

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, NOVEMBER 10, 2021, 2:00 PM**

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://us06web.zoom.us/j/82400919947>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 824 0091 9947 to participate.

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

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

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

**1.0 CALL TO ORDER**

Ainsleigh \_\_\_\_ Lynch \_\_\_\_

**2.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

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

**4.0 BUSINESS**

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

**Recommendation:** Review and approve minutes.

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

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

**4.3 Review of Financials for October, 2021 (Pages 10 – 35)**

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

**4.4 Resolution #2021-22: Transfer of \$45,000 from the Capital Construction Reserves for 24 Acre Planning and CEQA (Pages 36 – 37)**

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2021-22, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$45,000 to reimburse the general fund for the remainder of expenses paid for the Regional Park 24 Acre expansion preliminary drawings, planning and CEQA review?

**Discussion Items:**

1. Discussion on moving funds from the Contingency Fund to the California Employers' Pension Prefunding Trust (CEPPT). (Pages 38 – 39)
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**

Electric Vehicle Charging Stations

**ADJOURNMENT**

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

11/05/2021  
Date

12:50pm  
Time

  
Secretary to the Board

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHED MINUTES**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Minutes  
Meeting of the Standing Finance Committee  
Wednesday, October 20, 2021 at 2:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

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

**ROLL CALL**

Directors 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 September 22, 2021 Standing Finance Meeting**

Directors Lynch and Ainsleigh reviewed and approved the Minutes from the September 22, 2021 Standing Finance Meeting.

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

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

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

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

**4.4 Purchase of a New Dump Truck**

Directors Lynch and Ainsleigh reviewed Resolution Number 2021-22, authorizing the District Administrator to purchase a new International MV607 Dump Truck for an amount not to exceed \$135,000 and forwarded it to the Board of Directors for review and adoption.

**4.5 Budget Revision**

Directors Lynch and Ainsleigh reviewed and approved the Mid-Year 2021/2022 revised budget and forwarded it to the Board of Directors for review and adoption of Resolution Number 2021-21 with Director Ainsleigh requesting money for the development of the Shockley property.

**Discussion Items:**

1. Proposed Board and Committee Meeting Schedule for November and December, 2021. This item was reviewed and by the Committee with the dates and times for the Finance meeting being scheduled for November 10<sup>th</sup> at 2:00 p.m. and December 8<sup>th</sup> at 2:00 p.m.
2. County Mitigation Fund, current balance \$792,000.

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

Director Ainsleigh requested information from the District Administrator as to what percentage of the County Mitigation funds ARD is receiving and what are Mitigation Fee areas getting.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

None.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 3:07 p.m.

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

\_\_\_\_\_  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
OCTOBER, 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: \$372,911.06**

Auburn Pec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	10/1/2021
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		COMM 1ST

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22145	P0007	Pacific Gas & Electric Company	10/1/2021	COMM 1ST	PMCHK00002785	\$11,408.60
22146	S1007	Stationary Engineers, Local 39	10/1/2021	COMM 1ST	PMCHK00002785	\$361.12
22147	1099-256	Healing Pastures, Inc.	10/8/2021	COMM 1ST	PMCHK00002786	\$337.50
22148	1099-313	Alison Lloyd	10/8/2021	COMM 1ST	PMCHK00002786	\$384.00
22149	1099-5	Daniel Crandall	10/8/2021	COMM 1ST	PMCHK00002786	\$241.50
22150	A0018	Auburn Chamber of Commerce	10/8/2021	COMM 1ST	PMCHK00002786	\$100.00
22151	A0051	Anderson's Sierra Pipe Co.	10/8/2021	COMM 1ST	PMCHK00002786	\$459.29
22152	A0134	Advanced Intregated Pest Mana	10/8/2021	COMM 1ST	PMCHK00002786	\$155.00
22153	A0170	AT&T Acct 088-034-5818-655	10/8/2021	COMM 1ST	PMCHK00002786	\$90.95
22154	C0041	CPRS	10/8/2021	COMM 1ST	PMCHK00002786	\$150.00
22155	C0072	CIT Technology Fin. Serv., Inc	10/8/2021	COMM 1ST	PMCHK00002786	\$470.75
22156	C0113	Cooks Portable Toilets & Septi	10/8/2021	COMM 1ST	PMCHK00002786	\$1,619.12
22157	C0130	Cirrus Group LLC	10/8/2021	COMM 1ST	PMCHK00002786	\$221.41
22158	D0010	Diamond Pacific	10/8/2021	COMM 1ST	PMCHK00002786	\$39.80
22159	D0066	De Lage Landen Financial Servi	10/8/2021	COMM 1ST	PMCHK00002786	\$332.48
22160	D0095	Dowden, Pat	10/8/2021	COMM 1ST	PMCHK00002786	\$3,200.00
22161	E0008	Ewing Irrigation Products, Inc	10/8/2021	COMM 1ST	PMCHK00002786	\$678.27
22162	E0030	Ecogرافx, Inc.	10/8/2021	COMM 1ST	PMCHK00002786	\$600.00
22163	F0047	Fuentes Pond Maintenance	10/8/2021	COMM 1ST	PMCHK00002786	\$6,300.00
22164	G0021	Veona Galbraith	10/8/2021	COMM 1ST	PMCHK00002786	\$12.32
22165	I0010	Inland Business Systems	10/8/2021	COMM 1ST	PMCHK00002786	\$1.88
22166	L0027	Pat Larson	10/8/2021	COMM 1ST	PMCHK00002786	\$30.46
22167	L0033	Les Schwab	10/8/2021	COMM 1ST	PMCHK00002786	\$831.66
22168	M0019	Kahl Muscott	10/8/2021	COMM 1ST	PMCHK00002786	\$155.68
22169	M0098	Meadow Vista County Water Dist	10/8/2021	COMM 1ST	PMCHK00002786	\$3,420.38
22170	M0099	George Eric Menig	10/8/2021	COMM 1ST	PMCHK00002786	\$5,375.00
22171	N0003	Norris Electric, Inc.	10/8/2021	COMM 1ST	PMCHK00002786	\$105.00
22172	N0012	Nevada Irrigation District	10/8/2021	COMM 1ST	PMCHK00002786	\$1,203.14
22173	N0045	Near U CO2	10/8/2021	COMM 1ST	PMCHK00002786	\$230.37
22174	N0048	Normac, Inc.	10/8/2021	COMM 1ST	PMCHK00002786	\$134.26
22175	N0050	N&S Tractor	10/8/2021	COMM 1ST	PMCHK00002786	\$298.85
22176	N0051	National Aquatic Services, Inc	10/8/2021	COMM 1ST	PMCHK00002786	\$2,995.00
22177	P0005	Placer County Water Agency	10/8/2021	COMM 1ST	PMCHK00002786	\$1,108.03
22178	P0007	Pacific Gas & Electric Company	10/8/2021	COMM 1ST	PMCHK00002786	\$3,823.61
22179	P0021	Petty Cash	10/8/2021	COMM 1ST	PMCHK00002786	\$203.73
22180	Q0003	Quality Automotive	10/8/2021	COMM 1ST	PMCHK00002786	\$1,827.44
22181	R0073	Riebes Auto Parts	10/8/2021	COMM 1ST	PMCHK00002786	\$123.38
22182	S0009	Sierra Saw Sales And Service	10/8/2021	COMM 1ST	PMCHK00002786	\$187.55
22183	S0050	Sierra Safety	10/8/2021	COMM 1ST	PMCHK00002786	\$948.41
22184	S0067	Superfast Copy	10/8/2021	COMM 1ST	PMCHK00002786	\$4.31
22185	S0094	Manouch Shirvanioun	10/8/2021	COMM 1ST	PMCHK00002786	\$39.20
22186	S0143	SMOA	10/8/2021	COMM 1ST	PMCHK00002786	\$2,572.75
22187	S0152	SiteOne Landscape Supply, LLC	10/8/2021	COMM 1ST	PMCHK00002786	\$1,413.75
22188	T0009	Stanley Convergent Security So	10/8/2021	COMM 1ST	PMCHK00002786	\$418.53
22189	T0031	Turf Star, Inc.	10/8/2021	COMM 1ST	PMCHK00002786	\$109.47
22190	T0071	TIAA Commercial Finance, Inc.	10/8/2021	COMM 1ST	PMCHK00002786	\$107.34
22191	T1000	Transamerica Life Insurance	10/8/2021	COMM 1ST	PMCHK00002786	\$460.00
22192	TEMPA	Ann Adams	10/8/2021	COMM 1ST	PMCHK00002786	\$30.00
22193	TEMPB	John Buffington	10/8/2021	COMM 1ST	PMCHK00002786	\$60.00
22194	TEMPD	Rod Delmue	10/8/2021	COMM 1ST	PMCHK00002786	\$50.00
22195	TEMPE	Barbara Fralick	10/8/2021	COMM 1ST	PMCHK00002786	\$30.00
22196	TEMPG	Bill Gallaher	10/8/2021	COMM 1ST	PMCHK00002786	\$30.00
22197	TEMPH	Melinda Hatt	10/8/2021	COMM 1ST	PMCHK00002786	\$30.00
22198	TEMPL	Panna Lee	10/8/2021	COMM 1ST	PMCHK00002786	\$60.00
22199	TEMPN	Mark Nitta	10/8/2021	COMM 1ST	PMCHK00002786	\$30.00
22200	TEMPP	Missy Patton	10/8/2021	COMM 1ST	PMCHK00002786	\$50.00

Auburn Pec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22201	TEMPR	Alaina Posso	10/8/2021	COMM 1ST	PMCHK00002786	\$130.00
22202	TEMPS	Megan Strawn	10/8/2021	COMM 1ST	PMCHK00002786	\$100.00
22203	V0019	Valley Rock Landscape Material	10/8/2021	COMM 1ST	PMCHK00002786	\$1,116.26
22204	W0001	Walker's Office Supplies, Inc.	10/8/2021	COMM 1ST	PMCHK00002786	\$1,457.13
22205	W0044	Wave	10/8/2021	COMM 1ST	PMCHK00002786	\$129.85
22206	W0045	Williams, Jesse	10/8/2021	COMM 1ST	PMCHK00002786	\$26.88
22207	S0166	Sierra Snake Removal	10/8/2021	COMM 1ST	PMCHK00002787	\$275.00
22208	TEMPL	Laura Glassco	10/8/2021	COMM 1ST	PMCHK00002787	\$30.00
22209	TEMPL	Cathy Lynn	10/8/2021	COMM 1ST	PMCHK00002787	\$30.00
22210	TEMPN	Brent Nyberg	10/8/2021	COMM 1ST	PMCHK00002787	\$30.00
22211	TEMPP	Pam Porata	10/8/2021	COMM 1ST	PMCHK00002787	\$30.00
22212	TEMPS	Michael Stallings	10/8/2021	COMM 1ST	PMCHK00002787	\$135.00
22213	U0019	US Bank	10/8/2021	COMM 1ST	PMCHK00002787	\$8,768.94
22215	1099-271	Kelpro Security	10/15/2021	COMM 1ST	PMCHK00002788	\$3,738.00
22216	A0001	Recology Auburn Placer	10/15/2021	COMM 1ST	PMCHK00002788	\$2,289.20
22217	A0018	Auburn Chamber of Commerce	10/15/2021	COMM 1ST	PMCHK00002788	\$75.00
22218	A0051	Anderson's Sierra Pipe Co.	10/15/2021	COMM 1ST	PMCHK00002788	\$461.76
22219	B0020	BSN Sports, Inc.	10/15/2021	COMM 1ST	PMCHK00002788	\$26.63
22220	B0062	BareBones WorkWear	10/15/2021	COMM 1ST	PMCHK00002788	\$212.30
22221	C0094	Curt Schlenker	10/15/2021	COMM 1ST	PMCHK00002788	\$350.00
22222	C0128	Clipped In Races	10/15/2021	COMM 1ST	PMCHK00002788	\$1,500.00
22223	D0025	Dawson Oil Company	10/15/2021	COMM 1ST	PMCHK00002788	\$5,032.51
22224	E0008	Ewing Irrigation Products, Inc	10/15/2021	COMM 1ST	PMCHK00002788	\$1,143.01
22225	F0041	Friends of ARD	10/15/2021	COMM 1ST	PMCHK00002788	\$910.00
22227	H0060	HercRentals Inc.	10/15/2021	COMM 1ST	PMCHK00002788	\$1,110.47
22228	M0077	Mutt Mitt	10/15/2021	COMM 1ST	PMCHK00002788	\$72.55
22229	M0106	Marina Landscape, Inc	10/15/2021	COMM 1ST	PMCHK00002788	\$2,152.70
22230	N0045	Near U CO2	10/15/2021	COMM 1ST	PMCHK00002788	\$267.51
22231	N0053	Douglas Neal	10/15/2021	COMM 1ST	PMCHK00002788	\$500.00
22232	P0007	Pacific Gas & Electric Company	10/15/2021	COMM 1ST	PMCHK00002788	\$43.60
22233	R0073	Riebes Auto Parts	10/15/2021	COMM 1ST	PMCHK00002788	\$50.90
22234	S0009	Sierra Saw Sales And Service	10/15/2021	COMM 1ST	PMCHK00002788	\$9.35
22235	S0145	SCP Distributors	10/15/2021	COMM 1ST	PMCHK00002788	\$79.44
22236	S0154	Mike Scheele	10/15/2021	COMM 1ST	PMCHK00002788	\$178.08
22237	S1007	Stationary Engineers, Local 39	10/15/2021	COMM 1ST	PMCHK00002788	\$380.00
22238	T0031	Turf Star, Inc.	10/15/2021	COMM 1ST	PMCHK00002788	\$1,482.95
22239	TEMPS	Ed Smith	10/15/2021	COMM 1ST	PMCHK00002788	\$30.00
22240	V0004	Valley Truck & Tractor Co.	10/15/2021	COMM 1ST	PMCHK00002788	\$711.23
22241	W0001	Walker's Office Supplies, Inc.	10/15/2021	COMM 1ST	PMCHK00002788	\$733.33
22242	W0010	Waxie Sanitary Supply	10/15/2021	COMM 1ST	PMCHK00002788	\$74.49
22243	Y0002	Yuba Lock & Safe	10/15/2021	COMM 1ST	PMCHK00002788	\$675.55
22244	G0006	Gold Country Media Publication	10/15/2021	COMM 1ST	PMCHK00002789	\$7,235.41
22245	C0138	California Dept of Social Serv	10/15/2021	COMM 1ST	PMCHK00002790	\$20,000.00
22246	1099-117	Juan Aceituno	10/22/2021	COMM 1ST	PMCHK00002791	\$357.50
22247	1099-218	Auburn Gymnastics Center	10/22/2021	COMM 1ST	PMCHK00002791	\$97.50
22248	1099-269	Deborah Lynn	10/22/2021	COMM 1ST	PMCHK00002791	\$175.50
22249	1099-277	Foothill Karate Do	10/22/2021	COMM 1ST	PMCHK00002791	\$22.75
22250	1099-291	Isaac Humber	10/22/2021	COMM 1ST	PMCHK00002791	\$159.25
22251	1099-313	Alison Lloyd	10/22/2021	COMM 1ST	PMCHK00002791	\$450.00
22252	1099-374	Sarah Violett	10/22/2021	COMM 1ST	PMCHK00002791	\$133.50
22253	1099-375	Jennifer Rogers	10/22/2021	COMM 1ST	PMCHK00002791	\$624.00
22254	1099-376	Britt, Joanna	10/22/2021	COMM 1ST	PMCHK00002791	\$310.70
22255	A0013	AT&T	10/22/2021	COMM 1ST	PMCHK00002791	\$74.90
22256	A0027	Recology Auburn Placer	10/22/2021	COMM 1ST	PMCHK00002791	\$1,237.86
22257	A0163	All Seasons Pools & Spas	10/22/2021	COMM 1ST	PMCHK00002791	\$197.28
22258	A1010	Advantage Marketing and Print	10/22/2021	COMM 1ST	PMCHK00002791	\$69.18
22259	B0062	BareBones WorkWear	10/22/2021	COMM 1ST	PMCHK00002791	\$223.02
22260	C0044	CSDA Member Services	10/22/2021	COMM 1ST	PMCHK00002791	\$7,615.00
22261	C0061	California Computer Services	10/22/2021	COMM 1ST	PMCHK00002791	\$2,400.00
22262	F0023	Jerry Fisher	10/22/2021	COMM 1ST	PMCHK00002791	\$117.84
22263	G0006	Gold Country Media Publication	10/22/2021	COMM 1ST	PMCHK00002791	\$1,365.40
22264	G0045	GSSA	10/22/2021	COMM 1ST	PMCHK00002791	\$1,166.36
22265	K0011	The Permanente Medical Group I	10/22/2021	COMM 1ST	PMCHK00002791	\$65.00



Arnburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22266	M0035	Meadow Vista Community Center	10/22/2021	COMM 1ST	PMCHK00002791	\$334.00
22267	P0005	Placer County Water Agency	10/22/2021	COMM 1ST	PMCHK00002791	\$5,830.61
22268	P0056	Placer Union High School Distr	10/22/2021	COMM 1ST	PMCHK00002791	\$4,032.35
22269	S0143	SMOA	10/22/2021	COMM 1ST	PMCHK00002791	\$815.50
22270	TEMPS	Trhish Schreiber	10/22/2021	COMM 1ST	PMCHK00002791	\$200.00
22271	TEMPT	Brenda Timmins	10/22/2021	COMM 1ST	PMCHK00002791	\$250.00
22272	TEMPW	Hunter Webb	10/22/2021	COMM 1ST	PMCHK00002791	\$500.00
22273	U0016	Uptown Signs & Graphics, Inc.	10/22/2021	COMM 1ST	PMCHK00002791	\$350.70
22274	W0001	Walker's Office Supplies, Inc.	10/22/2021	COMM 1ST	PMCHK00002791	\$49.31
22275	W0042	Live Oak Waldorf School	10/22/2021	COMM 1ST	PMCHK00002791	\$800.00
22276	W0044	Wave	10/22/2021	COMM 1ST	PMCHK00002791	\$476.75
22277	Y0007	Michelle Yetka	10/22/2021	COMM 1ST	PMCHK00002791	\$11.73
22278	1099-377	Madison Thomson	10/22/2021	COMM 1ST	PMCHK00002792	\$1,500.00
22279	TEMPS	Jackie Szarka	10/22/2021	COMM 1ST	PMCHK00002792	\$60.00
22280	W0044	Wave	10/22/2021	COMM 1ST	PMCHK00002792	\$562.18
22281	A0051	Anderson's Sierra Pipe Co.	10/29/2021	COMM 1ST	PMCHK00002793	\$93.24
22282	B0020	BSN Sports, Inc.	10/29/2021	COMM 1ST	PMCHK00002793	\$203.24
22283	C0104	Campora Propane Service	10/29/2021	COMM 1ST	PMCHK00002793	\$921.10
22284	C0111	Cal.net	10/29/2021	COMM 1ST	PMCHK00002793	\$66.90
22285	C0120	Capture Technologies	10/29/2021	COMM 1ST	PMCHK00002793	\$60.00
22286	C0137	Centrica Business Solutions	10/29/2021	COMM 1ST	PMCHK00002793	\$190,339.81
22287	D0010	Diamond Pacific	10/29/2021	COMM 1ST	PMCHK00002793	\$27.41
22288	G0045	GSSA	10/29/2021	COMM 1ST	PMCHK00002793	\$879.00
22289	H0002	Harris Industrial Gases	10/29/2021	COMM 1ST	PMCHK00002793	\$100.00
22290	K0010	Knorr Systems, Inc.	10/29/2021	COMM 1ST	PMCHK00002793	\$3,972.26
22291	M0013	Meadow Vista Hardware	10/29/2021	COMM 1ST	PMCHK00002793	\$260.47
22292	M0074	Miracle Playsystems Inc	10/29/2021	COMM 1ST	PMCHK00002793	\$532.60
22293	N0012	Nevada Irrigation District	10/29/2021	COMM 1ST	PMCHK00002793	\$720.78
22294	N0045	Near U CO2	10/29/2021	COMM 1ST	PMCHK00002793	\$413.19
22295	P0005	Placer County Water Agency	10/29/2021	COMM 1ST	PMCHK00002793	\$1,653.82
22296	P0007	Pacific Gas & Electric Company	10/29/2021	COMM 1ST	PMCHK00002793	\$14,343.48
22297	R0065	River City Rentals	10/29/2021	COMM 1ST	PMCHK00002793	\$8.16
22298	R0073	Riebes Auto Parts	10/29/2021	COMM 1ST	PMCHK00002793	\$170.53
22299	S0009	Sierra Saw Sales And Service	10/29/2021	COMM 1ST	PMCHK00002793	\$925.63
22300	S0145	SCP Distributors	10/29/2021	COMM 1ST	PMCHK00002793	\$39.81
22301	T0071	TIAA Commercial Finance, Inc.	10/29/2021	COMM 1ST	PMCHK00002793	\$107.34
22302	T1000	Transamerica Life Insurance	10/29/2021	COMM 1ST	PMCHK00002793	\$480.00
22303	TEMPA	Daren Allbee	10/29/2021	COMM 1ST	PMCHK00002793	\$99.00
22304	TEMPH	Lori Hope	10/29/2021	COMM 1ST	PMCHK00002793	\$40.00
22305	TEMPS	Jamie Santana	10/29/2021	COMM 1ST	PMCHK00002793	\$99.00
22306	TEMPU	Robert Ulucan	10/29/2021	COMM 1ST	PMCHK00002793	\$60.00
22307	V0004	Valley Truck & Tractor Co.	10/29/2021	COMM 1ST	PMCHK00002793	\$2,385.14
22308	W0001	Walker's Office Supplies, Inc.	10/29/2021	COMM 1ST	PMCHK00002793	\$1,190.36
22309	W0010	Waxie Sanitary Supply	10/29/2021	COMM 1ST	PMCHK00002793	\$636.80

Total Checks: 163

Total Amount of Checks: \$372,911.06

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

## October's Financials

### After Mid-Year Budget Revision

#### *Revenues –*

- Programs are over budget by **\$15,400**. Most notable variances are in the Recreation Department. Various programs are up by **\$7,000** and Special Events took in addition revenue as well (**\$6,240**).

Everything else is aligned with our Mid-Year budget revision.

<b>PROFIT &amp; LOSS</b>												
<b>21/22 Approved Budget</b>												
	Approved Budget FY 21-22	% Of Total	Mid-Yr Revision FY 21-22	% Of Total	2021 Oct ACTUALS	Last Yr Oct Actuals	2021 YTD ACTUALS	2021 YTD BUDGET	Last Yr YTD ACTUALS			
<b>Operating Revenues</b>												
Program Revenue	1,103,547	13%	1,183,103	14%	121,708	87,055	911,243	895,795	351,845			
Facility Revenue	144,894	2%	178,525	2%	6,280	3,677	139,429	139,395	21,441			
Misc. Revenue	44,186	1%	45,424	1%	2,733	3,111	28,257	27,844	34,550			
Grants & Donations	298,850	4%	318,688	4%	9,739	16,434	70,692	68,248	50,252			
Interest Income	11,815	0%	9,987	0%	723	3,331	5,393	5,608	20,436			
Equipment Reserve Transfers	200,300	2%	56,133	1%	-	-	-	-	-			
Unfunded Liability Transfer	140,000	2%	140,000	2%	-	-	140,000	140,000	-			
Future Cap & ADA Transfers	305,816	4%	505,644	6%	-	-	-	-	-			
Tax Revenue Atwood	3,752,499	45%	3,777,208	45%	63,655	67,770	1,683,255	1,684,241	1,613,410			
Sterling Loan	30,198	0%	27,039	0%	-	-	11,940	11,940	11,369			
City Mitigation Transfers/Rev	2,135,500	26%	1,942,207	23%	216,933	-	1,361,150	1,361,150	225,503			
County Mitigation Revenue	40,000	0%	69,000	1%	-	-	-	-	-			
Total Operating Revenue	8,269,605	100%	107,000	1%	421,771	181,378	4,351,359	4,334,221	2,328,806			
<b>Expenditures</b>												
Program Expense	230,934	3%	224,177	3%	23,742	8,129	136,036	135,612	45,752			
Operating & Supplies	442,341	6%	454,625	6%	48,272	32,469	247,020	248,161	192,826			
Utilities Expense	110,757	1%	264,459	3%	46,498	20,357	154,916	154,866	143,589			
Professional Services	131,840	2%	95,871	1%	3,221	9,706	50,798	51,072	43,174			
Building & Grounds Maintenance	475,150	6%	537,213	7%	46,132	17,302	269,871	269,848	185,954			
Property Tax Admin.	62,087	1%	71,878	1%	-	-	7,442	7,760	3,109			
Wages	2,265,755	29%	2,199,359	27%	241,219	233,433	1,253,790	1,253,790	1,108,745			
Benefits & Payroll Costs	967,250	12%	1,120,588	14%	74,816	75,780	745,580	744,924	511,780			
Fixed Asset Expense	203,300	3%	123,253	2%	-	-	49,116	49,120	50,256			
Capital Improvement Projects	2,832,166	36%	2,804,906	35%	220,553	6,015	1,537,914	1,538,120	49,333			
Debt Services	161,126	2%	152,321	2%	-	-	65,736	65,736	225,503			
Total Expenditures	7,882,706	100%	8,048,650	100%	704,453	403,191	4,522,635	4,519,009	2,560,021			
Net Revenue Over Expenditures	\$ 386,899	4.68	\$ 311,308		\$ (282,682)	(221,813)	(\$171,276)	(\$184,788)	(\$231,215)			
Annual Contingency Reserve (1-2%)	\$ -		\$ -				\$ 473,000	\$ -	\$ 450,000			
Annual Equip Replacement Reserve	\$ 90,000		\$ 90,000				\$ 703,959	\$ -	\$ 676,237			
Future Capital Construction Reserve	\$ 25,000		\$ 45,000				\$ 1,025,574	\$ -	\$ 945,574			
ADA Reserve	\$ 5,000		\$ 5,000				\$ 30,032	\$ -	\$ 25,032			
CalPERS unfunded liability reserve	\$ 113,482		\$ 113,482				\$ -	\$ -	\$ 183,200			
<b>TOTAL RESERVE BALANCES</b>	\$ 153,417		\$ 253,482				\$ 2,232,565	\$ -	\$ 2,280,043			

**Auburn Area Recreation and Park District**  
**Balance Sheet**

10/31/2021

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	494.07
Placer County Treasure-General	1,532,454.71
Placer County Treasurer - City Trust	206,988.70
CA Pension Trust - CEPPT- CalPERS	67,985.00
Accounts Receivable	2,138.57
PCOE Receivables	12,961.75
Prepaid Liability Expense	23,102.32
Prepaid Workers Comp Insurance	39,458.81
<b>Total Current Assets</b>	<b>1,903,323.77</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	1,909,997.00
<b>Total Restricted Funds</b>	<b>1,909,997.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,847,426.75
Fixed Assets: Equipment	1,303,426.96
Fixed Assets: Computer Equipment & Software	84,228.71
Fixed Assets: Vehicles	282,551.30
Fixed Assets: Office Furniture & Rec Equipment	80,564.16
Construction In Progress	1,479,281.10
Less: Accumulated Depreciation	(10,612,543.85)
<b>Total Fixed Assets</b>	<b>7,435,481.25</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	497,574.00
	<b>497,574.00</b>
<b>TOTAL ASSETS</b>	<b>11,746,376.02</b>

	Current YTD
<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Prepaid Revenue	36.00
PGE Tru-up payable	596.55
Retentions Payable	79,848.75
Gift Certificates	268.00
Compensated Absenses	124,515.50
Sales Tax Payable	(31.82)
<b>Total Current Liabilities</b>	<b>\$205,232.98</b>
<u>Long Term Liabilities</u>	
Net OPEB Liability	298,223.00
Net Pension Liability	1,238,090.00
<b>Total Long Term Liabilities</b>	<b>1,536,313.00</b>
<b>TOTAL LIABILITIES</b>	<b>1,741,545.98</b>
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	60,601.00
OPEB	85,021.00
	145,622.00
<u>Net Position</u>	
Investments in Fixed Assets	7,156,136.30
RFB: Reserved (City Mitigation)	206,768.25
GFB: Youth Assistance Fund	30,631.84
General Fund Balance	1,742,668.92
DFB: Annual Equip Replacement Reserv.	703,958.72
DFB: Annual Contingency Reserve	473,000.00
DFB: Reserved for Future Capital Construction	1,005,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(9,057.92)
RFB: Atwood III-Equip Repl Fund	8,003.66
DFB: Unfunded Liability - CalPERS	148,482.00
RFB- 501(c)(3) Fund	17,159.84
GFB: General Fund (ADA Reserve)	35,031.75
Net Profit (Loss)	(1,672,424.57)
<b>Total Net Postion</b>	<b>\$9,859,208.04</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$11,746,376.02</b>

## Auburn Rec &amp; Park

Profit & Loss - Summary  
4/1/2021 To 10/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	121,708.34	911,243.09	895,792.00	15,451.09	101.73
Rents & Concessions	6,280.25	139,429.20	139,395.00	34.20	100.03
Miscellaneous Revenue	2,732.98	28,257.39	27,844.00	413.39	101.49
Grants & Donations	9,738.83	70,691.95	68,248.00	2,443.95	103.58
Interest Income	722.81	5,392.60	5,608.00	(215.40)	96.16
Taxes Revenue	63,654.87	1,695,194.40	1,696,181.00	(986.60)	99.94
<b>TOTAL OPERATING REVENUE</b>	<b>\$204,838.08</b>	<b>\$2,850,208.63</b>	<b>\$2,833,068.00</b>	<b>\$17,140.63</b>	<b>100.61%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>204,838.08</b>	<b>2,850,208.63</b>	<b>2,833,068.00</b>	<b>17,140.63</b>	<b>100.61</b>
<b>EXPENDITURES</b>					
Program Expenses	23,741.98	136,035.74	135,612.00	423.74	100.31
Operations & Supplies Expense	48,271.66	247,020.47	248,161.00	(1,140.53)	99.54
Utilities Expense	46,498.24	154,915.70	154,866.00	49.70	100.03
Legal Expenses	0.00	214.00	414.00	(200.00)	51.69
Professional Services	3,221.41	50,583.72	50,658.00	(74.28)	99.85
Bldg & Grounds Maintenance	46,132.04	269,871.44	269,848.00	23.44	100.01
Property Tax Administration/LAFCO	0.00	7,441.50	7,760.00	(318.50)	95.90
Salaries Expense	241,219.17	1,258,205.56	1,253,790.00	4,415.56	100.35
Benefits & Payroll Costs	74,816.33	745,579.70	744,924.00	655.70	100.09
Fixed Asset Expense	0.00	49,115.71	49,120.00	(4.29)	99.99
Capital Improvement Projects	220,552.86	1,537,913.70	1,538,120.00	(206.30)	99.99
Debt Service	0.00	65,735.96	65,736.00	(0.04)	100.00

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2021 To 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$704,453.69	\$4,522,633.20	\$4,519,009.00	\$3,624.20	100.08%
NET REVENUE OVER EXPENDITURES	(\$499,615.61)	(\$1,672,424.57)	(\$1,685,941.00)	\$13,516.43	99.20%



**Auburn Rec & Park**

Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Alta Vista DSC Rev	0.00	(197.00)	(197.00)	0.00	100.00
Aub Elem DSC Rev	8,166.40	61,482.22	61,483.00	(0.78)	100.00
Skyridge DSC Rev	12,045.33	83,450.27	83,451.00	(0.73)	100.00
Day Camp Rev	(1,592.00)	169,270.11	167,118.00	2,152.11	101.29
Preschool Revenue	12,995.00	47,693.06	47,693.00	0.06	100.00
Newcastle DSC Revenue	5,974.16	74,299.18	74,300.00	(0.82)	100.00
Adult Softball	762.00	29,854.00	28,183.00	1,671.00	105.93
Adult Basketball	(589.05)	8,197.95	8,198.00	(0.05)	100.00
Sr. Sports	204.00	1,154.20	1,154.00	0.20	100.02
Adult Volleyball	0.00	1,068.30	1,068.00	0.30	100.03
Pickle Ball Revenue	39.00	6,658.00	6,658.00	0.00	100.00
Adult Classes	2,639.50	28,006.88	25,131.00	2,875.88	111.44
Adult Class Rev - Bureau	724.00	5,123.36	5,124.00	(0.64)	99.99
Bocce Ball Prog Revenue	0.00	596.00	596.00	0.00	100.00
Youth Basketball	56,738.00	81,780.50	81,780.00	0.50	100.00
Youth Classes	2,735.00	40,070.80	40,070.00	0.80	100.00
Youth Class Rev - Bureau	0.00	3,320.00	3,320.00	0.00	100.00
Youth Volleyball	0.00	8,740.00	8,740.00	0.00	100.00
Aquatic Activities	(60.00)	17,733.68	17,734.00	(0.32)	100.00
Aquatic Activities - PH Pool	0.00	2,328.00	2,328.00	0.00	100.00
Master Swim Revenue	0.00	5,190.96	5,191.00	(0.04)	100.00
Public Swim - MS Sierra Pool	0.00	27,110.15	27,110.00	0.15	100.00
Public Swim - Placer Hills Pool	0.00	2,017.75	2,018.00	(0.25)	99.99
Swim Lessons	0.00	44,470.75	44,470.00	0.75	100.00
Swim Lessons - PH	0.00	5,870.00	5,870.00	0.00	100.00
Swim Team Revenue	(64.00)	20,290.50	20,290.00	0.50	100.00
Synchro Team	0.00	15,686.30	16,111.00	(424.70)	97.36

Profit & Loss - Detail  
4/1/2021 to 10/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	515.00	28,629.25	28,114.00	515.25	101.83
Youth Camp Rev - Bureau	31.00	20,894.00	21,021.00	(127.00)	99.40
Youth Sports Camps	3,609.00	26,937.33	24,328.00	2,609.33	110.73
Special Events Revenue	(60.00)	931.87	932.00	(0.13)	99.99
Party in the Park Revenue	0.00	441.07	441.00	0.07	100.02
Concert at Overlook Park Rev	0.00	2,702.07	2,702.00	0.07	100.00
Ukulele Festival Revenue	0.00	640.07	641.00	(0.93)	99.86
Obstacle Race Revenue	13,640.00	17,081.07	12,441.00	4,640.07	137.30
Dead Festival Rev	(1,010.00)	(100.00)	0.00	(100.00)	0.00
Auburn Harvest Festival Rev	1,290.00	9,003.07	7,403.00	1,600.07	121.61
Out of District Fees	2,943.00	11,984.37	11,957.00	27.37	100.23
Out of District Fees - Bureau	33.00	803.00	790.00	13.00	101.65
Return check fees	0.00	30.00	30.00	0.00	100.00
<b>Total Parks and Recreation Services</b>	<b>121,708.34</b>	<b>911,243.09</b>	<b>895,792.00</b>	<b>15,451.09</b>	<b>101.73</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(560.00)	(2,076.00)	(2,076.00)	0.00	100.00
Fee Waiver - Offset	560.00	2,076.00	2,076.00	0.00	100.00
Blue Bird Room-CVCC	0.00	1,039.50	1,144.00	(104.50)	90.87
Lakeside Rental Revenue - Reg	181.50	2,267.50	2,267.00	0.50	100.02
Sierra Room Rental - CVCC	495.00	2,224.00	2,224.00	0.00	100.00
Sunset Room Rental - CVCC	0.00	521.92	521.00	0.92	100.18
Canyon View Room Rental - CVCC	0.00	777.17	778.00	(0.83)	99.89
Foothills Room Rental - CVCC	158.50	2,489.25	2,490.00	(0.75)	99.97
Pool Rental Rev - Sierra/Splash	0.00	10,964.14	10,964.00	0.14	100.00
Pool Rental Rev - Placer Hills	0.00	1,400.00	1,400.00	0.00	100.00
American River Room - CVCC	500.00	2,706.17	2,706.00	0.17	100.01
Conference (Module) Rental - Overlook	932.00	4,784.00	4,784.00	0.00	100.00
Gazebo Rentals	138.00	434.00	296.00	138.00	146.62

Profit & Loss - Detail  
4/1/2021 to 10/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rock Creek Modular Rent	330.00	2,310.00	2,310.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	386.00	386.00	0.00	100.00
Gym Rental Revenue - Reg	1,028.00	1,432.00	1,432.00	0.00	100.00
Tutor Totter Lease Agreement	554.00	3,878.00	3,878.00	0.00	100.00
Kitchen Rental Revenue - CVCC	0.00	88.00	88.00	0.00	100.00
Picnic Area Rental Revenue - Rec	460.00	8,634.25	8,634.00	0.25	100.00
Picnic Area Rental Revenue - Reg	64.00	1,325.00	1,325.00	0.00	100.00
Picnic Area Rental Revenue - Ash	91.00	671.00	671.00	0.00	100.00
Picnic Area Rental Revenue - MV	144.00	2,834.00	2,834.00	0.00	100.00
Field "Recreation" Rental Revenue	0.00	4,342.84	4,342.00	0.84	100.02
Field "Bill Beane" Rental - Reg A	(132.50)	1,404.59	1,405.00	(0.41)	99.97
Field "Softball" Rental - MV	0.00	4,013.75	4,013.00	0.75	100.02
Field Rental - CV	(21.00)	2,016.00	2,016.00	0.00	100.00
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	5.25	1,906.63	1,907.00	(0.37)	99.98
Field "Beggs" Rental - Rec	117.75	7,119.78	7,119.00	0.78	100.01
Field B (softball) Rev - Reg	38.00	880.75	880.00	0.75	100.09
Field "James" Rental - Rec	(126.00)	6,940.99	6,941.00	(0.01)	100.00
Field C (Baseball) Rental - Reg	(222.50)	6,779.00	6,779.00	0.00	100.00
Bocce Ball Field Rental	0.00	(120.00)	(120.00)	0.00	100.00
Field "Soccer Regional" Rental	280.00	2,480.00	2,480.00	0.00	100.00
Field "Soccer A" Rental - Railroad	(81.00)	5,444.60	5,445.00	(0.40)	99.99
Field - PH Soccer Field	(153.00)	8,463.21	8,464.00	(0.79)	99.99
Field "Soccer B" Rental - Railroad	(195.75)	9,068.83	9,069.00	(0.17)	100.00
Misc Rents & Concessions	66.00	6,903.46	6,904.00	(0.54)	99.99
Misc Rents & Concessions - Bureau	0.00	4,189.10	4,190.00	(0.90)	99.98
Custodial Fees	1,750.00	14,881.77	14,881.00	0.77	100.01
Custodial Fees - Bureau	0.00	680.00	680.00	0.00	100.00
Set up/Take Down Fees	200.00	935.00	935.00	0.00	100.00
Set up/Take Down Fees - Bureau	(321.00)	(107.00)	(107.00)	0.00	100.00

Profit & Loss - Detail  
4/1/2021 to 10/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Total Rents and Concessions</b>	6,280.25	139,429.20	139,395.00	34.20	100.03
<b>Miscellaneous Revenue</b>					
Sales of an Asset - F & G	0.00	1,400.00	1,400.00	0.00	100.00
MV Comm Ctr Rentals	(114.00)	326.00	45.00	281.00	724.44
Alcohol Permit Fee	132.00	3,365.00	3,365.00	0.00	100.00
Alcohol Permit - Bureau	0.00	171.00	171.00	0.00	100.00
MV Custodial Fee	0.00	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	88.06	1,581.00	1,492.00	89.00	105.97
Verizon Wireless Lease	2,626.92	18,388.44	18,389.00	(0.56)	100.00
Miscellaneous Income - Youth Services	0.00	1,481.95	1,482.00	(0.05)	100.00
Miscellaneous Income - F & G	0.00	1,500.00	1,500.00	0.00	100.00
<b>Total Miscellaneous Revenue</b>	2,732.98	28,257.39	27,844.00	413.39	101.49
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	5,943.53	10,808.52	8,365.00	2,443.52	129.21
Bike Park Donations	2,195.30	15,758.43	15,758.00	0.43	100.00
Grant Proceeds - Y. Services	1,600.00	43,125.00	43,125.00	0.00	100.00
Grant Proceeds - Admin	0.00	1,000.00	1,000.00	0.00	100.00
<b>Total Grants and Donations</b>	9,738.83	70,691.95	68,248.00	2,443.95	103.58
<b>Interest Income</b>					
Interest Income - Other	21.87	225.75	204.00	21.75	110.66
Interest Revenue - County	703.00	4,782.40	4,979.00	(196.60)	96.05
Interest Revenue - City Trust	37.94	220.45	221.00	(0.55)	99.75

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest - Pension Trust	(40.00)	164.00	204.00	(40.00)	80.39
Total Interest Income	722.81	5,392.60	5,608.00	(215.40)	96.16
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	(65.69)	1,417,384.62	1,417,418.00	(33.38)	100.00
Homeowner's Prop. Tax Relief	0.00	10,990.12	11,701.00	(710.88)	93.93
Current Unsecured Prop Taxes General	63,745.13	67,357.60	67,313.00	44.60	100.07
Current Supplemental Property Taxes	(9.80)	59,528.59	59,572.00	(43.41)	99.93
Unitary & Op Non-unitary Tax	0.00	52,751.74	53,154.00	(402.26)	99.24
Delinq Unsecured Property Taxes	0.00	11.32	11.00	0.32	102.91
Timber Tax Guarantee	0.00	0.50	0.00	0.50	0.00
Atwood Tax Revenue	0.00	11,939.50	11,940.00	(0.50)	100.00
Delinquent Supplemental Tax Rev	0.00	4,263.30	4,263.00	0.30	100.01
Delinquent Secured Property Taxes	(14.77)	(166.40)	(151.00)	(15.40)	110.20
Railroad Unitary Property Taxes	0.00	1,067.85	894.00	173.85	119.45
RDA Pass-Throughs	0.00	70,065.66	70,066.00	(0.34)	100.00
Total Tax Revenue	63,654.87	1,695,194.40	1,696,181.00	(986.60)	99.94
TOTAL OPERATING REVENUE	\$204,838.08	\$2,850,208.63	\$2,833,068.00	\$17,140.63	100.61%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	204,838.08	2,850,208.63	2,833,068.00	17,140.63	100.61
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	864.40	865.00	(0.60)	99.93
Instructor/Adult Classes	1,449.45	10,903.45	10,960.00	(56.55)	99.48
Instructor/Adult Classes - Bureau	516.75	1,244.75	1,339.00	(94.25)	92.96
Instructor/Youth Classes	1,327.50	21,153.35	21,401.00	(247.65)	98.84
Officials/Adult Softball	1,166.36	5,762.45	5,921.00	(158.55)	97.32
Officials/Adult Basketball	2,621.25	2,621.25	2,692.00	(70.75)	97.37
Officials/Youth Volleyball	767.00	767.00	767.00	0.00	100.00
Instructor/Youth Camps	0.00	28,898.75	28,899.00	(0.25)	100.00
Instr/Y Camp - Bureau	0.00	12,565.60	12,566.00	(0.40)	100.00
Instructors - Youth Sports Camps	2,729.25	6,582.38	6,582.00	0.38	100.01
Aub Elem/Program Exp	253.98	1,329.61	1,330.00	(0.39)	99.97
Skyridge/Program Exp	503.71	1,897.17	1,897.00	0.17	100.01
Day Camp/Program Exp	52.25	11,449.37	11,450.00	(0.63)	99.99
Preschool - Program Expense	659.47	1,318.06	1,318.00	0.06	100.01
Newcastle Program Expense	598.57	2,439.45	2,439.00	0.45	100.02
Adult Softball Expense	120.00	1,087.23	1,005.00	82.23	108.18
Adult Basketball Expense	205.92	205.92	167.00	38.92	123.31
Adult Volleyball Expense	26.63	81.68	56.00	25.68	145.86
Pickle Ball Tennis Expense	0.00	2,050.13	2,050.00	0.13	100.01

Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Adult Class Expense	0.00	107.68	108.00	(0.32)	99.70
Youth Basketball Expense	0.00	128.53	129.00	(0.47)	99.64
Youth Volleyball Expense	0.00	1,141.44	1,142.00	(0.56)	99.95
Aquatic Activities	0.00	2,319.87	2,320.00	(0.13)	99.99
Public Swim Expense	0.00	1,790.76	1,791.00	(0.24)	99.99
Public Swim Exp - PH Pool	0.00	467.00	467.00	0.00	100.00
Swim Team	0.00	47.92	48.00	(0.08)	99.83
Synchro Team Expenses	0.00	1,348.00	1,348.00	0.00	100.00
Youth Camps	0.00	87.00	87.00	0.00	100.00
Youth Sports Camps	0.00	9.26	9.00	0.26	102.89
Special Events Expenses	0.00	84.69	186.00	(101.31)	45.53
Party in the Park Expenses	217.10	339.64	123.00	216.64	276.13
Concert at Overlook Expenses	0.00	196.24	196.00	0.24	100.12
Ukulele Festival Expenses	0.00	519.89	520.00	(0.11)	99.98
Food Truck Fiesta Expenses - PAY FROM 501c3	168.81	168.81	0.00	168.81	0.00
Obstacle Race Expense	5,876.95	9,379.74	8,836.00	543.74	106.15
Dead Festival Expenses - PAY FROM 501c3	168.84	168.84	0.00	168.84	0.00
Auburn Harvest Festival Expenses	4,312.19	4,508.43	4,598.00	(89.57)	98.05
<b>Total Program Expenses</b>	<b>23,741.98</b>	<b>136,035.74</b>	<b>135,612.00</b>	<b>423.74</b>	<b>100.31</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	0.00	136.95	136.00	0.95	100.70
Merchant Fees - Youth Services	0.00	912.07	912.00	0.07	100.01
Merchant Fees - Cust Serv	15.00	6,495.79	6,495.00	0.79	100.01
Cal Card Incentives	0.00	(1,243.07)	(1,243.00)	(0.07)	100.01
Penalties	0.00	2,197.41	2,197.00	0.41	100.02
Donations Expense	0.00	750.00	750.00	0.00	100.00
Telephone - Placer Hills Pool	74.90	588.15	588.00	0.15	100.03
Telephone - Cust Serv	562.18	3,976.58	3,977.00	(0.42)	99.99

Profit & Loss - Detail  
4/1/2021 to 10/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone (CVCC) - Admin	476.75	3,530.83	3,585.00	(54.17)	98.49
Gift Certificates Expensed	0.00	58.00	58.00	0.00	100.00
Telephone - Recreation	0.00	197.47	197.00	0.47	100.24
Telephone - Preschool	0.00	150.78	151.00	(0.22)	99.85
Telephone - Facilities & Grounds	196.75	6,066.94	6,067.00	(0.06)	100.00
Telephone - Day Camp	0.00	318.91	319.00	(0.09)	99.97
Telephone - Newcastle	0.00	208.75	209.00	(0.25)	99.88
Telephone - Aub EI	90.95	853.73	854.00	(0.27)	99.97
Telephone - Skyridge	(55.29)	289.10	289.00	0.10	100.04
Postage - Admin	(9.38)	488.58	498.00	(9.42)	98.11
Activity Guide Expense	7,235.41	21,884.86	21,890.00	(5.14)	99.98
Youth Assistance Expense	2,871.14	6,870.54	6,870.00	0.54	100.01
Bank Service Charges	8.00	0.00	(8.00)	8.00	0.00
CEPPT Charges	265.00	268.00	268.00	0.00	100.00
Office Supplies - Rec	0.00	288.97	289.00	(0.03)	99.99
Office Supplies - Youth Services	28.76	407.07	408.00	(0.93)	99.77
Office Supplies - F & G	0.00	1,045.74	1,046.00	(0.26)	99.98
Office Supplies-Cust Serv	13.25	1,475.35	1,476.00	(0.65)	99.96
Office Supplies - Admin	596.42	4,564.10	4,563.00	1.10	100.02
Duplication Costs - Cust Serv	0.00	39.69	40.00	(0.31)	99.23
Duplication Costs - Admin	216.56	758.89	1,018.00	(259.11)	74.55
Office Equip Rental - Cust Serv	470.75	3,648.81	3,649.00	(0.19)	100.00
Office Equip Rental - Admin	332.48	2,549.13	2,783.00	(233.87)	91.60
Dining Expense	198.00	413.00	525.00	(112.00)	78.67
Gas/Mileage Expense - C.Serv	39.20	312.48	313.00	(0.52)	99.83
Gas/Mileage Expense - Admin	240.46	965.03	1,025.00	(59.97)	94.15
Gas/Mileage Expense - Rec.	0.00	0.00	147.00	(147.00)	0.00
Gas/Mileage Expense - YS	0.00	86.58	87.00	(0.42)	99.52
Gas/Mileage Expense - F & G	5,242.18	28,879.36	28,879.00	0.36	100.00
General Administrative Exp - Admin	40.00	722.74	683.00	39.74	105.82



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Liability Insurance - Admin	11,551.17	76,523.43	76,524.00	(0.57)	100.00
Board Expense	0.00	775.48	776.00	(0.52)	99.93
Public Relations/Marketing - Cust Serv	75.00	2,160.65	2,161.00	(0.35)	99.98
Dues and Subscriptions - Admin	7,615.00	10,485.00	10,485.00	0.00	100.00
Dues and Subscriptions - Rec.	150.00	150.00	382.00	(232.00)	39.27
Staff Appreciation - Rec	0.00	0.00	46.00	(46.00)	0.00
Staff Appreciation - Aquatics	0.00	199.17	199.00	0.17	100.09
Staff Appreciation - Youth Services	0.00	35.46	35.00	0.46	101.31
Staff Appreciation - F & G	0.00	96.91	97.00	(0.09)	99.91
Staff Appreciation - Admin	0.00	121.77	122.00	(0.23)	99.81
Company Celebrations	0.00	0.00	50.00	(50.00)	0.00
Bad Debts Expense - Y Services	443.64	1,124.40	1,125.00	(0.60)	99.95
Staff Development - Admin	100.00	1,329.08	1,329.00	0.08	100.01
Staff Development - Rec.	0.00	350.00	350.00	0.00	100.00
Staff Development - Aquatics	35.00	248.00	248.00	0.00	100.00
Staff Development - Youth Services	30.00	30.00	30.00	0.00	100.00
Staff Development - F & G	75.61	2,042.16	2,042.00	0.16	100.01
Uniform Exp - Aquatics	0.00	124.33	124.00	0.33	100.27
Uniform Exp - F & G	119.02	340.30	341.00	(0.70)	99.80
Small Equipment - Rec Pk	0.00	1,789.37	1,790.00	(0.63)	99.97
Small Equipment - Reg Pk	0.00	145.80	146.00	(0.20)	99.86
Small Equipment - MV Park	0.00	120.49	121.00	(0.51)	99.58
Small Equipment - CVCC	0.00	193.34	193.00	0.34	100.18
Field Marking Expense	762.55	1,884.63	1,884.00	0.63	100.03
Safety Supplies - F & G	407.26	7,702.65	7,703.00	(0.35)	100.00
Safety Supplies - Aquatics	0.00	600.16	600.00	0.16	100.03
Restroom Supplies - Recreation Park	291.36	1,163.74	1,163.00	0.74	100.06
Restroom Supplies - Regional Park	220.26	1,246.43	1,246.00	0.43	100.04
Restroom Supplies - Ashford Park	187.39	732.93	733.00	(0.07)	99.99
Restroom Supplies - Meadow Vista Park	217.52	818.75	818.00	0.75	100.09

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Railhead Park	207.69	841.79	841.00	0.79	100.09
Restroom Supplies - Overlook Park	207.70	935.86	935.00	0.86	100.09
Restroom Supplies - Placer Hills Park	163.99	642.29	612.00	30.29	104.95
Restroom Supplies - Rec Comm Ctr	420.68	2,081.10	2,111.00	(29.90)	98.58
Restroom Supplies - Reg Comm Ctr	378.28	1,638.47	1,638.00	0.47	100.03
Restroom Supplies - CVCC Comm Ctr	592.72	2,147.79	2,147.00	0.79	100.04
Sanitation - Reg Pk - Toilet	466.00	3,198.00	3,182.00	16.00	100.50
Sanitation - Win Pk - Toilet	271.00	1,803.00	1,803.00	0.00	100.00
Sanitation - Rec Pk - ADA Toilet	381.29	1,809.58	1,809.00	0.58	100.03
Sanitation - Reg - ADA Toilet	0.00	730.29	731.00	(0.71)	99.90
Sanitation - Rec Pk - Debris Box	2,289.20	7,993.19	7,993.00	0.19	100.00
Sanitation - Reg Pk - Disposal	588.55	3,460.18	3,460.00	0.18	100.01
Sanitation - MV - Disposal	658.59	2,537.85	2,537.00	0.85	100.03
Sanitation - CVCC - Disposal	215.72	1,252.02	1,252.00	0.02	100.00
Small Equipment - Overlook	0.00	2,257.32	2,257.00	0.32	100.01
<b>Total Operations &amp; Supplies</b>	<b>48,271.66</b>	<b>247,020.47</b>	<b>248,161.00</b>	<b>(1,140.53)</b>	<b>99.54</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	741.32	2,576.16	2,576.00	0.16	100.01
Lighting Reimb.-Beggs Field	0.00	(1,104.78)	(1,105.00)	0.22	99.98
Lights - Rec Pk James Field	429.59	2,690.13	2,691.00	(0.87)	99.97
Lighting Reimb.-James Field	0.00	(2,939.15)	(2,940.00)	0.85	99.97
Lights - Rec Field	60.74	638.94	638.00	0.94	100.15
Lighting Reimb.-Rec Field	0.00	(294.38)	(295.00)	0.62	99.79
Gas/Elect - Rec Comm Ctr - Fac & Grds	(511.57)	(1,130.47)	(1,130.00)	(0.47)	100.04
Gas/Electric - Reg Comm Ctr	1,269.39	3,970.15	3,971.00	(0.85)	99.98
Gas/Electric - CV Comm Ctr	183.20	519.76	519.00	0.76	100.15
Electric Reimb.- CV Comm Ctr	(100.83)	(711.07)	(711.00)	(0.07)	100.01

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - CVCC	5,335.37	15,285.11	15,285.00	0.11	100.00
Gas/Electric - Sierra Pool	6,299.86	20,869.01	20,869.00	0.01	100.00
Gas/Electric - PH Pool	2,180.26	4,335.24	4,335.00	0.24	100.01
Electric - Day Camp	379.25	1,348.51	1,348.00	0.51	100.04
Gas/Elec - Recreation Park	2,850.52	8,215.17	8,215.00	0.17	100.00
Gas/Electric - Reg Park	6,775.49	24,894.65	24,894.00	0.65	100.00
Lighting Reimb.- Reg Park	(606.00)	(4,664.75)	(4,664.00)	(0.75)	100.02
Gas/Electric - Ashford Park	1,072.24	3,231.26	3,231.00	0.26	100.01
Gas/Electric - MV Park	834.40	4,423.00	4,371.00	52.00	101.19
Electric - Railroad Park	1,361.47	3,447.67	3,447.00	0.67	100.02
Lighting Reimb.-Railhead	(205.07)	(2,085.08)	(2,082.00)	(3.08)	100.15
Gas/Electric - Winchester Park	544.53	1,629.82	1,629.00	0.82	100.05
Reimbursements - Gas/Elec Pool	0.00	(11,105.60)	(11,105.00)	(0.60)	100.01
Water - Rec Comm Ctr	277.97	1,015.77	1,016.00	(0.23)	99.98
Water - Reg Comm Ctr	568.30	1,616.29	1,616.00	0.29	100.02
Water - CV Comm Ctr	336.23	2,531.79	2,532.00	(0.21)	99.99
Water - CVCC	626.56	2,553.30	2,553.00	0.30	100.01
Water - Sierra Pool	516.23	2,212.22	2,212.00	0.22	100.01
Water - PH Pool	33.47	146.54	147.00	(0.46)	99.69
Water - Rec Park	669.42	3,172.57	3,173.00	(0.43)	99.99
Water - Regional Park	36.09	8,254.35	8,255.00	(0.65)	99.99
Water - Ashford Park	989.89	3,187.47	3,188.00	(0.53)	99.98
Water - MV Park	2,575.61	14,216.82	14,216.00	0.82	100.01
Water - CV Park	1,344.94	2,497.13	2,498.00	(0.87)	99.97
Water - Railroad Park	640.68	2,590.56	2,591.00	(0.44)	99.98
Water - CVCC Park	626.56	2,816.10	2,816.00	0.10	100.00
Water - Overlook Park	2,293.10	4,819.88	4,819.00	0.88	100.02
Water - Placer Hills Park	1,082.18	3,167.86	3,168.00	(0.14)	100.00

Profit & Loss - Detail  
4/1/2021 to 10/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Atwood	954.50	2,614.46	2,614.00	0.46	100.02
Water - Chana Field	4,032.35	4,032.35	4,032.00	0.35	100.01
Reimb - Water - Sierra Pool	0.00	(1,011.89)	(1,012.00)	0.11	99.99
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,345.00	(0.98)	99.99
Sanitation - Railroad Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,190.00	(0.85)	99.99
<b>Total Utilities Expense</b>	<b>46,498.24</b>	<b>154,915.70</b>	<b>154,866.00</b>	<b>49.70</b>	<b>100.03</b>
<b>Legal Expenses</b>	<b>0.00</b>	<b>214.00</b>	<b>414.00</b>	<b>(200.00)</b>	<b>51.69</b>
Legal Fees	0.00	214.00	414.00	(200.00)	51.69
<b>Total Legal Expense</b>	<b>0.00</b>	<b>214.00</b>	<b>414.00</b>	<b>(200.00)</b>	<b>51.69</b>
<b>Professional Services</b>	<b>0.00</b>	<b>6,438.00</b>	<b>6,513.00</b>	<b>(75.00)</b>	<b>98.85</b>
Professional Services - Rec	221.41	7,316.51	7,316.00	0.51	100.01
Professional Services - YS	600.00	4,107.98	4,107.00	0.98	100.02
Professional Services - F & G	0.00	5,718.89	5,719.00	(0.11)	100.00
Atwood - Professional Services	0.00	7,600.00	7,600.00	0.00	100.00
Professional Services - C Serv	2,400.00	6,502.34	6,503.00	(0.66)	99.99
Professional Services - Admin	0.00	12,900.00	12,900.00	0.00	100.00
Accounting/Auditor Fees	0.00	12,900.00	12,900.00	0.00	100.00
<b>Total Professional Services</b>	<b>3,221.41</b>	<b>50,583.72</b>	<b>50,658.00</b>	<b>(74.28)</b>	<b>99.85</b>
<b>Bldg &amp; Ground Maintenance</b>					

Profit & Loss - Detail  
4/1/2021 to 10/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Vehicle Maintenance	2,778.22	22,698.82	22,698.00	0.82	100.00
Equipment Rental	100.00	136.41	136.00	0.41	100.30
Irrigation Supplies - General	0.00	1,641.78	1,642.00	(0.22)	99.99
Maint - Recreation Field	0.00	826.52	827.00	(0.48)	99.94
Maint - CV Baseball Field	0.00	1,878.10	1,879.00	(0.90)	99.95
Maint - James Field	0.00	1,724.79	1,725.00	(0.21)	99.99
Maint - Beggs Field	0.00	1,336.20	1,337.00	(0.80)	99.94
Maint - Sierra Pool	7,235.68	37,416.74	37,417.00	(0.26)	100.00
Reimbursement- Maint Pool	0.00	(4,572.34)	(4,572.00)	(0.34)	100.01
Maint & Repairs - Equipment	7,040.88	13,784.78	13,785.00	(0.22)	100.00
Maint - PH Pool	783.37	4,472.04	4,472.00	0.04	100.00
Maint - Winchester Fields	268.75	537.50	538.00	(0.50)	99.91
Rep/Maint - Aub El	699.97	758.47	759.00	(0.53)	99.93
Rep/Maint - Rock Creek	0.00	29.50	29.00	0.50	101.72
Rep/Maint - Day Camp	0.00	72.26	73.00	(0.74)	98.99
Maint - Recreation Park	3,500.36	13,833.19	13,833.00	0.19	100.00
Maint - Regional Park	8,327.87	66,749.56	66,750.00	(0.44)	100.00
Maint - Ashford Park	537.50	4,425.00	4,425.00	0.00	100.00
Maint - Meadow Vista Park	4,093.36	13,992.92	13,992.00	0.92	100.01
Maint - Christian Valley Park	322.50	2,814.34	2,825.00	(10.66)	99.62
Maint - Railroad Park	430.00	1,506.11	1,592.00	(85.89)	94.61
Maint - CVCC Park	215.00	3,449.30	3,449.00	0.30	100.01
Maint - Overlook Park	792.73	3,837.66	3,839.00	(1.34)	99.97
Maint - Placer Hills Park	322.50	1,976.28	2,198.00	(221.72)	89.91
Maint - Pocket Parks	0.00	468.57	469.00	(0.43)	99.91
Maint - Mt. Vernon Park	53.75	107.50	110.00	(2.50)	97.73
Maint - Winchester Park	275.00	1,035.08	988.00	47.08	104.77
Maint - Atwood	831.15	1,626.04	1,076.00	550.04	151.12
Maint - Shockley Park	322.50	1,426.35	1,437.00	(10.65)	99.26
Maint - Bike Park	835.14	6,001.97	6,490.00	(488.03)	92.48

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Skyridge	51.07	266.26	267.00	(0.74)	99.72
Maint - Ashley Dog Park	0.00	1,512.02	1,624.00	(111.98)	93.11
Maint - Recreation Comm Ctr	1,148.26	6,112.19	5,177.00	935.19	118.06
Maint - Regional Comm Ctr	431.07	10,803.68	11,373.00	(569.32)	94.99
Maint - Christian Valley Comm Ctr	0.00	29.50	30.00	(0.50)	98.33
Maint - CVCC Comm Ctr	623.99	5,125.88	5,126.00	(0.12)	100.00
Maint - Overlook Modular	0.00	29.50	30.00	(0.50)	98.33
Maint - MV Soccer A	0.00	12.85	13.00	(0.15)	98.85
Maint - RH Soccer A	0.00	608.64	609.00	(0.36)	99.94
Maint - RH Soccer B	0.00	508.65	509.00	(0.35)	99.93
Maint - Regional Bill Bean Field	0.00	4,403.18	4,404.00	(0.82)	99.98
Maint - Regional Field B	0.00	5,392.31	5,393.00	(0.69)	99.99
Maint - Regional Field C	109.60	13,784.77	13,785.00	(0.23)	100.00
Tree Maint - Rec Park	0.00	20.90	21.00	(0.10)	99.52
Tree Maint - Ashford Park	0.00	2,250.00	2,250.00	0.00	100.00
Tree Maint - MV Park	0.00	4,750.00	4,750.00	0.00	100.00
Tree Maint - Shockley Park	0.00	2,250.00	2,250.00	0.00	100.00
Vandalism Repairs Expense	4,001.82	6,019.67	6,019.00	0.67	100.01
<b>Total Building and Grounds Maintenance</b>	<b>46,132.04</b>	<b>269,871.44</b>	<b>269,848.00</b>	<b>23.44</b>	<b>100.01</b>
<b>Property Tax Administration/LAFCO</b>					
Property Tax Administration	0.00	5,169.06	5,100.00	69.06	101.35
Lafco Fees	0.00	2,272.44	2,660.00	(387.56)	85.43
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>7,441.50</b>	<b>7,760.00</b>	<b>(318.50)</b>	<b>95.90</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	7,210.00	35,766.19	35,767.00	(0.81)	100.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Cust Serv) - Full Time	14,285.19	69,408.79	69,409.00	(0.21)	100.00
Wages - (Cust Serv) - Part Time	1,898.72	3,777.47	3,778.00	(0.53)	99.99
Wages - (Admin) - Full Time	16,878.46	80,849.92	78,133.00	2,716.92	103.48
Wages - (Admin) - Part Time	8,793.97	38,362.60	37,152.00	1,210.60	103.26
Wages - (Admin) - Board Pay	4,500.00	16,750.00	16,725.00	25.00	100.15
Wages - (Y.Serv) - Aub Elem - PT	10,083.50	34,173.15	34,174.00	(0.85)	100.00
Wages - (Y.Serv) - AE Maint	435.99	523.67	524.00	(0.33)	99.94
Wages - (Y.Serv) - RC Maint	0.00	154.41	155.00	(0.59)	99.62
Wages - (Y.Serv) - Skyridge - PT	10,019.66	31,630.92	31,631.00	(0.08)	100.00
Wages - (Y.Serv) - Skyridge Maint	9.23	596.02	597.00	(0.98)	99.84
Wages - (Y.Serv) - Day Camp - PT	3,097.49	91,408.59	91,409.00	(0.41)	100.00
Wages - (Y.Serv) - DC Maint	19.38	28.06	29.00	(0.94)	96.76
Wages - (Rec) - Full Time	16,069.33	80,820.07	80,820.00	0.07	100.00
Wages - (Y.Serv) - Newcastle- PT	8,661.31	32,221.49	32,222.00	(0.51)	100.00
Wages - (Y.Serv) - NC Maint	0.38	25.17	0.00	25.17	0.00
Wages - (Rec) - Seasonal	0.00	98.70	99.00	(0.30)	99.70
Wages - (Rec) - Adult Softball	853.91	4,378.13	3,998.00	380.13	109.51
Wages - (Rec) - Adult Basketball	500.37	1,919.17	1,613.00	306.17	118.98
Wages - (Y.Serv) - Preschool	5,851.47	18,825.42	18,826.00	(0.58)	100.00
Wages - (Aqua) - Aquatics Coordinator	563.28	14,339.66	14,340.00	(0.34)	100.00
Wages - (Aqua) - Aquatic Activities	436.04	4,836.82	4,837.00	(0.18)	100.00
Wages - (Aqua) - Public Swim	114.28	41,769.01	41,769.00	0.01	100.00
Wages - (Aqua) - Public Swim-PH	0.00	4,015.28	4,016.00	(0.72)	99.98
Wages - (Aqua) - Swim Lessons	0.00	14,295.03	14,295.00	0.03	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	1,823.29	1,824.00	(0.71)	99.96
Wages - (Aqua) - Master Swim	0.00	2,872.17	2,873.00	(0.83)	99.97
Wages - (Aqua) - Swim Team Coaches	0.00	8,451.46	8,841.00	(389.54)	95.59
Wages - (Aqua) - Synchronized Swim Coach	0.00	10,883.56	10,884.00	(0.44)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	16,481.02	64,085.23	64,085.00	0.23	100.00
Wages - (Fac & Grds) - Fac Att. - CVCC	5,296.78	23,334.25	23,334.00	0.25	100.00

Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Reg	2,941.59	13,814.10	13,815.00	(0.90)	99.99
Wages - (Fac & Grds) - Fac Att Overlook (olc	(0.36)	0.00	0.00	0.00	0.00
Wages - (Fac & Grds) - Fac Att Overlook	0.36	0.36	79.00	(78.64)	0.46
Wages - (Fac & Grds) - Management	19,139.36	90,770.80	90,770.00	0.80	100.00
Wages - (Fac & Grds) - Recreation Park	24,604.89	143,707.10	143,708.00	(0.90)	100.00
Wages - (Fac & Grds) - Regional Park	18,073.69	80,349.38	80,350.00	(0.62)	100.00
Wages - (Fac & Grds) - Ashford Park	4,384.90	21,209.32	21,210.00	(0.68)	100.00
Wages - (Fac & Grds) - Meadow Vista Park	6,481.42	28,249.96	28,250.00	(0.04)	100.00
Wages - (Fac & Grds) - CV Comm Center	927.28	4,807.44	4,807.00	0.44	100.01
Wages - (Fac & Grds) - Railroad Park	1,661.90	9,042.63	9,043.00	(0.37)	100.00
Wages - (Fac & Grds) - CVCC	1,954.52	9,650.02	9,650.00	0.02	100.00
Wages - (Fac & Grds) - Overlook Park	1,838.23	9,683.68	9,684.00	(0.32)	100.00
Wages - (Fac & Grds) - Placer Hills Park	2,131.83	11,672.54	11,673.00	(0.46)	100.00
Wages - (Fac & Grds) - Pocket Parks	789.88	3,132.44	3,133.00	(0.56)	99.98
Wages - (Fac & Grds) - Mt. Vernon Park	0.36	0.36	0.00	0.36	0.00
Wages - (Fac & Grds) - Winchester Park	563.00	3,835.42	3,836.00	(0.58)	99.99
Wages - (Fac & Grds) - Atwood	350.49	3,269.80	3,270.00	(0.20)	99.99
Wages - (Fac & Grds) - Shockley Property	129.42	2,374.55	2,374.00	0.55	100.02
Wages - (F & G) Special Events	7,285.50	8,500.21	8,500.00	0.21	100.00
Wages - District Administrator	13,759.20	69,267.09	69,303.00	(35.91)	99.95
Wages - (Rec) - Special Events	1,722.80	1,977.70	1,709.00	268.70	115.72
Wages - (F & G) Uniform Allowance	419.15	10,466.96	10,467.00	(0.04)	100.00
<b>Total Salaries Expense</b>	<b>241,219.17</b>	<b>1,258,205.56</b>	<b>1,253,790.00</b>	<b>4,415.56</b>	<b>100.35</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	1,454.19	6,532.02	6,470.00	62.02	100.96
ER Taxes - Aquatics	91.47	10,120.08	10,120.00	0.08	100.00
ER Taxes - Youth Services	3,531.27	19,961.63	19,962.00	(0.37)	100.00
ER Taxes - Fac & Grds	8,690.60	41,451.51	41,452.00	(0.49)	100.00



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Cust Serv	1,250.23	5,585.74	5,585.00	0.74	100.01
ER Taxes - Admin	3,344.98	16,552.44	16,285.00	267.44	101.64
Employment Expense - Rec	0.00	55.00	55.00	0.00	100.00
Employment Expense - Aquatics	0.00	117.11	118.00	(0.89)	99.25
Employment Expense - Youth Services	0.00	70.03	70.00	0.03	100.04
Employment Expense - Fac & Grds	173.53	1,595.20	1,596.00	(0.80)	99.95
Fingerprinting Exp - Recreation	125.00	157.00	152.00	5.00	103.29
Fingerprinting Exp - Aquatics	0.00	612.00	612.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	401.00	401.00	0.00	100.00
Fingerprinting Exp - Fac & Grds	25.00	253.00	253.00	0.00	100.00
Fingerprinting Exp - Admin	0.00	57.00	57.00	0.00	100.00
Benefits Expense - Recreation	2,745.86	16,673.08	16,705.00	(31.92)	99.81
Benefits Expense - Youth Services	2,468.02	16,590.35	16,591.00	(0.65)	100.00
Benefits Expense - Fac & Grds	16,259.80	122,366.00	122,366.00	0.00	100.00
Benefits Expense - Cust Serv	1,856.75	14,384.68	14,385.00	(0.32)	100.00
Benefits Expense - Admin	4,464.75	34,925.10	35,534.00	(608.90)	98.29
Employer Retirement Exp. - Rec	1,556.36	7,509.44	7,499.00	10.44	100.14
Employer Retirement Exp. - Aquatics	105.91	1,964.35	1,964.00	0.35	100.02
Employer Retirement Exp. - Youth Services	3,135.70	16,768.47	16,769.00	(0.53)	100.00
Employer Retirement Exp. - Fac & Grds	9,149.21	43,371.66	43,372.00	(0.34)	100.00
Employer Retirement Exp - Cust Serv	1,723.49	8,057.21	8,057.00	0.21	100.00
Employer Retirement Exp. - Admin	4,019.87	18,798.74	18,685.00	113.74	100.61
CalPERS Prefunding	0.00	292,840.00	291,934.00	906.00	100.31
Worker's Comp - Rec	302.94	1,478.25	1,501.00	(22.75)	98.48
Worker's Comp - Aquatics	17.77	1,708.89	1,709.00	(0.11)	99.99
Worker's Comp - Youth Services	742.92	4,179.71	4,180.00	(0.29)	99.99
Worker's Comp - Fac & Grds	7,143.94	38,234.80	38,235.00	(0.20)	100.00
Worker's Comp - Cust Serv	74.75	352.66	352.00	0.66	100.19
Worker's Comp - Admin	362.02	1,855.55	1,898.00	(42.45)	97.76

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 10/31/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Benefits and Payroll Costs	74,816.33	745,579.70	744,924.00	655.70	100.09
Fixed Asset Expense	0.00	49,115.71	49,120.00	(4.29)	99.99
Fixed Asset Purchases - Fac & Grds	0.00	49,115.71	49,120.00	(4.29)	99.99
Total Fixed Asset Expense	0.00	49,115.71	49,120.00	(4.29)	99.99
Capital Improvement Projects					
Art in the Park - Reg	0.00	2,852.59	2,857.00	(4.41)	99.85
Skyridge - Roof Repairs	0.00	10,846.00	10,846.00	0.00	100.00
CVCC - Bike Park	0.00	86,692.71	86,800.00	(107.29)	99.88
Placer Hills Parking lot Project	51.13	1,514.26	1,514.00	0.26	100.02
MV - Pathway Repairs	51.13	51.13	0.00	51.13	0.00
Energy Efficiency Project	216,932.50	1,361,286.18	1,361,287.00	(0.82)	100.00
MV Park - Parking lot Reseal/Restripe	1,365.40	1,365.40	1,365.00	0.40	100.03
Meadow Vista - Playground	0.00	1,551.13	1,551.00	0.13	100.01
Reg Pk Expansion - 24 Acres	0.00	30,907.35	31,000.00	(92.65)	99.70
Rec - James Field Renovation	2,152.70	39,723.56	39,700.00	23.56	100.06
Rec - Wheelchair Swing	0.00	3.39	0.00	3.39	0.00
Rec - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33
Total Capital Improvement Projects	220,552.86	1,537,913.70	1,538,120.00	(206.30)	99.99
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	54,000.00	54,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	11,735.96	11,736.00	(0.04)	100.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 10/31/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Debt Service	0.00	65,735.96	65,736.00	(0.04)	100.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$704,453.69	\$4,522,633.20	\$4,519,009.00	\$3,624.20	100.08%
Net Revenue Over Expenditures	(\$499,615.61)	(\$1,672,424.57)	(\$1,685,941.00)	\$13,516.43	99.20%
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(499,615.61)</b>	<b>(1,672,424.57)</b>	<b>(1,685,941.00)</b>	<b>13,516.43</b>	<b>99.20</b>

## **Item 4.4 Cover Sheet: Resolution #2021-23: Transfer of \$45,000 from the Capital Construction Reserves for 24 Acre Planning and CEQA**

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

**The Issue:** Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2021-23, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$45,000 to reimburse the general fund for the remainder of 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 was to be spent from the Capital Construction Reserve Fund.

Dudek was awarded the contract for the planning documents and CEQA.

On February 24, 2021, the Board of Directors authorized an updated Project List which reduced the Regional Park 24 Acre expansion planning/CEQA to \$120,000 to be spent from the Capital Construction Reserve Fund.

The Board of Directors approved Resolution #2021-05 to transfer \$40,000 from the Capital Construction Reserves on March 25, 2021 for expenses incurred in 2019-2021.

The District has completed this Project for the Regional Park 24 Acre expansion preliminary drawings, planning and CEQA Review and spent a total of \$96,565 from 2019-2021, below the approved \$120,000 anticipated costs.

### **Recommendation:**

Staff recommends that the Finance Committee review and recommend approval of Resolution #2021-23; a resolution approving the transfer of the Capital Construction Reserves in the amount of \$45,000 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 2021-23

RESOLUTION NUMBER 2021 - 23

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 \$45,000.00 FROM THE CAPITAL CONSTRUCTION RESERVES TO THE GENERAL FUND.

WHEREAS, in February of 2021, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2021/2022, and;

WHEREAS, one of the approved projects, the Regional Park 24 Acre Expansion planning/CEQA is completed and \$96,565.00 has been spent and \$40,000.00 was transferred in March, 2021 from Capital Construction Reserve funds and now \$45,000.00 needs to be transferred from Capital Construction Reserve funds, 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 \$45,000.00 from the Capital Construction Reserve Fund Account for the expenses paid to complete the Regional Park 24 Acre Expansion planning and CEQA to the General Fund.

APPROVED, PASSED, AND ADOPTED ON November 18, 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

# **Discussion Item #1. Cover sheet –Discussion on moving funds from the Contingency Fund to the California Employers’ Pension Prefunding Trust (CEPPT)**

Auburn Area Recreation and Park District Finance Committee, November, 2021.

## **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) transfer \$380,000 from the Annual Contingency Reserve Fund to the California Employers’ Pension Prefunding Trust (CEPPT) and transfer \$23,000 from the Annual Contingency Reserve Fund directly to CalPERS to reduce our unfunded liability?

## **Background**

On March 25, 2021 the Auburn Area Recreation and Park District approved setting up a California Employers’ Pension Prefunding Trust (CEPPT) for future payments to the CalPERS Retirement plan.

In March, 2021 the Board of Directors approved the revision of the District Policy Manual to include:

5. Unfunded CalPERS Pension Funding GASB 68: Contributions or Prefunding may occur at any time but will be included in the budget each fiscal year at an amount that represents at least \$60,000. Staff is to allocate 40% to directly Prefund CalPERS. Staff is to allocate 60% to a section 115 Trust. The CalPERS UAL peaks in the year 2032 with an additional required payment of \$142,000. This required allocation should continue until ARD has reduced its peak to less than an annual \$100,000 (or until 90% funded, whichever is first). This will prevent the District from over funding. Once that has been achieved, 100% of the \$60,000 will be put into a section 115 Trust.

ARD is currently estimated at 82% funded in the CalPERS Classic Plan and 90% funded in the CalPERS Pepra Plan.

In June, 2021 the District deposited the first contribution of \$68,089 (60% of the 2021-22 budgeted amount of \$113,482) into the CEPPT.

The CEPPT can operate as a contingency fund, as well. The District is allowed to draw from the CEPPT at any time, as long as the draws do not exceed the annual expense for retirement funding to CalPERS. The District’s annual contribution to CalPERS is currently approximately \$380,000.

The District currently has \$473,000 in the Contingency Fund Reserves. The District Policy Manual states:

1. Contingency: Contributions to this fund may occur at any time but will be maintained at \$450,000. Any monies from this fund that are spent for Board approved expenditures shall be replenished prior to any other reserve being funded.

The District was able to rely on the Contingency Fund during the budgeting process for 2020-21. In an effort to increase the Contingency Fund for the unknown COVID year to come, the District moved residuals from the 2019-20 year end. When all was said and done, the Contingency Fund ended last fiscal year with more than the prior year. (2019-20 ended at \$450,000 and 2020-21 ended at \$473,000)

The District has earned an average of approximately 5.735% on the \$68,000 earning us \$1,300 in interest since its first deposit made in June, 2021.

Currently, Placer County Treasury is earning approximately .027% on our funds in the Treasury in the last 4 months, earning us \$34 on \$380,000. If the \$380,000 in Contingency funds were in the CEPPT, we would have earned an additional \$7,000 for the Pension Trust Fund.

### **Recommended Discussion:**

- 1) Move \$380,000 of the \$473,000 in the Contingency Fund to the CEPPT where it is more likely to earn more interest. The fund will show the District in a stronger position since it will be reflected as money saved for Unfunded Retirement Liability, and it will still give us the safety net of a contingency fund if needed.
- 2) Reduce the required Contingency balance to be maintained at \$70,000. This will insure a \$450,000 balance between the \$380,000 retained in the CEPPT and the \$70,000 in the Contingency Fund.
  - a. Contingency: Contributions to this fund may occur at any time but will be maintained at ~~\$450,000~~ \$70,000. Any monies from this fund that are spent for Board approved expenditures shall be replenished prior to any other reserve being funded.
- 3) Send the remaining \$23,000 directly to CalPERS to reduce the current Unfunded Liability.

Staff recommends bringing this to the board for discussion and bring back to the Finance Committee and the Policy Committee to make a recommendation.

### **Fiscal Impact**

Potential higher earnings in interest, estimated at \$20,000 annually.