

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, JUNE 16, 2021, 2:00 PM**

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://zoom.us/j/91581961518>. The public can use this link and/or call **1 669 900 6833** Webinar ID: 915 8196 1518 to participate.

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

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from May 19, 2021 Standing Finance Meeting
(Pages 3 – 5)**

Recommendation: Review and approve minutes.

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

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

4.3 Review of Financials for April, 2021 (9 – 28)

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

Discussion Items:

1. Electric Charging Stations and Electric Vehicle Fleets. (Pages 29 – 34)
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:

6-10-21
Date

11:40 AM
Time

R. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM MAY 19,
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, May 19, 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 2:01 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 April 21, 2021 Standing Finance Meeting

Directors Lynch and Ainsleigh reviewed and approved the Minutes from the April 21, 2021 Standing Finance Meeting.

4.2 Review of Cash Requirements for April, 2021

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

4.3 Review of Financials for March, 2021

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

4.4 Resolution Number 2021-10 Moving Residual Funds to the Future Capital Construction Fund and UAL (Unfunded Accrued Liability) with CalPERS

Directors Lynch and Ainsleigh reviewed and approved Resolution Number 2021-10; Moving Residual Funds to the Future Capital Construction Fund and UAL (Unfunded Accrued Liability) with CalPERS and forwarded it to the Board of Directions for review and adoption.

4.5 Additional Work Cost Proposal for Richardson & Company, LLP

Directors Lynch and Ainsleigh reviewed this item and forwarded it to the Board of Directors for consideration recommending not to audit the Friends of the Auburn Area Recreation and Parks, Inc. 501 c 3 account.

Discussion Items:

1. Discussion of Fraud Risk – this item was discussed by the Standing Finance Committee pursuant to the Auditor’s suggestion and will be an annual discussion item in the future.
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 2:25 p.m.

Board Secretary

Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
APRIL, 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: \$120,195.65**

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	5/1/2021
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		5/31/2021
				COMM 1ST

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
021526	P0023	PG&E	5/10/2021	COMM 1ST	PMCHK00002745	\$91.20
21466	A0048	Auburn Rotary Club	5/3/2021	COMM 1ST	PMCHK00002739	\$18.00
21467	G0006	Gold Country Media Publication	5/5/2021	COMM 1ST	PMCHK00002740	\$2,182.24
21468	1099-254	Ralph Kendrick	5/7/2021	COMM 1ST	PMCHK00002741	\$306.90
21469	1099-256	Healing Pastures, Inc.	5/7/2021	COMM 1ST	PMCHK00002741	\$450.00
21470	1099-271	Kelpro Security	5/7/2021	COMM 1ST	PMCHK00002741	\$2,979.00
21471	A0051	Anderson's Sierra Pipe Co.	5/7/2021	COMM 1ST	PMCHK00002741	\$83.89
21472	A0135	ASCAP	5/7/2021	COMM 1ST	PMCHK00002741	\$221.10
21473	A0148	All Pro Backflow	5/7/2021	COMM 1ST	PMCHK00002741	\$299.80
21474	A0170	AT&T Acct 088-034-5818-655	5/7/2021	COMM 1ST	PMCHK00002741	\$90.95
21475	B0069	Bidwell Water	5/7/2021	COMM 1ST	PMCHK00002741	\$187.00
21476	C0041	CPRS	5/7/2021	COMM 1ST	PMCHK00002741	\$170.00
21477	C0072	CIT Technology Fin. Serv., Inc	5/7/2021	COMM 1ST	PMCHK00002741	\$470.75
21478	C0111	Cal.net	5/7/2021	COMM 1ST	PMCHK00002741	\$133.80
21479	C0113	Cooks Portable Toilets & Septi	5/7/2021	COMM 1ST	PMCHK00002741	\$1,522.63
21480	C0121	Cole Huber LLP	5/7/2021	COMM 1ST	PMCHK00002741	\$72.00
21481	C0129	Cornerstone Environmental Cont	5/7/2021	COMM 1ST	PMCHK00002741	\$15,198.00
21482	C0133	California Smog	5/7/2021	COMM 1ST	PMCHK00002741	\$35.00
21483	C0137	Centrica Business Solutions	5/7/2021	COMM 1ST	PMCHK00002741	\$290,696.17
21484	D0016	Dancing Dog Productions	5/7/2021	COMM 1ST	PMCHK00002741	\$140.13
21485	D0066	De Lage Landen Financial Servi	5/7/2021	COMM 1ST	PMCHK00002741	\$332.48
21486	E0027	Eagle Ridge Construction & Roo	5/7/2021	COMM 1ST	PMCHK00002741	\$5,575.00
21487	F0047	Fuentes Pond Maintenance	5/7/2021	COMM 1ST	PMCHK00002741	\$3,600.00
21488	G0003	Gold Country Fair	5/7/2021	COMM 1ST	PMCHK00002741	\$180.00
21489	G0045	GSSA	5/7/2021	COMM 1ST	PMCHK00002741	\$600.00
21490	K0027	Tyler, Kindice	5/7/2021	COMM 1ST	PMCHK00002741	\$54.98
21491	L0027	Pat Larson	5/7/2021	COMM 1ST	PMCHK00002741	\$27.55
21492	M0011	Mallard Creek	5/7/2021	COMM 1ST	PMCHK00002741	\$1,424.32
21493	M0013	Meadow Vista Hardware	5/7/2021	COMM 1ST	PMCHK00002741	\$12.85
21494	M0098	Meadow Vista County Water Dist	5/7/2021	COMM 1ST	PMCHK00002741	\$1,641.13
21495	N0012	Nevada Irrigation District	5/7/2021	COMM 1ST	PMCHK00002741	\$458.61
21496	N0045	Near U CO2	5/7/2021	COMM 1ST	PMCHK00002741	\$112.14
21497	N0048	Normac, Inc.	5/7/2021	COMM 1ST	PMCHK00002741	\$1,582.18
21498	P0005	Placer County Water Agency	5/7/2021	COMM 1ST	PMCHK00002741	\$513.39
21499	Q0003	Quality Automotive	5/7/2021	COMM 1ST	PMCHK00002741	\$506.72
21500	R0073	Riebes Auto Parts	5/7/2021	COMM 1ST	PMCHK00002741	\$205.56
21501	S0009	Sierra Saw Sales And Service	5/7/2021	COMM 1ST	PMCHK00002741	\$1,501.88
21502	S0025	Sierra Pacific Turf Supply, In	5/7/2021	COMM 1ST	PMCHK00002741	\$2,461.28
21503	S0054	Souza's Tire Service	5/7/2021	COMM 1ST	PMCHK00002741	\$9.00
21504	S0145	SCP Distributors	5/7/2021	COMM 1ST	PMCHK00002741	\$245.37
21505	S0152	SiteOne Landscape Supply, LLC	5/7/2021	COMM 1ST	PMCHK00002741	\$600.00
21506	S0163	Steffen's HVAC Services	5/7/2021	COMM 1ST	PMCHK00002741	\$1,875.00
21507	T0071	TIAA Commercial Finance, Inc.	5/7/2021	COMM 1ST	PMCHK00002741	\$107.34
21508	T1000	Transamerica Life Insurance	5/7/2021	COMM 1ST	PMCHK00002741	\$460.00
21509	TEMPA	Lindsay Agalsoff	5/7/2021	COMM 1ST	PMCHK00002741	\$181.00
21510	TEMPB	Jill LeBeau	5/7/2021	COMM 1ST	PMCHK00002741	\$140.00
21511	TEMPC	Sandy Croft	5/7/2021	COMM 1ST	PMCHK00002741	\$25.00
21512	TEMPE	Carlo Del Guidice	5/7/2021	COMM 1ST	PMCHK00002741	\$10.00
21513	TEMPE	Stephen Guzier	5/7/2021	COMM 1ST	PMCHK00002741	\$36.92
21514	TEMPK	R.J. Kaminsky	5/7/2021	COMM 1ST	PMCHK00002741	\$25.00
21515	TEMPL	Amber Lindgren	5/7/2021	COMM 1ST	PMCHK00002741	\$346.00
21516	TEMPM	Katie Melody	5/7/2021	COMM 1ST	PMCHK00002741	\$268.00
21518	TEMPS	Jasmine Start	5/7/2021	COMM 1ST	PMCHK00002741	\$180.00
21519	V0004	Valley Truck & Tractor Co.	5/7/2021	COMM 1ST	PMCHK00002741	\$47.02
21520	V0007	Verizon Wireless	5/7/2021	COMM 1ST	PMCHK00002741	\$820.95
21521	W0001	Walker's Office Supplies, Inc.	5/7/2021	COMM 1ST	PMCHK00002741	\$815.59
21522	W0044	Wave	5/7/2021	COMM 1ST	PMCHK00002741	\$129.85
21524	A0048	Auburn Rotary Club	5/7/2021	COMM 1ST	PMCHK00002742	\$18.00
21530	C0004	CAPRI	5/7/2021	COMM 1ST	PMCHK00002744	\$8,000.00
21532	A0048	Auburn Rotary Club	5/14/2021	COMM 1ST	PMCHK00002748	\$18.00
21533	S1007	Stationary Engineers, Local 39	5/14/2021	COMM 1ST	PMCHK00002748	\$378.68
21534	L0094	Lincoln Aquatics	5/14/2021	COMM 1ST	PMCHK00002750	\$16,725.09
21535	1099-218	Auburn Gymnastics Center	5/21/2021	COMM 1ST	PMCHK00002751	\$126.75
21536	1099-256	Healing Pastures, Inc.	5/21/2021	COMM 1ST	PMCHK00002751	\$60.00
21537	1099-269	Deborah Lynn	5/21/2021	COMM 1ST	PMCHK00002751	\$136.50
21538	1099-273	Richard A. Del Balso	5/21/2021	COMM 1ST	PMCHK00002751	\$19.50
21539	1099-277	Foothill Karate Do	5/21/2021	COMM 1ST	PMCHK00002751	\$660.55

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
21540	1099-295	Juli Land-Marx	5/21/2021	COMM 1ST	PMCHK00002751	\$1,650.00
21541	1099-313	Alison Lloyd	5/21/2021	COMM 1ST	PMCHK00002751	\$648.00
21542	1099-374	Sarah Violet	5/21/2021	COMM 1ST	PMCHK00002751	\$214.50
21543	A0001	Recology Auburn Placer	5/21/2021	COMM 1ST	PMCHK00002751	\$917.24
21544	A0002	A&A Stepping Stone Mfg., Inc.	5/21/2021	COMM 1ST	PMCHK00002751	\$1,064.41
21545	A0013	AT&T	5/21/2021	COMM 1ST	PMCHK00002751	\$64.20
21546	A0027	Recology Auburn Placer	5/21/2021	COMM 1ST	PMCHK00002751	\$1,151.49
21547	A0048	Auburn Rotary Club	5/21/2021	COMM 1ST	PMCHK00002751	\$18.00
21548	A0091	Altara	5/21/2021	COMM 1ST	PMCHK00002751	\$1,222.34
21549	A0139	Auburn Ford	5/21/2021	COMM 1ST	PMCHK00002751	\$427.04
21550	A0169	AT&T Acct 303817271	5/21/2021	COMM 1ST	PMCHK00002751	\$42.80
21551	A1010	Advantage Martketing and Print	5/21/2021	COMM 1ST	PMCHK00002751	\$27.89
21552	C0061	California Computer Services	5/21/2021	COMM 1ST	PMCHK00002751	\$125.00
21553	C0133	California Smog	5/21/2021	COMM 1ST	PMCHK00002751	\$35.00
21554	D0008	The Davey Tree Expert	5/21/2021	COMM 1ST	PMCHK00002751	\$4,750.00
21555	D0010	Diamond Pacific	5/21/2021	COMM 1ST	PMCHK00002751	\$781.35
21556	D0025	Dawson Oil Company	5/21/2021	COMM 1ST	PMCHK00002751	\$3,837.92
21557	G0006	Gold Country Media Publication	5/21/2021	COMM 1ST	PMCHK00002751	\$6,237.42
21558	G0045	GSSA	5/21/2021	COMM 1ST	PMCHK00002751	\$1,089.60
21559	K0010	Knorr Systems, Inc.	5/21/2021	COMM 1ST	PMCHK00002751	\$530.00
21560	L0100	Lifeguard First Aid & Safety,	5/21/2021	COMM 1ST	PMCHK00002751	\$300.08
21561	M0013	Meadow Vista Hardware	5/21/2021	COMM 1ST	PMCHK00002751	\$208.54
21562	N0003	Norris Electric, Inc.	5/21/2021	COMM 1ST	PMCHK00002751	\$6,416.63
21563	N0048	Normac, Inc.	5/21/2021	COMM 1ST	PMCHK00002751	\$115.64
21564	P0005	Placer County Water Agency	5/21/2021	COMM 1ST	PMCHK00002751	\$85.55
21565	P0007	Pacific Gas & Electric Company	5/21/2021	COMM 1ST	PMCHK00002751	\$361.00
21566	P1006	Preferred Alliance, Inc	5/21/2021	COMM 1ST	PMCHK00002751	\$55.00
21567	S0034	Thatcher Company	5/21/2021	COMM 1ST	PMCHK00002751	\$1,491.20
21568	S0063	Simpson & Simpson, Inc.	5/21/2021	COMM 1ST	PMCHK00002751	\$720.00
21569	S0067	Superfast Copy	5/21/2021	COMM 1ST	PMCHK00002751	\$34.32
21570	S0094	Manouch Shirvanioun	5/21/2021	COMM 1ST	PMCHK00002751	\$44.80
21571	S0145	SCP Distributors	5/21/2021	COMM 1ST	PMCHK00002751	\$734.62
21572	S0152	SiteOne Landscape Supply, LLC	5/21/2021	COMM 1ST	PMCHK00002751	\$27,227.65
21573	S0154	Mike Scheele	5/21/2021	COMM 1ST	PMCHK00002751	\$136.64
21574	S1000	State Of California/DOJ	5/21/2021	COMM 1ST	PMCHK00002751	\$170.00
21575	TEMPM	Julie Mitchell	5/21/2021	COMM 1ST	PMCHK00002751	\$245.00
21576	TEMPR	Keri Robinson	5/21/2021	COMM 1ST	PMCHK00002751	\$630.00
21577	W0001	Walker's Office Supplies, Inc.	5/21/2021	COMM 1ST	PMCHK00002751	\$2,202.46
21578	W0044	Wave	5/21/2021	COMM 1ST	PMCHK00002751	\$1,204.11
21579	Y0002	Yuba Lock & Safe	5/21/2021	COMM 1ST	PMCHK00002751	\$555.90
21581	D0025	Dawson Oil Company	5/21/2021	COMM 1ST	PMCHK00002752	\$4.00
21582	C0120	Capture Technologies	5/21/2021	COMM 1ST	PMCHK00002753	\$1,478.99
21583	U0019	US Bank	5/24/2021	COMM 1ST	PMCHK00002754	\$7,363.97
21584	S1007	Stationary Engineers, Local 39	5/28/2021	COMM 1ST	PMCHK00002755	\$378.68
21585	H0056	Humana Dental Ins. Co	5/28/2021	COMM 1ST	PMCHK00002756	\$2,219.73

Total Checks: 112

Total Amount of Checks: \$447,822.45

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
APRIL, 2021**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

April's Financials

Revenues –

- **Programs** are over budget by \$44,000. Could even out; as this may be a rush for opening. We did budget conservatively since opening was an unknown at budget time. It appears to be across the board with Youth Class showing the largest variance of \$4,800.
- **Rents and Concessions** came in almost \$8,000 above budget, due to Field Rentals.
- **Tax Revenues** came in \$55,000 under budget. It is anticipated that the remainder will trickle in the next couple of months.

Expenses –

- **Wages and Benefit Expense** came in under budget by \$24,000. Most of the savings was in Youth Services (12,500) due to school schedule changes; bringing back students which cut Daycare hours for staff. Other savings were from unfilled positions and employees not yet returning to their full budgeted hours.

PROFIT & LOSS
21/22 Approved Budget

	Approved Budget FY 21-20	% Of Total	Mid-Yr Revision FY 20-21	2021		Last Yr April Actuals	2020-21 YTD ACTUALS	2020-21 YTD BUDGET	Last Yr YTD ACTUALS
				April ACTUALS	%				
Operating Revenues									
Program Revenue	1,103,547	14%		221,226	13%	(29,062)	221,226	176,527	(29,062)
Facility Revenue	144,894	2%		47,619	3%	24,069	47,619	39,725	24,069
Misc. Revenue	44,186	1%		3,949	0%	1,420	3,949	3,347	1,420
Grants & Donations	298,850	4%		1,659	0%	455	1,659	-	455
Interest Income	11,815	0%		887	0%	4,240	887	980	4,240
Equipment Reserve Transfers	200,300	2%		-	0%	-	-	-	-
Future Cap & ADA Transfers	305,816	4%		-	0%	-	-	-	-
Contingency Reserves	-	0%		-	0%	-	-	-	-
Tax Revenue	3,752,499	46%		1,361,536	83%	1,312,919	1,361,536	1,427,923	1,312,919
Atwood	30,198	0%		10,613	1%	-	10,613	-	-
Sterling Loan	2,135,500	0%		-	0%	-	-	-	-
City Mitigation Transfers/Rev	40,000	0%		-	0%	-	-	-	-
County Mitigation Revenue	62,000	1%		-	0%	-	-	-	-
Total Operating Revenue	8,129,605	100.00	-	1,647,489	100.00	1,314,041	1,647,489	1,648,502	1,314,041
Expenditures									
Program Expense	230,934	3%		3,252	2%	(72)	3,252	5,888	(72)
Operating & Supplies	442,341	6%		18,958	9%	13,458	18,958	23,217	13,458
Utilities Expense	110,757	1%		5,448	3%	6,436	5,448	9,663	6,436
Professional Services	131,840	2%		612	0%	65	612	3,852	65
Building & Grounds Maintenance	475,150	6%		9,707	5%	1,878	9,707	8,106	1,878
Property Tax Admin.	62,087	1%		5,135	2%	-	5,135	5,100	-
Wages	2,265,755	29%		114,150	53%	41,108	114,150	131,786	41,108
Benefits & Payroll Costs	967,250	12%		54,364	25%	61,469	54,364	60,926	61,469
Fixed Asset Expense	203,300	3%		-	0%	-	-	-	-
Capital Improvement Projects	2,832,166	36%		1,895	1%	-	1,895	2,200	-
Debt Services	161,126	2%		-	0%	-	-	-	-
Total Expenditures	7,882,706	100.00	-	213,521	100%	124,342	213,521	250,738	124,342
Net Revenue Over Expenditures	\$ 246,899	3.04	\$ -	\$ 1,433,968		\$ 1,189,699	\$ 1,433,968	\$ 1,397,764	\$ 1,189,699
Annual Contingency Reserve (1-2%)	\$ 90,000								
Annual Equip Replacement Reserve	\$ 25,000								
Future Capital Construction Reserve	\$ 5,000								
ADA Reserve	\$ 113,482								
CalPERS unfunded liability reserve									
TOTAL RESERVE BALANCES	13,417		\$ -						
Net Position	\$ 13,417		\$ -						

Balance Sheet

4/30/2021

Current
YTD**ASSETS**Current Assets

Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	60,385.44
Placer County Treasure-General	6,552,771.93
Placer County Treasurer - City Trust	206,806.81
Accounts Receivable	11,827.58
PCOE Receivables	26,438.00
A/R BNY Mellon	1,000.00
Prepaid Liability Expense	20,212.50
Prepaid Workers Comp Insurance	10,673.01

Total Current Assets	6,907,855.11
-----------------------------	---------------------

Restricted Reserve Funds

Proceeds from Note Payable Contra	2,190,000.00
-----------------------------------	--------------

Total Restricted Funds	2,190,000.00
-------------------------------	---------------------

Fixed Assets

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	1,481,176.41
Less: Accumulated Depreciation	(10,142,295.24)

Total Fixed Assets	7,912,825.17
---------------------------	---------------------

TOTAL ASSETS	\$17,010,680.28
---------------------	------------------------

LIABILITIES AND NET PROFITCurrent Liabilities

Prepaid Revenue	37.00
Accounts Payable	26,855.09
PGE Tru-up payable	6,381.27
Gift Certificates	268.00
Compensated Absenses	140,815.82
Sales Tax Payable	(35.07)
CalPERS UAL payable	140,000.00
State Tax Withholding Payable	(3.94)
Accrued Liabilities	19,656.47

Total Current Liabilities	\$333,974.64
----------------------------------	---------------------

Long Term Liabilities

Lease Payable - Sterling Bank	2,190,000.00
-------------------------------	--------------

Total Long Term Liabilities	2,190,000.00
------------------------------------	---------------------

Net Position

Investments in Fixed Assets	7,900,657.61
DFB: Designated for FA Acquisition	55,000.00
RFB: Reserved (City Mitigation)	206,768.25
GFB: Youth Assistance Fund	30,631.84
General Fund Balance	2,697,734.53

	Current YTD
DFB: Annual Equip Replacement Reserv.	703,958.72
DFB: Annual Contingency Reserve	473,000.00
DFB: Reserved for Future Capital Construction	920,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(9,057.92)
RFB: Atwood III-Equip Repl Fund	8,003.66
RFB- 501(c)(3) Fund	17,159.84
GFB: General Fund (ADA Reserve)	35,031.75
Net Profit (Loss)	1,433,968.11
Total Net Postion	\$14,486,705.64
TOTAL LIABILITY AND NET POSITION	\$17,010,680.28

Auburn Rec & Park

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

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	221,226.43	221,226.43	176,527.00	44,699.43	125.32
Rents & Concessions	47,619.10	47,619.10	39,725.00	7,894.10	119.87
Miscellaneous Revenue	3,948.93	3,948.93	3,347.00	601.93	117.98
Grants & Donations	1,658.74	1,658.74	0.00	1,658.74	0.00
Interest Income	887.07	887.07	980.00	(92.93)	90.52
Taxes Revenue	1,372,149.23	1,372,149.23	1,427,923.00	(55,773.77)	96.09
TOTAL OPERATING REVENUE	\$1,647,489.50	\$1,647,489.50	\$1,648,502.00	(\$1,012.50)	99.94%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	1,647,489.50	1,647,489.50	1,648,502.00	(1,012.50)	99.94
EXPENDITURES					
Program Expenses	3,252.44	3,252.44	5,888.00	(2,635.56)	55.24
Operations & Supplies Expense	18,958.37	18,958.37	23,217.00	(4,258.63)	81.66
Utilities Expense	5,447.90	5,447.90	9,663.00	(4,215.10)	56.38
Professional Services	612.12	612.12	3,852.00	(3,239.88)	15.89
Bldg & Grounds Maintenance	9,706.64	9,706.64	8,106.00	1,600.64	119.75
Property Tax Administration/LAFCO	5,134.97	5,134.97	5,100.00	34.97	100.69
Salaries Expense	114,149.50	114,149.50	131,786.00	(17,636.50)	86.62
Benefits & Payroll Costs	54,364.14	54,364.14	60,926.00	(6,561.86)	89.23
Capital Improvement Projects	1,895.31	1,895.31	2,200.00	(304.69)	86.15
TOTAL EXPENDITURES	\$213,521.39	\$213,521.39	\$250,738.00	(\$37,216.61)	85.16%

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
NET REVENUE OVER EXPENDITURES	\$1,433,968.11	\$1,433,968.11	\$1,397,764.00	\$36,204.11	102.59%
ADJ. NET REVENUE OVER EXPENDITURES	\$1,433,968.11	\$1,433,968.11	\$1,397,764.00	\$36,204.11	102.59%

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	17,815.77	17,815.77	17,340.00	475.77	102.74
Skyridge DSC Rev	20,646.00	20,646.00	18,200.00	2,446.00	113.44
Day Camp Rev	28,659.00	28,659.00	26,750.00	1,909.00	107.14
Preschool Revenue	14,493.87	14,493.87	12,800.00	1,693.87	113.23
Newcastle DSC Revenue	16,785.66	16,785.66	15,000.00	1,785.66	111.90
Adult Softball	12,250.00	12,250.00	10,463.00	1,787.00	117.08
Sr. Sports	0.00	0.00	56.00	(56.00)	0.00
Adult Volleyball	745.80	745.80	114.00	631.80	654.21
Pickle Ball Revenue	3,840.00	3,840.00	1,978.00	1,862.00	194.14
Adult Classes	5,076.18	5,076.18	5,000.00	76.18	101.52
Adult Class Rev - Bureau	789.24	789.24	0.00	789.24	0.00
Bocce Ball Prog Revenue	300.00	300.00	40.00	260.00	750.00
Youth Basketball	125.00	125.00	0.00	125.00	0.00
Youth Classes	12,355.50	12,355.50	7,500.00	4,855.50	164.74
Youth Class Rev - Bureau	2,020.00	2,020.00	0.00	2,020.00	0.00
Aquatic Activities	8,027.68	8,027.68	5,965.00	2,062.68	134.58
Master Swim Revenue	1,370.96	1,370.96	409.00	961.96	335.20
Public Swim - MS Sierra Pool	219.00	219.00	0.00	219.00	0.00
Swim Lessons	14,967.25	14,967.25	11,022.00	3,945.25	135.79
Swim Team Revenue	11,320.50	11,320.50	8,289.00	3,031.50	136.57
Synchro Team	12,915.10	12,915.10	11,085.00	1,830.10	116.51
Youth Camps Revenue	16,094.25	16,094.25	13,000.00	3,094.25	123.80
Youth Camp Rev - Bureau	8,493.00	8,493.00	4,567.00	3,926.00	185.97
Youth Sports Camps	7,382.20	7,382.20	5,295.00	2,087.20	139.42
Special Events	991.87	991.87	900.00	91.87	110.21
Food Truck Fiesta Revenue	677.60	677.60	0.00	677.60	0.00
Dead Festival Rev	60.00	60.00	0.00	60.00	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Out of District Fees	2,530.00	2,530.00	604.00	1,926.00	418.87
Out of District Fees - Bureau	275.00	275.00	150.00	125.00	183.33
Total Parks and Recreation Services	221,226.43	221,226.43	176,527.00	44,699.43	125.32
Rents & Concessions					
Blue Bird Room-CVCC	173.25	173.25	315.00	(141.75)	55.00
Lakeside Rental Revenue - Reg	110.00	110.00	0.00	110.00	0.00
Sierra Room Rental - CVCC	144.00	144.00	0.00	144.00	0.00
Sunset Room Rental - CVCC	55.00	55.00	0.00	55.00	0.00
Canyon View Room Rental - CVCC	212.30	212.30	0.00	212.30	0.00
Foothills Room Rental - CVCC	263.75	263.75	0.00	263.75	0.00
Pool Rental Rev - Sierra/Splash	710.00	710.00	769.00	(59.00)	92.33
American River Room - CVCC	96.17	96.17	0.00	96.17	0.00
Conference (Module) Rental - Overlook	575.50	575.50	0.00	575.50	0.00
Gazebo Rentals	201.00	201.00	50.00	151.00	402.00
CVCC Office Rentals	980.10	980.10	0.00	980.10	0.00
Rock Creek Modular Rent	0.00	0.00	330.00	(330.00)	0.00
Gym Rental Revenue - Rec	10.00	10.00	0.00	10.00	0.00
Tutor Totter Lease Agreement	554.00	554.00	544.00	10.00	101.84
Kitchen Rental Revenue - CVCC	88.00	88.00	0.00	88.00	0.00
Picnic Area Rental Revenue - Rec	2,503.25	2,503.25	2,560.00	(56.75)	97.78
Picnic Area Rental Revenue - Reg	53.00	53.00	358.00	(305.00)	14.80
Picnic Area Rental Revenue - Ash	144.00	144.00	177.00	(33.00)	81.36
Picnic Area Rental Revenue - MV	1,415.50	1,415.50	1,063.00	352.50	133.16
Field "Recreation" Rental Revenue	3,635.34	3,635.34	1,738.00	1,897.34	209.17
Field "Bill Beane" Rental - Reg A	1,109.09	1,109.09	0.00	1,109.09	0.00
Field "Softball" Rental - MV	3,977.75	3,977.75	1,900.00	2,077.75	209.36
Field Rental - CV	1,932.00	1,932.00	1,826.00	106.00	105.81
Field Soccer/Baseball-Winchester	4,886.88	4,886.88	3,440.00	1,446.88	142.06

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field "Beggs" Rental - Rec	3,854.00	3,854.00	4,104.00	(250.00)	93.91
Field B (softball) Rev - Reg	804.75	804.75	531.00	273.75	151.55
Field "James" Rental - Rec	6,359.49	6,359.49	7,142.00	(782.51)	89.04
Field C (Baseball) Rental - Reg	1,217.00	1,217.00	1,054.00	163.00	115.47
Bocce Ball Field Rental	40.00	40.00	116.00	(76.00)	34.48
Field "Soccer Regional" Rental	0.00	0.00	96.00	(96.00)	0.00
Field "Soccer A" Rental - Railhead	2,103.33	2,103.33	233.00	1,870.33	902.72
Field "Soccer B" Rental - Railhead	2,188.13	2,188.13	1,155.00	1,033.13	189.45
Field Lining Revenue - Reg	0.00	0.00	160.00	(160.00)	0.00
Field Lining Revenue - MV	0.00	0.00	123.00	(123.00)	0.00
Misc Rents & Concessions	106.00	106.00	891.00	(785.00)	11.90
Misc Rents & Concessions - Bureau	3,209.00	3,209.00	6,050.00	(2,841.00)	53.04
Custodial Fees	3,907.52	3,907.52	3,000.00	907.52	130.25
Total Rents and Concessions	47,619.10	47,619.10	39,725.00	7,894.10	119.87
Miscellaneous Revenue					
MV Comm Ctr Rentals	480.00	480.00	15.00	465.00	3200.00
Alcohol Permit Fee	754.00	754.00	705.00	49.00	106.95
Meadow Vista - Alcohol fee	44.00	44.00	0.00	44.00	0.00
MV Custodial Fee	44.00	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	0.01	0.01	0.00	0.01	0.00
Verizon Wireless Lease	2,626.92	2,626.92	2,627.00	(0.08)	100.00
Total Miscellaneous Revenue	3,948.93	3,948.93	3,347.00	601.93	117.98
Grants & Donations					
Youth Assistance Rev	123.74	123.74	0.00	123.74	0.00
Bike Park Donations	10.00	10.00	0.00	10.00	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - Y. Services	525.00	525.00	0.00	525.00	0.00
Grant Proceeds - Admin	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Grants and Donations	1,658.74	1,658.74	0.00	1,658.74	0.00
Interest Income					
Interest Income - Other	27.10	27.10	0.00	27.10	0.00
Interest Revenue - County	821.41	821.41	900.00	(78.59)	91.27
Interest Revenue - City Trust	38.56	38.56	80.00	(41.44)	48.20
Total Interest Income	887.07	887.07	980.00	(92.93)	90.52
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	1,269,965.87	1,269,965.87	1,397,795.00	(127,829.13)	90.86
Homeowner's Prop. Tax Relief	7,693.08	7,693.08	9,621.00	(1,927.92)	79.96
Current Supplemental Property Taxes	36,129.38	36,129.38	20,507.00	15,622.38	176.18
Unitary & Op Non-unitary Tax	46,798.81	46,798.81	0.00	46,798.81	0.00
Atwood Tax Revenue	10,612.89	10,612.89	0.00	10,612.89	0.00
Railroad Unitary Property Taxes	949.20	949.20	0.00	949.20	0.00
Total Tax Revenue	1,372,149.23	1,372,149.23	1,427,923.00	(55,773.77)	96.09
TOTAL OPERATING REVENUE	\$1,647,489.50	\$1,647,489.50	\$1,648,502.00	(\$1,012.50)	99.94%

OTHER FINANCING SOURCES

Transfers from Other Funding Sources

TOTAL OTHER FINANCING SOURCES

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
0.00	0.00	0.00	0.00	0.00
1,647,489.50	1,647,489.50	1,648,502.00	(1,012.50)	99.94

TOTAL REVENUES

EXPENDITURES

Program Expenses	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Aquatics	557.50	557.50	0.00	557.50	0.00
Instructor/Adult Classes	221.00	221.00	0.00	221.00	0.00
Instructor/Youth Classes	542.25	542.25	286.00	256.25	189.60
Aub Elem/Program Exp	0.00	0.00	350.00	(350.00)	0.00
Skyridge/Program Exp	0.00	0.00	350.00	(350.00)	0.00
Day Camp/Program Exp	0.00	0.00	250.00	(250.00)	0.00
Preschool - Program Expense	146.46	146.46	200.00	(53.54)	73.23
Newcastle Program Expense	0.00	0.00	350.00	(350.00)	0.00
Adult Softball Expense	0.00	0.00	200.00	(200.00)	0.00
Pickle Ball Tennis Expense	586.31	586.31	0.00	586.31	0.00
Public Swim Expense	0.00	0.00	1,957.00	(1,957.00)	0.00
Public Swim Exp - PH Pool	0.00	0.00	441.00	(441.00)	0.00
Synchro Team Expenses	750.00	750.00	0.00	750.00	0.00
Special Events	125.28	125.28	1,504.00	(1,378.72)	8.33
Ukulele Festival Expenses	323.64	323.64	0.00	323.64	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Program Expenses	3,252.44	3,252.44	5,888.00	(2,635.56)	55.24
Operations & Supplies					
Merchant Fees - Cust Serv	582.42	582.42	619.00	(36.58)	94.09
Telephone - Placer Hills Pool	64.20	64.20	88.00	(23.80)	72.96
Telephone - Cust Serv	569.07	569.07	573.00	(3.93)	99.31
Telephone (CVCC) - Admin	481.82	481.82	530.00	(48.18)	90.91
Gift Certificates Expensed	58.00	58.00	0.00	58.00	0.00
Telephone - Facilities & Grounds	299.45	299.45	1,155.00	(855.55)	25.93
Telephone - Day Camp	0.00	0.00	230.00	(230.00)	0.00
Telephone - Newcastle	0.00	0.00	36.00	(36.00)	0.00
Telephone - Aub El	90.95	90.95	266.00	(175.05)	34.19
Telephone - Skyridge	42.80	42.80	230.00	(187.20)	18.61
Postage - Admin	500.00	500.00	0.00	500.00	0.00
Activity Guide Expense	577.00	577.00	0.00	577.00	0.00
Youth Assistance Expense	314.00	314.00	670.00	(356.00)	46.87
Office Supplies - Youth Services	53.61	53.61	0.00	53.61	0.00
Office Supplies - F & G	42.39	42.39	317.00	(274.61)	13.37
Office Supplies-Cust Serv	35.36	35.36	254.00	(218.64)	13.92
Office Supplies - Admin	688.04	688.04	0.00	688.04	0.00
Office Equip Rental - Cust Serv	470.75	470.75	563.00	(92.25)	83.62
Office Equip Rental - Admin	332.48	332.48	340.00	(7.52)	97.79
Dining Expense	18.00	18.00	0.00	18.00	0.00
Liability Insurance - Admin	10,106.25	10,106.25	10,106.00	0.25	100.00
Board Expense	0.00	0.00	375.00	(375.00)	0.00
Public Relations/Marketing - Cust Serv	1,198.00	1,198.00	0.00	1,198.00	0.00
Small Equipment - Rec Pk	0.00	0.00	500.00	(500.00)	0.00
Small Equipment - Reg Pk	0.00	0.00	120.00	(120.00)	0.00
Small Equipment - MV Park	0.00	0.00	80.00	(80.00)	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Safety Supplies - F & G	1,343.92	1,343.92	850.00	493.92	158.11
Restroom Supplies - Recreation Park	6.77	6.77	180.00	(173.23)	3.76
Restroom Supplies - Regional Park	9.03	9.03	180.00	(170.97)	5.02
Restroom Supplies - Ashford Park	2.26	2.26	90.00	(87.74)	2.51
Restroom Supplies - Meadow Vista Park	3.39	3.39	110.00	(106.61)	3.08
Restroom Supplies - Railroad Park	4.52	4.52	90.00	(85.48)	5.02
Restroom Supplies - Overlook Park	4.52	4.52	110.00	(105.48)	4.11
Restroom Supplies - Placer Hills Park	2.26	2.26	0.00	2.26	0.00
Restroom Supplies - Rec Comm Ctr	14.67	14.67	360.00	(345.33)	4.08
Restroom Supplies - Reg Comm Ctr	6.77	6.77	325.00	(318.23)	2.08
Restroom Supplies - CVCC Comm Ctr	14.67	14.67	450.00	(435.33)	3.26
Sanitation - Reg Pk - Toilet	450.00	450.00	450.00	0.00	100.00
Sanitation - Win Pk - Toilet	255.00	255.00	450.00	(195.00)	56.67
Sanitation - Rec Pk - ADA Toilet	0.00	0.00	350.00	(350.00)	0.00
Sanitation - Reg - ADA Toilet	349.00	349.00	350.00	(1.00)	99.71
Sanitation - Rec Pk - Debris Box	0.00	0.00	430.00	(430.00)	0.00
Sanitation - Reg Pk - Disposal	0.00	0.00	555.00	(555.00)	0.00
Sanitation - MV - Disposal	(33.00)	(33.00)	365.00	(398.00)	(9.04)
Sanitation - CVCC - Disposal	0.00	0.00	270.00	(270.00)	0.00
Small Equipment - Y Services	0.00	0.00	200.00	(200.00)	0.00
Total Operations & Supplies	18,958.37	18,958.37	23,217.00	(4,258.63)	81.66
Utilities Expense					
Lighting Reimb.-Beggs Field	(301.84)	(301.84)	0.00	(301.84)	0.00
Lighting Reimb.-James Field	(883.95)	(883.95)	0.00	(883.95)	0.00
Lighting Reimb.-Rec Field	298.46	298.46	0.00	298.46	0.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	(606.62)	(606.62)	0.00	(606.62)	0.00
Electric Reimb.- CV Comm Ctr	(191.31)	(191.31)	0.00	(191.31)	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Sierra Pool	0.00	0.00	2,000.00	(2,000.00)	0.00
Gas/Electric - PH Pool	0.00	0.00	500.00	(500.00)	0.00
Electric - Day Camp	0.00	0.00	100.00	(100.00)	0.00
Lighting Reimb.- Reg Park	(540.00)	(540.00)	0.00	(540.00)	0.00
Lighting Reimb.-Railhead	(178.87)	(178.87)	0.00	(178.87)	0.00
Water - CV Comm Ctr	551.44	551.44	0.00	551.44	0.00
Water - Regional Park	7,300.59	7,300.59	6,888.00	412.59	105.99
Water - Ashford Park	0.00	0.00	175.00	(175.00)	0.00
Total Utilities Expense	5,447.90	5,447.90	9,663.00	(4,215.10)	56.38
Legal Expenses					
Total Legal Expense	0.00	0.00	0.00	0.00	0.00
Professional Services					
Professional Services - Rec	0.00	0.00	1,475.00	(1,475.00)	0.00
Professional Services - YS	612.12	612.12	1,377.00	(764.88)	44.45
Professional Services - C Serv	0.00	0.00	900.00	(900.00)	0.00
Professional Services - Admin	0.00	0.00	100.00	(100.00)	0.00
Total Professional Services	612.12	612.12	3,852.00	(3,239.88)	15.89
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	0.00	189.00	(189.00)	0.00
Vehicle Maintenance	3,051.57	3,051.57	393.00	2,658.57	776.48
Maint - Recreation Field	68.80	68.80	667.00	(598.20)	10.32

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CV Baseball Field	240.88	240.88	1,591.00	(1,350.12)	15.14
Maint - Beggs Field	103.23	103.23	712.00	(608.77)	14.50
Maint - Sierra Pool	910.87	910.87	1,300.00	(389.13)	70.07
Maint & Repairs - Equipment	160.10	160.10	0.00	160.10	0.00
Maint - Recreation Park	106.46	106.46	0.00	106.46	0.00
Maint - Regional Park	68.96	68.96	700.00	(631.04)	9.85
Maint - Ashford Park	68.96	68.96	3.00	65.96	2298.67
Maint - Meadow Vista Park	68.96	68.96	1,058.00	(989.04)	6.52
Maint - Christian Valley Park	68.96	68.96	0.00	68.96	0.00
Maint - Railroad Park	68.96	68.96	34.00	34.96	202.82
Maint - CVCC Park	68.96	68.96	634.00	(565.04)	10.88
Maint - Overlook Park	68.96	68.96	0.00	68.96	0.00
Maint - Placer Hills Park	68.96	68.96	0.00	68.96	0.00
Maint - Pocket Parks	68.96	68.96	0.00	68.96	0.00
Maint - Winchester Park	68.83	68.83	0.00	68.83	0.00
Maint - Atwood	68.96	68.96	0.00	68.96	0.00
Maint - Bike Park	468.63	468.63	0.00	468.63	0.00
Rep/Maint - Skyridge	0.00	0.00	200.00	(200.00)	0.00
Maint - Ashley Dog Park	137.76	137.76	0.00	137.76	0.00
Maint - Regional Comm Ctr	2,130.00	2,130.00	225.00	1,905.00	946.67
Maint - CVCC Comm Ctr	0.00	0.00	400.00	(400.00)	0.00
Maint - Regional Bill Bean Field	483.53	483.53	0.00	483.53	0.00
Maint - Regional Field B	516.17	516.17	0.00	516.17	0.00
Maint - Regional Field C	206.52	206.52	0.00	206.52	0.00
Vandalism Repairs Expense	363.69	363.69	0.00	363.69	0.00
Total Building and Grounds Maintenance	9,706.64	9,706.64	8,106.00	1,600.64	119.75
Property Tax Administration/LAFCO	5,134.97	5,134.97	5,100.00	34.97	100.69

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Property Tax Administration/LAFCO	5,134.97	5,134.97	5,100.00	34.97	100.69
Salaries Expense					
Wages - (Y.Serv) - Manager	3,360.00	3,360.00	3,528.00	(168.00)	95.24
Wages - (Cust Serv) - Full Time	5,436.79	5,436.79	7,166.00	(1,729.21)	75.87
Wages - (Admin) - Full Time	7,492.43	7,492.43	7,081.00	411.43	105.81
Wages - (Admin) - Part Time	8,947.69	8,947.69	3,791.00	5,156.69	236.03
Wages - (Y.Serv) - Aub Elem - PT	4,924.63	4,924.63	9,300.00	(4,375.37)	52.95
Wages - (Y.Serv) - AE Maint	71.07	71.07	48.00	23.07	148.06
Wages - (Y.Serv) - Skyridge - PT	4,265.91	4,265.91	6,150.00	(1,884.09)	69.36
Wages - (Y.Serv) - Skyridge Maint	400.11	400.11	0.00	400.11	0.00
Wages - (Y.Serv) - Day Camp - PT	1,948.37	1,948.37	840.00	1,108.37	231.95
Wages - (Rec) - Full Time	7,286.60	7,286.60	8,456.00	(1,169.40)	86.17
Wages - (Y. Serv) - Newcastle- PT	2,974.07	2,974.07	6,270.00	(3,295.93)	47.43
Wages - (Rec) - Adult Softball	379.80	379.80	0.00	379.80	0.00
Wages - (Rec) - Adult Basketball	70.08	70.08	232.00	(161.92)	30.21
Wages - (Y.Serv) - Preschool	2,664.60	2,664.60	4,720.00	(2,055.40)	56.45
Wages - (Aqua) - Aquatics Coordinator	1,036.40	1,036.40	1,907.00	(870.60)	54.35
Wages - (Aqua) - Aquatic Activities	534.21	534.21	902.00	(367.79)	59.23
Wages - (Aqua) - Public Swim	1,435.35	1,435.35	3,703.00	(2,267.65)	38.76
Wages - (Aqua) - Master Swim	473.39	473.39	705.00	(231.61)	67.15
Wages - (Aqua) - Swim Team Coaches	166.52	166.52	460.00	(293.48)	36.20
Wages - (Aqua) - Synchronized Swim Coach	690.75	690.75	527.00	163.75	131.07
Wages - (Fac & Grds) - Fac Attendant - Rec	4,892.77	4,892.77	6,045.00	(1,152.23)	80.94
Wages - (Fac & Grds) - Fac Att. - CVCC	1,753.65	1,753.65	1,889.00	(135.35)	92.84
Wages - (Fac & Grds) - Fac Attendant - Reg	1,010.45	1,010.45	1,511.00	(500.55)	66.87
Wages - (Fac & Grds) - Management	8,520.54	8,520.54	9,407.00	(886.46)	90.58
Wages - (Fac & Grds) - Recreation Park	14,299.17	14,299.17	15,022.00	(722.83)	95.19

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Regional Park	6,105.46	6,105.46	8,749.00	(2,643.54)	69.79
Wages - (Fac & Grds) - Ashford Park	2,525.26	2,525.26	1,200.00	1,325.26	210.44
Wages - (Fac & Grds) - Meadow Vista Park	2,372.20	2,372.20	4,100.00	(1,727.80)	57.86
Wages - (Fac & Grds) - CV Comm Center	265.93	265.93	400.00	(134.07)	66.48
Wages - (Fac & Grds) - Railroad Park	993.39	993.39	800.00	193.39	124.17
Wages - (Fac & Grds) - CVCC	743.97	743.97	700.00	43.97	106.28
Wages - (Fac & Grds) - Overlook Park	783.35	783.35	800.00	(16.65)	97.92
Wages - (Fac & Grds) - Placer Hills Park	867.67	867.67	300.00	567.67	289.22
Wages - (Fac & Grds) - Pocket Parks	204.86	204.86	400.00	(195.14)	51.22
Wages - (Fac & Grds) - Winchester Park	383.74	383.74	300.00	83.74	127.91
Wages - (Fac & Grds) - Atwood	548.16	548.16	400.00	148.16	137.04
Wages - (Fac & Grds) - Shockley Property	208.87	208.87	0.00	208.87	0.00
Wages - District Administrator	6,420.96	6,420.96	6,897.00	(476.04)	93.10
Wages - (Rec) - Special Events	(42.54)	(42.54)	0.00	(42.54)	0.00
Wages - (F & G) Uniform Allowance	6,732.87	6,732.87	7,080.00	(347.13)	95.10
Total Salaries Expense	114,149.50	114,149.50	131,786.00	(17,636.50)	86.62
Benefits & Payroll Costs					
ER Taxes - Rec	555.72	555.72	665.00	(109.28)	83.57
ER Taxes - Aquatics	555.42	555.42	833.00	(277.58)	66.68
ER Taxes - Youth Services	2,032.10	2,032.10	3,440.00	(1,407.90)	59.07
ER Taxes - Fac & Grds	3,968.05	3,968.05	5,321.00	(1,352.95)	74.57
ER Taxes - Cust Serv	381.70	381.70	548.00	(166.30)	69.65
ER Taxes - Admin	1,804.98	1,804.98	1,359.00	445.98	132.82
Fingerprinting Exp - Aquatics	0.00	0.00	150.00	(150.00)	0.00
Benefits Expense - Recreation	1,722.69	1,722.69	2,967.00	(1,244.31)	58.06
Benefits Expense - Youth Services	2,172.96	2,172.96	2,500.00	(327.04)	86.92
Benefits Expense - Fac & Grds	18,131.70	18,131.70	18,868.00	(736.30)	96.10
Benefits Expense - Cust Serv	2,272.94	2,272.94	2,289.00	(16.06)	99.30

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Admin	5,267.66	5,267.66	5,032.00	235.66	104.68
Employer Retirement Exp. - Rec	678.76	678.76	785.00	(106.24)	86.47
Employer Retirement Exp. - Aquatics	164.22	164.22	262.00	(97.78)	62.68
Employer Retirement Exp. - Youth Services	1,618.65	1,618.65	2,000.00	(381.35)	80.93
Employer Retirement Exp. - Fac & Grds	3,959.18	3,959.18	4,913.00	(953.82)	80.59
Employer Retirement Exp - Cust Serv	914.58	914.58	797.00	117.58	114.75
Employer Retirement Exp. - Admin	1,858.69	1,858.69	1,880.00	(21.31)	98.87
Worker's Comp - Rec	137.86	137.86	155.00	(17.14)	88.94
Worker's Comp - Aquatics	77.45	77.45	146.00	(68.55)	53.05
Worker's Comp - Youth Services	429.49	429.49	586.00	(156.51)	73.29
Worker's Comp - Fac & Grds	5,400.96	5,400.96	5,206.00	194.96	103.75
Worker's Comp - Cust Serv	28.11	28.11	37.00	(8.89)	75.97
Worker's Comp - Admin	230.27	230.27	187.00	43.27	123.14
Total Benefits and Payroll Costs	54,364.14	54,364.14	60,926.00	(6,561.86)	89.23
Fixed Asset Expense					
Total Fixed Asset Expense	0.00	0.00	0.00	0.00	0.00
Capital Improvement Projects					
CVCC - Bike Park	25.31	25.31	0.00	25.31	0.00
Reg Pk Expansion - 24 Acres	750.00	750.00	1,000.00	(250.00)	75.00
Rec - Shop Floor Repairs	1,120.00	1,120.00	1,200.00	(80.00)	93.33
Total Capital Improvement Projects	1,895.31	1,895.31	2,200.00	(304.69)	86.15
Debt Service					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	\$213,521.39	\$213,521.39	\$250,738.00	(\$37,216.61)	85.16%
Net Revenue Over Expenditures	\$1,433,968.11	\$1,433,968.11	\$1,397,764.00	\$36,204.11	102.59%
ADJ. NET REVENUE OVER EXPENDITURES	1,433,968.11	1,433,968.11	1,397,764.00	36,204.11	102.59

Discussion Item #1. Cover sheet – Electric Charging Stations and Electric Vehicle Fleets

Auburn Area Recreation and Park District Policy Committee; May, 2021; Board of Directors meeting May, 2021; **Finance Committee meeting June, 2021**

The Issue

A discussion about electric vehicles and electric vehicle charging stations.

Background

Auburn City Councilwoman and ARD liaison Rachel Radell-Harris shared information at the April, 2021 Board of Directors meeting about grants that are coming available for electric vehicle charging stations. Rachel also spoke about new laws that will require public and private fleets to switch to electric.

Staff met with Rachel to discuss these items. The following is a brief synopsis:

Electric Vehicle Charging Stations

Rachel suggested that ARD consider installing Level 2 chargers. Rachel does not recommend that ARD make these free for the users. Rachel feels that these Level 2 chargers will be adequate for what most of our park users will need – the ability to top off the battery, as opposed to a rapid, full charge from a DC Fast Charger. These DC Fast Chargers are generally found right off of a freeway.

Rachel explained that there is grant money coming available through the CALeVIP Inland Counties Incentive Program. This incentive program will provide a rebate up to \$3,500/connector. Each charging station generally has two connectors (\$7,000 rebate). The cost to install a charging station depends on the location (distance to existing power, necessary ADA upgrades, possible additional lighting, etc.). Rachel put ARD staff in touch with a local engineer that specializes in review and providing specs and diagrams on how/where to install charging stations.

Applications for the Inland Counties Incentive Program were submitted for four parks – Recreation Park, Regional Park, Ashford Park and Meadow Vista Park. Rachel recommends applying for all possible sites. ARD can always withdraw their application, if desired.

Clean Fleet Regulations

A new law, which should go into effect in Fall, 2021, will require all public and private fleets to begin purchasing only electric vehicles (with a few exceptions for police, fire, etc.). A high level summary of the proposed new law follows:

The regulation applies to:

- Vehicles with a gross vehicle weight over 8,500 lbs (Medium-Duty and Heavy-Duty)

- Private, Public, Drayage

- Does not cover: transit vehicles subject to the ICT regulation, emergency vehicles defined by vehicle code section 165, school buses

- * Implementation timeframe is from 2023 to 2045
- * For public fleets:

Requirement is on fleet purchases and replacements. No requirement to replace early.

50% of 2024-2026 model years must be Zero Emission Vehicles (ZEV) or Plug In Hybrid Electric Vehicles (PHEV)

100% of 2027 and newer model years must be ZEVs or PHEVs

PHEVs allowed until 2035

The current costs for electric trucks (as ARD will need) are very high, however prices are continuing to drop and there are grants to pay for these electric vehicles.

ARD will also need to look at its fleet of gator carts and lawn mowers.

These topics were reviewed at the May, 2021 Board of Director's meeting. These topics were referred to the ARD Finance Committee to further discuss and evaluate. The Board requested that the following be reviewed:

- Where do we currently stand with EV chargers and an EV fleet
- What is the reliability of EVs
- What are the maintenance costs of EVs

With Rachel's assistance, staff has reached out to the following people to assist with this information:

- Phil Haupt, a local electrician who specializes in reviewing providing specs to install EV Chargers. Staff is meeting with Phil on June 24th
- Brian Craighead, Fleet Manager for the City of Roseville. Staff will be discussing EV reliability and maintenance with Craig on June 14th.

Recommendation for the Finance Committee

Review and provide direction. Staff will have more information on EV reliability and maintenance by the time the Finance Committee meets.

Fiscal Impact

Unknown at this time

Attachments

Article from Forbes

Forbes Article

EV Reliability As Varied As Gasoline Cars, Consumer Reports Finds

Jerry Hirsch

Contributor

Updated Feb 18, 2021

Forbes Wheels independently tests and reviews cars and automotive accessories. We may earn an affiliate commission from links on our site. The analysis and opinions are our own.

Battery electric vehicles accounted for about 1.5% of U.S. new vehicle sales last year, a small and growing number that will grow over the next decade as automakers bring out more offerings and more consumers discover some of the advantages over gas cars.

Already there are enough different models for Consumer Reports and J.D. Power to create electric vehicle categories in their annual car ratings.

The reliability of electric vehicles turns out to be as varied as their gasoline counterparts, said Jake Fisher, Consumer Reports' senior director of automotive testing.

Surveys Find High Satisfaction and Reliability Issues

And both Consumer Reports and J.D. Power's research found that electric vehicle owners typically report great satisfaction with their cars despite reliability issues.

Consumer Reports now tracks electric vehicles in a separate category in each price segment. The magazine also now identifies EVs and other vehicles that produce the least amount of greenhouse gases and pollution with a Green Choice designation in its car reviews and other ratings.

It found that EVs in the \$35,000 to \$45,000 score far better than those in the \$75,000 and over segment.

The Tesla Model S and Model X, [Porsche](#) Taycan and [Jaguar](#) I-Pace all score second from the bottom on Consumer Report's five point reliability scale in the latest ratings. The [Audi](#) E-Tron is at the very bottom.

But if you go to entry-level electric vehicles—the \$35,000 to \$45,000 range—reliability is much better. The [Chevrolet](#) Bolt is among the most reliable vehicles, regardless of powertrain, Fisher said. It carries the highest reliability rating. The [Hyundai](#) Kona Electric and the [Nissan](#) Leaf score in the middle of the magazine's scale, indicating average reliability. But the [Kia](#) Niro gets worse than average marks.

The mid-priced tier—\$45,000 to \$55,000—is mixed. The Tesla Model 3 and [BMW](#) i3 have average reliability. The Tesla Model Y comes in at the bottom tier.

Fewer Parts in EVs, Less Wear on Brakes

Electric vehicles should be more reliable than a car with an internal combustion engine because they have fewer moving parts and less complexity, Fisher said.

“But the reason that we're not necessarily seeing that is because the companies launching electric vehicles don't have a hundred years of experience like they do with gasoline-powered vehicles,” Fisher said.

It won't take long to catch up, he said, but until then, “we're going to see some growing pains.”

Fisher said it's not surprising that the Chevy Bolt is at the top of the reliability class. General Motors produced an [electric car](#) more than two decades ago and has more experience than most other automakers, he said.

“It's possible that they're going to do better with electric than they would with 10-speed automatic transmissions and turbos and all those other problems,” Fisher said.

Consumer Reports found that owners almost uniformly expressed high satisfaction with the vehicles regardless of the reliability. All but the Nissan Leaf and BMW i3 received the better than average to the highest owner satisfaction rating in the magazine's latest report.

J.D. Power Finds Similar Satisfaction with EVs

That finding also appears in the J.D. Power U.S. [Electric Vehicle Experience](#) Ownership Study launched by the auto market research firm this year.

Among the early purchasers of electrified vehicles, 82% of Power respondents say they “definitely will” consider purchasing another in the future, according to the report. The study surveyed nearly 10,000 owners of both battery-electric vehicles and plug-in hybrid vehicles.

The auto market research firm’s findings mirror another part of what Consumer Reports discovered. Tesla generally gets poor reliability ratings but owners don’t seem to care.

“It’s notable that, while Tesla is seen to have poor quality, Tesla owners are more highly satisfied overall, indicating their willingness to overlook quality problems,” according to the J.D. Power report.

It found that Tesla Model S owners demonstrated the highest ownership satisfaction experience giving the vehicle a score of 798 on a 1,000 point scale. The Tesla Model 3 ranks second with a 790 score. Both were rated in the premium vehicle segment.

The Kia Niro EV ranked highest in the mass market BEV (battery electric vehicle) segment with a score of 782. The Chevy Bolt was second at 745 and the Hyundai Kona EV was third at 743.

J.D. Power said shoppers are beginning to gravitate to electric vehicles because they like the expected lower operating cost compared to a gas car. An EV requires less maintenance. The brakes last longer because of regenerative braking, it doesn’t need oil changes and it has lower fuel costs.

Maintenance 10%-15% Less than Gas-Engine Vehicle

Maintenance is 10% to 15% less than an internal combustion vehicle, said Sam Abuelsamid, the E-mobility analyst at Guidehouse Insights.

While the gap is more significant when compared to older cars, it shrinks for the newest vehicles. The maintenance intervals for gas vehicles have stretched with technology improvements. The typical new car might need an oil change every 10,000 miles and spark plugs at about 100,000 miles, Abuelsamid said.

Electric vehicles have a much larger cost advantage in fueling.

That is because conventional hybrids, the most efficient internal combustion engine vehicles, can use only 45% to 50% of gasoline's energy density. They aren't very efficient, Abuelsamid said. The most efficient gas-only car can use about 30% to 35% of gasoline energy. But an EV can tap at least 90% of the energy stored in its battery back.

"That means that you get huge gains in operating costs," he said.

The differences show up in the Hyundai Kona, which has both an electric and a gasoline version. Owners will spend about \$1,250 annually to fuel and \$2.05 to drive 25 miles, according to [the EPA](#). But the annual energy cost for the electric version is \$550, 44% of the gas Kona. Owners spend 89 cents to drive 25 miles.

Even more attention will be paid to electric vehicles going forward now that General Motors, Jaguar, [Ford's](#) European division and others have announced plans to phase out gas and diesel vehicles by 2035 or earlier.