

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
6:00 PM
THURSDAY, MAY 26, 2022
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 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/85119775173>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 851 1977 5173 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 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 Faculty and Grounds Manager, Jesse Williams, to Senior Park Worker, Vincent Lopez-Garcia, as employee of the month for May, 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 April, 2022 (Pages 6-12)

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

5.2 Review of Cash Requirements for April, 2022 (Standing Finance Committee) (Pages 13-15)

This item was reviewed by the Standing Finance Committee and forwarded to the Consent Calendar without a recommendation.

5.3 Review of Financials for March, 2022 (Pages 16-45)

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

5.4 Review of Financials for April, 2022 (Pages 46-66)

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

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Ferris _____ Gray _____ Holbrook _____

Roll Call Vote

_____ 6.0 **ADMINISTRATOR’S AND DEPARTMENTAL REPORTS (Pages 67-83)**

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

_____ 7.0 **UNFINISHED BUSINESS**

_____ 8.0 **NEW BUSINESS**

_____ 8.1 **Resolution #2022-16: Canyon View Community Center Door Locks and Upgrades Project-Award of Contract (Pages 84-88)**

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2022-16, a resolution awarding a contract for the CVCC Door Locks and Upgrades Project to Yuba Lock and Safe Inc.?

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Ferris _____ Gray _____ Holbrook _____

Roll Call Vote

_____ 8.2 **Associate Site Director (License Exempt) Job Description Creation (Pages 89-92)**

Shall the Auburn Area Recreation and Park District (ARD) approve the creation of a new Associate Site Director (License Exempt) job description?

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Ferris _____ Gray _____ Holbrook _____

Roll Call Vote

_____ 8.3 **Resolution #2022-15: Moving Residual Funds to the Future Capital Construction Fund and UAL at CalPERS (Pages 93-94)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution #2022-15 transferring FY 21/22 surplus/residual funds split between the Future Capital Construction Fund and the Equipment Reserves?

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Ferris _____ Gray _____ Holbrook _____

Roll Call Vote

_____ 8.4 **Resolution #2022-17: Preparation of Atwood III Engineer’s Report for FY 2022/2023 (Pages 95-98)**

Shall the Auburn Area Recreation and Park District (District) adopt Resolution 2022-17 directing SCI Consulting Group to prepare the Engineer’s Report for Fiscal Year 2022-23 for the proposed continuation of the assessments which provide important revenues to fund park and recreation improvements and services for the “Atwood Ranch III Landscaping and Lighting Assessment District”?

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Ferris _____ Gray _____ Holbrook _____

Roll Call Vote

_____ 8.5 **Resolution # 2022-18: Atwood III FY 22-23 Intention to Levy Assessments; Engineer’s Report; Notice of Hearing (Pages 99-133)**

Shall the Auburn Area Recreation and Park District (ARD) Board approve Resolution #2022-18, a resolution declaring the Board’s intention to levy the continued assessments for fiscal year 2022-23, preliminarily approve the Engineer’s Report for the Atwood Ranch III Landscaping and Lighting Assessment District, and provide for the notice of a public hearing on June 30, 2022, regarding levying the continued annual assessments for fiscal year 2022-23?

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Ferris _____ Gray _____ Holbrook _____

Roll Call Vote

_____ 9.0 **ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 County Mitigation Fund, current balance \$558,375.
- 9.2 Shockley Property Improvement and Maintenance Costs (Pages 134-138)
- 9.3 California Employers’ Pension Prefunding Trust (CEPPT) Fund (Pages 139-145)

_____ 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:

5/20/22
Date

1:40 pm
Time

Cathy Warford
Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE
BOARD OF DIRECTORS FROM APRIL 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, April 28, 2022 6:00 p.m.**

Board Members Present: Chairman Mike Lynch
Director H. Gordon Ainsleigh
Director Jim Ferris. Director Ferris arrived at late.
Director Jim Gray
Director Scott Holbrook

Board Members Absent: None.

Staff Present: Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Mark Brunner, Recreation Services Manager
Caleb Porter, Youth Services Manager
Jesse Williams, Facilities & Grounds Manager
Mike Scheele, Landscape Architect/Project 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 6:05 p.m. by Chairman Lynch.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

A presentation was given from Marketing and Customer Service Manager, Manouch Shirvanioun, to Customer Service Representative, Andie Leventin, as employee of the month for April, 2022.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Holbrook and Second by Director Lynch to move 8.1 Fee Waiver Request for Placer High Grad Night to before the Consent Items.

Roll Call Vote

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

5 – 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 wanted to let the Board know how important Pickleball was and how much it had grown. In fact, so much, that he was watching a professional league that was being played in Texas on TV. He wanted to bring up the Tennis Courts in the Winchester Community not being used. He reached out to many of the Pickleball players in the area and they are in favor of converting the Tennis Court into a Pickleball Court.

Kahl Muscott, District Administrator, advised Mr. Piscitelli that it was discussed in the previous Board Meeting and when Pickleball was played there briefly, ARD receive complaints from the neighbors about the noise, to the point that ARD ask the Pickleball Players to move to the Pickleball Courts in Meadow Vista.

Mr. Piscitelli the ask about other access to the courts and the response was “no”, you would have to drive through the neighborhood.

There was an update on the cracks on the Pickleball Court from Baldoni Construction. Baldoni’s did come out and look at the cracks and referred ARD to another contractor who does “Rightway” patching and they would put a heavy tape over the cracks.

5.0 **CONSENT ITEMS**

- 5.1 **Review and approval of Minutes of the Board of Directors from March, 2022**
- 5.2 **Review of Cash Requirements for March, 2022 (Standing Finance Committee)**
- 5.3 **Change in the Auburn Area Recreation and Park District Personnel Policy Manual**
- 5.4 **Change in the Auburn Area Recreation and Park District’s District Policy Manual**

A motion was made by Director Holbrook and seconded by Director Gray to approve the Consent Calendar as written except for 5.1 and 5.2.

Roll Call Vote

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

5 – 0 Motion carries.

A second motion was made and approved by Director Holbrook and seconded by Director Ferris to approve the March, 2022 Minutes of the Board of Directors with the corrections.

Roll Call Vote

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

4 – 1 Motion carries.

A third motion was made and approved by Director Holbrook and seconded by Director Gray to approve the Cash Requirements for March, 2022 as written.

Roll Call Vote

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

4 – 1 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Board reports, fee waiver log, and project activity report were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Fee Waiver Request for Placer High Grad Night

A motion was made by Director Gray and seconded by Director Ferris to approve the fee waiver for Placer High Grad Night.

Roll Call Vote

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

4 – 1 Motion carries.

8.2 Regional Park, Regional Park Community Center and Regional “B” Field Naming

A motion was made by Director Gray and seconded by Director Ferris to send the naming of Regional Park, the Regional Park Community Center and Regional “B” Field back to A&D to be named at the appropriate time.

Roll Call Vote

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

5 – 0 Motion carries.

8.3 Resolution Number 2022-13: Notice of Governing Board Member Election and/or Notice to Submit Measure(s) to a Vote of the Voters

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve Resolution Number 2022-13 and submit Director Holbrook and Director Ferris to the upcoming District Elections.

Roll Call Vote

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

4 – 0 - 1 Motion carries.

8.4 LAFCO Nominations for Special District Commissioner

A motion was made by Director Lynch and seconded by Director Ferris approve nominating Director Ainsleigh to LAFCO Special District Selection Committee.

Roll Call Vote

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

4 – 0 - 1 Motion carries.

8.5 Resolution Number 2022-14: Nomination for CARPD Board of Directors

A motion was made by Director Gray and seconded by Director Lynch to approve Resolution Number 2022-14 nominating Director Holbrook to the California Association of Recreation and Park District (CARPD) Board of Directors.

Roll Call Vote

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

4 – 0 - 1 Motion carries.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

1. County Mitigation Fund, current balance \$558,375.
2. Auburn Recreation District's 75th Anniversary in 2023 – it was decided by the Board to send it to A&D for comments.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

Director Gray mention that Colton Nelson is now in a full Nasar driver. Colton is only in the 9th grade, when he drives in the Nasar he is doing 100 MPH. One of Colton's sponsors is ARD.

Director Holbrook reminded everyone that Party in the Park was coming on June 17.

Director Ainsleigh brought up the organization, Fallen Patriots, who are dedicated to serving the families of servicemembers from all branches of the armed forces who have died as a result of combat casualties, military training accidents, service-related illnesses, suicide, as well as other duty-related deaths as ruled by the Department of Veterans Affairs. Fallen Patriots also provide college scholarships and educational counseling to military children who have lost a parent in the line of duty. They can be reached at: <https://www.fallenpatriots.org>

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

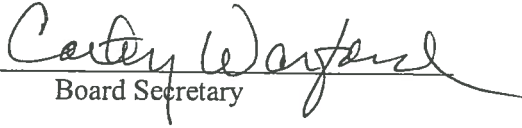
None.

13.0 CLOSED SESSION - None

14.0 OPEN SESSION -

None.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 7:07 p.m. by Chairman Lynch.


Board Secretary


Date

SECTION: 5.0

**ITEM: 5.2 REVIEW AND APPROVAL OF CASH
REQUIREMENTS FOR APRIL, 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 WITHOUT A
RECOMMENDATION**

FISCAL IMPACT: \$244,781.90

Ranges: From: To: From: To:
 Check Number First Last Check Date 4/1/2022 4/30/2022
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22926	A0018	Auburn Chamber of Commerce	4/1/2022	COMM 1ST	PMCHK00002829	\$360.00
22927	A0170	AT&T Acct 088-034-5818-655	4/1/2022	COMM 1ST	PMCHK00002829	\$90.95
22928	C0113	Cooks Portable Toilets & Septi	4/1/2022	COMM 1ST	PMCHK00002829	\$698.29
22929	D0066	De Lage Landen Financial Servi	4/1/2022	COMM 1ST	PMCHK00002829	\$332.48
22930	S1007	Stationary Engineers, Local 39	4/1/2022	COMM 1ST	PMCHK00002829	\$422.33
22931	1099-218	Auburn Gymnastics Center	4/8/2022	COMM 1ST	PMCHK00002830	\$146.25
22932	1099-271	Kelpro Security	4/8/2022	COMM 1ST	PMCHK00002830	\$3,241.00
22933	1099-295	Juli Land-Marx	4/8/2022	COMM 1ST	PMCHK00002830	\$1,650.00
22934	1099-313	Alison Lloyd	4/8/2022	COMM 1ST	PMCHK00002830	\$554.40
22935	1099-343	Faith Petersen	4/8/2022	COMM 1ST	PMCHK00002830	\$1,296.00
22936	1099-374	Sarah Violett	4/8/2022	COMM 1ST	PMCHK00002830	\$75.00
22937	1099-375	Jennifer Rogers	4/8/2022	COMM 1ST	PMCHK00002830	\$416.00
22938	A0027	Recology Auburn Placer	4/8/2022	COMM 1ST	PMCHK00002830	\$804.27
22939	A0051	Anderson's Sierra Pipe Co.	4/8/2022	COMM 1ST	PMCHK00002830	\$51.74
22940	A0115	Auburn Hardware & Rental LLC	4/8/2022	COMM 1ST	PMCHK00002830	\$57.01
22941	B0072	Brian Patterson dba Fence Conn	4/8/2022	COMM 1ST	PMCHK00002830	\$1,346.86
22942	C0133	California Smog	4/8/2022	COMM 1ST	PMCHK00002830	\$35.00
22943	C0137	Centrica Business Solutions	4/8/2022	COMM 1ST	PMCHK00002830	\$63,198.32
22944	C0139	Cascade Gardens	4/8/2022	COMM 1ST	PMCHK00002830	\$400.00
22945	D0025	Dawson Oil Company	4/8/2022	COMM 1ST	PMCHK00002830	\$6,146.60
22946	G0096	Garton Tractor	4/8/2022	COMM 1ST	PMCHK00002830	\$4,375.87
22947	K0010	Knorr Systems, Inc.	4/8/2022	COMM 1ST	PMCHK00002830	\$9,045.05
22948	M0098	Meadow Vista County Water Dist	4/8/2022	COMM 1ST	PMCHK00002830	\$626.88
22949	M0099	George Eric Menig	4/8/2022	COMM 1ST	PMCHK00002830	\$5,375.00
22950	N0046	Norman's Nursery	4/8/2022	COMM 1ST	PMCHK00002830	\$1,197.05
22951	P0005	Placer County Water Agency	4/8/2022	COMM 1ST	PMCHK00002830	\$86.49
22952	P0007	Pacific Gas & Electric Company	4/8/2022	COMM 1ST	PMCHK00002830	\$155.15
22953	P0029	Placer County Environmental He	4/8/2022	COMM 1ST	PMCHK00002830	\$410.00
22954	S0094	Manouch Shirvanioun	4/8/2022	COMM 1ST	PMCHK00002830	\$35.10
22955	TEMPD	Jennifer Dalton	4/8/2022	COMM 1ST	PMCHK00002830	\$18.25
22956	TEMPS	Skyridge Elementary	4/8/2022	COMM 1ST	PMCHK00002830	\$680.00
22957	W0001	Walker's Office Supplies, Inc.	4/8/2022	COMM 1ST	PMCHK00002830	\$51.46
22958	P0109	Caleb Porter	4/8/2022	COMM 1ST	PMCHK00002831	\$18.19
22959	TEMPD	Ethan Dunann	4/8/2022	COMM 1ST	PMCHK00002831	\$600.00
22960	W0044	Wave	4/8/2022	COMM 1ST	PMCHK00002831	\$136.82
22961	U0019	US Bank	4/8/2022	COMM 1ST	PMCHK00002832	\$6,891.82
22962	S1007	Stationary Engineers, Local 39	4/15/2022	COMM 1ST	PMCHK00002833	\$381.18
22963	TEMPC	Ken Cutler	4/15/2022	COMM 1ST	PMCHK00002833	\$30.00
22964	TEMPC	Laura Grassman	4/15/2022	COMM 1ST	PMCHK00002833	\$255.00
22965	TEMPC	Susan Katz	4/15/2022	COMM 1ST	PMCHK00002833	\$130.00
22966	U0019	US Bank	4/15/2022	COMM 1ST	PMCHK00002834	\$292.53
22967	1099-269	Deborah Lynn	4/22/2022	COMM 1ST	PMCHK00002835	\$136.50
22968	1099-277	Foothill Karate Do	4/22/2022	COMM 1ST	PMCHK00002835	\$68.25
22969	1099-291	Isaac Humber	4/22/2022	COMM 1ST	PMCHK00002835	\$295.75
22970	1099-313	Alison Lloyd	4/22/2022	COMM 1ST	PMCHK00002835	\$1,214.40
22971	1099-342	Susie Bell	4/22/2022	COMM 1ST	PMCHK00002835	\$72.00
22972	1099-374	Sarah Violett	4/22/2022	COMM 1ST	PMCHK00002835	\$225.00
22973	1099-376	Joanna Britt	4/22/2022	COMM 1ST	PMCHK00002835	\$252.00
22974	A0001	Recology Auburn Placer	4/22/2022	COMM 1ST	PMCHK00002835	\$1,705.65
22975	A0027	Recology Auburn Placer	4/22/2022	COMM 1ST	PMCHK00002835	\$433.59
22976	A0091	Altara	4/22/2022	COMM 1ST	PMCHK00002835	\$200.00
22977	A0115	Auburn Hardware & Rental LLC	4/22/2022	COMM 1ST	PMCHK00002835	\$6.00
22978	C0061	California Computer Services	4/22/2022	COMM 1ST	PMCHK00002835	\$17,590.61
22979	D0077	Dudek	4/22/2022	COMM 1ST	PMCHK00002835	\$4,932.32
22980	F0025	Foresthill Union School Distri	4/22/2022	COMM 1ST	PMCHK00002835	\$1,875.00
22981	F0038	Fastenal Company	4/22/2022	COMM 1ST	PMCHK00002835	\$94.58
22982	G0045	GSSA	4/22/2022	COMM 1ST	PMCHK00002835	\$1,634.92
22983	I0010	Inland Business Systems	4/22/2022	COMM 1ST	PMCHK00002835	\$1.88
22984	L0016	Loomis Union School District	4/22/2022	COMM 1ST	PMCHK00002835	\$1,455.00
22985	M0019	Kahl Muscott	4/22/2022	COMM 1ST	PMCHK00002835	\$62.01
22986	N0003	Norris Electric, Inc.	4/22/2022	COMM 1ST	PMCHK00002835	\$1,822.65
22987	P0005	Placer County Water Agency	4/22/2022	COMM 1ST	PMCHK00002835	\$268.74
22988	S0009	Sierra Saw Sales And Service	4/22/2022	COMM 1ST	PMCHK00002835	\$183.40
22989	S0143	SMOA	4/22/2022	COMM 1ST	PMCHK00002835	\$9,122.00
22990	S0154	Mike Scheele	4/22/2022	COMM 1ST	PMCHK00002835	\$163.22
22991	S1000	State Of California/DOJ	4/22/2022	COMM 1ST	PMCHK00002835	\$128.00
22992	S1017	Sierra Trench Protection	4/22/2022	COMM 1ST	PMCHK00002835	\$196.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22994	W0010	Waxie Sanitary Supply	4/22/2022	COMM 1ST	PMCHK00002835	\$275.72
22995	1099-374	Sarah Violet	4/22/2022	COMM 1ST	PMCHK00002836	\$253.50
22996	1099-5	Daniel Crandall	4/22/2022	COMM 1ST	PMCHK00002836	\$96.60
22997	A0013	AT&T	4/22/2022	COMM 1ST	PMCHK00002836	\$74.90
22998	A0115	Auburn Hardware & Rental LLC	4/22/2022	COMM 1ST	PMCHK00002836	\$58.26
22999	A0173	Aqua Energy Service	4/22/2022	COMM 1ST	PMCHK00002836	\$2,526.33
23000	C0061	California Computer Services	4/22/2022	COMM 1ST	PMCHK00002836	\$2,632.00
23001	C0072	CIT Technology Fin. Serv., Inc	4/22/2022	COMM 1ST	PMCHK00002836	\$470.75
23002	C0104	Campana Propane Service	4/22/2022	COMM 1ST	PMCHK00002836	\$46.00
23003	C0111	Cal.net	4/22/2022	COMM 1ST	PMCHK00002836	\$66.90
23004	D0010	Diamond Pacific	4/22/2022	COMM 1ST	PMCHK00002836	\$475.85
23005	D0016	Dancing Dog Productions	4/22/2022	COMM 1ST	PMCHK00002836	\$1,047.70
23006	F0038	Fastenal Company	4/22/2022	COMM 1ST	PMCHK00002836	\$3.75
23007	G0045	GSSA	4/22/2022	COMM 1ST	PMCHK00002836	\$630.00
23008	G0074	G & H Glass Company	4/22/2022	COMM 1ST	PMCHK00002836	\$1,961.05
23009	H0002	Harris Industrial Gases	4/22/2022	COMM 1ST	PMCHK00002836	\$200.00
23010	H0056	Humana Dental Ins. Co	4/22/2022	COMM 1ST	PMCHK00002836	\$2,512.75
23011	M0011	Mallard Creek	4/22/2022	COMM 1ST	PMCHK00002836	\$1,511.57
23012	N0045	Near U CO2	4/22/2022	COMM 1ST	PMCHK00002836	\$214.73
23013	N0048	Normac, Inc.	4/22/2022	COMM 1ST	PMCHK00002836	\$30.56
23014	P0109	Caleb Porter	4/22/2022	COMM 1ST	PMCHK00002836	\$64.29
23015	R0056	Tricia Ruff	4/22/2022	COMM 1ST	PMCHK00002836	\$129.71
23016	R0073	NAPA Auto Parts	4/22/2022	COMM 1ST	PMCHK00002836	\$44.47
23017	S0009	Sierra Saw Sales And Service	4/22/2022	COMM 1ST	PMCHK00002836	\$26.00
23018	S0025	Sierra Pacific Turf Supply, In	4/22/2022	COMM 1ST	PMCHK00002836	\$4,822.31
23019	S0054	Souza's Tire Service	4/22/2022	COMM 1ST	PMCHK00002836	\$21.80
23020	S0145	SCP Distributors	4/22/2022	COMM 1ST	PMCHK00002836	\$2,434.31
23021	S0152	SiteOne Landscape Supply, LLC	4/22/2022	COMM 1ST	PMCHK00002836	\$2,359.37
23022	T0031	Turf Star, Inc.	4/22/2022	COMM 1ST	PMCHK00002836	\$2,640.75
23023	TEMPB	Inge Buchterkirchen	4/22/2022	COMM 1ST	PMCHK00002836	\$30.00
23024	TEMPG	Caitlin Garrison	4/22/2022	COMM 1ST	PMCHK00002836	\$300.00
23025	TEMPH	Linda Hills	4/22/2022	COMM 1ST	PMCHK00002836	\$30.00
23026	V0004	Pape Machinery	4/22/2022	COMM 1ST	PMCHK00002836	\$186.08
23027	W0001	Walker's Office Supplies, Inc.	4/22/2022	COMM 1ST	PMCHK00002836	\$914.46
23028	W0003	Warehouse Paint Incorporated	4/22/2022	COMM 1ST	PMCHK00002836	\$45.16
23029	W0010	Waxie Sanitary Supply	4/22/2022	COMM 1ST	PMCHK00002836	\$234.60
23030	W0044	Wave	4/22/2022	COMM 1ST	PMCHK00002836	\$1,219.17
23031	1099-117	Juan Aceituno	4/22/2022	COMM 1ST	PMCHK00002837	\$650.00
23032	W0001	Walker's Office Supplies, Inc.	4/22/2022	COMM 1ST	PMCHK00002837	\$317.16
23033	B0069	Bidwell Water	4/29/2022	COMM 1ST	PMCHK00002838	\$145.95
23034	D0077	Dudek	4/29/2022	COMM 1ST	PMCHK00002838	\$4,370.00
23035	P0007	Pacific Gas & Electric Company	4/29/2022	COMM 1ST	PMCHK00002838	\$15,133.10
23036	P0084	Placer County Public Works & F	4/29/2022	COMM 1ST	PMCHK00002838	\$10,510.92
23037	W0051	Cathy Warford	4/29/2022	COMM 1ST	PMCHK00002838	\$86.58
23038	A0051	Anderson's Sierra Pipe Co.	4/29/2022	COMM 1ST	PMCHK00002839	\$3,559.47
23039	A0115	Auburn Hardware & Rental LLC	4/29/2022	COMM 1ST	PMCHK00002839	\$42.88
23040	B0069	Bidwell Water	4/29/2022	COMM 1ST	PMCHK00002839	\$111.20
23041	C0061	California Computer Services	4/29/2022	COMM 1ST	PMCHK00002839	\$1,524.06
23042	C0133	California Smog	4/29/2022	COMM 1ST	PMCHK00002839	\$35.00
23043	D0010	Diamond Pacific	4/29/2022	COMM 1ST	PMCHK00002839	\$9.67
23044	D0016	Dancing Dog Productions	4/29/2022	COMM 1ST	PMCHK00002839	\$248.91
23045	D0066	De Lage Landen Financial Servi	4/29/2022	COMM 1ST	PMCHK00002839	\$332.48
23046	H0060	HercRentals Inc.	4/29/2022	COMM 1ST	PMCHK00002839	\$750.06
23047	N0012	Nevada Irrigation District	4/29/2022	COMM 1ST	PMCHK00002839	\$618.37
23048	N0050	N&S Tractor	4/29/2022	COMM 1ST	PMCHK00002839	\$15.07
23049	P0029	Placer County Environmental He	4/29/2022	COMM 1ST	PMCHK00002839	\$2,613.00
23050	S0145	SCP Distributors	4/29/2022	COMM 1ST	PMCHK00002839	\$16,127.14
23051	T1000	Transamerica Life Insurance	4/29/2022	COMM 1ST	PMCHK00002839	\$480.00
23052	TEMPH	Jolie Hurd	4/29/2022	COMM 1ST	PMCHK00002839	\$85.00
23053	TEMPS	Bernabe Sanchez	4/29/2022	COMM 1ST	PMCHK00002839	\$44.00
23054	TEMPV	Ashley Valente	4/29/2022	COMM 1ST	PMCHK00002839	\$46.00
23055	W0001	Walker's Office Supplies, Inc.	4/29/2022	COMM 1ST	PMCHK00002839	\$63.21
23056	W0003	Warehouse Paint Incorporated	4/29/2022	COMM 1ST	PMCHK00002839	\$17.46

Total Checks: 130

Total Amount of Checks: \$244,781.90

SECTION: 5.0

ITEM: 5.4 REVIEW OF FINANCIALS FOR MARCH, 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

March's Preliminary Financials (End of Year)

Revenues –

- Programs came in over budget by **\$41,000**. Youth Services Programs were over budget by **\$11,500**, Aquatic Programs were over by **\$4,500**, and Recreation Programs were over by **\$27,000**.
- Rents and Concessions ended up coming in lower than our final budget by **\$9,700**. This was for rooms rented for future dates and had to be backed out as Prepaid revenues. You will see the impact on the April Financials.
- Grants and Donations are over by **\$236,200**. Our COVID relief grant was a wonderful surprise and will fund some of our much needed infrastructure.
- Tax Revenue came in **\$5,200** under expected. We finished at 99.86% of budget.
- Project Revenue was under by **\$95,000** only because we didn't get the Wheelchair Swing and Meadow Vista Playground in yet. The \$95,000 is going to help to fund these projects from County Mitigation.
- Interest Revenue came in **\$18,300** under budget. Investments did very poorly the first quarter of 2022.

Expenses –

- Operations and Supplies came in under budget by **\$32,200**. Savings were across departments, but Youth Services came in with the greatest savings of **\$13,000**.
- Maintenance costs came in under by **\$79,700**. Tree maintenance was under budget by **\$25,000**. The rest was across the board, however Maintenance at Regional came in **\$21,000** low because we re-classed a major electrical repair as an infrastructure asset in March.
- Wages/Benefits are under budget by **\$35,800**. Wages are up due to overtime, but the Benefits came in low due to reduced staff.
- Assets and Capital Projects came in approximately **\$500,000** under budget, just due to not completing some of the planned projects. Most were pushed to the 2022-23 fiscal year.

Balance Sheet

3/31/2022

Preliminary

Current
YTD

ASSETS

Current Assets

Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	268,919.29
Placer County Treasure-General	3,244,730.93
Placer County Treasurer - City Trust	207,207.15
CA Pension Trust - CEPPT- CalPERS	430,120.41
Accounts Receivable	17,257.74
Due From Other Governments	68,209.67
PCOE Receivables	24,880.00
Prepaid Expenses	19,190.73
Prepaid Liability Expense	35,251.72
Prepaid Workers Comp Insurance	2,921.57

Total Current Assets

4,326,574.86

Restricted Reserve Funds

Proceeds from Note Payable Contra	26,114.73
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Total Restricted Funds

26,114.73

Fixed Assets

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	2,440,361.62
Less: Accumulated Depreciation	(10,970,972.76)

Total Fixed Assets

9,319,820.79

Deferred Outflows of Resources

Pensions - Def Outflows of Resources	488,217.00
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488,217.00

TOTAL ASSETS

14,160,727.38

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>		
Prepaid Revenue		116,501.12
Accounts Payable		182,563.80
PGE Tru-up payable		1,675.18
Retentions Payable		103,520.58
Gift Certificates		100.00
Compensated Absences		151,679.31
Sales Tax Payable		11.54
Accrued Payroll		161,606.73
Accrued Liabilities		11,034.60
Total Current Liabilities		\$733,698.86
<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)
Total Long Term Liabilities		2,361,836.00
TOTAL LIABILITIES		3,095,534.86
<u>Deferred Inflows of Resources</u>		
Pensions - Def Inflows of Resources		142,933.00
OPEB - Def Inflows		105,254.00
		248,187.00
<u>Net Position</u>		
Investments in Fixed Assets		7,263,935.52
RFB: Reserved City Mitigation		207,207.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		(24,923.45)
RFB: COVID Relief Funding		314,974.00
DFB: Annual Equip Replacement Reserv.		703,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		699,369.52
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)		25,031.75
Net Profit (Loss)		1,485,227.10
Total Net Postion		\$10,817,005.52
TOTAL LIABILITY AND NET POSITION		Current YTD \$14,160,727.38

Auburn Rec & Park

Profit & Loss - Summary
4/1/2021 To 3/31/2022

For All Segment1s
For All Segment4s

Preliminary

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	64,612.26	1,224,154.49	1,183,103.00	41,051.49	103.47
Rents & Concessions	(3,761.08)	168,801.89	178,525.00	(9,723.11)	94.55
Miscellaneous Revenue	2,865.72	44,327.11	45,424.00	(1,096.89)	97.59
Grants & Donations	27,095.79	453,403.84	318,688.00	134,715.84	142.27
Interest Income	(18,892.99)	(8,356.75)	9,987.00	(18,343.75)	(83.68)
Project Revenue - Government	0.00	22,000.00	117,000.00	(95,000.00)	18.80
Taxes Revenue	989.11	3,798,974.05	3,804,247.00	(5,272.95)	99.86
TOTAL OPERATING REVENUE	\$72,908.81	\$5,703,304.63	\$5,656,974.00	\$46,330.63	100.82%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	4,730.70	4,730.70	0.00	4,730.70	0.00
TOTAL OTHER FINANCING SOURCES	\$4,730.70	\$4,730.70	\$0.00	\$4,730.70	0.00%
TOTAL REVENUES	77,639.51	5,708,035.33	5,656,974.00	51,061.33	100.90
EXPENDITURES					
Program Expenses	41,266.55	220,185.88	224,177.00	(3,991.12)	98.22
Operations & Supplies Expense	42,745.55	422,434.16	454,625.00	(32,190.84)	92.92
Utilities Expense	58,890.56	263,884.00	264,459.00	(575.00)	99.78
Legal Expenses	0.00	334.00	6,870.00	(6,536.00)	4.86
Professional Services	6,346.00	96,763.72	89,001.00	7,762.72	108.72
Bldg & Grounds Maintenance	72,793.55	457,529.51	537,213.00	(79,683.49)	85.17
Property Tax Administration/LAFCO	0.00	72,276.54	71,878.00	398.54	100.55
Salaries Expense	326,630.70	2,249,070.45	2,199,359.00	49,711.45	102.26
Benefits & Payroll Costs	(1,056,997.08)	(38,071.22)	1,165,981.00	(1,204,052.22)	(3.27)
Fixed Asset Expense	527,483.96	587,651.14	123,253.00	464,398.14	476.78

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2021 To 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	(2,284,349.58)	(130,624.10)	2,804,906.00	(2,935,530.10)	(4.66)
Debt Service	(96,965.40)	47,550.80	152,321.00	(104,770.20)	31.22
Transfers Out	4,730.70	4,730.70	0.00	4,730.70	0.00
TOTAL EXPENDITURES	(\$2,357,424.49)	\$4,253,715.58	\$8,094,043.00	(\$3,840,327.42)	52.55%
NET REVENUE OVER EXPENDITURES	\$2,435,064.00	\$1,454,319.75	(\$2,437,069.00)	\$3,891,388.75	(59.68)%

Auburn Rec & Park
Transfers to General Fund
4/1/2021 to 3/31/2022

		Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>		
4/1/2021	Transfer In (Annual Budget) Resolution 2021-06	\$580,574.00 \$25,000.00
		(\$25,000.00)
10/28/2021	Transfer In (Mid-Year Budget) Resolution 2021-21	\$20,000.00
		(\$20,000.00)
11/18/2021	Transfer In Resolution 2021-22	(\$45,000.00)
		\$45,000.00
3/14/2022	Transfer In (James Field Outfield) Resolution 2022-3	(\$80,660.00)
		\$80,660.00
3/31/2022	Transfer In (Bike Park) Resolution 2022-6	(\$77,540.00)
		\$77,540.00
3/31/2022	Transfer In (MV Pathway) Resolution 2022-7	(\$27,836.00)
		\$27,836.00
3/31/2022	Transfer In (PB Cts, Energy, Grantwriter) Resolution 2022-8	(\$55,168.00)
		\$55,168.00
3/31/2022	Transfer In (James Field Rewire) Resolution 2022-9	(\$40,000.00)
		\$40,000.00
	Total Future Capital Construction Reserve	\$699,370.00
<u>City Mitigation Reserves Balance Forward</u>		
3/31/2022	Annual Interest	\$206,768.00 \$439.00
	Total City Mitigation Reserve	\$207,207.00
<u>Equipment Replacement Reserves Balance Forward</u>		
4/1/2021	Transfer In (Annual Budget) Resolution 2021-06	\$613,958.72 \$90,000.00
		(\$90,000.00)
	Total Equip Replacement Reserves	\$703,958.72
<u>ADA Reserves Balance Forward</u>		
4/1/2021	Transfer In (Annual Budget) Resolution 2021-06	\$30,031.75 \$5,000.00
		(\$5,000.00)
3/31/2022	Transfer out (MV Pathway) Resolution 2022-7	(\$10,000.00)
		\$10,000.00
	Total ADA Reserves	\$25,031.75
<u>Contingency Reserves Balance Forward</u>		
12/19/2021	Transfer to GF Resolution 2021-23	\$473,000.00 (\$403,000.00)
		\$403,000.00
	Total Contingency Reserves	\$70,000.00
<u>COVID Relief Reserves</u>		
3/1/2022	Transfer in (From Grant)	\$314,974.00
	Total COVID Relief Reserves	\$314,974.00
	Total Impact FY 2021/22	(\$284,230.00)
*Sterling Loan Funds used for Energy Project	(Total)	\$1,883,882.00
	Total Adjusted Impact to General Fund 2021-22	\$2,168,112.00

Auburn Rec & Park

Profit & Loss - Detail

4/1/2021 to 3/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Alta Vista DSC Rev	(473.00)	(670.00)	(197.00)	(473.00)	340.10
Aub Elem DSC Rev	16,648.37	124,789.96	123,016.00	1,773.96	101.44
Skyridge DSC Rev	18,764.01	166,138.72	164,329.00	1,809.72	101.10
Day Camp Rev	(780.00)	177,816.53	167,388.00	10,428.53	106.23
Preschool Revenue	9,109.00	76,867.31	74,096.00	2,771.31	103.74
Newcastle DSC Revenue	11,770.00	129,932.93	134,751.00	(4,818.07)	96.42
Adult Softball	1,260.00	33,049.00	28,183.00	4,866.00	117.27
Adult Basketball	0.00	12,686.82	14,587.00	(1,900.18)	86.97
Sr. Sports	0.00	1,214.20	3,926.00	(2,711.80)	30.93
Adult Volleyball	0.00	1,068.30	1,068.00	0.30	100.03
Pickle Ball Revenue	(30.00)	7,083.00	7,806.00	(723.00)	90.74
Adult Classes	477.20	42,398.80	38,447.00	3,951.80	110.28
Adult Class Rev - Bureau	548.53	9,901.60	13,013.00	(3,111.40)	76.09
Bocce Ball Prog Revenue	0.00	596.00	613.00	(17.00)	97.23
Youth Basketball	4,650.00	102,815.50	82,689.00	20,126.50	124.34
Youth Classes	610.75	49,898.05	52,706.00	(2,807.95)	94.67
Youth Class Rev - Bureau	225.00	5,485.00	3,320.00	2,165.00	165.21
Youth Volleyball	0.00	8,740.00	8,740.00	0.00	100.00
Aquatic Activities	336.69	19,065.43	17,793.00	1,272.43	107.15
Aquatic Activities - PH Pool	0.00	2,328.00	2,328.00	0.00	100.00
Master Swim Revenue	239.00	6,195.96	5,731.00	464.96	108.11
Stroke and Turn Revenue	0.00	480.00	0.00	480.00	0.00
Public Swim - MS Sierra Pool	(34.95)	27,075.20	27,110.00	(34.80)	99.87
Public Swim - Placer Hills Pool	0.00	2,017.75	2,018.00	(0.25)	99.99
Swim Lessons	15.00	44,473.75	44,470.00	3.75	100.01
Swim Lessons - PH	0.00	5,870.00	5,870.00	0.00	100.00
Swim Team Revenue	424.00	21,224.50	21,783.00	(558.50)	97.44

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team	831.06	18,984.71	16,111.00	2,873.71	117.84
Youth Camps Revenue	3,401.00	31,525.25	28,114.00	3,411.25	112.13
Youth Camp Rev - Bureau	(1,025.40)	19,868.60	21,021.00	(1,152.40)	94.52
Youth Sports Camps	(2,432.00)	24,505.33	24,328.00	177.33	100.73
Special Events Revenue	0.00	4,149.67	8,492.00	(4,342.33)	48.87
Party in the Park Revenue	0.00	441.07	441.00	0.07	100.02
Concert at Overlook Park Rev	0.00	2,702.07	2,702.00	0.07	100.00
Ukulele Festival Revenue	0.00	640.07	641.00	(0.93)	99.86
Obstacle Race Revenue	0.00	18,108.02	12,441.00	5,667.02	145.55
Auburn Harvest Festival Rev	0.00	10,775.02	7,403.00	3,372.02	145.55
Out of District Fees	23.00	12,969.37	14,785.00	(1,815.63)	87.72
Out of District Fees - Bureau	55.00	913.00	1,010.00	(97.00)	90.40
Return check fees	0.00	30.00	30.00	0.00	100.00
Total Parks and Recreation Services	64,612.26	1,224,154.49	1,183,103.00	41,051.49	103.47
Rents & Concessions					
Fee Waivers, Public	(106.00)	(4,731.00)	(5,670.00)	939.00	83.44
Fee Waivers, Public, Reclamation	0.00	0.00	(79.00)	79.00	0.00
Fee Waiver - Offset	106.00	4,731.00	5,749.00	(1,018.00)	82.29
Blue Bird Room-CVCC	0.00	1,905.75	1,969.00	(63.25)	96.79
Stella Irving Rental Revenue - Rec	0.00	0.00	302.00	(302.00)	0.00
Lakeside Rental Revenue - Reg	615.51	6,226.96	3,717.00	2,509.96	167.53
Sierra Room Rental - CVCC	(231.37)	1,992.63	4,011.00	(2,018.37)	49.68
Sunset Room Rental - CVCC	28.50	764.52	1,151.00	(386.48)	66.42
Canyon View Room Rental - CVCC	(1,268.52)	341.47	2,455.00	(2,113.53)	13.91
Foothills Room Rental - CVCC	(716.92)	3,165.25	6,013.00	(2,847.75)	52.64
Pool Rental Rev - Sierra/Splash	(1,130.00)	9,834.14	10,964.00	(1,129.86)	89.70
Pool Rental Rev - Placer Hills	0.00	1,400.00	1,400.00	0.00	100.00
American River Room - CVCC	0.00	5,106.17	5,004.00	102.17	102.04

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Conference Rental Revenue - Rec	0.00	0.00	1,266.00	(1,266.00)	0.00
Board Room Rental	0.00	120.00	0.00	120.00	0.00
Conference (Module) Rental - Overlook	(300.50)	7,297.43	8,759.00	(1,461.57)	83.31
Gazebo Rentals	0.00	434.00	296.00	138.00	146.62
Rock Creek Modular Rent	330.00	3,630.00	3,960.00	(330.00)	91.67
Gym Rental Revenue - Rec	(10.00)	376.00	1,284.00	(908.00)	29.28
Gym Rental Revenue - Reg	0.00	1,432.00	1,432.00	0.00	100.00
Tutor Totter Lease Agreement	554.00	6,648.00	6,648.00	0.00	100.00
Kitchen Rental Revenue - CVCC	0.00	88.00	260.00	(172.00)	33.85
Picnic Area Rental Revenue - Rec	(665.50)	8,214.75	9,664.00	(1,449.25)	85.00
Picnic Area Rental Revenue - Reg	(26.00)	1,378.00	1,551.00	(173.00)	88.85
Picnic Area Rental Revenue - Ash	158.00	935.00	680.00	255.00	137.50
Picnic Area Rental Revenue - MV	(393.50)	2,941.50	3,493.00	(551.50)	84.21
Field "Recreation" Rental Revenue	1,436.16	6,472.00	4,370.00	2,102.00	148.10
Field "Bill Beane" Rental - Reg A	390.91	1,795.50	1,744.00	51.50	102.95
Field "Softball" Rental - MV	270.00	4,751.75	4,013.00	738.75	118.41
Field Rental - CV	462.00	2,478.00	2,037.00	441.00	121.65
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	(132.49)	2,277.64	2,672.00	(394.36)	85.24
Field "Beggs" Rental - Rec	1,368.50	9,498.98	7,255.00	2,243.98	130.93
Field B (softball) Rev - Reg	1,624.50	2,538.25	882.00	1,656.25	287.78
Field "James" Rental - Rec	(7,601.00)	7,843.99	10,843.00	(2,999.01)	72.34
Field C (Baseball) Rental - Reg	0.00	7,021.50	6,779.00	242.50	103.58
Bocce Ball Field Rental	0.00	(120.00)	(120.00)	0.00	100.00
Field "Soccer Regional" Rental	(126.00)	2,480.00	2,480.00	0.00	100.00
Field "Soccer A" Rental - MV	87.00	210.25	0.00	210.25	0.00
Field "Soccer A" Rental - Railhead	0.00	7,481.08	7,124.00	357.08	105.01
Field - PH Soccer Field	0.00	8,463.21	6,631.00	1,832.21	127.63
Field "Soccer B" Rental - Railhead	(297.00)	11,282.44	10,380.00	902.44	108.69
Misc Rents & Concessions	(963.06)	7,600.16	7,318.00	282.16	103.86

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions - Bureau	0.00	4,189.10	4,190.00	(0.90)	99.98
Custodial Fees	2,524.70	16,492.19	19,261.00	(2,768.81)	85.63
Custodial Fees - Bureau	44.00	539.28	960.00	(420.72)	56.18
Set up/Take Down Fees	100.00	1,235.00	2,273.00	(1,038.00)	54.33
Set up/Take Down Fees - Bureau	107.00	0.00	1,114.00	(1,114.00)	0.00
Total Rents and Concessions	(3,761.08)	168,801.89	178,525.00	(9,723.11)	94.55
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	1,400.00	1,400.00	0.00	100.00
MV Comm Ctr Rentals	0.00	1,635.00	45.00	1,590.00	3633.33
Alcohol Permit Fee	(132.00)	3,792.05	3,873.00	(80.95)	97.91
Alcohol Permit - Bureau	132.00	83.00	171.00	(88.00)	48.54
Meadow Vista - Alcohol fee	0.00	44.00	0.00	44.00	0.00
MV Custodial Fee	0.00	44.00	0.00	44.00	0.00
Miscellaneous Income - Admin.	0.00	1,581.00	1,492.00	89.00	105.97
Miscellaneous Revenue - Recreation	160.00	807.00	0.00	807.00	0.00
Verizon Wireless Lease	2,705.72	31,759.44	31,761.00	(1.56)	100.00
Miscellaneous Income - Youth Services	0.00	1,481.95	5,182.00	(3,700.05)	28.60
Miscellaneous Income - F & G	0.00	1,699.67	1,500.00	199.67	113.31
Total Miscellaneous Revenue	2,865.72	44,327.11	45,424.00	(1,096.89)	97.59
Grants & Donations					
In Kind Contributions	0.00	0.00	177,000.00	(177,000.00)	0.00
Youth Assistance Rev	3,505.10	29,759.71	8,365.00	21,394.71	355.77
Donation Rev - F & G	7,288.37	10,122.82	6,000.00	4,122.82	168.71
Bike Park Donations	1,000.00	19,119.99	53,198.00	(34,078.01)	35.94
Grant Proceeds - Y. Services	0.00	43,125.00	43,125.00	0.00	100.00

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - F & G	40,209.67	40,209.67	0.00	40,209.67	0.00
Grant Proceeds - Admin	6,000.00	341,974.00	31,000.00	310,974.00	1103.14
Total Grants and Donations	58,003.14	484,311.19	318,688.00	165,623.19	151.97
Interest Income					
Interest Income - Other	37.66	437.15	226.00	211.15	193.43
Interest Revenue - County	914.23	8,420.36	8,891.00	(470.64)	94.71
Interest Revenue - City Trust	(381.62)	0.00	366.00	(366.00)	0.00
Interest - City Trust	438.90	438.90	0.00	438.90	0.00
Interest - Pension Trust	(19,902.16)	(17,653.16)	504.00	(18,157.16)	(3502.61)
Total Interest Income	(18,892.99)	(8,356.75)	9,987.00	(18,343.75)	(83.68)
Project Revenue - Government					
County Mitigation Revenue	0.00	22,000.00	107,000.00	(85,000.00)	20.56
City Mitigation Revenue	0.00	0.00	10,000.00	(10,000.00)	0.00
Total Project Revenue - Government	0.00	22,000.00	117,000.00	(95,000.00)	18.80
Tax Revenue					
Current Secured Property Taxes General	0.00	3,246,025.67	3,232,662.00	13,363.67	100.41
Homeowner's Prop. Tax Relief	0.00	21,901.92	19,625.00	2,276.92	111.60
Current Unsecured Prop Taxes General	791.15	72,760.84	76,942.00	(4,181.16)	94.57
Current Supplemental Property Taxes	0.00	110,986.25	110,944.00	42.25	100.04
Unitary & Op Non-unitary Tax	0.00	120,757.87	138,432.00	(17,674.13)	87.23
Delinq Unsecured Property Taxes	170.39	622.47	11.00	611.47	5658.82
Timber Tax Guarantee	0.00	0.79	0.00	0.79	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood Tax Revenue	0.00	26,884.58	27,039.00	(154.42)	99.43
Delinquent Supplemental Tax Rev	27.57	4,397.27	4,263.00	134.27	103.15
Delinquent Secured Property Taxes	0.00	(166.40)	(151.00)	(15.40)	110.20
Railroad Unitary Property Taxes	0.00	2,506.13	2,238.00	268.13	111.98
RDA Pass-Throughs	0.00	192,296.66	192,152.00	144.66	100.08
Pipeline	0.00	0.00	90.00	(90.00)	0.00
Total Tax Revenue	989.11	3,798,974.05	3,804,247.00	(5,272.95)	99.86
TOTAL OPERATING REVENUE	\$103,816.16	\$5,734,211.98	\$5,656,974.00	\$77,237.98	101.37%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - Atwood	1,730.70	1,730.70	0.00	1,730.70	0.00
Transfer In - Atwood Equip	3,000.00	3,000.00	0.00	3,000.00	0.00
TOTAL OTHER FINANCING SOURCES	4,730.70	4,730.70	0.00	4,730.70	0.00
TOTAL REVENUES	108,546.86	5,738,942.68	5,656,974.00	81,968.68	101.45
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	864.40	865.00	(0.60)	99.93
Instructor/Adult Classes	4,256.80	23,518.65	22,791.00	727.65	103.19
Instructor/Adult Classes - Bureau	1,121.25	4,290.75	6,502.00	(2,211.25)	65.99

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Party in the Park Expenses	0.00	353.77	123.00	230.77	287.62
Concert at Overlook Expenses	0.00	73.70	196.00	(122.30)	37.60
Ukulele Festival Expenses	0.00	397.34	520.00	(122.66)	76.41
Obstacle Race Expense	0.00	10,644.75	8,836.00	1,808.75	120.47
Auburn Harvest Festival Expenses	0.00	5,729.90	7,918.00	(2,188.10)	72.37
Egg Hunt Expenses	251.50	251.50	0.00	251.50	0.00
Boots N Bells Expenses	244.00	244.00	0.00	244.00	0.00
Total Program Expenses	41,266.55	220,185.88	224,177.00	(3,991.12)	98.22
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	136.95	136.00	0.95	100.70
Merchant Fees - Youth Services	1,568.69	8,066.28	7,802.00	264.28	103.39
Merchant Fees - Cust Serv	2,836.82	13,699.30	9,696.00	4,003.30	141.29
Bad Debt Expense	0.00	(20.81)	0.00	(20.81)	0.00
Cal Card Incentives	(339.55)	(2,022.22)	(2,024.00)	1.78	99.91
Penalties	0.00	2,193.01	4,457.00	(2,263.99)	49.20
Donations Expense	0.00	750.00	850.00	(100.00)	88.24
Telephone - Placer Hills Pool	0.00	887.75	1,041.00	(153.25)	85.28
Telephone - Cust Serv	570.49	6,826.35	6,922.00	(95.65)	98.62
Telephone (CVCC) - Admin	552.86	6,166.04	6,290.00	(123.96)	98.03
Gift Certificates Expensed	30.00	88.00	108.00	(20.00)	81.48
Telephone - Youth Services	41.07	41.07	0.00	41.07	0.00
Telephone - Recreation	74.27	431.31	617.00	(185.69)	69.90
Telephone - Preschool	81.48	419.00	546.00	(127.00)	76.74
Telephone - Facilities & Grounds	1,420.31	10,810.26	14,137.00	(3,326.74)	76.47
Telephone - Day Camp	76.36	623.37	858.00	(234.63)	72.65
Telephone - Newcastle	90.24	479.31	857.00	(377.69)	55.93
Telephone - Aub EI	162.53	1,535.91	1,728.00	(192.09)	88.88
Telephone - Skyridge	61.98	484.91	615.00	(130.09)	78.85

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	0.00	488.62	1,498.00	(1,009.38)	32.62
Activity Guide Expense	666.00	33,687.07	32,394.00	1,293.07	103.99
Youth Assistance Expense	0.00	10,085.67	11,789.00	(1,703.33)	85.55
Bank Service Charges	0.00	0.00	(8.00)	8.00	0.00
CEPPT Charges	233.43	315.43	268.00	47.43	117.70
Office Supplies - Rec	182.33	590.30	920.00	(329.70)	64.16
Office Supplies - Youth Services	0.00	512.18	1,094.00	(581.82)	46.82
Office Supplies - F & G	624.71	2,022.82	2,578.00	(555.18)	78.47
Office Supplies-Cust Serv	49.21	2,396.93	2,691.00	(294.07)	89.07
Office Supplies - Admin	320.80	5,633.32	5,394.00	239.32	104.44
Duplication Costs - Cust Serv	5.63	45.32	180.00	(134.68)	25.18
Duplication Costs - Admin	109.22	1,297.47	1,703.00	(405.53)	76.19
Office Equip Rental - Cust Serv	470.75	6,002.56	6,188.00	(185.44)	97.00
Office Equip Rental - Admin	448.01	4,433.24	4,867.00	(433.76)	91.09
Dining Expense - CS	24.60	24.60	0.00	24.60	0.00
Dining Expense	180.00	784.20	920.00	(135.80)	85.24
Gas/Mileage Expense - C.Serv	76.05	524.18	487.00	37.18	107.63
Gas/Mileage Expense - Admin	433.49	1,742.16	1,909.00	(166.84)	91.26
Gas/Mileage Expense - Rec.	42.12	42.12	437.00	(394.88)	9.64
Gas/Mileage Expense - YS	26.32	112.90	311.00	(198.10)	36.30
Gas/Mileage Expense - F & G	11,099.19	58,172.69	53,633.00	4,539.69	108.46
General Administrative Exp - Admin	258.57	1,479.74	1,944.00	(464.26)	76.12
Atwood- Liability Insurance	702.00	702.00	0.00	702.00	0.00
Liability Insurance - Admin	10,849.17	133,577.28	133,703.00	(125.72)	99.91
Board Expense	0.00	825.89	2,506.00	(1,680.11)	32.96
Public Relations/Marketing - Cust Serv	114.85	3,105.22	10,084.00	(6,978.78)	30.79
Misc Expenses - Y Serv	0.00	0.00	6,207.00	(6,207.00)	0.00
Miscellaneous Expense	15.00	15.11	0.00	15.11	0.00
Dues and Subscriptions-Youth Services	0.00	0.00	330.00	(330.00)	0.00

Auburn Rec & Park

Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dues and Subscriptions - Cust Service	0.00	397.89	357.00	40.89	111.45
Dues and Subscriptions - Admin	170.00	10,655.00	10,798.00	(143.00)	98.68
Dues and Subscriptions - Rec.	0.00	799.00	1,813.00	(1,014.00)	44.07
Dues and Subscriptions - F & G	0.00	399.00	604.00	(205.00)	66.06
Staff Appreciation - Rec	0.00	64.38	46.00	18.38	139.96
Staff Appreciation - Aquatics	0.00	199.17	199.00	0.17	100.09
Staff Appreciation - Youth Services	23.00	112.03	150.00	(37.97)	74.69
Staff Appreciation - F & G	4.70	475.00	178.00	297.00	266.85
Staff Appreciation - Cust Serv	0.00	47.96	100.00	(52.04)	47.96
Staff Appreciation - Admin	40.00	201.77	172.00	29.77	117.31
Company Celebrations	0.00	1,236.07	1,326.00	(89.93)	93.22
Bad Debts Expense - Recreation	0.00	25.80	0.00	25.80	0.00
Bad Debts Expense - Y Services	0.00	1,592.87	1,125.00	467.87	141.59
Staff Development - Admin	0.00	1,329.08	2,229.00	(899.92)	59.63
Staff Development - Rec.	85.00	1,125.00	449.00	676.00	250.56
Staff Development - Aquatics	0.00	348.00	375.00	(27.00)	92.80
Staff Development - Youth Services	1,000.00	1,030.00	7,756.00	(6,726.00)	13.28
Staff Development - F & G	178.75	3,045.91	2,929.00	116.91	103.99
Uniform Exp - Rec.	53.61	53.61	0.00	53.61	0.00
Uniform Exp - Aquatics	0.00	124.33	124.00	0.33	100.27
Uniform Exp - F & G	(182.87)	258.87	722.00	(463.13)	35.86
Small Equip - Rec Dept	0.00	0.00	376.00	(376.00)	0.00
Small Equipment - Y Serv	(1,102.11)	1,566.61	0.00	1,566.61	0.00
Small Equipment - Rec Pk	102.47	2,441.40	8,160.00	(5,718.60)	29.92
Small Equipment - Reg Pk	104.45	580.40	1,340.00	(759.60)	43.31
Small Equipment - MV Park	0.00	438.56	880.00	(441.44)	49.84
Small Equipment - CVCC	0.00	193.34	1,357.00	(1,163.66)	14.25
Field Marking Expense	0.00	2,035.19	1,884.00	151.19	108.03
Safety Supplies - F & G	483.76	8,380.80	10,041.00	(1,660.20)	83.47
Safety Supplies - Rec	0.00	0.00	30.00	(30.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Safety Supplies - Aquatics	0.00	600.16	600.00	0.16	100.03
Safety Supplies - Youth Services	0.00	0.00	250.00	(250.00)	0.00
Restroom Supplies - Recreation Park	210.69	1,811.20	1,763.00	48.20	102.73
Restroom Supplies - Regional Park	147.59	1,904.87	1,892.00	12.87	100.68
Restroom Supplies - Ashford Park	89.38	1,037.48	1,009.00	28.48	102.82
Restroom Supplies - Meadow Vista Park	100.67	1,155.86	1,155.00	0.86	100.07
Restroom Supplies - Railroad Park	111.97	1,211.62	1,117.00	94.62	108.47
Restroom Supplies - Overlook Park	126.72	1,357.33	1,306.00	51.33	103.93
Restroom Supplies - Placer Hills Park	72.23	887.57	612.00	275.57	145.03
Restroom Supplies - Rec Comm Ctr	214.12	2,794.23	3,248.00	(453.77)	86.03
Restroom Supplies - Reg Comm Ctr	208.30	2,296.69	2,726.00	(429.31)	84.25
Restroom Supplies - CVCC Comm Ctr	242.92	2,996.67	3,499.00	(502.33)	85.64
Sanitation - Reg Pk - Toilet	296.00	5,358.00	5,478.00	(120.00)	97.81
Sanitation - Win Pk - Toilet	271.00	3,158.00	3,866.00	(708.00)	81.69
Sanitation - Rec Pk - ADA Toilet	0.00	1,809.58	3,123.00	(1,313.42)	57.94
Sanitation - Reg - ADA Toilet	156.29	2,411.74	2,832.00	(420.26)	85.16
Sanitation - Rec Pk - Debris Box	2,857.75	15,424.34	10,251.00	5,173.34	150.47
Sanitation - Reg Pk - Disposal	1,177.10	6,991.48	6,270.00	721.48	111.51
Sanitation - MV - Disposal	911.62	5,051.83	4,362.00	689.83	115.82
Sanitation - CVCC - Disposal	431.44	2,546.34	2,326.00	220.34	109.47
Small Equipment - Overlook	0.00	2,257.32	2,257.00	0.32	100.01
Total Operations & Supplies	42,745.55	422,434.16	454,625.00	(32,190.84)	92.92
Utilities Expense					
Lights - Rec Pk Beggs Field	1,181.49	4,837.60	3,958.00	879.60	122.22
Lighting Reimb.-Beggs Field	(537.60)	(1,739.33)	(2,511.00)	771.67	69.27
Lights - Rec Pk James Field	1,173.13	4,883.17	4,677.00	206.17	104.41
Lighting Reimb.-James Field	(1,174.50)	(4,113.65)	(2,769.00)	(1,344.65)	148.56

Auburn Rec & Park
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 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Field	556.75	1,378.92	1,054.00	324.92	130.83
Lighting Reimb.-Rec Field	(148.40)	(442.78)	(736.00)	293.22	60.16
Gas/Elect - Rec Comm Ctr - Fac & Grds	4,448.19	7,223.91	6,036.00	1,187.91	119.68
Gas/Electric - Reg Comm Ctr	5,337.41	13,932.07	9,554.00	4,378.07	145.82
Gas/Electric - CV Comm Ctr	532.52	1,325.60	1,586.00	(260.40)	83.58
Electric Reimb.- CV Comm Ctr	(198.52)	(1,410.52)	(1,509.00)	98.48	93.47
Gas/Electric - CVCC	3,535.31	27,655.70	23,644.00	4,011.70	116.97
Gas/Electric - Sierra Pool	16,540.90	42,731.45	33,621.00	9,110.45	127.10
Gas/Electric - PH Pool	42.99	5,890.90	6,115.00	(224.10)	96.34
Electric - Day Camp	714.37	2,694.14	2,105.00	589.14	127.99
Gas/Elec - Recreation Park	2,266.19	12,681.22	12,378.00	303.22	102.45
Lighting Reimb - Rec Park	0.00	0.00	34.00	(34.00)	0.00
Gas/Electric - Reg Park	5,389.11	36,527.04	33,563.00	2,964.04	108.83
Lighting Reimb.- Reg Park	(2,028.75)	(7,221.50)	(4,786.00)	(2,435.50)	150.89
Gas/Electric - Ashford Park	390.62	4,168.56	4,554.00	(385.44)	91.54
Gas/Electric - MV Park	681.52	6,448.17	6,376.00	72.17	101.13
Electric - Railhead Park	656.47	4,999.05	5,632.00	(632.95)	88.76
Lighting Reimb.-Railhead	(224.15)	(3,088.48)	(3,008.00)	(80.48)	102.68
Gas/Electric - Winchester Park	54.53	1,740.82	1,902.00	(161.18)	91.53
Reimbursements - Gas/Elec Pool	0.00	(11,105.60)	(11,105.00)	(0.60)	100.01
Water - Rec Comm Ctr	223.06	2,519.41	3,547.00	(1,027.59)	71.03
Water - Reg Comm Ctr	180.95	2,473.94	2,506.00	(32.06)	98.72
Water - CV Comm Ctr	272.35	3,323.73	4,014.00	(690.27)	82.80
Water - CVCC	842.33	4,925.58	4,327.00	598.58	113.83
Water - Sierra Pool	414.26	2,626.48	2,796.00	(169.52)	93.94
Water - PH Pool	0.00	162.64	806.00	(643.36)	20.18
Water - Rec Park	387.07	4,632.76	5,849.00	(1,216.24)	79.21
Water - Regional Park	189.42	9,899.36	10,574.00	(674.64)	93.62

Auburn Rec & Park
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 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Ashford Park	294.50	3,989.25	4,916.00	(926.75)	81.15
Water - MV Park	969.61	17,698.66	23,324.00	(5,625.34)	75.88
Water - CV Park	0.00	2,497.13	2,735.00	(237.87)	91.30
Water - Railroad Park	376.37	3,933.53	4,695.00	(761.47)	83.78
Water - CVCC Park	0.00	2,816.10	2,985.00	(168.90)	94.34
Water - Overlook Park	628.80	6,687.33	6,327.00	360.33	105.70
Water - Placer Hills Park	318.40	4,447.36	5,534.00	(1,086.64)	80.36
Water - Atwood	111.63	3,298.76	3,413.00	(114.24)	96.65
Water - Chana Field	3,981.31	8,013.66	9,500.00	(1,486.34)	84.35
Reimb - Water - Sierra Pool	0.00	(1,011.89)	(1,012.00)	0.11	99.99
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,345.00	(0.98)	99.99
Sanitation - Regional Park (Sewer)	8,868.48	8,868.48	15,103.00	(6,234.52)	58.72
Sanitation - Ashford Park (Sewer)	1,642.44	1,642.44	1,710.00	(67.56)	96.05
Sanitation - Railroad Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,190.00	(0.85)	99.99
Total Utilities Expense	58,890.56	263,884.00	264,459.00	(575.00)	99.78
Legal Expenses					
Legal Fees	0.00	334.00	6,870.00	(6,536.00)	4.86
Total Legal Expense	0.00	334.00	6,870.00	(6,536.00)	4.86
Professional Services					
Grant Application Expense	0.00	22,500.00	0.00	22,500.00	0.00
Professional Services - Rec	2,146.00	14,255.50	15,963.00	(1,707.50)	89.30

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - YS	0.00	7,316.51	7,095.00	221.51	103.12
Professional Services - F & G	0.00	7,107.98	10,696.00	(3,588.02)	66.46
Atwood - Professional Services	4,000.00	10,634.89	7,996.00	2,638.89	133.00
Professional Services - C Serv	0.00	7,975.00	18,929.00	(10,954.00)	42.13
Professional Services - Admin	200.00	14,073.84	15,153.00	(1,079.16)	92.88
Accounting/Auditor Fees	0.00	12,900.00	12,900.00	0.00	100.00
Atwood - County Collection Fee	0.00	0.00	269.00	(269.00)	0.00
Total Professional Services	6,346.00	96,763.72	89,001.00	7,762.72	108.72
Bldg & Ground Maintenance					
Vehicle Maintenance	2,243.01	30,895.90	30,023.00	872.90	102.91
Equipment Rental	0.00	201.83	2,053.00	(1,851.17)	9.83
Irrigation Supplies - General	0.00	2,552.65	1,982.00	570.65	128.79
Maint - Recreation Field	70.32	1,672.45	3,947.00	(2,274.55)	42.37
Maint - CV Baseball Field	42.90	1,921.00	5,203.00	(3,282.00)	36.92
Maint - James Field	1,534.71	3,705.12	2,525.00	1,180.12	146.74
Maint - Beggs Field	102.34	2,244.04	3,560.00	(1,315.96)	63.04
Maint - Sierra Pool	8,004.44	64,141.92	55,481.00	8,660.92	115.61
Reimbursement- Maint Pool	0.00	(4,572.34)	(4,572.00)	(0.34)	100.01
Maint & Repairs - Equipment	17,539.15	39,744.12	36,151.00	3,593.12	109.94
Maint - PH Pool	2,432.17	8,385.11	14,574.00	(6,188.89)	57.54
Maint - Irrigation Pump - Winchester	0.00	0.00	282.00	(282.00)	0.00
Maint - Winchester Fields	268.75	1,075.00	1,157.00	(82.00)	92.91
Maint - MV Tennis / Pickleball Courts	0.00	4,545.73	0.00	4,545.73	0.00
Rep/Maint - Aub EI	1,602.34	2,817.28	2,078.00	739.28	135.58
Rep/Maint - Rock Creek	0.00	82.73	304.00	(221.27)	27.21
Rep/Maint - Day Camp	251.20	436.30	675.00	(238.70)	64.64
Maint - Recreation Park	2,171.38	23,571.84	25,371.00	(1,799.16)	92.91

Auburn Rec & Park

Profit & Loss - Detail

4/1/2021 to 3/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Park	(1,740.14)	77,145.44	98,676.00	(21,530.56)	78.18
Maint - Ashford Park	2,617.57	11,392.58	17,674.00	(6,281.42)	64.46
Maint - Meadow Vista Park	3,722.70	20,285.98	18,551.00	1,734.98	109.35
Maint - Christian Valley Park	322.50	3,647.33	4,577.00	(929.67)	79.69
Maint - Railhead Park	1,126.93	5,501.40	4,334.00	1,167.40	126.94
Maint - CVCC Park	218.98	4,350.91	5,723.00	(1,372.09)	76.03
Maint - Overlook Park	1,876.28	9,483.16	8,228.00	1,255.16	115.26
Maint - Placer Hills Park	1,082.50	5,037.07	3,259.00	1,778.07	154.56
Maint - Pocket Parks	0.00	580.32	911.00	(330.68)	63.70
Maint - Mt. Vernon Park	53.75	215.00	226.00	(11.00)	95.13
Maint - Winchester Park	404.66	1,918.36	1,415.00	503.36	135.57
Maint - Atwood	723.96	2,746.09	3,541.00	(794.91)	77.55
Maint - Shockley Park	322.50	2,071.35	2,769.00	(697.65)	74.81
Maint - Bike Park	1,146.29	9,887.13	12,998.00	(3,110.87)	76.07
Rep/Maint - Skyridge	0.00	372.70	900.00	(527.30)	41.41
Maint - Ashley Dog Park	50.85	1,690.21	5,319.00	(3,628.79)	31.78
Rep/Maint - Newcastle	0.00	0.00	425.00	(425.00)	0.00
Maint - Recreation Comm Ctr	1,480.31	10,100.86	14,814.00	(4,713.14)	68.19
Maint - Regional Comm Ctr	833.55	13,965.62	15,371.00	(1,405.38)	90.86
Maint - Christian Valley Comm Ctr	0.00	7,757.54	100.00	7,657.54	7757.54
Maint - CVCC Comm Ctr	2,272.67	9,532.61	17,888.00	(8,355.39)	53.29
Maint - Overlook Modular	0.00	82.73	605.00	(522.27)	13.67
Maint - Regional Tennis/Pickleball Courts	4,970.00	7,865.94	557.00	7,308.94	1412.20
Maint - MV Soccer A	0.00	12.85	287.00	(274.15)	4.48
Maint - RH Soccer A	1,813.31	2,486.11	3,973.00	(1,486.89)	62.58
Maint - Regional Field Soccer	0.00	0.00	1,760.00	(1,760.00)	0.00
Maint - RH Soccer B	1,813.31	2,386.11	5,255.00	(2,868.89)	45.41
Maint - Regional Bill Bean Field	94.68	4,867.31	8,601.00	(3,733.69)	56.59
Maint - MV Softball Field	0.00	28.28	309.00	(280.72)	9.15
Maint - Regional Field B	70.32	5,718.34	9,375.00	(3,656.66)	61.00

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022
For All Segment's
For All Segment's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field C	561.88	14,567.81	17,283.00	(2,715.19)	84.29
Tree Maint - Rec Park	4,995.00	5,015.90	10,021.00	(5,005.10)	50.05
Tree Maint - Reg Park	4,995.00	4,995.00	10,000.00	(5,005.00)	49.95
Tree Maint - Ashford Park	0.00	2,250.00	2,250.00	0.00	100.00
Tree Maint - MV Park	0.00	4,750.00	9,750.00	(5,000.00)	48.72
Tree Maint- Christian Valley Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Tree Maint - Railhead Pk	0.00	0.00	20,000.00	(20,000.00)	0.00
Tree Maint- Overlook Park	0.00	4,995.00	5,000.00	(5.00)	99.90
Tree Maint - Shockley Park	0.00	2,250.00	2,250.00	0.00	100.00
Vandalism Repairs Expense	701.48	9,160.79	6,019.00	3,141.79	152.20
Rep/Maint - Alta Vista	0.00	0.00	425.00	(425.00)	0.00
Total Building and Grounds Maintenance	72,793.55	457,529.51	537,213.00	(79,683.49)	85.17
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
Atwood County Collection Fee	0.00	271.73	0.00	271.73	0.00
Property Tax Administration	0.00	69,732.37	68,708.00	1,024.37	101.49
Lafco Fees	0.00	2,272.44	2,660.00	(387.56)	85.43
Total Property Tax Administration/LAFCO	0.00	72,276.54	71,878.00	398.54	100.55
Salaries Expense					
Wages - (Y.Serv) - Manager	14,121.21	76,483.27	64,201.00	12,282.27	119.13
Wages - (Cust Serv) - Full Time	20,444.09	134,343.47	128,021.00	6,322.47	104.94
Wages - (Cust Serv) - Part Time	0.00	5,022.42	8,547.00	(3,524.58)	58.76
Wages - (Admin) - Full Time	25,388.11	158,567.55	133,796.00	24,771.55	118.51
Wages - (Admin) - Part Time	10,930.15	69,951.42	68,221.00	1,730.42	102.54
Atwood - Admin Wages	1,000.00	1,000.00	0.00	1,000.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Admin) - Board Pay	5,000.00	29,000.00	29,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	9,830.32	66,150.40	70,423.00	(4,272.60)	93.93
Wages - (Y.Serv) - AE Maint	214.49	1,697.96	843.00	854.96	201.42
Wages - (Y. Serv) - RC Maint	0.00	337.58	254.00	83.58	132.91
Wages - (Y.Serv) - Skyridge - PT	11,747.66	68,758.68	69,239.00	(480.32)	99.31
Wages - (Y.Serv) - Skyridge Maint	28.16	722.04	987.00	(264.96)	73.16
Wages - (Y.Serv) - Day Camp - PT	(622.25)	102,209.88	115,346.00	(13,136.12)	88.61
Wages - (Y.Serv) - DC Maint	138.24	315.45	309.00	6.45	102.09
Wages - (Rec) - Full Time	24,098.90	154,409.28	146,632.00	7,777.28	105.30
Wages - (Y. Serv) - Newcastle- PT	10,447.25	66,253.11	66,795.00	(541.89)	99.19
Wages - (Y.Serv) - NC Maint	0.00	40.31	0.00	40.31	0.00
Wages - (Rec) - Part Time	26.99	26.99	0.00	26.99	0.00
Wages - (Rec) - Seasonal	0.00	98.70	397.00	(298.30)	24.86
Wages - (Rec) - Adult Softball	792.61	5,610.15	4,363.00	1,247.15	128.59
Wages - (Rec) - Adult Basketball	717.26	3,704.69	3,674.00	30.69	100.84
Wages - (Y.Serv) - Preschool	8,808.67	40,922.86	53,687.00	(12,764.14)	76.23
Wages - (Aqua) - Aquatics Coordinator	1,854.81	17,364.30	18,695.00	(1,330.70)	92.88
Wages - (Aqua) - Aquatic Activities	0.00	4,836.82	5,020.00	(183.18)	96.35
Wages - (Aqua) - Public Swim	5,331.67	47,693.59	41,789.00	5,904.59	114.13
Wages - (Aqua) - Public Swim-PH	0.00	4,015.28	4,016.00	(0.72)	99.98
Wages - (Aqua) - Swim Lessons	0.00	14,295.03	14,295.00	0.03	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	1,823.29	1,824.00	(0.71)	99.96
Wages - (Aqua) - Master Swim	1,658.74	4,530.91	2,873.00	1,657.91	157.71
Wages - (Aqua) - Swim Team Coaches	78.20	8,529.66	9,092.00	(562.34)	93.82
Wages - (Aqua) - Synchronized Swim Coach	1,197.39	12,080.95	11,125.00	955.95	108.59
Wages - (Fac & Grds) - Fac Attendant - Rec	24,773.75	127,113.24	111,147.00	15,966.24	114.37
Wages - (Fac & Grds) - Fac Att. - CVCC	6,287.53	44,838.80	39,164.00	5,674.80	114.49
Wages - (Fac & Grds) - Fac Attendant - Reg	(842.20)	22,845.82	25,534.00	(2,688.18)	89.47
Wages - (Fac & Grds) - Fac Att Overlook	19.37	124.60	79.00	45.60	157.72
Wages - (Fac & Grds) - Management	27,039.53	163,417.20	166,509.00	(3,091.80)	98.14

Auburn Rec & Park

 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Recreation Park	40,545.57	275,601.47	248,075.00	27,526.47	111.10
Wages - (Fac & Grds) - Regional Park	26,634.62	166,839.32	167,068.00	(228.68)	99.86
Wages - (Fac & Grds) - Ashford Park	5,234.20	36,206.37	53,325.00	(17,118.63)	67.90
Wages - (Fac & Grds) - Meadow Vista Park	7,811.55	54,489.05	60,509.00	(6,019.95)	90.05
Wages - (Fac & Grds) - CV Comm Center	694.21	7,314.93	9,011.00	(1,696.07)	81.18
Wages - (Fac & Grds) - Railroad Park	2,984.54	16,697.25	17,031.00	(333.75)	98.04
Wages - (Fac & Grds) - CVCC	2,842.95	19,156.75	15,259.00	3,897.75	125.54
Wages - (Fac & Grds) - Overlook Park	2,950.69	18,973.27	19,008.00	(34.73)	99.82
Wages - (Fac & Grds) - Placer Hills Park	2,122.07	19,371.51	19,751.00	(379.49)	98.08
Wages - (Fac & Grds) - Pocket Parks	1,107.42	6,801.62	6,443.00	358.62	105.57
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	36.10	0.00	36.10	0.00
Wages - (Fac & Grds) - Winchester Park	473.69	5,590.34	6,623.00	(1,032.66)	84.41
Wages - (Fac & Grds) - Atwood	654.38	5,027.19	7,857.00	(2,829.81)	63.98
Wages - (Fac & Grds) - Shockley Property	544.45	3,804.72	4,845.00	(1,040.28)	78.53
Wages - (F & G) Special Events	0.00	8,931.27	8,500.00	431.27	105.07
Wages - District Administrator	21,002.97	130,753.06	125,868.00	4,885.06	103.88
Wages - (F & G Proj) - Reg 24 Acres	183.79	833.17	0.00	833.17	0.00
Wages - (Rec) - Special Events	0.00	1,977.70	1,709.00	268.70	115.72
Wages - (F & G) Uniform Allowance	332.95	11,529.66	12,580.00	(1,050.34)	91.65
Total Salaries Expense	326,630.70	2,249,070.45	2,199,359.00	49,711.45	102.26
Benefits & Payroll Costs					
ER Taxes - Rec	1,630.46	11,927.49	12,310.00	(382.51)	96.89
ER Taxes - Aquatics	894.91	11,180.24	10,647.00	533.24	105.01
ER Taxes - Youth Services	4,344.28	34,282.76	44,029.00	(9,746.24)	77.86
ER Taxes - Fac & Grds	10,174.37	76,851.92	81,123.00	(4,271.08)	94.74
ER Taxes - Atwood	1,159.63	1,159.63	0.00	1,159.63	0.00
ER Taxes - Cust Serv	1,286.31	10,394.41	10,948.00	(553.59)	94.94
ER Taxes - Admin	3,667.97	29,855.31	29,212.00	643.31	102.20

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 3/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood ER Taxes - Admin	203.06	203.06	0.00	203.06	0.00
Employment Expense - Rec	0.00	110.62	55.00	55.62	201.13
Employment Expense - Aquatics	0.00	117.11	118.00	(0.89)	99.25
Employment Expense - Youth Services	445.25	1,147.37	180.00	967.37	637.43
Employment Expense - Fac & Grds	0.00	3,357.34	2,952.00	405.34	113.73
Employment Expense - Cust Serv	0.00	0.00	100.00	(100.00)	0.00
Employment Expense - Admin	390.26	428.85	136.00	292.85	315.33
Fingerprinting Exp - Recreation	47.00	406.05	152.00	254.05	267.14
Fingerprinting Exp - Aquatics	111.00	723.00	717.00	6.00	100.84
Fingerprinting Exp - Youth Services	57.00	967.00	680.00	287.00	142.21
Fingerprinting Exp - Fac & Grds	0.00	399.00	293.00	106.00	136.18
Fingerprinting Exp - Cust Serv	0.00	0.00	100.00	(100.00)	0.00
Fingerprinting Exp - Admin	0.00	114.00	92.00	22.00	123.91
Benefits Expense - Recreation	2,693.18	30,878.66	32,993.00	(2,114.34)	93.59
Benefits Expense - Youth Services	2,540.00	28,755.01	30,000.00	(1,244.99)	95.85
Benefits Expense - Fac & Grds	15,742.14	206,573.02	245,189.00	(38,615.98)	84.25
Benefits Expense - Cust Serv	1,815.13	24,296.34	25,685.00	(1,388.66)	94.59
Benefits Expense - Admin	4,137.53	58,065.62	61,851.00	(3,785.38)	93.88
Employer Retirement Exp. - Rec	1,924.15	13,593.91	13,499.00	94.91	100.70
Employer Retirement Exp. - Aquatics	273.70	2,367.43	2,391.00	(23.57)	99.01
Employer Retirement Exp. - Youth Services	3,372.22	28,150.57	41,464.00	(13,313.43)	67.89
Employer Retirement Exp. - Fac & Grds	11,703.54	80,023.15	90,466.00	(10,442.85)	88.46
Employer Retirement Exp - Cust Serv	1,946.56	14,304.82	14,890.00	(585.18)	96.07
Employer Retirement Exp. - Admin	4,677.03	33,656.45	33,622.00	34.45	100.10
CalPERS Prefunding	(1,179,805.00)	(863,965.00)	291,934.00	(1,155,899.00)	(295.95)
OPEB Expense	35,250.00	35,250.00	0.00	35,250.00	0.00
Worker's Comp - Rec	727.33	3,018.90	2,885.00	133.90	104.64
Worker's Comp - Aquatics	161.54	1,898.56	1,897.00	1.56	100.08
Worker's Comp - Youth Services	863.67	7,097.65	7,400.00	(302.35)	95.91
Worker's Comp - Fac & Grds	10,047.21	70,375.91	71,794.00	(1,418.09)	98.03

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022
For All Segment1's
For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Cust Serv	81.44	645.35	655.00	(9.65)	98.53
Worker's Comp - Admin	440.05	3,317.27	3,522.00	(204.73)	94.19
Total Benefits and Payroll Costs	(1,056,997.08)	(38,071.22)	1,165,981.00	(1,204,052.22)	(3.27)
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	9,045.05	13,696.52	13,133.00	563.52	104.29
Fixed Asset Purchases - Fac & Grds	43,821.26	98,636.97	92,120.00	6,516.97	107.07
Fixed Asset Purchases - Cust Serv	9,106.33	9,106.33	0.00	9,106.33	0.00
Fixed Asset Purchases - Admin	8,484.28	9,184.28	0.00	9,184.28	0.00
Computer Purchases - Cust Serv	0.00	0.00	9,000.00	(9,000.00)	0.00
Computer Purchases - Admin	0.00	0.00	9,000.00	(9,000.00)	0.00
Loss on Removed Assets	1,262.01	1,262.01	0.00	1,262.01	0.00
Depreciation Expense	455,765.03	455,765.03	0.00	455,765.03	0.00
Total Fixed Asset Expense	527,483.96	587,651.14	123,253.00	464,398.14	476.78
Capital Improvement Projects					
Capital Outlay - Offset	(2,342,566.58)	(2,342,566.58)	0.00	(2,342,566.58)	0.00
Art in the Park - Reg	(2,852.59)	0.00	2,857.00	(2,857.00)	0.00
Skyridge - Roof Repairs	0.00	10,846.00	10,850.00	(4.00)	99.96
CVCC - Bike Park	7,680.41	103,218.85	130,738.00	(27,519.15)	78.95
Rec - Daycamp Mod Paving	0.00	0.00	20,000.00	(20,000.00)	0.00
Placer Hills Parking lot Project	0.00	50,224.26	50,000.00	224.26	100.45
Regional Pk- Court Repairs	0.00	0.00	5,000.00	(5,000.00)	0.00
MV Park - Repaving of Courts	0.00	0.00	5,000.00	(5,000.00)	0.00
CVCC - Bike Park - fountain, signage, traffic	196.00	196.00	0.00	196.00	0.00
MV - Pathway Repairs	0.00	26,472.32	38,500.00	(12,027.68)	68.76
Energy Efficiency Project	43,890.86	1,934,770.77	1,924,207.00	10,563.77	100.55

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
MV Park - Parking lot Reseal/Restripe	0.00	1,365.40	5,000.00	(3,634.60)	27.31
Meadow Vista - Playground	0.00	1,651.13	100,000.00	(98,348.87)	1.65
Marriot Meadows- Const Doc & Related Worl	9,302.32	40,209.67	172,554.00	(132,344.33)	23.30
CVCC - ADA Door Opener	0.00	0.00	5,000.00	(5,000.00)	0.00
MV - ADA Signage	0.00	0.00	1,200.00	(1,200.00)	0.00
Regional Park Playground Equipment Replac	0.00	51.13	177,000.00	(176,948.87)	0.03
Rec - James Field Renovation	0.00	41,813.56	42,000.00	(186.44)	99.56
Rec - Wheelchair Swing	0.00	3.39	85,000.00	(84,996.61)	0.00
Reg - 24 Acre Trail signage	0.00	0.00	10,000.00	(10,000.00)	0.00
Rec - Shop Floor Repairs	0.00	1,120.00	20,000.00	(18,880.00)	5.60
Total Capital Improvement Projects	(2,284,349.58)	(130,624.10)	2,804,906.00	(2,935,530.10)	(4.66)
Debt Service					
Recreation Park Lease	0.00	2,138.64	2,076.00	62.64	103.02
Principal Lease Payment- Sterling Bank	0.00	108,000.00	108,000.00	0.00	100.00
Contr Acct for Principal Sterling Loan	(108,000.00)	(108,000.00)	0.00	(108,000.00)	0.00
Sterling Lease Interest Expense	11,034.60	45,412.16	42,245.00	3,167.16	107.50
Total Debt Service	(96,965.40)	47,550.80	152,321.00	(104,770.20)	31.22
Transfers Out					
Transfers Out - General Fund	1,730.70	1,730.70	0.00	1,730.70	0.00
Transfer Out - Atwood	3,000.00	3,000.00	0.00	3,000.00	0.00
Total Transfers Out	4,730.70	4,730.70	0.00	4,730.70	0.00
Total Expenditures	(\$2,362,155.19)	\$4,248,984.88	\$8,094,043.00	(\$3,845,058.12)	52.50%
Net Revenue Over Expenditures	\$2,470,702.05	\$1,489,957.80	(\$2,437,069.00)	\$3,927,026.80	(61.14)%

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ADJ. NET REVENUE OVER EXPENDITURES	2,465,971.35	1,485,227.10	(2,437,069.00)	3,922,296.10	(60.94)

SECTION: 5.0

ITEM: 5.4 REVIEW OF FINANCIALS FOR APRIL, 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

April's Financials

Revenues –

- Programs are over budget by \$48,065. Most notable variances are in the Recreation Department. Special Events have sponsorships of \$21,500 for later in the year. Youth Camps came in above anticipated by \$6,500, Youth Classes are over budget by \$7,200, Adult Classes are over budget by \$5,500 and Adult Basketball is showing revenue early at \$6,100. This may even out over time with the assumption that the revenue posted early.
- Rents and Concessions are over by \$20,000. Room Rentals are above budget by \$11,600.

Expenses –

- Wages/Benefits are under budget by \$17,400.

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 April ACTUALS	Last Yr April Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues	1,217,421	19%			255,656	221,226	255,656	207,551	221,226
Program Revenue	193,104	3%			61,102	47,619	61,102	46,603	47,619
Misc. Revenue	55,162	1%			4,814	3,949	4,814	3,512	3,949
Grants & Donations	188,838	3%			-	1,659	-	124	1,659
Interest Income	22,093	0%			92	887	92	803	887
Equipment Reserve Transfers	193,900	3%			-	-	-	-	-
Unfunded Liability Transfer	-	0%			-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%			-	-	-	-	-
Tax Revenue	3,882,944	60%			-	-	-	-	-
Atwood	27,850	0%			-	1,361,536	-	-	1,361,536
Sterling Loan	-	0%			-	10,613	-	-	10,613
City Mitigation Transfers/Rev	70,000	1%			-	-	-	-	-
County Mitigation Revenue	25,000	0%			-	-	-	-	-
Total Operating Revenue	6,503,312	100%	-	0%	321,664	1,647,489	321,664	258,633	1,647,489
Expenditures									
Program Expense	224,301	4%			7,652	3,252	7,652	7,715	3,252
Operating & Supplies	471,293	7%			24,792	18,958	24,792	20,970	18,958
Utilities Expense	218,816	3%			2,762	5,448	2,762	5,794	5,448
Professional Services	93,797	1%			549	612	549	430	612
Building & Grounds Maintenance	503,839	8%			24,462	9,707	24,462	16,618	9,707
Property Tax Admin.	116,864	2%			-	5,135	-	-	5,135
Wages	2,411,804	38%			117,145	114,150	117,145	152,488	114,150
Benefits & Payroll Costs	981,072	16%			82,631	54,364	82,631	88,978	54,364
Fixed Asset Expense	212,100	3%			17,634	-	17,634	15,000	-
Capital Improvement Projects	908,137	14%			3,276	1,895	3,276	750	1,895
Debt Services	164,716	3%			-	-	-	-	-
Total Expenditures	6,306,739	100%	-	0%	280,903	213,521	280,903	308,752	213,521
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ -		\$ 40,761	1,433,968	\$ 40,761	\$ (50,119)	\$ 1,433,968
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Annual Equip Replacement Reserve	\$ 80,000		\$ -		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 70,000
Future Capital Construction Reserve	\$ 40,000		\$ -		\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 39,370
ADA Reserve	\$ 5,000		\$ -		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
CEPPT/Prefunding	\$ 60,000		\$ -		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 20,032
TOTAL RESERVE BALANCES	\$ 11,573		\$ -		\$ (144,239)	\$ -	\$ -	\$ -	\$ 430,120
									\$ 1,923,481

Auburn Area Recreation and Park District

Balance Sheet

4/30/2022

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	307,249.54
Placer County Treasure-General	2,794,072.62
Placer County Treasurer - City Trust	207,207.15
CA Pension Trust - CEPPT- CalPERS	466,120.41
Accounts Receivable	9,892.11
Due From Other Governments	37,302.32
PCOE Receivables	25,498.25
Prepaid Liability Expense	23,401.42
Total Current Assets	3,878,629.47
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	26,114.73
Total Restricted Funds	26,114.73
<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	2,440,361.62
Less: Accumulated Depreciation	(10,970,972.76)
Total Fixed Assets	9,319,820.79
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	488,217.00
	488,217.00
TOTAL ASSETS	13,712,781.99

	Current YTD
LIABILITIES AND NET PROFIT	
	<u>Current Liabilities</u>
Prepaid Revenue	36.00
Accounts Payable	112.47
PGE Tru-up payable	1,675.18
Gift Certificates	100.00
Compensated Absences	151,679.31
Sales Tax Payable	11.54
Worker's Comp Payable	1,732.17
Accrued Liabilities	11,034.60
Total Current Liabilities	\$166,381.27
	<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)
Total Long Term Liabilities	2,361,836.00
TOTAL LIABILITIES	2,528,217.27
	<u>Deferred Inflows of Resources</u>
Pensions - Def Inflows of Resources	142,933.00
OPEB - Def Inflows	105,254.00
	248,187.00
	<u>Net Position</u>
Investments in Fixed Assets	7,263,935.52
RFB: Reserved City Mitigation	207,207.15
GFB: Youth Assistance Fund	49,126.16
General Fund Balance	1,417,916.88
RFB: COVID Relief Funding	314,974.00
DFB: Annual Equip Replacement Reserv.	783,958.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	739,369.52
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)	25,031.75
Net Profit (Loss)	41,758.97
Total Net Postion	\$10,936,377.72
TOTAL LIABILITY AND NET POSITION	Current YTD \$13,712,781.99

Auburn Rec & Park

Profit & Loss - Summary
4/1/2022 To 4/30/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	255,655.53	255,655.53	207,591.00	48,064.53	123.15
Rents & Concessions	61,101.96	61,101.96	46,603.00	14,498.96	131.11
Miscellaneous Revenue	4,813.72	4,813.72	3,512.00	1,301.72	137.07
Grants & Donations	(17,604.64)	(17,604.64)	124.00	(17,728.64)	(14197.29)
Interest Income	92.13	92.13	803.00	(710.87)	11.47
TOTAL OPERATING REVENUE	\$304,058.70	\$304,058.70	\$258,633.00	\$45,425.70	117.56%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	304,058.70	304,058.70	258,633.00	45,425.70	117.56
EXPENDITURES					
Program Expenses	7,651.90	7,651.90	7,715.00	(63.10)	99.18
Operations & Supplies Expense	24,792.12	24,792.12	20,979.00	3,813.12	118.18
Utilities Expense	2,761.73	2,761.73	5,794.00	(3,032.27)	47.67
Professional Services	549.06	549.06	430.00	119.06	127.69
Bldg & Grounds Maintenance	24,462.20	24,462.20	16,618.00	7,844.20	147.20
Salaries Expense	117,145.15	117,145.15	152,488.00	(35,342.85)	76.82
Benefits & Payroll Costs	82,631.47	82,631.47	88,978.00	(6,346.53)	92.87
Fixed Asset Expense	17,634.35	17,634.35	15,000.00	2,634.35	117.56
Capital Improvement Projects	3,276.39	3,276.39	750.00	2,526.39	436.85
TOTAL EXPENDITURES	\$280,904.37	\$280,904.37	\$308,752.00	(\$27,847.63)	90.98%
NET REVENUE OVER EXPENDITURES	\$23,154.33	\$23,154.33	(\$50,119.00)	\$73,273.33	(46.20)%

Auburn Rec & Park

Profit & Loss - Summary
4/1/2022 To 4/30/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Rents & Concessions	255,655.53	255,655.53	207,591.00	48,064.53	123.15
Miscellaneous Revenue	61,101.96	61,101.96	46,603.00	14,498.96	131.11
Grants & Donations	4,813.72	4,813.72	3,512.00	1,301.72	137.07
Interest Income	1,000.00	1,000.00	124.00	876.00	806.45
	92.13	92.13	803.00	(710.87)	11.47
TOTAL OPERATING REVENUE	\$322,663.34	\$322,663.34	\$258,633.00	\$64,030.34	124.76%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	322,663.34	322,663.34	258,633.00	64,030.34	124.76
EXPENDITURES					
Program Expenses	7,651.90	7,651.90	7,715.00	(63.10)	99.18
Operations & Supplies Expense	24,792.12	24,792.12	20,979.00	3,813.12	118.18
Utilities Expense	2,761.73	2,761.73	5,794.00	(3,032.27)	47.67
Professional Services	549.06	549.06	430.00	119.06	127.69
Bldg & Grounds Maintenance	24,462.20	24,462.20	16,618.00	7,844.20	147.20
Salaries Expense	117,145.15	117,145.15	152,488.00	(35,342.85)	76.82
Benefits & Payroll Costs	82,631.47	82,631.47	88,978.00	(6,346.53)	92.87
Fixed Asset Expense	17,634.35	17,634.35	15,000.00	2,634.35	117.56
Capital Improvement Projects	3,276.39	3,276.39	750.00	2,526.39	436.85
TOTAL EXPENDITURES	\$280,904.37	\$280,904.37	\$308,752.00	(\$27,847.63)	90.98%
NET REVENUE OVER EXPENDITURES	\$41,758.97	\$41,758.97	(\$50,119.00)	\$91,877.97	(83.32)%

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2022 To 4/30/2022
 For All Segment1s
 For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 4/30/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	13,833.69	13,833.69	13,000.00	833.69	106.41
Skyridge DSC Rev	17,085.25	17,085.25	17,000.00	85.25	100.50
Day Camp Rev	19,446.68	19,446.68	19,000.00	446.68	102.35
Preschool Revenue	13,917.00	13,917.00	13,000.00	917.00	107.05
Newcastle DSC Revenue	12,139.50	12,139.50	12,000.00	139.50	101.16
Adult Softball	9,025.00	9,025.00	12,618.00	(3,593.00)	71.53
Adult Basketball	6,175.18	6,175.18	0.00	6,175.18	0.00
Pickle Ball Revenue	3,590.00	3,590.00	3,893.00	(303.00)	92.22
Adult Classes	10,084.30	10,084.30	5,076.00	5,008.30	198.67
Adult Class Rev - Bureau	1,300.74	1,300.74	789.00	511.74	164.86
Bocce Ball Prog Revenue	600.00	600.00	300.00	300.00	200.00
Youth Basketball	42.00	42.00	129.00	(87.00)	32.56
PeeWee Basketball	0.00	0.00	300.00	(300.00)	0.00
Youth Classes	20,000.50	20,000.50	12,356.00	7,644.50	161.87
Youth Class Rev - Bureau	1,618.00	1,618.00	2,020.00	(402.00)	80.10
Youth Volleyball	3,695.00	3,695.00	3,090.00	605.00	119.58
Aquatic Activities	3,008.25	3,008.25	8,269.00	(5,260.75)	36.38
Master Swim Revenue	1,126.00	1,126.00	1,412.00	(286.00)	79.75
Public Swim - MS Sierra Pool	34.95	34.95	226.00	(191.05)	15.47
Swim Lessons	19,040.00	19,040.00	15,416.00	3,624.00	123.51
Swim Lessons - PH	2,628.00	2,628.00	2,628.00	0.00	100.00
Swim Team Revenue	14,851.00	14,851.00	11,661.00	3,190.00	127.36
Synchro Team	15,199.59	15,199.59	13,302.00	1,897.59	114.27
Youth Camps Revenue	16,525.00	16,525.00	16,094.00	431.00	102.68
Youth Camp Rev - Bureau	14,645.40	14,645.40	8,493.00	6,152.40	172.44
Youth Sports Camps	8,845.00	8,845.00	7,382.00	1,463.00	119.82
Special Events Revenue	21,500.00	21,500.00	0.00	21,500.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Party in the Park Revenue	820.00	820.00	800.00	20.00	102.50
Food Truck Fiesta Revenue	250.00	250.00	0.00	250.00	0.00
Obstacle Race Revenue	1,000.00	1,000.00	725.00	275.00	137.93
Auburn Harvest Festival Rev	750.00	750.00	750.00	0.00	100.00
Egg Hunt Revenue	1,929.50	1,929.50	2,500.00	(570.50)	77.18
Boots N Bells Dance	520.00	520.00	500.00	20.00	104.00
Out of District Fees	210.00	210.00	2,581.00	(2,371.00)	8.14
Out of District Fees - Bureau	220.00	220.00	281.00	(61.00)	78.29
Total Parks and Recreation Services	255,655.53	255,655.53	207,591.00	48,064.53	123.15
Rents & Concessions					
Fee Waivers, Public	(96.00)	(96.00)	0.00	(96.00)	0.00
Fee Waiver - Offset	96.00	96.00	0.00	96.00	0.00
Blue Bird Room-CVCC	173.25	173.25	182.00	(8.75)	95.19
Lakeside Rental Revenue - Reg	3,279.60	3,279.60	116.00	3,163.60	2827.24
Sierra Room Rental - CVCC	410.37	410.37	151.00	259.37	271.77
Sunset Room Rental - CVCC	544.30	544.30	58.00	486.30	938.45
Canyon View Room Rental - CVCC	1,450.43	1,450.43	223.00	1,227.43	650.42
Foothills Room Rental - CVCC	2,045.38	2,045.38	277.00	1,768.38	738.40
Pool Rental Rev - Sierra/Splash	630.00	630.00	731.00	(101.00)	86.18
Pool Rental Rev - Placer Hills	1,648.00	1,648.00	1,442.00	206.00	114.29
American River Room - CVCC	1,000.00	1,000.00	101.00	899.00	990.10
Conference Rental Revenue - Rec	0.00	0.00	605.00	(605.00)	0.00
Conference (Module) Rental - Overlook	4,557.50	4,557.50	0.00	4,557.50	0.00
Gazebo Rentals	190.00	190.00	211.00	(21.00)	90.05
Rock Creek Modular Rent	660.00	660.00	330.00	330.00	200.00
Gym Rental Revenue - Rec	10.00	10.00	11.00	(1.00)	90.91
Tutor Totter Lease Agreement	554.00	554.00	582.00	(28.00)	95.19
Kitchen Rental Revenue - CVCC	0.00	0.00	92.00	(92.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Rec	4,926.75	4,926.75	2,628.00	2,298.75	187.47
Picnic Area Rental Revenue - Reg	688.00	688.00	56.00	632.00	1228.57
Picnic Area Rental Revenue - Ash	485.00	485.00	151.00	334.00	321.19
Picnic Area Rental Revenue - MV	2,612.00	2,612.00	1,487.00	1,125.00	175.66
Field "Recreation" Rental Revenue	2,511.84	2,511.84	3,817.00	(1,305.16)	65.81
Field "Bill Beane" Rental - Reg A	1,009.09	1,009.09	1,164.00	(154.91)	86.69
Field "Softball" Rental - MV	486.00	486.00	4,177.00	(3,691.00)	11.64
Field Rental - CV	1,123.50	1,123.50	2,029.00	(905.50)	55.37
Bike Park Rentals	40.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	1,101.49	1,101.49	1,058.00	43.49	104.11
Field "Beggs" Rental - Rec	2,898.00	2,898.00	4,047.00	(1,149.00)	71.61
Field B (softball) Rev - Reg	2,394.00	2,394.00	845.00	1,549.00	283.31
Field "James" Rental - Rec	11,331.50	11,331.50	6,666.00	4,665.50	169.99
Field C (Baseball) Rental - Reg	823.00	823.00	1,278.00	(455.00)	64.40
Bocce Ball Field Rental	40.00	40.00	0.00	40.00	0.00
Field "Soccer Regional" Rental	264.00	264.00	0.00	264.00	0.00
Field "Soccer A" Rental - MV	116.00	116.00	0.00	116.00	0.00
Field "Soccer A" Rental - Railhead	293.20	293.20	2,208.00	(1,914.80)	13.28
Field "Soccer B" Rental - Railhead	1,425.70	1,425.70	2,297.00	(871.30)	62.07
Misc Rents & Concessions	1,095.06	1,095.06	111.00	984.06	986.54
Misc Rents & Concessions - Bureau	0.00	0.00	3,369.00	(3,369.00)	0.00
Custodial Fees	7,136.00	7,136.00	4,103.00	3,033.00	173.92
Custodial Fees - Bureau	1,042.00	1,042.00	0.00	1,042.00	0.00
Set up/Take Down Fees - Bureau	107.00	107.00	0.00	107.00	0.00
Total Rents and Concessions	61,101.96	61,101.96	46,603.00	14,498.96	131.11
Miscellaneous Revenue					
MV Comm Ctr Rentals	168.00	168.00	15.00	153.00	1120.00
Alcohol Permit Fee	1,764.00	1,764.00	792.00	972.00	222.73

Auburn Rec & Park

Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Alcohol Permit - Bureau	176.00	176.00	0.00	176.00	0.00
Verizon Wireless Lease	2,705.72	2,705.72	2,705.00	0.72	100.03
Total Miscellaneous Revenue	4,813.72	4,813.72	3,512.00	1,301.72	137.07
Grants & Donations					
Youth Assistance Rev	0.00	0.00	124.00	(124.00)	0.00
Grant Proceeds - Admin	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Grants and Donations	1,000.00	1,000.00	124.00	876.00	806.45
Interest Income					
Interest Income - Other	92.13	92.13	27.00	65.13	341.22
Interest Revenue - County	0.00	0.00	738.00	(738.00)	0.00
Interest Revenue - City Trust	0.00	0.00	38.00	(38.00)	0.00
Total Interest Income	92.13	92.13	803.00	(710.87)	11.47
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Total Tax Revenue	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUE	\$322,663.34	\$322,663.34	\$258,633.00	\$64,030.34	124.76%

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	322,663.34	322,663.34	258,633.00	64,030.34	124.76
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	0.00	575.00	(575.00)	0.00
Instructor/Adult Classes	96.60	96.60	221.00	(124.40)	43.71
Instructor/Adult Classes - Bureau	650.00	650.00	400.00	250.00	162.50
Instructor/Youth Classes	253.50	253.50	542.00	(288.50)	46.77
Aub Elem/Program Exp	18.02	18.02	100.00	(81.98)	18.02
Skyridge/Program Exp	150.94	150.94	200.00	(49.06)	75.47
Day Camp/Program Exp	31.61	31.61	100.00	(68.39)	31.61
Preschool - Program Expense	309.05	309.05	225.00	84.05	137.36
Newcastle Program Expense	10.54	10.54	100.00	(89.46)	10.54
Adult Softball Expense	854.02	854.02	758.00	96.02	112.67
Adult Basketball Expense	24.89	24.89	0.00	24.89	0.00
Pickle Ball Tennis Expense	1,047.70	1,047.70	615.00	432.70	170.36
Public Swim Expense	2,243.92	2,243.92	1,845.00	398.92	121.62
Public Swim Exp - PH Pool	475.00	475.00	481.00	(6.00)	98.75
Swim Team	500.00	500.00	500.00	0.00	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team Expenses	250.00	250.00	273.00	(23.00)	91.58
Party in the Park Expenses	452.66	452.66	500.00	(47.34)	90.53
Auburn Harvest Festival Expenses	92.67	92.67	80.00	12.67	115.84
Egg Hunt Expenses	190.78	190.78	200.00	(9.22)	95.39
Total Program Expenses	7,651.90	7,651.90	7,715.00	(63.10)	99.18
Operations & Supplies					
Merchant Fees - Cust Serv	0.00	0.00	588.00	(588.00)	0.00
Telephone - Placer Hills Pool	149.80	149.80	67.00	82.80	223.58
Telephone - Cust Serv	572.80	572.80	575.00	(2.20)	99.62
Telephone (CVCC) - Admin	479.46	479.46	506.00	(26.54)	94.76
Gift Certificates Expensed	60.00	60.00	59.00	1.00	101.70
Telephone - Facilities & Grounds	437.53	437.53	384.00	53.53	113.94
Telephone - Aub EI	90.95	90.95	96.00	(5.05)	94.74
Postage - Admin	0.00	0.00	525.00	(525.00)	0.00
Youth Assistance Expense	1,351.00	1,351.00	1,323.00	28.00	102.12
Office Supplies - Rec	438.67	438.67	364.00	74.67	120.51
Office Supplies - Youth Services	438.67	438.67	57.00	381.67	769.60
Office Supplies - F & G	817.80	817.80	44.00	773.80	1858.64
Office Supplies-Cust Serv	480.37	480.37	35.00	445.37	1372.49
Office Supplies - Admin	2,004.02	2,004.02	922.00	1,082.02	217.36
Office Equip Rental - Cust Serv	470.75	470.75	476.00	(5.25)	98.90
Office Equip Rental - Admin	664.96	664.96	349.00	315.96	190.53
Dining Expense	0.00	0.00	19.00	(19.00)	0.00
Liability Insurance - Admin	11,850.30	11,850.30	11,551.00	299.30	102.59
Public Relations/Marketing - Cust Serv	118.75	118.75	1,210.00	(1,091.25)	9.81
Staff Development - Admin	928.05	928.05	0.00	928.05	0.00
Uniform Exp - Rec.	(53.61)	(53.61)	0.00	(53.61)	0.00
Small Equipment - Y Serv	2,009.88	2,009.88	150.00	1,859.88	1339.92

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - Rec Pk	74.77	74.77	0.00	74.77	0.00
Small Equipment - Reg Pk	6.87	6.87	0.00	6.87	0.00
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	91.49	91.49	7.00	84.49	1307.00
Restroom Supplies - Regional Park	87.30	87.30	9.00	78.30	970.00
Restroom Supplies - Ashford Park	48.59	48.59	2.00	46.59	2429.50
Restroom Supplies - Meadow Vista Park	52.86	52.86	3.00	49.86	1762.00
Restroom Supplies - Railhead Park	57.13	57.13	5.00	52.13	1142.60
Restroom Supplies - Overlook Park	57.13	57.13	5.00	52.13	1142.60
Restroom Supplies - Placer Hills Park	48.59	48.59	2.00	46.59	2429.50
Restroom Supplies - Rec Comm Ctr	182.49	182.49	16.00	166.49	1140.56
Restroom Supplies - Reg Comm Ctr	105.99	105.99	7.00	98.99	1514.14
Restroom Supplies - CVCC Comm Ctr	159.76	159.76	16.00	143.76	998.50
Sanitation - Reg Pk - Toilet	271.00	271.00	473.00	(202.00)	57.29
Sanitation - Win Pk - Toilet	271.00	271.00	268.00	3.00	101.12
Sanitation - Rec Pk - Debris Box	0.00	0.00	366.00	(366.00)	0.00
Sanitation - MV - Disposal	(33.00)	(33.00)	0.00	(33.00)	0.00
Total Operations & Supplies	24,792.12	24,792.12	20,979.00	3,813.12	118.18
Utilities Expense					
Lighting Reimb.-Beggs Field	(1,536.00)	(1,536.00)	(317.00)	(1,219.00)	484.54
Lighting Reimb.-James Field	(2,040.00)	(2,040.00)	(928.00)	(1,112.00)	219.83
Lighting Reimb.-Rec Field	(424.00)	(424.00)	0.00	(424.00)	0.00
Electric Reimb.- CV Comm Ctr	(106.39)	(106.39)	(201.00)	94.61	52.93
Gas/Electric - PH Pool	46.00	46.00	50.00	(4.00)	92.00
Lighting Reimb.- Reg Park	(806.50)	(806.50)	(567.00)	(239.50)	142.24
Lighting Reimb.-Railhead	(290.34)	(290.34)	(188.00)	(102.34)	154.44
Water - Reg Comm Ctr	198.91	198.91	159.00	39.91	125.10

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Regional Park	7,492.06	7,492.06	7,666.00	(173.94)	97.73
Water - Atwood	227.99	227.99	120.00	107.99	189.99
Total Utilities Expense	2,761.73	2,761.73	5,794.00	(3,032.27)	47.67
Legal Expenses	0.00	0.00	0.00	0.00	0.00
Total Legal Expense	0.00	0.00	0.00	0.00	0.00
Professional Services	183.53	183.53	130.00	53.53	141.18
Professional Services - F & G	365.53	365.53	300.00	65.53	121.84
Total Professional Services	549.06	549.06	430.00	119.06	127.69
Bldg & Ground Maintenance	42.50	42.50	205.00	(162.50)	20.73
Vehicle Maintenance	200.00	200.00	0.00	200.00	0.00
Equipment Rental	375.92	375.92	72.00	303.92	522.11
Maint - Recreation Field	363.12	363.12	144.00	219.12	252.17
Maint - James Field	247.10	247.10	108.00	139.10	228.80
Maint - Beggs Field	1,141.83	1,141.83	957.00	184.83	119.31
Maint - Sierra Pool	2,907.91	2,907.91	2,868.00	39.91	101.39
Maint & Repairs - Equipment	1,030.48	1,030.48	1,011.00	19.48	101.93
Maint - Recreation Park	1,611.67	1,611.67	1,572.00	39.67	102.52
Maint - Regional Park	3,018.10	3,018.10	872.00	2,146.10	346.11
Maint - Ashford Park	4,566.22	4,566.22	1,672.00	2,894.22	273.10
Maint - Meadow Vista Park	1,511.57	1,511.57	372.00	1,139.57	406.34
Maint - Christian Valley Park					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Railroad Park	316.60	316.60	472.00	(155.40)	67.08
Maint - CVCC Park	0.00	0.00	72.00	(72.00)	0.00
Maint - Overlook Park	0.00	0.00	72.00	(72.00)	0.00
Maint - Placer Hills Park	0.00	0.00	72.00	(72.00)	0.00
Maint - Pocket Parks	0.00	0.00	72.00	(72.00)	0.00
Maint - Winchester Park	0.00	0.00	72.00	(72.00)	0.00
Maint - Atwood	0.00	0.00	72.00	(72.00)	0.00
Maint - Bike Park	633.20	633.20	350.00	283.20	180.91
Maint - Ashley Dog Park	156.29	156.29	492.00	(335.71)	31.77
Maint - Recreation Comm Ctr	773.12	773.12	445.00	328.12	173.74
Maint - Regional Comm Ctr	15.58	15.58	0.00	15.58	0.00
Maint - CVCC Comm Ctr	1,976.63	1,976.63	2,237.00	(260.37)	88.36
Maint - RH Soccer A	15.58	15.58	0.00	15.58	0.00
Maint - RH Soccer B	698.88	698.88	380.00	318.88	183.92
Maint - Regional Bill Bean Field	698.01	698.01	380.00	318.01	183.69
Maint - Regional Field B	575.22	575.22	508.00	67.22	113.23
Maint - Regional Field C	783.12	783.12	542.00	241.12	144.49
Vandalism Repairs Expense	307.82	307.82	217.00	90.82	141.85
	495.73	495.73	382.00	113.73	129.77
Total Building and Grounds Maintenance	24,462.20	24,462.20	16,618.00	7,844.20	147.20
Property Tax Administration/LAFCO					
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	3,119.94	3,119.94	4,145.00	(1,025.06)	75.27
Wages - (Cust Serv) - Full Time	6,412.57	6,412.57	7,406.00	(993.43)	86.59
Wages - (Admin) - Full Time	7,596.12	7,596.12	8,121.00	(524.88)	93.54

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Admin) - Part Time	3,756.17	3,791.00	(34.83)	99.08
Wages - (Y.Serv) - Aub Elem - PT	3,444.55	6,379.00	(2,934.45)	54.00
Wages - (Y.Serv) - AE Maint	0.06	0.00	0.06	0.00
Wages - (Y.Serv) - Skyridge - PT	3,271.16	6,828.00	(3,556.84)	47.91
Wages - (Y.Serv) - Skyridge Maint	0.43	0.00	0.43	0.00
Wages - (Y.Serv) - Day Camp - PT	3,895.86	3,983.00	(87.14)	97.81
Wages - (Y.Serv) - DC Maint	302.28	173.00	129.28	174.73
Wages - (Rec) - Full Time	7,665.76	8,868.00	(1,202.24)	86.44
Wages - (Y. Serv) - Newcastle- PT	2,698.21	4,999.00	(2,300.79)	53.98
Wages - (Rec) - Part Time	46.45	0.00	46.45	0.00
Wages - (Rec) - Adult Softball	87.37	426.00	(338.63)	20.51
Wages - (Rec) - Adult Basketball	362.86	89.00	273.86	407.71
Wages - (Y.Serv) - Preschool	2,209.52	3,502.00	(1,292.48)	63.09
Wages - (Aqua) - Aquatics Coordinator	584.86	2,304.00	(1,719.14)	25.39
Wages - (Aqua) - Aquatic Activities	1,974.12	1,358.00	616.12	145.37
Wages - (Aqua) - Public Swim	2,001.36	5,856.00	(3,854.64)	34.18
Wages - (Aqua) - Master Swim	0.00	544.00	(544.00)	0.00
Wages - (Aqua) - Swim Team Coaches	78.20	0.00	78.20	0.00
Wages - (Aqua) - Synchronized Swim Coach	668.81	1,312.00	(643.19)	50.98
Wages - (Fac & Grds) - Fac Attendant - Rec	4,990.64	7,459.00	(2,468.36)	66.91
Wages - (Fac & Grds) - Fac Att. - CVCC	2,670.18	2,680.00	(9.82)	99.63
Wages - (Fac & Grds) - Fac Attendant - Reg	668.46	1,515.00	(846.54)	44.12
Wages - (Fac & Grds) - Fac Att Overlook	0.00	1,000.00	(1,000.00)	0.00
Wages - (Fac & Grds) - Management	8,313.71	9,930.00	(1,616.29)	83.72
Wages - (Fac & Grds) - Recreation Park	13,190.14	20,000.00	(6,809.86)	65.95
Wages - (Fac & Grds) - Regional Park	12,872.10	13,116.00	(243.90)	98.14
Wages - (Fac & Grds) - Ashford Park	2,238.12	3,000.00	(761.88)	74.60
Wages - (Fac & Grds) - Meadow Vista Park	1,651.70	3,000.00	(1,348.30)	55.06
Wages - (Fac & Grds) - CV Comm Center	843.93	500.00	343.93	168.79
Wages - (Fac & Grds) - Railhead Park	1,381.64	1,500.00	(118.36)	92.11

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - CVCC	2,190.84	2,190.84	1,000.00	1,190.84	219.08
Wages - (Fac & Grds) - Overlook Park	1,098.77	1,098.77	0.00	1,098.77	0.00
Wages - (Fac & Grds) - Placer Hills Park	769.27	769.27	1,000.00	(230.73)	76.93
Wages - (Fac & Grds) - Pocket Parks	610.37	610.37	500.00	110.37	122.07
Wages - (Fac & Grds) - Winchester Park	198.68	198.68	500.00	(301.32)	39.74
Wages - (Fac & Grds) - Atwood	120.60	120.60	600.00	(479.40)	20.10
Wages - (Fac & Grds) - Shockley Property	0.08	0.08	500.00	(499.92)	0.02
Wages - District Administrator	6,141.20	6,141.20	7,104.00	(962.80)	86.45
Wages - (F & G Proj) - Reg 24 Acres	339.79	339.79	0.00	339.79	0.00
Wages - (F & G) Uniform Allowance	6,678.27	6,678.27	7,500.00	(821.73)	89.04
Total Salaries Expense	117,145.15	117,145.15	152,488.00	(35,342.85)	76.82
Benefits & Payroll Costs					
ER Taxes - Rec	628.34	628.34	718.00	(89.66)	87.51
ER Taxes - Aquatics	563.03	563.03	1,073.00	(509.97)	52.47
ER Taxes - Youth Services	1,536.02	1,536.02	2,467.00	(930.98)	62.26
ER Taxes - Fac & Grds	4,594.83	4,594.83	5,760.00	(1,165.17)	79.77
ER Taxes - Cust Serv	472.11	472.11	567.00	(94.89)	83.27
ER Taxes - Admin	1,239.49	1,239.49	1,455.00	(215.51)	85.19
Benefits Expense - Recreation	3,627.29	3,627.29	3,220.00	407.29	112.65
Benefits Expense - Youth Services	2,745.00	2,745.00	2,800.00	(55.00)	98.04
Benefits Expense - Fac & Grds	22,718.35	22,718.35	20,461.00	2,257.35	111.03
Benefits Expense - Cust Serv	2,829.21	2,829.21	2,487.00	342.21	113.76
Benefits Expense - Admin	6,137.15	6,137.15	5,653.00	484.15	108.56
Employer Retirement Exp. - Rec	700.03	700.03	810.00	(109.97)	86.42
Employer Retirement Exp. - Aquatics	214.47	214.47	369.00	(154.53)	58.12
Employer Retirement Exp. - Youth Services	1,324.63	1,324.63	2,676.00	(1,351.37)	49.50
Employer Retirement Exp. - Fac & Grds	4,247.51	4,247.51	5,021.00	(773.49)	84.60
Employer Retirement Exp - Cust Serv	705.52	705.52	814.00	(108.48)	86.67

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Admin	1,701.29	1,701.29	1,869.00	(167.71)	91.03
CalPERS Prefunding	24,000.00	24,000.00	24,000.00	0.00	100.00
Worker's Comp - Rec	61.02	61.02	168.00	(106.98)	36.32
Worker's Comp - Aquatics	43.12	43.12	203.00	(159.88)	21.24
Worker's Comp - Youth Services	153.61	153.61	558.00	(404.39)	27.53
Worker's Comp - Fac & Grds	2,304.03	2,304.03	5,603.00	(3,298.97)	41.12
Worker's Comp - Cust Serv	14.19	14.19	38.00	(23.81)	37.34
Worker's Comp - Admin	71.23	71.23	188.00	(116.77)	37.89
Total Benefits and Payroll Costs	82,631.47	82,631.47	88,978.00	(6,346.53)	92.87
Fixed Asset Expense	17,634.35	17,634.35	15,000.00	2,634.35	117.56
Fixed Asset Purchases - Aquatics					
Total Fixed Asset Expense	17,634.35	17,634.35	15,000.00	2,634.35	117.56
Capital Improvement Projects	2,526.33	2,526.33	0.00	2,526.33	0.00
Energy Efficiency Project	750.06	750.06	750.00	0.06	100.01
Meadow Vista - Playground					
Total Capital Improvement Projects	3,276.39	3,276.39	750.00	2,526.39	436.85
Debt Service	0.00	0.00	0.00	0.00	0.00
Total Debt Service					
Transfers Out					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 4/30/2022
 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	\$280,904.37	\$280,904.37	\$308,752.00	(\$27,847.63)	90.98%
Net Revenue Over Expenditures	\$41,758.97	\$41,758.97	(\$50,119.00)	\$91,877.97	(83.32)%
ADJ. NET REVENUE OVER EXPENDITURES	41,758.97	41,758.97	(50,119.00)	91,877.97	(83.32)

SECTION: 6.0

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

INFORMATION:

SEE ATTACHMENTS

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

- We are still down two FT F&G staff members due to workers comp injuries, however we were able to get hired a new FT staff member to replace one who recently retired.
- MV playground update: The Meadow Vista Park playground has arrived! ARD staff helped unload it 5/12. We will be fencing off the existing playground site on Wednesday 5/18 to strip off any of the valuable pieces that we may be able to use on some of our other playgrounds. Demo of the rest of the playground and install of the new playground will begin on Tuesday, 5/24. It is our sincere goal to have the playground usable by Pioneer Day on June 5th. The one thing that might hold us back from that is having the playground chips in place. Mike is working on alternatives to make this happen. As a reminder, this playground was ordered in August of 2021.
- The new wires for the James Field lights are hooked. The final inspection from the City is currently scheduled to be finished by 5/20.
- Placer County will be using the Meadow Vista Park parking lot to set up mobile COVID vaccination clinics June 2nd and 30th.
- Sheep and goats arrived on 5/17/22 to graze the area off of Vista Del Lago Dr., part of the property we manage for Reclamation.
- Veona, Diane and Theresa did a great job with the audit, a time of heavy workload each year. A shout out to Cathy who also assisted.
- The Boots and Belles Family Dance went very nicely, and the dance instruction was excellent. This is the first time the event has happened.
- The (very) old backflow prevention valve at CVCC is leaking. It is not repairable and is out of code. We are getting a quote to replace it with one that is to code.

Meetings and events attended or scheduled to attend

5/4: Insurance Updates webinar from CAPRI
5/5: Kevin Loewen, El Dorado Hills CSD GM re: Auburn Bike Park tour
5/7: Rotary Foothills Brewfest
5/12: Auditors re: annual questions on fraud
5/13: Boots and Belles set-up
5/14: Boots and Belles Family Dance
5/16: A&D Committee
5/17: Rotary
5/18: Policy Committee
5/18: Finance Committee
5/19: CARPD Conference in South Lake Tahoe
5/24: Placer County Board of Supervisors meeting re: funding request for Marriott Meadows
5/26: SDRMA visit re: Workers Comp program
5/31: Rotary

Mark Brunner
Recreation/Youth Services Manager
Report to the Board of Directors
May, 2022

Aquatics

- The Auburn Robalos Swim Team began their team practices on May 1. Currently the team has 112 swimmers registered for this season. Robalos will have their first swim meet on June 4 in Woodland, CA.
- Last season the Auburn Robalos Swim Team starter broke and was unable to be fixed. Knowing this, Sierra Moon Goldsmith and the Baldwin family have generously donated the funds to

purchase a new starter and ready benches for the Auburn Robalos Swim Team! Their generous donation will enhance swim meets for Auburn swim programs for many years to come.

- Mermaids Synchronized Swim Team have sold out and have 70 swimmers registered for the season. The Mermaids will begin their swim meet schedule the first week of June.
- Public Swim for Sierra Pool will begin on June 6. For Placer Hills Pool, public swim will start on June 13. At Sierra Pool, we will be giving away free snow cones to families and kids who attend public swim on Mondays.
- Group swim lesson classes are all sold for the month of June.

Adult Sports

- Summer Adult Basketball has sold out with 9 teams. Staff is looking into creating two Thursday night basketball leagues in the Fall based on the demand.
- Spring Adult Softball is under way and will finish in early June. Regional Park Maintenance staff continue to do a great job of prepping the softball fields.
- ARD staff hosted the Spring Pickleball Tournament at Regional Park of April 29. Participants enjoyed great weather, received Pickleball shirt, and competitive fun competition during the three-day tournament.

Special Events

- Boots N Belle's Family Dance was held at Regional Gym on May 14. The event attracted 40 families. The event was highlighted by line dance instruction from Dance It Out instructor Jen Rogers, country music, a family photographer, balloon twister for the kids, light show inside the gym, and food from Carols Market.



- Movie In The Park will be held at Recreation Park on June 10. The feature film for that night is the "War with Grandpa" starring Robert Dinero. This event is sponsored Marissa Leahy EXP Realty.
- Party In The Park will be held at Regional Park on June 17. This year's headliner is Poor Man's Whiskey. The free event is expected attract over a thousand people for our summer kickoff.

Youth Programming

- The District's Youth Volleyball League will return this summer for its second season. Registration is now open online. The season will officially begin on June 8. Currently there are 55 players registered for the league.
- Summer Camp registration is open online. Many of the June summer camps are either sold or close to selling out.

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

March's Preliminary Financials (End of Year)

Revenues –

- **Programs** came in over budget by **\$41,000**. **Youth Services Programs** were over budget by **\$11,500**, **Aquatic Programs** were over by **\$4,500**, and **Recreation Programs** were over by **\$27,000**.
- **Rents and Concessions** ended up coming in lower than our final budget by **\$9,700**. This was for **rooms** rented for future dates and had to be backed out as **Prepaid revenues**. You will see the impact on the April Financials.
- **Grants and Donations** are over by **\$236,200**. Our COVID relief grant was a wonderful surprise and will fund some of our much-needed infrastructure.
- **Tax Revenue** came in **\$5,200** under expected. We finished at 99.86% of budget.
- **Project Revenue** was under by **\$95,000** only because we didn't get the **Wheelchair Swing** and **Meadow Vista Playground** in yet. The \$95,000 is going to help to fund these projects from **County Mitigation**.
- **Interest Revenue** came in **\$18,300** under budget. **Investments** did very poorly the first quarter of 2022.

Expenses –

- **Operations and Supplies** came in under budget by **\$32,200**. Savings were across departments, but **Youth Services** came in with the greatest savings of **\$13,000**.
- **Maintenance** costs came in under by **\$79,700**. **Tree maintenance** was under budget by **\$25,000**. The rest was across the board; however, **Maintenance at Regional** came in **\$21,000** low because we re-classed a major electrical repair as an **infrastructure asset** in March.
- **Wages/Benefits** are under budget by **\$35,800**. **Wages** are up due to overtime, but the **Benefits** came in low due to reduced staff.
- **Assets and Capital Projects** came in approximately **\$500,000** under budget, just due to not completing some of the planned projects. Most were pushed to the 2022-23 fiscal year.

April's Financials

Revenues –

- **Programs** are over budget by **\$48,065**. Most notable variances are in the **Recreation Department**. **Special Events** have sponsorships of **\$21,500** for later in the year. **Youth Camps** came in above anticipated by **\$6,500**, **Youth Classes** are over budget by **\$7,200**, **Adult Classes** are over budget by **\$5,500** and **Adult Basketball** is showing revenue early at **\$6,100**. This may even out over time with the assumption that the revenue posted early.
- **Rents and Concessions** are over by **\$14,000**. **Room Rentals** are above budget by **\$11,600**.

Expenses –

- **Wages/Benefits** are under budget by **\$17,400**.

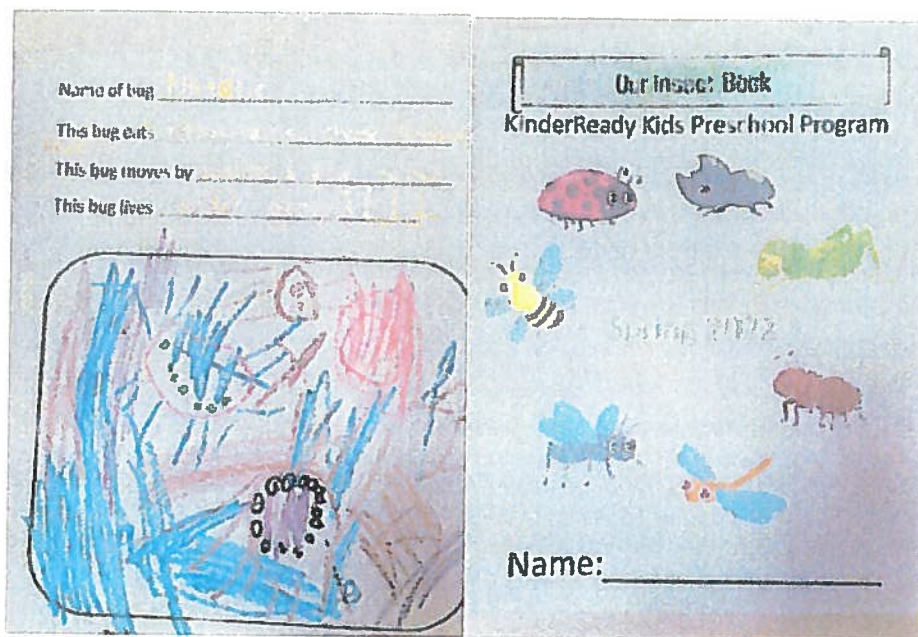
Appointments to Note for Apr/May:

- Leadership Auburn
- Audit
- Atwood Meeting
- Meeting with Patrice Taylor (Arboretum) and Meetings with current Retiree, Jim Huddleston
- Painting at Overlook
- CalPERS Webinar and CAPRI Webinar

Caleb Porter
Youth Services Manager
Report to the Board of Directors
May, 2022

Monthly Recap:

Spring programming has been continuing strong and fast. Students this month learned about different Spring themes including insects, their life cycles, and role in the ecosystem. In the Preschool, they made Bug Books, where the students created their own bugs. Their creations were both adorable and ingenious. The students came up with what their bugs ate, how they moved, and where they lived. Responses ranged from bugs that eat fruit, other bugs or paint, to bugs that fly, walk, or wiggle to bugs that live in caves, underground or in flowers.



Upcoming Month:

Afterschool Programming at our sites will be wrapping up for the current school year. As the school year comes to an end, we will be transitioning to our Summer Programming. Staff and students alike are excited for the upcoming Summer. This Summer students will have their passports ready as they will be adventuring around the world!

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 this work. The two projects will be combined as one. Staff has obtained one quote so far and has also gotten a Consulting Arborist (Nicole Harrison) out to the modular buildings for updated reporting on tree inside the courtyard and one by the path.

- **James Ballfield Tower Lights New Electrical Project:** The ballfield light tower re-wiring project has been completed. City of Auburn is performing final electrical inspection week of 5/16.
- **South Play Area Wheelchair Swing Project: No New Action.** The ARD Board approved the contract proposal for the "We-Go" Wheelchair swing project at the March meeting. Contracts have been signed and the estimated lead time for delivery is 8-12 weeks. Installation will take place shortly after delivery. Staff will work with the contractor to keep as much of the existing play structure open during the construction period but portions of it will need to be closed off. The project includes the wheelchair swing with poured-in-place rubber surfacing, new traditional belt and bucket swings, ADA accessible walkway, ramp and handrails.
- **Rec. Shop Floor Reinforcement Project: No New Action.** Engineering drawings have been received for Recreation Park maintenance shop garage roof reinforcement and Staff will be submitting them to the City for permitting with bid solicitation to follow. Staff is soliciting preliminary pricing assistance from contractors for this work prior to bidding and having difficulty getting responses (Jones & Lamberti). A new contractor/builder (Archer Building Company) was contacted on 3/4 and the information was sent. Archer replied that they are too busy. Third contractor was found to assist (PBM Construction) and on 4/12, the drawings were sent and staff received a response on 4/18. Contractor budget estimate was \$45K and the District currently only has \$20K budgeted. Project will need to be put on hold until the budget for it is adjusted.
- **Modular Building #1 Roof Repair Project: No New Action.** Staff will be obtaining quotes for this work.

MEADOW VISTA PARK

- **Playground Replacement Project:** The playground equipment was delivered on Thursday, May 12th with assistance from staff unloading. Installation is scheduled to be starting Tuesday, May 24th. Temporary construction fencing was installed on Wednesday, May 18th so that staff can remove re-usable components from the old structure. Contractor has been alerted that it is an important goal to have the new playground installed prior to Pioneer Day on Sunday, June 5th. District staff are coordinating adding additional wood fiber safety surfacing and getting the temporary fencing removed on Friday, June 3rd.
- **Parking Lot Re-seal/Re-stripe and Asphalt Path Repairs Project: No New Action.** The parking lot sealcoat portion of the project will be postponed until spring/warm weather.
- **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 is obtaining preliminary pricing from paving contractors for this work. First pricing received suggested that the levee repair could be approximately 25K and it was strongly suggested to clean out the outflow portion of the pond of vegetative materials first so that contractors can get better access for investigation prior to bidding. Staff will contract out the chain link fence temporary removal and vegetation clearing first. After clearing, the chain link fence will be re-installed with a lockable pedestrian gate which will provide a safer access for maintenance work. The driveway paving from the levee to the maintenance building was estimated at 20K and will involve some minor grading to sheet drain water away from the building.
- **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-stripping needs to be re-done and restroom partitions are in need of replacement. Staff will obtain quotes for this work.

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Prop 68 Grant Award Contract:** Contract from the state has yet to be received. When it is received it will be brought to the Board along with a required deed restriction on the property for approval.
- **Marriott Meadows Park Site Development Project:** Construction documents remain in process. Dudek has contracted with Guiliani & Kull Auburn to do the topographic survey work. Staff has been working with Dudek on detailed design of the bocce ball courts, courtyard, parking lot paving and trail system with other areas to follow. First check set of drawings are expected in June.
- **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, Traffic Calming Projects:** Donated drinking fountain is scheduled to be delivered to CVCC early June and staff is working with contractor to get installation scheduled. Staff has ordered and received two new speed limit signs and high visibility flexible "slow down" bollards to be installed in the busy part of Maidu Drive by the pump track & crosswalk for safety.
- **ADA Door Improvements & Deadbolt/door closing upgrades building-wide:** Staff has obtained a current quote from Yuba Lock and Safe Inc. to perform this work. The lock system is proprietary, is already in place throughout the District and so staff will be recommending that this project be awarded as a sole-source contract at the May Board meeting. The A&D Committee provided a positive recommendation on this project at their 5/16 meeting.

RAILHEAD PARK

- **Parking Lot Repair/re-seal Project:** 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 is obtaining preliminary pricing for this work and then will be putting together bid documents for formal bidding. Field investigation needs to occur to analyze the irrigation flows prior to requesting pump and filter pricing and scope of work.

CHRISTIAN VALLEY PARK

- **Tutor Totter Roof Repair Project: No New Action.** Staff will be obtaining preliminary pricing for this work and then putting together bid documents for formal bidding.

AUBURN ELEMENTARY MODULARS

- **Discovery Club Modular Roof Repair Project: No New Action.** Staff will be obtaining preliminary pricing for this work.

MULTI PARK ITEMS

- **Energy Efficient Upgrades:** Staff is still awaiting test results for the mold inspection at CVCC due to the flooding that occurred in November 2021. Plumbing upgrade work has been completed. All solar installations are on-line. Punch list items remain on misc. electrical and sports lighting. Pricing received last year for adding electrical and plumbing scope at Regional and Recreation parks have been re-priced as the quotes expired. Staff is in process of reviewing these proposals.

MISCELLANEOUS ITEMS

Assisted with new memorial bench inquiry at Overlook Park. Assistance with getting quotes for Rec Park gym locker room floor re-epoxy project. Updates of monthly Board reports/A&D Project A

Manouch Shirvanioun
Customer Service/Marketing Manager
Report to the Board of Directors
May, 2022

We had a busy month in our parks. James field had a busy schedule with High School, Auburn LL, and Senior Softball reservations. Many picnic sites were fully rented in May, and continue to be rented for the remaining months in the summer. Many events and large reservations are on the schedule in May and June.

- On Sunday, May 22, Auburn Winds held an outdoor concert, free to the public, at Recreation Park
- Railhead Park hosted Mental Awareness Walk organized by Beautiful Minds Wellness
- Placer Jr. Hillmen hosted a Community Day at Regional Park Soccer field on May 22
- Placer Grad Night on May 28 at Recreation Park
- Regional Park picnic sites will be hosting Granite Bay High School end of the year Party on May 31. Over 350 students will be there.
- Pioneer Day on June 5 at Meadow Vista Park
- Reviewed and approved Fee Waivers
- Leadership Executive Committee Meetings
- Attended Chamber Ambassador Ribbon Cutting visits
- Attended Chamber Networking Lunch

Jesse William
Facilities & Grounds Manager
Report to the Board of Directors
April, 2022

Ashford Park, Railhead Park, Recreation Park, Regional Park:

- Applied Cal-CM Plus concentrated minerals, a certified organic plant nutrient and soil amendment, to improve the calcium and sulfur deficiencies in the soil at Ashley Memorial Dog Park, Railhead Field A and B, Recreation Field, Beggs Field, James Field,

Bill Bean Field, Regional B Field and Ridge Runners Outfield. This is essential for cellular strength and turf grass vigor. Cal-CM Plus also has the potential to make up to 96% more water available to the turfgrass while simultaneously improving drainage through particle flocculation. This in turn reduces excessive runoff.

Ashford Park, Recreation Park, Regional Park:

- Applied Sierra Pacific Turf Supply 16-16-16 72% Slow-Release Nitrogen fertilizer to the Ashley Memorial Dog Park, Recreation Field, Beggs Field, Bill Bean Field, Regional B Field and Ridge Runners Field. Supreme 16 GreenR provides up to ten weeks of extended nitrogen release for improved density, plant vigor and color.

Recreation Park, Railhead Park:

- Applied Yara 21-0-0 fertilizer to James Field and Railhead Field A and B. Yara 21-0-0 is a quick acting form of water-soluble nitrogen that stimulates vegetative growth and produces a deep green color. In addition, the high sulfur content (24%) enhances the decomposition of thatch through stimulation of soil micro-organisms, improves color and density of turf.

Recreation Park, Regional Park:

- Applied Yara Krista MgS to Recreation Field and Ridge Runners Outfield. Yara Krista MgS is a fully water-soluble sulfate sulfur and magnesium fertilizer that is essential for cation balance. Magnesium ensures the turfs quality and improves the turfs' ability to perform photosynthesis.

Christian Valley Park

- Installed 50 yards of ShockAb Playground Chips in the upper playground.

Placer Hills Park:

- SCP replaced the circulation pump for the Placer Hills Pool.

Recreation Park:

- Serviced the Gearmore PTB560 Seeder/Spreader.
- Serviced the ProCore 864 Large Area Aerator.
- Continued re-staining the pergolas the sixth annual Auburn Community Service Day participants had started staining.

Regional Park:

- Performed smog check on the #08 truck.
- Serviced John Deere 1600 Wide Area Mower.
- Continued working on getting full remote irrigation system access and numerous other advanced water management features from any web-based device.
- G&H Glass Company replaced windows in the Lakeside Room that had condensation in them.

Other:

Through the first quarter of 2022 we continue to see many supply challenges persist. In addition, pressures such as rising fuel costs, product shortages and inflation continue to negatively affect my department. The following is a current summary and industry forecast for the months ahead.

- a. Gas and diesel prices have a year-on-year growth rate of 65% and are not expected to improve in the short-term.
- b. Freight shortages continue to increase lead times for many products. There are currently more than 14 loads waiting to be shipped for every available truck.
- c. Shipping costs from Asia are up as much as 12x since the beginning of 2021.
- d. Key commodities within my department remain at record high prices and most indicators are predicting this to continue to steadily rise.

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	\$593.96	Total Material	\$495.73
Total for Year	\$6,354.16	Total for Year	\$13,158.14

2022/2023 PROJECT ACTIVITY REPORT		UPDATED 05/11/22	
PROJECT	EST. COST	NOTES	EST. COMPLETED
RECREATION PARK			
Driveway Asphalt Repair/Valve Box & Modular Bldgs. Courtyard Repair (2022)	22,500.00	Staff is in the process of getting three quotes for this work. The two projects will be combined as one.	Summer 2022
Wheelchair Swing Project (2018)	85,000.00	The ARD Board approved the contract proposal for the "We-Go" Wheelchair swing project at the March meeting. Contracts have been signed and the estimated lead time for delivery is 8-12 weeks. Installation will take place shortly after delivery. Staff will work with the contractor to keep as much of the existing play structure open during the construction period but portions of it will need to be closed off. The project includes the wheelchair swing with poured-in-place rubber surfacing, new traditional belt and bucket swings, ADA accessible walkway, ramp and handrails.	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 be obtaining quotes for this work.	Fall 2022

2022/2023 PROJECT ACTIVITY REPORT		UPDATED 05/11/22		
PROJECT	EST. COST	NOTES	EST. COMPLETED	
James Field Lights Re-Wiring Project (2022)	100,000.00	PINK COLORED SECTIONS INDICATE NEW ACTIVITY The ballfield lights have been re-wired in a temporary configuration to allow the coaches to turn them on and off. The horizontal drilling and conduit prep work has begun and staff is waiting on the electrical drawings to be revised by the contractor for permit purposes. The drilling has been going slowly due to the shallow bedrock in the area but was finished on 5/10. Conduit has been installed in all the runs and contractor is to begin pulling wires into them on 5/13. This electrical work is under a building permit and will be inspected by the City of Auburn prior to final acceptance.	SPRING 2022	
MEADOW VISTA PARK				
Playground Replacement Project	100,000.00	The playground equipment was delivered on Thursday, May 12th with assistance from staff unloading. Installation is scheduled to be starting Thursday, May 19th and should apparently only take ten working days. Contractor has been alerted that it is an extremely important goal to have the new playground installed prior to Pioneer Days on Sunday, June 5th.	MAY 2022	
Parking Lot Re-seal/Re-Stripe (combined with project below)	39,414.00	The parking lot sealcoat & re-striping portion of the project is scheduled to begin Monday, June 13th the week after school gets out. The contractor (Baldoni Const. Inc.) will be performing the work on half the parking lot at a time to allow public access during construction.	JUNE 2022	
Asphalt Pathway Repairs (2020)	0.00	Pathway repair portion of the project was completed in December 2021.	FALL/WINTER 2021	
Pickleball Court Crack Repairs	0.00	Staff getting quotes and information regarding more permanent repairs that could take place next fiscal year.	2023/2024	
ASHFORD PARK				

2022/2023 PROJECT ACTIVITY REPORT		UPDATED 05/11/22	
PROJECT	EST. COST	NOTES	EST. COMPLETED
		PINK COLORED SECTIONS INDICATE NEW ACTIVITY	
Levee Repairs & Paving (2022)	75,000.00	Staff is obtaining preliminary pricing from paving contractors for this work. First pricing received suggested that the levee repair could be approximately 25K and it was strongly suggested to clean out the outflow portion of the pond of vegetative materials first so that contractors can get better access for thier bids. Staff will contract out the chain link fence temporary removal and vegetation clearing first. The driveway paving from the levee to the maintenance building was estimated at 20K.	Summer 2022
Retaining Wall Investigation	10,000.00	Staff will be obtaining quotes from engineers on this work.	Summer 2022
Irrigation Pump Replacement Project (2021)	0.00	Additional fence work was completed at the end of March. Project complete.	Spring 2022
OVERLOOK PARK			
Two Interpretive Signs (2022)	10,000.00	Signage program needs to be developed.	Fall 2022
Restroom ADA Upgrades (2019)	15,000.00	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.	Summer 2022
REGIONAL PARK & MARRIOTT MEADOWS SITE			

2022/2023 PROJECT ACTIVITY REPORT		UPDATED 05/11/22	
PROJECT	EST. COST	NOTES	EST. COMPLETED
Statewide Park Development and Community Revitalization Program (SPP) Grant Round 4 (2018/2019) Prop. 68 Grant Award.	0.00	PINK COLORED SECTIONS INDICATE NEW ACTIVITY Contract from the State has not yet been received.	Fall 2023
Marriot Meadows Construction Documents & Related Work (2021/22)	182,637.00	Construction documents remain in process. Dudek has contracted with Guilliani & Kull Auburn to do the topographic survey work. Staff has been working with Dudek on design of the bocce ball courts, courtyard, parking lot paving and trail system with other areas to follow. First check set of drawings are expected in June.	Spring/Summer 2022
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
Pickleball Court Crack Repairs	0.00	Staff getting quotes and information regarding more permanent repairs that could take place next fiscal year.	2023/2024
CVCC			

2022/2023 PROJECT ACTIVITY REPORT		UPDATED 05/11/22	
PROJECT	EST. COST	NOTES	EST. COMPLETED
Bike Park - Construction (2015/2016) Fountain, signage, traffic control	15,000.00	PINK COLORED SECTIONS INDICATE NEW ACTIVITY Phase 2 has been opened and is very popular. Advocate team has installed additional signage directing people to park in the parking lot and use Maidu Drive for access. Steel donor sign has been installed. Bike Park Sign panels at the pump track have been installed. Staff made irrigation improvements at the pump track. The City of Auburn Endurance Capital Committee has agreed to donate an ADA accessible drinking fountain with water bottle filler attachment for the park. Once the fountain is delivered, the District is having a contractor install it. Staff has obtained estimates and information regarding the possible installation of one or two speed tables to be installed on Maidu Drive as traffic has not been obeying the 25 MPH speed limit. Staff has been also researching plastic bollards, striping and signage that might be used to slow traffic as well.	ONGOING
ADA Door Improvements & Deadbolt/door closing upgrades building-wide (2022)	50,000.00	Staff has obtained a current quote from Yuba Lock and Safe Inc. to perform this work. The lock system is proprietary, is already in place throughout the District and so staff will be recommending that this project be awarded as a sole-source contract at the May Board meeting.	SPRING/SUMMER 2022
RAILHEAD PARK			
Parking Lot Repair/Re-seal (2022)	60,000.00	Staff to obtain preliminary pricing from paving contractors for this work.	Spring 2023
WINCHESTER PARK			
Booster Pump & Filter Replacement (2022)	25,000.00	Staff is obtaining preliminary pricing from irrigation vendors for this work.	Winter 2022
CHRISTIAN VALLEY PARK			
Tutor Tottler Roof Repair (2022)	45,000.00	Staff will be obtaining quotes for this work.	Fall 2022

2022/2023 PROJECT ACTIVITY REPORT		UPDATED 05/11/22	
PROJECT	EST. COST	NOTES	EST. COMPLETED
AUBURN ELEMENTARY			
Discovery Club Modular Roof Repair (2022)	15,000.00	Staff will be obtaining quotes for this work.	Fall 2022
MULTI-PARK ITEMS			
Energy Efficient Upgrades (2021) Electrical and Plumbing scope additions	84,000.00	Staff is still awaiting test results for the mold inspection at CVCC due to the flooring that occurred in November 2021. Plumbing upgrade work has been completed. All solar installations are on-line. Punchlist items remain on misc. electrical and sports lighting. Pricing received last year for adding electrical and plumbing scope at Regional and Recreation parks have been re-priced as the quotes expired. Staff is in process of reviewing these proposals.	ONGOING 2021/22
Fiscal Year Projects Total:		1,018,551.00	

8.1 Cover sheet – Resolution #2022-16: Canyon View Community Center Door Locks and Upgrades Project-Award of Contract

ARD Acquisition and Development (A&D) Committee May 16, 2022 & ARD Board of Directors Meeting May 26, 2022

The Issue

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2022-16, a resolution awarding a contract for the CVCC Door Locks and Upgrades Project to Yuba Lock and Safe Inc.?

Background

The ARD Board of Directors approved the CVCC Door Locks and Upgrades Project on the 2022/2023 Project List. The budget estimate for this work was \$50,000.00.

The work includes adding locks to doors not currently lockable, adding self-closing hardware to doors to meet fire code and also includes installation of an ADA compliant push-button door opener at the North end of the building to accommodate our ADA parking access.

The purchase and installation of these locks, keys and associated accessories is part of a proprietary system that is in use at other District facilities. Yuba Safe and Lock has been the District's locksmith for over 10 years and has installed their particular system throughout the District. Their system is proprietary, and as such falls under the following exceptions to competitive bidding, per the District Policies and Procedures Manual:

- G. Exceptions to Competitive Bidding. Provisions requiring competitive bidding shall not apply to the following instances:
2. Where the District's requirements can be met solely by a single patented article or process.
 4. When a purchase involves goods of a technical nature, where it would be difficult for a vendor to bid on a standard set of specifications, the Purchasing Agent shall undertake a thorough review of known products and a comparison of features that most closely meet the District's need at the least cost.
 7. Any request for an exception or waiver under this section shall include the nature of the contract, amount of the contract, and the fully documented reasons why competitive bidding is not feasible.

ARD attorney Derek Cole reviewed this purchase and District policies and determined that these exceptions to competitive bidding can be used.

Recommendation for the Board of Directors

The A&D Committee asked that this be forwarded to the Board with a positive recommendation. Staff agrees that the Board of Directors authorize and approve Resolution #2022-16 awarding a contract in the amount of \$45,100.27 to Yuba Lock and Safe Inc.

Fiscal Impact

Fiscal impact of the approval of the contract with Yuba Lock and Safe Inc. is \$45,100.27 plus a 5% District controlled contingency of \$2,255.01 for a total of \$47,355.28. This project was budgeted at \$50,000.00 on the 2022/23 Project List.

Attachments

Resolution #2022-16
Copy of Cost Estimate

Yuba Lock & Safe Inc.
 1251 East Main Street
 Grass Valley, CA 95945

Estimate

Date	Estimate #
4/15/2022	14580

Name / Address
Auburn Recreation District 471 Maidu Drive Auburn, CA 95603

Item	Description	Qty	Rate	Project
				Total
Entramatic HA9 D...		1	3,497.98	3,497.98
8 x 8 ballard		1	658.97	658.97T
83 inch Continuou...		1	379.00	379.00T
Stainless 36 inch b...		2	628.97	1,257.94T
Wireless transmitter		2	59.97	119.94T
Wireless transmitter		1	59.97	59.97T
Sub Contractor	Concrete	1	400.00	400.00
Continuous HInge...	95 inch	2	628.97	1,257.94T
Grade 1 Classroo...		3	268.97	806.91T
Adams Rite 8800 ...		6	31.91	191.46T
Jackson 1285 Dog...		1	43.65	43.65T
Stainless steel pus...		17	39.97	679.49T
Window Kit 24 x 24			639.95	639.95T
Grade 1 classroom...		6	289.00	1,734.00T
Grade 1 Storeroo...	Grade 1	3	289.00	867.00T
2 3/8 in backset la...		1	29.97	29.97T
Grade 1 passage le...		5	189.00	945.00T
Grade 1 Privacy L...		1	189.00	189.00T
10 X 34 Kickplate		10	69.53	695.30T
Grade 2 Closer 26D		13	189.00	2,457.00T
Grade 2 closer Duro		3	189.00	567.00T
Grade 1 Closer 613		6	289.00	1,734.00T
Grade 1 closer 26D		3	289.00	867.00T
Drop Plate 4.5 inch	26D	1	69.97	69.97T
Drop Plate 4.5 inch	613	6	69.97	419.82T
L9070 Classroom ...	Rhode	1	1,197.84	1,197.84T
L9080 Tubuler lever		4	1,197.84	4,791.36T
8800 Adams Rite	Duro	2	697.00	1,394.00T
Rim Cylinder	Modular schlage original 613	6	89.97	539.82T
Sales Tax (7.25%)				
Total				

Phone #
530-272-6600

E-mail	Web Site
yubalockvp@gmail.com	

Yuba Lock & Safe Inc.

1251 East Main Street
Grass Valley, CA 95945

Estimate

Date	Estimate #
4/15/2022	14580

Name / Address
Auburn Recreation District 471 Maidu Drive Auburn, CA 95603

Item	Description	Qty	Rate	Project
				Total
Rim Cylinder	Modular Schlage original 626	2	89.97	179.94T
Schlage 1 1/8 mor...	26D	1	89.97	89.97T
Schlage 1 1/8 mor...	613	1	89.97	89.97T
Von Duprin 996L...		3	781.58	2,344.74T
B560 26D		1	107.56	107.56T
Schlage B562 Do...		1	139.00	139.00T
Wrap plate 32D		3	39.97	119.91T
Wrap plate Duro	Will paint to 612 color not available	1	62.95	62.95T
Modular Mortise ...		5	128.79	643.95T
ALA0 612		1	532.95	532.95T
2 1/8 hole plug	Black	6	10.95	65.70T
30/70 Steel Doors		1	1,987.20	1,987.20T
Primus keys		75	14.50	1,087.50T
Jackson 1285 Blac...		1	697.98	697.98T
Standard duty NR...		9	24.95	224.55T
Master Rekey	No Charge with project approval	0	17.50	0.00
Labor		48	120.00	5,760.00
Service Call		1	85.00	85.00
Sales Tax (7.25%)				\$2,390.12
Total				\$45,100.27

Phone #
530-272-6600

E-mail	Web Site
yubalockvp@gmail.com	

RESOLUTION NUMBER 2022-16

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT AWARDED CONTRACT FOR THE CANYON VIEW COMMUNITY CENTER DOOR LOCKS & UPGRADES PROJECT

WHEREAS, the Auburn Area Recreation & Park District Board of Directors authorized the CVCC Door Locks and Upgrades Project on the 2022/2023 Project List and

WHEREAS, the Auburn Area Recreation & Park Districts budget for the project was \$50,000.00 and

WHEREAS, the Auburn Area Recreation & Park District received a sole-source estimate of \$45,100.27

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

That the Auburn Area Recreation & Park District awards the CVCC Door Locks and Upgrades Project to Yuba Lock and Safe Inc.

The District Administrator is authorized to enter into a contract for the CVCC Door Locks and Upgrades Project with Yuba Lock and Safe Inc. for the total price of \$45,100.27 and approves a 5% District controlled contingency of \$2,255.01 for a total of \$47,355.28.

APPROVED, PASSED, AND ADOPTED ON May 26, 2022 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

8.2 Cover sheet – Associate Site Director (License Exempt) Job Description Creation

Auburn Area Recreation and Park District Policy Committee meeting May, 2022; Board of Directors meeting May, 2022

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve the creation of a new Associate Site Director (License Exempt) job description?

Background

ARD has the need to create an Associate Site Director for our License Exempt programs, mainly Summer Day Camp. This position will be able to fill in as a Site Director when needed.

Per the ARD Personnel Policy and Procedures Manual:

2.12 Job Descriptions

The Board of Directors approves job descriptions and they are maintained on file in the District. Each job description describes the job, typical duties, and the education, experience and abilities required for it.

Recommendation for the Board of Directors

The Policy Committee sent a positive recommendation to the ARD Board to approve the new Associate Site Director (License Exempt) job description.

Fiscal Impact

N/A

Attachments

Proposed Associate Site Director (License Exempt) job description



YOUTH SERVICES

ASSOCIATE SITE DIRECTOR (LICENSE EXEMPT)

DEFINITION AND PURPOSE: Under the general direction of the Youth Services Manager, the Associate Site Director (License Exempt) will be responsible for assisting in developing and implementing a program of creative learning experiences and enrichments, and recreation activities for students.

EXAMPLES OF ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Supervises program for site; demonstrates good judgment
- Maintains positive relationships with students, treating them with respect in all situations; models appropriate behavior
- Provides effective classroom management; supervises classroom routines including toileting and snacks
- Plans and implements a calendar of age-appropriate activities, demonstrating cultural competency and inclusiveness
- Plans and implements a snack calendar, ordering supplies as necessary
- Maintains accurate and current files on all children and staff in the program. Alerts Youth Services Manager of any deficiencies
- Oversees payments. Follows up with outstanding accounts. Processes paperwork in a timely manner
- Addresses any injuries and applies first aid/CPR where appropriate, alerts parents
- Plans, conducts and documents disaster drills for the safety of all children and staff
- Maintains positive relationship with parents, staff, and the public in accordance with the policies and practices of the District; manages confidential information
- Reports suspected child abuse to Child Protective Services in a timely manner. Alerts the Youth Services Manager and provides a copy of the paperwork submitted
- Addresses Workers' Compensation accidents immediately and follows through in accordance with the policies and practices of the District. Reports all accidents/incidents/injuries to the Youth Services Manager and processes essential paperwork in a timely manner
- Creates and maintains an appealing classroom environment, adapting for changing seasons and themes.
- Oversees sanitary practices and cleanliness of the facility, reports cases of lice and contagious illnesses to the Youth Services Manager
- Alerts the Youth Services Manager regarding issues with payments, parents, safety, building maintenance or any area directly impacting the program
- Provides on-the-job training where applicable
- Performs other work/duties as assigned
- Provides input for staff reviews as requested
- Responds to questions from the public

NON-ESSENTIAL JOB FUNCTIONS:

Responsibilities and duties include, but are not limited to the following:

- Plans/participates in special events, community involvement and/or field trips
- Provides periodic training/staff meetings for site staff in conjunction with the Youth Services Manager

Youth Services Associate Site Director (License Exempt)

Revised May, 2022



- Attends departmental meetings as scheduled

KNOWLEDGE, SKILLS AND ABILITIES

Innovation and creativity; strong organizational skills; effective classroom management; ability to multi-task; work independently; maintain records and prepare reports; communicate effectively both orally and in writing; public speaking skills; demonstrated experience with desktop publishing and other computer applications including word processing, and spreadsheets, preferably on PC based systems; principles and practices common to Youth Services, analyze and resolve unusual situations through application of District policy; meet the public in situations requiring diplomacy and tact.

WORK ENVIRONMENT

The position requires sitting, standing, walking, running, reaching, twisting, turning, kneeling, bending, stooping, squatting and making repetitive hand movements in the performance of daily duties. It requires working in both an indoor, temperature-controlled classroom environment and in outdoor environment in all weather conditions including wet, heat, cold, and exposure to dust, pollen and cleaning chemicals. It requires both near and far vision and competent/adequate hearing when supervising children both in the classroom and on the playground. The noise level of the indoor setting can be loud. Must be available to work on days and times assigned, which may include evenings or weekends. Capable of walking, running, standing, playing games up to 90% of the work day, occasionally on uneven terrain. Able to climb stairs, lift items up to 30 lbs., and assist children in case of injury.

REQUIRED QUALIFICATIONS

Department of Justice clearance

High school degree or equivalent. Must be at least 18 years of age. In addition:

At least six months experience supervising children.

Enrolled in at least 3 units of ECE, continuously until 12 units are completed.

And/Or: 6 units completed in Early Childhood Education and 9 units toward a teacher/recreational or related degree for a total of 15 units.

And/Or: A.A. or B.A. degree from an accredited college or university with at least 6 units in Early Childhood Education.

And/Or: Child Development Site Supervisor Permit.

And/Or: Child Development Program Director Permit.

LICENSES, CERTIFICATES AND IMMUNICATIONS

Current First Aid and Infant/child CPR certifications are required and renewed every two years. Current Negative Tuberculosis skin test is required at the time of employment and updated at any time there is a case reported within our working environment. Mandatory Reporter Training is required and renewed every two years.

Youth Services Associate Site Director (License Exempt)

Revised May, 2022



One of the following regarding influenza immunization:

- A copy of an immunization record for influenza dated between August 1 and December 1 of each year
- A statement from the employee's physician that there is a medical reason not to vaccinate the employee
- A statement from the employee's physician that the employee is already immune to influenza
- A signed statement from the employee stating that they have declined to be vaccinated against the flu.

One of the following regarding pertussis (whooping cough) immunization:

- A copy of an immunization record for pertussis
- A statement from the employee's physician that there is a medical reason not to vaccinate the employee
- A statement from the employee's physician that the employee is already immune to pertussis

One of the following regarding measles immunization:

- A copy of an immunization record for measles
- A statement from the employee's physician that there is a medical reason not to vaccinate the employee
- A statement from the employee's physician that the employee is already immune to measles
- Proof that the employee was born before 1957 (according to the Advisory Council on Immunization Practices, "adults born before 1957 are generally considered immune to measles and mumps.")

COMPENSATION: Full-time/part-time/temporary/seasonal position.

Wage rate range

Full-time Union/Part-time/seasonal/temporary non-union position:

\$17.66 - \$21.40

Auburn Area Recreation and Park District is an Equal Opportunity Employer.

Youth Services Associate Site Director (License Exempt)

Revised May, 2022

8.3 Cover Sheet – Resolution #2022-15: Moving Residual Funds to the Future Capital Construction Fund and UAL at CalPERS

Auburn Area Recreation and Park District May, 2022 Standing Finance Committee meeting; Board meeting, May, 2022.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution #2022-15 transferring FY 21/22 surplus/residual funds split between the Future Capital Construction Fund and the Equipment Reserves?

Background

The FY 21/22 Finances showed a surplus (“residual”) of \$100,000. Typically, year-end surpluses are transferred to a reserve fund.

The ARD Board Procedures and Responsibilities manual states the following:

Section II – Responsibilities and Duties of the Board

Board Responsibilities

7. Review, evaluate and approve the following:

H. Recommend budgetary items for fiscal Capital Outlay Budget for new projects

Board Duties

4. To review, approve and oversee the budget and financial reports

Recommendation for the Board of Directors:

The Finance Committee provided a positive recommendation to the Board of Directors to approve and adopt Resolution #2021-15, transferring \$50,000 to the Future Capital Construction Reserve Fund, and \$50,000 to the Equipment Replacement Fund.

Alternatives available for the Board of Directors:

- 1) Transfer the total \$100,000 to the Equipment Replacement Reserves Fund.
- 2) Transfer the total \$100,000 to the Future Capital Construction Reserves Fund.

Fiscal Impact

Should the residual funds from year end 2021-22 be transferred into the Future Capital Construction reserves, the fund will increase by \$50,000. The current balance in the Future Capital Construction reserve is \$739,370. The transfer would bring the balance to \$789,370.

Should the residual funds from year end 2021-22 be transferred into the Equipment Replacement Fund, the fund will increase by \$50,000. The current balance in the Equipment Reserve is \$783,959. The residual transfer would bring the balance to \$833,959.

Attachments

Resolution #2021-15

RESOLUTION NUMBER 2022 - 15

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$100,000 FROM THE GENERAL FUND TO THE FUTURE CAPITAL CONSTRUCTION RESERVES IN THE AMOUNT OF \$50,000 AND TO THE EQUIPMENT REPLACEMENT RESERVES IN THE AMOUNT OF \$50,000.

WHEREAS, in May of 2022, the Auburn Area Recreation & Park District Board of Directors agreed the residual funds in the amount of \$100,000, from the year end 2021-2022 Financials should be transferred from the General Fund, and;

WHEREAS, \$50,000 to be transferred into the Future Capital Construction reserves, and;

WHEREAS, \$50,000 to be transferred into the Equipment Replacement Reserves, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$100,000.00 from the General Fund to the Future Capital Construction Reserves in the amount of \$50,000 and to the Equipment Replacement Reserves in the amount of \$50,000.

APPROVED, PASSED, AND ADOPTED ON May 26, 2022 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

8.4 Cover sheet – Resolution 2022-17: Preparation of Atwood III Engineer’s Report for FY 2022/2023

Auburn Area Recreation and Park District Board of Directors meeting May 26, 2022

The Issue

Shall the Auburn Area Recreation and Park District (District) adopt Resolution 2022-17 directing SCI Consulting Group to prepare the Engineer’s Report for Fiscal Year 2022-23 for the proposed continuation of the assessments which provide important revenues to fund park and recreation improvements and services for the “Atwood Ranch III Landscaping and Lighting Assessment District”?

Background

In the fall and winter of 2004, the District developed a proposed assessment for funding park improvements and other park and recreation maintenance services within the Atwood Ranch III subdivision. This proposed assessment, the “Atwood Ranch III Landscaping and Lighting Assessment District,” was approved by property owners in an assessment ballot proceeding conducted during November through December of 2004. In December 2004, the balloting period was closed, and since a weighted majority of ballots returned were in support of the proposed assessment, the Board approved and levied the assessments.

The assessments can continue to be levied annually and can be increased by the change in the San Francisco Bay Area Consumer Price Index, not to exceed 5% per year. Since 2005-06, the assessments have been levied annually and are providing important revenues needed to fund the park and recreation improvements and services. In Fiscal Year 2013-14, the assessments were increased for the first time since it was formed. The assessments were again increased in Fiscal Year 2014-15, by an amount less than the authorized CPI adjustment. In Fiscal Year 2016-17, due to reduced maintenance costs as well as a sizable beginning fund balance available to offset unforeseen expenses, the assessment rate was decreased from \$182.12 per single family equivalent to \$155.10. The same rate was continued in Fiscal Year 2017-18 and was again increased in Fiscal Year 2018-19 to \$168.28 per single family equivalent, in Fiscal Year 2019-20 to \$176.68 per single family equivalent, and in Fiscal Year 2020-21 to \$185.54 per single family equivalent.

In Fiscal Year 2017-18, the Auburn Area RPD undertook a large, unanticipated landscaping project that depleted the District’s General Fund. In Fiscal Year 2018-19, the RPD transferred approximately \$14,600 from the Equipment Replacement Fund into the General Fund to reduce the resulting negative balance. Also in Fiscal Year 2018-19, the RPD included \$4,000 in the Assessment District budget that was also transferred into the General Fund to further reduce the negative balance. In future years, the assessments will continue to rebuild the Equipment Replacement Reserve to levels that will be sufficient for its intended purpose by the time the facilities are expected to be in need of replacement. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the recent assessment rate increases.

In addition, in Fiscal Year 2019-20, the RPD experienced a further depletion of the beginning fund balance due to a large landscaping renovation project, walking pathway repair, and defensible space

increase mandated by Cal Fire. The labor, improvement and equipment rental costs will need to be repaid over time, which contributed to the necessity to increase the assessment in Fiscal Year 2020-21.

In order to continue to levy the assessments, the Board will need to approve Resolution No 2022-17 directing SCI Consulting Group, the assessment engineer, to prepare the Engineer's Report for fiscal year 2022-2023. This Engineer's Report will include the proposed budget for the continued assessments for fiscal year 2021-23, the updated proposed continued assessments for each parcel in the District, and the proposed continued assessments for fiscal year 2021-23 per single family equivalent benefit unit.

Recommendation for the Board of Directors

That the ARD Board of Directors approve and adopt Resolution 2022-17 directing SCI Consulting Group to prepare the Engineer's Report for fiscal year 2022/23 for the proposed continuation of the Atwood Ranch III assessments, which provide important revenues to fund park and recreation improvements and services.

Fiscal Impact

The fee for completion of the 2022/23 Engineer's Report by SCI is approximately \$2,000. The cost for these fees is part of the annual assessment.

Attachments

Resolution 2022-17

RESOLUTION NO. 2022-17

A RESOLUTION DIRECTING PREPARATION OF THE ENGINEER'S REPORT
FOR FISCAL YEAR 2022-23

FOR THE CONTINUATION OF THE
ATWOOD RANCH III LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT

OF THE
AUBURN AREA RECREATION AND PARK DISTRICT

RESOLVED, by the Governing Board (the "Board") of the Auburn Area Recreation and Park District (the "District"), County of Placer, State of California, that

1. On January 27th, 2005, by its Resolution No. 2005-01, this Board ordered the formation of and levied the first assessment within the Auburn Area Recreation and Park District, Atwood Ranch III District (the "Assessment District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof).

2. The purpose of the Assessment District is for the installation, maintenance and servicing of improvements, as described in Section 3 below.

3. Within the Assessment District, the existing and proposed improvements to be undertaken by the Assessment District are generally described as the installation, maintenance and servicing of public facilities, including but not limited to, playground equipment, irrigation and sprinkler systems, landscaping, turf, park grounds, park facilities, landscape corridors, trails, ponds, wetlands preserve areas, fencing, piers, signage, benches, tables, and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the Auburn Area Recreation and Park District. Installation means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, playground equipment, recreational facilities and trails. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti, and monitoring of wetlands preserve areas. Servicing means the furnishing of electric current

or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

4. SCI Consulting Group is hereby designated as Engineer of Work for purposes of these proceedings and is hereby ordered to prepare an Engineer's Report in accordance with Article 4 of Chapter 1 of the Act and Article XIID of the California Constitution. Upon completion, the Engineer shall file the Engineer's Report with the Clerk of the Governing Board for submission to the Board.

PASSED AND ADOPTED this 26th day of May 2022 by the following vote, to wit:

AYES :

NOES:

ABSENT:

ABSTAIN:

MICHAEL G. LYNCH
CHAIRMAN OF THE GOVERING BOARD

ATTEST:

Clerk to the Governing Board

8.5 Cover sheet – Resolution # 2022-18: Atwood III FY 22-23 Intention to Levy Assessments; Engineer’s Report; Notice of Hearing

Auburn Area Recreation and Park District Board of Directors Meeting May 27, 2021

THE ISSUE

Shall the Auburn Area Recreation and Park District (ARD) Board approve Resolution #2022-18, a resolution declaring the Board’s intention to levy the continued assessments for fiscal year 2022-23, preliminarily approve the Engineer’s Report for the Atwood Ranch III Landscaping and Lighting Assessment District, and provide for the notice of a public hearing on June 30, 2022, regarding levying the continued annual assessments for fiscal year 2022-23?

BACKGROUND

In 2004, after gaining property owner ballot support, the benefit assessments were first established to provide funding for the installation, maintenance, and servicing of landscaping, park, and recreation facilities in the Auburn Area Recreation and Park District (Atwood Ranch III).

- Balloting Conducted: November-December 2004
- Ballot Results: 100.0 % of the weighted returned ballots were in support of the proposed assessment
- Board Approval of 1st Year Assessment Levies: December 16, 2004
- Fiscal Year 2005-06 Approved Rate: \$148.62 per single-family equivalent benefit unit (SFE)
- Annual CPI: In each subsequent year, the maximum assessment rate increases by the annual change in the Consumer Price Index, not to exceed 5% per year.
- Fiscal Year 2021-22 Approved Rate: \$190.03 per single-family equivalent benefit unit (SFE)
- Fiscal Year 2022-23 Proposed Rate: \$198.09 per single-family equivalent benefit unit (SFE)

SCI has reviewed the Assessment District’s compliance with the recent court decisions such as Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority, Dahms v. Downtown Pomona Property, Bonander v. Town of Tiburon, and Golden Hill Neighborhood Association v. City of San Diego. Some enhancements and revisions to the Engineer’s Report have been made to ensure the District’s assessments are fully compliant with these decisions and the requirements of Proposition 218. These revisions do not modify the underlying assessment methodology or basis for the assessments.

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona (Dahms v. Downtown Pomona Property). On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the court

upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments, including landscaping maintenance, were directly provided to property in the assessment district. Dahms establishes legal validation for zero or minimal general benefits from assessments that fund services directly provided within the assessment district and implies greater flexibility for assessments than Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority (2008). As an integral part of the scope of work, SCI will work with District to review the implications of Dahms and other recent or pending court decisions.

PROPOSED FY 2022-23 BUDGET, SERVICES & IMPROVEMENTS

2 Year Profit/loss history

Summary of revenue and cost	FY 2022-23	FY 2021-22
Revenue	\$28,326	\$27,174
Costs:		
Services	\$21,210	\$21,210
Repayment to General Fund/Equip. Replacement	\$3,600	\$3,000
Incidentals	\$4,795	\$4,695

- Parks maintained:
 - a. Maintenance of a neighborhood park and tot lot and adjacent former “natural turf” area within the development area known as Atwood Ranch III
- Other Services:
 - a. Maintenance of trails in the wetlands preserve area
 - b. Monitoring of 10.69 acres of wetlands preserve area with associated riparian scrubland, seeps, floodplains, and drainage areas to a stormwater detention area
 - c. Reporting once yearly to the Army Corps of Engineers, including biology reports and project management reports. (Additional special visits were required during previous fiscal years.)

PROPOSED RATE AND CPI HISTORY

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the “CPI”), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the “Unused CPI” and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment

was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

The maximum possible assessment rate for Fiscal Year 2020-21 was \$225.52 per single family equivalent benefit unit based on the preceding annual adjustments. The annual change in the CPI from December 2020 to December 2021 was 4.24%. Therefore, the maximum authorized assessment rate for Fiscal Year 2022-23 has been increased from \$225.52 to \$235.09 per single-family equivalent benefit unit. However, the estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2022-23 at the rate of \$198.09 per single-family equivalent benefit unit, which is less than the maximum authorized assessment rate. The total amount of revenues that the assessments would generate in fiscal year 2022-23 at the proposed rate of \$198.09 is approximately \$28,326.

Explanation for increased assessment in 2013/2014 and 2014/2015

As evidenced in the profit/loss history for the Auburn Area RPD, costs to provide maintenance within the Assessment District increased significantly in Fiscal Year 2013-14. This escalation of the expenses was directly related to the increase in labor costs necessary to maintain the park and preserve. It necessitated increases to the assessment rates for Fiscal Years 2013-14 and 2014-15. Specifically, the Auburn Area RPD experienced higher labor costs due to:

- Increased time eliminating weeds in an effort to keep a fire break along the houses that border the preserve.
- Increased costs in removing invasive Himalayan blackberry bushes in the preserve.
- Increased costs eliminating weeds in the preserve. These weeds have increased in size and quantity due to better fuel load reduction management.
- Increased time removing weeds from the landscape areas.
- Increased maintenance time in new landscaped area, mowing turf areas.
- Weed control in new bark areas.
- Removal of invasive tree species.

Explanation for decreased assessment in 2016/17

In Fiscal Year 2015-16 the maintenance costs for the Assessment District were reduced significantly due to the following factors:

- Reduction in maintenance in the nature preserve: per the Management Plan for the nature preserve, the Auburn Area RPD is permitted to mow the property once every five years. The RPD had previously been mowing and string trimming the preserve on an annual basis. Beginning in Fiscal Year 2015-16, the RPD modified that activity to comply with the Plan and began only mowing/trimming a 25' wide strip against all houses. This 25' strip was negotiated with the Placer County Resources Conservation District, the agency that holds the conservation easement on the property. This reduction in mowing/trimming led to reduced maintenance costs.
- Reduction in water use based on California's drought: the RPD irrigates the lawn and adjacent landscaping with potable water. The state-mandated reduction has resulted in less water usage.

In addition, because maintenance needs and requirements may fluctuate over time, in accordance with Proposition 218 the assessments may increase in any given fiscal year up to the maximum allowable rate, even following a year in which a lower rate was assessed.

Explanation for Fund Balance Shortfall

In Fiscal Year 2019-20, the Auburn Area RPD experienced a depletion of the beginning fund balance for the Assessment District, which was caused by the following projects that were undertaken:

- Replacement of previously planted shrubs and bushes that had died
- Repairs to the walking pathway due to root intrusion and uplifting, creating a safety hazard
- Upon notification of a requirement from Cal Fire, defensible space in the nature preserve was increased from 25 feet to 100 feet

These projects resulted in much higher labor and park improvement costs, including equipment rentals, which will have to be repaid over time from the Assessment District to the RPD’s General Fund. The necessity to repay the funds borrowed from the General Fund is a significant factor requiring the assessment rate increase in Fiscal Year 2022-23.

Notification for the hearing on June 30, 2022, is done through a public notice in the Auburn Journal.

The following table summarizes the maximum authorized assessment rates and CPI history:

Fiscal Year	Max CPI Allowed	Max Rate allowed
FY 05-06		\$148.62
FY 06-07	1.95%	\$151.51
FY 07-08	3.44%	\$156.73
FY 08-09	3.84%	\$162.74
FY 09-10	0.01%	\$162.76
FY 10-11	2.61%	\$167.01
FY 11-12	1.52%	\$169.55
FY 12-13	2.92%	\$174.50
FY 13-14	2.22%	\$178.37
FY 14-15	2.57%	\$182.96
FY 15-16	2.67%	\$187.84
FY 16-17	3.17%	\$193.80
FY 17-18	3.53%	\$200.64
FY 18-19	2.94%	\$206.54
FY 19-20	4.49%	\$215.81
FY 20-21	2.45%	\$221.10
FY 21-22	2.00%	\$225.52
FY 22-23	4.24%	\$235.09

The following list details the revenues and rates since the first year the assessments were levied.

Fiscal Year	Rate / SFE	Annual Revenues
FY 05-06	\$148.62	\$21,252
FY 06-07	\$148.62	\$21,252
FY 07-08	\$148.62	\$21,252
FY 08-09	\$148.62	\$21,252
FY 09-10	\$148.62	\$21,252
FY 10-11	\$148.62	\$21,252
FY 11-12	\$148.62	\$21,252
FY 12-13	\$148.62	\$21,252
FY 13-14	\$162.72	\$23,269
FY 14-15	\$182.12	\$26,043
FY 15-16	\$182.12	\$26,043
FY 16-17	\$155.10	\$22,179
FY 17-18	\$155.10	\$22,179
FY 18-19	\$168.28	\$24,064
FY 19-20	\$176.68	\$25,265
FY 20-21	\$185.54	\$26,532
FY 21-22	\$190.03	\$27,174
FY 22-23	\$198.09	\$28,326

RECOMMENDATION

ARD staff recommends approving Resolution #2022-18, a resolution declaring the Board’s intention to levy the continued assessments for fiscal year 2022-23, preliminarily approve the Engineer’s Report for the Atwood Ranch III Landscaping and Lighting Assessment District, and provide for the notice of a public hearing on June 30, 2022, regarding levying the continued annual assessments for fiscal year 2022-23.

FISCAL IMPACT

The fiscal impacts of the projected budget are spelled out on page eight of the Engineer’s Report.

ATTACHMENTS

Atwood III Landscape and Lighting Engineer’s Report for FY 22/23

Resolution #2022-18

FY 2022-23

Engineer's Report

Auburn Area Recreation and Park District Landscaping and Lighting Assessment District Atwood Ranch III

May 2022
Preliminary Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

Auburn Area Recreation and Park District

Board of Directors

Mike Lynch, Chairman
H. Gordon Ainsleigh, Director
Jim Ferris, Director
James A. Gray, Director
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Lead Assessment Engineer, John Bliss, M. Eng., P.E.
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Executive Summary

Assessment Background

The Auburn Area Recreation and Park District, Atwood Ranch III Landscaping and Lighting Assessment District (the "Assessment District"), was formed by a mailed ballot proceeding in 2004 to provide funding for the maintenance and improvement of the neighborhood park facilities and wetlands preserve areas adjacent to the properties in the Atwood Ranch III subdivision that forms the Assessment District (the "Improvements"). The Atwood Ranch III subdivision is located south of Atwood Road, generally to the northwest of the intersection of Bean Road and Kemper Road. The subdivision is comprised of 143 single-family residences. This Assessment District formation resulted from agreements or conditions of development approval between the Auburn Area Recreation and Park District ("RPD") and the property owner, Morrison Homes, Inc., whereby the RPD and property owner agreed on neighborhood park maintenance to improve the appeal of the community, and maintenance of wetlands preserve areas pursuant to Army Corps of Engineers mandates.

Assessment Process

In 2004, the Auburn Area Recreation and Park District Board of Directors (the "Board") conducted an assessment ballot proceeding pursuant to the requirements of Article XIII D of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the Assessment District were mailed a notice and ballot for the proposed Assessment District. A 45-day period was provided for balloting, and a public hearing was conducted on December 16, 2004. After the close of the public input portion of the public hearing, all ballots returned within the 45-day balloting period were tabulated.

The tabulation results determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which the ballot was submitted).

As a result, the Board gained the authority to approve the levy of the assessments for Fiscal Year 2005-06 and to continue to levy them in future years. The initial, maximum assessment rate balloted and established in Fiscal Year 2005-06 was \$148.62 per single-family equivalent benefit unit. The levies were submitted to the Placer County Auditor for inclusion on the property tax rolls for Fiscal Year 2005-06. The assessments may be continued in future years and may be increased in future years by an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2020-21 was \$225.52 per single-family equivalent benefit unit. The annual change in the CPI from December 2020 to December 2021 was 4.24%. Therefore, the maximum authorized assessment rate for Fiscal Year 2022-23 has been increased from \$225.52 to \$235.09 per single-family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for Fiscal Year 2022-23 at the rate of \$198.09 per single-family equivalent benefit unit, which is less than the maximum authorized assessment rate.

Engineer's Report and Continuation of Assessments

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets, and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board by resolution on May 26, 2022.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed assessments, determine the benefits received from the assessments, and the method of assessment apportionment to lots and parcels within this area. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article"). This Report is the detailed Engineer's Report required by the Article and the Report required by Section 22565 of the Act.

Following the submittal of this Report to the Board for preliminary approval, the Board may, by Resolution, call for the Public Hearing on the continued assessments for park maintenance and improvements. This hearing is scheduled for June 30, 2022, at 6:00 p.m. After the close of the hearing, the Board may take action to approve the continuation of the assessments for Fiscal Year 2022-23. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in July 2022 for inclusion on the property tax roll for Fiscal Year 2022-23.

The maintenance of 10.69 acres of wetland preserves was provided by the developer for the first five years after the Assessment District was formed in Fiscal Year 2005-06. Following that time period, the wetlands preserve areas maintenance services were to be provided by the Auburn Area Recreation and Park District. Maintenance of the wetlands preserve areas is now provided by the Auburn Area RPD.

Legal Analysis

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement that benefits the assessed property.

Proposition 218 describes several important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers' Association, Inc. v. SCCOSA

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the Court upheld an assessment that was 100% special benefit (i.e., 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The Court described two primary reasons for its decision. First, like in *Beutz*, the Court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the Court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access, and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District, and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in the absence of the Assessments.

This Engineer's Report is consistent with *Beutz, Dahms, and Greater Golden Hill* because the Services will directly benefit property in the Assessment District, and the general benefits have been explicitly calculated and quantified and excluded from the assessments. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

Plans & Specifications

Following is a description of the Services that are provided for the benefit of property in the Assessment District. This Assessment District was created as a condition of development for the corresponding developments. Accordingly, prior to these developments, the level of service in these areas was effectively zero. The formula below describes the relationship between the final level of improvements, the baseline level of service (pre-development) had the assessment not been instituted, and the enhanced level of improvements funded by the assessment.

Final Level of Service	=	Baseline Level of Service (zero, pre-development)	+	Enhanced Level of Service
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The work and improvements (“Improvements”) proposed to be undertaken by the Auburn Area Recreation & Park District and the Atwood Ranch III Landscaping and Lighting Assessment District (the “Assessment District”) and the costs thereof paid from the levy of the annual assessments provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972 (the “Act”), the work and improvements are generally described as follows:

Installation, maintenance, and servicing of public improvements, including but not limited to labor, materials, supplies, utilities, and equipment, as applicable, for property within the Assessment District that is owned or maintained by the Auburn Area Recreation & Park District. Any plans and specifications for these improvements will be filed with the District Administrator of the Auburn Area Recreation & Park District and are incorporated herein by reference.

As applied herein, “maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including repair, removal, or replacement of all or any part of any improvement; providing for the life, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas, or other illuminating agents for any public lighting facilities or for the lighting or operation of any other improvements, or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Fiscal Year 2022-23 Estimate of Cost and Budget

Atwood Ranch III Landscaping and Lighting Assessment District

Description of Improvements

Within the Assessment District, the existing and proposed improvements are generally described as maintenance of a neighborhood park and tot lot within the development area known as Atwood Ranch III, as well as trails in the wetlands preserve area; irrigation and turf of a small grass area adjacent to the tot lot; monitoring of 10.69 acres of wetlands preserve area (located within the area currently known as Lots B and C) with associated riparian scrubland, seeps, floodplains and drainage areas to a stormwater detention area; and reporting once yearly to the Army Corps of Engineers, including biology reports and project management reports.

Figure 1 – Estimate of Cost

Beginning Fund Balance, June 30, 2022¹	(\$696.00)
Equipment Replacement Reserve Balance, June 30, 2022²	\$11,004.00
Installation, Maintenance & Servicing Costs	
Maintenance Labor (Incl. Roll-Ups)	\$8,000.00
Water Costs	\$4,210.00
Park Improvements (turf, shrubs, walkways, irrigation)	\$5,000.00
Preserve Monitoring	\$4,000.00
Transfer to Equipment Replacement	\$3,600.00
Subtotal - Installation, Maintenance and Servicing	\$24,810.00
Administrative Costs	
County Collection Charges	\$285.00
Insurance	\$772.00
Administration Costs	\$3,949.67
Subtotal - Administration	\$5,006.67
Totals Installation, Maintenance, Servicing and Administration	\$29,816.67
Total Benefit of Improvements	\$29,816.67
Equivalent Dwelling Units (EDU)	143
Benefit Received per Equivalent Dwelling Unit	\$208.51
Less:	
Contribution from Other Sources for General Benefit	(\$1,489.80)
Net Cost Installation, Maintenance, Servicing and Administration	\$28,326.87
Budget Allocation to Property	\$28,326.87
Equivalent Dwelling Units (EDU)	143
Assessment per Equivalent Dwelling Unit	\$198.09

Budget Notes:

¹ In Fiscal Year 2019-20, the Auburn Area RPD experienced a depletion of the beginning fund balance for the Assessment District, which was caused by the following projects that were undertaken:

- Replacement of previously planted shrubs and bushes that had died
- Repairs to the walking pathway due to root intrusion and uplifting, creating a safety hazard
- Upon notification of a requirement from Cal Fire, defensible space in the nature preserve was increased from 25 feet to 100 feet

These projects resulted in much higher labor and park improvement costs, including equipment rentals, which will have to be repaid over time from the Assessment District to the RPD's General Fund. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the assessment rate increase in Fiscal Year 2022-23.

² The item "Equipment Replacement Reserve Balance" refers to funds maintained for future replacement of playground equipment and picnic tables.

Historical Notes:

The maintenance of 10.69 acres of wetland preserves was provided by the developer for the first five years after the Assessment District was formed, beginning in Fiscal Year 2005-06. The wetlands preserve area maintenance is now provided by the Auburn Area RPD.

Beginning in 2012, the Auburn Area RPD, by agreement with the Homeowners' Association, commenced maintenance of additional improvements installed and paid for by the HOA in the former "natural turf" area adjacent to the tot lot, including installation and maintenance of irrigation and turf.

In 2015 the Auburn Area RPD entered into another agreement with the Homeowners' Association to make a one-time contribution of \$2,500 towards further maintenance of the wetlands preserve area, particularly to eliminate issues of stagnant water.

Because maintenance needs and requirements may fluctuate over time, in accordance with Proposition 218 the assessments may increase in any given fiscal year up to the maximum allowable rate, even following a year in which a lower rate was assessed.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance, and servicing of neighborhood park improvements and wetlands preserve areas; and the methodology used to apportion the total assessment to properties within the Atwood Ranch III Landscaping and Lighting Assessment District.

The Atwood Ranch III Landscaping and Lighting Assessment District consists of all Assessor Parcels within the boundaries as defined by the Assessment Diagram included within this Report, and the Assessor Parcel Numbers listed within the included Assessment Roll. The method used for apportioning the assessments is based upon the proportional special benefits to be derived by the properties in the Atwood Ranch III Landscaping and Lighting Assessment District, over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Assessment District's neighborhood parks or wetland preserves or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial, and other lots and parcels resulting from the installation, maintenance, and servicing of lighting improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements such as those proposed by the Auburn Area Recreation & Park District and the Atwood Ranch III Landscaping and Lighting Assessment District. These types of special benefit are summarized as follows:

- A. Proximity to improved park areas within the Assessment District.
- B. Access to improved park areas within the Assessment District.
- C. Improved Views within the Assessment District.
- D. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
- E. Creation of individual lots for residential use that, in the absence of the assessments, would not have been created.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).

Proximity, improved access, and views, in addition to the other special benefits listed above, further strengthen the basis of these assessments.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved park areas within the Assessment District

Only the specific properties within proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In the absence of the assessments, the Improvements would not be provided, and the park areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep, and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits, but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved park areas within the Assessment District

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved park areas provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views within the Assessment District

The RPD, by maintaining these park areas, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within proximity to the Improvements

In large part, because it is cost-prohibitive to provide large open land areas on property in the Assessment District, the residential and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The park areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable, and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

Creation of Individual Lots for Residential Use That, in the absence of the Assessments, would not have been Created

Typically, the original owner/developer of the property within the Assessment District agreed to the assessments. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Moreover, in the absence of the assessments, the lots within the Assessment District would not have been created. These lots, and the improvements they support, are a special benefit to the property owners.

General versus Special Benefit

The proceeds from the Atwood Ranch III Landscaping and Lighting Assessment District would be used to fund improvements and increased levels of maintenance to the amenities adjoining the properties in the Assessment District. In the absence of the Atwood Ranch III Landscaping and Lighting Assessment District, such improvements would not be provided, and the properties would not be subdivided and improved to the same extent. The Assessment District is specifically proposed to provide additional and improved public resources in the Assessment District. The park improvements provided by the Atwood Ranch III Landscaping and Lighting Assessment District increase recreational opportunities to the homes within the Atwood Ranch III development, providing benefit to the development itself and are deemed to be of special benefit. In the absence of the assessments, these public resources would not be created, and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the Assessment District over and above the general benefits conferred by the general facilities of the Assessment District.

Although these Improvements may be available to the general public at large, the park area within the Assessment District is specifically designed, located, and created to provide additional and improved public resources for property inside the Assessment District and not the public at large. Other properties that are either outside the Assessment District or within the Assessment District and not assessed do not enjoy the unique proximity, access, views, and other special benefit factors described previously. These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in the absence of the Assessments.

There is no widely accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct,” and are not “over and above” benefits received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In the 2009 Dahms case, the Court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer’s Report, and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District, and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits is general. General benefits cannot be funded by these assessments - the funding must come from other sources.

One measure of general benefits from park and recreation Improvements is the percentage of time such park and recreation Improvements are used by individuals who are not residents, employees, customers, or property owners in the Assessment District. Field surveys conducted by SCI in many other similar communities in California have found that for similar local parks such as those within the Assessment District, typically 5% of the park users do not live or work within the Assessment District. This is a measure of the general benefits to the public at large.

5%	(General Benefit)
+ 95%	(Special Benefit)
= 100%	(Total Benefit)

The maintenance and servicing of these improvements are also partially funded, directly and indirectly, from other sources, including the Auburn Area Recreation and Park District and Placer County, as well as other public agencies. This funding comes in the form of grants, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g., curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessment district. The sum total of this contribution exceeds the 5% minimum needed to offset any general benefit, as noted above.

Method of Assessment

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home, or, in other words, on the basis of Equivalent Dwelling Units ("EDU"). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated an EDU value, which is each property's relative benefit in relation to a single-family home on one parcel. In this case, the "benchmark" property is the single-family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

Assessment Apportionment

The proposed assessments for the Atwood Ranch III Landscaping and Lighting Assessment District would provide direct and special benefit to properties in this Assessment District. Atwood Ranch III is a residential single-family development project consisting of 143 single-family homes. As such, each residential property receives similar benefit from the proposed improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an EDU factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll in Appendix A.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Administrator or his or her designee. Any such appeal is limited to the correction of an assessment during the then-current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner.

If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the District Administrator or her or his designee may refer their appeal to the District Board of Directors ("Board"), and the decision of the District Board shall be final.

Assessment

WHEREAS, the District Board of Directors of the Auburn Area Recreation & Park District, County of Placer, California, by resolution adopted on May 26, 2022, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2022-23, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”); and

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District, and an assessment of the estimated costs of the improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars.

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Auburn Area Recreation & Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Atwood Ranch III Landscaping and Lighting Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Atwood Ranch III Landscaping and Lighting Assessment District for the Fiscal Year 2022-23, is generally as follows in Figure 2 on the next page.

Figure 2 – Assessment Estimate of Cost, Fiscal Year 2022-23

Item	FY 2022-23 Budget
Park Maintenance & Improvements	\$17,210
Preserve Maintenance and Monitoring	\$4,000
Repayment to General Fund	\$3,600
Incidental Expenses	\$5,007
TOTAL BUDGET	\$29,817
Less:	
Contribution from Other Sources for General Benefit	(\$1,490)
NET AMOUNT TO ASSESSMENTS	\$28,327

And I do hereby assess and apportion said the net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in accordance with the special benefits to be received by each parcel or lot from the improvements, and more particularly set forth in the Cost Estimate, and Method of Assessment hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in proportion to the special benefits to be received by the parcels or lots of land from said improvements.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year; the assessment was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

Property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property, including the CPI adjustment schedule, so the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2020-21 was \$225.52 per single-family equivalent benefit unit. The annual change in the CPI from December 2020 to December 2021 was 4.24%. Therefore, the maximum authorized assessment rate for Fiscal Year 2022-23 has been increased from \$225.52 to \$235.09 per single-family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for Fiscal Year 2022-23 at the rate of \$198.09 per single-family equivalent benefit unit, which is less than the maximum authorized assessment rate.

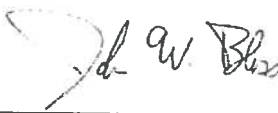
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for Fiscal Year 2022-23. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll the amount of the assessment for the Fiscal Year 2022-23 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: May 20, 2022

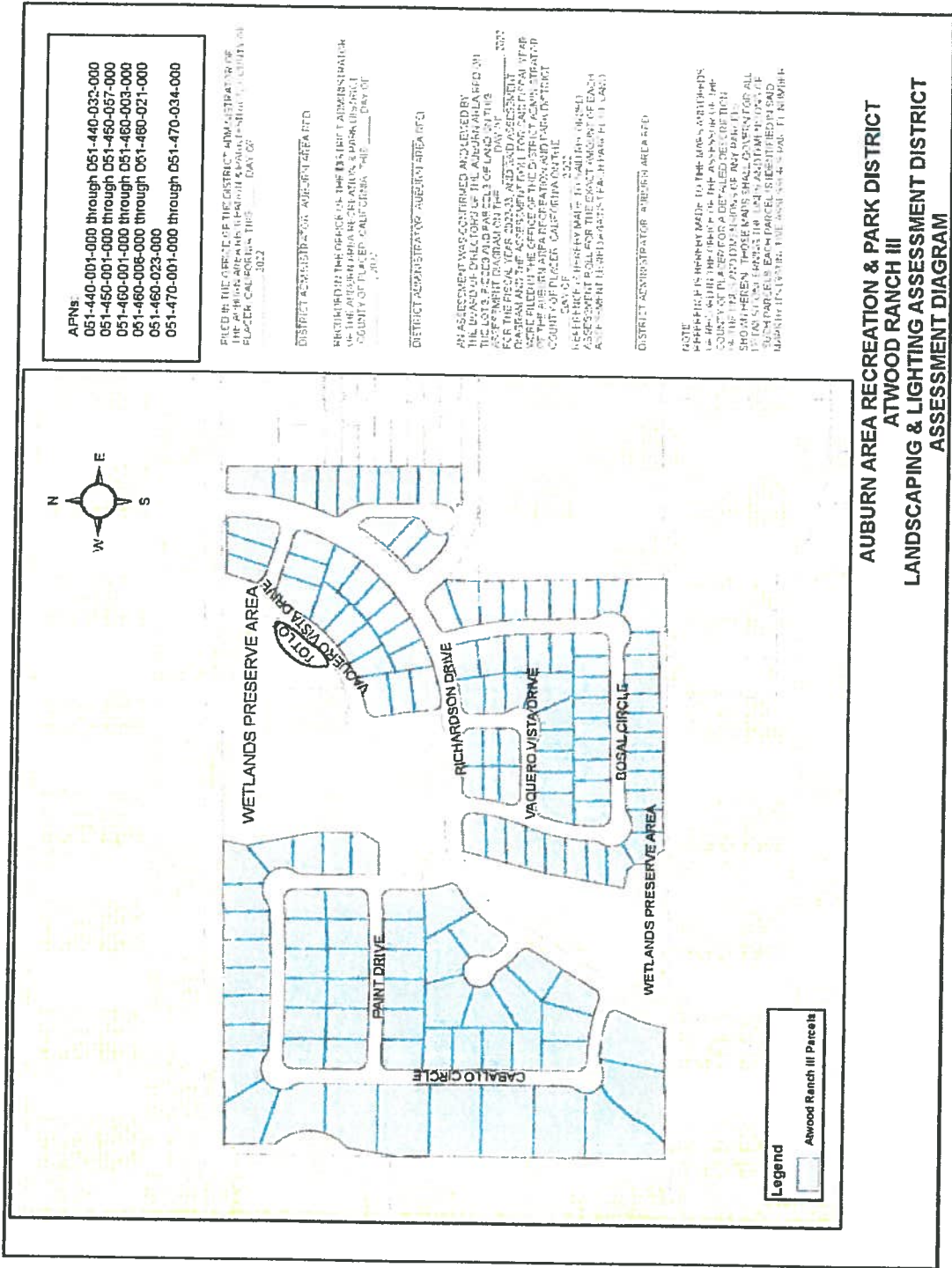
Engineer of Work



By 
John W. Bliss, License No. C52091

Assessment Diagram

The boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District are displayed on the following Assessment Diagram.



Auburn Area Recreation and Park District
 Atwood Ranch III Assessment District
 Engineer's Report, FY 2022-23



Appendix A – Assessment Roll, FY 2022-23

The Assessment Roll (a listing of all parcels assessed within the Atwood Ranch III Landscaping and Lighting Assessment District, and the amount of the assessments) will be filed with the Clerk of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records, and these records are, by reference, made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

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RESOLUTION NO. 2022-18

**A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS
FOR FISCAL YEAR 2022-23, PRELIMINARILY APPROVING
ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING
FOR THE AUBURN AREA RECREATION AND PARK DISTRICT, ATWOOD RANCH III
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

WHEREAS, on January 27, 2005, by its Resolution No. 2005-01, after receiving a weighted majority of 100% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Atwood Ranch III Landscaping and Lighting Assessment District of the Auburn Area Recreation and Park District (the "District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the first Engineer's Report for Fiscal Year 2005-06 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, by Resolution No. 2022-18, the Board ordered the preparation of an Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District (the "District") for fiscal year 2022-23; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22565, *et. seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Auburn Area Recreation and Park District, (the "Board"), State of California, that it is the intention of this Board to continue and to collect assessments within the District for fiscal year 2022-23. It is proposed that Atwood Ranch III Landscaping and Lighting Assessment District undertake the following

improvements: installation, maintenance and servicing of public facilities. Installation will include but not be limited to, playground equipment, irrigation and sprinkler systems, landscaping, turf, park grounds, park facilities, landscape corridors, trails, ponds, wetlands preserve areas, fencing, piers, signage, benches, tables, and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the Auburn Area Recreation and Park District. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti, and monitoring of wetlands preserve areas. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

BE IT FURTHER RESOLVED that the assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5%, or 2) the change in the CPI plus any Unused CPI as described above.

BE IT FURTHER RESOLVED that property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. Therefore, the assessment may be continued annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

BE IT FURTHER RESOLVED that based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2020-21 was \$225.52 per single family equivalent benefit unit. The annual change in the CPI from December 2020 to December 2021 was 4.24%. Therefore, the maximum authorized assessment rate for Fiscal Year 2022-23 has been increased from \$225.24 to \$235.09 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2022-23 at the rate of \$198.09 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

BE IT FURTHER RESOLVED, by the Governing Board of the Auburn Area Recreation and Park District that a Public Hearing shall be held on June 30, 2022, at 6:00 p.m. at Board Room of the District Office, 471 Maidu Drive, Auburn, CA to consider the ordering of the improvements and the continuation of the proposed assessments. The public may participate in the meeting in-person or remotely, by accessing the link <http://www.auburnrec.com/board-meetings.php> and following the link listed under "Agendas 2022" for the Zoom link. Prior to the conclusion of the hearing, any interested person may file a written protest with the Board, or, having previously filed a protest,

may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to Auburn Recreation and Park District, 471 Maidu Drive, Auburn, CA 95603-5723. Notice of the hearing is to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Auburn Area Recreation and Park District.

DULY AND REGULARLY ADOPTED by the Governing Board of the Auburn Area Recreation and Park District this 26th day of May 2022 by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Kahl Muscott
District Administrator

Michael G. Lynch
Chair, Board of Directors

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 County Mitigation Fund, current balance \$558,375.
- 9.2 Shockley Property Improvement and Maintenance Costs
- 9.3 California Employers' Pension Prefunding Trust (CEPPT) Fund

9.2 Cover sheet – Shockley Property Improvement and Maintenance Costs

ARD Finance Committee May, 2022; ARD Board of Directors Meeting May, 2022

The Issue

A discussion of the costs to improve and maintain the Shockley Property. Director Ainsleigh requested that this item be considered.

Background

In May of 2007, ARD was notified of a donation of 28 acres +/- of land off of Shockley Rd. (nearest cross street is Auburn Ravine Rd.). This donation came from the William B. Shockley and Emmy L. Shockley trust. With this donation came \$50,000 to be used to establish and maintain the gifted real property, for use as a park to be named the “Nobel Laureate William B. Shockley and his wife Emmy L. Shockley Memorial Park”. The ARD Board of Directors accepted the property in March of 2009.

In September of 2009, the ARD Board of Directors, in response to news articles and concern from local, regional and national individuals and organizations, approved the following statement:

“As a point of clarification, the Auburn Area Recreation and Park District (ARD) currently has no intention, either now or in the near future, of erecting any kind of signage or other physical identification naming the recently acquired 28 acres on Shockley Avenue (Road). Also, the District currently has no intention of improving the property for public use in the near future. Questions regarding this subject should be directed to the District Administrator for ARD.”

ARD staff met with Placer County in the fall of 2010. Based on this preliminary meeting with Placer County, development of the Shockley Property would require the following actions:

- Paved parking is required, however we may be able to get a variance for gravel parking
- 1 parking spot is needed for every 10,000 sq. ft. of use area (trail, picnic, parking area)
- We would need to come to the County with some sort of plan – conceptual, but it would need to have approximate grading (cut/fill calculations), approximate alignment, and approximate parking design. We can “sketch up” rough parking ideas.
- We would need to speak with Public Works before CEQA is circulated (try to work with them)
- Parking needs to have a 40’ set-back
- We would need at least one ADA parking stall
- We would want PCWA input

In follow-up email conversations with Placer County, we have been informed that a permanent restroom facility would need to be installed, should a restroom facility be desired.

Other issues to be determined:

- CEQA issues: North Fork Associates (now Dudek) provided a \$13,500 estimate in 2010. That estimate would need to be updated. There would also need to be discussion regarding naturally occurring asbestos (NOA) that may be on the property. It should be noted that ARD spent \$68,000 on the CEQA review for Marriott Meadows, however a CEQA review for the Shockley Property would almost certainly be less due to the smaller scale of review.

Staff has put together a ball-park estimate of costs to develop trails on the Shockley Property (attached).

Recommendation for the Board of Directors

The Finance Committee sent this item to the Board to review and discuss.

Staff does not recommend developing the Shockley Property as we do not currently have the funding available to develop it nor the staff available to maintain it.

Staff notes that the cost estimates are just “ball-park” estimates. Should the Board decide to move forward with this project, updated and more specific estimates would need to be sought.

Staff notes that notification would need to be given to the community regarding this project, following the ARD policy below:

XVII. ARD Project Notification Policy

In an effort to keep the public informed about upcoming projects, the Auburn Area Recreation and Park District has adopted the following policies regarding notification.

- A. Project definition: any new park or facility, any proposed project that will significantly alter the appearance of that park or facility, or alter the existing use of an existing facility.
- B. Every project will be evaluated on its impacts to community, park and other features in the park. Notifications will be appropriately made based on this evaluation.
- C. Notification may take many different forms, including, but not limited to, the following:
 1. Project sign: The sign should be posted after conceptual work on the project has been done. This would generally allow for the sign to be posted for at least one month prior to any Board votes. All signs shall contain a brief description of the project, bullet points of details regarding the project, when the Board plans to vote on the project and who to contact about the project.
 2. Mailings: Mailings regarding projects may be sent to residents. The radius of the mailings will be dependent on the size and scope of the project.

3. Press Release: A press release may be sent out regarding upcoming projects. Press releases should be sent to all local news media.
4. Electronic/digital notification: Information on ARD projects may be provided in an electronic format, including but not limited to the ARD website, E-blasts, and/or social media.

Fiscal Impact

See the attached cost estimate for development of the Shockley property

From a maintenance standpoint, ARD has spent the following over the past 5 years on the Shockley Property:

FY 17/18: \$1,091
FY 18/19: \$6,876
FY 19/20: \$4,127
FY 20/21: \$7,276
FY 21/22: \$7,778

Should the property be developed, staff estimates that there would be an additional \$10,000 - \$20,000 year in staffing (depends on the final designs and materials used) and \$3,000/year for porta potty services.

Attachments

Estimate of costs to improve the Shockley Property

Shockley Property development ESTIMATED costs

All estimates are 2010 numbers unless otherwise noted

Item	Estimated Cost
County Pre-Development Fee	\$1,200.00
County Misc Fees (2010 estimate)	\$8,250.00
Includes: Minor Use Permit, Fish and Game, Placer Co. Fire, Traffic Fee, Variance Fee	
CEQA (2010 quote)	
Grading/Building permit	\$13,500.00
Tree Permit	\$1,500.00
Tree Survey - partial site parking area only	\$2,000.00
Design Fees for trail	\$1,500.00
Construction Documents for parking lot	\$8,000.00
Erosion Control Plan and installed Best Practices	\$10,000.00
Gravel Parking lot includes 8 spaces plus one ADA space	\$5,000.00
Tree Removal estimate 3 trees	\$16,620.00
Tree mitigation (replanting)	\$5,000.00
Trail construction 1.5 miles at \$2/l.f. (2022 estimate)	\$1,000.00
Estimated Cost without bathroom	\$15,840.00
Estimate contingency 30%	\$89,410.00
Total Estimated Cost WITHOUT bathroom	\$26,823.00
Sewer connection fee (rough guess; could be much higher due to sewer accessibility issues)	\$116,233.00
Restroom Kit installed	\$10,000.00
Estimated cost to install bathroom	\$90,000.00
Estimated cost for bathroom install	\$100,000.00
	\$216,233.00

Note: This is NOT an inclusive list. ARD will need to do the Pre-Development Meeting with Placer County to ascertain all requirements and associated costs. This estimate does not include cost of additional public outreach to community and local neighbors, publication costs or costs to bid the project

9.3 Cover Sheet – California Employers’ Pension Prefunding Trust (CEPPT) Fund

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

The Issue

Quarterly Interest Statement for the CEPPT.

Background

The California Employers’ Pension Prefunding Trust Fund is a Section 115 trust fund dedicated to prefunding employer contributions to defined benefit pension systems for eligible California public agencies.

By joining this trust fund California public agencies can help finance pension contributions in part from investment earnings provided by CalPERS.

ARD elected to participate in the CEPPT on June 23, 2001. There is currently \$466,120 in this fund. Strategy 1 began on June 23, 2021 and holds \$102,402 for future payments to our CalPERS Pension liabilities (and includes the recent deposit of \$36,000 from our new budget allocation). Strategy 2 began on Jan 4, 2022 and holds \$363,718 for a Contingency Reserve.

ARD experienced losses this quarter, March 2022 in the amount of (\$17,652), [Strategy 1 = (\$1,565), Strategy 2 = (\$16,086)]. Even though these investments are conservative, the market across the board saw losses.

With the CEPPT, time will be the District’s ally while shorter term periods will occasionally be disappointing. The longer term probabilities will be the District’s success. Mathematical probabilities will prove that unit values will go back up over time.

Fiscal Impact

Loss of \$17,652

Quarter fees of \$317

Attachments

CEPPT Account Update Summary

CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of March 31, 2022



CEPPT Account Summary

As of March 31, 2022	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	\$68,089	\$380,000	\$448,089
Additional contributions	\$0	\$0	\$0
Disbursements	\$0	\$0	\$0
CEPPT expenses	(\$121)	(\$195)	(\$317)
Investment earnings	(\$1,565)	(\$16,086)	(\$17,652)
Total assets (06/23/2021-03/31/2022 = .77 years)	\$66,402	\$363,718	\$430,120

CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods ended February 28, 2022

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$14,193,284,897	-1.58%	-2.77%	-1.39%	6.28%	11.04%	9.14%	8.05%	5.90%
Benchmark		-1.57%	-2.77%	-1.47%	6.14%	10.81%	8.84%	7.71%	5.49%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,913,457,616	-1.32%	-2.72%	-1.25%	4.91%	9.60%	7.86%	6.83%	7.75%
Benchmark		-1.31%	-2.71%	-1.30%	4.80%	9.44%	7.59%	6.52%	7.47%
CERBT Strategy 3 (Inception January 1, 2012)	\$847,336,366	-0.81%	-2.19%	-0.40%	4.54%	8.39%	6.62%	5.68%	6.11%
Benchmark		-0.80%	-2.18%	-0.41%	4.48%	8.26%	6.40%	5.37%	5.82%
CERBT Total	\$16,954,078,879								
CEPPT Strategy 1 (Inception October 1, 2019)	\$49,324,608	-1.58%	-3.26%	-2.30%	3.06%	-	-	-	7.60%
Benchmark		-1.58%	-3.26%	-2.37%	2.88%	-	-	-	7.58%
CEPPT Strategy 2 (Inception January 1, 2020)	\$21,373,118	-1.28%	-3.21%	-2.45%	0.47%	-	-	-	3.72%
Benchmark		-1.28%	-3.23%	-2.48%	0.37%	-	-	-	3.59%
CEPPT Total	\$70,697,726								

CEPPT Portfolios

Portfolios	CEPPT Strategy 1	CEPPT Strategy 2
Expected Return	5.0%	4.0%
Risk	8.2%	5.2%

CEPPT Portfolio Details

Asset Classification	Benchmark	CEPPT Strategy 1	CEPPT Strategy 2
Global Equity	MSCI All Country World Index	40% ±5%	14% ±5%
Fixed Income	Bloomberg Barclays U.S. Aggregate Bond Index	47% ±5%	73% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Liquid Index	8% ±5%	8% ±5%
Treasury Inflation Protected Securities (TIPS)	Barclays Capital Global Real: US TIPS Index	5% ±3%	5% ±3%
Cash	3-Month Treasury Bill	0% +2%	0% +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, fee rate may change in the future
 - Fee is applied daily to assets under management
 - 10 basis points - CERBT
 - 25 basis points - CEPPT

CEPPT/CERBT Consistently Low Fee Rate History

Fiscal Year	CERBT	CEPPT
2007-2008	2.00 basis points	-
2008-2009	6.00 basis points	-
2009-2010	9.00 basis points	-
2010-2011	12.00 basis points	-
2011-2012	12.00 basis points	-
2012-2013	15.00 basis points	-
2013-2014	14.00 basis points	-
2014-2015	10.00 basis points	-
2015-2016	10.00 basis points	-
2016-2017	10.00 basis points	-
2017-2018	10.00 basis points	-
2018-2019	10.00 basis points	-
2019-2020	10.00 basis points	25.00 basis points
2020-2021	10.00 basis points	25.00 basis points
2021-2022	10.00 basis points	25.00 basis points

612 Prefunding Program Employers

592 CERBT and 64 CEPPT

- State of California
- 155 Cities or Towns
- 10 Counties
- 80 School Employers
- 31 Courts
- 335 Special Districts and other Public Agencies
 - (101 Water, 37 Sanitation, 34 Fire, 25 Transportation)

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Matt Goss	Outreach & Support Program Manager	Matthew.Goss@calpers.ca.gov	(916) 795-9071	(916) 382-6487
Karen Lookingbill	Outreach & Support Manager	Karen.Lookingbill@calpers.ca.gov	(916) 795-1387	(916) 501-2219
Jasper Jacobs	Outreach & Support Analyst	Jasper.Jacobs@calpers.ca.gov	(916) 795-0432	(916) 717-3886
Colleen Cain-Herrback	Administration & Reporting Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	Victor.Anderson@calpers.ca.gov	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
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CEPPT4U@calpers.ca.gov – Questions & Document Submittal

www.calpers.ca.gov/CEPPT

CERBT4U@calpers.ca.gov – Questions & Document Submittal

www.calpers.ca.gov/CERBT

CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System