312.82	76.79
Penalties	0.00	61.23	61.00	0.23	100.38
Telephone - Placer Hills Pool	86.38	738.98	716.00	22.98	103.21
Telephone - Cust Serv	564.94	5,236.04	5,261.00	(24.96)	99.53
Telephone (CVCC) - Admin	527.12	5,004.56	5,228.34	(223.78)	95.72
Telephone - Youth Services	0.00	137.40	191.00	(53.60)	71.94
Telephone - Recreation	0.00	85.53	295.00	(209.47)	28.99
Telephone - Preschool	0.23	1.08	0.00	1.08	0.00

Profit & Loss - Detail
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For All Segment1's
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Facilities & Grounds	1,039.55	8,850.76	9,496.00	(645.24)	93.21
Telephone - Day Camp	(52.54)	1,639.99	2,088.00	(448.01)	78.54
Telephone - Newcastle	39.59	293.06	286.00	7.06	102.47
Telephone - Aub EI	258.69	2,380.75	2,202.00	178.75	108.12
Telephone - Alta Vista	0.00	13.81	14.00	(0.19)	98.64
Telephone - Skyridge	193.88	1,813.20	1,711.00	102.20	105.97
Postage - Cust Serv	0.00	500.00	0.00	500.00	0.00
Postage - Admin	0.00	975.25	973.61	1.64	100.17
Activity Guide Expense	520.00	10,596.72	14,537.00	(3,940.28)	72.90
Youth Assistance Expense	0.00	286.15	4,183.00	(3,896.85)	6.84
Bank Service Charges	0.00	300.00	300.00	0.00	100.00
Office Supplies - Rec	64.64	(49.50)	273.00	(322.50)	(18.13)
Office Supplies - Youth Services	21.87	109.97	74.00	35.97	148.61
Office Supplies - F & G	125.90	2,030.18	2,558.90	(528.72)	79.34
Office Supplies-Cust Serv	95.99	1,935.93	1,931.00	4.93	100.26
Office Supplies - Admin	342.31	3,070.20	2,698.57	371.63	113.77
Duplication Costs - Cust Serv	0.00	5.63	6.00	(0.37)	93.83
Duplication Costs - Admin	107.34	868.11	874.34	(6.23)	99.29
Office Equip Rental - Cust Serv	470.75	4,421.33	4,928.00	(506.67)	89.72
Office Equip Rental - Admin	332.48	3,252.16	3,273.13	(20.97)	99.36
Dining Expense	0.00	0.00	106.00	(106.00)	0.00
Gas/Mileage Expense - C.Serv	0.00	149.50	232.00	(82.50)	64.44
Gas/Mileage Expense - Admin	35.54	811.79	858.62	(46.83)	94.55
Gas/Mileage Expense - Rec.	0.00	0.00	151.00	(151.00)	0.00
Gas/Mileage Expense - F & G	2,900.03	24,887.13	26,475.34	(1,588.21)	94.00
General Administrative Exp - Admin	40.00	469.90	390.00	79.90	120.49
Liability Insurance - Admin	10,106.25	83,487.75	84,279.00	(791.25)	99.06
Board Expense	135.74	135.74	63.67	72.07	213.19
Marketing/Public Relations - Cust Serv	1,251.64	8,949.31	8,809.00	140.31	101.59
Dues and Subscriptions - Admin	155.00	10,356.00	10,397.00	(41.00)	99.61

Auburn Rec & Park
Profit & Loss - Detail
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For All Segment1s
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dues and Subscriptions - Rec.	0.00	82.85	283.00	(200.15)	29.28
Dues and Subscriptions - F & G	0.00	419.00	431.00	(12.00)	97.22
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	72.15	97.96	101.00	(3.04)	96.99
Staff Appreciation - F & G	0.00	75.07	161.00	(85.93)	46.63
Staff Appreciation - Cust Serv	54.15	54.15	50.00	4.15	108.30
Staff Appreciation - Admin	92.84	176.45	160.40	16.05	110.01
Company Celebrations	0.00	50.41	855.00	(804.59)	5.90
Staff Development - Admin	0.00	(681.91)	19.12	(701.03)	(3566.48)
Staff Development - Rec.	20.00	20.00	71.00	(51.00)	28.17
Staff Development - Youth Services	132.00	392.34	260.00	132.34	150.90
Staff Development - F & G	85.31	(49.83)	1,095.15	(1,144.98)	(4.55)
Uniform Exp - F & G	51.95	2,138.49	3,879.00	(1,740.51)	55.13
Small Equip - Rec Dept	0.00	0.00	109.18	(109.18)	0.00
Small Equipment - Rec Pk	153.44	4,771.55	4,869.00	(97.45)	98.00
Small Equipment - Reg Pk	9.62	714.48	888.00	(173.52)	80.46
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	32.15	9,349.58	8,854.00	495.58	105.60
Safety Supplies - Youth Services	0.00	509.88	510.00	(0.12)	99.98
Safety Supplies - Admin	0.00	103.61	104.00	(0.39)	99.63
Restroom Supplies - Recreation Park	33.44	723.41	1,178.00	(454.59)	61.41
Restroom Supplies - Regional Park	20.89	828.20	1,248.00	(419.80)	66.36
Restroom Supplies - Ashford Park	25.07	385.17	515.00	(129.83)	74.79
Restroom Supplies - Meadow Vista Park	27.16	372.35	595.00	(222.65)	62.58
Restroom Supplies - Railroad Park	29.26	408.35	504.00	(95.65)	81.02
Restroom Supplies - Overlook Park	29.26	1,337.32	1,445.00	(107.68)	92.55
Restroom Supplies - Placer Hills Park	25.07	76.61	63.00	13.61	121.60

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Rec Comm Ctr	55.27	3,109.08	3,372.00	(262.92)	92.20
Restroom Supplies - Reg Comm Ctr	41.81	2,766.39	3,068.00	(301.61)	90.17
Restroom Supplies - CVCC Comm Ctr	37.98	4,017.01	4,336.00	(318.99)	92.64
Sanitation - Reg Pk - Toilet	0.00	3,600.00	4,079.00	(479.00)	88.26
Sanitation - Win Pk - Toilet	0.00	3,600.00	4,077.00	(477.00)	88.30
Sanitation - Rec Pk - ADA Toilet	0.00	374.00	1,095.00	(721.00)	34.16
Sanitation - Reg - ADA Toilet	0.00	2,842.00	3,212.00	(370.00)	88.48
Sanitation - Rec Pk - Debris Box	426.33	6,394.95	6,845.00	(450.05)	93.43
Sanitation - Reg Pk - Disposal	558.17	4,370.56	4,365.00	5.56	100.13
Sanitation - MV - Disposal	365.14	2,623.71	2,645.00	(21.29)	99.20
Sanitation - CVCC - Disposal	195.36	1,562.88	1,874.00	(311.12)	83.40
Finance Charges-Customer Service	0.00	11.17	11.00	0.17	101.55
Total Operations & Supplies	21,999.90	244,538.48	269,881.29	(25,342.81)	90.61
Utilities Expense					
Lights - Rec Pk Beggs Field	0.00	1,205.46	1,387.00	(181.54)	86.91
Lighting Reimb.-Beggs Field	(108.01)	(1,135.71)	(1,434.00)	298.29	79.20
Lights - Rec Pk James Field	0.00	2,759.32	2,237.00	522.32	123.35
Lighting Reimb.-James Field	(1,060.65)	(4,234.01)	(1,836.00)	(2,398.01)	230.61
Lights - Rec Field	0.00	203.95	244.00	(40.05)	83.59
Lighting Reimb.-Rec Field	(37.00)	(290.57)	(252.00)	(38.57)	115.31
Gas/Elect - Rec Comm Ctr - Fac & Grds	0.00	14,592.18	14,572.00	20.18	100.14
Gas/Electric - Reg Comm Ctr	0.00	4,165.65	5,605.00	(1,439.35)	74.32
Gas/Electric - CV Comm Ctr	0.00	556.96	680.00	(123.04)	81.91
Electric Reimb.- CV Comm Ctr	(166.14)	(851.10)	(692.00)	(159.10)	122.99
Gas/Electric - CVCC	0.00	13,984.00	12,989.51	994.49	107.66
Gas/Electric - Sierra Pool	0.00	14,967.09	16,017.88	(1,050.79)	93.44
Gas/Electric - PH Pool	0.00	3,482.05	2,947.00	535.05	118.16

Profit & Loss - Detail
4/1/2020 to 12/31/2020
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric - Day Camp	0.00	1,807.92	1,837.00	(29.08)	98.42
Gas/Elec - Recreation Park Street Lighting	88.69	7,374.28	7,265.00	109.28	101.50
Lighting Reimb - Rec Park	0.00	(26.61)	(26.00)	(0.61)	102.35
Gas/Electric - Reg Park	0.00	14,407.49	15,105.00	(697.51)	95.38
Lighting Reimb.- Reg Park	0.00	(910.25)	(819.00)	(91.25)	111.14
Gas/Electric - Ashford Park	31.66	2,721.22	2,458.00	263.22	110.71
Gas/Electric - MV Park	301.88	4,077.71	3,602.00	475.71	113.21
Electric - Railroad Park	0.00	2,788.84	2,885.00	(96.16)	96.67
Lighting Reimb.-Railhead	(329.44)	(1,137.03)	(1,097.00)	(40.03)	103.65
Gas/Electric - Winchester Park	0.00	1,307.17	1,406.00	(98.83)	92.97
Reimbursements - Gas/Elec Pool	0.00	(6,247.54)	(6,248.00)	0.46	99.99
Water - Rec Comm Ctr	666.44	1,501.95	2,027.00	(525.05)	74.10
Water - Reg Comm Ctr	192.85	1,501.36	1,435.00	66.36	104.62
Water - CV Comm Ctr	0.00	415.87	934.00	(518.13)	44.53
Water - CVCC	0.00	2,046.34	1,288.15	758.19	158.86
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	215.08	3,475.28	3,503.00	(27.72)	99.21
Water - Regional Park	167.46	7,861.27	7,900.00	(38.73)	99.51
Water - Ashford Park	182.37	3,525.03	3,570.00	(44.97)	98.74
Water - MV Park	2,160.85	17,866.20	17,255.00	611.20	103.54
Water - CV Park	0.00	3,798.36	7,003.00	(3,204.64)	54.24
Water - Railroad Park	379.59	3,524.64	3,457.00	67.64	101.96
Water - CVCC Park	0.00	2,046.32	1,920.00	126.32	106.58
Water - Overlook Park	1,245.22	5,965.35	5,578.00	387.35	106.94
Water - Placer Hills Park	205.10	4,610.30	4,837.00	(226.70)	95.31
Water - Atwood	273.84	2,528.16	1,944.00	584.16	130.05
Reimb - Water - Sierra Pool	0.00	(500.46)	(500.00)	(0.46)	100.09

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	4,409.79	168,471.12	173,701.54	(5,230.42)	96.99
Legal Expenses	0.00	1,341.02	1,200.00	141.02	111.75
Legal Fees	0.00	1,341.02	1,200.00	141.02	111.75
Total Legal Expense	0.00	1,341.02	1,200.00	141.02	111.75
Professional Services	707.40	6,669.98	9,020.00	(2,350.02)	73.95
Professional Services - YS	0.00	7,554.41	5,616.44	1,937.97	134.51
Professional Services - F & G	0.00	0.00	(0.49)	0.49	0.00
Professional Services - Bureau of Reclamatic	0.00	5,792.62	5,793.00	(0.38)	99.99
Professional Services - Atwood	0.00	3,795.00	3,795.00	0.00	100.00
Professional Services - C Serv	2,304.00	12,822.34	12,303.00	519.34	104.22
Accounting/Auditor Fees	0.00	12,600.00	12,600.00	0.00	100.00
Atwood - County Coll Fee	265.32	265.32	261.00	4.32	101.66
Total Professional Services	3,276.72	49,499.67	49,387.95	111.72	100.23
Bldg & Ground Maintenance					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Equipment Rental - F & G	0.00	4,187.41	5,825.00	(1,637.59)	71.89
Vehicle Maintenance	1,991.86	16,909.96	16,410.00	499.96	103.05
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	0.00	784.33	3,549.69	(2,765.36)	22.10
Maint - Sierra Pool	558.88	12,711.16	15,671.00	(2,959.84)	81.11
Reimbursement- Maint Pool	0.00	(1,319.96)	(1,320.00)	0.04	100.00
Maint & Repairs - Equipment	2,089.89	25,898.88	27,716.00	(1,817.12)	93.44
Maint - PH Pool	135.65	2,560.76	2,864.00	(303.24)	89.41
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	0.00	537.50	546.07	(8.57)	98.43
Rep/Maint - Aub El	56.00	183.87	281.00	(97.13)	65.43
Rep/Maint - Rock Creek	40.00	67.00	54.00	13.00	124.07
Rep/Maint - Day Camp	56.00	298.53	5,075.00	(4,776.47)	5.88
Maint - Recreation Park	542.61	7,589.11	8,885.00	(1,295.89)	85.42
Maint - Regional Park	3,863.44	35,977.45	38,705.00	(2,727.55)	92.95
Maint - Ashford Park	753.17	5,620.20	5,848.00	(227.80)	96.11
Maint - Meadow Vista Park	1,121.82	19,628.62	20,889.00	(1,260.38)	93.97
Maint - Christian Valley Park	162.37	2,244.77	2,151.00	93.77	104.36
Maint - Railhead Park	376.40	2,883.26	2,882.00	1.26	100.04
Maint - CVCC Park	182.55	5,255.34	5,670.00	(414.66)	92.69
Maint - Overlook Park	595.87	6,734.70	6,590.00	144.70	102.20
Maint - Placer Hills Park	326.33	1,420.50	1,094.00	326.50	129.85
Maint - Pocket Parks	162.37	310.08	166.00	144.08	186.80
Maint - Mt. Vernon Park	0.00	107.50	108.00	(0.50)	99.54
Maint - Winchester Park	162.33	1,827.15	1,672.00	155.15	109.28
Maint - Atwood	162.37	992.30	7,903.00	(6,910.70)	12.56
Maint - Shockley Park	97.51	2,347.53	2,250.00	97.53	104.34

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Bike Park	330.00	6,254.35	5,115.00	1,139.35	122.28
Rep/Maint - Skyridge	56.00	629.77	1,207.00	(577.23)	52.18
Maint - Ashley Dog Park	162.37	731.12	2,482.00	(1,750.88)	29.46
Maint - Recreation Comm Ctr	1,469.17	5,466.63	6,316.00	(849.37)	86.55
Maint - Regional Comm Ctr	2,369.47	6,212.01	5,682.00	530.01	109.33
Maint - Christian Valley Comm Ctr	40.00	67.00	54.83	12.17	122.20
Maint - CVCC Comm Ctr	2,112.98	10,924.52	16,071.00	(5,146.48)	67.98
Maint - Overlook Modular	530.13	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	37.82	2,279.07	2,230.00	49.07	102.20
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	0.00	3,460.23	4,678.18	(1,217.95)	73.97
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
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	660.73	11,118.09	9,263.00	1,855.09	120.03
Total Building and Grounds Maintenance	21,206.09	233,346.65	274,745.80	(41,399.15)	84.93
Property Tax Administration/LAFCO					
Property Tax Administration	57,200.59	57,200.89	57,200.00	0.89	100.00
CalPERS SS Admin Fee	0.00	500.00	500.00	0.00	100.00
Lafco Fees	0.00	2,608.37	2,608.00	0.37	100.01

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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Property Tax Administration/LAFCO	57,200.59	60,309.26	60,308.00	1.26	100.00
Salaries Expense					
Wages - (Y.Serv) - Manager	4,020.08	48,601.86	48,338.00	263.86	100.55
Wages - (Cust Serv) - Full Time	8,627.31	74,234.13	71,406.00	2,828.13	103.96
Wages - (Cust Serv) - Part Time	0.00	1,770.51	1,771.00	(0.49)	99.97
Wages - (Admin) - Full Time	16,406.40	82,347.43	74,321.00	8,026.43	110.80
Wages - (Admin) - Part Time	6,250.45	59,074.62	63,034.00	(3,959.38)	93.72
Wages - (Y.Serv) - Alta Vista - PT	(885.14)	5,898.06	6,783.00	(884.94)	86.95
Wages - (Admin) - Board Pay	2,500.00	22,500.00	20,000.00	2,500.00	112.50
Wages - (Y.Serv) - Aub Elem - PT	8,667.76	49,703.29	44,614.00	5,089.29	111.41
Wages - (Y.Serv) - AE Maint	12.89	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	7,810.11	48,567.23	41,500.00	7,067.23	117.03
Wages - (Y.Serv) - Skyridge Maint	0.00	225.78	237.00	(11.22)	95.27
Wages - (Y.Serv) - Day Camp - PT	4,229.97	116,736.85	96,627.00	20,109.85	120.81
Wages - (Y.Serv) - DC Maint	0.00	206.05	469.00	(262.95)	43.93
Wages - (Rec) - Full Time	8,564.39	70,544.99	71,386.00	(841.01)	98.82
Wages - (Y. Serv) - Newcastle-PT	8,827.50	50,234.16	40,450.00	9,784.16	124.19
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	239.00	(239.00)	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	2,611.98	12,336.56	10,032.00	2,304.56	122.97
Wages - (Aqua) - Aquatics Coordinator	0.77	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

Profit & Loss - Detail
4/1/2020 to 12/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	8,702.96	73,261.23	71,900.00	1,361.23	101.89
Wages - (Fac & Grds) - Fac Att. - CVCC	3,284.70	24,171.59	22,525.00	1,646.59	107.31
Wages - (Fac & Grds) - Fac Attendant - Reg	1,328.54	17,786.87	17,915.00	(128.13)	99.29
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	79.79	80.00	(0.21)	99.74
Wages - (Fac & Grds) - Management	9,358.66	102,823.20	105,434.00	(2,610.80)	97.52
Wages - (Fac & Grds) - Recreation Park	27,541.40	179,477.20	173,888.80	5,588.40	103.21
Wages - (Fac & Grds) - Regional Park	18,091.40	110,647.66	111,456.00	(808.34)	99.28
Wages - (Fac & Grds) - Ashford Park	3,317.91	27,514.23	27,347.59	166.64	100.61
Wages - (Fac & Grds) - Meadow Vista Park	4,735.44	41,008.88	42,985.38	(1,976.50)	95.40
Wages - (Fac & Grds) - CV Comm Center	421.48	5,121.94	5,945.30	(823.36)	86.15
Wages - (Fac & Grds) - Railroad Park	1,374.22	15,756.84	16,051.40	(294.56)	98.17
Wages - (Fac & Grds) - CVCC	353.19	12,814.28	12,775.29	38.99	100.31
Wages - (Fac & Grds) - Overlook Park	1,618.63	12,920.39	13,157.56	(237.17)	98.20
Wages - (Fac & Grds) - Placer Hills Park	1,079.84	11,309.50	11,867.73	(558.23)	95.30
Wages - (Fac & Grds) - Pocket Parks	465.75	4,894.50	5,170.56	(276.06)	94.66
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	488.06	488.17	(0.11)	99.98
Wages - (Fac & Grds) - Winchester Park	152.53	5,292.45	5,392.91	(100.46)	98.14
Wages - (Fac & Grds) - Atwood	310.55	3,710.86	5,523.20	(1,812.34)	67.19
Wages - (Fac & Grds) - Shockley Property	14.13	1,205.20	112.92	1,092.28	1067.30
Wages - (F & G) Special Events	0.00	547.79	548.00	(0.21)	99.96
Wages - District Administrator	11,388.60	83,232.84	80,831.00	2,401.84	102.97
Wages - (F & G) Uniform Allowance	52.30	9,488.72	8,831.00	657.72	107.45
Total Salaries Expense	171,236.70	1,430,972.94	1,375,843.81	55,129.13	104.01

Benefits & Payroll Costs

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 12/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Rec	518.97	4,741.64	4,697.94	43.70	100.93
ER Taxes - Aquatics	0.00	4,041.50	4,041.00	0.50	100.01
ER Taxes - Youth Services	2,445.44	26,260.33	23,628.00	2,632.33	111.14
ER Taxes - Fac & Grds	5,796.87	47,686.31	47,597.00	89.31	100.19
ER Taxes - Cust Serv	885.26	6,018.45	5,890.00	128.45	102.18
ER Taxes - Admin	2,683.67	18,487.84	17,591.00	896.84	105.10
Employment Expense - Aquatics	68.06	668.06	600.00	68.06	111.34
Employment Expense - Youth Services	40.86	927.86	827.00	100.86	112.20
Employment Expense - Fac & Grds	107.00	1,109.87	879.08	230.79	126.25
Employment Expense - Admin	0.00	156.00	156.00	0.00	100.00
Fingerprinting Exp - Recreation	0.00	96.00	96.00	0.00	100.00
Fingerprinting Exp - Aquatics	0.00	182.00	183.00	(1.00)	99.45
Fingerprinting Exp - Youth Services	0.00	591.00	638.00	(47.00)	92.63
Fingerprinting Exp - Fac & Grds	64.00	121.00	73.35	47.65	164.96
Fingerprinting Exp - Admin	0.00	52.00	32.00	20.00	162.50
Benefits Expense - Recreation	1,878.78	21,854.07	22,378.00	(523.93)	97.66
Benefits Expense - Youth Services	1,829.11	24,386.89	24,431.00	(44.11)	99.82
Benefits Expense - Fac & Grds	17,251.01	155,473.98	149,504.00	5,969.98	103.99
Benefits Expense - Cust Serv	1,916.89	17,310.00	18,129.00	(819.00)	95.48
Benefits Expense - Admin	4,283.85	35,018.57	33,556.00	1,462.57	104.36
Employer Retirement Exp. - Rec	540.38	10,836.00	10,978.00	(142.00)	98.71
Employer Retirement Exp. - Aquatics	0.00	2,120.75	2,121.00	(0.25)	99.99
Employer Retirement Exp. - Youth Services	2,031.66	37,272.21	35,624.00	1,648.21	104.63
Employer Retirement Exp. - Fac & Grds	6,588.52	89,902.18	90,119.00	(216.82)	99.76
Employer Retirement Exp - Cust Serv	961.42	13,605.75	13,712.00	(106.25)	99.23
Employer Retirement Exp. - Admin	2,488.24	33,047.89	33,258.00	(210.11)	99.37
Worker's Comp - Rec	174.13	1,724.60	1,872.00	(147.40)	92.13
Worker's Comp - Aquatics	0.01	825.71	826.00	(0.29)	99.97
Worker's Comp - Youth Services	614.63	6,612.17	6,045.00	567.17	109.38
Worker's Comp - Fac & Grds	6,984.91	66,983.60	66,928.00	55.60	100.08

Profit & Loss - Detail
4/1/2020 to 12/31/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Cust Serv	44.60	482.73	491.00	(8.27)	98.32
Worker's Comp - Admin	131.94	2,649.37	3,160.00	(510.63)	83.84
Total Benefits and Payroll Costs	60,330.21	631,246.33	620,061.37	11,184.96	101.80
Fixed Asset Expense	0.00	8,325.00	27,425.00	(19,100.00)	30.36
Fixed Asset Purchases - Aquatics	0.00	8,325.00	27,425.00	(19,100.00)	30.36
Fixed Asset Purchases - Fac & Grds	43,259.07	85,190.49	85,191.00	(0.51)	100.00
Total Fixed Asset Expense	43,259.07	93,515.49	112,616.00	(19,100.51)	83.04
Capital Improvement Projects	0.00	72.88	73.00	(0.12)	99.84
Art in the Park - Reg	0.00	72.88	73.00	(0.12)	99.84
CVCC - Bike Park	1,028.29	40,114.13	40,114.00	0.13	100.00
Placer Hills Parking lot Project	0.00	3,523.17	3,523.00	0.17	100.01
Energy Efficiency Project	285.66	285.66	0.00	285.66	0.00
Reg Pk Expansion - 24 Acres	18.16	32,906.79	32,889.00	17.79	100.05
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	1,332.11	81,351.60	81,049.00	302.60	100.37
Debt Service	0.00	0.00	0.00	0.00	0.00
Total Debt Service	0.00	0.00	0.00	0.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 12/31/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Expenditures	\$387,841.35	\$3,050,093.01	\$3,079,693.00	(\$29,599.99)	99.04%
Net Revenue Over Expenditures	\$1,657,317.76	\$1,151,946.27	\$969,825.90	\$182,120.37	118.78%
ADJ. NET REVENUE OVER EXPENDITURES	1,657,317.76	1,151,946.27	969,825.90	182,120.37	118.78

Item 4.5 Cover Sheet for 2021-2022 Obsolescence List

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

The Issue: Shall the Auburn Area Recreation and Park District (“District”) Finance Committee approve the updated 5-Year Obsolescence List based on the new Preliminary budget?

Background: Each year staff updates the five-year obsolescence list during the annual Budget to advise the Board of the District’s equipment needs for the coming fiscal year as well as for the subsequent four years. The list is compiled with the input of the Facilities and Grounds Manager and Supervisor. The equipment list is contained within our financial statements as “fixed assets, equipment” and represents a running tabulation of several years of purchases in amounts generally over \$5,000.00, slated to be funded from the Equipment Reserve.

The Equipment Reserve currently contains \$687,237. Of that current balance, \$139,287 is budgeted for transfer into the General Fund to pay for assets purchased this fiscal year 2020-2021. This will leave a balance of \$497,950. Within the 2021-2022 budget, \$100,000 is budgeted as a transfer into the Equipment Reserve, which will bring the balance to \$597,950.

Based on cash reserves at any particular moment, staff may opt to pay for some equipment from the General Fund rather than deplete the Equipment Reserve. As this is a timing issue at purchase, the attached 5-year list currently shows all purchases to be paid from the reserve at this time. Note that each year of the list shows a balance forward of funding from the previous year and adds at least the required \$50,000.00, per board policy.

Per the Finance Committee request, staff has budgeted to make sure the District has a minimum of \$250,000 balance in the Equipment Reserves at the fifth year.

Recommendation:

Staff recommends that the Finance Committee review and recommend approval to the Board of Directors.

Attachment: Obsolescence Five-year List.

Auburn Recreation District Park Obsolescence List

2021/2022

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New	Equip Reserve	General Fund	
Estimated balance									
Vehicles									
2000 F450 vin 18658 unit #22 (Replace)	2005	\$15,000	15	2017	2021	\$75,000	\$75,000		
Mowers									
Grasshopper 928D w/Aerator	2007	\$18,541	15	2022	2022	\$40,400	\$40,400		
Facilities									
Rec Park Server #1	2013	9,000	5	2018	2020	11,000	11,000		
Rec Park Server # 2	2013	3,000	5	2018	2020	3,000	\$0	\$3,000	
CVCC server	2013	9,000	5	2018	2020	11,000	11,000		
Skyridge Restroom Floor								1,000	
Vacuum for Youth Services								800	
15 - Replacement folding chairs								364	
12 - 6' Tables								\$800	
Pumps									
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010			\$15,000		
Pools									
Sierra Pool Umbrella #2 of 3	2012	800	7	2019	2020	830	0	\$830	
Sierra Pool Umbrella #1 of 3	2018	\$808	3	2021	2021	\$830	\$0	\$830	
Sierra Pool Cover	2018	\$7,529	3	2023	2023	\$7,900	\$7,900		
Pool Cover Stand	Unk					\$8,000	\$8,000		
TOTAL							168,300	7,624	
Estimated Balance Remaining							429,650		

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New	Equip Reserve	General Fund
Estimated balance 489,650								
Vehicles								
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	12	2017	2022	40,000	\$40,000	
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018	2022	\$30,000	\$30,000	
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	12	2018	2022	\$30,000	\$30,000	
2007 Ford Ranger vin 95264 unit 10	2006	\$11,327	12	2018	2022	\$30,000	\$30,000	
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2021	\$40,000	\$40,000	
Gators								
John Deere Gator	2011	\$9,016	10	2022	2022	\$21,000	\$21,000	
Gator Cart #5	2012	9,200	10	2022	2022	21,000	\$21,000	
Gator Cart #6	2012	9,200	10	2022	2022	21,000	\$21,000	
Mowers								
Jacobson HR5111 51HP Mower & Mulcher Bar	2002	\$39,337	18	2020	2022	\$45,238	\$45,238	
Heat & Air Units								
Rock Creek Bard HVAC	Unk	5,000	15	2022	2022	\$6,500	\$6,500	
Facilities								
Commercial Refrigerator (CVCC)	2002	\$1,982	15	2017	2020	\$2,500	\$0	\$2,500
15 - Replacement folding chairs								360
10 - 6' Tables								\$600
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018	2019	\$3,500	\$3,500	
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2022	10,900	10,900	
Rec Park offices carpet (800 sq.ft. est) YS/CS	2006		12	2018	2021	\$3,100	\$0	\$3,100
Pools								
Circulation pump, Splash pool	2015	4,600	8	2023	2023	8,000	0	8,000
Sierra Pool Umbrella #2 of 3	2019	807	7	2019	2019	\$830	\$0	\$830
Sierra Pool Sweep	2013	4,860	5	2018	2022	5,100	\$0	\$5,100
PH Pool Cover	2018	\$2,724	3	2023	2023	\$2,900	\$0	\$2,900
Grounds Equipment								

1971 Ford Loader tractor	1971	4,000	52	2022	2022	\$25,000	\$25,000
Turco top dresser	2005	11,779	17	2022	2022	\$13,000	\$13,000
Rec Equipment							
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2022	\$3,200	\$0
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	10	2018	2020	\$3,600	\$0
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$3,300	\$0
Regional Shade Structure	2011	3,556	10	2021	2021	\$4,000	\$0
Pumps							
Recreation Park irrigation pump/motor (rebuilt '19)	2006	\$4,600	8	2014	2020	\$11,000	\$11,000
TOTAL						278,138	37,490

211,512

Estimated Balance Remaining

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

Estimated balance		296,512										0
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund				
Vehicles												
Gators												
John Deere Gator #1	2013	\$8,080	10	2023	2023	\$21,000	\$21,000					
John Deere Gator #2	2013	\$8,080	10	2023	2023	\$21,000	\$21,000					
Facilities												
15 - Replacement folding chairs									364			
Heat & Air Units												
Overlook Modular Bard HVAC	Uknown	\$5,000	15	2023	2023	\$7,000	\$7,000					
Grounds Equipment												
1994 Challenge Air Compressor	1994	\$3,500	30	2024	2024	\$4,600	\$0	\$4,600				
Advance 320 Floor Scrubber	1992	\$4,000	30	2022	2022	5,200	\$0	5,200				
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$2,500	\$0	\$2,500				
Pools												
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2020	850	0	\$850				
Facilities												
Lakeside Room carpet (1,365 sq.ft. ;carpet tile	2007	4,500	15	2022	2022	5,400	\$0	5,400				
TOTAL							49,000	18,914				

Estimated Balance Remaining 247,512

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance 328,512 0								
Vehicles								
2000 Dodge 3/4 ton truck vin 155626 unit #15	2002	\$20,000	15	2017		repl w/Ford F350		
Gators								
Mowers								
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	15	2024	2024	\$3,500	\$0	\$3,500
Pools								
Chemical controller, Splash pool	2005	3,000	20	2025	2025	\$3,000	0	3,000
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$850	\$0	\$850
Facilities								
15 - Replacement folding chairs								371
10 - 6' Tables								\$618
Grounds Equipment								
Baldor ECP400T 15HP Motor	2015	2,484	10	2025	2025	\$2,700	\$0	\$2,700
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$9,000	9,000	
Front Loader for Kubota	2005	4,440	25	2025	2025	\$5,300	\$5,300	
3.5 ton roller	2006	13,942	18	2024	2024	\$15,000	\$15,000	
Heat & Air Units								
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$10,000	\$10,000	
Rec Gym exhaust fans	2006	\$15,127	18	2024	2024	17,850	\$17,850	
TOTAL							57,150	11,039
Estimated Balance Remaining							271,362	

Auburn Recreation District Park Obsolescence List

2025/2026

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		year to be Replaced	New	Equip Reserve	Genl Fund
				Repl Date	Repl				
Estimated balance									
Vehicles								356,362	0
2013 F-150 vin 11453 unit	2013	\$19,559	12	2025		2025	\$30,000	\$30,000	
2013 F150 vin 11454 unit	2013	\$19,559	12	2025		2025	\$30,000	\$30,000	
2014 F250 vin 86577 unit	2013	\$28,111	12	2025		2025	\$40,000	\$40,000	
Gators									
Gator Util Vehicle Dump Kit	2005	\$7,061	20	2025		2025	8,500	\$8,500	
John Deere Gator w/lift (114178589)	2015	\$9,668	10	2025		2025	21,000	\$21,000	
Mowers									
Heat & Air Units									
Rec building - cust serv. HVAC	2008	\$6,038	18	2026		2026	\$7,200	\$7,200	
Rec building - lobby HVAC	2008	\$9,000	18	2026		2026	\$10,620	\$10,620	
Rec building - Women's Restroom Heate	2008	\$2,000	18	2026		2026	\$2,400	\$2,400	
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025		2025	\$13,000	\$13,000	
Regional Facility Attendant office HVAC	2008	\$8,000	18	2026		2026	\$9,440	\$9,440	
Skyridge Modular #1 Bard Unit (1/2 ton)	2011	4,811	15	2026		2026	\$5,800	\$5,800	\$7,000
Skyridge Modular #2 Bard Unit (1/2 Ton)	2011	4,811	15	2026		2026	\$5,800	\$5,800	\$4,600
Pools									
Heater, Sierra Pool	2018	\$51,645	8	2025		2025	\$52,100	\$52,100	
Sierra Pool Lift							\$7,000		\$7,000
Circulation pump, Splash pool	2017	\$2,236	8	2025		2025	\$4,600	\$0	\$4,600
Sierra Pool Umbrella #2 of 3	2012	807	7	2019		2019	\$830	\$0	\$830
TOTAL								106,360	250,002
Estimated Balance Remaining									

Item 4.6 Cover Sheet - Preliminary Budget for Fiscal Year 2021/2022

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

The Issue: Shall the Auburn Area Recreation and Park District Finance Committee review 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 \$181,000 based on data obtained from Placer County as well as a slight 2% increase for Dec 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 homeowners will be recovering from the Pandemic.

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 update must.

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. 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.
5. 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.
6. 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.
7. Meadow Vista Parking lot will receive a new seal and restriping, budgeted at \$15,000.
8. Meadow Vista Pathway needs some safety repair, which have been budgeted for \$15,000.
9. Recreation Shop Floors also have some safety repairs that need to be done. \$10,000 has been budgeted for this project.
10. Regional Park's Dry Creek Playground is slated for replacement for approximately \$177,000. This will be funded by the Statewide Program Grant.
11. 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.

The anticipated budget surplus for 2020/2021 is \$26,571. We propose a transfer to the Future Capital Construction Reserve in the amount of \$50,000; a transfer to the Contingency Fund to

replace the \$12,000 that was transferred for the unfunded liability payment; \$100,000 transfer for 2021-2022 CalPERS Unfunded Liability (potentially splitting this between CalPERS and a 115 Trust Fund); a transfer of \$5,000 to the ADA (per policy); and doubling our contribution to the Equipment Reserves to \$100,000 to make sure we sustain a balance of \$250,000 four years from 2021-2022.

Recommendation: Staff recommends that the Finance Committee review and discuss this preliminary budget and send back to the February Finance Committee.

The Committee could also send this item to the Board for a preliminary review; however it is too early to adopt this preliminary budget.

Attachments: Summary 2021/2022 budget
Five Year Projected Budgets

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

2021/2022 Final Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Resv	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			31,212		10,855			3,607,744			184,541	11,000	3,845,352	64%
F&G		126,760	2,524	300,295	960	40,000	62,000		291,540	30,198		130,400	985,077	16%
Cust Service	16,338												16,338	0%
Recreation	310,395		9,001										319,396	5%
Youth Services	653,893	3,950	500										658,353	11%
Aquatics	126,289	14,174										15,900	156,363	3%
TOTAL	1,106,915	144,894	43,637	300,295	11,815	40,000	62,000	3,607,744	291,540	30,198	184,541	168,300	5,991,879	100%

0.7
286,540

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Contingency Reserve	(ADA reserve)	Eq Res. GASIB	%
Administration																0%
F&G		179,128		43,675	62,080	363,439	139,426	11,000					100,000		898,748	15%
Cust. Service	141,168	217,913	19,808	412,940	1,040,602	548,108	54,145	14,000	130,400	683,835	1,200	2,076	105,000		3,303,049	56%
Recreation	45,235			2,070		344,116	54,145								259,566	4%
Youth Services	203,790	61,773	250			157,711	72,428								495,952	8%
Aquatics	28,050	10,913	2,775	16,387	4,175	469,466	126,269								658,035	11%
Energy Effic.	7,797	3,152	35,795		54,900	146,841	23,573	15,900							287,958	5%
			(159,050)									159,050				0%
TOTAL	239,637	441,369	97,432	82,190	472,015	62,080	2,322,175	963,949	171,300	683,835	1,200	161,126	205,000	5,903,308	100%	

Transfer to Future Capital Construction Reserve 50,000
Transfer to the Contingency Fund 12,000

Net Revenue

26,571

0.44%

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

2021/2022 Budget

Operating Revenues	Final Budget	% of total	
			Mid-Year Revision
Program Revenue	\$ 1,106,915	18.5	
Facility Revenue	\$ 144,894	2.4	
Misc. Revenue	\$ 43,637	0.7	
Donations, Grant Revenue and In Kind	\$ 300,295	5.0	
Interest Income	\$ 11,815	0.2	
Transfer in from City Mitigation	\$ 40,000	0.7	
Transfer in from County Mitigation	\$ 62,000	1.0	
Tax Revenue	\$ 3,792,285	63.3	
Transfer in from Cap Const & Equip Res	\$ 459,840	7.7	
Misc (atwood etc)	\$ 30,198	0.5	
Total Operating Revenue	\$ 5,991,879	100.00	- 0.00
Expenditures			
	\$ 521,840		
Program Expense	\$ 239,637	4.1%	
Operating & Supplies	\$ 441,369	7.5%	
Utilities Expense	\$ 97,432	1.7%	
Professional Services	\$ 82,190	1.4%	
Building & Grounds Maintenance	\$ 472,015	8.0%	
Property Tax Admin.	\$ 62,080	1.1%	
Wages	\$ 2,322,175	39.3%	
Benefits & Payroll Costs	\$ 963,949	16.3%	
Fixed Asset Expense	\$ 171,300	2.9%	
Capital Improvement Projects Mitigation & Funds	\$ 683,835	11.6%	
Capital Improvement Projects General Fund	\$ 1,200	0.0%	
Debt Services	\$ 161,126	2.7%	
Reserve Deposits (ADA, Conting, GASB)	\$ 205,000	3.5%	
		0.0%	
Total Expenditures	\$ 5,903,308	100	- 0
Net Revenue Over Expenditures	88,571		

Transfer to Future Capital Construction Reserve 50,000.00
 Transfer to the Contingency Fund 12,000.00

Net Revenue 26,571

Annual Equip Replacement Fund 812,237
 Future Capital Construction Fund 985,573
 Contingency Reserve 450,000
 ADA reserve 30,032

TOTAL RESERVES \$ 2,277,842

	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	1,106,915	1,151,192	1,197,239	1,245,129
Facility Revenue	25,252	15,708	144,894	150,690	156,717	162,986
Misc. Revenue	29,934	64,681	43,637	66,621	68,620	70,679
Grants, Donations, in kind	133,815	138,539	300,295	1,805,000	80,000	80,000
Interest Income	40,750	38,790	11,815	11,933	13,126	13,126
Transfers in from City Mitigation	40,000	40,000	40,000	10,000	110,000	10,000
Transfers in from County Mitig.	25,000	62,000	62,000	465,000	75,000	265,000
Transfers in from ADA Reserv.	5,000	5,000	5,000	21,500	-	-
Transfers in from Capital Const.	147,000	234,300	286,540	310,000	45,000	100,000
Transfers in from Equip Resv.	74,000	124,287	168,300	263,738	49,000	57,150
Transfers in from Contingency	190,000	55,000	2,811	-	0.00	0.00
Tax Revenue	3,435,481	3,482,212	3,792,285	3,906,054	4,062,296	4,224,788
Atwood III taxes	24,725	26,468	30,198	30,802	31,418	32,046
Total Operating Revenue	4,730,289	4,845,366	5,991,879	8,192,529	5,888,417	6,260,904
Expenditures						
Program Expense	94,166	88,938	239,637	246,826	254,231	261,858
Operating & Supplies	389,413	381,530	441,369	454,610	468,248	482,296
Utilities Expense	222,389	227,005	97,432	103,278	109,475	116,043
Professional Services	91,285	77,329	82,190	87,121	92,349	97,890
Building & Grounds Maint	469,165	473,219	472,015	486,175	500,761	515,784
Property Tax Administration	99,318	97,808	62,080	103,676	65,805	106,787
Wages	1,973,940	1,952,781	2,322,175	2,484,727	2,658,658	2,844,764
Benefits & Payroll Costs	846,560	807,071	963,949	1,021,786	1,083,093	1,148,079
Fixed Asset Expense	28,325	146,387	171,300	293,028	67,914	68,189
Capital Imp. Projects	386,000	457,250	683,835	2,601,500	300,000	365,000
General Fund Projects	4,952	8,599	1,200	20,000	-	-
Debt Services	2,076	2,076	161,126	165,960	170,939	176,067
Contingency			0.00	0.00	0.00	0.00
Total Expenditures	4,607,589	4,719,993	5,698,308	8,068,688	5,771,472	6,182,755
Equip Reserves	50,000	50,000	100,000	60,000	85,000	85,000
Unfunded Liability	45,800	57,800	100,000	60,000	60,000	60,000
ADA Reserves	5,000	5,000	5,000	5,000	5,000	5,000
Contingency Reserves		(12,000)	12,000			
Future Capital Construction		50,000	50,000	50,000	50,000	50,000
Surplus/(deficit)	21,900	24,573	26,571	(46,159)	(78,055)	(116,851)