

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, OCTOBER 21, 2020, 11:30 AM**

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting. The public may participate in the meeting through Zoom. The link for this meeting is <https://zoom.us/j/98013884554>. The public can use this link and/or call **1 669 900 6833** Webinar ID: 980 1388 4554 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 September 16, 2020 Standing Finance Meeting
(Pages 4 – 6)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for September, 2020 (Pages 7 – 9)

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

4.3 Review of Financials for September, 2020 (Pages 10 – 34)

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

4.4 Mid-Year Update of Obsolescence List (Pages 35 – 42)

Shall the Finance Committee approve the updated 5-Year Obsolescence List?

4.5 Resolution Number 2020-29 – Final Budget Revision for Fiscal Year 2020/2021 (Pages 43 – 73)

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2020/2021 revised budget and adopt Resolution Number 2020-29?

4.6 Appropriation/GANN Limits (Pages 74 – 77)

Recommendation: Review and forward Resolution 2020-30 to the October 29, 2020 Board Agenda's Consent Calendar for adoption.

4.7 UAL CalPERS Pension Prefunding (Pages 78 – 86)

Shall the Auburn Area Recreation and Park District (ARD) prefund to pay down the future CalPERS liability?

Discussion Items:

- 1.** A review of the projects and improvements that are currently part of the proposed Energy Savings Performance Contract with Centrica (formerly SmartWatt Energy Inc.) (Pages 87 – 115)
- 2.** Five-Year History of Volunteer and Work Release Hours – see attachment. (Page 116)
- 3.** Proposed Board and Committee Meeting Schedule for November and December, 2020. (Pages 117 – 118)
- 4.** County Mitigation Fund, current balance \$792,000.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

ADJOURNMENT

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

10-16-20
Date

1:15 pm.
Time

P. Larson
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM SEPTEMBER 16,
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, September 16, 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 2:02 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 August 19, 2020 Standing Finance Meeting

Directors Ainsleigh and Lynch reviewed and approved the Minutes from the August 19, 2020 Standing Finance Meeting.

4.2 Review of Cash Requirements for August, 2020

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

4.3 Review of Financials for August, 2020

Directors Ainsleigh and Lynch reviewed and approved the financials for August, 2020 and forwarded them 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 Saving Performance Contract with Centrica (formerly SmartWatt Energy, Inc.) A presentation was made by Brooklyn Stewart from Centrica regarding this item. This item was forwarded to the ARD Board of Directors for consideration as a discussion item.

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

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 3:55 p.m.

Board Secretary

Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
SEPTEMBER, 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: \$103,298.47**

Ranges: From: To:
 Check Number First Last
 Vendor ID First Last
 Vendor Name First Last
 Check Date From: To:
 Checkbook ID 9/1/2020 9/30/2020
 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
020731	A0170	AT&T Acct 088-034-5818-655	9/4/2020	COMM 1ST	PMCHK00002684	\$90.95
020732	S0016	Sam's Club	9/4/2020	COMM 1ST	PMCHK00002684	\$80.19
020733	S0162	Auburn Senior Center	9/4/2020	COMM 1ST	PMCHK00002684	\$804.70
020734	S1007	Stationary Engineers, Local 39	9/4/2020	COMM 1ST	PMCHK00002684	\$368.90
020735	TEMPA	Iselin Annonio	9/4/2020	COMM 1ST	PMCHK00002684	\$180.00
020736	TEMPC	Stephen Caldwell	9/4/2020	COMM 1ST	PMCHK00002684	\$1,365.00
020737	TEMPD	Dave's Dawgs	9/4/2020	COMM 1ST	PMCHK00002684	\$190.00
020739	TEMPM	Erin Mutscheller	9/4/2020	COMM 1ST	PMCHK00002684	\$225.00
020740	TEMPO	Natalie Olson	9/4/2020	COMM 1ST	PMCHK00002684	\$140.00
020741	TEMPS	Sacramento Made	9/4/2020	COMM 1ST	PMCHK00002684	\$100.00
020742	U0033	United States Treasury	9/4/2020	COMM 1ST	PMCHK00002684	\$75.00
20743	1099-256	Healing Pastures, Inc.	9/11/2020	COMM 1ST	PMCHK00002685	\$112.50
20744	1099-269	Deborah Lynn	9/11/2020	COMM 1ST	PMCHK00002685	\$19.50
20745	1099-271	Kelpro Security	9/11/2020	COMM 1ST	PMCHK00002685	\$2,289.90
20746	1099-295	Juli Land-Marx	9/11/2020	COMM 1ST	PMCHK00002685	\$1,500.00
20747	1099-313	Alison Lloyd	9/11/2020	COMM 1ST	PMCHK00002685	\$135.00
20748	A0001	Recology Auburn Placer	9/11/2020	COMM 1ST	PMCHK00002685	\$852.66
20749	A0021	The Auburn Journal	9/11/2020	COMM 1ST	PMCHK00002685	\$156.00
20750	A0027	Recology Auburn Placer	9/11/2020	COMM 1ST	PMCHK00002685	\$1,151.67
20751	A0051	Anderson's Sierra Pipe Co.	9/11/2020	COMM 1ST	PMCHK00002685	\$650.94
20752	A0139	Auburn Ford	9/11/2020	COMM 1ST	PMCHK00002685	\$380.57
20753	B0020	BSN Sports, Inc.	9/11/2020	COMM 1ST	PMCHK00002685	\$961.00
20754	B0069	Bidwell Water	9/11/2020	COMM 1ST	PMCHK00002685	\$99.00
20755	C0072	CIT Technology Fin. Serv., Inc	9/11/2020	COMM 1ST	PMCHK00002685	\$470.75
20756	C0113	Cooks Portable Toilets & Septi	9/11/2020	COMM 1ST	PMCHK00002685	\$1,717.63
20757	C0130	Cirrus Group LLC	9/11/2020	COMM 1ST	PMCHK00002685	\$526.00
20758	C0135	C&M Professional Plumbing	9/11/2020	COMM 1ST	PMCHK00002685	\$345.00
20759	D0025	Dawson Oil Company	9/11/2020	COMM 1ST	PMCHK00002685	\$3,252.80
20760	D0066	De Lage Landen Financial Servi	9/11/2020	COMM 1ST	PMCHK00002685	\$332.48
20761	E0028	E-Z-GO A TEXTRON COMPANY	9/11/2020	COMM 1ST	PMCHK00002685	\$1,492.27
20762	G0073	General Plumbing Supply, Inc.	9/11/2020	COMM 1ST	PMCHK00002685	\$213.56
20763	K0010	Knorr Systems, Inc.	9/11/2020	COMM 1ST	PMCHK00002685	\$480.00
20764	K0026	Mike Kaveney	9/11/2020	COMM 1ST	PMCHK00002685	\$300.00
20765	L0033	Les Schwab	9/11/2020	COMM 1ST	PMCHK00002685	\$243.59
20766	M0098	Meadow Vista County Water Dist	9/11/2020	COMM 1ST	PMCHK00002685	\$3,293.88
20767	N0045	Near U CO2	9/11/2020	COMM 1ST	PMCHK00002685	\$300.69
20768	N0048	Normac, Inc.	9/11/2020	COMM 1ST	PMCHK00002685	\$421.90
20769	P0005	Placer County Water Agency	9/11/2020	COMM 1ST	PMCHK00002685	\$2,162.93
20770	P0007	Pacific Gas & Electric Company	9/11/2020	COMM 1ST	PMCHK00002685	\$690.81
20771	R0073	Riebes Auto Parts	9/11/2020	COMM 1ST	PMCHK00002685	\$301.56
20772	R0079	Richardson & Company LLP	9/11/2020	COMM 1ST	PMCHK00002685	\$12,600.00
20773	S0067	Superfast Copy	9/11/2020	COMM 1ST	PMCHK00002685	\$40.03
20774	S0103	SCI Consulting Group	9/11/2020	COMM 1ST	PMCHK00002685	\$1,792.62
20775	S1003	Sutter Medical Foundation	9/11/2020	COMM 1ST	PMCHK00002685	\$648.00
20776	T0009	Stanley Convergent Security So	9/11/2020	COMM 1ST	PMCHK00002685	\$418.53
20777	T0031	Turf Star, Inc.	9/11/2020	COMM 1ST	PMCHK00002685	\$56.72
20778	T0034	Trucksmart	9/11/2020	COMM 1ST	PMCHK00002685	\$1,304.30
20779	T1000	Transamerica Life Insurance	9/11/2020	COMM 1ST	PMCHK00002685	\$440.00
20780	TEMPD	Nadia Daoud	9/11/2020	COMM 1ST	PMCHK00002685	\$190.00
20781	V0004	Valley Truck & Tractor Co.	9/11/2020	COMM 1ST	PMCHK00002685	\$832.00
20782	V0007	Verizon Wireless	9/11/2020	COMM 1ST	PMCHK00002685	\$792.01
20783	W0010	Waxie Sanitary Supply	9/11/2020	COMM 1ST	PMCHK00002685	\$788.17
20784	W0044	Wave	9/11/2020	COMM 1ST	PMCHK00002685	\$1,146.34
20785	Y0002	Yuba Lock & Safe	9/11/2020	COMM 1ST	PMCHK00002685	\$453.57
20786	U0019	US Bank	9/16/2020	COMM 1ST	PMCHK00002686	\$8,163.34
20787	D0087	Demsey, Filliger & Associates,	9/17/2020	COMM 1ST	PMCHK00002687	\$2,500.00
20788	S1007	Stationary Engineers, Local 39	9/17/2020	COMM 1ST	PMCHK00002687	\$368.90
20789	TEMPC	Lauren Cunningham	9/17/2020	COMM 1ST	PMCHK00002687	\$60.00
20790	TEMPE	Environmental Alternatives Fam	9/17/2020	COMM 1ST	PMCHK00002687	\$70.00
20791	TEMPM	JulieAnn McDermott	9/17/2020	COMM 1ST	PMCHK00002687	\$60.00
20792	TEMPP	Valerie Perry	9/17/2020	COMM 1ST	PMCHK00002687	\$60.00
20793	TEMPV	Dana Valley	9/17/2020	COMM 1ST	PMCHK00002687	\$60.00
20794	U0033	United States Treasury	9/17/2020	COMM 1ST	PMCHK00002687	\$349.50
20795	1099-243	Phillip Dallas	9/25/2020	COMM 1ST	PMCHK00002688	\$75.00
20796	1099-254	Ralph Kendrick	9/25/2020	COMM 1ST	PMCHK00002688	\$130.00
20797	1099-277	Foothill Karate Do	9/25/2020	COMM 1ST	PMCHK00002688	\$728.20
20798	1099-374	Sarah Violet	9/25/2020	COMM 1ST	PMCHK00002688	\$490.75
						\$180.00

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
20799	A0013	AT&T	9/25/2020	COMM 1ST	PMCHK00002688	\$64.20
20800	A0111	AllGood Driving School, Inc	9/25/2020	COMM 1ST	PMCHK00002688	\$60.00
20801	A0139	Auburn Ford	9/25/2020	COMM 1ST	PMCHK00002688	\$891.66
20802	A0169	AT&T Acct 303817271	9/25/2020	COMM 1ST	PMCHK00002688	\$42.80
20803	B0028	Beeler Tractor Co	9/25/2020	COMM 1ST	PMCHK00002688	\$171.88
20804	C0061	California Computer Services	9/25/2020	COMM 1ST	PMCHK00002688	\$125.00
20805	C0121	Cole Huber LLP	9/25/2020	COMM 1ST	PMCHK00002688	\$120.00
20806	D0066	De Lage Landen Financial Servi	9/25/2020	COMM 1ST	PMCHK00002688	\$38.10
20807	F0038	Fastenal Company	9/25/2020	COMM 1ST	PMCHK00002688	\$1,431.79
20808	F0047	Fuentes Pond Maintenance	9/25/2020	COMM 1ST	PMCHK00002688	\$7,200.00
20809	H0056	Humana Dental Ins. Co	9/25/2020	COMM 1ST	PMCHK00002688	\$1,829.26
20810	I0010	Inland Business Systems	9/25/2020	COMM 1ST	PMCHK00002688	\$7.51
20811	M0013	Meadow Vista Hardware	9/25/2020	COMM 1ST	PMCHK00002688	\$67.07
20812	M0071	Mission Protection Systems Inc	9/25/2020	COMM 1ST	PMCHK00002688	\$189.00
20813	N0003	Norris Electric, Inc.	9/25/2020	COMM 1ST	PMCHK00002688	\$1,237.10
20814	N0012	Nevada Irrigation District	9/25/2020	COMM 1ST	PMCHK00002688	\$663.75
20815	P0005	Placer County Water Agency	9/25/2020	COMM 1ST	PMCHK00002688	\$277.69
20816	P0007	Pacific Gas & Electric Company	9/25/2020	COMM 1ST	PMCHK00002688	\$12,973.69
20817	P0058	Pitney Bowes Credit Corporatio	9/25/2020	COMM 1ST	PMCHK00002688	\$207.85
20818	S0009	Sierra Saw Sales And Service	9/25/2020	COMM 1ST	PMCHK00002688	\$706.68
20819	S0025	Sierra Pacific Turf Supply, In	9/25/2020	COMM 1ST	PMCHK00002688	\$235.95
20820	S0034	Thatcher Company	9/25/2020	COMM 1ST	PMCHK00002688	\$1,251.58
20821	S0145	SCP Pool Distributors LLC	9/25/2020	COMM 1ST	PMCHK00002688	\$167.13
20822	S0154	Mike Scheele	9/25/2020	COMM 1ST	PMCHK00002688	\$128.23
20823	S1000	State Of California/DOJ	9/25/2020	COMM 1ST	PMCHK00002688	\$180.00
20824	T0071	TIAA Commercial Finance, Inc.	9/25/2020	COMM 1ST	PMCHK00002688	\$107.34
20825	TEMPA	Alyssa Addington	9/25/2020	COMM 1ST	PMCHK00002688	\$50.00
20826	TEMPB	Lexie Brooks	9/25/2020	COMM 1ST	PMCHK00002688	\$270.00
20827	TEMPH	Helen Martin	9/25/2020	COMM 1ST	PMCHK00002688	\$60.00
20828	TEMPV	Kathleen Vanderbilt	9/25/2020	COMM 1ST	PMCHK00002688	\$60.00
20829	TEMPW	Johnell Wilson	9/25/2020	COMM 1ST	PMCHK00002688	\$100.00
20830	V0019	Valley Rock Landscape Material	9/25/2020	COMM 1ST	PMCHK00002688	\$3,764.48
20831	W0001	Walker's Office Supplies, Inc.	9/25/2020	COMM 1ST	PMCHK00002688	\$697.48
20832	W0003	Warehouse Paint Incorporated	9/25/2020	COMM 1ST	PMCHK00002688	\$186.57
20833	W0010	Waxie Sanitary Supply	9/25/2020	COMM 1ST	PMCHK00002688	\$1,055.40
20834	B0062	BareBones WorkWear	9/28/2020	COMM 1ST	PMCHK00002689	\$119.02
20835	C0061	California Computer Services	9/28/2020	COMM 1ST	PMCHK00002689	\$1,830.00
20836	P0021	Petty Cash	9/28/2020	COMM 1ST	PMCHK00002689	\$68.95
20837	S0151	SESAC	9/28/2020	COMM 1ST	PMCHK00002689	\$919.00
20838	TEMPD	Carole Donovan	9/28/2020	COMM 1ST	PMCHK00002689	\$420.00
20839	TEMPH	Holly Hockett	9/28/2020	COMM 1ST	PMCHK00002689	\$110.00

Total Checks: 108

Total Amount of Checks: \$103,298.47

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
SEPTEMBER, 2020**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Accounting's Report, October 2020 Finance Meeting:
Veona Galbraith- Administrative Services Manager

September's Financials

Revenues –

- **Program Revenues** are up \$33,700 above budget. (Recreation & Youth Services programs account for this)
- **Rents and Concessions** are up \$14,200 above budget.
- **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).
- **Grants & Donations** are up \$30,000 primarily due to Federal Credits for Sick Paid Employees (\$20,800) and Youth Assistance Donations (\$5,500).
- **Tax Revenues** are up by \$73,000.

Expenses –

- **Professional Services Expense** are under by \$14,500. 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 Maintenance billing that we have not received, maintenance at Reg Park is also down \$14,000.
- **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.
- **Capital Improvement Projects** are under by \$16,800, which is just a timing situation. The funds will still be spent later for projects anticipated to be spent by September.

PROFIT & LOSS
20/21 Approved Budget

	Approved Budget FY 20-21	% Of Total	Mid-Yr Revision FY 20-21	2020 September ACTUALS	Last Yr September Actuals	2020 YTD ACTUALS	2020 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues								
Program Revenue	559,332	12%	559,332	64,807	95,228	264,790	231,086	810,046
Facility Revenue	25,252	1%	25,252	(5,988)	11,080	17,764	3,472	125,729
Misc. Revenue	29,934	1%	29,934	2,872	2,925	31,439	14,140	24,257
Grants & Donations	133,815	3%	133,815	11,917	2,450	33,818	2,855	20,951
Interest Income	40,750	1%	40,750	2,338	5,034	17,105	20,300	44,869
Equipment Reserve Transfers	20,000	0%	20,000	-	-	-	-	-
Project Reserve Transfers	396,000	8%	396,000	-	-	-	-	-
Tax Revenue	3,435,481	73%	3,435,481	-	-	1,545,640	1,474,106	1,493,526
In Kind/Atwood	24,725	1%	24,725	-	-	11,369	9,626	9,626
City Mitigation Transfers	40,000	1%	40,000	-	-	-	-	-
County/City Mitigation Revenue	25,000	1%	25,000	-	-	-	-	-
Total Operating Revenue	4,730,289	100.00	4,730,289	75,946	116,717	1,921,925	1,755,585	2,529,004
Expenditures								
Program Expense	94,166	2%	94,166	5,016	31,420	37,622	32,060	165,414
Operating & Supplies	389,413	8%	389,413	27,998	40,778	160,357	174,930	190,209
Utilities Expense	222,389	5%	222,389	13,804	18,055	123,232	132,190	114,954
Professional Services	91,285	2%	91,285	19,498	10,476	33,468	35,177	39,300
Building & Grounds Maintenance	469,165	10%	469,165	23,111	21,872	168,651	191,022	202,545
Property Tax Admin.	99,318	2%	99,318	-	-	3,109	3,049	3,049
Wages	1,973,940	43%	1,973,940	151,452	161,335	875,312	935,411	1,131,603
Benefits & Payroll Costs	846,560	18%	846,560	83,909	62,709	435,999	474,040	445,483
Fixed Asset Expense	28,325	1%	28,325	-	102	50,256	19,325	143,976
Capital Improvement Projects	390,952	8%	390,952	7,767	147,059	43,318	60,141	268,891
Debt Services	2,076	0%	2,076	-	-	-	-	-
Total Expenditures	4,607,589	100.00	4,607,589	332,555	493,806	1,931,324	2,057,345	2,705,424
Net Revenue Over Expenditures	\$ 122,700	2.59	\$ 122,700	\$ (256,609)	(377,089)	(\$9,399)	(\$301,760)	(\$176,420)

	2020 Total	2020 Total	2020 Total
Annual Contingency Reserve (1-2%)	\$ 540,000	\$ 450,000	\$ 450,000
Annual Equip Replacement Reserve	\$ 726,237	\$ 676,237	\$ 676,237
Future Capital Construction Reserve	\$ 945,573	\$ 945,573	\$ 945,573
ADA Reserve	\$ 30,032	\$ 25,032	\$ 25,032
CalPERS unfunded liability reserve	\$ 241,000	\$ 183,200	\$ 183,200
TOTAL RESERVE BALANCES	\$ 2,482,842	\$ 2,260,042	\$ 2,260,042

Balance Sheet

9/30/2020

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	32,467.28
First Foundation Bank	94,584.60
Placer County Treasure-General	3,185,006.19
Placer County Treasurer - City Trust	206,292.69
Accounts Receivable	(1,892.90)
PCOE Receivables	27,022.62
Prepaid Liability Expense	30,318.75
Prepaid Workers Comp Insurance	72,241.49
Total Current Assets	3,646,620.72
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,938,861.54
Fixed Assets: Equipment	1,397,643.48
Fixed Assets: Computer Equipment & Software	116,625.14
Fixed Assets: Vehicles	265,282.64
Fixed Assets: Office Furniture & Rec Equipment	89,090.15
Construction In Progress	1,161,024.25
Less: Accumulated Depreciation	(10,387,491.53)
Total Fixed Assets	7,551,581.79
TOTAL ASSETS	\$11,198,202.51
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	38.00
PGE Tru-up payable	2,888.97
Gift Certificates	168.00
Compensated Absenses	128,784.25
Sales Tax Payable	145.00
Federal Withholding Payable	(25.80)
Social Security-FICA Payable	10,985.90
Total Current Liabilities	\$142,984.32
<u>Net Position</u>	
Investments in Fixed Assets	7,551,581.79
RFB: Reserved (City Mitigation)	206,292.69
GFB: Youth Assistance Fund	22,354.37
General Fund Balance	826,007.09
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	10,661.03
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)	(9,399.58)
Total Net Postion	\$11,055,218.19
TOTAL LIABILITY AND NET POSITION	\$11,198,202.51

Current
YTD

Auburn Rec & Park

Profit & Loss - Summary
4/1/2020 To 9/30/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	64,807.32	264,790.12	231,086.00	33,704.12	114.59
Rents & Concessions	(5,987.84)	17,763.91	3,472.00	14,291.91	511.63
Miscellaneous Revenue	2,871.80	31,438.73	14,140.00	17,298.73	222.34
Grants & Donations	11,917.24	33,818.28	2,855.00	30,963.28	1184.53
Interest Income	2,338.21	17,105.16	20,300.00	(3,194.84)	84.26
Taxes Revenue	0.00	1,557,008.75	1,483,732.00	73,276.75	104.94
TOTAL OPERATING REVENUE	\$75,946.73	\$1,921,924.95	\$1,755,585.00	\$166,339.95	109.48%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	75,946.73	1,921,924.95	1,755,585.00	166,339.95	109.48
EXPENDITURES					
Program Expenses	5,016.20	37,622.37	32,060.00	(5,562.37)	117.35
Operations & Supplies Expense	27,998.17	160,356.89	174,930.00	(14,573.11)	91.67
Utilities Expense	13,804.24	123,231.60	132,190.00	(8,958.40)	93.22
Legal Expenses	120.00	1,197.02	0.00	1,197.02	0.00
Professional Services	19,377.60	32,271.04	35,177.00	(2,905.96)	91.74
Bldg & Grounds Maintenance	23,110.63	168,651.20	191,022.00	(22,370.80)	88.29
Property Tax Administration/LAFCO	0.00	3,108.67	3,049.00	59.67	101.96
Salaries Expense	151,452.42	875,311.88	935,411.00	(60,099.12)	93.58
Benefits & Payroll Costs	83,909.13	435,999.24	474,040.00	(38,040.76)	91.98
Fixed Asset Expense	0.00	50,256.42	19,325.00	30,931.42	260.06
Capital Improvement Projects	7,766.84	43,318.20	60,141.00	(16,822.80)	72.03

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2020 To 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$332,555.23	\$1,931,324.53	\$2,057,345.00	(\$126,020.47)	93.88%
NET REVENUE OVER EXPENDITURES	(\$256,608.50)	(\$9,399.58)	(\$301,760.00)	\$292,360.42	3.12%
ADJ. NET REVENUE OVER EXPENDITURES	(\$256,608.50)	(\$9,399.58)	(\$301,760.00)	\$292,360.42	3.12%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2020 to 9/30/2020

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alfa Vista DSC Rev	(252.00)	(322.00)	(3,525.00)	3,203.00	9.14
Aub Elem DSC Rev	14,858.00	14,656.38	2,293.00	12,363.38	639.18
Skyridge DSC Rev	18,449.00	19,046.20	2,045.00	17,001.20	931.36
Day Camp Rev	8,594.00	123,663.58	160,656.00	(36,992.42)	76.97
Preschool Revenue	3,825.00	5,752.00	(5,472.00)	11,224.00	(105.12)
Newcastle DSC Revenue	11,979.69	22,091.72	1,536.00	20,555.72	1438.26
Adult Softball	0.00	(6,850.00)	3,002.00	(9,852.00)	(228.18)
Adult Basketball	0.00	(2,415.00)	(2,415.00)	0.00	100.00
Sr. Sports	0.00	(25.20)	2,412.00	(2,437.20)	(1.05)
Pickle Ball Revenue	0.00	70.00	410.00	(340.00)	17.07
Adult Classes	873.60	4,486.86	8,078.00	(3,591.14)	55.54
Adult Class Rev - Bureau	4.60	84.60	1,755.00	(1,670.40)	4.82
Bocce Ball Prog Revenue	0.00	32.00	0.00	32.00	0.00
Youth Basketball	(0.50)	4.50	0.00	4.50	0.00
Youth Classes	4,894.75	11,527.35	8,544.00	2,983.35	134.92
Aquatic Activities	0.00	8,664.40	14,080.00	(5,415.60)	61.54
Master Swim Revenue	0.00	2,096.00	3,268.00	(1,172.00)	64.14
Stroke and Turn Revenue	(4,270.60)	0.00	0.00	0.00	0.00
Public Swim - MS Sierra Pool	0.00	1,445.00	0.00	1,445.00	0.00
Swim Lessons	0.00	21,245.25	26,300.00	(5,054.75)	80.78
Swim Team Revenue	4,270.60	3,575.60	0.00	3,575.60	0.00
Synchro Team	0.00	4,192.40	0.00	4,192.40	0.00
Youth Camps Revenue	249.00	11,298.30	585.00	10,713.30	1931.33
Youth Camp Rev - Bureau	0.00	10,202.00	3,404.00	6,798.00	299.71
Youth Sports Camps	664.00	6,449.00	585.00	5,864.00	1102.39
Youth Sports Camps - Bureau	0.00	0.00	550.00	(550.00)	0.00
Special Events	30.00	30.00	(475.00)	505.00	(6.32)

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Party in the Park Revenue	(605.00)	0.00	30.00	(30.00)	0.00
Ukulele Festival Revenue	0.00	130.00	(78.00)	208.00	(166.67)
Food Truck Fiesta Revenue	(485.00)	(485.00)	(625.00)	140.00	77.60
Great Obstacle Scramble Revenue	0.00	0.00	(475.00)	475.00	0.00
Dead Festival Rev	(670.00)	(570.00)	(120.00)	(450.00)	475.00
String Fling Revenue	0.00	0.00	(238.00)	238.00	0.00
Auburn Harvest Festival	1,757.50	2,137.50	(630.00)	2,767.50	(339.29)
Out of District Fees	680.68	2,381.68	5,219.00	(2,837.32)	45.64
Out of District Fees - Bureau	(40.00)	195.00	317.00	(122.00)	61.51
Return check fees	0.00	0.00	70.00	(70.00)	0.00
Total Parks and Recreation Services	64,807.32	264,790.12	231,086.00	33,704.12	114.59
Rents & Concessions					
Blue Bird Room-CVCC	0.00	1,204.50	991.00	213.50	121.54
Stella Irving Rental Revenue - Rec	0.00	0.00	72.00	(72.00)	0.00
Lakeside Rental Revenue - Reg	(186.70)	184.15	(43.00)	227.15	(428.26)
Sierra Room Rental - CVCC	0.00	120.00	1,714.00	(1,594.00)	7.00
Sunset Room Rental - CVCC	0.00	(11.95)	232.00	(243.95)	(5.15)
Canyon View Room Rental - CVCC	(181.50)	343.25	754.00	(410.75)	45.52
Foothills Room Rental - CVCC	0.00	508.00	634.00	(126.00)	80.13
Pool Rental Rev - Sierra/Splash	(8,589.64)	2,998.98	(2,006.00)	5,004.98	(149.50)
American River Room - CVCC	0.00	0.00	406.00	(406.00)	0.00
Conference Rental Revenue - Rec	0.00	45.00	0.00	45.00	0.00
Conference (Module) Rental - Overlook	0.00	0.00	(1,014.00)	1,014.00	0.00
Rock Creek Modular Rent	660.00	1,980.00	1,980.00	0.00	100.00
Gym Rental Revenue - Rec	0.00	0.00	161.00	(161.00)	0.00
Gym Rental Revenue - Reg	(458.00)	597.70	1,128.00	(530.30)	52.99
Tutor Totter Lease Agreement	554.00	3,047.00	2,176.00	871.00	140.03
Kitchen Rental Revenue - CVCC	(88.00)	(48.00)	271.00	(319.00)	(17.71)

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1's
 For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Rec	(60.00)	(80.00)	(1,709.00)	1,629.00	4.68
Picnic Area Rental Revenue - Reg	0.00	80.00	241.00	(161.00)	33.20
Picnic Area Rental Revenue - Ash	0.00	(100.00)	155.00	(255.00)	(64.52)
Picnic Area Rental Revenue - MV	0.00	(577.50)	(559.00)	(18.50)	103.31
Field "Recreation" Rental Revenue	0.00	391.20	147.00	244.20	266.12
Field "Bill Beane" Rental - Reg A	0.00	179.00	169.00	10.00	105.92
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	299.00	2,870.88	1060.16
Field "Beggs" Rental - Rec	0.00	920.55	243.00	677.55	378.83
Field B (softball) Rev - Reg	0.00	(183.22)	(213.00)	29.78	86.02
Field "James" Rental - Rec	832.25	1,653.60	(1,013.00)	2,666.60	(163.24)
Field C (Baseball) Rental - Reg	850.00	1,405.38	(486.00)	1,891.38	(289.17)
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 - Railroad	403.00	1,572.79	(81.00)	1,653.79	(1941.72)
Field "Soccer B" Rental - Railroad	490.75	2,376.56	(60.00)	2,436.56	(3960.93)
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	66.00	(923.00)	130.00	(1,053.00)	(710.00)
Custodial Fees	(160.00)	(1,804.00)	(481.00)	(1,323.00)	375.05
Custodial Fees - Bureau	(120.00)	0.00	140.00	(140.00)	0.00
Meadow Vista Cust Fee	0.00	(160.00)	(120.00)	(40.00)	133.33
Set up/Take Down Fees	(100.00)	0.00	(740.00)	740.00	0.00
Set up/Take Down Fees - Bureau	100.00	0.00	100.00	(100.00)	0.00
Alcohol Permit - Bureau	0.00	80.00	80.00	0.00	100.00
Meadow Vista - Alcohol fee	0.00	0.00	20.00	(20.00)	0.00
Total Rents and Concessions	(5,987.84)	17,763.91	3,472.00	14,291.91	511.63
Miscellaneous Revenue					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Meadow Vista Comm Ctr Rental Agreement	0.00	1,030.00	(320.00)	1,350.00	(321.88)
Snack Bar	51.00	51.00	0.00	51.00	0.00
Sales of an Asset - Admin	0.00	858.00	0.00	858.00	0.00
Activity Guide - Advertising Rev	0.00	(775.00)	0.00	(775.00)	0.00
Alcohol Permit Fee	(40.00)	(474.00)	(640.00)	166.00	74.06
Miscellaneous Income - Admin.	0.00	15,135.93	0.00	15,135.93	0.00
Verizon Wireless Lease	2,550.40	15,302.40	15,100.00	202.40	101.34
Miscellaneous Income - Youth Services	310.40	310.40	0.00	310.40	0.00
Total Miscellaneous Revenue	2,871.80	31,438.73	14,140.00	17,298.73	222.34
Grants & Donations					
Youth Assistance Rev	7,779.24	7,929.24	2,400.00	5,529.24	330.39
Donation Rev - Y Serv	950.00	950.00	0.00	950.00	0.00
Donation Rev - F & G	1,979.03	1,979.03	0.00	1,979.03	0.00
Bike Park Donations	1,208.97	1,669.97	455.00	1,214.97	367.03
Grant Proceeds	0.00	500.00	0.00	500.00	0.00
Grant for Admin Pay - YS	2,160.11	2,160.11	0.00	2,160.11	0.00
Grant for Admin Pay	(2,160.11)	18,629.93	0.00	18,629.93	0.00
Total Grants and Donations	11,917.24	33,818.28	2,855.00	30,963.28	1184.53
Interest Income					
Interest Income - Other	33.05	76.08	0.00	76.08	0.00
Interest Revenue - County	2,175.93	16,157.48	18,000.00	(1,842.52)	89.76
Interest Revenue - City Trust	129.23	871.60	2,300.00	(1,428.40)	37.90
Total Interest Income	2,338.21	17,105.16	20,300.00	(3,194.84)	84.26

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	1,362,538.72	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	0.00	(334.06)	33.00	(367.06)	(1012.30)
Current Supplemental Property Taxes	0.00	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	0.00	3,686.83	0.00	3,686.83	0.00
Delinquent Secured Property Taxes	0.00	(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
Total Tax Revenue	0.00	1,557,008.75	1,483,732.00	73,276.75	104.94
TOTAL OPERATING REVENUE	\$75,946.73	\$1,921,924.95	\$1,755,585.00	\$166,339.95	109.48%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL REVENUES	75,946.73	1,921,924.95	1,755,585.00	166,339.95	109.48
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	728.20	1,637.90	1,871.00	(233.10)	87.54
Instructor/Adult Classes	640.25	3,070.25	3,384.00	(313.75)	90.73
Instructor/Adult Classes - Bureau	0.00	0.00	423.00	(423.00)	0.00
Instructor/Youth Classes	727.50	4,892.37	3,323.00	1,569.37	147.23
Officials/Adult Softball	0.00	0.00	1,602.00	(1,602.00)	0.00
Officials/Adult Basketball	0.00	0.00	350.00	(350.00)	0.00
Instructor/Youth Camps	270.00	7,195.00	4,536.00	2,659.00	158.62
Instr/Y Camp - Bureau	0.00	4,977.45	0.00	4,977.45	0.00
Instructors - Youth Sports Camps	498.00	3,296.25	0.00	3,296.25	0.00
Alta Vista/Program Exp	0.00	122.93	0.00	122.93	0.00
Aub Elem/Program Exp	141.27	629.34	651.00	(21.66)	96.67
Skyridge/Program Exp	116.38	577.01	447.00	130.01	129.09
Day Camp/Program Exp	324.78	4,280.91	14,153.00	(9,872.09)	30.25
Preschool - Program Expense	360.20	563.96	0.00	563.96	0.00
Newcastle Program Expense	290.62	941.35	597.00	344.35	157.68
Adult Softball Expense	0.00	0.00	3.00	(3.00)	0.00
Pickle Ball Tennis Expense	0.00	0.00	56.00	(56.00)	0.00
Aquatic Activities	0.00	1,148.00	559.00	589.00	205.37
Public Swim Expense	0.00	1,557.00	0.00	1,557.00	0.00
Swim Lessons	0.00	475.41	33.00	442.41	1440.64
Special Events	919.00	991.09	72.00	919.09	1376.51
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

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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
Total Program Expenses	5,016.20	37,622.37	32,060.00	5,562.37	117.35
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	0.00	(17.00)	17.00	0.00
Merchant Fees - Cust Serv	609.82	2,799.71	5,277.00	(2,477.29)	53.06
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	0.00	(0.60)	0.00	(0.60)	0.00
Cal Card Incentives	(337.17)	(798.52)	(752.00)	(46.52)	106.19
Penalties	0.00	30.00	0.00	30.00	0.00
Donations Expense	0.00	0.00	309.00	(309.00)	0.00
Telephone - Placer Hills Pool	64.20	547.64	448.00	99.64	122.24
Telephone - Cust Serv	518.87	3,559.43	4,270.00	(710.57)	83.36
Telephone (CVCC) - Admin	464.76	3,452.33	3,376.00	76.33	102.26
Gift Certificates Expensed	0.00	0.00	325.00	(325.00)	0.00
Telephone - Youth Services	26.14	144.66	141.00	3.66	102.60
Telephone - Recreation	34.18	105.20	226.00	(120.80)	46.55
Telephone - Preschool	0.23	0.39	0.00	0.39	0.00
Telephone - Facilities & Grounds	605.90	5,698.81	6,306.00	(607.19)	90.37
Telephone - Day Camp	194.34	1,274.51	1,264.00	10.51	100.83
Telephone - Newcastle	53.44	171.43	100.00	71.43	171.43
Telephone - Aub El	219.54	1,562.27	796.00	766.27	196.27
Telephone - Alta Vista	0.00	13.81	27.00	(13.19)	51.15
Telephone - Skyridge	83.96	1,244.12	597.00	647.12	208.40
Postage - Cust Serv	0.00	0.00	515.00	(515.00)	0.00
Postage - Admin	(24.75)	475.25	493.00	(17.75)	96.40
Activity Guide Expense	520.00	9,036.72	5,000.00	4,036.72	180.73

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 9/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Assistance Expense	(334.80)	(181.05)	2,057.00	(2,238.05)	(8.80)
Bank Service Charges	0.00	300.00	0.00	300.00	0.00
Office Supplies - Rec	0.00	(142.01)	1,006.00	(1,148.01)	(14.12)
Office Supplies - Youth Services	52.52	58.09	313.00	(254.91)	18.56
Office Supplies - F & G	285.14	1,453.62	2,224.00	(770.38)	65.36
Office Supplies-Cust Serv	33.00	1,399.50	404.00	995.50	346.41
Office Supplies - Admin	177.53	1,695.07	2,509.00	(813.93)	67.56
Duplication Costs - Cust Serv	0.00	5.63	8.00	(2.37)	70.38
Duplication Costs - Admin	114.85	653.43	496.00	157.43	131.74
Office Equip Rental - Cust Serv	563.04	3,009.08	4,045.00	(1,035.92)	74.39
Office Equip Rental - Admin	486.14	2,254.72	2,634.00	(379.28)	85.60
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	23.00	80.50	298.00	(217.50)	27.01
Gas/Mileage Expense - Admin	61.64	544.07	704.00	(159.93)	77.28
Gas/Mileage Expense - Rec.	0.00	0.00	59.00	(59.00)	0.00
Gas/Mileage Expense - F & G	3,381.03	15,556.81	16,759.00	(1,202.19)	92.83
General Administrative Exp - Admin	40.00	349.90	0.00	349.90	0.00
Liability Insurance - Admin	10,106.25	53,169.00	52,557.00	612.00	101.16
Board Expense	0.00	0.00	1,358.00	(1,358.00)	0.00
Marketing/Public Relations - Cust Serv	1,120.66	5,401.66	4,721.00	680.66	114.42
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	78.00	2,948.00	3,041.00	(93.00)	96.94
Dues and Subscriptions - Rec.	82.85	82.85	80.00	2.85	103.56
Dues and Subscriptions - F & G	0.00	20.00	93.00	(73.00)	21.51
Staff Appreciation - Aquatics	108.02	108.02	0.00	108.02	0.00
Staff Appreciation - Youth Services	25.81	25.81	0.00	25.81	0.00
Staff Appreciation - F & G	0.00	75.07	451.00	(375.93)	16.65
Staff Appreciation - Admin	4.82	78.26	0.00	78.26	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 9/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Company Celebrations	0.00	0.00	123.00	(123.00)	0.00
Staff Development - Cust Serv	0.00	0.00	451.00	(451.00)	0.00
Staff Development - Admin	0.00	(681.91)	0.00	(681.91)	0.00
Staff Development - Rec.	0.00	0.00	451.00	(451.00)	0.00
Staff Development - Youth Services	0.00	172.34	19.00	153.34	907.05
Staff Development - F & G	54.69	(355.53)	1,040.00	(1,395.53)	(34.19)
Uniform Exp - F & G	2,349.40	2,290.40	1,803.00	487.40	127.03
Small Equipment - Rec Pk	1,708.20	4,541.90	871.00	3,670.90	521.46
Small Equipment - Reg Pk	0.00	560.11	871.00	(310.89)	64.31
Small Equipment - MV Park	8.00	8.00	726.00	(718.00)	1.10
Small Equipment - CVCC	26.78	26.78	0.00	26.78	0.00
Field Marking Expense	0.00	0.00	890.00	(890.00)	0.00
Safety Supplies - F & G	221.79	7,044.09	4,753.00	2,291.09	148.20
Safety Supplies - Youth Services	240.00	509.88	0.00	509.88	0.00
Safety Supplies - Admin	0.00	103.61	0.00	103.61	0.00
Restroom Supplies - Recreation Park	93.15	547.88	1,510.00	(962.12)	36.28
Restroom Supplies - Regional Park	111.23	622.79	1,100.00	(477.21)	56.62
Restroom Supplies - Ashford Park	74.95	284.77	291.00	(6.23)	97.86
Restroom Supplies - Meadow Vista Park	32.53	259.85	403.00	(143.15)	64.48
Restroom Supplies - Railroad Park	38.81	283.75	317.00	(33.25)	89.51
Restroom Supplies - Overlook Park	53.36	1,187.95	421.00	766.95	282.17
Restroom Supplies - Placer Hills Park	0.00	0.00	297.00	(297.00)	0.00
Restroom Supplies - Rec Comm Ctr	123.10	2,214.65	1,910.00	304.65	115.95
Restroom Supplies - Reg Comm Ctr	67.15	2,098.84	1,497.00	601.84	140.20
Restroom Supplies - CVCC Comm Ctr	131.74	2,972.15	2,756.00	216.15	107.84
Sanitation - Reg Pk - Toilet	450.00	2,700.00	2,770.00	(70.00)	97.47
Sanitation - Win Pk - Toilet	450.00	2,700.00	2,770.00	(70.00)	97.47
Sanitation - Rec Pk - ADA Toilet	0.00	374.00	2,144.00	(1,770.00)	17.44
Sanitation - Reg - ADA Toilet	349.00	2,144.00	2,144.00	0.00	100.00
Sanitation - Rec Pk - Debris Box	852.66	4,263.30	5,062.00	(798.70)	84.22

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 9/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg Pk - Disposal	558.17	2,715.01	3,866.00	(1,150.99)	70.23
Sanitation - MV - Disposal	365.14	1,528.29	2,588.00	(1,059.71)	59.05
Sanitation - CVCC - Disposal	195.36	976.80	1,685.00	(708.20)	57.97
Total Operations & Supplies	27,998.17	160,356.89	174,930.00	(14,573.11)	91.67
Utilities Expense					
Lights - Rec Pk Beggs Field	203.55	861.64	1,384.00	(522.36)	62.26
Lighting Reimb.-Beggs Field	(15.54)	(764.98)	(596.00)	(168.98)	128.35
Lights - Rec Pk James Field	215.82	1,959.75	3,038.00	(1,078.25)	64.51
Lighting Reimb.-James Field	(118.60)	(1,545.04)	(1,782.00)	236.96	86.70
Lights - Rec Field	29.33	146.23	382.00	(235.77)	38.28
Lighting Reimb.-Rec Field	(29.33)	(195.85)	(116.00)	(79.85)	168.84
Gas/Elect - Rec Comm Ctr - Fac & Grds	2,732.47	10,615.30	2,186.00	8,429.30	485.60
Gas/Electric - Reg Comm Ctr	670.68	3,030.59	4,947.00	(1,916.41)	61.26
Gas/Electric - CV Comm Ctr	107.72	357.04	494.00	(136.96)	72.28
Electric Reimb.- CV Comm Ctr	(107.72)	(485.04)	(406.00)	(79.04)	119.47
Gas/Electric - CVCC	2,260.64	9,930.78	13,021.00	(3,090.22)	76.27
Gas/Electric - Sierra Pool	2,270.41	10,510.73	14,247.00	(3,736.27)	73.78
Gas/Electric - PH Pool	568.73	2,420.40	46.00	2,374.40	5261.74
Electric - Day Camp	430.35	1,227.68	987.00	240.68	124.39
Gas/Elec - Recreation Park Street lighting	1,214.22	5,249.26	4,942.00	307.26	106.22
Lighting Reimb - Rec Park	0.00	(26.61)	0.00	(26.61)	0.00
Gas/Electric - Reg Park	2,420.95	8,976.98	10,163.00	(1,186.02)	88.33
Lighting Reimb.- Reg Park	(563.50)	(625.25)	(256.00)	(369.25)	244.24
Gas/Electric - Ashford Park	642.64	1,761.31	1,425.00	336.31	123.60
Gas/Electric - MV Park	622.38	2,686.07	3,102.00	(415.93)	86.59
Electric - Railroad Park	506.16	1,698.33	1,210.00	488.33	140.36

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Railhead	(217.52)	(423.70)	(131.00)	(292.70)	323.44
Gas/Electric - Winchester Park	310.15	1,094.42	716.00	378.42	152.85
Reimbursements - Gas/Elec Pool	(6,247.54)	(6,247.54)	0.00	(6,247.54)	0.00
Water - Rec Comm Ctr	0.00	581.80	1,125.00	(543.20)	51.72
Water - Reg Comm Ctr	183.97	1,100.86	1,140.00	(39.14)	96.57
Water - CV Comm Ctr	0.00	415.87	287.00	128.87	144.90
Water - CVCC	0.00	1,288.24	1,241.00	47.24	103.81
Water - Sierra Pool	0.00	1,080.49	2,149.00	(1,068.51)	50.28
Water - PH Pool	63.85	179.73	0.00	179.73	0.00
Water - Rec Park	808.26	2,233.52	2,273.00	(39.48)	98.26
Water - Regional Park	155.62	7,496.75	7,507.00	(10.25)	99.86
Water - Ashford Park	808.26	2,328.71	2,420.00	(91.29)	96.23
Water - MV Park	2,659.47	11,070.32	8,716.00	2,354.32	127.01
Water - CV Park	0.00	2,291.84	1,970.00	321.84	116.34
Water - Railhead Park	546.41	2,132.32	1,935.00	197.32	110.20
Water - CVCC Park	0.00	1,288.23	1,241.00	47.23	103.81
Water - Overlook Park	0.00	2,904.97	2,539.00	365.97	114.41
Water - Placer Hills Park	848.25	2,739.27	3,980.00	(1,240.73)	68.83
Water - Atwood	324.16	1,432.88	3,098.00	(1,665.12)	46.25
Reimb - Water - Sierra Pool	(500.46)	(500.46)	0.00	(500.46)	0.00
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 - Railhead 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
Total Utilities Expense	13,804.24	123,231.60	132,190.00	(8,958.40)	93.22

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	120.00	1,197.02	0.00	1,197.02	0.00
Total Legal Expense	120.00	1,197.02	0.00	1,197.02	0.00
Professional Services					
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	529.98	4,020.09	7,518.00	(3,497.91)	53.47
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	1,792.62	5,792.62	5,759.00	33.62	100.58
Professional Services - C Serv	0.00	0.00	807.00	(807.00)	0.00
Professional Services - Admin	17,055.00	19,992.34	1,894.00	18,098.34	1055.56
Total Professional Services	19,377.60	32,271.04	35,177.00	(2,905.96)	91.74
Bldg & Ground Maintenance					
Equipment Rental - F & G	(1,359.81)	1,823.80	180.00	1,643.80	1013.22
Vehicle Maintenance	1,532.49	11,191.28	3,833.00	7,358.28	291.97
Maint - Recreation Field	29.63	280.56	1,044.00	(763.44)	26.87
Maint - CV Baseball Field	29.63	126.54	386.00	(259.46)	32.78
Maint - James Field	29.63	145.60	3,789.00	(3,643.40)	3.84
Maint - Beggs Field	29.63	385.91	2,473.00	(2,087.09)	15.61
Maint - Sierra Pool	1,901.55	11,468.85	23,620.00	(12,151.15)	48.56

Auburn Rec & Park
Profit & Loss - Detail
4/1/2020 to 9/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reimbursement- Maint Pool	(1,319.96)	(1,319.96)	0.00	(1,319.96)	0.00
Maint & Repairs - Equipment	3,589.31	19,529.14	9,900.00	9,629.14	197.26
Maint - PH Pool	943.22	2,382.63	1,200.00	1,182.63	198.55
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	43.04	127.87	128.00	(0.13)	99.90
Rep/Maint - Rock Creek	0.00	27.00	615.00	(588.00)	4.39
Rep/Maint - Day Camp	26.97	242.53	573.00	(330.47)	42.33
Maint - Recreation Park	1,880.14	4,938.74	11,854.00	(6,915.26)	41.66
Maint - Regional Park	6,083.08	26,266.91	40,687.00	(14,420.09)	64.56
Maint - Ashford Park	1,409.67	2,911.36	3,644.00	(732.64)	79.90
Maint - Meadow Vista Park	3,295.86	17,424.01	5,414.00	12,010.01	321.83
Maint - Christian Valley Park	405.03	1,759.90	1,689.00	70.90	104.20
Maint - Railroad Park	267.51	2,060.12	2,298.00	(237.88)	89.65
Maint - CVCC Park	298.10	4,132.22	1,400.00	2,732.22	295.16
Maint - Overlook Park	981.46	4,826.25	4,234.00	592.25	113.99
Maint - Placer Hills Park	106.36	565.93	333.00	232.93	169.95
Maint - Pocket Parks	147.71	147.71	59.00	88.71	250.36
Maint - Mt. Vernon Park	0.00	53.75	56.00	(2.25)	95.98
Maint - Winchester Park	276.22	1,444.43	731.00	713.43	197.60
Maint - Atwood	147.71	557.28	533.00	24.28	104.56
Maint - Shockley Park	64.16	1,927.52	17,582.00	(15,654.48)	10.96
Maint - Bike Park	(1,780.06)	4,316.09	0.00	4,316.09	0.00
Rep/Maint - Skyridge	0.00	573.77	235.00	338.77	244.16
Maint - Ashley Dog Park	59.25	459.70	139.00	320.70	330.72
Maint - Recreation Comm Ctr	1,271.75	3,483.63	9,961.00	(6,477.37)	34.97
Maint - Regional Comm Ctr	469.28	3,333.10	3,754.00	(420.90)	88.79
Maint - Christian Valley Comm Ctr	0.00	27.00	962.00	(935.00)	2.81
Maint - CVCC Comm Ctr	736.17	8,671.47	6,066.00	2,605.47	142.95
Maint - Overlook Modular	0.00	94.36	988.00	(893.64)	9.55

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Tennis Courts	377.18	377.18	591.00	(213.82)	63.82
Maint - MV Soccer A	29.63	29.63	166.00	(136.37)	17.85
Maint - RH Soccer A	29.63	1,139.45	1,171.00	(31.55)	97.31
Maint - Regional Field Soccer	29.63	1,263.99	1,676.00	(412.01)	75.42
Maint - MV PeeWee Soccer	29.63	29.63	166.00	(136.37)	17.85
Maint - RH Soccer B	29.63	1,066.27	781.00	285.27	136.53
Maint - Regional Bill Bean Field	307.64	3,360.23	7,881.00	(4,520.77)	42.64
Maint - MV Softball Field	39.85	39.85	0.00	39.85	0.00
Maint - Regional Field B	29.63	5,027.69	6,139.00	(1,111.31)	81.90
Maint - Regional Field C	29.63	5,987.10	7,274.00	(1,286.90)	82.31
Tree Maint - Reg Park	0.00	4,500.00	0.00	4,500.00	0.00
Vandalism Repairs Expense	583.82	9,174.43	4,531.00	4,643.43	202.48
Total Building and Grounds Maintenance	23,110.63	168,651.20	191,022.00	(22,370.80)	88.29
Property Tax Administration/LAFCO					
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
Lafco Fees	0.00	2,608.37	3,049.00	(440.63)	85.55
Total Property Tax Administration/LAFCO	0.00	3,108.67	3,049.00	59.67	101.96
Salaries Expense					
Wages - (Y.Serv) - Manager	(6,279.66)	35,581.78	60,714.00	(25,132.22)	58.61
Wages - (Cust Serv) - Full Time	7,705.14	43,308.19	53,288.00	(9,979.81)	81.27
Wages - (Cust Serv) - Part Time	0.00	1,770.51	382.00	1,388.51	463.48
Wages - (Admin) - Full Time	8,387.05	39,959.41	34,960.00	4,999.41	114.30
Wages - (Admin) - Part Time	6,813.80	41,887.47	55,175.00	(13,287.53)	75.92
Wages - (Y.Serv) - Alta Vista - PT	973.38	6,783.20	3,831.00	2,952.20	177.06

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Admin) - Board Pay	2,500.00	12,500.00	12,500.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	8,835.02	18,222.35	16,998.00	1,224.35	107.20
Wages - (Y.Serv) - AE Maint	0.00	262.23	150.00	112.23	174.82
Wages - (Y.Serv) - RC Maint	0.00	32.65	162.00	(129.35)	20.15
Wages - (Y.Serv) - Skyridge - PT	9,558.86	17,714.66	12,950.00	4,764.66	136.79
Wages - (Y.Serv) - Skyridge Maint	0.00	196.27	0.00	196.27	0.00
Wages - (Y.Serv) - Day Camp - PT	9,830.54	96,627.32	98,276.00	(1,648.68)	98.32
Wages - (Y.Serv) - DC Maint	7.69	168.86	0.00	168.86	0.00
Wages - (Rec) - Full Time	7,588.06	45,864.94	51,049.00	(5,184.06)	89.85
Wages - (Y.Serv) - Newcastle- PT	7,891.93	18,465.69	15,799.00	2,666.69	116.88
Wages - (Y.Serv) - NC Maint	31.68	36.63	0.00	36.63	0.00
Wages - (Rec) - Part Time	0.00	(60.22)	0.00	(60.22)	0.00
Wages - (Rec) - Seasonal	0.00	0.00	403.00	(403.00)	0.00
Wages - (Rec) - Adult Softball	0.00	240.22	1,357.00	(1,116.78)	17.70
Wages - (Rec) - Adult Basketball	0.00	495.69	397.00	98.69	124.86
Wages - (Y.Serv) - Preschool	1,745.03	1,794.49	0.00	1,794.49	0.00
Wages - (Aqua) - Aquatics Coordinator	432.87	9,992.05	15,355.00	(5,362.95)	65.07
Wages - (Aqua) - Aquatic Activities	475.07	4,557.05	4,800.00	(242.95)	94.94
Wages - (Aqua) - Public Swim	1,622.42	16,434.67	12,711.00	3,723.67	129.30
Wages - (Aqua) - Swim Lessons	105.58	8,557.85	8,000.00	557.85	106.97
Wages - (Aqua) - Master Swim	508.86	1,518.60	2,400.00	(881.40)	63.28
Wages - (Aqua) - Swim Team Coaches	251.98	926.53	0.00	926.53	0.00
Wages - (Aqua) - Synchronized Swim Coach	245.79	1,059.00	0.00	1,059.00	0.00
Wages - (Fac & Grds) - Fac Attendant - Rec	9,124.51	46,271.21	27,682.00	18,589.21	167.15
Wages - (Fac & Grds) - Fac Att. - CVCC	3,334.00	13,169.86	9,744.00	3,425.86	135.16
Wages - (Fac & Grds) - Fac Attendant - Reg	2,354.87	12,265.01	12,071.00	194.01	101.61
Wages - (Fac & Grds) - Fac Attendant - Over	0.00	48.51	0.00	48.51	0.00
Wages - (Fac & Grds) - Management	12,490.33	65,725.99	66,151.00	(425.01)	99.36
Wages - (Fac & Grds) - Recreation Park	16,790.13	104,128.84	127,826.00	(23,697.16)	81.46
Wages - (Fac & Grds) - Regional Park	11,320.08	61,914.49	86,448.00	(24,533.51)	71.62

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Ashford Park	3,326.16	15,342.63	9,776.00	5,566.63	156.94
Wages - (Fac & Grds) - Meadow Vista Park	5,472.38	25,646.10	23,927.00	1,719.10	107.19
Wages - (Fac & Grds) - CV Comm Center	574.05	3,172.06	5,373.00	(2,200.94)	59.04
Wages - (Fac & Grds) - Railhead Park	1,186.50	10,583.20	7,883.00	2,700.20	134.25
Wages - (Fac & Grds) - CVCC	1,763.58	9,629.98	8,164.00	1,465.98	117.96
Wages - (Fac & Grds) - Overlook Park	1,093.75	7,412.77	8,341.00	(928.23)	88.87
Wages - (Fac & Grds) - Placer Hills Park	1,568.51	6,501.27	9,669.00	(3,167.73)	67.24
Wages - (Fac & Grds) - Pocket Parks	402.60	3,296.61	2,782.00	514.61	118.50
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	488.06	597.00	(108.94)	81.75
Wages - (Fac & Grds) - Winchester Park	578.85	4,124.55	2,981.00	1,143.55	138.36
Wages - (Fac & Grds) - Atwood	350.21	2,530.16	2,332.00	198.16	108.50
Wages - (Fac & Grds) - Shockley Property	32.83	32.83	361.00	(328.17)	9.09
Wages - District Administrator	9,470.54	49,580.24	51,334.00	(1,753.76)	96.58
Wages - (F & G) Uniform Allowance	987.45	8,549.42	10,312.00	(1,762.58)	82.91
Total Salaries Expense	151,452.42	875,311.88	935,411.00	(60,099.12)	93.58
Benefits & Payroll Costs					
ER Taxes - Rec	447.48	3,077.07	4,586.00	(1,508.93)	67.10
ER Taxes - Aquatics	350.58	4,036.42	4,541.00	(504.58)	88.89
ER Taxes - Youth Services	3,251.94	15,630.39	16,186.00	(555.61)	96.57
ER Taxes - Fac & Grds	5,260.73	28,820.03	32,067.00	(3,246.97)	89.87
ER Taxes - Cust Serv	612.33	3,504.98	4,108.00	(603.02)	85.32
ER Taxes - Admin	2,059.07	10,876.58	11,695.00	(818.42)	93.00
Employment Expense - Rec	0.00	0.00	977.00	(977.00)	0.00
Employment Expense - Aquatics	0.00	600.00	1,360.00	(760.00)	44.12
Employment Expense - Youth Services	240.00	671.00	950.00	(279.00)	70.63
Employment Expense - Fac & Grds	267.51	506.95	557.00	(50.05)	91.01
Employment Expense - Admin	156.00	156.00	0.00	156.00	0.00
Fingerprinting Exp - Recreation	0.00	96.00	49.00	47.00	195.92

Profit & Loss - Detail
4/1/2020 to 9/30/2020
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Aquatics	86.00	182.00	393.00	(211.00)	46.31
Fingerprinting Exp - Youth Services	206.00	443.00	829.00	(386.00)	53.44
Fingerprinting Exp - Fac & Grds	57.00	57.00	236.00	(179.00)	24.15
Fingerprinting Exp - Admin	20.00	52.00	0.00	52.00	0.00
Benefits Expense - Recreation	1,764.50	17,328.05	19,664.00	(2,335.95)	88.12
Benefits Expense - Youth Services	3,182.36	19,072.74	19,261.00	(188.26)	99.02
Benefits Expense - Fac & Grds	28,622.47	105,155.99	111,920.00	(6,764.01)	93.96
Benefits Expense - Cust Serv	1,920.20	11,754.36	13,500.00	(1,745.64)	87.07
Benefits Expense - Admin	3,200.65	22,522.28	22,598.00	(75.72)	99.67
Employer Retirement Exp. - Rec	539.51	8,936.99	12,157.00	(3,220.01)	73.51
Employer Retirement Exp. - Aquatics	88.71	2,113.32	3,249.00	(1,135.68)	65.05
Employer Retirement Exp. - Youth Services	2,881.04	28,572.25	32,043.00	(3,470.75)	89.17
Employer Retirement Exp. - Fac & Grds	6,415.51	67,445.75	73,423.00	(5,977.25)	91.86
Employer Retirement Exp - Cust Serv	1,133.45	10,056.10	12,111.00	(2,054.90)	83.03
Employer Retirement Exp. - Admin	2,440.14	24,428.50	27,087.00	(2,658.50)	90.19
Worker's Comp - Rec	648.37	1,259.47	1,075.00	184.47	117.16
Worker's Comp - Aquatics	231.92	824.51	776.00	48.51	106.25
Worker's Comp - Youth Services	1,418.72	4,176.36	3,821.00	355.36	109.30
Worker's Comp - Fac & Grds	15,609.18	41,435.80	40,549.00	886.80	102.19
Worker's Comp - Cust Serv	118.06	322.84	277.00	45.84	116.55
Worker's Comp - Admin	679.70	1,884.51	1,995.00	(110.49)	94.46
Total Benefits and Payroll Costs	83,909.13	435,999.24	474,040.00	(38,040.76)	91.98
Fixed Asset Expense					
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
Total Fixed Asset Expense	0.00	50,256.42	19,325.00	30,931.42	260.06

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2020 to 9/30/2020
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects					
Art in the Park - Reg	0.00	72.88	0.00	72.88	0.00
CVCC - Bike Park	6,404.46	39,073.18	57,665.00	(18,591.82)	67.76
Placer Hills Parking lot Project	0.00	3,523.17	0.00	3,523.17	0.00
Reg - Riparian Vegetation Mgmt Permit	1,359.81	1,359.81	2,476.00	(1,116.19)	54.92
Operation/Development Plan	2.57	2.57	0.00	2.57	0.00
Rec - James Field Renovation	0.00	(713.41)	0.00	(713.41)	0.00
Total Capital Improvement Projects	7,766.84	43,318.20	60,141.00	(16,822.80)	72.03
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$332,555.23	\$1,931,324.53	\$2,057,345.00	(\$126,020.47)	93.88%
Net Revenue Over Expenditures	(\$256,608.50)	(\$9,399.58)	(\$301,760.00)	\$292,360.42	3.12%
ADJ. NET REVENUE OVER EXPENDITURES	(256,608.50)	(9,399.58)	(301,760.00)	292,360.42	3.12

Item 4.4 Cover Sheet for Mid-Year Update of Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting October, 2020.

The Issue: Should the Finance Committee approve the updated 5-Year Obsolescence List?

Background: Each year staff updates the five-year obsolescence list during the annual Mid-Year Budget Revision to advise the Board of the District's equipment needs for the continuing fiscal year as well as for the subsequent four years. The list is compiled with the input of the Facilities and Grounds Manager and Supervisor. The equipment list is contained within our financial statements as "fixed assets, equipment" and represents a running tabulation of several years of purchases in amounts generally over \$5,000.00, slated to be funded from the Equipment Reserve.

Each year, aforementioned staff review needs for replacement and/or needs for new equipment to be purchased. A life expectancy is assigned to each piece of equipment and the list reflects the replacement needs according to the expected life span. In some cases, equipment is deemed to be in good operating condition and is re-classed for replacement the following year or later. In other cases, equipment is identified as needing immediate replacement within the subject fiscal year.

Funding for the obsolescence list comes from the Equipment Reserve which currently contains \$676,237. Based on cash reserves at any particular moment, staff may opt to pay for some equipment from the General Fund rather than deplete the Equipment Reserve. Since this is a timing issue at purchase, the attached 5-year list currently shows most purchases to be paid from the reserves at this time, excluding those HVAC units that will be replaced in the Centrica Energy package. Because of the savings in financing with a low interest loan, this frees up some cash that can be applied to ARD's Unfunded Liability, should the Board approve that plan.

The Finance Committee requested that staff have a minimum of \$250,000 balance in the Equipment Reserves at the 5th year. As it has in year's past, staff has opted to pay for some of the assets with general funds to save from depleting the Equipment Reserves for FY 2020/2021. Note that each year of the list shows a balance forward of funding from the previous year and adds the required \$50,000 per Board Policy and an additional \$20,000 to fiscal years 2022, 2023, 2024 and 2025.

- \$50,000.00 in FY 2020/2021
- \$50,000+20,000 in FY 2022/2023

- \$50,000+20,000 in FY 2023/2024
- \$50,000+20,000 in FY 2024/2025
- \$50,000+20,000 in FY 2025/2026

The following adjustments have been made for the mid-year budget, noted on the 2020-21 Obsolescence sheet by the red diamond:

1. Replacing the Vermeer Brush Chipper with a new bigger/better model
2. Moved John Deere Front Mower from 2019-20 to 2020-21
3. Replacement of the Sierra Pool Pump
4. Ashford Pond Filter
5. Added small tools/equipment needed per staff
 - a. Geo Ripper Hand Held Trencher for irrigation
 - b. 3 replacement weed-eaters
 - c. Replacement of chairs and tables

Recommendation:

Staff recommends that the Finance Committee review and approve the obsolescence list as presented.

Attachment: Obsolescence List.

2020/2021

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance							676,237	0
Mowers								
John Deer Front Mower	2020		25	New	2045	\$30,931	\$30,931	
Grounds Equipment								
Vermeer 600xl Brush Chipper	2006	12,031	14	2020	2020			
Chipper			20	New	2040	\$48,431	\$48,431	
Trailer for hauling mowers	2020	\$11,000	30	New	2050	\$11,000		\$11,000
Geo Ripper Hand Held Trencher			15	New		\$4,000		\$4,000
3 new Weedeaters			5			\$2,300		\$2,300
Heat & Air Units								
Recreation Park Modular #2 HVAC	unk		15	2016	2020	\$7,500	\$0	Centrica
Auburn El Modular #2 HVAC	unk		15	2018	2020	\$10,000	\$0	Centrica
Regional Restroom/Office Heater #27	1991	unknown	15	2006	2020	\$15,000	\$0	Centrica
CVCC 6 ton #2 HVAC	2003	\$9,760	15	2020	2020	\$13,000	\$0	Centrica
CVCC 7.5 ton #4 HVAC	2003	\$12,200	15	2020	2020	\$15,000	\$0	Centrica
CVCC 6 ton #3 HVAC	2003	\$9,760	15	2020	2020	\$13,000	\$0	Centrica
CVCC 5 ton #1 HVAC	2003	\$12,200	15	2020	2020	\$15,000	\$0	Centrica
CVCC 8 ton #5 HVAC	2003	\$9,760	15	2020	2020	\$13,000	\$0	Centrica
CVCC 7.5 ton #8 HVAC	2003	\$12,200	15	2020	2020	\$15,000	\$0	Centrica
CVCC 8 ton #7 HVAC	2003	\$9,760	15	2020	2020	\$13,000	\$0	Centrica
Facilities								
10 - 6' Tables			3					\$600
50 Folding Chairs			10					\$1,200
Pumps								
Ashford Pond Filter			10			\$17,500	\$17,500	
Pools								
Sierra Pool Pump (Johnson Controls)	2008	\$5,393	8	2016	2022	\$19,100	\$19,100	
Stratrol Chem Feeder (Splash Pool)	2005	\$3,000	15	2025	2020	\$8,325	\$8,325	
TOTAL							124,287	19,100
Estimated Balance Remaining							551,950	

Proposing

- \$40,000 to move to Unfunded Liability

Indicates added items, also itemized on Cover sheet

Auburn Recreation District Park Obsolescence List

2021/2022

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl/Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance								
0								
Vehicles								
2000 F450 vin 18658 unit #22 (Replace)	2005	\$15,000	15	2017	2021	\$75,000	\$75,000	0
Mowers								
Grasshopper 928D w/Aerator	2007	\$18,541	15	2022	2022	\$40,400	\$40,400	
Facilities								
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018	2019	\$3,500	\$3,500	
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2022	10,900	10,900	
Rec Park offices carpet (800 sq.ft. est)(YS/CS)	2006		12	2018	2021	\$3,100	\$0	\$3,100
Rec Park Server #1	2013	9,000	5	2018	2020	11,000	11,000	
Rec Park Server #2	2013	3,000	5	2018	2020	3,000	\$0	\$3,000
CVCC server	2013	9,000	5	2018	2020	11,000	11,000	
15 - Replacement folding chairs								
12 - 6' Tables								364
Pools								\$800
Sierra Pool Sweep	2013	4,860	5	2018	2022	5,100	\$0	\$5,100
Sierra Pool Umbrella #2 of 3	2012	800	7	2019	2020	830	0	\$830
Sierra Pool Umbrella #1 of 3	2018	\$808	3	2021	2021	\$830	\$0	\$830
Sierra Pool Cover	2018	\$7,529	3	2023	2023	\$7,900	\$7,900	
Pool Cover Stand	Unk					\$8,000	\$8,000	
TOTAL							167,700	14,024
Estimated Balance Remaining							414,250	

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New	Equip Reserve	General Fund
Estimated balance								
0								
Vehicles								
2005 Ford Ranger vin 09012 unit 00	2005	\$11,000	12	2017	2022	\$30,000	\$30,000	
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	12	2017	2022	40,000	\$40,000	
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018	2022	\$30,000	\$30,000	
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	12	2018	2022	\$30,000	\$30,000	
2007 Ford Ranger vin 95264 unit 10	2006	\$11,327	12	2018	2022	\$30,000	\$30,000	
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2021	\$40,000	\$40,000	
Gators								
John Deere Gator	2011	\$9,016	10	2022	2022	\$21,000	\$21,000	
Gator Cart #5	2012	9,200	10	2022	2022	21,000	\$21,000	
Gator Cart #6	2012	9,200	10	2022	2022	21,000	\$21,000	
Mowers								
Jacobson HR5111 51HP Mower & Mulcher Bar	2002	\$39,337	18	2020	2022	\$45,238	\$45,238	
Heat & Air Units								
Rock Creek Bard HVAC	Unk	5,000	15	2022	2022	\$6,500	\$6,500	
Facilities								
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2020	\$2,500	\$0	\$2,500
15 - Replacement folding chairs								360
10 - 6' Tables								\$600
Pools								
Circulation pump, Splash pool	2015	4,600	8	2023	2023	8,000	0	8,000
Sierra Pool Umbrella #2 of 3	2019	807	7	2019	2019	\$830	\$0	\$830
PH Pool Cover	2018	\$2,724	3	2023	2023	\$2,900	\$0	\$2,900
Grounds Equipment								
1971 Ford Loader tractor	1971	4,000	52	2022	2022	\$25,000	\$25,000	
Turco top dresser	2005	11,779	17	2022	2022	\$13,000	\$13,000	
Rec Equipment								

Regional Park Scoreboard for C Field	2002	2,367	20	2022	2022	\$3,200	\$0	\$3,200
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	10	2018	2020	\$3,600	\$0	\$3,600
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$3,300	\$0	\$3,300
Regional Shade Structure	2011	3,556	10	2021	2021	\$4,000	\$0	\$4,000
Pumps								
Recreation Park irrigation pump/motor (rebuilt '19)	2006	\$4,600	8	2014	2020	\$11,000	\$11,000	
TOTAL							263,738	29,290

220,512

Estimated Balance Remaining

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance							290,512	0
Vehicles								
Gators								
John Deere Gator #1	2013	\$8,080	10	2023	2023	\$21,000	\$21,000	
John Deere Gator #2	2013	\$8,080	10	2023	2023	\$21,000	\$21,000	
Facilities								
15 - Replacement folding chairs								364
Heat & Air Units								
Overlook Modular Bard HVAC	Unknown	\$5,000	15	2023	2023	\$7,000	\$7,000	
Grounds Equipment								
1994 Challenge Air Compressor	1994	\$3,500	30	2024	2024	\$4,600	\$0	\$4,600
Advance 320 Floor Scrubber	1992	\$4,000	30	2022	2022	5,200	\$0	5,200
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$2,500	\$0	\$2,500
Pools								
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2020	850	0	\$850
Facilities								
Lakeside Room carpet (1,365 sq.ft. ;carpet tile	2007	4,500	15	2022	2022	5,400	\$0	5,400
TOTAL							49,000	18,914
Estimated Balance Remaining							241,512	

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

Estimated balance										311,512	0
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund			
Vehicles											
2000 Dodge 3/4 ton truck vin 155626 unit #15	2002	\$20,000	15	2017		repl w'Ford F350					
Gators											
Mowers											
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	15	2024	2024	\$3,500	\$0	\$3,500			
Pools											
Chemical controller, Splash pool	2005	3,000	20	2025	2025	\$3,000	0	3,000			
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$850	\$0	\$850			
Facilities											
15 - Replacement folding chairs										371	
10 - 6' Tables										\$618	
Grounds Equipment											
Baldor ECP400T 15HP Motor	2015	2,484	10	2025	2025	\$2,700	\$0	\$2,700			
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$9,000	9,000				
Front Loader for Kubota	2005	4,440	25	2025	2025	\$5,300	\$5,300				
3.5 ton roller	2006	13,942	18	2024	2024	\$15,000	\$15,000				
Heat & Air Units											
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$10,000	\$10,000				
Rec Gym exhaust fans	2006	\$15,127	18	2024	2024	17,850	\$17,850				
TOTAL							57,150				

Estimated Balance Remaining 254,362

Item 4.5 Cover Sheet - Resolution Number 2020-29 - Final Budget Revision for Fiscal Year 2020/2021

Auburn Area Recreation and Park District Standing Finance Committee meeting October, 2020.

The Issue: Shall the Auburn Area Recreation and Park District approve the Mid-Year 2020/2021 revised budget and adopt the Resolution 2020-29?

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

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

Some of the highlights of the revision:

Administration:

1. Increase of Tax Revenue (+46,700)
2. Worker's Comp Dividend Rev/Liability Ins Reimbursement (+34,800)
3. Reduction of the initial budgeted transfer of 190,000 from the Contingency Fund to 55,000 (-135,000)
4. Increase of Professional Services Expenses (+5,500)
5. Reduction of Salaries/Benefits (-14,000)

Aquatics

1. Reduction of estimated revenues (-12,000)
2. Increase of Equipment Reserves transfer for purchase of a Circulation Pump (+18,400/-18,400)
3. Reduction of maintenance costs for pools (-12,000)
4. Reduction of Salaries/Benefits (-21,000)

Customer Service

1. Reduction of Revenue (OOD fees). (-11,000)
2. Reduction of Office Expenses (-10,000)
3. Reduction in Salaries (-14,000)

Facilities and Grounds

1. Reduction in Rental Revenue (-14,000)

2. Increase of County Mitigation to pay for Ball Fields (+37,000/-37,000)
3. Increase of Future Capital Construction Reserve Transfers for Projects (+87,000/+87,000)
 - a. 24 Acre Planning (+120,000)
 - b. Moved Rec Field to County Mit (-15,000)
 - c. Moved James Field to Co Mitig (-22,000)
4. Increase of Equipment Reserve Transf. for Assets (+85,900/+85,900)
 - a. JD Mower slated for 2019/20, but paid for in 2020-21 (+30,900)
 - b. Ashford Pond Filter (+17,500)
 - c. Chipper (+48,400)
 - d. Trailer pd for by insurance (-11,000)
5. Increase to Utility budget (+14,000)
 - a. Rec Community Center (+11,000)
 - b. Water – Meadow Vista Park (+3,700)
6. Increase of Maintenance Expenses (+15,700)
 - a. Equipment Rental (+5,000)
 - b. Vehicle Maintenance (+7,400)
 - c. Maint. & Repairs – Equipment (+10,000)
 - d. Reduction to Regional Park Maint. (-10,000)
 - e. Reduction to Meadow Vista Park Maint. (-12,000)
 - f. Added Bike Park Maintenance (+4,300)
7. Reduced Payroll/Benefits (-32,000)

Recreation

1. Program Revenues were decreased (-40,000)
2. Wages/Benefits were decreased (-33,000)

Youth Services

1. Youth Services' revenue were increased (+56,000)
2. Professional Serviced were decreased (-4,700)
3. Wages/Benefits were increased (+40,578)

Overall, 2020/2021 is moving through this difficult year. Modest increases are projected in tax revenues per Placer County Treasury. Ongoing updates from the State of California allow for after school Discovery Clubs to operate, but at a drastically different look to keep everyone safe during the Pandemic. Recreation programs have suffered as well as rental income of facilities. ARD has enjoyed some unexpected revenue during the first half of the year, but will need to cut out rentals and many of the Recreation Department's anticipated revenues for the second half of the year.

The net result of the mid-year adjustments is a projected surplus of \$24,573 after required reserve transfers; the Future Capital Construction Reserve in the amount of \$50,000, the ADA Reserves in the amount of \$5,000, the Board approved transfer to the Unfunded Liability Reserves in the amount of \$45,800 as well as the transfer to the Unfunded Liability in the amount of \$12,000 from the Contingency Reserves. This also changes the initial budget transfer of \$190,000 from the Contingency Reserves and reduces it to a \$55,000 transfer from the Contingency Reserves in the mid-year revision, recovering 135,000 in anticipated loss.

Recommendation: Staff recommends that the Finance Committee review and approve the Mid-year budget revision for 2020/2021 and forward to the Board of Directors for approval.

Attachments: Summary 2020/2021 budget
Departmental Budgets
Resolution 2020-29

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY
2020/2021 Final Budget**

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Resv	Atwood III Taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			65,560		36,043			3,302,135	55,000		180,077		3,658,815	75%
F&G		6,748	(704)	126,979	2,747	40,000			239,300	26,468		96,862	602,401	12%
Recreation	2,539					62,000							2,539	0%
Youth Services	115,882		(775)	7,950									123,057	3%
Aquatics	393,830	3,950	600	3,610									402,000	8%
	46,130	2,999										27,425	76,554	2%
TOTAL	558,381	15,708	64,881	138,539	38,790	40,000	62,000	3,302,135	294,300	26,488	180,077	124,287	4,845,366	100%

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve.	Debt service	Reserves	TOTAL	% of Total
Administration				37,566		97,808	341,553	120,017	3,000						0%
F&G	150,631		202,074	22,291	435,235		936,847	451,350	115,962	457,250	8,599	2,076	45,800	796,375	17%
Recreation	38,177		3,852			106,741	51,419						55,000	2,839,661	59%
Youth Services	61,467	28,116			119,560		54,572							200,189	4%
Aquatics	21,640	9,732	2,203	13,620	7,350	403,691	170,234							263,715	5%
	5,831	1,897	22,728		30,634	44,389	9,479	27,425						578,470	12%
TOTAL	86,938	381,530	227,005	77,328	473,219	97,808	1,952,781	607,071	146,387	457,250	8,599	2,076	100,800	4,820,793	100%

Net Revenue

24,573

0.51%

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2020/2021 Budget

Operating Revenues	% of total			
	Mid-Year Budget		Original Budget	
Program Revenue	\$ 558,381	11.5	559,332	11.8
Facility Revenue	\$ 15,708	0.3	25,252	0.5
Misc. Revenue	\$ 64,681	1.3	29,934	0.6
Donations, Grant Revenue and In Kind	\$ 138,539	2.9	133,815	2.8
Interest Income	\$ 38,790	0.8	40,750	0.9
Transfer in from City Mitigation	\$ 40,000	0.8	40,000	0.8
Transfer in from County Mitigation	\$ 62,000	1.3	25,000	0.5
Tax Revenue	\$ 3,482,212	71.9	3,435,481	72.6
Transfer in from Cap Const & Equip Res	\$ 418,587	8.6	416,000	8.8
Misc (atwood etc)	\$ 26,468	0.5	24,725	0.5
Total Operating Revenue	\$ 4,845,366	100.00	4,730,289	100.00

Expenditures

Program Expense	\$ 88,938	1.8%	94,166	2.0%
Operating & Supplies	\$ 381,530	7.9%	389,413	8.3%
Utilities Expense	\$ 227,005	4.7%	222,389	4.7%
Professional Services	\$ 77,329	1.6%	91,285	1.9%
Building & Grounds Maintenance	\$ 473,219	9.8%	469,165	10.0%
Property Tax Admin.	\$ 97,808	2.0%	99,318	2.1%
Wages	\$ 1,952,781	40.5%	1,973,940	41.9%
Benefits & Payroll Costs	\$ 807,071	16.7%	846,560	18.0%
Fixed Asset Expense	\$ 146,387	3.0%	28,325	0.6%
Capital Improvement Projects Mitigation & Res Funds	\$ 457,250	9.5%	386,000	8.2%
Capital Improvement Projects General Fund	\$ 8,599	0.2%	4,952	0.1%
Debt Services	\$ 2,076	0.0%	2,076	0.0%
Reserve Deposits (ADA, Equip Resv, Calpers)	\$ 100,800	2.1%	100,800	2.1%
Total Expenditures	\$ 4,820,793	100	4,708,389	100
Net Revenue Over Expenditures	24,573		21,900	

Net Revenue

24,573

Annual Equip Replacement Fund	766,237
Future Capital Construction Fund	887,359
Contingency Reserve	528,000
ADA reserve	25,032

TOTAL RESERVES \$ 2,206,628

Administration 19-20

Revenues

Miscellaneous Revenues

Misc. Income -w/c div and other
Misc. Income -w/c div and other
Verizon cell lease

	FY 20-21 Budget Budget	Mid Year Budget Revision
	-	858
	134	15,270
	30,600	30,802
	-	-
TOTAL	30,734	65,560

501c3 receivable

TOTAL

Interest Income

Interest Revenue other
Interest Revenue - County

TOTAL

	-	43
	36,000	36,000
TOTAL	36,000	36,043

Taxes & Gov't Revenues

Current Sec Prop Tax General
Homeowner's Prop. Tax Reduction
Current Unsec Prop Tax General
Suppl. Prop Tax Current
Unitary & Op Non-unitary Tax
Redemptions Gen Taxes
Prior Unsec Prop Tax
Timber Tax Guarantee
Prior Supplemental Tax Rev
Prior Secured Prop Taxes
Railroad Unitary Prop Taxes

RDA Pass - Throughs

TOTAL

	2,979,775	2,949,198
	19,850	21,739
	65,091	65,683
	74,147	90,488
	115,318	169,269
	-	-
	526	0
	-	-
	-	3,687
	(20)	(76)
	2,146	2,147
	-	-
	178,648	180,078
TOTAL	3,435,481	3,482,213

Total Revenues

3,502,215	3,583,816
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Expenditures

Operations & Supplies

Discounts Taken
Finance Charges
CalCard Incentive
Penalties
Donations Expense
Telephone (CVCC) - Admin

	FY 20-21 Budget Budget	Mid Year Budget Revision
	(47)	(6)
	-	-
	(1,533)	(1,580)
	239	369
	216	(93)
	6,964	7,040

Postage - Admin	994	1,001
Bank Service Charges	-	300
Office Supplies	3,753	3,651
Duplication Costs- Admin	1,168	1,325
Office Equip. Rental- Admin	4,916	4,537
Office Equip Maint - Admin	-	-
Dining Expense	644	504
Gas/Mileage Expense	1,681	1,459
General Admin Exp	1,235	1,625
Liability Insurance	111,969	115,569
Board Expense	3,044	1,686
	-	-
Dues & Subscriptions	10,601	10,508
Staff Appreciation	112	190
Staff Development	1,624	942
Safety Supplies - Administration	-	104
Small Office Equipment	-	1,500
TOTAL	147,580	150,631
	-	-
Legal Fees	15,914	7,914

	FY 20-21 Budget Budget	Mid Year Budget Revision
Professional Services		
Professional Services	18,926	24,426
Accounting/Auditor Fees	13,140	13,140
Environmental Services	-	-
TOTAL	32,066	37,566

Property Tax/Election Expense		
Property Tax Administration	58,769	57,200
CalPERS SS Fee	-	500
Election Expense	37,500	37,500
LAFCO Fees	3,049	2,608
TOTAL	99,318	97,808

	FY 20-21 Budget Budget	Mid Year Budget Revision
Salaries/Wages Expenses		

Wages - Admin - Full Time	79,040	100,139
Wages - Admin - Part Time	124,834	97,096
Wages- Admin - Board Pay	30,000	30,000
Wages - District Administrator	116,072	114,318
TOTAL	349,946	341,553

Benefits & Payroll Costs

ER -Taxes - Admin (9.95%)	27,622	26,422
Employment Expense - Admin	132	288
Fingerprinting	33	65
Benefits Expense - Admin	45,176	45,100
Employer Retirement Exp	47,911	43,752
Worker's Compensation	4,500	4,390
TOTAL	125,374	120,017

Fixed Assets- Equipment

Fixed Assets	-	-
Computer Purchases - Admin.	-	-
TOTAL	-	-

-	-
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Total Expenditures

770,198	755,489
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Total Revenues	3,502,215	3,583,816
Total Expenditures	770,198	755,489
GASB 68 Reserve	45,800	45,800
Net Gain (Loss)	2,686,217	2,782,527

Customer Service 20-21 Budget Revenues

FY 20-21
Budget Mid Year

Revenue

Out of Dist Fees	12,786	2,344
Out of Dist Fees - Bureau	513	195
Return Check Fees	172	0
Total	13,471	2,539

Rents & Concessions

	0	0
Total	0	0

Miscellaneous Revenue

	0	0
Total	0	0

Grant Revenue

	0	0
Total	0	0

Other Financing Sources

Transfers from Equipment Reserv	0	0
Total	0	0

Total Revenues **13,471** **2,539**

Expenditures

Expenditures

Cash short/over	-17	0
Merchant fees	10,505	8,028
Bad Debt	221	21
Telephone expense	8,809	7,098
Gift certificates Given Out	606	281
Postage	515	0
Office Supplies	1,162	2,388
Duplication costs	197	195
Office Equipment rental	8,541	7,005
Office equipment Maintenance	4,531	0
Gas/Mileage Expense	609	399
Public Relations/Marketing	12,034	12,712
Dues and Subscriptions	15	0

Safety Supplies	0	0
Staff Appreciation	50	50
Staff Development	451	0
Theft Expense	0	0
Small Office equipment	0	0
Total Expenditures	48,229	38,177

Prof Services	864	3,852
	864	3,852

	FY 19-20	
	Budget	Mid Year
Wages (F/T)	120,450	104,970
Wages (P/T)	382	1,771
Total	120,832	106,741

ER -Taxes - Admin (7.65%)(10.85%)	9,754	8,801
Employment Expense	100	100
Fingerprinting Expense	100	100
Benefits Expense	24,645	23,499
Employer Retirement Exp. (16.622%)	20,303	18,248
Worker's Compensation (.68% x 148%)	625	671
Total	55,527	51,419

Total Salaries & Benefits **176,359** **158,160**

	FY 19-20	
	Budget	Mid Year
Fixed Assets- Equipment		
Fixed Asset Purchases	0	0
Fixed Asset Purchases (computer)	0	0
	0	0

Total Expenditures **225,452** **200,189**

Total Revenues **13,471** **2,539**

Total Expenditures	225,452	200,189
Contingency Reserve (2% of expens	0	337
Net Gain (Loss)	<u>-212,570</u>	<u>-197,987</u>

Recreation 2020-2021 Budget

Revenues	FY 20-21 Budget	Mid Year Budget Revision
Program Revenue	Budget	Budget Revision
Adult Softball	10,175	(6,850)
Adult Basketball	7,858	(2,415)
Sr. Sports	4,908	(25)
Adult Volleyball	0	0
Pickle Ball	2,948	84
Adult Classes	23,842	11,204
Adult Classes - Bureau	9,513	4,388
Bocce Ball	18	32
Youth Basketball	57,602	55,230
Pee Wee/Short Shots	0	0
Youth Classes	25,281	18,806
Youth Classes - Bureau	0	0
Youth Camps	3,425	14,403
Youth Camps - Bureau	3,702	10,200
Youth Sports Camp	585	6,449
Youth Sports Camp - Bureau	8,357	0
Special Events	(475)	30
Party in the Park	30	0
Ukulele Festival	(78)	208
Food Truck Fiesta	(625)	0
Great Obstacle Scramble	(475)	0
Dead Festival	(120)	0
Guitar Festival	(238)	0
Auburn Community Festival	(630)	4,138
Total Program Revenues	155,603	115,882
Misc. Revenue		
Activity Guide-Advertising Rev.	0	(775)
Miscellaneous Rev	0	0
TOTAL MISC REVENUE	0	(775)
Grants & Donations		
Youth Assistance Fund - In Dist	8,360	7,950
Donations - Recreation	0	0
TOTAL GRANTS & DONATIONS	8,360	7,950

Total Revenues**163,963****123,057****Expenditures**

	FY 20-21 Budget	Mid Year Budget Revision
Program Expenditures		
Instructors - Adult Classes	11,859	7,320
Inst - A Classes - Bureau	4,916	1,203
Instructors - Youth Classes	16,305	17,874
Inst - Y Classes - Bureau	0	0
Officials - Adult Softball	1,944	2
Officials - Adult Basketball	4,591	(0)
Officials - Adult Volleyball	0	0
Officials - Youth Basketball	2,100	0
Instructors- Youth Camp	4,536	7,195
Inst - Y Camp - Bureau	6,672	11,649
Instructors- Youth Sports Camp	0	3,296
Inst - Y Sports Camp - Bureau	0	0
Adult Softball Expense	1,730	(1)
Adult Basketball Expense	565	(1)
Adult Volleyball Expense	0	0
Pickle Ball/Tennis	56	(0)
Adult Class Expense	119	119
Bocce Ball Prog Expense	0	0
Youth Basketball Expense	8,481	4,151
Pee Wee/Short Shots	0	0
T-Ball	0	0
Youth Class Expense	0	0
Youth Camp Expense	0	0
Youth Sports Camps	0	0
Special Events	2,326	2,791
Party in the Park	0	173
Ukulele Festival Expense	0	820
Food Truck Fiesta	0	0
Obstacle	8	108
Dead Festival	0	0
Guitar Festival	0	0
Auburn Community Festival Exp	0	4,768
TOTAL PROGRAM EXP.	66,208	61,467

Operating Expenditures

Telephone	734	390
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Activity Guide	13,500	17,537
Youth Assistance Expense	9,129	6,711
Office Supplies	2,020	898
Gas/Mileage	210	151
Dues & Subscriptions	919	922
Staff Appreciation	97	97
Company Celebrations	1,169	1,169
Staff Development	583	132
Small Rec Equipment	109	109
Safety Supplies	0	0

TOTAL OPERATING EXP **28,470** **28,116**

	FY 20-21 Budget	Mid Year Budget Revision
Professional Services		
Professional Services	116	(1)
Total Professional Services	116	(1)

Salaries/Wages Expenditures

Wages - Full Time	130,413	114,729
Wages - Part Time	0	(60)
Wages - Seasonal	3,944	3,291
Wages - Adult Softball	2,238	428
Wages - Uniform	0	0
Wages - Adult Basketball	1,911	1,172
Wages - Adult Volleyball	0	0
Wages - Special Events	0	0

Totals **138,506** **119,560**

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	11,660	8,751
Employment Expense	977	0
Fingerprinting Expense	95	142
Benefits Expense	33,764	28,428
Calpers Exp.	19,457	14,437
Worker's Comp	2,630	2,814
Totals	68,583	54,572

Equipment & Fixed Assets

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

<i>Totals</i>	0	0
<i>Total Expenditures</i>	301,767	263,599
Total Revenues	163,963	123,057
Total Expenditures	301,767	263,599
Contingency (1% of expenses)	0	0
Net Gain (Loss)	(137,805)	(140,543)

Aquatics 20-21 Budget Revenues

	FY 20-21	
	Budget	Mid Year
Adult Aquatic Activities	18,625	12,009
Adult Aquatic Activities Placer Hills	0	0
Master Swim	4,068	2,566
Public Swim	0	1,445
Public Swim - Placer Hills Pool	0	0
Swim Lessons	26,300	21,245
Swim Lessons - Placer Hills Pool	0	0
Swim Team	1,161	3,242
Synchro Team	2,331	5,623
Misc Income	0	0
Totals	52,485	46,130
Rents & Concessions		
Sierra/Splash Pool Rental	-2,006	2,999
Placer Hills Pool rental	0	0
Totals	-2,006	2,999
Grants & Donations		
Donation Rev - Aquatics	0	0

Other Financing Sources

Transfers from Future Capital Constr.	0	0
Transfers from Equipment Reserv	9,000	27,425
Transfers from ADA Reserv	0	0
City Mitigation Apportionment	0	0
Totals	9,000	27,425

Total Revenues **59,479** **76,554**

Expenditures

	FY 20-21	
	Budget	Mid Year
Program Expenditures		
Instructors - Aquatics	1,934	1,701
Adult Aquatic Activities Exp.	765	1,354
Public Swim Expenses	42	1,599
Public Swim Expenses PH	0	0
Swim Lessons Expenses	90	532
Swim Team Expenses	517	517
Synchro Team Expenses	128	128

Totals

3,476 5,831

Operations & Supplies

Telephone - Placer Hills Pool	887	1,027
Telephone - Aquatics	0	0
Office Supplies	20	20
Gas Milleage - Aquatics	0	0
Professional Services	282	0
Staff Appreciation- Aquatics	0	108
Staff Development- Aquatics	103	103
Safety Supplies - Aquatics	21	21
Small Equipment	618	618
Small Equipment - PH Pool	0	0
Uniform Exp	0	0
Totals	1,931	1,897

Utilities

Gas/Electric - Sierra Pool	28,396	24,660
Gas/Electric - Placer Hills	46	2,420
Reimbursement - Gas/Electric	0	-6,248
Water - Sierra Pool	3,253	2,184
Water - Placer Hills	0	212
Reimbursement - Water	0	-500
Totals	31,695	22,728

Maintenance

Maintenance - Sierra Pool	40,581	28,430
Reimbursement - Maintenance	0	-1,320
Maintenance - Placer Hills pool	2,320	3,524
Totals	42,901	30,634

Salaries/Wages Expenses

	FY 20-21 Budget	Mid Year
Wages - Aquatics Coordinator	17,055	11,124
Wages - Aqua Coord - Placer Hills	0	0
Wages - Adult aquatics	4,950	4,707
Wages - Public Swim	12,711	16,435
Wages - Public Swim - PH Pool	0	0
Wages - Swim Lessons	8,000	8,558
Wages - Swim Lessons - PH Pool	0	0
Wages - Master Swim	2,460	1,579
Wages - Coaches (Swim Team)	0	927
Wages - Coaches (Synchro)	0	1,059
Totals	45,176	44,389

Benefits & Payroll Costs

ER -Taxes -(12.65%)	4,682	4,102
Employment Exp- Aquatics	2,555	1,795
Fingerprinting Exp- Aquatics	652	355
Calpers Exp. 16.444%	3,504	2,368
Worker's Comp (2.29% x 1.14%)	810	859
Totals	12,203	9,479

Equipment & Fixed Assets

Fixed Assets - Aquatics	8,325	27,425
Totals	8,325	27,425

0	0
0	0

Total Expenditures	145,708	142,384
Total Revenues	59,479	76,554
Total Expenditures	145,708	142,384
Net Gain (Loss)	-86,229	-65,830

Youth Services 2019-2020 Budget Revenues

FY 20-21 Budget Mid Year
Budget Budget Revision

Alta Vista DSC Revenue	(3,525)	(322)
Auburn Elem DSC Revenue	80,053	78,214
Skyridge DSC Revenue	54,845	85,183
Rec Day Camp Rev (School & Summer)	160,656	123,664
Preschool	(5,472)	35,752
Newcastle DSC Revenue	51,216	73,339
TOTAL	337,773	393,830

0	2,660
0	950
0	3,610

Rents & Concessions

Rock Creek Modular Rent	3,960	3,960
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Miscellaneous Revenue

0	600
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Total Revenues **341,733** **402,000**

Expenses

Program Expenditures FY 20-21 Budget Mid Year
Budget Budget Revision

Alta Vista Program expense	0	365
Auburn Elem - Program Expense	2,057	3,737
Skyridge - Program Expense	2,400	4,275
Rec Day Camp - Program Exp (Sch. & Sum)	15,407	8,425
Preschool	1,711	1,301
Newcastle - Program Expense	2,907	3,537
	24,482	21,640

Operations & Supplies

Advertising - Youth Services	0	0
Telephone - Youth Services (Cell phones)	327	261
Telephone - Preschool	0	0
Telephone - Rec Day Camp Modular	2,489	2,499
Telephone - Newcastle	387	458
Telephone- Auburn Elem	1,903	2,760

Telephone - Alta Vista	27	14
Telephone- Skyridge	1,481	2,128
Office Supplies - Youth Services	441	186
Gas/Mileage Reimbursement Expense	0	0
Dues and Subscriptions	299	261
Staff Appreciation - Youth Services	117	143
Staff Development - Youth Services	109	312
Safety Supplies - Youth Services	0	510
Small Equipment	0	200
TOTAL	7,580	9,732

Utilites		
Electric - Day Camp	1,762	2,203
	1,762	2,203

Professional Services		
Professional Services	18,318	13,620
	18,318	13,620

FY 20-21 Budget Mid Year

Rep/Maint - Auburn Elem	339	339
Rep/Maint - Rock Creek	669	81
Rep/Maint - Rec Day Camp	5,463	5,133
Rep/Maint - Skyridge	1,420	1,759
Rep/Maint - Preschool	5	5
Rep/Maint - Newcastle	33	33
	7,929	7,350

Salaries/Wages Expenses

FY 20-21 Budget Mid Year

Wages - (Y.Serv) - Manager - Salary	86,065	64,953
Wages - (Y.Serv) - Alta Vista - PT	3,831	6,783
Wages - (Y.Serv) - Alta Vista Maint	0	0
Wages - (Y.Serv) - Aub Elem - PT	69,526	79,649
Wages - (Y.Serv) - Aub Elem Maint	150	262
Wages - (Y.Serv) - Rock Creek Maint	162	33
Wages - (Y.Serv) - Skyridge - PT	48,706	74,297
Wages - (Y.Serv) - Skyridge Maint	150	346
Wages - (Y.Serv) - Rec Day Camp - PT	98,276	96,627
Wages - (Y.Serv) - Day Camp Maintenanc	300	469
Wages- (Y.Serv) - Newcastle - PT	55,137	61,965
Wages - (Y.Serv) - Newcastle Maint	0	37
Wages - (Y.Serv) - Preschool	0	18,270
TOTAL WAGES	362,303	403,691

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)	30,306	36,001
Employment Exp- Y.S.	1,010	782
Fingerprinting Exp - Y.S.	978	638
Benefits Expense - Y.S.	38,686	31,182
Employer Retirement Exp. YS	43,700	43,366
Worker's Compensation - Y.S.	6,364	8,265
TOTAL BENEFITS	121,044	120,234
<i>Total Salaries & Benefits</i>	483,347	523,925

Fixed Assets- Equipment

	FY 20-21 Budget	Mid Year
Fixed Asset Purchases	0	0
Fixed Asset Purchases (computer)	0	0
	0	0
		0
Capital Improvement	0	0

Total Expenditures

Total Revenues	341,733	401,761
Total Expenditures	543,418	578,470
Contingency Reserve (1% of expense)	0	0
Net Gain (Loss)	(201,685)	(176,709)

Facilities & Grounds 20-21 Budget

Revenues

FY 20-21
Budget

Mid Year
Budget Revision

Rents and Concessions

	Budget	Budget Revision
Fee Waivers- Public	0	0
Fee Waivers-CVCC Public	0	0
Fee Waiver Offset	0	0
Blue Bird Room - CVCC	1,896	2,110
Stella Irving - Rec	222	(1)
Lakeside - Reg	2,118	183
Sierra Room Rental- CVCC	2,315	120
Sunset Room Rental- CVCC	602	(14)
Canyon View Room Rental-CVCC	1,318	342
Foothills Room Rental- CVCC	1,794	507
Oak Room Rental-CVCC	0	0
American River Room	914	(1)
Conference Room Rentals	1,000	45
Board Room Rental - CVCC	0	0
Conference Modular - Overlook	52	(2)
Gazebo - Rec	0	0
Gym - Rec	386	(0)
Gym - Reg	2,010	598
Tutor Totter Lease Agreement	5,146	5,146
Kitchen - Rec	0	0
Kitchen - Reg	0	0
Kitchen-CVCC	402	(48)
Picnic Area - Rec	(1,375)	(80)
Picnic Area - Reg	328	79
Picnic Area - Ashford	204	(101)
Picnic Area - Meadow Vista	(258)	(578)
Field - Recreation	158	390
Field A - Reg	246	179
Field - Softball MV	374	(1,337)
Field - Christian Valley	0	0
Field Soccer/Baseball-Winchester	676	299
Field "Beggs" - Rec	368	921
Field B - Reg	(203)	(183)
Field "James" - Rec	(231)	1,654
Field "Chana" - Reg	(486)	1,405
Bocce Ball Field Rental	(116)	0
Field Soccer - Reg	(116)	0
Field Soccer A- MV	382	(0)

Field Soccer A- Railhead	408	(81)
Field Placer Hills	421	1
Field Soccer B- MV	0	0
Field Soccer B- Railhead	560	(60)
Field "Pee Wee Soccer" Rental - MV	0	0
Field Lining Revenue - Rec	0	0
Field Lining Revenue - Reg	(160)	(80)
Field Lining Revenue - MV	0	211
Misc Rents & Concessions	287	(926)
Misc Rents & Concessions - Bureau	0	0
Custodial Fees	1,208	(1,806)
Custodial Fees- Bureau	210	0
MV cust fee	(100)	(140)
Set up and Take Down Fees	(243)	(1)
Set up and Take Down Fees-Bureau	575	0
MV alcohol fee	10	0
TOTAL RENTS & CONCESSIONS	23,298	8,749

Miscellaneous Revenues

MV comm ctr rental	(320)	(310)
Sales of an Asset	0	0
Recycling Revenue	0	0
Alcohol permit	(560)	(474)
Misc Income - F & G	0	0
Total Misc Revenue	(800)	(704)

FY 20-21

Budget

Mid Year

Grants & Donations

	Budget	Budget Revision
In-Kind Donations	0	0
Donations F&G	5,000	6,979
Pump trac donations	122,455	120,000
TOTAL GRANTS & DONATIONS	127,455	126,979

Interest Revenue - City Trust	4,750	2,747
TOTAL Interest Income	4,750	2,747

Project Revenue - Government

County Mitigation	25,000	62,000
City Mitigation Revenue	10,000	10,000
Total Project Revenue - Gov	35,000	72,000

Other Financing Sources

Transfers from Future Capital Constr.	147,000	234,300
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Sanitation- Rec Park ADA Portab	4,313	2,543
Sanitation - Reg ADA Toilets	4,313	4,313
Rec Park - Debris Box	10,317	9,518
Sanitation- Regional Park - Debris	7,785	6,634
Sanitation- MV Park- Debris	5,164	4,137
Sanitation- CVCC - Debris	4,116	3,408
TOTAL OPERATIONS & SUPPLIES	155,623	152,977
	FY 20-21	
	Budget	Mid Year

	Budget	Budget Revision
Lights- Rec Pk Beggs Field (LL)	3,118	2,296
Lighting Reimbursements - Beggs Fld.	(2,124)	(1,977)
Lights- Rec Park James Field (LL)	3,259	2,466
Lighting Reimbursements - James Fld.	(2,917)	(1,441)
Lights- Recreation Field (LL)	524	508
Lighting Reimbursements - Rec Fld.	(497)	(548)
Gas/Electric - Rec Comm Ctr	7,603	18,578
Gas/Electric - Reg Comm Ctr	13,721	11,805
Gas/Elec. - Chr Vly Comm Ctr	1,109	1,255
Electric Reimbursements - Chr Vly CC	(1,021)	(1,040)
Gas/Electric - CVCC	22,198	19,108
Gas/Electric - Recreation Park	8,857	9,164
Lighting Reimb - Rec Park	33	7
Gas/Electric - Reg Park	21,550	20,364
Lighting Reimbursements - Reg Park	(388)	(327)
Gas/Electric - Ashford Park	2,225	2,561
Gas/Elec. - MV Park	5,137	4,721
Electric - Railhead	2,756	3,244
Lighting Reimbursements - Railhead	(1,193)	(1,268)
Gas/Electric - Overlook Park	0	0
Gas/Electric- Winchester Park	771	1,149
Water - Rec Comm Ctr	4,192	3,649
Water - Reg Comm Ctr	2,190	2,151
Water - Chr Vly Comm Ctr	1,374	1,503
Water - CVCC	3,706	3,753
Water - Recreation Park	4,412	4,373
Water - Regional Park	8,760	8,750
Water - Ashford Park	4,207	4,116
Water - MV Park	18,256	21,910
Water - Chr Vly Park	2,746	10,785
Water - Railhead Park	3,879	4,076
Water - CVCC (Park)	1,873	1,920
Water - Overlook	5,837	6,203

Water - Placer Hills Park	6,131	4,890
Water - Winchester Park	0	0
Water - Atwood	4,080	2,415
Water - Chana Field	0	0
Sanitation - Rec Park (Sewer)	9,624	9,344
Sanitation - Regional Park - (Sewer)	8,868	8,868
Sanitation - Ashford Park (Sewer)	1,642	1,642
Sanitation - Railhead (Sewer)	179	174
Sanitation - Overlook (Sewer)	758	736
Sanitation - CVCC (Sewer)	10,495	10,189
TOTAL UTILITIES	187,932	202,074

FY 20-21

Budget

Mid Year

Professional Services

Budget

Budget Revision

Professional Services	15,062	14,463
Professional Services - Bureau	1,151	(0)
Professional Services - Atwood III	7,534	7,568
Atwood - County Admin Coll Fee	261	261
Total Professional Services	24,007	22,291

Building & Grounds Maintenance

Equipment Rental - F & G	2,061	7,105
District Vehicles Maint - F & G	12,419	19,777
Irrigation supplies	0	0
Maint - Recreation Field	3,081	2,318
Maint - CV Baseball Field	5,531	5,272
Maint - James Field	6,125	2,482
Maint - Beggs Field	11,724	9,637
Maint & Repairs - Equipment	25,454	35,073
Maint- Rec Park - Irrigation Pump	0	0
Maint- Reg Park - Irrigation Pump	0	1,220
Maint- Ashford Park - Irrigation Pump	4,738	4,738
Maint- MV Park - Irrigation Pump	0	0
Maint - Winchester - Irrigation Pump	4,738	4,738
Maint - M.V. Soccer Field	1,142	1,133
Maint- Winchester Field	1,151	1,143
Maint - M.V. Tennis Courts	0	0
Maint - Recreation Park	29,846	22,931
Maint - Regional Park	68,155	57,835
Maint - Ashford Park	15,112	14,379
Maint - Meadow Vista Park	18,305	30,315
Maint - Christian Valley Park	4,762	4,833
Maint - Railhead Park	5,979	5,741
Maint- CVCC Park	7,938	11,670
Maint - Overlook Park	10,463	11,055

Maint - Placer Hills Park	1,054	1,287
Maint - Pocket Parks	200	289
Maint - Mt. Vernon Park	1,167	1,165
Maint - Winchester Park	2,570	3,283
Maint - Atwood III	14,435	14,459
Maint-Shockley	18,771	18,771
Maint - Bike Park	0	4,316
Maint-Ashley dog park	14,442	14,763
Maint - Recreation Comm Ctr	21,432	18,954
Maint - Regional Comm Ctr	6,740	6,622
Maint - Christian Valley Comm Ctr	2,875	1,940
Maint - CVCC	15,116	17,721
Maint - Overlook Modular	1,016	122
Maint - Regional Tennis Courts	1,378	1,164
Maint - MV Soccer A Field	449	313
Maint - RH Soccer A Field	6,541	6,509
Maint - PH Soccer Field	268	268
Maint - Regional Field Soccer	1,676	1,264
Maint - MV PeeWee Soccer	166	30
Maint - RH Soccer B Field	5,841	6,126
Maint - Regional Field A	16,199	11,678
Maint - MV Softball Field	316	356
Maint - Regional Field B	9,518	8,484
Maint - Regional Field C	8,035	6,748
Tree Maint Rec Park	12,000	12,000
Tree Maint Reg	13,811	8,811
Tree Maint Ashford	0	0
Tree Maint MV park	0	0
Tree Maint PH Park	0	0
	0	5,000
Tree Maint Railhead Park	0	0
Tree Maint Pocket Parks	0	0
	43	43
Vandalism Repairs Exp.	4,712	9,355
TOTAL MAINTENANCE	419,494	435,235

FY 20-21
 Budget Mid Year
 Budget Budget Revision

Salaries/Wages Expenses		
Wages - Fac Attend - Rec Park	64,815	83,404
Wages - Fac Attend - CVCC	21,894	25,320
Wages - Fac Attend - Reg Park	22,721	22,915
	0	49
Wages - Management	149,519	149,094
Wages - Rec Park	290,290	266,593
Wages - Reg Park	192,538	168,004

Wages - Ashford Park	41,357	46,924
Wages - Meadow Vista Park	61,126	62,845
Wages - CV Comm Ctr	10,784	8,583
Wages - Railhead Park	16,707	19,407
Wages - CVCC	14,636	16,102
Wages - Overlook Park	19,092	18,164
Wages - Placer Hills Park	18,257	15,089
Wages - Pocket Parks	7,747	8,262
Wages- Mt. Vernon Park	697	588
Wages - Winchester Park	6,077	7,221
Wages - Atwood	6,766	6,964
Wages - Shockley	1,842	1,514
Wages - Other Projects	0	0
Wages - Special Events	0	0
Wages - Uniform Allowance	10,312	9,805
	957,177	936,847

	FY 20-21 Budget	Mid Year Budget Revision
ER -Taxes - F & G (7.65%)	74,908	71,513
Employment Expense - F & G	1,864	1,944
Fingerprinting Exp. - F & G	285	81
Benefits Expense - F & G	177,764	174,554
Employer Retirement Exp.	120,248	114,271
Worker's Comp.	88,761	89,651
TOTAL BENEFITS & PAYROLL COSTS	463,831	452,015
TOTAL SALARIES, BENEFITS	1,421,007	1,388,861

Fixed Assets

Fixed Asset Purchases - F&G	11,000	111,621
Fixed Asset Purchases - Bureau	0	0
Computer Purchases	0	0
TOTAL FIXED ASSETS	11,000	111,621

Lease Purchase Princ/Interest

	0	0
	0	0
TOTAL LEASE COSTS	0	0

Rent

Bureau of Reclamation Lease	0	0
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	FY 20-21 Budget	Mid Year Budget Revision
Rec Park Lease UPPR	2,076	2,076
TOTAL RENT	2,076	2,076
Art in the Park	0	950
Bike Park Construction	200,000	200,000
Placer Hills Parking Lot	0	3,523
REG - 24 Acres Planning/CEQA	0	120,000
REC - James Field Grass	17,000	42,000
Reparian Vegetation Management Permit	2,476	2,476
REC - Rec Field Renovation	25,000	25,000
Wheelchair Swing	60,000	60,000
	0	5,000
		2,500
Paving at Ashford	0	4,300
Operation / Development Plan	0	100
Total Capital Improvements (Funded)	304,476	465,849
 TOTAL CAP IMPROVEMENT	 304,476	 465,849
 TOTAL EXPENDITURES	 2,525,615	 2,780,984
 Total Revenues	 473,428	 602,401
Total Expenditures	2,525,615	2,780,984
Contingency Fund 1% of total exp	0	0
Restricted reserve for equip repl	0	0
Net Gain (Loss)	(2,052,187)	(2,178,583)

**Resolution Number 2020-29
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF MID-YEAR BUDGET REVISION, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Final Budget for Fiscal Year 2020-2021.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Mid-Year Budget Revision for the Fiscal Year 2020-2021 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue		558,381.00
Facility Rentals		15,708.00
		173,089.00
Total Park & Rec. Services Revenue		574,089.00
Government Revenues		
Taxes, Governmental Revenue		3,508,680.00
		3,508,680.00
Total Governmental Revenue		3,508,680.00
Other Revenue		
Interest Revenue		38,790.00
Misc. Revenue		64,681.00
		103,471.00
Total Other Revenue		103,471.00
Donations		
Donations, Grant, In kind		12,589.00
		12,589.00
Total Donation Revenue		12,589.00
TOTAL OPERATING REVENUES		4,198,829.00
Project, Equipment and Reserve Transfer Revenue		
Transfer in from ADA Reserves		5,000.00
Grant Proceeds		5,950.00
Transfer in from Contingency Reserves		55,000.00
Contributions/In kind Services Revenue		120,000.00
Transfer in from Equipment Reserves		124,287.00
Transfer in from Reserves		234,300.00
		544,537.00
Total Project and Equipment Revenue		544,537.00
Park Dedication Revenue		
City Park Dedication Revenue		40,000.00
County Park Dedication Revenue		62,000.00
		102,000.00
Total Park Dedication Revenue		102,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		646,537.00
TOTAL REVENUES		4,845,366.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	88,938.00
Operations & Supplies	381,530.00
Utilities Expense	227,005.00
Professional Expenses	77,329.00
Building & Grounds expense	473,219.00
Property Tax Admin. Fees	60,308.00
Election Cost	37,500.00
Wages & Benefits	2,759,852.00
Equipment and Land Lease	2,076.00
Fixed Assets	22,100.00
Equipment Reserve Expenditures	124,287.00
	<hr/>
Total Operating Expenditures	4,254,144.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	8,599.00
ADA reserve projects	5,950.00
Future Cap Projects	234,300.00
In-Kind & Other Contribution Projects	125,000.00
Total Project Expenditures	373,849.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	30,000.00
County Park Dedication Project Expenditures	62,000.00
Total Park Ded. Project Expenditures	92,000.00
	<hr/>
TOTAL EXPENDITURES	4,719,993.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	125,373.00
TO EQUIPMENT RESERVE	50,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	45,800.00
TO FUTURE CAP CONSTRUCTION RESV.	-
	<hr/>
OPERATING BUDGET BALANCE	24,573.00

BE IT FURTHER RESOLVED, that the Mid-Year Budget Revision is hereby adopted on this 29th day of Oct, 2020 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Scott R. Holbrook
Chairman, Board of Directors

Kahl Muscott
District Administrator

Item 4.6 Cover Sheet – Appropriation / GANN Limits

Auburn Area Recreation and Park District (ARD) Standing Finance Committee October, 2020

Background

Voters approved Proposition 4 in November of 1979, an initiative that added Article XIII B to the California Constitution. This constitutional amendment, also known as the *Gann initiative*, placed limits on the growth of expenditures for publicly funded programs.

Division 9 of Title 1, beginning with Section 7900 of the Government Code, was then added to laws to establish the process for calculating state and local government appropriations limits and appropriations subject to limitation under Article XIII B of the California Constitution.

The calculation of the District for fiscal year July 2020 – June 2021 is calculated on an annual basis by Placer County. The change in population within Placer County, as provided by the State Department of Finance, and the change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction, are the factors used to calculate your appropriation limit.

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.

The GANN Limit for Fiscal year 2020 – 2021 is \$6,980,332.73.

Recommendation for the Standing Finance Committee:

Review and forward Resolution 2020 – 30 to the Consent Calendar on October 29, 2020 Board of Directors meeting agenda with a positive recommendation.

Fiscal Impact

None.

Attachments

GANN Limit historical report
Tax Revenue Report for 2019/2020
Resolution 2020-30

GANN LIMIT
AUBURN AREA RECREATION & PARK DISTRICT (Fund 30150)

1986/87 BASE YEAR LIMITATION (Prop 111 7/1/90) 634,432.00

	PCI/LNRC	POP.RATIO	LIMITATION
1987/88	1.0350	1.0357	680,047.66
1988/89	1.0474	1.0445	743,972.14
1989/90	1.0520	1.0501	821,866.02
1990/91	1.0421	1.0561	904,545.74
1991/92	1.0414	1.0539	992,738.95
1992/93	0.9936	1.0391	1,024,903.69
1993/94	1.0272	1.0379	1,092,649.82
1994/95	1.0071	1.0320	1,135,590.96
1995/96	1.0472	1.0415	1,238,589.06
1996/97	1.0467	1.0321	1,338,047.76
1997/98	1.0467	1.0164	1,423,549.01
1998/99	1.0415	1.0261	1,521,346.83
1999/00	1.0453	1.0297	1,637,425.59
2000/01	1.0491	1.03	1,769,402.09
2001/02	1.0782	1.0355	1,975,537.43
2002/03	0.9873	1.0395	2,027,494.06
2003/04	1.0484	1.0610	2,255,384.39
2004/05	1.0393	1.0531	2,468,518.21
2005/06	1.0393	1.0531	2,701,793.18
2006/07	1.0396	1.0381	2,915,775.20
2007/08	1.0866	1.0284	3,258,378.79
2008/09	1.2195	1.0277	4,083,726.14
2009/10	1.0062	1.0203	4,192,353.26
2010/11	0.9746	1.0209	4,171,391.49
2011/12	1.0251	1.0181	4,353,681.30
2012/13	1.0377	1.0117	4,570,494.63
2013/14	1.0512	1.0072	4,839,239.71
2014/15	1.0147	1.0168	4,992,643.61
2015/16	1.0382	1.0076	5,222,804.48
2016/17	1.0537	1.0096	5,556,019.41
2017/18	1.0369	1.0176	5,862,156.08
2018/19	1.0367	1.0166	6,178,126.29
2019/20	1.0404	1.0185	6,546,342.62
2020/21	1.0459	1.0195	6,980,332.73

Note: The Appropriation Limit is calculated pursuant to Article XIII B, Section 8(e) (2) of the State Constitution.

**AUBURN AREA PARK & RECREATION DISTRICT (Fund 30150)
 GANN INITIATIVE - PROP 111
 LIMITATIONS OF GOVERNMENT APPROPRIATIONS
 PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION**

2019/2020

REVENUE SOURCE	TAX REVENUE	NON-TAX REVENUE	
Taxes	\$ 3,486,401		
HOPTR	22,097		
Direct Charges		\$ 25,265	
Park & Recreation Services		1,576,656	
Operating Transfer In		277,231	
SUB TOTAL	3,508,498	1,879,152	
INTEREST %	65.12%	34.88%	
Interest Revenue Subject to LIMIT	55,942	55,942	
INTEREST APPORTION	36,429	19,513	
REVENUE SUBJECT TO LIMIT	3,544,927	\$ 1,898,665	5,443,592
APPROPRIATION LIMIT 19/20	6,546,343		
AMOUNT (OVER)/UNDER LIMIT	\$ 3,001,416		

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.

RESOLUTION NUMBER 2020-30

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE
AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE
APPROPRIATION/GANN LIMIT OF \$6,980,332.73.

WHEREAS, in August of 2020, Placer County calculated the Appropriations/GANN limit for fiscal year 2020/21 for Auburn Area Recreation and Park District;

WHEREAS, the change in population within Placer County and the change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction, were the factors used to calculate this appropriation limit;

WHEREAS, the Toro Reelmaster Mower has been purchased and reserve funds need to be transferred, and;

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

Approve the Appropriation/GANN limit set forth by Placer County.

APPROVED, PASSED, AND ADOPTED ON October 29, 2020 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Item 4.7 Cover sheet – UAL CalPERS Pension Prefunding

Auburn Area Recreation and Park District Finance Committee, October, 2020

The Issue

Shall the Auburn Area Recreation and Park District (ARD) prefund to pay down the future CalPERS liability?

Background

ARD District Policy states the following regarding funding for the CalPERS Pension Reserve:

Unfunded CalPERS Pension Reserve Funding GASB 68: Contributions to this fund may occur at any time but will be included in the budget each fiscal year at an amount that represents at least 10% of the known unfunded liability per the current GASB68 report and shall be funded at a minimum of 50% of the entire known liability.

ARD is billed for and pays CalPERS extra money each year towards this unfunded liability. This extra payment rarely keeps up with the rise of unfunded liability. ARD's CalPERS Reserve was established to try and bridge the gap (to half of the liability).

For fiscal year 2020/2021, ARD has an Unfunded Liability Reserve balance of \$241,000, of which \$57,800 was transferred this fiscal year. ARD also contributed \$70,049, per CalPERS invoice for their catch-up method.

CalMuni Advisors contacted ARD and provided an informative presentation on possibly prefunding the CalPERS Liability to ultimately save the District in interest liability that CalPERS is charging ARD annually on the UAL (Unfunded Accrued Liability). The interest being charged by CalPERS is currently 7%.

ARD is currently at 80% of future funded pension liability within CalPERS. It is an optimal position to be at 80% or above, per Andrew Sisk, CPA (Auditor-Controller) of Placer County.

Mr. Sisk shared that Placer County's goal is to reach 80%; this would be their optimal position. They are allocating funds into a Section 115 Trust account to prefund their UAL, which gives them some flexibility. As long as the funds within the trust is spent for UAL, it can be accessed at any time. So, during adverse financial times, the funds within the trust can be utilized to pay CalPERS payments if needed. In comparison, prefunding directly into CalPERS can not be accessed once submitted unless it is from a Section 115 Trust. CalPERS also administers a Section 115 Trust for Pensions.

CalPERS assumes a 7% discount rate of return on the funds within its investment portfolio. It also charges the District the 7% on the UAL. So, when the CalPERS investments fall short of the 7% return, our UAL increases and the UAL is also charged 7% interest on top of the new allocation. Should CalPERS returns earn more than 7%, our UAL will likewise decrease.

CalPERS estimates that the District will top out in 2032 with an approximate extra \$142,000 payment before ARD's UAL begins to decline.

It is in ARD's best interest to lower that max payback payment to below \$100,000. Payments above \$100,000 are not sustainable for ARD.

Recommendation for the Finance Committee

- 1) Staff recommends remitting our reserves of \$240,000 + an additional \$40,000 from our Equipment Reserves to total \$280,000 requesting CalPERS to allocate appropriately. Based on the report provided by CalMuni Advisors, this will save the District \$240,000 in interest over the next 20 years. The District will be purchasing several HVAC units with a low interest loan. This will free up funds from the Equipment Reserves for the UAL. Should the board choose this alternative, staff will need to seek professional advise and there will most likely be a fee.
- 2) Staff also recommends that ARD pre-fund the 10% that is allocated per District Policy until projection reduces the District's maximum below the \$100,000 addition annual payment.
- 3) After the payback maximum has been reduced, staff recommends ARD's annual 10% reserve contribution be put into a Section 115 trust. This would be optimal as ARD would see a better return than it currently receives in the reserves at Placer County Treasury.
- 4) Staff does not recommend borrowing to prepay the entire UAL at this time. Staff believes under this plan, ARD can create similar savings with the continued 10% contribution and not lock the District into long-term debt.

Alternatives available

- 1) Prefund the entire UAL, by remitting the \$280,000 and borrow the remaining balance with a 15-year loan. The payment would be approximately \$98,000 per year.
- 2) Prefund the entire UAL, by remitting the \$280,000 and borrow the remaining balance with a 30-year loan. The payment would be approximately \$83,000 per year.
- 3) Prefund some or all of the \$280,000 to a Section 115 PARS or CalPERS Pension Trust Fund.
- 4) Prefund the entire UAL with available ARD reserves. This would save the District approximately \$1,000,000. in interest payments over the next 20 years, however it would leave us vulnerable to unexpected costs and unable to fund many projects.

Fiscal Impact

\$240,000 - \$1,000,000 potential savings over 20 years

Attachments

CalMuni Advisors Proposal
Section 115 Prefunding Trust Program



TECHNICAL MEMORANDUM

To: Mr. Kahl Muscott, *Auburn Area Recreation and Park District*
Ms. Veona Galbraith, *Auburn Area Recreation and Park District*

From: Dmitry Semenov, *California Municipal Advisors LLC*

Date: September 17, 2020

Re: Potential UAL Optimization Options

Per your request, we have analyzed two options for the optimization of the Unfunded Accrued Liability (UAL) of the Auburn Area Recreation and Park District. This Technical Memorandum summarizes the results of our analysis.

The following options were analyzed:

- **Option A:** Prepay approximately \$280,000 of the UAL with cash and leave all remaining UAL Amortization Bases outstanding.
- **Option B:** Prepay approximately \$280,000 of the UAL with cash and refinance the rest of the UAL balance (approximately \$998,000) over a 15-year term.
- **Option C:** Prepay approximately \$280,000 of the UAL with cash and refinance the rest of the UAL balance (approximately \$998,000) over a 20-year term.

For Option A, we selected several UAL Amortization Bases to match the targeted prepayment amount and estimate the approximate interest savings amount. The final selection of the bases will have direct correlation to the actual interest savings amount.

Under Options B and C, we utilized the following assumptions:

- Only the Miscellaneous Plan UAL was analyzed. The outstanding balance of the PEPRM Miscellaneous Plan UAL could also be included in the refunding strategy to generate additional cash flow / financing cost savings.
- 4.25% and 4.50% interest rates were used, respectively. These rates are higher than the current market, but we are utilizing the higher rates in order to remain conservative in our analysis and expectations. If you would like for us to model different interest rates, let us know. The actual interest rates would be determined through a competitive bidding process at the time of the refunding.

- We assumed private placement financing (bank loan) and estimated total costs of issuance of \$85,000. The costs of issuance are estimates only and will vary depending on the financing team selection, method of debt issuance, and financing structure.
- No assumptions were made for the forgone interest earnings that could be realized by the District on investing its cash reserves rather than using them to pay down the UAL.
- Semi-annual principal and interest payments.
- Level annual debt service.

The attached **Table 1** summarizes the results of the analysis of optimization options. The attached **Graph 1** shows the overlay of the options over the current UAL payment schedule. Note that all calculations are based on the District's 2019 Actuarial Valuation Report and does not incorporate any changes that have taken place since that report or any changes that CalPERS will make in the future.

As our analysis shows under Option A, if the District prepays \$280,000 of the UAL balance, it would save approximately \$240,000 in interest paid to CalPERS over the next 20 years and will recoup this cash payment in form of lower UAL payments by FY2031. The highest payment amount on the remaining outstanding bases would be reduced from approximately \$142,000 to approximately \$109,000. Note that the actual amount of interest savings and the annual payment amounts can vary and will depend on the timing of the payment and the UAL amortization bases that the payment will be applied to.

Under Options B and C, combining the \$280,000 cash payment with a refunding of the remaining UAL balance, the District could realize financing cost savings of approximately \$385,000 (Option C) to \$560,000 (Option B), depending on the refinancing term. Note that the savings calculation includes only financing costs savings – it does not count your cash prepayment amount as savings. Under the refinancing scenarios, the District will have a level annual debt service cost of approximately \$83,000 (Option C) or \$98,000 (Option B). The District will be able to recover the amount of the cash prepayment through the lower UAL payments by 2030-33, depending on the term of the refinancing. Finally, under the refinancing options, the District will fully pay off the current UAL balances by the end of the financing term.

Please, refer to the 08/10/2020 Preliminary Pension Liability Assessment presentation for discussion of risks associated with the refunding of the UAL. Note that the refunding scenarios are based on the market conditions as of today. Actual interest rates and availability of capital at the time of refunding can vary on daily basis and are likely to differ from those shown in the table.

Cc: Cameron Weist and Lloyd Hedenland, Jr., *The Weist Law Firm*

Table 1
Auburn Area Recreation and Park District
UAL Optimization Analysis - Misc Plan

Description	Option A - Prepay Only	Option B - Prepay + 15-yr Refi	Option C - Prepay + 20-yr Refi
Cash Prepayment	\$280,091	\$280,091	\$280,091
Refunding	\$0	\$998,221	\$998,221
Remaining Bases	\$998,221	\$0	\$0
Total UAL	\$1,278,312	\$1,278,312	\$1,278,312

Financing Cost Savings Analysis Summary

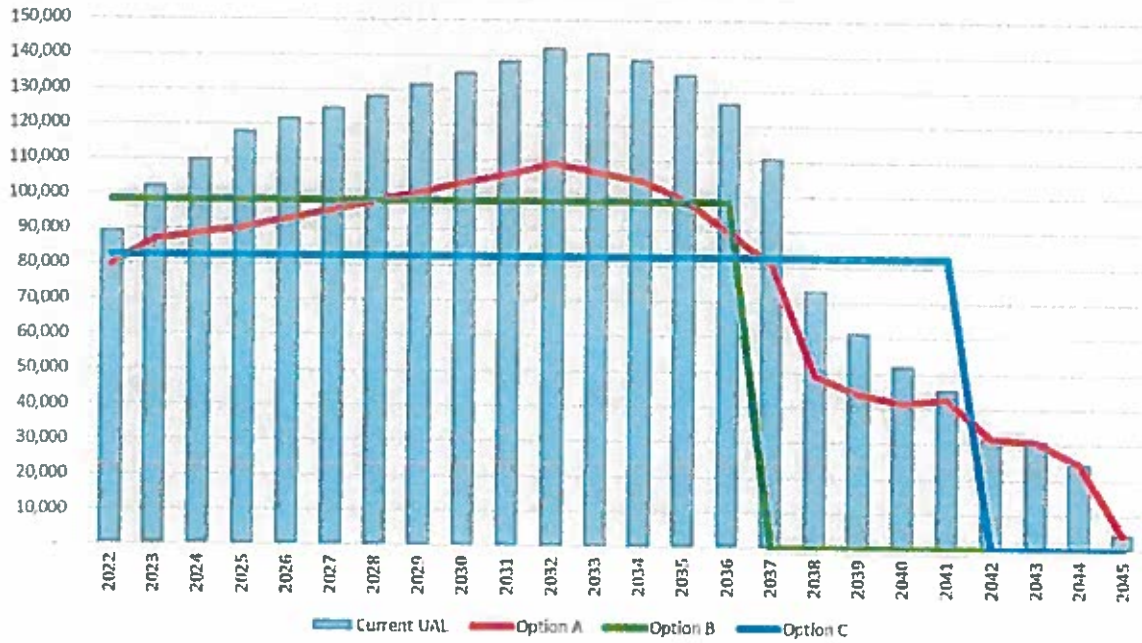
Total Financing Cost - CalPERS	\$1,041,644	\$1,041,644	\$1,041,644
Annual Debt Service Amount	\$0	\$98,402	\$82,709
Max Current Residual UAL Payment [1]	\$109,095	\$0	\$0
Max Current Annual UAL Cost [1]	\$109,095	\$98,402	\$82,709
Total Interest Cost	\$0	\$392,808	\$570,961
Costs of Issuance [2]	\$0	\$85,000	\$85,000
Total Financing Cost	\$0	\$477,808	\$655,961
Total Financing Cost Savings [3]	\$237,565	\$563,836	\$385,683
Year to Recoup Cash Prepayment	2032	2033	2030

[1] Maximum Annual UAL cost is estimated based on the level debt service refunding of the UAL balance shown in the 06/30/2019 CalPERS Actuarial Valuation Report and does not include any additional future bases that will be added by CalPERS.

[2] Costs of issuance are estimates for private placement and will vary.

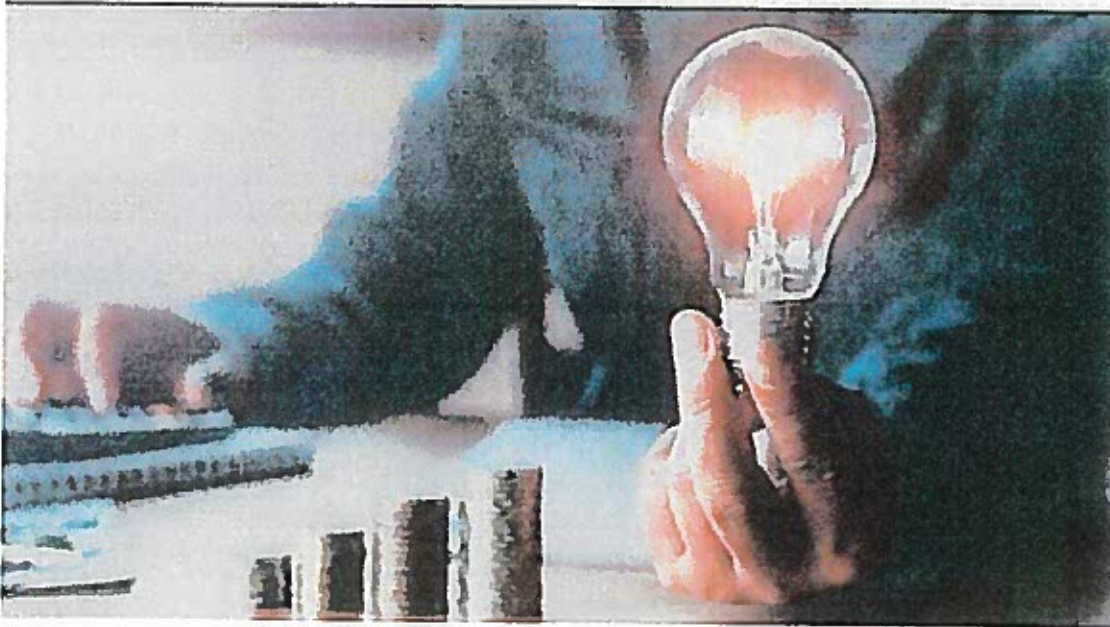
[3] Total Financing Cost Savings include interest savings only (cash prepayment is NOT included in this calculation) and do not take into consideration interest that could be earned on cash reserves.

Graph 1
Auburn Area Recreation and Park District
Potential UAL Optimization Options





Bright Idea: Allocating FYE Surplus Toward Prefunding Liabilities



The start of the new fiscal year brings with it new goals and new ideas, but as you close out last fiscal year, your agency may indeed find potential surplus and/or reserve funds to help plan for the new year.

We highly recommend you consider putting those available funds into a 115 Trust account, a concept known as prefunding. This will give you local control including determining the risk tolerance level of your investment. With pension costs rising every year, agencies need a

fiscal tool to help them combat the inevitable. With the opportunity to earn a greater rate of return than your general fund, this will help to stabilize rates in the future and give you a source of funds if needed in an emergency. We call this our **Pension Rate Stabilization Program (PRSP)** and over 230 agencies have adopted this plan to get ahead of what's coming.

Remember, prefunding can help to:

- Smooth out pension rate increases
- Diversify investments and potentially achieve higher returns than your general fund
- Serve as a rainy day fund during adverse financial times
- Improve your agency's overall balance sheet with this important asset
- Protect funds from diversion towards other less important projects

With the PARS PRSP, contributions or reimbursements can be made at any time, so there is complete flexibility. There is no time like the present to take advantage of available funds to protect your agency's financial health and prepare for the future!

For more information, please contact:

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Discussion Item #1. - Cover sheet: Review of Projects/Improvements for Energy Savings Performance Contract

Auburn Area Recreation and Park District Finance Committee meeting September, 2020; Board of Director's meeting September 24, 2020; **October 29, 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 spreadsheet 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.

The ARD Board reviewed the results of the IGA and associated costs at the September, 2020 Board of Directors meeting. Several questions were asked and the item was sent back for further review. Centrica has been providing follow-up information to staff and the Board.

Recommendation:

Review and discuss. This item may be sent to the October Board of Directors meeting, however it cannot be approved at the October meeting as proper notice of the hearing must take place. Currently the hearing to approve the contract with Centrica is set for the November 19th ARD Board of Directors Meeting.

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.

Power Point presentation (the presentation will also be given at the Board meeting).

Job No.	Job Name	Job Description	Years Annual Utility Savings (\$/yr)	Year 1 Capital Investment (\$/yr)	Total Annual Operating Expense (\$/yr)	Net Present Value (\$)	Internal Rate of Return (%)	Payback Period (Years)	Simple Payback (Years)
	Ashford Park	Install LED Lighting and Controls	\$8	\$0	\$8	\$961	\$0	\$0	\$961
	Auburn Elementary	Install LED Lighting and Controls	\$603	\$0	\$603	\$7,996	\$0	\$0	\$7,996
	Christian Valley Park	Install LED Lighting and Controls	\$275	\$0	\$275	\$6,299	\$0	\$0	\$6,299
	Meadow Vista Park	Install LED Lighting and Controls	\$193	\$0	\$193	\$2,838	\$0	\$0	\$2,838
	Overlook Park	Install LED Lighting and Controls	\$179	\$0	\$179	\$3,256	\$0	\$0	\$3,256
	Placer Hills Pool	Install LED Lighting and Controls	\$289	\$0	\$289	\$7,202	\$0	\$0	\$7,202
	Railhead Park	Install LED Lighting and Controls	\$9	\$0	\$9	\$889	\$0	\$0	\$889
	Regional Park	Install LED Lighting and Controls	\$4,047	\$0	\$4,047	\$49,075	\$0	\$0	\$49,075
	Skyridge Elementary	Install LED Lighting and Controls	\$8,568	\$0	\$8,568	\$112,791	\$0	\$0	\$112,791
	Sugar Pine Park	Install LED Lighting and Controls	\$631	\$0	\$631	\$8,053	\$0	\$0	\$8,053
	James Field	Sports Lighting (Sports Field Lighting)	\$2	\$0	\$2	\$464	\$0	\$0	\$464
	Recreation Field	Sports Lighting (Sports Field Lighting)	\$1,888	\$2,000	\$3,888	\$421,054	\$0	\$0	\$421,054
	Begg's Field	Sports Lighting (Sports Field Lighting)	\$266	\$7,000	\$7,266	\$95,241	\$0	\$0	\$95,241
	Field A	Sports Lighting (Sports Field Lighting)	\$1,001	\$7,000	\$8,001	\$111,115	\$0	\$0	\$111,115
	Field A	Sports Lighting (Sports Field Lighting)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Field C	Sports Lighting (Sports Field Lighting)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Soccer Field	Sports Lighting (Sports Field Lighting)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Recreation Park	Sports Lighting (Sports Field Lighting)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Regional Park	46KW Carport	\$17,587	\$0	\$17,587	\$174,167	\$0	\$0	\$174,167
	Placer Hills Pool	15.5 KW Carport	\$31,023	\$0	\$31,023	\$249,956	\$0	\$0	\$249,956
	Canyon View	Replace package units (38 Tons)	\$5,439	\$0	\$5,439	\$40,462	\$0	\$0	\$40,462
	Recreation Park	On-Site Hypochlorite Generation	\$2,410	\$10,000	\$12,410	\$132,308	\$0	\$0	\$132,308
	Placer Hills Pool	On-Site Hypochlorite Generation	\$16,022	\$0	\$16,022	\$207,846	\$0	\$0	\$207,846
	Recreation Park	Pool Pump VFD	\$5,158	\$0	\$5,158	\$72,440	\$0	\$0	\$72,440
	Placer Hills Pool	Replace Pool Heater	\$6,156	\$0	\$6,156	\$65,432	\$0	\$0	\$65,432
	All	Faucets, Urinals and toilet low flow Retrofits	\$340	\$0	\$340	\$7,778	\$0	\$0	\$7,778
	All	Kitchen Equipment/ Ice Machine Efficiency	\$15,379	\$0	\$15,379	\$198,947	\$0	\$0	\$198,947
	All	Central Controlled Weather Based Irrigation	\$466	\$0	\$466	\$3,138	\$0	\$0	\$3,138
	Canyon View	44 KW Carport Solar PV	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Recreation Park	5 ton Package unit (Youth Services)	\$12,667	\$0	\$12,667	\$174,141	\$0	\$0	\$174,141
	Regional Park	Restroom Heater	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Auburn Elementary	Hard Modular Heat Pump (3.5 Ton)	\$180	\$500	\$680	\$16,646	\$0	\$0	\$16,646
	Recreation Park	Barri Modular Heat Pump (3.5 Ton)	\$375	\$0	\$375	\$11,375	\$0	\$0	\$11,375
			\$375	\$0	\$375	\$11,375	\$0	\$0	\$11,375

TOTAL \$12,275 \$490

Total Utility Savings	\$	132,136	\$	141,280	\$	148,015	\$	150,920	\$	155,991	\$	161,133	\$	168,052	\$	172,254	\$	178,045
Majority Replacement Savings	\$	16,500	\$	17,505	\$	18,030	\$	18,571	\$	19,128	\$	19,702	\$	20,293	\$	20,902	\$	21,529
Total Project Savings	\$	348,738	\$	499,774	\$	647,045	\$	794,491	\$	941,919	\$	1,089,346	\$	1,236,773	\$	1,384,200	\$	1,530,627
Principal & Interest	\$	146,376	\$	151,895	\$	156,427	\$	161,001	\$	165,634	\$	170,319	\$	175,058	\$	179,853	\$	184,704
Measurement and Verification	\$	36	\$	34	\$	40	\$	41	\$	42	\$	43	\$	45	\$	48	\$	51
Service Contract	\$	2,175	\$	2,240	\$	2,307	\$	2,448	\$	2,521	\$	2,597	\$	2,675	\$	2,755	\$	2,838
Total Project Payments	\$	148,737	\$	154,673	\$	160,444	\$	166,190	\$	171,918	\$	177,634	\$	183,344	\$	189,049	\$	194,749
Net annual benefits from Total Project	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1
Cumulative Payment for Project	\$	148,737	\$	302,410	\$	461,183	\$	625,227	\$	794,721	\$	969,840	\$	1,150,768	\$	1,337,712	\$	1,530,866
Cumulative Project Savings	\$	148,738	\$	302,412	\$	461,186	\$	625,231	\$	794,721	\$	969,840	\$	1,150,775	\$	1,337,720	\$	1,530,875
Net Annual Benefit	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1
Cumulative Net Annual Benefit	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1	\$	1

Year 1 Electric Savings \$/Yr	Natural Gas Savings \$/Yr	Water Savings \$/Yr	Fuel Oil Savings \$/Yr	Propane Savings \$/Yr	Other Utility Savings \$/Yr	Variable FM Cost	Total FM Cost
\$8	\$0	\$0	\$0	\$0	\$0	\$71	\$800
\$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	\$6,066
\$9	\$0	\$0	\$0	\$0	\$0	\$44	\$545
\$4,047	\$0	\$0	\$0	\$0	\$0	\$6,622	\$8,452
\$8,668	\$0	\$0	\$0	\$0	\$0	\$8,386	\$104,405
\$631	\$0	\$0	\$0	\$0	\$0	\$589	\$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	\$211,373
\$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
\$94,091	\$180	\$13,015	\$0	\$340	\$0	\$100,965	\$220,359



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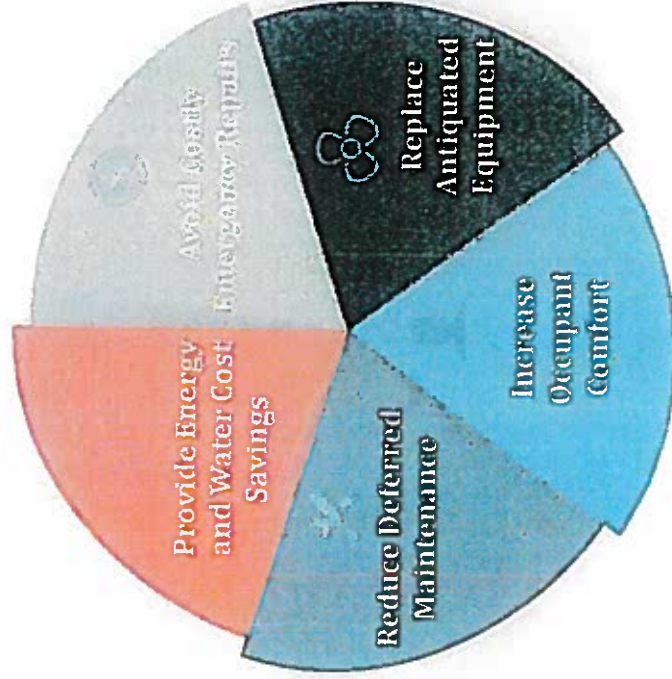
Auburn Area Recreation and Park District

Energy Savings Performance Contract: Investment Grade
Audit (IGA) Review

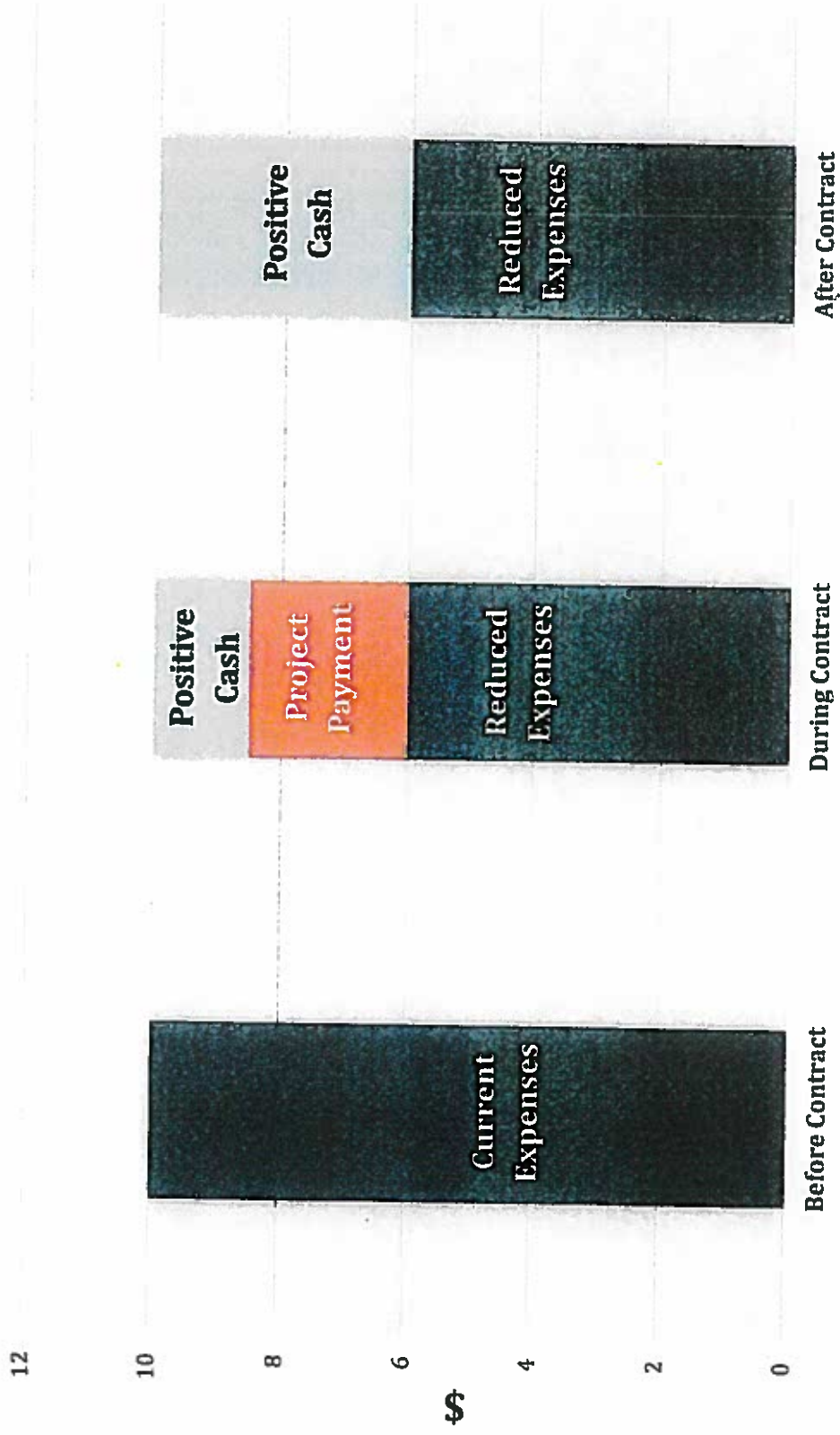
September 16, 2020

Energy Savings Performance Contract Program Benefits

- Upgrade failing equipment without up-front investment
- Annually budget neutral using energy savings
- Ongoing operational support and maintenance services

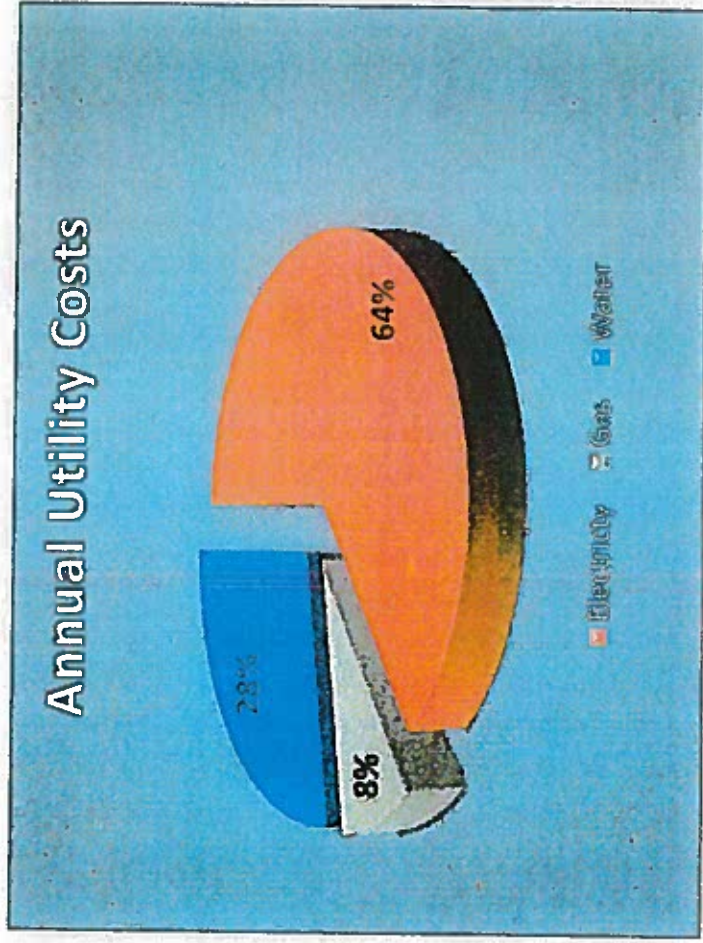


Energy Performance Contract

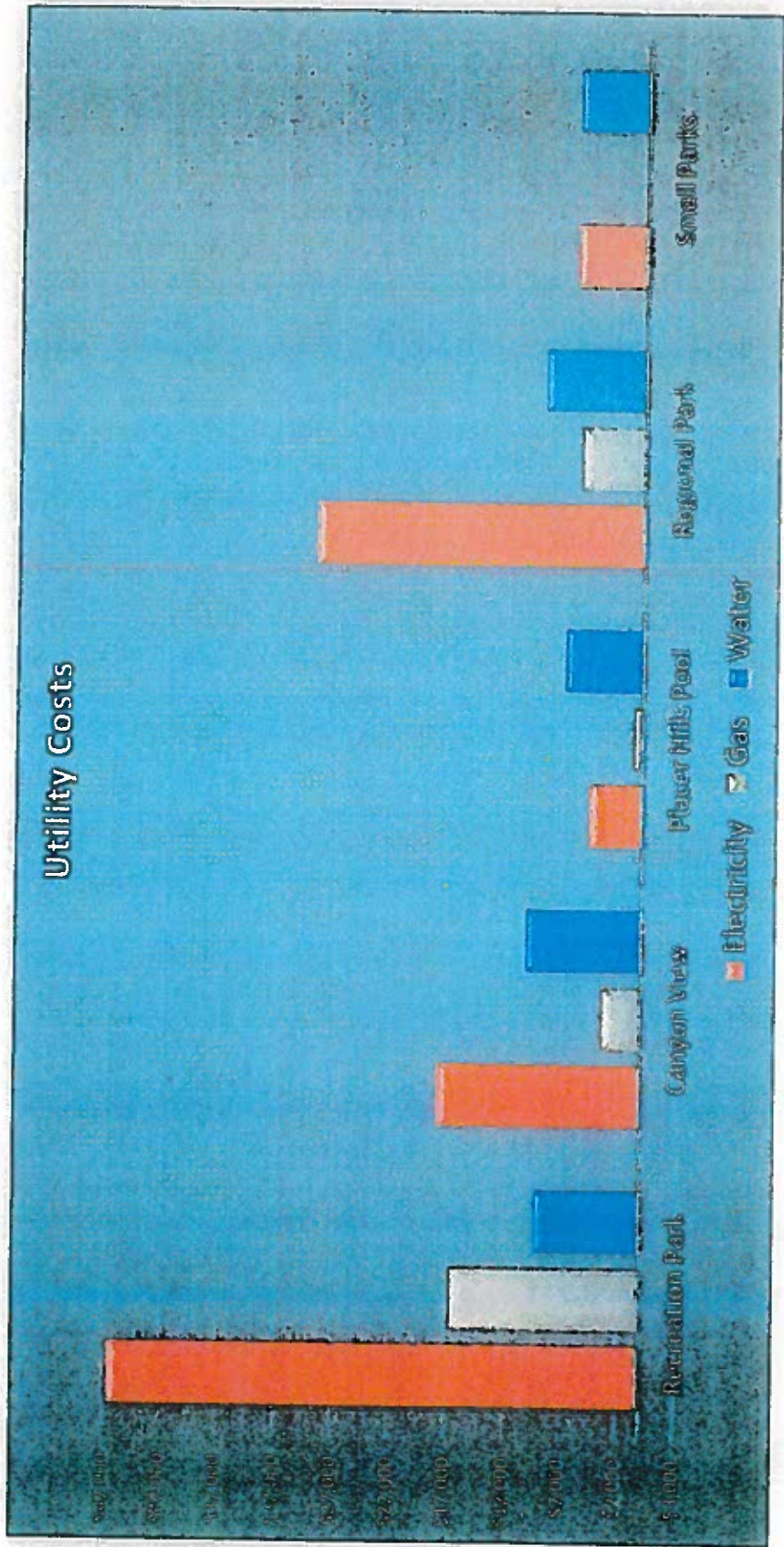


Utility Analysis (All Sites)

- Total Utility Spend = \$174,869
- Electricity Cost = \$105,808
- Gas Cost = \$26,204
- Water Cost = \$42,857



Utility Analysis (Primary Sites)

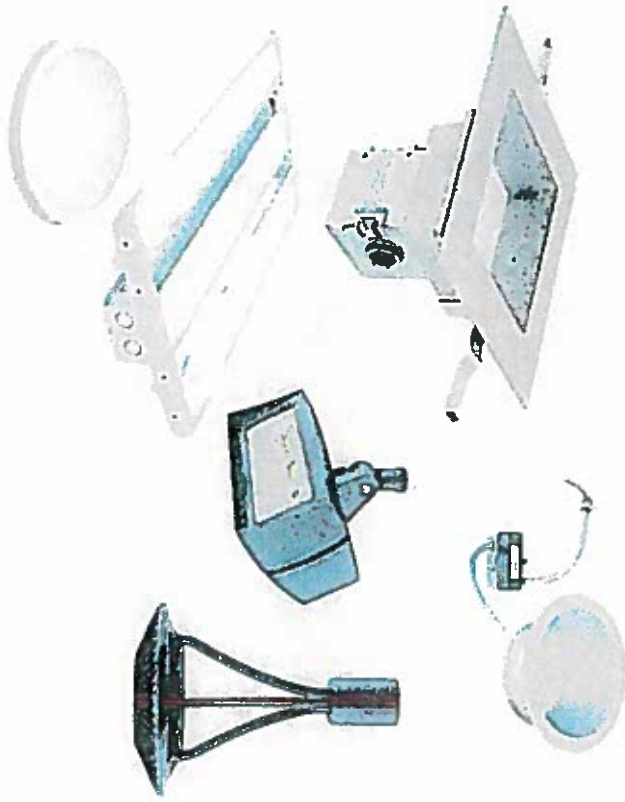


Facility Improvement Measures (FIMs)

Fim Name	Recreation Park	Placer Hills Pool	Meadow Vista Park	Regional Park	Overlook Park	Ashford Park	Railhead Park	Christian Valley Park	Atwood Park	James Field	Recreation Field	Begg's Field	Field B	Field A	Field C	Soccer Field	Canyon View	Auburn Elementary	Skyridge Elementary	Sugar Pine Park
1 Interior / Exterior Lighting Improvements	X	X	X	X	X	X	X	X	X	X	X	X						X	X	X
2 Sports Field Lighting										X	X	X								
3 HVAC Replacement	X			X													X	X		
4 Boiler/ Pool Heater Upgrades		X																		
On-Site Hypochlorite Generation	X	X																		
Faucets, Urinals and toilet low flow Retrofits	X	X	X	X	X	X	X	X									X			
Kitchen Equipment/ Ice Machine Efficiency	X			X													X			
5 Pool Pump Variable Frequency Drive and Controls	X			X													X			
Solar PV	X	X	X														X			X

Lighting Measures

- Replace or retrofit interior/exterior existing fixtures to LED technology
- New fixture replacements and increased light levels in gym
- Occupancy sensors where appropriate and required by Title 24
- New fixture replacements for pole mount and wallpack exterior lighting



Facility Name	FIM Description	Year 1 Annual Utility Savings (\$/yr)	Year 1 Equipment Replacement Savings (\$/yr)	Total Annual Cost Savings (\$/yr)	Total FIM Cost (\$)	Utility Incentive (\$)	Cost-Incentive (\$)
Ashford Park	Install LED Lighting and Controls	\$8	\$0	\$8	\$961	\$0	\$961
Auburn Elementary	Install LED Lighting and Controls	\$603	\$0	\$603	\$7,996	\$0	\$7,996
Christian Valley Park	Install LED Lighting and Controls	\$275	\$0	\$275	\$6,299	\$0	\$6,299
Meadow Vista Park	Install LED Lighting and Controls	\$193	\$0	\$193	\$2,838	\$0	\$2,838
Overlook Park	Install LED Lighting and Controls	\$179	\$0	\$179	\$3,256	\$0	\$3,256
Placer Hills Pool	Install LED Lighting and Controls	\$289	\$0	\$289	\$7,202	\$0	\$7,202
Railhead Park	Install LED Lighting and Controls	\$9	\$0	\$9	\$589	\$0	\$589
Recreation Park	Install LED Lighting and Controls	\$4,047	\$0	\$4,047	\$89,075	\$11,755	\$77,320
Regional Park	Install LED Lighting and Controls	\$8,668	\$0	\$8,668	\$112,791	\$0	\$112,791
Skyridge Elementary	Install LED Lighting and Controls	\$631	\$0	\$631	\$8,053	\$0	\$8,053
Sugar Pine Park	Install LED Lighting and Controls	\$2	\$0	\$2	\$464	\$0	\$464
		\$14,906		\$14,906	\$239,524	\$11,755	\$227,769

Field Lighting Measure

- Replace existing metal halide field lighting with new LED fixtures
- Increased light levels and guaranteed fixture performance for 25 years
- Wireless Lighting Controls via app for individual pole dimming and switching



Existing

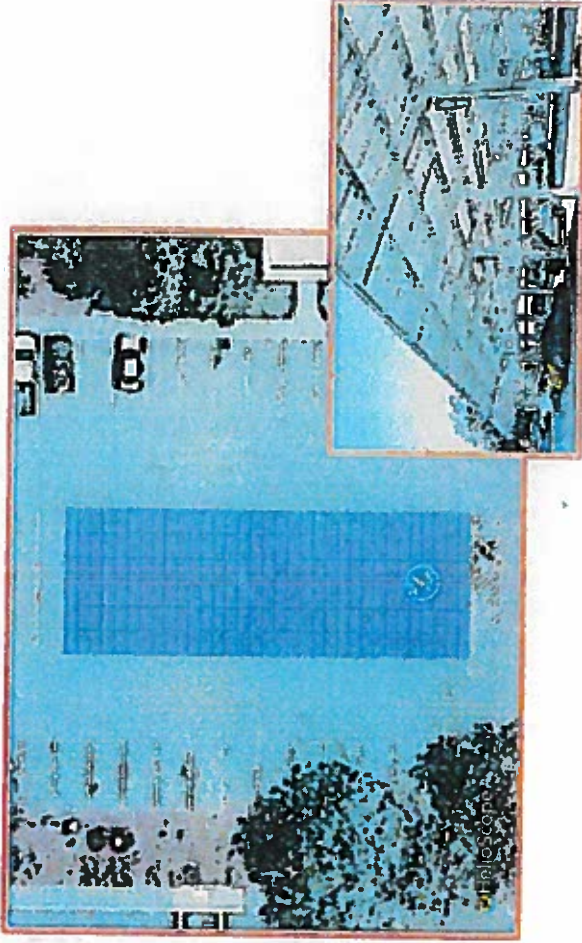


Proposed

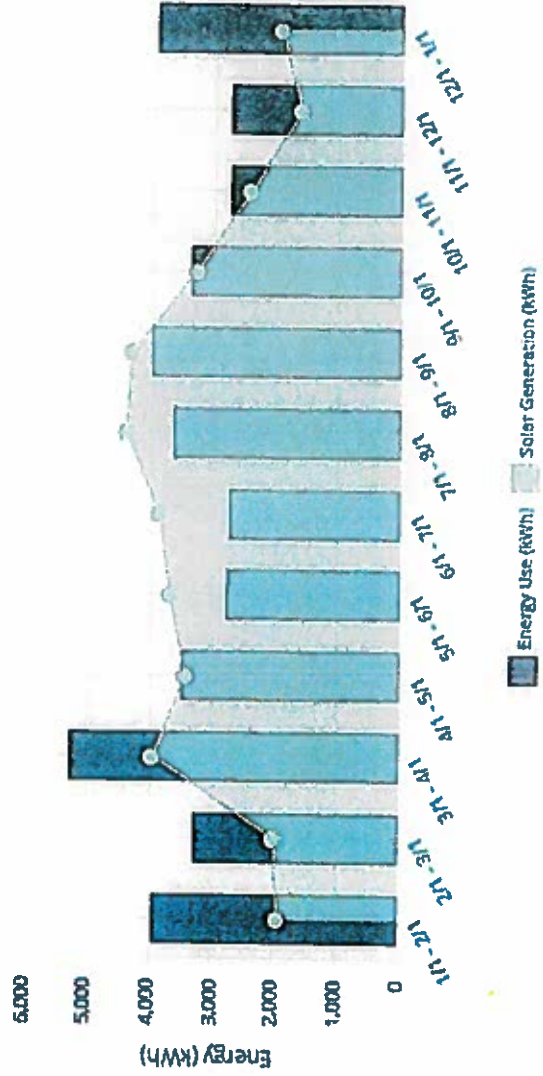
Facility Name	FIM Description	Year 1 Annual Utility Savings (\$/yr)	Year 1 Equipment Replacement Savings (\$/yr)	Total Annual Cost Savings (\$/yr)	Total FIM Cost (\$)	Cost - Incentive (\$)
James Field	Sports Lighting (Sports Field Lighting)	\$1,888	\$2,000	\$3,888	\$421,054	\$421,054
Recreation Field	Sports Lighting (Sports Field Lighting)	\$266	\$2,000	\$2,266	\$95,241	\$95,241
Begg's Field	Sports Lighting (Sports Field Lighting)	\$1,001	\$2,000	\$3,001	\$111,115	\$111,115
		\$3,155	\$6,000	\$9,155	\$627,410	\$627,410

Regional Park Solar PV

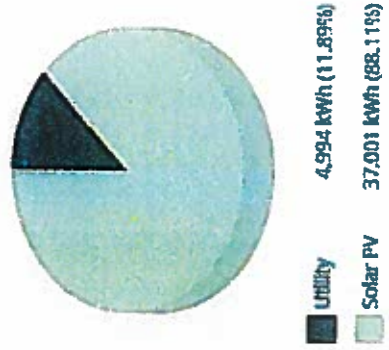
- 73 KW carport array at the gym.
- The system is estimated to produce 106,700 kWh of electricity and will offset approximately 91% of current electricity use.
- The PV array utilizes the PG&E NEMA interconnection to offset consumption for all 3 meters at Regional Park.



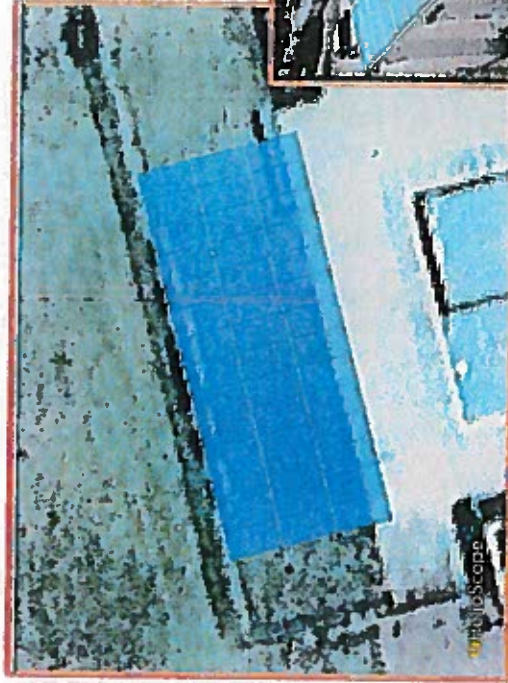
Monthly Energy Use vs Solar Generation



Energy Consumption Mix
Annual Energy Use: 41,995 kWh



Placer Hills Pool Solar PV



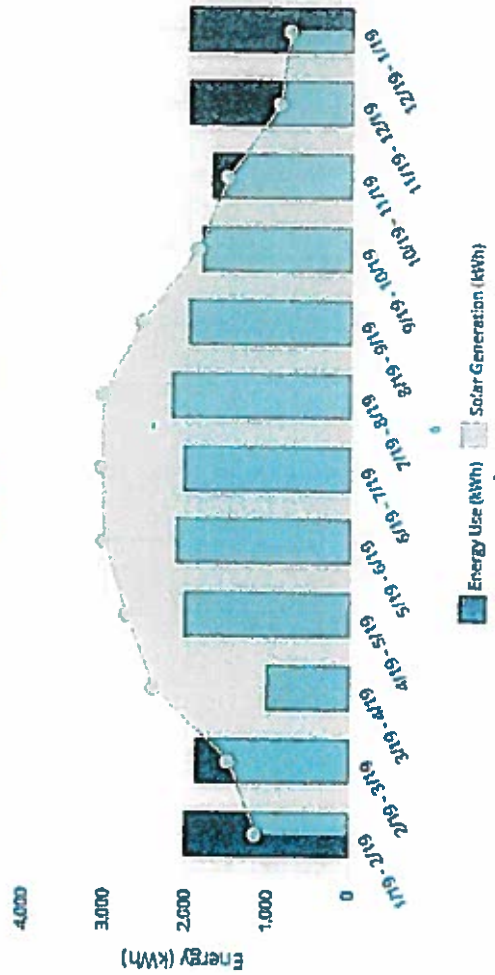
- 15.5 KW shade structure array
- They system is estimated to produce 24,400 kWh of electricity and will offset approximately 100% of the current electricity use.
- The structure will provide additional shaded area for picnic tables.

Energy Consumption Mix
Annual Energy Use: 22,767 kWh

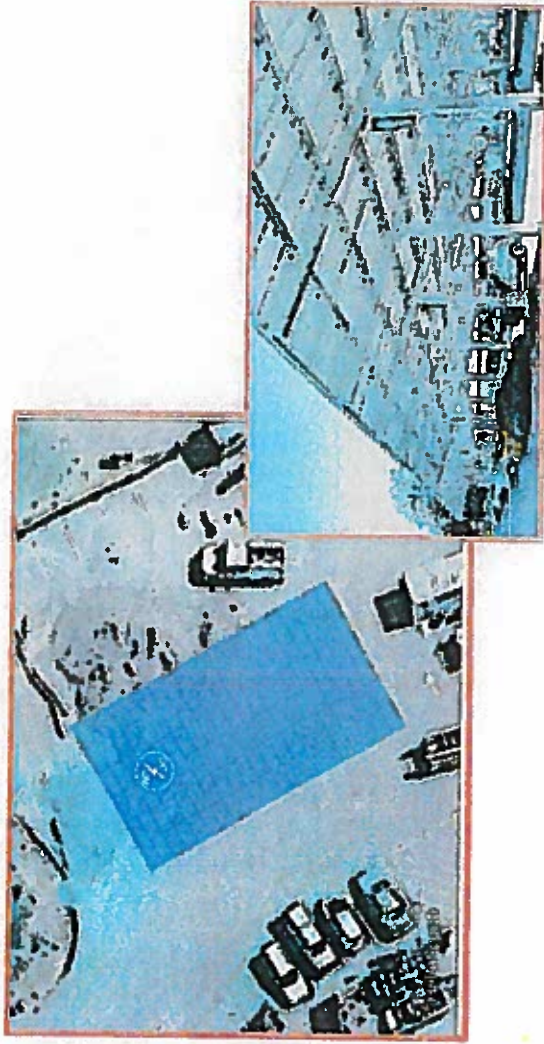


Utility	-1,715 kWh (0.00%)
Solar PV	24,482 kWh (100.00%)

Monthly Energy Use vs Solar Generation

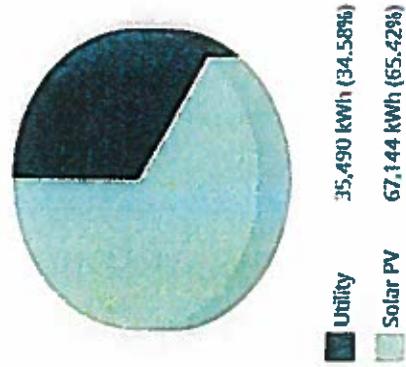


Recreation Park Solar PV

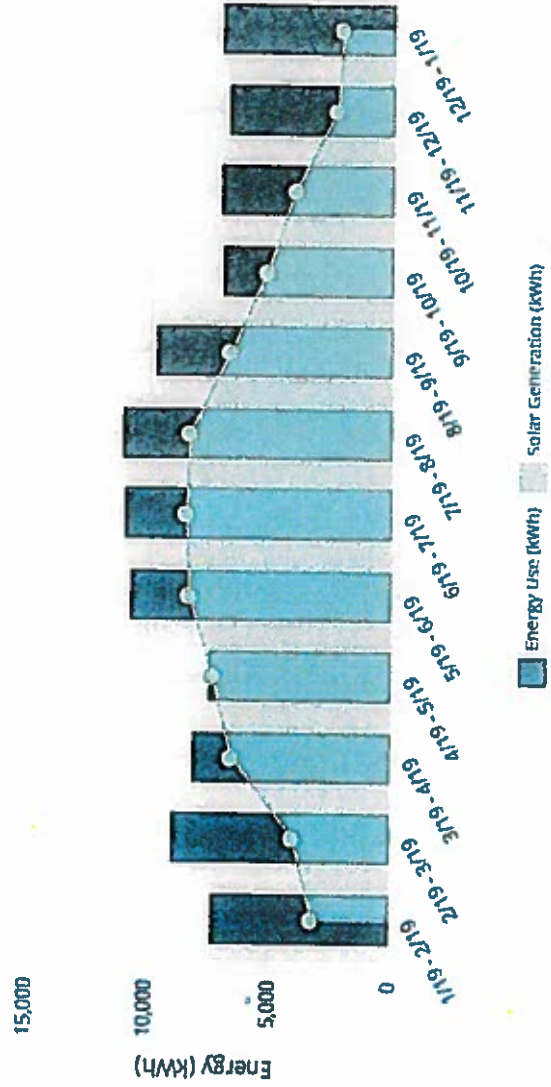


- 46.6 KW carport array
- The system is estimated to produce 69,100 kWh of electricity and will offset approximately 65% of total consumption of all 3 meters.
- The PV system will net meter power to 2 meters at Rec Park

Energy Consumption Mix
Annual Energy Use: 102,634 kWh

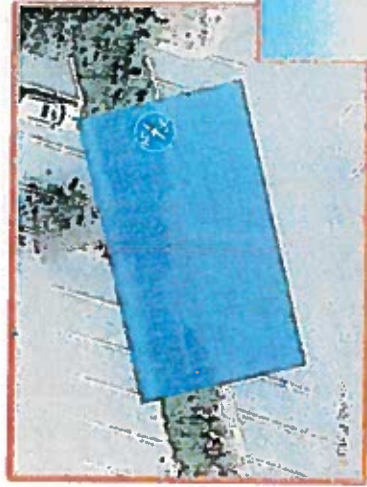


Monthly Energy Use vs Solar Generation

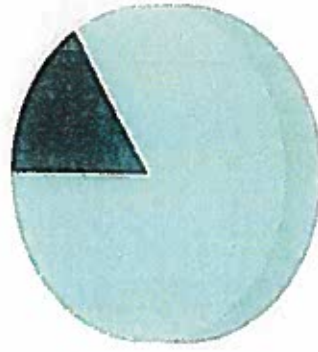


Canyon View Solar PV

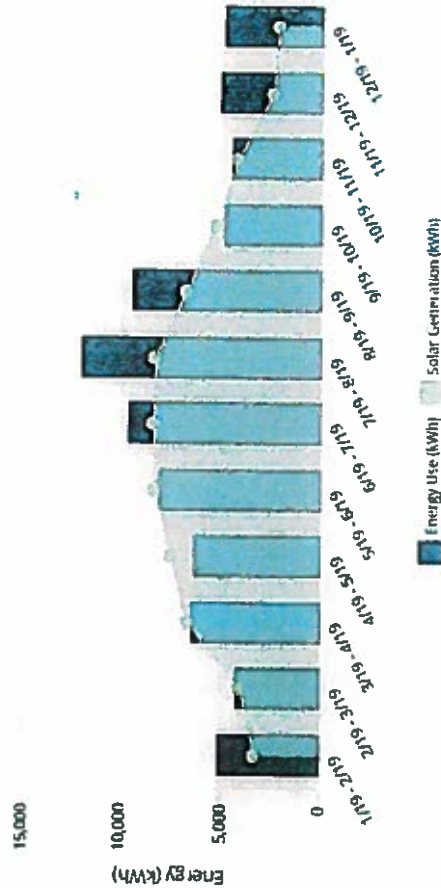
- 44.4 kW carport array
- Estimated to produce 68,050 kWh of electricity and will offset approximately 84% of current electricity consumption at the site.



Energy Consumption Mix
Annual Energy Use: 81,032 kWh



Monthly Energy Use vs Solar Generation



Solar PV: Summary

- Total system size is 179.7 kW (DC) at 4 locations.
- 1st Year Estimated Production is 268,250 kWh.
- 1st year Estimated Utility \$ savings \$59,754
- Performance monitoring provided through Cloud based technology.
- Tier I bankable solar modules will be installed along with Smart Inverter technology.



Facility Name	FIM Description	Year 1 Annual Utility Savings (\$/yr)	Total FIM Cost (\$)
Recreation Park	46KW Carport Solar PV	\$17,587	\$174,167
Regional Park	73.2 KW Carport Solar PV	\$31,623	\$249,956
Placer Hills Pool	15.5 KW Carport Solar PV	\$5,439	\$80,462
Canyon View	44 KW Carport Solar PV	\$12,667	\$174,141
		\$67,316	\$678,727

HVAC Measures

- Replace 7 of the 8 roof top package units at or near end-of-life at Canyon View Recreation Center.
- Replace the rooftop heater for the restroom at Regional Park Gym: unit has failed and needs to be replaced.
- Replace Bard wall mounted heat pumps at Auburn Elementary and Recreation Park.
- Title 24 calculations and a set of as built drawings will be provided for each location.



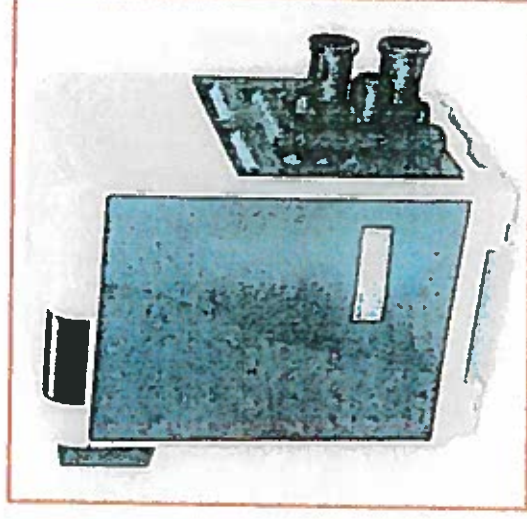
Facility Name	FIM Description	Year 1 Annual Utility Savings (\$/yr)	Year 1 Equipment Replacement Savings (\$/yr)	Total Annual Cost Savings (\$/yr)	Total FIM Cost (\$)
Canyon View	Replace 7 package units (43 Tons)	\$2,410	\$10,000	\$12,410	\$132,308
Regional Park	Restroom Heater	\$180	\$500	\$680	\$16,646
Auburn Elementary	Bard Modular Heat Pump (3.5 Ton)	\$375	\$0	\$375	\$11,375
Recreation Park	Bard Modular Heat Pump (3.5 Ton)	\$375	\$0	\$375	\$11,375
		\$3,340	\$10,500	\$13,840	\$171,703

Pool Measures

- Replace the existing pool heater at Placer Hills Pool: it is currently not functioning and needs to be replaced.
- The new pool heater has a higher efficiency and will offer greater functionality, reliability and gas savings.



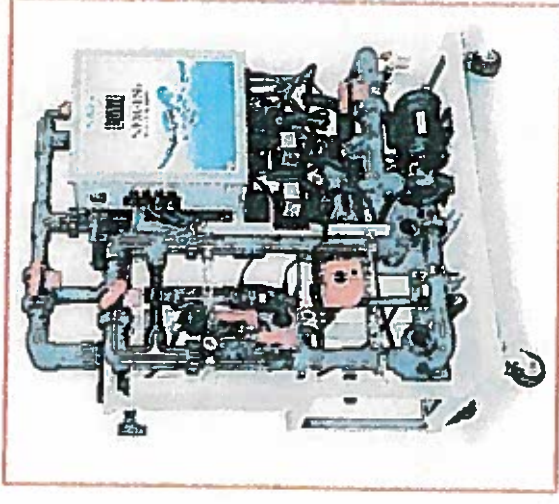
Existing



Proposed

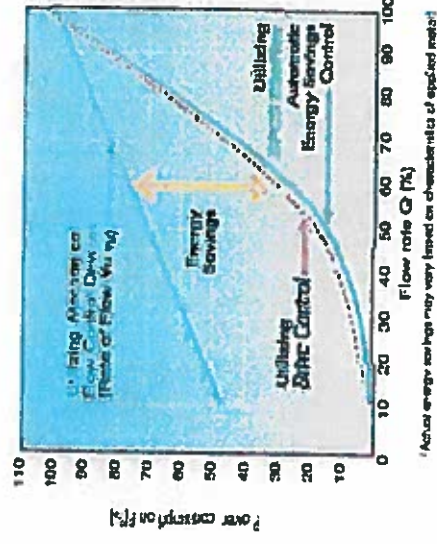
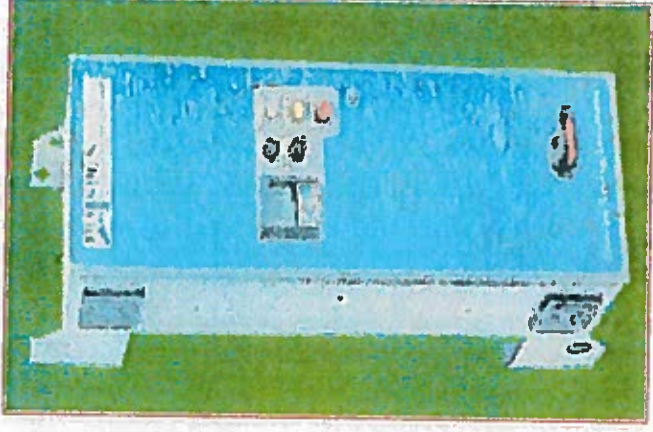
Pool Measures

- Install an On-Site Sodium Hypochlorite Generator to produce pool chlorination chemicals from the electrochemical reaction between salt, water, and electricity.
- Alleviates the risks to public health and safety relating to the storage and transportation of hazardous acid and concentrated chlorine solutions.
- The only raw material, salt, is an inert, safe compound that is stored in a feeder on-site and used as required by the chlorine generator.
- On-site generation systems create a pH neutral chlorine allowing for a more stable, effective chlorine to treat your commercial pool or aquatic center.
 - This also reduced cost of water by over \$5k per year



Pool Measures

- Install a Smart Pump Control System with Integrated VFD and Chemistry Controller
- This system will be integrated with the existing heater, Filter, and Pumps.
- Smart Control Drives: Energy savings is achieved by matching the pump performance to the filter load as it dynamically changes during the filter cycle.
- Drives inherently soft-start the motor, reducing wear and tear on the attached mechanical components, resulting in reduced maintenance.

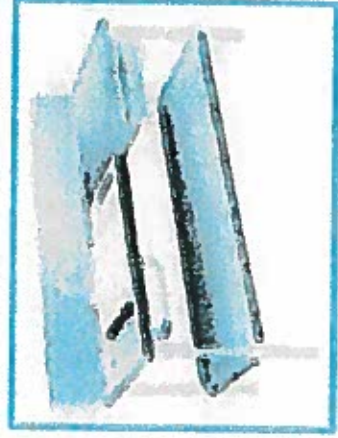
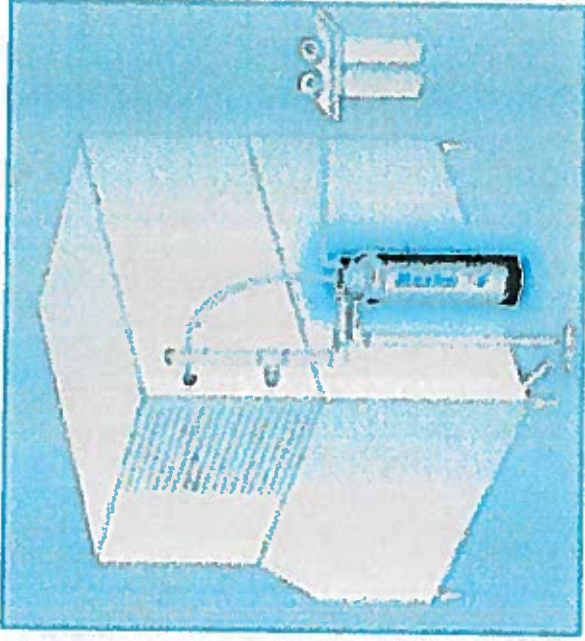


Pool Measures: Summary

Facility Name	FIM Description	Year 1 Annual Savings (\$/yr)	Total Annual Cost Savings (\$/yr)	Total FIM Cost (\$)
Recreation Park	On-Site HypoChlorite Generation	\$16,022	\$16,022	\$207,846
Placer Hills Pool	On-Site HypoChlorite Generation	\$5,158	\$5,158	\$72,440
Recreation Park	Pool Pump VFD	\$6,156	\$6,156	\$65,432
Placer Hills Pool	Replace Pool Heater	\$340	\$340	\$7,778
		\$27,676	\$21,180	\$353,495

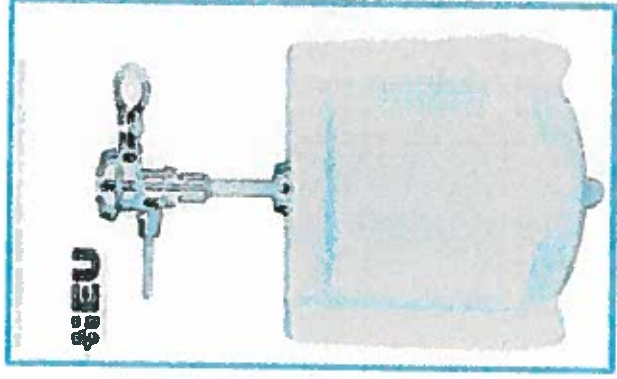
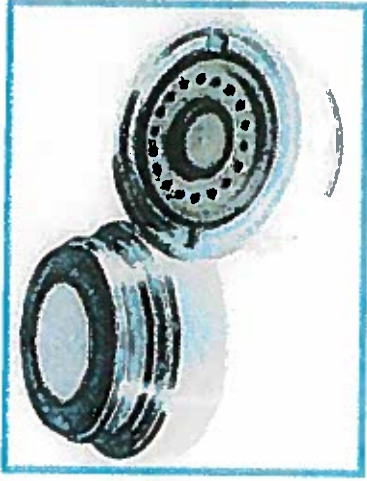
Water Measures

- Install refrigeration heat exchanger at Recreation Park kitchen to cool incoming water by more than 16%, improving ice machine efficiency by more than 18%
- Install low-flow kitchen pre-rinse sprayers
- Retrofit existing high flow prep sink faucets with new 1.5 GPM aerators with foot pedal flow controls



Water Measures

- Replace all existing toilets and urinals with new efficient low-flow fixtures
- Replace all flush/water valves and diaphragms
- Replace all faucets with higher efficiency aerators
- Replace showerheads with ultra-low flow fixtures



Water Measures: Summary

Facility Name	FIM Description	Year 1 Annual Utility Savings (\$/yr)	Year 1 Equipment Replacement Savings (\$/yr)	Total Annual Cost Savings (\$/yr)	Total FIM Cost (\$)	Cost - Incentive (\$)
All	Faucets, Urinals and toilet low flow Retrofits	\$15,379	\$0	\$15,379	\$198,947	\$198,947
All	Kitchen Equipment/ Ice Machine Efficiency	\$466	\$0	\$466	\$3,138	\$3,138
		\$15,845		\$15,845	\$202,085	\$202,085

Project Financials

Project Total Investment	\$2,272,943
Utility Incentive	\$111,755
Net Project Investment (After Incentive)	\$2,261,188
Year 1 Utility Savings	\$132,238
Year 1 Maintenance Cost Savings and Capital Offset	\$16,500
Interest Rate	3%
Term	16

1,113
 332,941
 (74,082)
 1,294
 14,034

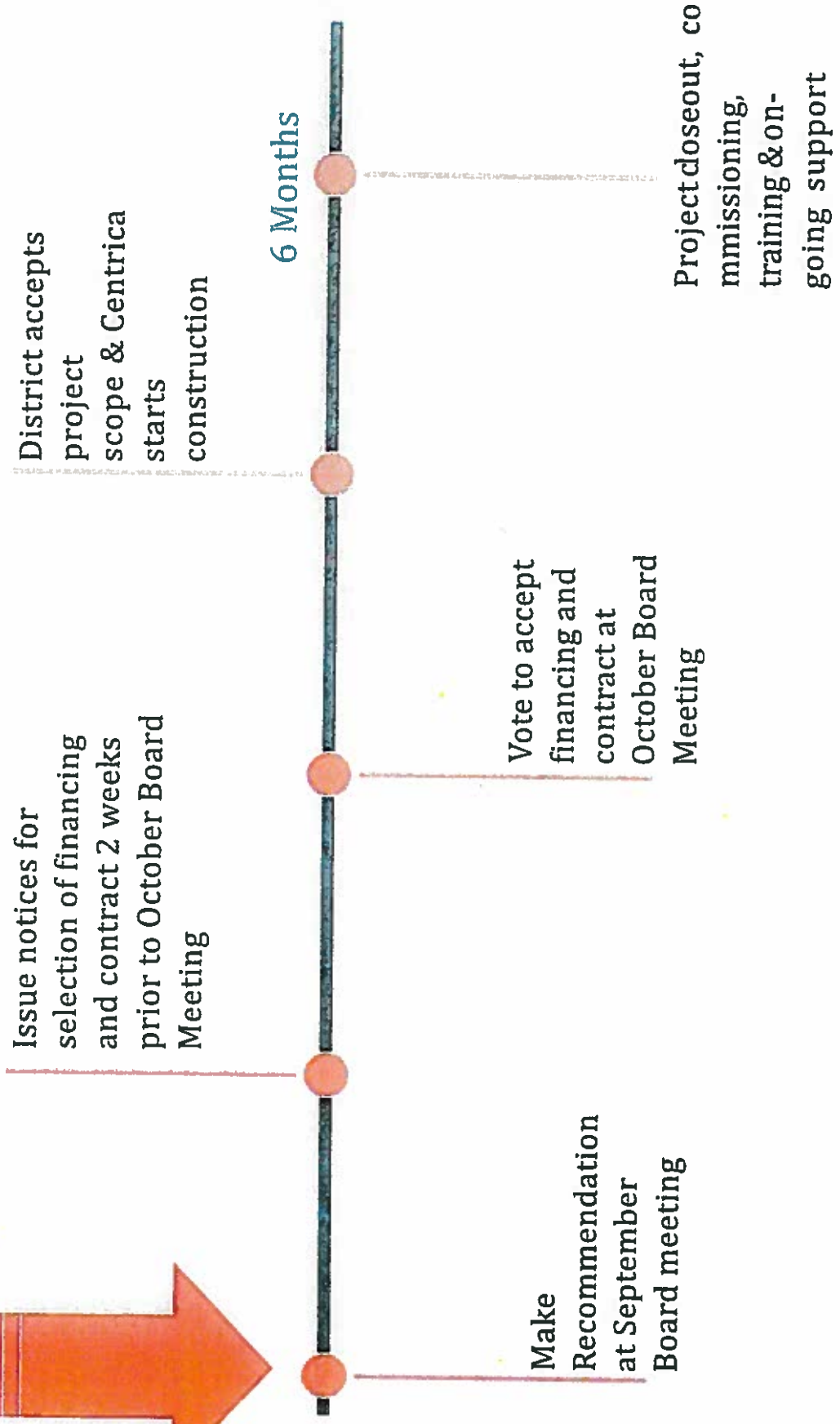
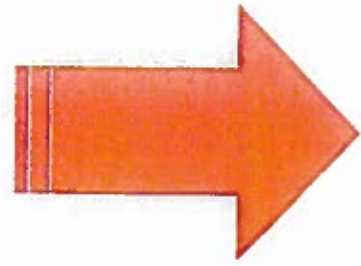
5,465
 127,663

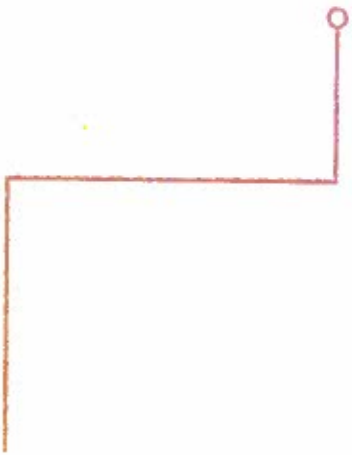
3
 121

1,124
 338 RR

Next Steps

We are Here





centrica

Business Solutions

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Discussion Item #2 - Five-Year History of Volunteer and Work Release Hours

Auburn Area Recreation and Park District (ARD) Standing Finance Committee October, 2020

Background

On September 24, 2019, Director Lynch requested a 5-year history of ARD's Volunteer hours by others on an annual basis.

The total average Volunteer hours are 4,519.7 annually.

ARD peaked with the highest volunteer hours in 2017-2018 with a total of 8,003.25, most of which came from a steady stream of work release workers.

ARD's lowest year is 2020-2021 with 1,294.5 hours reported for volunteers to date.

Volunteer and Work Release Hours

<u>2015 - 2016</u>		
Youth Services	-	
Facilities & Grounds	2,457.00	
Recreation	113.50	
		<u>2,570.50</u> Total Hours for YR '15 - '16
<u>2016 - 2017</u>		
Youth Services	62.42	
Facilities & Grounds	5,000.00	
Recreation	475.27	
		<u>5,537.69</u> Total Hours for YR '16 - '17
<u>2017 - 2018</u>		
Youth Services	315.42	
Facilities & Grounds	6,792.00	
Recreation	895.83	
		<u>8,003.25</u> Total Hours for YR '17 - '18
<u>2018 - 2019</u>		
Youth Services	52.30	
Facilities & Grounds	2,623.10	
Recreation	2,517.15	
		<u>5,192.55</u> Total Hours for YR '18 - '19
<u>2020-2021</u>		Hours
Youth Services	-	
Facilities & Grounds	1,262.50	
Recreation	32.00	
		<u>1,294.50</u> Total Hours for YR '20 - '21

Discussion Item #3 – Proposed Board and Committee Meeting Schedule for November and December, 2020

The proposed Board and Committee Meeting schedule for November and December, 2020 is listed below as follows:

November, 2020

Acquisition & Development	Thursday, November 12, 2020 at 10:00 a.m.
Program, Personnel, Policy, Fee & Legal Review	Tuesday, November 10, 2020 at 1:00 p.m.
Standing Finance	Tuesday, November 10, 2020 at 2:00 p.m.
Board of Directors Meeting	Thursday, November 19, 2020 at 6:00 p.m.

December, 2020

Acquisition & Development	Wednesday, December 9, 2020 at 10:00 a.m.
Program, Personnel, Policy, Fee & Legal Review	Wednesday, December 9, 2020 at 1:00 p.m.
Standing Finance	Wednesday, December 9, 2020 at 2:00 p.m.
Board of Directors Meeting	Thursday, December 17, 2020 at 6:00 p.m.

November 2020

December 2020

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11 Veterans Day OFF	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26 Thanksg- Day OFF	27 Holiday OFF	28
29	30					

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24 X-Mas Eve OFF	25 X-Mas OFF	26
27	28	29	30	31		