

AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, AUGUST 17, 2022, 1:00 PM

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting <https://us06web.zoom.us/j/87423601530>. The public may participate in the meeting through Zoom. The link for this meeting is. The public can use this link and/or call 1 669 900 6833 Webinar ID: 874 2360 1530 to participate.

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

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Ferris ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

3.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.

4.0 BUSINESS

**4.1 Approval of Minutes from July 20, 2022 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Financials for July, 2022 (Pages 6-32)

Recommendation: Review and approve Financials for July, 2022, forward to the consent calendar for review and approval.

4.3 Search for New Audit Firm (Pages 33-43)

Shall the Auburn Area Recreation and Park District send out a Request for Proposal (RFP) to audit firms for the next three (3) year audit cycle?

4.4 Review of Cash Requirements for July, 2022 (Pages 44-47)

Recommendation: Review and approve cash requirements for July, 2022, forward to the consent calendar for review and approval.

Discussion Items:

1. County Mitigation Fund, current balance \$113,375.
2. 5 Year History of Volunteers and Work Release Hours (Page 49)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations

ADJOURNMENT

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

8/12/2022
Date

9:45 Am
Time

Cathy Wayford
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JULY,
2022 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, July 20, 2022 at 1:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 1:10 pm

ROLL CALL

Director Ainsleigh and Director Holbrook were present. Director Holbrook left the meeting at 1:41 pm.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ainsleigh to move 4.4 Fee Waiver Request for the Foothills Quilters Guild and 4.6 Annual Audit for Fiscal Year 2021/2022, after 4.2 Review of Cash Requirements.

3.0 PUBLIC COMMENT- This is the time wherein any person may comment on an item not on the agenda within the subject matter jurisdiction of the Committee. After you are recognized by the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.

None.

4.0 BUSINESS

4.1 Approval of Minutes from June, 2022 Standing Finance Meeting

The minutes from the June 22, 2022 Standing Finance Meeting were approved by Director Ainsleigh.

4.2 Review of Cash Requirements for June, 2022

Director Ainsleigh reviewed Financials for May, 2022 and forwarded to the consent calendar without a recommendation. Director Ainsleigh would like the Cash Requirements to be moved to the end of the agenda for future Standing Finance Committee meetings.

4.3 Review of Financials for June, 2022

Director Ainsleigh reviewed the Financials for June, 2022 and forwarded to the consent calendar for review and approval by the Board of Directors.

4.4 Fee Waiver Request for the Foothills Quilters Guild

Director Ainsleigh reviewed the Fee Waiver Request for the Foothills Quilters Guild and forwarded to the Board of Directors for review and approval.

4.5 Placer County Auditor-Controller MOU

Director Ainsleigh reviewed the Placer County Auditor-Controller MOU and forwarded to the Consent Calendar for review and approval by the Board of Directors.

4.6 Annual Audit Review for Fiscal Year 2021/2022

Director Ainsleigh reviewed the Annual Audit Review for Fiscal Year 2021/2022 and forwarded to the Board of Directors with positive comments.

Discussion Items:

1. County Mitigation Fund, current balance \$558,375: No change.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 1:56 pm.

Cathy Warford
Board Secretary

7/22/2022
Date

SECTION: 4.0

ITEM: 4.2 REVIEW OF FINANCIALS FOR JULY, 2022

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

July's Financials

Revenues –

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

Expenses –

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

Balance Sheet

7/31/2022

	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	344,011.61
Placer County Treasure-General	3,325,863.72
Placer County Treasurer - City Trust	207,457.38
CA Pension Trust - CEPPT- CalPERS	466,120.41
Accounts Receivable	13,544.17
Due From Other Governments	62,209.67
PCOE Receivables	29,201.75
Prepaid Expenses	256.25
Prepaid Liability Expense	72,632.00
Prepaid Workers Comp Insurance	67,490.99
Total Current Assets	4,596,673.60
<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	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)
Total Fixed Assets	9,233,994.79
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
TOTAL ASSETS	14,148,426.12

Current
YTD

LIABILITIES AND NET PROFIT

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

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 July ACTUALS	Last Yr July Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,217,421	19%			103,288	88,008	630,394	568,653	598,469
Facility Revenue	193,104	3%			27,617	16,594	117,759	108,594	108,594
Misc. Revenue	55,162	1%			2,882	3,916	16,421	16,714	19,675
Grants & Donations	188,838	3%			4,450	2,588	15,437	1,362	36,690
Interest Income	22,093	0%			1,739	621	77,326	6,090	2,861
Equipment Reserve Transfers	193,900	3%			-	-	-	-	-
Unfunded Liability Transfer	-	0%			-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%			-	-	-	-	-
Tax Revenue	3,882,944	60%			202,434	183,050	1,722,726	1,666,497	1,617,950
Atwood	27,850	0%			1,359	1,327	12,228	12,290	11,940
Sterling Loan	-	0%			-	819,000	-	-	819,000
City Mitigation Transfers/Rev	70,000	1%			-	-	-	-	-
County Mitigation Revenue	25,000	0%			-	-	-	-	-
Total Operating Revenue	6,503,312	100%	-	0%	343,769	1,115,104	2,592,291	2,380,200	3,215,179
Expenditures									
Program Expense	224,301	4%			51,361	40,041	97,244	81,514	69,138
Operating & Supplies	471,293	7%			43,373	36,391	150,209	141,524	125,495
Utilities Expense	218,816	3%			38,110	48,802	38,348	55,717	60,769
Professional Services	93,797	1%			3,186	26,781	17,582	21,975	35,736
Building & Grounds Maintenance	503,839	8%			33,697	53,880	108,609	144,516	131,108
Property Tax Admin.	116,864	2%			-	2,272	-	7,777	7,407
Wages	2,411,804	38%			220,161	208,016	704,509	777,702	665,281
Benefits & Payroll Costs	981,072	16%			153,090	136,794	368,530	436,979	539,901
Fixed Asset Expense	212,100	3%			-	(34)	17,634	21,500	49,116
Capital Improvement Projects	908,137	14%			148,983	299,456	222,002	209,100	968,020
Debt Services	164,716	3%			-	-	70,035	81,069	73,603
Total Expenditures	6,306,739	100%	-	0%	691,961	852,399	1,794,702	1,979,373	2,725,574
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ -	\$ (348,192)	\$ 262,705	\$ 797,589	\$ 400,827	\$ 489,605	\$ -
Annual Contingency Reserve (1-2%)	\$ -		\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ -	\$ 130,000	\$ -	\$ 833,959	\$ -	\$ -	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ -	\$ 90,000	\$ -	\$ 789,370	\$ -	\$ -	\$ 699,370
ADA Reserve	\$ 5,000		\$ -	\$ 5,000	\$ -	\$ 30,032	\$ -	\$ -	\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ -	\$ 60,000	\$ -	\$ 466,120	\$ -	\$ -	\$ 430,120
TOTALS	\$ 11,573		\$ -	\$ 285,000	\$ 2,189,481	\$ 2,189,481	\$ 489,605	\$ 1,923,481	\$ -

Auburn Rec & ParkProfit & Loss - Summary
4/1/2022 To 7/31/2022

For All Segment1s

For All Segment4s

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

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

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

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

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

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 7/31/2022

For All Segment1s

For All Segment4s

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

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

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

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

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

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

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

Profit & Loss - Detail
4/1/2022 to 7/31/2022
For All Segment's
For All Segment's

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION: 4.0

ITEM: 4.3 SEARCH FOR NEW AUDIT FIRM

DESCRIPTION: SEE SEPARATE ATTACHMENTS

4.3 Cover Sheet – Search for New Audit Firm

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

The Issue

Shall the Auburn Area Recreation and Park District send out a Request for Proposal (RFP) to audit firms for the next three (3) year audit cycle?

Background

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

Recommendation

Send a positive recommendation to the Board to send out the RFP to the list of audit firms, including any new firms that may be presented by the Finance Committee.

Attachments

Request for Proposal for Audit Firms
Audit Firm List

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

Request for Proposal for Audit Services

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

Auburn Area Recreation and Park District

Request for Proposal for Audit Services

I. INTRODUCTION

A. General Information

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

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

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

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

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

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

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

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

B. Term of Engagement

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

II. NATURE OF SERVICES REQUIRED

A. Scope of Work to be performed

1. Financial Statements

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

2. State Controller's Report

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

3. Management Report

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

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

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

B. Special Considerations

1. Typical Audit Schedule and Performance of Field Work

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

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

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

2. Audit will incorporate GASB 34 and GASB 68

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

3. Working Paper Retention and Access to Working Papers

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

The Auburn Area Recreation and Park District;

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

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

III. DESCRIPTION OF THE GOVERNMENT

A. Name and Telephone Number of Principal Contact:

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

B. Background Information:

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

C. Budgetary Basis of Accounting:

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

D. Pension Plans:

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

E. Current Software:

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

F. Availability of Prior Reports and Working Papers:

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

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

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

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

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

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

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

C. Report Preparation:

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

V. SELECTION PROCESS AND CRITERIA

A. Selection Process

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

VI. PROPOSAL REQUIREMENTS

A. General Requirements:

1. Submission of Proposals:

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

a. Copies

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

b. Transmittal Letter

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

c. General Requirements

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

d. License to Practice in California

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

e. Firm Qualification and Experience

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

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

f. Qualifications and Experience

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

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

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

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

g. Specific Audit Approach

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

h. Dollar Cost

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

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

i. Out-of-Pocket Expenses

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

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

David Farnsworth, CPA
11501 Dublin Boulevard, #200
Dublin, CA 94568

Rogers, Anderson, Malody
& Scott, LLP
735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408

Gallina, LLP
2870 Gold Tailings Court
Rancho Cordova, CA 95670

Perry-Smith, LLP
400 Capitol Mall # 1200
Sacramento, CA 95814

Teaman, Ramirez & Smith, Inc.
4201 Brockton Avenue, Ste. 100
Riverside, CA 92501-3431

Messner & Hadley, LLP
19015 Town Center Drive, Suite 204
Apple Valley, CA 92308

Tidwell & Associates
2209 Plaza Dr Ste 200
Rocklin, CA 95765

Larry Bain, CPA
2148 Frascati Drive
El Dorado Hills, CA 95762

Barbara Jicha, CPA
PO Box 584
Auburn, CA 95604

Bartlett, Pringle & Wolf, LLP
1123 Chapala Street, 3rd Floor
Santa Barbara, CA 93101

Craig Fechter & Company
3445 American River Drive, Ste. A
Sacramento, CA 95864

Don Cole & Company
2365 Oak Harbour #231
Sacramento, CA 95833

Fedak & Brown LLP
6081 Orange Avenue
Cypress, California 90630

Macias GINI & Company, LLP
500 Capitol Mall Suite 2200
Sacramento, CA 95814

Brown Armstrong
4200 Truxtun Ave., Ste. 300
Bakersfield, CA 93309

James Marta & Company LLP
701 Howe Avenue, Ste. E3
Sacramento, CA 95825

Richardson & Company
550 Howe Avenue, Ste. 210
Sacramento, CA 95825

Vasquez & Company, LLP
1215 K Street, 17th Floor
Sacramento, CA 95814

LSL Certified Public Accountants
2151 River Plaza Dr., Suite 150
Sacramento, CA 95833

Scott & Baldwin, CPA's
990 Reserve Drive, Ste. 120
Roseville, CA 95678

Kaymark Brown, LLP
4204 Riverwalk Parkway, Ste. 390
Riverside, CA 92505-3368

Mann, Urrutia, Nelson, CPA's
1760 Creekside Oaks Drive, Ste. 160
Sacramento, CA 95833

Sense Zezoff & Company, CPA's
7777 Greenback Ln # 106
Citrus Heights, CA 95610

Robert T. Dennis, CPA
12223 Highland Avenue, Ste. 106-625
Rancho Cucamonga, CA 91729

Nigro, Nigro & White, PC
25220 Hancock Avenue #400,
Murrieta, CA 92562

Tokutomi & Caruthers, CPA's
200 Auburn Folsom Rd #300,
Auburn, CA 95603

Francis, Scinto & Graziano, LLP
404 Sierra College Drive
Grass Valley, CA 95945

Blomberg & Griffin Accountancy
1013 North California Street
Stockton, CA 95202

SECTION: 4.0

**ITEM: 4.4 REVIEW OF CASH REQUIREMENTS FOR
JULY, 2022**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

STAFF

**RECOMMENDATION: REVIEW AND APPROVE, FORWARD TO THE
BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL**

SEE ATTACHED LISTING

OF EXPENSES: \$395,386.88

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

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23294	1099-147	Tom Isaac	7/1/2022	COMM 1ST	PMCHK00002851	\$2,050.75
23295	1099-16	Greater Sacramento Investments	7/1/2022	COMM 1ST	PMCHK00002851	\$27.00
23296	1099-256	Healing Pastures, Inc.	7/1/2022	COMM 1ST	PMCHK00002851	\$1,792.50
23297	1099-328	Douglas Christensen	7/1/2022	COMM 1ST	PMCHK00002851	\$2,067.00
23298	1099-342	Susie Bell	7/1/2022	COMM 1ST	PMCHK00002851	\$806.00
23299	1099-378	Isaiah Baker	7/1/2022	COMM 1ST	PMCHK00002851	\$585.00
23300	1099-379	Matt Biagi	7/1/2022	COMM 1ST	PMCHK00002851	\$560.00
23301	A0115	Auburn Hardware & Rental LLC	7/1/2022	COMM 1ST	PMCHK00002851	\$34.37
23302	A0174	Applied Landscape Materials db	7/1/2022	COMM 1ST	PMCHK00002851	\$933.08
23303	A0175	Arcstrem dba Intellibricks	7/1/2022	COMM 1ST	PMCHK00002851	\$2,730.00
23304	B0049	Baldoni Construction Service I	7/1/2022	COMM 1ST	PMCHK00002851	\$26,994.75
23305	C0072	CIT Technology Fin. Serv., Inc	7/1/2022	COMM 1ST	PMCHK00002851	\$470.75
23306	C0113	Cooks Portable Toilets & Septi	7/1/2022	COMM 1ST	PMCHK00002851	\$975.29
23307	C0121	Cole Huber LLP	7/1/2022	COMM 1ST	PMCHK00002851	\$96.00
23308	D0010	Diamond Pacific	7/1/2022	COMM 1ST	PMCHK00002851	\$67.78
23309	D0066	De Lage Landen Financial Servi	7/1/2022	COMM 1ST	PMCHK00002851	\$332.48
23310	D0077	Dudek	7/1/2022	COMM 1ST	PMCHK00002851	\$18,006.25
23311	M0013	Meadow Vista Hardware	7/1/2022	COMM 1ST	PMCHK00002851	\$22.40
23312	N0012	Nevada Irrigation District	7/1/2022	COMM 1ST	PMCHK00002851	\$759.22
23313	P0007	Pacific Gas & Electric Company	7/1/2022	COMM 1ST	PMCHK00002851	\$1,241.10
23314	P0023	PG&E	7/1/2022	COMM 1ST	PMCHK00002851	\$95.16
23315	R0065	River City Rentals	7/1/2022	COMM 1ST	PMCHK00002851	\$135.00
23316	R0073	NAPA Auto Parts	7/1/2022	COMM 1ST	PMCHK00002851	\$6.40
23317	S0025	Sierra Pacific Turf Supply, In	7/1/2022	COMM 1ST	PMCHK00002851	\$5,153.63
23318	S0145	SCP Distributors	7/1/2022	COMM 1ST	PMCHK00002851	\$871.10
23319	T0071	TIAA Commercial Finance, Inc.	7/1/2022	COMM 1ST	PMCHK00002851	\$107.34
23320	TEMPF	Kristina Ferrari	7/1/2022	COMM 1ST	PMCHK00002851	\$89.00
23321	TEMPO	Bart O'Brien	7/1/2022	COMM 1ST	PMCHK00002851	\$764.00
23322	TEMPS	Jennifer Sandvos	7/1/2022	COMM 1ST	PMCHK00002851	\$216.00
23323	TEMPT	Hannah Teixiera	7/1/2022	COMM 1ST	PMCHK00002851	\$230.00
23324	V0007	Verizon Wireless	7/1/2022	COMM 1ST	PMCHK00002851	\$1,406.96
23325	W0001	Walker's Office Supplies, Inc.	7/1/2022	COMM 1ST	PMCHK00002851	\$381.12
23326	W0003	Warehouse Paint Incorporated	7/1/2022	COMM 1ST	PMCHK00002851	\$69.37
23327	W0042	Live Oak Waldorf School	7/1/2022	COMM 1ST	PMCHK00002851	\$2,058.00
23333	F0023	Jerry Fisher	7/8/2022	COMM 1ST	PMCHK00002852	\$69.69
23338	S0151	SESAC	7/8/2022	COMM 1ST	PMCHK00002852	\$512.50
23343	W0051	Cathy Warford	7/8/2022	COMM 1ST	PMCHK00002852	\$29.25
23344	1099-117	Juan Aceituno	7/15/2022	COMM 1ST	PMCHK00002853	\$520.00
23345	1099-218	Auburn Gymnastics Center	7/15/2022	COMM 1ST	PMCHK00002853	\$390.00
23346	1099-221	Timothy Bowen	7/15/2022	COMM 1ST	PMCHK00002853	\$6,300.00
23347	1099-256	Healing Pastures, Inc.	7/15/2022	COMM 1ST	PMCHK00002853	\$225.00
23348	1099-269	Deborah Lynn	7/15/2022	COMM 1ST	PMCHK00002853	\$214.50
23349	1099-271	Kelpro Security	7/15/2022	COMM 1ST	PMCHK00002853	\$4,197.00
23350	1099-277	Foothill Karate Do	7/15/2022	COMM 1ST	PMCHK00002853	\$78.00
23351	1099-291	Isaac Humber	7/15/2022	COMM 1ST	PMCHK00002853	\$130.00
23352	1099-313	Alison Lloyd	7/15/2022	COMM 1ST	PMCHK00002853	\$2,071.55
23353	1099-342	Susie Bell	7/15/2022	COMM 1ST	PMCHK00002853	\$2,333.00
23354	1099-343	Faith Petersen	7/15/2022	COMM 1ST	PMCHK00002853	\$1,224.00
23355	1099-374	Sarah Violet	7/15/2022	COMM 1ST	PMCHK00002853	\$262.50
23356	1099-375	Jennifer Rogers	7/15/2022	COMM 1ST	PMCHK00002853	\$494.00
23357	1099-380	Emily Mockel	7/15/2022	COMM 1ST	PMCHK00002853	\$633.75
23358	1099-5	Daniel Crandall	7/15/2022	COMM 1ST	PMCHK00002853	\$207.20
23360	A0027	Recology Auburn Placer	7/15/2022	COMM 1ST	PMCHK00002853	\$1,237.86
23361	A0048	Rotary Club of Auburn	7/15/2022	COMM 1ST	PMCHK00002853	\$235.00
23362	A0051	Anderson's Sierra Pipe Co.	7/15/2022	COMM 1ST	PMCHK00002853	\$424.56
23363	A0091	Altara	7/15/2022	COMM 1ST	PMCHK00002853	\$300.00
23364	A0115	Auburn Hardware & Rental LLC	7/15/2022	COMM 1ST	PMCHK00002853	\$108.88
23365	C0058	City Of Auburn	7/15/2022	COMM 1ST	PMCHK00002853	\$20,442.83
23366	D0025	Dawson Oil Company	7/15/2022	COMM 1ST	PMCHK00002853	\$6,084.37
23367	D0077	Dudek	7/15/2022	COMM 1ST	PMCHK00002853	\$8,245.00
23368	G0074	G & H Glass Company	7/15/2022	COMM 1ST	PMCHK00002853	\$869.09
23369	G0096	Garton Tractor	7/15/2022	COMM 1ST	PMCHK00002853	\$1,170.63
23370	K0010	Knorr Systems, Inc.	7/15/2022	COMM 1ST	PMCHK00002853	\$806.56
23371	L0033	Les Schwab	7/15/2022	COMM 1ST	PMCHK00002853	\$75.62
23372	M0074	Miracle Playsystems Inc	7/15/2022	COMM 1ST	PMCHK00002853	\$88,778.12
23373	N0003	Norris Electric, Inc.	7/15/2022	COMM 1ST	PMCHK00002853	\$652.50
23374	N0045	Near U CO2	7/15/2022	COMM 1ST	PMCHK00002853	\$661.8

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23375	N0050	N&S Tractor	7/15/2022	COMM 1ST	PMCHK00002853	\$510.86
23376	P0005	Placer County Water Agency	7/15/2022	COMM 1ST	PMCHK00002853	\$1,160.08
23377	P0007	Pacific Gas & Electric Company	7/15/2022	COMM 1ST	PMCHK00002853	\$528.47
23378	P0058	Pitney Bowes Credit Corporatio	7/15/2022	COMM 1ST	PMCHK00002853	\$353.56
23379	S0094	Manouch Shirvanioun	7/15/2022	COMM 1ST	PMCHK00002853	\$40.95
23380	S0145	SCP Distributors	7/15/2022	COMM 1ST	PMCHK00002853	\$2,334.36
23381	S0154	Mike Scheele	7/15/2022	COMM 1ST	PMCHK00002853	\$318.57
23382	S0163	Steffen's HVAC Services	7/15/2022	COMM 1ST	PMCHK00002853	\$2,313.00
23383	S1000	State Of California/DOJ	7/15/2022	COMM 1ST	PMCHK00002853	\$180.00
23384	TEMPA	Jenny Axelman	7/15/2022	COMM 1ST	PMCHK00002853	\$300.00
23385	TEMPB	Jolene Bartilson	7/15/2022	COMM 1ST	PMCHK00002853	\$140.00
23386	TEMPE	Seyem Estep	7/15/2022	COMM 1ST	PMCHK00002853	\$75.00
23387	TEMPH	Panjit Holland	7/15/2022	COMM 1ST	PMCHK00002853	\$85.00
23388	TEMPP	Tania Palladini	7/15/2022	COMM 1ST	PMCHK00002853	\$300.00
23389	TEMPR	Alaina Ross	7/15/2022	COMM 1ST	PMCHK00002853	\$75.00
23390	TEMPS	Kayli Severinsen	7/15/2022	COMM 1ST	PMCHK00002853	\$140.00
23391	TEMPU	Rachel Urtiaga	7/15/2022	COMM 1ST	PMCHK00002853	\$140.00
23392	TEMPW	Lisa Walden	7/15/2022	COMM 1ST	PMCHK00002853	\$140.00
23393	W0001	Walker's Office Supplies, Inc.	7/15/2022	COMM 1ST	PMCHK00002853	\$705.17
23394	W0003	Warehouse Paint Incorporated	7/15/2022	COMM 1ST	PMCHK00002853	\$8.26
23395	W0045	Williams, Jesse	7/15/2022	COMM 1ST	PMCHK00002853	\$49.14
23396	TEMPB	Robin Benham	7/15/2022	COMM 1ST	PMCHK00002854	\$150.00
23397	TEMPP	Jenna Pecori	7/15/2022	COMM 1ST	PMCHK00002854	\$150.00
23398	TEMPS	Nicole Shea	7/15/2022	COMM 1ST	PMCHK00002854	\$75.00
23399	TEMPW	Miki Wood	7/15/2022	COMM 1ST	PMCHK00002854	\$140.00
23400	TEMPB	Heather Booth	7/15/2022	COMM 1ST	PMCHK00002855	\$120.00
23401	TEMPW	Tygre Wright	7/15/2022	COMM 1ST	PMCHK00002855	\$75.00
23403	A0001	Recology Auburn Placer	7/15/2022	COMM 1ST	PMCHK00002856	\$1,856.87
23404	U0019	US Bank	7/15/2022	COMM 1ST	PMCHK00002857	\$9,544.01
23405	A0021	The Auburn Journal	7/22/2022	COMM 1ST	PMCHK00002858	\$138.00
23406	A0051	Anderson's Sierra Pipe Co.	7/22/2022	COMM 1ST	PMCHK00002858	\$517.89
23407	A0115	Auburn Hardware & Rental LLC	7/22/2022	COMM 1ST	PMCHK00002858	\$40.72
23408	A0134	Advanced Intregrated Pest Mana	7/22/2022	COMM 1ST	PMCHK00002858	\$155.00
23409	C0004	CAPRI	7/22/2022	COMM 1ST	PMCHK00002858	\$87,158.00
23410	C0113	Cooks Portable Toilets & Septi	7/22/2022	COMM 1ST	PMCHK00002858	\$134.50
23411	D0010	Diamond Pacific	7/22/2022	COMM 1ST	PMCHK00002858	\$6.89
23412	D0016	Dancing Dog Productions	7/22/2022	COMM 1ST	PMCHK00002858	\$71.11
23413	E0008	Ewing Irrigation Products, Inc	7/22/2022	COMM 1ST	PMCHK00002858	\$765.48
23414	G0021	Veona Galbraith	7/22/2022	COMM 1ST	PMCHK00002858	\$75.34
23415	G0045	GSSA	7/22/2022	COMM 1ST	PMCHK00002858	\$1,350.80
23416	H0056	Humana Dental Ins. Co	7/22/2022	COMM 1ST	PMCHK00002858	\$2,431.87
23417	K0011	The Permanente Medical Group I	7/22/2022	COMM 1ST	PMCHK00002858	\$115.00
23418	M0013	Meadow Vista Hardware	7/22/2022	COMM 1ST	PMCHK00002858	\$207.21
23419	N0048	Normac, Inc.	7/22/2022	COMM 1ST	PMCHK00002858	\$32.74
23420	P0005	Placer County Water Agency	7/22/2022	COMM 1ST	PMCHK00002858	\$283.60
23421	Q0003	Quality Automotive	7/22/2022	COMM 1ST	PMCHK00002858	\$1,396.35
23422	R0065	River City Rentals	7/22/2022	COMM 1ST	PMCHK00002858	\$712.75
23423	R0073	NAPA Auto Parts	7/22/2022	COMM 1ST	PMCHK00002858	\$348.63
23424	S0009	Sierra Saw Sales And Service	7/22/2022	COMM 1ST	PMCHK00002858	\$16.19
23425	S0143	SMOA	7/22/2022	COMM 1ST	PMCHK00002858	\$1,907.50
23426	S0145	SCP Distributors	7/22/2022	COMM 1ST	PMCHK00002858	\$14.74
23427	S0169	Shredit Mower Blades	7/22/2022	COMM 1ST	PMCHK00002858	\$445.74
23428	S1007	Stationary Engineers, Local 39	7/22/2022	COMM 1ST	PMCHK00002858	\$366.38
23429	T0009	Stanley Convergent Security So	7/22/2022	COMM 1ST	PMCHK00002858	\$411.73
23430	T1000	Transamerica Life Insurance	7/22/2022	COMM 1ST	PMCHK00002858	\$480.00
23431	TEMPM	Heidi Peacock Morrow	7/22/2022	COMM 1ST	PMCHK00002858	\$140.00
23432	TEMPP	Jenna Pecori	7/22/2022	COMM 1ST	PMCHK00002858	\$150.00
23433	TEMPS	Lauren Sims	7/22/2022	COMM 1ST	PMCHK00002858	\$190.00
23435	W0001	Walker's Office Supplies, Inc.	7/22/2022	COMM 1ST	PMCHK00002858	\$621.87
23436	W0003	Warehouse Paint Incorporated	7/22/2022	COMM 1ST	PMCHK00002858	\$57.98
23437	W0044	Wave	7/22/2022	COMM 1ST	PMCHK00002858	\$1,223.03
23438	1099-295	Juli Land-Marx	7/22/2022	COMM 1ST	PMCHK00002859	\$1,800.00
23439	TEMPS	Nancy Schroeder	7/22/2022	COMM 1ST	PMCHK00002859	\$168.00
23440	1099-149	Katherine Doak	7/29/2022	COMM 1ST	PMCHK00002860	\$975.00
23441	1099-16	Greater Sacramento Investments	7/29/2022	COMM 1ST	PMCHK00002860	\$4,598.10
23442	1099-256	Healing Pastures, Inc.	7/29/2022	COMM 1ST	PMCHK00002860	\$1,680.00
23443	1099-328	Douglas Christensen	7/29/2022	COMM 1ST	PMCHK00002860	\$1,216.80
23444	1099-342	Susie Bell	7/29/2022	COMM 1ST	PMCHK00002860	\$234.00
23445	1099-374	Sarah Violet	7/29/2022	COMM 1ST	PMCHK00002860	\$273.00
23446	1099-375	Jennifer Rogers	7/29/2022	COMM 1ST	PMCHK00002860	\$91.00
23447	1099-379	Matt Biagi	7/29/2022	COMM 1ST	PMCHK00002860	\$280.00
23448	A0018	Auburn Chamber of Commerce	7/29/2022	COMM 1ST	PMCHK00002860	\$360.00
23449	C0002	CARPD	7/29/2022	COMM 1ST	PMCHK00002860	\$3,500.00
23450	C0061	California Computer Services	7/29/2022	COMM 1ST	PMCHK00002860	\$3,340.8

* Voided Checks

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

Total Checks: 166

Total Amount of Checks: \$395,386.88

ITEM:

DISCUSSION ITEMS:

1. County Mitigation Fund, current balance \$113,375.
2. 5 Year History of Volunteers and Work Release Hours

Discussion Item #2 Cover Sheet – 5 Year History of Volunteer and Work Release Hours

Auburn Area Recreation and Park District (ARD) Standing Finance Committee
August 2022.

Background

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

The average annual Volunteer hours (last five fiscal years): 5,035

ARD peaked with the highest volunteer hours in 2017-2018 with a total of 8,003, most of which came from a steady stream of work release workers.

ARD's lowest year is 2020-2021 with 2,565 hours reported for volunteers.

Volunteer and Work Release Hours

2017 - 2018

Youth Services	315.42	
Facilities & Grounds	6,792.00	
Recreation	895.83	
		8,003.25 Total Hours for YR '17 - '18

2018 - 2019

Youth Serv. Volunteers:	52.30	
Facilities & Grounds:	2,623.10	
Recreation Volunteers:	2,517.15	
		5,192.55 Total Hours for YR '18 - '19

2019-2020

	Hours	
Youth Serv. Volunteers:	-	
Facilities & Grounds:	3,374.40	
Recreation Volunteers:	497.00	
		3,871.40 Total Hours for YR '19- '20

2020-2021

	Hours	
Youth Serv. Volunteers:	-	
Facilities & Grounds:	2,292.50	
Recreation Volunteers:	272.50	
		2,565.00 Total Hours for YR '20-'21