

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, JULY 21, 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](mailto:kmuscott@auburnrec.com) or by calling (530) 537-2186 (M-F).

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://us06web.zoom.us/j/83731878733>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 837 3187 8733 to participate.

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

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

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

**1.0 CALL TO ORDER**

Ainsleigh \_\_\_\_ 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 June 16, 2021 Standing Finance Meeting  
(Pages 3 – 5)**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for June, 2021 (Pages 6 – 9)**

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

**4.3 Review of Financials for May, 2021 (Pages 10 – 32)**

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

**4.4 Review of Financials for June, 2021 (Pages 33 – 57)**

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

**4.5 Placer County Auditor-Controller Memo of Understanding (MOU) (Pages 58 – 60)**

Shall the Auburn Area Recreation and Park District (ARD) enter into a Memorandum of Understanding (MOU) with the Placer County Auditor-Controller for services provided?

**4.6 Annual Audit for Fiscal Year 2020/-2021 (Pages 61 – 105)**

Shall the Auburn Area Recreation and Park District (ARD) approve the annual audit conducted by Richardson and Company, LLC?

**Discussion Items:**

1. Electric Charging Stations and Electric Vehicle Fleets. (Pages 106 – 117)
2. County Mitigation Fund, current balance \$792,000.

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

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

**ADJOURNMENT**

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

7-15-21  
Date

12:40 pm  
Time

[Signature]  
Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM JUNE 16,  
2021 STANDING FINANCE MEETING**

**DESCRIPTION: SEE ATTACHED MINUTES**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Minutes  
Meeting of the Standing Finance Committee  
Wednesday, June 16, 2021 at 2:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

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

**ROLL CALL**

Directors Lynch and Ainsleigh were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by the Committee.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from the May 19, 2021 Standing Finance Meeting**

Directors Lynch and Ainsleigh reviewed and approved the Minutes from the May 19, 2021 Standing Finance Meeting.

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

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

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

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

**Discussion Items:**

1. Electric Charging Stations and Electric Vehicle Fleets – the Finance Committee discussed this item with Director Ainsleigh’s belief that there is no rush in spending money on this and Director Lynch’s belief that we need to pursue this to take advantage of fleets in the future. This item will be discussed again with more information given at the June, 2021 Standing Finance Committee meeting.
2. County Mitigation Fund. current balance \$792,000.

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

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

None.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 2:54 p.m.

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Date

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION:**

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

**SEE ATTACHED LISTING  
OF EXPENSES: \$512,131.10**

Period:	From:	To:	From:	To:
Check Number:	First:	Last:	Check Date:	7/12/2021
Vendor ID:	First:	Last:	Checkbook ID:	0000181
Vendor Name:	First:	Last:		

Sorted By: Check Number

\* Vendor Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Acct Trail Code	Amount
21586	1099-16	Skyhawks Sports	6/4/2021	0000181	FNCHK00002757	\$1,989.00
21587	1099-216	Gerald Harris	6/4/2021	0000181	FNCHK00002757	\$236.90
21588	1099-343	Faith Petersen	6/4/2021	0000181	FNCHK00002757	\$1,152.00
21589	A0049	Auburn Pottery Club	6/4/2021	0000181	FNCHK00002757	\$19.80
21590	A0051	Anderson's Sierra Pipe Co.	6/4/2021	0000181	FNCHK00002757	\$181.84
21591	A0134	Advanced Integrated Pest Mana	6/4/2021	0000181	FNCHK00002757	\$150.00
21592	A0139	Auburn Ford	6/4/2021	0000181	FNCHK00002757	\$419.33
21593	A0148	All Pro Backflow	6/4/2021	0000181	FNCHK00002757	\$224.85
21594	A1010	Advantage Marketing and Print	6/4/2021	0000181	FNCHK00002757	\$86.87
21595	B0067	Bill Ballou	6/4/2021	0000181	FNCHK00002757	\$35.00
21596	B0069	Bidwell Water	6/4/2021	0000181	FNCHK00002757	\$115.50
21597	C0121	Cole Huber LLP	6/4/2021	0000181	FNCHK00002757	\$72.00
21598	D0066	De Lage Landen Financial Servi	6/4/2021	0000181	FNCHK03002757	\$332.48
21599	E0038	Ewing Irrigation Products, Inc	6/4/2021	0000181	FNCHK00002757	\$1,036.64
21600	G0096	Garton Tractor	6/4/2021	0000181	FNCHK00002757	\$1,374.01
21601	H0062	Home Depot Pro	6/4/2021	0000181	FNCHK00002757	\$418.83
21602	K0010	Knorr Systems, Inc.	6/4/2021	0000181	FNCHK00002757	\$1,868.89
21603	L0027	Lat Larson	6/4/2021	0000181	FNCHK00002757	\$27.55
21604	L0033	Les Schwab	6/4/2021	0000181	FNCHK00002757	\$20.00
21605	N0003	Norris Electric, Inc.	6/4/2021	0000181	FNCHK00002757	\$631.72
21606	N0012	Nevada Irrigation District	6/4/2021	0000181	FNCHK00002757	\$206.01
21607	N0045	Near U CO2	6/4/2021	0000181	FNCHK00002757	\$208.39
21608	N0048	Normac, Inc.	6/4/2021	0000181	FNCHK00002757	\$31.85
21609	P0005	Placer County Water Agency	6/4/2021	0000181	FNCHK00002757	\$1,108.03
21610	P0007	Pacific Gas & Electric Company	6/4/2021	0000181	FNCHK00002757	\$11,428.58
21611	P0021	Patty Cash	6/4/2021	0000181	FNCHK00002757	\$220.51
21612	P0023	PG&E	6/4/2021	0000181	FNCHK00002757	\$90.35
21613	P0073	Piekes Auto Parts	6/4/2021	0000181	FNCHK00002757	\$29.36
21614	S0009	Sierra Saw Sales And Service	6/4/2021	0000181	FNCHK00002757	\$105.67
21615	S0145	SCP Distributors	6/4/2021	0000181	FNCHK00002757	\$751.25
21616	S0152	SiteOne Landscape Supply, LLC	6/4/2021	0000181	FNCHK00002757	\$725.00
21617	T0046	Linda Donnelly	6/4/2021	0000181	FNCHK00002757	\$911.52
21618	TEMPB	Lori Blachewski	6/4/2021	0000181	FNCHK00002757	\$85.00
21619	TEMPC	Kacey Egeman	6/4/2021	0000181	FNCHK00002757	\$65.00
21620	TEMPD	Maria Francis	6/4/2021	0000181	FNCHK00002757	\$191.00
21621	TEMPG	Anna Gibson	6/4/2021	0000181	FNCHK00002757	\$658.00
21622	TEMPH	Monika Griebitz	6/4/2021	0000181	FNCHK00002757	\$257.00
21624	W0001	Walker's Office Supplies, Inc.	6/4/2021	0000181	FNCHK00002757	\$919.58
21625	W0043	West Coast Fire Protection Sys	6/4/2021	0000181	FNCHK00002757	\$150.00
21626	Y0002	Yuba Lock & Safe	6/4/2021	0000181	FNCHK00002757	\$92.23
21627	EO027	Eagle Ridge Construction & Roo	6/4/2021	0000181	FNCHK00002757	\$2,130.00
21628	A0048	Auburn Pottery Club	6/3/2021	0000181	FNCHK00002757	\$15.00
21629	P0055	Placer County Clerk Recorder	6/3/2021	0000181	FNCHK00002757	\$2,490.26
21630	S1007	Stationary Engineers, Local 35	6/3/2021	0000181	FNCHK00002757	\$357.73
21631	A0091	Aitara	6/11/2021	0000181	FNCHK00002760	\$1,222.34
21632	00019	US Bank	6/11/2021	0000181	FNCHK00002761	\$11,848.54
21633	1099-218	Auburn Gymnastics Center	6/15/2021	0000181	FNCHK00002762	\$78.00
21634	1099-236	Healing Pastures, Inc.	6/15/2021	0000181	FNCHK00002762	\$742.50
21635	1099-249	Deborah Lynn	6/15/2021	0000181	FNCHK00002762	\$75.00
21636	1099-271	Helpro Security	6/16/2021	0000181	FNCHK00002762	\$3,018.90
21637	1099-291	Isaac Huber	6/18/2021	0000181	FNCHK00002762	\$68.25
21638	1099-295	Juli Land-Mark	6/18/2021	0000181	FNCHK00002762	\$1,650.00
21639	1099-313	Alison Lloyd	6/18/2021	0000181	FNCHK00002762	\$1,036.50
21640	A0001	Recology Auburn Placer	6/18/2021	0000181	FNCHK00002762	\$337.24
21641	A0013	AT&T	6/18/2021	0000181	FNCHK00002762	\$64.20
21642	A0027	Recology Auburn Placer	6/18/2021	0000181	FNCHK00002762	\$604.00

\* Vendor Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Amount	Amount
21643	A0048	Auburn Rotary Club	6/18/2021	COMM 1ST	FNCHW0002762	\$18.00
21644	A0051	Anderson's Sierra Pipe Co.	6/18/2021	COMM 1ST	FNCHW0002762	\$138.57
21645	A0169	AT&T Acct 306617271	6/18/2021	COMM 1ST	FNCHW0002762	\$64.20
21646	A0170	AT&T Acct 085-034-5918-655	6/18/2021	COMM 1ST	FNCHW0002762	\$91.95
21647	A1010	Advantage Marketing and Print	6/18/2021	COMM 1ST	FNCHW0002762	\$160.88
21648	C0081	California Computer Services	6/18/2021	COMM 1ST	FNCHW0002762	\$1,789.63
21649	C0072	CIT Technology Fin. Serv., Inc	6/18/2021	COMM 1ST	FNCHW0002762	\$470.75
21650	C0111	Cal.net	6/18/2021	COMM 1ST	FNCHW0002762	\$66.90
21651	C0113	Cooks Portable Toilets & Septi	6/18/2021	COMM 1ST	FNCHW0002762	\$1,522.63
21652	C0137	Centrica Business Solutions	6/18/2021	COMM 1ST	FNCHW0002762	\$301,561.37
21653	D0008	The Davey Tree Expert	6/18/2021	COMM 1ST	FNCHW0002762	\$4,500.00
21654	D0010	Diamond Pacific	6/18/2021	COMM 1ST	FNCHW0002762	\$33.03
21655	D0015	Department of Social Services	6/18/2021	COMM 1ST	FNCHW0002762	\$464.00
21656	D0016	Dancing Dog Productions	6/18/2021	COMM 1ST	FNCHW0002762	\$1,175.50
21657	D0025	Dawson Oil Company	6/18/2021	COMM 1ST	FNCHW0002762	\$4,211.73
21658	D0077	Dudek	6/18/2021	COMM 1ST	FNCHW0002762	\$24,025.00
21659	D0095	Dowden, Pat	6/18/2021	COMM 1ST	FNCHW0002762	\$450.00
21660	F0047	Fuentes Pond Maintenance	6/18/2021	COMM 1ST	FNCHW0002762	\$9,000.11
21661	F0054	Fossil Industries, Inc	6/18/2021	COMM 1ST	FNCHW0002762	\$1,299.00
21662	G0045	GSSA	6/18/2021	COMM 1ST	FNCHW0002762	\$972.40
21663	H0060	HeroRentals Inc.	6/18/2021	COMM 1ST	FNCHW0002762	\$1,264.02
21664	H0011	The Permanente Medical Group	6/18/2021	COMM 1ST	FNCHW0002762	\$150.00
21665	L0033	Les Schwab	6/18/2021	COMM 1ST	FNCHW0002762	\$7.50
21666	L0094	Lincoln Aquatics	6/18/2021	COMM 1ST	FNCHW0002762	\$40.75
21667	M0098	Meadow Vista County Water Dist	6/18/2021	COMM 1ST	FNCHW0002762	\$2,258.13
21668	M0104	Renatta Macintosh	6/18/2021	COMM 1ST	FNCHW0002762	\$40.86
21669	M0003	Norris Electric, Inc.	6/18/2021	COMM 1ST	FNCHW0002762	\$620.84
21670	P0005	Placer County Water Agency	6/18/2021	COMM 1ST	FNCHW0002762	\$5,085.91
21671	P0007	Pacific Gas & Electric Company	6/18/2021	COMM 1ST	FNCHW0002762	\$736.97
21672	P0029	Placer County Environmental He	6/18/2021	COMM 1ST	FNCHW0002762	\$1,602.00
21673	P0058	Pitney Bowes Credit Corporatio	6/18/2021	COMM 1ST	FNCHW0002762	\$106.18
21674	Q0003	Quality Automotive	6/18/2021	COMM 1ST	FNCHW0002762	\$953.15
21675	P0065	River City Rentals	6/18/2021	COMM 1ST	FNCHW0002762	\$21.20
21676	S0034	Tratcher Company	6/18/2021	COMM 1ST	FNCHW0002762	\$2,024.35
21677	S0067	Superfast Copy	6/18/2021	COMM 1ST	FNCHW0002762	\$13.56
21678	S0094	Manojah Shirvanian	6/18/2021	COMM 1ST	FNCHW0002762	\$59.20
21679	S0154	Mike Scheele	6/18/2021	COMM 1ST	FNCHW0002762	\$153.84
21680	S1070	State Of California/DOS	6/18/2021	COMM 1ST	FNCHW0002762	\$494.00
21681	S1016	Sterling National Bank	6/18/2021	COMM 1ST	FNCHW0002762	\$73,402.93
21682	T0071	TIAA Commercial Finance, Inc.	6/18/2021	COMM 1ST	FNCHW0002762	\$107.34
21683	T1000	Transamerica Life Insurance	6/18/2021	COMM 1ST	FNCHW0002762	\$440.00
21684	TEMPC	Cascade Gardens	6/18/2021	COMM 1ST	FNCHW0002762	\$700.00
21685	TEMEN	Jennifer Malloy	6/18/2021	COMM 1ST	FNCHW0002762	\$250.00
21686	U0016	Uptown Signs & Graphics, Inc.	6/18/2021	COMM 1ST	FNCHW0002762	\$34.32
21687	V0007	Verizon Wireless	6/18/2021	COMM 1ST	FNCHW0002762	\$978.02
21688	W0001	Walker's Office Supplies, Inc.	6/18/2021	COMM 1ST	FNCHW0002762	\$2,380.75
21689	W0010	Waxie Sanitary Supply	6/18/2021	COMM 1ST	FNCHW0002762	\$2,727.18
21690	W0044	Wave	6/18/2021	COMM 1ST	FNCHW0002762	\$2,065.05
21691	W0045	Williams, Jesse	6/18/2021	COMM 1ST	FNCHW0002762	\$61.60
21692	A9027	Pecology Auburn Placer	6/25/2021	COMM 1ST	FNCHW0002763	\$601.51
21693	C0120	Capture Technologies	6/25/2021	COMM 1ST	FNCHW0002763	\$1,603.99
21694	H0056	Humana Dental Ins. Co	6/25/2021	COMM 1ST	FNCHW0002763	\$2,095.11
21695	S0145	SCP Distributors	6/25/2021	COMM 1ST	FNCHW0002763	\$942.61
21696	S1007	Stationary Engineers, Local 34	6/25/2021	COMM 1ST	FNCHW0002763	\$338.51
21697	TEM2B	Klarissa Beaton	6/25/2021	COMM 1ST	FNCHW0002763	\$25.00
21698	TEMPC	Emily Colton	6/25/2021	COMM 1ST	FNCHW0002763	\$25.00
21699	TEMEN	Braden Muzzy	6/25/2021	COMM 1ST	FNCHW0002763	\$25.00
21700	TEMER	Kylee Ransom	6/25/2021	COMM 1ST	FNCHW0002763	\$25.00
21701	TEMPS	Hannah Somers	6/25/2021	COMM 1ST	FNCHW0002763	\$25.00
21702	TEM2W	Celina Williams	6/25/2021	COMM 1ST	FNCHW0002763	\$25.00



• Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
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Total Checks:	116				Total Amount of Checks:	\$512,131.10
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**SECTION: 4.0**

**ITEM: 4.3**

**REVIEW OF FINANCIALS FOR  
MAY, 2021**

**DESCRIPTION:**

**SEE ATTACHMENT**

**INFORMATION:**

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

**FISCAL IMPACT:**

**NONE**

## May's Financials

### *Revenues –*

- **Programs** are over budget by \$92,000. We budgeted conservatively since opening was an unknown at budget time. It appears to be across the board with Day Camp (\$19,000+), Youth Class (\$14,000+), Swim Lessons (\$11,000+), Youth Sports Camps (\$9,000+) showing the largest variances.
- **Grants** are above budget by \$21,000, which came from PCOE via Government Program funding.
- **Tax Revenues** came in \$97,000 under budget. It is anticipated that the remainder will trickle in by September.

### *Expenses –*

- **Operations & Supplies Expense** are under by \$17,000. These savings were across all accounts, with most of this showing from reduced spending on small equipment in Facilities and Grounds (\$7,000-). I'm sure this department will need to make these purchases as the year progresses.
- **Utilities** are under by \$14,000 largely some bills were paid on the first of June, instead of the end of May.
- **Wages and Benefit Expense** came in under budget by \$47,900. Most of the savings was in Facilities & Grounds (\$23,000-) due to unfilled positions and Youth Services (\$16,000-) due to school schedule changes; bringing back students which cut Discovery Club hours for staff.
- **Fixed Assets** are over by \$32,000 because the pump for Ashford Park was budgeted for the end of last fiscal year, but didn't arrive in time and was ultimately paid in this fiscal year.

**PROFIT & LOSS**  
**21/22 Approved Budget**

	Approved Budget FY 21-20	% Of Total	Mid-Yr Revision FY 20-21	2021 May ACTUALS	Last Yr May Actuals	2021-22 YTD ACTUALS	2021-22 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>								
Program Revenue	1,103,547	14%		130,730	62,905	351,957	259,501	(27,696)
Facility Revenue	144,894	2%		13,393	(10,753)	61,012	56,071	(9,509)
Misc. Revenue	44,186	1%		4,231	18,016	8,180	6,269	4,140
Grants & Donations	298,850	4%		19,528	-	21,187	-	455
Interest Income	11,815	0%		1,314	4,415	2,201	1,960	6,500
Equipment Reserve Transfers	200,300	2%		-	-	-	-	-
Future Cap & ADA Transfers	305,816	4%		-	-	-	-	-
Contingency Reserves	-	0%		-	-	-	-	-
Tax Revenue	3,752,499	46%		73,363	3,318	1,434,899	1,529,738	1,249,148
Atwood	30,198	0%		-	-	10,613	13,589	9,626
Sterling Loan	2,135,500	0%		-	-	-	-	-
City Mitigation Transfers/Rev	40,000	0%		-	-	-	-	-
County Mitigation Revenue	62,000	1%		-	-	-	-	-
<b>Total Operating Revenue</b>	<b>8,129,605</b>	<b>100.00</b>	<b>-</b>	<b>242,559</b>	<b>77,901</b>	<b>1,890,049</b>	<b>1,867,128</b>	<b>1,232,664</b>
<b>Expenditures</b>								
Program Expense	230,934	3%		7,141	2,513	10,393	13,765	72
Operating & Supplies	442,341	6%		37,652	27,355	56,611	74,216	42,190
Utilities Expense	110,757	1%		1,409	21,272	6,857	21,492	26,817
Professional Services	131,840	2%		5,045	3,101	5,656	13,511	7,014
Building & Grounds Maintenance	475,150	6%		34,925	19,231	44,632	40,783	35,695
Property Tax Admin.	62,087	1%		-	-	5,135	5,100	-
Wages	2,265,755	29%		154,249	184,435	268,399	303,018	240,548
Benefits & Payroll Costs	967,250	12%		60,644	70,350	115,008	128,338	136,153
Fixed Asset Expense	203,300	3%		49,116	38,344	49,116	17,000	11,325
Capital Improvement Projects	2,832,166	36%		308,054	10,700	309,949	310,000	39,665
Debt Services	161,126	2%		-	-	-	-	-
<b>Total Expenditures</b>	<b>7,882,706</b>	<b>100.00</b>	<b>0.00</b>	<b>658,235</b>	<b>377,301</b>	<b>871,756</b>	<b>927,223</b>	<b>536,479</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 246,899</b>	<b>3.04</b>	<b>\$ -</b>	<b>\$ (415,676)</b>	<b>(298,400)</b>	<b>\$1,018,293</b>	<b>\$939,905</b>	<b>696,185</b>
Annual Contingency Reserve (1-2%)	\$ 90,000							\$ 450,000
Future Equip Replacement Reserve	\$ 25,000							\$ 703,959
Future Capital Construction Reserve	\$ 5,000							\$ 920,574
ADA Reserve	\$ 113,482							\$ 35,032
CalPERS unfunded liability reserve								\$ 113,482
<b>TOTAL RESERVE BALANCES</b>								<b>\$ 2,246,047</b>
Net Position	\$ 13,417		\$ -					\$ 2,210,043

## Balance Sheet

5/31/2021

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580 00
First Foundation - Friends 501(c)(3)	17,159 84
First Foundation Bank	68,002 86
Placer County Treasure-General	6,151,067 56
Placer County Treasurer - City Trust	206,849 25
Accounts Receivable	90 33
PCOE Receivables	25,988 12
Prepaid Liability Expense	10,106 25
Prepaid Workers Comp Insurance	3,873 11
<b>Total Current Assets</b>	<b>6,483,717.32</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	2,190,000 00
<b>Total Restricted Funds</b>	<b>2,190,000.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546 12
Fixed Assets: Structures	12,847,426 75
Fixed Assets: Equipment	1,308,626 96
Fixed Assets: Computer Equipment & Software	84,228 71
Fixed Assets: Vehicles	282,551 30
Fixed Assets: Office Furniture & Rec Equipment	80,564 16
Construction In Progress	1,479,281 10
Less: Accumulated Depreciation	(10,142,295 24)
<b>Total Fixed Assets</b>	<b>7,910,929.86</b>
<b>TOTAL ASSETS</b>	<b>\$16,584,647.18</b>

## LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>	
Prepaid Revenue	37 00
Accounts Payable	3,352 34
PGE Tru-up payable	6,381 27
Retentions Payable	27,089 29
Gift Certificates	268 00
Compensated Absenses	140,815 82
Sales Tax Payable	(35 07)
Federal Withholding Payable	(118 69)
State Tax Withholding Payable	(35 61)
Social Security-FICA Payable	(82 54)
State Disability Ins -SDI Pay	(6 47)
Accrued Liabilities	7,866 97
Miscellaneous Deductions	(19 22)
<b>Total Current Liabilities</b>	<b>\$185,513.09</b>
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	2,190,000 00
<b>Total Long Term Liabilities</b>	<b>2,190,000.00</b>
<u>Net Position</u>	
Investments in Fixed Assets	7,898,762 30
RFB: Reserved (City Mitigation)	206,768 25

	Current YTD
GFB Youth Assistance Fund	30,631.84
General Fund Balance	2,872,734.53
DFB Annual Equip Replacement Reserve	613,958.72
DFB Annual Contingency Reserve	473,000.00
DFB Reserved for Future Capital Construction	895,573.52
RFB Arboretum Grant Fund	13,275.73
RFB Reserved (Atwood)	(9,057.92)
RFB Atwood III-Equip Repl Fund	8,003.66
DFB Unfunded Liability - CalPERS	140,000.00
RFB- 501(c)(3) Fund	17,159.84
GFB General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	1,018,291.87

**Total Net Position**

**\$14,209,134.09**

**TOTAL LIABILITY AND NET POSITION**

**\$16,584,647.18**

# Auburn Rec & Park

Profit & Loss - Summary  
4/1/2021 To 5/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	130,730.36	351,956.79	259,501.00	92,455.79	135.63
Rents & Concessions	13,392.53	61,011.63	56,071.00	4,940.63	108.81
Miscellaneous Revenue	4,230.92	8,179.85	6,269.00	1,910.85	130.48
Grants & Donations	19,528.14	21,186.88	0.00	21,186.88	0.00
Interest Income	1,313.84	2,200.91	1,960.00	240.91	112.29
Taxes Revenue	73,363.20	1,445,512.43	1,543,327.00	(97,814.57)	93.66
<b>TOTAL OPERATING REVENUE</b>	<b>\$242,558.99</b>	<b>\$1,890,048.49</b>	<b>\$1,867,128.00</b>	<b>\$22,920.49</b>	<b>101.23%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>242,558.99</b>	<b>1,890,048.49</b>	<b>1,867,128.00</b>	<b>22,920.49</b>	<b>101.23</b>
<b>EXPENDITURES</b>					
Program Expenses	7,140.91	10,393.35	13,765.00	(3,371.65)	75.51
Operations & Supplies Expense	37,652.13	56,610.50	74,216.00	(17,605.50)	76.28
Utilities Expense	1,409.16	6,857.06	21,492.00	(14,634.94)	31.91
Legal Expenses	72.00	72.00	2,400.00	(2,328.00)	3.00
Professional Services	4,972.33	5,584.45	11,111.00	(5,526.55)	50.26
Bldg & Grounds Maintenance	34,925.27	44,631.91	40,783.00	3,848.91	109.44
Property Tax Administration/LAFCO	0.00	5,134.97	5,100.00	34.97	100.69
Salaries Expense	154,249.27	268,398.77	303,018.00	(34,619.23)	88.58
Benefits & Payroll Costs	60,644.34	115,008.48	128,338.00	(13,329.52)	89.61
Fixed Asset Expense	49,115.71	49,115.71	17,000.00	32,115.71	288.92
Capital Improvement Projects	308,054.11	309,949.42	310,000.00	(50.58)	99.98

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2021 To 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$658,235.23	\$871,756.62	\$927,223.00	(\$55,466.38)	94.02%
NET REVENUE OVER EXPENDITURES	(\$415,676.24)	\$1,018,291.87	\$939,905.00	\$78,386.87	108.34%
ADJ. NET REVENUE OVER EXPENDITURES	(\$415,676.24)	\$1,018,291.87	\$939,905.00	\$78,386.87	108.34%



**Auburn Rec & Park**

Profit & Loss - Detail

4/1/2021 to 5/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Aub Elem DSC Rev	4,795.13	22,610.90	22,680.00	(69.10)	99.70
Skyridge DSC Rev	6,971.20	27,617.20	27,700.00	(82.80)	99.70
Day Camp Rev	32,777.00	61,436.00	42,150.00	19,286.00	145.76
Preschool Revenue	4,543.00	19,036.87	20,600.00	(1,563.13)	92.41
Newcastle DSC Revenue	12,397.43	29,183.09	25,000.00	4,183.09	116.73
Adult Softball	1,253.00	13,503.00	12,688.00	815.00	106.42
Adult Basketball	2,300.00	2,300.00	500.00	1,800.00	460.00
Sr. Sports	0.00	0.00	56.00	(56.00)	0.00
Adult Volleyball	0.00	745.80	960.00	(214.20)	77.69
Pickle Ball Revenue	(60.00)	3,780.00	2,348.00	1,432.00	160.99
Adult Classes	3,480.25	8,556.43	5,000.00	3,556.43	171.13
Adult Class Rev - Bureau	515.00	1,304.24	0.00	1,304.24	0.00
Bocce Ball Prog Revenue	120.00	420.00	40.00	380.00	1050.00
Youth Basketball	0.00	125.00	0.00	125.00	0.00
Youth Classes	10,142.00	22,497.50	8,450.00	14,047.50	266.24
Youth Class Rev - Bureau	0.00	2,020.00	0.00	2,020.00	0.00
Aquatic Activities	3,267.00	11,294.68	7,105.00	4,189.68	158.97
Master Swim Revenue	724.00	2,094.96	834.00	1,260.96	251.19
Public Swim - MS Sierra Pool	622.00	841.00	1,180.00	(339.00)	71.27
Swim Lessons	11,004.00	25,971.25	14,808.00	11,163.25	175.39
Swim Lessons - PH	2,836.00	2,836.00	4,560.00	(1,724.00)	62.19
Swim Team Revenue	6,823.00	18,143.50	10,875.00	7,268.50	166.84
Synchro Team	2,344.00	15,259.10	11,085.00	4,174.10	137.66
Youth Camps Revenue	3,655.00	19,749.25	14,000.00	5,749.25	141.07
Youth Camp Rev - Bureau	8,675.00	17,168.00	13,299.00	3,869.00	129.09
Youth Sports Camps	8,915.00	16,297.20	7,103.00	9,194.20	229.44
Special Events	220.00	1,211.87	900.00	311.87	134.65

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Concert at Overlook Park	0.00	0.00	915.00	(915.00)	0.00
Ukulele Festival Revenue	250.00	250.00	0.00	250.00	0.00
Food Truck Fiesta Revenue	482.35	1,159.95	0.00	1,159.95	0.00
Great Obstacle Scramble Revenue	0.00	0.00	725.00	(725.00)	0.00
Dead Festival Rev	0.00	60.00	0.00	60.00	0.00
Auburn Harvest Festival	187.00	187.00	735.00	(548.00)	25.44
Out of District Fees	1,345.00	3,875.00	2,789.00	1,086.00	138.94
Out of District Fees - Bureau	147.00	422.00	416.00	6.00	101.44
<b>Total Parks and Recreation Services</b>	<b>130,730.36</b>	<b>351,956.79</b>	<b>259,501.00</b>	<b>92,455.79</b>	<b>135.63</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	0.00	0.00	(8,425.00)	8,425.00	0.00
Fee Waiver - Offset	0.00	0.00	8,425.00	(8,425.00)	0.00
Blue Bird Room-CVCC	346.50	519.75	315.00	204.75	165.00
Lakeside Rental Revenue - Reg	0.00	110.00	0.00	110.00	0.00
Sierra Room Rental - CVCC	0.00	144.00	0.00	144.00	0.00
Sunset Room Rental - CVCC	57.00	112.00	0.00	112.00	0.00
Canyon View Room Rental - CVCC	0.00	212.30	108.00	104.30	196.57
Foothills Room Rental - CVCC	576.00	839.75	71.00	768.75	1182.75
Pool Rental Rev - Sierra/Splash	1,277.00	1,987.00	3,589.00	(1,602.00)	55.36
Pool Rental Rev - Placer Hills	1,400.00	1,400.00	1,580.00	(180.00)	88.61
American River Room - CVCC	0.00	96.17	170.00	(73.83)	56.57
Conference (Module) Rental - Overlook	575.50	1,151.00	550.00	601.00	209.27
Gazebo Rentals	0.00	201.00	150.00	51.00	134.00
CVCC Office Rentals	0.00	980.10	0.00	980.10	0.00
Rock Creek Modular Rent	330.00	330.00	660.00	(330.00)	50.00
Gym Rental Revenue - Rec	0.00	10.00	0.00	10.00	0.00
Gym Rental Revenue - Reg	0.00	0.00	1,376.00	(1,376.00)	0.00
Tutor Totter Lease Agreement	554.00	1,108.00	1,088.00	20.00	101.84

Profit & Loss - Detail  
4/1/2021 to 5/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Kitchen Rental Revenue - CVCC	0.00	88.00	0.00	88.00	0.00
Picnic Area Rental Revenue - Rec	1,632.00	4,135.25	3,322.00	813.25	124.48
Picnic Area Rental Revenue - Reg	210.00	263.00	706.00	(443.00)	37.25
Picnic Area Rental Revenue - Ash	132.00	276.00	232.00	44.00	118.97
Picnic Area Rental Revenue - MV	601.00	2,016.50	1,438.00	578.50	140.23
Field "Recreation" Rental Revenue	161.50	3,796.84	1,738.00	2,058.84	218.46
Field "Bill Beane" Rental - Reg A	0.00	1,109.09	62.00	1,047.09	1788.86
Field "Softball" Rental - MV	0.00	3,977.75	1,900.00	2,077.75	209.36
Field Rental - CV	0.00	1,932.00	1,826.00	106.00	105.81
Field Soccer/Baseball-Winchester	0.00	4,886.88	3,440.00	1,446.88	142.06
Field "Beggs" Rental - Rec	46.00	3,900.00	4,104.00	(204.00)	95.03
Field B (softball) Rev - Reg	0.00	804.75	531.00	273.75	151.55
Field "James" Rental - Rec	437.50	6,796.99	7,142.00	(345.01)	95.17
Field C (Baseball) Rental - Reg	0.00	1,217.00	3,484.00	(2,267.00)	34.93
Bocce Ball Field Rental	0.00	40.00	116.00	(76.00)	34.48
Field "Soccer Regional" Rental	0.00	0.00	807.00	(807.00)	0.00
Field "Soccer A" Rental - MV	0.00	0.00	48.00	(48.00)	0.00
Field "Soccer A" Rental - Railhead	1,011.25	3,114.58	233.00	2,881.58	1336.73
Field "Soccer B" Rental - Railhead	1,662.28	3,850.41	1,155.00	2,695.41	333.37
Field Lining Revenue - Reg	0.00	0.00	160.00	(160.00)	0.00
Field Lining Revenue - MV	0.00	0.00	189.00	(189.00)	0.00
Misc Rents & Concessions	66.00	172.00	891.00	(719.00)	19.30
Misc Rents & Concessions - Bureau	0.00	3,209.00	8,950.00	(5,741.00)	35.86
Custodial Fees	2,210.00	6,117.52	3,940.00	2,177.52	155.27
Set up/Take Down Fees	107.00	107.00	0.00	107.00	0.00
<b>Total Rents and Concessions</b>	<b>13,392.53</b>	<b>61,011.63</b>	<b>56,071.00</b>	<b>4,940.63</b>	<b>108.81</b>
<b>Miscellaneous Revenue</b>	<b>1,015.00</b>	<b>1,495.00</b>	<b>30.00</b>	<b>1,465.00</b>	<b>4983.33</b>
MV Comm Ctr Rentals					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Alcohol Permit Fee	528.00	1,282.00	955.00	327.00	134.24
Meadow Vista - Alcohol fee	0.00	44.00	30.00	14.00	146.67
MV Custodial Fee	0.00	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	27.00	27.01	0.00	27.01	0.00
Verizon Wireless Lease	2,626.92	5,253.84	5,254.00	(0.16)	100.00
Miscellaneous Income - Youth Services	34.00	34.00	0.00	34.00	0.00
<b>Total Miscellaneous Revenue</b>	<b>4,230.92</b>	<b>8,179.85</b>	<b>6,269.00</b>	<b>1,910.85</b>	<b>130.48</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	0.00	123.74	0.00	123.74	0.00
Bike Park Donations	20.00	30.00	0.00	30.00	0.00
Grant Proceeds - Y. Services	20,475.00	21,000.00	0.00	21,000.00	0.00
Grant Proceeds - Admin	0.00	1,000.00	0.00	1,000.00	0.00
Grant for Admin Pay	(966.86)	(966.86)	0.00	(966.86)	0.00
<b>Total Grants and Donations</b>	<b>19,528.14</b>	<b>21,186.88</b>	<b>0.00</b>	<b>21,186.88</b>	<b>0.00</b>
<b>Interest Income</b>					
Interest Income - Other	15.19	42.29	0.00	42.29	0.00
Interest Revenue - County	1,256.21	2,077.62	1,800.00	277.62	115.42
Interest Revenue - City Trust	42.44	81.00	160.00	(79.00)	50.63
<b>Total Interest Income</b>	<b>1,313.84</b>	<b>2,200.91</b>	<b>1,960.00</b>	<b>240.91</b>	<b>112.29</b>
<b>Project Revenue - Government</b>					
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Profit & Loss - Detail  
4/1/2021 to 5/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Tax Revenue</b>					
Current Secured Property Taxes General	0.00	1,269,965.87	1,397,795.00	(127,829.13)	90.86
Homeowner's Prop. Tax Relief	3,297.04	10,990.12	9,621.00	1,369.12	114.23
Current Unsecured Prop Taxes General	0.00	0.00	32,274.00	(32,274.00)	0.00
Current Supplemental Property Taxes	0.00	36,129.38	20,507.00	15,622.38	176.18
Unitary & Op Non-unitary Tax	0.00	46,798.81	0.00	46,798.81	0.00
Timber Tax Guarantee	0.50	0.50	0.00	0.50	0.00
Atwood Tax Revenue	0.00	10,612.89	13,589.00	(2,976.11)	78.10
Railroad Unitary Property Taxes	0.00	949.20	0.00	949.20	0.00
RDA Pass-Throughs	70,065.66	70,065.66	69,541.00	524.66	100.75
<b>Total Tax Revenue</b>	<b>73,363.20</b>	<b>1,445,512.43</b>	<b>1,543,327.00</b>	<b>(97,814.57)</b>	<b>93.66</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$242,558.99</b>	<b>\$1,890,048.49</b>	<b>\$1,867,128.00</b>	<b>\$22,920.49</b>	<b>101.23%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>242,558.99</b>	<b>1,890,048.49</b>	<b>1,867,128.00</b>	<b>22,920.49</b>	<b>101.23</b>
<b>EXPENDITURES</b>					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

Program Expenses	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Aquatics	306.90	864.40	0.00	864.40	0.00
Instructor/Adult Classes	816.55	1,037.55	0.00	1,037.55	0.00
Instructor/Youth Classes	1,499.25	2,041.50	2,315.00	(273.50)	88.19
Officials/Adult Softball	1,029.60	1,029.60	578.00	451.60	178.13
Instructor/Youth Camps	0.00	0.00	228.00	(228.00)	0.00
Instr/Y Camp - Bureau	170.00	170.00	0.00	170.00	0.00
Aub Elem/Program Exp	214.28	214.28	700.00	(485.72)	30.61
Skyridge/Program Exp	331.72	331.72	700.00	(368.28)	47.39
Day Camp/Program Exp	116.12	116.12	750.00	(633.88)	15.48
Preschool - Program Expense	72.13	218.59	400.00	(181.41)	54.65
Newcastle Program Expense	296.37	296.37	700.00	(403.63)	42.34
Adult Softball Expense	722.23	722.23	200.00	522.23	361.12
Pickle Ball Tennis Expense	828.66	1,414.97	1,198.00	216.97	118.11
Youth Class Expense	0.00	0.00	7.00	(7.00)	0.00
Aquatic Activities	516.00	516.00	266.00	250.00	193.99
Public Swim Expense	0.00	0.00	2,756.00	(2,756.00)	0.00
Public Swim Exp - PH Pool	0.00	0.00	441.00	(441.00)	0.00
Swim Lessons	0.00	0.00	32.00	(32.00)	0.00
Swim Team	0.00	0.00	180.00	(180.00)	0.00
Synchro Team Expenses	0.00	750.00	0.00	750.00	0.00
Special Events	0.00	125.28	1,786.00	(1,660.72)	7.02
Concert at Overlook Expenses	73.70	73.70	0.00	73.70	0.00
Ukulele Festival Expenses	73.70	397.34	0.00	397.34	0.00
Great Obstacle Scramble Expenses	0.00	0.00	99.00	(99.00)	0.00
Auburn Harvest Festival Expenses	73.70	73.70	429.00	(355.30)	17.18
<b>Total Program Expenses</b>	<b>7,140.91</b>	<b>10,393.35</b>	<b>13,765.00</b>	<b>(3,371.65)</b>	<b>75.51</b>

Operations & Supplies

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current	Actual	Budget	Variance	Percent Of
	Month	YTD	YTD		Budget
Merchant Fees - Cust Serv	1,538.36	2,120.78	1,701.00	419.78	124.68
Telephone - Placer Hills Pool	64.20	128.40	176.00	(47.60)	72.96
Telephone - Cust Serv	569.07	1,138.14	1,146.00	(7.86)	99.31
Telephone (CVCC) - Admin	511.42	993.24	1,060.00	(66.76)	93.70
Gift Certificates Expensed	0.00	58.00	0.00	58.00	0.00
Telephone - Recreation	41.04	41.04	0.00	41.04	0.00
Telephone - Facilities & Grounds	985.57	1,285.02	1,310.00	(24.98)	98.09
Telephone - Day Camp	63.46	63.46	460.00	(396.54)	13.80
Telephone - Newcastle	36.81	36.81	72.00	(35.19)	51.13
Telephone - Aub El	132.25	223.20	532.00	(308.80)	41.96
Telephone - Skyridge	82.84	125.64	375.00	(249.36)	33.50
Postage - Admin	0.00	500.00	0.00	500.00	0.00
Activity Guide Expense	8,757.24	9,334.24	10,815.00	(1,480.76)	86.31
Youth Assistance Expense	1,789.00	2,103.00	3,725.00	(1,622.00)	56.46
Office Supplies - Rec	37.54	37.54	11.00	26.54	341.27
Office Supplies - Youth Services	69.70	123.31	50.00	73.31	246.62
Office Supplies - F & G	233.54	275.93	634.00	(358.07)	43.52
Office Supplies-Cust Serv	175.83	211.19	270.00	(58.81)	78.22
Office Supplies - Admin	1,180.94	1,868.98	360.00	1,508.98	519.16
Duplication Costs - Admin	107.34	107.34	110.00	(2.66)	97.58
Office Equip Rental - Cust Serv	735.92	1,206.67	1,034.00	172.67	116.70
Office Equip Rental - Admin	332.48	664.96	680.00	(15.04)	97.79
Dining Expense	72.00	90.00	125.00	(35.00)	72.00
Gas/Mileage Expense - C.Serv	44.80	44.80	55.00	(10.20)	81.46
Gas/Mileage Expense - Admin	164.19	164.19	0.00	164.19	0.00
Gas/Mileage Expense - Rec.	0.00	0.00	30.00	(30.00)	0.00
Gas/Mileage Expense - YS	0.00	0.00	25.00	(25.00)	0.00
Gas/Mileage Expense - F & G	3,841.92	3,841.92	3,270.00	571.92	117.49
General Administrative Exp - Admin	189.90	189.90	195.00	(5.10)	97.39
Liability Insurance - Admin	10,106.25	20,212.50	20,212.00	0.50	100.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Board Expense	0.00	0.00	750.00	(750.00)	0.00
Public Relations/Marketing - Cust Serv	(802.75)	395.25	1,333.00	(937.75)	29.65
Dues and Subscriptions - Admin	170.00	170.00	175.00	(5.00)	97.14
Dues and Subscriptions - Rec.	0.00	0.00	600.00	(600.00)	0.00
Staff Appreciation - F & G	28.92	28.92	0.00	28.92	0.00
Staff Appreciation - Admin	5.35	5.35	0.00	5.35	0.00
Staff Development - Admin	0.00	0.00	300.00	(300.00)	0.00
Uniform Exp - Rec.	(140.13)	(140.13)	0.00	(140.13)	0.00
Uniform Exp - Aquatics	140.13	140.13	0.00	140.13	0.00
Uniform Exp - F & G	(537.29)	(537.29)	2,300.00	(2,837.29)	(23.36)
Small Equipment - Rec Pk	67.74	67.74	3,500.00	(3,432.26)	1.94
Small Equipment - Reg Pk	0.00	0.00	240.00	(240.00)	0.00
Small Equipment - MV Park	0.00	0.00	160.00	(160.00)	0.00
Small Equipment - Admin	0.00	0.00	3,300.00	(3,300.00)	0.00
Safety Supplies - F & G	1,501.88	2,845.80	1,700.00	1,145.80	167.40
Safety Supplies - Aquatics	300.08	300.08	0.00	300.08	0.00
Safety Supplies - Admin	0.00	0.00	70.00	(70.00)	0.00
Restroom Supplies - Recreation Park	184.67	191.44	360.00	(168.56)	53.18
Restroom Supplies - Regional Park	235.42	244.45	360.00	(115.55)	67.90
Restroom Supplies - Ashford Park	106.53	108.79	180.00	(71.21)	60.44
Restroom Supplies - Meadow Vista Park	114.30	117.69	220.00	(102.31)	53.50
Restroom Supplies - Railroad Park	130.35	134.87	180.00	(45.13)	74.93
Restroom Supplies - Overlook Park	143.36	147.88	220.00	(72.12)	67.22
Restroom Supplies - Placer Hills Park	87.68	89.94	0.00	89.94	0.00
Restroom Supplies - Rec Comm Ctr	312.55	327.22	720.00	(392.78)	45.45
Restroom Supplies - Reg Comm Ctr	273.57	280.34	650.00	(369.66)	43.13
Restroom Supplies - CVCC Comm Ctr	376.43	391.10	900.00	(508.90)	43.46
Sanitation - Reg Pk - Toilet	450.00	900.00	900.00	0.00	100.00
Sanitation - Win Pk - Toilet	255.00	510.00	900.00	(390.00)	56.67
Sanitation - Rec Pk - ADA Toilet	349.00	349.00	700.00	(351.00)	49.86



Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 5/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg - ADA Toilet	0.00	349.00	700.00	(351.00)	49.86
Sanitation - Rec Pk - Debris Box	917.24	917.24	1,285.00	(367.76)	71.38
Sanitation - Reg Pk - Disposal	546.51	546.51	1,110.00	(563.49)	49.24
Sanitation - MV - Disposal	370.36	337.36	730.00	(392.64)	46.21
Sanitation - CVCC - Disposal	201.62	201.62	540.00	(338.38)	37.34
Small Equipment - Y Services	0.00	0.00	200.00	(200.00)	0.00
Youth Volleyball Expense	0.00	0.00	500.00	(500.00)	0.00
<b>Total Operations &amp; Supplies</b>	<b>37,652.13</b>	<b>56,610.50</b>	<b>74,216.00</b>	<b>(17,605.50)</b>	<b>76.28</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	0.00	0.00	416.00	(416.00)	0.00
Lighting Reimb.-Beggs Field	(152.95)	(454.79)	(416.00)	(38.79)	109.33
Lights - Rec Pk James Field	0.00	0.00	680.00	(680.00)	0.00
Lighting Reimb.-James Field	(829.05)	(1,713.00)	(680.00)	(1,033.00)	251.91
Lights - Rec Field	0.00	0.00	208.00	(208.00)	0.00
Lighting Reimb.-Rec Field	(226.86)	71.60	(208.00)	279.60	(34.42)
Gas/Elect - Rec Comm Ctr - Fac & Grds	0.00	(606.62)	990.00	(1,596.62)	(61.28)
Gas/Electric - Reg Comm Ctr	0.00	0.00	1,071.00	(1,071.00)	0.00
Gas/Electric - CV Comm Ctr	0.00	0.00	76.00	(76.00)	0.00
Electric Reimb.- CV Comm Ctr	(106.89)	(298.20)	(76.00)	(222.20)	392.37
Gas/Electric - CVCC	0.00	0.00	1,830.00	(1,830.00)	0.00
Gas/Electric - Sierra Pool	0.00	0.00	5,500.00	(5,500.00)	0.00
Gas/Electric - PH Pool	0.00	0.00	1,050.00	(1,050.00)	0.00
Electric - Day Camp	0.00	0.00	215.00	(215.00)	0.00
Gas/Elec - Recreation Park	91.20	91.20	700.00	(608.80)	13.03
Gas/Electric - Reg Park	0.00	0.00	1,190.00	(1,190.00)	0.00
Lighting Reimb.- Reg Park	0.00	(540.00)	(1,190.00)	650.00	45.38

Profit & Loss - Detail  
4/1/2021 to 5/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Ashford Park	35.88	35.88	149.00	(113.12)	24.08
Gas/Electric - MV Park	325.12	325.12	342.00	(16.88)	95.06
Electric - Railroad Park	0.00	0.00	148.00	(148.00)	0.00
Lighting Reimb.-Railhead	(425.97)	(604.84)	0.00	(604.84)	0.00
Gas/Electric - Winchester Park	0.00	0.00	66.00	(66.00)	0.00
Water - Reg Comm Ctr	159.39	159.39	230.00	(70.61)	69.30
Water - CV Comm Ctr	0.00	551.44	0.00	551.44	0.00
Water - PH Pool	0.00	0.00	30.00	(30.00)	0.00
Water - Rec Park	171.13	171.13	182.00	(10.87)	94.03
Water - Regional Park	185.30	7,485.89	7,044.00	441.89	106.27
Water - Ashford Park	171.13	171.13	357.00	(185.87)	47.94
Water - MV Park	1,454.18	1,454.18	550.00	904.18	264.40
Water - Railroad Park	171.13	171.13	182.00	(10.87)	94.03
Water - Placer Hills Park	272.50	272.50	693.00	(420.50)	39.32
Water - Atwood	113.92	113.92	163.00	(49.08)	69.89
<b>Total Utilities Expense</b>	<b>1,409.16</b>	<b>6,857.06</b>	<b>21,492.00</b>	<b>(14,634.94)</b>	<b>31.91</b>
<b>Legal Expenses</b>					
Legal Fees	72.00	72.00	2,400.00	(2,328.00)	3.00
<b>Total Legal Expense</b>	<b>72.00</b>	<b>72.00</b>	<b>2,400.00</b>	<b>(2,328.00)</b>	<b>3.00</b>
<b>Professional Services</b>					
Professional Services - Rec	2,146.00	2,146.00	2,950.00	(804.00)	72.75
Professional Services - YS	0.00	612.12	2,778.00	(2,165.88)	22.04
Professional Services - F & G	1,478.99	1,478.99	3,383.00	(1,904.01)	43.72

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - C Serv	0.00	0.00	1,800.00	(1,800.00)	0.00
Professional Services - Admin	1,347.34	1,347.34	200.00	1,147.34	673.67
<b>Total Professional Services</b>	<b>4,972.33</b>	<b>5,584.45</b>	<b>11,111.00</b>	<b>(5,526.55)</b>	<b>50.26</b>
<b>Bldg &amp; Ground Maintenance</b>					
Equipment Rental - F & G	0.00	0.00	189.00	(189.00)	0.00
Vehicle Maintenance	1,940.47	4,992.04	1,974.00	3,018.04	252.89
Irrigation Supplies - General	1,507.85	1,507.85	0.00	1,507.85	0.00
Maint - Recreation Field	163.20	232.00	690.00	(458.00)	33.62
Maint - CV Baseball Field	204.51	445.39	1,591.00	(1,145.61)	27.99
Maint - James Field	137.26	137.26	0.00	137.26	0.00
Maint - Beggs Field	72.80	176.03	1,682.00	(1,505.97)	10.47
Maint - Sierra Pool	3,124.81	4,035.68	3,700.00	335.68	109.07
Maint & Repairs - Equipment	77.10	237.20	4,732.00	(4,494.80)	5.01
Maint - PH Pool	17.39	17.39	1,050.00	(1,032.61)	1.66
Rep/Maint - Aub El	58.50	58.50	75.00	(16.50)	78.00
Rep/Maint - Rock Creek	29.50	29.50	75.00	(45.50)	39.33
Rep/Maint - Day Camp	58.50	58.50	75.00	(16.50)	78.00
Maint - Recreation Park	226.16	332.62	297.00	35.62	111.99
Maint - Regional Park	3,027.13	3,096.09	3,893.00	(796.91)	79.53
Maint - Ashford Park	1,283.56	1,352.52	221.00	1,131.52	612.00
Maint - Meadow Vista Park	3,972.50	4,041.46	4,003.00	38.46	100.96
Maint - Christian Valley Park	74.95	143.91	215.00	(71.09)	66.94
Maint - Railroad Park	153.59	222.55	342.00	(119.45)	65.07
Maint - CVCC Park	3.69	72.65	3,600.00	(3,527.35)	2.02
Maint - Overlook Park	508.45	577.41	447.00	130.41	129.17
Maint - Placer Hills Park	148.66	217.62	0.00	217.62	0.00
Maint - Pocket Parks	0.00	68.96	27.00	41.96	255.41

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Winchester Park	41.31	110.14	698.00	(587.86)	15.78
Maint - Atwood	7.38	76.34	4.00	72.34	1908.50
Maint - Shockley Park	781.35	781.35	0.00	781.35	0.00
Maint - Bike Park	839.88	1,308.51	540.00	768.51	242.32
Rep/Maint - Skyridge	187.20	187.20	275.00	(87.80)	68.07
Maint - Ashley Dog Park	170.58	308.34	0.00	308.34	0.00
Maint - Recreation Comm Ctr	1,756.98	1,756.98	1,071.00	685.98	164.05
Maint - Regional Comm Ctr	6,114.70	8,244.70	1,108.00	7,136.70	744.11
Maint - Christian Valley Comm Ctr	29.50	29.50	28.00	1.50	105.36
Maint - CVCC Comm Ctr	1,035.40	1,035.40	1,167.00	(131.60)	88.72
Maint - Overlook Modular	29.50	29.50	28.00	1.50	105.36
Maint - MV Soccer A	12.85	12.85	0.00	12.85	0.00
Maint - RH Soccer A	371.86	371.86	889.00	(517.14)	41.83
Maint - RH Soccer B	271.86	271.86	542.00	(270.14)	50.16
Maint - Regional Bill Bean Field	402.35	885.88	0.00	885.88	0.00
Maint - Regional Field B	461.02	977.19	135.00	842.19	723.84
Maint - Regional Field C	249.66	456.18	370.00	86.18	123.29
Tree Maint - MV Park	4,750.00	4,750.00	5,000.00	(250.00)	95.00
Vandalism Repairs Expense	621.31	985.00	50.00	935.00	1970.00
<b>Total Building and Grounds Maintenance</b>	<b>34,925.27</b>	<b>44,631.91</b>	<b>40,783.00</b>	<b>3,848.91</b>	<b>109.44</b>
<b>Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>5,134.97</b>	<b>5,100.00</b>	<b>34.97</b>	<b>100.69</b>
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>5,134.97</b>	<b>5,100.00</b>	<b>34.97</b>	<b>100.69</b>
<b>Salaries Expense</b>	<b>4,800.00</b>	<b>8,160.00</b>	<b>8,232.00</b>	<b>(72.00)</b>	<b>99.13</b>
Wages - (Y.Serv) - Manager					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current	Actual	Budget	Variance	Percent Of
	Month	YTD	YTD		Budget
Wages - (Cust Serv) - Full Time	8,615.66	14,052.45	16,721.00	(2,668.55)	84.04
Wages - (Admin) - Full Time	10,765.74	18,258.17	16,522.00	1,736.17	110.51
Wages - (Admin) - Part Time	4,207.16	13,154.85	8,846.00	4,308.85	148.71
Wages - (Admin) - Board Pay	2,500.00	2,500.00	2,500.00	0.00	100.00
Wages - (Y. Serv) - Aub Elem - PT	6,459.25	11,383.88	18,300.00	(6,916.12)	62.21
Wages - (Y. Serv) - AE Maint	0.00	71.07	48.00	23.07	148.06
Wages - (Y. Serv) - RC Maint	0.00	0.00	63.00	(63.00)	0.00
Wages - (Y. Serv) - Skyridge - PT	7,748.17	12,014.08	13,950.00	(1,935.92)	86.12
Wages - (Y. Serv) - Skyridge Maint	0.00	400.11	0.00	400.11	0.00
Wages - (Y. Serv) - Day Camp - PT	552.25	2,500.62	840.00	1,660.62	297.69
Wages - (Rec) - Full Time	11,159.26	18,445.86	19,731.00	(1,285.14)	93.49
Wages - (Y. Serv) - Newcastle- PT	5,689.28	8,663.35	11,790.00	(3,126.65)	73.48
Wages - (Y. Serv) - NC Maint	0.79	0.79	0.00	0.79	0.00
Wages - (Rec) - Seasonal	0.00	0.00	125.00	(125.00)	0.00
Wages - (Rec) - Adult Softball	675.57	1,055.37	793.00	262.37	133.09
Wages - (Rec) - Adult Basketball	289.92	360.00	232.00	128.00	155.17
Wages - (Y. Serv) - Preschool	4,171.07	6,835.67	9,440.00	(2,604.33)	72.41
Wages - (Aqua) - Aquatics Coordinator	1,774.19	2,810.59	4,356.00	(1,545.41)	64.52
Wages - (Aqua) - Aquatic Activities	1,506.04	2,040.25	2,189.00	(148.75)	93.21
Wages - (Aqua) - Public Swim	3,081.77	4,517.12	8,133.00	(3,615.88)	55.54
Wages - (Aqua) - Master Swim	727.89	1,201.28	1,811.00	(609.72)	66.33
Wages - (Aqua) - Swim Team Coaches	1,869.96	2,036.48	2,108.00	(71.52)	96.61
Wages - (Aqua) - Synchronized Swim Coach	1,902.00	2,592.75	2,727.00	(134.25)	95.08
Wages - (Fac & Grds) - Fac Attendant - Rec	8,906.81	13,799.58	14,104.00	(304.42)	97.84
Wages - (Fac & Grds) - Fac Att. - CVCC	2,497.62	4,251.27	4,408.00	(156.73)	96.44
Wages - (Fac & Grds) - Fac Attendant - Reg	1,458.65	2,469.10	3,526.00	(1,056.90)	70.03
Wages - (Fac & Grds) - Management	11,348.63	19,869.17	21,950.00	(2,080.83)	90.52
Wages - (Fac & Grds) - Recreation Park	17,622.38	31,921.55	34,670.00	(2,748.45)	92.07
Wages - (Fac & Grds) - Regional Park	9,621.67	15,727.13	25,867.00	(10,139.87)	60.80
Wages - (Fac & Grds) - Ashford Park	2,327.21	4,852.47	3,962.00	890.47	122.48

Profit & Loss - Detail  
4/1/2021 to 5/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Meadow Vista Park	3,540.70	5,912.90	9,600.00	(3,687.10)	61.59
Wages - (Fac & Grds) - CV Comm Center	729.40	995.33	1,400.00	(404.67)	71.10
Wages - (Fac & Grds) - Railroad Park	1,389.01	2,382.40	2,400.00	(17.60)	99.27
Wages - (Fac & Grds) - CVCC	1,846.84	2,590.81	1,800.00	790.81	143.93
Wages - (Fac & Grds) - Overlook Park	1,517.42	2,300.77	1,900.00	400.77	121.09
Wages - (Fac & Grds) - Placer Hills Park	781.69	1,649.36	800.00	849.36	206.17
Wages - (Fac & Grds) - Pocket Parks	643.11	847.97	1,300.00	(452.03)	65.23
Wages - (Fac & Grds) - Winchester Park	696.23	1,079.97	1,300.00	(220.03)	83.08
Wages - (Fac & Grds) - Atwood	358.25	906.41	400.00	506.41	226.60
Wages - (Fac & Grds) - Shockley Property	243.04	451.91	0.00	451.91	0.00
Wages - District Administrator	9,172.80	15,593.76	16,094.00	(500.24)	96.89
Wages - (Rec) - Special Events	42.54	0.00	0.00	0.00	0.00
Wages - (F & G) Uniform Allowance	1,009.30	7,742.17	8,080.00	(337.83)	95.82
<b>Total Salaries Expense</b>	<b>154,249.27</b>	<b>268,398.77</b>	<b>303,018.00</b>	<b>(34,619.23)</b>	<b>88.58</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	899.60	1,455.32	1,598.00	(142.68)	91.07
ER Taxes - Aquatics	1,071.08	1,626.50	2,165.00	(538.50)	75.13
ER Taxes - Youth Services	2,422.03	4,454.13	6,986.00	(2,531.87)	63.76
ER Taxes - Fac & Grds	4,981.70	8,949.75	11,183.00	(2,233.25)	80.03
ER Taxes - Cust Serv	624.89	1,006.59	1,279.00	(272.41)	78.70
ER Taxes - Admin	2,077.98	3,882.96	3,363.00	519.96	115.46
Employment Expense - Rec	55.00	55.00	0.00	55.00	0.00
Employment Expense - Aquatics	0.00	0.00	300.00	(300.00)	0.00
Employment Expense - Fac & Grds	479.91	479.91	80.00	399.91	599.89
Fingerprinting Exp - Aquatics	96.00	96.00	300.00	(204.00)	32.00
Fingerprinting Exp - Youth Services	74.00	74.00	0.00	74.00	0.00
Benefits Expense - Recreation	1,686.38	3,409.07	5,944.00	(2,534.93)	57.35
Benefits Expense - Youth Services	2,142.06	4,315.02	5,000.00	(684.98)	86.30

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Fac & Grds	17,406.56	35,538.26	37,981.00	(2,442.74)	93.57
Benefits Expense - Cust Serv	2,010.29	4,283.23	4,328.00	(44.77)	98.97
Benefits Expense - Admin	4,847.66	10,115.32	9,831.00	284.32	102.89
Employer Retirement Exp. - Rec	1,031.59	1,710.35	1,831.00	(120.65)	93.41
Employer Retirement Exp. - Aquatics	304.63	468.85	563.00	(94.15)	83.28
Employer Retirement Exp. - Youth Services	2,127.08	3,745.73	4,600.00	(854.27)	81.43
Employer Retirement Exp. - Fac & Grds	5,504.28	9,463.46	11,465.00	(2,001.54)	82.54
Employer Retirement Exp - Cust Serv	940.98	1,855.56	1,862.00	(6.44)	99.65
Employer Retirement Exp. - Admin	2,456.74	4,315.43	4,389.00	(73.57)	98.32
CalPERS Prefunding	604.00	604.00	0.00	604.00	0.00
Worker's Comp - Rec	212.37	350.23	373.00	(22.77)	93.90
Worker's Comp - Aquatics	193.99	271.44	379.00	(107.56)	71.62
Worker's Comp - Youth Services	525.51	955.00	1,190.00	(235.00)	80.25
Worker's Comp - Fac & Grds	5,567.56	10,968.52	10,810.00	158.52	101.47
Worker's Comp - Cust Serv	44.54	72.65	86.00	(13.35)	84.48
Worker's Comp - Admin	255.93	486.20	452.00	34.20	107.57
<b>Total Benefits and Payroll Costs</b>	<b>60,644.34</b>	<b>115,008.48</b>	<b>128,338.00</b>	<b>(13,329.52)</b>	<b>89.61</b>
<b>Fixed Asset Expense</b>	<b>49,115.71</b>	<b>49,115.71</b>	<b>17,000.00</b>	<b>32,115.71</b>	<b>288.92</b>
Fixed Asset Purchases - Fac & Grds	49,115.71	49,115.71	17,000.00	32,115.71	288.92
<b>Total Fixed Asset Expense</b>	<b>49,115.71</b>	<b>49,115.71</b>	<b>17,000.00</b>	<b>32,115.71</b>	<b>288.92</b>
<b>Capital Improvement Projects</b>	<b>1,816.05</b>	<b>1,841.36</b>	<b>1,800.00</b>	<b>41.36</b>	<b>102.30</b>
CVCC - Bike Park	1,816.05	1,841.36	1,800.00	41.36	102.30
Energy Efficiency Project	305,995.96	305,995.96	306,000.00	(4.04)	100.00
Reg Pk Expansion - 24 Acres	242.10	992.10	1,000.00	(7.90)	99.21
Rec - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 5/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Capital Improvement Projects	308,054.11	309,949.42	310,000.00	(50.58)	99.98
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$658,235.23	\$871,756.62	\$927,223.00	(\$55,466.38)	94.02%
Net Revenue Over Expenditures	(\$415,676.24)	\$1,018,291.87	\$939,905.00	\$78,386.87	108.34%
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(415,676.24)</b>	<b>1,018,291.87</b>	<b>939,905.00</b>	<b>78,386.87</b>	<b>108.34</b>



**SECTION: 4.0**

**ITEM: 4.4 REVIEW OF FINANCIALS FOR  
JUNE, 2021**

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

## June's Financials

### *Revenues –*

- **Programs** are over budget by \$94,500. We budgeted conservatively since opening was an unknown at budget time. Most notable programs are in Youth Classes (\$13,000), Swim Lessons (\$16,000), Adult Classes (\$8,500), Youth Camps (\$11,000), Youth Sports Camps (\$12,000) showing the largest variances.
- **Grants** are above budget by \$21,000, which came from PCOE via Government Program funding.
- **Tax Revenues** came in \$97,000 under budget. Budget should have been allocated for next month, when the remainder of tax revenue will post.

### *Expenses –*

- **Utilities** are under by \$10,700 largely because we are trailing differently. Expenses are posting slightly later.
- **Professional Services** are under by \$11,600, some Security Camera maintenance fees are being paid in July instead of June.
- **Wages and Benefit Expense** came in over budget by \$115,000. This is because the remaining \$140,000 was paid to the UAL (Unfunded Accrued Liability, which was paid from the reserves). The difference of the \$140,000 from the 115,000 clearly shows that we are below budget by \$25,000 in this category. Most of the savings was in Youth Services (\$16,000) due to school schedule changes; bringing back students which cut Discovery Club hours for staff.
- **Fixed Assets** are over by \$32,000 because the pump for Ashford Park was budgeted for the end of last fiscal year, but didn't arrive in time and was ultimately paid in this fiscal year.

**PROFIT & LOSS**  
**21/22 Approved Budget**

	Approved Budget FY 21-22	% Of Total	Mid-Yr Revision FY 21-22	2021 June ACTUALS	Last Yr June Actuals	2021-22 YTD ACTUALS	2021-22 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>								
Program Revenue	1,103,547	13%		158,504	76,110	510,460	415,933	109,952
Facility Revenue	144,894	2%		30,988	13,053	92,000	74,002	26,369
Misc. Revenue	44,186	1%		7,579	4,379	15,759	9,246	23,816
Grants & Donations	298,850	4%		12,915	6	34,102	12,215	461
Interest Income	11,815	0%		39	130	2,240	2,940	8,786
Equipment Reserve Transfers	200,300	2%		-	-	-	-	-
Future Cap & ADA Transfers	305,816	4%		-	-	-	-	-
Contingency Reserves		0%		-	-	-	-	-
Tax Revenue	3,752,499	45%		-	-	-	-	-
Atwood	30,198	0%		-	-	-	-	-
Sterling Loan	2,135,500	26%		-	-	1,434,899	1,529,738	1,306,131
City Mitigation Transfers/Rev	40,000	0%		-	-	10,613	13,589	10,106
Calpers Reserve Transfer	140,000	0%		-	-	-	-	-
County Mitigation Revenue	62,000	2%		140,000	-	140,000	-	-
<b>Total Operating Revenue</b>	<b>8,269,605</b>	<b>100.00</b>		<b>350,025</b>	<b>93,678</b>	<b>2,240,073</b>	<b>2,057,663</b>	<b>1,485,621</b>
<b>Expenditures</b>								
Program Expense	230,934	3%		18,704	3,318	29,097	26,443	5,903
Operating & Supplies	442,341	6%		32,494	22,917	89,105	99,013	63,730
Utilities Expense	110,757	1%		5,110	19,493	11,967	22,648	47,202
Professional Services	131,840	2%		3,299	2,793	8,955	22,895	5,958
Building & Grounds Maintenance	475,150	6%		32,596	23,139	77,228	75,847	44,248
Property Tax Admin.	62,087	1%		-	-	5,135	5,100	-
Wages	2,265,755	29%		188,866	155,102	457,265	501,551	380,645
Benefits & Payroll Costs	967,250	12%		67,404	58,165	182,412	244,073	189,984
Transfers to Calpers Prefunding	49,299			220,695	-	220,695	80,393	-
Fixed Asset Expense	203,300	3%		34	-	49,116	49,150	38,344
Capital Improvement Projects	2,832,166	36%		358,616	20,055	309,949	668,565	34,278
Debt Services	161,126	2%		73,603	-	-	73,603	-
<b>Total Expenditures</b>	<b>7,932,005</b>	<b>99.38</b>	<b>0.00</b>	<b>927,818</b>	<b>304,982</b>	<b>1,440,924</b>	<b>1,869,281</b>	<b>810,292</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 337,600</b>	<b>4.08</b>	<b>\$ -</b>	<b>\$ (577,793)</b>	<b>(211,304)</b>	<b>\$799,149</b>	<b>\$188,382</b>	<b>675,329</b>
				<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
Annual Contingency Reserve (1-2%)	\$ 90,000					\$ 473,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 25,000					\$ 703,959	\$ 676,237	\$ 676,237
Future Capital Construction Reserve	\$ 5,000					\$ 920,574	\$ 945,574	\$ 945,574
ADA Reserve	\$ 113,482					\$ 35,032	\$ 25,032	\$ 25,032
CalPERS unfunded liability reserve						\$ 113,482	\$ 183,200	\$ 183,200
<b>TOTAL RESERVE BALANCES</b>						<b>\$ 2,246,047</b>	<b>\$ 2,280,043</b>	
Net Position	\$ 104,118		\$					

## Balance Sheet

6/30/2021

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	281,679.05
Placer County Treasure-General	3,139,804.50
Placer County Treasurer - City Trust	206,849.25
CA Pension Trust - CEPPT- CalPERS	68,089.00
Accounts Receivable	41,663.29
Worker's Comp Receivable	3,400.52
PCOE Receivables	26,403.12
Prepaid Workers Comp Insurance	(6,801.04)
<b>Total Current Assets</b>	<b>3,778,827.53</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	1,909,997.00
<b>Total Restricted Funds</b>	<b>1,909,997.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,847,426.75
Fixed Assets: Equipment	1,309,426.96
Fixed Assets: Computer Equipment & Software	84,228.71
Fixed Assets: Vehicles	282,551.30
Fixed Assets: Office Furniture & Rec Equipment	80,564.16
Construction In Progress	1,479,281.10
Less: Accumulated Depreciation	(10,617,943.85)
<b>Total Fixed Assets</b>	<b>7,436,081.25</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	497,574.00
	497,574.00
<b>TOTAL ASSETS</b>	<b>13,622,479.78</b>

## LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>	
Prepaid Revenue	37.00
PGE True-up payable	6,381.27
Retentions Payable	42,960.95
Gift Certificates	268.00
Compensated Absences	124,515.50
Sales Tax Payable	(35.07)
Accrued Liabilities	7,866.97
Miscellaneous Deductions	20.95
<b>Total Current Liabilities</b>	<b>\$182,015.57</b>
<u>Long Term Liabilities</u>	
Net OPEB Liability	298,223.00
Net Pension Liability	1,238,090.00
<b>Total Long Term Liabilities</b>	<b>1,536,313.00</b>
<b>TOTAL LIABILITIES</b>	<b>1,718,328.57</b>
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	60,601.00
OPEB	85,021.00
	145,622.00
<u>Net Position</u>	
Investments in Fixed Assets	7,156,136.30
RFB: Reserved (City Mitigation)	206,768.25
GFB: Youth Assistance Fund	30,631.84
General Fund Balance	1,956,150.92
DFB: Annual Equip Replacement Reserv	613,958.72
DFB: Annual Contingency Reserve	473,000.00
DFB: Reserved for Future Capital Construction	895,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(9,057.92)
RFB: Atwood III-Equip Repl Fund	8,003.66
DFB: Unfunded Liability - CalPERS	140,000.00
RFB- 501(c)(3) Fund	17,159.84
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	226,896.60
<b>Total Net Postion</b>	<b>\$11,758,529.21</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$13,622,479.78</b>

## Auburn Rec &amp; Park

Profit & Loss - Summary  
4/1/2021 To 6/30/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	158,503.64	510,460.43	415,933.00	94,527.43	122.73
Rents & Concessions	30,988.06	91,999.69	74,002.00	17,997.69	124.32
Miscellaneous Revenue	7,579.43	15,759.28	9,246.00	6,513.28	170.44
Grants & Donations	12,915.31	34,102.19	12,215.00	21,887.19	279.18
Interest Income	38.59	2,239.50	2,940.00	(700.50)	76.17
Taxes Revenue	0.00	1,445,512.43	1,543,327.00	(97,814.57)	93.66
<b>TOTAL OPERATING REVENUE</b>	<b>\$210,025.03</b>	<b>\$2,100,073.52</b>	<b>\$2,057,663.00</b>	<b>\$42,410.52</b>	<b>102.06%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer Funds from other sources	345,000.00	345,000.00	188,089.00	156,911.00	183.42
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$345,000.00</b>	<b>\$345,000.00</b>	<b>\$188,089.00</b>	<b>\$156,911.00</b>	<b>183.42%</b>
<b>TOTAL REVENUES</b>	<b>555,025.03</b>	<b>2,445,073.52</b>	<b>2,245,752.00</b>	<b>199,321.52</b>	<b>108.88</b>
<b>EXPENDITURES</b>					
Program Expenses	18,703.97	29,097.32	26,443.00	2,654.32	(110.04)
Operations & Supplies Expense	32,494.05	89,104.55	99,013.00	(9,908.45)	89.99
Utilities Expense	5,110.22	11,967.28	22,648.00	(10,680.72)	52.84
Legal Expenses	72.00	144.00	2,400.00	(2,256.00)	6.00
Professional Services	3,226.99	8,811.44	20,495.00	(11,683.56)	42.99
Bldg & Grounds Maintenance	32,595.91	77,227.82	75,847.00	1,380.82	101.82
Property Tax Administration/LAFCO	0.00	5,134.97	5,100.00	34.97	100.69
Salaries Expense	188,865.84	457,264.61	501,551.00	(44,286.39)	91.17
Benefits & Payroll Costs	288,098.51	403,106.99	244,073.00	159,033.99	165.16
Fixed Asset Expense	34.32	49,150.03	17,000.00	32,150.03	289.12
Capital Improvement Projects	358,615.56	668,564.98	668,877.00	(312.02)	99.95

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2021 To 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	73,602.93	73,602.93	73,603.00	(0.07)	100.00
Transfers Out	345,000.00	345,000.00	188,089.00	156,911.00	183.42
<b>TOTAL EXPENDITURES</b>	<b>\$1,346,420.30</b>	<b>\$2,218,176.92</b>	<b>\$1,945,139.00</b>	<b>\$273,037.92</b>	<b>114.04%</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$791,395.27</b>	<b>(\$226,896.60)</b>	<b>(\$300,613.00)</b>	<b>\$73,716.40</b>	<b>75.48%</b>

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2021 to 6/30/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Aub Elem DSC Rev	2,605.00	25,215.90	25,265.00	(49.10)	99.81
Skyridge DSC Rev	3,482.60	31,099.80	30,340.00	759.80	102.50
Day Camp Rev	57,330.12	118,766.12	117,250.00	1,516.12	101.29
Preschool Revenue	2,039.00	21,075.87	21,950.00	(874.13)	96.02
Newcastle DSC Revenue	4,610.00	33,793.09	29,500.00	4,293.09	114.55
Adult Softball	11,972.00	25,475.00	19,727.00	5,748.00	129.14
Adult Basketball	2,725.00	5,025.00	4,389.00	636.00	114.49
Sr. Sports	0.00	0.00	56.00	(56.00)	0.00
Adult Volleyball	223.70	969.50	996.00	(26.50)	97.34
Pickle Ball Revenue	235.00	4,015.00	2,613.00	1,402.00	153.66
Adult Classes	4,220.05	12,776.48	5,307.00	7,469.48	240.75
Adult Class Rev - Bureau	519.00	1,823.24	802.00	1,021.24	227.34
Bocce Ball Prog Revenue	16.00	436.00	100.00	336.00	436.00
Youth Basketball	0.00	125.00	0.00	125.00	0.00
Youth Classes	1,482.00	23,979.50	13,100.00	10,879.50	183.05
Youth Class Rev - Bureau	0.00	2,020.00	0.00	2,020.00	0.00
Youth Volleyball	8,740.00	8,740.00	3,000.00	5,740.00	291.33
Aquatic Activities	4,140.00	15,434.68	10,128.00	5,306.68	152.40
Master Swim Revenue	1,260.00	3,354.96	1,964.00	1,390.96	170.82
Public Swim - MS Sierra Pool	14,249.00	15,090.00	19,613.00	(4,523.00)	76.94
Public Swim - Placer Hills Pool	811.25	811.25	1,941.00	(1,129.75)	41.80
Swim Lessons	15,232.50	41,203.75	22,978.00	18,225.75	179.32
Swim Lessons - PH	2,686.00	5,522.00	7,742.00	(2,220.00)	71.33
Swim Team Revenue	2,211.00	20,354.50	14,097.00	6,257.50	144.39
Synchro Team	780.00	16,039.10	11,085.00	4,954.10	144.69
Youth Camps Revenue	5,780.00	25,529.25	17,000.00	8,529.25	150.17
Youth Camp Rev - Bureau	3,345.00	20,513.00	18,028.00	2,485.00	113.78



	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Sports Camps	3,723.00	20,020.20	7,916.00	12,104.20	252.91
Special Events	1,275.00	2,486.87	900.00	1,586.87	276.32
Concert at Overlook Park	0.00	0.00	915.00	(915.00)	0.00
Ukulele Festival Revenue	0.00	250.00	0.00	250.00	0.00
Food Truck Fiesta Revenue	(384.95)	775.00	0.00	775.00	0.00
Great Obstacle Scramble Revenue	0.00	0.00	725.00	(725.00)	0.00
Dead Festival Rev	0.00	60.00	0.00	60.00	0.00
Auburn Harvest Festival	340.00	527.00	735.00	(208.00)	71.70
Out of District Fees	2,720.37	6,595.37	5,256.00	1,339.37	125.48
Out of District Fees - Bureau	136.00	558.00	515.00	43.00	108.35
<b>Total Parks and Recreation Services</b>	<b>158,503.64</b>	<b>510,460.43</b>	<b>415,933.00</b>	<b>94,527.43</b>	<b>122.73</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(188.50)	(188.50)	(10,054.00)	9,865.50	1.88
Fee Waiver - Offset	188.50	188.50	10,054.00	(9,865.50)	1.88
Blue Bird Room-CVCC	173.25	693.00	480.00	213.00	144.38
Lakeside Rental Revenue - Reg	0.00	110.00	0.00	110.00	0.00
Sierra Room Rental - CVCC	715.00	859.00	0.00	859.00	0.00
Sunset Room Rental - CVCC	295.92	407.92	0.00	407.92	0.00
Canyon View Room Rental - CVCC	0.00	212.30	108.00	104.30	196.57
Foothills Room Rental - CVCC	260.00	1,099.75	166.00	933.75	662.50
Pool Rental Rev - Sierra/Splash	6,665.14	8,652.14	9,127.00	(474.86)	94.80
Pool Rental Rev - Placer Hills	0.00	1,400.00	1,580.00	(180.00)	88.61
American River Room - CVCC	610.00	706.17	355.00	351.17	198.92
Conference Rental Revenue - Rec	0.00	0.00	45.00	(45.00)	0.00
Conference (Module) Rental - Overlook	575.50	1,726.50	1,100.00	626.50	156.96
Gazebo Rentals	0.00	201.00	150.00	51.00	134.00
CVCC Office Rentals (INACTIVE)	(980.10)	0.00	0.00	0.00	0.00
Rock Creek Modular Rent	330.00	660.00	990.00	(330.00)	66.67

Profit & Loss - Detail  
4/1/2021 to 6/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gym Rental Revenue - Rec	470.00	480.00	0.00	480.00	0.00
Gym Rental Revenue - Reg	0.00	0.00	1,904.00	(1,904.00)	0.00
Tutor Totter Lease Agreement	554.00	1,662.00	1,632.00	30.00	101.84
Kitchen Rental Revenue - CVCC	0.00	88.00	0.00	88.00	0.00
Picnic Area Rental Revenue - Rec	1,292.00	5,427.25	4,237.00	1,190.25	128.09
Picnic Area Rental Revenue - Reg	314.00	577.00	806.00	(229.00)	71.59
Picnic Area Rental Revenue - Ash	93.00	369.00	362.00	7.00	101.93
Picnic Area Rental Revenue - MV	192.00	2,208.50	1,748.00	460.50	126.34
Field "Recreation" Rental Revenue	0.00	3,796.84	1,738.00	2,058.84	218.46
Field "Bill Beane" Rental - Reg A	0.00	1,109.09	62.00	1,047.09	1788.86
Field "Softball" Rental - MV	0.00	3,977.75	1,900.00	2,077.75	209.36
Field Rental - CV	0.00	1,932.00	1,826.00	106.00	105.81
Bike Park Rentals	40.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	0.00	4,886.88	3,440.00	1,446.88	142.06
Field "Beggs" Rental - Rec	874.00	4,774.00	4,200.00	574.00	113.67
Field B (softball) Rev - Reg	38.00	842.75	531.00	311.75	158.71
Field "James" Rental - Rec	0.00	6,796.99	7,796.00	(999.01)	87.19
Field C (Baseball) Rental - Reg	3,899.00	5,116.00	3,484.00	1,632.00	146.84
Bocce Ball Field Rental	0.00	40.00	116.00	(76.00)	34.48
Field "Soccer Regional" Rental	1,918.00	1,918.00	807.00	1,111.00	237.67
Field "Soccer A" Rental - MV	0.00	0.00	48.00	(48.00)	0.00
Field "Soccer A" Rental - Railroad	81.50	3,196.08	3,233.00	(36.92)	98.86
Field - PH Soccer Field	8,986.25	8,986.25	0.00	8,986.25	0.00
Field "Soccer B" Rental - Railroad	196.50	4,046.91	4,155.00	(108.09)	97.40
Field Lining Revenue - Reg	0.00	0.00	160.00	(160.00)	0.00
Field Lining Revenue - MV	0.00	0.00	189.00	(189.00)	0.00
Misc Rents & Concessions	66.00	238.00	957.00	(719.00)	24.87
Misc Rents & Concessions - Bureau	980.10	4,189.10	8,950.00	(4,760.90)	46.81
Custodial Fees	2,255.00	8,372.52	5,570.00	2,802.52	150.32
Set up/Take Down Fees	94.00	201.00	50.00	151.00	402.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Rents and Concessions	30,988.06	91,999.69	74,002.00	17,997.69	124.32
Miscellaneous Revenue					
MV Comm Ctr Rentals	0.00	1,495.00	30.00	1,465.00	4983.33
Alcohol Permit Fee	494.00	1,776.00	1,205.00	571.00	147.39
Meadow Vista - Alcohol fee	0.00	44.00	30.00	14.00	146.67
MV Custodial Fee	0.00	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	671.64	698.65	0.00	698.65	0.00
Verizon Wireless Lease	5,253.84	10,507.68	7,881.00	2,626.68	133.33
Miscellaneous Income - Youth Services	1,159.95	1,193.95	100.00	1,093.95	1193.95
Total Miscellaneous Revenue	7,579.43	15,759.28	9,246.00	6,513.28	170.44
Grants & Donations					
Youth Assistance Rev	0.00	123.74	215.00	(91.26)	57.55
Bike Park Donations	11,948.45	11,978.45	12,000.00	(21.55)	99.82
Grant Proceeds - Y. Services	0.00	21,000.00	0.00	21,000.00	0.00
Grant Proceeds - Admin	0.00	1,000.00	0.00	1,000.00	0.00
Grant for Admin Pay	966.86	0.00	0.00	0.00	0.00
Total Grants and Donations	12,915.31	34,102.19	12,215.00	21,887.19	279.18
Interest Income					
Interest Income - Other	38.59	80.88	0.00	80.88	0.00
Interest Revenue - County	0.00	2,077.62	2,700.00	(622.38)	76.95
Interest Revenue - City Trust	0.00	81.00	240.00	(159.00)	33.75

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Interest Income	38.59	2,239.50	2,940.00	(700.50)	76.17
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	1,269,965.87	1,397,795.00	(127,829.13)	90.86
Homeowner's Prop. Tax Relief	0.00	10,990.12	9,621.00	1,369.12	114.23
Current Unsecured Prop Taxes General	0.00	0.00	32,274.00	(32,274.00)	0.00
Current Supplemental Property Taxes	0.00	36,129.38	20,507.00	15,622.38	176.18
Unitary & Op Non-unitary Tax	0.00	46,798.81	0.00	46,798.81	0.00
Timber Tax Guarantee	0.00	0.50	0.00	0.50	0.00
Atwood Tax Revenue	0.00	10,612.89	13,589.00	(2,976.11)	78.10
Railroad Unitary Property Taxes	0.00	949.20	0.00	949.20	0.00
RDA Pass-Throughs	0.00	70,065.66	69,541.00	524.66	100.75
Total Tax Revenue	0.00	1,445,512.43	1,543,327.00	(97,814.57)	93.66
TOTAL OPERATING REVENUE	\$210,025.03	\$2,100,073.52	\$2,057,663.00	\$42,410.52	102.06%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	140,000.00	140,000.00	0.00	140,000.00	0.00
Transfers In - Equipment Reserve	90,000.00	90,000.00	90,000.00	0.00	100.00
Transfers In - Future Capital Construction	110,000.00	110,000.00	25,000.00	85,000.00	440.00
Transfers in - CEPPT Trust	0.00	0.00	68,089.00	(68,089.00)	0.00
Transfers In - ADA Reserves	5,000.00	5,000.00	5,000.00	0.00	100.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>TOTAL OTHER FINANCING SOURCES</b>	345,000.00	345,000.00	188,089.00	156,911.00	183.42
<b>TOTAL REVENUES</b>	555,025.03	2,445,073.52	2,245,752.00	199,321.52	108.88
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Aquatics	0.00	864.40	327.00	537.40	264.34
Instructor/Adult Classes	1,230.00	2,267.55	0.00	2,267.55	0.00
Instructor/Adult Classes - Bureau	68.25	68.25	0.00	68.25	0.00
Instructor/Youth Classes	4,025.50	6,067.00	7,533.00	(1,466.00)	80.54
Youth Volleyball Expense	827.24	827.24	0.00	827.24	0.00
Officials/Adult Softball	972.40	2,002.00	1,541.00	461.00	129.92
Officials/Adult Basketball	0.00	0.00	407.00	(407.00)	0.00
Instructor/Youth Camps	0.00	0.00	228.00	(228.00)	0.00
Instr/Y Camp - Bureau	658.00	828.00	0.00	828.00	0.00
Aub Elem/Program Exp	584.79	799.07	850.00	(50.93)	94.01
Skyridge/Program Exp	522.39	854.11	850.00	4.11	100.48
Day Camp/Program Exp	4,650.02	4,766.14	4,250.00	516.14	112.14
Preschool - Program Expense	67.25	285.84	600.00	(314.16)	47.64
Newcastle Program Expense	969.21	1,265.58	850.00	415.58	148.89
Adult Softball Expense	0.00	722.23	203.00	519.23	355.78
Adult Volleyball Expense	0.00	0.00	154.00	(154.00)	0.00
Pickle Ball Tennis Expense	434.29	1,849.26	1,441.00	408.26	128.33
Youth Class Expense	0.00	0.00	76.00	(76.00)	0.00
Youth Volleyball Expense	0.00	0.00	500.00	(500.00)	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Aquatic Activities	1,803.87	2,319.87	699.00	1,620.87	331.88
Public Swim Expense	1,790.76	1,790.76	2,756.00	(965.24)	64.98
Public Swim Exp - PH Pool	0.00	0.00	441.00	(441.00)	0.00
Swim Lessons	0.00	0.00	32.00	(32.00)	0.00
Swim Team	0.00	0.00	180.00	(180.00)	0.00
Synchro Team Expenses	0.00	750.00	0.00	750.00	0.00
Special Events	100.00	225.28	1,874.00	(1,648.72)	12.02
Concert at Overlook Expenses	0.00	73.70	0.00	73.70	0.00
Ukulele Festival Expenses	0.00	397.34	0.00	397.34	0.00
Great Obstacle Scramble Expenses	0.00	0.00	99.00	(99.00)	0.00
Auburn Harvest Festival Expenses	0.00	73.70	552.00	(478.30)	13.35
<b>Total Program Expenses</b>	<b>18,703.97</b>	<b>29,097.32</b>	<b>26,443.00</b>	<b>2,654.32</b>	<b>110.04</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	(151.00)	(151.00)	0.00	(151.00)	0.00
Merchant Fees - Cust Serv	24.00	2,144.78	1,716.00	428.78	124.99
Bad Debt Expense	0.00	0.00	194.00	(194.00)	0.00
Cal Card Incentives	(618.50)	(618.50)	(461.00)	(157.50)	134.17
Penalties	2,197.41	2,197.41	0.00	2,197.41	0.00
Telephone - Placer Hills Pool	64.20	192.60	264.00	(71.40)	72.96
Telephone - Cust Serv	1,138.14	2,276.28	1,719.00	557.28	132.42
Telephone (CVCC) - Admin	532.51	1,525.75	1,590.00	(64.25)	95.96
Gift Certificates Expensed	0.00	58.00	290.00	(232.00)	20.00
Telephone - Recreation	38.13	79.17	0.00	79.17	0.00
Telephone - Facilities & Grounds	1,240.19	2,525.21	2,465.00	60.21	102.44
Telephone - Day Camp	63.46	126.92	690.00	(563.08)	18.39
Telephone - Newcastle	39.79	76.60	108.00	(31.40)	70.93
Telephone - Aub EI	132.85	356.05	762.00	(405.95)	46.73
Telephone - Skyridge	100.05	225.69	481.00	(255.31)	46.92

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 6/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	(2.04)	497.96	500.00	(2.04)	99.59
Activity Guide Expense	577.00	9,911.24	10,815.00	(903.76)	91.64
Youth Assistance Expense	1,003.40	3,106.40	5,435.00	(2,328.60)	57.16
Office Supplies - Rec	144.79	182.33	493.00	(310.67)	36.98
Office Supplies - Youth Services	0.00	123.31	50.00	73.31	246.62
Office Supplies - F & G	347.39	623.32	951.00	(327.68)	65.54
Office Supplies-Cust Serv	238.35	449.54	270.00	179.54	166.50
Office Supplies - Admin	1,046.68	2,915.66	360.00	2,555.66	809.91
Duplication Costs - Admin	107.34	214.68	220.00	(5.32)	97.58
Office Equip Rental - Cust Serv	470.75	1,677.42	1,505.00	172.42	111.46
Office Equip Rental - Admin	438.66	1,103.62	1,020.00	83.62	108.20
Dining Expense	54.00	144.00	235.00	(91.00)	61.28
Gas/Mileage Expense - C.Serv	39.20	84.00	110.00	(26.00)	76.36
Gas/Mileage Expense - Admin	38.75	202.94	265.00	(62.06)	76.58
Gas/Mileage Expense - Rec.	0.00	0.00	80.00	(80.00)	0.00
Gas/Mileage Expense - YS	0.00	0.00	25.00	(25.00)	0.00
Gas/Mileage Expense - F & G	4,443.18	8,285.10	6,540.00	1,745.10	126.68
General Administrative Exp - Admin	40.00	229.90	240.00	(10.10)	95.79
Liability Insurance - Admin	10,106.25	30,318.75	30,318.00	0.75	100.00
Board Expense	0.00	0.00	1,125.00	(1,125.00)	0.00
Public Relations/Marketing - Cust Serv	90.25	485.50	1,423.00	(937.50)	34.12
Dues and Subscriptions - Admin	0.00	170.00	175.00	(5.00)	97.14
Staff Appreciation - Youth Services	20.00	20.00	0.00	20.00	0.00
Staff Appreciation - F & G	0.00	28.92	0.00	28.92	0.00
Staff Appreciation - Admin	0.00	5.35	0.00	5.35	0.00
Staff Development - Admin	830.91	830.91	300.00	530.91	276.97
Uniform Exp - Rec.	140.13	0.00	0.00	0.00	0.00
Uniform Exp - Aquatics	(15.80)	124.33	0.00	124.33	0.00
Uniform Exp - F & G	(99.19)	(636.48)	2,300.00	(2,936.48)	(27.67)

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 6/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - Rec Pk	85.75	153.49	3,500.00	(3,346.51)	4.39
Small Equipment - Reg Pk	0.00	0.00	360.00	(360.00)	0.00
Small Equipment - MV Park	0.00	0.00	240.00	(240.00)	0.00
Field Marking Expense	1,006.64	1,006.64	0.00	1,006.64	0.00
Safety Supplies - F & G	911.52	3,757.32	2,550.00	1,207.32	147.35
Safety Supplies - Aquatics	0.00	300.08	0.00	300.08	0.00
Safety Supplies - Youth Services	0.00	0.00	250.00	(250.00)	0.00
Safety Supplies - Admin	0.00	0.00	70.00	(70.00)	0.00
Restroom Supplies - Recreation Park	228.47	419.91	540.00	(120.09)	77.76
Restroom Supplies - Regional Park	250.12	494.57	540.00	(45.43)	91.59
Restroom Supplies - Ashford Park	174.46	283.25	270.00	13.25	104.91
Restroom Supplies - Meadow Vista Park	180.33	298.02	330.00	(31.98)	90.31
Restroom Supplies - Railroad Park	186.22	321.09	270.00	51.09	118.92
Restroom Supplies - Overlook Park	200.97	348.85	330.00	18.85	105.71
Restroom Supplies - Placer Hills Park	160.42	250.36	0.00	250.36	0.00
Restroom Supplies - Rec Comm Ctr	382.92	710.14	1,080.00	(369.86)	65.75
Restroom Supplies - Reg Comm Ctr	423.53	703.87	975.00	(271.13)	72.19
Restroom Supplies - CVCC Comm Ctr	326.74	717.84	1,350.00	(632.16)	53.17
Sanitation - Reg Pk - Toilet	450.00	1,350.00	1,350.00	0.00	100.00
Sanitation - Win Pk - Toilet	255.00	765.00	1,350.00	(585.00)	56.67
Sanitation - Rec Pk - ADA Toilet	349.00	698.00	1,050.00	(352.00)	66.48
Sanitation - Reg - ADA Toilet	0.00	349.00	1,050.00	(701.00)	33.24
Sanitation - Rec Pk - Debris Box	887.24	1,804.48	1,715.00	89.48	105.22
Sanitation - Reg Pk - Disposal	601.51	1,148.02	1,665.00	(516.98)	68.95
Sanitation - MV - Disposal	370.36	707.72	1,095.00	(387.28)	64.63
Sanitation - CVCC - Disposal	201.62	403.24	810.00	(406.76)	49.78
Small Equipment - Y Services	0.00	0.00	1,200.00	(1,200.00)	0.00
<b>Total Operations &amp; Supplies</b>	<b>32,494.05</b>	<b>89,104.55</b>	<b>99,013.00</b>	<b>(9,908.45)</b>	<b>89.99</b>



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Utilities Expense					
Lights - Rec Pk Beggs Field	452.95	452.95	709.00	(256.05)	63.89
Lighting Reimb.-Beggs Field	(368.76)	(823.55)	(709.00)	(114.55)	116.16
Lights - Rec Pk James Field	1,012.80	1,012.80	1,060.00	(47.20)	95.55
Lighting Reimb.-James Field	(849.02)	(2,562.02)	(1,070.00)	(1,492.02)	239.44
Lights - Rec Field	200.64	200.64	297.00	(96.36)	67.56
Lighting Reimb.-Rec Field	(188.95)	(117.35)	(297.00)	179.65	39.51
Gas/Elect - Rec Comm Ctr - Fac & Grds	2,708.52	2,101.90	1,134.00	967.90	185.35
Gas/Electric - Reg Comm Ctr	474.95	474.95	1,553.00	(1,078.05)	30.58
Gas/Electric - CV Comm Ctr	106.89	106.89	137.00	(30.11)	78.02
Electric Reimb.- CV Comm Ctr	(78.55)	(376.75)	(137.00)	(239.75)	275.00
Gas/Electric - CVCC	1,447.18	1,447.18	3,426.00	(1,978.82)	42.24
Gas/Electric - Sierra Pool	2,694.19	2,694.19	7,600.00	(4,905.81)	35.45
Gas/Electric - PH Pool	543.56	543.56	1,550.00	(1,006.44)	35.07
Electric - Day Camp	105.47	105.47	295.00	(189.53)	35.75
Gas/Elec - Recreation Park	955.26	1,046.46	1,650.00	(603.54)	63.42
Gas/Electric - Reg Park	420.17	420.17	2,642.00	(2,221.83)	15.90
Lighting Reimb.- Reg Park	(2,406.75)	(2,946.75)	(1,190.00)	(1,756.75)	247.63
Gas/Electric - Ashford Park	66.68	102.56	393.00	(290.44)	26.10
Gas/Electric - MV Park	729.21	1,054.33	857.00	197.33	123.03
Electric - Railroad Park	425.97	425.97	426.00	(0.03)	99.99
Lighting Reimb.-Railhead	(394.24)	(999.08)	(201.00)	(798.08)	497.06
Gas/Electric - Winchester Park	111.46	111.46	260.00	(148.54)	42.87
Reimbursements - Gas/Elec Pool	(11,105.60)	(11,105.60)	(10,000.00)	(1,105.60)	111.06
Water - Rec Comm Ctr	737.80	737.80	484.00	253.80	152.44
Water - Reg Comm Ctr	181.59	340.98	398.00	(57.02)	85.67
Water - CV Comm Ctr	493.94	1,045.38	0.00	1,045.38	0.00
Water - CVCC	704.76	704.76	0.00	704.76	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Sierra Pool	939.96	939.96	820.00	119.96	114.63
Water - PH Pool	27.20	27.20	75.00	(47.80)	36.27
Water - Rec Park	414.06	585.19	421.00	164.19	139.00
Water - Regional Park	175.91	7,661.80	7,194.00	467.80	106.50
Water - Ashford Park	602.69	773.82	563.00	210.82	137.45
Water - MV Park	1,993.94	3,448.12	1,600.00	1,848.12	215.51
Water - CV Park	740.91	740.91	0.00	740.91	0.00
Water - Railroad Park	575.25	746.38	594.00	152.38	125.65
Water - CVCC Park	704.76	704.76	0.00	704.76	0.00
Water - Placer Hills Park	516.80	789.30	1,032.00	(242.70)	76.48
Water - Atwood	248.51	362.43	332.00	30.43	109.17
Reimb - Water - Sierra Pool	(1,011.89)	(1,011.89)	(1,250.00)	238.11	80.95
<b>Total Utilities Expense</b>	<b>5,110.22</b>	<b>11,967.28</b>	<b>22,648.00</b>	<b>(10,680.72)</b>	<b>52.84</b>
<b>Legal Expenses</b>					
Legal Fees	72.00	144.00	2,400.00	(2,256.00)	6.00
<b>Total Legal Expense</b>	<b>72.00</b>	<b>144.00</b>	<b>2,400.00</b>	<b>(2,256.00)</b>	<b>6.00</b>
<b>Professional Services</b>					
Professional Services - Rec	1,073.00	3,219.00	4,425.00	(1,206.00)	72.75
Professional Services - YS	0.00	612.12	4,857.00	(4,244.88)	12.60
Professional Services - F & G	1,903.99	3,382.98	3,383.00	(0.02)	100.00
Professional Services - C Serv	0.00	0.00	2,630.00	(2,630.00)	0.00
Professional Services - Admin	250.00	1,597.34	4,700.00	(3,102.66)	33.99
Accounting/Auditor Fees	0.00	0.00	500.00	(500.00)	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Professional Services	3,226.99	8,811.44	20,495.00	(11,683.56)	42.99
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	0.00	189.00	(189.00)	0.00
Vehicle Maintenance	2,657.50	7,649.54	3,473.00	4,176.54	220.26
Equipment Rental	21.20	21.20	0.00	21.20	0.00
Irrigation Supplies - General	0.00	1,507.85	0.00	1,507.85	0.00
Maint - Recreation Field	0.00	232.00	1,643.00	(1,411.00)	14.12
Maint - CV Baseball Field	0.00	445.39	1,832.00	(1,386.61)	24.31
Maint - James Field	0.00	137.26	852.00	(714.74)	16.11
Maint - Beggs Field	6.30	182.33	1,682.00	(1,499.67)	10.84
Maint - Sierra Pool	6,599.70	10,635.38	8,700.00	1,935.38	122.25
Reimbursement- Maint Pool	(4,572.34)	(4,572.34)	(4,400.00)	(172.34)	103.92
Maint & Repairs - Equipment	1,428.20	1,665.40	6,749.00	(5,083.60)	24.68
Maint - PH Pool	131.55	148.94	3,150.00	(3,001.06)	4.73
Maint - Winchester Fields	0.00	0.00	297.00	(297.00)	0.00
Rep/Maint - Aub El	0.00	58.50	175.00	(116.50)	33.43
Rep/Maint - Rock Creek	0.00	29.50	175.00	(145.50)	16.86
Rep/Maint - Day Camp	13.76	72.26	175.00	(102.74)	41.29
Maint - Recreation Park	1,985.16	2,317.78	979.00	1,338.78	236.75
Maint - Regional Park	12,940.90	16,036.99	11,042.00	4,994.99	145.24
Maint - Ashford Park	325.30	1,677.82	511.00	1,166.82	328.34
Maint - Meadow Vista Park	911.63	4,953.09	7,450.00	(2,496.91)	66.48
Maint - Christian Valley Park	155.36	299.27	356.00	(56.73)	84.07
Maint - Railroad Park	159.06	381.61	904.00	(522.39)	42.21
Maint - CVCC Park	174.96	247.61	3,741.00	(3,493.39)	6.62
Maint - Overlook Park	678.26	1,255.67	2,583.00	(1,327.33)	48.61
Maint - Placer Hills Park	855.36	1,072.98	141.00	931.98	760.98
Maint - Pocket Parks	155.36	224.32	27.00	197.32	830.82

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Winchester Park	286.87	397.01	781.00	(383.99)	50.83
Maint - Atwood	188.48	264.82	145.00	119.82	182.63
Maint - Shockley Park	0.00	781.35	0.00	781.35	0.00
Maint - Bike Park	809.63	2,118.14	2,439.00	(320.86)	86.85
Rep/Maint - Skyridge	27.99	215.19	375.00	(159.81)	57.38
Maint - Ashley Dog Park	173.39	481.73	0.00	481.73	0.00
Maint - Recreation Comm Ctr	752.39	2,509.37	1,280.00	1,229.37	196.05
Maint - Regional Comm Ctr	821.88	9,066.58	1,411.00	7,655.58	642.56
Maint - Christian Valley Comm Ctr	0.00	29.50	28.00	1.50	105.36
Maint - CVCC Comm Ctr	408.06	1,443.46	2,731.00	(1,287.54)	52.86
Maint - Overlook Modular	0.00	29.50	28.00	1.50	105.36
Maint - MV Soccer A	0.00	12.85	0.00	12.85	0.00
Maint - RH Soccer A	0.00	371.86	935.00	(563.14)	39.77
Maint - RH Soccer B	0.00	271.86	542.00	(270.14)	50.16
Maint - Regional Bill Bean Field	0.00	885.88	549.00	336.88	161.36
Maint - Regional Field B	0.00	977.19	986.00	(8.81)	99.11
Maint - Regional Field C	0.00	456.18	959.00	(502.82)	47.57
Tree Maint - Ashford Park	2,250.00	2,250.00	2,250.00	0.00	100.00
Tree Maint - MV Park	0.00	4,750.00	5,000.00	(250.00)	95.00
Tree Maint - Shockley Park	2,250.00	2,250.00	2,250.00	0.00	100.00
Vandalism Repairs Expense	0.00	985.00	732.00	253.00	134.56
<b>Total Building and Grounds Maintenance</b>	<b>32,595.91</b>	<b>77,227.82</b>	<b>75,847.00</b>	<b>1,380.82</b>	<b>101.82</b>
<b>Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>5,134.97</b>	<b>5,100.00</b>	<b>34.97</b>	<b>100.69</b>
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>5,134.97</b>	<b>5,100.00</b>	<b>34.97</b>	<b>100.69</b>

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 6/30/2021  
For All Segment1s  
For All Segment4s

Salaries Expense	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Manager	5,996.19	14,156.19	12,936.00	1,220.19	109.43
Wages - (Cust Serv) - Full Time	12,487.91	26,540.36	29,900.00	(3,359.64)	88.76
Wages - (Admin) - Full Time	12,440.50	30,698.67	27,687.00	3,011.67	110.88
Wages - (Admin) - Part Time	(204.06)	12,950.79	13,901.00	(950.21)	93.16
Wages - (Admin) - Board Pay	2,500.00	5,000.00	5,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	5,222.99	16,606.87	20,550.00	(3,943.13)	80.81
Wages - (Y.Serv) - AE Maint	0.00	71.07	48.00	23.07	148.06
Wages - (Y.Serv) - RC Maint	0.00	0.00	63.00	(63.00)	0.00
Wages - (Y.Serv) - Skyridge - PT	2,556.78	14,570.86	17,850.00	(3,279.14)	81.63
Wages - (Y.Serv) - Skyridge Maint	97.26	497.37	63.00	434.37	789.48
Wages - (Y.Serv) - Day Camp - PT	13,503.52	16,004.14	26,240.00	(10,235.86)	60.99
Wages - (Rec) - Full Time	12,812.39	31,258.25	31,006.00	252.25	100.81
Wages - (Y.Serv) - Newcastle- PT	5,542.63	14,205.98	13,170.00	1,035.98	107.87
Wages - (Y.Serv) - NC Maint	0.00	0.79	0.00	0.79	0.00
Wages - (Rec) - Seasonal	0.00	0.00	385.00	(385.00)	0.00
Wages - (Rec) - Adult Softball	888.95	1,944.32	1,412.00	532.32	137.70
Wages - (Rec) - Adult Basketball	35.53	395.53	438.00	(42.47)	90.30
Wages - (Y.Serv) - Preschool	2,056.72	8,892.39	10,440.00	(1,547.61)	85.18
Wages - (Aqua) - Aquatics Coordinator	3,439.07	6,249.66	8,485.00	(2,235.34)	73.66
Wages - (Aqua) - Aquatic Activities	309.41	2,349.66	3,076.00	(726.34)	76.39
Wages - (Aqua) - Public Swim	10,233.81	14,750.93	16,169.00	(1,418.07)	91.23
Wages - (Aqua) - Public Swim-PH	221.61	221.61	1,923.00	(1,701.39)	11.52
Wages - (Aqua) - Swim Lessons	3,122.03	3,122.03	1,700.00	1,422.03	183.65
Wages - (Aqua) - Swim Lessons-PH	200.13	200.13	764.00	(563.87)	26.20
Wages - (Aqua) - Master Swim	615.39	1,816.67	2,335.00	(518.33)	77.80
Wages - (Aqua) - Swim Team Coaches	1,792.73	3,829.21	3,900.00	(70.79)	98.19
Wages - (Aqua) - Synchronized Swim Coach	3,205.67	5,798.42	6,452.00	(653.58)	89.87
Wages - (Fac & Grds) - Fac Attendant - Rec	7,063.69	20,863.27	22,163.00	(1,299.73)	94.14
Wages - (Fac & Grds) - Fac Att. - CVCC	3,351.77	7,603.04	6,927.00	676.04	109.76

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Reg	2,244.64	4,713.74	5,541.00	(827.26)	85.07
Wages - (Fac & Grds) - Fac Attendant - Over	0.36	0.36	0.00	0.36	0.00
Wages - (Fac & Grds) - Management	14,860.59	34,729.76	34,493.00	236.76	100.69
Wages - (Fac & Grds) - Recreation Park	22,920.35	54,841.90	56,297.00	(1,455.10)	97.42
Wages - (Fac & Grds) - Regional Park	11,889.18	27,616.31	36,161.00	(8,544.69)	76.37
Wages - (Fac & Grds) - Ashford Park	3,065.60	7,918.07	8,537.00	(618.93)	92.75
Wages - (Fac & Grds) - Meadow Vista Park	3,010.42	8,923.32	12,600.00	(3,676.68)	70.82
Wages - (Fac & Grds) - CV Comm Center	546.99	1,542.32	2,544.00	(1,001.68)	60.63
Wages - (Fac & Grds) - Railroad Park	770.13	3,152.53	3,100.00	52.53	101.70
Wages - (Fac & Grds) - CVCC	2,166.21	4,757.02	6,375.00	(1,617.98)	74.62
Wages - (Fac & Grds) - Overlook Park	957.07	3,257.84	3,630.00	(372.16)	89.75
Wages - (Fac & Grds) - Placer Hills Park	1,749.20	3,398.56	2,516.00	882.56	135.08
Wages - (Fac & Grds) - Pocket Parks	374.28	1,222.25	1,872.00	(649.75)	65.29
Wages - (Fac & Grds) - Winchester Park	586.29	1,666.26	3,016.00	(1,349.74)	55.25
Wages - (Fac & Grds) - Atwood	1,158.94	2,065.35	1,529.00	536.35	135.08
Wages - (Fac & Grds) - Shockley Property	36.38	488.29	0.00	488.29	0.00
Wages - (F & G) Special Events	39.79	39.79	0.00	39.79	0.00
Wages - District Administrator	12,395.73	27,989.49	29,877.00	(1,887.51)	93.68
Wages - (Rec) - Special Events	178.62	178.62	0.00	178.62	0.00
Wages - (F & G) Uniform Allowance	422.45	8,164.62	8,480.00	(315.38)	96.28
<b>Total Salaries Expense</b>	<b>188,865.84</b>	<b>457,264.61</b>	<b>501,551.00</b>	<b>(44,286.39)</b>	<b>91.17</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	932.71	2,388.03	2,544.00	(155.97)	93.87
ER Taxes - Aquatics	2,232.48	3,858.98	5,259.00	(1,400.02)	73.38
ER Taxes - Youth Services	2,701.69	7,155.82	9,416.00	(2,260.18)	76.00
ER Taxes - Fac & Grds	6,200.51	15,150.26	17,045.00	(1,894.74)	88.88
ER Taxes - Cust Serv	1,048.60	2,055.19	2,287.00	(231.81)	89.86
ER Taxes - Admin	3,369.36	7,252.32	5,849.00	1,403.32	123.99

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 6/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employment Expense - Rec	0.00	55.00	0.00	55.00	0.00
Employment Expense - Aquatics	47.08	47.08	720.00	(672.92)	6.54
Employment Expense - Youth Services	0.00	0.00	65.00	(65.00)	0.00
Employment Expense - Fac & Grds	455.96	935.87	80.00	855.87	1169.84
Fingerprinting Exp - Aquatics	466.00	562.00	450.00	112.00	124.89
Fingerprinting Exp - Youth Services	149.00	223.00	65.00	158.00	343.08
Fingerprinting Exp - Fac & Grds	107.00	107.00	0.00	107.00	0.00
Benefits Expense - Recreation	1,876.56	5,285.63	8,921.00	(3,635.37)	59.25
Benefits Expense - Youth Services	2,498.58	6,813.60	7,500.00	(686.40)	90.85
Benefits Expense - Fac & Grds	16,900.50	52,438.76	56,524.00	(4,085.24)	92.77
Benefits Expense - Cust Serv	2,010.29	6,293.52	6,367.00	(73.48)	98.85
Benefits Expense - Admin	5,691.98	15,807.30	14,553.00	1,254.30	108.62
Employer Retirement Exp. - Rec	1,185.88	2,896.23	2,877.00	19.23	100.67
Employer Retirement Exp. - Aquatics	366.35	835.20	1,066.00	(230.80)	78.35
Employer Retirement Exp. - Youth Services	2,310.38	6,056.11	7,100.00	(1,043.89)	85.30
Employer Retirement Exp. - Fac & Grds	5,964.17	15,427.63	17,111.00	(1,683.37)	90.16
Employer Retirement Exp - Cust Serv	1,064.86	2,920.42	3,332.00	(411.58)	87.65
Employer Retirement Exp. - Admin	2,549.94	6,865.37	7,604.00	(738.63)	90.29
CalPERS Prefunding	220,695.00	221,299.00	46,299.00	175,000.00	477.98
Worker's Comp - Rec	248.38	598.61	621.00	(22.39)	96.40
Worker's Comp - Aquatics	411.51	682.95	922.00	(239.05)	74.07
Worker's Comp - Youth Services	629.99	1,584.99	2,115.00	(530.01)	74.94
Worker's Comp - Fac & Grds	5,619.92	16,588.44	16,414.00	174.44	101.06
Worker's Comp - Cust Serv	64.55	137.20	154.00	(16.80)	89.09
Worker's Comp - Admin	299.28	785.48	813.00	(27.52)	96.62
<b>Total Benefits and Payroll Costs</b>	<b>288,098.51</b>	<b>403,106.99</b>	<b>244,073.00</b>	<b>159,033.99</b>	<b>165.16</b>
<b>Fixed Asset Expense</b>	<b>0.00</b>	<b>49,115.71</b>	<b>17,000.00</b>	<b>32,115.71</b>	<b>288.92</b>
Fixed Asset Purchases - Fac & Grds					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 6/30/2021  
 For All Segment1's  
 For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fixed Asset Purchases - Admin	34.32	34.32	0.00	34.32	0.00
<b>Total Fixed Asset Expense</b>	<b>34.32</b>	<b>49,150.03</b>	<b>17,000.00</b>	<b>32,150.03</b>	<b>289.12</b>
<b>Capital Improvement Projects</b>					
Art in the Park - Reg	1,264.02	1,264.02	877.00	387.02	144.13
CVCC - Bike Park	13,247.45	15,088.81	14,800.00	288.81	101.95
Energy Efficiency Project	317,535.28	623,531.24	624,000.00	(468.76)	99.93
Reg Pk Expansion - 24 Acres	26,555.25	27,547.35	28,000.00	(452.65)	98.38
Rec - James Field Renovation	13.56	13.56	0.00	13.56	0.00
Rec - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33
<b>Total Capital Improvement Projects</b>	<b>358,615.56</b>	<b>668,564.98</b>	<b>668,877.00</b>	<b>(312.02)</b>	<b>99.95</b>
<b>Debt Service</b>					
Principal Lease Payment- Sterling Bank	54,000.00	54,000.00	54,000.00	0.00	100.00
Sterling Lease Interest Expense	19,602.93	19,602.93	19,603.00	(0.07)	100.00
<b>Total Debt Service</b>	<b>73,602.93</b>	<b>73,602.93</b>	<b>73,603.00</b>	<b>(0.07)</b>	<b>100.00</b>
<b>Transfers Out</b>					
Transfers Out - General Fund	205,000.00	205,000.00	188,089.00	16,911.00	108.99
Transfers Out - CalPERS UAL	140,000.00	140,000.00	0.00	140,000.00	0.00
<b>Total Transfers Out</b>	<b>345,000.00</b>	<b>345,000.00</b>	<b>188,089.00</b>	<b>156,911.00</b>	<b>183.42</b>
<b>Total Expenditures</b>	<b>\$1,001,420.30</b>	<b>\$1,873,176.92</b>	<b>\$1,757,050.00</b>	<b>\$116,126.92</b>	<b>106.61%</b>
<b>Net Revenue Over Expenditures</b>	<b>(\$446,395.27)</b>	<b>\$571,896.60</b>	<b>\$488,702.00</b>	<b>\$83,194.60</b>	<b>117.02%</b>



Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 6/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ADJ. NET REVENUE OVER EXPENDITURES	(791,395.27)	226,896.60	300,613.00	(73,716.40)	75.48