

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE BOARD OF DIRECTORS AGENDA  
6:00 PM  
THURSDAY, FEBRUARY 24, 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](mailto:kmuscott@auburnrec.com) or by calling (530) 537-2186 (M-F).

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/81435913283>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 814 3591 3283 to participate.

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

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

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

## **1.0 CALL TO ORDER**

### **(PLEDGE TO THE FLAG)**

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

### **Roll Call**

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

## **2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

Presentation from Youth Services, Caleb Porter and Amy Oddo to Tricia Ruff for her 15 years of service at ARD.

Presentation from Facilities and Grounds Manager, Jesse Williams to Park Worker, Jonathan Laymon, as employee of the month for February, 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 January, 2022 (Pages 7-13)**

Review and approval of Minutes of the Board of Directors from January 27, 2022

\_\_\_\_\_ 5.2 **Review of Cash Requirements for January, 2022 (Standing Finance Committee) (Pages 14-16)**

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

\_\_\_\_\_ 5.3 **Review of Financials for January, 2021 (Standing Finance Committee) (Pages 17-44)**

This item was reviewed by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ 5.4 **Creating a COVID Relief Funds Reserve Account (Pages 45-47)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ 5.5 **ARD’s Personnel Policy – Salary Schedule Ranges Increase Policy Update (Page 48)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Consent Calendar for review and approval.

**\_\_\_\_\_ 5.6 Resolution #2022-3: Transfer of \$80,660 from the Capital Construction Reserves for James Outfield, Placer Hills Parking Lot and Skyridge Roof (Pages 49-50)**

This item was reviewed and approved 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 51-65)**

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

**\_\_\_\_\_ 7.0 UNFINISHED BUSINESS**

**\_\_\_\_\_ 8.0 NEW BUSINESS**

**\_\_\_\_\_ 8.1 Preliminary Budget and Resolution #2022-4 for Fiscal Year 2022/2023 (Pages 66-98)**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2022-4 passing the preliminary FY 2022/2023 budget?

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

\_\_\_\_\_

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

**Roll Call Vote**

**\_\_\_\_\_ 8.2 Obsolescence List Preliminary Budget 2022-23 (Pages 99-113)**

Should the Auburn Recreation District Board of Directors approve the updated 5-Year Obsolescence List?

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

\_\_\_\_\_

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

**Roll Call Vote**

\_\_\_\_\_ **8.3 FY 2022/2023 Project List and Five-Year Plan Update (Pages 114-140)**

Shall the Auburn Area Recreation and Park District (ARD) direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 22/23 Project List, and approve the Five-Year Plan Update?

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

\_\_\_\_\_

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

\_\_\_\_\_ **8.4 Resolution #2022-05 Purchase of a truck and a new dump trailer (Pages 141-154)**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2022-05, authorizing the District Administrator to purchase a truck and new dump trailer?

**Roll Call Vote**

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

\_\_\_\_\_

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

**Roll Call Vote**

\_\_\_\_\_ **8.5 ARD Paid Holidays – Amendment (Pages 155-166)**

Shall the Auburn Area Recreation and Park District’s (ARD) phase out a portion of the paid holidays that are offered to employees?

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

\_\_\_\_\_

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

**Roll Call Vote**

\_\_\_\_\_ **8.6 Nomination for CSDA Board of Directors – Seat B (Pages 167-170)**

Shall the Auburn Area Recreation and Park District (ARD) nominate an ARD Board member for the California Special District Association (CSDA) board of Directions, Seat B?

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

\_\_\_\_\_

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

**Roll Call Vote**

\_\_\_\_\_ **8.7 Vision Statement Amendment (Pages 171-172)**

Shall the Auburn Area Recreation and Park District's (ARD) amend its Vision Statement?

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

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

**Roll Call Vote**

\_\_\_\_\_ **8.8 2022 ARD Friend of Recreation Nominations (Pages 173-177)**

Shall the Auburn Area Recreation and Park District select an organization/person(s) for the 2022 "Friend of Recreation" award?

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

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

**Roll Call Vote**

\_\_\_\_\_ **8.9 Excluding Davey Tree Service from working with ARD (Page 178)**

Shall the Auburn Area Recreation and Park District (ARD) exclude Davey Tree Service from providing services to the District?

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

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

**Roll Call Vote**

\_\_\_\_\_ **9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

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

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

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

concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

\_\_\_\_\_ **11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

\_\_\_\_\_ **12.0 PUBLIC COMMENT** – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be unmuted 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 Union Negotiations**

**Conference with Labor Negotiators (Government Code, Section 54956.95, subd. (f), 54957.6)**

**Agency Designated Representatives: Kahl Muscott, District Administrator;  
Veona Galbraith, Administrative Services Manager**

**Employee Organization: IOUE, Stationary Engineers Local 39**

**13.2 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:

2/18/2022  
Date

3pm  
Time

Cathy Warford  
Clerk to the Board

**SECTION: 5.0**

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE  
BOARD OF DIRECTORS FROM JANUARY 27, 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, January 27, 2022, 6:00 p.m.**

**Board Members Present:** Chairman Mike Lynch  
Director H. Gordon Ainsleigh  
Director Jim Ferris  
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 6:12 p.m. by Chairman Lynch.

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

A presentation was given from Manager, Facilities and Grounds, Jesse Williams to Park worker, Tyler Kindice, as employee of the month for January, 2022.

A presentation was given from District Administrator, Kahl Muscott to Doug Houston and Mike Scheele for their efforts to secure the prop 68 grant for the development of the 24 Acres.

**3.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made by Director Ainsleigh and Second by Director Gray to move 8.1 Campus of Hope Support Letter and 8.3 2022 ARD Friend of Recreation Nominations to after 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.

Presentation was made by Ken Piscitelli asking the Board to support adding 3-4 more Pickleball Courts at Meadow Vista where the existing Tennis Court are. Repairing the surface of the Tennis Courts in Winchester or repairing the surface of the Tennis court in Meadow Vista and turn the Tennis court in Winchester into Pickleball Courts.

**5.0 CONSENT ITEMS**

- 5.1 Review and approval of Minutes of the Board of Directors from December, 2021**
- 5.2 Review of Cash Requirements for December, 2021 (Standing Finance Committee)**
- 5.3 Review of Financials for December, 2021 (Standing Finance Committee)**
- 5.4 Increase In Minimum Wage To Some Job Descriptions**
- 5.5 Amendments to Administrative Assistant Job Description**

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

**Roll Call Vote**

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

5 – 0 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 Campus of Hope Support Letter**

A motion was made by the Directors to send a letter of support to the Placer County board of Supervisors.

**Roll Call Vote**

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

5 – 0 Motion carries.

**8.2 Regional Park “24 Acre” Park and “C” Ballfield Naming**

A motion was made by Director Gray and seconded by Director Lynch to start the process of renaming Regional Park “24 Acre” Park and “C” baseball field. It was also recommended that this be sent back to the Acquisition and Development Committee for review in February.

**Roll Call Vote**

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

3 – 2 Motion carries.

**8.3 2022 ARD Fiend of Recreation Nominations**

A motion was made by the Directors to send back to the February Board of Directors meeting. The Directors named 3 nominations:

- Placer County Sheriff’s Office
- Placer County Probation Department
- Randy Spangler

**Roll Call Vote**

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

#### **8.4 COVID Relief Funds Disbursements**

A motion was made by Director Holbrook and seconded by Director Ainsleigh to send to the February Program, Personnel, Policy, Fee and Legal Review Committee.

##### **Roll Call Vote**

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

4 – 1 – 0 Motion carries.

#### **8.5 Resolution Number 2022-01, Designation of Applicant's Agent Resolution For Non-State Agencies**

A motion was made by Director Holbrook and seconded by Director Ainsleigh to adopt Resolution Number 2022-01, authorizing the designation of the Applicant's agent resolution approving Veona Galbraith, Administrative Services Manger &/Or Kahl Muscott, District Administrator as authorized agents(s) for a 3-year period.

##### **Roll Call Vote**

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

5 – 0 Motion carries.

#### **8.6 Resolution Number 2022-02: ARD 24 Acres Site Construction Documents-Award of Contract**

A motion was made by Director Gray and seconded by Director Ainsleigh to adopt Resolution Number 2022-02, to authorize the District Administrator to enter into a contract for the ARD 24 Acres site construction with DUDEK Environmental Consultants.

##### **Roll Call Vote**

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

4 – 1 – 0 Motion carries.

**8.7 Shockley Property Dispossession**

A motion was made by Director Ferris and seconded by Director Gray to do nothing with the Shockley Property until a later date.

**Roll Call Vote**

Director Ainsleigh – Yes  
Director Lynch – Conflict of Interest; left the room for the discussion and motion(s)  
Director Ferris – Yes  
Director Gray – Yes  
Director Holbrook – No

3 – 1 – 1 Motion carries.

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

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

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

None.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT**

None.

**13.0 CLOSED SESSION - Closed Session began at 7:30 p.m.**

**13.1 Union Negotiations**

**Conference with Labor Negotiators (Government Code, Section 54956.95, subd. (f), 54957.6)**

**Agency Designated Representatives: Kahl Muscott, District Administrator; Veona Galbraith, Administrative Services Manager**

**Employee Organization: IOUE, Stationary Engineers Local 39**

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

**Title: District Administrator**

**14.0 OPEN SESSION - Session began at 7:44 p.m.**

There was no reportable action.

**ADJOURNMENT** - As there was no further business, the meeting was adjourned at 7:44 p.m. by Chairman Lynch.

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Date

**SECTION: 5.0**

**ITEM: 5.2 REVIEW AND APPROVAL OF CASH  
REQUIREMENTS FOR JANUARY, 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: \$270,488.00**

stem: 2/17/2022 12:39:12 PM  
 er Date: 1/31/2022

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

User ID: Veona

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

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22539	1099-271	Kelpro Security	1/7/2022	COMM 1ST	PMCHK00002805	
22540	A0170	AT&T Acct 088-034-5818-655	1/7/2022	COMM 1ST	PMCHK00002805	\$3,099.90
22541	B0067	Bill Ballow	1/7/2022	COMM 1ST	PMCHK00002805	\$90.95
22542	C0104	Campora Propane Service	1/7/2022	COMM 1ST	PMCHK00002805	\$250.00
22543	C0113	Cooks Portable Toilets & Septi	1/7/2022	COMM 1ST	PMCHK00002805	\$619.45
22544	D0066	De Lage Landen Financial Servi	1/7/2022	COMM 1ST	PMCHK00002805	\$1,399.58
22545	N0012	Nevada Irrigation District	1/7/2022	COMM 1ST	PMCHK00002805	\$332.48
22546	P0005	Placer County Water Agency	1/7/2022	COMM 1ST	PMCHK00002805	\$503.19
22547	P0023	PG&E	1/7/2022	COMM 1ST	PMCHK00002805	\$265.53
22548	R0065	River City Rentals	1/7/2022	COMM 1ST	PMCHK00002805	\$90.47
22549	S1007	Stationary Engineers, Local 39	1/7/2022	COMM 1ST	PMCHK00002805	\$28.53
22550	TEMPJ	Stacey Johnson	1/7/2022	COMM 1ST	PMCHK00002805	\$383.16
22551	V0007	Verizon Wireless	1/7/2022	COMM 1ST	PMCHK00002805	\$105.00
22552	W0001	Walker's Office Supplies, Inc.	1/7/2022	COMM 1ST	PMCHK00002805	\$805.27
22553	1099-218	Auburn Gymnastics Center	1/14/2022	COMM 1ST	PMCHK00002806	\$73.69
22554	1099-256	Healing Pastures, Inc.	1/14/2022	COMM 1ST	PMCHK00002806	\$97.50
22555	1099-269	Deborah Lynn	1/14/2022	COMM 1ST	PMCHK00002806	\$412.50
22556	1099-277	Foothill Karate Do	1/14/2022	COMM 1ST	PMCHK00002806	\$136.50
22557	1099-92	Paul Ellner	1/14/2022	COMM 1ST	PMCHK00002806	\$646.75
22558	A0051	Anderson's Sierra Pipe Co.	1/14/2022	COMM 1ST	PMCHK00002806	\$340.00
22559	A0115	Auburn Hardware & Rental LLC	1/14/2022	COMM 1ST	PMCHK00002806	\$536.61
22560	A1010	Advantage Marketing and Print	1/14/2022	COMM 1ST	PMCHK00002806	\$17.14
22561	B0020	BSN Sports, Inc.	1/14/2022	COMM 1ST	PMCHK00002806	\$182.33
22562	D0010	Diamond Pacific	1/14/2022	COMM 1ST	PMCHK00002806	\$1,775.43
22563	D0025	Dawson Oil Company	1/14/2022	COMM 1ST	PMCHK00002806	\$29.31
22564	F0047	Fuentes Pond Maintenance	1/14/2022	COMM 1ST	PMCHK00002806	\$4,189.52
22565	G0006	Gold Country Media Publication	1/14/2022	COMM 1ST	PMCHK00002806	\$350.00
22566	G0014	Gold Country Tractors, Inc.	1/14/2022	COMM 1ST	PMCHK00002806	\$1,015.41
22567	G0045	GSSA	1/14/2022	COMM 1ST	PMCHK00002806	\$1,025.79
22568	H0060	HercRentals Inc.	1/14/2022	COMM 1ST	PMCHK00002806	\$241.31
22569	M0013	Meadow Vista Hardware	1/14/2022	COMM 1ST	PMCHK00002806	\$721.49
22570	M0037	Mallard Creek, Incorporated	1/14/2022	COMM 1ST	PMCHK00002806	\$52.33
22571	M0098	Meadow Vista County Water Dist	1/14/2022	COMM 1ST	PMCHK00002806	\$1,511.57
22572	N0045	Near U CO2	1/14/2022	COMM 1ST	PMCHK00002806	\$604.68
22573	O0021	Amy Oddo	1/14/2022	COMM 1ST	PMCHK00002806	\$304.32
22574	P0007	Pacific Gas & Electric Company	1/14/2022	COMM 1ST	PMCHK00002806	\$49.80
22575	P0058	Pitney Bowes Credit Corporatio	1/14/2022	COMM 1ST	PMCHK00002806	\$255.25
22576	Q0003	Quality Automotive	1/14/2022	COMM 1ST	PMCHK00002806	\$27.99
22577	R0073	Riebes Auto Parts	1/14/2022	COMM 1ST	PMCHK00002806	\$3,157.34
22578	S0009	Sierra Saw Sales And Service	1/14/2022	COMM 1ST	PMCHK00002806	\$66.48
22579	S0025	Sierra Pacific Turf Supply, In	1/14/2022	COMM 1ST	PMCHK00002806	\$83.72
22580	S0094	Manouch Shirvanioun	1/14/2022	COMM 1ST	PMCHK00002806	\$351.02
22581	SO145	SCP Distributors	1/14/2022	COMM 1ST	PMCHK00002806	\$33.60
22582	TEMPB	Heidi Bennett	1/14/2022	COMM 1ST	PMCHK00002806	\$61.78
22583	TEMPL	ReAnne Leshner	1/14/2022	COMM 1ST	PMCHK00002806	\$90.00
22584	TEMPO	Operating Engineers	1/14/2022	COMM 1ST	PMCHK00002806	\$140.00
22585	W0001	Walker's Office Supplies, Inc.	1/14/2022	COMM 1ST	PMCHK00002806	\$415.00
22586	W0044	Wave	1/14/2022	COMM 1ST	PMCHK00002806	\$783.30
22587	Y0002	Yuba Lock & Safe	1/14/2022	COMM 1ST	PMCHK00002806	\$874.08
22588	Y0007	Michelle Yetka	1/14/2022	COMM 1ST	PMCHK00002806	\$335.07
22589	U0019	US Bank	1/14/2022	COMM 1ST	PMCHK00002806	\$195.00
22591	1099-295	Juli Land-Marx	1/21/2022	COMM 1ST	PMCHK00002807	\$4,244.56
22592	A0001	Recology Auburn Placer	1/21/2022	COMM 1ST	PMCHK00002808	\$1,650.00
22593	A0027	Recology Auburn Placer	1/21/2022	COMM 1ST	PMCHK00002808	\$593.55
22594	B0049	Baldoni Construction Service I	1/21/2022	COMM 1ST	PMCHK00002808	\$1,237.86
22595	C0072	CIT Technology Fin. Serv., Inc	1/21/2022	COMM 1ST	PMCHK00002808	\$950.00
22596	C0137	Centrica Business Solutions	1/21/2022	COMM 1ST	PMCHK00002808	\$470.75
22597	D0010	Diamond Pacific	1/21/2022	COMM 1ST	PMCHK00002808	\$198,957.50
22598	D0097	Dibley, Grace	1/21/2022	COMM 1ST	PMCHK00002808	\$21.44
22599	G0021	Veona Galbraith	1/21/2022	COMM 1ST	PMCHK00002808	\$89.00
22600	H0056	Humana Dental Ins. Co	1/21/2022	COMM 1ST	PMCHK00002808	\$102.92
22601	M0106	Marina Landscape, Inc	1/21/2022	COMM 1ST	PMCHK00002808	\$2,303.91
22602	P0005	Placer County Water Agency	1/21/2022	COMM 1ST	PMCHK00002808	\$2,090.00
22603	P0007	Pacific Gas & Electric Company	1/21/2022	COMM 1ST	PMCHK00002808	\$91.47
22604	S0067	Superfast Copy	1/21/2022	COMM 1ST	PMCHK00002808	\$11,920.05
22605	SO143	SMOA	1/21/2022	COMM 1ST	PMCHK00002808	\$8.62

stem: 2/17/2022 12:39:12 PM  
 er Date: 1/31/2022

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

User ID: Veona

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22607	S0170	Diane Shaw	1/21/2022	COMM 1ST	PMCHK00002808	\$67.20
22608	S1000	State Of California/DOJ	1/21/2022	COMM 1ST	PMCHK00002808	\$74.00
22609	S1007	Stationary Engineers, Local 39	1/21/2022	COMM 1ST	PMCHK00002808	\$402.04
22610	TEMPA	Danielle Adamson	1/21/2022	COMM 1ST	PMCHK00002808	\$140.00
22611	TEMPR	Samantha Rose	1/21/2022	COMM 1ST	PMCHK00002808	\$140.00
22612	TEMPS	Katherine Simpson	1/21/2022	COMM 1ST	PMCHK00002808	\$110.00
22613	W0001	Walker's Office Supplies, Inc.	1/21/2022	COMM 1ST	PMCHK00002808	\$101.88
22614	W0044	Wave	1/21/2022	COMM 1ST	PMCHK00002808	\$477.07
22615	1099-216	Gerald Harris	1/28/2022	COMM 1ST	PMCHK00002809	\$780.00
22616	1099-372	Rebecca Partridge	1/28/2022	COMM 1ST	PMCHK00002809	\$432.00
22617	1099-374	Sarah Violet	1/28/2022	COMM 1ST	PMCHK00002809	\$90.00
22618	A0051	Anderson's Sierra Pipe Co.	1/28/2022	COMM 1ST	PMCHK00002809	\$23.49
22620	B0020	BSN Sports, Inc.	1/28/2022	COMM 1ST	PMCHK00002809	\$263.82
22621	C0113	Cooks Portable Toilets & Septi	1/28/2022	COMM 1ST	PMCHK00002809	\$1,379.58
22622	F0023	Jerry Fisher	1/28/2022	COMM 1ST	PMCHK00002809	\$170.05
22623	M0013	Meadow Vista Hardware	1/28/2022	COMM 1ST	PMCHK00002809	\$148.78
22624	N0003	Norris Electric, Inc.	1/28/2022	COMM 1ST	PMCHK00002809	\$430.62
22625	N0012	Nevada Irrigation District	1/28/2022	COMM 1ST	PMCHK00002809	\$477.00
22626	N0045	Near U CO2	1/28/2022	COMM 1ST	PMCHK00002809	\$189.94
22627	N0051	National Aquatic Services, Inc	1/28/2022	COMM 1ST	PMCHK00002809	\$4,821.25
22628	P0021	Petty Cash	1/28/2022	COMM 1ST	PMCHK00002809	\$226.08
22629	R0073	NAPA Auto Parts	1/28/2022	COMM 1ST	PMCHK00002809	\$144.22
22630	S0009	Sierra Saw Sales And Service	1/28/2022	COMM 1ST	PMCHK00002809	\$87.09
22631	S0067	Superfast Copy	1/28/2022	COMM 1ST	PMCHK00002809	\$30.50
22632	T0071	TIAA Commercial Finance, Inc.	1/28/2022	COMM 1ST	PMCHK00002809	\$107.34
22633	T1000	Transamerica Life Insurance	1/28/2022	COMM 1ST	PMCHK00002809	\$500.00
22634	TEMPS	Roxane Schepens	1/28/2022	COMM 1ST	PMCHK00002809	\$50.00
22635	U0026	Union Pacific Railroad	1/28/2022	COMM 1ST	PMCHK00002809	\$2,138.64
22636	V0004	Pape Machinery	1/28/2022	COMM 1ST	PMCHK00002809	\$368.64
22637	V0019	Valley Rock Landscape Material	1/28/2022	COMM 1ST	PMCHK00002809	\$69.82
22638	W0001	Walker's Office Supplies, Inc.	1/28/2022	COMM 1ST	PMCHK00002809	\$261.86
22639	W0010	Waxie Sanitary Supply	1/28/2022	COMM 1ST	PMCHK00002809	\$1,003.01
22640	A0115	Auburn Hardware & Rental LLC	1/26/2022	COMM 1ST	PMCHK00002810	\$100.96
22641	A0134	Advanced Intregrated Pest Mana	1/26/2022	COMM 1ST	PMCHK00002810	\$155.00

total Checks: 101

Total Amount of Checks: \$270,488.00



**SECTION: 5.0**

**ITEM: 5.3 REVIEW OF FINANCIALS FOR JANUARY, 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**

## January's Financials

### *Revenues –*

- Programs are over budget by **\$30,400**. Most notable variances are in the Recreation Department. Youth Basketball is over budget by **\$15,600**, Special Events are over by **\$7,100** and Youth Services Programs are over by **\$5,300**.
- Grants and Donations are over by **\$332,300**. **\$314,900** from our COVID relief grant and **\$13,600** in Youth Assistance donations.
- Tax Revenue came in **\$14,900** under expected.

### *Expenses –*

- Program Expenses are under by **\$13,600**. Most savings are coming from Youth Basketball Expense (**\$11,500**).
- Operations and Supplies are under budget by **\$29,600**. Most savings come from Staff Development in Youth Services of **\$7,725**. This is for a program that hasn't yet been purchased, so it should be expended before year end. Small Tools Expense is under budget by **\$5,900**, but other savings have been across the board in this category. This may or may not still be spent in Feb – Mar.
- Utilities are under budget by **\$11,200**, this has been saved exclusively in water usage.
- Professional Services are over budget by **\$7,700**. Our grant application was approved on the 24 Acre improvements, so we had an unanticipated cost of **\$22,500** to the grant advisor.
- Maintenance costs are under by **\$58,400**. Tree maintenance is under by **\$15,000** and we may not be able to finish up this program by fiscal year end. Equipment Repairs are currently under also by **\$12,000**, but also could be expensed in February or March. Field Maintenance is currently under by **\$11,100**, but future repairs are slated that could absorb those savings. Pool Maintenance is down by **\$9,300**, however we have some large cost repairs coming in the next two months. The remaining savings are in multiple smaller accounts. These may even out, or may not and leave us with some extra capital.
- Wages/Benefits are under budget by **\$12,400**. CalPERS Retirement is coming in under budget by **\$9,900**, due to fluctuations in staff, primarily in Youth Services.

**PROFIT & LOSS**  
**21/22 Approved Budget**

	Approved Budget FY 21-22	% Of Total	Mid-Yr Revision FY 21-22	% Of Total	2022 Jan ACTUALS	Last Yr Jan Actuals	2021-22 YTD ACTUALS	2021-22 YTD BUDGET	Last yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,103,547	13%	1,183,103	14%	73,737	57,814	1,107,210	1,076,769	482,434
Facility Revenue	144,894	2%	178,525	2%	9,293	(117)	160,615	159,254	26,771
Misc. Revenue	44,186	1%	45,424	1%	2,912	2,627	37,361	39,283	41,358
Grants & Donations	298,850	4%	318,688	4%	15,205	8,636	421,528	89,248	85,575
Interest Income	11,815	0%	9,987	0%	2,741	29	9,213	8,380	22,794
Equipment Reserve Transfers	200,300	2%	56,133	1%	-	-	-	-	-
Unfunded Liability Transfer	140,000	2%	140,000	2%	-	-	140,000	140,000	-
Future Cap & ADA Transfers	305,816	4%	505,644	6%	-	-	45,000	45,000	-
Tax Revenue	3,752,499	45%	3,777,208	45%	2,071,322	-	3,762,462	3,777,208	3,586,359
Atwood	30,198	0%	27,039	0%	14,945	-	26,885	27,039	25,962
Sterling Loan	2,135,500	26%	1,942,207	23%	213,128	-	1,817,287	1,817,287	225,503
City Mitigation Transfers/Rev	40,000	0%	69,000	1%	-	-	-	-	-
County Mitigation Revenue	62,000	1%	107,000	1%	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>8,269,605</b>	<b>100%</b>	<b>8,359,958</b>	<b>100%</b>	<b>2,403,283</b>	<b>68,989</b>	<b>7,527,561</b>	<b>7,179,468</b>	<b>4,496,756</b>
<b>Expenditures</b>									
Program Expense	230,934	3%	224,177	3%	5,487	10,130	163,781	182,929	65,630
Operating & Supplies	442,341	6%	454,625	6%	29,142	25,735	318,753	377,500	270,273
Utilities Expense	110,757	1%	264,459	3%	14,804	28,634	184,183	210,204	197,105
Professional Services	131,840	2%	95,871	1%	829	2,175	82,810	75,963	53,016
Building & Grounds Maintenance	475,150	6%	537,213	7%	18,642	26,878	324,484	401,482	260,225
Property Tax Admin.	62,087	1%	71,878	1%	63,811	39,044	7,442	71,878	99,353
Wages	2,265,755	29%	2,199,359	27%	151,305	139,489	1,607,869	1,764,489	1,570,462
Benefits & Payroll Costs	967,250	12%	1,120,588	14%	49,159	60,548	904,240	960,518	691,795
Fixed Asset Expense	203,300	3%	123,253	2%	4,651	39,688	54,816	62,253	133,203
Capital Improvement Projects	2,832,166	36%	2,804,906	35%	213,128	14,280	1,859,740	2,073,406	95,032
Debt Services	161,126	2%	152,321	2%	2,139	54,500	142,378	152,321	54,500
<b>Total Expenditures</b>	<b>7,882,706</b>	<b>100%</b>	<b>8,048,650</b>	<b>100%</b>	<b>553,097</b>	<b>441,101</b>	<b>5,650,496</b>	<b>6,332,943</b>	<b>3,491,194</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 386,899</b>	<b>4.68</b>	<b>\$ 311,308</b>		<b>\$ 1,850,186</b>	<b>(372,112)</b>	<b>\$1,877,065</b>	<b>\$846,525</b>	<b>\$1,005,562</b>
Annual Contingency Reserve (1-2%)	\$ -		\$ -				\$ 70,000	\$ -	\$ 473,000
Annual Equip Replacement Reserve	\$ 90,000		\$ 90,000				\$ 703,959	\$ -	\$ 687,237
Future Capital Construction Reserve	\$ 25,000		\$ 45,000				\$ 1,005,574	\$ -	\$ 935,574
ADA Reserve	\$ 5,000		\$ 5,000				\$ 35,032	\$ -	\$ 30,032
CalPERS unfunded liability reserve	\$ 113,482		\$ 113,482				\$ -	\$ -	\$ -
<b>TOTAL RESERVE BALANCES</b>	<b>\$ 153,417</b>		<b>\$ 253,482</b>				<b>\$ 1,814,565</b>		<b>\$ 2,125,843</b>

Date: 2/9/2022

**Auburn Area Recreation and Park District**  
**Balance Sheet**  
**1/31/2022**

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	317,930.59
Placer County Treasure-General	1,850,128.00
Placer County Treasurer - City Trust	207,084.55
CA Pension Trust - CEPPT- CalPERS	450,256.00
Accounts Receivable	5,345.39
PCOE Receivables	22,810.75
Prepaid Expenses	185.33
Prepaid Liability Expense	57,755.81
Prepaid Workers Comp Insurance	20,650.07
<b>Total Current Assets</b>	<hr/> <b>2,949,886.33</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	1,909,997.00
<b>Total Restricted Funds</b>	<hr/> <b>1,909,997.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,847,426.75
Fixed Assets: Equipment	1,303,426.96
Fixed Assets: Computer Equipment & Software	84,228.71
Fixed Assets: Vehicles	282,551.30
Fixed Assets: Office Furniture & Rec Equipment	80,564.16
Construction In Progress	1,479,281.10
Less: Accumulated Depreciation	(10,612,543.85)
<b>Total Fixed Assets</b>	<hr/> <b>7,435,481.25</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	497,574.00
	<hr/> <b>497,574.00</b>
<b>TOTAL ASSETS</b>	<hr/> <hr/> <b>12,792,938.58</b>

## LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>		
Prepaid Revenue		19,505.02
PGE Tru-up payable		1,319.33
Retentions Payable		102,634.09
Gift Certificates		368.00
Compensated Absences		133,862.38
<b>Total Current Liabilities</b>		<b>\$257,688.82</b>
<u>Long Term Liabilities</u>		
Net OPEB Liability		298,223.00
Net Pension Liability		1,238,090.00
<b>Total Long Term Liabilities</b>		<b>1,536,313.00</b>
<b>TOTAL LIABILITIES</b>		<b>1,794,001.82</b>
<u>Deferred Inflows of Resources</u>		
Pensions - Def Inflows of Resources		60,601.00
OPEB		85,021.00
		145,622.00
<u>Net Position</u>		
Investments in Fixed Assets		7,156,136.30
RFB: Reserved (City Mitigation)		206,768.25
GFB: Youth Assistance Fund		30,631.84
General Fund Balance		2,145,668.92
DFB: Annual Equip Replacement Reserv.		703,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		1,005,573.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Reserved (Atwood)		(9,057.92)
RFB: Atwood III-Equip Repl Fund		8,003.66
DFB: Unfunded Liability - CalPERS		148,482.00
RFB- 501(c)(3) Fund		17,159.84
GFB: General Fund (ADA Reserve)		35,031.75
Net Profit (Loss)		(678,317.85)
<b>Total Net Postion</b>		<b>\$10,853,314.76</b>
<b>TOTAL LIABILITY AND NET POSITION</b>		<b>\$12,792,938.58</b>

Current  
YTD

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

	Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>	
4/1/2021 Transfer In (Annual Budget)	\$1,005,573.52
Resolution 2021-06	(\$25,000.00)
10/28/2021 Transfer In (Mid-Year Budget)	\$20,000.00
Resolution 2021-21	(\$45,000.00)
11/18/2021 Transfer Out	\$45,000.00
Resolution 2021-22	
<b>Total Future Capital Construction Reserve</b>	<b>\$1,005,573.52</b>
<u>City Mitigation Reserves Balance Forward</u>	
<b>Total City Mitigation Reserve</b>	<b>\$207,048.00</b>
<u>Equipment Replacement Reserves Balance Forward</u>	
4/1/2021 Transfer In (Annual Budget)	\$613,958.72
Resolution 2021-06	\$90,000.00
<b>Total Equip Replacement Reserves</b>	<b>\$703,958.72</b>
<u>IDA Reserves Balance Forward</u>	
4/1/2021 Transfer In (Annual Budget)	\$30,031.75
Resolution 2021-06	\$5,000.00
<b>Total ADA Reserves</b>	<b>\$35,031.75</b>
<u>Contingency Reserves Balance Forward</u>	
12/19/2021 Transfer to GF	\$473,000.00
Resolution 2021-23	(\$403,000.00)
<b>Total Contingency Reserves</b>	<b>\$70,000.00</b>
	\$403,000.00
<b>Total Impact FY 2021/22</b>	<b>(\$308,000.00)</b>
	\$308,000.00
Sterling Loan Funds used for Energy Project	\$1,817,287.00
<b>Total Adjusted Impact to General Fund 2021-22</b>	<b>\$2,125,287.00</b>

# AMERICAN KEE & PARK

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

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Amusement & Recreation Services	73,737.23	1,107,209.89	1,076,769.00	30,440.89	102.83
Gifts & Concessions	9,293.30	160,615.28	159,254.00	1,361.28	100.86
Cellular Revenue	2,911.79	37,361.02	39,283.00	(1,921.98)	95.11
Gifts & Donations	15,204.65	421,528.20	89,248.00	332,280.20	472.31
Interest Income	2,740.73	9,212.85	8,380.00	832.85	109.94
Other Revenues	2,086,266.65	3,789,346.68	3,804,247.00	(14,900.32)	99.61
<b>OPERATING REVENUE</b>	<b>\$2,190,154.35</b>	<b>\$5,525,273.92</b>	<b>\$5,177,181.00</b>	<b>\$348,092.92</b>	<b>106.72%</b>
<b>FINANCING SOURCES</b>					
<b>OTHER FINANCING SOURCES</b>					
<b>REVENUES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>EXPENSES</b>					
Program Expenses	5,486.77	169,268.00	182,929.00	(13,661.00)	92.53
Administrations & Supplies Expense	29,142.06	347,895.19	377,500.00	(29,604.81)	92.16
Utilities Expense	14,803.69	198,986.80	210,204.00	(11,217.20)	94.66
Capital Expenses	0.00	334.00	4,200.00	(3,866.00)	7.95
Professional Services	829.00	83,304.72	71,763.00	11,541.72	116.08
Facility & Grounds Maintenance	18,642.13	343,126.32	401,482.00	(58,355.68)	85.47
Property Tax Administration/LAFCO	63,810.93	71,252.43	71,878.00	(625.57)	99.13
Utilities Expense	151,304.78	1,759,173.78	1,764,489.00	(5,315.22)	99.70
Profits & Payroll Costs	49,158.84	953,399.30	960,518.00	(7,118.70)	99.26
Fixed Asset Expense	4,651.47	59,467.18	62,253.00	(2,785.82)	95.53
Capital Improvement Projects	213,127.57	2,072,867.85	2,073,406.00	(538.15)	99.97
Contract Service	2,138.64	144,516.20	152,321.00	(7,804.80)	94.88

INVESTIGATION & FIRM  
 Profit & Loss - Summary  
 4/1/2021 To 1/31/2022  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
EXPENDITURES	\$553,095.88	\$6,203,591.77	\$6,332,943.00	(\$129,351.23)	97.96%
REVENUE OVER EXPENDITURES	\$1,637,058.47	(\$678,317.85)	(\$1,155,762.00)	\$477,444.15	58.69%



## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2021 to 1/31/2022

For All Segment1's

For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TING REVENUE					
Recreation Services					
Vista DSC Rev	0.00	(197.00)	(197.00)	0.00	100.00
Elem DSC Rev	10,589.32	96,664.65	99,112.00	(2,447.35)	97.53
ridge DSC Rev	18,224.31	131,759.09	132,107.00	(347.91)	99.74
y Camp Rev	(192.00)	175,083.11	167,118.00	7,965.11	104.77
eschool Revenue	7,344.00	66,823.31	64,172.00	2,651.31	104.13
wcastle DSC Revenue	8,967.25	109,256.68	111,757.00	(2,500.32)	97.76
ult Softball	0.00	29,854.00	28,183.00	1,671.00	105.93
ult Basketball	3,900.36	12,687.36	14,552.00	(1,864.64)	87.19
Sports	0.00	1,214.20	3,325.00	(2,110.80)	36.52
ult Volleyball	0.00	1,068.30	1,068.00	0.30	100.03
ike Ball Revenue	0.00	7,113.00	7,080.00	33.00	100.47
ult Classes	11,291.34	41,904.94	35,185.00	6,719.94	119.10
ult Class Rev - Bureau	0.00	5,945.04	9,563.00	(3,617.96)	62.17
ce Ball Prog Revenue	0.00	596.00	596.00	0.00	100.00
uth Basketball	975.00	98,270.50	82,689.00	15,581.50	118.84
uth Classes	5,071.00	46,834.80	49,450.00	(2,615.20)	94.71
uth Class Rev - Bureau	0.00	3,320.00	3,320.00	0.00	100.00
uth Volleyball	0.00	8,740.00	8,740.00	0.00	100.00
uatic Activities	(429.29)	17,304.39	17,734.00	(429.61)	97.58
uatic Activities - PH Pool	0.00	2,328.00	2,328.00	0.00	100.00
ster Swim Revenue	350.00	5,540.96	5,251.00	289.96	105.52
oke and Turn Revenue	480.00	480.00	0.00	480.00	0.00
olic Swim - MS Sierra Pool	0.00	27,110.15	27,110.00	0.15	100.00
olic Swim - Placer Hills Pool	0.00	2,017.75	2,018.00	(0.25)	99.99
im Lessons	0.00	44,458.75	44,470.00	(11.25)	99.98
im Lessons - PH	0.00	5,870.00	5,870.00	0.00	100.00
im Team Revenue	1,062.00	21,352.50	20,290.00	1,062.50	105.24

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Micro Team	807.74	16,684.04	16,111.00	573.04	103.56
Youth Camps Revenue	0.00	28,668.25	28,114.00	554.25	101.97
Youth Camp Rev - Bureau	0.00	20,894.00	21,021.00	(127.00)	99.40
Youth Sports Camps	0.00	26,937.33	24,328.00	2,609.33	110.73
Special Events Revenue	3,201.30	4,193.17	6,092.00	(1,898.83)	68.83
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
Amble Festival Revenue	0.00	640.07	641.00	(0.93)	99.86
Obstacle Race Revenue	1,026.95	18,108.02	12,441.00	5,667.02	145.55
Mad Festival Rev	100.00	0.00	0.00	0.00	0.00
Auburn Harvest Festival Rev	1,026.95	10,775.02	7,403.00	3,372.02	145.55
Gift of District Fees	(49.00)	12,878.37	13,610.00	(731.63)	94.62
Gift of District Fees - Bureau	(10.00)	858.00	944.00	(86.00)	90.89
Return check fees	0.00	30.00	30.00	0.00	100.00
<b>Parks and Recreation Services</b>	<b>73,737.23</b>	<b>1,107,209.89</b>	<b>1,076,769.00</b>	<b>30,440.89</b>	<b>102.83</b>
<b>&amp; Concessions</b>					
Fee Waivers, Public	(1,402.00)	(4,963.40)	(5,670.00)	706.60	87.54
Fee Waiver - Offset	1,402.00	4,963.40	5,670.00	(706.60)	87.54
Fee Bird Room-CVCC	173.25	1,559.25	1,639.00	(79.75)	95.13
Residence Rental Revenue - Reg	256.00	4,123.45	2,267.00	1,856.45	181.89
Sierra Room Rental - CVCC	595.00	2,819.00	2,813.00	6.00	100.21
Inset Room Rental - CVCC	(175.90)	736.02	809.00	(72.98)	90.98
Mayon View Room Rental - CVCC	1,033.82	2,078.99	1,373.00	705.99	151.42
North Hills Room Rental - CVCC	1,132.92	4,119.17	4,717.00	(597.83)	87.33
Almond Rental Rev - Sierra/Splash	0.00	10,964.14	10,964.00	0.14	100.00
Almond Rental Rev - Placer Hills	0.00	1,400.00	1,400.00	0.00	100.00
American River Room - CVCC	500.00	4,206.17	4,139.00	67.17	101.62
Hard Room Rental	0.00	120.00	0.00	120.00	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Inference (Module) Rental - Overlook	(141.86)	6,656.64	7,209.00	(552.36)	92.34
azebo Rentals	(95.00)	434.00	296.00	138.00	146.62
ick Creek Modular Rent	0.00	2,970.00	3,300.00	(330.00)	90.00
rm Rental Revenue - Rec	0.00	386.00	1,284.00	(898.00)	30.06
rm Rental Revenue - Reg	0.00	1,432.00	1,432.00	0.00	100.00
for Totter Lease Agreement	554.00	5,540.00	5,540.00	0.00	100.00
chen Rental Revenue - CVCC	0.00	88.00	260.00	(172.00)	33.85
nic Area Rental Revenue - Rec	(256.00)	8,563.25	8,844.00	(280.75)	96.83
nic Area Rental Revenue - Reg	0.00	1,325.00	1,491.00	(166.00)	88.87
nic Area Rental Revenue - Ash	53.00	724.00	671.00	53.00	107.90
nic Area Rental Revenue - MV	158.00	2,992.00	3,114.00	(122.00)	96.08
ld "Recreation" Rental Revenue	0.00	4,342.84	4,352.00	(9.16)	99.79
ld "Bill Beane" Rental - Reg A	0.00	1,404.59	1,405.00	(0.41)	99.97
ld "Softball" Rental - MV	180.00	4,193.75	4,013.00	180.75	104.50
ld Rental - CV	0.00	2,016.00	2,037.00	(21.00)	98.97
ie Park Rentals	0.00	40.00	40.00	0.00	100.00
ld Soccer/Baseball-Winchester	456.00	2,277.13	1,907.00	370.13	119.41
ld "Beggs" Rental - Rec	115.00	7,285.23	7,119.00	166.23	102.34
ld B (softball) Rev - Reg	0.00	913.75	882.00	31.75	103.60
ld "James" Rental - Rec	5,156.00	12,096.99	9,570.00	2,526.99	126.41
ld C (Baseball) Rental - Reg	0.00	6,717.50	6,779.00	(61.50)	99.09
ce Ball Field Rental	0.00	(120.00)	(120.00)	0.00	100.00
ld "Soccer Regional" Rental	0.00	2,480.00	2,480.00	0.00	100.00
ld "Soccer A" Rental - MV	123.25	123.25	0.00	123.25	0.00
ld "Soccer A" Rental - Railhead	135.43	6,678.16	6,920.00	(241.84)	96.51
ld - PH Soccer Field	0.00	8,463.21	6,630.00	1,833.21	127.65
ld "Soccer B" Rental - Railhead	135.41	10,206.49	9,748.00	458.49	104.70
ic Rents & Concessions	66.00	7,141.46	7,152.00	(10.54)	99.85
ic Rents & Concessions - Bureau	0.00	4,189.10	4,190.00	(0.90)	99.98
stodial Fees	(688.30)	15,593.47	17,441.00	(1,847.53)	89.41

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Historical Fees - Bureau	(372.72)	307.28	960.00	(652.72)	32.01
It up/Take Down Fees	200.00	1,135.00	1,973.00	(838.00)	57.53
It up/Take Down Fees - Bureau	0.00	(107.00)	214.00	(321.00)	(50.00)
<b>Rents and Concessions</b>	<b>9,293.30</b>	<b>160,615.28</b>	<b>159,254.00</b>	<b>1,361.28</b>	<b>100.86</b>
aneous Revenue	0.00	1,400.00	1,400.00	0.00	100.00
les of an Asset - F & G	88.00	573.00	45.00	528.00	1273.33
/ Comm Ctr Rentals	74.07	3,571.07	3,513.00	58.07	101.65
ohol Permit Fee	0.00	171.00	171.00	0.00	100.00
ohol Permit - Bureau	44.00	44.00	0.00	44.00	0.00
adow Vista - Alcohol fee	0.00	44.00	0.00	44.00	0.00
/ Custodial Fee	0.00	1,581.00	1,492.00	89.00	105.97
cellaneous Income - Admin.	0.00	647.00	0.00	647.00	0.00
cellaneous Revenue -- Recreation	2,705.72	26,348.00	26,349.00	(1.00)	100.00
rizon Wireless Lease	0.00	1,481.95	5,082.00	(3,600.05)	29.16
cellaneous Income - Youth Services	0.00	1,500.00	1,500.00	0.00	100.00
cellaneous Income - F & G	0.00	0.00	(269.00)	269.00	0.00
wood - County Collection Fee					
<b>Miscellaneous Revenue</b>	<b>2,911.79</b>	<b>37,361.02</b>	<b>39,283.00</b>	<b>(1,921.98)</b>	<b>95.11</b>
<b>&amp; Donations</b>					
th Assistance Rev	11,003.64	21,959.76	8,365.00	13,594.76	262.52
ation Rev - F & G	2,334.45	2,834.45	1,000.00	1,834.45	283.45
e Park Donations	1,866.56	17,634.99	15,758.00	1,876.99	111.91
int Proceeds - Y. Services	0.00	43,125.00	43,125.00	0.00	100.00
int Proceeds - Admin	0.00	335,974.00	21,000.00	314,974.00	1599.88

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grants and Donations	15,204.65	421,528.20	89,248.00	332,280.20	472.31
Interest Income	21.69	362.17	226.00	136.17	160.25
Interest Revenue - County	597.85	6,285.38	7,326.00	(1,040.62)	85.80
Interest Revenue - City Trust	36.19	316.30	324.00	(7.70)	97.62
Interest - Pension Trust	2,085.00	2,249.00	504.00	1,745.00	446.23
<b>Interest Income</b>	<b>2,740.73</b>	<b>9,212.85</b>	<b>8,380.00</b>	<b>832.85</b>	<b>109.94</b>
Government Revenue	0.00	0.00	0.00	0.00	0.00
Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Revenue	1,828,641.05	3,246,025.67	3,232,662.00	13,363.67	100.41
Current Secured Property Taxes General	0.00	14,263.66	19,625.00	(5,361.34)	72.68
Homeowner's Prop. Tax Relief	0.00	71,969.69	76,942.00	(4,972.31)	93.54
Current Unsecured Prop Taxes General	51,457.66	110,986.25	110,944.00	42.25	100.04
Current Supplemental Property Taxes	67,006.13	119,757.87	138,432.00	(18,674.13)	86.51
Utility & Op Non-unitary Tax	440.76	452.08	11.00	441.08	4109.82
Unsecured Property Taxes	0.29	0.79	0.00	0.79	0.00
Water Tax Guarantee	14,945.08	26,884.58	27,039.00	(154.42)	99.43
Wood Tax Revenue	106.40	4,369.70	4,263.00	106.70	102.50
Delinquent Supplemental Tax Rev	0.00	(166.40)	(151.00)	(15.40)	110.20
Delinquent Secured Property Taxes	1,438.28	2,506.13	2,238.00	268.13	111.98
Highway Unitary Property Taxes	122,231.00	192,296.66	192,152.00	144.66	100.08
Other Pass-Throughs	0.00	0.00	90.00	(90.00)	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tax Revenue	2,086,266.65	3,789,346.68	3,804,247.00	(14,900.32)	99.61
<b>OPERATING REVENUE</b>	<b>\$2,190,154.35</b>	<b>\$5,525,273.92</b>	<b>\$5,177,181.00</b>	<b>\$348,092.92</b>	<b>106.72%</b>
<b>FINANCING SOURCES</b>					
fers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
<b>OTHER FINANCING SOURCES</b>					
<b>REVENUES</b>	<b>2,190,154.35</b>	<b>5,525,273.92</b>	<b>5,177,181.00</b>	<b>348,092.92</b>	<b>106.72</b>
<b>EXPENSES</b>					
Program Expenses	0.00	864.40	865.00	(0.60)	99.93
structor/Aquatics	1,215.25	17,954.15	16,414.00	1,540.15	109.38
structor/Adult Classes	0.00	2,359.50	3,176.00	(816.50)	74.29
structor/Adult Classes - Bureau	967.50	29,419.95	28,095.00	1,324.95	104.72
structors/Youth Classes	241.31	6,617.86	7,081.00	(463.14)	93.46
structors/Adult Softball	524.25	3,844.50	3,874.00	(29.50)	99.24
structors/Adult Basketball	0.00	767.00	767.00	0.00	100.00
structors/Youth Volleyball	412.50	30,244.40	28,899.00	1,345.40	104.66
structor/Youth Camps	0.00	12,565.60	12,566.00	(0.40)	100.00
tr/Y Camp - Bureau	0.00	6,582.38	6,582.00	0.38	100.01
structors - Youth Sports Camps	262.14	3,270.69	3,376.00	(105.31)	96.88
o Elem/Program Exp					

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bridge/Program Exp	198.26	3,763.19	3,469.00	294.19	108.48
Day Camp/Program Exp	147.28	11,890.17	11,916.00	(25.83)	99.78
High School - Program Expense	338.68	2,214.72	1,908.00	306.72	116.08
Lowcastle Program Expense	340.30	4,169.93	3,541.00	628.93	117.76
Softball Expense	0.00	1,087.23	1,005.00	82.23	108.18
Softball Expense	0.00	205.92	549.00	(343.08)	37.51
Softball Expense	0.00	81.68	56.00	25.68	145.86
Softball Expense	0.00	2,050.13	2,050.00	0.13	100.01
Softball Expense	0.00	363.68	108.00	255.68	336.74
Softball Expense	0.00	2,163.59	13,633.00	(11,469.41)	15.87
Softball Expense	0.00	1,141.44	1,142.00	(0.56)	99.95
Softball Expense	0.00	2,319.87	2,320.00	(0.13)	99.99
Softball Expense	0.00	1,790.76	1,791.00	(0.24)	99.99
Softball Expense	0.00	467.00	467.00	0.00	100.00
Softball Expense	0.00	47.92	48.00	(0.08)	99.83
Softball Expense	0.00	1,348.00	2,038.00	(690.00)	66.14
Softball Expense	0.00	87.00	87.00	0.00	100.00
Softball Expense	0.00	9.26	9.00	0.26	102.89
Softball Expense	1,084.39	2,038.97	7,604.00	(5,565.03)	26.81
Softball Expense	(122.54)	353.77	123.00	230.77	287.62
Softball Expense	0.00	73.70	196.00	(122.30)	37.60
Softball Expense	(122.55)	397.34	520.00	(122.66)	76.41
Softball Expense	0.00	168.81	0.00	168.81	0.00
Softball Expense	0.00	10,644.75	8,836.00	1,808.75	120.47
Softball Expense	0.00	168.84	0.00	168.84	0.00
Softball Expense	0.00	5,729.90	7,818.00	(2,088.10)	73.29
<b>Program Expenses</b>	<b>5,486.77</b>	<b>169,268.00</b>	<b>182,929.00</b>	<b>(13,661.00)</b>	<b>92.53</b>
<b>Program Expenses</b>					
<b>Program Expenses</b>					

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ash Short/Over-Cust Serv	0.00	136.95	136.00	0.95	100.70
archant Fees - Youth Services	1,146.98	5,275.69	5,366.00	(90.31)	98.32
archant Fees - Cust Serv	279.92	9,477.26	8,889.00	588.26	106.62
al Card Incentives	0.00	(1,682.67)	(1,792.00)	109.33	93.90
inalties	0.00	2,197.41	4,564.00	(2,366.59)	48.15
inations Expense	0.00	750.00	850.00	(100.00)	88.24
lephone - Placer Hills Pool	0.00	737.95	860.00	(122.05)	85.81
lephone - Cust Serv	570.49	5,685.37	5,718.00	(32.63)	99.43
lephone (CVCC) - Admin	518.80	5,083.94	5,195.00	(111.06)	97.86
ft Certificates Expensed	0.00	58.00	108.00	(50.00)	53.70
lephone - Recreation	54.90	321.62	449.00	(127.38)	71.63
lephone - Preschool	40.89	296.89	476.00	(179.11)	62.37
lephone - Facilities & Grounds	800.28	8,424.13	10,407.00	(1,982.87)	80.95
lephone - Day Camp	57.84	491.07	634.00	(142.93)	77.46
lephone - Newcastle	42.09	346.85	693.00	(346.15)	50.05
lephone - Aub El	131.03	1,247.06	1,463.00	(215.94)	85.24
lephone - Skyridge	31.05	389.81	290.00	99.81	134.42
stage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
stage - Admin	(8.12)	488.62	998.00	(509.38)	48.96
livity Guide Expense	1,348.41	32,688.07	32,394.00	294.07	100.91
uth Assistance Expense	0.00	10,085.67	10,245.00	(159.33)	98.45
nk Service Charges	0.00	0.00	(8.00)	8.00	0.00
PPT Charges	(186.00)	82.00	268.00	(186.00)	30.60
ice Supplies - Rec	94.34	407.97	816.00	(408.03)	50.00
ice Supplies - Youth Services	0.00	407.07	1,029.00	(621.93)	39.56
ice Supplies - F & G	31.95	1,285.12	2,127.00	(841.88)	60.42
ice Supplies-Cust Serv	0.00	2,285.17	1,905.00	380.17	119.96
ice Supplies - Admin	177.42	5,176.00	5,133.00	43.00	100.84
lication Costs - Cust Serv	0.00	39.69	60.00	(20.31)	66.15
lication Costs - Admin	107.34	1,080.91	1,478.00	(397.09)	73.13



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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Cust Serv	470.75	5,061.06	5,154.00	(92.94)	98.20
Office Equip Rental - Admin	332.48	3,652.75	3,697.00	(44.25)	98.80
Printing Expense	191.20	604.20	645.00	(40.80)	93.67
Gas/Mileage Expense - C.Serv	33.60	418.88	419.00	(0.12)	99.97
Gas/Mileage Expense - Admin	39.20	1,308.67	1,235.00	73.67	105.97
Gas/Mileage Expense - Rec.	0.00	0.00	147.00	(147.00)	0.00
Gas/Mileage Expense - YS	0.00	86.58	286.00	(199.42)	30.27
Gas/Mileage Expense - F & G	4,346.93	42,472.34	41,010.00	1,462.34	103.57
General Administrative Exp - Admin	47.50	1,181.17	828.00	353.17	142.65
Liability Insurance - Admin	11,551.17	111,176.94	110,486.00	690.94	100.63
Lease Expense	50.41	825.89	1,756.00	(930.11)	47.03
Public Relations/Marketing - Cust Serv	343.94	2,900.12	6,567.00	(3,666.88)	44.16
Postage Expenses - Y Serv	0.00	0.00	3,006.00	(3,006.00)	0.00
Printing Expense	0.11	0.11	0.00	0.11	0.00
Recreation and Subscriptions-Youth Services	0.00	0.00	330.00	(330.00)	0.00
Recreation and Subscriptions - Cust Service	397.89	397.89	357.00	40.89	111.45
Recreation and Subscriptions - Admin	0.00	10,485.00	10,685.00	(200.00)	98.13
Recreation and Subscriptions - Rec.	0.00	150.00	1,146.00	(996.00)	13.09
Recreation and Subscriptions - F & G	0.00	399.00	500.00	(101.00)	79.80
Recreation - Rec	0.00	64.38	46.00	18.38	139.96
Recreation - Aquatics	0.00	199.17	199.00	0.17	100.09
Recreation - Youth Services	0.00	89.03	150.00	(60.97)	59.35
Recreation - F & G	20.00	470.30	122.00	348.30	385.49
Recreation - Cust Serv	0.00	47.96	100.00	(52.04)	47.96
Recreation - Admin	20.00	161.77	172.00	(10.23)	94.05
Company Celebrations	324.75	1,236.07	1,066.00	170.07	115.95
Recreation - Recreation	0.00	25.80	0.00	25.80	0.00
Recreation - Y Services	468.47	1,592.87	1,125.00	467.87	141.59
Recreation - Admin	0.00	1,329.08	1,929.00	(599.92)	68.90
Recreation - Rec.	0.00	545.00	449.00	96.00	121.38

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
aff Development - Aquatics	0.00	348.00	375.00	(27.00)	92.80
aff Development - Youth Services	0.00	30.00	7,755.00	(7,725.00)	0.39
aff Development - F & G	0.00	2,042.16	2,929.00	(886.84)	69.72
iform Exp - Aquatics	0.00	124.33	124.00	0.33	100.27
iform Exp - F & G	0.00	265.91	542.00	(276.09)	49.06
nall Equip - Rec Dept	0.00	0.00	106.00	(106.00)	0.00
nall Equipment - Rec Pk	52.94	2,291.25	7,160.00	(4,868.75)	32.00
nall Equipment - Reg Pk	197.31	460.65	1,100.00	(639.35)	41.88
nall Equipment - MV Park	204.53	401.94	720.00	(318.06)	55.83
nall Equipment - CVCC	0.00	193.34	193.00	0.34	100.18
ald Marking Expense	0.00	2,035.19	1,884.00	151.19	108.03
ifety Supplies - F & G	0.00	7,897.04	8,906.00	(1,008.96)	88.67
ifety Supplies - Aquatics	0.00	600.16	600.00	0.16	100.03
ifety Supplies - Youth Services	0.00	0.00	250.00	(250.00)	0.00
istroom Supplies - Recreation Park	84.74	1,513.10	1,476.00	37.10	102.51
istroom Supplies - Regional Park	123.13	1,644.60	1,588.00	56.60	103.56
istroom Supplies - Ashford Park	58.32	907.93	843.00	64.93	107.70
istroom Supplies - Meadow Vista Park	63.36	1,008.37	960.00	48.37	105.04
istroom Supplies - Railroad Park	68.41	1,046.17	935.00	111.17	111.89
istroom Supplies - Overlook Park	75.79	1,162.38	1,089.00	73.38	106.74
istroom Supplies - Placer Hills Park	52.08	789.21	612.00	177.21	128.96
istroom Supplies - Rec Comm Ctr	77.56	2,431.18	2,740.00	(308.82)	88.73
istroom Supplies - Reg Comm Ctr	70.45	1,976.25	2,294.00	(317.75)	86.15
istroom Supplies - CVCC Comm Ctr	100.44	2,583.46	2,949.00	(365.54)	87.61
nitiation - Reg Pk - Toilet	932.00	5,062.00	4,564.00	498.00	110.91
nitiation - Win Pk - Toilet	542.00	2,887.00	3,153.00	(266.00)	91.56
nitiation - Rec Pk - ADA Toilet	0.00	1,809.58	2,479.00	(669.42)	73.00
nitiation - Reg - ADA Toilet	762.58	2,255.45	2,009.00	246.45	112.27
nitiation - Rec Pk - Debris Box	593.55	10,860.94	9,357.00	1,503.94	116.07
nitiation - Reg Pk - Disposal	588.55	5,225.83	5,132.00	93.83	101.83

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Initiation - MV - Disposal	400.59	3,739.62	3,632.00	107.62	102.96
Initiation - CVCC - Disposal	215.72	1,899.18	1,924.00	(24.82)	98.71
Initial Equipment - Overlook	0.00	2,257.32	2,257.00	0.32	100.01
<b>Operations &amp; Supplies</b>	<b>29,142.06</b>	<b>347,895.19</b>	<b>377,500.00</b>	<b>(29,604.81)</b>	<b>92.16</b>
<b>Expenses</b>					
Hours - Rec Pk Beggs Field	190.70	3,656.11	3,363.00	293.11	108.72
Hourly Reimb.-Beggs Field	0.00	(1,201.73)	(1,916.00)	714.27	62.72
Hours - Rec Pk James Field	124.41	3,710.04	4,254.00	(543.96)	87.21
Hourly Reimb.-James Field	(429.00)	(3,368.15)	(2,636.00)	(732.15)	127.78
Hours - Rec Field	27.95	822.17	813.00	9.17	101.13
Hourly Reimb.-Rec Field	0.00	(294.38)	(461.00)	166.62	63.86
Electric - Rec Comm Ctr - Fac & Grds	2,349.49	2,775.72	2,899.00	(123.28)	95.75
Electric - Reg Comm Ctr	2,327.85	8,594.66	8,186.00	408.66	104.99
Electric - CV Comm Ctr	90.07	793.08	1,102.00	(308.92)	71.97
Electric Reimb.- CV Comm Ctr	(90.07)	(984.39)	(1,025.00)	40.61	96.04
Electric - CVCC	2,699.43	21,731.60	19,803.00	1,928.60	109.74
Electric - Sierra Pool	1,653.41	26,190.55	26,441.00	(250.45)	99.05
Electric - PH Pool	733.20	5,847.91	5,307.00	540.91	110.19
Electric - Day Camp	374.66	1,979.77	1,885.00	94.77	105.03
Electric - Recreation Park	785.80	10,323.82	10,881.00	(557.18)	94.88
Electric - Reg Park	1,498.68	31,137.93	29,820.00	1,317.93	104.42
Hourly Reimb.- Reg Park	0.00	(4,664.75)	(4,756.00)	91.25	98.08
Electric - Ashford Park	179.73	3,745.17	4,227.00	(481.83)	88.60
Electric - MV Park	327.05	5,514.46	5,480.00	34.46	100.63
Electric - Railroad Park	75.36	4,342.58	5,459.00	(1,116.42)	79.55
Hourly Reimb.-Railroad	(70.38)	(2,736.65)	(2,835.00)	98.35	96.53

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Winchester Park	13.48	1,686.29	1,823.00	(136.71)	92.50
Ambursements - Gas/Elec Pool	0.00	(11,105.60)	(11,105.00)	(0.60)	100.01
Water - Rec Comm Ctr	0.00	1,677.25	2,627.00	(949.75)	63.85
Water - Reg Comm Ctr	328.06	2,116.27	2,273.00	(156.73)	93.11
Water - CV Comm Ctr	0.00	2,924.24	3,809.00	(884.76)	76.77
Water - CVCC	0.00	3,180.92	3,685.00	(504.08)	86.32
Water - Sierra Pool	0.00	2,212.22	2,796.00	(583.78)	79.12
Water - PH Pool	0.00	162.64	696.00	(533.36)	23.37
Water - Rec Park	88.51	3,986.77	5,004.00	(1,017.23)	79.67
Water - Regional Park	361.23	9,510.78	10,254.00	(743.22)	92.75
Water - Ashford Park	88.51	3,510.31	4,435.00	(924.69)	79.15
Water - MV Park	594.30	16,493.06	19,816.00	(3,322.94)	83.23
Water - CV Park	0.00	2,497.13	2,735.00	(237.87)	91.30
Water - Railroad Park	88.51	3,300.73	4,228.00	(927.27)	78.07
Water - CVCC Park	0.00	2,816.10	2,985.00	(168.90)	94.34
Water - Overlook Park	0.00	5,569.72	5,706.00	(136.28)	97.61
Water - Placer Hills Park	101.85	4,027.11	4,442.00	(414.89)	90.66
Water - Atwood	290.90	3,042.05	3,271.00	(228.95)	93.00
Water - Chana Field	0.00	4,032.35	5,000.00	(967.65)	80.65
Water - Water - Sierra Pool	0.00	(1,011.89)	(1,012.00)	0.11	99.99
Water - Rec Park (Sewer)	0.00	9,344.02	9,345.00	(0.98)	99.99
Water - Railroad Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Water - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Water - CVCC (Sewer)	0.00	10,189.15	10,190.00	(0.85)	99.99
Utilities Expense	14,803.69	198,986.80	210,204.00	(11,217.20)	94.66

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Fees	0.00	334.00	4,200.00	(3,866.00)	7.95
Legal Expense	0.00	334.00	4,200.00	(3,866.00)	7.95
Professional Services					
Grant Application Expense	0.00	22,500.00	0.00	22,500.00	0.00
Professional Services - Rec	829.00	10,792.50	12,513.00	(1,720.50)	86.25
Professional Services - YS	0.00	7,316.51	7,316.00	0.51	100.01
Professional Services - F & G	0.00	7,107.98	5,766.00	1,341.98	123.27
Wood - Professional Services	0.00	5,718.89	6,146.00	(427.11)	93.05
Professional Services - C Serv	0.00	7,975.00	17,013.00	(9,038.00)	46.88
Professional Services - Admin	0.00	8,993.84	10,109.00	(1,115.16)	88.97
Accounting/Auditor Fees	0.00	12,900.00	12,900.00	0.00	100.00
Professional Services	829.00	83,304.72	71,763.00	11,541.72	116.08
Ground Maintenance					
Vehicle Maintenance	3,163.76	27,574.97	26,588.00	986.97	103.71
Equipment Rental	0.00	136.41	1,932.00	(1,795.59)	7.06
Recreation Supplies - General	0.00	1,715.77	1,982.00	(266.23)	86.57
Recreation Field	17.14	843.66	1,318.00	(474.34)	64.01
CV Baseball Field	0.00	1,878.10	5,161.00	(3,282.90)	36.39
James Field	0.00	1,756.71	2,485.00	(728.29)	70.69
Beggs Field	0.00	1,336.20	3,236.00	(1,899.80)	41.29
Sierra Pool	5,712.36	47,711.75	48,881.00	(1,169.25)	97.61
Maintenance- Maint Pool	0.00	(4,572.34)	(4,572.00)	(0.34)	100.01
Repairs - Equipment	2,612.48	17,789.09	29,881.00	(12,091.91)	59.53
PH Pool	(4,633.27)	5,655.76	13,774.00	(8,118.24)	41.06

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
aint - Irrigation Pump - Winchester	0.00	0.00	282.00	(282.00)	0.00
aint - Winchester Fields	0.00	806.25	861.00	(54.75)	93.64
ap/Maint - Aub EI	323.54	1,148.42	2,003.00	(854.58)	57.34
ap/Maint - Rock Creek	0.00	62.71	229.00	(166.29)	27.38
ap/Maint - Day Camp	6.40	145.07	600.00	(454.93)	24.18
aint - Recreation Park	2,326.72	20,391.35	19,094.00	1,297.35	106.80
aint - Regional Park	2,662.54	75,217.93	78,295.00	(3,077.07)	96.07
aint - Ashford Park	352.47	8,663.27	14,552.00	(5,888.73)	59.53
aint - Meadow Vista Park	559.90	15,925.25	16,852.00	(926.75)	94.50
aint - Christian Valley Park	69.82	3,213.08	3,362.00	(148.92)	95.57
aint - Railroad Park	32.97	1,974.40	3,129.00	(1,154.60)	63.10
aint - CVCC Park	296.32	4,020.19	4,909.00	(888.81)	81.89
aint - Overlook Park	453.45	7,495.14	5,935.00	1,560.14	126.29
aint - Placer Hills Park	0.00	2,372.38	2,904.00	(531.62)	81.69
aint - Pocket Parks	0.00	468.57	669.00	(200.43)	70.04
aint - Mt. Vernon Park	0.00	161.25	167.00	(5.75)	96.56
aint - Winchester Park	0.00	1,400.01	1,200.00	200.01	116.67
aint - Atwood	4.94	1,910.38	1,565.00	345.38	122.07
aint - Shockley Park	0.00	1,748.85	2,290.00	(541.15)	76.37
aint - Bike Park	826.09	8,740.84	9,111.00	(370.16)	95.94
p/Maint - Skyridge	0.00	332.67	825.00	(492.33)	40.32
aint - Ashley Dog Park	4.94	1,527.61	1,831.00	(303.39)	83.43
p/Maint - Newcastle	0.00	0.00	350.00	(350.00)	0.00
aint - Recreation Comm Ctr	964.75	8,263.48	8,973.00	(709.52)	92.09
aint - Regional Comm Ctr	108.40	12,855.07	12,545.00	310.07	102.47
aint - Christian Valley Comm Ctr	9.23	71.94	71.00	0.94	101.32
aint - CVCC Comm Ctr	630.96	6,802.72	6,697.00	105.72	101.58
aint - Overlook Modular	0.00	62.71	576.00	(513.29)	10.89
aint - Regional Tennis/Pickleball Courts	1,776.02	2,895.94	0.00	2,895.94	0.00
aint - MV Soccer A	0.00	12.85	208.00	(195.15)	6.18

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - RH Soccer A	0.00	608.64	843.00	(234.36)	72.20
Maint - Regional Field Soccer	0.00	0.00	1,227.00	(1,227.00)	0.00
Maint - RH Soccer B	0.00	508.65	735.00	(226.35)	69.20
Maint - Regional Bill Bean Field	0.00	4,772.63	4,536.00	236.63	105.22
Maint - Regional Field B	0.00	5,648.02	5,535.00	113.02	102.04
Maint - Regional Field C	9.18	13,941.78	17,140.00	(3,198.22)	81.34
ee Maint - Rec Park	0.00	20.90	5,021.00	(5,000.10)	0.42
ee Maint - Reg Park	0.00	0.00	5,000.00	(5,000.00)	0.00
ee Maint - Ashford Park	0.00	2,250.00	2,250.00	0.00	100.00
ee Maint - MV Park	0.00	4,750.00	9,750.00	(5,000.00)	48.72
ee Maint- Christian Valley Park	0.00	4,995.00	5,000.00	(5.00)	99.90
ee Maint- Overlook Park	0.00	4,995.00	5,000.00	(5.00)	99.90
ee Maint - Shockley Park	0.00	2,250.00	2,250.00	0.00	100.00
ndalism Repairs Expense	351.02	7,869.29	6,019.00	1,850.29	130.74
ip/Maint - Alta Vista	0.00	0.00	425.00	(425.00)	0.00
uilding and Grounds Maintenance	18,642.13	343,126.32	401,482.00	(58,355.68)	85.47
ty Tax Administration/LAFCO					
IPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
ood County Collection Fee	271.73	271.73	0.00	271.73	0.00
roperty Tax Administration	63,539.20	68,708.26	68,708.00	0.26	100.00
lco Fees	0.00	2,272.44	2,660.00	(387.56)	85.43
roperty Tax Administration/LAFCO	63,810.93	71,252.43	71,878.00	(625.57)	99.13
is Expense					
ages - (Y.Serv) - Manager	4,800.00	52,254.29	50,358.00	1,896.29	103.77
ages - (Cust Serv) - Full Time	9,531.00	104,354.15	101,745.00	2,609.15	102.56

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ages - (Cust Serv) - Part Time	0.00	5,022.42	7,537.00	(2,514.58)	66.64
ages - (Admin) - Full Time	11,237.48	121,881.12	108,180.00	13,701.12	112.67
ages - (Admin) - Part Time	4,339.20	53,216.45	53,637.00	(420.55)	99.22
ages - (Admin) - Board Pay	0.00	21,500.00	21,975.00	(475.00)	97.84
ages - (Y.Serv) - Aub Elem - PT	4,665.69	50,722.45	54,194.00	(3,471.55)	93.59
ages - (Y.Serv) - AE Maint	754.44	1,312.50	843.00	469.50	155.69
ages - (Y.Serv) - RC Maint	0.00	337.58	254.00	83.58	132.91
ages - (Y.Serv) - Skyridge - PT	5,441.83	51,215.93	52,031.00	(815.07)	98.43
ages - (Y.Serv) - Skyridge Maint	39.69	693.88	660.00	33.88	105.13
ages - (Y.Serv) - Day Camp - PT	4,988.35	102,596.93	106,552.00	(3,955.07)	96.29
ages - (Y.Serv) - DC Maint	0.00	81.22	198.00	(116.78)	41.02
ages - (Rec) - Full Time	11,411.84	118,788.09	115,622.00	3,166.09	102.74
ages - (Y.Serv) - Newcastle- PT	4,249.84	48,742.54	51,776.00	(3,033.46)	94.14
ages - (Y.Serv) - NC Maint	0.00	25.17	0.00	25.17	0.00
ages - (Rec) - Seasonal	0.00	98.70	397.00	(298.30)	24.86
ages - (Rec) - Adult Softball	0.00	4,817.54	4,122.00	695.54	116.87
ages - (Rec) - Adult Basketball	184.27	2,698.53	2,558.00	140.53	105.49
ages - (Y.Serv) - Preschool	2,036.49	27,986.85	39,081.00	(11,094.15)	71.61
ages - (Aqua) - Aquatics Coordinator	298.83	14,713.54	15,675.00	(961.46)	93.87
ages - (Aqua) - Aquatic Activities	0.00	4,836.82	4,837.00	(0.18)	100.00
ages - (Aqua) - Public Swim	0.00	41,769.01	41,769.00	0.01	100.00
ages - (Aqua) - Public Swim-PH	0.00	4,015.28	4,016.00	(0.72)	99.98
ages - (Aqua) - Swim Lessons	0.00	14,295.03	14,295.00	0.03	100.00
ages - (Aqua) - Swim Lessons-PH	0.00	1,823.29	1,824.00	(0.71)	99.96
ages - (Aqua) - Master Swim	0.00	2,872.17	2,873.00	(0.83)	99.97
ages - (Aqua) - Swim Team Coaches	0.00	8,451.46	8,841.00	(389.54)	95.59
ages - (Aqua) - Synchronized Swim Coach	0.00	10,883.56	10,884.00	(0.44)	100.00
ages - (Fac & Grds) - Fac Attendant - Rec	10,251.53	93,778.95	88,984.00	4,794.95	105.39
ages - (Fac & Grds) - Fac Att. - CVCC	3,630.31	34,826.00	32,238.00	2,588.00	108.03
ages - (Fac & Grds) - Fac Attendant - Reg	1,368.50	20,416.40	19,993.00	423.40	102.12



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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ages - (Fac & Grds) - Fac Att Overlook	2.66	105.23	79.00	26.23	133.20
ages - (Fac & Grds) - Management	12,475.31	124,118.00	132,016.00	(7,898.00)	94.02
ages - (Fac & Grds) - Recreation Park	22,312.56	212,101.70	195,901.00	16,200.70	108.27
ages - (Fac & Grds) - Regional Park	13,729.16	128,250.52	126,518.00	1,732.52	101.37
ages - (Fac & Grds) - Ashford Park	1,947.22	28,345.62	36,825.00	(8,479.38)	76.97
ages - (Fac & Grds) - Meadow Vista Park	4,843.81	41,934.86	44,539.00	(2,604.14)	94.15
ages - (Fac & Grds) - CV Comm Center	199.06	6,099.49	7,411.00	(1,311.51)	82.30
ages - (Fac & Grds) - Railroad Park	1,086.16	12,644.58	14,131.00	(1,486.42)	89.48
ages - (Fac & Grds) - CVCC	1,367.38	14,203.60	12,359.00	1,844.60	114.93
ages - (Fac & Grds) - Overlook Park	1,348.22	14,646.80	14,858.00	(211.20)	98.58
ages - (Fac & Grds) - Placer Hills Park	991.91	15,927.46	16,901.00	(973.54)	94.24
ages - (Fac & Grds) - Pocket Parks	650.63	5,278.89	4,843.00	435.89	109.00
ages - (Fac & Grds) - Mt. Vernon Park	35.74	36.10	0.00	36.10	0.00
ages - (Fac & Grds) - Winchester Park	449.77	4,785.11	5,373.00	(587.89)	89.06
ages - (Fac & Grds) - Atwood	582.94	4,185.63	6,772.00	(2,586.37)	61.81
ages - (Fac & Grds) - Shockley Property	184.12	2,757.83	3,745.00	(987.17)	73.64
ages - (F & G) Special Events	0.00	8,931.27	8,500.00	431.27	105.07
ages - District Administrator	9,172.80	100,577.29	101,480.00	(902.71)	99.11
ages - (F & G Proj) - Reg 24 Acres	196.04	196.04	0.00	196.04	0.00
ages - (Rec) - Special Events	0.00	1,977.70	1,709.00	268.70	115.72
ages - (F & G) Uniform Allowance	500.00	11,042.21	12,580.00	(1,537.79)	87.78
<b>Salaries Expense</b>	<b>151,304.78</b>	<b>1,759,173.78</b>	<b>1,764,489.00</b>	<b>(5,315.22)</b>	<b>99.70</b>
<b>Is &amp; Payroll Costs</b>					
: Taxes - Rec	1,024.10	9,413.42	9,520.00	(106.58)	98.88
: Taxes - Aquatics	28.24	10,154.07	10,225.00	(70.93)	99.31
: Taxes - Youth Services	2,404.02	26,978.62	33,845.00	(6,866.38)	79.71
: Taxes - Fac & Grds	6,988.65	60,083.03	62,162.00	(2,078.97)	96.66
: Taxes - Cust Serv	854.76	8,349.52	8,643.00	(293.48)	96.60

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Property Taxes - Admin	2,184.90	23,985.69	23,434.00	551.69	102.35
Employment Expense - Rec	0.00	55.00	55.00	0.00	100.00
Employment Expense - Aquatics	0.00	117.11	118.00	(0.89)	99.25
Employment Expense - Youth Services	77.19	147.22	115.00	32.22	128.02
Employment Expense - Fac & Grds	300.00	3,180.93	2,180.00	1,000.93	145.91
Employment Expense - Admin	25.73	25.73	104.00	(78.27)	24.74
Recreation Exp - Recreation	170.05	327.05	152.00	175.05	215.16
Aquatics Exp - Aquatics	0.00	612.00	612.00	0.00	100.00
Youth Services Exp - Youth Services	188.00	688.00	541.00	147.00	127.17
Facilities Exp - Fac & Grds	50.00	335.00	293.00	42.00	114.33
Admin Exp - Admin	25.00	114.00	92.00	22.00	123.91
Recreation Exp - Recreation	(705.83)	25,115.76	25,897.00	(781.24)	96.98
Youth Services Exp - Youth Services	(1,004.72)	23,712.04	24,637.00	(924.96)	96.25
Facilities Exp - Fac & Grds	(3,867.99)	172,705.22	180,218.00	(7,512.78)	95.83
Custodial Exp - Cust Serv	(351.64)	20,417.50	21,106.00	(688.50)	96.74
Admin Exp - Admin	(973.29)	49,346.98	51,324.00	(1,977.02)	96.15
Retirement Exp - Rec	1,040.08	10,629.68	10,665.00	(35.32)	99.67
Aquatics Exp - Aquatics	33.05	2,005.70	2,066.00	(60.30)	97.08
Youth Services Exp - Youth Services	1,991.94	22,741.72	30,143.00	(7,401.28)	75.45
Facilities Exp - Fac & Grds	6,305.99	61,975.14	63,364.00	(1,388.86)	97.81
Custodial Exp - Cust Serv	1,051.17	11,306.58	11,929.00	(622.42)	94.78
Admin Exp - Admin	2,448.14	26,417.99	26,808.00	(390.01)	98.55
PERS Prefunding	23,000.00	315,840.00	291,934.00	23,906.00	108.19
Comp - Rec	184.96	2,103.42	2,147.00	(43.58)	97.97
Comp - Aquatics	4.77	1,714.85	1,738.00	(23.15)	98.67
Comp - Youth Services	476.77	5,687.55	6,017.00	(329.45)	94.53
Comp - Fac & Grds	4,942.41	53,954.37	55,145.00	(1,190.63)	97.84
Comp - Cust Serv	44.03	519.83	500.00	19.83	103.97
Comp - Admin	218.36	2,638.58	2,789.00	(150.42)	94.61

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits and Payroll Costs	49,158.84	953,399.30	960,518.00	(7,118.70)	99.26
Asset Expense					
Acquired Asset Purchases - Aquatics	4,651.47	4,651.47	13,133.00	(8,481.53)	35.42
Acquired Asset Purchases - Fac & Grds	0.00	54,815.71	49,120.00	5,695.71	111.60
Fixed Asset Expense	4,651.47	59,467.18	62,253.00	(2,785.82)	95.53
Capital Improvement Projects					
Maintenance in the Park - Reg	0.00	2,852.59	2,857.00	(4.41)	99.85
Bridges - Roof Repairs	0.00	10,846.00	10,846.00	0.00	100.00
Bike Park	658.62	88,568.04	88,600.00	(31.96)	99.96
Baker Hills Parking lot Project	0.00	50,224.26	50,000.00	224.26	100.45
Pathway Repairs	950.00	26,472.32	26,500.00	(27.68)	99.90
Energy Efficiency Project	209,428.95	1,816,992.68	1,817,287.00	(294.32)	99.98
Park - Parking lot Reseal/Restripe	0.00	1,365.40	1,365.00	0.40	100.03
Shadow Vista - Playground	0.00	1,651.13	1,651.00	0.13	100.01
Dog Park Expansion - 24 Acres	0.00	30,907.35	31,000.00	(92.65)	99.70
Regional Park Playground Equipment Replac	0.00	51.13	100.00	(48.87)	51.13
c - James Field Renovation	2,090.00	41,813.56	42,000.00	(186.44)	99.56
c - Wheelchair Swing	0.00	3.39	0.00	3.39	0.00
c - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33
Capital Improvement Projects	213,127.57	2,072,867.85	2,073,406.00	(538.15)	99.97
Service					
Creation Park Lease	2,138.64	2,138.64	2,076.00	62.64	103.02
Municipal Lease Payment- Sterling Bank	0.00	108,000.00	108,000.00	0.00	100.00
Municipal Lease Interest Expense	0.00	34,377.56	42,245.00	(7,867.44)	81.38

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	2,138.64	144,516.20	152,321.00	(7,804.80)	94.88
fers Out					
Transfers Out	0.00	0.00	0.00	0.00	0.00
penditures	\$553,095.88	\$6,203,591.77	\$6,332,943.00	(\$129,351.23)	97.96%
enue Over Expenditures	\$1,637,058.47	(\$678,317.85)	(\$1,155,762.00)	\$477,444.15	58.69%
<b>ET REVENUE OVER EXPENDITURES</b>	<b>1,637,058.47</b>	<b>(678,317.85)</b>	<b>(1,155,762.00)</b>	<b>477,444.15</b>	<b>58.69</b>

## **5.4 Cover sheet – Creating a COVID Relief Funds Reserve Account**

**Auburn Area Recreation and Park District Policy Committee Meeting February, 2022; Board of Directors Meeting February, 2022**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) create a new committed reserve account for the COVID Relief Funding received in December, 2021?

### **Background**

In December, 2021, ARD received \$334,974 in Special District COVID-19 Relief funding, made available from a \$100 million allocation provided by the CA State Legislature.

This funding arrived after special districts across California experienced budget and staff cuts necessitated as a result of the COVID pandemic. Throughout 2020 and 2021, California's special districts provided essential services to their local communities, maintained a large portion of the state's critical infrastructure, and employed thousands of front-line workers, but initially received none of the COVID relief funding available to cities and counties.

At the January 27, 2022 Board of Directors meeting, the Board voted to create a special COVID Relief Fund Reserve Account.

The attached document features ARD's policy on Committed Reserve Accounts and has proposed new language for a COVID Relief Reserve.

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

The Policy Committee sent a positive recommendation to create new committed reserve account for the COVID Relief Funding.

The Policy Committee further recommended that this item be put on the Consent Calendar.

### **Fiscal Impact**

\$314,974 will be put in to the new account.

\$20,000 of the initial funding has been used in FY 21/22.

### **Attachments**

ARD Committed Reserve Account policy with proposed new language for the COVID Relief Funding Reserve

## Auburn Area Recreation and Park District Financial Reserves Policy

From the Auburn Area Recreation and Park District “District Policy Manual”, Section I. Budget

- E. ARD Committed Reserve Funds. In accordance with Public Resource Code, Section 5788.9, the Board of Directors of the Auburn Area Recreation & Park District has established the following Committed Reserve funds. These reserves have been established to adequately provide for funding infrastructure, equipment replacement, economic uncertainty, loss of significant revenue sources, local disasters or catastrophic events and unfunded mandates including costly regulatory requirements.

Per Public Resources Code, §5788.9 (c), if the board of directors finds that the funds in a restricted reserve are no longer required for the purpose for which the restricted reserve was established, the board of directors may, by a four-fifths vote of the total membership of the board of directors, discontinue the restricted reserve or transfer any funds that are no longer required from the restricted reserve to the district's general fund.

The Board shall establish a policy of contributing 1-5% of the annual expenditure figure to reserves. During each budget cycle, staff will provide recommendations to the Board for these contributions as appropriate based on the plans and goals of the District.

1. **Contingency:** This Reserve account is established to protect against economic uncertainty or local disasters or catastrophic events not covered by insurance. Contributions to this fund may occur at any time but will be maintained at \$70,000. Any monies from this fund that are spent for Board approved expenditures shall be replenished prior to any other reserve being funded.
2. **Equipment:** These funds are to be used for additions to the current District inventory or to replace equipment that has expended its useful life and/or has broken down and is beyond economical repair and must be replaced. Contributions to this fund may occur at any time but an amount of \$50,000 will be added to the fund at the beginning of each new fiscal year, with the goal of having the Equipment Reserve funded for the following 10 years of equipment listed on the Equipment Obsolescence List. This fund can only be spent at the Board's discretion.
3. **Capital Construction:** These funds will be used to make improvements to current or new ARD facilities and infrastructure. Contributions to this fund may occur at any time but will be included in the budget each fiscal year on an “as available” basis. This yearly amount, if any, is part of the expenditure budget and can only be spent at the Board's discretion.
4. **ADA Compliance:** The money in this reserve account will be used to fund costs and improvements related to the Americans with Disabilities Act at parks and facilities in the District. Contributions to this fund may occur at any time but will be included in the budget each fiscal year at a minimum amount of \$5,000 per year. The maximum amount that will be funded in this account is the total of the following 10 years of projects on the ARD ADA Transition Plan.
5. **Unfunded CalPERS Pension Funding GASB 68:** Contributions or Prefunding may occur at any time but will be included in the budget each fiscal year at an amount that represents at least \$60,000. Staff is to allocate 40% to directly Prefund CalPERS. Staff is to allocate 60% to a section 115 Trust. The CalPERS UAL peaks in the year 2032 with an additional required payment of \$142,000. This required allocation should continue until ARD has reduced its peak to less than an annual \$100,000 (or until 90% funded, whichever is first). This will prevent the District from over funding. Once that has been achieved, 100% of the \$60,000 will be put into a section 115 Trust.

6. COVID Relief Funding: The funds in this reserve account may be used for any purpose, including, but not limited to, capital improvements, equipment purchases, unfunded liabilities or wages and associated benefits. Contributions to this reserve account were made from the Special District COVID-19 Relief funding, made available from an allocation provided by the CA State Legislature.