AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, MARCH 17, 2021, 5:00 PM

PLEASE NOTE NEW TIME

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/95720699016. The public can use this link and/or call 1 669 900 6833 Webinar ID: 957 2069 9016 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 February 17, 2021 Standing Finance Meeting (Pages 3 – 5)

Recommendation: Review and approve minutes.

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

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

4.3 Review of Financials for February, 2021 (Pages 9 – 33)

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

4.4 Resolution Number 2021-05 Transfer of $40,000 from the Capital Construction Reserves for 24-Acre Planning and CEQA (Pages 34 – 35)

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2021-05, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of $40,000 to reimburse the general fund for expenses paid for the Regional Park 24-Acre expansion preliminary drawings, planning and CEQA review?

4.5 Final Budget Resolution Number 2021-06 for Fiscal Year 2021-2022 (Pages 36 – 66)

Shall the Auburn Area Recreation & Park District (ARD) approve and adopt Resolution Number 2021-06, FY 2021/2022 budget??

4.6 Approval of Agreement with Local 39 Operating Engineers (Pages 67 – 109, page 109 is blank)

Shall the Auburn Area Recreation and Park District (ARD) approve the agreement between ARD and the Local 39 Operating Engineers?

4.7 District Administrator Contract Amendment – COLA (Pages 110 – 112)

Shall the Auburn Area Recreation and Park District (ARD) approve an amendment (Amendment #8) to the District Administrator's contract for a Cost -of-Living Adjustment (COLA)?

Discussion Item:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

ADJOURNMENT

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

_____	_____	_____
Date	Time	Secretary to the Board

SECTION: 4.0

ITEM: 4.1 **APPROVAL OF MINUTES FROM FEBRUARY 17, 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, February 17, 2021 at 2:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603

1.0 CALL TO ORDER

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

ROLL CALL

Directors Ainsleigh and Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee.

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

None.

4.0 BUSINESS

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

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

4.2 Review of Cash Requirements for January, 2020

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

4.3 Review of Financials for January, 2021

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

4.4 Resolution Number 2021-03: Transfer of Equipment Reserve Fund

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2021-03: Transfer of Equipment Reserve Fund and forwarded it to the consent calendar for review and adoption.

4.5 Preliminary Budget for Fiscal Year 2021-2022

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

4.6 Preliminary Budget for Fiscal Year 2021-2022

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

4.7 Discussion Item:

1. 2020 Events and P&L Review – see attachments. This item was reviewed by the Committee and forwarded to the Board of Directors as an informational item.

2. County Mitigation Fund, current balance $792,000.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

Update on tire wall at Ashford Park.

6.0 PENDING ITEMS REQURING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:36 p.m.

Board Secretary _____ Date _____

SECTION: 4.0

ITEM: 4.2 **REVIEW OF CASH REQUIREMENTS FOR FEBRUARY, 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: **$83,073.03**

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Ranges:	From:	To:		From:	To:
Check Number	First	Last	Check Date	2/1/2021	2/28/2021
Vendor ID	First	Last	Checkbook ID	COMM 1ST	COMM 1ST
Vendor Name	First	Last			

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
21221	S1007	Stationary Engineers, Local 39	2/5/2021	COMM 1ST	PMCHK00002714	$352.29
21222	U0019	US Bank	2/9/2021	COMM 1ST	PMCHK00002715	$5,751.28
21223	1099-271	Kelpro Security	2/12/2021	COMM 1ST	PMCHK00002716	$2,613.90
21224	A0001	Recology Auburn Placer	2/12/2021	COMM 1ST	PMCHK00002716	$426.33
21225	A0013	AT&T	2/12/2021	COMM 1ST	PMCHK00002716	$64.20
21226	A0027	Recology Auburn Placer	2/12/2021	COMM 1ST	PMCHK00002716	$1,145.23
21227	A0051	Anderson's Sierra Pipe Co.	2/12/2021	COMM 1ST	PMCHK00002716	$428.12
21228	A0170	AT&T Acct 088-034-5818-655	2/12/2021	COMM 1ST	PMCHK00002716	$90.95
21229	B0020	BSN Sports, Inc.	2/12/2021	COMM 1ST	PMCHK00002716	$475.38
21230	C0061	California Computer Services	2/12/2021	COMM 1ST	PMCHK00002716	$4,800.00
21231	C0072	CIT Technology Fin. Serv., Inc	2/12/2021	COMM 1ST	PMCHK00002716	$470.75
21232	C0113	Cooks Portable Toilets & Septi	2/12/2021	COMM 1ST	PMCHK00002716	$1,522.63
21233	C0130	Cirrus Group LLC	2/12/2021	COMM 1ST	PMCHK00002716	$1,415.17
21234	D0025	Dawson Oil Company	2/12/2021	COMM 1ST	PMCHK00002716	$2,787.73
21235	D0066	De Lage Landen Financial Servi	2/12/2021	COMM 1ST	PMCHK00002716	$332.48
21236	L0027	Pat Larson	2/12/2021	COMM 1ST	PMCHK00002716	$33.38
21237	L0100	Lifeguard First Aid & Safety,	2/12/2021	COMM 1ST	PMCHK00002716	$150.04
21238	M0011	Mallard Creek	2/12/2021	COMM 1ST	PMCHK00002716	$1,404.32
21239	M0098	Meadow Vista County Water Dist	2/12/2021	COMM 1ST	PMCHK00002716	$787.88
21240	N0003	Norris Electric, Inc.	2/12/2021	COMM 1ST	PMCHK00002716	$536.73
21241	N0048	Normac, Inc.	2/12/2021	COMM 1ST	PMCHK00002716	$480.39
21242	P0005	Placer County Water Agency	2/12/2021	COMM 1ST	PMCHK00002716	$2,057.40
21243	P0007	Pacific Gas & Electric Company	2/12/2021	COMM 1ST	PMCHK00002716	$236.77
21244	P0023	PG&E	2/12/2021	COMM 1ST	PMCHK00002716	$89.16
21245	R0073	Riebes Auto Parts	2/12/2021	COMM 1ST	PMCHK00002716	$627.36
21246	S0009	Sierra Saw Sales And Service	2/12/2021	COMM 1ST	PMCHK00002716	$611.58
21247	S0025	Sierra Pacific Turf Supply, In	2/12/2021	COMM 1ST	PMCHK00002716	$853.67
21248	T1000	Transamerica Life Insurance	2/12/2021	COMM 1ST	PMCHK00002716	$460.00
21249	TEMPC	Jenefer Cauraugh	2/12/2021	COMM 1ST	PMCHK00002716	$290.00
21250	TEMPF	Megan Frost	2/12/2021	COMM 1ST	PMCHK00002716	$88.40
21251	TEMPG	Stephen Guzier	2/12/2021	COMM 1ST	PMCHK00002716	$50.68
21252	U0016	Uptown Signs & Graphics, Inc.	2/12/2021	COMM 1ST	PMCHK00002716	$139.03
21253	U0026	Union Pacific Railroad	2/12/2021	COMM 1ST	PMCHK00002716	$2,076.35
21254	V0004	Valley Truck & Tractor Co.	2/12/2021	COMM 1ST	PMCHK00002716	$1,555.33
21255	V0007	Verizon Wireless	2/12/2021	COMM 1ST	PMCHK00002716	$860.40
21256	W0001	Walker's Office Supplies, Inc.	2/12/2021	COMM 1ST	PMCHK00002716	$319.52
21257	W0010	Waxie Sanitary Supply	2/12/2021	COMM 1ST	PMCHK00002716	$177.18
21258	W0044	Wave	2/12/2021	COMM 1ST	PMCHK00002716	$1,220.53
21259	W0045	Williams, Jesse	2/12/2021	COMM 1ST	PMCHK00002716	$33.04
21260	A0169	AT&T Acct 303817271	2/19/2021	COMM 1ST	PMCHK00002717	$85.60
21261	S1007	Stationary Engineers, Local 39	2/19/2021	COMM 1ST	PMCHK00002717	$352.76
21262	A0014	AT&T	2/26/2021	COMM 1ST	PMCHK00002718	$321.84
21263	A1055	Also Energy, Inc.	2/26/2021	COMM 1ST	PMCHK00002718	$1,813.81
21264	B0062	BareBones WorkWear	2/26/2021	COMM 1ST	PMCHK00002718	$141.54
21265	B0069	Bidwell Water	2/26/2021	COMM 1ST	PMCHK00002718	$88.00
21266	C0111	Cal.net	2/26/2021	COMM 1ST	PMCHK00002718	$66.90
21267	C0121	Cole Huber LLP	2/26/2021	COMM 1ST	PMCHK00002718	$456.00
21268	D0066	De Lage Landen Financial Servi	2/26/2021	COMM 1ST	PMCHK00002718	$332.48
21269	D0077	Dudek	2/26/2021	COMM 1ST	PMCHK00002718	$6,440.00
21270	H0056	Humana Dental Ins. Co	2/26/2021	COMM 1ST	PMCHK00002718	$2,249.33
21271	K0011	The Permanente Medical Group I	2/26/2021	COMM 1ST	PMCHK00002718	$65.00
21272	M0011	Mallard Creek	2/26/2021	COMM 1ST	PMCHK00002718	$1,404.32
21273	M0013	Meadow Vista Hardware	2/26/2021	COMM 1ST	PMCHK00002718	$47.97
21274	M0019	Kahl Muscott	2/26/2021	COMM 1ST	PMCHK00002718	$306.32
21275	N0003	Norris Electric, Inc.	2/26/2021	COMM 1ST	PMCHK00002718	$2,984.07
21276	N0012	Nevada Irrigation District	2/26/2021	COMM 1ST	PMCHK00002718	$406.11
21277	N0048	Normac, Inc.	2/26/2021	COMM 1ST	PMCHK00002718	$3,895.57
21278	P0005	Placer County Water Agency	2/26/2021	COMM 1ST	PMCHK00002718	$894.87
21279	P0007	Pacific Gas & Electric Company	2/26/2021	COMM 1ST	PMCHK00002718	$8,781.72
21280	P0056	Placer Union High School Distr	2/26/2021	COMM 1ST	PMCHK00002718	$11,086.12
21281	Q0003	Quality Automotive	2/26/2021	COMM 1ST	PMCHK00002718	$148.80
21282	R0073	Riebes Auto Parts	2/26/2021	COMM 1ST	PMCHK00002718	$45.51
21283	S0067	Superfast Copy	2/26/2021	COMM 1ST	PMCHK00002718	$24.45
21284	S0103	SCI Consulting Group	2/26/2021	COMM 1ST	PMCHK00002718	$930.00
21285	S0145	SCP Pool Distributors LLC	2/26/2021	COMM 1ST	PMCHK00002718	$552.50
21286	S0154	Mike Scheele	2/26/2021	COMM 1ST	PMCHK00002718	$59.92
21287	T0046	Linda Donnelly	2/26/2021	COMM 1ST	PMCHK00002718	$126.56

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
21288	TO071	TIAA Commercial Finance, Inc.	2/26/2021	COMM 1ST	PMCHK00002718	$107.34
21289	TEMPH	Shelly Howes	2/26/2021	COMM 1ST	PMCHK00002718	$168.00
21290	WO001	Walker's Office Supplies, Inc.	2/26/2021	COMM 1ST	PMCHK00002718	$541.37
21291	WO010	Waxie Sanitary Supply	2/26/2021	COMM 1ST	PMCHK00002718	$332.67

Total Checks: 71

Total Amount of Checks: $83,073.03

SECTION:	**4.0**	
ITEM:	**4.3**	**REVIEW OF FINANCIALS FOR FEBRUARY, 2021**
DESCRIPTION:		**SEE ATTACHMENT**
INFORMATION:		**REVIEW AND APPROVE, FORWARD TO THE CONSENT CALENDAR FOR REVIEW AND APPROVAL**
FISCAL IMPACT:		**NONE**

February's Financials

Revenues –

- **Rents and Concessions** are up $20,000 above budget, due to Field Rentals.
- **Misc Revenue** is up by $12,000. We received a check for $13,000 from CAPRI for the loss of accident vehicle.
- **Grants & Donations** are up $49,000 primarily due to Federal COVID 19 Credits for Sick Paid Employees, however the IRS revoked that Grant because ARD is a government entity. Taxes in the amount of $44,000 will be paid in March.
- **Tax Revenues** are up $100,000 due to better property tax revenues than anticipated.

Expenses –

- **Operations & Supplies Expense** are below budget by $38,000. Activity Guide related expenses down ($6,400), Youth Assistance is not being spent ($5,000), Gasoline Expense is down ($2,400) and staff development costs are down ($4,000).
- **Utilities** are above budget by $13,700. We paid an unexpected water bill for Regional "C" field for 2 years' usage ($11,100).
- **Building and Grounds Maintenance** is under budget by $57,000 currently. The most significant savings were on multiple Fields' Maintenance ($12,000), Meadow Vista Park which is under by $4,000, maintenance on the Day Camp Modular ($4,800), Recreation and CVCC Community Centers are under by $11,000, and the pools are under by $8,500.
- **Wages and Benefit Expense** are showing above budget by $181,000. The Prefunding payment of $140,000 to our UAL is in this category, but it was funded by our UAL reserve account. The remaining $41,000 is primarily from Youth Services ($26,500) and Facilities and Grounds (16,000). There have been many ups and downs; continual changes in both departments.

PROFIT & LOSS

20/21 Approved Budget

	Approved Budget FY 20-21	% Of Total	Mid-Yr Revision FY 20-21		2021 February ACTUALS		Last Yr February Actuals		2020-21 YTD ACTUALS	2020-21 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues											
Program Revenue	559,332	12%	558,381	12%	39,763	20%	93,524	30%	522,197	526,823	1,274,201
Facility Revenue	25,252	1%	15,708	0%	8,865	4%	234	0%	35,637	15,355	171,119
Misc. Revenue	29,934	1%	64,681	1%	13,431	7%	4,503	1%	54,789	43,167	42,504
Grants & Donations	133,815	3%	138,539	3%	26	0%	143	0%	85,601	36,201	38,744
Interest Income	40,750	1%	38,790	1%	1,131	1%	6,043	2%	23,925	35,317	66,202
Equipment Reserve Transfers	20,000	0%	124,287	3%	-	0%	-	0%	-	-	221,580
Project Reserve Transfers	206,000	4%	239,300	5%	-	0%	90,000	29%	-	-	
Contingency Reserves	190,000	4%	55,000	1%	-	0%	-	0%	-	-	-
Tax Revenue	3,435,481	73%	3,482,212	72%	-	0%	-	0%	3,586,359	3,482,212	3,454,901
In Kind/Atwood	24,725	1%	26,468	1%	-	0%	-	0%	25,962	26,468	23,522
Transfer of other Funds - Loan/UAL					140,000		-		-		
City Mitigation Transfers	40,000	1%	40,000	1%	-	0%	-	0%	-	-	19,000
County Mitigation Revenue	25,000	1%	62,000	1%	-	0%	117,300	38%	-	-	275,300
Total Operating Revenue	4,730,289	100.00	4,845,366	100.00	203,216	31.1	311,747	100.0	4,334,470	4,165,543	5,587,073
Expenditures											
Program Expense	94,166	2%	88,938	2%	753	0%	12,170	3%	66,384	73,710	228,667
Operating & Supplies	389,413	8%	381,530	8%	22,521	5%	29,415	8%	292,794	330,985	347,098
Utilities Expense	222,389	5%	227,005	5%	24,115	6%	15,509	4%	221,220	207,534	186,804
Professional Services	91,285	2%	77,329	2%	7,601	2%	20,157	5%	60,617	65,824	75,800
Building & Grounds Maintenance	469,165	10%	473,219	10%	25,460	6%	20,643	5%	285,685	343,519	341,337
Property Tax Admin.	99,318	2%	97,808	2%	-	0%	-	0%	99,353	97,808	61,818
Wages	1,973,940	43%	1,952,781	41%	142,246	33%	166,327	43%	1,712,708	1,682,796	2,045,484
Benefits & Payroll Costs	846,560	18%	807,071	17%	200,631	46%	67,320	17%	892,425	740,774	777,809
Fixed Asset Expense	28,325	1%	146,387	3%	6,464	1%	7,200	2%	133,203	143,287	249,467
Capital Improvement Projects	390,952	8%	473,349	10%	2,076	0%	52,040	13%	102,097	104,246	786,626
Debt Services	2,076	0%	2,076	0%	-	0%	-	0%	2,076	2,076	2,016
Total Expenditures	4,607,589	100.00	4,727,493	100.00	431,867	100%	390,781	100%	3,868,562	3,792,559	5,102,926
Net Revenue Over Expenditures	$ 122,700	2.59	$ 117,873		$ (228,651)		(79,034)		$465,908	$372,984	$484,147
										Total	Total
Annual Contingency Reserve (1-2%)										$ 473,000	$ 450,000
Annual Equip Replacement Reserve	$ -		$ -							$ 687,237	$ 726,236
Future Capital Construction Reserve	$ 50,000		$ 50,000							$ 935,573	$ 965,099
ADA Reserve	$ 5,000		$ 5,000							$ 30,032	$ 25,032
CalPERS unfunded liability reserve	$ 45,800		$ 45,800							$ 140,000	$ 183,200
TOTAL RESERVE BALANCES										$ 2,265,842	$ 2,349,567
Net Position	$ 21,900		$ 17,073								

Auburn Area Recreation and Park District
Balance Sheet
2/28/2021

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	168,178.48
Placer County Treasure-General	5,763,722.07
Placer County Treasurer - City Trust	206,684.75
Accounts Receivable	1,921.31
PCOE Receivables	27,812.00
A/R BNY Mellon	1,000.00
Prepaid Liability Expense	40,425.00
Prepaid Workers Comp Insurance	29,131.81
Total Current Assets	**6,256,615.26**
Fixed Assets	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,938,861.54
Fixed Assets: Equipment	1,466,584.51
Fixed Assets: Computer Equipment & Software	116,625.14
Fixed Assets: Vehicles	284,701.30
Fixed Assets: Office Furniture & Rec Equipment	89,090.15
Construction In Progress	1,219,610.58
Less: Accumulated Depreciation	(10,380,991.73)
Total Fixed Assets	**7,705,027.61**
TOTAL ASSETS	**$13,961,642.87**
LIABILITIES AND NET PROFIT	
Current Liabilities	
Prepaid Revenue	14,295.52
PGE Tru-up payable	6,987.89
Gift Certificates	268.00
Compensated Absenses	135,963.39
Sales Tax Payable	(35.07)
Total Current Liabilities	**$157,479.73**
Net Position	
Investments in Fixed Assets	7,705,027.61
DFB: Designated for FA Acquisition	55,000.00
RFB: Reserved (City Mitigation)	206,684.75
GFB: Youth Assistance Fund	30,447.35
General Fund Balance	1,047,143.33
DFB: Annual Equip Replacement Reserv	687,236.72
DFB: Annual Contingency Reserve	473,000.00
DFB: Reserved for Future Capital Construction	935,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(5,828.11)
RFB: Atwood III-Equip Repl Fund	8,003.66
RFB- 501(c)(3) Fund	17,159.84
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	2,601,406.99
Total Net Postion	**$13,804,163.14**
TOTAL LIABILITY AND NET POSITION	**$13,961,642.87**

Auburn Rec & Park

Transfers to General Fund

4/1/2020 to 2/28/2020

Future Cap

	Total Addition to General Fund from City Mitigation Reserve	$ -

City Mitigation Reserves

	Total Addition to General Fund from City Mitigation Reserve	$ -

Equipment Replacement Reserves

5/31/2020	2020-2021 Budgeted to Save	$ (50,000.00)
12/22/2020	Moving funds for UAL payment	$ 39,000.00
	Total Addition to General Fund from Equip Repl Reserves	$ (11,000.00)

Unfunded Liability Reserves

5/31/2020	2020-2021 Budgeted to Save	$ (45,800.00)
11/31/2020	Transfer from Contingency	$ (12,000.00)
2/22/2021	Moving funds for UAL payment	$ 241,000.00
	Total Addition to General Fund from Unfunded Liability Reserves	$ 183,200.00

ADA Reserves

5/31/2020	2020-2021 Budgeted to Save	$ (5,000.00)
	Total Addition to General Fund from ADA Reserves	$ (5,000.00)

Contingency Reserves

11/30/2020	Transfer to UAL	$ 12,000.00
1/31/2021	Transfer to General Fund	$ 55,000.00
	Total Addition to General Fund from Contingency Reserves	$ 67,000.00

Total Impact to General Fund 2020-21 **$ 234,200.00**

Auburn Rec & Park

Profit & Loss - Summary
4/1/2020 To 2/28/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	39,763.16	522,196.83	526,822.86	(4,626.03)	99.12
Rents & Concessions	8,865.34	35,636.71	15,355.00	20,281.71	232.09
Miscellaneous Revenue	13,430.80	54,788.74	43,167.00	11,621.74	126.92
Grants & Donations	25.90	85,600.76	36,201.00	49,399.76	236.46
Interest Income	1,130.84	23,924.65	35,317.00	(11,392.35)	67.74
Taxes Revenue	0.00	3,612,321.33	3,508,679.81	103,641.52	102.95
TOTAL OPERATING REVENUE	$63,216.04	$4,334,469.02	$4,165,542.67	$168,926.35	104.06%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	2,190,000.00	0.00	2,190,000.00	0.00
TOTAL OTHER FINANCING SOURCES	$0.00	$2,190,000.00	$0.00	$2,190,000.00	0.00%
TOTAL REVENUES	63,216.04	6,524,469.02	4,165,542.67	2,358,926.35	156.63
EXPENDITURES					
Program Expenses	753.26	66,383.54	73,709.51	(7,325.97)	90.06
Operations & Supplies Expense	22,520.95	292,794.07	330,985.01	(38,190.94)	88.46
Utilities Expense	24,114.64	221,220.00	207,533.64	13,686.36	106.60
Legal Expenses	456.00	3,117.02	1,950.00	1,167.02	159.85
Professional Services	7,145.17	57,500.24	63,874.26	(6,374.02)	90.02
Bldg & Grounds Maintenance	25,459.73	285,684.84	343,518.87	(57,834.03)	83.16
Property Tax Administration/LAFCO	0.00	99,353.01	97,808.00	1,545.01	101.58
Salaries Expense	142,246.30	1,712,707.92	1,682,795.81	29,912.11	101.78
Benefits & Payroll Costs	200,630.50	892,425.19	740,773.77	151,651.42	120.47
Fixed Asset Expense	0.00	133,203.31	143,287.00	(10,083.69)	92.96
Capital Improvement Projects	6,464.45	102,096.54	104,246.00	(2,149.46)	97.94

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	2,076.35	56,576.35	2,076.00	54,500.35	2725.26
TOTAL EXPENDITURES	$431,867.35	$3,923,062.03	$3,792,557.87	$130,504.16	103.44%
NET REVENUE OVER EXPENDITURES	($368,651.31)	$2,601,406.99	$372,984.80	$2,228,422.19	697.46%
ADJ. NET REVENUE OVER EXPENDITURES	($368,651.31)	$2,601,406.99	$372,984.80	$2,228,422.19	697.46%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2020 to 2/28/2021

For All Segment1s

For All Segment4s

OPERATING REVENUE	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Park & Recreation Services					
Alta Vista DSC Rev	0.00	(103.00)	(322.00)	219.00	31.99
Aub Elem DSC Rev	12,157.00	81,580.38	67,253.00	14,327.38	121.30
Skyridge DSC Rev	8,242.41	76,878.73	65,201.00	11,677.73	117.91
Day Camp Rev	1,781.00	147,309.58	137,585.00	9,724.58	107.07
Preschool Revenue	5,050.00	31,252.00	30,752.00	500.00	101.63
Newcastle DSC Revenue	13,430.00	78,070.66	70,139.00	7,931.66	111.31
Adult Softball	(2,525.00)	(9,355.00)	(6,849.91)	(2,505.09)	136.57
Adult Basketball	0.00	(2,415.00)	(2,415.00)	0.00	100.00
Sr. Sports	0.00	(25.20)	(25.00)	(0.20)	100.80
Adult Volleyball	(5.00)	(30.20)	0.00	(30.20)	0.00
Pickle Ball Revenue	0.00	70.00	70.00	0.00	100.00
Adult Classes	298.73	7,232.32	11,113.00	(3,880.68)	65.08
Adult Class Rev - Bureau	0.00	482.96	4,223.00	(3,740.04)	11.44
Bocce Ball Prog Revenue	0.00	32.00	31.77	0.23	100.72
Youth Basketball	0.00	(125.50)	48,468.00	(48,593.50)	(0.26)
Youth Classes	3,247.15	19,255.50	18,346.00	909.50	104.96
Aquatic Activities	185.00	8,849.40	10,575.00	(1,725.60)	83.68
Master Swim Revenue	975.00	3,071.00	2,096.00	975.00	146.52
Stroke and Turn Revenue	116.00	116.00	0.00	116.00	0.00
Public Swim - MS Sierra Pool	0.00	1,445.00	1,445.00	0.00	100.00
Swim Lessons	0.00	21,245.25	21,245.00	0.25	100.00
Swim Team Revenue	69.00	3,644.60	3,576.00	68.60	101.92
Synchro Team	(379.13)	3,813.27	5,094.00	(1,280.73)	74.86
Youth Camps Revenue	(270.00)	11,328.30	11,298.00	30.30	100.27
Youth Camp Rev - Bureau	(840.00)	9,362.00	10,060.00	(698.00)	93.06
Youth Sports Camps	(2,095.00)	4,354.00	6,449.00	(2,095.00)	67.51
Special Events	0.00	13,037.50	4,530.00	8,507.50	287.80

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Party in the Park Revenue	0.00	950.00	0.00	950.00	0.00
Ukulele Festival Revenue	0.00	1,080.00	208.00	872.00	519.23
Great Obstacle Scramble Revenue	0.00	712.50	0.00	712.50	0.00
Auburn Harvest Festival	0.00	5,847.10	4,138.00	1,709.10	141.30
Out of District Fees	326.00	2,980.68	2,344.00	636.68	127.16
Out of District Fees - Bureau	0.00	250.00	195.00	55.00	128.21
Total Parks and Recreation Services	39,763.16	522,196.83	526,822.86	(4,626.03)	99.12
Rents & Concessions					
Blue Bird Room-CVCC	173.25	2,070.75	2,046.00	24.75	101.21
Lakeside Rental Revenue - Reg	0.00	158.85	159.00	(0.15)	99.91
Sierra Room Rental - CVCC	1,514.70	1,784.70	120.00	1,664.70	1487.25
Sunset Room Rental - CVCC	0.00	(11.95)	(12.00)	0.05	99.58
Canyon View Room Rental - CVCC	0.00	443.25	342.00	101.25	129.61
Foothills Room Rental - CVCC	0.00	508.00	508.00	0.00	100.00
Pool Rental Rev - Sierra/Splash	0.00	2,998.98	2,999.00	(0.02)	100.00
Conference Rental Revenue - Rec	0.00	45.00	45.00	0.00	100.00
Conference (Module) Rental - Overlook	0.00	227.76	64.00	163.76	355.88
Rock Creek Modular Rent	330.00	3,300.00	3,630.00	(330.00)	90.91
Gym Rental Revenue - Reg	0.00	597.70	598.00	(0.30)	99.95
Tutor Totter Lease Agreement	554.00	5,817.00	5,146.00	671.00	113.04
Kitchen Rental Revenue - CVCC	0.00	(48.00)	(48.00)	0.00	100.00
Picnic Area Rental Revenue - Rec	(223.00)	(303.00)	(80.00)	(223.00)	378.75
Picnic Area Rental Revenue - Reg	0.00	80.00	80.00	0.00	100.00
Picnic Area Rental Revenue - Ash	0.00	(100.00)	(100.00)	0.00	100.00
Picnic Area Rental Revenue - MV	0.00	(577.50)	(578.00)	0.50	99.91
Field "Recreation" Rental Revenue	0.00	454.20	391.00	63.20	116.16
Field "Bill Beane" Rental - Reg A	0.00	179.00	179.00	0.00	100.00
Field "Softball" Rental - MV	0.00	(1,337.21)	(1,337.00)	(0.21)	100.02

Profit & Loss - Detail
4/1/2020 to 2/28/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Soccer/Baseball-Winchester	0.00	3,169.88	299.00	2,870.88	1060.16
Field "Beggs" Rental - Rec	0.00	920.55	921.00	(0.45)	99.95
Field B (softball) Rev - Reg	0.00	(183.22)	(183.00)	(0.22)	100.12
Field "James" Rental - Rec	3,099.00	6,341.10	1,654.00	4,687.10	383.38
Field C (Baseball) Rental - Reg	0.00	2,219.38	1,405.00	814.38	157.96
Field "Soccer A" Rental - Railhead	1,594.00	4,490.79	(81.00)	4,571.79	(5544.19)
Field "Soccer B" Rental - Railhead	1,543.39	4,628.45	(60.00)	4,688.45	(7714.08)
Field Lining Revenue - Reg	0.00	(80.00)	(80.00)	0.00	100.00
Field Lining Revenue - MV	0.00	211.25	211.00	0.25	100.12
Misc Rents & Concessions	66.00	(553.00)	(791.00)	238.00	69.91
Custodial Fees	214.00	(1,656.00)	(1,932.00)	276.00	85.71
Meadow Vista Cust Fee	0.00	(160.00)	(160.00)	0.00	100.00
Total Rents and Concessions	8,865.34	35,636.71	15,355.00	20,281.71	232.09
Miscellaneous Revenue					
Meadow Vista Comm Ctr Rental Agreement	0.00	30.00	(310.00)	340.00	(9.68)
Snack Bar	0.00	63.02	0.00	63.02	0.00
Sales of an Asset - Admin	0.00	858.00	858.00	0.00	100.00
Activity Guide - Advertising Rev	0.00	(775.00)	(775.00)	0.00	100.00
Alcohol Permit Fee	(40.00)	(514.00)	(474.00)	(40.00)	108.44
Alcohol Permit - Bureau	0.00	80.00	80.00	0.00	100.00
Miscellaneous Income - Admin.	45.88	15,181.81	15,136.00	45.81	100.30
Miscellaneous Revenue - Recreation	0.00	8.75	0.00	8.75	0.00
Verizon Wireless Lease	2,626.92	28,207.44	28,052.00	155.44	100.55
Miscellaneous Income - Youth Services	0.00	850.72	600.00	250.72	141.79
Miscellaneous Income - F & G	10,798.00	10,798.00	0.00	10,798.00	0.00
Total Miscellaneous Revenue	13,430.80	54,788.74	43,167.00	11,621.74	126.92

Profit & Loss - Detail
4/1/2020 to 2/28/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grants & Donations					
Youth Assistance Rev	25.90	8,663.88	7,950.00	713.88	108.98
Donation Rev - Y Serv	0.00	1,272.45	950.00	322.45	133.94
Donation Rev - F & G	0.00	4,023.03	1,979.00	2,044.03	203.29
Bike Park Donations	0.00	3,265.89	3,698.00	(432.11)	88.32
Grant Proceeds	0.00	16,649.68	500.00	16,149.68	3329.94
Grant for Admin Pay - YS	0.00	9,882.20	2,160.00	7,722.20	457.51
Grant for Admin Pay	0.00	41,843.63	18,964.00	22,879.63	220.65
Total Grants and Donations	25.90	85,600.76	36,201.00	49,399.76	236.46
Interest Income					
Interest Income - Other	19.22	205.44	43.00	162.44	477.77
Interest Revenue - County	1,061.09	22,455.55	33,000.00	(10,544.45)	68.05
Interest Revenue - City Trust	50.53	1,263.66	2,274.00	(1,010.34)	55.57
Total Interest Income	1,130.84	23,924.65	35,317.00	(11,392.35)	67.74
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	3,108,654.20	2,949,197.82	159,456.38	105.41
Homeowner's Prop. Tax Relief	0.00	22,038.81	21,739.00	299.81	101.38
Current Unsecured Prop Taxes General	0.00	71,262.26	67,435.96	3,826.30	105.67
Current Supplemental Property Taxes	0.00	78,472.39	88,734.60	(10,262.21)	88.44

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Unitary & Op Non-unitary Tax	0.00	116,649.19	169,176.00	(52,526.81)	68.95
Delinq Unsecured Property Taxes	0.00	450.37	93.00	357.37	484.27
Timber Tax Guarantee	0.00	3.53	0.00	3.53	0.00
Atwood Tax Revenue	0.00	25,962.08	26,468.00	(505.92)	98.09
Deliquent Supplimental Tax Rev	0.00	3,686.83	3,687.00	(0.17)	100.00
Delinquent Secured Property Taxes	0.00	(75.74)	(75.57)	(0.17)	100.23
Railroad Unitary Property Taxes	0.00	2,266.00	2,147.00	119.00	105.54
RDA Pass-Throughs	0.00	182,951.41	180,077.00	2,874.41	101.60
Total Tax Revenue	0.00	3,612,321.33	3,508,679.81	103,641.52	102.95
TOTAL OPERATING REVENUE	$63,216.04	$4,334,469.02	$4,165,542.67	$168,926.35	104.06%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Proceeds from Note Payable	0.00	2,190,000.00	0.00	2,190,000.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	2,190,000.00	0.00	2,190,000.00	0.00
TOTAL REVENUES	63,216.04	6,524,469.02	4,165,542.67	2,358,926.35	156.63
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	1,637.90	1,638.00	(0.10)	99.99
Instructor/Adult Classes	0.00	5,706.96	6,564.00	(857.04)	86.94

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Adult Classes - Bureau	0.00	182.00	1,633.00	(1,451.00)	11.15
Instructor/Youth Classes	0.00	11,653.52	14,136.00	(2,482.48)	82.44
Officials/Adult Softball	0.00	0.00	(170.00)	170.00	0.00
Instructor/Youth Camps	0.00	7,195.00	7,195.00	0.00	100.00
Instr/Y Camp - Bureau	0.00	4,977.45	7,649.00	(2,671.55)	65.07
Instructors - Youth Sports Camps	0.00	3,296.25	3,296.00	0.25	100.01
Alta Vista/Program Exp	0.00	364.93	365.00	(0.07)	99.98
Aub Elem/Program Exp	189.81	1,777.56	3,134.00	(1,356.44)	56.72
Skyridge/Program Exp	130.09	2,009.69	3,093.00	(1,083.31)	64.98
Day Camp/Program Exp	0.00	4,632.28	7,931.00	(3,298.72)	58.41
Preschool - Program Expense	0.00	876.58	2,271.00	(1,394.42)	38.60
Newcastle Program Expense	433.36	2,234.12	2,386.00	(151.88)	93.64
Adult Class Expense	0.00	0.00	55.62	(55.62)	0.00
Youth Basketball Expense	0.00	0.00	416.00	(416.00)	0.00
Aquatic Activities	0.00	1,148.00	1,148.00	0.00	100.00
Public Swim Expense	0.00	1,557.00	1,599.23	(42.23)	97.36
Swim Lessons	0.00	475.41	475.00	0.41	100.09
Swim Team	0.00	0.00	117.00	(117.00)	0.00
Synchro Team Expenses	0.00	0.00	117.42	(117.42)	0.00
Special Events	0.00	11,323.42	3,448.00	7,875.42	328.41
Party in the Park Expenses	0.00	173.05	173.00	0.05	100.03
Ukulele Festival Expenses	0.00	820.05	820.00	0.05	100.01
Great Obstacle Scramble Expenses	0.00	100.00	108.24	(8.24)	92.39
Auburn Harvest Festival Expenses	0.00	4,242.37	4,111.00	131.37	103.20
Total Program Expenses	753.26	66,383.54	73,709.51	(7,325.97)	90.06
Operations & Supplies					
Merchant Fees - Cust Serv	161.12	3,963.10	6,064.00	(2,100.90)	65.36
Discounts Taken	0.00	0.00	(4.39)	4.39	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Finance Charges	0.00	(0.60)	0.00	(0.60)	0.00
Cal Card Incentives	0.00	(1,034.99)	(1,347.81)	312.82	76.79
Penalties	0.00	61.23	61.00	0.23	100.38
Telephone - Placer Hills Pool	86.03	932.51	862.52	69.99	108.12
Telephone - Cust Serv	568.21	6,372.46	6,407.00	(34.54)	99.46
Telephone (CVCC) - Admin	528.62	6,060.44	6,401.51	(341.07)	94.67
Gift Certificates Expensed	0.00	0.00	281.00	(281.00)	0.00
Telephone - Youth Services	(46.88)	137.40	244.00	(106.60)	56.31
Telephone - Recreation	0.00	85.53	398.00	(312.47)	21.49
Telephone - Preschool	0.00	1.31	0.00	1.31	0.00
Telephone - Facilities & Grounds	929.79	10,936.70	11,892.00	(955.30)	91.97
Telephone - Day Camp	82.40	1,786.62	2,364.00	(577.38)	75.58
Telephone - Newcastle	37.31	367.99	379.00	(11.01)	97.10
Telephone - Aub El	271.56	3,129.88	2,717.00	412.88	115.20
Telephone - Alta Vista	0.00	13.81	14.00	(0.19)	98.64
Telephone - Skyridge	253.38	2,382.01	2,055.00	327.01	115.91
Postage - Cust Serv	0.00	500.00	0.00	500.00	0.00
Postage - Admin	0.00	962.91	1,013.61	(50.70)	95.00
Activity Guide Expense	0.00	11,116.72	17,537.00	(6,420.28)	63.39
Youth Assistance Expense	0.00	286.15	5,274.00	(4,987.85)	5.43
Bank Service Charges	0.00	300.00	300.00	0.00	100.00
Office Supplies - Rec	0.00	32.05	570.00	(537.95)	5.62
Office Supplies - Youth Services	73.87	194.87	143.00	51.87	136.27
Office Supplies - F & G	130.29	2,314.40	3,378.78	(1,064.38)	68.50
Office Supplies-Cust Serv	16.50	1,968.93	2,259.00	(290.07)	87.16
Office Supplies - Admin	228.77	3,589.61	3,054.57	535.04	117.52
Duplication Costs - Cust Serv	0.00	11.26	87.00	(75.74)	12.94
Duplication Costs - Admin	107.34	1,193.89	1,215.27	(21.38)	98.24
Office Equip Rental - Cust Serv	470.75	5,362.83	6,411.00	(1,048.17)	83.65
Office Equip Rental - Admin	664.96	4,355.78	4,066.13	289.65	107.12

Profit & Loss - Detail
4/1/2020 to 2/28/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dining Expense	0.00	0.00	136.00	(136.00)	0.00
Gas/Mileage Expense - C.Serv	0.00	149.50	354.00	(204.50)	42.23
Gas/Mileage Expense - Admin	339.70	1,206.68	1,219.62	(12.94)	98.94
Gas/Mileage Expense - Rec.	0.00	0.00	151.00	(151.00)	0.00
Gas/Mileage Expense - F & G	2,880.69	30,862.28	32,916.96	(2,054.68)	93.76
General Administrative Exp - Admin	40.00	549.90	583.64	(33.74)	94.22
Liability Insurance - Admin	10,106.25	103,700.25	105,283.00	(1,582.75)	98.50
Board Expense	0.00	135.74	1,657.67	(1,521.93)	8.19
Marketing/Public Relations - Cust Serv	90.25	10,184.81	10,538.00	(353.19)	96.65
Dues and Subscriptions-Youth Services	161.35	161.35	261.00	(99.65)	61.82
Dues and Subscriptions - Cust Service	32.27	372.27	0.00	372.27	0.00
Dues and Subscriptions - Admin	32.27	10,388.27	10,430.00	(41.73)	99.60
Dues and Subscriptions - Rec.	64.54	297.39	350.00	(52.61)	84.97
Dues and Subscriptions - F & G	96.81	515.81	531.00	(15.19)	97.14
Staff Appreciation - Rec	0.00	0.00	97.00	(97.00)	0.00
Staff Appreciation - Aquatics	0.00	108.02	108.00	0.02	100.02
Staff Appreciation - Youth Services	0.00	97.96	143.00	(45.04)	68.50
Staff Appreciation - F & G	30.04	105.11	182.00	(76.89)	57.75
Staff Appreciation - Cust Serv	0.00	54.15	50.00	4.15	108.30
Staff Appreciation - Admin	0.00	176.45	160.40	16.05	110.01
Company Celebrations	0.00	50.41	1,168.12	(1,117.71)	4.32
Staff Development - Admin	0.00	(681.91)	86.07	(767.98)	(792.27)
Staff Development - Rec.	0.00	20.00	102.00	(82.00)	19.61
Staff Development - Youth Services	0.00	392.34	260.00	132.34	150.90
Staff Development - F & G	0.00	(49.83)	3,508.16	(3,557.99)	(1.42)
Uniform Exp - F & G	141.54	2,238.70	3,879.00	(1,640.30)	57.71
Small Equip - Rec Dept	0.00	0.00	109.18	(109.18)	0.00
Small Equipment - Rec Pk	0.00	4,771.55	5,201.00	(429.45)	91.74
Small Equipmant - Reg Pk	6.66	731.83	923.00	(191.17)	79.29
Small Equipment - MV Park	0.00	108.32	403.00	(294.68)	26.88

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - CVCC	0.00	92.92	105.00	(12.08)	88.50
Small Equipment - Admin	0.00	0.00	1,500.00	(1,500.00)	0.00
Safety Supplies - F & G	276.60	9,740.56	9,571.00	169.56	101.77
Safety Supplies - Aquatics	73.97	73.97	0.00	73.97	0.00
Safety Supplies - Youth Services	0.00	509.88	510.00	(0.12)	99.98
Safety Supplies - Admin	0.00	103.61	104.00	(0.39)	99.63
Restroom Supplies - Recreation Park	103.74	943.05	1,336.00	(392.95)	70.59
Restroom Supplies - Regional Park	119.99	1,084.03	1,343.00	(258.97)	80.72
Restroom Supplies - Ashford Park	74.14	545.28	581.00	(35.72)	93.85
Restroom Supplies - Meadow Vista Park	81.54	544.04	715.00	(170.96)	76.09
Restroom Supplies - Railhead Park	88.97	591.67	610.00	(18.33)	97.00
Restroom Supplies - Overlook Park	103.71	1,550.12	1,519.00	31.12	102.05
Restroom Supplies - Placer Hills Park	74.13	236.70	254.00	(17.30)	93.19
Restroom Supplies - Rec Comm Ctr	144.23	3,403.38	3,969.00	(565.62)	85.75
Restroom Supplies - Reg Comm Ctr	103.65	3,000.57	3,496.00	(495.43)	85.83
Restroom Supplies - CVCC Comm Ctr	97.33	4,278.00	5,106.00	(828.00)	83.78
Sanitation - Reg Pk - Toilet	450.00	4,950.00	5,007.00	(57.00)	98.86
Sanitation - Win Pk - Toilet	255.00	4,365.00	5,005.00	(640.00)	87.21
Sanitation - Rec Pk - ADA Toilet	0.00	374.00	1,813.00	(1,439.00)	20.63
Sanitation - Reg - ADA Toilet	349.00	3,889.00	3,930.00	(41.00)	98.96
Sanitation - Rec Pk - Debris Box	426.33	7,686.92	8,163.00	(476.08)	94.17
Sanitation - Reg Pk - Disposal	546.51	5,475.24	5,475.00	0.24	100.00
Sanitation - MV - Disposal	370.36	3,359.21	3,397.00	(37.79)	98.89
Sanitation - CVCC - Disposal	195.36	1,953.60	2,576.00	(622.40)	75.84
Finance Charges-Customer Service	0.00	11.17	11.00	0.17	101.55
Total Operations & Supplies	22,520.95	292,794.07	330,985.01	(38,190.94)	88.46

Utilities Expense

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Pk Beggs Field	104.60	1,528.92	1,655.00	(126.08)	92.38
Lighting Reimb.-Beggs Field	(104.60)	(1,351.16)	(1,702.00)	350.84	79.39
Lights - Rec Pk James Field	250.63	3,839.37	2,316.00	1,523.37	165.78
Lighting Reimb.-James Field	(370.63)	(3,970.66)	(1,836.00)	(2,134.66)	216.27
Lights - Rec Field	30.42	309.33	307.00	2.33	100.76
Lighting Reimb.-Rec Field	29.58	(298.95)	(315.00)	16.05	94.91
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,944.09	20,127.48	19,667.00	460.48	102.34
Gas/Electric - Reg Comm Ctr	523.90	7,024.31	9,676.00	(2,651.69)	72.60
Gas/Electric - CV Comm Ctr	228.94	1,122.07	1,023.00	99.07	109.68
Electric Reimb.- CV Comm Ctr	(228.94)	(1,250.04)	(814.00)	(436.04)	153.57
Gas/Electric - CVCC	2,297.32	21,227.42	17,755.32	3,472.10	119.56
Gas/Electric - Sierra Pool	1,704.16	20,553.22	19,435.32	1,117.90	105.75
Gas/Electric - PH Pool	473.59	4,916.24	2,947.00	1,969.24	166.82
Electric - Day Camp	82.22	2,042.29	2,093.00	(50.71)	97.58
Gas/Elec - Recreation Park Street lighting	691.66	9,431.65	8,665.00	766.65	108.85
Lighting Reimb - Rec Park	0.00	(26.61)	(26.00)	(0.61)	102.35
Gas/Electric - Reg Park	719.11	16,979.41	17,804.00	(824.59)	95.37
Lighting Reimb.- Reg Park	(30.00)	(940.25)	(819.00)	(121.25)	114.81
Gas/Electric - Ashford Park	201.65	3,272.15	2,735.00	537.15	119.64
Gas/Electric - MV Park	320.76	4,759.99	4,278.00	481.99	111.27
Electric - Railhead Park	100.48	3,564.09	2,983.00	581.09	119.48
Lighting Reimb.-Railhead	(100.48)	(1,237.51)	(1,189.00)	(48.51)	104.08
Gas/Electric - Winchester Park	13.80	1,382.44	1,406.00	(23.56)	98.32
Reimbursements - Gas/Elec Pool	0.00	(6,247.54)	(6,248.00)	0.46	99.99
Water - Rec Comm Ctr	868.45	2,370.40	3,326.00	(955.60)	71.27
Water - Reg Comm Ctr	161.81	2,009.14	2,090.00	(80.86)	96.13
Water - CV Comm Ctr	192.61	1,462.76	1,504.00	(41.24)	97.26
Water - CVCC	610.79	3,574.39	2,764.00	810.39	129.32

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Sierra Pool	0.00	1,551.67	1,552.00	(0.33)	99.98
Water - PH Pool	0.00	231.25	212.00	19.25	109.08
Water - Rec Park	198.31	4,371.58	4,182.00	189.58	104.53
Water - Regional Park	154.00	9,509.25	9,869.00	(359.75)	96.36
Water - Ashford Park	150.65	3,854.26	3,839.00	15.26	100.40
Water - MV Park	777.50	20,039.99	19,625.00	414.99	102.12
Water - CV Park	0.00	3,798.36	7,003.00	(3,204.64)	54.24
Water - Railhead Park	254.31	3,957.53	3,884.00	73.53	101.89
Water - CVCC Park	0.00	2,046.32	1,920.00	126.32	106.58
Water - Overlook Park	585.68	6,551.03	6,203.00	348.03	105.61
Water - Placer Hills Park	101.85	4,814.00	4,942.00	(128.00)	97.41
Water - Atwood	90.30	2,780.99	2,369.00	411.99	117.39
Water - Chana Field	11,086.12	11,086.12	0.00	11,086.12	0.00
Reimb - Water - Sierra Pool	0.00	(500.46)	(500.00)	(0.46)	100.09
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,344.00	0.02	100.00
Sanitation - Regional Park (Sewer)	0.00	8,868.48	8,868.00	0.48	100.01
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,642.00	0.44	100.03
Sanitation - Railhead Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.16	10,189.00	0.16	100.00
Total Utilities Expense	24,114.64	221,220.00	207,533.64	13,686.36	106.60
Legal Expenses					
Legal Fees	456.00	3,117.02	1,950.00	1,167.02	159.85
Total Legal Expense	456.00	3,117.02	1,950.00	1,167.02	159.85

Profit & Loss - Detail
4/1/2020 to 2/28/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services					
Professional Services - YS	1,415.17	8,628.05	11,920.00	(3,291.95)	72.38
Professional Services - F & G	0.00	7,616.91	10,229.75	(2,612.84)	74.46
Professional Services - Bureau of Reclamatic	0.00	0.00	(0.49)	0.49	0.00
Professional Services - Atwood	930.00	6,722.62	6,720.00	2.62	100.04
Professional Services - C Serv	0.00	3,920.00	3,852.00	68.00	101.77
Professional Services - Admin	4,800.00	17,747.34	17,762.00	(14.66)	99.92
Accounting/Auditor Fees	0.00	12,600.00	13,130.00	(530.00)	95.96
Atwood - County Coll Fee	0.00	265.32	261.00	4.32	101.66
Total Professional Services	7,145.17	57,500.24	63,874.26	(6,374.02)	90.02
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	4,187.41	7,105.00	(2,917.59)	58.94
Vehicle Maintenance	700.34	18,349.95	16,956.00	1,393.95	108.22
Irrigation Supplies - General	0.00	329.47	0.00	329.47	0.00
Maint - Recreation Field	37.54	505.68	718.00	(212.32)	70.43
Maint - CV Baseball Field	0.00	176.54	5,272.00	(5,095.46)	3.35
Maint - James Field	37.54	214.14	282.00	(67.86)	75.94
Maint - Beggs Field	75.07	893.04	4,436.69	(3,543.65)	20.13
Maint - Sierra Pool	552.50	14,144.76	23,171.00	(9,026.24)	61.05
Reimbursement- Maint Pool	0.00	(1,319.96)	(1,320.00)	0.04	100.00
Maint & Repairs - Equipment	3,305.34	32,257.45	30,392.00	1,865.45	106.14
Maint - PH Pool	0.00	2,573.62	3,124.00	(550.38)	82.38
Maint - Irrigation Pump - Regional	0.00	0.00	1,220.00	(1,220.00)	0.00
Maint - MV Soccer Field	0.00	0.00	0.27	(0.27)	0.00
Maint - Winchester Fields	0.00	806.25	823.14	(16.89)	97.95

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Aub El	97.29	281.16	281.00	0.16	100.06
Rep/Maint - Rock Creek	0.00	67.00	54.00	13.00	124.07
Rep/Maint - Day Camp	0.00	298.53	5,075.00	(4,776.47)	5.88
Maint - Recreation Park	1,552.58	13,037.68	16,731.00	(3,693.32)	77.93
Maint - Regional Park	9,842.94	50,711.96	50,931.00	(219.04)	99.57
Maint - Ashford Park	1,951.41	9,831.48	12,379.00	(2,547.52)	79.42
Maint - Meadow Vista Park	134.30	20,890.43	25,260.00	(4,369.57)	82.70
Maint - Christian Valley Park	106.88	2,705.08	2,834.00	(128.92)	95.45
Maint - Railhead Park	0.00	4,002.69	3,741.00	261.69	107.00
Maint - CVCC Park	0.00	5,747.18	6,370.00	(622.82)	90.22
Maint - Overlook Park	447.95	8,063.82	8,426.00	(362.18)	95.70
Maint - Placer Hills Park	0.00	1,773.93	1,483.00	290.93	119.62
Maint - Pocket Parks	0.00	341.01	289.00	52.01	118.00
Maint - Mt. Vernon Park	0.00	161.25	165.00	(3.75)	97.73
Maint - Winchester Park	0.00	1,870.47	1,783.00	87.47	104.91
Maint - Atwood	0.00	1,299.13	11,255.00	(9,955.87)	11.54
Maint - Shockley Park	0.00	3,063.28	3,107.00	(43.72)	98.59
Maint - Bike Park	2,908.42	10,541.26	9,315.00	1,226.26	113.16
Rep/Maint - Skyridge	6.82	847.02	1,691.00	(843.98)	50.09
Maint - Ashley Dog Park	37.54	806.74	2,482.00	(1,675.26)	32.50
Rep/Maint - Newcastle	0.00	0.00	5.00	(5.00)	0.00
Maint - Recreation Comm Ctr	2,850.45	10,190.09	14,907.00	(4,716.91)	68.36
Maint - Regional Comm Ctr	16.19	6,308.20	6,250.00	58.20	100.93
Maint - Christian Valley Comm Ctr	0.00	67.00	54.83	12.17	122.20
Maint - CVCC Comm Ctr	32.38	11,128.85	17,398.00	(6,269.15)	63.97
Maint - Overlook Modular	0.00	624.49	121.58	502.91	513.65
Maint - Regional Tennis Courts	0.00	377.18	1,061.14	(683.96)	35.55
Maint - MV Soccer A	0.00	218.63	234.00	(15.37)	93.43
Maint - RH Soccer A	18.77	1,372.19	1,558.00	(185.81)	88.07
Maint - Regional Field Soccer	507.83	2,959.80	2,230.00	729.80	132.73

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - MV PeeWee Soccer	0.00	29.63	29.83	(0.20)	99.33
Maint - RH Soccer B	18.77	1,299.01	1,280.74	18.27	101.43
Maint - Regional Bill Bean Field	62.20	3,590.41	4,678.18	(1,087.77)	76.75
Maint - MV Softball Field	0.00	39.85	47.21	(7.36)	84.41
Maint - Regional Field B	37.54	5,202.73	7,388.00	(2,185.27)	70.42
Maint - Regional Field C	75.07	6,121.07	6,522.00	(400.93)	93.85
Tree Maint - Rec Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Tree Maint - Reg Park	0.00	4,500.00	4,500.00	0.00	100.00
Tree Maint - Atwood	0.00	0.00	43.26	(43.26)	0.00
Tree Maint - Shockley Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Vandalism Repairs Expense	46.07	12,206.26	9,345.00	2,861.26	130.62
Rep/Maint - Alta Vista	0.00	0.00	33.00	(33.00)	0.00
Total Building and Grounds Maintenance	25,459.73	285,684.84	343,518.87	(57,834.03)	83.16
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	57,200.89	57,200.00	0.89	100.00
CalPERS SS Admin Fee	0.00	500.00	500.00	0.00	100.00
Election Expense	0.00	39,043.75	37,500.00	1,543.75	104.12
Lafco Fees	0.00	2,608.37	2,608.00	0.37	100.01
Total Property Tax Administration/LAFCO	0.00	99,353.01	97,808.00	1,545.01	101.58
Salaries Expense					
Wages - (Y.Serv) - Manager	3,876.80	56,189.38	57,538.00	(1,348.62)	97.66
Wages - (Cust Serv) - Full Time	6,271.87	86,509.20	88,936.00	(2,426.80)	97.27
Wages - (Cust Serv) - Part Time	0.00	1,770.51	1,771.00	(0.49)	99.97
Wages - (Admin) - Full Time	10,384.00	103,125.88	102,290.00	835.88	100.82
Wages - (Admin) - Part Time	4,310.43	66,667.89	66,843.00	(175.11)	99.74

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Alta Vista - PT	381.00	6,279.06	6,783.00	(503.94)	92.57
Wages - (Admin) - Board Pay	2,500.00	25,000.00	25,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	5,446.03	59,808.19	63,866.00	(4,057.81)	93.65
Wages - (Y.Serv) - AE Maint	182.57	582.22	371.00	211.22	156.93
Wages - (Y. Serv) - RC Maint	0.00	32.65	33.00	(0.35)	98.94
Wages - (Y.Serv) - Skyridge - PT	6,669.04	61,698.99	59,800.00	1,898.99	103.18
Wages - (Y.Serv) - Skyridge Maint	0.00	245.07	237.00	8.07	103.41
Wages - (Y.Serv) - Day Camp - PT	3,334.65	123,454.95	96,627.00	26,827.95	127.76
Wages - (Y.Serv) - DC Maint	135.92	391.62	469.00	(77.38)	83.50
Wages - (Rec) - Full Time	6,764.32	83,564.11	90,280.00	(6,715.89)	92.56
Wages - (Y. Serv) - Newcastle- PT	8,511.59	64,614.65	53,882.00	10,732.65	119.92
Wages - (Y.Serv) - NC Maint	0.00	36.63	37.00	(0.37)	99.00
Wages - (Rec) - Part Time	0.00	119.68	120.00	(0.32)	99.73
Wages - (Rec) - Seasonal	0.00	0.00	2,604.00	(2,604.00)	0.00
Wages - (Rec) - Adult Softball	0.00	240.22	240.00	0.22	100.09
Wages - (Rec) - Adult Basketball	0.00	495.69	872.00	(376.31)	56.85
Wages - (Y.Serv) - Preschool	3,352.91	17,503.99	15,524.00	1,979.99	112.75
Wages - (Aqua) - Aquatics Coordinator	650.00	10,709.18	10,558.00	151.18	101.43
Wages - (Aqua) - Aquatic Activities	0.00	4,557.05	4,557.00	0.05	100.00
Wages - (Aqua) - Public Swim	0.00	16,434.67	16,435.00	(0.33)	100.00
Wages - (Aqua) - Swim Lessons	0.00	8,557.85	8,558.00	(0.15)	100.00
Wages - (Aqua) - Master Swim	0.00	1,518.60	1,519.00	(0.40)	99.97
Wages - (Aqua) - Swim Team Coaches	0.00	926.53	927.00	(0.47)	99.95
Wages - (Aqua) - Synchronized Swim Coach	0.00	1,059.00	1,059.00	0.00	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	9,521.88	94,693.68	92,118.00	2,575.68	102.80
Wages - (Fac & Grds) - Fac Att. - CVCC	2,992.12	30,166.01	27,125.00	3,041.01	111.21
Wages - (Fac & Grds) - Fac Attendant - Reg	1,219.15	19,508.63	22,715.00	(3,206.37)	85.88
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	79.79	80.00	(0.21)	99.74
Wages - (Fac & Grds) - Management	11,719.92	124,613.86	125,420.00	(806.14)	99.36
Wages - (Fac & Grds) - Recreation Park	19,060.61	221,145.42	214,968.80	6,176.62	102.87

Profit & Loss - Detail
4/1/2020 to 2/28/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Regional Park	10,379.61	139,418.46	140,004.00	(585.54)	99.58
Wages - (Fac & Grds) - Ashford Park	4,168.74	34,677.90	35,067.59	(389.69)	98.89
Wages - (Fac & Grds) - Meadow Vista Park	5,053.57	49,198.51	49,785.38	(586.87)	98.82
Wages - (Fac & Grds) - CV Comm Center	186.99	6,095.37	6,645.30	(549.93)	91.73
Wages - (Fac & Grds) - Railhead Park	1,109.33	17,826.55	18,091.40	(264.85)	98.54
Wages - (Fac & Grds) - CVCC	894.60	14,757.83	14,775.29	(17.46)	99.88
Wages - (Fac & Grds) - Overlook Park	1,264.84	15,281.79	16,157.56	(875.77)	94.58
Wages - (Fac & Grds) - Placer Hills Park	970.75	13,038.11	13,851.73	(813.62)	94.13
Wages - (Fac & Grds) - Pocket Parks	630.00	5,988.71	6,720.56	(731.85)	89.11
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	494.10	488.17	5.93	101.22
Wages - (Fac & Grds) - Winchester Park	283.74	5,988.15	6,142.91	(154.76)	97.48
Wages - (Fac & Grds) - Atwood	449.29	4,545.64	6,123.20	(1,577.56)	74.24
Wages - (Fac & Grds) - Shockley Property	414.43	1,703.40	712.92	990.48	238.93
Wages - (F & G) Special Events	0.00	547.79	548.00	(0.21)	99.96
Wages - District Administrator	8,905.60	101,044.04	98,688.00	2,356.04	102.39
Wages - (F & G) Uniform Allowance	250.00	9,800.72	8,831.00	969.72	110.98
Total Salaries Expense	142,246.30	1,712,707.92	1,682,795.81	29,912.11	101.78
Benefits & Payroll Costs					
ER Taxes - Rec	508.07	5,839.68	6,501.64	(661.96)	89.82
ER Taxes - Aquatics	65.98	4,107.48	4,041.00	66.48	101.65
ER Taxes - Youth Services	3,149.93	31,992.88	30,906.00	1,086.88	103.52
ER Taxes - Fac & Grds	6,629.48	61,966.66	61,971.00	(4.34)	99.99
ER Taxes - Cust Serv	477.12	7,070.68	7,534.00	(463.32)	93.85
ER Taxes - Admin	2,098.87	22,735.56	22,695.00	40.56	100.18
Employment Expense - Aquatics	0.00	668.06	1,054.00	(385.94)	63.38
Employment Expense - Youth Services	0.00	927.86	827.00	100.86	112.20
Employment Expense - Fac & Grds	204.08	2,285.17	1,659.82	625.35	137.68
Employment Expense - Admin	0.00	156.00	257.00	(101.00)	60.70

Profit & Loss - Detail
4/1/2020 to 2/28/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Recreation	0.00	170.00	141.00	29.00	120.57
Fingerprinting Exp - Aquatics	0.00	182.00	216.00	(34.00)	84.26
Fingerprinting Exp - Youth Services	0.00	591.00	638.00	(47.00)	92.63
Fingerprinting Exp - Fac & Grds	0.00	171.00	106.31	64.69	160.85
Fingerprinting Exp - Admin	0.00	52.00	65.00	(13.00)	80.00
Benefits Expense - Recreation	1,714.56	25,304.62	26,898.00	(1,593.38)	94.08
Benefits Expense - Youth Services	1,865.00	28,116.89	28,465.00	(348.11)	98.78
Benefits Expense - Fac & Grds	17,903.99	190,761.47	178,380.00	12,381.47	106.94
Benefits Expense - Cust Serv	2,026.72	21,367.01	22,979.00	(1,611.99)	92.99
Benefits Expense - Admin	4,351.90	43,725.09	40,912.00	2,813.09	106.88
Employer Retirement Exp. - Rec	540.20	11,942.07	12,610.00	(667.93)	94.70
Employer Retirement Exp. - Aquatics	72.80	2,193.55	2,177.00	16.55	100.76
Employer Retirement Exp. - Youth Services	2,173.24	41,270.74	40,176.00	1,094.74	102.73
Employer Retirement Exp. - Fac & Grds	6,359.62	102,048.42	102,061.00	(12.58)	99.99
Employer Retirement Exp - Cust Serv	1,134.68	15,880.50	15,776.00	104.50	100.66
Employer Retirement Exp. - Admin	2,476.21	37,885.63	37,930.00	(44.37)	99.88
CalPERS Prefunding	140,000.00	140,000.00	0.00	140,000.00	0.00
Worker's Comp - Rec	120.81	1,957.12	2,312.00	(354.88)	84.65
Worker's Comp - Aquatics	11.61	837.32	835.00	2.32	100.28
Worker's Comp - Youth Services	583.17	7,662.39	7,351.00	311.39	104.24
Worker's Comp - Fac & Grds	5,880.20	78,881.17	78,902.00	(20.83)	99.97
Worker's Comp - Cust Serv	32.43	546.20	587.00	(40.80)	93.05
Worker's Comp - Admin	249.83	3,128.97	3,810.00	(681.03)	82.13
Total Benefits and Payroll Costs	200,630.50	892,425.19	740,773.77	151,651.42	120.47
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	8,325.00	27,425.00	(19,100.00)	30.36
Fixed Asset Purchases - Fac & Grds	0.00	124,878.31	115,862.00	9,016.31	107.78

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Fixed Asset Expense	0.00	133,203.31	143,287.00	(10,083.69)	92.96
Capital Improvement Projects					
Art in the Park - Reg	0.00	264.89	273.00	(8.11)	97.03
CVCC - Bike Park	24.45	40,182.88	41,000.00	(817.12)	98.01
Placer Hills Parking lot Project	0.00	3,523.17	3,523.00	0.17	100.01
Energy Efficiancy Project	0.00	502.85	0.00	502.85	0.00
Reg Pk Expansion - 24 Acres	6,440.00	53,173.78	55,000.00	(1,826.22)	96.68
Reg - Riparian Vegetation Mgmt Permit	0.00	1,359.81	1,360.00	(0.19)	99.99
Ashford 2020 Paving Project	0.00	3,800.00	3,800.00	0.00	100.00
Operation/Development Plan	0.00	2.57	3.00	(0.43)	85.67
Rec - James Field Renovation	0.00	(713.41)	(713.00)	(0.41)	100.06
Total Capital Improvement Projects	6,464.45	102,096.54	104,246.00	(2,149.46)	97.94
Debt Service					
Recreation Park Lease	2,076.35	2,076.35	2,076.00	0.35	100.02
Loan Origination Fees	0.00	54,500.00	0.00	54,500.00	0.00
Total Debt Service	2,076.35	56,576.35	2,076.00	54,500.35	2725.26
Total Expenditures	$431,867.35	$3,923,062.03	$3,792,557.87	$130,504.16	103.44%
Net Revenue Over Expenditures	($368,651.31)	$2,601,406.99	$372,984.80	$2,228,422.19	697.46%
ADJ. NET REVENUE OVER EXPENDITURES	(368,651.31)	2,601,406.99	372,984.80	2,228,422.19	697.46

Item 4.4 Cover Sheet: Resolution #2021-05: Transfer of $40,000 from the Capital Construction Reserves for 24-Acre Planning and CEQA

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

The Issue: Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2021-05, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of $40,000 to reimburse the general fund for expenses paid for the Regional Park 24 Acre expansion preliminary drawings, planning and CEQA review?

Background: On May 28, 2020, the Board of Directors authorized an updated Project List authorizing 190,000 for the Regional Park 24 Acre expansion planning/CEQA, of which $190,000 to be spent from the Capital Construction Reserve Fund.

Dudek was awarded the contract for the planning documents and CEQA. The District has spent a total of $53,174 at this point on the Regional Park 24 Acre expansion planning/CEQA to date. All expenses have been spent from the general fund.

Staff has opted to only reimburse the general fund $40,000. This will be enough to sustain the District and retain $13,174 in the Capital Construction Reserve Fund for other upcoming projects.

Recommendation:

Staff recommends that the Finance Committee review and recommend approval of Resolution #2021-05; a resolution approving the transfer of the Capital Construction Reserves in the amount of $40,000 to the General Fund as this is an appropriate use of these reserves. Forward to the Board of Directors for review and adoption.

Attachment: Resolution Number 2021-05.

RESOLUTION NUMBER 2021-05

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF $40,000 FROM THE CAPITAL CONSTRUCTION RESERVES FUND TO THE GENERAL FUND

WHEREAS, in May, 2020, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2019/2020 Final Budget, and;

WHEREAS, one of the approved projects, the Regional Park 24 Acre Expansion planning/CEQA are in process and $53,174 has been spent and $40,000 in reserve funds need to be transferred, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers $40,000 from the Capital Construction Reserves Fund Account for expenses paid towards the Regional Park 24 Acre Expansion planning and CEQA to the General Fund.

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

Ayes:

Noes:

Absent:

Abstain:

_____
H. Gordon Ainsleigh
Chairman of the Governing Board

ATTEST:

_____
Clerk to the Governing Board

Item 4.5 Cover Sheet Resolution #2021-06 Final Budget for Fiscal Year 2021/2022

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

The Issue: Shall the Auburn Area Recreation and Park District Board of Directors adopt Resolution #2021-06, approving the Final FY 2021/2022 budget?

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

The attached budget summary sheet outlines the final budget. Highlighted below are the larger adjustments that were made to the Preliminary budget passed in February 2021.

Revenues:

Tax Revenue: Staff adjusted the 2% increase to a 3% increase in the amount of $29,000 for Dec 2022 over Dec 2021 tax revenues after information provided by the State of California's estimations for property tax increases. We feel that this is a conservative estimate.

Program Revenue: Staff made a slight increase to Recreation Department's Event Revenue by $4,000.

Expenses:

Program Expense: Staff cut Recreation Program Expenses by $14,000, which was overstated in the Preliminary Budget.

Operation Expense: Staff increased Operations by $4,000 for larger than anticipated Property Insurance increase.

Utilities Expense: Staff increased Utilities by $6,000 for under budgeted water charges at Regional C Field.

Professional Charges: Staff increased Professional Services by $43,000 in anticipation of the possibility of a new Customer Service Reservation system as well as increasing fees for service contracts.

Future Capital Construction Reserves: Staff decreased the transfer to Future Capital Construction Reserves from $40,000 to $25,000. Not all funds were required to be transferred for 2020-21. (There was a savings of $50,000 in budgeted transfers for projects that did not need to be made.)

Equipment Reserves: Staff decreased the transfer to Equipment Reserves from $100,000 to $90,000, making sure the District is still above policy requirements. (There was a savings of $50,000 in budgeted transfers for 2020-21, that did not need to be made)

No other major changes were made from the Preliminary Budget.

The anticipated budget surplus for 2020/2021 is approximately $38,417 after required reserves. Staff proposes a transfer to the Future Capital Construction Reserve in the amount of $25,000 leaving a remainder of positive revenue of $13,417.

Recommendation: Staff recommends that the Finance Committee review and approve the final budget for 2021/2022 and forward to the Board of Directors for approval.

Attachments:
Resolution #2021-06
Summary 2021/2022 budget
Five Year Projected Budgets
Departmental Budgets

Resolution No. 2021 - 06
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California

ADOPTION OF FINAL BUDGET, GENERAL FUND

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

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

REVENUES

Park & Recreation Services Revenue		
Program Revenue	1,103,547.00	
Facility Rentals	144,894.00	
Total Park & Rec. Services Revenue		1,248,441.00
Government Revenues		
Taxes, Governmental Revenue	3,782,697.00	
Total Governmental Revenue		3,782,697.00
Other Revenue		
Interest Revenue	11,815.00	
Misc. Revenue	44,186.00	
Total Other Revenue		56,001.00
Donations		
Donations, Grant, In kind	-	
Total Donation Revenue	-	
TOTAL OPERATING REVENUES		5,087,139.00
Project and Equipment Revenue		
Loan Proceeds	2,135,500.00	
Grant Proceeds	177,000.00	
Contributions/In kind Services Revenue	121,850.00	
Transfer in from Equipment Reserves	200,300.00	
Transfer in from Reserves	305,816.00	
Total Project and Equipment Revenue	2,940,466.00	
Park Dedication Revenue		
City Park Dedication Revenue	40,000.00	
County Park Dedication Revenue	62,000.00	
Total Park Dedication Revenue	102,000.00	
TOTAL PROJECT AND EQUIPMENT REVENUES		3,042,466.00
TOTAL REVENUES		**8,129,605.00**

EXPENDITURES

Program, Administrative and General Expenditures		
Program Expenditures		230,934.00
Operations & Supplies		442,341.00
Utilities Expense		110,757.00
Professional Expenses		131,840.00
Building & Grounds expense		475,150.00
Property Tax Admin. Fees		62,087.00
Election Cost		-
Wages & Benefits		3,233,005.00
Equipment and Land Lease		161,126.00
Fixed Assets		3,000.00
Equipment Reserve Expenditures		200,300.00
Total Operating Expenditures		5,050,540.00
Capital Improvement Projects		
General Fund Capital Improvement Projects		2,135,500.00
ADA reserve projects		20,000.00
Future Cap Projects		285,816.00
In-Kind & Other Contribution Projects		298,850.00
Total Project Expenditures		2,740,166.00
Park Dedication Capital Improvement Projects		
City Park Dedication Project Expenditures		30,000.00
County Park Dedication Project Expenditures		62,000.00
Total Park Ded. Project Expenditures		92,000.00
TOTAL EXPENDITURES		**7,882,706.00**
TOTAL REVENUE SURPLUS (DEFICIT)		**246,899.00**
TO EQUIPMENT RESERVE		**90,000.00**
TO ADA RESERVE		**5,000.00**
TO CONTINGENCY (acct 2453)		**-**
TO CALPERS UAL/115 Trust		**113,482.00**
TO FUTURE CAP CONSTRUCTION RESV.		**25,000.00**
OPERATING BUDGET BALANCE		**13,417.00**

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 25th day of March, 2021 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

H. Gordon Ainsleigh
Board of Directors

Kahl Muscott
District Administrator

AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY

2021/2022 Final Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Resv	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves/Loan	TOTAL	% of Total
							-						-	
Administration			31,761	-	10,855		-						-	
F&G		126,760	2,924	298,850	960	40,000	62,000	3,566,958	-		185,541	11,000	3,806,115	47%
Cust Service	16,338		-					-	305,816	30,198		2,297,900	3,165,408	39%
Recreation	317,590		9,001	-					-			11,000	16,338	0%
Youth Services	643,325	3,960	500										326,591	4%
Aquatics	126,294	14,174	-						-				647,785	8%
												15,900	156,368	2%
TOTAL	1,103,547	144,894	44,186	298,850	11,815	40,000	62,000	3,566,958	305,816	30,198	185,541	2,335,800	8,129,605	100%
						0.5			300,816					
													3,782,697	

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital improve.	Capital improve. genl fund	Debt service	Reserves (ADA reserve)		
Administration		182,656	-	48,006		62,087	350,631	138,475	11,000				Eq Res. GASH	-	0%
F&G		144,681	231,237	22,794	415,875		1,022,089	529,295	162,400	2,832,166	-	-	90,000	882,855	11%
Cust. Service		43,987		24,182			144,114	61,113	14,000		-	2,076	5,000	5,367,613	66%
Recreation	195,787	56,348		18,375			157,711	73,835	-				113,482	400,878	5%
Youth Services	27,350	11,517	2,775	18,483	4,375		440,683	140,993	-				-	502,056	6%
Aquatics	7,797	3,152	35,795		54,900		150,527	23,539	15,900	-	-	-	-	646,176	8%
Energy Effic.		-	(159,050)		-		-	-	-				-	291,610	4%
												159,050	-		0%
													-		0%
TOTAL	230,934	442,341	110,757	131,840	475,150	62,087	2,265,755	967,250	203,300	2,832,166	-	161,126	208,482	8,091,188	100%
														-	
												Transfer to Future Capital Construction Reserve		25,000	

Net Revenue 13,417 0.17%

AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY
2021/2022 Budget

Operating Revenues		Final Budget	% of total	Mid-Year Revision	
Program Revenue	$	1,103,547	13.6		
Facility Revenue	$	144,894	1.8		
Misc. Revenue	$	44,186	0.5		
Donations, Grant Revenue and In Kind	$	298,850	3.7		
Interest Income	$	11,815	0.1		
Transfer in from City Mitigation	**$**	**40,000**	0.5		
Transfer in from County Mitigation	**$**	**62,000**	0.8		
Tax Revenue	$	3,752,499	46.2		
Transfer in from Cap Const & Equip Res	**$**	**2,641,616**	32.5		
Misc (atwood etc)	$	30,198	0.4		
Total Operating Revenue	**$**	**8,129,605**	**100.00**	-	**0.00**
Expenditures	$	2,703,616			
Program Expense	$	230,934	2.9%		
Operating & Supplies	$	442,341	5.5%		
Utilities Expense	$	110,757	1.4%		
Professional Services	$	131,840	1.6%		
Building & Grounds Maintenance	$	475,150	5.9%		
Property Tax Admin.	$	62,087	0.8%		
Wages	$	2,265,755	28.0%		
Benefits & Payroll Costs	$	967,250	12.0%		
Fixed Asset Expense	**$**	**203,300**	2.5%		
Capital Improvement Projects Mitigation & Funds	**$**	**2,832,166**	35.0%		
Capital Improvement Projects General Fund	**$**	-	0.0%		
Debt Services	$	161,126	2.0%		
Reserve Deposits (ADA, Conting, GASB)	$	208,482	2.6%		
			0.0%		
Total Expenditures	**$**	**8,091,188**	**100**	-	**0**
Net Revenue Over Expenditures		**38,417**		-	

Transfer to Future Capital Construction Reserve 25,000.00

Net Revenue **13,417**

Annual Equip Replacement Fund		812,237
Future Capital Construction Fund		985,573
Contingency Reserve		450,000
ADA reserve		30,032
TOTAL RESERVES	$	2,277,842

Administration 2021 - 2022

Revenues

Miscellaneous Revenues	FY 21-22 Budget Budget	2020-2021 Final Mid Year Budget Revision
Misc. Income -w/c div and other	-	858
Misc. Income -w/c div and other	-	15,136
Verizon cell lease	31,761	30,602
TOTAL	31,761	46,596

Interest Income		
Interest Revenue other	55	43
Interest Revenue - County	10,800	36,000
TOTAL	10,855	36,043

Taxes & Gov't Revenues		
Current Sec Prop Tax General	3,354,958	2,949,198
Homeowner's Prop. Tax Reduction	18,614	21,739
Current Unsec Prop Tax General	68,134	67,436
Suppl. Prop Tax Current	56,357	88,735
Unitary & Op Non-unitary Tax	66,278	169,176
Redemptions Gen Taxes	-	-
Prior Unsec Prop Tax	-	93
Timber Tax Guarantee	-	-
Prior Supplimental Tax Rev	-	3,687
Prior Secured Prop Taxes	-	(76)
Railroad Unitary Prop Taxes	2,530	2,147
Pipeline	87	-
RDA Pass - Throughs	185,541	180,077
TOTAL	3,752,499	3,482,212

Other Financing Sources		
Transfers from Future Capital Con	-	
Transfers from Equipment Reserv	11,000	
Transfers from ADA Reserv	-	
Transfers from City Mitigation	-	
Total Other Financing Source	11,000	-

Total Revenues	3,806,115	3,583,814.77

Expenditures

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

Admin

Penalties	-	582
Donations Expense	400	93
Telephone (CVCC) - Admin	6,415	7,039
Postage - Admin	1,500	1,001
Bank Service Charges	-	300
Office Supplies	3,741	3,650
Duplication Costs- Admin	1,465	1,325
Office Equip. Rental- Admin	4,970	4,536
Office Equip Maint - Admin	-	-
Dining Expense	920	411
Gas/Mileage Expense	1,959	1,459
General Admin Exp	1,591	1,625
Liability Insurance	139,461	115,569
Board Expense	4,125	1,685
misc Expense	-	-
Dues & Subscriptions	12,468	10,508
Staff Appreciation	50	190
Staff Development	1,800	943
Safety Supplies - Administration	70	104
Small Office Equipment	3,300	1,500
TOTAL	182,656	150,935.09
	-	
Legal Fees	13,856	3,000.00

Admin

	FY 21-22 Budget Budget	2020-2021 Final Mid Year Budget Revision
Professional Services		
Professional Services	21,750	21,426
Accounting/Auditor Fees	12,400	13,140
Environmental Services	-	-
TOTAL	34,150	34,566

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

	FY 21-22 Budget Budget	2020-2021 Final Mid Year Budget Revision
Salaries/Wages Expenses		
Wages - Admin - Full Time	126,185	118,030
Wages - Admin - Part Time	65,718	79,205
Wages- Admin - Board Pay	30,000	30,000
Wages - District Administrator	128,728	114,318
TOTAL	350,631	341,553
Benefits & Payroll Costs		
ER -Taxes - Admin (7.65%)	27,698	26,423
Employment Expense - Admin	297	288
Fingerprinting	60	65
Benefits Expense - Admin	58,141	45,100
Employer Retirement Exp	48,657	43,751
Worker's Compensation	3,622	4,390
TOTAL	138,475	120,017
Fixed Assets- Equipment		
Fixed Assets	-	3,000
Computer Purchases - Admin.	11,000	-
TOTAL	11,000	3,000
	-	-
Total Expenditures	792,855	750,879

Admin

Total Revenues	3,806,115	3,583,815
Total Expenditures	792,855	750,879
GASB 68 Reserve	113,482	45,800
Net Gain (Loss)	2,899,778	2,787,136