AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, FEBRUARY 18, 2026, 11:00 AM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA

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).

The public may participate in the meeting in-person or through Zoom. The link for this meeting is https://us06web.zoom.us/j/86153904350. The public can use this link and/or call 1 669 900 6833 Webinar ID: 861 5390 4350 to participate.

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

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

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

1.0 CALL TO ORDER

Lynch ____ Ingle ____

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 January 21, 2026, Standing Finance Meeting (Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 **Review of Cash Requirements for January (Pages 6-9)**

Recommendation: Review and approve cash requirements for January 2026, forward to the consent calendar for review and approval.

4.3 Review of Financials – January (Pages 10-38)

Recommendation: Review and approve Financials for January 2026, forward to the consent calendar for review and approval.

4.4 Resolution #2026-3: Transfer of Future Capital Construction Reserves of $137,022 and ADA Reserves of $20,000 to the General Fund (Pages 39-40)

Should the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2026-3, authorizing the transfer of $137,022 from the Future Capital Construction Reserves and the transfer of $20,000 from the ADA Reserves to reimburse the General Fund for the Railhead Parking Lot repair/reseal and curb repairs?

Discussion Items:

1. County Mitigation Fund, current balance $518,320
2. City Mitigation total is $394,097, with $154,097 not encumbered
3. California CLASS as of January 31, 2026 **(Pages 42-45)**

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability

ADJOURNMENT

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

Feb. 13, 2026	1:00pm	Cathy Warford
Date	Time	Secretary to the Board

SECTION:	**4.0**	
ITEM:	**4.1**	**APPROVAL OF MINUTES FROM JANUARY, 2026 STANDING FINANCE MEETING**

DESCRIPTION: **SEE ATTACHED MINUTES**

INFORMATION:

STAFF RECOMMENDATION: **REVIEW AND APPROVE**

FISCAL IMPACT:

Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Wednesday, January 21, 2026 at 11:00 AM
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 11:25 AM.

ROLL CALL

Director Ingle and Chairperson Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee as written.

3.0 PUBLIC COMMENT- This is the time wherein any person may comment on an 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 December, 2025 Standing Finance Meeting

Director Ingle and Chairperson Lynch approved the minutes from the December 10, 2025 Standing Finance Meeting.

4.2 Review of Cash Requirements for December, 2025

The Committee moved to approve the Cash Requirements for December and forwarded this item to the consent calendar for review and approval.

4.3 Review of Financials - December

The Committee moved to approve the Financials for December and forwarded this item to the consent calendar for review and approval.

4.4 Resolution #2026-1: Transfer $38,531 of Future Capital Reserve Funds for Completed Projects

The Committee moved to approve Resolution #2026-1: Transfer $38,531 of Future Capital Reserve Funds for Completed Projects and forwarded this item to the consent calendar for review and approval.

Discussion Items:

1. 2025 Events P&L Review – This was discussed by the Committee and the Committee would like to send this item to the Board of Directors for discussion.
2. 5 Year History of Volunteer and Work Release Hours – was discussed.
3. County Mitigation Fund, current balance $518,320 – was discussed.
4. City Mitigation total is $391,579, with $151,579 not encumbered – was discussed.
5. California CLASS as of December 31, 2025 – was discussed.
6. Placer County Investment Report as of November 30, 2025 – was discussed.
7. Placer County Investment Report as of December 31, 2025 – was discussed.
8. CEPPT Account Update Summary as of December 31, 2025 – was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQURING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 12:01 PM.

Cody Warford
Board Secretary

Jan 27, 2026
Date

SECTION: 4.0

ITEM:	**4.2**	**REVIEW OF CASH REQUIREMENTS FOR JANUARY, 2026**
DESCRIPTION:		**SEE ATTACHMENT**
INFORMATION:		
STAFF RECOMMENDATION:		**REVIEW AND APPROVE, FORWARD TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL**

SEE ATTACHED LISTING OF EXPENSES: **$275,779.92**

System: 2/3/2026 9:41:42 AM
User Date: 2/3/2026

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

User ID: D Shaw

Ranges:	From:	To:		From:	To:
Check Number	First	Last	Check Date	1/1/2026	1/31/2026
Vendor ID	First	Last	Checkbook ID	COMM 1ST	COMM 1ST
Vendor Name	First	Last			

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
28505	1099-271	Koelsch, Anthony dba Kelpro Se	1/2/2026	COMM 1ST	PMCHK00003251	$400.00
28506	A0115	Auburn Hardware & Rental LLC	1/2/2026	COMM 1ST	PMCHK00003251	$10.29
28507	A0135	ASCAP	1/2/2026	COMM 1ST	PMCHK00003251	$227.54
28508	N0012	Nevada Irrigation District	1/2/2026	COMM 1ST	PMCHK00003251	$422.25
28509	P0005	Placer County Water Agency	1/2/2026	COMM 1ST	PMCHK00003251	$2,233.01
28511	S0067	Superfast Copy	1/2/2026	COMM 1ST	PMCHK00003251	$8.52
28512	S1007	Stationary Engineers, Local 39	1/2/2026	COMM 1ST	PMCHK00003251	$434.33
28513	TEMPN	Samantha Nielsen	1/2/2026	COMM 1ST	PMCHK00003251	$155.00
28514	V0007	Verizon Wireless	1/2/2026	COMM 1ST	PMCHK00003251	$828.26
28515	W0001	Walker's Office Supplies, Inc.	1/2/2026	COMM 1ST	PMCHK00003251	$649.08
28516	P0116	Print Project Managers	1/9/2026	COMM 1ST	PMCHK00003252	$16,735.36
28517	R0025	Rotary Club of Auburn	1/9/2026	COMM 1ST	PMCHK00003252	$120.00
28518	TEMPW	Michael Warych	1/9/2026	COMM 1ST	PMCHK00003252	$145.00
28519	1099-271	Koelsch, Anthony dba Kelpro Se	1/9/2026	COMM 1ST	PMCHK00003253	$1,782.00
28520	1099-375	Jennifer Rogers	1/9/2026	COMM 1ST	PMCHK00003253	$182.00
28521	1099-385	Sarah Simmons	1/9/2026	COMM 1ST	PMCHK00003253	$175.50
28522	A0014	AT&T	1/9/2026	COMM 1ST	PMCHK00003253	$92.53
28523	A0051	Anderson's Sierra Pipe Co.	1/9/2026	COMM 1ST	PMCHK00003253	$180.79
28524	A0181	AquaSummit LLC	1/9/2026	COMM 1ST	PMCHK00003253	$248.00
28525	C0113	Cooks Portable Toilets & Septi	1/9/2026	COMM 1ST	PMCHK00003253	$795.00
28526	C0125	Michael D. Crawford	1/9/2026	COMM 1ST	PMCHK00003253	$1,050.00
28527	D0025	Dawson Oil Company	1/9/2026	COMM 1ST	PMCHK00003253	$2,864.35
28528	L0039	Leaf	1/9/2026	COMM 1ST	PMCHK00003253	$159.80
28529	M0035	Meadow Vista Community Center	1/9/2026	COMM 1ST	PMCHK00003253	$656.50
28530	N0045	Near U CO2	1/9/2026	COMM 1ST	PMCHK00003253	$807.35
28531	P0007	Pacific Gas & Electric Company	1/9/2026	COMM 1ST	PMCHK00003253	$145.62
28532	Q0003	Quality Automotive	1/9/2026	COMM 1ST	PMCHK00003253	$1,098.42
28533	R0025	Rotary Club of Auburn	1/9/2026	COMM 1ST	PMCHK00003253	$15.00
28534	R0073	NAPA Auto Parts	1/9/2026	COMM 1ST	PMCHK00003253	$13.92
28535	S0094	Manouch Shirvanioun	1/9/2026	COMM 1ST	PMCHK00003253	$56.00
28536	S0163	Steffen's HVAC Services	1/9/2026	COMM 1ST	PMCHK00003253	$717.00
28537	S1000	State Of California/DOJ	1/9/2026	COMM 1ST	PMCHK00003253	$74.00
28538	T0009	Securitas Technology Corpratio	1/9/2026	COMM 1ST	PMCHK00003253	$489.18
28539	TEMPS	Amber Sullivan	1/9/2026	COMM 1ST	PMCHK00003253	$155.00
28540	TEMPW	Valerie Williams	1/9/2026	COMM 1ST	PMCHK00003253	$155.00
28541	U0035	U.S.Bank Equipment Finance	1/9/2026	COMM 1ST	PMCHK00003253	$171.41
28542	V0004	Pape Machinery	1/9/2026	COMM 1ST	PMCHK00003253	$5,703.87
28543	W0001	Walker's Office Supplies, Inc.	1/9/2026	COMM 1ST	PMCHK00003253	$211.07
28544	U0019	US Bank	1/9/2026	COMM 1ST	PMCHK00003255	$7,526.17
ACH390	1099-313	Alison Lloyd	1/9/2026	COMM 1ST	PMCHK00003254	$1,294.80
ACH391	1099-342	Susie Bell	1/9/2026	COMM 1ST	PMCHK00003254	$253.50
ACH392	1099-374	Sarah Violett	1/9/2026	COMM 1ST	PMCHK00003254	$45.00
ACH393	B0071	Mark Brunner	1/9/2026	COMM 1ST	PMCHK00003254	$37.80
ACH394	F0064	Grace Freeman	1/9/2026	COMM 1ST	PMCHK00003254	$39.99
ACH395	S0154	Mike Scheele	1/9/2026	COMM 1ST	PMCHK00003254	$150.50
ACH396	S0170	Diane Shaw	1/9/2026	COMM 1ST	PMCHK00003254	$29.40
ACH397	W0045	Williams, Jesse	1/9/2026	COMM 1ST	PMCHK00003254	$251.30
ACH398	W1006	Audrey Warren	1/9/2026	COMM 1ST	PMCHK00003254	$43.06
28545	A0001	Recology Auburn Placer	1/16/2026	COMM 1ST	PMCHK00003257	$2,041.98
28546	A0018	Auburn Chamber of Commerce	1/16/2026	COMM 1ST	PMCHK00003257	$495.00
28547	A0027	Recology Auburn Placer	1/16/2026	COMM 1ST	PMCHK00003257	$1,437.73
28548	A0167	Auburn Chrysler Dodge	1/16/2026	COMM 1ST	PMCHK00003257	$65.99
28549	C0120	Capture Technologies	1/16/2026	COMM 1ST	PMCHK00003257	$327.09
28550	F0015.	Folsom Lock & Key	1/16/2026	COMM 1ST	PMCHK00003257	$3,924.78
28551	F0038	Fastenal Company	1/16/2026	COMM 1ST	PMCHK00003257	$1,829.55
28552	G0014	Gold Country Tractors, Inc.	1/16/2026	COMM 1ST	PMCHK00003257	$1,264.90

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
28553	H0066	Haney Door Service Inc.	1/16/2026	COMM 1ST	PMCHK00003257	$3,384.00
28554	M0098	Meadow Vista County Water Dist	1/16/2026	COMM 1ST	PMCHK00003257	$621.38
28555	N0003	Norris Electric, Inc.	1/16/2026	COMM 1ST	PMCHK00003257	$255.00
28556	P0005	Placer County Water Agency	1/16/2026	COMM 1ST	PMCHK00003257	$478.04
28557	P0007	Pacific Gas & Electric Company	1/16/2026	COMM 1ST	PMCHK00003257	$9,213.79
28558	P0120	PNP Construction	1/16/2026	COMM 1ST	PMCHK00003257	$158,071.25
28559	R0025	Rotary Club of Auburn	1/16/2026	COMM 1ST	PMCHK00003257	$15.00
28560	R0065	River City Rentals	1/16/2026	COMM 1ST	PMCHK00003257	$12.55
28561	S0067	Superfast Copy	1/16/2026	COMM 1ST	PMCHK00003257	$43.54
28562	S1007	Stationary Engineers, Local 39	1/16/2026	COMM 1ST	PMCHK00003257	$447.17
28563	U0016	Uptown Signs & Graphics, Inc.	1/16/2026	COMM 1ST	PMCHK00003257	$350.98
28564	W0001	Walker's Office Supplies, Inc.	1/16/2026	COMM 1ST	PMCHK00003257	$738.13
28565	W0044	Wave	1/16/2026	COMM 1ST	PMCHK00003257	$1,154.43
ACH399	B0082	Beacon Athletics	1/16/2026	COMM 1ST	PMCHK00003256	$107.58
ACH400	K0010	Knorr Systems, Inc.	1/16/2026	COMM 1ST	PMCHK00003256	$496.00
ACH401	U0026	Union Pacific Railroad	1/16/2026	COMM 1ST	PMCHK00003256	$2,407.06
28566	1099-256	Healing Pastures, Inc.	1/23/2026	COMM 1ST	PMCHK00003259	$75.00
28567	1099-269	Deborah Lynn	1/23/2026	COMM 1ST	PMCHK00003259	$214.50
28568	1099-271	Koelsch, Anthony dba Kelpro Se	1/23/2026	COMM 1ST	PMCHK00003259	$1,855.00
28569	1099-375	Jennifer Rogers	1/23/2026	COMM 1ST	PMCHK00003259	$204.75
28570	1099-397	All Seasons Archery Range & Le	1/23/2026	COMM 1ST	PMCHK00003259	$70.00
28571	A0013	AT&T	1/23/2026	COMM 1ST	PMCHK00003259	$96.30
28572	A0014	AT&T	1/23/2026	COMM 1ST	PMCHK00003259	$66.94
28573	A0115	Auburn Hardware & Rental LLC	1/23/2026	COMM 1ST	PMCHK00003259	$211.83
28574	A0172	ABT Plumbing, Electric, Heat &	1/23/2026	COMM 1ST	PMCHK00003259	$79.00
28575	B0078	Buckmaster Office Solutions	1/23/2026	COMM 1ST	PMCHK00003259	$81.37
28576	C0041	CPRS	1/23/2026	COMM 1ST	PMCHK00003259	$170.00
28577	C0058	City Of Auburn	1/23/2026	COMM 1ST	PMCHK00003259	$578.00
28578	D0010	Diamond Pacific	1/23/2026	COMM 1ST	PMCHK00003259	$202.46
28579	G0097	Gold Mountain California News	1/23/2026	COMM 1ST	PMCHK00003259	$1,119.16
28580	H0056	Humana Dental Ins. Co	1/23/2026	COMM 1ST	PMCHK00003259	$3,058.02
28581	P0007	Pacific Gas & Electric Company	1/23/2026	COMM 1ST	PMCHK00003259	$3,474.73
28582	S0143	SMOA	1/23/2026	COMM 1ST	PMCHK00003259	$474.00
28583	T0031	Turf Star, Inc.	1/23/2026	COMM 1ST	PMCHK00003259	$771.97
28584	T1000	Transamerica Life Insurance	1/23/2026	COMM 1ST	PMCHK00003259	$560.00
28585	TEMPC	Elise Church	1/23/2026	COMM 1ST	PMCHK00003259	$135.00
28586	TEMPD	Michelle Durr	1/23/2026	COMM 1ST	PMCHK00003259	$145.00
28587	W0001	Walker's Office Supplies, Inc.	1/23/2026	COMM 1ST	PMCHK00003259	$1,161.43
28588	W0054	Wizix Technology Group	1/23/2026	COMM 1ST	PMCHK00003259	$103.10
ACH402	F0058	Foothill Karate-Do	1/23/2026	COMM 1ST	PMCHK00003258	$858.00
ACH403	I0023	Sue Ingle	1/23/2026	COMM 1ST	PMCHK00003258	$75.00
28589	A0051	Anderson's Sierra Pipe Co.	1/30/2026	COMM 1ST	PMCHK00003260	$49.21
28590	A0115	Auburn Hardware & Rental LLC	1/30/2026	COMM 1ST	PMCHK00003260	$71.71
28591	C0061	California Computer Services	1/30/2026	COMM 1ST	PMCHK00003260	$2,016.00
28592	C0113	Cooks Portable Toilets & Septi	1/30/2026	COMM 1ST	PMCHK00003260	$795.00
28593	C0120	Capture Technologies	1/30/2026	COMM 1ST	PMCHK00003260	$661.50
28594	F0015.	Folsom Lock & Key	1/30/2026	COMM 1ST	PMCHK00003260	$100.81
28595	K0031	Keller Supply Company	1/30/2026	COMM 1ST	PMCHK00003260	$681.39
28596	N0003	Norris Electric, Inc.	1/30/2026	COMM 1ST	PMCHK00003260	$1,120.84
28597	N0012	Nevada Irrigation District	1/30/2026	COMM 1ST	PMCHK00003260	$454.55
28598	N0045	Near U CO2	1/30/2026	COMM 1ST	PMCHK00003260	$652.83
28599	P0005	Placer County Water Agency	1/30/2026	COMM 1ST	PMCHK00003260	$2,672.28
28600	P0023	PG&E	1/30/2026	COMM 1ST	PMCHK00003260	$111.33
28601	Q0003	Quality Automotive	1/30/2026	COMM 1ST	PMCHK00003260	$809.36
28602	R0025	Rotary Club of Auburn	1/30/2026	COMM 1ST	PMCHK00003260	$15.00
28603	S0009	Sierra Saw Sales And Service	1/30/2026	COMM 1ST	PMCHK00003260	$275.72
28604	S0025	Sierra Pacific Turf Supply, In	1/30/2026	COMM 1ST	PMCHK00003260	$563.60
28605	S0067	Superfast Copy	1/30/2026	COMM 1ST	PMCHK00003260	$4.26
28606	S0163	Steffen's HVAC Services	1/30/2026	COMM 1ST	PMCHK00003260	$1,826.00
28607	U0016	Uptown Signs & Graphics, Inc.	1/30/2026	COMM 1ST	PMCHK00003260	$195.20
28608	V0004	Pape Machinery	1/30/2026	COMM 1ST	PMCHK00003260	$2,408.56
28609	V0007	Verizon Wireless	1/30/2026	COMM 1ST	PMCHK00003260	$1,719.10
28610	W0001	Walker's Office Supplies, Inc.	1/30/2026	COMM 1ST	PMCHK00003260	$3,431.54

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* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
ACH404	TEMPR	John Runge	1/30/2026	COMM 1ST	PMCHK00003261	$81.18

Total Checks: 120

Total Amount of Checks: $275,779.92

SECTION:	**4.0**	
ITEM:	**4.3**	**REVIEW OF FINANCIALS FOR JANUARY, 2025**
DESCRIPTION:		**SEE ATTACHED**
INFORMATION:		**REVIEW AND APPROVE, FORWARD TO THE CONSENT CALENDAR FOR REVIEW AND APPROVAL**
FISCAL IMPACT:		**NONE**

Prepared By: Veona Galbraith
Title: Administrative Services Manager
Date: 2.9.26

February Financials Summary Report

Period Covered: January 2026

Executive Summary

For the year 2025-2026, the Financials reflect the Mid-Year budget for 2025-2026. This report outlines key areas where actual financials deviated by **$10,000** or more from the budget, both over and under budget.

Revenue Overview

- **Total Revenue:** $6,839,390 YTD
- **Budgeted Revenue:** $6,762,429 YTD
- **Variance:** **+$76,961**

Significant Variances:

1. **Program Revenue**
    - **Actual:** $1,512,190
    - **Budgeted:** $1,488,603
    - **Variance:** **+$23,587**
    - **Explanation:** Youth Basketball has brought in $12,583 over budget estimates. Event sponsorships came in at $5,955, higher than expected.

2. **Miscellaneous Revenue**
    - **Actual:** $69,905
    - **Budgeted:** $53,100
    - **Variance:** **+$16,805**
    - **Explanation:** Facilities and Grounds' misc income included wages that were expensed for the roof loss at Rec Gym, which the insurance company reimbursed.

3. **Grants and Donations**
    - **Actual:** $74,690
    - **Budgeted:** $43,329
    - **Variance:** +$31,361
    - **Explanation:** Youth Services have been receiving Grants that were not expected, YTD $31,816.

Expense Overview

- **Total Expenses:** $5,684,513 YTD
- **Budgeted Expenses:** $5,849,377 YTD
- **Variance:** **-164,864**

Significant Variances:

1. **Program Expenses**
    - **Actual:** $228,860
    - **Budgeted:** $246,820
    - **Variance:** **-$17,960**
    - **Explanation:** Youth Basketball is down by $6,958, but it is anticipated that will balance out next month with the gym rental fees.

2. **Operations & Supplies**
    - **Actual:** $484,197
    - **Budgeted:** $501,480
    - **Variance:** **-$17,283**
    - **Explanation:** Small Tools expense is under by $5,858 and Safety Supplies expense is under by $4,731. It is anticipated these expenses will even out over time.

3. **Utilities**
    - **Actual:** $206,371
    - **Budgeted:** $239,773
    - **Variance:** **-$33,402**
    - **Explanation:** The largest two anomalies are Gas/Electric at CVCC running $5,519 under budget and Gas/Electric at Sierra Pool running under $19,724. I believe these line items will be true savings for the District. Staff's estimates were originally too high.

4. **Bldg & Grounds Maintenance**
    - **Actual:** $477,763
    - **Budgeted:** $487,953
    - **Variance:** **-$10,190**

- **Explanation:** Savings can currently be seen in Pool Maintenance ($9,488). Maintenance and Repairs – Equipment is currently over budget by $15,356 due to repairs that were necessary. This line item will continue to run over budget as the District has seen continued needs in at least February as well. Staff is making an effort to absorb the costs within savings in other line items.

5. **Salaries Expense**
   - **Actual:** $2,348,949
   - **Budgeted:** $2,389,386
   - **Variance:** -$40,437
   - **Explanation:** Salary expenses are under budget in Facilities and Grounds and Youth Services, with the closure of the Preschool.

6. **Benefits & Payroll Costs**
   - **Actual:** $1,018,801
   - **Budgeted:** $1,061,894
   - **Variance:** -$43,093
   - **Explanation:** Salaries Expense savings will be directly related to savings in this area as well.

Summary and Recommendations

Recommendations:

- No recommendations at this time.

Veona's Appointments to Note for January:

- 4 Oracle NetSuite meetings (2ea 1-hour, 2 ea 2-hour meetings)
- 7 UKG Payroll meetings
- Meeting with Patrick Sutton, attorney for CAPRI

PROFIT & LOSS

25/26 Approved Budget

	Approved Budget 25-26	% Of Total	Mid-Yr Revision 25-26	% Of Total	2026 January ACTUALS		Last Yr January Actuals		2025-26 YTD ACTUALS	2025-26 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues											
Program Revenue	1,662,083	21%	1,654,905	21%	86,594	53%	105,051	85%	1,512,190	1,488,603	1,419,131
Facility Revenue	228,189	3%	241,401	3%	9,982	6%	7,735	6%	218,283	214,018	200,085
Misc. Revenue	75,187	1%	65,553	1%	2,489	2%	6,467	5%	59,905	53,100	64,155
Grants & Donations	25,932	0%	234,500	3%	21,539	13%	23,083	19%	74,690	43,329	89,580
Interest/Investment Income	109,528	1%	155,029	2%	3,316	2%	(19,449)	-16%	166,178	169,753	117,902
Equipment Reserve Transfers	211,015	3%	293,300	4%	-	0%	-	0%	80,000	80,000	77,500
Future Cap, COVID & ADA Transfers	780,000	10%	400,589	5%	38,531	24%	-	0%	58,931	67,900	129,923
Tax Revenue	4,569,432	57%	4,560,264	57%	-	0%	-	0%	4,578,826	4,575,265	4,406,735
Atwood	31,249	0%	31,067	0%	-	0%	-	0%	30,627	30,896	29,883
City Mitigation Transfers/Rev	200,000	3%	187,465	2%	-	0%	-	0%	188,690	187,465	70,714
County Mitigation Revenue	85,000	1%	116,000	1%	-	0%	-	0%	-	116,000	-
Total Operating Revenue	7,977,615	100%	7,940,073	100%	162,451	100.0	122,887	100.0	6,968,320	7,026,329	6,605,608
Expenditures											
Program Expense	345,494	4%	366,635	5%	6,856	1%	14,504	2%	228,860	246,820	221,418
Operating & Supplies	635,938	8%	626,568	8%	58,004	11%	57,154	10%	484,198	501,480	481,919
Utilities Expense	325,707	4%	336,785	4%	30,382	6%	19,511	3%	206,371	239,773	215,909
Professional Services	100,618	1%	149,959	2%	3,089	1%	13,230	2%	88,823	91,017	74,329
Building & Grounds Maintenance	568,103	7%	621,953	8%	39,958	7%	34,344	6%	477,763	487,953	432,138
Property Tax Admin.	80,013	1%	80,686	1%	-	0%	-	0%	84,058	79,466	75,193
Wages	2,929,264	38%	2,918,847	39%	300,645	54%	289,547	49%	2,348,949	2,389,386	2,278,667
Benefits & Payroll Costs	1,294,158	17%	1,292,395	17%	107,520	19%	103,225	18%	1,018,801	1,062,894	963,572
Fixed Asset Expense	241,515	3%	297,100	4%	1,628	0%	7,605	1%	117,761	116,700	95,038
Capital Improvement Projects	1,055,000	14%	682,932	9%	1,427	0%	46,239	8%	472,844	478,572	372,789
Debt Services	167,105	2%	167,033	2%	2,407	0%	2,337	0%	156,024	155,999	155,941
Total Expenditures	7,742,915	100%	7,540,893	100%	551,916	100%	587,696	100%	5,684,452	5,850,060	5,366,913
Net Revenue Over Expenditures	$ 234,700		$ 399,180		$ (389,465)		(464,809)		$1,283,868	$1,176,269	$1,238,695

Auburn Area Recreation and Park District
Balance Sheet
1/31/2026

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	500.00
Cash Tills	130.00
First Foundation - Friends 501(c)(3)	21,005.73
First Foundation Bank	677,833.66
CLASS - Contingency Fund	70,000.00
CLASS-Equipment Reserve	511,827.27
CLASS-Future Capital Construction	511,827.27
Placer County Treasure-General	1,294,966.79
Placer Co.- Equipment Repl Reserve	280,580.72
Placer Co.- Future Capital Construction	688,028.52
Placer Co - ADA Reserve	23,008.75
Less: Placer FMV offset	(14,904.09)
Placer Co. - Contingency Fund	70,000.00
Placer Co. - Arboretum Fund	15,613.73
Placer Co - Atwood Fund	524.42
Placer Co. - Atwood Equip Fund	1,496.08
Placer County Treasurer - City Trust	394,097.09
Accounts Receivable	28,587.56
Due From Other Governments	28,597.66
Due From Other Funds - Atwood	2,020.08
PCOE Receivables	8,794.00
ELOP Receivables	43,779.00
Lease Recievables - Current	35,293.00
Prepaid Expenses	989.29
Prepaid Liability Expense	100,053.75
Prepaid Workers Comp Insurance	47,470.10
Total Current Assets	**4,842,120.38**
Non-Current Assets	
CEPPT (CalPERS) Trust	449,820.02
Lease Receivables	36,823.00
Total Non-Current Assets	**486,643.02**
Restricted Reserve Funds	
Total Restricted Funds	**0.00**
Fixed Assets	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	11,192,210.76
Fixed Assets: Equipment	3,928,266.23
Fixed Assets: Computer Equipment & Software	70,252.13
Fixed Assets: Vehicles	438,473.65
Fixed Assets: Office Furniture & Rec Equipment	290,954.92
Construction In Progress	542,990.69
Less: Accumulated Depreciation	(9,162,326.65)
Total Fixed Assets	**9,271,367.85**
Deferred Outflows of Resources	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
TOTAL ASSETS	**15,309,254.25**

	Current YTD
LIABILITIES AND NET PROFIT	
Current Liabilities	
Deferred Civic Rec Revenue	67,628.52
Prepaid Revenue	3,332.00
Unearned Civic Rec A/R Offset	21,957.02
User Credits Payable	12,035.95
Stale Checks Liability	860.96
Refundable Liability (Refunds)	155.00
Accounts Payable	(37.91)
PGE Tru-up payable	29,965.87
Due to Other Funds - General	2,020.08
Retentions Payable	3,108.04
Gift Certificates Unearned	69.90
Gift Certificates - Not Purchased (Prizes)	174.00
Prepaid Newcastle Discovery Club Revenue	15,300.00
Compensated Absenses	238,698.13
Sales Tax Payable	7.97
Worker's Comp Payable	19,948.45
Lease Payable - Current	127,000.00
Total Current Liabilities	**$542,223.98**
Long Term Liabilities	
Lease Payable - Sterling Bank	1,589,000.00
Net OPEB Liability	241,537.00
Net Pension Liability	1,382,607.00
Total Long Term Liabilities	**3,213,144.00**
TOTAL LIABILITIES	**3,755,367.98**
Deferred Inflows of Resources	
Pensions - Def Inflows of Resources	70,662.00
OPEB - Def Inflows	212,287.00
Deferred Inflows - Leases	66,957.38
	349,906.38
Net Position	
Investments in Fixed Assets	7,555,368.00
RFB: Reserved City Mitigation	195,952.00
GFB: Youth Assistance Fund	75,788.73
General Fund Balance	557,746.44
RFB: COVID Relief Funding	4,649.00
DFB: Annual Equip Replacement Reserv.	640,580.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Designated for Future Capital Construction	892,310.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	524.00
RFB: Atwood Equip Fund	1,495.00
RFB: 501(c)(3) Fund	21,005.73
GFB: General Fund (ADA Reserve)	18,008.75
Net Profit (Loss)	1,154,937.27
Total Net Postion	**$11,203,979.89**
TOTAL LIABILITY AND NET POSITION	**$15,309,254.25**

Auburn Rec & Park

Profit & Loss - Summary
4/1/2025 To 1/31/2026

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	86,594.00	1,512,190.20	1,488,603.00	23,587.20	101.59
Rents & Concessions	9,982.18	218,283.43	214,018.00	4,265.43	101.99
Miscellaneous Revenue	2,488.81	69,905.11	53,100.00	16,805.11	131.65
Grants & Donations	21,538.92	74,690.17	43,329.00	31,361.17	172.38
Interest Income	3,316.34	166,177.50	169,753.00	(3,575.50)	97.89
Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Taxes Revenue	0.00	4,609,453.39	4,606,161.00	3,292.39	100.07
TOTAL OPERATING REVENUE	$123,920.25	$6,839,390.24	$6,762,429.00	$76,961.24	101.14%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	38,531.00	783,931.00	722,900.00	61,031.00	108.44
TOTAL OTHER FINANCING SOURCES	$38,531.00	$783,931.00	$722,900.00	$61,031.00	108.44%
TOTAL REVENUES	123,920.25	6,839,390.24	6,762,429.00	76,961.24	101.14
EXPENDITURES					
Program Expenses	6,856.45	228,860.22	246,820.00	(17,959.78)	92.72
Operations & Supplies Expense	58,003.99	484,197.81	501,480.00	(17,282.19)	96.55
Utilities Expense	30,381.81	206,371.13	239,773.00	(33,401.87)	86.07
Legal Expenses	0.00	3,027.00	2,700.00	327.00	112.11
Professional Services	3,089.00	85,796.30	88,317.00	(2,520.70)	97.15
Bldg & Grounds Maintenance	39,957.56	477,763.18	487,953.00	(10,189.82)	97.91
Property Tax Administration/LAFCO	0.00	84,058.11	79,783.00	4,275.11	105.36
laries Expense	300,644.59	2,348,949.42	2,389,386.00	(40,436.58)	98.31
nefits & Payroll Costs	107,520.26	1,018,801.24	1,061,894.00	(43,092.76)	95.94
Fixed Asset Expense	1,628.00	117,761.28	116,700.00	1,061.28	100.91

Auburn Rec & Park
Profit & Loss - Summary
4/1/2025 To 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	1,426.88	472,843.62	478,572.00	(5,728.38)	98.80
Debt Service	2,407.06	156,023.66	155,999.00	24.66	100.02
TOTAL EXPENDITURES	551,915.60	5,684,452.97	5,849,377.00	(164,924.03)	97.18
OTHER EXPENSING SOURCES					
Transfers Out	38,531.00	783,931.00	722,900.00	61,031.00	108.44
TOTAL OTHER EXPENSING SOURCES	38,531.00	783,931.00	722,900.00	61,031.00	108.44
TOTAL EXPENDITURES	$551,915.60	$5,684,452.97	$5,849,377.00	($164,924.03)	97.18%
REVENUE OVER EXPENSES	($427,995.35)	$1,154,937.27	$913,052.00	$241,885.27	126.49%
NET REVENUE OVER EXPENDITURES	($427,995.35)	$1,154,937.27	$913,052.00	$241,885.27	126.49%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2025 to 1/31/2026

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	13,974.00	109,913.50	106,526.00	3,387.50	103.18
Skyridge DSC Rev	29,839.00	214,881.19	213,530.00	1,351.19	100.63
Day Camp Skyridge Rev	0.00	46,210.40	46,210.00	0.40	100.00
Day Camp (REC) Rev	1,604.00	175,377.98	170,781.00	4,596.98	102.69
Day Camp Memberships	0.00	9,010.00	9,010.00	0.00	100.00
Day Camp (REG) Rev	0.00	61,257.25	61,027.00	230.25	100.38
Preschool Revenue	0.00	35,355.20	38,748.00	(3,392.80)	91.24
Newcastle DSC Revenue	23,958.00	211,451.49	217,556.00	(6,104.51)	97.19
Adult Softball	0.00	34,693.25	35,271.00	(577.75)	98.36
Adult Basketball	1,875.00	14,770.45	13,480.00	1,290.45	109.57
Adult Volleyball	2,765.00	9,283.50	8,014.00	1,269.50	115.84
Pickle Ball Revenue	100.00	507.50	273.00	234.50	185.90
Adult Classes	7,187.00	35,969.15	35,565.00	404.15	101.14
Adult Class Rev - Bureau	830.00	2,069.00	3,951.00	(1,882.00)	52.37
Bocce Ball Prog Revenue	0.00	2,772.00	2,772.00	0.00	100.00
Youth Basketball	185.00	152,582.50	140,000.00	12,582.50	108.99
Youth Classes	2,116.00	48,783.75	45,893.00	2,890.75	106.30
Youth Class Rev - Bureau	0.00	810.00	1,110.00	(300.00)	72.97
Youth Volleyball	0.00	8,702.00	8,702.00	0.00	100.00
Aquatic Activities - Sierra Pool	0.00	16,877.70	16,878.00	(0.30)	100.00
Master Swim Revenue	0.00	6,095.40	6,095.00	0.40	100.01
Public Swim - MS Sierra Pool	0.00	32,666.29	32,666.00	0.29	100.00
Public Swim - Placer Hills Pool	0.00	6,752.00	6,752.00	0.00	100.00
Swim Lessons	0.00	39,232.00	39,232.00	0.00	100.00
Swim Lessons - PH	0.00	12,212.00	12,212.00	0.00	100.00
Swim Team Revenue	0.00	30,207.75	30,208.00	(0.25)	100.00
Synchro Team	0.00	14,415.00	14,285.00	130.00	100.91

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	0.00	67,195.00	67,195.00	0.00	100.00
Youth Camp Rev - Bureau	0.00	34,800.00	34,800.00	0.00	100.00
Special Events Rev - Preschool	0.00	3,710.00	3,710.00	0.00	100.00
Party In The Park Revenue	0.00	9,713.86	9,727.00	(13.14)	99.87
Santa's Chest Rev	0.00	3,000.00	1,000.00	2,000.00	300.00
Obstacle Race Revenue	0.00	23,622.18	23,305.00	317.18	101.36
Auburn Harvest Festival Rev	1,425.00	14,511.20	10,681.00	3,830.20	135.86
Egg Hunt Revenue	0.00	1,476.00	1,476.00	0.00	100.00
Parks N Big Trucks Event Revenue	0.00	3,200.00	3,100.00	100.00	103.23
Movie in the Park Event Revenue	0.00	950.00	925.00	25.00	102.70
Out of District Fees	602.00	16,020.71	15,021.00	999.71	106.66
Out of District Fees - Bureau	134.00	1,133.00	916.00	217.00	123.69
Total Parks and Recreation Services	86,594.00	1,512,190.20	1,488,603.00	23,587.20	101.59
Rents & Concessions					
Fee Waivers, Public	(1,102.95)	(6,075.83)	(4,603.00)	(1,472.83)	132.00
Fee Waivers, Public, Reclamation	(318.50)	(2,329.01)	(1,474.00)	(855.01)	158.01
Blue Bird Room-CVCC	199.60	1,996.00	1,798.00	198.00	111.01
Stella Irving Rental Revenue - Rec	0.00	2,463.40	2,463.00	0.40	100.02
Lakeside Rental Revenue - Reg	1,545.60	16,709.94	14,609.00	2,100.94	114.38
Sierra Room Rental - CVCC	2,219.20	19,402.40	14,057.00	5,345.40	138.03
Sunset Room Rental - CVCC	163.72	767.50	924.00	(156.50)	83.06
Canyon View Room Rental - CVCC	0.00	3,913.62	5,736.00	(1,822.38)	68.23
Foothills Room Rental - CVCC	136.50	7,342.23	6,611.00	731.23	111.06
Pool Rental Rev - Sierra/Splash	0.00	10,060.88	10,061.00	(0.12)	100.00
Pool Rental Rev - Placer Hills	0.00	1,800.00	1,800.00	0.00	100.00
American River Room - CVCC	0.00	382.20	382.00	0.20	100.05
Conference Rental Revenue - Rec	0.00	1,503.72	1,504.00	(0.28)	99.98
Board Room Rental	200.00	600.00	0.00	600.00	0.00

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Overlook Modular Rent	666.20	6,662.00	6,661.00	1.00	100.02
Gazebo Rentals	0.00	350.00	234.00	116.00	149.57
Gym Rental Revenue - Rec	0.00	1,039.50	1,039.00	0.50	100.05
Gym Rental Revenue - Reg	1,026.00	14,987.00	14,368.00	619.00	104.31
Tutor Totter Lease Agreement	664.20	6,603.32	5,943.00	660.32	111.11
Kitchen Rental Revenue - Rec	0.00	522.00	522.00	0.00	100.00
Kitchen Rental Revenue - CVCC	50.00	640.80	478.00	162.80	134.06
Picnic Area Rental Revenue - Rec	64.00	9,789.00	9,780.00	9.00	100.09
Picnic Area Rental Revenue - Reg	0.00	1,696.00	1,856.00	(160.00)	91.38
Picnic Area Rental Revenue - Ash	0.00	1,000.00	1,223.00	(223.00)	81.77
Picnic Area Rental Revenue - MV	96.00	4,797.00	4,925.00	(128.00)	97.40
Field "Recreation" Rental Revenue	384.00	6,516.35	6,040.00	476.35	107.89
Field "Bill Beane" Rental - Reg A	99.30	3,292.00	2,968.00	324.00	110.92
Field "Softball" Rental - MV	0.00	5,350.30	4,962.00	388.30	107.83
Field Rental - CV	0.00	1,835.10	2,417.00	(581.90)	75.93
Field Soccer/Baseball-Winchester	0.00	3,940.80	4,289.00	(348.20)	91.88
Field "Beggs" Rental - Rec	417.00	6,383.68	5,443.00	940.68	117.28
Field B (softball) Rev - Reg	278.40	7,439.20	7,103.00	336.20	104.73
Field "James" Rental - Rec	1,190.70	16,580.70	16,032.00	548.70	103.42
Field C (Baseball) Rental - Reg	0.00	6,887.90	7,805.00	(917.10)	88.25
Bocce Ball Field Rental	0.00	264.00	264.00	0.00	100.00
Field "Soccer Regional" Rental	0.00	3,705.30	4,806.00	(1,100.70)	77.10
Field "Soccer A" Rental - MV	0.00	4,289.10	2,549.00	1,740.10	168.27
Field "Soccer A" Rental - Railhead	0.00	9,312.85	10,357.00	(1,044.15)	89.92
Field - PH Soccer Field	0.00	567.00	903.00	(336.00)	62.79
Field "Soccer B" Rental - Railhead	0.00	10,306.29	11,056.00	(749.71)	93.22
Field "Peewee Soccer" Rental - MV	0.00	0.00	1,257.00	(1,257.00)	0.00
Misc Rents & Concessions	76.41	921.06	923.00	(1.94)	99.79
Misc Rents & Concessions - Bureau	826.80	4,520.81	4,619.00	(98.19)	97.87
Custodial Fees	650.00	14,610.32	14,332.00	278.32	101.94

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	400.00	3,863.00	4,018.00	(155.00)	96.14
Set up/Take Down Fees	0.00	130.00	(77.00)	207.00	(168.83)
Set up/Take Down Fees - Bureau	50.00	944.00	1,055.00	(111.00)	89.48
Total Rents and Concessions	9,982.18	218,283.43	214,018.00	4,265.43	101.99
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	500.00	500.00	0.00	100.00
Advertising Revenue	0.00	575.00	0.00	575.00	0.00
MV Comm Ctr Rentals	(506.50)	420.00	92.00	328.00	456.52
Alcohol Permit Fee	50.00	3,594.00	4,348.00	(754.00)	82.66
Alcohol Permit - Bureau	50.00	773.00	697.00	76.00	110.90
MVCC - Alcohol fee	(50.00)	50.00	0.00	50.00	0.00
MVCC Custodial Fee	(100.00)	50.00	0.00	50.00	0.00
Miscellaneous Income - Admin.	0.00	4,362.70	4,363.00	(0.30)	99.99
Miscellaneous Revenue - Recreation	0.00	2,400.00	0.00	2,400.00	0.00
Verizon Wireless Lease	3,045.31	34,654.89	35,654.00	(999.11)	97.20
Miscellaneous Income - Youth Services	0.00	401.11	0.00	401.11	0.00
Miscellaneous Income - F & G	0.00	21,944.41	7,266.00	14,678.41	302.02
T Shirt Sales	0.00	180.00	180.00	0.00	100.00
Total Miscellaneous Revenue	2,488.81	69,905.11	53,100.00	16,805.11	131.65
Grants & Donations					
Youth Assistance Rev	8,535.37	11,178.92	7,601.00	3,577.92	147.07
Community Assistance Fund Revenue	324.53	324.53	0.00	324.53	0.00
Donation Rev - Rec	0.00	1,952.90	1,953.00	(0.10)	100.00
Donation Rev - Aqua	0.00	2,391.68	2,392.00	(0.32)	99.99
Donation Rev - F & G	3,804.27	21,693.39	17,889.00	3,804.39	121.27

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donations - Bike Park	5,332.75	5,332.75	0.00	5,332.75	0.00
Grant Proceeds - Y. Services	3,542.00	31,816.00	13,494.00	18,322.00	235.78
Total Grants and Donations	21,538.92	74,690.17	43,329.00	31,361.17	172.38
Interest Income					
Interest Income - Other	38.06	462.77	357.00	105.77	129.63
Interest Revenue - County	0.00	71,968.74	80,233.00	(8,264.26)	89.70
Interest - City Trust	0.00	9,454.59	7,037.00	2,417.59	134.36
Interest - Pension Trust	0.00	60,636.86	62,126.00	(1,489.14)	97.60
CA CLASS Interest	3,278.28	23,654.54	20,000.00	3,654.54	118.27
Total Interest Income	3,316.34	166,177.50	169,753.00	(3,575.50)	97.89
Project Revenue - Government					
City Mitigation Revenue	0.00	188,690.44	187,465.00	1,225.44	100.65
Total Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Tax Revenue					
Current Secured Property Taxes General	0.00	3,924,017.41	3,904,540.00	19,477.41	100.50
Homeowner's Prop. Tax Relief	0.00	19,754.83	20,505.00	(750.17)	96.34
Current Unsecured Prop Taxes General	0.00	88,255.36	88,170.00	85.36	100.10
Current Supplemental Property Taxes	0.00	107,004.08	121,044.00	(14,039.92)	88.40
Unitary & Op Non-unitary Tax	0.00	145,527.17	141,811.00	3,716.17	102.62
Delinq Unsecured Property Taxes	0.00	1,725.52	1,414.00	311.52	122.03
Timber Tax Guarantee	0.00	0.76	1.00	(0.24)	76.00
Atwood Tax Revenue	0.00	30,626.59	30,896.00	(269.41)	99.13

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Supplimental Tax Rev	0.00	91.94	129.00	(37.06)	71.27
Less: Atwood Tax Offset for Mutual Benefit	0.00	(1,634.10)	(1,634.00)	(0.10)	100.01
Atwood - Contrubution for Mut Benefit	0.00	1,634.10	1,634.00	0.10	100.01
Delinquent Secured Property Taxes	0.00	(7.19)	236.00	(243.19)	(3.05)
Railroad Unitary Property Taxes	0.00	3,102.39	2,889.00	213.39	107.39
RDA Pass-Throughs	0.00	289,354.53	294,434.00	(5,079.47)	98.28
Pipeline	0.00	0.00	92.00	(92.00)	0.00
Total Tax Revenue	0.00	4,609,453.39	4,606,161.00	3,292.39	100.07
TOTAL OPERATING REVENUE	$123,920.25	$6,839,390.24	$6,762,429.00	$76,961.24	101.14%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	38,531.00	208,931.00	147,900.00	61,031.00	141.27
Transfers In - Equipment Reserve	0.00	220,000.00	220,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	350,000.00	350,000.00	0.00	100.00
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	38,531.00	783,931.00	722,900.00	61,031.00	108.44
TOTAL REVENUES	123,920.25	6,839,390.24	6,762,429.00	76,961.24	101.14

EXPENDITURES

Program Expenses

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Adult Classes	1,933.25	19,246.95	21,475.00	(2,228.05)	89.63
Instructor/Adult Classes - Bureau	0.00	471.25	1,492.00	(1,020.75)	31.59
Instructor/Youth Classes	1,439.80	33,575.70	35,918.00	(2,342.30)	93.48
Instr/Youth Classes - Bureau	0.00	351.00	585.00	(234.00)	60.00
Officials/Adult Softball	0.00	13,476.43	14,122.00	(645.57)	95.43
Officials/Adult Basketball	474.00	7,558.00	9,110.00	(1,552.00)	82.96
Officials/Youth Volleyball	0.00	182.00	182.00	0.00	100.00
Instructor/Youth Camps	0.00	47,931.00	48,967.00	(1,036.00)	97.88
Instr/Y Camp - Bureau	0.00	19,188.00	19,188.00	0.00	100.00
Aub Elem/Program Exp	375.44	2,637.32	2,515.00	122.32	104.86
Skyridge/Program Exp	370.77	4,260.41	3,959.00	301.41	107.61
Day Camp Skyridge Program Exp	0.00	1,759.15	1,759.00	0.15	100.01
Day Camp/Rec Program Exp	59.75	4,732.04	5,601.00	(868.96)	84.49
Day Camp REG Expense	0.00	1,886.98	1,887.00	(0.02)	100.00
Preschool - Program Exp	78.43	1,628.54	2,422.00	(793.46)	67.24
Newcastle Program Expense	340.25	3,999.84	4,961.00	(961.16)	80.63
Adult Softball Expense	0.00	808.85	1,868.00	(1,059.15)	43.30
Adult Basketball Expense	0.00	0.00	158.00	(158.00)	0.00
Youth Basketball Expense	129.84	14,938.12	21,896.00	(6,957.88)	68.22
Youth Volleyball Expense	0.00	2,753.36	2,753.00	0.36	100.01
Aquatic Activities	0.00	1,256.14	1,256.00	0.14	100.01
Public Swim Expense	0.00	1,597.68	1,609.00	(11.32)	99.30
Public Swim Exp - PH Pool	0.00	146.54	147.00	(0.46)	99.69
Swim Team	0.00	1,723.17	715.00	1,008.17	241.00
Synchro Team Expenses	0.00	1,644.09	1,915.00	(270.91)	85.85
Special Events Expenses	394.00	780.40	2,261.00	(1,480.60)	34.52
Special Events Exp - Preschool	0.00	463.33	463.00	0.33	100.07
Party in the Park Expenses	0.00	13,536.58	13,777.00	(240.42)	98.26
Santa's Chest Expenses	860.92	1,020.75	0.00	1,020.75	0.00
Obstacle Race Expense	400.00	12,146.03	12,648.00	(501.97)	96.03

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Auburn Harvest Festival Expenses	0.00	10,312.51	8,120.00	2,192.51	127.00
Egg Hunt Expenses	0.00	448.46	448.00	0.46	100.10
Parks N Big Trucks Expense	0.00	1,228.20	1,185.00	43.20	103.65
Movie in the Park Event Expense	0.00	1,171.40	1,458.00	(286.60)	80.34
Total Program Expenses	6,856.45	228,860.22	246,820.00	(17,959.78)	92.72
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(149.81)	(150.00)	0.19	99.87
Merchant Fees - Youth Services	1,635.78	18,676.21	18,955.00	(278.79)	98.53
Merchant Fees - Cust Serv	780.43	16,038.08	16,534.00	(495.92)	97.00
Discounts Taken	(5.99)	123.29	(30.00)	153.29	(410.97)
T Shirt Expense (sales)	0.00	1,313.39	0.00	1,313.39	0.00
Cal Card Incentives	0.00	(2,409.22)	(2,607.00)	197.78	92.41
Penalties	0.00	2,026.26	2,026.00	0.26	100.01
Donations Expense	0.00	820.00	820.00	0.00	100.00
Telephone - Placer Hills Pool	176.03	1,359.49	1,187.00	172.49	114.53
Telephone - Cust Serv	537.84	5,332.22	5,380.00	(47.78)	99.11
Telephone (CVCC) - Admin	488.40	4,760.27	4,756.00	4.27	100.09
Gift Certificates Expensed (donated)	(60.00)	224.00	654.00	(430.00)	34.25
Telephone - Youth Services	52.31	270.38	260.00	10.38	103.99
Telephone - Recreation	0.00	66.64	67.00	(0.36)	99.46
Telephone - Preschool	0.00	0.00	17.00	(17.00)	0.00
Telephone - Preschool	2.86	13.35	0.00	13.35	0.00
Telephone - Facilities & Grounds	2,237.82	10,411.94	9,489.00	922.94	109.73
Telephone - Day Camp	55.42	695.62	1,190.00	(494.38)	58.46
Telephone - Newcastle	275.12	571.22	376.00	195.22	151.92
Telephone - Aub El	71.38	380.79	423.00	(42.21)	90.02
Telephone - Skyridge	141.56	709.16	802.00	(92.84)	88.42
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Postage - Admin	0.00	400.60	707.00	(306.40)	56.66
Activity Guide Expense	16,735.36	35,068.81	32,984.00	2,084.81	106.32
Youth Assistance Expense	0.00	5,709.00	8,138.00	(2,429.00)	70.15
Bank & Credit Card Fees	0.00	0.00	(12.00)	12.00	0.00
CEPPT Charges	0.00	1,124.33	1,066.00	58.33	105.47
Office Supplies - Rec	422.52	904.89	602.00	302.89	150.31
Office Supplies - Youth Services	96.49	482.38	478.00	4.38	100.92
Office Supplies - F & G	664.86	1,335.49	1,453.00	(117.51)	91.91
Office Supplies-Cust Serv	817.46	3,421.16	2,764.00	657.16	123.78
Office Supplies - Admin	797.62	3,959.44	5,062.00	(1,102.56)	78.22
Office Equip Rental - Cust Serv	171.41	2,380.72	2,219.00	161.72	107.29
Office Equip Rental - Admin	257.45	2,414.70	3,035.00	(620.30)	79.56
Office Equip Maint - Cust Serv	0.00	1,266.88	1,441.00	(174.12)	87.92
Office Equip Maint - Admin	86.82	437.23	411.00	26.23	106.38
Dining Expense - F&G	52.27	128.19	250.00	(121.81)	51.28
Dining Expense - CS	0.00	150.00	203.00	(53.00)	73.89
Dining Expense	265.00	875.00	500.00	375.00	175.00
Gas/Mileage Expense - C.Serv	56.00	413.00	386.00	27.00	107.00
Gas/Mileage Expense - Admin	29.40	889.00	867.00	22.00	102.54
Gas/Mileage Expense - Rec.	37.80	424.90	432.00	(7.10)	98.36
Gas/Mileage Expense - Aqua	0.00	41.30	27.00	14.30	152.96
Gas/Mileage Expense - YS	4.62	302.82	379.00	(76.18)	79.90
Gas/Mileage - Preschool	0.00	6.30	22.00	(15.70)	28.64
Cleaning Supplies - YS	0.00	483.55	484.00	(0.45)	99.91
Gas/Mileage Expense - F & G	3,266.15	40,013.85	41,141.00	(1,127.15)	97.26
General Administrative Exp - Admin	48.00	1,015.44	1,210.00	(194.56)	83.92
Atwood- Liability Insurance	1,800.00	1,800.00	0.00	1,800.00	0.00
Liability Insurance - Admin	20,010.75	195,631.25	197,432.00	(1,800.75)	99.09
\twood Liability Insurance	(1,800.00)	0.00	0.00	0.00	0.00
3oard Expense	0.00	385.60	736.00	(350.40)	52.39

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Public Relations/Marketing - Cust Serv	(1,122.89)	2,115.86	2,254.00	(138.14)	93.87
Miscellaneous Expense	0.00	5.36	0.00	5.36	0.00
Dues and Subscriptions-Youth Services	0.00	240.00	344.00	(104.00)	69.77
Dues and Subscriptions - Cust Service	51.61	51.61	54.00	(2.39)	95.57
Dues and Subscriptions - Admin	51.61	13,641.61	14,357.00	(715.39)	95.02
Dues and Subscriptions - Rec.	0.00	869.00	1,049.00	(180.00)	82.84
Dues and Subscriptions - F & G	0.00	485.88	665.00	(179.12)	73.07
Staff Appreciation - Aquatics	0.00	25.00	(169.00)	194.00	(14.79)
Staff Appreciation - Youth Services	0.00	50.00	341.00	(291.00)	14.66
Staff Appreciation - F & G	37.55	97.40	170.00	(72.60)	57.29
Staff Appreciation - Admin	0.00	25.00	175.00	(150.00)	14.29
Company Celebrations	442.73	2,278.33	2,024.00	254.33	112.57
Bad Debts Expense - Y Services	0.00	3,198.79	0.00	3,198.79	0.00
Staff Development - Rec.	170.00	544.30	351.00	193.30	155.07
Staff Development - Aquatics	0.00	536.00	519.00	17.00	103.28
Staff Development - Youth Services	0.00	142.84	482.00	(339.16)	29.64
Staff Development - F & G	260.00	5,840.71	7,916.00	(2,075.29)	73.78
Uniform Exp - Aquatics	0.00	154.50	107.00	47.50	144.39
Uniform Exp - YS	0.00	100.55	100.00	0.55	100.55
Uniform Exp - F & G	0.00	1,792.45	1,601.00	191.45	111.96
Small Equip - Rec Dept	0.00	1,369.36	2,400.00	(1,030.64)	57.06
Small Equipment - Aqua	0.00	6,108.02	4,765.00	1,343.02	128.19
Small Equipment - Y Serv	0.00	1,467.69	808.00	659.69	181.65
Small Tools & Equip - Facilitites and Grounds	889.43	21,566.21	29,909.00	(8,342.79)	72.11
Small Equipment - Admin	0.00	309.85	0.00	309.85	0.00
Field Marking Expense	0.00	1,068.47	5,164.00	(4,095.53)	20.69
Safety Supplies - F & G	69.57	2,354.31	7,027.00	(4,672.69)	33.50
Safety Supplies - Aquatics	0.00	337.95	338.00	(0.05)	99.99
Restroom Supplies - Recreation Park	188.20	3,375.03	3,346.00	29.03	100.87
Restroom Supplies - Regional Park	215.12	1,927.57	1,782.00	145.57	108.17

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Ashford Park	94.76	758.57	726.00	32.57	104.49
Restroom Supplies - Meadow Vista Park	111.10	850.22	886.00	(35.78)	95.96
Restroom Supplies - Railhead Park	127.50	926.99	911.00	15.99	101.76
Restroom Supplies - Overlook Park	127.50	926.97	924.00	2.97	100.32
Restroom Supplies - Placer Hills Park	94.77	758.57	721.00	37.57	105.21
Restroom Supplies - Rec Comm Ctr	331.38	2,812.36	3,606.00	(793.64)	77.99
Restroom Supplies - Reg Comm Ctr	288.56	2,319.09	2,244.00	75.09	103.35
Restroom Supplies - CVCC Comm Ctr	333.99	2,613.83	2,392.00	221.83	109.27
Sanitation - Reg Pk - Toilet	530.00	2,825.00	2,855.00	(30.00)	98.95
Sanitation - Reg - ADA PB Toilet	530.00	3,025.00	2,790.00	235.00	108.42
Sanitation - CVCC Bike Park Port Toilet	530.00	2,825.00	2,590.00	235.00	109.07
Sanitation - Rec Pk - Debris Box	2,041.98	15,472.08	15,056.00	416.08	102.76
Sanitation - Reg Pk - Disposal	693.44	6,495.92	6,511.00	(15.08)	99.77
Sanitation - MV - Disposal	473.14	4,172.03	4,182.00	(9.97)	99.76
Sanitation - CVCC - Disposal	234.00	2,082.09	2,086.00	(3.91)	99.81
Bad Debt Expense - Cust Serv	0.00	55.33	55.00	0.33	100.60
Total Operations & Supplies	58,003.99	484,197.81	501,480.00	(17,282.19)	96.55
Utilities Expense					
Lights - Rec Pk Beggs Field	222.83	4,555.04	4,892.00	(336.96)	93.11
Lighting Reimb.-Beggs Field	0.00	(1,652.24)	(1,573.00)	(79.24)	105.04
Lights - Rec Pk James Field	226.33	11,146.31	10,953.00	193.31	101.77
Lighting Reimb.-James Field	(118.80)	(6,385.18)	(6,741.00)	355.82	94.72
Lights - Rec Field	390.18	933.24	1,307.00	(373.76)	71.40
Lighting Reimb.-Rec Field	0.00	(1,612.64)	(1,573.00)	(39.64)	102.52
Gas/Elect - Rec Comm Ctr - Fac & Grds	4,553.04	23,111.74	24,874.00	(1,762.26)	92.92
Gas/Electric - Reg Comm Ctr	5,243.68	6,898.74	5,671.00	1,227.74	121.65
Gas/Electric - CV Comm Ctr	195.03	1,061.64	1,098.00	(36.36)	96.69

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric Reimb.- CV Comm Ctr	(195.03)	(1,170.15)	(1,111.00)	(59.15)	105.32
Gas/Electric - CVCC	4,789.25	16,408.30	21,927.00	(5,518.70)	74.83
Gas/Electric - Sierra Pool	1,302.08	10,847.60	30,572.00	(19,724.40)	35.48
Gas/Electric - PH Pool	475.98	(326.35)	1,959.00	(2,285.35)	(16.66)
Electric - Day Camp	649.06	4,020.23	3,976.00	44.23	101.11
Gas/Elec - Recreation Park	1,605.00	19,053.84	19,917.00	(863.16)	95.67
Gas/Electric - Reg Park	3,731.77	13,208.53	9,869.00	3,339.53	133.84
Lighting Reimb.- Reg Park	0.00	(5,685.74)	(5,827.00)	141.26	97.58
Gas/Electric - Ashford Park	185.20	4,381.94	4,131.00	250.94	106.08
Gas/Electric - MV Park	295.39	6,057.46	6,560.00	(502.54)	92.34
Electric - Railhead Park	126.05	4,184.44	5,153.00	(968.56)	81.20
Lighting Reimb.-Railhead	(122.47)	(1,154.46)	(2,121.00)	966.54	54.43
Gas/Electric - Overlook Park	0.00	75.85	175.00	(99.15)	43.34
Gas/Electric - Winchester Park	16.56	1,572.91	1,577.00	(4.09)	99.74
Reimbursements - Gas/Elec Pool	0.00	(19,448.03)	(19,448.00)	(0.03)	100.00
Water - Rec Comm Ctr	2,349.76	6,004.26	6,354.00	(349.74)	94.50
Water - Reg Comm Ctr	338.04	1,969.22	2,303.00	(333.78)	85.51
Water - CV Comm Ctr	(15.74)	(3.64)	525.00	(528.64)	(0.69)
Water - CVCC	403.34	3,375.27	4,810.00	(1,434.73)	70.17
Water - Sierra Pool	0.00	5,286.04	5,618.00	(331.96)	94.09
Water - PH Pool	0.00	288.18	307.00	(18.82)	93.87
Water - Rec Park	440.64	5,153.27	4,888.00	265.27	105.43
Water - Regional Park	326.47	9,012.66	9,539.00	(526.34)	94.48
Water - Ashford Park	322.92	4,253.92	4,459.00	(205.08)	95.40
Water - MV Park	631.54	14,647.41	12,526.00	2,121.41	116.94
Water - CV Park	55.08	4,366.94	4,589.00	(222.06)	95.16
Water - Railhead Park	399.13	4,553.73	4,895.00	(341.27)	93.03
Water - CVCC Park	403.32	3,375.23	3,519.00	(143.77)	95.91

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Overlook Park	834.54	9,557.67	10,988.00	(1,430.33)	86.98
Water - Placer Hills Park	109.35	5,385.67	6,093.00	(707.33)	88.39
Water - Atwood	212.29	2,564.43	3,496.00	(931.57)	73.35
Water - Ridge Runners Field	0.00	5,453.59	7,602.00	(2,148.41)	71.74
Reimb - Water - Sierra Pool	0.00	(2,449.41)	(2,449.00)	(0.41)	100.02
Sanitation - Rec Park (Sewer)	0.00	9,807.00	9,807.00	0.00	100.00
Sanitation - Regional Park (Sewer)	0.00	10,152.71	10,153.00	(0.29)	100.00
Sanitation - Ashford Park (Sewer)	0.00	1,880.28	1,880.00	0.28	100.02
Sanitation - Railhead Park (Sewer)	0.00	182.52	183.00	(0.48)	99.74
Sanitation - Overlook (Sewer)	0.00	772.68	773.00	(0.32)	99.96
Sanitation - CVCC (Sewer)	0.00	10,698.48	10,698.00	0.48	100.00
Total Utilities Expense	30,381.81	206,371.13	239,773.00	(33,401.87)	86.07
Legal Expenses					
Legal Fees	0.00	3,027.00	2,700.00	327.00	112.11
Total Legal Expense	0.00	3,027.00	2,700.00	327.00	112.11
Professional Services					
Professional Services - Rec	1,073.00	8,584.00	10,066.00	(1,482.00)	85.28
Professional Services - F & G	0.00	1,877.50	2,779.00	(901.50)	67.56
Atwood - Professional Services	0.00	5,786.90	5,771.00	15.90	100.28
Professional Services - C Serv	0.00	16,916.34	17,050.00	(133.66)	99.22
Professional Services - Admin	2,016.00	33,131.56	33,151.00	(19.44)	99.94
Accounting/Auditor Fees	0.00	19,500.00	19,500.00	0.00	100.00

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Professional Services	3,089.00	85,796.30	88,317.00	(2,520.70)	97.15
Bldg & Ground Maintenance					
Vehicle Maintenance	1,987.69	27,485.51	33,579.00	(6,093.49)	81.85
Equipment Rental	0.00	135.00	1,135.00	(1,000.00)	11.89
Irrigation Supplies - General	90.09	2,672.48	3,502.00	(829.52)	76.31
Maint - Recreation Field	42.90	1,046.43	2,089.00	(1,042.57)	50.09
Maint - James Field	42.90	9,771.69	11,449.00	(1,677.31)	85.35
Maint - Beggs Field	85.80	2,872.49	3,158.00	(285.51)	90.96
Maint - Sierra Pool	3,009.55	41,196.91	50,685.00	(9,488.09)	81.28
Reimbursement- Maint Pool	0.00	(7,993.45)	(7,993.00)	(0.45)	100.01
Maint & Repairs - Equipment	11,369.98	88,129.09	72,773.00	15,356.09	121.10
Maint - PH Pool	339.67	26,702.29	25,373.00	1,329.29	105.24
Maint - MV Soccer Field	0.00	0.00	14.00	(14.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	14.31	119.00	(104.69)	12.03
Rep/Maint - Day Camp	94.14	3,702.13	3,537.00	165.13	104.67
Maint - Recreation Park	1,612.62	35,640.83	38,287.00	(2,646.17)	93.09
Maint - Regional Park	4,628.21	40,193.51	38,160.00	2,033.51	105.33
Maint - Ashford Park	400.17	8,932.01	10,345.00	(1,412.99)	86.34
Maint - Meadow Vista Park	323.36	21,819.81	22,496.00	(676.19)	96.99
Maint - Christian Valley Park	0.00	1,280.67	1,875.00	(594.33)	68.30
Maint - Railhead Park	399.01	5,087.01	5,433.00	(345.99)	93.63
Maint - CVCC Park	0.00	6,820.63	7,010.00	(189.37)	97.30
Maint - Overlook Park	480.50	5,915.98	6,709.00	(793.02)	88.18
Maint - Placer Hills Park	0.00	1,122.01	1,222.00	(99.99)	91.82
Maint - Pocket Parks	0.00	300.63	473.00	(172.37)	63.56
Maint - Mt. Vernon Park	0.00	0.00	52.00	(52.00)	0.00
Maint - Winchester Park	0.00	1,066.80	1,164.00	(97.20)	91.65
Maint - Atwood	5.44	2,314.14	6,892.00	(4,577.86)	33.58

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Shockley Park	0.00	0.00	64.00	(64.00)	0.00
Maint - Bike Park	260.40	10,481.76	11,285.00	(803.24)	92.88
Rep/Maint - Skyridge	0.00	0.00	1,906.00	(1,906.00)	0.00
Maint - Ashley Dog Park	5.44	3,456.00	616.00	2,840.00	561.04
Rep/Maint - Preschool	0.00	0.00	14.00	(14.00)	0.00
Maint - Recreation Comm Ctr	6,027.47	22,956.75	17,420.00	5,536.75	131.78
Maint - Regional Comm Ctr	2,925.75	27,756.60	28,078.00	(321.40)	98.86
Maint - Christian Valley Comm Ctr	0.00	1,514.22	1,355.00	159.22	111.75
Maint - CVCC Comm Ctr	599.35	18,686.94	21,507.00	(2,820.06)	86.89
Maint - Overlook Modular	0.00	331.50	400.00	(68.50)	82.88
Maint - Regional Tennis/Pickleball Courts	0.00	37.53	332.00	(294.47)	11.30
Maint - RH Soccer A	21.45	6,565.64	7,320.00	(754.36)	89.70
Maint - Regional Field Soccer	0.00	5,794.46	5,908.00	(113.54)	98.08
Maint - MV PeeWee Soccer	0.00	228.33	275.00	(46.67)	83.03
Maint - RH Soccer B	21.45	6,596.33	7,096.00	(499.67)	92.96
Maint - Regional Bill Bean Field	192.34	3,082.76	3,119.00	(36.24)	98.84
Maint - Regional Field B	57.20	1,472.10	1,382.00	90.10	106.52
Maint - Regional Field C	100.10	3,184.56	3,249.00	(64.44)	98.02
Tree Maint - Rec Park	0.00	5,000.00	5,000.00	0.00	100.00
Tree Maint - Reg Park	0.00	5,000.00	5,000.00	0.00	100.00
Vandalism Repairs Expense	4,834.58	29,388.79	27,089.00	2,299.79	108.49
Total Building and Grounds Maintenance	39,957.56	477,763.18	487,953.00	(10,189.82)	97.91
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	0.00	200.00	284.00	(84.00)	70.42
Property Tax Administration	0.00	76,190.37	71,822.00	4,368.37	106.08
.afco Fees	0.00	7,358.23	7,360.00	(1.77)	99.98
\twood - County Collection Fee	0.00	309.51	317.00	(7.49)	97.64

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Property Tax Administration/LAFCO	0.00	84,058.11	79,783.00	4,275.11	105.36
Salaries Expense					
Wages - (Y.Serv) - Manager	8,484.00	59,238.73	59,895.00	(656.27)	98.90
Wages - (Y.Serv) - Admin Part Time	254.18	254.18	0.00	254.18	0.00
Wages - (Cust Serv) - Full Time	17,682.64	129,172.88	129,136.00	36.88	100.03
Less: Atwood Admin offset	0.00	(1,533.10)	(1,533.00)	(0.10)	100.01
Wages - (Admin) - Full Time	24,092.92	152,574.19	147,621.00	4,953.19	103.36
Wages - (Admin) - Part Time	12,146.14	84,374.77	78,427.00	5,947.77	107.58
Atwood - Admin Wages & Roll ups	0.00	1,533.10	1,533.00	0.10	100.01
Wages - (Admin) - Board Pay	2,500.00	22,250.00	22,250.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	10,663.47	65,197.69	65,424.00	(226.31)	99.65
Wages - (Y.Serv) - AE Maint	48.31	409.13	372.00	37.13	109.98
Wages - (Y.Serv) - Skyridge - PT	15,808.17	100,696.13	105,786.00	(5,089.87)	95.19
Wages - (Y.Serv) - Skyridge Maint	0.00	12.44	58.00	(45.56)	21.45
Wages - (Y.Serv) - Day Camp Skyridge PT	0.00	20,969.41	21,059.00	(89.59)	99.58
Wages - (Y.Serv) - Day Camp - PT	7,466.23	95,479.63	96,431.00	(951.37)	99.01
Wages - (Y.Serv) - DC Maint	0.00	1,832.43	1,877.00	(44.57)	97.63
Wages - (Y.Serv) - Reg Day Camp	0.00	26,260.03	26,260.00	0.03	100.00
Wages - (Rec) - Full Time	22,410.96	159,328.95	159,166.00	162.95	100.10
Wages - (Y.Serv) - Newcastle- PT	13,702.66	101,079.48	102,290.00	(1,210.52)	98.82
Wages - (Y.Serv) - NC Maint	0.00	82.01	16.00	66.01	512.56
Wages - (Rec) - Part Time	0.00	886.36	2,364.00	(1,477.64)	37.49
Wages - (Rec) - Adult Softball	0.00	6,629.49	6,932.00	(302.51)	95.64
Wages - (Rec) - Adult Basketball	401.09	4,308.98	3,387.00	921.98	127.22
Wages - (Y.Serv) - Preschool	817.00	24,807.64	36,727.00	(11,919.36)	67.55
Wages - (Aqua) - Aquatics Coordinator	415.75	16,061.65	16,658.00	(596.35)	96.42
Wages - (Aqua) - Aquatic Activities	0.00	6,932.84	6,972.00	(39.16)	99.44
Wages - (Aqua) - Public Swim	0.00	69,773.79	69,713.00	60.79	100.09

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Public Swim-PH	0.00	5,937.32	5,937.00	0.32	100.01
Wages - (Aqua) - Swim Lessons	0.00	15,778.76	15,779.00	(0.24)	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	4,113.86	4,114.00	(0.14)	100.00
Wages - (Aqua) - Master Swim	0.00	7,188.93	7,189.00	(0.07)	100.00
Wages - (Aqua) - Swim Team Coaches	0.00	13,690.41	13,690.00	0.41	100.00
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,733.08	14,733.00	0.08	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	14,472.98	97,464.96	101,725.00	(4,260.04)	95.81
Wages - (Fac & Grds) - Fac Att. - CVCC	4,381.23	40,258.00	37,059.00	3,199.00	108.63
Wages - (Fac & Grds) - Fac Attendant - Reg	6,864.14	43,289.46	44,665.00	(1,375.54)	96.92
Wages - (Fac & Grds) - Fac Att Overlook	0.00	26.04	226.00	(199.96)	11.52
Wages - (Fac & Grds) - Management	26,426.02	184,457.19	181,617.00	2,840.19	101.56
Wages - (Fac & Grds) - Recreation Park	46,586.99	277,161.64	271,009.00	6,152.64	102.27
Wages - (Fac & Grds) - Regional Park	22,186.60	156,045.42	175,892.00	(19,846.58)	88.72
Wages - (Fac & Grds) - Ashford Park	6,360.77	45,202.99	42,253.00	2,949.99	106.98
Wages - (Fac & Grds) - Meadow Vista Park	8,366.25	59,190.03	61,274.00	(2,083.97)	96.60
Wages - (Fac & Grds) - CV Comm Center	442.71	3,676.50	4,515.00	(838.50)	81.43
Wages - (Fac & Grds) - Railhead Park	1,842.97	17,599.27	17,597.00	2.27	100.01
Wages - (Fac & Grds) - CVCC	2,231.88	16,668.18	20,378.00	(3,709.82)	81.80
Wages - (Fac & Grds) - Overlook Park	1,471.72	13,125.70	14,981.00	(1,855.30)	87.62
Wages - (Fac & Grds) - Placer Hills Park	560.18	12,609.29	13,592.00	(982.71)	92.77
Wages - (Fac & Grds) - Pocket Parks	1,162.66	6,633.39	7,737.00	(1,103.61)	85.74
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	128.41	128.00	0.41	100.32
Wages - (Fac & Grds) - Winchester Park	120.72	3,787.64	3,803.00	(15.36)	99.60
Wages - (Fac & Grds) - Atwood	1,454.16	6,512.50	5,228.00	1,284.50	124.57
Wages - (Fac & Grds) - Shockley Property	189.20	1,911.34	2,177.00	(265.66)	87.80
Wages - (Fac & Grds) - Bike Park	641.09	2,065.06	7,120.00	(5,054.94)	29.00
Wages - (F & G) Special Events	0.00	6,476.68	8,954.00	(2,477.32)	72.33
Wages - District Administrator	17,488.80	129,003.91	129,137.00	(133.09)	99.90
Wages - (F & G Proj) - Marriot Meadows	0.00	2,291.36	2,291.00	0.36	100.02
Wages - (Rec) - Special Events	0.00	626.54	1,040.00	(413.46)	60.24

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (F & G) Certification Stipends Paid	0.00	1,725.00	1,725.00	0.00	100.00
Wages - (F & G) Uniform Allowance	500.00	10,957.73	13,000.00	(2,042.27)	84.29
Total Salaries Expense	300,644.59	2,348,949.42	2,389,386.00	(40,436.58)	98.31
Benefits & Payroll Costs					
Offset for Atwood Roll ups	0.00	313.13	313.00	0.13	100.04
Atwood - Wage Roll ups	0.00	(313.13)	(313.00)	(0.13)	100.04
ER Taxes - Rec	1,893.27	12,434.03	14,049.00	(1,614.97)	88.51
ER Taxes - Aquatics	38.46	13,856.04	13,907.00	(50.96)	99.63
ER Taxes - Youth Services	5,128.99	37,984.26	40,973.00	(2,988.74)	92.71
ER Taxes - Fac & Grds	12,785.95	73,794.93	78,472.00	(4,677.07)	94.04
ER Taxes - Cust Serv	1,500.53	9,047.17	9,624.00	(576.83)	94.01
ER Taxes - Admin	4,698.66	28,947.26	29,169.00	(221.74)	99.24
Employment Expense - Aquatics	0.00	20.90	21.00	(0.10)	99.52
Employment Expense - Youth Services	0.00	585.85	850.00	(264.15)	68.92
Employment Expense - Fac & Grds	0.00	1,033.99	1,173.00	(139.01)	88.15
Employment Expense - Admin	0.00	126.54	127.00	(0.46)	99.64
Fingerprinting Exp - Recreation	0.00	144.75	212.00	(67.25)	68.28
Fingerprinting Exp - Aquatics	0.00	64.00	64.00	0.00	100.00
Fingerprinting Exp - Youth Services	74.00	1,194.75	1,139.00	55.75	104.90
Fingerprinting Exp - Fac & Grds	0.00	126.00	196.00	(70.00)	64.29
Benefits Expense - Recreation	3,411.02	33,189.13	33,770.00	(580.87)	98.28
Benefits Expense - Youth Services	4,172.01	25,448.35	24,724.00	724.35	102.93
Benefits Expense - Fac & Grds	24,042.33	227,430.35	240,274.00	(12,843.65)	94.66
Benefits Expense - Cust Serv	2,871.03	28,210.69	28,382.00	(171.31)	99.40
Benefits Expense - Admin	6,146.74	66,189.10	69,678.00	(3,488.90)	94.99
Employer Retirement Exp. - Rec	2,237.13	15,686.32	15,635.00	51.32	100.33
Employer Retirement Exp. - Aquatics	0.00	2,678.16	2,827.00	(148.84)	94.74
Employer Retirement Exp. - Youth Services	4,352.84	34,342.43	39,380.00	(5,037.57)	87.21

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Fac & Grds	12,724.94	84,039.42	86,445.00	(2,405.58)	97.22
Employer Retirement Exp - Cust Serv	2,243.07	15,749.69	15,747.00	2.69	100.02
Employer Retirement Exp. - Admin	5,801.49	39,874.41	39,293.00	581.41	101.48
CalPERS Prefunding	0.00	160,914.00	160,914.00	0.00	100.00
Worker's Comp - Rec	458.87	3,842.99	3,993.00	(150.01)	96.24
Worker's Comp - Aquatics	8.36	4,242.11	4,207.00	35.11	100.84
Worker's Comp - Youth Services	1,154.82	11,250.34	12,719.00	(1,468.66)	88.45
Worker's Comp - Fac & Grds	11,060.09	80,922.33	88,150.00	(7,227.67)	91.80
Worker's Comp - Cust Serv	113.47	877.34	915.00	(37.66)	95.88
Worker's Comp - Admin	602.19	4,553.61	4,865.00	(311.39)	93.60
Total Benefits and Payroll Costs	107,520.26	1,018,801.24	1,061,894.00	(43,092.76)	95.94
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	35,433.28	36,000.00	(566.72)	98.43
Fixed Asset Purchases - Fac & Grds	1,628.00	82,328.00	80,700.00	1,628.00	102.02
Total Fixed Asset Expense	1,628.00	117,761.28	116,700.00	1,061.28	100.91
Capital Improvement Projects					
Fire Loss	0.00	1,946.42	8,300.00	(6,353.58)	23.45
Rec - Emer Gym Roof	294.94	19,487.94	13,010.00	6,477.94	149.79
RH - Parking Lot & Curb Repairs	0.00	157,022.05	157,022.00	0.05	100.00
Parking Bumpers at Solar Sructures	0.00	6,960.00	10,000.00	(3,040.00)	69.60
Ashford- Levee Repairs/Paving	0.00	4,820.00	5,000.00	(180.00)	96.40
Marriott Meadows- Const Doc & Related Woı	4.26	124,004.17	115,540.00	8,464.17	107.33
OP - Siding on Mod - Fire	0.00	7,500.00	7,500.00	0.00	100.00
VV - Baseball Field Scoreboard/Dugout	0.00	25,755.48	25,800.00	(44.52)	99.83
REG - Dry Creek Playground & Path of Trave	0.00	103,714.37	115,000.00	(11,285.63)	90.19

Profit & Loss - Detail
4/1/2025 to 1/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rec - Beggs Staircase	1,127.68	1,127.68	1,000.00	127.68	112.77
REG - Drinking Fountain Installation	0.00	20,505.51	20,400.00	105.51	100.52
Total Capital Improvement Projects	1,426.88	472,843.62	478,572.00	(5,728.38)	98.80
Debt Service					
Recreation Park Lease	2,407.06	2,407.06	2,382.00	25.06	101.05
Principal Lease Payment- Sterling Bank	0.00	127,000.00	127,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	26,616.60	26,617.00	(0.40)	100.00
Total Debt Service	2,407.06	156,023.66	155,999.00	24.66	100.02
OTHER EXPENSING SOURCES					
Transfers Out - General Fund	0.00	575,000.00	575,000.00	0.00	100.00
Transfers Out - Equipment Reserve	0.00	80,000.00	80,000.00	0.00	100.00
Transfers Out - Future Capital Construction	38,531.00	58,931.00	67,900.00	(8,969.00)	86.79
Transfers Out - Contingency Fund	0.00	70,000.00	0.00	70,000.00	0.00
TOTAL OTHER EXPENSING SOURCES	38,531.00	783,931.00	722,900.00	61,031.00	108.44
Total Expenditures	$551,915.60	$5,684,452.97	$5,849,377.00	($164,924.03)	97.18%
Net Revenue Over Expenditures	($427,995.35)	$1,154,937.27	$913,052.00	$241,885.27	126.49%
NET REVENUE OVER EXPENSES	$427,995.35	($1,154,937.27)	($913,052.00)	($241,885.27)	126.49%

<u>4.4 Cover Sheet: Resolution #2026-3: Transfer of Future Capital Construction Reserves of $137,022 and ADA Reserves of $20,000 to the General Fund</u>

Auburn Area Recreation and Park District Board of Directors meeting, February 2026.Directors' meeting, July 2025.

<u>The Issue:</u>

Should the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2026-3, authorizing the transfer of $137,022 from the Future Capital Construction Reserves and the transfer of $20,000 from the ADA Reserves to reimburse the General Fund for the Railhead Parking Lot repair/reseal and curb repairs?

<u>Background:</u>

On Mar 27, 2025, the Board of Directors approved the 2025-2026 Project List which included The Railhead Parking lot repair/reseal and curb repairs for the amount of $155,000. This project was approved for funding from the Future Capital Construction for $135,000 and the ADA Reserves for $20,000.

On April 24, 2025 the Board approved the contract with Simpson and Simpson, Inc. for $150,358 with a contingency of $7,517.90 for a total possible cost of $157,875.90 to complete the Railhead Parking Lot Project.

The Project has been completed to the District's satisfaction. The total cost including Bond Copies came to $157,022.

<u>Recommendation:</u>

Staff recommends the Finance Committee send this to the Consent Calendar with a positive recommendation to the Board of Directors to adopt Resolution #2026-3. This resolution will approve the transfer of $137,022 from the Future Capital Construction Reserves and $20,000 from the ADA reserve to be transferred to the General Fund, as it is an appropriate use of the reserves.

<u>Attachment:</u>

Resolution Number 2026-3

RESOLUTION NUMBER 2026-3

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT AUTHORIZING THE TRANSFER OF FUTURE CAPITAL CONSTRUCTION RESERVES AND ADA RESERVES TO THE GENERAL FUND.

WHEREAS, the Auburn Area Recreation and Park District ("District") Board approved the Project List for 2025-2026 in March of 2025; and

WHEREAS, the Railhead Parking Lot repair/reseal and Curb Repair Project was approved for $155,000, to be funded by County Mitigation and ADA Reserves; and

WHEREAS, the Auburn Area Recreation and Park District Board approved the contract for Simpson and Simpson, Inc. to complete the Railhead Parking lot Project for up to $157,875.90 in April, 2025; and

WHEREAS, the Railhead Parking Lot has been completed all costs have been paid from the General Fund; and

THEREFORE, BE IT RESOLVED that the Governing Board of Directors of the Auburn Area Recreation and Park District hereby authorizes the transfer of **$137,022** from the Future Capital Construction Reserve and $20,000 from the ADA Reserve to the General Fund as a reimbursement for the completed capital project expenditures.

APPROVED, PASSED, AND ADOPTED ON February 26, 2026, by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairperson of the Governing Board

ATTEST:

Cathy Warford
Clerk to the Governing Board

DISCUSSION ITEMS:

1) County Mitigation Fund, current balance $518,320
2) City Mitigation total is $394,097, with $154,097 not encumbered
3) California CLASS as of January 31, 2026

Summary Statement

January 31, 2026

Investor ID: CA-01-0244

0000229-0000949 PDFT 895126

Auburn Area Recreation and Park District
471 Maidu Drive Ste 200
Auburn, CA 95603

California CLASS

California CLASS **Average Monthly Yield: 3.7832%**

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	Annual Equip Replacement Reserve	510,188.13	0.00	0.00	1,639.14	1,639.14	510,293.88	511,827.27
CA-01-0244-0003	Annual Future Capital Construction	510,188.13	0.00	0.00	1,639.14	1,639.14	510,293.88	511,827.27
TOTAL		**1,020,376.26**	**0.00**	**0.00**	**3,278.28**	**3,278.28**	**1,020,587.76**	**1,023,654.54**

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 3.7832%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	510,188.13	0.00	0.00	1,639.14	1,639.14	510,293.88	511,827.27

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
01/01/2026	Beginning Balance			510,188.13	
01/31/2026	Income Dividend Reinvestment	1,639.14			
01/31/2026	Ending Balance			511,827.27	

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 3.7832%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	510,188.13	0.00	0.00	1,639.14	1,639.14	510,293.88	511,827.27

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
01/01/2026	Beginning Balance			510,188.13	
01/31/2026	Income Dividend Reinvestment	1,639.14			
01/31/2026	Ending Balance			511,827.27	

California CLASS

	California CLASS	
Date	Dividend Rate	Daily Yield
01/01/2026	0.000000000	3.8579%
01/02/2026	0.000106053	3.8709%
01/03/2026	0.000000000	3.8710%
01/04/2026	0.000000000	3.8710%
01/05/2026	0.000105001	3.8325%
01/06/2026	0.000104268	3.8058%
01/07/2026	0.000103727	3.7861%
01/08/2026	0.000103391	3.7738%
01/09/2026	0.000309900	3.7705%
01/10/2026	0.000000000	3.7705%
01/11/2026	0.000000000	3.7705%
01/12/2026	0.000103243	3.7684%
01/13/2026	0.000102813	3.7527%
01/14/2026	0.000103120	3.7639%
01/15/2026	0.000103146	3.7648%
01/16/2026	0.000413512	3.7733%
01/17/2026	0.000000000	3.7733%
01/18/2026	0.000000000	3.7733%
01/19/2026	0.000000000	3.7733%
01/20/2026	0.000103090	3.7628%
01/21/2026	0.000102849	3.7540%
01/22/2026	0.000102915	3.7564%
01/23/2026	0.000309210	3.7621%
01/24/2026	0.000000000	3.7621%
01/25/2026	0.000000000	3.7621%
01/26/2026	0.000103255	3.7688%
01/27/2026	0.000103117	3.7638%
01/28/2026	0.000103158	3.7653%
01/29/2026	0.000103105	3.7634%
01/30/2026	0.000206486	3.7684%
01/31/2026	0.000000000	3.7684%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**