

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, OCTOBER 20, 2021, 2:00 PM**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at [kmuscott@auburnrec.com](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/83472002889>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 834 7200 2889 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 September 22, 2021 Standing Finance Meeting (Pages 3 – 5)**

**Recommendation:** Review and approve minutes.

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

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

**4.3 Review of Financials for September, 2021 (Pages 10 – 36)**

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

**4.4 Purchase of New Dump Truck (Pages 37 – 44)**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution Number 2021-22, authorizing the District Administrator to purchase a new International MV607 Dump Truck for an amount not to exceed \$135,000?

**4.5 Budget Revision (Pages 45 – 76)**

Shall the Auburn Area Recreation and Park District (ARD) approve the Mid-Year 2021/2022 revised budget and adopt Resolution Number 2021-21?

**Discussion Items:**

1. Proposed Board and Committee Meeting Schedule for November and December, 2021. (Page 77 – 78)
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:

10-15-21  
Date

12:00 pm  
Time

T. Larson  
Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM SEPTEMBER 22,  
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, September 22, 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 August 18, 2021 Standing Finance Meeting**

Directors Lynch and Ainsleigh reviewed and approved the Minutes from the August 18, 2021 Standing Finance Meeting.

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

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

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

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

**Discussion Items:**

- I. County Mitigation Fund, current balance \$792,000. Director Ainsleigh asked to be put on the record to use some of these funds for Shockley Park.

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

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

None.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 2:30 p.m.

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

\_\_\_\_\_  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
SEPTEMBER, 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: \$440,803.79**

Ranges:	From:	To:	Check Date	From:	To:
Check Number	First	Last	9/1/2021	9/1/2021	9/30/2021
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
22019	D0010	Diamond Pacific	9/3/2021	COMM 1ST	PMCHK00002780	\$155.49
22020	G0006	Gold Country Media Publication	9/3/2021	COMM 1ST	PMCHK00002780	\$2,235.80
22021	S1007	Stationary Engineers, Local 39	9/3/2021	COMM 1ST	PMCHK00002780	\$359.13
22022	TEMPB	Sean Bianco	9/3/2021	COMM 1ST	PMCHK00002780	\$269.00
22023	TEMPD	Dennon, Robert	9/3/2021	COMM 1ST	PMCHK00002780	\$40.00
22024	TEMPG	Brittany George	9/3/2021	COMM 1ST	PMCHK00002780	\$35.00
22025	TEMPH	Patrick Hake	9/3/2021	COMM 1ST	PMCHK00002780	\$175.00
22026	TEMPP	Placer County Human and Health	9/3/2021	COMM 1ST	PMCHK00002780	\$556.00
22027	TEMPS	Nicole Moon-Simkins	9/3/2021	COMM 1ST	PMCHK00002780	\$335.00
22029	1099-256	Healing Pastures, Inc.	9/10/2021	COMM 1ST	PMCHK00002782	\$675.00
22030	1099-291	Isaac Humber	9/10/2021	COMM 1ST	PMCHK00002782	\$159.25
22031	1099-313	Alison Lloyd	9/10/2021	COMM 1ST	PMCHK00002782	\$456.00
22032	1099-363	Cheyenne Little	9/10/2021	COMM 1ST	PMCHK00002782	\$1,722.60
22033	1099-375	Jennifer Rogers	9/10/2021	COMM 1ST	PMCHK00002782	\$819.00
22034	1099-376	Britt, Joanna	9/10/2021	COMM 1ST	PMCHK00002782	\$195.00
22035	A0051	Anderson's Sierra Pipe Co.	9/10/2021	COMM 1ST	PMCHK00002782	\$402.61
22036	A0091	Altara	9/10/2021	COMM 1ST	PMCHK00002782	\$175.00
22037	C0072	CIT Technology Fin. Serv., Inc	9/10/2021	COMM 1ST	PMCHK00002782	\$470.75
22038	C0113	Cooks Portable Toilets & Septi	9/10/2021	COMM 1ST	PMCHK00002782	\$1,619.12
22039	C0130	Cirrus Group LLC	9/10/2021	COMM 1ST	PMCHK00002782	\$1,154.91
22040	D0066	De Lage Landen Financial Servi	9/10/2021	COMM 1ST	PMCHK00002782	\$332.48
22041	E0008	Ewing Irrigation Products, Inc	9/10/2021	COMM 1ST	PMCHK00002782	\$368.95
22042	F0038	Fastenal Company	9/10/2021	COMM 1ST	PMCHK00002782	\$16.97
22043	H0056	Humana Dental Ins. Co	9/10/2021	COMM 1ST	PMCHK00002782	\$2,344.86
22044	H0062	Home Depot Pro	9/10/2021	COMM 1ST	PMCHK00002782	\$28.49
22045	M0098	Meadow Vista County Water Dist	9/10/2021	COMM 1ST	PMCHK00002782	\$2,843.18
22046	M1008	Madsen Roofing and Waterproofi	9/10/2021	COMM 1ST	PMCHK00002782	\$10,846.00
22047	N0045	Near U C02	9/10/2021	COMM 1ST	PMCHK00002782	\$177.67
22048	N0048	Normac, Inc.	9/10/2021	COMM 1ST	PMCHK00002782	\$245.48
22049	P0005	Placer County Water Agency	9/10/2021	COMM 1ST	PMCHK00002782	\$828.12
22050	P0007	Pacific Gas & Electric Company	9/10/2021	COMM 1ST	PMCHK00002782	\$90.40
22051	P0064	Pitney Bowes, Inc.	9/10/2021	COMM 1ST	PMCHK00002782	\$462.10
22052	P0118	Parker Landscape Development I	9/10/2021	COMM 1ST	PMCHK00002782	\$1,188.00
22053	Q0003	Quality Automotive	9/10/2021	COMM 1ST	PMCHK00002782	\$833.10
22054	R0073	Riebes Auto Parts	9/10/2021	COMM 1ST	PMCHK00002782	\$95.52
22055	S0009	Sierra Saw Sales And Service	9/10/2021	COMM 1ST	PMCHK00002782	\$168.99
22056	S0034	Thatcher Company	9/10/2021	COMM 1ST	PMCHK00002782	\$928.13
22057	S0054	Souza's Tire Service	9/10/2021	COMM 1ST	PMCHK00002782	\$494.71
22058	S0067	Superfast Copy	9/10/2021	COMM 1ST	PMCHK00002782	\$27.11
22059	S0103	SCI Consulting Group	9/10/2021	COMM 1ST	PMCHK00002782	\$1,718.89
22060	S0163	Steffen's HVAC Services	9/10/2021	COMM 1ST	PMCHK00002782	\$1,926.00
22061	T0031	Turf Star, Inc.	9/10/2021	COMM 1ST	PMCHK00002782	\$336.52
22062	T1000	Transamerica Life Insurance	9/10/2021	COMM 1ST	PMCHK00002782	\$460.00
22063	TEMPD	Jen Dixon	9/10/2021	COMM 1ST	PMCHK00002782	\$224.00
22064	TEMPH	Jennifer Herrero	9/10/2021	COMM 1ST	PMCHK00002782	\$30.00
22065	TEMPM	Danica McClure	9/10/2021	COMM 1ST	PMCHK00002782	\$42.00
22067	TEMPS	Kim Sackman	9/10/2021	COMM 1ST	PMCHK00002782	\$225.00
22068	TEMPT	Maya Taylor	9/10/2021	COMM 1ST	PMCHK00002782	\$108.00
22069	V0004	Valley Truck & Tractor Co.	9/10/2021	COMM 1ST	PMCHK00002782	\$1,818.98
22070	W0001	Walker's Office Supplies, Inc.	9/10/2021	COMM 1ST	PMCHK00002782	\$904.49
22071	W0010	Waxie Sanitary Supply	9/10/2021	COMM 1ST	PMCHK00002782	\$2,179.05
22072	W0044	Wave	9/10/2021	COMM 1ST	PMCHK00002782	\$129.85
22074	G0045	GSSA	9/10/2021	COMM 1ST	PMCHK00002781	\$95.00
22075	N0003	Norris Electric, Inc.	9/10/2021	COMM 1ST	PMCHK00002781	\$25,140.18
22076	U0019	US Bank	9/10/2021	COMM 1ST	PMCHK00002781	\$7,873.66
22079	S0162	Auburn Senior Center	9/17/2021	COMM 1ST	PMCHK00002783	\$67.30

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22080	S1007	Stationary Engineers, Local 39	9/17/2021	COMM 1ST	PMCHK00002783	\$340.68
22081	TEMPH	Ramona Hernandez	9/17/2021	COMM 1ST	PMCHK00002783	\$197.00
22082	TEMPM	Kourtney Martens	9/17/2021	COMM 1ST	PMCHK00002783	\$89.00
22083	TEMPN	Laura Newby	9/17/2021	COMM 1ST	PMCHK00002783	\$294.00
22084	TEMPP	Alice Posner	9/17/2021	COMM 1ST	PMCHK00002783	\$89.00
22085	TEMPS	Eric Smith	9/17/2021	COMM 1ST	PMCHK00002783	\$70.00
22086	TEMPT	Thomas Toy	9/17/2021	COMM 1ST	PMCHK00002783	\$89.00
22087	TEMPW	Bobbie Jo Winegar	9/17/2021	COMM 1ST	PMCHK00002783	\$25.00
22088	W0044	Wave	9/17/2021	COMM 1ST	PMCHK00002783	\$475.35
22091	1099-216	Gerald Harris	9/24/2021	COMM 1ST	PMCHK00002784	\$520.00
22092	1099-218	Auburn Gymnastics Center	9/24/2021	COMM 1ST	PMCHK00002784	\$536.25
22093	1099-269	Deborah Lynn	9/24/2021	COMM 1ST	PMCHK00002784	\$136.50
22094	1099-271	Kelpro Security	9/24/2021	COMM 1ST	PMCHK00002784	\$2,937.90
22095	1099-277	Foothill Karate Do	9/24/2021	COMM 1ST	PMCHK00002784	\$591.50
22096	1099-295	Juli Land-Marx	9/24/2021	COMM 1ST	PMCHK00002784	\$1,406.00
22097	1099-313	Alison Lloyd	9/24/2021	COMM 1ST	PMCHK00002784	\$576.00
22098	1099-343	Faith Petersen	9/24/2021	COMM 1ST	PMCHK00002784	\$936.00
22099	1099-363	Cheyenne Little	9/24/2021	COMM 1ST	PMCHK00002784	\$990.00
22100	1099-372	Rebecca Partridge	9/24/2021	COMM 1ST	PMCHK00002784	\$526.50
22101	A0001	Recology Auburn Placer	9/24/2021	COMM 1ST	PMCHK00002784	\$1,735.65
22102	A0013	AT&T	9/24/2021	COMM 1ST	PMCHK00002784	\$74.90
22103	A0027	Recology Auburn Placer	9/24/2021	COMM 1ST	PMCHK00002784	\$1,237.86
22104	A0049	Auburn Rotary - Community Fund	9/24/2021	COMM 1ST	PMCHK00002784	\$250.00
22105	A0170	AT&T Acct 088-034-5818-655	9/24/2021	COMM 1ST	PMCHK00002784	\$90.95
22106	B0069	Bidwell Water	9/24/2021	COMM 1ST	PMCHK00002784	\$403.10
22107	C0061	California Computer Services	9/24/2021	COMM 1ST	PMCHK00002784	\$1,830.00
22108	C0111	Cal.net	9/24/2021	COMM 1ST	PMCHK00002784	\$66.90
22109	C0137	Centrica Business Solutions	9/24/2021	COMM 1ST	PMCHK00002784	\$314,921.01
22110	C1010	Connors, Scott	9/24/2021	COMM 1ST	PMCHK00002784	\$27.83
22111	C1011	Kasey Casl	9/24/2021	COMM 1ST	PMCHK00002784	\$31.53
22112	D0025	Dawson Oil Company	9/24/2021	COMM 1ST	PMCHK00002784	\$5,338.46
22113	F0038	Fastenal Company	9/24/2021	COMM 1ST	PMCHK00002784	\$2,160.71
22114	F0041	Friends of ARD	9/24/2021	COMM 1ST	PMCHK00002784	\$1,884.82
22115	G0006	Gold Country Media Publication	9/24/2021	COMM 1ST	PMCHK00002784	\$1,632.52
22116	G0045	GSSA	9/24/2021	COMM 1ST	PMCHK00002784	\$762.45
22117	H0056	Humana Dental Ins. Co	9/24/2021	COMM 1ST	PMCHK00002784	\$2,344.86
22118	I0010	Inland Business Systems	9/24/2021	COMM 1ST	PMCHK00002784	\$5.63
22119	K0010	Knorr Systems, Inc.	9/24/2021	COMM 1ST	PMCHK00002784	\$795.70
22120	M0013	Meadow Vista Hardware	9/24/2021	COMM 1ST	PMCHK00002784	\$238.27
22121	M0106	Marina Landscape, Inc	9/24/2021	COMM 1ST	PMCHK00002784	\$5,621.15
22122	N0003	Norris Electric, Inc.	9/24/2021	COMM 1ST	PMCHK00002784	\$601.57
22123	N0012	Nevada Irrigation District	9/24/2021	COMM 1ST	PMCHK00002784	\$156.04
22124	N0048	Normac, Inc.	9/24/2021	COMM 1ST	PMCHK00002784	\$564.22
22125	P0005	Placer County Water Agency	9/24/2021	COMM 1ST	PMCHK00002784	\$279.91
22126	P0007	Pacific Gas & Electric Company	9/24/2021	COMM 1ST	PMCHK00002784	\$794.45
22127	P0058	Pitney Bowes Credit Corporatio	9/24/2021	COMM 1ST	PMCHK00002784	\$115.59
22128	R0027	Ross Recreation Equipment, Inc	9/24/2021	COMM 1ST	PMCHK00002784	\$2,257.32
22129	R0073	Riebes Auto Parts	9/24/2021	COMM 1ST	PMCHK00002784	\$19.83
22130	S0094	Manouch Shirvanioun	9/24/2021	COMM 1ST	PMCHK00002784	\$94.08
22131	S0145	SCP Distributors	9/24/2021	COMM 1ST	PMCHK00002784	\$1,055.77
22132	S0154	Mike Scheele	9/24/2021	COMM 1ST	PMCHK00002784	\$322.70
22133	S1000	State Of California/DOJ	9/24/2021	COMM 1ST	PMCHK00002784	\$32.00
22134	S1017	Sierra Trench Protection	9/24/2021	COMM 1ST	PMCHK00002784	\$356.00
22135	TEMPG	Gold Country Rotary	9/24/2021	COMM 1ST	PMCHK00002784	\$75.00
22136	TEMPP	Prosio Communications	9/24/2021	COMM 1ST	PMCHK00002784	\$60.00
22137	TEMPS	Lisa Seals	9/24/2021	COMM 1ST	PMCHK00002784	\$178.00
22138	V0004	Valley Truck & Tractor Co.	9/24/2021	COMM 1ST	PMCHK00002784	\$18.39
22139	V0007	Verizon Wireless	9/24/2021	COMM 1ST	PMCHK00002784	\$999.16
22140	V0014	VFCAL	9/24/2021	COMM 1ST	PMCHK00002784	\$603.00
22141	W0001	Walker's Office Supplies, Inc.	9/24/2021	COMM 1ST	PMCHK00002784	\$1,505.80
22142	W0044	Wave	9/24/2021	COMM 1ST	PMCHK00002784	\$567.48
22143	W0045	Williams, Jesse	9/24/2021	COMM 1ST	PMCHK00002784	\$157.92
22144	W1006	Audrey Warren	9/24/2021	COMM 1ST	PMCHK00002784	\$100.74



\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
-----						-----
Total Checks:	119				Total Amount of Checks:	\$440,803.79
						=====

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

## September's Financials

### *Revenues –*

- **Programs** are over budget by **\$140,500**. We budgeted conservatively since opening was an unknown at budget time. Most notable variances in programs are in; **Discovery/Disc Camps (\$31,700)**, **Youth Classes (\$16,600)**, **Swim Lessons (\$12,200)**, **Aquatic Activities (\$8,900)**, **Swim Team (\$6,200)**, **Adult Classes (\$19,200)**, **Youth Camps (\$8,700)**, **Youth Sports Camps (\$13,500)**, and **Youth Volleyball (\$5,700)**.
- **Rents & Concessions** are over budget by **\$39,900**, mostly due to **Field Rentals** that are up by **\$25,100** and **CVCC rentals** are up by **\$5,200** of budget.
- **Grants & Donations** are above budget by **\$44,900**, due to a **Placer County Office of Education** grant of **\$21,500** that was received in May and August and an additional **\$20,000** received by the **State** this month.
- **Tax Revenues** came in **\$76,500** under budget during months April - July. October and December tax revenues will balance the most of the shortage, within \$15,000.

### *Expenses –*

- **Operations & Supplies** are under by **\$28,200**, most of which comes from unspent **Small Equipment (\$8,300)**, the **Activity Guide Expenses (9,600)** which is being paid for in October and **Rec Trac Maintenance (\$5,000)** that has not been paid yet.
- **Professional/Legal Services** are under by **\$26,236**. Only **\$200** has been spent in **legal fees** (budgeted 6,900 to date). Other Professional services are coming in under budget by **\$19,200**.
- **Wages and Benefit Expense** came in under budget by **\$140,000**. Most of the savings was in **Youth Services (\$49,200)** due to school schedule changes; bringing back students which cut Discovery Club hours for staff, in **Aquatics (\$41,800)** due to a staff shortage and companywide savings in retirement benefits of **\$22,000**.
- **Fixed Assets** are under by **\$49,200**. The difference is caused by two assets, one budgeted for and one not budgeted. The **pump for Ashford Park** was budgeted for the end of last fiscal year, but didn't arrive in time and was ultimately paid in this fiscal year (**\$32,000**). The **Grasshopper Mower** has not arrived yet, however we have it budgeted for this month (**\$40,400**), and one of the new servers was budgeted for this month (**11,000**) but has not been installed, so this is just a timing issue. We also budgeted for a replacement of Winchester's Irrigation pump (**\$30,000**), but staff feels the pump is doing well and won't need replacement this year.

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

	Approved Budget FY 21-22	% Of Total	Mid-Yr Revision FY 21-22	% Of Total	2021 Sept ACTUALS	Last Yr Sept Actuals	2021 YTD ACTUALS	2021 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,103,547	13%		21%	96,168	64,807	789,535	649,030	264,790
Facility Revenue	144,894	2%		3%	14,515	(5,988)	133,149	93,236	17,764
Misc. Revenue	44,186	1%		1%	3,419	2,872	25,524	18,416	31,439
Grants & Donations	298,850	4%		5%	21,640	11,917	60,953	16,001	33,818
Interest Income	11,815	0%		0%	32	2,338	4,670	5,913	17,105
Equipment Reserve Transfers	200,300	2%		0%	-	-	140,000	-	-
Unfunded Liability Transfer	140,000	2%		0%	-	-	-	-	-
Future Cap & ADA Transfers	305,816	4%		0%	-	-	-	-	-
Tax Revenue	3,752,499	45%		0%	-	-	1,619,600	1,693,023	1,545,640
Atwood	30,198	0%		0%	-	-	11,940	15,099	11,369
Sterling Loan	2,135,500	26%		71%	325,217	-	1,144,217	1,144,000	225,503
City Mitigation Transfers/Rev	40,000	0%		0%	-	-	-	-	-
County Mitigation Revenue	62,000	1%		0%	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>8,269,605</b>	<b>100.00</b>	<b>-</b>	<b>100.0</b>	<b>460,991</b>	<b>75,946</b>	<b>3,929,588</b>	<b>3,634,718</b>	<b>2,147,428</b>
<b>Expenditures</b>									
Program Expense	230,934	3%		1%	9,217	5,016	112,294	119,444	37,622
Operating & Supplies	442,341	6%		6%	34,881	27,998	198,749	227,037	160,357
Utilities Expense	110,757	1%		1%	3,293	13,804	108,417	128,393	123,232
Professional Services	131,840	2%		1%	8,098	19,498	47,577	73,812	33,468
Building & Grounds Maintenance	475,150	6%		3%	16,893	23,111	223,739	240,976	168,651
Property Tax Admin.	62,087	1%		0%	-	-	7,442	8,270	3,109
Wages	2,265,755	29%		25%	160,388	151,452	1,016,986	1,137,418	875,312
Benefits & Payroll Costs	967,250	12%		10%	63,933	83,909	670,763	552,444	435,999
Fixed Asset Expense	203,300	3%		0%	-	-	49,116	98,400	50,256
Capital Improvement Projects	2,832,166	36%		54%	344,588	7,767	1,317,361	1,302,477	43,318
Debt Services	161,126	2%		-1%	(7,867)	-	57,869	73,603	-
<b>Total Expenditures</b>	<b>7,882,706</b>	<b>100.00</b>	<b>-</b>	<b>100%</b>	<b>633,424</b>	<b>332,555</b>	<b>3,810,313</b>	<b>3,962,274</b>	<b>1,931,324</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 386,899</b>	<b>4.68</b>	<b>\$ -</b>	<b>\$ (172,433)</b>	<b>(256,609)</b>	<b>\$ 119,275</b>	<b>(\$327,556)</b>	<b>\$216,104</b>	
Annual Contingency Reserve (1-2%)	\$ -						\$ 473,000	\$ -	\$ 450,000
Annual Equip Replacement Reserve	\$ 90,000						\$ 703,959	\$ -	\$ 676,237
Future Capital Construction Reserve	\$ 25,000						\$ 1,005,574	\$ -	\$ 945,574
ADA Reserve	\$ 5,000						\$ 30,032	\$ -	\$ 25,032
CalPERS unfunded liability reserve	\$ 113,482						\$ -	\$ -	\$ 183,200
<b>TOTAL RESERVE BALANCES</b>	<b>\$ 153,417</b>		<b>\$ -</b>				<b>\$ 2,212,565</b>		<b>\$ 2,280,043</b>

## Balance Sheet

9/30/2021

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	302,067.43
Placer County Treasure-General	1,656,566.56
Placer County Treasurer - City Trust	206,950.76
CA Pension Trust - CEPPT- CalPERS	68,290.00
Accounts Receivable	9,794.02
PCOE Receivables	32,915.34
Prepaid Liability Expense	34,653.49
Prepaid Workers Comp Insurance	48,103.15
<b>Total Current Assets</b>	<b>2,377,080.59</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
	497,574.00
<b>TOTAL ASSETS</b>	<b>12,220,132.84</b>

Current  
YTD

**LIABILITIES AND NET PROFIT**

	<u>Current Liabilities</u>
Prepaid Revenue	36.00
PGE Tru-up payable	1,330.88
Retentions Payable	53,256.06
Gift Certificates	268.00
Compensated Absenses	124,515.50
Sales Tax Payable	(31.82)
Miscellaneous Deductions	(0.43)
<b>Total Current Liabilities</b>	<b>\$179,374.19</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>1,715,687.19</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)	(1,172,808.96)
<b>Total Net Postion</b>	<b>\$10,358,823.65</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$12,220,132.84</b>

**Auburn Rec & Park**

Profit & Loss - Summary  
4/1/2021 To 9/30/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	96,168.18	789,534.75	649,030.00	140,504.75	121.65
Rents & Concessions	14,514.68	133,148.95	93,236.00	39,912.95	142.81
Miscellaneous Revenue	3,418.55	25,524.41	18,416.00	7,108.41	138.60
Grants & Donations	21,640.00	60,953.12	16,001.00	44,952.12	380.93
Interest Income	32.40	4,669.79	5,913.00	(1,243.21)	78.98
Taxes Revenue	0.00	1,631,539.53	1,708,122.00	(76,582.47)	95.52
<b>TOTAL OPERATING REVENUE</b>	<b>\$135,773.81</b>	<b>\$2,645,370.55</b>	<b>\$2,490,718.00</b>	<b>\$154,652.55</b>	<b>106.21%</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>135,773.81</b>	<b>2,645,370.55</b>	<b>2,490,718.00</b>	<b>154,652.55</b>	<b>106.21</b>
<b>EXPENDITURES</b>					
Program Expenses	9,217.49	112,293.76	119,444.00	(7,150.24)	94.01
Operations & Supplies Expense	34,880.58	198,748.81	227,037.00	(28,288.19)	87.54
Utilities Expense	3,292.84	108,417.46	128,393.00	(19,975.54)	84.44
Legal Expenses	0.00	214.00	7,200.00	(6,986.00)	2.97
Professional Services	8,097.80	47,362.31	66,612.00	(19,249.69)	71.10
Bldg & Grounds Maintenance	16,892.54	223,739.40	240,976.00	(17,236.60)	92.85
Property Tax Administration/LAFCO	0.00	7,441.50	8,270.00	(828.50)	89.98
Salaries Expense	160,387.55	1,016,986.39	1,137,418.00	(120,431.61)	89.41
Benefits & Payroll Costs	63,932.66	670,763.37	552,444.00	118,319.37	121.42
Fixed Asset Expense	0.00	49,115.71	98,400.00	(49,284.29)	49.91
Capital Improvement Projects	344,588.38	1,317,360.84	1,302,477.00	14,883.84	101.14
Debt Service	(7,866.97)	65,735.96	73,603.00	(7,867.04)	89.31

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2021 To 9/30/2021  
 For All Segment1s  
 For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
\$633,422.87	\$3,818,179.51	\$3,962,274.00	(\$144,094.49)	96.36%
\$497,649.06	\$1,172,808.96	\$1,471,556.00	(\$298,747.04)	79.70%

TOTAL EXPENDITURES

NET REVENUE OVER EXPENDITURES



## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2021 to 9/30/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Alta Vista DSC Rev	(197.00)	(197.00)	0.00	(197.00)	0.00
Aub Elem DSC Rev	12,571.01	53,315.82	56,228.00	(2,912.18)	94.82
Skyridge DSC Rev	18,611.25	71,404.94	56,772.00	14,632.94	125.78
Day Camp Rev	(205.62)	170,862.11	163,370.00	7,492.11	104.59
Preschool Revenue	7,692.19	34,698.06	38,000.00	(3,301.94)	91.31
Newcastle DSC Revenue	10,823.50	68,325.02	52,300.00	16,025.02	130.64
Adult Softball	3,600.00	29,092.00	19,804.00	9,288.00	146.90
Adult Basketball	3,570.00	8,787.00	6,601.00	2,186.00	133.12
Sr. Sports	770.20	950.20	2,468.00	(1,517.80)	38.50
Adult Volleyball	0.00	1,068.30	1,020.00	48.30	104.74
Pickle Ball Revenue	709.00	6,619.00	3,253.00	3,366.00	203.47
Adult Classes	6,496.60	25,367.38	7,199.00	18,168.38	352.37
Adult Class Rev - Bureau	1,636.12	4,399.36	3,287.00	1,112.36	133.84
Bocce Ball Prog Revenue	0.00	596.00	140.00	456.00	425.71
Youth Basketball	16,917.50	25,042.50	18,362.00	6,680.50	136.38
Youth Classes	5,462.25	37,335.80	24,055.00	13,280.80	155.21
Youth Class Rev - Bureau	800.00	3,320.00	0.00	3,320.00	0.00
Youth Volleyball	0.00	8,740.00	3,000.00	5,740.00	291.33
Aquatic Activities	630.00	17,793.68	11,176.00	6,617.68	159.21
Aquatic Activities - PH Pool	0.00	2,328.00	0.00	2,328.00	0.00
Master Swim Revenue	0.00	5,190.96	3,408.00	1,782.96	152.32
Public Swim - MS Sierra Pool	0.00	27,110.15	39,901.00	(12,790.85)	67.94
Public Swim - Placer Hills Pool	0.00	2,017.75	3,954.00	(1,936.25)	51.03
Swim Lessons	0.00	44,470.75	28,422.00	16,048.75	156.47
Swim Lessons - PH	0.00	5,870.00	9,690.00	(3,820.00)	60.58
Swim Team Revenue	0.00	20,354.50	14,147.00	6,207.50	143.88
Synchro Team	0.00	15,686.30	11,085.00	4,601.30	141.51

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	305.00	28,114.25	20,614.00	7,500.25	136.38
Youth Camp Rev - Bureau	0.00	20,863.00	19,580.00	1,283.00	106.55
Youth Sports Camps	(250.00)	23,328.33	8,716.00	14,612.33	267.65
Youth Sports Camps - Bureau	0.00	0.00	1,089.00	(1,089.00)	0.00
Special Events Revenue	0.00	991.87	900.00	91.87	110.21
Party in the Park Revenue	0.00	441.07	0.00	441.07	0.00
Concert at Overlook Park Rev	0.00	2,702.07	3,270.00	(567.93)	82.63
Ukulele Festival Revenue	0.00	640.07	0.00	640.07	0.00
Food Truck Fiesta Revenue	(1,029.82)	0.00	0.00	0.00	0.00
Obstacle Race Revenue	1,000.00	3,441.07	1,819.00	1,622.07	189.17
Dead Festival Rev	(5.00)	910.00	0.00	910.00	0.00
Auburn Harvest Festival Rev	5,025.00	7,713.07	5,045.00	2,668.07	152.89
Out of District Fees	1,098.00	9,041.37	9,196.00	(154.63)	98.32
Out of District Fees - Bureau	108.00	770.00	1,159.00	(389.00)	66.44
Return check fees	30.00	30.00	0.00	30.00	0.00
<b>Total Parks and Recreation Services</b>	<b>96,168.18</b>	<b>789,534.75</b>	<b>649,030.00</b>	<b>140,504.75</b>	<b>121.65</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	0.00	(1,516.00)	(10,774.00)	9,258.00	14.07
Fee Waiver - Offset	0.00	1,516.00	10,774.00	(9,258.00)	14.07
Blue Bird Room-CVCC	346.50	1,039.50	1,144.00	(104.50)	90.87
Stella Irving Rental Revenue - Rec	0.00	0.00	286.00	(286.00)	0.00
Lakeside Rental Revenue - Reg	514.50	2,086.00	0.00	2,086.00	0.00
Sierra Room Rental - CVCC	0.00	1,729.00	0.00	1,729.00	0.00
Sunset Room Rental - CVCC	28.50	521.92	0.00	521.92	0.00
Canyon View Room Rental - CVCC	0.00	777.17	150.00	627.17	518.11
Foothills Room Rental - CVCC	209.00	2,330.75	562.00	1,768.75	414.72
Pool Rental Rev - Sierral/Splash	0.00	10,964.14	9,163.00	1,801.14	119.66
Pool Rental Rev - Placer Hills	0.00	1,400.00	1,851.00	(451.00)	75.64

Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room - CVCC	500.00	2,206.17	1,489.00	717.17	148.17
Conference Rental Revenue - Rec	0.00	0.00	45.00	(45.00)	0.00
Conference (Module) Rental - Overlook	575.50	3,852.00	3,269.00	583.00	117.83
Gazebo Rentals	(11.00)	296.00	150.00	146.00	197.33
Rock Creek Modular Rent	660.00	1,980.00	1,980.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	386.00	645.00	(259.00)	59.85
Gym Rental Revenue - Reg	304.00	404.00	2,104.00	(1,700.00)	19.20
Tutor Totter Lease Agreement	554.00	3,324.00	3,264.00	60.00	101.84
Kitchen Rental Revenue - CVCC	0.00	88.00	220.00	(132.00)	40.00
Picnic Area Rental Revenue - Rec	314.00	8,174.25	5,427.00	2,747.25	150.62
Picnic Area Rental Revenue - Reg	249.00	1,261.00	1,668.00	(407.00)	75.60
Picnic Area Rental Revenue - Ash	53.00	580.00	1,179.00	(599.00)	49.19
Picnic Area Rental Revenue - MV	53.00	2,690.00	1,918.00	772.00	140.25
Field "Recreation" Rental Revenue	420.00	4,342.84	2,323.00	2,019.84	186.95
Field "Bill Beane" Rental - Reg A	428.00	1,537.09	129.00	1,408.09	1191.54
Field "Softball" Rental - MV	36.00	4,013.75	1,900.00	2,113.75	211.25
Field Rental - CV	105.00	2,037.00	1,826.00	211.00	111.56
Bike Park Rentals	0.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	893.00	1,901.38	3,532.00	(1,630.62)	53.83
Field "Beggs" Rental - Rec	1,357.63	7,002.03	5,170.00	1,832.03	135.44
Field B (softball) Rev - Reg	0.00	842.75	531.00	311.75	158.71
Field "James" Rental - Rec	270.00	7,066.99	7,796.00	(729.01)	90.65
Field C (Baseball) Rental - Reg	1,885.50	7,001.50	3,996.00	3,005.50	175.21
Bocce Ball Field Rental	(160.00)	(120.00)	116.00	(236.00)	(103.45)
Field "Soccer Regional" Rental	282.00	2,200.00	927.00	1,273.00	237.33
Field "Soccer A" Rental - MV	0.00	0.00	48.00	(48.00)	0.00
Field "Soccer A" Rental - Railhead	1,024.88	5,525.60	3,261.00	2,264.60	169.45
Field - PH Soccer Field	0.00	8,616.21	0.00	8,616.21	0.00
Field "Soccer B" Rental - Railhead	2,705.92	9,264.58	4,183.00	5,081.58	221.48
Field Lining Revenue - Reg	0.00	0.00	160.00	(160.00)	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 9/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Lining Revenue - MV	0.00	0.00	189.00	(189.00)	0.00
Misc Rents & Concessions	66.00	6,837.46	1,155.00	5,682.46	591.99
Misc Rents & Concessions - Bureau	0.00	4,189.10	8,950.00	(4,760.90)	46.81
Custodial Fees	850.75	13,131.77	10,040.00	3,091.77	130.80
Custodial Fees - Bureau	0.00	680.00	240.00	440.00	283.33
Set up/Take Down Fees	0.00	735.00	250.00	485.00	294.00
Set up/Take Down Fees - Bureau	0.00	214.00	0.00	214.00	0.00
<b>Total Rents and Concessions</b>	<b>14,514.68</b>	<b>133,148.95</b>	<b>93,236.00</b>	<b>39,912.95</b>	<b>142.81</b>
<b>Miscellaneous Revenue</b>					
Sales of an Asset - F & G	0.00	1,400.00	0.00	1,400.00	0.00
MV Comm Ctr Rentals	(225.00)	440.00	45.00	395.00	977.78
Alcohol Permit Fee	176.00	3,233.00	2,239.00	994.00	144.40
Alcohol Permit - Bureau	0.00	171.00	0.00	171.00	0.00
Meadow Vista - Alcohol fee	0.00	0.00	70.00	(70.00)	0.00
MV Custodial Fee	(44.00)	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	596.63	1,492.94	0.00	1,492.94	0.00
Verizon Wireless Lease	2,626.92	15,761.52	15,762.00	(0.48)	100.00
Miscellaneous Income - Youth Services	288.00	1,481.95	300.00	1,181.95	493.98
Miscellaneous Income - F & G	0.00	1,500.00	0.00	1,500.00	0.00
<b>Total Miscellaneous Revenue</b>	<b>3,418.55</b>	<b>25,524.41</b>	<b>18,416.00</b>	<b>7,108.41</b>	<b>138.60</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	1,620.00	4,864.99	4,001.00	863.99	121.59
Bike Park Donations	20.00	13,563.13	12,000.00	1,563.13	113.03
Grant Proceeds - Y. Services	20,000.00	41,525.00	0.00	41,525.00	0.00
Grant Proceeds - Admin	0.00	1,000.00	0.00	1,000.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	21,640.00	60,953.12	16,001.00	44,952.12	380.93
Interest Income					
Interest Income - Other	32.40	203.88	33.00	170.88	617.82
Interest Revenue - County	0.00	4,079.40	5,400.00	(1,320.60)	75.54
Interest Revenue - City Trust	0.00	182.51	480.00	(297.49)	38.02
Interest - Pension Trust	0.00	204.00	0.00	204.00	0.00
Total Interest Income	32.40	4,669.79	5,913.00	(1,243.21)	78.98
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,417,450.31	1,469,813.00	(52,362.69)	96.44
Homeowner's Prop. Tax Relief	0.00	10,990.12	10,690.00	300.12	102.81
Current Unsecured Prop Taxes General	0.00	3,612.47	32,274.00	(28,661.53)	11.19
Current Supplemental Property Taxes	0.00	59,538.39	55,732.00	3,806.39	106.83
Unitary & Op Non-unitary Tax	0.00	52,751.74	53,700.00	(948.26)	98.23
Delinq Unsecured Property Taxes	0.00	11.32	0.00	11.32	0.00
Timber Tax Guarantee	0.00	0.50	0.00	0.50	0.00
Atwood Tax Revenue	0.00	11,939.50	15,099.00	(3,159.50)	79.08
Delinquent Supplemental Tax Rev	0.00	4,263.30	0.00	4,263.30	0.00
Delinquent Secured Property Taxes	0.00	(151.63)	0.00	(151.63)	0.00
Railroad Unitary Property Taxes	0.00	1,067.85	1,273.00	(205.15)	83.89
RDA Pass-Throughs	0.00	70,065.66	69,541.00	524.66	100.75

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 9/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	0.00	1,631,539.53	1,708,122.00	(76,582.47)	95.52
<b>TOTAL OPERATING REVENUE</b>	<b>\$135,773.81</b>	<b>\$2,645,370.55</b>	<b>\$2,490,718.00</b>	<b>\$154,652.55</b>	<b>106.21%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
<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>135,773.81</b>	<b>2,645,370.55</b>	<b>2,490,718.00</b>	<b>154,652.55</b>	<b>106.21</b>
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Aquatics	0.00	864.40	1,817.00	(952.60)	47.57
Instructor/Adult Classes	3,204.50	9,454.00	4,532.00	4,922.00	208.61
Instructor/Adult Classes - Bureau	159.25	728.00	1,126.00	(398.00)	64.65
Instructor/Youth Classes	5,475.85	19,825.85	12,660.00	7,165.85	156.60
Youth Volleyball Expense (inactive)	(1,141.44)	0.00	0.00	0.00	0.00
Officials/Adult Softball	762.45	4,596.09	4,560.00	36.09	100.79
Officials/Adult Basketball	0.00	0.00	1,947.00	(1,947.00)	0.00
Instructor/Youth Camps	0.00	28,898.75	31,164.00	(2,265.25)	92.73
Instr/Y Camp - Bureau	0.00	12,565.60	12,802.00	(236.40)	98.15
Instructors - Youth Sports Camps	0.00	3,853.13	5,324.00	(1,470.87)	72.37
Aub Elem/Program Exp	0.00	1,075.63	1,550.00	(474.37)	69.40

Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Skyridge/Program Exp	24.66	1,393.46	1,550.00	(156.54)	89.90
Day Camp/Program Exp	31.53	11,397.12	11,500.00	(102.88)	99.11
Preschool - Program Expense	100.74	658.59	1,200.00	(541.41)	54.88
Newcastle Program Expense	0.00	1,840.88	1,550.00	290.88	118.77
Adult Softball Expense	0.00	967.23	293.00	674.23	330.11
Adult Volleyball Expense	0.00	55.05	154.00	(98.95)	35.75
Pickle Ball Tennis Expense	0.00	2,050.13	1,495.00	555.13	137.13
Adult Class Expense	0.00	107.68	0.00	107.68	0.00
Youth Basketball Expense	0.00	128.53	7,993.00	(7,864.47)	1.61
Youth Class Expense	0.00	0.00	76.00	(76.00)	0.00
Youth Volleyball Expense	1,141.44	1,141.44	500.00	641.44	228.29
Aquatic Activities	0.00	2,319.87	1,025.00	1,294.87	226.33
Public Swim Expense	0.00	1,790.76	2,756.00	(965.24)	64.98
Public Swim Exp - PH Pool	0.00	467.00	441.00	26.00	105.90
Swim Lessons	0.00	0.00	32.00	(32.00)	0.00
Swim Team	5.00	47.92	180.00	(132.08)	26.62
Synchro Team Expenses	598.00	1,348.00	26.00	1,322.00	5184.62
Youth Camps	0.00	87.00	0.00	87.00	0.00
Youth Sports Camps	0.00	9.26	0.00	9.26	0.00
Special Events Expenses	0.00	84.69	1,874.00	(1,789.31)	4.52
Party in the Park Expenses	0.00	122.54	0.00	122.54	0.00
Concert at Overlook Expenses	0.00	196.24	2,893.00	(2,696.76)	6.78
Ukulele Festival Expenses	0.00	519.89	175.00	344.89	297.08
Food Truck Fiesta Expenses	(929.72)	0.00	0.00	0.00	0.00
Obstacle Race Expense	0.00	3,502.79	5,260.00	(1,757.21)	66.59
Dead Festival Expenses	(214.77)	0.00	0.00	0.00	0.00
Auburn Harvest Festival Expenses	0.00	196.24	989.00	(792.76)	19.84
<b>Total Program Expenses</b>	<b>9,217.49</b>	<b>112,293.76</b>	<b>119,444.00</b>	<b>(7,150.24)</b>	<b>94.01</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 9/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	0.00	136.95	(17.00)	153.95	(805.59)
Merchant Fees - Youth Services	912.07	912.07	0.00	912.07	0.00
Merchant Fees - Cust Serv	519.30	6,480.79	5,744.00	736.79	112.83
Bad Debt Expense	0.00	0.00	194.00	(194.00)	0.00
Cal Card Incentives	(624.57)	(1,243.07)	(798.00)	(445.07)	155.77
Penalties	0.00	2,197.41	0.00	2,197.41	0.00
Advertising - Youth Services	0.00	0.00	55.00	(55.00)	0.00
Donations Expense	250.00	750.00	300.00	450.00	250.00
Telephone - Placer Hills Pool	74.90	513.25	528.00	(14.75)	97.21
Telephone - Cust Serv	567.48	3,414.40	3,438.00	(23.60)	99.31
Telephone (CVCC) - Admin	512.18	3,054.08	3,180.00	(125.92)	96.04
Gift Certificates Expensed	0.00	58.00	316.00	(258.00)	18.35
Telephone - Recreation	37.20	197.47	0.00	197.47	0.00
Telephone - Preschool	122.96	150.78	0.00	150.78	0.00
Telephone - Facilities & Grounds	799.39	5,870.19	5,930.00	(59.81)	98.99
Telephone - Day Camp	60.58	318.91	1,430.00	(1,111.09)	22.30
Telephone - Newcastle	51.46	208.75	329.00	(120.25)	63.45
Telephone - Aub EI	133.61	762.78	1,322.00	(559.22)	57.70
Telephone - Skyridge	44.83	344.39	906.00	(561.61)	38.01
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	0.00	497.96	1,000.00	(502.04)	49.80
Activity Guide Expense	2,568.80	14,649.45	24,282.00	(9,632.55)	60.33
Youth Assistance Expense	545.00	3,999.40	7,197.00	(3,197.60)	55.57
Bank Service Charges	(8.00)	(8.00)	0.00	(8.00)	0.00
CEPPT Charges	0.00	3.00	0.00	3.00	0.00
Office Supplies - Rec	0.00	288.97	1,103.00	(814.03)	26.20
Office Supplies - Youth Services	0.00	378.31	195.00	183.31	194.01
Office Supplies - F & G	239.30	1,045.74	1,902.00	(856.26)	54.98
Office Supplies-Cust Serv	373.79	1,462.10	646.00	816.10	226.33



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 9/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - Admin	252.83	3,967.68	2,315.00	1,652.68	171.39
Duplication Costs - Cust Serv	5.63	39.69	8.00	31.69	496.13
Duplication Costs - Admin	0.00	542.33	780.00	(237.67)	69.53
Office Equip Rental - Cust Serv	559.14	3,178.06	3,010.00	168.06	105.58
Office Equip Rental - Admin	448.07	2,216.65	2,320.00	(103.35)	95.55
Office Equip Maint - Cust Serv	0.00	0.00	5,000.00	(5,000.00)	0.00
Dining Expense	0.00	215.00	395.00	(180.00)	54.43
Gas/Mileage Expense - C.Serv	94.08	273.28	245.00	28.28	111.54
Gas/Mileage Expense - Admin	0.00	724.57	775.00	(50.43)	93.49
Gas/Mileage Expense - Rec.	0.00	0.00	80.00	(80.00)	0.00
Gas/Mileage Expense - YS	0.00	86.58	75.00	11.58	115.44
Gas/Mileage Expense - F & G	5,625.74	23,637.18	16,350.00	7,287.18	144.57
General Administrative Exp - Admin	298.52	682.74	330.00	352.74	206.89
Liability Insurance - Admin	11,551.17	64,972.26	66,699.00	(1,726.74)	97.41
Board Expense	0.00	775.48	2,250.00	(1,474.52)	34.47
Public Relations/Marketing - Cust Serv	(998.42)	2,085.65	5,265.00	(3,179.35)	39.61
Dues and Subscriptions - Admin	0.00	2,870.00	4,685.00	(1,815.00)	61.26
Dues and Subscriptions - Rec.	0.00	0.00	78.00	(78.00)	0.00
Dues and Subscriptions - F & G	0.00	0.00	30.00	(30.00)	0.00
Staff Appreciation - Aquatics	0.00	199.17	0.00	199.17	0.00
Staff Appreciation - Youth Services	0.00	35.46	30.00	5.46	118.20
Staff Appreciation - F & G	20.80	96.91	75.00	21.91	129.21
Staff Appreciation - Admin	0.00	121.77	0.00	121.77	0.00
Company Celebrations	0.00	0.00	119.00	(119.00)	0.00
Bad Debts Expense - Y Services	0.00	680.76	0.00	680.76	0.00
Staff Development - Cust Serv	0.00	0.00	438.00	(438.00)	0.00
Staff Development - Admin	0.00	1,229.08	900.00	329.08	136.56
Staff Development - Rec.	0.00	350.00	438.00	(88.00)	79.91
Staff Development - Aquatics	0.00	213.00	0.00	213.00	0.00
Staff Development - Youth Services	0.00	0.00	560.00	(560.00)	0.00

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - F & G	0.00	1,966.55	1,130.00	836.55	174.03
Uniform Exp - Aquatics	0.00	124.33	0.00	124.33	0.00
Uniform Exp - F & G	0.00	221.28	2,480.00	(2,258.72)	8.92
Small Equipment - Rec Pk	256.30	1,789.37	5,500.00	(3,710.63)	32.53
Small Equipment - Reg Pk	15.40	145.80	720.00	(574.20)	20.25
Small Equipment - MV Park	4.93	120.49	480.00	(359.51)	25.10
Small Equipment - CVCC	193.34	193.34	0.00	193.34	0.00
Small Equipment - Admin	0.00	0.00	3,300.00	(3,300.00)	0.00
Field Marking Expense	115.44	1,122.08	0.00	1,122.08	0.00
Safety Supplies - F & G	2,210.03	7,295.39	5,100.00	2,195.39	143.05
Safety Supplies - Aquatics	0.00	600.16	0.00	600.16	0.00
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Safety Supplies - Admin	0.00	0.00	70.00	(70.00)	0.00
Restroom Supplies - Recreation Park	84.59	872.38	1,080.00	(207.62)	80.78
Restroom Supplies - Regional Park	53.08	1,026.17	1,080.00	(53.83)	95.02
Restroom Supplies - Ashford Park	42.77	545.54	540.00	5.54	101.03
Restroom Supplies - Meadow Vista Park	44.86	601.23	660.00	(58.77)	91.10
Restroom Supplies - Railhead Park	46.94	634.10	540.00	94.10	117.43
Restroom Supplies - Overlook Park	46.94	728.16	660.00	68.16	110.33
Restroom Supplies - Placer Hills Park	36.53	478.30	0.00	478.30	0.00
Restroom Supplies - Rec Comm Ctr	93.45	1,660.42	2,160.00	(499.58)	76.87
Restroom Supplies - Reg Comm Ctr	115.75	1,260.19	1,950.00	(689.81)	64.63
Restroom Supplies - CVCC Comm Ctr	166.27	1,555.07	2,700.00	(1,144.93)	57.60
Sanitation - Reg Pk - Toilet	466.00	2,732.00	2,700.00	32.00	101.19
Sanitation - Win Pk - Toilet	271.00	1,532.00	2,700.00	(1,168.00)	56.74
Sanitation - Rec Pk - ADA Toilet	381.29	1,428.29	2,100.00	(671.71)	68.01
Sanitation - Reg - ADA Toilet	0.00	730.29	2,100.00	(1,369.71)	34.78
Sanitation - Rec Pk - Debris Box	1,735.65	5,703.99	3,855.00	1,848.99	147.96
Sanitation - Reg Pk - Disposal	588.55	2,871.63	3,330.00	(458.37)	86.24
Sanitation - MV - Disposal	400.59	1,879.26	2,190.00	(310.74)	85.81

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 9/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - CVCC - Disposal	215.72	1,036.30	1,620.00	(583.70)	63.97
Small Equipment - Aquatics	0.00	0.00	1,660.00	(1,660.00)	0.00
Small Equipment - Y Services	0.00	0.00	1,200.00	(1,200.00)	0.00
Small Equipment - Overlook	2,257.32	2,257.32	0.00	2,257.32	0.00
<b>Total Operations &amp; Supplies</b>	<b>34,880.58</b>	<b>198,748.81</b>	<b>227,037.00</b>	<b>(28,288.19)</b>	<b>87.54</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	0.00	1,834.84	2,080.00	(245.16)	88.21
Lighting Reimb.-Beggs Field	0.00	(1,104.78)	(2,080.00)	975.22	53.11
Lights - Rec Pk James Field	0.00	2,260.54	3,786.00	(1,525.46)	59.71
Lighting Reimb.-James Field	(207.50)	(2,939.15)	(3,796.00)	856.85	77.43
Lights - Rec Field	0.00	578.20	673.00	(94.80)	85.91
Lighting Reimb.-Rec Field	(28.76)	(294.38)	(673.00)	378.62	43.74
Gas/Elect - Rec Comm Ctr - Fac & Grds	(2,587.66)	(618.90)	2,338.00	(2,956.90)	(26.47)
Gas/Electric - Reg Comm Ctr	1,020.91	2,700.76	5,468.00	(2,767.24)	49.39
Gas/Electric - CV Comm Ctr	0.00	336.56	449.00	(112.44)	74.96
Electric Reimb.- CV Comm Ctr	(82.37)	(610.24)	(449.00)	(161.24)	135.91
Gas/Electric - CVCC	0.00	9,949.74	15,643.00	(5,693.26)	63.61
Gas/Electric - Sierra Pool	2,587.66	14,569.15	20,700.00	(6,130.85)	70.38
Gas/Electric - PH Pool	0.00	2,154.98	3,680.00	(1,525.02)	58.56
Electric - Day Camp	0.00	969.26	1,640.00	(670.74)	59.10
Gas/Elec - Recreation Park	90.40	5,364.65	6,711.00	(1,346.35)	79.94
Lighting Reimb - Rec Park	0.00	0.00	(28.00)	28.00	0.00
Gas/Electric - Reg Park	(1,164.77)	18,119.16	12,422.00	5,697.16	145.86
Lighting Reimb.- Reg Park	(1,112.00)	(4,058.75)	(1,879.00)	(2,179.75)	216.01
Gas/Electric - Ashford Park	184.73	2,159.02	2,095.00	64.02	103.06
Gas/Electric - MV Park	753.58	3,588.60	2,977.00	611.60	120.54

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric - Railroad Park	0.00	2,086.20	1,766.00	320.20	118.13
Lighting Reimb.-Railhead	(268.63)	(1,880.01)	(497.00)	(1,383.01)	378.27
Gas/Electric - Winchester Park	0.00	1,085.29	1,134.00	(48.71)	95.71
Reimbursements - Gas/Elec Pool	0.00	(11,105.60)	(10,000.00)	(1,105.60)	111.06
Water - Rec Comm Ctr	0.00	737.80	744.00	(6.20)	99.17
Water - Reg Comm Ctr	0.00	1,047.99	1,160.00	(112.01)	90.34
Water - CV Comm Ctr	0.00	2,195.56	437.00	1,758.56	502.42
Water - CVCC	0.00	1,926.74	1,318.00	608.74	146.19
Water - Sierra Pool	0.00	1,695.99	2,103.00	(407.01)	80.65
Water - PH Pool	37.17	113.07	262.00	(148.93)	43.16
Water - Rec Park	414.06	2,503.15	2,359.00	144.15	106.11
Water - Regional Park	156.04	8,218.26	7,860.00	358.26	104.56
Water - Ashford Park	414.06	2,197.58	2,478.00	(280.42)	88.68
Water - MV Park	2,592.04	11,641.21	9,083.00	2,558.21	128.17
Water - CV Park	0.00	1,152.19	2,323.00	(1,170.81)	49.60
Water - Railroad Park	0.00	1,949.88	2,217.00	(267.12)	87.95
Water - CVCC Park	0.00	2,189.54	1,318.00	871.54	166.13
Water - Overlook Park	0.00	2,526.78	2,953.00	(426.22)	85.57
Water - Placer Hills Park	493.88	2,085.68	3,528.00	(1,442.32)	59.12
Water - Atwood	0.00	1,659.96	1,784.00	(124.04)	93.05
Water - Chana Field	0.00	0.00	2,500.00	(2,500.00)	0.00
Reimb - Water - Sierra Pool	0.00	(1,011.89)	(1,250.00)	238.11	80.95
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,624.00	(279.98)	97.09
Sanitation - Railroad Park (Sewer)	0.00	173.78	179.00	(5.22)	97.08
Sanitation - Overlook (Sewer)	0.00	735.88	758.00	(22.12)	97.08
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,495.00	(305.85)	97.09
<b>Total Utilities Expense</b>	<b>3,292.84</b>	<b>108,417.46</b>	<b>128,393.00</b>	<b>(19,975.54)</b>	<b>84.44</b>

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	0.00	214.00	7,200.00	(6,986.00)	2.97
Total Legal Expense	0.00	214.00	7,200.00	(6,986.00)	2.97
Professional Services					
Professional Services - Aqualics	0.00	0.00	274.00	(274.00)	0.00
Professional Services - Rec	3,219.00	6,438.00	8,850.00	(2,412.00)	72.75
Professional Services - YS	1,154.91	7,095.10	9,867.00	(2,771.90)	71.91
Professional Services - F & G	0.00	3,507.98	5,522.00	(2,014.02)	63.53
Atwood - Professional Services	1,718.89	5,718.89	6,146.00	(427.11)	93.05
Professional Services - C Serv	0.00	7,600.00	12,853.00	(5,253.00)	59.13
Professional Services - Admin	(1,375.00)	4,102.34	10,700.00	(6,597.66)	38.34
Accounting/Auditor Fees	3,380.00	12,900.00	12,400.00	500.00	104.03
Total Professional Services	8,097.80	47,362.31	66,612.00	(19,249.69)	71.10
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	0.00	483.00	(483.00)	0.00
Vehicle Maintenance	1,339.60	19,920.60	11,528.00	8,392.60	172.80
Equipment Rental	0.00	36.41	0.00	36.41	0.00
Irrigation Supplies - General	2.97	1,641.78	0.00	1,641.78	0.00
Maint - Recreation Field	0.00	826.52	1,741.00	(914.48)	47.47
Maint - CV Baseball Field	0.00	1,878.10	1,989.00	(110.90)	94.42
Maint - James Field	15.43	1,724.79	852.00	872.79	202.44
Maint - Beggs Field	7.22	1,336.20	3,005.00	(1,668.80)	44.47

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Sierra Pool	1,858.11	30,181.06	27,500.00	2,681.06	109.75
Reimbursement- Maint Pool	0.00	(4,572.34)	(4,400.00)	(172.34)	103.92
Maint & Repairs - Equipment	2,405.51	6,743.90	20,115.00	(13,371.10)	33.53
Maint - PH Pool	1,118.99	3,688.67	6,550.00	(2,861.33)	56.32
Maint - Winchester Fields	0.00	268.75	297.00	(28.25)	90.49
Rep/Maint - Aub El	0.00	58.50	325.00	(266.50)	18.00
Rep/Maint - Rock Creek	0.00	29.50	400.00	(370.50)	7.38
Rep/Maint - Day Camp	0.00	72.26	400.00	(327.74)	18.07
Maint - Recreation Park	733.95	10,332.83	5,086.00	5,246.83	203.16
Maint - Regional Park	2,363.08	58,421.69	33,353.00	25,068.69	175.16
Maint - Ashford Park	202.79	3,887.50	2,999.00	888.50	129.63
Maint - Meadow Vista Park	877.62	9,899.56	20,147.00	(10,247.44)	49.14
Maint - Christian Valley Park	261.87	2,491.84	1,816.00	675.84	137.22
Maint - Railhead Park	170.57	1,076.11	3,213.00	(2,136.89)	33.49
Maint - CVCC Park	170.57	3,234.30	7,312.00	(4,077.70)	44.23
Maint - Overlook Park	615.57	3,044.93	4,970.00	(1,925.07)	61.27
Maint - Placer Hills Park	167.62	1,653.78	583.00	1,070.78	283.67
Maint - Pocket Parks	167.62	468.57	179.00	289.57	261.77
Maint - Mt. Vernon Park	0.00	53.75	56.00	(2.25)	95.98
Maint - Winchester Park	219.06	760.08	1,065.00	(304.92)	71.37
Maint - Atwood	175.84	794.89	574.00	220.89	138.48
Maint - Shockley Park	0.00	1,103.85	1,985.00	(881.15)	55.61
Maint - Bike Park	841.83	5,166.83	4,500.00	666.83	114.82
Rep/Maint - Skyridge	(4.97)	215.19	625.00	(409.81)	34.43
Maint - Ashley Dog Park	173.52	1,512.02	473.00	1,039.02	319.67
Rep/Maint - Newcastle	0.00	0.00	150.00	(150.00)	0.00
Maint - Recreation Comm Ctr	204.59	4,963.93	8,595.00	(3,631.07)	57.75
Maint - Regional Comm Ctr	42.65	10,372.61	4,308.00	6,064.61	240.78
Maint - Christian Valley Comm Ctr	0.00	29.50	28.00	1.50	105.36
Maint - CVCC Comm Ctr	2,015.89	4,501.89	8,932.00	(4,430.11)	50.40

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Overlook Modular	0.00	29.50	97.00	(67.50)	30.41
Maint - Regional Tennis Courts	0.00	0.00	388.00	(388.00)	0.00
Maint - MV Soccer A	0.00	12.85	31.00	(18.15)	41.45
Maint - RH Soccer A	0.00	608.64	1,251.00	(642.36)	48.65
Maint - Regional Field Soccer	0.00	0.00	1,298.00	(1,298.00)	0.00
Maint - MV PeeWee Soccer	0.00	0.00	31.00	(31.00)	0.00
Maint - RH Soccer B	0.00	508.65	804.00	(295.35)	63.27
Maint - Regional Bill Bean Field	0.00	4,403.18	7,519.00	(3,115.82)	58.56
Maint - MV Softball Field	0.00	0.00	41.00	(41.00)	0.00
Maint - Regional Field B	0.00	5,392.31	6,217.00	(824.69)	86.74
Maint - Regional Field C	601.57	13,675.17	2,366.00	11,309.17	577.99
Tree Maint - Rec Park	0.00	20.90	5,000.00	(4,979.10)	0.42
Tree Maint - Reg Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint - Ashford Park	0.00	2,250.00	5,000.00	(2,750.00)	45.00
Tree Maint - MV Park	0.00	4,750.00	5,000.00	(250.00)	95.00
Tree Maint - PH Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint - Atwood	0.00	0.00	2,500.00	(2,500.00)	0.00
Tree Maint - Shockley Park	0.00	2,250.00	2,250.00	0.00	100.00
Vandalism Repairs Expense	143.47	2,017.85	9,449.00	(7,431.15)	21.36
<b>Total Building and Grounds Maintenance</b>	<b>16,892.54</b>	<b>223,739.40</b>	<b>240,976.00</b>	<b>(17,236.60)</b>	<b>92.85</b>
<b>Property Tax Administration/LAFCO</b>					
CalPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
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>8,270.00</b>	<b>(828.50)</b>	<b>89.98</b>

Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	4,800.00	28,556.19	27,048.00	1,508.19	105.58
Wages - (Cust Serv) - Full Time	9,518.23	55,123.60	58,565.00	(3,441.40)	94.12
Wages - (Cust Serv) - Part Time	1,043.70	1,878.75	2,736.00	(857.25)	68.67
Wages - (Admin) - Full Time	11,216.36	63,971.46	56,010.00	7,961.46	114.21
Wages - (Admin) - Part Time	5,604.87	29,568.63	29,066.00	502.63	101.73
Wages - (Admin) - Board Pay	2,500.00	12,250.00	12,500.00	(250.00)	98.00
Wages - (Y.Serv) - Aub Elem - PT	6,673.00	24,089.65	35,750.00	(11,660.35)	67.38
Wages - (Y.Serv) - AE Maint	0.00	87.68	748.00	(660.32)	11.72
Wages - (Y. Serv) - RC Maint	0.00	154.41	63.00	91.41	245.10
Wages - (Y.Serv) - Skyridge - PT	6,473.31	21,611.26	32,710.00	(11,098.74)	66.07
Wages - (Y.Serv) - Skyridge Maint	0.00	586.79	63.00	523.79	931.41
Wages - (Y.Serv) - Day Camp - PT	1,289.24	88,311.10	106,160.00	(17,848.90)	83.19
Wages - (Y.Serv) - DC Maint	0.00	8.68	189.00	(180.32)	4.59
Wages - (Rec) - Full Time	11,103.82	64,750.74	64,831.00	(80.26)	99.88
Wages - (Y. Serv) - Newcastle- PT	8,297.99	23,560.18	24,210.00	(649.82)	97.32
Wages - (Y.Serv) - NC Maint	24.00	24.79	0.00	24.79	0.00
Wages - (Rec) - Seasonal	0.00	98.70	1,645.00	(1,546.30)	6.00
Wages - (Rec) - Adult Softball	592.45	3,524.22	3,141.00	383.22	112.20
Wages - (Rec) - Adult Basketball	429.60	1,418.80	1,367.00	51.80	103.79
Wages - (Y.Serv) - Preschool	2,263.72	12,973.95	22,250.00	(9,276.05)	58.31
Wages - (Aqua) - Aquatics Coordinator	695.09	13,776.38	20,003.00	(6,226.62)	68.87
Wages - (Aqua) - Aquatic Activities	545.70	4,400.78	5,339.00	(938.22)	82.43
Wages - (Aqua) - Public Swim	1,053.21	41,654.73	70,328.00	(28,673.27)	59.23
Wages - (Aqua) - Public Swim-PH	109.10	4,015.28	9,428.00	(5,412.72)	42.59
Wages - (Aqua) - Swim Lessons	14.89	14,295.03	10,466.00	3,829.03	136.59
Wages - (Aqua) - Swim Lessons-PH	0.00	1,823.29	4,211.00	(2,387.71)	43.30
Wages - (Aqua) - Master Swim	171.18	2,872.17	4,157.00	(1,284.83)	69.09
Wages - (Aqua) - Swim Team Coaches	90.40	8,451.46	7,116.00	1,335.46	118.77
Wages - (Aqua) - Synchronized Swim Coach	0.00	10,883.56	12,927.00	(2,043.44)	84.19



Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Rec	10,941.39	47,604.21	46,340.00	1,264.21	102.73
Wages - (Fac & Grds) - Fac Att. - CVCC	3,981.38	18,037.47	15,684.00	2,353.47	115.01
Wages - (Fac & Grds) - Fac Attendant - Reg	1,456.57	10,872.51	11,586.00	(713.49)	93.84
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	0.36	0.00	0.36	0.00
Wages - (Fac & Grds) - Management	12,537.10	71,631.44	72,122.00	(490.56)	99.32
Wages - (Fac & Grds) - Recreation Park	19,033.53	119,102.21	116,042.00	3,060.21	102.64
Wages - (Fac & Grds) - Regional Park	12,648.92	62,275.69	69,615.00	(7,339.31)	89.46
Wages - (Fac & Grds) - Ashford Park	3,065.38	16,824.42	17,702.00	(877.58)	95.04
Wages - (Fac & Grds) - Meadow Vista Park	4,953.76	21,768.54	31,475.00	(9,706.46)	69.16
Wages - (Fac & Grds) - CV Comm Center	508.81	3,880.16	4,723.00	(842.84)	82.16
Wages - (Fac & Grds) - Railroad Park	1,417.00	7,380.73	12,875.00	(5,494.27)	57.33
Wages - (Fac & Grds) - CVCC	867.13	7,695.50	11,775.00	(4,079.50)	65.36
Wages - (Fac & Grds) - Overlook Park	1,176.67	7,845.45	8,524.00	(678.55)	92.04
Wages - (Fac & Grds) - Placer Hills Park	1,515.30	9,540.71	9,976.00	(435.29)	95.64
Wages - (Fac & Grds) - Pocket Parks	569.75	2,342.56	4,522.00	(2,179.44)	51.80
Wages - (Fac & Grds) - Winchester Park	433.08	3,272.42	5,666.00	(2,393.58)	57.76
Wages - (Fac & Grds) - Atwood	226.53	2,919.31	3,129.00	(209.69)	93.30
Wages - (Fac & Grds) - Shockley Property	121.74	2,245.13	1,850.00	395.13	121.36
Wages - (F & G) Special Events	1,174.57	1,214.71	0.00	1,214.71	0.00
Wages - District Administrator	9,172.80	55,507.89	57,468.00	(1,960.11)	96.59
Wages - (Rec) - Special Events	76.28	254.90	0.00	254.90	0.00
Wages - (F & G) Uniform Allowance	0.00	10,047.81	13,317.00	(3,269.19)	75.45
<b>Total Salaries Expense</b>	<b>160,387.55</b>	<b>1,016,986.39</b>	<b>1,137,418.00</b>	<b>(120,431.61)</b>	<b>89.41</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	907.63	5,077.83	5,432.00	(354.17)	93.48
ER Taxes - Aquatics	227.85	10,028.61	13,723.00	(3,694.39)	73.08
ER Taxes - Youth Services	2,314.58	16,430.36	27,784.00	(11,353.64)	59.14
ER Taxes - Fac & Grds	5,672.27	32,760.91	34,631.00	(1,870.09)	94.60

Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Cust Serv	805.52	4,335.51	4,690.00	(354.49)	92.44
ER Taxes - Admin	2,143.34	13,207.46	11,861.00	1,346.46	111.35
Employment Expense - Rec	0.00	55.00	980.00	(925.00)	5.61
Employment Expense - Aquatics	0.00	117.11	1,630.00	(1,512.89)	7.19
Employment Expense - Youth Services	0.00	70.03	380.00	(309.97)	18.43
Employment Expense - Fac & Grds	0.00	1,421.67	507.00	914.67	280.41
Employment Expense - Admin	0.00	0.00	161.00	(161.00)	0.00
Fingerprinting Exp - Recreation	0.00	32.00	85.00	(53.00)	37.65
Fingerprinting Exp - Aquatics	0.00	612.00	625.00	(13.00)	97.92
Fingerprinting Exp - Youth Services	0.00	401.00	550.00	(149.00)	72.91
Fingerprinting Exp - Fac & Grds	0.00	228.00	60.00	168.00	380.00
Fingerprinting Exp - Admin	32.00	57.00	25.00	32.00	228.00
Benefits Expense - Recreation	2,972.71	13,927.22	17,852.00	(3,924.78)	78.02
Benefits Expense - Youth Services	2,443.21	14,122.33	15,000.00	(877.67)	94.15
Benefits Expense - Fac & Grds	19,639.60	106,106.20	111,450.00	(5,343.80)	95.21
Benefits Expense - Cust Serv	2,213.83	12,527.93	12,484.00	43.93	100.35
Benefits Expense - Admin	5,249.21	30,460.35	28,605.00	1,855.35	106.49
Employer Retirement Exp. - Rec	1,017.82	5,953.08	12,519.00	(6,565.92)	47.55
Employer Retirement Exp. - Aquatics	137.23	1,858.44	3,441.00	(1,582.56)	54.01
Employer Retirement Exp. - Youth Services	2,082.20	13,632.77	32,700.00	(19,067.23)	41.69
Employer Retirement Exp. - Fac & Grds	6,310.89	34,222.45	80,943.00	(46,720.55)	42.28
Employer Retirement Exp - Cust Serv	1,135.58	6,333.72	14,184.00	(7,850.28)	44.65
Employer Retirement Exp. - Admin	2,658.38	14,778.87	30,004.00	(15,225.13)	49.26
CalPERS Prefunding	0.00	292,840.00	46,299.00	246,541.00	632.50
Worker's Comp - Rec	194.47	1,175.31	1,296.00	(120.69)	90.69
Worker's Comp - Aquatics	42.77	1,691.12	2,660.00	(968.88)	63.58
Worker's Comp - Youth Services	477.34	3,436.79	4,734.00	(1,297.21)	72.60
Worker's Comp - Fac & Grds	4,968.09	31,090.86	33,226.00	(2,135.14)	93.57
Worker's Comp - Cust Serv	48.80	277.91	315.00	(37.09)	88.23
Worker's Comp - Admin	237.34	1,493.53	1,608.00	(114.47)	92.88

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2021 to 9/30/2021  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Total Benefits and Payroll Costs</b>	63,932.66	670,763.37	552,444.00	118,319.37	121.42
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Fac & Grds	0.00	49,115.71	87,400.00	(38,284.29)	56.20
Computer Purchases - Admin	0.00	0.00	11,000.00	(11,000.00)	0.00
<b>Total Fixed Asset Expense</b>	0.00	49,115.71	98,400.00	(49,284.29)	49.91
<b>Capital Improvement Projects</b>					
Art in the Park - Reg	0.00	2,852.59	877.00	1,975.59	325.27
Skyridge - Roof Repairs	10,846.00	10,846.00	0.00	10,846.00	0.00
CVCC - Bike Park	1,544.00	86,692.71	86,800.00	(107.29)	99.88
Placer Hills Parking lot Project	1,361.11	1,463.13	0.00	1,463.13	0.00
Energy Efficiency Project	325,216.12	1,144,353.68	1,145,000.00	(646.32)	99.94
Meadow Vista - Playground	0.00	1,551.13	0.00	1,551.13	0.00
Reg Pk Expansion - 24 Acres	0.00	30,907.35	31,000.00	(92.65)	99.70
Rec - James Field Renovation	5,621.15	37,570.86	37,600.00	(29.14)	99.92
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
<b>Total Capital Improvement Projects</b>	344,588.38	1,317,360.84	1,302,477.00	14,883.84	101.14
<b>Debt Service</b>					
Principal Lease Payment- Sterling Bank	0.00	54,000.00	54,000.00	0.00	100.00
Sterling Lease Interest Expense	(7,866.97)	11,735.96	19,603.00	(7,867.04)	59.87
<b>Total Debt Service</b>	(7,866.97)	65,735.96	73,603.00	(7,867.04)	89.31

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2021 to 9/30/2021  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$633,422.87	\$3,818,179.51	\$3,962,274.00	(\$144,094.49)	96.36%
Net Revenue Over Expenditures	(\$497,649.06)	(\$1,172,808.96)	(\$1,471,556.00)	\$298,747.04	79.70%
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(497,649.06)</b>	<b>(1,172,808.96)</b>	<b>(1,471,556.00)</b>	<b>298,747.04</b>	<b>79.70</b>

## **Item 4.4 Cover Sheet – Resolution #2021-22 Purchase of a new Dump Truck**

**Auburn Area Recreation and Park District Finance Committee meeting October, 2021**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2021-22, authorizing the District Administrator to purchase a new International MV607 Dump Truck for an amount not to exceed \$135,000?

### **Background**

ARD owns a 2000 Ford F250 dump truck. This dump truck, while currently operational, is not California Air Resource Board (CARB) compliant due to the Truck and Bus Regulation Compliance Requirement. The Truck and Bus regulation affects diesel vehicles with a gross Vehicle Weight Rating (GVWR) greater than 14,000 lbs. that operate in California. Starting January 1, 2020, all vehicles need to be replaced so that they have a 2010 model year engine or equivalent emissions by January 1, 2023. The excessive cost of installing a 2010 or new engine is not justified due to several other issues with this 21-year old vehicle, which is also undersized for our current needs.

Staff has investigated and received bids on three different dump trucks. A spreadsheet showing these quotes is attached. Of these, staff favors the International MV607 as staff feel this dump truck overall meets the various demands and usage requirements of the District.

All purchases over \$25,000 must be approved by the Board of Directors. District policy states the following (in part):

- II. **Purchasing**
  - A. **Purchasing Agent(s)**. The District Administrator or a designated manager shall serve as the purchasing agent for the District, and will be vested with the authority to purchase supplies, materials, services and equipment within annual budgetary authority limits as follows:

#### **Purchasing Agent:**

District Administrator: \$25,000/purchase

Section IV (Competitive Bidding) also states the following:

- D. **Purchases of Equipment Valued Over Five Thousand Dollars (\$5,000)**. For equipment estimated to cost more than Five Thousand Dollars (\$5,000), three quotations from different vendors will be sought, when available.

Contracts for equipment costing more than \$25,000 shall be approved by the Board of Directors.

**Recommendation**

Provide a positive recommendation to the ARD Board to adopt and approve Resolution #2021-22, authorizing the District Administrator to purchase a new International MV607 Dump Truck for an amount not to exceed \$135,000.

**Fiscal Impact**

The current cost for the new International MV607 Dump Truck is \$128,186.02. The cost for this dump truck is fluctuating on a regular basis due to the ever-changing costs of materials and labor, hence the request to give the District Administrator a not-to-exceed number. The funding for this purchase will come from the Equipment Replacement Reserve account. There is currently \$703,958.72 in this reserve.

**Attachments**

Resolution 2021-22  
Information on the International MV607 Dump Truck  
Information on all dump trucks researched

*Note: in an effort to save paper, exhaustive information and specifications on all three dump trucks was not included. More detailed information on each dump truck is available upon request.*

**RESOLUTION NUMBER 2021-22**

**A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE  
AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE  
PURCHASE OF A NEW INTERNATIONAL MV607 DUMP TRUCK**

WHEREAS the Auburn Area Recreation and Park District Board of Directors has created an Equipment Reserve Fund to assist with the purchase of new and replacement equipment, and

WHEREAS the District is in need of a new International MV607 Dump Truck for continued operations, and

WHEREAS, staff has performed due diligence and research and determined that the International MV607 Dump Truck is the best dump truck for the District,  
THEREFORE

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

That the Auburn Area Recreation and Park District authorizes the District Administrator to purchase a new International MV607 Dump Truck, for an amount not to exceed \$135,000.

APPROVED, PASSED, AND ADOPTED ON October 28, 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

### Dump Truck Comparison

Vendor	Engine Type	Front Axle Load	Rear Axle Load	Max Weight W/ Trailer Attchd	Transmission	Brakes	Suspension	Rear Diff. Lock	Fuel Tank	Estimated Price
Kenworth T280 Series Conventional	Diesel	10,000	16,000	26,000	Allison 2,500 RDS 6-Speed, Rugged Duty Series	Drums	Springs	Yes	50 US gallons	128,332.77
Peterbilt 536	Diesel	10,000	21,000	33,000	Allison 3,500 RDS 6-Speed, Rugged Duty Series	Disc Brakes	Springs	Yes	70 US gallons	123,173.85
International MV607	Diesel	12,000	21,000	50,000	Allison 3,500 RDS 6-Speed, Rugged Duty Series		Springs	Yes	70 US gallons	\$128,186.02



**Prepared For:**  
Auburn Recreation District  
Jesse Williams  
471 Maidu Dr.  
Auburn, CA 95603-5764  
(530)885 - 4722  
Reference ID: Auburn Rec Dis

**Presented By:**  
RIVERVIEW INTL TRKS, LLC  
Vadim P Minchuk  
2445 EVERGREEN AVENUE  
WEST SACRAMENTO CA 95691 -  
(916)371-3110

Thank you for the opportunity to provide you with the following quotation on a new International truck. I am sure the following detailed specification will meet your operational requirements, and I look forward to serving your business needs.

**Model Profile**  
**2023 MV607 SBA (MV607)**

<b>AXLE CONFIG:</b>	4X2
<b>APPLICATION:</b>	Construction Dump
<b>MISSION:</b>	Requested GVWR: 26000. Calc. GVWR: 26000. Calc. GCWR: 50000 Calc. Start / Grade Ability: 56.54% / 2.92% @ 55 MPH Calc. Geared Speed: 87.8 MPH
<b>DIMENSION:</b>	Wheelbase: 152.00, CA: 84.90, Axle to Frame: 45.00
<b>ENGINE, DIESEL:</b>	{Cummins B6.7 325} EPA 2021, 325HP @ 2400 RPM, 750 lb-ft Torque @ 1800 RPM, 2600 RPM Governed Speed, 325 Peak HP (Max)
<b>TRANSMISSION, AUTOMATIC:</b>	{Allison 3500 RDS} 5th Generation Controls, Wide Ratio, 6-Speed with Double Overdrive, with PTO Provision, Less Retarder, Includes Oil Level Sensor, with 80,000-lb GVW and GCW Max, On/Off Highway
<b>CLUTCH:</b>	Omit Item (Clutch & Control)
<b>AXLE, FRONT NON-DRIVING:</b>	{Meritor MFS-12-122A} I-Beam Type, 12,000-lb Capacity
<b>AXLE, REAR, SINGLE:</b>	{Dana Spicer 21060D} Single Reduction, 21,000-lb Capacity, Driver Control Locking Differential, 200 Wheel Ends Gear Ratio: 5.57
<b>CAB:</b>	Conventional, Day Cab
<b>TIRE, FRONT:</b>	(2) 11R22.5 Load Range G HSR2 (CONTINENTAL), 498 rev/mile, 75 MPH, All-Position
<b>TIRE, REAR:</b>	(4) 11R22.5 Load Range G HDR2 ECO PLUS (CONTINENTAL), 491 rev/mile, 75 MPH, Drive
<b>SUSPENSION, REAR, SINGLE:</b>	23,500-lb Capacity, Vari-Rate Springs, with 4500-lb Capacity Auxiliary Rubber Springs
<b>PAINT:</b>	Cab schematic 100WP Location 1: 9219, Winter White (Std) Chassis schematic N/A



NorCal Kenworth BAY AREA  
1755 ADAMS AVENUE, SAN LEANDRO - 94577  
TELEPHONE: (510) 836-6100 FAX: (510) 836-2551

PURCHASE ORDER

NorCal Kenworth SACRAMENTO  
707 DISPLAY WAY, SACRAMENTO - 95838  
TELEPHONE (916) 371-3372 FAX: (916) 371-0737

NorCal Kenworth MORGAN HILL  
16715 CONDIT ROAD, MORGAN HILL - 95037  
PH: (408) 842-5383 FAX: (408) 843-9699

NorCal Kenworth ANDERSON  
20769 INDUSTRY ROAD, ANDERSON - 96007  
PH:(530) 222-1212 FAX:(530) 722-0934

NAME Auburn Recreation District DATE 7/23/2021  
ADDRESS 471 Maidu Drive Auburn CA 95603-5774 TELEPHONE 530-308-6105

**PLEASE ENTER MY ORDER AS FOLLOWS:**

Minimum Order <b>1</b>	<input checked="" type="radio"/> NEW <input type="radio"/> USED	YEAR <b>2023</b>	MAKE <b>Kenworth</b>	MODEL <b>T270</b>	NUMBER OF AXLES <b>2</b>	COLOR <b>White</b>	USED TRK NUMBER	SALESPERSON <b>Ryan Murphy</b>
MILEAGE	WEIGHT	LICENSE NUMBER	EXPIRATION	Approximate Delivery Date <b>June/July 2022</b>		SERIAL NUMBER <b>TBD</b>		
BODY DESCRIPTION <b>10' dump body</b>			COUNTY					
REMARKS							Sale Price per unit	<b>\$76,870.74</b>
								<b>\$0.00</b>
New Enoven 10' dump body, freight, flooring, etc - see attached specs								<b>\$37,700.00</b>
								<b>\$0.00</b>
Extended Warranty Charges								<b>\$0.00</b>
Out of State Delivery to Reno NV								<b>\$0.00</b>
SUBTOTAL								<b>\$114,570.74</b>
FEDERAL EXCISE TAX (12%)								<b>\$0.00</b>
SALES TAX (7.25%)								<b>\$8,885.82</b>
DMV Fees (35,000lbs )								<b>\$1,695.71</b>
DOC FEES								<b>\$85.00</b>
TIRES								<b>\$10.50</b>
TOTAL PRICE								<b>\$125,247.77</b>
DEPOSIT <input type="checkbox"/> CHECK <input type="checkbox"/> CREDIT CARD <input type="checkbox"/>								<b>\$0.00</b>
<b>TRADE INFORMATION</b>								
YEAR	MAKE	MODEL	NUMBER OF AXLES	SERIAL NUMBER	MILEAGE	WEIGHT		
						APPRAISAL DATE		
TRADE ALLOWANCE AS APPRAISED			TRADE PAYOFF			<b>No Trades</b>		
Legal Owner:						<b>\$0.00</b>		
Unpaid Balance per Chassis								<b>\$125,247.77</b>

Your signature and subsequent acceptance by the Branch Manager creates a potential sale of this vehicle subject to your providing verifiable financing in place within 7 working days hereof.

**PURCHASERS CERTIFICATION**

2. I have reviewed this order and fully understand that my new unit will be equipped only with the optional equipment specifically listed on the face of this order plus all standard equipment as designated by the manufacturer at time of delivery; and

1. I hereby certify that this order includes all of the terms and conditions on both the face and reverse side hereof, that this order cancels and supersedes any prior agreement and as of the date hereof comprises the complete and exclusive statement on the terms of the agreement relating to the subject matters covered hereby, and

3. I certify that I am of legal age to execute binding contracts in these state. I have read the printed matter on the front and back hereof, and agree to it as a part of this order the same as if it were printed above my signature.

THIS ORDER IS NOT VALID UNLESS SIGNED AND ACCEPTED BY THE DEALER OR AN AUTHORIZED MANAGER

Signed \_\_\_\_\_ Purchaser

Purchaser's Name \_\_\_\_\_  
Street \_\_\_\_\_  
Address \_\_\_\_\_  
City, State \_\_\_\_\_ County \_\_\_\_\_  
and Zip \_\_\_\_\_  
Business Phone \_\_\_\_\_

APPROVED RYAN MURPHY  
Dealer or Authorized Representative



NORCAL KENWORTH - SACRAMENTO (B420)  
707 DISPLAY WAY  
SACRAMENTO, California 95838

AUBURN RECREATION DISTRICT  
471 MAIDU DRIVE  
AUBURN, California 95603  
United States of America

Ryan Murphy  
Cell Phone: 916-601-5415  
Office Phone: (916) 371-3372  
Email: ryan.murphy@norcalkw.com

Jesse Williams

## Vehicle Summary

Unit		Chassis
Model:	T280 Series Conventional	Fr Axle Load (lbs): 10000
Type:	FULL TRUCK	Rr Axle Load (lbs): 16000
Description 1:	T280 mini dump chassis	G.C.W. (lbs): 26000
Description 2:	10' dump body Sourcewell	
	<b>Application</b>	<b>Road Conditions:</b>
Intended Serv.:	Construction: Vehicles used in the cons	Class A (Highway) 90
Commodity:	Gravel/crushed rock/sand.	Class B (Hwy/Mtn) 8
		Class C (Off-Hwy) 2
		Class D (Off-Road) 0
		Maximum Grade: 6
<b>Type:</b>	<b>Body</b>	<b>Wheelbase (in):</b> 152
Length (ft):	End dump. 10	<b>Overhang (in):</b> 68
Height (ft):	12	<b>Fr Axle to BOC (in):</b> 67.5
Max Laden Weight (lbs):	4000	
		<b>Cab to Axle (in):</b> 84.5
		<b>Cab to EOF (in):</b> 152.5
		<b>Overall Comb. Length (in):</b> 260
		<b>Special Req.</b>
		California Registry
<b>No. of Trailer Axles:</b>	<b>Trailer</b>	
Type:		
Length (ft):	0	
Height (ft):	0	
Kingpin Inset (in):	0	
Corner Radius (in):	0	
	<b>Restrictions</b>	
Length (ft):	75	
Width (in):	102	
Height (ft):	13.5	

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

**Note: All sales are F.O.B. designated plant of manufacture.**



Dobbs Peterbilt - West Sacramento (T301)  
 825 Stillwater Road  
 West Sacramento, California 95605

Stock

Ken Briscoe  
 Cell Phone:  
 Office Phone: (916)441-6151  
 Email: ken.briscoe@dobbspeterbilt.com

Stock Order

## Vehicle Summary

Unit		Chassis	
Model:	Model 536	Fr Axle Load (lbs):	10000
Type:	Full Truck	Rr Axle Load (lbs):	21000
Description 1:	Auburn Parks and Rec	G.C.W. (lbs):	33000
Description 2:	Clone of Chassis 702939 Model 337		
<b>Application</b>		<b>Road Conditions:</b>	
Intended Serv.:	Construction Dump-On/Off Highway	Class A (Highway)	100
Commodity:	Construction Materials	Class B (Hwy/Mtn)	0
		Class C (Off-Hwy)	0
		Class D (Off-Road)	0
<b>Body</b>		Maximum Grade:	6
Type:	End Dump	Wheelbase (in):	154
Length (ft):	10	Overhang (in):	58
Height (ft):	11	Fr Axle to BOC (in):	67.5
Max Laden Weight (lbs):	3000		
		Cab to Axle (in):	86.5
		Cab to EOF (in):	144.5
		Overall Comb. Length (in):	252
<b>Trailer</b>		<b>Special Req.</b>	
No. of Trailer Axles:	0		
Type:			
Length (ft):	0		
Height (ft):	0		
Kingpin Inset (in):	0		
Corner Radius (in):	0		
<b>Restrictions</b>			
Length (ft):	40		
Width (in):	102		
Height (ft):	13.5		

Approved by: \_\_\_\_\_

Date: \_\_\_\_\_

**Note: All sales are F.O.B. designated plant of manufacture.**

## **Item 4.5 Cover Sheet Resolution #2021-21 Mid-Year Budget Revision for Fiscal Year 2021/2022**

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

**The Issue:** Shall the Auburn Area Recreation and Park District approve the Mid-Year 2021/2022 revised budget and adopt the Resolution 2021-21?

**Background:** On an annual basis, the District is required to prepare and submit for approval a mid-year adjusting budget for the balance of the fiscal year. Such adjustments are made when circumstances change between the time the Board of Directors approved the final budget in April, and the ensuing six months of actual revenues and expenditures.

The attached budget summary sheet contains the final approved budget, by department, and the proposed mid-year adjustments recommended by staff.

Some of the highlights of the revision:

### **Administration:**

1. Reduction of Tax Revenue (21,000)
2. Transfer IN from the Unfunded Liability Reserve to fund the transfer to CalPERS, increase of 140,000
3. Reduction of Operations, Legal Exp and Prof. Serv. (18,000)
4. Increase of Property Tax Administration of \$9,800
5. Increase of Grant Proceeds 41,000

### **Aquatics**

1. Increase of estimated revenues 15,000
2. Increased Maintenance repairs for Sierra & Placer Hills pools \$10,000 for Controller at PH, Repairs at Splash Pool and Sierra.
3. Reduction of Wages & Benefits (48,000)

### **Customer Service**

1. Reduction of Operations and Prof Serv (13,000)
2. Reduction in Wages & Benefits (8,500)

### **Facilities and Grounds**

1. Increase in Rental Revenues of 35,000
2. Reduction of In Kind donations for Bike Park (62,600)

3. Increase of Future Capital Construction Reserve Transfers for Projects 162,800 (some moved from General Fund)
  - a. Meadow Vista Playground 40,000
  - b. 24 Acre Construction Docs 40,000
  - c. Meadow Vista Parking Lot Resealing/striping and Pathway repairs 3,500
  - d. Removal of Rec Field repairs (10,000)
  - e. Placer Hills Parking lot 20,000
  - f. Pickle Ball Court repairs at MV and REG Parks 10,000
  - g. Regional 24 Acre trail signage 10,000
  - h. Energy Efficiency Project updates 25,000
  - i. 24 Acre Planning and CEQA (10,700)
  - j. Bike Park Watering system 35,000
4. Reduction of Equipment Reserve Transf. for Assets (119,400)
  - a. Removed Dump Truck that will be paid for in 2022-23 (89,400)
  - b. Removed Winchester Pump (30,000)
5. Reduction of Loan Proceeds actually accrued in 2020-2021 (236,300)
  - a. For Energy Efficiency Project
6. Increase of ADA Reserve Transfer for Projects 11,200
  - a. ADA Signage at Meadow Vista 1,200
  - b. ADA Pathway repairs for Meadow Vista 10,000
7. Increase of City Mitigation Transfers for a Project 29,000
  - a. Wheelchair Swing at Recreation Park
8. Increase of County Mitigation Transfers 45,000
  - a. Meadow Vista Playground 60,000
  - b. Removal of Rec Field Repairs (15,000)
9. Increase in Operations 12,800
10. Increase in Maintenance by 53,700
  - a. Regional Park Electrical issues 25,000
  - b. Regional Park Light Pole replacement 9,000
  - c. Canyon View Comm Ctr Roof repairs 12,000
  - d. Ashford Park, fencing around new pump 3,500
11. Reduction of Wages & Benefits (17,000)
12. Increase in Utilities by 153,000; solar is not installed yet but original budget allowed for savings.

### **Recreation**

1. Increase in Program Revenue 43,000
2. Reduction of Operating, Prof Serv and Program Expenses (15,000)

### **Youth Services**

1. Increase in Program Revenue 20,000

2. Increase in Grant Proceeds 43,000
3. Increase in Future Capital Transfer of 30,850
  - a. Skyridge Roof Repairs 10,850
  - b. Auburn El Floor and Modular foundation issues 20,000
4. Increase in Operations and Maintenance 10,000

Overall, 2021/2021 is moving through this ever-changing year with positive growth. Modest increases are projected in tax revenues per Placer County Treasury of 3.1%. Ongoing updates from the State of California, Placer County and Licensing allow for after school Discovery Clubs to operate with some more liberal limitations but still at an everchanging status. The Recreation programs have produced better than expected revenues as well as rental income of facilities. ARD has enjoyed some unexpected revenue during the first half of the year in Youth Services but we are hesitant to allow for all of the projected revenues moving forward with those programs. We have seen some cuts in registrations for Discovery Club, so the District is budgeting conservatively not knowing what cuts could come with schools potentially shutting down with new variants.

The net result of the mid-year adjustments is a projected surplus of \$14,826 after reserve transfers; the Future Capital Construction Reserve in the amount of \$25,000, the ADA Reserves in the amount of \$5,000, the Equipment Reserve transfer of \$90,000 and the Unfunded Liability at CalPERS/CEPPT in the amount of \$113,482 (approved with initial budget). An additional \$20,000 is recommended for transfer to the Future Capital Construction to fund Youth Services Projects.

**Recommendation:** Staff recommends that the Finance Committee send the Mid-Year Budget Revision 2021-22 to the Board of Directors with a positive recommendation to review, approve and adopt the Mid-year budget revision resolution 2021-21.

**Attachments:** Summary 2021/2022 budget  
Departmental Budgets  
Resolution 2021-21

**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, UAL & ADA Rev	Atwood III taxes	RDA passthru	Transfer In from Equip Reserves/loan	TOTAL	% of Total
Administration			33,253	31,000	9,621			3,589,056	140,000		189,152		3,991,082	48%
F&G		162,201	6,989	236,198	366	69,000	107,000		479,794	27,039		1,942,207	3,030,794	36%
Cust Service	15,825												15,825	0%
Recreation	360,681			8,365									369,046	4%
Youth Services	663,383	3,960	5,182	43,125					30,850				746,500	9%
Aquatics	143,214	12,364										13,133	168,711	2%
<b>TOTAL</b>	<b>1,183,103</b>	<b>178,525</b>	<b>45,424</b>	<b>318,688</b>	<b>9,987</b>	<b>69,000</b>	<b>107,000</b>	<b>3,589,056</b>	<b>650,644</b>	<b>27,039</b>	<b>188,152</b>	<b>1,955,340</b>	<b>8,321,958</b>	<b>100%</b>

0.8

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. gent fund	Debt service	Reserves (ADA reserve)	% of Total
Administration		177,476		34,923		71,878	356,885	374,976	9,000			150,245	90,000	0%
F&G		157,535	231,133	18,961	466,923		998,318	491,817	92,120	2,857	2,857	2,076	5,000	1,265,383
Cust Service	37,449			18,929			136,568	52,378	9,000					5,242,939
Recreation	189,159	50,197		15,963			156,775	61,894					113,482	367,806
Youth Services	27,410	29,629	2,105	7,095	4,807		442,084	123,753		30,850				473,988
Aquatics	7,608	2,339	31,221		65,483		108,729	15,770	13,133					667,733
<b>TOTAL</b>	<b>224,177</b>	<b>454,625</b>	<b>264,459</b>	<b>95,871</b>	<b>537,213</b>	<b>71,878</b>	<b>2,199,359</b>	<b>1,120,568</b>	<b>123,253</b>	<b>2,807,049</b>	<b>2,857</b>	<b>152,321</b>	<b>208,482</b>	<b>8,262,132</b>

Transfer to Future Capital Construction Reserve 25,000  
NEW to Revision: Y Services Reserves for Future Cap 20,000

**14,826**

**Net Revenue**



**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	1,183,103	14.2
Facility Revenue	\$ 144,894	1.8	178,525	2.1
Misc. Revenue	\$ 44,186	0.5	45,424	0.5
Donations, Grant Revenue and In Kind	\$ 298,850	3.7	318,688	3.8
Interest Income	\$ 11,815	0.1	9,987	0.1
Transfer in from City Mitigation	\$ 40,000	0.5	69,000	0.8
Transfer in from County Mitigation	\$ 62,000	0.8	107,000	1.3
Tax Revenue	\$ 3,752,499	46.2	3,777,208	45.4
Transf in from Cap Const, Equip Res, Loan, UAL, ADA	\$ 2,641,616	32.5	2,605,984	31.3
Misc (atwood etc)	\$ 30,198	0.4	27,039	0.3
<b>Total Operating Revenue</b>	<b>\$ 8,129,605</b>	<b>100.00</b>	<b>8,321,958</b>	<b>100.00</b>

**Expenditures**

Program Expense	\$ 230,934	2.9%	224,177	2.7%
Operating & Supplies	\$ 442,341	5.5%	454,625	5.5%
Utilities Expense	\$ 110,757	1.4%	264,459	3.2%
Professional Services	\$ 131,840	1.6%	95,871	1.2%
Building & Grounds Maintenance	\$ 475,150	5.9%	537,213	6.5%
Property Tax Admin.	\$ 62,087	0.8%	71,878	0.9%
Wages	\$ 2,265,755	28.0%	2,199,359	26.6%
Benefits & Payroll Costs	\$ 967,250	12.0%	1,120,588	13.6%
Fixed Asset Expense	\$ 203,300	2.5%	123,253	1.5%
Capital Improvement Projects Mitigation & Funds	\$ 2,832,166	35.0%	2,807,049	34.0%
Capital Improvement Projects General Fund	\$ -	0.0%	2,857	0.0%
Debt Services	\$ 161,126	2.0%	152,321	1.8%
Reserve Deposits (ADA, Equip Res, UAL)	\$ 208,482	2.6%	208,482	2.5%
<b>Total Expenditures</b>	<b>\$ 8,091,188</b>	<b>100</b>	<b>8,262,132</b>	<b>100</b>
<b>Net Revenue Over Expenditures</b>	<b>38,417</b>		<b>59,826</b>	

Transfer for Youth Services Future Cap		20,000.00
Transfer to Future Capital Construction Reserve	25,000.00	25,000.00

**Net Revenue** **13,417** **14,826**

Current Balances

Annual Equip Replacement Fund	812,237	812,237
Future Capital Construction Fund	985,573	1,005,573
Contingency Reserve	450,000	450,000
ADA reserve	30,032	30,032

**TOTAL RESERVES** **\$ 2,277,842** **\$ 2,297,842**

## Administration 2021 - 2022

### Revenues

	FY 21-22 Actual Actual to Date	FY 21-22 Budget Budget	Mid Year Budget Revisor
<b>Miscellaneous Revenues</b>			
Misc. Income -w/c div and other	597	-	1,492
Misc. Income -w/c div and other	897	-	-
Verizon cell lease	31,761	31,761	31,761
<b>TOTAL</b>	<b>33,255</b>	<b>31,761</b>	<b>33,253</b>

Grant Proceeds - Admin	1,000	-	31,000
	-	-	-
<b>TOTAL</b>	<b>1,000</b>	<b>-</b>	<b>31,000</b>

### Interest Income

Interest Revenue other	225	55	226
Interest Revenue - County	9,479	10,800	8,891
Interest Revenue - County	204	-	504
<b>TOTAL</b>	<b>9,908</b>	<b>10,855</b>	<b>9,621</b>

### Taxes & Gov't Revenues

Current Sec Prop Tax General	3,244,947	3,302,524	3,277,162
Homeowner's Prop. Tax Reduction	22,668	19,525	22,825
Current Unsec Prop Tax General	42,152	69,803	42,142
Suppl. Prop Tax Current	93,050	98,298	102,044
Unitary & Op Non-unitary Tax	119,030	72,380	138,432
Redemptions Gen Taxes	-	-	-
Prior Unsec Prop Tax	11	-	11
Timber Tax Guarantee	-	-	-
Prior Supplemental Tax Rev	4,263	-	4,263
Prior Secured Prop Taxes	(152)	-	(151)
Railroad Unitary Prop Taxes	2,506	2,353	2,238
Pipeline	95	-	90
RDA Pass - Throughs	186,066	187,628	188,152
<b>TOTAL</b>	<b>3,714,636</b>	<b>3,752,511</b>	<b>3,777,208</b>

### Other Financing Sources

Transfers In - General Fund	-	-	-
Transfers In - UAL Reserves			140,000
Transfers In - Atwood		-	-
Transfers In - Atwood Equip.		-	-
Transfers from Future Capital Con	-	-	-
Transfers from Equipment Reserv	-	11,000	-

Transfers from ADA Reserv	-	-	-
Transfers from City Mitigation	-	-	-
<b>Total Other Financing Source:</b>	-	<b>11,000</b>	<b>140,000</b>

**Total Revenues**

<b>3,757,799</b>	<b>3,806,127</b>	<b>3,831,082</b>
------------------	------------------	------------------

**Expenditures**

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
Operations & Supplies	Actual to Date	Budget	Budget Revisor

Discounts Taken	-	-	-
Finance Charges	-	-	-
CalCard Incentive	(2,025)	(1,579)	(2,024)
Penalties	2,197	-	5,197
Donations Expense	850	400	850
Telephone (CVCC) - Admin	6,289	6,415	6,290
Postage - Admin	998	1,500	1,498
Bank Service Charges	(8)	-	(8)
			3
Office Supplies	5,394	3,741	5,394
Duplication Costs- Admin	1,226	1,465	1,228
Office Equip. Rental- Admin	4,865	4,970	4,867
Office Equip Maint - Admin	-	-	-
Dining Expense	740	920	920
Gas/Mileage Expense	1,909	1,959	1,909
General Admin Exp	1,944	1,591	1,944
Liability Insurance	137,733	139,461	133,703
Board Expense	2,651	4,125	2,651
misc Expense	-	-	-
Dues & Subscriptions	10,653	12,468	10,653
Staff Appreciation	171	50	172
Staff Development	2,129	1,800	2,229
Small Office Equipment	-	3,300	-
Safety Supplies - Administration	-	70	-
<b>TOTAL</b>	<b>177,719</b>	<b>182,656</b>	<b>177,476</b>

Legal Fees

<b>9,270</b>	<b>13,856</b>	<b>6,870</b>
--------------	---------------	--------------

Transfers Out - General Fund

Transfers Out - Atwood

-	-	-
-	-	-
-	-	<b>140,000</b>
-	-	<b>140,000</b>

Admin

	FY 21-22 Actual Actual to Date	FY 21-22 Budget Budget	Mid Year Budget Revisor
<b>Professional Services</b>			
Professional Services	11,772	21,750	15,153
Accounting/Auditor Fees	16,280	12,400	12,900
Environmental Services	-	-	-
<b>TOTAL</b>	<b>28,052</b>	<b>34,150</b>	<b>28,053</b>

**Property Tax/Election Expense**

Property Tax Administration	58,986	58,917	68,708
CalPERS SS Fee	-	510	510
Election Expense	-	-	-
LAFCO Fees	2,272	2,660	2,660
<b>TOTAL</b>	<b>61,258</b>	<b>62,087</b>	<b>71,878</b>

	FY 21-22 Actual Actual to Date	FY 21-22 Budget Budget	Mid Year Budget Revisor
<b>Salaries/Wages Expenses</b>			
Wages - Admin - Full Time	134,147	126,185	134,146
Wages - Admin - Part Time	66,221	65,718	68,421
Wages- Admin - Board Pay	29,750	30,000	29,500
Wages - District Administrator	126,769	128,728	126,768
<b>TOTAL</b>	<b>356,887</b>	<b>350,631</b>	<b>356,885</b>

**Benefits & Payroll Costs**

ER -Taxes - Admin (7.65%)	29,043	27,698	29,212
Employment Expense - Admin	161	297	136
Fingerprinting	67	60	92
Benefits Expense - Admin	59,997	58,141	61,851
	292,840	-	246,541
Employer Retirement Exp	33,432	48,657	33,622
Worker's Compensation	3,507	3,622	3,522
<b>TOTAL</b>	<b>419,047</b>	<b>138,475</b>	<b>374,976</b>

**Fixed Assets- Equipment**

Fixed Assets	(34)	-	-
Computer Purchases - Admin.	-	11,000	9,000
<b>TOTAL</b>	<b>(34)</b>	<b>11,000</b>	<b>9,000</b>

Principal Lease payment	108,000	108,000	108,000
Sterling Lease Interest Expense	34,378	42,245	33,440
	142,378	150,245	150,245

Admin

**Total Expenditures**

<b>1,160,200</b>	<b>900,855</b>	<b>1,400,767</b>
------------------	----------------	------------------

**Total Revenues**

<b>3,758,799</b>	<b>3,806,127</b>	<b>3,663,766</b>
------------------	------------------	------------------

**Total Expenditures**

<b>1,160,200</b>	<b>900,855</b>	<b>1,400,767</b>
------------------	----------------	------------------

**GASB 68 Reserve**

<b>113,482</b>	<b>113,482</b>	<b>113,482</b>
----------------	----------------	----------------

**Net Gain (Loss)**

<b>2,485,117</b>	<b>2,791,790</b>	<b>2,149,517</b>
------------------	------------------	------------------

Admin

## Customer Service 21-22 Budget Revenues

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
<b>Revenue</b>			
Out of Dist Fees	14,174	14,939	14,785
Out of Dist Fees - Bureau	944	1,399	1,010
Return Check Fees	30	0	30
Total	15,148	16,338	15,825
<b>Rents &amp; Concessions</b>			
	0	0	0
Total	0	0	0
<b>Miscellaneous Revenue</b>			
	0	0	0
Total	0	0	0
<b>Grant Revenue</b>			
	0	0	0
Total	0	0	0
<b>Other Financing Sources</b>			
Transfers from Equipment Reserv	11,000	11,000	0
Total	11,000	11,000	0
<b>Total Revenues</b>	<b>26,148</b>	<b>27,338</b>	<b>15,825</b>

## Expenditures

<b>Expenditures</b>			
Cash short/over	137	-17	136
Merchant fees	9,971	9,479	9,696
Bad Debt	0	194	0
Telephone expense	6,887	6,946	6,922
Gift certificates Given Out	108	366	108
Postage	0	500	500
Office Supplies	2,549	1,875	2,691
Duplication costs	80	148	180
Office Equipment rental	6,189	6,020	6,188
Office equipment Maintenance	0	5,000	0
Gas/Mileage Expense	391	431	487
Public Relations/Marketing	7,044	13,263	10,084
Dues and Subscriptions	389	357	357

Safety Supplies	0	0	0
Staff Appreciation	100	100	100
Staff Development	0	438	0
Theft Expense	0	0	0
Small Office equipment	0	0	0
<b>Total Expenditures</b>	<b>33,845</b>	<b>45,100</b>	<b>37,449</b>

Prof Services	18,096	24,182	18,929
	18,096	24,182	18,929

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
Wages (F/T)	124,738	131,462	128,021
Wages (P/T)	10,428	12,652	8,547
Total	135,166	144,114	136,568

ER -Taxes - Admin (7.65%)(10.85%)	10,565	11,550	10,948
Employment Expense	100	100	100
Fingerprinting Expense	100	100	100
Benefits Expense	25,427	25,641	25,685
Employer Retirement Exp. (16.622%)	15,109	22,980	14,890
Worker's Compensation (.68% x 148%)	682	742	655
Total	51,983	61,113	52,378

**Total Salaries & Benefits**                      187,149    205,227    188,946

Pre

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
<b>Fixed Assets- Equipment</b>			
Fixed Asset Purchases	14,000	14,000	9,000
Fixed Asset Purchases (computer)	0	0	0
	14,000	14,000	9,000

**Total Expenditures**                      253,090    288,509    254,324

Total Revenues	26,148	27,338	15,825
Total Expenditures	253,090	288,509	254,324
Contingency Reserve (2% of expens:	0	0	332
<b>Net Gain (Loss)</b>	<b>-227,528</b>	<b>-261,845</b>	<b>-238,831</b>

Customer Service

## Recreation 2021-2022 Budget

Revenues	FY 20-21 Actual	FY 21-22 Budget	Mid Year
Program Revenue	Actual to Date	Budget	Budget Revision
Adult Softball	21,150	20,393	28,183
Adult Basketball	14,253	12,401	14,587
Adult Grass Volleyball (New)	0	0	0
Sr. Sports	5,543	5,443	3,926
Adult Volleyball	881	1,020	1,068
Pickle Ball	8,362	5,675	7,806
Adult Classes	28,477	20,632	38,447
Adult Classes - Bureau	13,301	11,987	13,013
Bocce Ball	657	157	613
Youth Basketball	101,173	93,048	82,689
Youth Classes	57,760	39,735	52,706
Youth Classes - Bureau	2,520	0	3,320
Youth Volleyball (New)	3,000	3,000	8,740
Pee Wee/Short Shots	0	0	0
Youth Camps	25,029	20,614	28,114
Youth Camps - Bureau	22,405	19,738	21,021
Youth Sports Camp	20,668	9,716	24,328
Youth Sports Camp - Bureau	8,896	8,896	0
Special Events	7,217	8,400	8,492
Party in the Park	441	0	441
Concert at Overlook (New)	5,800	6,133	2,703
Ukulele Festival	10,640	10,000	640
Food Truck Fiesta	1,415	0	0
Great Obstacle Scramble	12,285	10,819	12,441
Dead Festival	915	0	0
Auburn Community Festival	9,521	9,728	7,403
<b>Total Program Revenues</b>	<b>382,309</b>	<b>317,535</b>	<b>360,681</b>
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	0	0	0
<b>TOTAL MISC REVENUE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grants &amp; Donations</b>			
Youth Assistance Fund - In Dist	10,860	9,001	8,365
Donations - Recreation	0	0	0



TOTAL GRANTS & DONATIONS	10,860	9,001	8,365
<b>Total Revenues</b>	<b>393,169</b>	<b>326,536</b>	<b>369,046</b>

**Expenditures**

Program Expenditures	FY 20-21 Actual Actual to Date	FY 21-22 Budget Budget	Mid Year Budget Revision
Instructors - Adult Classes	19,821	17,869	22,791
Inst - A Classes - Bureau	6,691	6,900	6,502
Instructors - Youth Classes	31,410	27,427	34,593
Inst - Y Classes - Bureau	0	0	0
Officials - Adult Softball	5,072	4,720	7,081
Officials - Adult Basketball	3,033	4,573	4,573
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	10,072	10,072	10,072
Instructors- Youth Camp	33,524	31,164	28,899
Inst - Y Camp - Bureau	18,409	19,474	12,566
Instructors- Youth Sports Camp	6,720	5,324	3,854
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	2,512	1,835	1,292
Adult Basketball Expense	809	809	809
Adult Volleyball Expense	479	424	326
Pickle Ball/Tennis	2,103	1,685	2,240
Adult Class Expense	472	364	472
Bocce Ball Prog Expense	250	250	250
Youth Basketball Expense	20,522	22,868	25,226
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	469	476	400
Youth Volleyball Expense (New)	314	500	1,141
Youth Camp Expense	87	0	87
Youth Sports Camps	9	0	9
Special Events	7,591	9,393	7,604
Party in the Park	123	0	123
Concert at Overlook	1,867	3,363	196
Ukulele Festival Expense	10,521	10,175	520
Food Truck Fiesta	930	0	0
Obstacle	7,815	7,411	9,615
Dead Festival	215	0	0
Auburn Community Festival Exp	8,317	8,711	7,918
<b>TOTAL PROGRAM EXP.</b>	<b>200,157</b>	<b>195,787</b>	<b>189,159</b>

Recreation

**Operating Expenditures**

Telephone	122	0	617
Activity Guide	33,178	34,786	32,394
Youth Assistance Expense	13,588	15,218	12,021
Office Supplies	1,431	1,734	920
Gas/Mileage	487	517	437
Dues & Subscriptions	1,581	1,659	1,581
Staff Appreciation	396	46	46
Company Celebrations	1,445	1,445	1,326
Staff Development	537	537	449
Small Rec Equipment	376	376	376
Uniform Expense	(140)	0	0
Safety Supplies	30	30	30
<b>TOTAL OPERATING EXP</b>	<b>53,031</b>	<b>56,348</b>	<b>50,197</b>

	FY 20-21 Actual Actual to Date	FY 21-22 Budget	Mid Year Budget Revision
<b>Professional Services</b>			
Professional Services	14,621	18,375	15,963
<b>Total Professional Services</b>	<b>14,621</b>	<b>18,375</b>	<b>15,963</b>

**Salaries/Wages Expenditures**

Wages - Full Time	146,110	147,556	147,476
Wages - Part Time	0	0	0
Wages - Seasonal	2,357	2,553	1,007
Wages - Adult Softball	3,712	3,980	4,363
Wages - Uniform	0	0	0
Wages - Adult Basketball	3,324	3,622	3,674
Wages - Adult Volleyball	0	0	0
Wages - Special Events	0	0	255
<b>Totals</b>	<b>155,503</b>	<b>157,711</b>	<b>156,775</b>

**Benefits & Payroll Expenditures**

ER -Taxes - (13.65%)	12,370	12,664	12,310
Employment Expense	455	980	55
Fingerprinting Expense	87	105	52
Benefits Expense	34,197	37,017	33,093
Calpers Exp.	13,371	20,064	13,499
Worker's Comp	2,912	3,005	2,885
<b>Totals</b>	<b>63,392</b>	<b>73,835</b>	<b>61,894</b>

Recreation

**Equipment & Fixed Assets**

Fixed Assets - Recreation	0	0	0
Computer Purchases - Rec	0	0	0

**Totals** 0 0 0

**Total Expenditures** 472,083 483,682 455,614

**Total Revenues** 393,169 326,536 369,046

**Total Expenditures** 472,083 483,682 455,614

**Contingency (1% of expenses)** 0 0 0

**Net Gain (Loss)** (78,914) (157,145) (86,567)

Recreation!

## Aquatics 21-22 Budget Revenues

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
Adult Aquatic Activities	20,639	11,176	17,793
Adult Aquatic Activities Placer Hills	2,902	0	2,328
Master Swim	6,620	3,948	5,731
Public Swim	26,626	40,719	27,928
Public Swim - Placer Hills Pool	1,805	3,954	2,018
Swim Lessons	44,524	28,422	44,470
Swim Lessons - Placer Hills Pool	5,870	9,690	5,870
Swim Team	23,083	16,875	23,083
Synchro Team	15,686	11,510	16,111
Misc Income	0	0	0
<b>Totals</b>	<b>147,755</b>	<b>126,294</b>	<b>143,214</b>
<b>Rents &amp; Concessions</b>			
Sierra/Splash Pool Rental	14,124	12,323	14,124
Placer Hills Pool rental	1,400	1,851	1,400
<b>Totals</b>	<b>15,524</b>	<b>14,174</b>	<b>12,364</b>
<b>Grants &amp; Donations</b>			
Donation Rev - Aquatics	0	0	0
<b>Other Financing Sources</b>			
Transfers from Future Capital Constr.	0	0	0
Transfers from Equipment Reserv	15,900	15,900	13,133
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
<b>Totals</b>	<b>15,900</b>	<b>15,900</b>	<b>13,133</b>
<b>Total Revenues</b>	<b>179,179</b>	<b>156,368</b>	<b>168,711</b>

## Expenditures

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
<b>Program Expenditures</b>			
Instructors - Aquatics	1,054	2,006	1,054
Adult Aquatic Activities Exp.	2,358	1,063	2,358
Public Swim Expenses	1,832	2,797	1,832
Public Swim Expenses PH	467	441	467
Swim Lessons Expenses	271	303	271
Swim Team Expenses	334	471	339
Synchro Team Expenses	2,038	716	2,038

**Totals**

8,354	7,797	7,608
-------	-------	-------

**Operations & Supplies**

Telephone - Placer Hills Pool	1,040	1,056	1,041
Telephone - Aquatics	0	0	0
Office Supplies	0	0	0
Gas Milleage - Aquatics	0	0	0
Professional Services	0	274	0
Staff Appreciation- Aquatics	199	0	199
Staff Development- Aquatics	375	162	375
Safety Supplies - Aquatics	600	0	600
Small Equipment	0	1,660	0
Small Equipment - PH Pool	0	0	0
Uniform Exp	124	0	124
<b>Totals</b>	<b>2,338</b>	<b>3,152</b>	<b>2,339</b>

**Utilities**

Gas/Electric - Sierra Pool	29,770	35,900	33,591
Gas/Electric - Placer Hills	5,465	6,990	6,115
<b>Reimbursement - Gas/Electric</b>	<b>-11,106</b>	<b>-10,000</b>	<b>-11,105</b>
Water - Sierra Pool	2,796	3,203	2,796
Water - Placer Hills	803	952	836
<b>Reimbursement - Water</b>	<b>-1,012</b>	<b>-1,250</b>	<b>-1,012</b>
<b>Totals</b>	<b>26,716</b>	<b>35,795</b>	<b>31,221</b>

**Maintenance**

Maintenance - Sierra Pool	50,482	47,800	50,481
<b>Reimbursement - Maintenance</b>	<b>-4,572</b>	<b>-4,400</b>	<b>-4,572</b>
Maintenance - Placer Hills pool	8,639	11,500	8,639
<b>Totals</b>	<b>54,549</b>	<b>54,900</b>	<b>65,483</b>

**Salaries/Wages Expenses**

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
Wages - Aquatics Coordinator	18,694	24,921	18,695
Wages - Adult aquatics	5,020	5,958	5,020
Wages - Public Swim	41,788	70,462	41,789
Wages - Public Swim - PH Pool	4,015	9,428	4,016
Wages - Swim Lessons	14,296	10,466	14,295
Wages - Swim Lessons - PH Pool	1,823	4,211	1,824
Wages - Master Swim	2,871	4,157	2,873
Wages - Coaches (Swim Team)	9,092	7,757	9,092
Wages - Coaches (Synchro)	11,126	13,168	11,125
<b>Totals</b>	<b>108,725</b>	<b>150,528</b>	<b>108,729</b>

**Benefits & Payroll Costs**

Aquatics

ER -Taxes -(12.65%)	10,647	14,341	10,647
Employment Exp- Aquatics	117	1,630	118
Fingerprinting Exp- Aquatics	717	730	717
Calpers Exp. 16.444%	2,391	3,973	2,391
Worker's Comp (2.29% x 1.14%)	1,897	2,865	1,897
<b>Totals</b>	<b>15,768</b>	<b>23,539</b>	<b>15,770</b>

**Equipment & Fixed Assets**

Fixed Assets - Aquatics	15,900	15,900	13,133
<b>Totals</b>	<b>15,900</b>	<b>15,900</b>	<b>13,133</b>

0	0	0
0	0	0

<b>Total Expenditures</b>	<b>232,350</b>	<b>291,611</b>	<b>244,283</b>
<b>Total Revenues</b>	<b>179,179</b>	<b>156,368</b>	<b>168,711</b>
<b>Total Expenditures</b>	<b>232,350</b>	<b>291,611</b>	<b>244,283</b>
<b>Net Gain (Loss)</b>	<b>-53,171</b>	<b>-135,243</b>	<b>-75,572</b>

Aquatics

## Facilities & Grounds 21-22 Budget

### Revenues

	FY 21-22 Actual	FY 21-22 Budget	Mid Year Budget Revision
<b>Rents and Concessions</b>	<b>Actual to Date</b>	<b>Budget</b>	
<i>Fee Waivers- Public</i>	(6,195)	<b>(15,452)</b>	(6,194)
<i>Fee Waivers-CVCC Public</i>	(79)	<b>(79)</b>	(79)
<i>Fee Waiver Offset</i>	6,274	<b>15,531</b>	6,273
Blue Bird Room - CVCC	1,865	<b>1,969</b>	1,969
Stella Irving - Rec	302	<b>588</b>	302
Lakeside - Reg	2,718	<b>631</b>	2,717
<i>Sierra Room Rental- CVCC</i>	3,462	<b>1,733</b>	3,462
<i>Sunset Room Rental- CVCC</i>	1,153	<b>630</b>	1,151
<i>Canyon View Room Rental-CVCC</i>	2,497	<b>1,828</b>	2,455
<i>Foothills Room Rental- CVCC</i>	6,014	<b>4,245</b>	6,013
<i>Oak Room Rental-CVCC</i>	0	<b>0</b>	0
American River Room	5,004	<b>4,287</b>	5,004
Conference Room Rentals	3,446	<b>2,339</b>	2,294
Board Room Rental - CVCC	0	<b>0</b>	0
Conference Modular - Overlook	6,620	<b>7,186</b>	7,769
Gazebo - Rec	296	<b>150</b>	296
Gym - Rec	1,284	<b>1,543</b>	1,284
Gym - Reg	3,551	<b>5,251</b>	404
Tutor Totter Lease Agreement	6,648	<b>6,598</b>	6,658
Kitchen - Rec	0	<b>0</b>	0
Kitchen - Reg	0	<b>0</b>	0
Kitchen-CVCC	260	<b>392</b>	260
Picnic Area - Rec	9,264	<b>6,517</b>	9,264
Picnic Area - Reg	1,551	<b>1,958</b>	1,551
Picnic Area - Ashford	680	<b>1,279</b>	680
Picnic Area - Meadow Vista	3,494	<b>2,721</b>	3,493
Field - Recreation	4,371	<b>2,351</b>	4,370
Field A - Reg	1,744	<b>336</b>	1,744
Field - Softball MV	4,014	<b>1,900</b>	4,013
Field - Christian Valley	2,037	<b>1,826</b>	2,037
			40
Field Soccer/Baseball-Winchester	1,901	<b>3,532</b>	1,902
Field "Beggs" - Rec	7,255	<b>5,423</b>	7,255
Field B - Reg	883	<b>571</b>	882
Field "James" - Rec	9,833	<b>10,572</b>	9,843
Field "Chana" - Reg	7,002	<b>3,996</b>	7,001
Bocce Ball Field Rental	(120)	<b>116</b>	(120)
Field Soccer - Reg	2,575	<b>927</b>	2,200

Field Soccer A- MV	1,527	1,575	1,527
Field Soccer A- Railhead	6,750	4,860	7,124
Field Placer Hills	10,298	1,682	10,298
Field Soccer B- MV	1,756	0	0
Field Soccer B- Railhead	9,298	5,972	11,053
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	0	160	0
Field Lining Revenue - MV	0	189	0
Misc Rents & Concessions	7,318	1,636	7,318
Misc Rents & Concessions - Bureau	4,189	8,950	4,190
Custodial Fees	18,352	15,260	18,351
Custodial Fees- Bureau	960	520	960
Set up and Take Down Fees	2,073	1,588	2,073
Set up and Take Down Fees-Bureau	1,114	900	1,114
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>165,239</b>	<b>126,687</b>	<b>162,201</b>

#### Miscellaneous Revenues

MV comm ctr rental	440	45	45
Sales of an Asset	1,400	0	1,400
Recycling Revenue	0	0	0
Alcohol permit	3,873	2,879	3,873
Alcohol Permit - Bureau	171	0	171
MV alcohol fee	0	70	0
MV cust fee	44	0	0
Misc Income - F & G	1,500	0	1,500
<b>Total Misc Revenue</b>	<b>7,428</b>	<b>2,994</b>	<b>6,989</b>

FY 21-22  
Actual

FY 21-22  
Budget

Mid Year

#### Grants & Donations

	Actual to Date	Budget	Budget Revision
Grants	177,000	177,000	177,000
Donations F&G	5,020	5,000	6,000
Pump trac donations	118,393	116,850	53,198
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>300,413</b>	<b>298,850</b>	<b>236,198</b>

Interest Revenue - City Trust	663	960	366
<b>TOTAL Interest Income</b>	<b>663</b>	<b>960</b>	<b>366</b>

#### Project Revenue - Government

County Mitigation	62,000	62,000	107,000
City Mitigation Revenue	10,000	10,000	10,000
<b>Total Project Revenue - Gov</b>	<b>72,000</b>	<b>72,000</b>	<b>117,000</b>



### Other Financing Sources

Transfers from Future Capital Constr.	285,816	<b>285,816</b>	448,594
Loan Proceeds	2,135,500	<b>2,135,500</b>	1,899,207
Transfers from Equipment Reserv	17,000	<b>162,400</b>	43,000
Transfers from ADA Reserv	20,000	<b>20,000</b>	31,200
Transfers from City Mitigation	30,000	<b>30,000</b>	59,000
<b>Total Other Financing Sources</b>	2,488,316	<b>2,633,716</b>	<b>2,481,001</b>

### Taxes & Government Revenue

Atwood III Tax Revenue	27,039	<b>30,198</b>	27,039
<b>Total Taxes &amp; Gov't Revenue</b>	27,039	<b>30,198</b>	<b>27,039</b>

<b>TOTAL REVENUES</b>	3,061,098	<b>3,165,405</b>	<b>3,030,794</b>
-----------------------	-----------	------------------	------------------

### Expenditures

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
<b>Operations &amp; Supplies</b>	<b>Actual to Date</b>	<b>Budget</b>	<b>Budget Revision</b>
Telephone - F & G	14,136	<b>14,196</b>	14,137
Office Supplies - F & G	2,577	<b>3,434</b>	2,578
Duplication Cost - F & G	0	<b>0</b>	0
Gas/Mileage Expense - Fac & Gr..	46,347	<b>39,059</b>	53,633
Membership & Dues - F & G	604	<b>634</b>	604
Staff Appreciation - F & G	178	<b>156</b>	178
Staff Development - F & G	2,930	<b>2,093</b>	2,929
Uniform Exp	1,177	<b>3,435</b>	722
Small Tools and Equipment-Rec Park	3,950	<b>8,160</b>	8,160
Small Tools and Equipment-Reg Park	655	<b>1,340</b>	1,340
Small Tools and Equipment-MV Park	441	<b>880</b>	880
Small Tools and Equipment-CVCC Fac	1,357	<b>1,164</b>	1,357
			<b>2,257</b>
Field Marking Expense	1,122	<b>0</b>	1,122
Safety Supplies - F & G	11,014	<b>8,818</b>	11,013
Restroom Supplies - Rec Park	1,734	<b>1,941</b>	1,733
Restroom Supplies - Reg. Park	1,892	<b>1,946</b>	1,892
Restroom Supplies - Ashford	1,008	<b>1,003</b>	1,009
Restroom Supplies - M.V. Park	1,154	<b>1,214</b>	1,155
Restroom Supplies - Railhead Park	1,117	<b>1,023</b>	1,117
Restroom Supplies - Overlook Park	1,306	<b>1,238</b>	1,306

Restroom Supplies - Placer Hills Park	581	103	581
Restroom Supplies - Rec. Comm Ctr	3,249	3,748	3,248
Restroom Supplies - Reg. Comm. Ctr	2,727	3,415	2,726
Restroom Supplies - CVCC	3,499	4,644	3,499
Sanitation- Regional Park- Port. Toilet	5,446	5,414	5,446
Sanitation- Winchester Park- Port. Toilet	4,045	5,213	4,045
Sanitation- Rec Park ADA Portab	3,187	3,859	3,188
Sanitation - Reg ADA Toilets	3,181	4,551	3,182
Rec Park - Debris Box	9,592	7,743	9,592
Sanitation- Regional Park - Debris	6,272	6,728	6,270
Sanitation- MV Park- Debris	4,254	4,565	4,255
Sanitation- CVCC - Debris	2,382	2,964	2,381
<b>TOTAL OPERATIONS &amp; SUPPLIES</b>	145,371	144,681	157,535
	FY 21-22	FY 21-22	
	Actual	Budget	Mid Year
	141,168		

**4,203**

	Actual to Date	Budget	Budget Revision
Lights- Rec Pk Beggs Field (LL)	3,727	3,972	3,958
Lighting Reimbursements - Beggs Fld.	(2,511)	(3,486)	(2,511)
Lights- Rec Park James Field (LL)	4,469	5,994	4,677
Lighting Reimbursements - James Fld.	(2,769)	(3,625)	(2,769)
Lights- Recreation Field (LL)	1,025	1,119	1,054
Lighting Reimbursements - Rec Fld.	(737)	(1,114)	(736)
Gas/Electric - Rec Comm Ctr	5,569	8,526	6,036
Gas/Electric - Reg Comm Ctr	10,868	13,635	9,502
Gas/Elec. - Chr Vly Comm Ctr	1,206	1,616	1,586
Electric Reimbursements - Chr Vly CC	(1,211)	(1,348)	(1,509)
Gas/Electric - CVCC	21,644	27,337	23,644
Gas/Electric - Recreation Park	11,019	12,367	12,378
Lighting Reimb - Rec Park	34	6	34
Gas/Electric - Reg Park	32,955	27,258	33,563
Lighting Reimbursements - Reg Park	(4,181)	(2,001)	(4,181)
Gas/Electric - Ashford Park	4,023	3,958	4,507
Gas/Elec. - MV Park	6,326	5,715	6,402
Electric - Railhead	4,915	4,543	5,551
Lighting Reimbursements - Railhead	(3,060)	(1,731)	(3,114)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,557	1,607	1,813
Water - Rec Comm Ctr	3,547	3,553	3,547
Water - Reg Comm Ctr	2,251	2,362	2,250
Water - Chr Vly Comm Ctr	4,015	2,256	4,014
Water - CVCC	4,328	3,719	4,327
Water - Recreation Park	5,849	5,705	5,849
Water - Regional Park	10,574	10,216	10,574

Water - Ashford Park	4,916	5,196	4,916
Water - MV Park	23,324	20,766	23,324
Water - Chr Vly Park	2,734	3,905	2,735
Water - Railhead Park	4,695	4,962	4,695
Water - CVCC (Park)	2,985	2,114	2,985
Water - Overlook	6,327	6,753	6,327
Water - Placer Hills Park	5,535	6,976	5,534
Water - Winchester Park	0	0	0
Water - Atwood	3,413	3,537	3,413
Water - Chana Field	4,500	7,000	9,500
Sanitation - Rec Park (Sewer)	9,344	9,624	9,345
Sanitation - Regional Park - (Sewer)	15,103	15,103	15,103
Sanitation - Ashford Park (Sewer)	1,710	1,710	1,710
Sanitation - Railhead (Sewer)	174	179	174
Sanitation - Overlook (Sewer)	736	758	736
Sanitation - CVCC (Sewer)	10,189	10,495	10,190
<b>TOTAL UTILITIES</b>	221,117	231,237	231,133

	FY 21-22 Actual	FY 21-22 Budget	Mid Year Budget Revision
<b>Professional Services</b>	<b>Actual to Date</b>	<b>Budget</b>	
Professional Services	12,515	14,529	10,696
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	7,569	7,996	7,996
Atwood - County Admin Coll Fee	269	269	269
<b>Total Professional Services</b>	20,353	22,794	18,961

### Building & Grounds Maintenance

Equipment Rental - F & G	553	1,000	2,053
District Vehicles Maint - F & G	30,023	21,630	30,023
Irrigation supplies	1,979	340	1,982
Maint - Recreation Field	3,949	4,861	3,947
Maint - CV Baseball Field	5,204	5,314	5,203
Maint - James Field	2,524	1,652	2,525
Maint - Beggs Field	3,559	5,228	3,560
Maint & Repairs - Equipment	22,780	36,151	36,151
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	282	282	282
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	1,157	1,185	1,157

Maint - M.V. Tennis Courts	5,000	<b>5,000</b>	<b>0</b>
Maint - Recreation Park	23,429	<b>18,183</b>	<b>20,930</b>
Maint - Regional Park	93,942	<b>68,873</b>	<b>103,117</b>
Maint - Ashford Park	14,746	<b>13,857</b>	<b>18,246</b>
Maint - Meadow Vista Park	19,752	<b>29,998</b>	<b>18,551</b>
Maint - Christian Valley Park	4,577	<b>3,901</b>	<b>4,577</b>
Maint - Railhead Park	4,334	<b>6,470</b>	<b>4,334</b>
Maint- CVCC Park	5,723	<b>9,800</b>	<b>5,723</b>
Maint - Overlook Park	8,228	<b>10,153</b>	<b>8,228</b>
Maint - Placer Hills Park	3,259	<b>2,188</b>	<b>3,259</b>
Maint - Pocket Parks	911	<b>621</b>	<b>911</b>
Maint - Mt. Vernon Park	226	<b>228</b>	<b>226</b>
Maint - Winchester Park	1,414	<b>1,719</b>	<b>1,415</b>
Maint - Atwood III	3,541	<b>3,320</b>	<b>3,541</b>
Maint-Shockley	2,769	<b>3,650</b>	<b>2,769</b>
Maint - Bike Park	12,499	<b>11,831</b>	<b>12,998</b>
Maint-Ashley dog park	5,320	<b>4,280</b>	<b>5,319</b>
Maint - Recreation Comm Ctr	14,814	<b>18,445</b>	<b>14,814</b>
Maint - Regional Comm Ctr	15,372	<b>9,306</b>	<b>15,371</b>
Maint - Christian Valley Comm Ctr	100	<b>98</b>	<b>100</b>
Maint - CVCC	6,773	<b>10,318</b>	<b>17,888</b>
Maint - Overlook Modular	605	<b>672</b>	<b>605</b>
Maint - Regional Tennis Courts	5,057	<b>5,445</b>	<b>557</b>
Maint - MV Soccer A Field	287	<b>305</b>	<b>287</b>
Maint - RH Soccer A Field	3,973	<b>4,615</b>	<b>3,973</b>
Maint - PH Soccer Field	0	<b>0</b>	<b>0</b>
Maint - Regional Field Soccer	1,760	<b>3,058</b>	<b>1,760</b>
Maint - MV PeeWee Soccer	0	<b>31</b>	<b>0</b>
Maint - RH Soccer B Field	5,255	<b>5,550</b>	<b>5,255</b>
Maint - Regional Field A	8,600	<b>11,716</b>	<b>8,601</b>
Maint - MV Softball Field	309	<b>350</b>	<b>309</b>
Maint - Regional Field B	9,374	<b>10,199</b>	<b>9,375</b>
Maint - Regional Field C	17,285	<b>5,974</b>	<b>17,283</b>
Tree Maint Rec Park	5,021	<b>10,000</b>	<b>10,021</b>
Tree Maint Reg	5,000	<b>10,000</b>	<b>10,000</b>
Tree Maint Ashford	2,250	<b>5,000</b>	<b>2,250</b>
Tree Maint MV park	4,750	<b>5,000</b>	<b>4,750</b>
Tree Maint Christian Valley Park		<b>0</b>	<b>5,000</b>
Tree Maint Overlook Park		<b>0</b>	<b>5,000</b>
Tree Maint PH Park	0	<b>2,750</b>	<b>0</b>
Tree Maint Shockley Park	7,250	<b>7,250</b>	<b>7,250</b>
Tree Maint Railhead Park	0	<b>0</b>	<b>20,000</b>
Tree Maint Pocket Parks	0	<b>0</b>	<b>0</b>
Tree Maint Atwood Park	0	<b>2,500</b>	<b>0</b>

Vandalism Repairs Exp.	5,447	12,878	5,447
<b>TOTAL MAINTENANCE</b>	400,962	413,175	466,923

<b>Salaries/Wages Expenses</b>	FY 21-22 Actual Actual to Date	FY 21-22 Budget Budget	Mid Year Budget Revision
Wages - Fac Attend - Rec Park	106,247	104,983	106,247
Wages - Fac Attend - CVCC	36,365	34,011	36,364
Wages - Fac Attend - Reg Park	25,535	26,247	25,534
Wages - Fac Attend - Overlook	45	79	79
Wages - Management	166,510	166,999	166,509
Wages - Rec Park	251,974	248,915	251,975
Wages - Reg Park	171,604	178,944	176,605
Wages - Ashford Park	53,324	54,202	53,325
Wages - Meadow Vista Park	60,509	70,215	60,509
Wages - CV Comm Ctr	9,010	9,853	9,011
Wages - Railhead Park	17,030	22,525	17,031
Wages - CVCC	15,258	19,338	15,259
Wages - Overlook Park	20,055	20,686	20,008
Wages - Placer Hills Park	19,751	20,186	19,751
Wages - Pocket Parks	6,442	8,622	6,443
Wages- Mt. Vernon Park	433	0	0
Wages - Winchester Park	6,416	9,016	6,623
Wages - Atwood	7,752	8,066	7,857
Wages - Shockley	5,899	4,450	4,845
Wages - Other Projects	0	0	0
Wages - Special Events	588	548	1,763
Wages - Uniform Allowance	10,935	14,204	12,580
	991,682	1,022,089	998,318

	FY 21-22 Actual Actual to Date	FY 21-22 Budget Budget	Mid Year Budget Revision
ER -Taxes - F & G (7.65%)	80,691	82,215	80,853
Employment Expense - F & G	2,951	2,037	2,952
Fingerprinting Exp. - F & G	293	125	293
Benefits Expense - F & G	230,935	236,277	237,933
Employer Retirement Exp.	82,059	129,686	90,466
Worker's Comp.	76,820	78,955	79,320
<b>TOTAL BENEFITS &amp; PAYROLL COSTS</b>	473,749	529,295	491,817

**TOTAL SALARIES, BENEFITS** 1,465,431 1,551,384 1,490,135

**Fixed Assets**

Fixed Asset Purchases - F&G	89,516	162,400	92,120
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	0	0	0
<b>TOTAL FIXED ASSETS</b>	89,516	162,400	92,120

**Lease Purchase Princ/Interest**

	0	0	0
	0	0	0
<b>TOTAL LEASE COSTS</b>	0	0	0

**Rent**

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,076	2,076	2,076
<b>TOTAL RENT</b>	2,076	2,076	2,076

	FY 21-22 Actual Actual to Date	FY 21-22 Budget Budget	Mid Year Budget Revision
Art in the Park	2,853	877	2,857
Bike Park Construction	159,632	159,750	130,738
Rec Shop Floor Repairs	9,920	10,000	10,000
MV Parking lot Restripe/Reseal	16,361	15,000	15,000
MV ADA Signage		0	1,200
MV Pathway Repairs	15,000	15,000	28,500
Overlook Restrooms ADA upgrades	15,000	15,000	15,000
Meadow Vista Playground		0	100,000
Regional Dry Creek Playground	177,000	177,000	177,000
Placer Hills Parking Lot	30,102	30,000	50,000
Energy Efficiency Project	2,134,853	2,135,500	1,924,207
REG - 24 Acres Planning/CEQA	73,183	73,276	62,554
Reg - 24 Acres Construction Docs	70,000	70,000	110,000
Reg - Trail Signs		0	10,000
CVCC ADA Door opener	5,000	5,000	5,000
REC - James Field Grass	43,972	42,000	42,000
REC - Rec Field Renovation	25,000	25,000	0
Wheelchair Swing Project	65,003	65,000	85,000
<b>Total Capital Improvements (Funded)</b>	2,844,430	2,838,403	2,769,056

**TOTAL CAP IMPROVEMENT** 2,844,430 2,838,403 2,769,056

**TOTAL EXPENDITURES** 5,189,257 5,366,150 5,227,939

<b>Total Revenues</b>	3,061,098	<b>3,165,405</b>	<b>3,030,794</b>
<b>Total Expenditures</b>	5,189,257	<b>5,366,150</b>	<b>5,227,939</b>
<b>Contingency Fund 1% of total exp</b>	0	<b>0</b>	<b>0</b>
<b>Restricted reserve for equip repl</b>	0	<b>0</b>	<b>0</b>
<b>Net Gain (Loss)</b>	(2,128,159)	<b>(2,200,745)</b>	<b>(2,197,145)</b>

## Youth Services 2021-2022 Budget Revenues

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Alta Vista DSC Revenue	(197)	0	(197)
Auburn Elem DSC Revenue	144,690	147,602	114,016
Skyridge DSC Revenue	151,361	136,728	163,089
Rec Day Camp Rev (School & Summer)	180,286	172,795	179,818
Preschool	75,798	79,100	72,506
Newcastle DSC Revenue	123,125	107,100	134,151
<b>TOTAL</b>	<b>675,063</b>	<b>643,325</b>	<b>663,383</b>
Grant Proceeds	41,525	0	43,125
Donations	0	0	0
	<b>41,525</b>	<b>0</b>	<b>43,125</b>
<i>Future Capital Construction</i>	0	0	30,850
	0	0	0
	<b>0</b>	<b>0</b>	<b>30,850</b>
<b>Rents &amp; Concessions</b>			
Rock Creek Modular Rent	3,960	3,960	3,960
<b>Miscellaneous Revenue</b>			
	0	0	0
	1,682	500	5,182
<b>Total Revenues</b>	<b>722,230</b>	<b>647,785</b>	<b>746,500</b>

## Expenses

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Alta Vista Program expense	0	0	0
Auburn Elem - Program Expense	3,176	3,650	4,076
Skyridge - Program Expense	3,494	3,650	4,169
Rec Day Camp - Program Exp (Sch. & Sum)	13,898	14,000	12,616
Preschool	1,858	2,400	2,308
Newcastle - Program Expense	3,940	3,650	4,241
	<b>26,366</b>	<b>27,350</b>	<b>27,410</b>
<b>Operations &amp; Supplies</b>			
Advertising - Youth Services	8,617	8,672	8,672



Advertising - Youth Services	0	55	0
Merchant fees	912	0	7,002
Telephone - Youth Services (Cell phones)	0	0	0
Telephone - Preschool	151	0	546
Telephone - Rec Day Camp Modular	1,498	2,610	858
Telephone - Newcastle	519	639	857
Telephone- Auburn Elem	2,108	2,667	328
Telephone - Alta Vista	0	0	0
Telephone- Skyridge	1,390	1,951	615
Office Supplies - Youth Services	484	300	1,094
Gas/Mileage Reimbursement Expense	182	150	311
Dues and Subscriptions	165	165	0
Staff Appreciation - Youth Services	140	155	150
Bad Debts Expense	681	0	1,081
Staff Development - Youth Services	365	925	7,865
Safety Supplies - Youth Services	0	500	250
Small Equipment	200	1,400	0
<b>TOTAL</b>	<b>17,412</b>	<b>20,189</b>	<b>29,629</b>

<b>Utilites</b>			
Electric - Day Camp	2,534	2,775	2,105
	<b>2,534</b>	<b>2,775</b>	<b>2,105</b>

<b>Professional Services</b>			
Professional Services	7,096	9,867	7,095
	<b>7,096</b>	<b>9,867</b>	<b>7,095</b>

	<b>FY 21-22 Actual</b>	<b>FY 21-22 Budget</b>	<b>Mid Year</b>
Rep/Maint - Auburn Elem	1,434	1,700	2,078
Rep/Maint - Rock Creek	305	675	304
Rep/Maint - Rec Day Camp	348	675	675
Rep/Maint - Skyridge	490	900	900
Rep/Maint - Preschool	275	425	425
Rep/Maint - Newcastle	0	0	425
	<b>2,852</b>	<b>4,375</b>	<b>4,807</b>

	<b>FY 21-22 Actual</b>	<b>FY 21-22 Budget</b>	<b>Mid Year</b>
<b>Salaries/Wages Expenses</b>			
Wages - (Y.Serv) - Manager - Salary	63,896	62,388	64,200
Wages - (Y.Serv) - Alta Vista - PT	0	0	0
Wages - (Y.Serv) - Aub Elem - PT	66,850	78,510	70,423
Wages - (Y.Serv) - Aub Elem Maint	183	843	843
Wages - (Y.Serv) - Rock Creek Maint	217	126	254
Wages - (Y.Serv) - Skyridge - PT	64,811	75,910	69,239
Wages - (Y.Serv) - Skyridge Maint	650	126	987

Youth Services

Wages - (Y.Serv) - Rec Day Camp - PT	96,260	114,110	115,346
Wages - (Y.Serv) - Day Camp Maintenananc	183	363	309
Wages- (Y.Serv) - Newcastle - PT	56,794	57,444	66,795
Wages - (Y.Serv) - Newcastle Maint	88	63	1
Wages - (Y.Serv) - Preschool	41,525	50,800	53,687
<b>TOTAL WAGES</b>	<b>391,457</b>	<b>440,683</b>	<b>442,084</b>

**Benefits & Payroll Costs**

ER Taxes (SS/MC/SUTA/ETT)	37,781	49,134	44,029
Employment Exp- Y.S.	325	635	180
Fingerprinting Exp - Y.S.	551	700	680
Benefits Expense - Y.S.	29,123	30,000	30,000
Employer Retirement Exp. YS	33,082	52,149	41,464
Worker's Compensation - Y.S.	7,077	8,375	7,400
<b>TOTAL BENEFITS</b>	<b>107,939</b>	<b>140,993</b>	<b>123,753</b>

<b>Total Salaries &amp; Benefits</b>	<b>499,396</b>	<b>581,676</b>	<b>565,837</b>
--------------------------------------	----------------	----------------	----------------

**Fixed Assets- Equipment**

	FY 21-22 Actual	FY 21-22 Budget	Mid Year
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Improvement**

Skyridge Roof Repairs	0	0	10,846
Auburn EI Floor Repairs	0	0	5,000
Paving Solution between Modulars	0	0	15,000
	<b>0</b>	<b>0</b>	<b>30,846</b>

<b>Total Expenditures</b>	<b>555,656</b>	<b>646,232</b>	<b>667,729</b>
---------------------------	----------------	----------------	----------------

<b>Total Revenues</b>	<b>722,230</b>	<b>647,785</b>	<b>746,500</b>
<b>Total Expenditures</b>	<b>555,656</b>	<b>646,232</b>	<b>667,729</b>
<b>Contingency Reserve (1% of expense)</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Net Gain (Loss)</b>	<b>166,574</b>	<b>1,553</b>	<b>78,770</b>

Youth Services

**Resolution Number 2021-21  
Before the Governing Board of the  
Auburn Area Recreation and Park District  
County of Placer, State of California**

**ADOPTION OF MID-YEAR BUDGET REVISION, 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 Mid-Year Budget Revision for the Fiscal Year 2021-2022 is hereby adopted in accordance with the following:

**REVENUES**

<b>Park &amp; Recreation Services Revenue</b>	
Program Revenue	1,183,103.00
Facility Rentals	178,525.00
	1,361,628.00
<b>Total Park &amp; Rec. Services Revenue</b>	
	1,361,628.00
<b>Government Revenues</b>	
Taxes, Governmental Revenue	3,804,247.00
	3,804,247.00
<b>Total Governmental Revenue</b>	
	3,804,247.00
<b>Other Revenue</b>	
Interest Revenue	9,987.00
Misc. Revenue	45,424.00
	55,411.00
<b>Total Other Revenue</b>	
	55,411.00
<b>Donations</b>	
Donations, Grant, In kind	87,490.00
	87,490.00
<b>Total Donation Revenue</b>	
	87,490.00
<b>TOTAL OPERATING REVENUES</b>	
	5,308,776.00
<b>Project, Equipment and Reserve Transfer Revenue</b>	
Transfer in from ADA Reserves	31,200.00
Grant Proceeds	178,000.00
Transfer in from Unfunded Liability Reserves	140,000.00
Energy Efficiency Project Reserves	1,899,207.00
Contributions/In kind Services Revenue	53,198.00
Transfer in from Equipment Reserves	56,133.00
Transfer in from Reserves	479,444.00
	2,837,182.00
<b>Total Project and Equipment Revenue</b>	
	2,837,182.00
<b>Park Dedication Revenue</b>	
City Park Dedication Revenue	69,000.00
County Park Dedication Revenue	107,000.00
	176,000.00
<b>Total Park Dedication Revenue</b>	
	176,000.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>	
	3,013,182.00
<b>TOTAL REVENUES</b>	
	<b>8,321,958.00</b>

**EXPENDITURES**

Program, Administrative and General Expenditures	
Program Expenditures	224,177.00
Operations & Supplies	454,625.00
Utilities Expense	264,459.00
Professional Expenses	95,871.00
Building & Grounds expense	537,213.00
Property Tax Admin. Fees	71,878.00
Election Cost	-
Wages & Benefits	3,319,947.00
Land & Building Leases	152,321.00
Fixed Assets	67,120.00
Equipment Reserve Expenditures	56,133.00
	5,243,744.00
<b>Total Operating Expenditures</b>	
	5,243,744.00
Capital Improvement Projects	
Energy Efficiency Projects	1,899,207.00
General Fund Project	2,857.00
ADA reserve projects	31,200.00
Future Cap Projects	479,444.00
In-Kind & Other Contribution Projects	231,198.00
	2,643,906.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	59,000.00
County Park Dedication Project Expenditures	107,000.00
	166,000.00
<b>TOTAL EXPENDITURES</b>	
	<b>8,053,650.00</b>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	
	<b>268,308.00</b>
TO EQUIPMENT RESERVE	90,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS - Prefunding & CEPPT	113,482.00
TO FUTURE CAP CONSTRUCTION RESV.	45,000.00
	14,826.00
<b>OPERATING BUDGET BALANCE</b>	
	<b>14,826.00</b>

BE IT FURTHER RESOLVED, that the Mid-Year Budget Revision is hereby adopted on this 28th day of Oct, 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

**Discussion Item #1. – Proposed Board and Committee Meeting Schedule for November and December, 2021**

The proposed Board and Committee Meeting schedule for November and December, 2021 is listed below as follows:

**November, 2021**

Acquisition & Development	Tuesday, November 9, 2021 at 10:00 a.m.
Program, Personnel, Policy, Fee & Legal Review	Wednesday, November 10, 2021 at 1:00 p.m.
Standing Finance	Wednesday, November 10, 2021 at 2:00 p.m.

**December, 2021**

Acquisition & Development	Tuesday, December 7, 2021 at 10:00 a.m.
Program, Personnel, Policy, Fee & Legal Review	Wednesday, December 8, 2021 at 1:00 p.m.
Standing Finance	Wednesday, December 8, 2021 at 2:00 p.m.

# November 2021

# December 2021

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b> OFF – Veterans Day	<b>12</b>	<b>13</b>
<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b> Board Meeting	<b>19</b>	<b>20</b>
<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b> OFF – Thanksgiving	<b>26</b> OFF	<b>27</b>
<b>28</b>	<b>29</b>	<b>30</b>				

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b> Board Meeting	<b>17</b>	<b>18</b>
<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b> OFF – Christmas Eve (observed)	<b>24</b> OFF – Christmas (observed)	<b>25</b>
<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b> OFF – New Year's Day (observed)	