

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, SEPTEMBER 22, 2021, 2:00 PM**

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://us06web.zoom.us/j/82574838199>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 825 7483 8199 to participate.

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

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Lynch ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from August 18, 2021 Standing Finance Meeting
(Pages 3 – 5)**

Recommendation: Review and approve minutes.

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

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

4.3 Review of Financials for August, 2021 (Pages 9 – 34)

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

Discussion Items:

1. 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:

9-16-21
Date

11:20 AM
Time


Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM AUGUST 18,
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, August 18, 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 2:12 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 July 21, 2021 Standing Finance Meeting

Director Lynch reviewed and approved the Minutes from the July 16, 2021 Standing Finance Meeting as Director Ainsleigh was absent.

4.2 Review of Cash Requirements for July, 2021

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

4.3 Review of Financials for July, 2021

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

Discussion Items:

1. Electric Charging Stations and Electric Vehicle Fleets – the Finance Committee discussed this item and will discuss it again in the future.
2. County Mitigation Fund, current balance \$792,000.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 3:00 p.m.

Board Secretary

Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
AUGUST, 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: \$161,003.05**

Ranges: From: To:
 Check Number First Last
 Vendor ID First Last
 Vendor Name First Last
 Check Date 8/1/2021 8/31/2021
 Checkbook ID COMM 1ST COMM 1ST

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
21885	A0002	A&A Stepping Stone Mfg., Inc.	8/6/2021	COMM 1ST	PMCHK00002773	\$47.88
21886	C0072	CIT Technology Fin. Serv., Inc	8/6/2021	COMM 1ST	PMCHK00002773	\$470.75
21887	L0027	Pat Larson	8/6/2021	COMM 1ST	PMCHK00002773	\$34.21
21888	M0106	Marina Landscape, Inc	8/6/2021	COMM 1ST	PMCHK00002773	\$2,153.65
21889	N0012	Nevada Irrigation District	8/6/2021	COMM 1ST	PMCHK00002773	\$925.88
21890	P0007	Pacific Gas & Electric Company	8/6/2021	COMM 1ST	PMCHK00002773	\$14,936.71
21891	S0145	SCP Distributors	8/6/2021	COMM 1ST	PMCHK00002773	\$281.75
21892	S1007	Stationary Engineers, Local 39	8/6/2021	COMM 1ST	PMCHK00002773	\$358.15
21893	TEMPG	Giovanni Guiulfo	8/6/2021	COMM 1ST	PMCHK00002773	\$190.00
21894	TEMPK	Ceara Knight	8/6/2021	COMM 1ST	PMCHK00002773	\$200.00
21895	TEMPL	Susan Leonasio	8/6/2021	COMM 1ST	PMCHK00002773	\$404.00
21896	TEMPS	Steve Schaumleffel	8/6/2021	COMM 1ST	PMCHK00002773	\$30.00
21897	V0007	Verizon Wireless	8/6/2021	COMM 1ST	PMCHK00002773	\$970.53
21898	W0001	Walker's Office Supplies, Inc.	8/6/2021	COMM 1ST	PMCHK00002773	\$202.64
21899	U0019	US Bank	8/13/2021	COMM 1ST	PMCHK00002774	\$11,489.43
21900	1099-117	Juan Aceituno	8/13/2021	COMM 1ST	PMCHK00002775	\$227.50
21901	1099-218	Auburn Gymnastics Center	8/13/2021	COMM 1ST	PMCHK00002775	\$2,453.75
21902	1099-256	Healing Pastures, Inc.	8/13/2021	COMM 1ST	PMCHK00002775	\$562.50
21903	1099-269	Deborah Lynn	8/13/2021	COMM 1ST	PMCHK00002775	\$156.00
21904	1099-271	Kelpro Security	8/13/2021	COMM 1ST	PMCHK00002775	\$3,018.90
21905	1099-277	Foothill Karate Do	8/13/2021	COMM 1ST	PMCHK00002775	\$22.75
21906	1099-313	Alison Lloyd	8/13/2021	COMM 1ST	PMCHK00002775	\$504.00
21907	1099-328	Douglas Christensen	8/13/2021	COMM 1ST	PMCHK00002775	\$1,860.30
21908	1099-342	Susie Bell	8/13/2021	COMM 1ST	PMCHK00002775	\$888.00
21909	1099-375	Jennifer Rogers	8/13/2021	COMM 1ST	PMCHK00002775	\$952.25
21910	A0001	Recology Auburn Placer	8/13/2021	COMM 1ST	PMCHK00002775	\$887.24
21911	A0002	A&A Stepping Stone Mfg., Inc.	8/13/2021	COMM 1ST	PMCHK00002775	\$147.75
21912	A0027	Recology Auburn Placer	8/13/2021	COMM 1ST	PMCHK00002775	\$1,237.86
21913	A0051	Anderson's Sierra Pipe Co.	8/13/2021	COMM 1ST	PMCHK00002775	\$132.54
21914	A0134	Advanced Intregrated Pest Mana	8/13/2021	COMM 1ST	PMCHK00002775	\$155.00
21915	A0170	AT&T Acct 088-034-5818-655	8/13/2021	COMM 1ST	PMCHK00002775	\$90.95
21916	B0020	BSN Sports, Inc.	8/13/2021	COMM 1ST	PMCHK00002775	\$128.53
21917	C0113	Cooks Portable Toilets & Septi	8/13/2021	COMM 1ST	PMCHK00002775	\$1,619.12
21918	D0010	Diamond Pacific	8/13/2021	COMM 1ST	PMCHK00002775	\$128.57
21919	D0025	Dawson Oil Company	8/13/2021	COMM 1ST	PMCHK00002775	\$4,846.41
21920	D0066	De Lage Landen Financial Servi	8/13/2021	COMM 1ST	PMCHK00002775	\$332.48
21921	D0077	Dudek	8/13/2021	COMM 1ST	PMCHK00002775	\$240.00
21922	F0047	Fuentes Pond Maintenance	8/13/2021	COMM 1ST	PMCHK00002775	\$6,500.00
21923	F0055	Megan Frost	8/13/2021	COMM 1ST	PMCHK00002775	\$23.90
21924	G0006	Gold Country Media Publication	8/13/2021	COMM 1ST	PMCHK00002775	\$1,015.41
21925	G0027	Giuliani & Kull - Auburn Inc.	8/13/2021	COMM 1ST	PMCHK00002775	\$1,500.00
21926	G0045	GSSA	8/13/2021	COMM 1ST	PMCHK00002775	\$1,116.64
21927	I0010	Inland Business Systems	8/13/2021	COMM 1ST	PMCHK00002775	\$32.18
21928	K0010	Knorr Systems, Inc.	8/13/2021	COMM 1ST	PMCHK00002775	\$550.62
21929	K0026	Mike Kaveney	8/13/2021	COMM 1ST	PMCHK00002775	\$500.00
21930	L0033	Les Schwab	8/13/2021	COMM 1ST	PMCHK00002775	\$70.36
21931	L0100	Lifeguard First Aid & Safety,	8/13/2021	COMM 1ST	PMCHK00002775	\$300.08
21932	M0013	Meadow Vista Hardware	8/13/2021	COMM 1ST	PMCHK00002775	\$157.65
21933	M0098	Meadow Vista County Water Dist	8/13/2021	COMM 1ST	PMCHK00002775	\$2,569.38
21934	N0045	Near U CO2	8/13/2021	COMM 1ST	PMCHK00002775	\$1,170.31
21935	N0048	Normac, Inc.	8/13/2021	COMM 1ST	PMCHK00002775	\$14.16
21936	P0007	Pacific Gas & Electric Company	8/13/2021	COMM 1ST	PMCHK00002775	\$896.55
21937	Q0003	Quality Automotive	8/13/2021	COMM 1ST	PMCHK00002775	\$1,234.32
21938	R0073	Riebes Auto Parts	8/13/2021	COMM 1ST	PMCHK00002775	\$174.71
21939	R0079	Richardson & Company LLP	8/13/2021	COMM 1ST	PMCHK00002775	\$3,380.00
21940	S0009	Sierra Saw Sales And Service	8/13/2021	COMM 1ST	PMCHK00002775	\$82.61
21941	S0025	Sierra Pacific Turf Supply, In	8/13/2021	COMM 1ST	PMCHK00002775	\$4,910.60
21942	S0034	Thatcher Company	8/13/2021	COMM 1ST	PMCHK00002775	\$3,100.02
21943	S0067	Superfast Copy	8/13/2021	COMM 1ST	PMCHK00002775	\$16.95
21944	S0094	Manouch Shirvanioun	8/13/2021	COMM 1ST	PMCHK00002775	\$56.00
21945	S0145	SCP Distributors	8/13/2021	COMM 1ST	PMCHK00002775	\$2,885.46
21946	S0154	Mike Scheele	8/13/2021	COMM 1ST	PMCHK00002775	\$83.44
21947	S0170	Diane Shaw	8/13/2021	COMM 1ST	PMCHK00002775	\$67.20
21948	T1000	Transamerica Life Insurance	8/13/2021	COMM 1ST	PMCHK00002775	\$480.00
21949	TEMPA	Sharon Arsenith	8/13/2021	COMM 1ST	PMCHK00002775	\$200.00
21950	TEMPB	Stacie Ballesteros	8/13/2021	COMM 1ST	PMCHK00002775	\$60.00
21951	TEMPC	Rachel Cleveland	8/13/2021	COMM 1ST	PMCHK00002775	\$77.50

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
21952	TEMPL	Alisha Lee	8/13/2021	COMM 1ST	PMCHK00002775	\$260.00
21953	TEMPS	Cara Schwindt	8/13/2021	COMM 1ST	PMCHK00002775	\$95.00
21954	W0001	Walker's Office Supplies, Inc.	8/13/2021	COMM 1ST	PMCHK00002775	\$855.90
21955	W0010	Waxie Sanitary Supply	8/13/2021	COMM 1ST	PMCHK00002775	\$2,205.27
21956	W0042	Live Oak Waldorf School	8/13/2021	COMM 1ST	PMCHK00002775	\$2,842.00
21957	W0044	Wave	8/13/2021	COMM 1ST	PMCHK00002775	\$697.33
21958	S1007	Stationary Engineers, Local 39	8/20/2021	COMM 1ST	PMCHK00002776	\$359.15
21959	TEMPA	Linda Allen	8/20/2021	COMM 1ST	PMCHK00002776	\$12.45
21960	TEMPB	Lauren Baas	8/20/2021	COMM 1ST	PMCHK00002776	\$97.00
21961	TEMPE	Noura Elebiary	8/20/2021	COMM 1ST	PMCHK00002776	\$25.80
21962	TEMPS	Lacey Southerland	8/20/2021	COMM 1ST	PMCHK00002776	\$97.00
21963	1099-376	Britt, Joanna	8/19/2021	COMM 1ST	PMCHK00002777	\$339.30
21964	1099-16	Skyhawks Sports	8/27/2021	COMM 1ST	PMCHK00002778	\$4,387.50
21965	1099-218	Auburn Gymnastics Center	8/27/2021	COMM 1ST	PMCHK00002778	\$260.00
21966	1099-256	Healing Pastures, Inc.	8/27/2021	COMM 1ST	PMCHK00002778	\$1,211.25
21967	1099-291	Isaac Humber	8/27/2021	COMM 1ST	PMCHK00002778	\$159.25
21968	1099-295	Juli Land-Marx	8/27/2021	COMM 1ST	PMCHK00002778	\$1,650.00
21969	1099-313	Alison Lloyd	8/27/2021	COMM 1ST	PMCHK00002778	\$408.00
21970	1099-351	Blue Feather, Inc.dba IntelliB	8/27/2021	COMM 1ST	PMCHK00002778	\$1,806.00
21971	1099-374	Sarah Violett	8/27/2021	COMM 1ST	PMCHK00002778	\$75.00
21972	A0002	A&A Stepping Stone Mfg., Inc.	8/27/2021	COMM 1ST	PMCHK00002778	\$128.03
21973	A0013	AT&T	8/27/2021	COMM 1ST	PMCHK00002778	\$139.45
21974	A1010	Advantage Martketing and Print	8/27/2021	COMM 1ST	PMCHK00002778	\$160.88
21975	A1056	Access Merchandise Company	8/27/2021	COMM 1ST	PMCHK00002778	\$1,815.68
21976	B0062	BareBones WorkWear	8/27/2021	COMM 1ST	PMCHK00002778	\$104.02
21977	C0111	Cal.net	8/27/2021	COMM 1ST	PMCHK00002778	\$66.90
21978	C0121	Cole Huber LLP	8/27/2021	COMM 1ST	PMCHK00002778	\$70.00
21979	C0130	Cirrus Group LLC	8/27/2021	COMM 1ST	PMCHK00002778	\$197.50
21980	D0024	Deluxe	8/27/2021	COMM 1ST	PMCHK00002778	\$349.92
21981	D0066	De Lage Landen Financial Servi	8/27/2021	COMM 1ST	PMCHK00002778	\$34.09
21982	F0041	Friends of ARD	8/27/2021	COMM 1ST	PMCHK00002778	\$2,780.00
21983	F0047	Fuentes Pond Maintenance	8/27/2021	COMM 1ST	PMCHK00002778	\$350.00
21984	G0045	GSSA	8/27/2021	COMM 1ST	PMCHK00002778	\$150.00
21985	H0056	Humana Dental Ins. Co	8/27/2021	COMM 1ST	PMCHK00002778	\$2,344.86
21986	H0060	HercRentals Inc.	8/27/2021	COMM 1ST	PMCHK00002778	\$1,875.00
21987	L0027	Pat Larson	8/27/2021	COMM 1ST	PMCHK00002778	\$29.90
21988	L0033	Les Schwab	8/27/2021	COMM 1ST	PMCHK00002778	\$29.00
21989	M0013	Meadow Vista Hardware	8/27/2021	COMM 1ST	PMCHK00002778	\$371.73
21990	M0035	Meadow Vista Community Center	8/27/2021	COMM 1ST	PMCHK00002778	\$1,801.00
21991	M1007	Milam, Theresa	8/27/2021	COMM 1ST	PMCHK00002778	\$25.00
21992	N0012	Nevada Irrigation District	8/27/2021	COMM 1ST	PMCHK00002778	\$747.87
21993	N0045	Near U CO2	8/27/2021	COMM 1ST	PMCHK00002778	\$152.35
21994	N0048	Normac, Inc.	8/27/2021	COMM 1ST	PMCHK00002778	\$81.22
21995	P0005	Placer County Water Agency	8/27/2021	COMM 1ST	PMCHK00002778	\$8,053.73
21996	P0007	Pacific Gas & Electric Company	8/27/2021	COMM 1ST	PMCHK00002778	\$16,881.86
21997	Q0003	Quality Automotive	8/27/2021	COMM 1ST	PMCHK00002778	\$3,277.80
21998	S0025	Sierra Pacific Turf Supply, In	8/27/2021	COMM 1ST	PMCHK00002778	\$5,486.25
21999	S0034	Thatcher Company	8/27/2021	COMM 1ST	PMCHK00002778	\$3,529.99
22000	S0067	Superfast Copy	8/27/2021	COMM 1ST	PMCHK00002778	\$44.36
22001	S0152	SiteOne Landscape Supply, LLC	8/27/2021	COMM 1ST	PMCHK00002778	\$2,312.74
22002	S0165	Debra Sierra	8/27/2021	COMM 1ST	PMCHK00002778	\$12.32
22003	S1000	State Of California/DOJ	8/27/2021	COMM 1ST	PMCHK00002778	\$106.00
22004	S1017	Sierra Trench Protection	8/27/2021	COMM 1ST	PMCHK00002778	\$356.00
22005	T0009	Stanley Convergent Security So	8/27/2021	COMM 1ST	PMCHK00002778	\$418.53
22006	T0071	TIAA Commercial Finance, Inc.	8/27/2021	COMM 1ST	PMCHK00002778	\$107.34
22007	TEMPB	Jessica Billecci	8/27/2021	COMM 1ST	PMCHK00002778	\$70.00
22008	TEMPO	Alyson Dennis	8/27/2021	COMM 1ST	PMCHK00002778	\$102.00
22009	TEMPPH	Gentione Henderson	8/27/2021	COMM 1ST	PMCHK00002778	\$12.45
22010	TEMPL	Natalie Liabeuf	8/27/2021	COMM 1ST	PMCHK00002778	\$197.00
22011	TEMPPH	Suzie Moore	8/27/2021	COMM 1ST	PMCHK00002778	\$99.00
22012	TEMPS	Angie Steward	8/27/2021	COMM 1ST	PMCHK00002778	\$152.00
22013	W0001	Walker's Office Supplies, Inc.	8/27/2021	COMM 1ST	PMCHK00002778	\$613.23
22014	W0043	West Coast Fire Protection Sys	8/27/2021	COMM 1ST	PMCHK00002778	\$150.00
22015	W0044	Wave	8/27/2021	COMM 1ST	PMCHK00002778	\$473.02
22016	W0045	Williams, Jesse	8/27/2021	COMM 1ST	PMCHK00002778	\$30.80
22017	TEMPPH	Jennifer Hunter	8/27/2021	COMM 1ST	PMCHK00002779	\$130.00
22018	TEMPS	Bhovinder Singh	8/27/2021	COMM 1ST	PMCHK00002779	\$225.00

Total Checks: 134

Total Amount of Checks: \$161,003.05

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

August's Financials

Revenues –

- Programs are over budget by **\$145,924**. We budgeted conservatively since opening was an unknown at budget time. Most notable variances in programs are in; Discovery/Disc Camps (**\$45,317**), Youth Classes (**\$17,377**), Swim Lessons (**\$12,200**), Aquatic Activities (**\$8,300**), Swim Team (**\$6,200**), Adult Classes (**\$12,700**), Youth Camps (**\$8,400**), Youth Sports Camps (**\$14,800**), and Youth Volleyball (**\$5,700**).
- Rents & Concessions are over budget by **\$32,100**, mostly due to Field Rentals that are up by **\$17,900** and CVCC rentals are up by **\$4,500** of budget.
- Grants & Donations are above budget by **\$25,700**, primarily due to a Placer County Office of Education grant of **\$21,500** that was received in May and August.
- 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 **\$18,500**, most of which comes from unspent Small Equipment (**\$12,600**).
- Professional/Legal Services are under by **\$24,240**. Only **\$200** has been spent in legal fees (budgeted 6,000 to date). Other Professional services are coming in under budget by **\$18,400**.
- Wages and Benefit Expense came in under budget by **\$127,700**. Most of the savings was in Youth Services (**\$48,400**) due to school schedule changes; bringing back students which cut Discovery Club hours for staff, in Aquatics (**\$41,300**) due to a staff shortage and companywide savings in retirement benefits of **\$24,000**.
- Fixed Assets are under by **\$19,200**. 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**), so this is just a timing issue.

PROFIT & LOSS

21/22 Approved Budget

	Approved Budget FY 21-22	% Of Total	Mid-Yr Revision FY 21-22	% Of Total	2021 Aug ACTUALS	Last Yr Aug Actuals	2021 YTD ACTUALS	2021 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,103,547	13%		37%	94,898	33,723	693,387	547,443	199,983
Facility Revenue	144,894	2%		4%	10,040	1,040	118,634	86,445	23,752
Misc. Revenue	44,186	1%		1%	2,431	2,550	22,106	15,369	28,567
Grants & Donations	298,850	4%		1%	2,623	20,940	39,313	13,601	21,901
Interest Income	11,815	0%		1%	1,777	6,097	4,637	4,900	14,767
Equipment Reserve Transfers	200,300	2%		0%	-	-	-	-	-
Unfunded Liability Transfer	140,000	2%		55%	140,000	-	140,000	-	-
Future Cap & ADA Transfers	305,816	4%		0%	-	-	-	-	-
Tax Revenue Atwood	3,752,499	45%		1%	1,650	(2,778)	1,619,600	1,693,023	1,545,640
Sterling Loan	30,198	0%		0%	-	-	11,940	15,099	11,369
City Mitigation Transfers/Rev	2,135,500	26%		0%	-	-	819,000	819,000	225,503
County Mitigation Revenue	40,000	0%		0%	-	-	-	-	-
Total Operating Revenue	8,269,605	100.00	-	100.0	253,419	61,572	3,468,597	3,194,880	2,071,482
Expenditures									
Program Expense	230,934	3%		7%	33,938	8,373	103,076	96,826	32,606
Operating & Supplies	442,341	6%		8%	38,373	29,725	163,868	182,446	132,359
Utilities Expense	110,757	1%		10%	44,356	22,463	105,125	106,845	109,427
Professional Services	131,840	2%		1%	3,743	5,024	39,479	63,749	13,970
Building & Grounds Maintenance	475,150	6%		16%	75,739	27,231	206,847	208,928	145,541
Property Tax Admin.	62,087	1%		0%	34	-	7,442	8,270	3,109
Wages	2,265,755	29%		42%	191,318	171,640	856,599	965,602	723,859
Benefits & Payroll Costs	967,250	12%		15%	66,930	46,506	606,831	485,544	352,090
Fixed Asset Expense	203,300	3%		0%	-	-	49,116	68,400	50,256
Capital Improvement Projects	2,832,166	36%		1%	4,752	-	972,772	968,877	35,551
Debt Services	161,126	2%		0%	-	-	73,603	73,603	-
Total Expenditures	7,882,706	100.00	-	100%	459,183	310,962	3,184,758	3,229,090	1,598,768
Net Revenue Over Expenditures	\$ 386,899	4.68	\$ -		\$ (205,764)	(249,390)	\$283,839	(\$34,210)	\$472,714
Annual Contingency Reserve (1-2%)	\$ -								\$ 450,000
Annual Equip Replacement Reserve	\$ 90,000								\$ 676,237
Future Capital Construction Reserve	\$ 25,000								\$ 945,574
ADA Reserve	\$ 5,000								\$ 25,032
CalPERS unfunded liability reserve	\$ 113,482								\$ 183,200
TOTAL RESERVE BALANCES	\$ 153,417		\$ -				\$ 2,212,565		\$ 2,280,043

Balance Sheet

8/31/2021

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	290,644.23
Placer County Treasure-General	2,187,345.71
Placer County Treasurer - City Trust	206,950.76
CA Pension Trust - CEPPT- CalPERS	68,290.00
Accounts Receivable	455.03
PCOE Receivables	33,708.59
Prepaid Liability Expense	46,204.66
Prepaid Workers Comp Insurance	54,071.96
Total Current Assets	2,905,410.78
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	1,909,997.00
Total Restricted Funds	1,909,997.00
<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)
Total Fixed Assets	7,435,481.25
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	497,574.00
	497,574.00
TOTAL ASSETS	12,748,463.03

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>		
Prepaid Revenue		36 00
Accounts Payable		33,108 84
PGE Tru-up payable		1,330 88
Retentions Payable		42,960 95
Gift Certificates		268 00
Compensated Absences		124,515 50
Sales Tax Payable		(31.82)
Accrued Liabilities		7,866 97
Total Current Liabilities		\$210,055.32
<u>Long Term Liabilities</u>		
Net OPEB Liability		298,223 00
Net Pension Liability		1,238,090 00
Total Long Term Liabilities		1,536,313.00
TOTAL LIABILITIES		1,746,368.32
<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		2,096,150 92
DFB: Annual Equip Replacement Reserv		613,958 72
DFB: Annual Contingency Reserve		473,000 00
DFB: Reserved for Future Capital Construction		895,573 52
RFB: Arboretum Grant Fund		13,275 73
RFB: Reserved (Atwood)		(9,057 92)
RFB: Atwood III-Equip Repl Fund		8,003 66
RFB- 501(c)(3) Fund		17,159 84
GFB: General Fund (ADA Reserve)		30,031 75
Net Profit (Loss)		(675,159 90)
Total Net Postion		\$10,856,472.71
TOTAL LIABILITY AND NET POSITION		\$12,748,463.03

Auburn Rec & Park

Profit & Loss - Summary
4/1/2021 To 8/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	94,898.04	693,366.57	547,443.00	145,923.57	126.66
Rents & Concessions	10,040.18	118,634.27	86,445.00	32,189.27	137.24
Miscellaneous Revenue	2,430.92	22,105.86	15,369.00	6,736.86	143.83
Grants & Donations	2,623.08	39,313.12	13,601.00	25,712.12	289.05
Interest Income	1,776.56	4,637.39	4,900.00	(262.61)	94.64
Taxes Revenue	1,649.67	1,631,539.53	1,708,122.00	(76,582.47)	95.52
TOTAL OPERATING REVENUE	\$113,418.45	\$2,509,596.74	\$2,375,880.00	\$133,716.74	105.63%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	113,418.45	2,509,596.74	2,375,880.00	133,716.74	105.63
EXPENDITURES					
Program Expenses	33,938.37	103,076.27	96,826.00	6,250.27	106.46
Operations & Supplies Expense	38,373.13	163,868.23	182,446.00	(18,577.77)	89.82
Utilities Expense	44,355.82	105,124.62	106,845.00	(1,720.38)	98.39
Legal Expenses	70.00	214.00	6,000.00	(5,786.00)	3.57
Professional Services	3,672.50	39,264.51	57,719.00	(18,454.49)	68.03
Bldg & Grounds Maintenance	75,738.55	206,846.86	208,928.00	(2,081.14)	99.00
Property Tax Administration/LAFCO	34.09	7,441.50	8,270.00	(828.50)	89.98
Salaries Expense	191,318.16	856,598.84	965,602.00	(109,003.16)	88.71
Benefits & Payroll Costs	66,929.95	606,830.71	485,544.00	121,286.71	124.98
Fixed Asset Expense	0.00	49,115.71	68,400.00	(19,284.29)	71.81
Capital Improvement Projects	4,751.91	972,772.46	968,877.00	3,895.46	100.40
Debt Service	0.00	73,602.93	73,603.00	(0.07)	100.00

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2021 To 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$459,182.48	\$3,184,756.64	\$3,229,060.00	(\$44,303.36)	98.63%
NET REVENUE OVER EXPENDITURES	\$345,764.03	\$675,159.90	\$853,180.00	(\$178,020.10)	79.14%

Profit & Loss - Detail

4/1/2021 to 8/31/2021

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	12,003.23	40,744.81	35,924.00	4,820.81	113.42
Skyridge DSC Rev	18,501.99	52,793.69	39,204.00	13,589.69	134.66
Day Camp Rev	10,605.19	171,067.73	163,370.00	7,697.73	104.71
Preschool Revenue	4,730.00	27,005.87	28,000.00	(994.13)	96.45
Newcastle DSC Revenue	20,950.43	57,501.52	37,300.00	20,201.52	154.16
Adult Softball	4.00	25,492.00	19,802.00	5,690.00	128.73
Adult Basketball	145.00	5,217.00	4,529.00	688.00	115.19
Sr. Sports	180.00	180.00	80.00	100.00	225.00
Adult Volleyball	0.00	1,068.30	1,020.00	48.30	104.74
Pickle Ball Revenue	1,130.00	5,910.00	3,253.00	2,657.00	181.68
Adult Classes	2,542.65	18,870.78	7,113.00	11,757.78	265.30
Adult Class Rev - Bureau	560.00	2,763.24	1,732.00	1,031.24	159.54
Bocce Ball Prog Revenue	0.00	596.00	140.00	456.00	425.71
Youth Basketball	7,870.00	8,125.00	0.00	8,125.00	0.00
Youth Classes	3,698.25	31,873.55	17,017.00	14,856.55	187.30
Youth Class Rev - Bureau	500.00	2,520.00	0.00	2,520.00	0.00
Youth Volleyball	0.00	8,740.00	3,000.00	5,740.00	291.33
Aquatic Activities	960.00	17,163.68	11,176.00	5,987.68	153.58
Aquatic Activities - PH Pool	0.00	2,328.00	0.00	2,328.00	0.00
Master Swim Revenue	574.00	5,190.96	3,408.00	1,782.96	152.32
Public Swim - MS Sierra Pool	1,462.65	27,110.15	39,081.00	(11,970.85)	69.37
Public Swim - Placer Hills Pool	160.00	2,017.75	3,954.00	(1,936.25)	51.03
Swim Lessons	(53.00)	44,470.75	28,414.00	16,056.75	156.51
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	(352.80)	15,686.30	11,085.00	4,601.30	141.51
Youth Camps Revenue	0.00	27,809.25	20,614.00	7,195.25	134.91

Auburn Rec & Park
Profit & Loss - Detail
4/1/2021 to 8/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	(248.00)	20,863.00	19,580.00	1,283.00	106.55
Youth Sports Camps	5,247.63	23,578.33	8,716.00	14,862.33	270.52
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	3,035.00	(332.93)	89.03
Ukulele Festival Revenue	(51.00)	640.07	0.00	640.07	0.00
Food Truck Fiesta Revenue	379.82	1,029.82	0.00	1,029.82	0.00
Obstacle Race Revenue	2,000.00	2,441.07	1,700.00	741.07	143.59
Dead Festival Rev	(760.00)	915.00	0.00	915.00	0.00
Auburn Harvest Festival Rev	1,500.00	2,688.07	2,555.00	133.07	105.21
Out of District Fees	592.00	7,943.37	7,011.00	932.37	113.30
Out of District Fees - Bureau	66.00	662.00	893.00	(231.00)	74.13
Total Parks and Recreation Services	94,898.04	693,366.57	547,443.00	145,923.57	126.66
Rents & Concessions					
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	0.00	693.00	975.00	(282.00)	71.08
Lakeside Rental Revenue - Reg	316.00	1,571.50	0.00	1,571.50	0.00
Sierra Room Rental - CVCC	275.00	1,729.00	0.00	1,729.00	0.00
Sunset Room Rental - CVCC	57.00	493.42	0.00	493.42	0.00
Canyon View Room Rental - CVCC	564.87	777.17	150.00	627.17	518.11
Foothills Room Rental - CVCC	576.00	2,121.75	426.00	1,695.75	498.06
Pool Rental Rev - Sierra/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
American River Room - CVCC	500.00	1,706.17	675.00	1,031.17	252.77
Conference Rental Revenue - Rec	0.00	0.00	45.00	(45.00)	0.00
Conference (Module) Rental - Overlook	899.50	3,276.50	2,200.00	1,076.50	148.93
Gazebo Rentals	0.00	307.00	150.00	157.00	204.67

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rock Creek Modular Rent	0.00	1,320.00	1,650.00	(330.00)	80.00
Gym Rental Revenue - Rec	0.00	386.00	0.00	386.00	0.00
Gym Rental Revenue - Reg	100.00	100.00	2,104.00	(2,004.00)	4.75
Tutor Totter Lease Agreement	554.00	2,770.00	2,720.00	50.00	101.84
Kitchen Rental Revenue - CVCC	0.00	88.00	220.00	(132.00)	40.00
Picnic Area Rental Revenue - Rec	803.00	7,860.25	5,357.00	2,503.25	146.73
Picnic Area Rental Revenue - Reg	382.00	1,012.00	1,568.00	(556.00)	64.54
Picnic Area Rental Revenue - Ash	79.00	527.00	917.00	(390.00)	57.47
Picnic Area Rental Revenue - MV	100.00	2,637.00	1,748.00	889.00	150.86
Field "Recreation" Rental Revenue	0.00	3,922.84	2,208.00	1,714.84	177.67
Field "Bill Beane" Rental - Reg A	0.00	1,109.09	129.00	980.09	859.76
Field "Softball" Rental - MV	0.00	3,977.75	1,900.00	2,077.75	209.36
Field Rental - CV	0.00	1,932.00	1,826.00	106.00	105.81
Bike Park Rentals	0.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	(3,878.50)	1,008.38	3,532.00	(2,523.62)	28.55
Field "Beggs" Rental - Rec	0.00	5,644.40	4,200.00	1,444.40	134.39
Field B (softball) Rev - Reg	0.00	842.75	531.00	311.75	158.71
Field "James" Rental - Rec	0.00	6,796.99	7,796.00	(999.01)	87.19
Field C (Baseball) Rental - Reg	0.00	5,116.00	3,484.00	1,632.00	146.84
Bocce Ball Field Rental	0.00	40.00	116.00	(76.00)	34.48
Field "Soccer Regional" Rental	0.00	1,918.00	927.00	991.00	206.90
Field "Soccer A" Rental - MV	0.00	0.00	48.00	(48.00)	0.00
Field "Soccer A" Rental - Railhead	374.64	4,500.72	3,261.00	1,239.72	138.02
Field - PH Soccer Field	(370.04)	8,616.21	0.00	8,616.21	0.00
Field "Soccer B" Rental - Railhead	756.00	6,558.66	4,160.00	2,398.66	157.66
Field Lining Revenue - Reg	0.00	0.00	160.00	(160.00)	0.00
Field Lining Revenue - MV	0.00	0.00	189.00	(189.00)	0.00
Misc Rents & Concessions	6,466.46	6,771.46	1,089.00	5,682.46	621.81
Misc Rents & Concessions - Bureau	0.00	4,189.10	8,950.00	(4,760.90)	46.81
Custodial Fees	1,593.25	12,281.02	9,530.00	2,751.02	128.87

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	0.00	680.00	240.00	440.00	283.33
Set up/Take Down Fees	(108.00)	735.00	250.00	485.00	294.00
Set up/Take Down Fees - Bureau	0.00	214.00	0.00	214.00	0.00
Total Rents and Concessions	10,040.18	118,634.27	86,445.00	32,189.27	137.24
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	1,400.00	0.00	1,400.00	0.00
MV Comm Ctr Rentals	(680.00)	665.00	45.00	620.00	1477.78
Alcohol Permit Fee	572.00	3,057.00	1,919.00	1,138.00	159.30
Alcohol Permit - Bureau	0.00	171.00	0.00	171.00	0.00
Meadow Vista - Alcohol fee	(44.00)	0.00	70.00	(70.00)	0.00
MV Custodial Fee	(44.00)	88.00	0.00	88.00	0.00
Miscellaneous Income - Admin.	0.00	896.31	0.00	896.31	0.00
Verizon Wireless Lease	2,626.92	13,134.60	13,135.00	(0.40)	100.00
Miscellaneous Income - Youth Services	0.00	1,193.95	200.00	993.95	596.98
Miscellaneous Income - F & G	0.00	1,500.00	0.00	1,500.00	0.00
Total Miscellaneous Revenue	2,430.92	22,105.86	15,369.00	6,736.86	143.83
Grants & Donations					
Youth Assistance Rev	2,098.08	3,244.99	1,601.00	1,643.99	202.69
Bike Park Donations	0.00	13,543.13	12,000.00	1,543.13	112.86
Grant Proceeds - Y. Services	525.00	21,525.00	0.00	21,525.00	0.00
Grant Proceeds - Admin	0.00	1,000.00	0.00	1,000.00	0.00
Total Grants and Donations	2,623.08	39,313.12	13,601.00	25,712.12	289.05

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	9.46	171.48	0.00	171.48	0.00
Interest Revenue - County	1,494.12	4,079.40	4,500.00	(420.60)	90.65
Interest Revenue - City Trust	68.98	182.51	400.00	(217.49)	45.63
Interest - Pension Trust	204.00	204.00	0.00	204.00	0.00
Total Interest Income	1,776.56	4,637.39	4,900.00	(262.61)	94.64
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	26.50	3,612.47	32,274.00	(28,661.53)	11.19
Current Supplemental Property Taxes	1,506.49	59,538.39	55,732.00	3,806.39	106.83
Unitary & Op Non-unitary Tax	103.20	52,751.74	53,700.00	(948.26)	98.23
Delinq Unsecured Property Taxes	11.32	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	2.16	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
Total Tax Revenue	1,649.67	1,631,539.53	1,708,122.00	(76,582.47)	95.52
TOTAL OPERATING REVENUE	\$113,418.45	\$2,509,596.74	\$2,375,880.00	\$133,716.74	105.63%

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	113,418.45	2,509,596.74	2,375,880.00	133,716.74	105.63
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	864.40	1,407.00	(542.60)	61.44
Instructor/Adult Classes	2,068.80	6,249.50	3,068.00	3,181.50	203.70
Instructor/Adult Classes - Bureau	386.75	568.75	710.00	(141.25)	80.11
Instructor/Youth Classes	2,154.75	14,350.00	11,559.00	2,791.00	124.15
Youth Volleyball Expense	64.19	1,141.44	0.00	1,141.44	0.00
Officials/Adult Softball	1,116.64	3,833.64	3,473.00	360.64	110.38
Officials/Adult Basketball	0.00	0.00	1,947.00	(1,947.00)	0.00
Instructor/Youth Camps	12,989.75	28,898.75	26,709.00	2,189.75	108.20
Instr/Y Camp - Bureau	2,050.30	12,565.60	12,802.00	(236.40)	98.15
Instructors - Youth Sports Camps	3,853.13	3,853.13	2,457.00	1,396.13	156.82
Aub Elem/Program Exp	276.56	1,075.63	1,200.00	(124.37)	89.64
Skyridge/Program Exp	404.97	1,368.80	1,200.00	168.80	114.07
Day Camp/Program Exp	2,594.61	11,365.59	11,250.00	115.59	101.03
Preschool - Program Expense	179.89	557.85	1,000.00	(442.15)	55.79
Newcastle Program Expense	628.91	1,840.88	1,200.00	640.88	153.41

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Adult Softball Expense	245.00	967.23	293.00	674.23	330.11
Adult Volleyball Expense	55.05	55.05	154.00	(98.95)	35.75
Pickle Ball Tennis Expense	63.34	2,050.13	1,441.00	609.13	142.27
Adult Class Expense	0.00	107.68	0.00	107.68	0.00
Youth Basketball Expense	128.53	128.53	2,475.00	(2,346.47)	5.19
Youth Class Expense	0.00	0.00	76.00	(76.00)	0.00
Youth Volleyball Expense	0.00	0.00	500.00	(500.00)	0.00
Aquatic Activities	0.00	2,319.87	915.00	1,404.87	253.54
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	42.92	42.92	180.00	(137.08)	23.84
Synchro Team Expenses	0.00	750.00	26.00	724.00	2884.62
Youth Camps	87.00	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	1,693.00	(1,496.76)	11.59
Ukulele Festival Expenses	0.00	519.89	175.00	344.89	297.08
Food Truck Fiesta Expenses	829.72	929.72	0.00	929.72	0.00
Obstacle Race Expense	3,502.79	3,502.79	3,099.00	403.79	113.03
Dead Festival Expenses	214.77	214.77	0.00	214.77	0.00
Auburn Harvest Festival Expenses	0.00	196.24	714.00	(517.76)	27.49
Total Program Expenses	33,938.37	103,076.27	96,826.00	6,250.27	106.46
Operations & Supplies					
Cash Short/Over-Cust Serv	107.00	136.95	0.00	136.95	0.00
Merchant Fees - Cust Serv	2,339.70	5,961.49	4,541.00	1,420.49	131.28
Bad Debt Expense	0.00	0.00	194.00	(194.00)	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2021 to 8/31/2021
For All Segment1's
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cal Card Incentives	0.00	(618.50)	(461.00)	(157.50)	134.17
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	500.00	500.00	0.00	500.00	0.00
Telephone - Placer Hills Pool	139.45	438.35	440.00	(1.65)	99.63
Telephone - Cust Serv	(1.59)	2,846.92	2,865.00	(18.08)	99.37
Telephone (CVCC) - Admin	505.98	2,541.90	2,650.00	(108.10)	95.92
Gift Certificates Expensed	0.00	58.00	316.00	(258.00)	18.35
Telephone - Recreation	42.33	160.27	0.00	160.27	0.00
Telephone - Preschool	27.82	27.82	0.00	27.82	0.00
Telephone - Facilities & Grounds	1,555.56	5,070.80	4,775.00	295.80	106.20
Telephone - Day Camp	71.40	258.33	1,230.00	(971.67)	21.00
Telephone - Newcastle	42.79	157.29	274.00	(116.71)	57.41
Telephone - Aub El	139.13	629.17	1,102.00	(472.83)	57.09
Telephone - Skyridge	39.64	299.56	821.00	(521.44)	36.49
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	1,592.41	12,080.65	13,111.00	(1,030.35)	92.14
Youth Assistance Expense	390.00	3,454.40	5,791.00	(2,336.60)	59.65
CEPPT Charges	3.00	3.00	0.00	3.00	0.00
Office Supplies - Rec	98.65	288.97	930.00	(641.03)	31.07
Office Supplies - Youth Services	209.95	378.31	140.00	238.31	270.22
Office Supplies - F & G	99.72	806.44	1,585.00	(778.56)	50.88
Office Supplies-Cust Serv	32.14	1,088.31	554.00	534.31	196.45
Office Supplies - Admin	683.87	3,714.85	2,135.00	1,579.85	174.00
Duplication Costs - Cust Serv	32.18	34.06	8.00	26.06	425.75
Duplication Costs - Admin	107.34	542.33	660.00	(117.67)	82.17
Office Equip Rental - Cust Serv	470.75	2,618.92	2,447.00	171.92	107.03
Office Equip Rental - Admin	332.48	1,768.58	1,820.00	(51.42)	97.18
Office Equip Maint - Cust Serv	0.00	0.00	5,000.00	(5,000.00)	0.00

Profit & Loss - Detail
4/1/2021 to 8/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dining Expense	36.00	215.00	395.00	(180.00)	54.43
Gas/Mileage Expense - C.Serv	56.00	179.20	245.00	(65.80)	73.14
Gas/Mileage Expense - Admin	64.11	724.57	705.00	19.57	102.78
Gas/Mileage Expense - Rec.	0.00	0.00	80.00	(80.00)	0.00
Gas/Mileage Expense - YS	0.00	86.58	50.00	36.58	173.16
Gas/Mileage Expense - F & G	4,985.75	18,011.44	13,080.00	4,931.44	137.70
General Administrative Exp - Admin	80.00	384.22	285.00	99.22	134.81
Liability Insurance - Admin	11,551.17	53,421.09	54,572.00	(1,150.91)	97.89
Board Expense	234.80	775.48	1,875.00	(1,099.52)	41.36
Public Relations/Marketing - Cust Serv	1,435.32	3,084.07	4,073.00	(988.93)	75.72
Dues and Subscriptions - Admin	0.00	2,870.00	4,605.00	(1,735.00)	62.32
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	199.17	199.17	0.00	199.17	0.00
Staff Appreciation - Youth Services	15.46	35.46	0.00	35.46	0.00
Staff Appreciation - F & G	47.19	76.11	75.00	1.11	101.48
Staff Appreciation - Admin	108.33	121.77	0.00	121.77	0.00
Bad Debts Expense - Y Services	680.76	680.76	0.00	680.76	0.00
Staff Development - Admin	(625.00)	1,229.08	600.00	629.08	204.85
Staff Development - Rec.	350.00	350.00	0.00	350.00	0.00
Staff Development - Aquatics	213.00	213.00	0.00	213.00	0.00
Staff Development - Youth Services	0.00	0.00	505.00	(505.00)	0.00
Staff Development - F & G	1,966.55	1,966.55	1,075.00	891.55	182.94
Uniform Exp - Aquatics	0.00	124.33	0.00	124.33	0.00
Uniform Exp - F & G	1,132.23	221.28	2,480.00	(2,258.72)	8.92
Small Equipment - Rec Pk	792.57	1,533.07	5,000.00	(3,466.93)	30.66
Small Equipment - Reg Pk	43.36	130.40	600.00	(469.60)	21.73
Small Equipment - MV Park	28.52	115.56	400.00	(284.44)	28.89
Small Equipment - Admin	0.00	0.00	3,300.00	(3,300.00)	0.00
Field Marking Expense	0.00	1,006.64	0.00	1,006.64	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Safety Supplies - F & G	692.74	5,085.36	4,250.00	835.36	119.66
Safety Supplies - Aquatics	300.08	600.16	0.00	600.16	0.00
Safety Supplies - Youth Services	0.00	0.00	250.00	(250.00)	0.00
Safety Supplies - Admin	0.00	0.00	70.00	(70.00)	0.00
Restroom Supplies - Recreation Park	67.10	787.79	900.00	(112.21)	87.53
Restroom Supplies - Regional Park	78.57	973.09	900.00	73.09	108.12
Restroom Supplies - Ashford Park	25.35	502.77	450.00	52.77	111.73
Restroom Supplies - Meadow Vista Park	47.01	556.37	550.00	6.37	101.16
Restroom Supplies - Railroad Park	34.46	587.16	450.00	137.16	130.48
Restroom Supplies - Overlook Park	49.21	681.22	550.00	131.22	123.86
Restroom Supplies - Placer Hills Park	19.11	441.77	0.00	441.77	0.00
Restroom Supplies - Rec Comm Ctr	383.60	1,566.97	1,800.00	(233.03)	87.05
Restroom Supplies - Reg Comm Ctr	93.01	1,144.44	1,625.00	(480.56)	70.43
Restroom Supplies - CVCC Comm Ctr	61.13	1,388.80	2,250.00	(861.20)	61.72
Sanitation - Reg Pk - Toilet	466.00	2,266.00	2,250.00	16.00	100.71
Sanitation - Win Pk - Toilet	271.00	1,261.00	2,250.00	(989.00)	56.04
Sanitation - Rec Pk - ADA Toilet	0.00	1,047.00	1,750.00	(703.00)	59.83
Sanitation - Reg - ADA Toilet	381.29	730.29	1,750.00	(1,019.71)	41.73
Sanitation - Rec Pk - Debris Box	1,241.62	3,968.34	3,000.00	968.34	132.28
Sanitation - Reg Pk - Disposal	588.55	2,283.08	2,775.00	(491.92)	82.27
Sanitation - MV - Disposal	400.59	1,478.67	1,825.00	(346.33)	81.02
Sanitation - CVCC - Disposal	215.72	820.58	1,350.00	(529.42)	60.78
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
Total Operations & Supplies	38,373.13	163,868.23	182,446.00	(18,577.77)	89.82
Utilities Expense					
Lights - Rec Pk Beggs Field	281.23	1,834.84	1,847.00	(12.16)	99.34

Auburn Rec & Park
Profit & Loss - Detail
4/1/2021 to 8/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Beggs Field	(281.23)	(1,104.78)	(1,847.00)	742.22	59.82
Lights - Rec Pk James Field	206.59	2,260.54	3,559.00	(1,298.46)	63.52
Lighting Reimb.-James Field	0.00	(2,731.65)	(3,569.00)	837.35	76.54
Lights - Rec Field	31.67	578.20	643.00	(64.80)	89.92
Lighting Reimb.-Rec Field	(31.67)	(265.62)	(643.00)	377.38	41.31
Gas/Elect - Rec Comm Ctr - Fac & Grds	120.86	1,968.76	2,028.00	(59.24)	97.08
Gas/Electric - Reg Comm Ctr	660.64	1,679.85	4,028.00	(2,348.15)	41.70
Gas/Electric - CV Comm Ctr	83.14	336.56	338.00	(1.44)	99.57
Electric Reimb.- CV Comm Ctr	(83.14)	(527.87)	(338.00)	(189.87)	156.18
Gas/Electric - CVCC	3,835.05	9,949.74	12,595.00	(2,645.26)	79.00
Gas/Electric - Sierra Pool	3,773.76	11,981.49	17,900.00	(5,918.51)	66.94
Gas/Electric - PH Pool	629.39	2,154.98	3,080.00	(925.02)	69.97
Electric - Day Camp	452.00	969.26	1,210.00	(240.74)	80.10
Gas/Elec - Recreation Park	1,722.43	5,274.25	5,360.00	(85.75)	98.40
Lighting Reimb - Rec Park	0.00	0.00	(28.00)	28.00	0.00
Gas/Electric - Reg Park	18,210.96	19,283.93	9,578.00	9,705.93	201.34
Lighting Reimb.- Reg Park	0.00	(2,946.75)	(1,315.00)	(1,631.75)	224.09
Gas/Electric - Ashford Park	735.69	1,974.29	1,420.00	554.29	139.04
Gas/Electric - MV Park	922.38	2,835.02	2,187.00	648.02	129.63
Electric - Railroad Park	594.95	2,086.20	1,235.00	851.20	168.92
Lighting Reimb.-Railhead	(159.15)	(1,611.38)	(268.00)	(1,343.38)	601.26
Gas/Electric - Winchester Park	353.41	1,085.29	808.00	277.29	134.32
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	503.51	1,047.99	953.00	94.99	109.97
Water - CV Comm Ctr	624.58	2,195.56	437.00	1,758.56	502.42
Water - CVCC	696.38	1,926.74	1,318.00	608.74	146.19
Water - Sierra Pool	756.03	1,695.99	2,103.00	(407.01)	80.65

Auburn Rec & Park
Profit & Loss - Detail
4/1/2021 to 8/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - PH Pool	21.50	75.90	187.00	(111.10)	40.59
Water - Rec Park	689.14	2,089.09	1,511.00	578.09	138.26
Water - Regional Park	215.12	8,062.22	7,695.00	367.22	104.77
Water - Ashford Park	194.94	1,783.52	1,630.00	153.52	109.42
Water - MV Park	2,542.09	9,049.17	5,833.00	3,216.17	155.14
Water - CV Park	936.88	1,152.19	2,323.00	(1,170.81)	49.60
Water - Railroad Park	652.71	1,949.88	1,644.00	305.88	118.61
Water - CVCC Park	696.38	2,189.54	1,318.00	871.54	166.13
Water - Overlook Park	2,526.78	2,526.78	2,953.00	(426.22)	85.57
Water - Placer Hills Park	285.70	1,591.80	2,638.00	(1,046.20)	60.34
Water - Atwood	955.12	1,659.96	1,444.00	215.96	114.96
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
Total Utilities Expense	44,355.82	105,124.62	106,845.00	(1,720.38)	98.39
Legal Expenses					
Legal Fees	70.00	214.00	6,000.00	(5,786.00)	3.57
Total Legal Expense	70.00	214.00	6,000.00	(5,786.00)	3.57
Professional Services					
Professional Services - Aquatics	0.00	0.00	274.00	(274.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Rec	0.00	3,219.00	7,375.00	(4,156.00)	43.65
Professional Services - YS	292.50	5,940.19	8,095.00	(2,154.81)	73.38
Professional Services - F & G	0.00	3,507.98	5,185.00	(1,677.02)	67.66
Atwood - Professional Services	0.00	4,000.00	4,300.00	(300.00)	93.02
Professional Services - C Serv	0.00	7,600.00	11,290.00	(3,690.00)	67.32
Professional Services - Admin	3,380.00	5,477.34	8,800.00	(3,322.66)	62.24
Accounting/Auditor Fees	0.00	9,520.00	12,400.00	(2,880.00)	76.77
Total Professional Services	3,672.50	39,264.51	57,719.00	(18,454.49)	68.03
Bldg & Ground Maintenance					
Equipment Rental - F & G	0.00	0.00	483.00	(483.00)	0.00
Vehicle Maintenance	5,589.10	18,581.00	9,950.00	8,631.00	186.74
Equipment Rental	15.21	36.41	0.00	36.41	0.00
Irrigation Supplies - General	81.22	1,638.81	0.00	1,638.81	0.00
Maint - Recreation Field	397.34	826.52	1,643.00	(816.48)	50.31
Maint - CV Baseball Field	957.53	1,878.10	1,989.00	(110.90)	94.42
Maint - James Field	1,572.10	1,709.36	852.00	857.36	200.63
Maint - Beggs Field	553.68	1,328.98	2,876.00	(1,547.02)	46.21
Maint - Sierra Pool	11,332.61	28,322.95	23,700.00	4,622.95	119.51
Reimbursement- Maint Pool	0.00	(4,572.34)	(4,400.00)	(172.34)	103.92
Maint & Repairs - Equipment	1,262.87	4,338.39	16,418.00	(12,079.61)	26.43
Maint - PH Pool	1,988.13	2,569.68	5,850.00	(3,280.32)	43.93
Maint - Winchester Fields	0.00	268.75	297.00	(28.25)	90.49
Rep/Maint - Aub El	0.00	58.50	275.00	(216.50)	21.27
Rep/Maint - Rock Creek	0.00	29.50	350.00	(320.50)	8.43
Rep/Maint - Day Camp	0.00	72.26	350.00	(277.74)	20.65
Maint - Recreation Park	4,134.43	9,598.88	3,150.00	6,448.88	304.73
Maint - Regional Park	34,104.10	56,058.61	25,688.00	30,370.61	218.23

Auburn Rec & Park
Profit & Loss - Detail
4/1/2021 to 8/31/2021
For All Segment1's
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Ashford Park	92.27	3,684.71	1,547.00	2,137.71	238.18
Maint - Meadow Vista Park	722.23	9,021.94	16,752.00	(7,730.06)	53.86
Maint - Christian Valley Park	76.63	2,229.97	1,399.00	830.97	159.40
Maint - Railroad Park	78.11	905.54	3,201.00	(2,295.46)	28.29
Maint - CVCC Park	273.17	3,063.73	7,005.00	(3,941.27)	43.74
Maint - Overlook Park	247.13	2,429.36	3,960.00	(1,530.64)	61.35
Maint - Placer Hills Park	76.63	1,486.16	474.00	1,012.16	313.54
Maint - Pocket Parks	76.63	300.95	27.00	273.95	1114.63
Maint - Mt. Vernon Park	0.00	53.75	56.00	(2.25)	95.98
Maint - Winchester Park	144.01	541.02	781.00	(239.98)	69.27
Maint - Atwood	79.58	619.05	422.00	197.05	146.69
Maint - Shockley Park	0.00	1,103.85	1,919.00	(815.15)	57.52
Maint - Bike Park	1,396.73	4,325.00	4,500.00	(175.00)	96.11
Rep/Maint - Skyridge	0.00	220.16	575.00	(354.84)	38.29
Maint - Ashley Dog Park	647.21	1,338.50	412.00	926.50	324.88
Rep/Maint - Newcastle	0.00	0.00	100.00	(100.00)	0.00
Maint - Recreation Comm Ctr	419.86	4,759.34	7,285.00	(2,525.66)	65.33
Maint - Regional Comm Ctr	782.80	10,329.96	3,508.00	6,821.96	294.47
Maint - Christian Valley Comm Ctr	0.00	29.50	28.00	1.50	105.36
Maint - CVCC Comm Ctr	630.59	2,486.00	8,174.00	(5,688.00)	30.41
Maint - Overlook Modular	0.00	29.50	97.00	(67.50)	30.41
Maint - MV Soccer A	0.00	12.85	0.00	12.85	0.00
Maint - RH Soccer A	236.78	608.64	1,030.00	(421.36)	59.09
Maint - Regional Field Soccer	0.00	0.00	1,267.00	(1,267.00)	0.00
Maint - RH Soccer B	236.79	508.65	633.00	(124.35)	80.36
Maint - Regional Bill Bean Field	2,116.97	4,403.18	7,519.00	(3,115.82)	58.56
Maint - Regional Field B	2,950.74	5,392.31	6,134.00	(741.69)	87.91
Maint - Regional Field C	2,179.79	13,073.60	2,055.00	11,018.60	636.19
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

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	285.58	1,874.38	8,847.00	(6,972.62)	21.19
Total Building and Grounds Maintenance	75,738.55	206,846.86	208,928.00	(2,081.14)	99.00
Property Tax Administration/LAFCO					
CaIPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
Property Tax Administration	34.09	5,169.06	5,100.00	69.06	101.35
Lafco Fees	0.00	2,272.44	2,660.00	(387.56)	85.43
Total Property Tax Administration/LAFCO	34.09	7,441.50	8,270.00	(828.50)	89.98
Salaries Expense					
Wages - (Y.Serv) - Manager	4,800.00	23,756.19	22,344.00	1,412.19	106.32
Wages - (Cust Serv) - Full Time	9,525.08	45,605.37	49,010.00	(3,404.63)	93.05
Wages - (Cust Serv) - Part Time	722.55	835.05	1,368.00	(532.95)	61.04
Wages - (Admin) - Full Time	11,030.82	52,755.10	46,569.00	6,186.10	113.28
Wages - (Admin) - Part Time	5,828.07	23,963.76	24,011.00	(47.24)	99.80
Wages - (Admin) - Board Pay	2,250.00	9,750.00	10,000.00	(250.00)	97.50
Wages - (Y.Serv) - Aub Elem - PT	809.78	17,416.65	26,400.00	(8,983.35)	65.97
Wages - (Y.Serv) - AE Maint	0.00	87.68	748.00	(660.32)	11.72
Wages - (Y. Serv) - RC Maint	0.36	154.41	63.00	91.41	245.10
Wages - (Y.Serv) - Skyridge - PT	482.11	15,137.95	23,600.00	(8,462.05)	64.14
Wages - (Y.Serv) - Skyridge Maint	6.52	586.79	63.00	523.79	931.41
Wages - (Y.Serv) - Day Camp - PT	33,914.33	87,021.86	106,160.00	(19,138.14)	81.97

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - DC Maint	8.68	8.68	126.00	(117.32)	6.89
Wages - (Rec) - Full Time	11,123.63	53,646.92	53,556.00	90.92	100.17
Wages - (Y.Serv) - Newcastle-PT	1,056.21	15,262.19	17,310.00	(2,047.81)	88.17
Wages - (Y.Serv) - NC Maint	0.00	0.79	0.00	0.79	0.00
Wages - (Rec) - Seasonal	20.02	98.70	1,231.00	(1,132.30)	8.02
Wages - (Rec) - Adult Softball	663.09	2,931.77	2,544.00	387.77	115.24
Wages - (Rec) - Adult Basketball	486.15	989.20	1,168.00	(178.80)	84.69
Wages - (Y.Serv) - Preschool	1,412.86	10,710.23	16,350.00	(5,639.77)	65.51
Wages - (Aqua) - Aquatics Coordinator	3,002.85	13,081.29	15,971.00	(2,889.71)	81.91
Wages - (Aqua) - Aquatic Activities	725.78	3,855.08	5,160.00	(1,304.92)	74.71
Wages - (Aqua) - Public Swim	10,990.34	40,601.52	66,073.00	(25,471.48)	61.45
Wages - (Aqua) - Public Swim-PH	1,403.35	3,906.18	9,428.00	(5,521.82)	41.43
Wages - (Aqua) - Swim Lessons	4,742.50	14,280.14	10,466.00	3,814.14	136.44
Wages - (Aqua) - Swim Lessons-PH	343.32	1,823.29	4,211.00	(2,387.71)	43.30
Wages - (Aqua) - Master Swim	233.32	2,700.99	3,799.00	(1,098.01)	71.10
Wages - (Aqua) - Swim Team Coaches	682.53	8,361.06	7,116.00	1,245.06	117.50
Wages - (Aqua) - Synchronized Swim Coach	249.62	10,883.56	12,927.00	(2,043.44)	84.19
Wages - (Fac & Grds) - Fac Attendant - Rec	8,275.40	36,662.82	38,281.00	(1,618.18)	95.77
Wages - (Fac & Grds) - Fac Att. - CVCC	3,486.78	14,056.09	13,165.00	891.09	106.77
Wages - (Fac & Grds) - Fac Attendant - Reg	2,219.59	9,415.94	9,571.00	(155.06)	98.38
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	0.36	0.00	0.36	0.00
Wages - (Fac & Grds) - Management	11,941.65	59,094.34	59,579.00	(484.66)	99.19
Wages - (Fac & Grds) - Recreation Park	21,891.46	100,068.68	98,781.00	1,287.68	101.30
Wages - (Fac & Grds) - Regional Park	11,122.18	49,626.77	55,079.00	(5,452.23)	90.10
Wages - (Fac & Grds) - Ashford Park	2,781.56	13,759.04	13,837.00	(77.96)	99.44
Wages - (Fac & Grds) - Meadow Vista Park	4,382.85	16,814.78	25,075.00	(8,260.22)	67.06
Wages - (Fac & Grds) - CV Comm Center	1,090.46	3,371.35	4,144.00	(772.65)	81.36
Wages - (Fac & Grds) - Railroad Park	1,264.34	5,963.73	11,375.00	(5,411.27)	52.43
Wages - (Fac & Grds) - CVCC	1,093.44	6,828.37	9,575.00	(2,746.63)	71.32
Wages - (Fac & Grds) - Overlook Park	1,804.95	6,668.78	7,424.00	(755.22)	89.83

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Placer Hills Park	2,255.72	8,025.41	7,876.00	149.41	101.90
Wages - (Fac & Grds) - Pocket Parks	352.08	1,772.81	3,972.00	(2,199.19)	44.63
Wages - (Fac & Grds) - Winchester Park	677.81	2,839.34	5,116.00	(2,276.66)	55.50
Wages - (Fac & Grds) - Atwood	292.73	2,692.78	2,579.00	113.78	104.41
Wages - (Fac & Grds) - Shockley Property	353.59	2,123.39	1,800.00	323.39	117.97
Wages - (F & G) Special Events	0.35	40.14	0.00	40.14	0.00
Wages - District Administrator	9,172.80	46,335.09	48,271.00	(1,935.91)	95.99
Wages - (Rec) - Special Events	0.00	178.62	0.00	178.62	0.00
Wages - (F & G) Uniform Allowance	344.55	10,047.81	12,330.00	(2,282.19)	81.49
Total Salaries Expense	191,318.16	856,598.84	965,602.00	(109,003.16)	88.71
Benefits & Payroll Costs					
ER Taxes - Rec	919.08	4,170.20	4,477.00	(306.80)	93.15
ER Taxes - Aquatics	2,162.02	9,800.76	13,048.00	(3,247.24)	75.11
ER Taxes - Youth Services	3,452.21	14,115.78	23,767.00	(9,651.22)	59.39
ER Taxes - Fac & Grds	5,875.73	27,088.64	28,769.00	(1,680.36)	94.16
ER Taxes - Cust Serv	767.81	3,529.99	3,854.00	(324.01)	91.59
ER Taxes - Admin	1,694.41	11,064.12	9,857.00	1,207.12	112.25
Employment Expense - Rec	0.00	55.00	580.00	(525.00)	9.48
Employment Expense - Aquatics	0.00	117.11	1,630.00	(1,512.89)	7.19
Employment Expense - Youth Services	0.00	70.03	255.00	(184.97)	27.46
Employment Expense - Fac & Grds	181.46	1,421.67	239.00	1,182.67	594.84
Fingerprinting Exp - Recreation	0.00	32.00	50.00	(18.00)	64.00
Fingerprinting Exp - Aquatics	0.00	612.00	600.00	12.00	102.00
Fingerprinting Exp - Youth Services	74.00	401.00	330.00	71.00	121.52
Fingerprinting Exp - Fac & Grds	32.00	228.00	0.00	228.00	0.00
Fingerprinting Exp - Admin	25.00	25.00	0.00	25.00	0.00
Benefits Expense - Recreation	2,795.72	10,954.51	14,875.00	(3,920.49)	73.64
Benefits Expense - Youth Services	2,432.76	11,679.12	12,500.00	(820.88)	93.43

Profit & Loss - Detail
4/1/2021 to 8/31/2021
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Fac & Grds	19,372.16	86,466.60	93,247.00	(6,780.40)	92.73
Benefits Expense - Cust Serv	2,010.29	10,314.10	10,445.00	(130.90)	98.75
Benefits Expense - Admin	4,743.22	25,211.14	23,921.00	1,290.14	105.39
Employer Retirement Exp. - Rec	1,015.58	4,935.26	11,489.00	(6,553.74)	42.96
Employer Retirement Exp. - Aquatics	409.47	1,721.21	3,363.00	(1,641.79)	51.18
Employer Retirement Exp. - Youth Services	2,695.84	11,550.57	30,100.00	(18,549.43)	38.37
Employer Retirement Exp. - Fac & Grds	6,208.27	27,911.56	74,391.00	(46,479.44)	37.52
Employer Retirement Exp - Cust Serv	1,203.55	5,198.14	13,027.00	(7,828.86)	39.90
Employer Retirement Exp. - Admin	2,625.78	12,120.49	27,529.00	(15,408.51)	44.03
CalPERS Prefunding	0.00	292,840.00	46,299.00	246,541.00	632.50
Worker's Comp - Rec	195.24	980.84	1,073.00	(92.16)	91.41
Worker's Comp - Aquatics	351.77	1,648.35	2,556.00	(907.65)	64.49
Worker's Comp - Youth Services	679.06	2,959.45	4,049.00	(1,089.55)	73.09
Worker's Comp - Fac & Grds	4,724.00	26,122.77	27,622.00	(1,499.23)	94.57
Worker's Comp - Cust Serv	47.33	229.11	259.00	(29.89)	88.46
Worker's Comp - Admin	236.19	1,256.19	1,343.00	(86.81)	93.54
Total Benefits and Payroll Costs	66,929.95	606,830.71	485,544.00	121,286.71	124.98
Fixed Asset Expense					
Fixed Asset Purchases - Fac & Grds	0.00	49,115.71	57,400.00	(8,284.29)	85.57
Computer Purchases - Admin	0.00	0.00	11,000.00	(11,000.00)	0.00
Total Fixed Asset Expense	0.00	49,115.71	68,400.00	(19,284.29)	71.81
Capital Improvement Projects					
Art in the Park - Reg	0.00	2,852.59	877.00	1,975.59	325.27
CVCC - Bike Park	752.85	85,148.71	84,800.00	348.71	100.41
Placer Hills Parking lot Project	102.02	102.02	0.00	102.02	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 8/31/2021
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Energy Efficiency Project	0.00	819,137.56	819,000.00	137.56	100.02
Meadow Vista - Playground	1,500.00	1,551.13	0.00	1,551.13	0.00
Reg Pk Expansion - 24 Acres	240.00	30,907.35	31,000.00	(92.65)	99.70
Rec - James Field Renovation	2,153.65	31,949.71	32,000.00	(50.29)	99.84
Rec - Wheelchair Swing	3.39	3.39	0.00	3.39	0.00
Rec - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33
Total Capital Improvement Projects	4,751.91	972,772.46	968,877.00	3,895.46	100.40
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	54,000.00	54,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	19,602.93	19,603.00	(0.07)	100.00
Total Debt Service	0.00	73,602.93	73,603.00	(0.07)	100.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$459,182.48	\$3,184,756.64	\$3,229,060.00	(\$44,303.36)	98.63%
Net Revenue Over Expenditures	(\$345,764.03)	(\$675,159.90)	(\$853,180.00)	\$178,020.10	79.14%
ADJ. NET REVENUE OVER EXPENDITURES	(345,764.03)	(675,159.90)	(853,180.00)	178,020.10	79.14