

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE BOARD OF DIRECTORS AGENDA  
THURSDAY, AUGUST 25, 2022, 6:00 PM  
CANYON VIEW COMMUNITY CENTER, BOARD ROOM  
471 MAIDU DRIVE, AUBURN, CA 95603**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/82193969495>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 821 9396 9495 to participate.

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

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

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

**1.0 CALL TO ORDER**

**(PLEDGE TO THE FLAG)**

The Board of Directors of the Auburn Area Recreation and Park District welcomes you to its meetings. Regular meetings are scheduled at 6 p.m. the last Thursday of each month. The November and December Board meetings will be scheduled in consideration of recognized holidays. Your attendance and interest is encouraged and appreciated. Special accommodations may be made upon request to the District Administrator 72 hours in advance of the meeting.

**Roll Call**

Ainsleigh \_\_\_\_ Lynch \_\_\_\_ Ferris \_\_\_\_ Gray \_\_\_\_ Holbrook \_\_\_\_

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

Presentation from Recreation Services Manager, Mark Brunner, to Sports Coordinator, Jerry Fisher, as employee of the month for August, 2022.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

Roll Call Vote

4.0 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 Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

5.0 CONSENT ITEMS – (roll call vote). All matters listed under the Consent Calendar are to be considered routine by the Board of Directors and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the Board votes on the motion to adopt, a member or members of the Board, staff or the public requests a specific item to be removed from the Consent Calendar for separate discussion and action.

\_\_\_\_\_ 5.1 Review and approval of Minutes of the Board of Directors from July, 2022 (Pages 4-8)

Review and approval of Minutes of the Board of Directors from July 28, 2022

\_\_\_\_\_ 5.2 Review of Cash Requirements for July, 2022 (Standing Finance Committee) (Pages 9-12)

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ 5.3 Review of Financials for July, 2022 (Standing Finance Committee) (Pages 13-39)

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ 5.4 Resolution #2022-21: Marriott Meadows Park Prop. 68 Grant Award Deed Restriction (Acquisition and Development Committee) (Pages 40-69)

The Acquisition and Development Committee recommended that this be forwarded to the Consent Calendar for review and approval by the Board of Directors.

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

Roll Call Vote

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS (Pages 70-81)

Please see board reports, vandalism reports, and project activity report under item 6.0.

7.0 UNFINISHED BUSINESS

8.0 NEW BUSINESS

8.1 Search for New Audit Firm (Pages 82-94)

Shall the Standing Finance Committee recommend that staff send out a Request for Proposal (RFP) to audit firms for the next three (3) year audit cycle?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

Ainsleigh \_\_\_\_\_ Lynch \_\_\_\_\_ Ferris \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 County Mitigation Fund, current balance \$113,375.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

No action will be taken at this time on any item announced or reported by a Board Member. The Board or a member of the Board may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 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 Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

13.0 CLOSED SESSION

13.1 Public Employee Performance Evaluation (Gov Code 54954.5, subd. (e), 54947.)

Title: District Administrator

14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION

ADJOURNMENT

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

8/19/2022  
Date

11:00 AM  
Time

Cathy Wayford  
Clerk to the Board

**SECTION: 5.0**

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE  
BOARD OF DIRECTORS FROM JULY 28, 2022**

**INFORMATION: SEE ATTACHED MINUTES**

**STAFF  
RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE  
MINUTES**

**FISCAL IMPACT: NONE**

**Auburn Area Recreation and Park District  
Minutes of the Meeting of the Board of Directors  
Thursday, July 28, 2022 6:00PM**

**Board Members Present:** Vice Chairman Jim Gray  
Director H. Gordon Ainsleigh  
Director Jim Ferris  
Director Scott Holbrook

**Board Members Absent:** Chairman Mike Lynch

**Staff Present:** Kahl Muscott, District Administrator  
Caleb Porter, Youth Services Manager  
Jesse Williams, Facilities & Grounds Manager  
Manouch Shirvanioun, Customer Service/Marketing Manager  
Mark Brunner, Recreation Services Manager  
Mike Scheele, Landscape Architect/Project Manager  
Veona Galbraith, Administrative Services Manager  
Cathy Warford, Recording Secretary

**Staff Excused:** None.

**1.0 CALL TO ORDER**

The Meeting of the Board of Directors was called to order at 6:03 PM by Vice Chairman Gray.

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

A presentation was given from Facilities & Grounds Manager, Jesse Williams, Customer Service/Marketing Manager, Manouch Shirvanioun and District Administrator, Kahl Muscott to Facilities & Grounds Supervisor, David Madruga, as employee of the month for July, 2022.

**3.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made by Director Holbrook and Second by Director Gray to move 8.1 Fee Waiver Request for the Foothills Quilters Guide and 8.2 Annual Audit for Fiscal Year 2021/2022 to after the Consent Items.

**Roll Call Vote**

Director Ainsleigh – Yes  
Director Ferris – Yes  
Director Gray – Yes  
Director Holbrook – Yes  
Director Lynch – Absent

4 – 0 Motion carries.

- 4.0 **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 Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

Ken Piscitelli gave a public comment asking the Board of Directors and staff:

- In 2023, how much money would ARD be requesting from the County?
- Any ideas regarding Pickleball and the need for additional courts? Should any be a combination of Tennis/Pickleball?
- How many responses has ARD received in regard to the survey that was being conducted?

5.0 **CONSENT ITEMS**

- 5.1 **Review and approval of Minutes of the Board of Directors from June, 2022**
- 5.2 **Review of Cash Requirements for June, 2022 (Standing Finance Committee)**
- 5.3 **Review of Financials for June, 2022 (Standing Finance Committee)**
- 5.4 **Placer County Auditor-Controller MOU (Standing Finance Committee)**

A motion was made by Director Ainsleigh and seconded by Director Ferris to approve the Consent Calendar as written.

**Roll Call Vote**

Director Ainsleigh – Yes  
Director Ferris – Yes  
Director Gray – Yes  
Director Holbrook – Yes  
Director Lynch – Absent

4 – 0 Motion carries.

6.0 **ADMINISTRATOR’S AND DEPARTMENTAL REPORTS**

The Board would like the Vandalism report to be brought back to the August Board of Directors meeting. At that time the Board would like to see the last six months (January through July, 2022) to review.

7.0 **UNFINISHED BUSINESS**

None.

**8.0 NEW BUSINESS**

**8.1 Fee Waiver Request for the Foothills Quilters Guild**

A motion was made by Director Ferris and seconded by Director Holbrook to approve the fee waiver for the Foothill Quilters Guild.

**Roll Call Vote**

Director Ainsleigh – Yes  
Director Ferris – Yes  
Director Gray – Yes  
Director Holbrook – Yes  
Director Lynch – Absent

4 – 0 Motion carries.

**8.2 Annual Audit for Fiscal Year 2021/2022**

A motion was made by Director Holbrook and seconded by Director Ferris to approve the annual audit for FY 2021/2022 conducted by Richardson and Company, LLC.

**Roll Call Vote**

Director Ainsleigh – Yes  
Director Ferris – Yes  
Director Gray – Yes  
Director Holbrook – Yes  
Director Lynch – Absent

4 – 0 Motion carries.

**8.3 Nomination for the LAFCO Special District Alternate Commissioner**

A motion was made by Director Gray and seconded by Director Ferris to nominate Director Holbrook, as the LAFCO Special District Alternate Commissioner Representative and Alternate to the Placer County Local Agency Formation Commission.

**Roll Call Vote**

Director Ferris – Yes  
Director Holbrook – Yes  
Director Gray – Yes  
Director Ainsleigh – No  
Director Lynch – Absent

3 – 1 - 0 Motion carries.

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

9.1 County Mitigation Fund, current balance \$558,375.

**10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

None.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT**

None.

**13.0 CLOSED SESSION**

None.

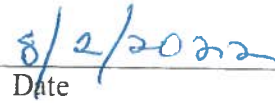
**14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION**

None.

**ADJOURNMENT**

The meeting was adjourned at 6:57 PM.

  
Board Secretary

  
Date



**SECTION: 5.0**

**ITEM: 5.2 REVIEW AND APPROVAL OF CASH  
REQUIREMENTS FOR JULY, 2022**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING  
FINANCE COMMITTEE AND FORWARDED TO  
THE CONSENT CALENDAR FOR REVIEW AND  
APPROVAL.**

**FISCAL IMPACT: \$395,386.88**

Ranges: From: To:  
 Check Number First Last  
 Vendor ID First Last  
 Vendor Name First Last  
 Check Date 7/1/2022 7/31/2022  
 Checkbook ID COMM 1ST COMM 1ST

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23294	1099-147	Tom Isaac	7/1/2022	COMM 1ST	PMCHK00002851	\$2,050.75
23295	1099-16	Greater Sacramento Investments	7/1/2022	COMM 1ST	PMCHK00002851	\$27.00
23296	1099-256	Healing Pastures, Inc.	7/1/2022	COMM 1ST	PMCHK00002851	\$1,792.50
23297	1099-328	Douglas Christensen	7/1/2022	COMM 1ST	PMCHK00002851	\$2,067.00
23298	1099-342	Susie Bell	7/1/2022	COMM 1ST	PMCHK00002851	\$806.00
23299	1099-378	Isaiah Baker	7/1/2022	COMM 1ST	PMCHK00002851	\$585.00
23300	1099-379	Matt Biagi	7/1/2022	COMM 1ST	PMCHK00002851	\$560.00
23301	A0115	Auburn Hardware & Rental LLC	7/1/2022	COMM 1ST	PMCHK00002851	\$34.37
23302	A0174	Applied Landscape Materials db	7/1/2022	COMM 1ST	PMCHK00002851	\$933.08
23303	A0175	Arcstrem dba Intellibricks	7/1/2022	COMM 1ST	PMCHK00002851	\$2,730.00
23304	B0049	Baldoni Construction Service I	7/1/2022	COMM 1ST	PMCHK00002851	\$26,994.75
23305	C0072	CIT Technology Fin. Serv., Inc	7/1/2022	COMM 1ST	PMCHK00002851	\$470.75
23306	C0113	Cooks Portable Toilets & Septi	7/1/2022	COMM 1ST	PMCHK00002851	\$975.29
23307	C0121	Cole Huber LLP	7/1/2022	COMM 1ST	PMCHK00002851	\$96.00
23308	D0010	Diamond Pacific	7/1/2022	COMM 1ST	PMCHK00002851	\$67.78
23309	D0066	De Lage Landen Financial Servi	7/1/2022	COMM 1ST	PMCHK00002851	\$332.48
23310	D0077	Dudek	7/1/2022	COMM 1ST	PMCHK00002851	\$18,006.25
23311	M0013	Meadow Vista Hardware	7/1/2022	COMM 1ST	PMCHK00002851	\$22.40
23312	N0012	Nevada Irrigation District	7/1/2022	COMM 1ST	PMCHK00002851	\$759.22
23313	P0007	Pacific Gas & Electric Company	7/1/2022	COMM 1ST	PMCHK00002851	\$1,241.10
23314	P0023	PG&E	7/1/2022	COMM 1ST	PMCHK00002851	\$95.16
23315	R0065	River City Rentals	7/1/2022	COMM 1ST	PMCHK00002851	\$135.00
23316	R0073	NAPA Auto Parts	7/1/2022	COMM 1ST	PMCHK00002851	\$6.40
23317	S0025	Sierra Pacific Turf Supply, In	7/1/2022	COMM 1ST	PMCHK00002851	\$5,153.63
23318	S0145	SCP Distributors	7/1/2022	COMM 1ST	PMCHK00002851	\$871.10
23319	T0071	TIAA Commercial Finance, Inc.	7/1/2022	COMM 1ST	PMCHK00002851	\$107.34
23320	TEMPF	Kristina Ferrari	7/1/2022	COMM 1ST	PMCHK00002851	\$89.00
23321	TEMPO	Bart O'Brien	7/1/2022	COMM 1ST	PMCHK00002851	\$764.00
23322	TEMPS	Jennifer Sandvos	7/1/2022	COMM 1ST	PMCHK00002851	\$216.00
23323	TEMPT	Hannah Teixiera	7/1/2022	COMM 1ST	PMCHK00002851	\$230.00
23324	V0007	Verizon Wireless	7/1/2022	COMM 1ST	PMCHK00002851	\$1,406.96
23325	W0001	Walker's Office Supplies, Inc.	7/1/2022	COMM 1ST	PMCHK00002851	\$381.12
23326	W0003	Warehouse Paint Incorporated	7/1/2022	COMM 1ST	PMCHK00002851	\$69.37
23327	W0042	Live Oak Waldorf School	7/1/2022	COMM 1ST	PMCHK00002851	\$2,058.00
23333	F0023	Jerry Fisher	7/8/2022	COMM 1ST	PMCHK00002852	\$69.69
23338	S0151	SESAC	7/8/2022	COMM 1ST	PMCHK00002852	\$512.50
23343	W0051	Cathy Warford	7/8/2022	COMM 1ST	PMCHK00002852	\$29.25
23344	1099-117	Juan Aceituno	7/15/2022	COMM 1ST	PMCHK00002853	\$520.00
23345	1099-218	Auburn Gymnastics Center	7/15/2022	COMM 1ST	PMCHK00002853	\$390.00
23346	1099-221	Timothy Bowen	7/15/2022	COMM 1ST	PMCHK00002853	\$6,300.00
23347	1099-256	Healing Pastures, Inc.	7/15/2022	COMM 1ST	PMCHK00002853	\$225.00
23348	1099-269	Deborah Lynn	7/15/2022	COMM 1ST	PMCHK00002853	\$214.50
23349	1099-271	Kelpro Security	7/15/2022	COMM 1ST	PMCHK00002853	\$4,197.00
23350	1099-277	Foothill Karate Do	7/15/2022	COMM 1ST	PMCHK00002853	\$78.00
23351	1099-291	Isaac Humber	7/15/2022	COMM 1ST	PMCHK00002853	\$130.00
23352	1099-313	Alison Lloyd	7/15/2022	COMM 1ST	PMCHK00002853	\$2,071.55
23353	1099-342	Susie Bell	7/15/2022	COMM 1ST	PMCHK00002853	\$2,333.00
23354	1099-343	Faith Petersen	7/15/2022	COMM 1ST	PMCHK00002853	\$1,224.00
23355	1099-374	Sarah Violet	7/15/2022	COMM 1ST	PMCHK00002853	\$262.50
23356	1099-375	Jennifer Rogers	7/15/2022	COMM 1ST	PMCHK00002853	\$494.00
23357	1099-380	Emily Mockel	7/15/2022	COMM 1ST	PMCHK00002853	\$633.75
23358	1099-5	Daniel Crandall	7/15/2022	COMM 1ST	PMCHK00002853	\$207.20
23360	A0027	Recology Auburn Placer	7/15/2022	COMM 1ST	PMCHK00002853	\$1,237.86
23361	A0048	Rotary Club of Auburn	7/15/2022	COMM 1ST	PMCHK00002853	\$235.00
23362	A0051	Anderson's Sierra Pipe Co.	7/15/2022	COMM 1ST	PMCHK00002853	\$424.56
23363	A0091	Altara	7/15/2022	COMM 1ST	PMCHK00002853	\$300.00
23364	A0115	Auburn Hardware & Rental LLC	7/15/2022	COMM 1ST	PMCHK00002853	\$108.88
23365	C0058	City Of Auburn	7/15/2022	COMM 1ST	PMCHK00002853	\$20,442.83
23366	D0025	Dawson Oil Company	7/15/2022	COMM 1ST	PMCHK00002853	\$6,084.37
23367	D0077	Dudek	7/15/2022	COMM 1ST	PMCHK00002853	\$8,245.00
23368	G0074	G & H Glass Company	7/15/2022	COMM 1ST	PMCHK00002853	\$869.09
23369	G0096	Garton Tractor	7/15/2022	COMM 1ST	PMCHK00002853	\$1,170.63
23370	K0010	Knorr Systems, Inc.	7/15/2022	COMM 1ST	PMCHK00002853	\$806.56
23371	L0033	Les Schwab	7/15/2022	COMM 1ST	PMCHK00002853	\$75.62
23372	M0074	Miracle Playsystems Inc	7/15/2022	COMM 1ST	PMCHK00002853	\$88,778.12
23373	N0003	Norris Electric, Inc.	7/15/2022	COMM 1ST	PMCHK00002853	\$652.50
23374	N0045	Near U C02	7/15/2022	COMM 1ST	PMCHK00002853	\$661.8

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23375	N0050	N&S Tractor	7/15/2022	COMM 1ST	PMCHK00002853	\$510.86
23376	P0005	Placer County Water Agency	7/15/2022	COMM 1ST	PMCHK00002853	\$1,160.08
23377	P0007	Pacific Gas & Electric Company	7/15/2022	COMM 1ST	PMCHK00002853	\$528.47
23378	P0058	Pitney Bowes Credit Corporation	7/15/2022	COMM 1ST	PMCHK00002853	\$353.56
23379	S0094	Manouch Shirvanioun	7/15/2022	COMM 1ST	PMCHK00002853	\$40.95
23380	S0145	SCP Distributors	7/15/2022	COMM 1ST	PMCHK00002853	\$2,334.36
23381	S0154	Mike Scheele	7/15/2022	COMM 1ST	PMCHK00002853	\$318.57
23382	S0163	Steffen's HVAC Services	7/15/2022	COMM 1ST	PMCHK00002853	\$2,313.00
23383	S1000	State Of California/DOJ	7/15/2022	COMM 1ST	PMCHK00002853	\$180.00
23384	TEMPA	Jenny Axelman	7/15/2022	COMM 1ST	PMCHK00002853	\$300.00
23385	TEMPB	Jolene Bartilson	7/15/2022	COMM 1ST	PMCHK00002853	\$140.00
23386	TEMPE	Seyen Estep	7/15/2022	COMM 1ST	PMCHK00002853	\$75.00
23387	TEMPH	Panjit Holland	7/15/2022	COMM 1ST	PMCHK00002853	\$85.00
23388	TEMPP	Tania Palladini	7/15/2022	COMM 1ST	PMCHK00002853	\$300.00
23389	TEMPR	Alaina Ross	7/15/2022	COMM 1ST	PMCHK00002853	\$75.00
23390	TEMPS	Kayli Severinsen	7/15/2022	COMM 1ST	PMCHK00002853	\$140.00
23391	TEMPU	Rachel Urtiaga	7/15/2022	COMM 1ST	PMCHK00002853	\$140.00
23392	TEMPW	Lisa Walden	7/15/2022	COMM 1ST	PMCHK00002853	\$140.00
23393	W0001	Walker's Office Supplies, Inc.	7/15/2022	COMM 1ST	PMCHK00002853	\$705.17
23394	W0003	Warehouse Paint Incorporated	7/15/2022	COMM 1ST	PMCHK00002853	\$8.26
23395	W0045	Williams, Jesse	7/15/2022	COMM 1ST	PMCHK00002853	\$49.14
23396	TEMPB	Robin Benham	7/15/2022	COMM 1ST	PMCHK00002854	\$150.00
23397	TEMPP	Jenna Pecori	7/15/2022	COMM 1ST	PMCHK00002854	\$150.00
23398	TEMPS	Nicole Shea	7/15/2022	COMM 1ST	PMCHK00002854	\$75.00
23399	TEMPW	Miki Wood	7/15/2022	COMM 1ST	PMCHK00002854	\$140.00
23400	TEMPB	Heather Booth	7/15/2022	COMM 1ST	PMCHK00002855	\$120.00
23401	TEMPW	Tygre Wright	7/15/2022	COMM 1ST	PMCHK00002855	\$75.00
23403	A0001	Recology Auburn Placer	7/15/2022	COMM 1ST	PMCHK00002856	\$1,856.87
23404	U0019	US Bank	7/15/2022	COMM 1ST	PMCHK00002857	\$9,544.01
23405	A0021	The Auburn Journal	7/22/2022	COMM 1ST	PMCHK00002858	\$138.00
23406	A0051	Anderson's Sierra Pipe Co.	7/22/2022	COMM 1ST	PMCHK00002858	\$517.89
23407	A0115	Auburn Hardware & Rental LLC	7/22/2022	COMM 1ST	PMCHK00002858	\$40.72
23408	A0134	Advanced Intregrated Pest Mana	7/22/2022	COMM 1ST	PMCHK00002858	\$155.00
23409	C0004	CAPRI	7/22/2022	COMM 1ST	PMCHK00002858	\$87,158.00
23410	C0113	Cooks Portable Toilets & Septi	7/22/2022	COMM 1ST	PMCHK00002858	\$134.50
23411	D0010	Diamond Pacific	7/22/2022	COMM 1ST	PMCHK00002858	\$6.89
23412	D0016	Dancing Dog Productions	7/22/2022	COMM 1ST	PMCHK00002858	\$71.11
23413	E0008	Ewing Irrigation Products, Inc	7/22/2022	COMM 1ST	PMCHK00002858	\$765.48
23414	G0021	Veona Galbraith	7/22/2022	COMM 1ST	PMCHK00002858	\$75.34
23415	G0045	GSSA	7/22/2022	COMM 1ST	PMCHK00002858	\$1,350.80
23416	H0056	Humana Dental Ins. Co	7/22/2022	COMM 1ST	PMCHK00002858	\$2,431.87
23417	K0011	The Permanente Medical Group I	7/22/2022	COMM 1ST	PMCHK00002858	\$115.00
23418	M0013	Meadow Vista Hardware	7/22/2022	COMM 1ST	PMCHK00002858	\$207.21
23419	N0048	Normac, Inc.	7/22/2022	COMM 1ST	PMCHK00002858	\$32.74
23420	P0005	Placer County Water Agency	7/22/2022	COMM 1ST	PMCHK00002858	\$283.60
23421	Q0003	Quality Automotive	7/22/2022	COMM 1ST	PMCHK00002858	\$1,396.35
23422	R0065	River City Rentals	7/22/2022	COMM 1ST	PMCHK00002858	\$712.75
23423	RO073	NAPA Auto Parts	7/22/2022	COMM 1ST	PMCHK00002858	\$348.63
23424	S0009	Sierra Saw Sales And Service	7/22/2022	COMM 1ST	PMCHK00002858	\$16.19
23425	S0143	SMOA	7/22/2022	COMM 1ST	PMCHK00002858	\$1,907.50
23426	S0145	SCP Distributors	7/22/2022	COMM 1ST	PMCHK00002858	\$14.74
23427	S0169	Shredit Mower Blades	7/22/2022	COMM 1ST	PMCHK00002858	\$445.74
23428	S1007	Stationary Engineers, Local 39	7/22/2022	COMM 1ST	PMCHK00002858	\$366.38
23429	T0009	Stanley Convergent Security So	7/22/2022	COMM 1ST	PMCHK00002858	\$411.73
23430	T1000	Transamerica Life Insurance	7/22/2022	COMM 1ST	PMCHK00002858	\$480.00
23431	TEMPM	Heidi Peacock Morrow	7/22/2022	COMM 1ST	PMCHK00002858	\$140.00
23432	TEMPP	Jenna Pecori	7/22/2022	COMM 1ST	PMCHK00002858	\$150.00
23433	TEMPS	Lauren Sims	7/22/2022	COMM 1ST	PMCHK00002858	\$190.00
23435	W0001	Walker's Office Supplies, Inc.	7/22/2022	COMM 1ST	PMCHK00002858	\$621.87
23436	W0003	Warehouse Paint Incorporated	7/22/2022	COMM 1ST	PMCHK00002858	\$57.98
23437	W0044	Wave	7/22/2022	COMM 1ST	PMCHK00002858	\$1,223.03
23438	1099-295	Juli Land-Marx	7/22/2022	COMM 1ST	PMCHK00002859	\$1,800.00
23439	TEMPS	Nancy Schroeder	7/22/2022	COMM 1ST	PMCHK00002859	\$168.00
23440	1099-149	Katherine Doak	7/29/2022	COMM 1ST	PMCHK00002860	\$975.00
23441	1099-16	Greater Sacramento Investments	7/29/2022	COMM 1ST	PMCHK00002860	\$4,598.10
23442	1099-256	Healing Pastures, Inc.	7/29/2022	COMM 1ST	PMCHK00002860	\$1,680.00
23443	1099-328	Douglas Christensen	7/29/2022	COMM 1ST	PMCHK00002860	\$1,216.80
23444	1099-342	Susie Bell	7/29/2022	COMM 1ST	PMCHK00002860	\$234.00
23445	1099-374	Sarah Violet	7/29/2022	COMM 1ST	PMCHK00002860	\$273.00
23446	1099-375	Jennifer Rogers	7/29/2022	COMM 1ST	PMCHK00002860	\$91.00
23447	1099-379	Matt Biagi	7/29/2022	COMM 1ST	PMCHK00002860	\$280.00
23448	A0018	Auburn Chamber of Commerce	7/29/2022	COMM 1ST	PMCHK00002860	\$360.00
23449	C0002	CARPD	7/29/2022	COMM 1ST	PMCHK00002860	\$3,500.00
23450	C0061	California Computer Services	7/29/2022	COMM 1ST	PMCHK00002860	\$3,340.8

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23451	C0072	CIT Technology Fin. Serv., Inc	7/29/2022	COMM 1ST	PMCHK00002860	\$470.75
23452	C0111	Cal.net	7/29/2022	COMM 1ST	PMCHK00002860	\$71.40
23453	C0132	California Tree & Landscape Co	7/29/2022	COMM 1ST	PMCHK00002860	\$640.00
23454	I0004	Interstate Sales	7/29/2022	COMM 1ST	PMCHK00002860	\$939.71
23455	M0074	Miracle Playsystems Inc	7/29/2022	COMM 1ST	PMCHK00002860	\$497.76
23456	N0012	Nevada Irrigation District	7/29/2022	COMM 1ST	PMCHK00002860	\$790.52
23457	P0005	Placer County Water Agency	7/29/2022	COMM 1ST	PMCHK00002860	\$534.87
23458	P0007	Pacific Gas & Electric Company	7/29/2022	COMM 1ST	PMCHK00002860	\$8,415.08
23459	P0023	PG&E	7/29/2022	COMM 1ST	PMCHK00002860	\$95.37
23460	S0067	Superfast Copy	7/29/2022	COMM 1ST	PMCHK00002860	\$6.78
23461	T0071	TIAA Commercial Finance, Inc.	7/29/2022	COMM 1ST	PMCHK00002860	\$107.34
23462	TEMPG	Kelli Guttenberg	7/29/2022	COMM 1ST	PMCHK00002860	\$139.00
23463	W0001	Walker's Office Supplies, Inc.	7/29/2022	COMM 1ST	PMCHK00002860	\$1,100.20
23464	W0042	Live Oak Waldorf School	7/29/2022	COMM 1ST	PMCHK00002860	\$5,292.00
23465	A0170	AT&T Acct 088-034-5818-655	7/31/2022	COMM 1ST	PMCHK00002861	\$90.95
23466	B0072	Brian Patterson dba Fence Conn	7/31/2022	COMM 1ST	PMCHK00002861	\$1,651.28
23467	C0104	Campora Propane Service	7/31/2022	COMM 1ST	PMCHK00002861	\$854.29
23468	D0098	Dowling Underground & Networki	7/31/2022	COMM 1ST	PMCHK00002861	\$3,090.00
23469	I0010	Inland Business Systems	7/31/2022	COMM 1ST	PMCHK00002861	\$33.48
23470	M0098	Meadow Vista County Water Dist	7/31/2022	COMM 1ST	PMCHK00002861	\$1,675.13
23471	P0005	Placer County Water Agency	7/31/2022	COMM 1ST	PMCHK00002861	\$3,456.30
23472	S1007	Stationary Engineers, Local 39	7/31/2022	COMM 1ST	PMCHK00002861	\$366.18
23474	W0001	Walker's Office Supplies, Inc.	7/31/2022	COMM 1ST	PMCHK00002861	\$15.98
23475	W0044	Wave	7/31/2022	COMM 1ST	PMCHK00002861	\$136.82
23537	TEMPW	Sara Wolken	7/31/2022	COMM 1ST	PMCHK00002865	\$304.00

Total Checks: 166

Total Amount of Checks: \$395,386.88

**SECTION: 5.0**

**ITEM: 5.3 REVIEW OF FINANCIALS FOR JULY, 2022**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING  
FINANCE COMMITTEE AND FORWARDED TO  
THE CONSENT CALENDAR FOR REVIEW AND  
APPROVAL**

**FISCAL IMPACT: NONE**

## July's Financials

### *Revenues –*

- Programs are over budget by **\$61,740**. Most notable variances are in the Recreation Department. Special Events have sponsorships of **\$20,280** for later in the year. Youth Camps came in above anticipated by **\$10,500**; Youth Sports Camps are over budget by **\$5,800**; and Adult Classes are over budget by **\$11,000**. This may or may not even out over time with the assumption that the revenue has posted early. Youth Services Department is also ahead by **\$18,700**.
- Interest Revenue is over by **\$71,200**. This is an Audit entry and doesn't represent actual interest earned for 2022-23 Fiscal year. This is a reversing entry that the Auditor had us make in March to represent losses at Placer County on their investments.
- Tax Revenue came in over by **\$56,160**. Current Property Taxes account for the revenues above the anticipated budget.
- Grants and Donations are over budget by **\$14,000**. The second FEMA check arrived for COVID 19 expenses from 2020-2021 in the amount of **\$5,400**. Facilities and Grounds have received **\$5,800** in multiple donations. Other misc. grants and donations posted to Admin, Youth Serv., and Youth Assistance.

### *Expenses –*

- Program Expenses are above what was budgeted by **\$15,700**; however, this is to be expected since the revenues are also above budget.
- Utilities are **NOW** under budget by **\$17,370**. Recreation and Regional Park Solar has kicked in with PG&E!
- Wages/Benefits are under budget by **\$141,640**. Admin is under budget by **\$48,060**, mostly due to the decreased prefunding payment requirement by CalPERS; Aquatic Department is low by **\$15,700**; Youth Services is low by **20,300**; and Facilities and Grounds are under by **\$5,3260**. We budget for the worst-case scenario in Wages and Benefits, so when we are short staffed, the differences show pretty quickly.
- Debt Services is under budget by **\$11,000**. This is a **budgeting error**, as this \$11,000 was accrued in March for the first 3 months of 2022 and expensed in last fiscal year. We will however accrue the same in March of 2023, so this budget amount will just get moved to March. (It will be adjusted in October at mid-year)
- Building & Grounds Maintenance is under by **\$35,900**. Most of this was saved in the Aquatics Department with **\$20,760** under budget, this will change in August as needed maintenance updates were required by licensing.

## Auburn Area Recreation and Park District

## Balance Sheet

7/31/2022

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	344,011.61
Placer County Treasure-General	3,325,863.72
Placer County Treasurer - City Trust	207,457.38
CA Pension Trust - CEPPT- CalPERS	466,120.41
Accounts Receivable	13,544.17
Due From Other Governments	62,209.67
PCOE Receivables	29,201.75
Prepaid Expenses	256.25
Prepaid Liability Expense	72,632.00
Prepaid Workers Comp Insurance	67,490.99
<b>Total Current Assets</b>	<b>4,596,673.60</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	26,114.73
<b>Total Restricted Funds</b>	<b>26,114.73</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)
<b>Total Fixed Assets</b>	<b>9,233,994.79</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
<b>TOTAL ASSETS</b>	<b>14,148,426.12</b>

Current  
YTD

## LIABILITIES AND NET PROFIT

	Current YTD
<u>Current Liabilities</u>	
Prepaid Revenue	35.00
PGE Tru-up payable	635.04
Retentions Payable	2,172.33
Gift Certificates	100.00
Compensated Absenses	147,216.37
Sales Tax Payable	18.06
Worker's Comp Payable	19,869.93
<b>Total Current Liabilities</b>	<b>\$170,046.73</b>
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	2,082,000.00
Net OPEB Liability	313,240.00
Net Pension Liability	(33,404.00)
<b>Total Long Term Liabilities</b>	<b>2,361,836.00</b>
<b>TOTAL LIABILITIES</b>	<b>2,531,882.73</b>
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	232,350.00
OPEB - Def Inflows	105,254.00
	337,604.00
<u>Net Position</u>	
Investments in Fixed Assets	7,178,109.52
RFB: Reserved City Mitigation	207,207.15
GFB: Youth Assistance Fund	49,126.16
General Fund Balance	985,475.23
RFB: COVID Relief Funding	314,974.00
DFB: Annual Equip Replacement Reserv.	833,958.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	789,369.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Atwood Reserves	(8,485.99)
RFB: Atwood Equip Fund	11,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	797,588.29
<b>Total Net Postion</b>	<b>\$11,278,939.39</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$14,148,426.12</b>
	Current YTD



**PROFIT & LOSS**  
**22/23 Approved Budget**

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 July Actuals	Last Yr July Actuals	2022-23 YTD Actuals	2022-23 YTD Budget	Last Yr YTD Actuals
<b>Operating Revenues</b>									
Program Revenue	1,217,421	19%			103,288	88,008	630,394	568,653	588,469
Facility Revenue	193,104	3%			27,617	16,594	117,759	108,594	108,594
Misc. Revenue	55,162	1%			2,882	3,916	16,421	16,714	19,675
Grants & Donations	188,838	3%			4,450	2,588	15,437	1,362	36,690
Interest Income	22,093	0%			1,739	621	77,326	6,090	2,861
Equipment Reserve Transfers	193,900	3%			-	-	-	-	-
Unfunded Liability Transfer	-	0%			-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%			-	-	-	-	-
Tax Revenue	3,882,944	60%			202,434	183,050	1,722,726	1,666,497	1,617,950
Atwood	27,850	0%			1,359	1,327	12,228	12,290	11,940
Sterling Loan	-	0%			-	819,000	-	-	819,000
City Mitigation Transfers/Rev	70,000	1%			-	-	-	-	-
County Mitigation Revenue	25,000	0%			-	-	-	-	-
<b>Total Operating Revenue</b>	<b>6,503,312</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>343,769</b>	<b>1,115,104</b>	<b>2,592,291</b>	<b>2,380,200</b>	<b>3,215,179</b>
<b>Expenditures</b>									
Program Expense	224,301	4%			51,361	40,041	97,244	81,514	69,138
Operating & Supplies	471,293	7%			43,373	36,391	150,209	141,524	125,495
Utilities Expense	218,816	3%			38,110	48,802	38,348	55,717	60,769
Professional Services	93,797	1%			3,186	26,781	17,582	21,975	35,736
Building & Grounds Maintenance	503,839	8%			33,697	53,880	108,609	144,516	131,108
Property Tax Admin.	116,864	2%			-	2,272	-	7,777	7,407
Wages	2,411,804	38%			220,161	208,016	704,509	777,702	665,281
Benefits & Payroll Costs	981,072	16%			153,090	136,794	368,530	436,979	539,901
Fixed Asset Expense	212,100	3%			-	(34)	17,634	21,500	49,116
Capital Improvement Projects	908,137	14%			148,983	299,456	222,002	209,100	968,020
Debt Services	164,716	3%			-	-	70,035	81,069	73,603
<b>Total Expenditures</b>	<b>6,306,739</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>691,961</b>	<b>852,399</b>	<b>1,794,702</b>	<b>1,979,373</b>	<b>2,725,574</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 196,573</b>	<b>3.02</b>	<b>\$ -</b>	<b>\$ (348,192)</b>	<b>\$ 262,705</b>	<b>\$ 797,589</b>	<b>\$ 400,827</b>	<b>\$ 489,605</b>	<b>\$ 1,923,481</b>
Annual Contingency Reserve (1-2%)	\$ -		\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ -	\$ 130,000	\$ -	\$ 833,959	\$ -	\$ -	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ -	\$ 90,000	\$ -	\$ 789,370	\$ -	\$ -	\$ 699,370
ADA Reserve	\$ 5,000		\$ -	\$ 5,000	\$ -	\$ 30,032	\$ -	\$ -	\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ -	\$ 60,000	\$ -	\$ 466,120	\$ -	\$ -	\$ 430,120
<b>TOTALS</b>	<b>\$ 11,573</b>		<b>\$ -</b>	<b>\$ 285,000</b>	<b>\$ -</b>	<b>\$ 2,189,481</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,923,481</b>

**Auburn Rec & Park**Profit & Loss - Summary  
4/1/2022 To 7/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	103,288.28	630,393.81	568,653.00	61,740.81	110.86
Rents & Concessions	27,617.06	117,758.96	108,594.00	9,164.96	108.44
Miscellaneous Revenue	2,881.72	16,420.94	16,714.00	(293.06)	98.25
Grants & Donations	4,449.73	15,436.70	1,362.00	14,074.70	1133.39
Interest Income	1,739.33	77,326.33	6,090.10	71,236.23	1269.71
Taxes Revenue	203,793.06	1,734,953.99	1,678,787.44	56,166.55	103.35
<b>TOTAL OPERATING REVENUE</b>	<b>\$343,769.18</b>	<b>\$2,592,290.73</b>	<b>\$2,380,200.54</b>	<b>\$212,090.19</b>	<b>108.91%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>343,769.18</b>	<b>2,592,290.73</b>	<b>2,380,200.54</b>	<b>212,090.19</b>	<b>108.91</b>
<b>EXPENDITURES</b>					
Program Expenses	51,360.68	97,244.28	81,514.00	15,730.28	119.30
Operations & Supplies Expense	43,373.20	150,209.01	141,523.75	8,685.26	106.14
Utilities Expense	38,109.77	38,347.99	55,717.00	(17,369.01)	68.83
Legal Expenses	96.00	306.53	2,670.00	(2,363.47)	11.48
Professional Services	3,090.33	17,275.18	19,305.00	(2,029.82)	89.49
Bldg & Grounds Maintenance	33,696.63	108,609.32	144,516.00	(35,906.68)	75.15
Property Tax Administration/LAFCO	0.00	0.00	7,777.00	(7,777.00)	0.00
Salaries Expense	220,161.16	704,509.05	777,702.00	(73,192.95)	90.59
Benefits & Payroll Costs	153,090.44	368,529.79	436,979.03	(68,449.24)	84.34
Fixed Asset Expense	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Capital Improvement Projects	148,983.41	222,002.34	209,100.00	12,902.34	106.17
Debt Service	0.00	70,034.60	81,069.00	(11,034.40)	86.39

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2022 To 7/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$691,961.62	\$1,794,702.44	\$1,979,372.78	(\$184,670.34)	90.67%
NET REVENUE OVER EXPENDITURES	(\$348,192.44)	\$797,588.29	\$400,827.76	\$396,760.53	198.99%

**Auburn Rec & Park**  
 Transfers to General Fund  
 4/1/2022 to 7/31/2022

		Impact to the General Fund
<b><u>Future Capital Construction Reserve Balance Forward</u></b>	\$699,370.00	
4/2/2022 Transfer in (Annual Budget) Resolution 2022-11	\$40,000.00	(\$40,000.00)
5/27/2022 Transfer in Resolution 2022-15	\$50,000.00	(\$50,000.00)
<b>Total Future Capital Construction Reserve</b>	<b>\$789,370.00</b>	
<b><u>City Mitigation Reserves Balance Forward</u></b>	\$207,207.00	
<b>Total City Mitigation Reserve</b>	<b>\$207,207.00</b>	
<b><u>Equipment Replacement Reserves Balance Forward</u></b>	\$703,958.72	
4/2/2022 Transfer in (Annual Budget) Resolution 2022-11	\$80,000.00	(\$80,000.00)
5/27/2022 Transfer in Resolution 2022-15	\$50,000.00	(\$50,000.00)
<b>Total Equip Replacement Reserves</b>	<b>\$833,958.72</b>	
<b><u>ADA Reserves Balance Forward</u></b>	\$25,031.75	
6/21/2022 Transfer in (Annual Budget) Resolution 2022-11	\$5,000.00	(\$5,000.00)
<b>Total ADA Reserves</b>	<b>\$30,031.75</b>	
<b><u>Contingency Reserves Balance Forward</u></b>	\$70,000.00	
<b>Total Contingency Reserves</b>	<b>\$70,000.00</b>	
<b><u>COVID Relief Reserves</u></b>	\$314,974.00	
<b>Total COVID Relief Reserves</b>	<b>\$314,974.00</b>	
<b>Total Impact FY 2021/22</b>	<b>\$225,000.00</b>	<b>(\$225,000.00)</b>
<b>Total Adjusted Impact to General Fund 2022-23</b>		<b>(\$225,000.00)</b>

**Auburn Rec & Park**

Profit &amp; Loss - Detail

4/1/2022 to 7/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Aub Elem DSC Rev	555.22	29,171.65	29,742.00	(570.35)	98.08
Skyridge DSC Rev	1,562.43	36,903.90	38,292.00	(1,388.10)	96.38
Day Camp Rev	61,769.38	163,828.50	139,462.00	24,366.50	117.47
Preschool Revenue	200.00	15,209.00	18,276.00	(3,067.00)	83.22
Newcastle DSC Revenue	900.00	24,192.50	24,825.00	(632.50)	97.45
Adult Softball	2,600.00	25,033.00	21,172.00	3,861.00	118.24
Adult Basketball	4,500.00	10,675.18	6,423.00	4,252.18	166.20
Adult Volleyball	0.00	260.00	904.00	(644.00)	28.76
Pickle Ball Revenue	0.00	3,570.00	4,931.00	(1,361.00)	72.40
Adult Classes	3,058.00	23,472.50	12,275.00	11,197.50	191.22
Adult Class Rev - Bureau	502.00	3,250.69	2,486.00	764.69	130.76
Bocce Ball Prog Revenue	0.00	600.00	640.00	(40.00)	93.75
Youth Basketball	0.00	42.00	259.00	(217.00)	16.22
PeeWee Basketball	0.00	0.00	300.00	(300.00)	0.00
Youth Classes	3,851.00	33,696.50	31,344.00	2,352.50	107.51
Youth Class Rev - Bureau	220.00	2,703.00	2,020.00	683.00	133.81
Youth Volleyball	125.00	7,380.00	7,500.00	(120.00)	98.40
Aquatic Activities - Sierra Pool	2,615.00	11,380.25	13,325.00	(1,944.75)	85.41
Aquatic Activities - PH Pool	1,548.00	1,548.00	2,398.00	(850.00)	64.55
Master Swim Revenue	682.00	3,985.00	4,756.00	(771.00)	83.79
Public Swim - MS Sierra Pool	9,981.00	27,541.95	26,418.00	1,123.95	104.25
Public Swim - Placer Hills Pool	923.00	1,992.00	1,858.00	134.00	107.21
Swim Lessons	3,018.00	41,646.00	47,713.00	(6,067.00)	87.28
Swim Lessons - PH	1,498.00	9,398.00	7,046.00	2,352.00	133.38
Swim Team Revenue	0.00	23,306.00	21,836.00	1,470.00	106.73
Synchro Team	0.00	15,384.59	16,155.00	(770.41)	95.23
Youth Camps Revenue	988.00	26,173.00	25,029.00	1,144.00	104.57

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	356.00	30,412.40	21,000.00	9,412.40	144.82
Youth Sports Camps	613.25	20,996.25	15,420.00	5,576.25	136.16
Youth Sports Camps - Bureau	0.00	237.50	0.00	237.50	0.00
Tennis Revenue	0.00	250.00	0.00	250.00	0.00
Special Events Revenue	0.00	20,278.00	0.00	20,278.00	0.00
Party in the Park Revenue	190.00	3,140.00	8,550.00	(5,410.00)	36.73
Food Truck Fiesta Revenue	0.00	855.00	0.00	855.00	0.00
Obstacle Race Revenue	0.00	1,000.00	1,166.00	(166.00)	85.76
Dead Festival Rev	735.00	1,725.00	0.00	1,725.00	0.00
Auburn Harvest Festival Rev	160.00	1,345.00	1,598.00	(253.00)	84.17
Egg Hunt Revenue	0.00	2,429.50	2,500.00	(70.50)	97.18
Boots N Bells Dance Revenue	0.00	2,575.00	3,000.00	(425.00)	85.83
Out of District Fees	80.00	2,538.95	7,429.00	(4,890.05)	34.18
Out of District Fees - Bureau	58.00	268.00	605.00	(337.00)	44.30
<b>Total Parks and Recreation Services</b>	<b>103,288.28</b>	<b>630,393.81</b>	<b>568,653.00</b>	<b>61,740.81</b>	<b>110.86</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(226.80)	(5,270.31)	(1,592.00)	(3,678.31)	331.05
Fee Waiver - Offset	226.80	5,270.31	1,592.00	3,678.31	331.05
Blue Bird Room-CVCC	173.25	693.00	728.00	(35.00)	95.19
Stella Irving Rental Revenue - Rec	0.00	59.56	0.00	59.56	0.00
Lakeside Rental Revenue - Reg	1,819.00	6,239.01	1,319.00	4,920.01	473.01
Sierra Room Rental - CVCC	0.00	1,343.37	1,527.00	(183.63)	87.97
Sunset Room Rental - CVCC	579.00	1,180.30	459.00	721.30	257.15
Canyon View Room Rental - CVCC	382.00	2,255.43	267.00	1,988.43	844.73
Foothills Room Rental - CVCC	1,151.36	4,203.74	1,623.00	2,580.74	259.01
Pool Rental Rev - Sierra/Splash	0.00	7,710.81	11,292.00	(3,581.19)	68.29
Pool Rental Rev - Placer Hills	0.00	1,648.00	1,442.00	206.00	114.29
American River Room - CVCC	500.00	2,588.00	1,267.00	1,321.00	204.26

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2022 to 7/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Conference Rental Revenue - Rec	0.00	106.37	605.00	(498.63)	17.58
Conference (Module) Rental - Overlook	575.50	2,302.00	1,894.00	408.00	121.54
Gazebo Rentals	0.00	290.00	310.00	(20.00)	93.55
Rock Creek Modular Rent	351.45	1,341.45	1,343.00	(1.55)	99.89
Gym Rental Revenue - Rec	0.00	10.00	406.00	(396.00)	2.46
Gym Rental Revenue - Reg	2,470.00	2,671.55	0.00	2,671.55	0.00
Tutor Totter Lease Agreement	1,180.02	2,288.02	2,317.00	(28.98)	98.75
Kitchen Rental Revenue - Rec	0.00	73.06	0.00	73.06	0.00
Kitchen Rental Revenue - CVCC	0.00	0.00	92.00	(92.00)	0.00
Picnic Area Rental Revenue - Rec	1,031.00	8,562.75	7,411.00	1,151.75	115.54
Picnic Area Rental Revenue - Reg	168.00	1,805.82	663.00	1,142.82	272.37
Picnic Area Rental Revenue - Ash	201.25	1,026.36	471.00	555.36	217.91
Picnic Area Rental Revenue - MV	307.00	3,796.50	2,665.00	1,131.50	142.46
Field "Recreation" Rental Revenue	748.00	3,259.84	4,119.00	(859.16)	79.14
Field "Bill Beane" Rental - Reg A	84.00	1,235.09	1,164.00	71.09	106.11
Field "Softball" Rental - MV	0.00	743.00	4,177.00	(3,434.00)	17.79
Field Rental - CV	0.00	1,123.50	2,029.00	(905.50)	55.37
Bike Park Rentals	0.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	160.00	1,621.49	1,058.00	563.49	153.26
Field "Beggs" Rental - Rec	1,332.00	4,230.00	5,927.00	(1,697.00)	71.37
Field B (softball) Rev - Reg	(11.75)	2,382.25	885.00	1,497.25	269.18
Field "James" Rental - Rec	2,631.50	14,171.50	7,126.00	7,045.50	198.87
Field C (Baseball) Rental - Reg	220.00	3,000.00	5,372.00	(2,372.00)	55.85
Bocce Ball Field Rental	0.00	120.00	0.00	120.00	0.00
Field "Soccer Regional" Rental	366.48	1,645.20	2,014.00	(368.80)	81.69
Field "Soccer A" Rental - MV	0.00	116.00	0.00	116.00	0.00
Field "Soccer A" Rental - Railroad	3,408.00	3,888.20	4,333.00	(444.80)	89.74
Field - PH Soccer Field	0.00	0.00	8,885.00	(8,885.00)	0.00
Field "Soccer B" Rental - MV	0.00	0.00	1,844.00	(1,844.00)	0.00
Field "Soccer B" Rental - Railroad	4,386.00	5,991.70	4,249.00	1,742.70	141.01

Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Lining Revenue - Rec	53.00	53.00	0.00	53.00	0.00
Misc Rents & Concessions	133.00	1,294.06	319.00	975.06	405.66
Misc Rents & Concessions - Bureau	138.00	4,120.00	4,398.00	(278.00)	93.68
Custodial Fees	2,822.00	14,380.03	11,216.00	3,164.03	128.21
Custodial Fees - Bureau	146.00	1,556.00	714.00	842.00	217.93
Set up/Take Down Fees	112.00	262.00	664.00	(402.00)	39.46
Set up/Take Down Fees - Bureau	0.00	331.00	0.00	331.00	0.00
<b>Total Rents and Concessions</b>	<b>27,617.06</b>	<b>117,758.96</b>	<b>108,594.00</b>	<b>9,164.96</b>	<b>108.44</b>
<b>Miscellaneous Revenue</b>					
Sales of an Asset - F & G	0.00	0.00	1,470.00	(1,470.00)	0.00
MV Comm Ctr Rentals	(420.00)	895.00	60.00	835.00	1491.67
Alcohol Permit Fee	506.00	3,128.44	2,609.00	519.44	119.91
Alcohol Permit - Bureau	46.00	268.00	180.00	88.00	148.89
Meadow Vista - Alcohol fee	0.00	(44.00)	0.00	(44.00)	0.00
MV Custodial Fee	44.00	0.00	0.00	0.00	0.00
Miscellaneous Income - Admin.	0.00	(0.40)	0.00	(0.40)	0.00
Miscellaneous Revenue - Recreation	0.00	87.00	0.00	87.00	0.00
Verizon Wireless Lease	2,705.72	10,822.88	10,820.00	2.88	100.03
Miscellaneous Income - F & G	0.00	1,264.02	1,575.00	(310.98)	80.26
<b>Total Miscellaneous Revenue</b>	<b>2,881.72</b>	<b>16,420.94</b>	<b>16,714.00</b>	<b>(293.06)</b>	<b>98.25</b>
<b>Grants &amp; Donations</b>					
Donations - MV Arboretum	0.00	2,338.00	0.00	2,338.00	0.00
Youth Assistance Rev	0.00	1,200.85	1,362.00	(161.15)	88.17
Donation Rev - F & G	950.00	2,000.00	0.00	2,000.00	0.00
Donations - Bike Park	1,500.00	1,500.00	0.00	1,500.00	0.00



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 7/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - Y. Services	1,999.73	1,999.73	0.00	1,999.73	0.00
Grant Proceeds - Admin	0.00	6,398.12	0.00	6,398.12	0.00
<b>Total Grants and Donations</b>	<b>4,449.73</b>	<b>15,436.70</b>	<b>1,362.00</b>	<b>14,074.70</b>	<b>1133.39</b>
<b>Interest Income</b>					
Interest Income - Other	190.69	303.55	153.90	149.65	197.24
Interest Revenue - County	1,457.69	76,772.55	2,325.20	74,447.35	3301.76
Interest Revenue - City Trust	90.95	250.23	111.00	139.23	225.43
Interest - Pension Trust	0.00	0.00	3,500.00	(3,500.00)	0.00
<b>Total Interest Income</b>	<b>1,739.33</b>	<b>77,326.33</b>	<b>6,090.10</b>	<b>71,236.23</b>	<b>1269.71</b>
<b>Project Revenue - Government</b>					
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Tax Revenue</b>					
Current Secured Property Taxes General	159,629.97	1,489,550.73	1,459,973.52	29,577.21	102.03
Homeowner's Prop. Tax Relief	0.00	10,911.80	11,320.00	(408.20)	96.39
Current Unsecured Prop Taxes General	1,188.87	1,188.87	3,693.58	(2,504.71)	32.19
Current Supplemental Property Taxes	36,903.80	84,882.57	59,773.00	25,109.57	142.01
Unitary & Op Non-unitary Tax	5,029.29	53,761.02	54,228.50	(467.48)	99.14
Delinq Unsecured Property Taxes	135.41	135.41	0.00	135.41	0.00
Timber Tax Guarantee	0.00	0.66	0.00	0.66	0.00
Atwood Tax Revenue	1,358.64	12,227.78	12,299.00	(71.22)	99.42
Delinquent Supplemental Tax Rev	(9.63)	(9.63)	4,388.83	(4,398.46)	(0.22)
Delinquent Secured Property Taxes	(574.04)	(574.04)	(156.56)	(417.48)	366.66

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1's  
For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Railroad Unitary Property Taxes	130.75	1,176.77	1,099.57	77.20	107.02
RDA Pass-Throughs	0.00	81,702.05	72,168.00	9,534.05	113.21
<b>Total Tax Revenue</b>	<b>203,793.06</b>	<b>1,734,953.99</b>	<b>1,678,787.44</b>	<b>56,166.55</b>	<b>103.35</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$343,769.18</b>	<b>\$2,592,290.73</b>	<b>\$2,380,200.54</b>	<b>\$212,090.19</b>	<b>108.91%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>343,769.18</b>	<b>2,592,290.73</b>	<b>2,380,200.54</b>	<b>212,090.19</b>	<b>108.91</b>
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Aquatics	0.00	0.00	891.00	(891.00)	0.00
Instructor/Adult Classes	3,897.70	7,980.90	2,951.00	5,029.90	270.45
Instructor/Adult Classes - Bureau	650.00	1,751.75	514.00	1,237.75	340.81
Instructor/Youth Classes	3,038.30	9,901.10	13,387.00	(3,485.90)	73.96
Instr/Youth Classes - Bureau	585.00	585.00	0.00	585.00	0.00
Officials/Adult Softball	1,350.80	2,555.08	2,924.00	(368.92)	87.38
Officials/Adult Basketball	1,747.50	4,024.35	440.00	3,584.35	914.63
Officials/Youth Basketball	0.00	3,723.00	0.00	3,723.00	0.00
Officials/Youth Volleyball	160.00	160.00	0.00	160.00	0.00

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Youth Camps	20,158.10	23,234.30	16,079.00	7,155.30	144.50
Instr/Y Camp - Bureau	14,286.80	14,286.80	9,687.00	4,599.80	147.48
Aub Elem/Program Exp	503.78	1,005.04	939.00	66.04	107.03
Skyridge/Program Exp	457.93	1,329.20	1,663.00	(333.80)	79.93
Day Camp/Program Exp	1,384.42	2,655.51	7,360.00	(4,704.49)	36.08
Preschool - Program Expense	525.09	1,253.36	703.00	550.36	178.29
Newcastle Program Expense	457.82	1,589.92	1,371.00	218.92	115.97
Adult Softball Expense	71.11	985.13	761.00	224.13	129.45
Adult Basketball Expense	0.00	24.89	0.00	24.89	0.00
Adult Volleyball Expense	0.00	0.00	162.00	(162.00)	0.00
Pickle Ball Tennis Expense	238.60	1,749.71	1,885.00	(135.29)	92.82
Adult Class Expense	0.00	0.00	113.00	(113.00)	0.00
Youth Basketball Expense	0.00	500.00	0.00	500.00	0.00
Youth Class Expense	0.00	7.82	0.00	7.82	0.00
Youth Volleyball Expense	19.19	680.73	263.00	417.73	258.83
Aquatic Activities	0.00	720.00	2,389.00	(1,669.00)	30.14
Public Swim Expense	241.67	2,552.03	1,845.00	707.03	138.32
Public Swim Exp - PH Pool	0.00	475.00	481.00	(6.00)	98.75
Swim Team	0.00	587.90	500.00	87.90	117.58
Syncro Team Expenses	0.00	250.00	273.00	(23.00)	91.58
Special Events Expenses	197.00	520.00	75.00	445.00	693.33
Party in the Park Expenses	1,153.97	9,257.75	8,020.00	1,237.75	115.43
Auburn Harvest Festival Expenses	256.25	348.92	338.00	10.92	103.23
Egg Hunt Expenses	0.00	815.85	2,500.00	(1,684.15)	32.63
Boots N Bells Expenses	(20.35)	1,733.24	3,000.00	(1,266.76)	57.78
<b>Total Program Expenses</b>	<b>51,360.68</b>	<b>97,244.28</b>	<b>81,514.00</b>	<b>15,730.28</b>	<b>119.30</b>
Operations & Supplies					
Cash Short/Over-Cust Serv	19.00	27.00	30.00	(3.00)	90.00

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Merchant Fees - Youth Services	1,406.50	5,777.82	5,828.00	(50.18)	99.14
Merchant Fees - Cust Serv	1,171.86	8,150.92	3,657.00	4,493.92	222.89
Cal Card Incentives	0.00	(374.21)	(619.00)	244.79	60.45
Telephone - Placer Hills Pool	0.00	299.60	312.00	(12.40)	96.03
Telephone - Cust Serv	575.93	2,294.33	2,877.00	(582.67)	79.75
Telephone (CVCC) - Admin	788.82	2,295.39	2,138.50	156.89	107.34
Gift Certificates Expensed	154.00	358.00	59.00	299.00	606.78
Telephone - Youth Services	84.63	129.16	300.00	(170.84)	43.05
Telephone - Recreation	32.35	92.17	82.00	10.17	112.40
Telephone - Preschool	44.73	125.99	260.00	(134.01)	48.46
Telephone - Facilities & Grounds	1,262.50	3,595.56	3,971.00	(375.44)	90.55
Telephone - Day Camp	38.18	114.54	195.00	(80.46)	58.74
Telephone - Newcastle	46.25	131.52	121.00	10.52	108.69
Telephone - Aub EI	179.35	522.32	516.00	6.32	101.23
Telephone - Skyridge	92.79	155.11	273.00	(117.89)	56.82
Postage - Admin	12.12	12.12	523.00	(510.88)	2.32
Activity Guide Expense	333.00	12,392.21	10,208.00	2,184.21	121.40
Youth Assistance Expense	(40.00)	2,951.00	3,884.00	(933.00)	75.98
Office Supplies - Rec	21.49	553.42	411.00	142.42	134.65
Office Supplies - Youth Services	0.00	438.67	178.00	260.67	246.44
Office Supplies - F & G	2,876.55	3,916.47	741.00	3,175.47	528.54
Office Supplies-Cust Serv	19.68	848.29	1,066.00	(217.71)	79.58
Office Supplies - Admin	1,205.37	3,672.32	3,181.75	490.57	115.42
Duplication Costs - Cust Serv	11.26	11.26	2.00	9.26	563.00
Duplication Costs - Admin	236.90	451.58	455.00	(3.42)	99.25
Office Equip Rental - Cust Serv	1,295.06	2,707.31	2,171.00	536.31	124.70
Office Equip Rental - Admin	332.48	1,436.10	1,807.60	(371.50)	79.45
Dining Expense - CS	24.60	73.80	0.00	73.80	0.00
Dining Expense	71.32	193.95	188.75	5.20	102.76
Gas/Mileage Expense - C.Serv	40.95	134.55	123.00	11.55	109.39

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Mileage Expense - Admin	44.25	283.51	693.90	(410.39)	40.86
Gas/Mileage Expense - Rec.	32.76	32.76	53.00	(20.24)	61.81
Gas/Mileage Expense - YS	0.00	0.00	164.00	(164.00)	0.00
Gas/Mileage Expense - F & G	6,361.08	17,932.45	13,677.00	4,255.45	131.11
General Administrative Exp - Admin	40.00	269.90	319.70	(49.80)	84.42
Liability Insurance - Admin	14,226.82	49,777.72	47,359.10	2,418.62	105.11
Board Expense	0.00	0.00	568.05	(568.05)	0.00
Public Relations/Marketing - Cust Serv	185.25	802.02	1,665.00	(862.98)	48.17
Dues and Subscriptions - Admin	3,873.00	4,043.00	3,014.00	1,029.00	134.14
Dues and Subscriptions - F & G	0.00	30.00	0.00	30.00	0.00
Staff Appreciation - Youth Services	0.00	0.00	40.00	(40.00)	0.00
Staff Appreciation - F & G	20.80	54.85	30.00	24.85	182.83
Staff Appreciation - Cust Serv	0.00	20.00	0.00	20.00	0.00
Staff Appreciation - Admin	0.00	0.00	13.40	(13.40)	0.00
Bad Debts Expense - Y Services	0.00	20.50	0.00	20.50	0.00
Staff Development - Admin	0.00	948.05	1,291.00	(342.95)	73.44
Staff Development - Aquatics	45.00	45.00	0.00	45.00	0.00
Staff Development - F & G	720.00	720.00	0.00	720.00	0.00
Uniform Exp - Rec.	0.00	147.21	0.00	147.21	0.00
Uniform Exp - Aquatics	416.37	37.24	130.00	(92.76)	28.65
Uniform Exp - F & G	(420.46)	(1,056.94)	0.00	(1,056.94)	0.00
Small Equipment - Y Serv	0.00	2,009.88	1,350.00	659.88	148.88
Small Equipment - Rec Pk	59.97	2,135.78	777.00	1,358.78	274.88
Small Equipment - Reg Pk	61.02	67.89	91.00	(23.11)	74.60
Small Equipment - MV Park	0.00	0.00	91.00	(91.00)	0.00
Field Marking Expense	765.48	930.62	1,057.00	(126.38)	88.04
Safety Supplies - F & G	0.00	623.03	3,202.00	(2,578.97)	19.46
Safety Supplies - Rec	61.21	61.21	0.00	61.21	0.00
Safety Supplies - Aquatics	0.00	321.54	315.00	6.54	102.08
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 7/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Recreation Park	78.57	541.50	756.00	(214.50)	71.63
Restroom Supplies - Regional Park	153.42	663.39	939.00	(275.61)	70.65
Restroom Supplies - Ashford Park	46.26	302.28	501.00	(198.72)	60.34
Restroom Supplies - Meadow Vista Park	52.18	330.25	534.00	(203.75)	61.85
Restroom Supplies - Railhead Park	58.09	358.21	581.00	(222.79)	61.65
Restroom Supplies - Overlook Park	58.09	358.21	663.00	(304.79)	54.03
Restroom Supplies - Placer Hills Park	46.26	302.29	443.00	(140.71)	68.24
Restroom Supplies - Rec Comm Ctr	156.48	1,223.77	1,244.00	(20.23)	98.37
Restroom Supplies - Reg Comm Ctr	95.33	582.60	1,105.00	(522.40)	52.72
Restroom Supplies - CVCC Comm Ctr	106.54	843.79	1,395.00	(551.21)	60.49
Sanitation - Reg Pk - Toilet	304.75	1,146.75	1,892.00	(745.25)	60.61
Sanitation - Win Pk - Toilet	254.75	955.75	1,040.00	(84.25)	91.90
Sanitation - Rec Pk - ADA Toilet	0.00	0.00	1,098.00	(1,098.00)	0.00
Sanitation - Reg - ADA Toilet	254.75	724.75	0.00	724.75	0.00
Sanitation - Rec Pk - Debris Box	1,705.65	4,548.40	3,228.00	1,320.40	140.91
Sanitation - Reg Pk - Disposal	588.55	1,765.65	1,854.00	(88.35)	95.24
Sanitation - MV - Disposal	367.59	1,168.77	1,368.00	(199.23)	85.44
Sanitation - CVCC - Disposal	215.72	647.16	681.00	(33.84)	95.03
Small Equipment - Aquatics	0.00	0.00	860.00	(860.00)	0.00
<b>Total Operations &amp; Supplies</b>	<b>43,373.20</b>	<b>150,209.01</b>	<b>141,523.75</b>	<b>8,685.26</b>	<b>106.14</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	858.15	1,266.25	388.00	878.25	326.35
Lighting Reimb.-Beggs Field	0.00	(1,536.00)	(663.00)	(873.00)	231.67
Lights - Rec Pk James Field	2,563.54	3,460.73	513.00	2,947.73	674.61
Lighting Reimb.-James Field	(645.75)	(2,685.75)	(2,308.00)	(377.75)	116.37
Lights - Rec Field	288.41	500.50	137.00	363.50	365.33
Lighting Reimb.-Rec Field	0.00	(424.00)	(79.00)	(345.00)	536.71

## Auburn Rec &amp; Park

 Profit & Loss - Detail  
 4/1/2022 to 7/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Elect - Rec Comm Ctr - Fac & Grds	993.55	1,601.53	1,582.00	19.53	101.24
Gas/Electric - Reg Comm Ctr	(1,367.72)	(232.14)	627.00	(859.14)	(37.02)
Gas/Electric - CV Comm Ctr	148.40	246.09	266.00	(19.91)	92.52
Electric Reimb.- CV Comm Ctr	(148.40)	(352.48)	(467.00)	114.52	75.48
Gas/Electric - CVCC	1,241.10	2,324.62	2,383.00	(58.38)	97.55
Gas/Electric - Sierra Pool	(1,148.30)	5,739.96	7,890.00	(2,150.04)	72.75
Gas/Electric - PH Pool	873.68	1,009.84	1,169.00	(159.16)	86.39
Electric - Day Camp	456.59	721.75	1,063.00	(341.25)	67.90
Gas/Elec - Recreation Park	2,601.53	3,465.82	2,691.00	774.82	128.79
Gas/Electric - Reg Park	(74.79)	1,869.64	2,048.00	(178.36)	91.29
Lighting Reimb.- Reg Park	(96.00)	(4,488.25)	(3,094.00)	(1,394.25)	145.06
Gas/Electric - Ashford Park	858.40	1,076.58	1,301.00	(224.42)	82.75
Gas/Electric - MV Park	645.22	1,227.43	2,007.00	(779.57)	61.16
Electric - Railhead Park	741.05	937.29	1,565.00	(627.71)	59.89
Lighting Reimb.-Railhead	(270.96)	(757.54)	(1,525.00)	767.46	49.68
Gas/Electric - Winchester Park	489.52	535.65	768.00	(232.35)	69.75
Reimbursements - Gas/Elec Pool	0.00	(21,914.34)	(11,661.00)	(10,253.34)	187.93
Water - Rec Comm Ctr	493.72	755.32	738.00	17.32	102.35
Water - Reg Comm Ctr	438.51	801.61	545.00	256.61	147.08
Water - CV Comm Ctr	0.00	452.47	1,650.00	(1,197.53)	27.42
Water - CVCC	280.40	675.36	1,231.00	(555.64)	54.86
Water - Sierra Pool	916.92	1,402.76	990.00	412.76	141.69
Water - PH Pool	35.97	57.07	78.00	(20.93)	73.17
Water - Rec Park	557.19	1,342.38	1,471.00	(128.62)	91.26
Water - Regional Park	401.72	7,701.44	8,239.00	(537.56)	93.48
Water - Ashford Park	532.67	1,186.52	1,669.00	(482.48)	71.09
Water - MV Park	1,239.33	3,380.46	6,833.00	(3,452.54)	49.47
Water - CV Park	838.82	1,517.51	226.00	1,291.51	671.47

Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Railhead Park	509.51	1,200.40	1,363.00	(162.60)	88.07
Water - CVCC Park	280.39	675.34	1,567.00	(891.66)	43.10
Water - Overlook Park	741.63	1,517.87	0.00	1,517.87	0.00
Water - Placer Hills Park	683.43	1,252.68	1,373.00	(120.32)	91.24
Water - Atwood	709.51	1,156.10	741.00	415.10	156.02
Reimb - Water - Sierra Pool	0.00	(763.31)	(1,063.00)	299.69	71.81
Sanitation - Rec Park (Sewer)	9,344.02	9,344.02	9,811.00	(466.98)	95.24
Sanitation - Railhead Park (Sewer)	173.78	173.78	183.00	(9.22)	94.96
Sanitation - Overlook (Sewer)	735.88	735.88	773.00	(37.12)	95.20
Sanitation - CVCC (Sewer)	10,189.15	10,189.15	10,698.00	(508.85)	95.24
<b>Total Utilities Expense</b>	<b>38,109.77</b>	<b>38,347.99</b>	<b>55,717.00</b>	<b>(17,369.01)</b>	<b>68.83</b>
<b>Legal Expenses</b>					
Legal Fees	96.00	306.53	2,670.00	(2,363.47)	11.48
<b>Total Legal Expense</b>	<b>96.00</b>	<b>306.53</b>	<b>2,670.00</b>	<b>(2,363.47)</b>	<b>11.48</b>
<b>Professional Services</b>					
Professional Services - Rec	1,135.50	3,281.50	3,802.00	(520.50)	86.31
Professional Services - YS	62.50	62.50	400.00	(337.50)	15.63
Professional Services - F & G	62.50	275.98	2,573.00	(2,297.02)	10.73
Professional Services - C Serv	125.00	9,925.00	7,828.00	2,097.00	126.79
Professional Services - Admin	1,704.83	3,230.20	2,202.00	1,028.20	146.69
Accounting/Auditor Fees	0.00	500.00	2,500.00	(2,000.00)	20.00
<b>Total Professional Services</b>	<b>3,090.33</b>	<b>17,275.18</b>	<b>19,305.00</b>	<b>(2,029.82)</b>	<b>89.49</b>



## Auburn Rec &amp; Park

 Profit & Loss - Detail  
 4/1/2022 to 7/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Bldg &amp; Ground Maintenance</b>					
Vehicle Maintenance	1,736.41	4,594.78	10,642.00	(6,047.22)	43.18
Equipment Rental	0.00	200.00	22.00	178.00	909.09
Irrigation Supplies - General	130.29	212.93	1,636.00	(1,423.07)	13.02
Maint - Recreation Field	245.77	1,075.44	450.00	625.44	238.99
Maint - CV Baseball Field	0.00	0.00	967.00	(967.00)	0.00
Maint - James Field	478.23	1,765.35	144.00	1,621.35	1225.94
Maint - Beggs Field	324.96	924.70	814.00	110.70	113.60
Maint - Sierra Pool	2,461.03	10,975.09	17,841.00	(6,865.91)	61.52
Reimbursement- Maint Pool	0.00	(22,916.18)	(4,801.00)	(18,115.18)	477.32
Maint & Repairs - Equipment	4,499.09	12,163.26	9,148.00	3,015.26	132.96
Maint - PH Pool	3,486.48	4,835.52	612.00	4,223.52	790.12
Maint - Winchester Fields	0.00	268.75	282.00	(13.25)	95.30
Rep/Maint - Aub El	66.41	309.12	62.00	247.12	498.58
Rep/Maint - Rock Creek	33.21	33.21	32.00	1.21	103.78
Rep/Maint - Day Camp	87.41	355.00	77.00	278.00	461.04
Maint - Recreation Park	2,017.94	14,632.81	5,736.00	8,896.81	255.11
Maint - Regional Park	5,221.39	18,543.70	23,052.00	(4,508.30)	80.44
Maint - Ashford Park	645.85	5,663.85	4,572.00	1,091.85	123.88
Maint - Meadow Vista Park	476.09	10,129.87	8,716.00	1,413.87	116.22
Maint - Christian Valley Park	5.29	2,150.66	2,261.00	(110.34)	95.12
Maint - Railroad Park	292.50	1,825.75	869.00	956.75	210.10
Maint - CVCC Park	197.11	4,861.09	4,460.00	401.09	108.99
Maint - Overlook Park	1,385.00	4,025.10	2,290.00	1,735.10	175.77
Maint - Placer Hills Park	0.00	484.35	1,479.00	(994.65)	32.75
Maint - Pocket Parks	0.00	154.24	235.00	(80.76)	65.63
Maint - Mt. Vernon Park	0.00	53.75	57.00	(3.25)	94.30
Maint - Winchester Park	12.83	161.83	416.00	(254.17)	38.90
Maint - Atwood	939.69	2,335.51	843.00	1,492.51	277.05

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 7/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Shockley Park	0.00	322.50	1,159.00	(836.50)	27.83
Maint - Bike Park	2,080.79	3,645.95	3,076.00	569.95	118.53
Rep/Maint - Skyridge	66.41	66.41	225.00	(158.59)	29.52
Maint - Ashley Dog Park	265.87	1,721.93	1,028.00	693.93	167.50
Rep/Maint - Preschool	0.00	544.78	0.00	544.78	0.00
Maint - Recreation Comm Ctr	936.39	1,208.92	9,557.00	(8,348.08)	12.65
Maint - Regional Comm Ctr	525.69	2,764.64	10,026.00	(7,261.36)	27.58
Maint - Christian Valley Comm Ctr	33.21	75.35	32.00	43.35	235.47
Maint - CVCC Comm Ctr	1,201.72	2,043.90	1,948.00	95.90	104.92
Maint - Overlook Modular	33.21	33.21	32.00	1.21	103.78
Maint - Regional Tennis/Pickleball Courts	44.75	666.47	0.00	666.47	0.00
Maint - MV Soccer A	0.00	0.00	14.00	(14.00)	0.00
Maint - RH Soccer A	317.65	1,861.92	771.00	1,090.92	241.49
Maint - Regional Field Soccer	123.22	123.22	0.00	123.22	0.00
Maint - RH Soccer B	317.65	1,861.06	666.00	1,195.06	279.44
Maint - Regional Bill Bean Field	1,116.97	2,121.19	2,400.00	(278.81)	88.38
Maint - Regional Field B	1,539.37	2,922.49	2,563.00	359.49	114.03
Maint - Regional Field C	651.66	1,366.85	11,440.00	(10,073.15)	11.95
Tree Maint - MV Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Vandalism Repairs Expense	(300.91)	5,439.05	1,665.00	3,774.05	326.67
<b>Total Building and Grounds Maintenance</b>	<b>33,696.63</b>	<b>108,609.32</b>	<b>144,516.00</b>	<b>(35,906.68)</b>	<b>75.15</b>
<b>Property Tax Administration/LAFCO</b>					
Property Tax Administration	0.00	0.00	5,391.00	(5,391.00)	0.00
Lafco Fees	0.00	0.00	2,386.00	(2,386.00)	0.00
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>0.00</b>	<b>7,777.00</b>	<b>(7,777.00)</b>	<b>0.00</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 7/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	4,858.43	19,159.06	20,726.00	(1,566.94)	92.44
Wages - (Cust Serv) - Full Time	10,068.79	39,601.70	41,536.00	(1,934.30)	95.34
Wages - (Admin) - Full Time	11,988.47	46,454.19	49,706.00	(3,251.81)	93.46
Wages - (Admin) - Part Time	5,480.99	21,091.09	18,862.00	2,229.09	111.82
Wages - (Admin) - Board Pay	2,500.00	7,500.00	7,500.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	478.56	14,806.36	19,506.00	(4,699.64)	75.91
Wages - (Y.Serv) - AE Maint	33.51	107.59	230.00	(122.41)	46.78
Wages - (Y. Serv) - RC Maint	0.00	55.32	231.00	(175.68)	23.95
Wages - (Y.Serv) - Skyridge - PT	0.00	13,939.88	21,210.00	(7,270.12)	65.72
Wages - (Y.Serv) - Skyridge Maint	24.60	54.79	231.00	(176.21)	23.72
Wages - (Y.Serv) - Day Camp - PT	41,286.16	63,007.17	60,982.00	2,025.17	103.32
Wages - (Y.Serv) - DC Maint	24.60	348.51	173.00	175.51	201.45
Wages - (Rec) - Full Time	11,521.16	42,451.57	44,150.00	(1,698.43)	96.15
Wages - (Y. Serv) - Newcastle- PT	42.68	14,917.78	16,548.00	(1,630.22)	90.15
Wages - (Y.Serv) - NC Maint	0.00	26.09	0.00	26.09	0.00
Wages - (Rec) - Part Time	294.12	1,041.28	0.00	1,041.28	0.00
Wages - (Rec) - Seasonal	0.00	0.00	188.00	(188.00)	0.00
Wages - (Rec) - Adult Softball	745.27	2,213.78	2,255.00	(41.22)	98.17
Wages - (Rec) - Adult Basketball	489.44	1,246.24	1,180.00	66.24	105.61
Wages - (Y.Serv) - Preschool	0.00	9,054.90	11,170.00	(2,115.10)	81.06
Wages - (Aqua) - Aquatics Coordinator	3,881.53	8,277.66	11,558.00	(3,280.34)	71.62
Wages - (Aqua) - Aquatic Activities	1,128.93	3,395.97	3,463.00	(67.03)	98.06
Wages - (Aqua) - Public Swim	17,100.54	33,859.26	38,427.00	(4,567.74)	88.11
Wages - (Aqua) - Public Swim-PH	2,131.80	2,403.02	2,878.00	(474.98)	83.50
Wages - (Aqua) - Swim Lessons	6,015.86	8,784.56	10,365.00	(1,580.44)	84.75
Wages - (Aqua) - Swim Lessons-PH	1,713.72	1,937.73	1,702.00	235.73	113.85
Wages - (Aqua) - Master Swim	623.15	2,124.18	2,837.00	(712.82)	74.87
Wages - (Aqua) - Swim Team Coaches	4,478.61	9,336.49	9,688.00	(351.51)	96.37
Wages - (Aqua) - Synchronized Swim Coach	4,184.57	10,241.84	12,742.00	(2,500.16)	80.38

## Auburn Rec &amp; Park

Profit & Loss - Detail  
4/1/2022 to 7/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Rec	8,218.33	30,949.79	37,283.00	(6,333.21)	83.01
Wages - (Fac & Grds) - Fac Att. - CVCC	3,855.59	13,740.26	13,864.00	(123.74)	99.11
Wages - (Fac & Grds) - Fac Attendant - Reg	1,983.75	4,947.74	9,723.00	(4,775.26)	50.89
Wages - (Fac & Grds) - Fac Att Overlook	0.00	0.00	1,020.00	(1,020.00)	0.00
Wages - (Fac & Grds) - Management	12,749.82	48,003.05	49,653.00	(1,649.95)	96.68
Wages - (Fac & Grds) - Recreation Park	18,957.17	64,791.50	76,922.00	(12,130.50)	84.23
Wages - (Fac & Grds) - Regional Park	17,540.85	59,808.59	61,073.00	(1,264.41)	97.93
Wages - (Fac & Grds) - Ashford Park	1,553.54	9,845.70	12,700.00	(2,854.30)	77.53
Wages - (Fac & Grds) - Meadow Vista Park	3,298.59	12,350.87	14,000.00	(1,649.13)	88.22
Wages - (Fac & Grds) - CV Comm Center	504.24	2,382.77	2,900.00	(517.23)	82.16
Wages - (Fac & Grds) - Railroad Park	1,413.02	5,973.37	5,950.00	23.37	100.39
Wages - (Fac & Grds) - CVCC	1,048.15	8,283.45	6,400.00	1,883.45	129.43
Wages - (Fac & Grds) - Overlook Park	1,526.77	5,424.36	4,800.00	624.36	113.01
Wages - (Fac & Grds) - Placer Hills Park	2,835.06	5,921.30	6,400.00	(478.70)	92.52
Wages - (Fac & Grds) - Pocket Parks	1,300.96	3,371.89	2,200.00	1,171.89	153.27
Wages - (Fac & Grds) - Winchester Park	380.96	1,008.94	2,650.00	(1,641.06)	38.07
Wages - (Fac & Grds) - Atwood	908.08	1,783.11	2,700.00	(916.89)	66.04
Wages - (Fac & Grds) - Shockley Property	0.00	127.45	2,350.00	(2,222.55)	5.42
Wages - (F & G) Special Events	614.86	814.88	50.00	764.88	1629.76
Wages - District Administrator	9,448.00	37,291.63	42,606.00	(5,314.37)	87.53
Wages - (F & G Proj) - Reg 24 Acres	369.53	1,308.22	0.00	1,308.22	0.00
Wages - (Rec) - Special Events	0.00	0.00	814.00	(814.00)	0.00
Wages - (F & G) Uniform Allowance	558.40	8,942.17	11,600.00	(2,657.83)	77.09
<b>Total Salaries Expense</b>	<b>220,161.16</b>	<b>704,509.05</b>	<b>777,702.00</b>	<b>(73,192.95)</b>	<b>90.59</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	959.04	3,665.04	3,717.00	(51.96)	98.60
ER Taxes - Aquatics	3,816.24	7,527.84	8,850.00	(1,322.16)	85.06
ER Taxes - Youth Services	3,830.19	10,644.06	11,551.00	(906.94)	92.15

Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Fac & Grds	5,845.83	21,709.51	25,010.00	(3,300.49)	86.80
ER Taxes - Cust Serv	729.47	3,010.12	3,177.00	(166.88)	94.75
ER Taxes - Admin	2,145.85	8,330.20	9,079.03	(748.83)	91.75
Employment Expense - Rec	0.00	0.00	58.00	(58.00)	0.00
Employment Expense - Aquatics	0.00	117.96	118.00	(0.04)	99.97
Employment Expense - Youth Services	70.00	180.00	71.00	109.00	253.52
Employment Expense - Fac & Grds	70.00	299.27	1,253.00	(953.73)	23.88
Fingerprinting Exp - Recreation	0.00	0.00	34.00	(34.00)	0.00
Fingerprinting Exp - Aquatics	0.00	492.00	629.00	(137.00)	78.22
Fingerprinting Exp - Youth Services	180.00	514.00	330.00	184.00	155.76
Fingerprinting Exp - Fac & Grds	0.00	94.00	198.00	(104.00)	47.48
Benefits Expense - Recreation	3,243.56	13,357.97	13,090.00	267.97	102.05
Benefits Expense - Youth Services	2,573.85	11,068.10	11,149.00	(80.90)	99.27
Benefits Expense - Fac & Grds	17,360.48	78,056.33	81,401.00	(3,344.67)	95.89
Benefits Expense - Cust Serv	2,130.63	9,271.10	9,048.00	223.10	102.47
Benefits Expense - Admin	4,960.62	21,263.07	21,430.00	(166.93)	99.22
Employer Retirement Exp. - Rec	1,077.62	4,042.81	4,055.00	(12.19)	99.70
Employer Retirement Exp. - Aquatics	560.18	1,091.12	1,551.00	(459.88)	70.35
Employer Retirement Exp. - Youth Services	2,632.82	8,094.99	11,386.00	(3,291.01)	71.10
Employer Retirement Exp. - Fac & Grds	6,257.78	22,390.34	25,608.00	(3,217.66)	87.44
Employer Retirement Exp - Cust Serv	1,113.52	4,002.07	4,572.00	(569.93)	87.53
Employer Retirement Exp. - Admin	2,641.83	9,566.93	11,137.00	(1,570.07)	85.90
CalPERS Prefunding	84,956.00	108,956.00	147,879.00	(38,923.00)	73.68
Worker's Comp - Rec	183.25	654.90	896.00	(241.10)	73.09
Worker's Comp - Aquatics	575.13	1,157.62	1,671.00	(513.38)	69.28
Worker's Comp - Youth Services	660.69	1,940.09	2,752.00	(811.91)	70.50
Worker's Comp - Fac & Grds	4,253.18	16,025.93	23,906.00	(7,880.07)	67.04
Worker's Comp - Cust Serv	43.21	164.19	214.00	(49.81)	76.72
Worker's Comp - Admin	219.47	842.23	1,159.00	(316.77)	72.67

Profit & Loss - Detail  
4/1/2022 to 7/31/2022  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Benefits and Payroll Costs	153,090.44	368,529.79	436,979.03	(68,449.24)	84.34
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Total Fixed Asset Expense	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Capital Improvement Projects					
Rec - Daycamp Mod Paving	640.00	640.00	650.00	(10.00)	98.46
Electrical Infrastructure Upgrades	133.76	133.76	150.00	(16.24)	89.17
CVCC - Bike Park - fountain, signage, traffic	939.71	1,033.41	1,050.00	(16.59)	98.42
Energy Efficiency Project	0.00	2,535.34	0.00	2,535.34	0.00
MV Park - Parking lot Reseal/Restripe	26,994.75	26,994.75	13,000.00	13,994.75	207.65
Ashford- Levee Repairs/Paving	4,741.28	4,741.28	4,750.00	(8.72)	99.82
Meadow Vista - Playground	89,275.88	91,735.14	100,000.00	(8,264.86)	91.74
Marriot Meadows- Const Doc & Related Worl	26,258.03	49,467.56	49,500.00	(32.44)	99.93
Rec - James Field Wiring Infrast.	0.00	44,721.10	40,000.00	4,721.10	111.80
Total Capital Improvement Projects	148,983.41	222,002.34	209,100.00	12,902.34	106.17
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	59,000.00	59,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	11,034.60	22,069.00	(11,034.40)	50.00
Total Debt Service	0.00	70,034.60	81,069.00	(11,034.40)	86.39
Transfers Out					

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 7/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$691,961.62	\$1,794,702.44	\$1,979,372.78	(\$184,670.34)	90.67%
Net Revenue Over Expenditures	(\$348,192.44)	\$797,588.29	\$400,827.76	\$396,760.53	198.99%
ADJ. NET REVENUE OVER EXPENDITURES	(348,192.44)	797,588.29	400,827.76	396,760.53	198.99

## **5.4 Cover sheet – Resolution #2022-21: Marriott Meadows Park Prop. 68 Grant Award Deed Restriction**

ARD Acquisition and Development (A&D) Committee August 15, 2022 & ARD Board of Directors Meeting August 25, 2022.

### **The Issue**

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2022-21, a resolution authorizing the District Administrator to sign a required property Deed Restriction and submit same to Placer County for Recordation?

### **Background**

ARD received the Proposition 68 Statewide Park Development and Community Revitalization Program grant on December 8, 2021. The contract with the State of California was received and completed in July of 2022. In order to receive the grant funds a Deed Restriction needs to be placed on the property to ensure that it is used for a purpose consistent with the grant scope for the length of the contract performance period (July 01, 2020 through June 30, 2050). In short, the deed restriction helps ensure that the land is retained as public park land.

### **Recommendation for the Board of Directors**

Staff recommends that the Board of Directors authorize and approve Resolution #2022-21 authorizing the District Administrator to sign a required property Deed Restriction and submit same to Placer County for Recordation.

The Acquisition and Development Committee sent a positive recommendation to the Board to authorize and approve Resolution #2022-21 and also recommended that this item be sent to the Board via the Consent Calendar.

### **Fiscal Impact**

\$90.00 Placer County Recordation Fee

### **Attachments**

Resolution #2022-21

Grant Contract

Deed Restriction with Exhibit "A" Title/Deed description of the park property



RESOLUTION NUMBER 2022-21

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT AUTHORIZING THE DISTRICT ADMINISTRATOR TO SIGN A REQUIRED PROPERTY DEED RESTRICTION

WHEREAS, the Auburn Area Recreation & Park District has been awarded a Prop. 68 Grant in the amount of \$2,389,125.00 on December 8, 2021 and

WHEREAS, the Auburn Area Recreation & Park District has entered into contract with the State of California Department of Parks & Recreation to utilize these funds to construct Marriott Meadows Park and

WHEREAS, the State of California Department of Parks & Recreation requires that a Deed Restriction be placed on the property in order to receive the grant funding,

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

Authorize and approve Resolution #2022-21, a resolution authorizing the District Administrator to sign a required property Deed Restriction and submit same to Placer County for Recordation.

APPROVED, PASSED, AND ADOPTED ON August 25, 2022 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

\_\_\_\_\_  
Michael G. Lynch  
Chair, Board of Directors

ATTEST:

\_\_\_\_\_  
Cathy Warford  
Clerk to the Board of Directors

State of California - Natural Resources Agency  
 Department of Parks and Recreation  
**GRANT CONTRACT**  
 2018 Parks Bond Act  
 Statewide Park Development and Community Revitalization

GRANTEE Auburn Area R.P.D.

GRANT PERFORMANCE PERIOD is from July 01, 2020 through June 30, 2025

CONTRACT PERFORMANCE PERIOD is from July 01, 2020 through June 30, 2025

PROJECT TITLE AUBURN REGIONAL PARK EXPANSION PROJECT NUMBER SW/31-001

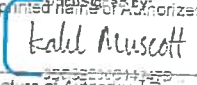
The GRANTEE agrees to the terms and conditions of this contract, and the State of California, acting through its Director of Parks and Recreation, pursuant to the State of California, agrees to fund the total State grant amount indicated below.

The GRANTEE agrees to complete the PROJECT SCOPE(s) as defined in the Development PROJECT SCOPE / Cost Estimate Form or Acquisition documentation for the Application(s) filed with the State of California.

The General and Special Provisions attached are made a part of and incorporated into the Contract.

Total State Grant not to exceed \$2,389,125.00

Auburn Area R.P.D.  
Grantee

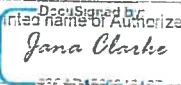
By Kahl Muscott  
Typed or printed name of Authorized Representative  
  
Signature of Authorized Representative

Address 471 Maidu Dr. #200, Auburn, CA 95603

Title District Administrator

Date 7/19/2022

STATE OF CALIFORNIA  
 DEPARTMENT OF PARKS AND RECREATION

By Jana Clarke  
Typed or printed name of Authorized Representative  
  
Signature of Authorized Representative

Title Supervisor

Date 7/21/2022

**CERTIFICATION OF FUNDING**  
 (For State Use Only)

CONTRACT NO C9803021	AMENDMENT NO	FISCAL SUPPLIER ID 0000054615	PROJECT NO SW-31-001		
AMOUNT ENCUMBERED BY THIS DOCUMENT \$2,389,125.00		FUND Drought, Water, Cln Air, Cstl Protc, Outdoor Fund			
PRIOR AMOUNT ENCUMBERED FOR THIS CONTRACT		ITEM 3790-101-6088	CHAPTER 6	STATUTE 20	FISCAL YEAR 2022/23
TOTAL AMOUNT ENCUMBERED TO DATE \$2,389,125.00		Reporting Structured 37900091	Account/Alt Account 5432000-5432000000	ACTMITY CODE 69807	PROJECT / WORK PHASE 37900005SW31001



## I. RECITALS

This CONTRACT is entered into between the California Department of Parks and Recreation (hereinafter referred to as "GRANTOR," "DEPARTMENT" or "STATE") and Auburn Area R.P.D. (hereinafter referred to as "GRANTEE").

The DEPARTMENT hereby grants to GRANTEE a sum (also referred to as "GRANT MONIES") not to exceed \$2,389,125, subject to the terms and conditions of this CONTRACT and the 2020/21 California State Budget, Chapter 6, statutes of 2020, Item number – 3790-101-6088 (appropriation chapter and budget item number hereinafter referred to as "2018 Parks Bond Act, Statewide Park Development and Community Revitalization GRANT"). These funds shall be used for completion of the GRANT SCOPE(S).

The Grant Performance Period is from July 01, 2020 to June 30, 2025.

## II. GENERAL PROVISIONS

### A. Definitions

As used in this CONTRACT, the following words shall have the following meanings:

1. The term "ACT" means the California Drought, Water, Parks Climate, Coastal Protection, and Outdoor Access for All Act of 2018, as referred to in section I of this CONTRACT.
2. The term "APPLICATION" means the individual project APPLICATION packet for a project pursuant to the enabling legislation and/or grant program process guide requirements.
3. The term "DEPARTMENT" or "STATE" means the California Department of Parks and Recreation.
4. The term "DEVELOPMENT" means capital improvements to real property by means of, but not limited to, construction, expansion, and/or renovation, of permanent or fixed features of the property.
5. The term "GRANTEE" means the party described as the GRANTEE in Section I of this CONTRACT.
6. The term "GRANT SCOPE" means the items listed in the GRANT SCOPE/Cost Estimate Form found in each of the APPLICATIONS submitted pursuant to this grant.
7. The term "GUIDE" means (1) the document identified as the "Grant Administration Guide for California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access For All Act of 2018 Competitive Grant Programs Capital

Improvement Projects" and (2) The Application Guide that established the competitive procedures and policies for the selection of projects.

## **B. Project Execution**

1. Subject to the availability of GRANT MONIES, the STATE hereby grants to the GRANTEE a sum of money not to exceed the amount stated in Section I of this CONTRACT, in consideration of, and on condition that, the sum be expended in carrying out the purposes as set forth in the scope described in the enabling legislation and referenced in the APPLICATION, Section I of this CONTRACT, and under the terms and conditions set forth in this CONTRACT.

The GRANTEE shall assume any obligation to furnish any additional funds that may be necessary to complete the GRANT SCOPE(S).

The GRANTEE agrees to submit any change or alteration from the original GRANT SCOPE(S) in writing to the STATE for prior approval. This applies to any and all changes that occur after STATE has approved the APPLICATION. Changes in the GRANT SCOPE(S) must be approved in writing by the STATE.

2. The GRANTEE shall complete the GRANT SCOPE(S) in accordance with the time of the Performance Period set forth in Section I of this CONTRACT, and under the terms and conditions of this CONTRACT.

To maintain the integrity of the competitive grant program, the GRANTEE agrees that any other project changes or alterations which deviate from the intent of the project selection criteria provided by the GRANTEE in the original competitive APPLICATION must be submitted in writing to the STATE for prior approval.

3. The GRANTEE shall comply with the California Environmental Quality Act (Public Resources Code, Section 21000, et seq., Title 14, California Code of Regulations, Section 15000 et seq.).
4. The GRANTEE shall comply with all applicable current laws and regulations affecting DEVELOPMENT projects, including, but not limited to, legal requirements for construction contracts, building codes, health and safety codes, and laws and codes pertaining to individuals with disabilities, including but not limited to the Americans With Disabilities Act of 1990 (42 U.S.C. §12101 et seq.) and the California Unruh Act (California Civil Code §51 et seq.).

## **C. Project Guide**

1. GRANTEE agrees to abide by the GUIDES.
2. GRANTEE acknowledges that STATE may make reasonable changes to its procedures as set forth in the GUIDE. If STATE makes any changes to its procedures and guidelines, STATE agrees to notify GRANTEE within a reasonable time.

## **D. Project Administration**

1. If GRANT MONIES are advanced for DEVELOPMENT projects, the advanced funds shall be placed in an interest bearing account until expended. Interest earned on the advanced funds shall be used on the project as approved by the STATE. If grant monies are advanced and not expended, the unused portion of the grant and any interest earned shall be returned to the STATE within 60 days after project completion or end of the Grant Performance Period, whichever is earlier.
2. The GRANTEE shall submit written project status reports within 30 calendar days after the STATE has made such a request. In any event, the GRANTEE shall provide the STATE a report showing total final project expenditures within 60 days of project completion or the end of the grant performance period, whichever is earlier. The Grant Performance Period is identified in Section I of this CONTRACT.
3. The GRANTEE shall make property or facilities acquired and/or developed pursuant to this contract available for inspection upon request by the STATE.

#### **E. Project Termination**

1. Project Termination refers to the non-completion of a GRANT SCOPE. Any grant funds that have not been expended by the GRANTEE shall revert to the STATE.
2. The GRANTEE may unilaterally rescind this CONTRACT at any time prior to the commencement of the project. The commencement of the project means the date of the letter notifying GRANTEE of the award or when the funds are appropriated, whichever is later. After project commencement, this CONTRACT may be rescinded, modified or amended only by mutual agreement in writing between the GRANTEE and the STATE, unless the provisions of this CONTRACT provide that mutual agreement is not required.
3. Failure by the GRANTEE to comply with the terms of the (a) GUIDE, (b) any legislation applicable to the ACT, (c) this CONTRACT as well as any other grant contracts, specified or general, that GRANTEE has entered into with STATE, may be cause for suspension of all obligations of the STATE unless the STATE determines that such failure was due to no fault of the GRANTEE. In such case, STATE may reimburse GRANTEE for eligible costs properly incurred in performance of this CONTRACT despite non-performance of the GRANTEE. To qualify for such reimbursement, GRANTEE agrees to mitigate its losses to the best of its ability.
4. Any breach of any term, provision, obligation or requirement of this CONTRACT by the GRANTEE shall be a default of this CONTRACT. In the case of any default by GRANTEE, STATE shall be entitled to all remedies available under law and equity, including but not limited to: a) Specific Performance; b) Return of all GRANT MONIES; c) Payment to the STATE of the fair market value of the project property or the actual sales price, whichever is higher; and d) Payment to the STATE of the costs of enforcement of this CONTRACT, including but not limited to court and arbitration costs, fees, expenses of litigation, and reasonable attorney fees.

5. The GRANTEE and the STATE agree that if the GRANT SCOPE includes DEVELOPMENT, final payment may not be made until the work described in the GRANT SCOPE is complete and the GRANT PROJECT is open to the public.

#### **F. Budget Contingency Clause**

If funding for any fiscal year is reduced or deleted by the budget act for purposes of this program, the STATE shall have the option to either cancel this contract with no liability occurring to the STATE, or offer a CONTRACT amendment to GRANTEE to reflect the reduced grant amount. This Paragraph shall not require the mutual agreement as addressed in Paragraph E, provision 2, of this CONTRACT.

#### **G. Hold Harmless**

1. The GRANTEE shall waive all claims and recourse against the STATE including the right to contribution for loss or damage to persons or property arising from, growing out of or in any way connected with or incident to this CONTRACT except claims arising from the concurrent or sole negligence of the STATE, its officers, agents, and employees.
2. The GRANTEE shall indemnify, hold harmless and defend the STATE, its officers, agents and employees against any and all claims, demands, damages, costs, expenses or liability costs arising out of the ACQUISITION, DEVELOPMENT, construction, operation or maintenance of the property described as the project which claims, demands or causes of action arise under California Government Code Section 895.2 or otherwise except for liability arising out of the concurrent or sole negligence of the STATE, its officers, agents, or employees.
3. The GRANTEE agrees that in the event the STATE is named as codefendant under the provisions of California Government Code Section 895 et seq., the GRANTEE shall notify the STATE of such fact and shall represent the STATE in the legal action unless the STATE undertakes to represent itself as codefendant in such legal action in which event the GRANTEE agrees to pay the STATE's litigation costs, expenses, and reasonable attorney fees.
4. The GRANTEE and the STATE agree that in the event of judgment entered against the STATE and the GRANTEE because of the concurrent negligence of the STATE and the GRANTEE, their officers, agents, or employees, an apportionment of liability to pay such judgment shall be made by a court of competent jurisdiction. Neither party shall request a jury apportionment.
5. The GRANTEE shall indemnify, hold harmless and defend the STATE, its officers, agents and employees against any and all claims, demands, costs, expenses or liability costs arising out of legal actions pursuant to items to which the GRANTEE has certified. The GRANTEE acknowledges that it is solely responsible for compliance with items to which it has certified.

## H. Financial Records

1. The GRANTEE shall maintain satisfactory financial accounts, documents, including loan documents, and all other records for the project and to make them available to the STATE for auditing at reasonable times. The GRANTEE also agrees to retain such financial accounts, documents and records for five years following project termination or issuance of final payment, whichever is later.
2. The GRANTEE shall keep such records as the STATE shall prescribe, including records which fully disclose (a) the disposition of the proceeds of STATE funding assistance, (b) the total cost of the project in connection with such assistance that is given or used, (c) the amount and nature of that portion of the project cost supplied by other sources, and (d) any other such records that will facilitate an effective audit.
3. The GRANTEE agrees that the STATE shall have the right to inspect and make copies of any books, records or reports pertaining to this contract or matters related thereto during regular office hours. The GRANTEE shall maintain and make available for inspection by the STATE accurate records of all of its costs, disbursements and receipts with respect to its activities under this CONTRACT. Such accounts, documents, and records shall be retained by the GRANTEE for at least five years following project termination or issuance of final payment, whichever is later.
4. The GRANTEE shall use a generally accepted accounting system.

## I. Use of Facilities

1. The GRANTEE agrees that the GRANTEE shall operate and maintain the property acquired or developed with the GRANT MONIES, for the duration of the Contract Performance Period.
2. The GRANTEE agrees that, during the Contract Performance Period, the GRANTEE shall use the property acquired or developed with GRANT MONIES under this contract only for the purposes of this grant and no other use, sale, or other disposition or change of the use of the property to one not consistent with its purpose shall be permitted except as authorized by the STATE and the property shall be replaced with property of equivalent value and usefulness as determined by the STATE.
3. The property acquired or developed may be transferred to another entity if the successor entity assumes the obligations imposed under this CONTRACT and with the approval of STATE.
4. Any real Property (including any portion of it or any interest in it) may not be used as security for any debt or mitigation, without the written approval of the STATE provided that such approval shall not be unreasonably withheld as long as the



purposes for which the Grant was awarded are maintained. Any such permission that is granted does not make the STATE a guarantor or a surety for any debt or mitigation, nor does it waive the STATE'S rights to enforce performance under the Grant CONTRACT.

5. All real property, or rights thereto, acquired with GRANT MONIES shall be subject to an appropriate form of restrictive title, rights, or covenants approved by the STATE. If the project property is taken by use of eminent domain, GRANTEE shall reimburse STATE an amount at least equal to the amount of GRANT MONIES received from STATE or the pro-rated full market value of the real property, including improvements, at the time of sale, whichever is higher.
6. If eminent domain proceedings are initiated against GRANTEE, GRANTEE shall notify STATE within 10 days of receiving the complaint.

#### **J. Nondiscrimination**

1. The GRANTEE shall not discriminate against any person on the basis of sex, race, color, national origin, age, religion, ancestry, sexual orientation, or disability in the use of any property or facility developed pursuant to this contract.
2. The GRANTEE shall not discriminate against any person on the basis of residence except to the extent that reasonable differences in admission or other fees may be maintained on the basis of residence and pursuant to law.
3. All facilities shall be open to members of the public generally, except as noted under the special provisions of this project contract or under provisions of the enabling legislation and/or grant program.

#### **K. Severability**

If any provision of this CONTRACT or the application thereof is held invalid, that invalidity shall not affect other provisions or applications of the CONTRACT which can be given effect without the invalid provision or application, and to this end the provisions of this CONTRACT are severable.

#### **L. Liability**

1. STATE assumes no responsibility for assuring the safety or standards of construction, site improvements or programs related to the GRANT SCOPE. The STATE'S rights under this CONTRACT to review, inspect and approve the GRANT SCOPE and any final plans of implementation shall not give rise to any warranty or representation that the GRANT SCOPE and any plans or improvements are free from hazards or defects.
2. GRANTEE will secure adequate liability insurance, performance bond, and/or other security necessary to protect the GRANTEE'S and STATE'S interest

against poor workmanship, fraud, or other potential loss associated with completion of the grant project.

#### **M. Assignability**

Without the written consent of the STATE, the GRANTEE'S interest in and responsibilities under this CONTRACT shall not be assignable by the GRANTEE either in whole or in part.

#### **N. Use of Grant Monies**

GRANTEE shall not use any grant funds (including any portion thereof) for the purpose of making any leverage loan, pledge, promissory note or similar financial device or transaction, without: 1) the prior written approval of the STATE; and 2) any financial or legal interests created by any such leverage loan, pledge, promissory note or similar financial device or transaction in the project property shall be completely subordinated to this CONTRACT through a Subordination Agreement provided and approved by the STATE, signed by all parties involved in the transaction, and recorded in the County Records against the fee title of the project property.

#### **O. Section Headings**

The headings and captions of the various sections of this CONTRACT have been inserted only for the purpose of convenience and are not a part of this CONTRACT and shall not be deemed in any manner to modify, explain, or restrict any of the provisions of this CONTRACT.

#### **P. Waiver**

Any failure by a party to enforce its rights under this CONTRACT, in the event of a breach, shall *not* be construed as a waiver of said rights; and the waiver of any breach under this CONTRACT shall *not* be construed as a waiver of any subsequent breach.

### **III. Special Provisions**

On March 4, 2022, Governor Gavin Newsom issued Executive Order N-6-22 (the EO) regarding Economic Sanctions against Russia and Russian entities and individuals. "Economic Sanctions" refers to sanctions imposed by the U.S. government in response to Russia's actions in Ukraine, as well as any sanctions imposed under state law. The EO directs state agencies to terminate contracts with, and to refrain from entering any new contracts with, individuals or entities that are determined to be a target of Economic Sanctions. This Executive order extends to recipients of any State Grants (*Grantee*). *Grantees include those who have contracted or will contract to receive State grants funds. Accordingly, should the State determine that a Grantee is a target of Economic Sanctions or is conducting*

prohibited transactions with sanctioned individuals or entities, that shall be grounds for termination of this agreement. The State shall provide the Grantee advance written notice of such termination, allowing the Grantee at least 30 calendar days to provide a written response. **Termination of any contract found to be in violation of this Executive Order shall be at the sole discretion of the State.**

Auburn Area R.P.D.  
GRANTEE \_\_\_\_\_

DocuSigned by:  
*Kalil Muscott*  
By: \_\_\_\_\_  
Signature of Authorized Representative

Title: District Administrator

Date: 7/19/2022

STATE OF CALIFORNIA  
DEPARTMENT OF PARKS AND RECREATION

DocuSigned by:  
*Jana Clarke*  
By: \_\_\_\_\_  
Signature of Authorized Representative

Title: Supervisor

Date: 7/21/2022

RECORDING REQUESTED BY:  
California Department of Parks and Recreation  
Office of Grants and Local Services

WHEN RECORDED MAIL TO:  
Office of Grants and Local Services  
PO Box 942896  
Sacramento, CA 94296-0001  
Attn: Sam Lumley

SPACE ABOVE THIS LINE RESERVED FOR RECORDER'S USE

### DEED RESTRICTION

- I. WHEREAS, Auburn Area Recreation and Park District  
\_\_\_\_\_ (hereinafter referred to as "Owner(s)" is/are recorded owner(s) of the real property described in Exhibit A, attached and incorporated herein by reference (hereinafter referred to as the "Property"); and
- II. WHEREAS, the California Department of Parks and Recreation (hereinafter referred to as "DPR") is a public agency created and existing under the authority of section 5001 of the California Public Resources Code (hereinafter referred to as the "PRC"). And
- III. WHEREAS, Owner(s) (or Grantee) applied to DPR for grant funds available pursuant to the California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All of 2018 Parks Bond Act, Statewide Park Development and Community Revitalization Program for Expand Auburn Regional Park in the City of Auburn. Construct a playground, dog park, splash pad, multi-use open turf area, outdoor gym/fitness station area, native plant garden and wetland overlook, two bocce courts, two shade structures, two group picnic areas with shade, central plaza with ceramic tile art wall, individual picnic areas throughout the park, trail and pathway network, restroom with outdoor showers, parking lot, and lighting and landscaping throughout the park on the Property; and
- IV. WHEREAS, on July 1, 2021, DPR's Office of Grants and Local Services conditionally approved Grant SW-31-001, (hereinafter referred to as "Grant") for Expand Auburn Regional Park in

the City of Auburn. Construct a playground, dog park, splash pad, multi-use open turf area, outdoor gym fitness station area, native plant garden and wetland overlook, two bocce courts, two shade structures, 2 group picnic areas with shade, central plaza with ceramic tile art wall, individual picnic areas throughout the park, trail and pathway network, restroom with outdoor showers, parking lot, and lighting and landscaping throughout the park on the Property, subject to, among other conditions, recordation of this Deed Restriction on the Property; and

V. WHEREAS, but for the imposition of the Deed Restriction condition of the Grant, the Grant would not be consistent with the public purposes of the 2018 Parks Bond Act, Statewide Park Development and Community Revitalization Program and the funds that are the subject of the Grant could therefore not have been granted; and

VI. WHEREAS, Owner(s) has/have elected to comply with the Deed Restriction of the Grant, so as to enable Owner(s), to receive the Grant funds and perform the work described in the Grant;

NOW, THEREFORE, in consideration of the issuance of the Grant funds by DPR, the undersigned Owner(s) for himself herself themselves and for his/her their heirs, assigns, and successors-in-interest, hereby irrevocably covenant(s) with DPR that the condition of the grant (set forth at paragraph(s) 1 through 5 and in Exhibit B hereto) shall at all times on and after the date on which this Deed Restriction is recorded constitute for all purposes covenants, conditions and restrictions on the use and enjoyment of the Property that are hereby attached to the deed to the Property as fully effective components thereof.

1. DURATION. (a) This Deed Restriction shall remain in full force and effect and shall bind Owner(s) and all his/her their assigns or successors-in-interest for the period running from July 1, 2020 through June 30, 2050.

2. TAXES AND ASSESSMENTS. It is intended that this Deed Restriction is irrevocable and shall constitute an enforceable restriction within the meaning of a) Article XIII, section 8, of the California Constitution; and b) section 402.1 of the California Revenue and Taxation Code or successor statute. Furthermore, this Deed Restriction shall be deemed to constitute a servitude upon and burden to

the Property within the meaning of section 3712(d) of the California Revenue and Taxation Code, or successor statute, which survives a sale of tax-deeded property.

3. RIGHT OF ENTRY. DPR or its agent or employees may enter onto the Property at times reasonably acceptable to Owner(s) to ascertain whether the use restrictions set forth above are being observed.

4. REMEDIES. Any act, conveyance, contract, or authorization by Owner(s) whether written or oral which uses or would cause to be used or would permit use of the Property contrary to the terms of this Deed Restriction will be deemed a violation and a breach hereof. DPR may pursue any and all available legal and/or equitable remedies to enforce the terms and conditions of this Deed Restriction up to and including a lien sale of the property. In the event of a breach, any forbearance on the part of DPR to enforce the terms and provisions hereof shall not be deemed a waiver of enforcement rights regarding any subsequent breach.

5. SEVERABILITY. If any provision of these restrictions is held to be invalid, or for any reason becomes unenforceable, no other provision shall be affected or impaired.

Dated: \_\_\_\_\_, 20\_\_\_\_\_

Business Name (if property is owned by a business): \_\_\_\_\_

Owner(s) Name(s): \_\_\_\_\_

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
PRINT TYPE NAME & TITLE OF ABOVE  
(GRANTEE'S AUTHORIZED REPRESENTATIVE)

\_\_\_\_\_  
PRINT TYPE NAME & TITLE OF ABOVE  
(ADDITIONAL SIGNATURE, AS REQUIRED)

**\*\*NOTARY ACKNOWLEDGEMENT ON THE NEXT PAGE\*\***

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of \_\_\_\_\_

On \_\_\_\_\_ before me, \_\_\_\_\_, a Notary Public,  
personally appeared \_\_\_\_\_, who proved to me on the basis of  
satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and  
acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that  
by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the  
person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the  
foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature \_\_\_\_\_ (Seal)



EXHIBIT "A"

RECORDING REQUESTED BY  
Old Republic Title Company  
ORDER # 2123000230-SH  
APN 051-210-091 ptn, 051-210-047 ptn, 051-210-093  
WHEN RECORDED MAIL TO

Name Auburn Area Recreation and Park District  
Street Address 471 Maidu Drive  
City Auburn, CA 95603  
State  
Zip

PLACER, County Recorder  
JIM MCCAULEY  
DOC- 2004-0116076  
Acct 106-OLD REPUBLIC TITLE  
Tuesday, AUG 31, 2004 14:48:11  
NOC \$2.00:1  
Tel Pd \$0.00  
Nbr-0001142234  
res/DN/1-4

SPACE ABOVE THIS LINE IS FOR RECORDER'S USE

### Grant Deed

The undersigned grantor(s) declare(s): None  
Documentary transfer tax is Exempt - Government Entity  
(X) computed on full value of property conveyed, or  
( ) computed on full value less of liens and encumbrances remaining at time of sale.  
(X) Unincorporated area: ( ) City of  
( ) Realty not sold.

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,  
Placer Joint Union High School District, also know as Placer Union High School District

hereby GRANT(S) to  
Auburn Area Recreation and Park District, a political subdivision of the State of California

that property in city of Auburn, Placer County, State of California, described as:  
See "Exhibit A" attached hereto and made a part hereof.

Mail Tax Statements to Grantee at address above

Date August 11, 2004

Placer Union High School District

By: [Signature]  
Bart O'Brien, Superintendent

STATE OF CALIFORNIA  
COUNTY OF Placer

On Aug 11, 2004 before me, the  
undersigned, a Notary Public in and for said State, personally appeared  
Bart O'Brien

personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are described to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal  
Signature [Signature]  
Name S. Holben  
(typed or printed)

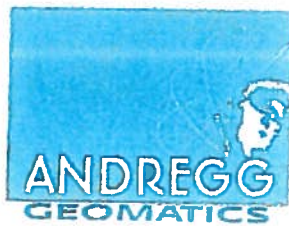


FTGIS-140 8-94

(This area for official notarial seal)

MAIL TAX STATEMENT AS DIRECTED ABOVE

DN



*We take your position precisely*



July 1, 2004

### EXHIBIT "A"

#### RESULTANT PARCEL

All of the tract of land described as Parcel "B" in Exhibit "C" together with a portion of the tract of land described as "Remainder Parcel" in Exhibit "D" of the Grant Deed to Placer Union High School District, recorded in Instrument Number 97-0077043, Official Records of Placer County, located in the Northwest Quarter of Section 29, Township 13 North, Range 08 East, Placer County, California.

Beginning at the Southeast corner of the above described Parcel "B", and from said corner a copperweld monument marking the North quarter corner of said Section 29 bears North 00°04'24" West along the East line of said Section 29 for a distance of 2546.32 feet;

thence from the point of beginning along the boundary line of the said Parcel "B" and beyond, the following four (4) consecutive courses and distances:

- 1) North 00°04'24" West for a distance of 437.55 feet to the Northeast corner thereof
- 2) South 89°55'00" West for a distance of 169.12 feet,
- 3) South 12°06'00" West for a distance of 14.00 feet, and
- 4) South 84°46'00" West for a distance of 463.59 feet;

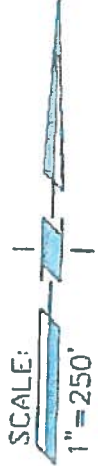
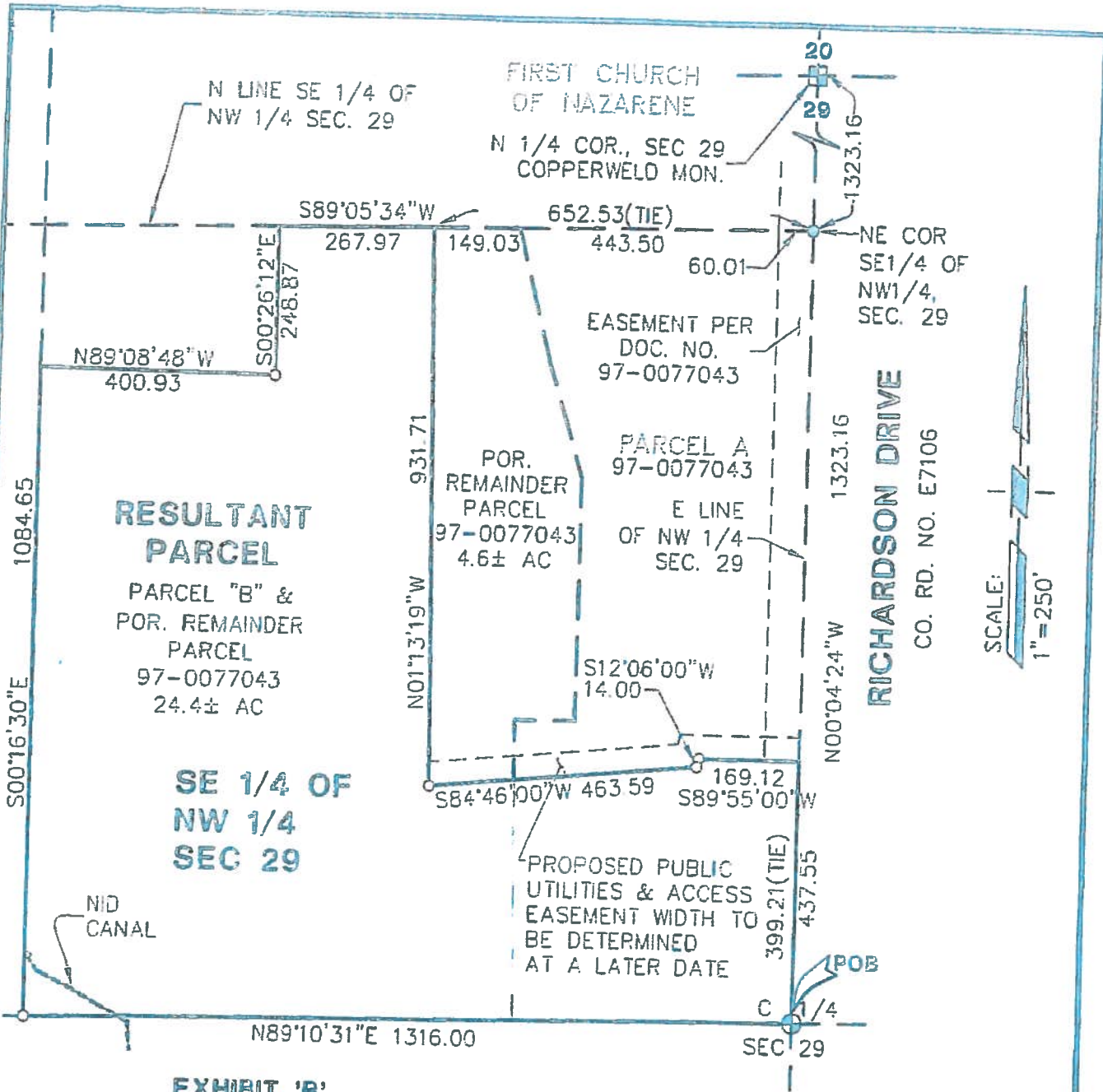
thence North 01°13'19" West for a distance of 931.71 feet to a point on the North line of the Southeast Quarter of the Northwest Quarter of said Section 29, and from said point the Northeast corner of the Southeast Quarter of the Northwest Quarter of said Section 29, and "Point A" as described in said Instrument No. 97-0077043, bears North 89°05'34" East a distance of 652.53 feet;

thence along the boundary line of the above described "Remainder Parcel" the following five (5) consecutive courses and distances:

- 1) South 89°05'34" West (cite: South 89°05'51" West) for a distance of 267.97 feet,
- 2) South 00°26'12" East for a distance of 248.87 feet,
- 3) North 89°08'48" West for a distance of 400.93 feet,
- 4) South 00°16'30" East for a distance of 1084.65 feet (cite: 1084.73 feet), and
- 5) North 89°10'31" East (cite: North 89°11'05" East) for a distance of 1316.00 feet to the point of beginning.

Containing 24.4 acres, more or less.

X LDD1 11677 documents excess.doc



**EXHIBIT 'B'**  
**PLACER JOINT UNION HIGH SCHOOL DIST. CHANA PROPERTY**

**RESULTANT PARCEL EXHIBIT**

A PORTION OF  
**SECTION 29, T. 13 N., R. 8 E., M.D.M.**  
**PLACER COUNTY, CALIFORNIA**  
**SCALE: 1"=250' JULY 1, 2004**

**ANDREGG GEOMATICS**  
 www.andregg.com  
 800-400-7072



X: \\dd2\11677\dwg\11577EX.dwg. 07/01/04 10:08:38am, James

RESOLUTION NO. 2004-05

RESOLUTION OF THE AUBURN AREA RECREATION & PARK DISTRICT  
BOARD OF DIRECTORS TO AUTHORIZE DISTRICT ADMINISTRATOR  
TO EXECUTE ALL DOCUMENTS TO COMPLETE THE PURCHASE  
OF 24.4 ACRES FROM PLACER UNION HIGH SCHOOL DISTRICT

WHEREAS, the Park District is responsible to provide recreational opportunities and preservation of the environment,

WHEREAS, the Park District is in the process of completing the purchase of 24.4 Acres from Placer Union High School Assessor's Parcel Number 051-210-091 (portion thereof),

WHEREAS, the Park District and the School District have agreed to a price,

WHEREAS, the Park District has received approval from the State of California 2002 Resources Bond Act Roberti-Z'berg-Harris Block Grant Program for \$350,000.

NOW, THEREFORE, BE IT RESOLVED the Auburn Area Recreation & Park District's Board of Directors hereby:

Authorize the District Administrator to execute all documents to complete the purchase of 24.4 acres from Placer Union High School District.

Approved and Adopted on the 14th day of June, 2004.

Ayes: 4  
Noes: 0  
Absent: 1  
Abstaining: 0

ATTEST:

  
Clerk

  
Robert McNamara  
Chairman



PLACER, County Recorder  
JIM MCCAULEY

DOC- 2004-0116077

Acct 108-OLD REPUBLIC TITLE

Tuesday, AUG 31, 2004 14:45:32

NOC \$0.00!!

Ttl Pd \$0.00

Nbr-0001142295

rec/DN/1-9

AFTER RECORDING RETURN TO:

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

TITLE OF DOCUMENT:

Easement Agreement

THIS PAGE ADDED TO PROVIDE ADEQUATE SPACE FOR RECORDING  
INFORMATION

## EASEMENT AGREEMENT

THIS EASEMENT AGREEMENT (hereinafter referred to as "Agreement") is made on August 11, 2004, by and between PLACER UNION HIGH SCHOOL DISTRICT (hereinafter referred to as "Grantor") and AUBURN AREA RECREATION AND PARK DISTRICT (hereinafter referred to as "Grantee").

### RECITALS

WHEREAS, Grantor is the owner of certain real property situated in the unincorporated area of Placer County, California; which property is more particularly described in Exhibit A, attached hereto; and

WHEREAS, Grantee, is the owner of certain real property situated in the unincorporated area of Placer County, California; which property is adjacent to Grantor's property and which is particularly described in Exhibit B, attached hereto; and

WHEREAS, Grantee desires to acquire from Grantor and Grantor desires to convey to Grantee, a nonexclusive easement across Grantor's property for the purpose of constructing, operating, and maintaining a road for vehicular access to Grantee's property in connection with the recreation uses intended for Grantee's property;

NOW, THEREFORE, for valuable consideration, the receipt and adequacy of which are hereby acknowledged, Grantor and Grantee do hereby agree as follows:

1. **Grant of Easement.** Grantor hereby grants to Grantee, a nonexclusive easement and right-of-way for the construction, operation, maintenance, repair and use of road, utilities and sidewalk ("the Right-of-Way"), on, over, and across a portion of Grantor's property for the purposes and on the terms and conditions set forth in this Agreement. Grantor further grants to Grantee such additional rights-of-way and easements over and across Grantor's property as are reasonably necessary for Grantee to construct, maintain, and repair the Right-of-Way. The Right-of-Way shall not exceed forty feet (40') in width and shall be located within and upon Grantor's property in the area as generally depicted on Exhibit C, attached hereto. The precise location and width of the Right-of-Way shall be determined by Grantee and shall be consistent with the requirements of the County of Placer and Grantee's development plans and shall be subject to the approval of Grantor, which approval shall not be unreasonably withheld. Grantor or Grantee may elect to prepare and record in the appropriate Official Records of Placer County at the electing party's sole cost and expense, an as-built survey and legal description describing the actual width and location of the Right-of-Way, and in such event, such survey shall serve to describe the location of the Right-of-Way for all purposes hereunder.

2. **Use of Right-of-Way.** Grantee, its agents, employees, permittees, invitees and members of the public may use the Right-of-Way for access for all purposes arising out of or in connection with Grantee's use of the property for recreational purposes. The access provided hereunder shall not be utilized for any purpose other than recreational without the express consent of Grantor. However, under no circumstances shall the Right-of-Way be utilized for parking purposes. At Grantor's request, Grantee shall post "No Parking" signage on the Right-of-Way sufficient for the enforcement of this provision. Grantee agrees that Grantor may impose such additional rules of use as may be reasonably necessary to protect the health and safety of the students utilizing Grantor's property.  
  
Grantee is expressly authorized to construct a sidewalk and all the necessary utilities, on the Right-of-Way for purposes of use of the property purchased and referred to in Exhibit B.
3. **Hours of Use.** Use of the Right-of-Way by Grantee, its agents, employees, invitees, and members of the public shall be limited to the hours of operation of Grantee's recreational facilities including the maintenance thereof.
4. **Permits/Entitlements.** The parties acknowledge that Grantee will require development approvals from the County of Placer so as to permit the construction and use of Grantee's recreational facilities. This Agreement is expressly conditioned upon and shall be subject to the terms and conditions of such development approvals.
5. **Construction and Maintenance.** Grantee shall construct the Right-of-Way as required by County standards and shall maintain such at Grantee's sole cost, in a safe condition. Prior to construction of the Right-of-Way, Grantor shall have the right to review and approve the construction and maintenance plans for the Right-of-Way, which approval shall not be unreasonably withheld.
6. **Assignment.** Grantee shall not assign its interests under this Agreement to a third party without the prior written consent of Grantor, which consent shall not be unreasonably withheld. Subject to the requirements of this paragraph, the terms and conditions of this Agreement shall be binding upon and inure to the benefit of the successors and assigns of Grantor and Grantee.
7. **Costs.** All costs associated with obtaining development approvals, construction, repair, and maintenance of the Right-of-Way shall be borne by Grantee.
8. **Insurance.** Grantee shall carry and maintain general liability insurance naming Grantor as a co-insured in an amount of not less than two million dollars (\$2,000,000.00). Grantee shall file with Grantor proof of such insurance prior to the construction or use of the Right-of-Way.
9. **Indemnification.** Grantee hereby agrees to indemnify, protect, defend, and hold

harmless Grantor, its successors and assigns, employees, officers and/or directors, from and against any and all claims, demands, damages, losses, liabilities, obligations, penalties, fines, actions, causes of action, judgments, suits, costs, disbursements and expenses (including, without limitation, attorneys' and experts' reasonable fees and costs) of any kind or nature whatsoever which may at any time be imposed upon, incurred or suffered by, or asserted or awarded against, Grantor, or its successors and assigns, employees, officers and/or directors relating to or arising from the use of the Right-of-Way by Grantee, its agents, employees, contractors, invitees or members of the public.

Grantor hereby agrees to indemnify, protect, defend, and hold harmless Grantee, its successors and assigns, employees, officers and/or directors, from and against any and all claims, demands, damages, losses, liabilities, obligations, penalties, fines, actions, causes of action, judgments, suits, costs, disbursements and expenses (including, without limitation, attorneys' and experts' reasonable fees and costs) of any kind or nature whatsoever which may at any time be imposed upon, incurred or suffered by, or asserted or awarded against, Grantee, or its successors and assigns, employees, officers and/or directors relating to or arising from the use of the Right-of-Way by Grantor, its agents, employees, contractors, invitees or members of the public.

Notwithstanding the above two paragraphs, grantor shall bear no liability for claims related to the construction, maintenance or repair of the Right-of-Way and shall further be indemnified, held harmless and defended by grantee for such claims.

10. **Attorneys' Fees.** In the event of the bringing of any action or suit by a party hereto against another party hereunder by reason of any breach of this Agreement or any inaccuracies in any of the representations on the part of the other party arising out of this Agreement, then in that event, the prevailing party in such action or dispute, whether by final judgment or out-of-court settlement, shall be entitled to have and recover from the other party all costs and expenses of suit, including actual attorneys' fees.

11. **Modification/Amendment.** This Agreement shall not be modified or amended except by a writing properly executed by the parties hereto. This Agreement represents the entire agreement between the parties with respect to the subject matter hereof, all other written or oral representations or agreements being merged herein.



State of California  
County of Placer

On April 11, 2004 before me, the undersigned, a Notary Public in and for said State, personally appeared Bart O'Brien and Alan Givner

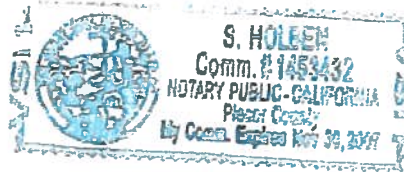
personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Signature [Handwritten Signature]

Name S. Holben

(typed or printed)



(Seal)

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement by their respective authorized officers as set forth below.

PLACER UNION HIGH SCHOOL  
DISTRICT

Dated: 8/11/04 .

Grantor:

by   
Bart O'Brien, Superintendent

AUBURN RECREATION AND PARK  
DISTRICT

Dated: 8/11/04 .

Grantee:

by   
Alain Grenier, District Administrator



August 24, 2004

**EXHIBIT A**

**Portion of Remainder Parcel**

A portion of the tract of land described as "Remainder Parcel" in Exhibit "D" of the Grant Deed to Placer Union High School District, recorded in Document Number 97-0077043, Official Records of Placer County, located in the Northwest Quarter of Section 29, Township 13 North, Range 08 East, Placer County, California.

Beginning at the Northeast corner of the above described tract of land, from said point the Northeast corner of the Southeast Quarter of the Northwest Quarter of said Section 29, and "Point A" as described in said Document No. 97-0077043, bears North  $89^{\circ}05'34''$  East a distance of 443.50 feet; thence from said point of beginning along the easterly boundary of said tract of land the following five (5) courses:

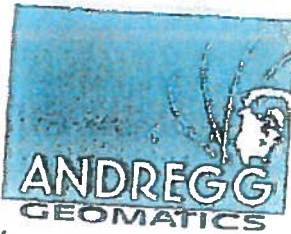
- 1) South  $14^{\circ}45'00''$  East for a distance of 230.15 feet,
- 2) South  $16^{\circ}57'00''$  East for a distance of 200.95 feet,
- 3) South  $00^{\circ}04'24''$  East for a distance of 405.42 feet,
- 4) South  $89^{\circ}55'36''$  West for a distance of 101.19 feet, and
- 5) South  $00^{\circ}20'00''$  East for a distance of 100.00 feet to the northwest corner of Parcel "B" as described in Exhibit "C" of said Document No. 97-0077043;

Thence leaving said boundary, along the southwesterly prolongation of the northerly boundary of said Parcel "B" South  $84^{\circ}46'00''$  West for a distance of 148.59 feet; thence North  $01^{\circ}13'19''$  West for a distance of 931.71 feet to a point on the northerly boundary of said Remainder Parcel and the north line of the Southeast Quarter of the Northwest Quarter of said Section 29, thence along said boundary North  $89^{\circ}05'34''$  East (cite: North  $89^{\circ}05'51''$  East) for a distance of 149.03 feet to the point of beginning.

Containing 4.60 acres, more or less.



# EXHIBIT B



We take your position precisely.



July 1, 2004

## EXHIBIT "A"

### RESULTANT PARCEL

All of the tract of land described as Parcel "B" in Exhibit "C" together with a portion of the tract of land described as "Remainder Parcel" in Exhibit "D" of the Grant Deed to Placer Union High School District, recorded in Instrument Number 97-0077043, Official Records of Placer County, located in the Northwest Quarter of Section 29, Township 13 North, Range 08 East, Placer County, California.

Beginning at the Southeast corner of the above described Parcel "B", and from said corner a copperweld monument marking the North quarter corner of said Section 29 bears North 00°04'24" West along the East line of said Section 29 for a distance of 2646.32 feet; thence from the point of beginning along the boundary line of the said Parcel "B" and beyond, the following four (4) consecutive courses and distances:

- 1) North 00°04'24" West for a distance of 437.55 feet to the Northeast corner thereof
- 2) South 89°55'00" West for a distance of 169.12 feet,
- 3) South 12°06'00" West for a distance of 14.00 feet, and
- 4) South 84°46'00" West for a distance of 463.59 feet;

thence North 01°13'19" West for a distance of 931.71 feet to a point on the North line of the Southeast Quarter of the Northwest Quarter of said Section 29, and from said point the Northeast corner of the Southeast Quarter of the Northwest Quarter of said Section 29, and "Point A" as described in said Instrument No. 97-0077043, bears North 89°05'34" East a distance of 652.53 feet;

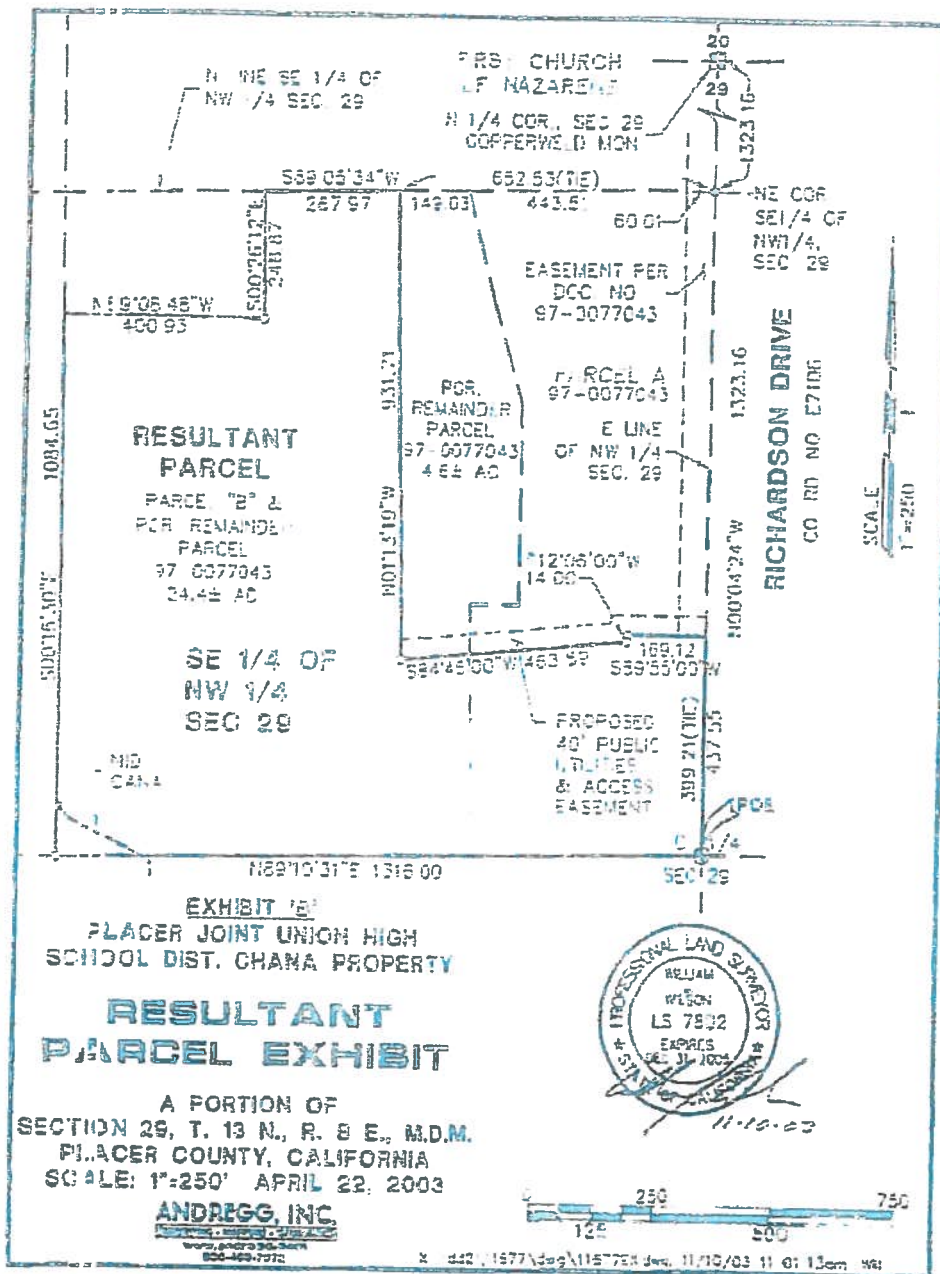
thence along the boundary line of the above described "Remainder Parcel" the following five (5) consecutive courses and distances:

- 1) South 89°05'34" West (cite: South 89°05'51" West) for a distance of 267.97 feet,
- 2) South 00°26'12" East for a distance of 248.87 feet,
- 3) North 89°08'48" West for a distance of 400.93 feet,
- 4) South 00°16'30" East for a distance of 1084.65 feet (cite: 1084.73 feet), and
- 5) North 89°10'31" East (cite: North 89°11'05" East) for a distance of 1316.00 feet to the point of beginning.

Containing 24.4 acres, more or less.

X:\LDD2\11677\documents\lxcross.doc

**EXHIBIT C**  
[Map of the Property]



**SECTION: 6.0**

**BOARD REPORTS, VANDALISM REPORTS &  
PROJECT ACTIVITY REPORT**

**INFORMATION:**

**SEE ATTACHMENTS**

Kahl Muscott  
District Administrator  
Report to the Board of Directors  
August, 2022

- We are currently down only one FT F&G staff member due to a worker's comp injury, however we do expect that employee back in the next 2 – 3 weeks. As of the writing of this report have one new FT F&G staff member getting on-boarded. He will start on 8/25.
- We have started what will most likely be a back-and-forth discussion with Placer County about sewer annexation fees for Marriott Meadows. Back in 2016, Kate Kirsh was able to work with the County to get the fees greatly reduced (although still very expensive for what we are doing). Mike and I will be working on "refreshing" the County about these past discussions. Andy Fisher is also assisting, as he can.
- Staff reported excellent results using the Ventrac tractor and associated masticator attachment while doing the Shockley Property shaded fuel break work this month.
- Conversely, our Jacobson tri-deck mower (one of the big 11' deck mowers) is broken, again. This 7-year-old mower has had other problems this year. The biggest challenge is that Jacobson moved out of the U.S. a few years ago, so getting repairs and parts has been very difficult. As a result of this mower being down, our south-end mow crew (Rec Park, Railhead Park, Overlook Park, CVCC, Ashford, Christian Valley) will need to use a smaller 5' deck mower or trade off with the crews at Regional and MV, trailering and using their larger mowers.
- Someone "egged" the inside and outside of the MV Park bathrooms late Sunday evening. The mess took staff a couple of hours to clean up. That same evening, one of the cables holding a pickleball net on the MV Park PB courts was broken. It could be from skateboarders, who (we are told) have been seen on the courts. A new PB net was ordered, but (of course) it was backordered. Staff will be getting a new cable and threading it through the old net until we can get a new net in.
- Slow progress is being made on getting all of the damage repaired from the water line accident at CVCC last November. We finally got in a new estimate; however, they did not use prevailing wage rates. Once we get this adjusted quote in, we will make sure that CAPRI is ok with it, then send it off to Reclamation for their blessing.
- The water line and drain (sump) was put in place for the new water fountain going in at the Bike Park. This the fountain paid for by the Auburn Endurance Capital Committee. This location was chosen as the site needed to be ADA compliant. The fountain itself will be installed on 8/19.
- Mike Scheele will be attending the CSDA Annual Conference to receive our award for the Best Innovative Project (small district) for the Auburn Bike Park.

Meetings and events attended or scheduled to attend

- 8/2: Rotary
- 8/2: Karl Maniglia re: options for U5 kids on the MV Park playground
- 8/4: ARD employee Ice Cream Social
- 8/9: CARPD GM Roundtable (Zoom)
- 8/9: Rotary
- 8/10: F&G Defensible Space training
- 8/11: Dead Fest meeting
- 8/15: A&D
- 8/16: Rotary
- 8/17: Dead Fest meeting
- 8/17: Policy Committee
- 8/17: Finance Committee
- 8/18: Scott Gayner re: Mt. Vernon sale update meeting
- 8/19: Food Truck Fiesta
- 8/23: Rotary
- 8/30: Rotary

Mark Brunner  
Recreation Services Manger  
Report to the Board of Directors  
August, 2022

Adult Sports:

- The Summer Adult Softball Leagues are nearing an end. The playoffs are scheduled for September 15. The Fall League will start the following week. There are currently 8 teams registered for the Men's Fall League.
- Summer Adult Basketball League championship game is on August 18. The next sold-out season of Adult Basketball will begin after Labor Day.
- The Recreation Park Gym will be closed from August 24-29 for resurfacing and repairs. All adult programs have been notified have been notified

Aquatics:

- The Aquatics season is nearing an end. Only Masters Swimming and Water Aerobics are the programs that remain open. The final day for Sierra Pool is September 2. Water Aerobics will continue to the end of September up at the Placer Hills Pool.

Recreation Guide:

- The Fall Recreation Guide will be mailed out to the Auburn Community during Labor Day weekend. The guide will primarily highlight the upcoming special events, youth sports, and other classes.

Special Events:

- We hosted our first ever Movie In The Park at Meadow Vista Park on August 12. The event was sponsored by Sierra Pacific Real Estate, and was a giant success as we had around 175 people from the community attend the event. The movie that was shown was Sing 2. We look forward to hosting this event again next summer for the Meadow Vista community.
- Food Truck Fiesta will take place on August 19 at Recreation Park. This year's event will have great food from Outlaw Cuisine, Bubble Cone, Maria's Mexican Tacos, Daves Dawgs, The Butchers Cleaver, French Dip 1985, Bacon Mania, Get Fried, Its Nacho Truck, The Lamb and The Wolf, and Hefty Gyros. A special thank you to the Auburn Alehouse for donating the beer for this event. The event is a fundraiser for the Auburn Bike Park.
- We will once again be partnering up with Innervoice Media and the Auburn School District to host Kidzapalooza at Recreation Park on September 1. The free event will include interactive music stations for kids, food trucks, bounce houses, and other games.

Youth Programming:

- We are now in the middle of our youth volleyball season. This season there are eight teams in the league. The recreation volleyball league will end on August 20.
- Youth Basketball registration is now open for registration online. Currently there are 78 basketball players registered for the league. This year's goal is to have over 700 players registered for the league. Registration closes on October 28.

Veona Galbraith  
Administrative Services Manager  
Report to the Board of Directors  
August, 2022

July's Financials

*Revenues –*

- Programs are over budget by **\$61,740**. Most notable variances are in the Recreation Department. Special Events have sponsorships of **\$20,280** for later in the year. Youth Camps came in above anticipated by **\$10,500**; Youth Sports Camps are over budget by **\$5,800**; and Adult Classes are over budget by **\$11,000**. This may or may not even out over time with the assumption that the revenue has posted early. Youth Services Department is also ahead by **\$18,700**.
- Interest Revenue is over by **\$71,200**. This is an Audit entry and doesn't represent actual interest earned for 2022-23 Fiscal year. This is a reversing entry that the Auditor had us make in March to represent losses at Placer County on their investments.



- **Tax Revenue** came in over by **\$56,160**. **Current Property Taxes** account for the revenues above the anticipated budget.
- **Grants and Donations** are over budget by **\$14,000**. The second **FEMA** check arrived for COVID 19 expenses from 2020-2021 in the amount of **\$5,400**. **Facilities and Grounds** have received **\$5,800** in multiple donations. Other misc. grants and donations posted to Admin, Youth Serv., and Youth Assistance.

**Expenses –**

- **Program Expenses** are above what was budgeted by **\$15,700**; however, this is to be expected since the revenues are also above budget.
- **Utilities** are **NOW** under budget by **\$17,370**. Recreation and Regional Park **Solar** has kicked in with PG&E!
- **Wages/Benefits** are under budget by **\$141,640**. **Admin** is under budget by **\$48,060**, mostly due to the decreased prefunding payment requirement by CalPERS; **Aquatic Department** is low by **\$15,700**; **Youth Services** is low by **20,300**; and **Facilities and Grounds** are under by **\$5,3260**. We budget for the worst-case scenario in Wages and Benefits, so when we are short staffed, the differences show pretty quickly.
- **Debt Services** is under budget by **\$11,000**. This is a **budgeting error**, as this \$11,000 was accrued in March for the first 3 months of 2022 and expensed in last fiscal year. We will however accrue the same in March of 2023, so this budget amount will just get moved to March. (It will be adjusted in October at mid-year)
- **Building & Grounds Maintenance** is under by **\$35,900**. Most of this was saved in the **Aquatics Department** with **\$20,760** under budget, this will change in August as needed maintenance updates were required by licensing.

**Appointments to Note for July/Aug:**

- Zurich Insurance Claim on Water Damage Meeting
- Meeting with Scott Gainer regarding sale of Winchester

**Caleb Porter**

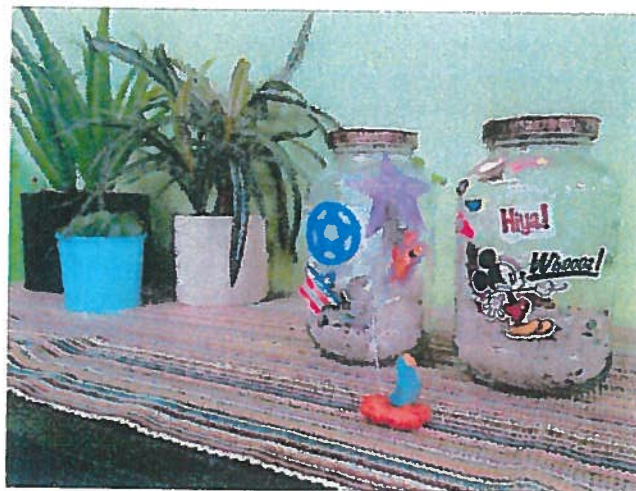
**Youth Services Manager**

**Report to the Board of Directors**

**August, 2022**

**Summer:**

Our Summer Program wrapped up in the beginning of August. Students, parents, and staff all had an amazing Summer. It was a fun, engaging, and active Summer. The students traveled around the world, and experienced different cultures. As apart of experiencing other cultures, students created various arts and craft projects including the memory jars and the clay figure are just a couple projects that they did during the Summer.



With the memory jars, the students were allowed to bring a few items from home that were meaningful to them as well as decorate the jars how they wanted to.

### Discovery Club:

With Summer's end, the school year began and with-it Discovery Club has resumed. We have welcomed back returning families and welcomed new families to the program. Staff is getting back into the swing of things with the school programming and readjusting to the sites.

### Mike Scheele

#### Landscape Architect/Project Manager

#### Report to the Board of Directors

May, 2022

### RECREATION PARK

- **Driveway Asphalt Repair & Modular Courtyard Re-Paving Project:** Staff is in the process of getting three quotes for tree removal work which has to occur prior to the courtyard re-paving project starting.
- **South Play Area Wheelchair Swing Project:** Project is being scheduled to occur the week of August 29th to avoid conflict with some rentals and events at the park. Work should take a little under two weeks to complete. Contractor is currently unable to forecast the exact start and stop dates but will contact the District with this info the week prior.
- **Rec. Shop Floor Reinforcement Project:** PBM Construction Inc. responded back to the District that the floor reinforcement joist work would be around \$40-\$45K. The bathroom door replacement component would be approximately \$10K. They did not price the sealing of the concrete floors in the restrooms. This project will need to be put on hold until the budget for this work can be revised.
- **Modular Building #1 Roof Repair Project:** Staff will seek fresh quotes for this work from contractors that place bids on the Christian Valley Tutor Totter roof project.

### MEADOW VISTA PARK

- **Playground Replacement Project:** The short asphalt path connection to the ADA wheelchair ramp to the new playground has been installed. Entire project is now complete.
- **Parking Lot Re-seal/Re-stripe and Asphalt Path Repairs Project:** Project has been completed. Baldoni agreed to come back out and paint a red curb for the Fire District and some other areas for the District at no cost. Painting work has just been completed.
- **Pickle Ball Court Crack Filling Project:** No New Action. Staff getting quotes and information regarding more permanent repairs that could take place next fiscal year.

### ASHFORD PARK

- **Levee Repairs & Paving Project:** Staff The spillway vegetation and fencing/gate work have been completed. This will allow contractors access to the culvert and the ability to put together bids for the work.
- **Retaining Wall Investigation Project:** No New Action. Staff will be obtaining preliminary pricing from engineers for this work.

### OVERLOOK PARK

- **Two Interpretive Signs Project:** No New Action. Bureau and other stakeholders need to be consulted, signage program needs to be developed, sign designs and locations needs to be established, signs need to be ordered and then quotes need to be obtained by contractors for installation.
- **Restroom ADA Upgrades & Partitions Project:** No New Action. Project signage and fixture adjustments will be done in-house when staffing levels allow. ADA Parking lot re-striping needs to be re-done and restroom partitions are in need of replacement. Staff will obtain quotes for this work as workload allows.

### REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Prop 68 Grant Award Contract:** Contract from the state has received and has been signed by the District Administrator (as previously approved by the board). It will be brought to the A&D meeting and the Board along with a required Deed Restriction on the property for acceptance. After this the District Administrator will

be signing the Deed Restriction in the presence of a Notary and the document will be sent to Placer County for recordation.

- **Marriott Meadows Park Site Development Project:** The first submittal 85% check set of drawings (35 sheets) has been received from Dudek and staff is in process of reviewing and redlining. Project specifications and updated cost estimate are to follow. As part of the new park construction work a sanitary sewer connection will need to be made to the County system in Richardson Drive. As the property is not currently tied into the existing sewer service area, it will have to be added. Placer County term for this is "annexation" and staff is working with the County to see if the District can be granted an exception to the fees a developer would be required to pay. The grant contract has been received and completed and it, along with the required Deed Restriction on the property will be brought to the A&D meeting and the Board for approval in August. Shade canopy design, playground design/public voting process, splash pad and native demonstration garden design are some of the related things that staff is concurrently working on with Dudek.
- **Kiosk/Signage Project in Regional Park:** No New Action. Signage & Kiosk programs need to be established.
- **Pond Leak Investigation Project:** No New Action. Staff will be obtaining quotes from engineers to do this study.
- **Pickle Ball Court Crack Filling Project:** No New Action. Staff is getting quotes and information regarding more permanent repairs that could take place next fiscal year.

#### **CANYON VIEW COMMUNITY CENTER (CVCC)**

- **Bike Park, Fountain/Bottle filler, Signage etc.:** Bike Park drinking fountain/bottle filler installation work has begun and will be completed by 8/19. The Auburn Endurance Committee will be affixing a plaque to the fountain commemorating their donation at some point in the near future. The Lions Club has donated a nice new picnic table at the Pump Track.
- **ADA Door Improvements & Deadbolt/door closing upgrades building-wide:** Project work has been completed, walk-through inspection to follow. New ADA access automatic door works nicely.

#### **RAILHEAD PARK**

- **Parking Lot Repair/re-seal Project:** No New Action. Staff will be obtaining preliminary pricing for this work and then putting together bid documents for formal bidding. Staff met with Simpson & Simpson Paving on 5/4 for assistance in analyzing project scope of work. Minor drainage improvements and parking curb replacement will be included in the project as budget allows.

#### **WINCHESTER/SUGAR PINE RIDGE PARK**

- **Booster Pump & Filter Replacement Project:** Staff has performed field investigation to determine required irrigation flows and has been reaching out to the Winchester Golf Course staff to obtain information on how the water is fed to our park from their system. Once this info has been obtained, the new booster pump can be specified and a scope of work and cost estimate can be developed. Cost is currently estimated at under 25K so three quotes will be needed vs formal bid. It is currently unclear as to whether a new filter will be needed as well.

#### **CHRISTIAN VALLEY PARK**

- **Tutor Totter Roof Repair Project:** Staff is preparing a formal bid package for this project. Tutor Totter staff have expressed willingness for this work to occur concurrent with the nursery school operations so they don't have to wait till the end of the school year to get their new roof.

#### **AUBURN ELEMENTARY MODULARS**

- **Discovery Club Modular Roof Repair Project:** Staff will seek fresh quotes for this work from contractors that place bids on the Christian Valley Tutor Totter roof project.

#### **MULTI PARK ITEMS**

- **Energy Efficient Upgrades:** Staff had a video conference call with Centrica and ECM, the parent company of the plumbing contractor and ECM communicated that regardless of what the insurance company previously sent, they are going to get another company out to CVCC and double check/revise the work scope and

pricing and get the repair work done as soon as possible. This new scope will have provisions for mold remediation if it is found during the work. They apologized that the process has taken so long and promised that if their insurer refuses to cover anything, they will pay for it themselves.

### **MISCELLANEOUS ITEMS**

- Assistance with getting quotes for Rec Park gym locker room floor re-epoxy project, Sierra Pool emergency exit investigation, Regional Park pond weir gate research, parking bumpers and low clearance stickers for placement around new solar arrays in parking lots, additional striping areas at Meadow Vista Park, possible additional ground level panels at the new MV Park Playground for toddlers. Updates of monthly Board reports/A&D Project Activity Reports etc.

### **Manouch Shirvanioun**

#### **Customer Service/Marketing Manager**

#### **Report to the Board of Directors**

#### **August, 2022**

- Recreation Park hosted Rib Cook Off on August 27
- Working with PCSO representatives on holding PCSO Outreach Day at Regional Park. The sheriff's office is planning to land a helicopter and bring different vehicles and equipment
- A new sponsor for the Obstacle Race t-shirts: \$5,000 sponsorship by M45 Automotives
- Gold Rush Subaru is sponsoring the medals; \$2,000
- Victory Velo Bike shop sponsoring \$500
- The Aid Station sponsoring bibs and serving beer at the finish line, \$1,000
- Reviewed and approved Fee Waivers
- Leadership Executive Committee Meetings
- Attended Chamber Ambassador Ribbon Cutting visits
- Attended Chamber Networking Lunch

### **Jesse Williams**

#### **Facilities & Grounds Manager**

#### **Report to the Board of Directors**

#### **July, 2022**

**American River Canyon Overlook Park, Auburn Elementary School, Canyon View Community Center, Christian Valley Park, Recreation Park, Regional Park, Rock Creek Elementary School, Skyridge Elementary School:**

- Proactive heating maintenance and filter change performed by Steffen's HVAC Services.

#### **Ashford Park, Recreation Park, Regional Park:**

- Applied Replenish 5-4-5 organic and mineral based fertilizer to Ashley Memorial Dog Park, Beggs Field, Recreation Field, Bill Bean Field, Regional Field B, and Ridge Runners Field. Replenish 5-4-5 is an all-purpose formulated fertilizer with organic poultry compost that provides long term feeding. Multiple forms of carbon provide a sustainable food source for long term biological activity and the minerals replenish the soil with the nutrients that are taken away during the season. Soil re-mineralization provides both the soil and the plant what they need to stay active.

#### **Recreation Park and Railhead Park:**

- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow-Release Nitrogen fertilizer to the James Field and Railhead Field A and B. Supreme 16 GreenR provides up to ten weeks of extended nitrogen release for improved density, plant vigor and color.

**American River Canyon Overlook Park, Ashford Park, Atwood Park, Canyon View Community Center, Christian Valley Park, Meadow Vista Park, Mt. Vernon Park, Placer Hills Park, Railhead Park, Recreation Park, Regional Park, Placer Hills Park, Shockley Woods Park, Sugar Pine Ridge Park:**

- Menig Weed Control performed weed control services for the diligent control of annual grasses and broadleaf weeds (labels and safety data sheets available upon request).

#### **Ashford Park:**

- Serviced the #15 truck.

**Atwood Park:**

- Installed 30 yards of Playground Fiber in the playground.

**Canyon View Community Center:**

- Securitas Technology replaced a pull station in the Foothills room.

**Recreation Park:**

- Applied Essential Plus 1-0-1 to James Field. Essential Plus adds organic matter to soils reducing the effects of compaction, improving water penetration and nutrient holding capacity. Essential Plus also provides an important food source for beneficial soil microbes. The high carbon content creates an environment suitable for these beneficial microorganism's growth.
- Serviced the Jacobsen 311T rotary mower.
- Serviced the John Deere 310E backhoe loader.
- Finished repairing the large gazebo.
- Advanced IPM performed their bimonthly maintenance service around the buildings (Labels and safety data sheets available upon request).

**Regional Park:**

- Serviced the #24 truck.
- Repaired one of the benches around the pond.
- Continued working on installing fabricated galvanized electrical boxes on all the outdoor outlets.
- Advanced IPM performed their bimonthly maintenance service around the buildings (Labels and safety data sheets available upon request).
- Continued working on getting full remote irrigation system access and numerous other advanced water management features from any web-based device.

**Other:**

The biggest challenges this year for my department will be supply chain issues, rising fuel costs, higher prices across the board, and, of course, the continued shortage of labor.

We were facing a worker shortage prior to the pandemic, but the pandemic has further limited the overall available labor. The bottom line is finding reliable employees continues to be tough.

These labor challenges make it even more critical to have reliable and efficient equipment. Thus, I am consistently looking for solutions and equipment that can help increase our efficiency and productivity of our operations.

The biggest challenge that we are facing though, and will continue to face, this year are the supply chain issues that began in 2021. I anticipate this constrained supply environment will resolve over time but in the meantime, I am working hard to mitigate any impact on our patrons.

APRIL VANDALISM REPORT		LABOR COSTS	MATERIAL COSTS
4/22/2022	Ridge Runner Field, shed was vandalized.	\$192.00	\$140.44
4/22/2022	Ridge Runner Field, shed was vandalized.	\$192.00	\$339.15
4/29/2022	Ridge Runner Field, shed was vandalized.	\$192.00	\$9.67
4/29/2022	Overlook Park, took cigarette holder off the wall and threw it away.	\$17.96	\$6.47
Total Labor for April		\$593.96	\$495.73
Total Labor for Fiscal Year		\$593.96	\$495.73

MAY VANDALISM REPORT		LABOR COSTS	MATERIAL COSTS
None to report.			
Total Labor for May		\$0.00	\$0.00
Total Labor for Fiscal Year		\$593.96	\$495.73

JUNE VANDALISM REPORT		LABOR COSTS	MATERIAL COSTS
6/17/2022	Regional - Slide Handles, pins	\$37.72	\$36.11
6/17/2022	RecPark - Do Not Enter Sign	\$75.44	\$98.79
6/17/2022	Regional - Parking Sign Posts	\$150.88	\$1,474.42
6/17/2022	Regional - Accessible Sign	\$37.72	\$174.17
6/17/2022	RecPark - Gates and Panels	\$21.15	\$2,223.77
6/17/2022	RecPark - Gates and Panels (Correction)	\$21.15	\$66.97
Total Labor for June		\$344.06	\$4,074.23
Total Labor for Fiscal Year		\$938.02	\$4,569.96

JULY VANDALISM REPORT

		<u>LABOR COSTS</u>	<u>MATERIAL COSTS</u>
7/15/2022	Canyon View Community Center - Replaced piece of glass that someone etched on.	\$11.14	\$869.09
		<b>Total Labor for July \$11.14</b>	<b>Total Material for July \$869.09</b>
		<b>Total Labor for Fiscal Year 2022-23 \$949.16</b>	<b>Total Material for Fiscal Year 2022-23 \$5,439.05</b>
		<b>Total Labor for Fiscal Year 2021-22 \$3,639.66</b>	<b>Total Material for Fiscal Year 2021-22 \$9,160.79</b>

<b>2022/2023 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 08/11/22</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>RECREATION PARK</b>			
Driveway Asphalt Repair/Valve Box & Modular Bldgs. Courtyard Repair (2022)	22,500.00	Staff is in the process of getting three quotes for tree removal work which has to occur prior to the courtyard re-paving project starting.	Fall/Winter 2022
Wheelchair Swing Project (2018)	85,000.00	Project is being scheduled to occur the week of August 29th to avoid conflict with some rentals and events at the park. Work should take a little under two weeks to complete. Contractor is currently unable to forecast the exact start and stop dates but will contact the District with this info the week prior.	Summer 2022
Rec Shop Floor Reinforcement Project (2020)	20,000.00	PBM Construction Inc. responded back to the District that the floor reinforcement joist work would be around \$40-\$45K. The bathroom door replacement component would be approximately \$10K. They did not price the sealing of the concrete floors in the restrooms. This project will need to be put on hold until the budget for this work can be revised.	TBD
Modular Bldg. #1 Roof Repair Project (2022)	15,000.00	Staff will seek fresh quotes for this work from contractors that place bids on the Christian Valley Tutor Totter roof project.	Fall 2022
<b>MEADOW VISTA PARK</b>			
Playground Replacement Project	100,000.00	The short asphalt path connection to the ADA wheelchair ramp to the new playground has been installed. Entire project now complete.	MAY 2022
Parking Lot Re-seal/Re-Stripe (combined with project below)	39,414.00	Project has been completed. Baldoni agreed to come back out and paint a red curb for the Fire District. Painting work remains to be completed.	JUNE 2022



<b>2022/2023 PROJECT ACTIVITY REPORT</b>	<b>UPDATED 08/11/22</b>			
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>	
Pickleball Court Crack Repairs	0.00	<b>PINK COLORED SECTIONS INDICATE NEW ACTIVITY</b> Staff getting quotes and information regarding more permanent repairs that could take place next fiscal year.	2023/2024	
<b>ASHFORD PARK</b>				
Levee Repairs & Paving (2022)	75,000.00	The spillway vegetation and fencing/gate work have been completed. This will allow contractors access to the culvert and the ability to put together bids for the work.	Fall 2022	
Retaining Wall Investigation	10,000.00	Staff will be obtaining quotes from engineers for this investigation.	Summer 2022	
<b>OVERLOOK PARK</b>				
Two Interpretive Signs (2022)	10,000.00	Signage program needs to be developed.	Winter 2022	

<b>2022/2023 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 08/11/22</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
Restroom ADA Upgrades (2019)	15,000.00	<b>PINK COLORED SECTIONS INDICATE NEW ACTIVITY</b> Project signage and fixture adjustments will be done in-house when staffing levels allow. ADA Parking lot re-striping needs to be re-done and restroom partitions are in need of replacement. Staff will obtain quotes for this work.	Winter 2022
<b>REGIONAL PARK &amp; MARRIOTT MEADOWS SITE</b>			
Marriot Meadows CD's and Park Construction Project (2021/22)	182,637.00	The first submittal 85% check set of drawings (35 sheets) has been recieved from Dudek and staff is in process of reviewing and redlining. Project specifications and updated cost estimate are to follow. As part of the new park construction work a sanitary sewer connection will need to be made to the County system in Richardson Drive. As the property is not currently tied into the existing sewer service area, it will have to be added. Placer County term for this is "annexation" and staff is working with the County to see if the District can be granted an exception to the fees a developer would be required to pay. The grant contract has been received and completed and it, along with the required Deed Restriction on the property will be brought to the A&D meeting and the Board for approval. Shade canopy design, playground design/public voting process and splash pad design are some of the related things that staff is concurrently working on.	Fall 2023
Kiosks/Signage (2022)	10,000.00	Signage program needs to be developed.	Winter 2022
Pond Leak Investigation (2022)	40,000.00	Staff will be obtaining quotes from engineers on this work.	Fall 2022

2022/2023 PROJECT ACTIVITY REPORT	UPDATED 08/11/22			EST. COMPLETED
PROJECT	EST. COST	NOTES		
Pickleball Court Crack Repairs	0.00	PINK COLORED SECTIONS INDICATE NEW ACTIVITY Staff getting quotes and information regarding more permanent repairs that could take place next fiscal year.	2023/2024	
<b>CVCC</b>				
Bike Park - Construction (2015/2016) Fountain, signage, traffic control	15,000.00	Bike park drinking fountain installation work has begun and will be completed by 8/17. The Auburn Endurance Committee will be affixing a plaque to the fountain commemorating their donation at some point in the near future.	ONGOING	
ADA Door Improvements & Deadbolt/door closing upgrades building-wide (2022)	50,000.00	Project work has been completed, walk-through inspection to follow. New ADA access automatic door works nicely.	SPRING/SUMMER 2022	
<b>RAILHEAD PARK</b>				
Parking Lot Repair/Re-seal (2022)	60,000.00	Staff to obtain preliminary pricing from paving contractors for this work.	Spring 2023	
<b>WINCHESTER PARK</b>				
Booster Pump & Filter Replacement (2022)	25,000.00	Staff has performed field investigation to determine required irrigation flows and has been reaching out to the Winchester Golf Course staff to obtain information on how the water is fed to our park from their system. Once this info has been obtained, the new booster pump can be specified and a scope of work and cost estimate can be developed. Cost is currently estimated at under 25K so three quotes will be needed vs formal bid. It is currently unclear as to whether a new filter will be needed as well.	Winter 2022	

<b>2022/2023 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 08/11/22</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>CHRISTIAN VALLEY PARK</b>			
Tutor Totter Roof Repair (2022)	45,000.00	Staff is preparing a formal bid package for this project. Tutor Totter staff have expressed willingness for this work to occur concurrent with the nursery school operations so they don't have to wait till the end of the school year to get their new roof.	Fall 2022
<b>AUBURN ELEMENTARY</b>			
Discovery Club Modular Roof Repair (2022)	15,000.00	Staff will be obtaining quotes for this work.	Fall 2022
<b>MULTI-PARK ITEMS</b>			
Energy Efficient Upgrades (2021) Electrical and Plumbing scope additions	84,000.00	Staff had a video conference call with Centrica and ECM, the parent company of the plumbing contractor and ECM communicated that regardless of what the insurance company previously sent, they are going to get another company out to CVCC and double check/revise the work scope and pricing and get the repair work done as soon as possible. This new scope will have provisions for mold remediation if it is found during the work. They apologized that the process has taken so long and promised that if their insurer refuses to cover anything, they will pay for it themselves.	ONGOING 2021/22
<b>Fiscal Year Projects Total:</b>			
	<b>918,551.00</b>		

## 8.1 Cover Sheet – Search for New Audit Firm

Auburn Area Recreation and Park District (ARD) Standing Finance Committee Meeting August, 2022;  
Board Meeting August, 2022.

### The Issue

Shall the Standing Finance Committee recommend that staff send out a Request for Proposal (RFP) to audit firms for the next three (3) year audit cycle?

### Background

The ARD Board of Directors has the responsibility to hire a new auditor firm. Typically, this has been for a three (3) year term. In 2019, the Board chose Richardson and Company, LLC for a three-year cycle. As the 2022 audit has been completed the three-year cycle for Richardson, it is time to search for a new firm. Attached is a list of firms that staff has sent RFP's to in the past as well as a few new entries. The committee should review the RFP and the list and add any firms it feels should receive an RFP.

### Recommendation

The Finance Committee recommends that the attached RFP and list of audit firms be forwarded to the consent calendar with their approval to seek proposals as written.

### Attachments

RFP  
Audit Firm List

**Auburn Area Recreation and Park District  
471 Maidu Drive #200  
Auburn, CA 95603  
(530) 537-2187**

**Request for Proposal for Audit Services**

**Requests for Proposals for Audit Services  
Due no later than September 30, 2022 at 3:00PM**

# Auburn Area Recreation and Park District

## Request for Proposal for Audit Services

### I. INTRODUCTION

#### A. General Information

The Auburn Area Recreation and Park District (the District) is requesting proposals from qualified firms of certified public accountants to audit its financial statements for the District's fiscal years ending March 31, 2023, 2024, and 2025. These audits are to be performed in accordance with all applicable and generally accepted auditing standards including: the standards set forth for financial audits in the General Accounting Office's (GAO) Government Auditing: Standards, including GASB 34 and GASB 68 and amendment No. 87 requirements, U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations; State of California Controller's Minimum Audit requirements for California Special Districts. More detailed information on the district and its finances can be found in the March 31, 2022 financial statements. A copy of these financial reports are provided as background information.

The Auburn Area Recreation and Park District also has a component unit – The Friends of Auburn Area Recreation and Parks (501C3). This organization, while it has its own set of books, is included in the District's financials. The 501C3's funds are reported as restricted assets on the District's financials and needs to be included in the audit.

The District reserves the right to reject any or all proposals submitted.

The District's Fiscal Year is April 1 – March 31.

Review Process. During the evaluation process the District reserves the right to request additional information, or allow corrections of errors or omissions.

The District reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the District and the firm selected.

Two copies of proposals and one unbound copy of the proposal are due to the Auburn Area Recreation & Park District by no later than **September 30<sup>th</sup>, 2022** at

**3:00 p.m.** Initial review of the proposals will be completed by District staff and the Finance Committee. The Auburn Area Recreation and Park District Board of Directors will make the final determination on awarding the contract. Certain Audit firms may be asked to speak to the Board of Directors at a Board of Directors meeting, held the last Thursday of each month starting at 6:00pm (with date exceptions for holidays). The District's Board of Directors will make the final selection and award. It is anticipated the selection of a firm will be completed by December 31<sup>st</sup>, 2022.

## **B. Term of Engagement**

A three-year agreement is contemplated. The District's Board of Directors will make the final selection and award.

## **II. NATURE OF SERVICES REQUIRED**

### **A. Scope of Work to be performed**

#### **1. Financial Statements**

The District desires the auditor to express an opinion on the fair presentation of its general-purpose financial statement in conformity with generally accepted account principles. The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

#### **2. State Controller's Report**

The auditor shall include as a component the preparation and transmittal of the Annual Reports of Financial Transactions to the State Controller each year.

#### **3. Management Report**

The auditor shall communicate in a letter any reportable conditions found during the audit. A reportable condition shall be defined as a significant deficiency in the design or operation of the internal control structure, which could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions that are also material weaknesses shall be identified as such in the report. Non-reportable conditions discovered



by the auditors shall also be reported in a separate letter to the District Administrator.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the District Administrator.

## **B. Special Considerations**

### 1. Typical Audit Schedule and Performance of Field Work

The District anticipates and expects a short preliminary meeting to go over the expectation of the audit and the major fieldwork for the District to begin by mid-May of each year. This does not include preliminary fieldwork that will include a physical inventory of assets that occurs on March 31<sup>st</sup> or shortly before the end of the Fiscal Year.

The auditor shall provide to the District a **draft** copy of the audit report and management letter in adequate time to meet District meeting schedules. Typically, this has been done the mid-month of June each year.

Report preparation and printing of the General Purpose Financial Statements is the responsibility of the **Auditor**. It is expected that the audit firm will deliver six (6) copies and one unbound copy. Typically, this has been completed by the first week of **July**, so that it can be presented to the Board of Directors at their **July** board meeting. In addition to meeting with Staff, the representative of the audit firm is expected to attend a Finance Committee Meeting (generally 1 week prior to the Board meeting) and a Board of Directors meeting at which time the General Purpose Financial Statements are presented. Generally, board meetings are held on the last Thursday of every month at 6:00 pm.

### 2. Audit will incorporate GASB 34 and GASB 68

The first Audit for the period ending June 30, 2004 was the first time the District's financial statements were presented in a GASB 34 and GASB 68 format. The Proposal should identify separately any components of work solely associated with the format for GASB 34 and GASB 68.

### 3. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the District of the need to extend the retention period. The auditor will be required to make working papers available, upon request by any of the following parties or their designees:

The Auburn Area Recreation and Park District;

Parties designated by State or Federal Government and/or agencies thereof;  
Parties designated by the Federal or State governments, or;  
By the District as part of an audit quality review process.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

### **III. DESCRIPTION OF THE GOVERNMENT**

#### **A. Name and Telephone Number of Principal Contact:**

The firm's principal contact with the District will be Veona Galbraith, Administrative Services Manager, who will assign appropriate District personnel to assist the auditor, as needed. She can be reached at (530) 537-2185 directly or [VGalbraith@auburnrec.com](mailto:VGalbraith@auburnrec.com).

#### **B. Background Information:**

Auburn Area Recreation and Park District was established in 1948. The District is approximately 100 square miles serving a population approximately 45,600.

#### **C. Budgetary Basis of Accounting:**

The District prepares its budgets on a basis consistent with generally accepted accounting principles.

#### **D. Pension Plans:**

The District participates in the California Public Employees Retirement System and VOYA Financial 457 plan. The District employs an outside actuarial firm that prepares a GASB 75 report for the District's estimated OPEB Liability.

#### **E. Current Software:**

The District currently uses Great Plains financial software, and RecDesk for registration and reservations. The District uses Timeclock™ for tracking employee labor hours.

#### **F. Availability of Prior Reports and Working Papers:**

A copy of the most recent audit is attached. Those who wish to review prior years' audit reports and management letters should contact Veona Galbraith at

(530) 537-2185. The District will endeavor to promptly make prior audit reports available for your review.

#### **IV. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

##### **A. Statements and Schedules to be prepared by the Staff of the District.**

A District Staff member will be available to assist in the audit. The District will prepare any necessary schedules and provide documents (invoices, checks, Board minutes, etc.) In addition, staff will be available to respond to any questions that may arise during the audit. A copy of the current organizational chart is attached.

##### **B. Work Area, Telephones, Photocopying and Fax Machines:**

The District will provide the firm with reasonable workspace, desks and chairs. The District will make access to photocopying facilities for the audit.

##### **C. Report Preparation:**

Report preparation and printing for the Annual Financial Report shall be the responsibility of the auditor.

#### **V. SELECTION PROCESS AND CRITERIA**

##### **A. Selection Process**

The selection process will involve the review of the proposals for the compliance with the requirements of the Request for Proposal. The District will evaluate the proposal including related experience of the firm conducting audits, personnel that will be conducting the District's audit, qualifications of the firm, and approach to the engagement. Cost will also be considered; however, this will not be the sole selection criteria. Initial review of the proposals will be completed by District staff and the Finance Committee. The Auburn Area Recreation and Park District Board of Directors will make the final determination on awarding the contract.

#### **VI. PROPOSAL REQUIREMENTS**

## A. General Requirements:

### 1. Submission of Proposals:

The proposal should respond to the following information to be considered:

a. Copies

Two (2) bound copies and one (1) unbound copy of proposal.

b. Transmittal Letter

A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period and a statement that the proposal is a firm and irrevocable offer for 90 days.

c. General Requirements

The Proposal should demonstrate the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Auburn Area Recreation and Park District and address all the points outlined in the request for proposals.

d. License to Practice in California

An affirmative statement should be included that the firm and all assigned key professional staff is properly licensed to practice in California.

e. Firm Qualification and Experience

The proposal should state the size of the firm, the size of the firms' Governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.

The firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations, as well as any pending or settled litigation within the past three (3) years.

f. Qualifications and Experience

Partner, Supervisory and Staff Qualifications and Experience should be included. Identify the principal supervisory and management staff who would be assigned to the engagement. Indicate whether each such person is registered or licensed to practice as a certified public accountant in California. Provide information on the government auditing experience of each person.

Audit personnel may be changed at the discretion of the proposer provided that the replacements have substantially the same or better qualifications

or experience. However, in either case, the District retains the right to approve or reject replacements.

Similar Engagements with other Governmental Entities. List the most significant engagements performed in the last five years that are similar to the engagement described in this request for proposal. Indicate the telephone number of the principal client contact. **Provide a copy of the work product of an audit performed in the last two years.**

g. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed.

h. Dollar Cost

The proposal should include an itemized cost to complete the proposal as per the above requirements in this Request for Proposal for each of the three years requested.

The District will not be responsible for expenses incurred in preparing and submitting this proposal.

i. Out -of-Pocket Expenses

All estimated out-of-pocket expenses to be reimbursed should be detailed in the proposal. All expense reimbursements will be charged against the total maximum price submitted by the firm.

The District reserves the right to reject any or all proposals submitted.

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