

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, SEPTEMBER 16, 2020, 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://zoom.us/j/91425218544>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 914 2521 8544 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.

The Auburn Area Recreation and Park District appreciates your patience and understanding as we work through this new method of holding a public meeting.

**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 August 19, 2020 Standing Finance Meeting  
(Pages 3 – 5)**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for August, 2020 (Pages 6 – 8)**

**Recommendation:** Review and approve cash requirements for August, 2020, forward to the consent calendar for review and approval.

**4.3 Review of Financials for August, 2020 (Pages 9 – 32)**

**Recommendation:** Review and approve Financials for August, 2020, forward to the consent calendar for review and approval.

**4.4 Discussion Item:**

- 1.** A review of the projects and improvements that are currently part of the proposed Energy Savings Performance Contract with Centrica (formerly SmatWatt Energy Inc.) (Pages 33 – 38)
- 2.** County Mitigation Fund, current balance \$487,738.

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

Bringing down unfunded liabilities for CalPERS.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

**ADJOURNMENT**

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

9-11-20  
Date

11:10 AM  
Time

P. Larson  
Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM AUGUST 19,  
2020 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, August 19, 2020 at 2:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

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

**ROLL CALL**

Directors Ainsleigh and Lynch were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by the Committee.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from July 22, 2020 Standing Finance Meeting**

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the July 22, 2020 Standing Finance Meeting.

**4.2 Review of Cash Requirements for July, 2020**

Directors Ainsleigh and Lynch reviewed and approved the cash requirements for July, 2020 and forwarded them to the consent calendar for review and approval.

**4.3 Review of Financials for July, 2020**

Directors Ainsleigh and Lynch reviewed and approved the financials for July, 2020 and forwarded them to the consent calendar for review and approval.

**4.4 Resolution Number 2020-26: Transfer of Contingency Funds to CalPERS Unfunded Liability Fund**

Directors Ainsleigh and Lynch reviewed and approved Resolution Number 2020-26 and forwarded it to the consent calendar for adoption.

**4.5 Discussion item:**

1. County Mitigation Fund, current balance \$487,738.

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

Bringing down unfunded liabilities for CalPERS.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

None.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 3:09 p.m.

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

\_\_\_\_\_  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
AUGUST, 2020**

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION:**

**STAFF**

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

**SEE ATTACHED LISTING**

**OF EXPENSES: \$184,886.97**

Ranges: From: To: From: To:  
 Check Number First Last Check Date 8/1/2020 8/31/2020  
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST  
 Vendor Name First Last

Sorted By: Check Date

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
20639	S1007	Stationary Engineers, Local 39	8/7/2020	COMM 1ST	PMCHK00002678	\$346.56
20640	TEMPB	Bryce Beverage	8/7/2020	COMM 1ST	PMCHK00002678	\$110.00
20641	TEMPC	Catherine Coutts	8/7/2020	COMM 1ST	PMCHK00002678	\$116.00
20642	TEMPD	Jennifer Dixon	8/7/2020	COMM 1ST	PMCHK00002678	\$70.00
20643	TEMPF	Foothills Quilters	8/7/2020	COMM 1ST	PMCHK00002678	\$1,249.20
20644	TEMPH	Cami Henderson	8/7/2020	COMM 1ST	PMCHK00002678	\$224.00
20645	TEMPJ	Kaitlyn Jacobs	8/7/2020	COMM 1ST	PMCHK00002678	\$112.00
20646	TEMPL	Justin Lodwig	8/7/2020	COMM 1ST	PMCHK00002678	\$285.00
20647	TEMPM	Kara Miller	8/7/2020	COMM 1ST	PMCHK00002678	\$70.00
20648	TEMPS	Sage Stowers	8/7/2020	COMM 1ST	PMCHK00002678	\$110.00
20649	TEMPT	Anna Tortosa	8/7/2020	COMM 1ST	PMCHK00002678	\$112.00
20650	TEMPW	Andrea Williams	8/7/2020	COMM 1ST	PMCHK00002678	\$405.00
20651	TEMPZ	Veronique Zobel	8/7/2020	COMM 1ST	PMCHK00002678	\$75.00
20652	U0033	United States Treasury	8/7/2020	COMM 1ST	PMCHK00002678	\$75.00
20633	U0019	US Bank	8/11/2020	COMM 1ST	PMCHK00002679	\$3,617.75
020651	1099-16	Skyhawks Sports	8/14/2020	COMM 1ST	PMCHK00002680	\$1,228.50
020652	1099-216	Gerald Harris	8/14/2020	COMM 1ST	PMCHK00002680	\$156.00
020653	1099-218	Auburn Gymnastics Center	8/14/2020	COMM 1ST	PMCHK00002680	\$1,072.50
020654	1099-221	Timothy Bowen	8/14/2020	COMM 1ST	PMCHK00002680	\$1,134.00
020655	1099-243	Phillip Dallas	8/14/2020	COMM 1ST	PMCHK00002680	\$130.00
020656	1099-254	Ralph Kendrick	8/14/2020	COMM 1ST	PMCHK00002680	\$330.00
020657	1099-269	Deborah Lynn	8/14/2020	COMM 1ST	PMCHK00002680	\$117.00
020658	1099-271	Kelpro Security	8/14/2020	COMM 1ST	PMCHK00002680	\$2,370.90
020659	1099-295	Juli Land-Marx	8/14/2020	COMM 1ST	PMCHK00002680	\$1,500.00
020660	1099-373	Metal Arts Academy	8/14/2020	COMM 1ST	PMCHK00002680	\$780.00
020661	1099-5	Daniel Crandall	8/14/2020	COMM 1ST	PMCHK00002680	\$68.60
020662	A0001	Recology Auburn Placer	8/14/2020	COMM 1ST	PMCHK00002680	\$852.66
020663	A0013	AT&T	8/14/2020	COMM 1ST	PMCHK00002680	\$64.20
020664	A0027	Recology Auburn Placer	8/14/2020	COMM 1ST	PMCHK00002680	\$1,132.71
020665	A0051	Anderson's Sierra Pipe Co.	8/14/2020	COMM 1ST	PMCHK00002680	\$1,128.88
020666	A0111	AllGood Driving School, Inc	8/14/2020	COMM 1ST	PMCHK00002680	\$60.00
020667	A0167	Auburn Chrysler Dodge	8/14/2020	COMM 1ST	PMCHK00002680	\$601.47
020668	B0008	Burke Company, Inc.	8/14/2020	COMM 1ST	PMCHK00002680	\$3,430.31
020669	B0056	Cindy Bell	8/14/2020	COMM 1ST	PMCHK00002680	\$45.00
020670	B0069	Bidwell Water	8/14/2020	COMM 1ST	PMCHK00002680	\$247.50
020671	C0113	Cooks Portable Toilets & Septi	8/14/2020	COMM 1ST	PMCHK00002680	\$1,742.63
020672	C0130	Cirrus Group LLC	8/14/2020	COMM 1ST	PMCHK00002680	\$672.09
020673	D0010	Diamond Pacific	8/14/2020	COMM 1ST	PMCHK00002680	\$171.04
020674	D0025	Dawson Oil Company	8/14/2020	COMM 1ST	PMCHK00002680	\$3,428.76
020675	D0066	De Lage Landen Financial Servi	8/14/2020	COMM 1ST	PMCHK00002680	\$332.48
020676	H0062	Home Depot Pro	8/14/2020	COMM 1ST	PMCHK00002680	\$102.19
020677	L0027	Pat Larson	8/14/2020	COMM 1ST	PMCHK00002680	\$36.11
020678	L0100	Lifeguard First Aid & Safety,	8/14/2020	COMM 1ST	PMCHK00002680	\$2,022.74
020679	M0098	Meadow Vista County Water Dist	8/14/2020	COMM 1ST	PMCHK00002680	\$2,809.13
020680	P0005	Placer County Water Agency	8/14/2020	COMM 1ST	PMCHK00002680	\$3,577.66
020681	P0007	Pacific Gas & Electric Company	8/14/2020	COMM 1ST	PMCHK00002680	\$632.49
020682	P0083	Placer County Resource Conserv	8/14/2020	COMM 1ST	PMCHK00002680	\$4,000.00
020683	S0008	Sherwin-Williams	8/14/2020	COMM 1ST	PMCHK00002680	\$186.88
020684	S0050	Sierra Safety	8/14/2020	COMM 1ST	PMCHK00002680	\$22.25
020685	S0094	Manouch Shirvanioun	8/14/2020	COMM 1ST	PMCHK00002680	\$40.25
020686	S0159	Sac Ice	8/14/2020	COMM 1ST	PMCHK00002680	\$297.22
020687	T0075	TS Printing	8/14/2020	COMM 1ST	PMCHK00002680	\$411.84
020688	T0076	Tri-C Machine Co. of Auburn, I	8/14/2020	COMM 1ST	PMCHK00002680	\$16.09
020689	TEMPT	Kari Tucker	8/14/2020	COMM 1ST	PMCHK00002680	\$115.00
020690	W0001	Walker's Office Supplies, Inc.	8/14/2020	COMM 1ST	PMCHK00002680	\$1,157.46
020691	W0003	Warehouse Paint Incorporated	8/14/2020	COMM 1ST	PMCHK00002680	\$327.04

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
020692	W0010	Waxie Sanitary Supply	8/14/2020	COMM 1ST	PMCHK00002680	\$1,242.23
020693	W0044	Wave	8/14/2020	COMM 1ST	PMCHK00002680	\$1,841.83
020694	Y0002	Yuba Lock & Safe	8/14/2020	COMM 1ST	PMCHK00002680	\$704.10
20695	A0169	AT&T Acct 303817271	8/21/2020	COMM 1ST	PMCHK00002681	\$148.73
20696	S1007	Stationary Engineers, Local 39	8/21/2020	COMM 1ST	PMCHK00002681	\$368.04
20697	TEMPB	Danielle Bushong	8/21/2020	COMM 1ST	PMCHK00002681	\$58.00
20698	TEMPL	Foothill Karate-Do	8/21/2020	COMM 1ST	PMCHK00002681	\$222.70
20699	U0033	United States Treasury	8/21/2020	COMM 1ST	PMCHK00002681	\$75.00
20635	S0167	Special District Risk Managemen	8/25/2020	COMM 1ST	PMCHK00002682	\$94,144.45
20701	1099-147	Tom Isaac	8/28/2020	COMM 1ST	PMCHK00002683	\$468.00
20702	1099-256	Healing Pastures, Inc.	8/28/2020	COMM 1ST	PMCHK00002683	\$648.75
20703	1099-343	Faith Petersen	8/28/2020	COMM 1ST	PMCHK00002683	\$396.00
20704	1099-363	Cheyenne Little	8/28/2020	COMM 1ST	PMCHK00002683	\$1,068.00
20705	A0014	AT&T	8/28/2020	COMM 1ST	PMCHK00002683	\$314.85
20706	A0051	Anderson's Sierra Pipe Co.	8/28/2020	COMM 1ST	PMCHK00002683	\$4,337.36
20707	B0034	Bast Bros. Welding Works	8/28/2020	COMM 1ST	PMCHK00002683	\$20.00
20708	C0061	California Computer Services	8/28/2020	COMM 1ST	PMCHK00002683	\$62.50
20709	C0120	Capture Technologies	8/28/2020	COMM 1ST	PMCHK00002683	\$1,367.78
20710	C0121	Cole Huber LLP	8/28/2020	COMM 1ST	PMCHK00002683	\$288.50
20711	D0008	The Davey Tree Expert	8/28/2020	COMM 1ST	PMCHK00002683	\$4,500.00
20712	H0056	Humana Dental Ins. Co	8/28/2020	COMM 1ST	PMCHK00002683	\$2,192.31
20713	H0060	HercRentals Inc.	8/28/2020	COMM 1ST	PMCHK00002683	\$2,264.76
20714	L0027	Pat Larson	8/28/2020	COMM 1ST	PMCHK00002683	\$28.29
20715	M0013	Meadow Vista Hardware	8/28/2020	COMM 1ST	PMCHK00002683	\$146.38
20716	M0019	Kahl Muscott	8/28/2020	COMM 1ST	PMCHK00002683	\$132.25
20717	N0012	Nevada Irrigation District	8/28/2020	COMM 1ST	PMCHK00002683	\$634.15
20718	N0045	Near U CO2	8/28/2020	COMM 1ST	PMCHK00002683	\$111.30
20719	O0021	Amy Oddo	8/28/2020	COMM 1ST	PMCHK00002683	\$223.71
20720	P0005	Placer County Water Agency	8/28/2020	COMM 1ST	PMCHK00002683	\$3,308.27
20721	P0007	Pacific Gas & Electric Company	8/28/2020	COMM 1ST	PMCHK00002683	\$12,064.79
20722	R0073	Riebes Auto Parts	8/28/2020	COMM 1ST	PMCHK00002683	\$222.72
20723	S0009	Sierra Saw Sales And Service	8/28/2020	COMM 1ST	PMCHK00002683	\$103.80
20724	S0034	Thatcher Company	8/28/2020	COMM 1ST	PMCHK00002683	\$2,646.98
20725	S0145	SCP Pool Distributors LLC	8/28/2020	COMM 1ST	PMCHK00002683	\$244.93
20726	S1000	State Of California/DOJ	8/28/2020	COMM 1ST	PMCHK00002683	\$106.00
20727	T0071	TIAA Commercial Finance, Inc.	8/28/2020	COMM 1ST	PMCHK00002683	\$107.34
20728	TEMPD	Alyson Dennis	8/28/2020	COMM 1ST	PMCHK00002683	\$56.00
20729	U0016	Uptown Signs & Graphics, Inc.	8/28/2020	COMM 1ST	PMCHK00002683	\$377.52
20730	W0001	Walker's Office Supplies, Inc.	8/28/2020	COMM 1ST	PMCHK00002683	\$1,959.56
20731	W0043	West Coast Fire Protection Sys	8/28/2020	COMM 1ST	PMCHK00002683	\$150.00

Total Checks: 96

Total Amount of Checks: \$184,886.97



**SECTION: 4.0**

**ITEM: 4.3**

**REVIEW OF FINANCIALS FOR  
AUGUST, 2020**

**DESCRIPTION:**

**SEE ATTACHMENT**

**INFORMATION:**

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

**FISCAL IMPACT:**

**NONE**

## ***Accounting's Report, September 2020 Finance Meeting:***

**Veona Galbraith- Administrative Services Manager**

### **August's Financials**

#### ***Revenues –***

- **Program Revenues** are up \$16,500 above budget. (Recreation programs account for this)
- **Rents and Concessions** are up \$24,600 above budget. We have \$13,500 above budget in Pool Rentals, the rest comes from facilities with slight revenues above the refunds that we anticipated. Some groups have held onto their credits anticipating re-booking their rentals as soon as they can.
- **Miscellaneous Revenues** are up because we received \$15,000 for our new trailer and reimbursement for our truck repairs. (the accident was in last fiscal year, so we report the revenue here)
- **Interest Revenue** is under because we have not received final August reports from Placer County
- **Tax Revenues** are up by \$73,000.

#### ***Expenses –***

- **Program Expenses** are above budget by \$15,600, since we ran programs that weren't budgeted for, we have expenses in running those programs.
- **Professional Services Expense** are under by \$13,500. In most cases, this is because of much lower merchant fees due to lack of programs.
- **Maintenance Expenses** are under by \$22,000. \$16,000 was set aside for Shockley Maint billing that we have not received, maintenance at Rec Park is also down \$11,000.
- **Benefits & Payroll Expenses** are under by \$92,000. Most savings have occurred due to cut hours. (Admin \$13,000, C Serv \$11,000, Rec \$7,900, Aqua \$6,000 and F & G \$60,000 which is currently understaffed). The majority of health insurance was not paid for in August due to the CalPERS Health Care change that happened Sept 1st. We will double pay for most employees in September
- **Assets** are over by \$30,000. The mower was budgeted for in fiscal year 2019-20, but didn't arrive until this fiscal year. Funds to pay for this come from the Equipment Reserves.

**PROFIT & LOSS**  
**20/21 Approved Budget**

	Approved Budget FY 20-21	% Of Total	Mid-Yr Revision FY 20-21	2020		Last Yr August Actuals	2020 YTD ACTUALS	2020 YTD BUDGET	Last Yr YTD ACTUALS
				August ACTUALS	ACTUALS				
<b>Operating Revenues</b>									
Program Revenue	559,332	12%	559,332	33,723	55%	147,992	199,983	183,465	714,819
Facility Revenue	25,252	1%	25,252	1,040	2%	10,822	23,752	(861)	114,649
Misc. Revenue	29,934	1%	29,934	2,550	4%	3,601	28,567	11,640	21,332
Grants & Donations	133,815	3%	133,815	20,940	34%	-	21,901	455	18,501
Interest Income	40,750	1%	40,750	6,097	10%	8,467	14,766	16,850	39,835
Equipment Reserve Transfers	20,000	0%	20,000	-	0%	-	-	-	-
Project Reserve Transfers	396,000	8%	396,000	-	0%	-	-	-	-
Tax Revenue	3,435,481	73%	3,435,481	(2,778)	-5%	2,602	1,545,640	1,474,106	1,493,526
In Kind/Atwood	24,725	1%	24,725	-	0%	-	11,369	9,626	9,626
City Mitigation Transfers	40,000	1%	40,000	-	0%	-	-	-	-
County/City Mitigation Revenue	25,000	1%	25,000	-	0%	-	-	-	-
<b>Total Operating Revenue</b>	<b>4,730,289</b>	<b>100.00</b>	<b>4,730,289</b>	<b>61,572</b>	<b>100.0</b>	<b>173,484</b>	<b>1,845,978</b>	<b>1,695,281</b>	<b>2,412,288</b>
<b>Expenditures</b>									
Program Expense	94,166	2%	94,166	8,373	3%	50,778	32,606	16,975	133,994
Operating & Supplies	389,413	8%	389,413	29,725	10%	35,613	132,359	140,875	149,431
Utilities Expense	222,389	5%	222,389	22,463	7%	41,297	109,427	114,220	96,899
Professional Services	91,285	2%	91,285	5,024	2%	2,138	13,970	26,406	28,824
Building & Grounds Maintenance	469,165	10%	469,165	27,231	9%	48,187	145,541	168,021	180,672
Property Tax Admin.	99,318	2%	99,318	-	0%	-	3,109	3,049	3,049
Wages	1,973,940	43%	1,973,940	171,640	55%	202,852	723,859	758,442	970,268
Benefits & Payroll Costs	846,560	18%	846,560	46,506	15%	65,007	352,090	409,724	382,774
Fixed Asset Expense	28,325	1%	28,325	-	0%	132,785	50,256	19,325	143,874
Capital Improvement Projects	390,952	8%	390,952	-	0%	9,651	35,551	60,141	121,902
Debt Services	2,076	0%	2,076	-	0%	-	-	-	-
<b>Total Expenditures</b>	<b>4,607,589</b>	<b>100.00</b>	<b>4,607,589</b>	<b>310,962</b>	<b>100.00</b>	<b>588,308</b>	<b>1,598,768</b>	<b>1,717,178</b>	<b>2,211,687</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 122,700</b>	<b>2.59</b>	<b>\$ 122,700</b>	<b>\$ (249,390)</b>		<b>(414,824)</b>	<b>\$247,210</b>	<b>(\$21,897)</b>	<b>\$200,601</b>
Annual Contingency Reserve (1-2%)	\$ -		\$ -						Total
Annual Equip Replacement Reserve	\$ 50,000		\$ 50,000						\$ 540,000
Future Capital Construction Reserve	\$ 5,000		\$ 5,000						\$ 726,237
ADA Reserve	\$ 45,800		\$ 45,800						\$ 945,573
CalPERS unfunded liability reserve									\$ 30,032
<b>TOTAL RESERVE BALANCES</b>									<b>\$ 229,000</b>
Net Position	\$ 21,900		\$ 21,900						<b>\$ 2,470,842</b>

## Balance Sheet

8/31/2020

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	910.00
First Foundation - Friends 501(c)(3)	32,467.28
First Foundation Bank	56,224.44
Placer County Treasure-General	3,447,566.66
Placer County Treasurer - City Trust	206,163.46
Accounts Receivable	(3,317.59)
PCOE Receivables	23,549.31
Prepaid Liability Expense	40,425.00
Prepaid Workers Comp Insurance	100,845.33
<b>Total Current Assets</b>	<b>3,904,833.89</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,938,861.54
Fixed Assets: Equipment	1,394,754.68
Fixed Assets: Computer Equipment & Software	116,625.14
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	82,166.15
Construction In Progress	1,153,283.41
Less: Accumulated Depreciation	(10,384,241.63)
<b>Total Fixed Assets</b>	<b>7,537,278.05</b>
<b>TOTAL ASSETS</b>	<b>\$11,442,111.94</b>
<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Prepaid Revenue	38.00
PGE Tru-up payable	1,347.27
Gift Certificates	168.00
Compensated Absenses	131,995.16
Sales Tax Payable	120.71
Social Security-FICA Payable	10,919.85
<b>Total Current Liabilities</b>	<b>\$144,588.99</b>
<u>Net Position</u>	
Investments in Fixed Assets	7,537,278.05
RFB: Reserved (City Mitigation)	205,837.14
GFB: Youth Assistance Fund	22,337.87
General Fund Balance	823,864.44
DFB: Annual Equip Replacement Reserv.	676,236.72
DFB: Annual Contingency Reserve	528,000.00
DFB: Reserved for Future Capital Construction	945,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(13,592.13)
RFB: Atwood III-Equip Repl Fund	8,003.66
DFB: Unfunded Liability - CalPERS	241,000.00
RFB- 501(c)(3) Fund	32,467.28
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	247,208.92
<b>Total Net Position</b>	<b>\$11,297,522.95</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$11,442,111.94</b>

## Auburn Rec &amp; Park

Profit & Loss - Summary  
4/1/2020 To 8/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	33,722.53	199,982.80	183,465.00	16,517.80	109.00
Rents & Concessions	1,039.52	23,751.75	(861.00)	24,612.75	(2758.62)
Miscellaneous Revenue	2,550.40	28,566.93	11,640.00	16,926.93	245.42
Grants & Donations	20,940.04	21,901.04	455.00	21,446.04	4813.42
Interest Income	6,096.57	14,766.95	16,850.00	(2,083.05)	87.64
Taxes Revenue	(2,778.35)	1,557,008.75	1,483,732.00	73,276.75	104.94
<b>TOTAL OPERATING REVENUE</b>	<b>\$61,570.71</b>	<b>\$1,845,978.22</b>	<b>\$1,695,281.00</b>	<b>\$150,697.22</b>	<b>108.89%</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>61,570.71</b>	<b>1,845,978.22</b>	<b>1,695,281.00</b>	<b>150,697.22</b>	<b>108.89</b>
<b>EXPENDITURES</b>					
Program Expenses	(8,373.05)	(32,606.17)	(16,975.00)	(15,631.17)	192.08
Operations & Supplies Expense	29,725.14	132,358.72	140,875.00	(8,516.28)	93.96
Utilities Expense	22,462.87	109,427.36	114,220.00	(4,792.64)	95.80
Legal Expenses	288.50	1,077.02	0.00	1,077.02	0.00
Professional Services	4,734.59	12,893.44	26,406.00	(13,512.56)	48.83
Bldg & Grounds Maintenance	27,230.58	145,540.57	168,021.00	(22,480.43)	86.62
Property Tax Administration/LAFCO	0.00	3,108.67	3,049.00	59.67	101.96
Salaries Expense	171,640.35	723,859.46	758,442.00	(34,582.54)	95.44
Benefits & Payroll Costs	46,505.58	352,090.11	409,724.00	(57,633.89)	85.93
Fixed Asset Expense	0.00	50,256.42	19,325.00	30,931.42	260.06
Capital Improvement Projects	0.00	35,551.36	60,141.00	(24,589.64)	59.11

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2020 To 8/31/2020  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$310,960.66	\$1,598,769.30	\$1,717,178.00	(\$118,408.70)	93.10%
NET REVENUE OVER EXPENDITURES	(\$249,389.95)	\$247,208.92	(\$21,897.00)	\$269,105.92	(1128.96)%
ADJ. NET REVENUE OVER EXPENDITURES	(\$249,389.95)	\$247,208.92	(\$21,897.00)	\$269,105.92	(1128.96)%

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2020 to 8/31/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Alta Vista DSC Rev	0.00	(70.00)	(3,525.00)	3,455.00	1.99
Aub Elem DSC Rev	6,922.00	(201.62)	(10,667.00)	10,465.38	1.89
Skyridge DSC Rev	7,526.00	597.20	(6,755.00)	7,352.20	(8.84)
Day Camp Rev	2,703.00	115,069.58	160,656.00	(45,586.42)	71.63
Preschool Revenue	1,615.00	1,927.00	(5,472.00)	7,399.00	(35.22)
Newcastle DSC Revenue	10,787.03	10,112.03	(6,744.00)	16,856.03	(149.94)
Adult Softball	0.00	(6,850.00)	3,000.00	(9,850.00)	(228.33)
Adult Basketball	0.00	(2,415.00)	(2,415.00)	0.00	100.00
Sr. Sports	0.00	(25.20)	24.00	(49.20)	(105.00)
Pickle Ball Revenue	0.00	70.00	410.00	(340.00)	17.07
Adult Classes	1,153.25	3,613.26	2,992.00	621.26	120.76
Adult Class Rev - Bureau	0.00	80.00	200.00	(120.00)	40.00
Bocce Ball Prog Revenue	0.00	32.00	0.00	32.00	0.00
Youth Basketball	(125.00)	5.00	0.00	5.00	0.00
Youth Classes	2,208.75	6,632.60	1,506.00	5,126.60	440.41
Aquatic Activities	852.00	8,664.40	14,080.00	(5,415.60)	61.54
Master Swim Revenue	507.00	2,096.00	3,268.00	(1,172.00)	64.14
Stroke and Turn Revenue	500.00	4,270.60	0.00	4,270.60	0.00
Public Swim - MS Sierra Pool	390.00	1,445.00	0.00	1,445.00	0.00
Swim Lessons	7.00	21,245.25	26,300.00	(5,054.75)	80.78
Swim Team Revenue	(56.00)	(695.00)	0.00	(695.00)	0.00
Synchro Team	464.00	4,192.40	0.00	4,192.40	0.00
Youth Camps Revenue	(1,242.50)	11,049.30	585.00	10,464.30	1888.77
Youth Camp Rev - Bureau	(704.00)	10,202.00	3,404.00	6,798.00	299.71
Youth Sports Camps	0.00	5,785.00	480.00	5,305.00	1205.21
Youth Sports Camps - Bureau	0.00	0.00	550.00	(550.00)	0.00
Special Events	0.00	0.00	(475.00)	475.00	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 8/31/2020  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Party in the Park Revenue	0.00	605.00	30.00	575.00	2016.67
Ukulele Festival Revenue	0.00	130.00	(78.00)	208.00	(166.67)
Food Truck Fiesta Revenue	0.00	0.00	(625.00)	625.00	0.00
Great Obstacle Scramble Revenue	0.00	0.00	(475.00)	475.00	0.00
Dead Festival Rev	0.00	100.00	(120.00)	220.00	(83.33)
String Fling Revenue	0.00	0.00	(238.00)	238.00	0.00
Auburn Harvest Festival	0.00	380.00	(630.00)	1,010.00	(60.32)
Out of District Fees	215.00	1,701.00	3,952.00	(2,251.00)	43.04
Out of District Fees - Bureau	0.00	235.00	177.00	58.00	132.77
Return check fees	0.00	0.00	70.00	(70.00)	0.00
<b>Total Parks and Recreation Services</b>	<b>33,722.53</b>	<b>199,982.80</b>	<b>183,465.00</b>	<b>16,517.80</b>	<b>109.00</b>
<b>Rents &amp; Concessions</b>					
Blue Bird Room-CVCC	173.25	1,204.50	826.00	378.50	145.82
Lakeside Rental Revenue - Reg	(354.30)	370.85	(116.00)	486.85	(319.70)
Sierra Room Rental - CVCC	0.00	120.00	1,637.00	(1,517.00)	7.33
Sunset Room Rental - CVCC	0.00	(11.95)	123.00	(134.95)	(9.72)
Canyon View Room Rental - CVCC	0.00	524.75	754.00	(229.25)	69.60
Foothills Room Rental - CVCC	0.00	508.00	549.00	(41.00)	92.53
Pool Rental Rev - Sierra/Splash	0.00	11,588.62	(2,006.00)	13,594.62	(577.70)
American River Room - CVCC	0.00	0.00	127.00	(127.00)	0.00
Conference Rental Revenue - Rec	0.00	45.00	0.00	45.00	0.00
Conference (Module) Rental - Overlook	0.00	0.00	(1,281.00)	1,281.00	0.00
Rock Creek Modular Rent	330.00	1,320.00	1,650.00	(330.00)	80.00
Gym Rental Revenue - Reg	(245.10)	1,055.70	1,128.00	(72.30)	93.59
Tutor Totter Lease Agreement	554.00	2,493.00	1,632.00	861.00	152.76
Kitchen Rental Revenue - CVCC	0.00	40.00	271.00	(231.00)	14.76
Picnic Area Rental Revenue - Rec	0.00	(20.00)	(1,830.00)	1,810.00	1.09
Picnic Area Rental Revenue - Reg	0.00	80.00	216.00	(136.00)	37.04



Profit & Loss - Detail  
4/1/2020 to 8/31/2020  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Ash	0.00	(100.00)	89.00	(189.00)	(112.36)
Picnic Area Rental Revenue - MV	0.00	(577.50)	(600.00)	22.50	96.25
Field "Recreation" Rental Revenue	0.00	391.20	118.00	273.20	331.53
Field "Bill Beane" Rental - Reg A	0.00	179.00	228.00	(49.00)	78.51
Field "Softball" Rental - MV	0.00	(1,337.21)	0.00	(1,337.21)	0.00
Field Soccer/Baseball-Winchester	0.00	3,169.88	333.00	2,836.88	951.92
Field "Beggs" Rental - Rec	0.00	920.55	0.00	920.55	0.00
Field B (softball) Rev - Reg	0.00	(183.22)	(213.00)	29.78	86.02
Field "James" Rental - Rec	0.40	821.35	(1,713.00)	2,534.35	(47.95)
Field C (Baseball) Rental - Reg	615.00	555.38	(614.00)	1,169.38	(90.45)
Bocce Ball Field Rental	0.00	0.00	(116.00)	116.00	0.00
Field "Soccer Regional" Rental	0.00	0.00	30.00	(30.00)	0.00
Field "Soccer A" Rental - Railhead	276.25	1,169.79	(81.00)	1,250.79	(1444.19)
Field "Soccer B" Rental - Railhead	496.52	1,885.81	(66.00)	1,951.81	(2857.29)
Field Lining Revenue - Reg	0.00	(80.00)	(160.00)	80.00	50.00
Field Lining Revenue - MV	0.00	211.25	0.00	211.25	0.00
Misc Rents & Concessions	(712.50)	(989.00)	113.00	(1,102.00)	(875.22)
Custodial Fees	(94.00)	(1,644.00)	(1,309.00)	(335.00)	125.59
Custodial Fees - Bureau	0.00	120.00	140.00	(20.00)	85.71
Meadow Vista Cust Fee	0.00	(160.00)	(120.00)	(40.00)	133.33
Set up/Take Down Fees	0.00	100.00	(790.00)	890.00	(12.66)
Set up/Take Down Fees - Bureau	0.00	(100.00)	100.00	(200.00)	(100.00)
Alcohol Permit - Bureau	0.00	80.00	80.00	0.00	100.00
Meadow Vista - Alcohol fee	0.00	0.00	10.00	(10.00)	0.00
<b>Total Rents and Concessions</b>	<b>1,039.52</b>	<b>23,751.75</b>	<b>(861.00)</b>	<b>24,612.75</b>	<b>(2758.62)</b>
<b>Miscellaneous Revenue</b>					
Meadow Vista Comm Ctr Rental Agreement	0.00	1,030.00	(320.00)	1,350.00	(321.88)
Sales of an Asset - Admin	0.00	858.00	0.00	858.00	0.00

Profit & Loss - Detail  
4/1/2020 to 8/31/2020  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Activity Guide - Advertising Rev	0.00	(775.00)	0.00	(775.00)	0.00
Alcohol Permit Fee	0.00	(434.00)	(640.00)	206.00	67.81
Miscellaneous Income - Admin.	0.00	15,135.93	0.00	15,135.93	0.00
Verizon Wireless Lease	2,550.40	12,752.00	12,600.00	152.00	101.21
<b>Total Miscellaneous Revenue</b>	<b>2,550.40</b>	<b>28,566.93</b>	<b>11,640.00</b>	<b>16,926.93</b>	<b>245.42</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	150.00	150.00	0.00	150.00	0.00
Bike Park Donations	0.00	461.00	455.00	6.00	101.32
Grant Proceeds	0.00	500.00	0.00	500.00	0.00
Grant for Admin Pay	20,790.04	20,790.04	0.00	20,790.04	0.00
<b>Total Grants and Donations</b>	<b>20,940.04</b>	<b>21,901.04</b>	<b>455.00</b>	<b>21,446.04</b>	<b>4813.42</b>
<b>Interest Income</b>					
Interest Income - Other	28.23	43.03	0.00	43.03	0.00
Interest Revenue - County	5,742.02	13,981.55	15,000.00	(1,018.45)	93.21
Interest Revenue - City Trust	326.32	742.37	1,850.00	(1,107.63)	40.13
<b>Total Interest Income</b>	<b>6,096.57</b>	<b>14,766.95</b>	<b>16,850.00</b>	<b>(2,083.05)</b>	<b>87.64</b>
<b>Project Revenue - Government</b>					
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Tax Revenue</b>					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 8/31/2020  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Current Secured Property Taxes General	(8,430.32)	1,362,538.72	1,304,158.00	58,380.72	104.48
Homeowner's Prop. Tax Relief	0.00	11,048.69	8,801.00	2,247.69	125.54
Current Unsecured Prop Taxes General	411.80	(334.06)	33.00	(367.06)	(1012.30)
Current Supplemental Property Taxes	1,629.16	45,878.81	40,445.00	5,433.81	113.44
Unitary & Op Non-unitary Tax	0.00	52,300.83	51,395.00	905.83	101.76
Delinq Unsecured Property Taxes	0.00	92.91	210.00	(117.09)	44.24
Atwood Tax Revenue	0.00	11,369.36	9,626.00	1,743.36	118.11
Delinquent Supplemental Tax Rev	3,686.75	3,686.83	0.00	3,686.83	0.00
Delinquent Secured Property Taxes	(75.74)	(75.74)	(20.00)	(55.74)	378.70
Railroad Unitary Property Taxes	0.00	960.86	972.00	(11.14)	98.85
RDA Pass-Throughs	0.00	69,541.54	68,112.00	1,429.54	102.10
<b>Total Tax Revenue</b>	<b>(2,778.35)</b>	<b>1,557,008.75</b>	<b>1,483,732.00</b>	<b>73,276.75</b>	<b>104.94</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$61,570.71</b>	<b>\$1,845,978.22</b>	<b>\$1,695,281.00</b>	<b>\$150,697.22</b>	<b>108.89%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>61,570.71</b>	<b>1,845,978.22</b>	<b>1,695,281.00</b>	<b>150,697.22</b>	<b>108.89</b>
<b>EXPENDITURES</b>					
Program Expenses					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 8/31/2020  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Aquatics	330.00	909.70	1,449.00	(539.30)	62.78
Instructor/Adult Classes	711.60	2,430.00	900.00	1,530.00	270.00
Instructor/Adult Classes - Bureau	0.00	0.00	150.00	(150.00)	0.00
Instructor/Youth Classes	1,314.00	4,164.87	2,100.00	2,064.87	198.33
Officials/Adult Softball	0.00	0.00	450.00	(450.00)	0.00
Officials/Adult Basketball	0.00	0.00	350.00	(350.00)	0.00
Instructor/Youth Camps	1,866.75	6,925.00	0.00	6,925.00	0.00
Instr/Y Camp - Bureau	1,134.00	4,977.45	0.00	4,977.45	0.00
Instructors - Youth Sports Camps	1,228.50	2,798.25	0.00	2,798.25	0.00
Alta Vista/Program Exp	44.75	122.93	0.00	122.93	0.00
Aub Elem/Program Exp	313.75	488.07	149.00	339.07	327.56
Skyridge/Program Exp	372.10	460.63	275.00	185.63	167.50
Day Camp/Program Exp	828.85	3,956.13	10,189.00	(6,232.87)	38.83
Preschool - Program Expense	125.58	203.76	0.00	203.76	0.00
Newcastle Program Expense	78.17	650.73	409.00	241.73	159.10
Adult Softball Expense	0.00	0.00	3.00	(3.00)	0.00
Aquatic Activities	0.00	1,148.00	446.00	702.00	257.40
Public Swim Expense	0.00	1,557.00	0.00	1,557.00	0.00
Swim Lessons	25.00	475.41	33.00	442.41	1440.64
Special Events	0.00	72.09	72.00	0.09	100.13
Party in the Park Expenses	0.00	173.05	0.00	173.05	0.00
Ukulele Festival Expenses	0.00	820.05	0.00	820.05	0.00
Great Obstacle Scramble Expenses	0.00	100.00	0.00	100.00	0.00
Auburn Harvest Festival Expenses	0.00	173.05	0.00	173.05	0.00
<b>Total Program Expenses</b>	<b>8,373.05</b>	<b>32,606.17</b>	<b>16,975.00</b>	<b>15,631.17</b>	<b>192.08</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	0.00	0.00	24.00	(24.00)	0.00
Merchant Fees - Cust Serv	167.57	2,189.89	4,038.00	(1,848.11)	54.23

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 8/31/2020  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bad Debt Expense	0.00	0.00	200.00	(200.00)	0.00
Discounts Taken	0.00	0.00	(41.00)	41.00	0.00
Finance Charges	(0.60)	(0.60)	0.00	(0.60)	0.00
Cal Card Incentives	0.00	(461.35)	(449.00)	(12.35)	102.75
Penalties	30.00	30.00	0.00	30.00	0.00
Telephone - Placer Hills Pool	84.63	483.44	384.00	99.44	125.90
Telephone - Cust Serv	610.38	3,040.56	3,522.00	(481.44)	86.33
Telephone (CVCC) - Admin	551.20	2,987.57	2,817.00	170.57	106.06
Gift Certificates Expensed	0.00	0.00	325.00	(325.00)	0.00
Telephone - Youth Services	0.00	118.52	125.00	(6.48)	94.82
Telephone - Recreation	0.00	71.02	226.00	(154.98)	31.43
Telephone - Preschool	0.00	0.16	0.00	0.16	0.00
Telephone - Facilities & Grounds	522.92	5,092.91	5,701.00	(608.09)	89.33
Telephone - Day Camp	199.85	1,080.17	1,064.00	16.17	101.52
Telephone - Newcastle	0.00	117.99	100.00	17.99	117.99
Telephone - Aub El	510.79	1,342.73	646.00	696.73	207.85
Telephone - Alta Vista	0.00	13.81	27.00	(13.19)	51.15
Telephone - Skyridge	359.18	1,160.16	485.00	675.16	239.21
Postage - Cust Serv	0.00	0.00	515.00	(515.00)	0.00
Postage - Admin	0.00	500.00	493.00	7.00	101.42
Activity Guide Expense	520.00	8,516.72	2,500.00	6,016.72	340.67
Youth Assistance Expense	162.00	153.75	581.00	(427.25)	26.46
Bank Service Charges	0.00	300.00	0.00	300.00	0.00
Office Supplies - Rec	11.96	(142.01)	766.00	(908.01)	(18.54)
Office Supplies - Youth Services	0.00	5.57	176.00	(170.43)	3.17
Office Supplies - F & G	110.00	1,168.48	2,169.00	(1,000.52)	53.87
Office Supplies-Cust Serv	279.53	1,366.50	309.00	1,057.50	442.23
Office Supplies - Admin	917.74	1,517.54	2,216.00	(698.46)	68.48
Duplication Costs - Cust Serv	0.00	5.63	8.00	(2.37)	70.38
Duplication Costs - Admin	107.34	538.58	350.00	188.58	153.88

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 8/31/2020  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Cust Serv	0.00	2,446.04	4,017.00	(1,570.96)	60.89
Office Equip Rental - Admin	332.48	1,768.58	2,120.00	(351.42)	83.42
Office Equip Maint - Cust Serv	0.00	0.00	4,531.00	(4,531.00)	0.00
Dining Expense	0.00	0.00	140.00	(140.00)	0.00
Gas/Mileage Expense - C.Serv	40.25	57.50	233.00	(175.50)	24.68
Gas/Mileage Expense - Admin	196.65	482.43	667.00	(184.57)	72.33
Gas/Mileage Expense - Rec.	0.00	0.00	59.00	(59.00)	0.00
Gas/Mileage Expense - F & G	3,428.76	12,175.78	13,255.00	(1,079.22)	91.86
General Administrative Exp - Admin	40.00	309.90	0.00	309.90	0.00
Liability Insurance - Admin	10,106.25	43,062.75	42,655.00	407.75	100.96
Board Expense	0.00	0.00	1,174.00	(1,174.00)	0.00
Marketing/Public Relations - Cust Serv	1,070.25	4,281.00	3,493.00	788.00	122.56
Dues and Subscriptions-Youth Services	0.00	0.00	38.00	(38.00)	0.00
Dues and Subscriptions - Cust Service	0.00	0.00	15.00	(15.00)	0.00
Dues and Subscriptions - Admin	0.00	2,870.00	2,011.00	859.00	142.72
Dues and Subscriptions - Rec.	0.00	0.00	80.00	(80.00)	0.00
Dues and Subscriptions - F & G	0.00	20.00	93.00	(73.00)	21.51
Staff Appreciation - F & G	0.00	75.07	0.00	75.07	0.00
Staff Appreciation - Admin	73.44	73.44	0.00	73.44	0.00
Staff Development - Admin	0.00	(681.91)	0.00	(681.91)	0.00
Staff Development - Youth Services	129.84	172.34	19.00	153.34	907.05
Staff Development - F & G	30.00	(410.22)	1,040.00	(1,450.22)	(39.44)
Uniform Exp - F & G	0.00	(59.00)	1,748.00	(1,807.00)	(3.38)
Small Equipment - Rec Pk	10.06	2,833.70	688.00	2,145.70	411.88
Small Equipment - Reg Pk	54.64	560.11	688.00	(127.89)	81.41
Small Equipment - MV Park	0.00	0.00	683.00	(683.00)	0.00
Field Marking Expense	0.00	0.00	890.00	(890.00)	0.00
Safety Supplies - F & G	1,388.14	6,822.30	3,686.00	3,136.30	185.09
Safety Supplies - Youth Services	(240.00)	269.88	0.00	269.88	0.00
Safety Supplies - Admin	34.30	103.61	0.00	103.61	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 8/31/2020  
 For All Segment1's  
 For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Recreation Park	220.67	454.73	1,350.00	(895.27)	33.68
Restroom Supplies - Regional Park	200.43	511.56	852.00	(340.44)	60.04
Restroom Supplies - Ashford Park	105.81	209.82	224.00	(14.18)	93.67
Restroom Supplies - Meadow Vista Park	110.32	227.32	296.00	(68.68)	76.80
Restroom Supplies - Railroad Park	114.85	244.94	252.00	(7.06)	97.20
Restroom Supplies - Overlook Park	970.45	1,134.59	347.00	787.59	326.97
Restroom Supplies - Placer Hills Park	0.00	0.00	186.00	(186.00)	0.00
Restroom Supplies - Rec Comm Ctr	877.87	2,091.55	1,373.00	718.55	152.33
Restroom Supplies - Reg Comm Ctr	893.57	2,031.69	1,311.00	720.69	154.97
Restroom Supplies - CVCC Comm Ctr	1,190.25	2,840.41	2,113.00	727.41	134.43
Sanitation - Reg Pk - Toilet	450.00	2,250.00	2,306.00	(56.00)	97.57
Sanitation - Win Pk - Toilet	450.00	2,250.00	2,306.00	(56.00)	97.57
Sanitation - Rec Pk - ADA Toilet	0.00	374.00	1,785.00	(1,411.00)	20.95
Sanitation - Reg - ADA Toilet	349.00	1,795.00	1,785.00	10.00	100.56
Sanitation - Rec Pk - Debris Box	852.66	3,410.64	4,218.00	(807.36)	80.86
Sanitation - Reg Pk - Disposal	539.21	2,156.84	3,311.00	(1,154.16)	65.14
Sanitation - MV - Disposal	365.14	1,163.15	2,212.00	(1,048.85)	52.58
Sanitation - CVCC - Disposal	195.36	781.44	1,348.00	(566.56)	57.97
<b>Total Operations &amp; Supplies</b>	<b>29,725.14</b>	<b>132,358.72</b>	<b>140,875.00</b>	<b>(8,516.28)</b>	<b>93.96</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	188.01	658.09	1,166.00	(507.91)	56.44
Lighting Reimb.-Beggs Field	(188.01)	(749.44)	(518.00)	(231.44)	144.68
Lights - Rec Pk James Field	219.86	1,743.93	2,875.00	(1,131.07)	60.66
Lighting Reimb.-James Field	(219.86)	(1,426.44)	(1,782.00)	355.56	80.05
Lights - Rec Field	33.62	116.90	356.00	(239.10)	32.84
Lighting Reimb.-Rec Field	(33.62)	(166.52)	(90.00)	(76.52)	185.02
Gas/Elect - Rec Comm Ctr - Fac & Grds	5,921.02	7,882.83	1,896.00	5,986.83	415.76

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2020 to 8/31/2020  
For All Segment1s  
For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Reg Comm Ctr	588.53	2,359.91	(1,239.09)	65.57
Gas/Electric - CV Comm Ctr	60.38	249.32	(131.68)	65.44
Electric Reimb.- CV Comm Ctr	(60.38)	(377.32)	(84.32)	128.78
Gas/Electric - CVCC	2,859.90	7,670.14	(2,496.86)	75.44
Gas/Electric - Sierra Pool	2,058.55	8,240.32	(3,102.68)	72.65
Gas/Electric - PH Pool	515.11	1,851.67	1,805.67	4025.37
Electric - Day Camp	332.53	797.33	(10.67)	98.68
Gas/Elec - Recreation Park Street lighting	(4,136.23)	4,035.04	358.04	109.74
Lighting Reimb - Rec Park	0.00	(26.61)	(26.61)	0.00
Gas/Electric - Reg Park	2,317.70	6,556.03	(943.97)	87.41
Lighting Reimb.- Reg Park	(61.75)	(61.75)	17.25	78.17
Gas/Electric - Ashford Park	418.45	1,118.67	175.67	118.63
Gas/Electric - MV Park	679.79	2,063.69	(298.31)	87.37
Electric - Railhead Park	346.04	1,192.17	439.17	158.32
Lighting Reimb.-Railhead	0.00	(206.18)	(193.18)	1586.00
Gas/Electric - Winchester Park	294.02	784.27	323.27	170.12
Water - Rec Comm Ctr	260.14	581.80	(543.20)	51.72
Water - Reg Comm Ctr	181.01	916.89	(29.11)	96.92
Water - CV Comm Ctr	0.00	415.87	128.87	144.90
Water - CVCC	681.28	1,288.24	47.24	103.81
Water - Sierra Pool	483.12	1,080.49	(1,068.51)	50.28
Water - PH Pool	54.41	115.88	115.88	0.00
Water - Rec Park	226.77	1,425.26	(847.74)	62.70
Water - Regional Park	161.54	7,341.13	(3.87)	99.95
Water - Ashford Park	204.02	1,520.45	(899.55)	62.83
Water - MV Park	2,309.47	8,410.85	2,737.85	148.26
Water - CV Park	1,668.03	2,291.84	321.84	116.34
Water - Railhead Park	466.32	1,585.91	(349.09)	81.96



Profit & Loss - Detail  
4/1/2020 to 8/31/2020  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CVCC Park	681.27	1,288.23	1,241.00	47.23	103.81
Water - Overlook Park	1,937.29	2,904.97	2,539.00	365.97	114.41
Water - Placer Hills Park	722.94	1,891.02	3,193.00	(1,301.98)	59.22
Water - Atwood	291.60	1,108.72	2,759.00	(1,650.28)	40.19
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,624.00	(279.98)	97.09
Sanitation - Regional Park (Sewer)	0.00	8,868.48	8,868.00	0.48	100.01
Sanitation - Ashford Park (Sewer)	0.00	1,642.44	1,642.00	0.44	100.03
Sanitation - 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	10,189.16	10,495.00	(305.84)	97.09
<b>Total Utilities Expense</b>	<b>22,462.87</b>	<b>109,427.36</b>	<b>114,220.00</b>	<b>(4,792.64)</b>	<b>95.80</b>
<b>Legal Expenses</b>					
Legal Fees	288.50	1,077.02	0.00	1,077.02	0.00
<b>Total Legal Expense</b>	<b>288.50</b>	<b>1,077.02</b>	<b>0.00</b>	<b>1,077.02</b>	<b>0.00</b>
<b>Professional Services</b>					
Professional Services - Aquatics	0.00	0.00	282.00	(282.00)	0.00
Accounting/Auditor Fees	0.00	0.00	12,600.00	(12,600.00)	0.00
Professional Services - Rec	0.00	0.00	116.00	(116.00)	0.00
Professional Services - YS	734.59	3,490.11	5,518.00	(2,027.89)	63.25
Professional Services - F & G	0.00	2,465.99	5,050.00	(2,584.01)	48.83
Professional Services - Bureau of Reclamatic	0.00	0.00	1,151.00	(1,151.00)	0.00
Professional Services - Atwood	4,000.00	4,000.00	0.00	4,000.00	0.00
Professional Services - C Serv	0.00	0.00	77.00	(77.00)	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 8/31/2020  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Admin	0.00	2,937.34	1,612.00	1,325.34	182.22
<b>Total Professional Services</b>	<b>4,734.59</b>	<b>12,893.44</b>	<b>26,406.00</b>	<b>(13,512.56)</b>	<b>48.83</b>
<b>Bldg &amp; Ground Maintenance</b>					
Equipment Rental - F & G	2,264.76	3,183.61	180.00	3,003.61	1768.67
Vehicle Maintenance	665.04	9,658.79	3,756.00	5,902.79	257.16
Maint - Recreation Field	0.00	250.93	949.00	(698.07)	26.44
Maint - CV Baseball Field	0.00	96.91	386.00	(289.09)	25.11
Maint - James Field	0.00	115.97	3,789.00	(3,673.03)	3.06
Maint - Beggs Field	0.00	356.28	2,347.00	(1,990.72)	15.18
Maint - Sierra Pool	3,286.47	9,567.30	19,768.00	(10,200.70)	48.40
Maint & Repairs - Equipment	1,179.14	15,939.83	9,821.00	6,118.83	162.30
Maint - PH Pool	150.04	1,439.41	900.00	539.41	159.93
Maint - MV Soccer Field	0.00	0.00	9.00	(9.00)	0.00
Maint - Winchester Fields	0.00	268.75	277.00	(8.25)	97.02
Rep/Maint - Aub El	30.83	84.83	128.00	(43.17)	66.27
Rep/Maint - Rock Creek	0.00	27.00	163.00	(136.00)	16.56
Rep/Maint - Day Camp	161.56	215.56	570.00	(354.44)	37.82
Maint - Recreation Park	673.25	3,058.60	10,476.00	(7,417.40)	29.20
Maint - Regional Park	3,477.99	20,183.83	31,521.00	(11,337.17)	64.03
Maint - Ashford Park	353.28	1,501.69	3,610.00	(2,108.31)	41.60
Maint - Meadow Vista Park	274.26	14,128.15	5,369.00	8,759.15	263.14
Maint - Christian Valley Park	0.00	1,354.87	957.00	397.87	141.58
Maint - Railhead Park	209.67	1,792.61	2,287.00	(494.39)	78.38
Maint - CVCC Park	0.00	3,834.12	1,308.00	2,526.12	293.13
Maint - Overlook Park	494.69	3,844.79	3,207.00	637.79	119.89
Maint - Placer Hills Park	0.00	459.57	333.00	126.57	138.01
Maint - Pocket Parks	0.00	0.00	59.00	(59.00)	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 8/31/2020  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Mt. Vernon Park	0.00	53.75	56.00		95.98
Maint - Winchester Park	63.45	1,168.21	731.00	(2.25)	159.81
Maint - Atwood	0.00	409.57	509.00	(99.43)	80.47
Maint - Shockley Park	0.00	1,863.36	17,582.00	(15,718.64)	10.60
Maint - Bike Park	798.90	6,096.15	0.00	6,096.15	0.00
Rep/Maint - Skyridge	0.00	573.77	235.00	338.77	244.16
Maint - Ashley Dog Park	0.00	400.45	139.00	261.45	288.09
Maint - Recreation Comm Ctr	382.02	2,211.88	7,683.00	(5,471.12)	28.79
Maint - Regional Comm Ctr	234.20	2,863.82	3,340.00	(476.18)	85.74
Maint - Christian Valley Comm Ctr	0.00	27.00	171.00	(144.00)	15.79
Maint - CVCC Comm Ctr	122.98	7,935.30	5,504.00	2,431.30	144.17
Maint - Overlook Modular	67.36	94.36	988.00	(893.64)	9.55
Maint - Regional Tennis Courts	0.00	0.00	206.00	(206.00)	0.00
Maint - MV Soccer A	0.00	0.00	166.00	(166.00)	0.00
Maint - RH Soccer A	0.00	1,109.82	964.00	145.82	115.13
Maint - Regional Field Soccer	0.00	1,234.36	1,676.00	(441.64)	73.65
Maint - MV PeeWee Soccer	0.00	0.00	166.00	(166.00)	0.00
Maint - RH Soccer B	0.00	1,036.64	615.00	421.64	168.56
Maint - Regional Bill Bean Field	0.00	3,052.59	7,881.00	(4,828.41)	38.73
Maint - Regional Field B	0.00	4,998.06	6,062.00	(1,063.94)	82.45
Maint - Regional Field C	0.00	5,957.47	6,983.00	(1,025.53)	85.31
Tree Maint - Reg Park	4,500.00	4,500.00	0.00	4,500.00	0.00
Vandalism Repairs Expense	7,840.69	8,590.61	4,194.00	4,396.61	204.83
<b>Total Building and Grounds Maintenance</b>	<b>27,230.58</b>	<b>145,540.57</b>	<b>168,021.00</b>	<b>(22,480.43)</b>	<b>86.62</b>
<b>Property Tax Administration/LAFCO</b>					
Property Tax Administration	0.00	0.30	0.00	0.30	0.00
CalPERS SS Admin Fee	0.00	500.00	0.00	500.00	0.00
Lafo Fees	0.00	2,608.37	3,049.00	(440.63)	85.55

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 8/31/2020  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Property Tax Administration/LAFCO	0.00	3,108.67	3,049.00	59.67	101.96
Salaries Expense					
Wages - (Y.Serv) - Manager	20,049.57	41,861.44	37,913.00	3,948.44	110.41
Wages - (Cust Serv) - Full Time	8,136.88	35,603.05	44,023.00	(8,419.95)	80.87
Wages - (Cust Serv) - Part Time	0.00	1,770.51	382.00	1,388.51	463.48
Wages - (Admin) - Full Time	6,080.00	31,572.36	28,880.00	2,692.36	109.32
Wages - (Admin) - Part Time	5,213.96	35,073.67	45,566.00	(10,492.33)	76.97
Wages - (Y.Serv) - Alta Vista - PT	1,547.15	5,809.82	3,831.00	1,978.82	151.65
Wages - (Admin) - Board Pay	2,500.00	10,000.00	10,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	726.11	9,387.33	5,325.00	4,062.33	176.29
Wages - (Y.Serv) - AE Maint	156.35	262.23	150.00	112.23	174.82
Wages - (Y.Serv) - RC Maint	0.00	32.65	12.00	20.65	272.08
Wages - (Y.Serv) - Skyridge - PT	494.76	8,155.80	4,179.00	3,976.80	195.16
Wages - (Y.Serv) - Skyridge Maint	80.44	196.27	0.00	196.27	0.00
Wages - (Y.Serv) - Day Camp - PT	27,966.77	86,796.78	98,276.00	(11,479.22)	88.32
Wages - (Y.Serv) - DC Maint	64.58	161.17	0.00	161.17	0.00
Wages - (Rec) - Full Time	5,933.10	38,276.88	40,102.00	(1,825.12)	95.45
Wages - (Y.Serv) - Newcastle- PT	1,586.53	10,573.76	4,988.00	5,585.76	211.98
Wages - (Y.Serv) - NC Maint	4.95	4.95	0.00	4.95	0.00
Wages - (Rec) - Part Time	0.00	(60.22)	0.00	(60.22)	0.00
Wages - (Rec) - Seasonal	0.00	0.00	96.00	(96.00)	0.00
Wages - (Rec) - Adult Softball	0.00	240.22	620.00	(379.78)	38.75
Wages - (Rec) - Adult Basketball	0.00	495.69	397.00	98.69	124.86
Wages - (Y.Serv) - Preschool	0.00	49.46	0.00	49.46	0.00
Wages - (Aqua) - Aquatics Coordinator	3,008.47	9,559.18	14,755.00	(5,195.82)	64.79
Wages - (Aqua) - Aquatic Activities	626.03	4,081.98	4,800.00	(718.02)	85.04
Wages - (Aqua) - Public Swim	6,159.25	14,812.25	12,711.00	2,101.25	116.53

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2020 to 8/31/2020  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Swim Lessons	3,210.55	8,452.27	8,000.00	452.27	105.65
Wages - (Aqua) - Master Swim	480.24	1,009.74	2,100.00	(1,090.26)	48.08
Wages - (Aqua) - Swim Team Coaches	360.33	674.55	0.00	674.55	0.00
Wages - (Aqua) - Synchronized Swim Coach	393.86	813.21	0.00	813.21	0.00
Wages - (Fac & Grds) - Fac Attendant - Rec	9,573.78	37,146.70	24,423.00	12,723.70	152.10
Wages - (Fac & Grds) - Fac Att. - CVCC	3,066.68	9,835.86	7,694.00	2,141.86	127.84
Wages - (Fac & Grds) - Fac Attendant - Reg	2,057.54	9,910.14	9,421.00	489.14	105.19
Wages - (Fac & Grds) - Fac Attendant - Over	34.06	48.51	0.00	48.51	0.00
Wages - (Fac & Grds) - Management	10,703.86	53,235.66	54,635.00	(1,399.34)	97.44
Wages - (Fac & Grds) - Recreation Park	18,645.33	87,338.71	102,879.00	(15,540.29)	84.90
Wages - (Fac & Grds) - Regional Park	9,006.29	50,594.41	72,562.00	(21,967.59)	69.73
Wages - (Fac & Grds) - Ashford Park	1,987.55	12,016.47	7,789.00	4,227.47	154.28
Wages - (Fac & Grds) - Meadow Vista Park	4,881.63	20,173.72	20,751.00	(577.28)	97.22
Wages - (Fac & Grds) - CV Comm Center	455.39	2,598.01	4,649.00	(2,050.99)	55.88
Wages - (Fac & Grds) - Railroad Park	1,986.10	9,396.70	6,440.00	2,956.70	145.91
Wages - (Fac & Grds) - CVCC	969.10	7,866.40	6,122.00	1,744.40	128.49
Wages - (Fac & Grds) - Overlook Park	1,552.54	6,319.02	6,675.00	(355.98)	94.67
Wages - (Fac & Grds) - Placer Hills Park	1,463.94	4,932.76	7,789.00	(2,856.24)	63.33
Wages - (Fac & Grds) - Pocket Parks	482.47	2,894.01	2,311.00	583.01	125.23
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	488.06	583.00	(94.94)	83.72
Wages - (Fac & Grds) - Winchester Park	590.35	3,545.70	2,173.00	1,372.70	163.17
Wages - (Fac & Grds) - Atwood	248.26	2,179.95	1,384.00	795.95	157.51
Wages - (Fac & Grds) - Shockley Property	0.00	0.00	339.00	(339.00)	0.00
Wages - District Administrator	8,905.60	40,109.70	42,405.00	(2,295.30)	94.59
Wages - (F & G) Uniform Allowance	250.00	7,561.97	10,312.00	(2,750.03)	73.33
<b>Total Salaries Expense</b>	<b>171,640.35</b>	<b>723,859.46</b>	<b>758,442.00</b>	<b>(34,582.54)</b>	<b>95.44</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	412.66	2,629.59	3,600.00	(970.41)	73.04

Profit & Loss - Detail  
4/1/2020 to 8/31/2020  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Aquatics	1,352.38	3,685.84	4,452.00	(766.16)	82.79
ER Taxes - Youth Services	4,172.06	12,378.45	12,039.00	339.45	102.82
ER Taxes - Fac & Grds	5,243.63	23,559.30	26,445.00	(2,885.70)	89.09
ER Taxes - Cust Serv	591.32	2,892.65	3,397.00	(504.35)	85.15
ER Taxes - Admin	1,668.38	8,817.51	9,620.00	(802.49)	91.66
Employment Expense - Rec	0.00	0.00	584.00	(584.00)	0.00
Employment Expense - Aquatics	0.00	600.00	1,360.00	(760.00)	44.12
Employment Expense - Youth Services	0.00	431.00	710.00	(279.00)	60.70
Employment Expense - Fac & Grds	159.49	239.44	316.00	(76.56)	75.77
Fingerprinting Exp - Recreation	0.00	96.00	16.00	80.00	600.00
Fingerprinting Exp - Aquatics	0.00	96.00	372.00	(276.00)	25.81
Fingerprinting Exp - Youth Services	74.00	237.00	607.00	(370.00)	39.04
Fingerprinting Exp - Fac & Grds	0.00	0.00	236.00	(236.00)	0.00
Fingerprinting Exp - Admin	32.00	32.00	0.00	32.00	0.00
Benefits Expense - Recreation	1,787.73	15,563.55	16,904.00	(1,340.45)	92.07
Benefits Expense - Youth Services	2,843.47	15,890.38	16,180.00	(289.62)	98.21
Benefits Expense - Fac & Grds	1,568.13	76,533.52	98,687.00	(22,153.48)	77.55
Benefits Expense - Cust Serv	1,876.95	9,834.16	11,275.00	(1,440.84)	87.22
Benefits Expense - Admin	4,339.49	19,321.63	18,920.00	401.63	102.12
Employer Retirement Exp. - Rec	515.79	8,397.48	11,141.00	(2,743.52)	75.38
Employer Retirement Exp. - Aquatics	407.03	2,024.61	3,182.00	(1,157.39)	63.63
Employer Retirement Exp. - Youth Services	3,089.54	25,691.21	27,020.00	(1,328.79)	95.08
Employer Retirement Exp. - Fac & Grds	5,881.91	61,030.24	66,917.00	(5,886.76)	91.20
Employer Retirement Exp - Cust Serv	1,005.47	8,922.65	11,079.00	(2,156.35)	80.54
Employer Retirement Exp. - Admin	2,351.45	21,988.36	24,451.00	(2,462.64)	89.93
Worker's Comp - Rec	105.97	611.10	753.00	(141.90)	81.16
Worker's Comp - Aquatics	144.30	592.59	760.00	(167.41)	77.97
Worker's Comp - Youth Services	955.39	2,757.64	2,855.00	(97.36)	96.59
Worker's Comp - Fac & Grds	5,652.72	25,826.62	33,947.00	(8,120.38)	76.08
Worker's Comp - Cust Serv	42.07	204.78	229.00	(24.22)	89.42

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Admin	232.25	1,204.81	1,670.00	(465.19)	72.14
<b>Total Benefits and Payroll Costs</b>	<b>46,505.58</b>	<b>352,090.11</b>	<b>409,724.00</b>	<b>(57,633.89)</b>	<b>85.93</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Aquatics	0.00	8,325.00	8,325.00	0.00	100.00
Fixed Asset Purchases - Fac & Grds	0.00	41,931.42	11,000.00	30,931.42	381.20
<b>Total Fixed Asset Expense</b>	<b>0.00</b>	<b>50,256.42</b>	<b>19,325.00</b>	<b>30,931.42</b>	<b>260.06</b>
<b>Capital Improvement Projects</b>					
Art in the Park - Reg	0.00	72.88	0.00	72.88	0.00
CVCC - Bike Park	0.00	32,668.72	57,665.00	(24,996.28)	56.65
Placer Hills Parking lot Project	0.00	3,523.17	0.00	3,523.17	0.00
Reg - Riparian Vegetation Mgmt Permit	0.00	0.00	2,476.00	(2,476.00)	0.00
Rec - James Field Renovation	0.00	(713.41)	0.00	(713.41)	0.00
<b>Total Capital Improvement Projects</b>	<b>0.00</b>	<b>35,551.36</b>	<b>60,141.00</b>	<b>(24,589.64)</b>	<b>59.11</b>
<b>Debt Service</b>					
<b>Total Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>\$310,960.66</b>	<b>\$1,598,769.30</b>	<b>\$1,717,178.00</b>	<b>(\$118,408.70)</b>	<b>93.10%</b>
<b>Net Revenue Over Expenditures</b>	<b>(\$249,389.95)</b>	<b>\$247,208.92</b>	<b>(\$21,897.00)</b>	<b>\$269,105.92</b>	<b>(1128.96)%</b>

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ADJ. NET REVENUE OVER EXPENDITURES	(249,389.95)	247,208.92	(21,897.00)	269,105.92	(1128.96)



## **Item 4.4 Discussion Item - Cover sheet: Review of Projects/Improvements for Energy Savings Performance Contract**

**Auburn Area Recreation and Park District Finance Committee meeting September, 2020**

**The Issue:** A review of the projects and improvements that are currently part of the proposed Energy Savings Performance Contract with Centrica (formerly SmartWatt Energy Inc.).

**Background:** In November of 2019 staff presented to the Board of Directors a Preliminary Feasibility Assessment (PFA), produced by Centrica. This study provided a way to optimize and upgrade energy systems in a manner that is budget-neutral to agencies and businesses. The Board of Directors requested staff to produce a Request for Qualifications (RFQ), to select the most qualified respondent to generate a budget neutral Energy Savings Performance Contract.

In April of 2020, the ARD Board of Directors approved a resolution authorizing Centrica to perform an Investment Grade Audit (IGA) of the District. The IGA identified energy saving measures and equipment replacement at ARD facilities and parks. The IGA was conducted at no cost to ARD.

Based on the results of the IGA, ARD staff has been working with Centrica to further refine projects and improvements. Attached to this agenda item is a spread sheet showing the projects that were looked at. This is also known as a “toggle review”, as certain projects/improvements can be toggled on or off.

### **Recommendation:**

This is an informational item. Staff recommends that the Finance Committee review and discuss the projects and send a recommendation to the Board that they do the same. Brooklyn Stewart with Centrica will participate in both meetings and answer any questions.

### **Fiscal Impact:**

As currently laid out, the fiscal impact is \$2,272,943, with a simple payback at 15.2 years.

A low-interest loan would be taken out to pay for these improvements, with the savings generated from the improvements making this budget-neutral.

**Attachments**

Information on the projects/improvements being proposed for the Energy Savings Performance Contract

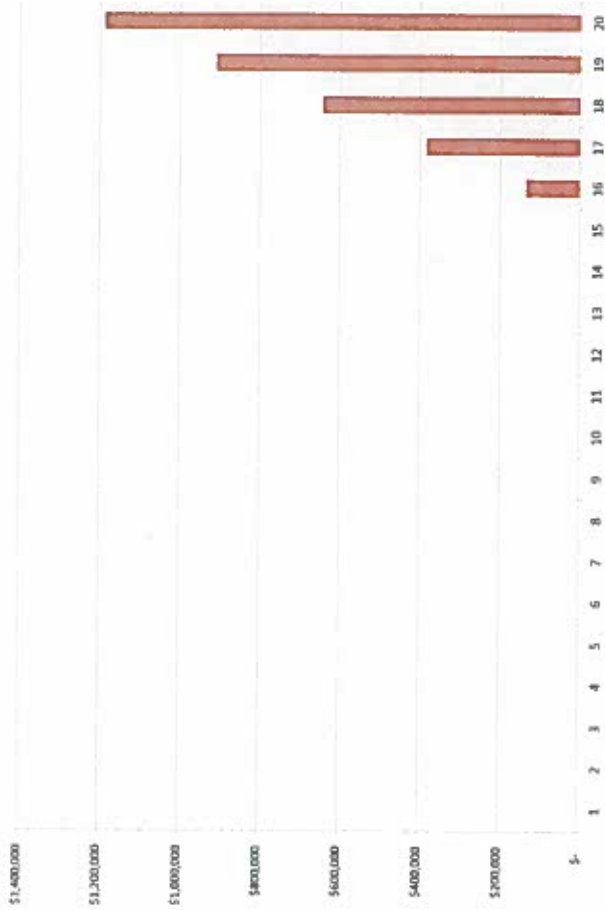
Include in Project?	Facility Name	F.M. Description	Year 1 Annual Utility Savings (\$/yr)	Year 1 Equipment Replacement Savings (\$/yr)	Total Annual Cost Savings (\$/yr)	Total F.M. Cost (\$)	Utility Incentive (\$)	Cost - Incentive (\$)	Simple Payback (years)
	Ashford Park	Install LED Lighting and Controls	\$8	\$0	\$8	\$961	\$0	\$961	118.6
	Auburn Elementary	Install LED Lighting and Controls	\$603	\$0	\$603	\$7,996	\$0	\$7,996	13.3
	Christian Valley Park	Install LED Lighting and Controls	\$275	\$0	\$275	\$6,299	\$0	\$6,299	22.9
	Meadow Vista Park	Install LED Lighting and Controls	\$193	\$0	\$193	\$2,838	\$0	\$2,838	14.7
	Overlook Park	Install LED Lighting and Controls	\$179	\$0	\$179	\$3,256	\$0	\$3,256	18.2
	Placer Hills Pool	Install LED Lighting and Controls	\$289	\$0	\$289	\$7,202	\$0	\$7,202	24.9
	Railhead Park	Install LED Lighting and Controls	\$9	\$0	\$9	\$589	\$0	\$589	62.3
	Recreation Park	Install LED Lighting and Controls	\$4,047	\$0	\$4,047	\$89,075	\$11,755	\$77,320	19.1
	Regional Park	Install LED Lighting and Controls	\$8,668	\$0	\$8,668	\$112,791	\$0	\$112,791	13.0
	Skyridge Elementary	Install LED Lighting and Controls	\$631	\$0	\$631	\$8,053	\$0	\$8,053	12.8
	Sugar Pine Park	Install LED Lighting and Controls	\$2	\$0	\$2	\$464	\$0	\$464	214.8
	James Field	Sports Lighting (Sports Field Lighting)	\$1,888	\$2,000	\$3,888	\$421,054	\$0	\$421,054	108.3
	Recreation Field	Sports Lighting (Sports Field Lighting)	\$266	\$2,000	\$2,266	\$95,241	\$0	\$95,241	42.0
	Begg's Field	Sports Lighting (Sports Field Lighting)	\$1,001	\$2,000	\$3,001	\$111,115	\$0	\$111,115	37.0
	Field B	Sports Lighting (Sports Field Lighting)	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Field A	Sports Lighting (Sports Field Lighting)	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Soccer Field	Sports Lighting (Sports Field Lighting)	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Recreation Park	46KW Carport	\$17,587	\$0	\$17,587	\$174,167	\$0	\$174,167	9.9
	Regional Park	73.2 KW Carport	\$31,623	\$0	\$31,623	\$249,956	\$0	\$249,956	7.9
	Placer Hills Pool	15.5 KW Carport	\$5,439	\$0	\$5,439	\$80,462	\$0	\$80,462	14.8
	Canyon View	Replace 5 package units (38 Tons)	\$2,410	\$10,000	\$12,410	\$132,308	\$0	\$132,308	10.7
	Recreation Park	On-Site Hypochlorite Generation	\$16,022	\$0	\$16,022	\$207,846	\$0	\$207,846	13.0
	Placer Hills Pool	On-Site Hypochlorite Generation	\$5,158	\$0	\$5,158	\$72,440	\$0	\$72,440	14.0
	Recreation Park	Pool Pump VFD	\$6,156	\$0	\$6,156	\$65,432	\$0	\$65,432	10.6
	Placer Hills Pool	Replace Pool Heater	\$340	\$0	\$340	\$7,778	\$0	\$7,778	22.9
	All	Faucets, Urinals and toilet low flow Retrofits	\$15,379	\$0	\$15,379	\$198,947	\$0	\$198,947	12.9
	All	Kitchen Equipment/ Ice Machine Efficiency	\$466	\$0	\$466	\$3,138	\$0	\$3,138	6.7
	All	Central Controlled Weather Based Irrigation	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Canyon View	44 KW Carport Solar PV	\$12,667	\$0	\$12,667	\$174,141	\$0	\$174,141	13.7
	Recreation Park	5 ton Package unit (Youth Services)	\$0	\$0	\$0	\$0	\$0	\$0	N/A
	Regional Park	Restroom Heater	\$180	\$500	\$680	\$16,646	\$0	\$16,646	24.5
	Auburn Elementary	Bard Modular Heat Pump (3.5 Ton)	\$375	\$0	\$375	\$11,375	\$0	\$11,375	30.3
	Recreation Park	Bard Modular Heat Pump (3.5 Ton)	\$375	\$0	\$375	\$11,375	\$0	\$11,375	30.3

<b>TOTAL</b>	\$132,458	\$16,500	\$148,738	\$2,272,943	\$11,755	\$2,261,188	15.2
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### Cash Flow Analysis - Minimum Term

Project Total Investment	\$	2,272,943
Utility Incentive	\$	11,755
Other Incentive	\$	-
Other Cost to be Financed (e.g., asbestos abatement)	\$	-
Net Project Investment (After Incentive)	\$	2,261,188
Additional O&M Contribution	\$	-
Year 1 Electric Savings	\$	94,693
Year 1 Natural Gas Savings	\$	180
Year 1 Fuel Oil Savings	\$	-
Year 1 Water Savings	\$	37,025
Year 1 Propane Oil Savings	\$	340
Year 1 Other Utility Savings	\$	-
Year 1 Material Replacement Savings	\$	16,500
Year 1 Measurement & Verification Cost	\$	36
Year 1 Service Cost	\$	2,175
Percentage Energy Savings Achieved in Year 0		0%
Minimum Cash Flow per year	\$	1
Loan Period Interest Rate		3.00%
Construction Period (months)		6
Minimum Loan Term		16
Electric Cost Escalation Rate		3.50%
Natural Gas Escalation Rate		3.00%
Fuel Oil Escalation Rate		3.00%
Water Escalation Rate		3.00%
Propane Escalation Rate		3.00%
Other Utility Escalation Rate		3.00%
O&M and Services Escalation Rate		3.00%
Maintenance Savings Duration		20
M&V Duration		14

### Cumulative Cash Flow



	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Total Utility Savings	\$ -	\$ 132,238	\$ 136,679	\$ 141,269	\$ 146,015	\$ 150,920	\$ 155,991	\$ 161,233	\$ 166,652	\$ 172,254	\$ 178,045
Material Replacement Savings	\$ -	\$ 16,500	\$ 16,995	\$ 17,505	\$ 18,030	\$ 18,571	\$ 19,128	\$ 19,702	\$ 20,293	\$ 20,902	\$ 21,529
<b>Total Project Savings</b>	\$ -	\$ 148,738	\$ 153,674	\$ 158,774	\$ 164,045	\$ 169,491	\$ 175,119	\$ 180,935	\$ 186,945	\$ 193,155	\$ 199,574
Principal & Interest	\$ -	\$ 146,526	\$ 151,395	\$ 156,427	\$ 161,627	\$ 167,001	\$ 172,554	\$ 178,293	\$ 184,224	\$ 190,353	\$ 196,687
Measurement and Verification	\$ -	\$ 36	\$ 37	\$ 38	\$ 40	\$ 41	\$ 42	\$ 43	\$ 45	\$ 46	\$ 47
Service Contract	\$ -	\$ 2,175	\$ 2,240	\$ 2,307	\$ 2,377	\$ 2,448	\$ 2,521	\$ 2,597	\$ 2,675	\$ 2,755	\$ 2,838
<b>Total Project Payments</b>	\$ -	\$ 148,737	\$ 153,673	\$ 158,773	\$ 164,044	\$ 169,490	\$ 175,118	\$ 180,934	\$ 186,944	\$ 193,154	\$ 199,573
Net annual benefits from Total Project	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Cumulative Payment for Project	\$ -	\$ 148,737	\$ 302,410	\$ 461,183	\$ 625,227	\$ 794,716	\$ 969,834	\$ 1,150,768	\$ 1,337,712	\$ 1,530,866	\$ 1,730,439
Cumulative Project Savings	\$ -	\$ 148,738	\$ 302,412	\$ 461,186	\$ 625,231	\$ 794,721	\$ 969,840	\$ 1,150,775	\$ 1,337,720	\$ 1,530,875	\$ 1,730,449
<b>Cumulative Cash Flow</b>	\$ -	\$ 1	\$ 2	\$ 3	\$ 4	\$ 5	\$ 6	\$ 7	\$ 8	\$ 9	\$ 10

Year 1 Electric Savings \$/yr	Year 1 Natural Gas Savings \$/yr	Year 1 Water Savings \$/yr	Year 1 Fuel Oil Savings \$/yr	Year 1 Propane Savings \$/yr	Year 1 Other Utility Savings \$/yr	Variable FIM Cost	Fixed FIM Cost
\$8	\$0	\$0	\$0	\$0	\$0	\$71	\$890
\$603	\$0	\$0	\$0	\$0	\$0	\$594	\$7,401
\$275	\$0	\$0	\$0	\$0	\$0	\$468	\$5,830
\$193	\$0	\$0	\$0	\$0	\$0	\$211	\$2,627
\$179	\$0	\$0	\$0	\$0	\$0	\$242	\$3,014
\$289	\$0	\$0	\$0	\$0	\$0	\$535	\$6,666
\$9	\$0	\$0	\$0	\$0	\$0	\$44	\$545
\$4,047	\$0	\$0	\$0	\$0	\$0	\$6,622	\$82,452
\$8,668	\$0	\$0	\$0	\$0	\$0	\$8,385	\$104,405
\$631	\$0	\$0	\$0	\$0	\$0	\$599	\$7,454
\$2	\$0	\$0	\$0	\$0	\$0	\$34	\$429
\$1,888	\$0	\$0	\$0	\$0	\$0	\$31,304	\$389,750
\$266	\$0	\$0	\$0	\$0	\$0	\$7,081	\$88,161
\$1,001	\$0	\$0	\$0	\$0	\$0	\$8,261	\$102,854
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$17,587	\$0	\$0	\$0	\$0	\$0	\$12,949	\$161,218
\$31,623	\$0	\$0	\$0	\$0	\$0	\$18,583	\$231,373
\$5,439	\$0	\$0	\$0	\$0	\$0	\$5,982	\$74,480
\$2,410	\$0	\$0	\$0	\$0	\$0	\$9,837	\$122,471
\$0	\$0	\$16,022	\$0	\$0	\$0	\$15,453	\$192,393
\$0	\$0	\$5,158	\$0	\$0	\$0	\$5,386	\$67,054
\$6,156	\$0	\$0	\$0	\$0	\$0	\$4,865	\$60,568
\$0	\$0	\$0	\$0	\$340	\$0	\$578	\$7,200
\$0	\$0	\$15,379	\$0	\$0	\$0	\$14,791	\$184,156
\$0	\$0	\$466	\$0	\$0	\$0	\$233	\$2,904
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$12,667	\$0	\$0	\$0	\$0	\$0	\$12,947	\$161,195
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$180	\$0	\$0	\$0	\$0	\$1,238	\$15,408
\$375	\$0	\$0	\$0	\$0	\$0	\$846	\$10,529
\$375	\$0	\$0	\$0	\$0	\$0	\$846	\$10,529
\$94,693	\$160	\$47,025	\$0	\$340	\$0	\$168,985	\$2,103,958