

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, SEPTEMBER 21, 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/85923568993>. 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: 859 2356 8993 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 August 17, 2022 Standing Finance Meeting

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for August, 2022

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

4.3 Review of Financials for August, 2022

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

4.4 Amendment of the Obsolescence List

Shall the Auburn Recreation District (District) amend the existing 2022/2023 Obsolescence List (Equipment Reserves)?

4.5 Resolution #2022-22 Mid-Year Budget Revision for Fiscal Year 2022/2023

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2022-2023 revised budget and adopt the Resolution 2022-22?

4.6 Purchase of a new water heater at Recreation Park Community Center

Shall the Auburn Area Recreation and Park District (ARD) approve the purchase of a new water heater for the showers and bathrooms at the Recreation Park Community Center?

Discussion Items:

1. County Mitigation Fund, current balance \$113,375.
2. 5 Year History of Volunteers and Work Release Hours
3. California Employers' Pension Prefunding Trust (CEPPT) Fund

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:

9/15/2022
Date

2:30 pm
Time

Cathy Wayford
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM AUGUST,
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, August 17 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 1:11 pm

ROLL CALL

Director Ainsleigh and Director Ferris were present. Direct Ainsleigh arrived at 1:22pm.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

None.

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 July, 2022 Standing Finance Meeting

The minutes from the July 20, 2022 Standing Finance Meeting were approved by the Standing Finance Committee?

4.2 Review of Financials for July, 2022

The Standing Finance Committee reviewed the Financials for July, 2022 and forwarded to the Consent Calendar for review and approval by the Board of Directors.

4.3 Search for New Audit Firm

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

4.4 Review of Cash Requirements for June, 2022

The Standing Finance Committee reviewed Financials for July, 2022 and forwarded to the consent calendar without a recommendation. The Cash Requirements will be moved to right after 4.1 for future Standing Finance Committee meetings.

Discussion Items:

1. County Mitigation Fund, current balance \$113,375. No change.
2. 5 Year History of Volunteers and Work Release Hours. This item was discussed and Director Ainsleigh would like it brought back to the Standing Finance Committee meeting September with more detail.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

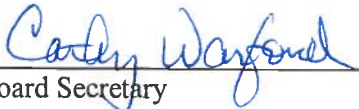
None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

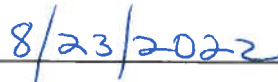
Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:07 pm.



Board Secretary



Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
AUGUST, 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: \$334,896.62

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

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
23402	1099-218	Auburn Gymnastics Center	8/15/2022	COMM 1ST	PMCHK00002866	\$195.00
23476	1099-271	Kelpro Security	8/5/2022	COMM 1ST	PMCHK00002862	\$4,363.00
23477	1099-295	Juli Land-Marx	8/5/2022	COMM 1ST	PMCHK00002862	\$1,406.00
23478	A0002	A&A Stepping Stone Mfg., Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$20.90
23479	A0051	Anderson's Sierra Pipe Co.	8/5/2022	COMM 1ST	PMCHK00002862	\$94.51
23480	A0115	Auburn Hardware & Rental LLC	8/5/2022	COMM 1ST	PMCHK00002862	\$103.58
23481	A0170	AT&T Acct 088-034-5818-655	8/5/2022	COMM 1ST	PMCHK00002862	\$90.95
23482	A0172	ABT Plumbing, Electric, Heat &	8/5/2022	COMM 1ST	PMCHK00002862	\$378.00
23483	A1056	Access Merchandise Company	8/5/2022	COMM 1ST	PMCHK00002862	\$2,204.19
23484	C0061	California Computer Services	8/5/2022	COMM 1ST	PMCHK00002862	\$795.00
23485	C0113	Cooks Portable Toilets & Septi	8/5/2022	COMM 1ST	PMCHK00002862	\$1,019.00
23486	D0010	Diamond Pacific	8/5/2022	COMM 1ST	PMCHK00002862	\$39.78
23487	D0066	De Lage Landen Financial Servi	8/5/2022	COMM 1ST	PMCHK00002862	\$332.48
23488	K0010	Knorr Systems, Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$333.00
23489	N0048	Normac, Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$254.92
23490	P0109	Caleb Porter	8/5/2022	COMM 1ST	PMCHK00002862	\$50.87
23491	S0145	SCP Distributors	8/5/2022	COMM 1ST	PMCHK00002862	\$33.96
23492	S1007	Stationary Engineers, Local 39	8/5/2022	COMM 1ST	PMCHK00002862	\$366.38
23493	T0031	Turf Star, Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$47,677.76
23494	TEMPS	Taylor Sevy	8/5/2022	COMM 1ST	PMCHK00002862	\$69.00
23495	V0007	Verizon Wireless	8/5/2022	COMM 1ST	PMCHK00002862	\$816.70
23496	W0001	Walker's Office Supplies, Inc.	8/5/2022	COMM 1ST	PMCHK00002862	\$1,647.66
23497	1099-16	Greater Sacramento Investments	8/12/2022	COMM 1ST	PMCHK00002863	\$3,437.85
23498	1099-216	Gerald Harris	8/12/2022	COMM 1ST	PMCHK00002863	\$260.00
23500	1099-221	Timothy Bowen	8/12/2022	COMM 1ST	PMCHK00002863	\$3,402.00
23501	1099-256	Healing Pastures, Inc.	8/12/2022	COMM 1ST	PMCHK00002863	\$450.00
23502	1099-269	Deborah Lynn	8/12/2022	COMM 1ST	PMCHK00002863	\$136.50
23503	1099-291	Isaac Humber	8/12/2022	COMM 1ST	PMCHK00002863	\$234.00
23504	1099-313	Alison Lloyd	8/12/2022	COMM 1ST	PMCHK00002863	\$2,440.10
23505	1099-375	Jennifer Rogers	8/12/2022	COMM 1ST	PMCHK00002863	\$260.00
23506	1099-376	Joanna Britt	8/12/2022	COMM 1ST	PMCHK00002863	\$226.80
23507	1099-379	Matt Biagi	8/12/2022	COMM 1ST	PMCHK00002863	\$490.00
23508	A0001	Recology Auburn Placer	8/12/2022	COMM 1ST	PMCHK00002863	\$1,739.55
23509	A0013	AT&T	8/12/2022	COMM 1ST	PMCHK00002863	\$74.90
23510	A0027	Recology Auburn Placer	8/12/2022	COMM 1ST	PMCHK00002863	\$1,253.29
23511	A0051	Anderson's Sierra Pipe Co.	8/12/2022	COMM 1ST	PMCHK00002863	\$239.04
23512	A0115	Auburn Hardware & Rental LLC	8/12/2022	COMM 1ST	PMCHK00002863	\$70.48
23513	B0020	BSN Sports, Inc.	8/12/2022	COMM 1ST	PMCHK00002863	\$488.18
23514	B0049	Baldoni Construction Service I	8/12/2022	COMM 1ST	PMCHK00002863	\$3,000.00
23515	F0041	Friends of ARD	8/12/2022	COMM 1ST	PMCHK00002863	\$2,580.00
23516	F0047	Fuentes Pond Maintenance	8/12/2022	COMM 1ST	PMCHK00002863	\$9,180.00
23517	G0045	GSSA	8/12/2022	COMM 1ST	PMCHK00002863	\$180.00
23518	I0022	Imperial Sprinkler Supply, Inc	8/12/2022	COMM 1ST	PMCHK00002863	\$2,103.64
23519	K0010	Knorr Systems, Inc.	8/12/2022	COMM 1ST	PMCHK00002863	\$3,354.90
23520	M0013	Meadow Vista Hardware	8/12/2022	COMM 1ST	PMCHK00002863	\$80.39
23521	M0098	Meadow Vista County Water Dist	8/12/2022	COMM 1ST	PMCHK00002863	\$1,743.58
23522	P0005	Placer County Water Agency	8/12/2022	COMM 1ST	PMCHK00002863	\$4,058.31
23523	P0007	Pacific Gas & Electric Company	8/12/2022	COMM 1ST	PMCHK00002863	\$45.69
23524	Q0003	Quality Automotive	8/12/2022	COMM 1ST	PMCHK00002863	\$336.79
23526	R0073	NAPA Auto Parts	8/12/2022	COMM 1ST	PMCHK00002863	\$55.86
23527	R0079	Richardson & Company LLP	8/12/2022	COMM 1ST	PMCHK00002863	\$13,350.00
23528	S0054	Souza's Tire Service	8/12/2022	COMM 1ST	PMCHK00002863	\$287.79
23529	S0067	Superfast Copy	8/12/2022	COMM 1ST	PMCHK00002863	\$122.01
23530	S0145	SCP Distributors	8/12/2022	COMM 1ST	PMCHK00002863	\$6,004.85
23531	W0001	Walker's Office Supplies, Inc.	8/12/2022	COMM 1ST	PMCHK00002863	\$987.82
23532	W0042	Live Oak Waldorf School	8/12/2022	COMM 1ST	PMCHK00002863	\$3,822.00
23533	W0044	Wave	8/12/2022	COMM 1ST	PMCHK00002863	\$236.82
23534	W0045	Williams, Jesse	8/12/2022	COMM 1ST	PMCHK00002863	\$38.13
23535	Y0002	Yuba Lock & Safe	8/12/2022	COMM 1ST	PMCHK00002863	\$54,309.69
23536	U0019	US Bank	8/12/2022	COMM 1ST	PMCHK00002864	\$16,634.23
23538	1099-218	Auburn Gymnastics Center	8/15/2022	COMM 1ST	PMCHK00002867	\$146.25
23539	A0051	Anderson's Sierra Pipe Co.	8/19/2022	COMM 1ST	PMCHK00002868	\$131.11
23540	A0115	Auburn Hardware & Rental LLC	8/19/2022	COMM 1ST	PMCHK00002868	\$71.13
23541	A0172	ABT Plumbing, Electric, Heat &	8/19/2022	COMM 1ST	PMCHK00002868	\$1,228.00
23542	A1010	Advantage Marketing and Print	8/19/2022	COMM 1ST	PMCHK00002868	\$169.46
23543	C0133	California Smog	8/19/2022	COMM 1ST	PMCHK00002868	\$35.00
23544	C0140	Creative Builders	8/19/2022	COMM 1ST	PMCHK00002868	\$1,996.00

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23545	D0010	Diamond Pacific	8/19/2022	COMM 1ST	PMCHK00002868	\$27.41
23546	D0025	Dawson Oil Company	8/19/2022	COMM 1ST	PMCHK00002868	\$5,918.53
23547	F0038	Fastenal Company	8/19/2022	COMM 1ST	PMCHK00002868	\$461.40
23548	G0045	GSSA	8/19/2022	COMM 1ST	PMCHK00002868	\$1,848.56
23549	H0056	Humana Dental Ins. Co	8/19/2022	COMM 1ST	PMCHK00002868	\$2,431.87
23550	L0100	Lifeguard First Aid & Safety,	8/19/2022	COMM 1ST	PMCHK00002868	\$321.54
23551	M0013	Meadow Vista Hardware	8/19/2022	COMM 1ST	PMCHK00002868	\$12.86
23552	M0035	Meadow Vista Community Center	8/19/2022	COMM 1ST	PMCHK00002868	\$2,336.00
23553	N0003	Norris Electric, Inc.	8/19/2022	COMM 1ST	PMCHK00002868	\$11,284.01
23554	N0050	N&S Tractor	8/19/2022	COMM 1ST	PMCHK00002868	\$158.04
23555	P0007	Pacific Gas & Electric Company	8/19/2022	COMM 1ST	PMCHK00002868	\$544.40
23556	P0021	Petty Cash	8/19/2022	COMM 1ST	PMCHK00002868	\$169.35
23557	Q0003	Quality Automotive	8/19/2022	COMM 1ST	PMCHK00002868	\$347.93
23558	S0009	Sierra Saw Sales And Service	8/19/2022	COMM 1ST	PMCHK00002868	\$19.30
23559	S0025	Sierra Pacific Turf Supply, In	8/19/2022	COMM 1ST	PMCHK00002868	\$384.65
23560	S0054	Souza's Tire Service	8/19/2022	COMM 1ST	PMCHK00002868	\$707.20
23561	S0094	Manouch Shirvanioun	8/19/2022	COMM 1ST	PMCHK00002868	\$50.00
23562	S0145	SCP Distributors	8/19/2022	COMM 1ST	PMCHK00002868	\$6,084.02
23563	S1007	Stationary Engineers, Local 39	8/19/2022	COMM 1ST	PMCHK00002868	\$366.38
23564	T0031	Turf Star, Inc.	8/19/2022	COMM 1ST	PMCHK00002868	\$330.29
23565	U0016	Uptown Signs & Graphics, Inc.	8/19/2022	COMM 1ST	PMCHK00002868	\$272.69
23566	V0014	VFCAL	8/19/2022	COMM 1ST	PMCHK00002868	\$1,856.00
23567	W0001	Walker's Office Supplies, Inc.	8/19/2022	COMM 1ST	PMCHK00002868	\$3,178.12
23568	W0010	Waxie Sanitary Supply	8/19/2022	COMM 1ST	PMCHK00002868	\$82.80
23569	W0043	West Coast Fire Protection Sys	8/19/2022	COMM 1ST	PMCHK00002868	\$150.00
23570	F0056	Focus Health Corporation	8/23/2022	COMM 1ST	PMCHK00002869	\$474.00
23571	1099-256	Healing Pastures, Inc.	8/26/2022	COMM 1ST	PMCHK00002870	\$1,556.25
23572	1099-343	Faith Petersen	8/26/2022	COMM 1ST	PMCHK00002870	\$576.00
23573	1099-363	Cheyenne Little	8/26/2022	COMM 1ST	PMCHK00002870	\$3,465.00
23574	1099-374	Sarah Violet	8/26/2022	COMM 1ST	PMCHK00002870	\$75.00
23575	1099-375	Jennifer Rogers	8/26/2022	COMM 1ST	PMCHK00002870	\$52.00
23576	1099-381	Anderson, Stephanie	8/26/2022	COMM 1ST	PMCHK00002870	\$195.00
77	1099-382	Jamie Ross	8/26/2022	COMM 1ST	PMCHK00002870	\$420.00
78	1099-5	Daniel Crandall	8/26/2022	COMM 1ST	PMCHK00002870	\$96.60
23579	A0013	AT&T	8/26/2022	COMM 1ST	PMCHK00002870	\$74.90
23580	A0051	Anderson's Sierra Pipe Co.	8/26/2022	COMM 1ST	PMCHK00002870	\$3,379.09
23581	A0115	Auburn Hardware & Rental LLC	8/26/2022	COMM 1ST	PMCHK00002870	\$69.60
23582	A1010	Advantage Martketing and Print	8/26/2022	COMM 1ST	PMCHK00002870	\$203.78
23583	C0111	Cal.net	8/26/2022	COMM 1ST	PMCHK00002870	\$71.40
23584	C0139	Cascade Gardens	8/26/2022	COMM 1ST	PMCHK00002870	\$125.00
23585	D0010	Diamond Pacific	8/26/2022	COMM 1ST	PMCHK00002870	\$280.89
23586	D0017	Dell Marketing L.P.	8/26/2022	COMM 1ST	PMCHK00002870	\$3,871.35
23587	D0077	Dudek	8/26/2022	COMM 1ST	PMCHK00002870	\$41,893.75
23588	H0065	Randy Hubbard	8/26/2022	COMM 1ST	PMCHK00002870	\$40.64
23589	K0011	The Permanente Medical Group I	8/26/2022	COMM 1ST	PMCHK00002870	\$130.00
23590	K0027	Tyler, Kindice	8/26/2022	COMM 1ST	PMCHK00002870	\$38.61
23591	N0003	Norris Electric, Inc.	8/26/2022	COMM 1ST	PMCHK00002870	\$14,477.97
23592	N0012	Nevada Irrigation District	8/26/2022	COMM 1ST	PMCHK00002870	\$787.39
23593	P0005	Placer County Water Agency	8/26/2022	COMM 1ST	PMCHK00002870	\$293.06
23594	P0007	Pacific Gas & Electric Company	8/26/2022	COMM 1ST	PMCHK00002870	\$6,915.39
23595	R0065	River City Rentals	8/26/2022	COMM 1ST	PMCHK00002870	\$303.05
23596	R0073	NAPA Auto Parts	8/26/2022	COMM 1ST	PMCHK00002870	\$138.83
23597	S0025	Sierra Pacific Turf Supply, In	8/26/2022	COMM 1ST	PMCHK00002870	\$7,712.75
23598	S0145	SCP Distributors	8/26/2022	COMM 1ST	PMCHK00002870	\$803.92
23599	S0154	Mike Scheele	8/26/2022	COMM 1ST	PMCHK00002870	\$58.13
23600	S0169	Shredit Mower Blades	8/26/2022	COMM 1ST	PMCHK00002870	\$445.74
23601	T0071	TIAA Commercial Finance, Inc.	8/26/2022	COMM 1ST	PMCHK00002870	\$107.34
23602	T1000	Transamerica Life Insurance	8/26/2022	COMM 1ST	PMCHK00002870	\$480.00
23603	TEMPF	Faustino, Kelly	8/26/2022	COMM 1ST	PMCHK00002870	\$90.00
23604	W0001	Walker's Office Supplies, Inc.	8/26/2022	COMM 1ST	PMCHK00002870	\$391.51
23605	W0044	Wave	8/26/2022	COMM 1ST	PMCHK00002870	\$1,349.05
23606	Y0002	Yuba Lock & Safe	8/26/2022	COMM 1ST	PMCHK00002870	\$325.50

Total Checks: 129

Total Amount of Checks: \$334,896.62

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SECTION: 4.0

ITEM: 4.3

REVIEW OF FINANCIALS FOR AUGUST, 2022

DESCRIPTION:

SEE ATTACHMENT

INFORMATION:

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

FISCAL IMPACT:

NONE

August's Financials

Revenues –

- **Programs** are over budget by **\$69,500**. Most notable variances are in the **Recreation Department**. **Special Events** have sponsorships of **\$22,300** for later in the year. **Youth Camps** came in above anticipated by **\$10,800**; **Adult Classes** are over budget by **\$12,700**; and **Youth Basketball** is showing **\$17,800** earlier than budget. This may or may not even out over time with the assumption that the revenue has posted early.
- **Interest Revenue** is over by **\$38,100**. 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 **\$56,000**. **Current Property Taxes** account for the revenues above the anticipated budget.
- **Grants and Donations** are over budget by **\$11,200**. The second FEMA check arrived for COVID 19 expenses from 2020-2021 in the amount of **\$5,400**. **Facilities and Grounds** have received **\$4,800** in multiple donations, one including the trees at Overlook Park. Other misc. grants and donations posted to Admin, Youth Serv., and Youth Assistance.

Expenses –

- **Program Expenses** are above what was budgeted by **\$13,800**; however, this is to be expected since the revenues are also above budget.
- **Operations & Supplies Expense** are above budget by **\$11,500**. Most notable variances are in the **Facilities and Grounds Department**. **Office Supplies** are over by **\$7,900**; including **two replacement laptops** that should have been budgeted for and a **desktop computer** that lost its Motherboard which ran **\$5,500** for all three computers. **Administration** also is over by **\$4,200** in **liability Insurance expense**. The increase was more than we budgeted for.
- **Utilities** are **NOW** under budget by **\$26,300**. Recreation, Regional Park, CVCC and Placer Hills **Solar** is now online with PG&E!
- **Wages/Benefits** are under budget by **\$146,400**. **Admin** is under budget by **\$47,056**, mostly due to the decreased prefunding payment requirement by CalPERS; **Aquatic Department** is low by **\$11,500**; **Youth Services** is low by **18,500**; and **Facilities and Grounds** are under by **\$65,500**. We budget for the worst-case scenario in Wages and Benefits, so when we are short staffed, the differences show pretty quickly.
- **Fixed Assets** are over budget by **\$58,000**. The **Ventrac Mower** was purchased (**47,700**) in August, but was budgeted for September. The District also paid for some maintenance expenses for **pressure reducers at Meadow Vista Park (3,100)**. This will be reallocated to maintenance at that park in September. This will even out in September. The additional **\$7,000** that the board approved for the Ventrac will be put into the mid-year budget in October.
- **Capital Improvement Projects** are over by **\$112,300**. The **CVCC locks (47,100)** were put in and expensed in August and another contract payment was made for **Marriot Meadows documents (42,000)** but is **budgeted in September**. **Meadow Vista Parking lot** was under budgeted by **\$14,000** in error, but approved for said expense. This will all even out in September and October with the budget revision.
- **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 **\$11,200**. This was saved in the **Aquatics Department** with **\$18,900** under budget.

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 August ACTUALS	Last Yr August Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,217,421	19%			115,121	94,898	745,514	675,978	693,367
Facility Revenue	193,104	3%			11,930	10,040	129,689	124,246	118,634
Misc. Revenue	55,162	1%			24,511	2,431	40,932	20,020	22,106
Grants & Donations	188,838	3%			(755)	2,623	14,682	3,460	39,313
Interest Income	22,093	0%			(31,729)	1,777	45,598	7,511	4,637
Equipment Reserve Transfers	193,900	3%			-	-	-	-	-
Unfunded Liability Transfer	-	0%			-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%			-	-	-	-	-
Tax Revenue	3,882,944	60%			1,537	1,650	1,724,263	1,668,196	1,619,600
Atwood	27,850	0%			-	-	12,228	12,290	11,940
Sterling Loan	-	0%			-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%			-	-	-	-	-
County Mitigation Revenue	25,000	0%			-	-	-	-	819,000
Total Operating Revenue	6,503,312	100%	-	0%	120,615	113,419	2,712,906	2,511,701	3,328,597
Expenditures									
Program Expense	224,301	4%			31,948	33,938	129,192	115,435	103,076
Operating & Supplies	471,293	7%			45,625	38,373	195,834	184,296	163,868
Utilities Expense	218,816	3%			15,013	44,356	53,361	79,665	105,125
Professional Services	93,797	1%			15,218	3,743	32,800	39,779	39,479
Building & Grounds Maintenance	503,839	8%			74,373	75,739	182,982	194,163	206,847
Property Tax Admin.	116,864	2%			-	34	-	7,813	7,442
Wages	2,411,804	38%			207,592	191,318	912,101	985,147	856,599
Benefits & Payroll Costs	981,072	16%			66,426	66,930	434,956	508,318	606,831
Fixed Asset Expense	212,100	3%			61,865	-	79,500	21,500	49,116
Capital Improvement Projects	908,137	14%			99,425	4,752	321,427	209,100	972,772
Debt Services	164,716	3%			-	-	70,035	81,069	73,603
Total Expenditures	6,306,739	100%	-	0%	617,485	459,183	2,412,188	2,426,285	3,184,758
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ -	\$ (496,870)	\$ (345,764)	\$ 300,718	\$ 85,416	\$ 143,839	
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -		\$ 70,000		\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ -		\$ 80,000		\$ 833,959		\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ -		\$ 40,000		\$ 789,370		\$ 699,370
ADA Reserve	\$ 5,000		\$ -		\$ 5,000		\$ 30,032		\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ -		\$ 60,000		\$ 429,956		\$ 430,120
TOTALS	\$ 11,573		\$ -		\$ 185,000		\$ 2,153,317		\$ 1,923,481

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Volleyball	0.00	160.00	0.00	160.00	0.00
Instructor/Youth Camps	10,541.85	33,776.15	29,069.00	4,707.15	116.19
Instr/Y Camp - Bureau	3,402.00	17,688.80	11,737.00	5,951.80	150.71
Instructors - Youth Sports Camps	0.00	0.00	3,853.00	(3,853.00)	0.00
Aub Elem/Program Exp	0.00	1,005.04	1,230.00	(224.96)	81.71
Skyridge/Program Exp	0.00	1,329.20	2,088.00	(758.80)	63.66
Day Camp/Program Exp	557.67	3,213.18	10,085.00	(6,871.82)	31.86
Preschool - Program Expense	25.28	1,278.64	892.00	386.64	143.35
Newcastle Program Expense	0.00	1,589.92	2,031.00	(441.08)	78.28
Adult Softball Expense	180.00	1,165.13	1,018.00	147.13	114.45
Adult Basketball Expense	0.00	24.89	0.00	24.89	0.00
Adult Volleyball Expense	0.00	0.00	220.00	(220.00)	0.00
Pickle Ball Tennis Expense	0.00	1,749.71	1,951.00	(201.29)	89.68
Adult Class Expense	0.00	0.00	113.00	(113.00)	0.00
Youth Basketball Expense	297.61	797.61	135.00	662.61	590.82
Youth Class Expense	0.00	7.82	0.00	7.82	0.00
Youth Volleyball Expense	171.60	852.33	330.00	522.33	258.28
Aquatic Activities	0.00	720.00	2,389.00	(1,669.00)	30.14
Public Swim Expense	8.99	2,561.02	1,845.00	716.02	138.81
Public Swim Exp - PH Pool	0.00	475.00	481.00	(6.00)	98.75
Swim Team	862.00	1,449.90	544.00	905.90	266.53
Synchro Team Expenses	994.00	1,244.00	889.00	355.00	139.93
Special Events Expenses	0.00	520.00	75.00	445.00	693.33
Party in the Park Expenses	0.00	9,257.75	8,020.00	1,237.75	115.43
Obstacle Race Expense	4,750.90	4,750.90	3,678.00	1,072.90	129.17
Auburn Harvest Festival Expenses	315.00	663.92	338.00	325.92	196.43
Egg Hunt Expenses	0.00	815.85	2,500.00	(1,684.15)	32.63
Boots N Bells Expenses	0.00	1,733.24	3,000.00	(1,266.76)	57.78
Total Program Expenses	31,947.96	129,192.24	115,435.00	13,757.24	111.92

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	27.00	138.00	(111.00)	19.57
Merchant Fees - Youth Services	1,427.06	7,204.88	7,255.00	(50.12)	99.31
Merchant Fees - Cust Serv	1,250.35	9,401.27	6,020.00	3,381.27	156.17
Discounts Taken	(75.23)	(75.23)	0.00	(75.23)	0.00
Cal Card Incentives	(485.03)	(859.24)	(619.00)	(240.24)	138.81
Donations Expense	0.00	0.00	525.00	(525.00)	0.00
Telephone - Placer Hills Pool	149.80	449.40	458.00	(8.60)	98.12
Telephone - Cust Serv	575.93	2,870.26	2,875.00	(4.74)	99.84
Telephone (CVCC) - Admin	507.37	2,802.76	2,669.80	132.96	104.98
Gift Certificates Expensed	0.00	358.00	59.00	299.00	606.78
Telephone - Youth Services	24.21	153.37	375.00	(221.63)	40.90
Telephone - Recreation	26.32	118.49	125.00	(6.51)	94.79
Telephone - Preschool	25.17	151.16	325.00	(173.84)	46.51
Telephone - Facilities & Grounds	1,167.68	4,763.24	5,675.00	(911.76)	83.93
Telephone - Day Camp	38.19	152.73	270.00	(117.27)	56.57
Telephone - Newcastle	35.02	166.54	166.00	0.54	100.33
Telephone - Aub El	129.56	651.88	662.00	(10.12)	98.47
Telephone - Skyridge	35.47	190.58	315.00	(124.42)	60.50
Postage - Admin	(3.65)	8.47	523.00	(514.53)	1.62
Activity Guide Expense	333.00	12,725.21	11,848.00	877.21	107.40
Youth Assistance Expense	990.00	3,941.00	4,286.00	(345.00)	91.95
CEPPT Charges	249.00	249.00	3.15	245.85	7904.76
Office Supplies - Rec	8.57	561.99	513.00	48.99	109.55
Office Supplies - Youth Services	0.00	438.67	399.00	39.67	109.94
Office Supplies - F & G	4,788.54	8,705.01	846.00	7,859.01	1028.96
Office Supplies-Cust Serv	16.70	864.99	1,098.00	(233.01)	78.78
Office Supplies - Admin	580.56	4,252.88	3,899.95	352.93	109.05
Duplication Costs - Cust Serv	0.00	11.26	34.00	(22.74)	33.12

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Duplication Costs - Admin	107.34	558.92	567.35	(8.43)	98.51
Office Equip Rental - Cust Serv	0.00	2,707.31	2,647.00	60.31	102.28
Office Equip Rental - Admin	332.48	1,768.58	2,156.20	(387.62)	82.02
Dining Expense - CS	24.60	98.40	0.00	98.40	0.00
Dining Expense	144.00	337.95	226.55	111.40	149.17
Gas/Mileage Expense - C.Serv	50.00	184.55	180.00	4.55	102.53
Gas/Mileage Expense - Admin	27.13	310.64	761.10	(450.46)	40.82
Gas/Mileage Expense - Rec.	0.00	32.76	53.00	(20.24)	61.81
Gas/Mileage Expense - YS	0.00	0.00	190.00	(190.00)	0.00
Gas/Mileage Expense - F & G	6,094.04	24,026.49	18,912.00	5,114.49	127.04
General Administrative Exp - Admin	40.00	309.90	403.70	(93.80)	76.77
Liability Insurance - Admin	14,526.00	64,303.72	60,065.20	4,238.52	107.06
Board Expense	434.29	434.29	814.80	(380.51)	53.30
Public Relations/Marketing - Cust Serv	338.27	1,140.29	3,114.00	(1,973.71)	36.62
Dues and Subscriptions-Youth Services	0.00	0.00	125.00	(125.00)	0.00
Dues and Subscriptions - Admin	0.00	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 - Rec	0.00	0.00	36.00	(36.00)	0.00
Staff Appreciation - Aquatics	0.00	0.00	209.00	(209.00)	0.00
Staff Appreciation - Youth Services	0.00	0.00	60.00	(60.00)	0.00
Staff Appreciation - F & G	0.00	54.85	79.00	(24.15)	69.43
Staff Appreciation - Cust Serv	0.00	20.00	0.00	20.00	0.00
Staff Appreciation - Admin	0.00	0.00	126.80	(126.80)	0.00
Bad Debts Expense - Y Services	0.00	20.50	715.00	(694.50)	2.87
Staff Development - Admin	560.18	1,508.23	1,291.00	217.23	116.83
Staff Development - Rec.	197.00	197.00	0.00	197.00	0.00
Staff Development - Aquatics	0.00	45.00	224.00	(179.00)	20.09
Staff Development - Youth Services	474.00	474.00	0.00	474.00	0.00
Staff Development - F & G	1,211.66	1,931.66	2,065.00	(133.34)	93.54
Uniform Exp - Rec.	0.00	147.21	0.00	147.21	0.00

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1's
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Uniform Exp - Aquatics	(15.54)	21.70	130.00	(108.30)	16.69
Uniform Exp - F & G	(76.62)	(1,133.56)	1,189.00	(2,322.56)	(95.34)
Small Equipment - Y Serv	0.00	2,009.88	1,350.00	659.88	148.88
Small Equipment - Rec Pk	1,981.27	4,117.05	1,610.00	2,507.05	255.72
Small Equipment - Reg Pk	825.66	893.55	136.00	757.55	657.02
Small Equipment - MV Park	36.46	36.46	121.00	(84.54)	30.13
Field Marking Expense	0.00	930.62	1,057.00	(126.38)	88.04
Safety Supplies - F & G	429.72	1,052.75	3,930.00	(2,877.25)	26.79
Safety Supplies - Rec	0.00	61.21	0.00	61.21	0.00
Safety Supplies - Aquatics	0.00	321.54	630.00	(308.46)	51.04
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	251.42	792.92	826.00	(33.08)	96.00
Restroom Supplies - Regional Park	453.94	1,117.33	1,022.00	95.33	109.33
Restroom Supplies - Ashford Park	105.97	408.25	527.00	(118.75)	77.47
Restroom Supplies - Meadow Vista Park	122.90	453.15	583.00	(129.85)	77.73
Restroom Supplies - Railroad Park	139.81	498.02	617.00	(118.98)	80.72
Restroom Supplies - Overlook Park	139.81	498.02	714.00	(215.98)	69.75
Restroom Supplies - Placer Hills Park	105.97	408.26	463.00	(54.74)	88.18
Restroom Supplies - Rec Comm Ctr	365.96	1,589.73	1,647.00	(57.27)	96.52
Restroom Supplies - Reg Comm Ctr	308.28	890.88	1,203.00	(312.12)	74.06
Restroom Supplies - CVCC Comm Ctr	370.29	1,214.08	1,459.00	(244.92)	83.21
Sanitation - Reg Pk - Toilet	254.75	1,401.50	2,381.00	(979.50)	58.86
Sanitation - Win Pk - Toilet	254.75	1,210.50	1,325.00	(114.50)	91.36
Sanitation - Rec Pk - ADA Toilet	0.00	0.00	1,098.00	(1,098.00)	0.00
Sanitation - Reg - ADA Toilet	254.75	979.50	402.00	577.50	243.66
Sanitation - Rec Pk - Debris Box	1,739.55	6,287.95	4,532.00	1,755.95	138.75
Sanitation - Reg Pk - Disposal	594.05	2,359.70	2,472.00	(112.30)	95.46
Sanitation - MV - Disposal	404.64	1,573.41	1,824.00	(250.59)	86.26
Sanitation - CVCC - Disposal	221.60	868.76	908.00	(39.24)	95.68
Small Equipment - Aquatics	0.00	0.00	860.00	(860.00)	0.00

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Operations & Supplies	45,624.97	195,833.98	184,295.60	11,538.38	106.26
Utilities Expense					
Lights - Rec Pk Beggs Field	265.27	1,531.52	458.00	1,073.52	334.39
Lighting Reimb.-Beggs Field	0.00	(1,536.00)	(804.00)	(732.00)	191.05
Lights - Rec Pk James Field	405.19	3,865.92	565.00	3,300.92	684.23
Lighting Reimb.-James Field	42.50	(2,643.25)	(2,308.00)	(335.25)	114.53
Lights - Rec Field	40.55	541.05	145.00	396.05	373.14
Lighting Reimb.-Rec Field	0.00	(424.00)	(95.00)	(329.00)	446.32
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,552.34	3,153.87	1,655.00	1,498.87	190.57
Gas/Electric - Reg Comm Ctr	149.86	(82.28)	825.00	(907.28)	(9.97)
Gas/Electric - CV Comm Ctr	89.56	335.65	353.00	(17.35)	95.09
Electric Reimb.- CV Comm Ctr	(89.56)	(442.04)	(554.00)	111.96	79.79
Gas/Electric - CVCC	0.00	2,324.62	3,534.00	(1,209.38)	65.78
Gas/Electric - Sierra Pool	1,223.75	6,963.71	11,853.00	(4,889.29)	58.75
Gas/Electric - PH Pool	64.86	1,074.70	1,546.00	(471.30)	69.52
Electric - Day Camp	470.73	1,192.48	1,538.00	(345.52)	77.53
Gas/Elec - Recreation Park	1,587.29	5,053.11	3,983.00	1,070.11	126.87
Gas/Electric - Reg Park	200.12	2,069.76	3,072.00	(1,002.24)	67.38
Lighting Reimb.- Reg Park	0.00	(4,488.25)	(3,094.00)	(1,394.25)	145.06
Gas/Electric - Ashford Park	647.88	1,724.46	2,074.00	(349.54)	83.15
Gas/Electric - MV Park	633.91	1,861.34	2,975.00	(1,113.66)	62.57
Electric - Railroad Park	599.37	1,536.66	2,190.00	(653.34)	70.17
Lighting Reimb.-Railhead	(114.97)	(872.51)	(1,692.00)	819.49	51.57
Gas/Electric - Winchester Park	361.78	897.43	1,139.00	(241.57)	78.79
Reimbursements - Gas/Elec Pool	0.00	(21,914.34)	(11,661.00)	(10,253.34)	187.93
Water - Rec Comm Ctr	0.00	755.32	738.00	17.32	102.35

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Reg Comm Ctr	230.21	1,031.82	1,049.00	(17.18)	98.36
Water - CV Comm Ctr	0.00	452.47	2,306.00	(1,853.53)	19.62
Water - CVCC	417.77	1,093.13	1,927.00	(833.87)	56.73
Water - Sierra Pool	0.00	1,402.76	1,784.00	(381.24)	78.63
Water - PH Pool	60.46	117.53	101.00	16.53	116.37
Water - Rec Park	531.95	1,874.33	2,194.00	(319.67)	85.43
Water - Regional Park	191.47	7,892.91	8,465.00	(572.09)	93.24
Water - Ashford Park	562.15	1,748.67	1,874.00	(125.33)	93.31
Water - MV Park	1,172.94	4,553.40	9,502.00	(4,948.60)	47.92
Water - CV Park	803.15	2,320.66	1,210.00	1,110.66	191.79
Water - Railroad Park	481.21	1,681.61	2,049.00	(367.39)	82.07
Water - CVCC Park	417.77	1,093.11	2,298.00	(1,204.89)	47.57
Water - Overlook Park	844.31	2,362.18	2,653.00	(290.82)	89.04
Water - Placer Hills Park	803.24	2,055.92	1,673.00	382.92	122.89
Water - Atwood	365.71	1,521.81	1,743.00	(221.19)	87.31
Reimb - Water - Sierra Pool	0.00	(763.31)	(1,063.00)	299.69	71.81
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,811.00	(466.98)	95.24
Sanitation - Railroad Park (Sewer)	0.00	173.78	183.00	(9.22)	94.96
Sanitation - Overlook (Sewer)	0.00	735.88	773.00	(37.12)	95.20
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,698.00	(508.85)	95.24
Total Utilities Expense	15,012.77	53,360.76	79,665.00	(26,304.24)	66.98
Legal Expenses					
Legal Fees	0.00	306.53	2,744.00	(2,437.47)	11.17
Total Legal Expense	0.00	306.53	2,744.00	(2,437.47)	11.17

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services					
Professional Services - Rec	1,073.00	4,354.50	3,802.00	552.50	114.53
Professional Services - YS	0.00	62.50	400.00	(337.50)	15.63
Professional Services - F & G	795.00	1,070.98	2,638.00	(1,567.02)	40.60
Professional Services - Atwood	0.00	0.00	4,120.00	(4,120.00)	0.00
Professional Services - C Serv	0.00	9,925.00	7,828.00	2,097.00	126.79
Professional Services - Admin	0.00	3,230.20	2,202.00	1,028.20	146.69
Accounting/Auditor Fees	13,350.00	13,850.00	16,045.00	(2,195.00)	86.32
Total Professional Services	15,218.00	32,493.18	37,035.00	(4,541.82)	87.74
Bldg & Ground Maintenance					
Vehicle Maintenance	1,446.78	6,041.56	16,510.00	(10,468.44)	36.59
Equipment Rental	0.00	200.00	38.00	162.00	526.32
Irrigation Supplies - General	18.22	231.15	1,721.00	(1,489.85)	13.43
Maint - Recreation Field	240.46	1,315.90	867.00	448.90	151.78
Maint - CV Baseball Field	0.00	0.00	1,973.00	(1,973.00)	0.00
Maint - James Field	1,702.26	3,467.61	1,795.00	1,672.61	193.18
Maint - Beggs Field	495.79	1,420.49	1,396.00	24.49	101.75
Maint - Sierra Pool	6,054.90	17,029.99	26,907.00	(9,877.01)	63.29
Reimbursement- Maint Pool	0.00	(22,916.18)	(4,801.00)	(18,115.18)	477.32
Maint & Repairs - Equipment	1,385.02	13,548.28	10,474.00	3,074.28	129.35
Maint - PH Pool	6,492.39	11,327.91	2,202.00	9,125.91	514.44
Maint - Winchester Fields	0.00	268.75	282.00	(13.25)	95.30
Rep/Maint - Aub EI	404.36	713.48	62.00	651.48	1150.77
Rep/Maint - Rock Creek	0.00	33.21	32.00	1.21	103.78
Rep/Maint - Day Camp	233.51	588.51	77.00	511.51	764.30

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Park	1,731.26	16,364.07	10,077.00	6,287.07	162.39
Maint - Regional Park	11,736.63	30,280.33	32,611.00	(2,330.67)	92.85
Maint - Ashford Park	509.48	6,173.33	4,669.00	1,504.33	132.22
Maint - Meadow Vista Park	15,110.58	25,240.45	9,474.00	15,766.45	266.42
Maint - Christian Valley Park	418.23	2,568.89	2,342.00	226.89	109.69
Maint - Railhead Park	1,990.25	3,816.00	951.00	2,865.00	401.26
Maint - CVCC Park	441.24	5,302.33	4,747.00	555.33	111.70
Maint - Overlook Park	(337.18)	3,687.92	2,549.00	1,138.92	144.68
Maint - Placer Hills Park	288.32	772.67	1,560.00	(787.33)	49.53
Maint - Pocket Parks	163.32	317.56	316.00	1.56	100.49
Maint - Mt. Vernon Park	0.00	53.75	57.00	(3.25)	94.30
Maint - Winchester Park	163.32	325.15	567.00	(241.85)	57.35
Maint - Atwood	180.51	2,516.02	927.00	1,589.02	271.42
Maint - Shockley Park	0.00	322.50	1,159.00	(836.50)	27.83
Maint - Bike Park	601.95	4,247.90	4,543.00	(295.10)	93.50
Rep/Maint - Skyridge	0.00	66.41	225.00	(158.59)	29.52
Maint - Ashley Dog Park	428.86	2,150.79	1,407.00	743.79	152.86
Rep/Maint - Preschool	0.00	544.78	0.00	544.78	0.00
Maint - Recreation Comm Ctr	1,382.84	2,591.76	9,998.00	(7,406.24)	25.92
Maint - Regional Comm Ctr	193.00	2,957.64	10,848.00	(7,890.36)	27.26
Maint - Christian Valley Comm Ctr	0.00	75.35	32.00	43.35	235.47
Maint - CVCC Comm Ctr	163.79	2,207.69	2,611.00	(403.31)	84.55
Maint - Overlook Modular	60.62	93.83	32.00	61.83	293.22
Maint - Regional Tennis/Pickleball Courts	0.00	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	995.36	2,857.28	1,020.00	1,837.28	280.13
Maint - Regional Field Soccer	3,619.50	3,742.72	0.00	3,742.72	0.00
Maint - RH Soccer B	995.36	2,856.42	915.00	1,941.42	312.18
Maint - Regional Bill Bean Field	4,900.64	7,021.83	4,623.00	2,398.83	151.89
Maint - Regional Field B	5,816.31	8,738.80	5,662.00	3,076.80	154.34

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field C	4,344.82	5,711.67	13,727.00	(8,015.33)	41.61
Tree Maint - MV Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Vandalism Repairs Expense	0.00	5,439.05	1,965.00	3,474.05	276.80
Total Building and Grounds Maintenance	74,372.70	182,982.02	194,163.00	(11,180.98)	94.24
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	0.00	5,427.00	(5,427.00)	0.00
Lafco Fees	0.00	0.00	2,386.00	(2,386.00)	0.00
Total Property Tax Administration/LAFCO	0.00	0.00	7,813.00	(7,813.00)	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	4,800.00	23,959.06	26,253.00	(2,293.94)	91.26
Wages - (Cust Serv) - Full Time	10,089.27	49,690.97	51,411.00	(1,720.03)	96.65
Wages - (Admin) - Full Time	11,971.89	58,426.08	61,104.00	(2,677.92)	95.62
Wages - (Admin) - Part Time	5,408.69	26,499.78	23,916.00	2,583.78	110.80
Wages - (Admin) - Board Pay	2,500.00	10,000.00	10,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	1,677.55	16,483.91	20,401.00	(3,917.09)	80.80
Wages - (Y.Serv) - AE Maint	54.99	162.58	230.00	(67.42)	70.69
Wages - (Y. Serv) - RC Maint	0.00	55.32	231.00	(175.68)	23.95
Wages - (Y.Serv) - Skyridge - PT	1,004.45	14,944.33	21,729.00	(6,784.67)	68.78
Wages - (Y.Serv) - Skyridge Maint	0.00	54.79	231.00	(176.21)	23.72
Wages - (Y.Serv) - Day Camp - PT	41,999.26	105,006.43	99,270.00	5,736.43	105.78
Wages - (Y.Serv) - DC Maint	0.00	348.51	404.00	(55.49)	86.27
Wages - (Rec) - Full Time	12,184.42	54,635.99	55,973.00	(1,337.01)	97.61
Wages - (Y. Serv) - Newcastle- PT	620.81	15,538.59	17,727.00	(2,188.41)	87.66
Wages - (Y.Serv) - NC Maint	0.00	26.09	0.00	26.09	0.00
Wages - (Rec) - Part Time	(964.74)	76.54	0.00	76.54	0.00

Auburn Rec & Par.
 Profit & Loss - Detail
 4/1/2022 to 8/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Rec) - Seasonal	0.00	0.00	210.00	(210.00)	0.00
Wages - (Rec) - Adult Softball	891.26	3,105.04	2,733.00	372.04	113.61
Wages - (Rec) - Adult Basketball	480.73	1,726.97	1,700.00	26.97	101.59
Wages - (Y.Serv) - Preschool	233.69	9,288.59	13,041.00	(3,752.41)	71.23
Wages - (Aqua) - Aquatics Coordinator	3,168.82	11,446.48	14,711.00	(3,264.52)	77.81
Wages - (Aqua) - Aquatic Activities	660.27	4,056.24	4,104.00	(47.76)	98.84
Wages - (Aqua) - Public Swim	12,512.25	46,371.51	51,008.00	(4,636.49)	90.91
Wages - (Aqua) - Public Swim-PH	1,929.43	4,332.45	4,491.00	(158.55)	96.47
Wages - (Aqua) - Swim Lessons	3,523.09	12,307.65	15,597.00	(3,289.35)	78.91
Wages - (Aqua) - Swim Lessons-PH	1,017.40	2,955.13	2,096.00	859.13	140.99
Wages - (Aqua) - Master Swim	229.05	2,353.23	3,105.00	(751.77)	75.79
Wages - (Aqua) - Swim Team Coaches	2,405.88	11,742.37	9,688.00	2,054.37	121.21
Wages - (Aqua) - Synchronized Swim Coach	2,315.14	12,556.98	13,023.00	(466.02)	96.42
Wages - (Fac & Grds) - Fac Attendant - Rec	8,523.13	39,472.92	46,687.00	(7,214.08)	84.55
Wages - (Fac & Grds) - Fac Att. - CVCC	3,929.67	17,669.93	17,821.00	(151.07)	99.15
Wages - (Fac & Grds) - Fac Attendant - Reg	1,693.57	6,641.31	12,255.00	(5,613.69)	54.19
Wages - (Fac & Grds) - Fac Att Overlook	122.04	122.04	1,020.00	(897.96)	11.97
Wages - (Fac & Grds) - Management	12,049.56	60,052.61	63,249.00	(3,196.39)	94.95
Wages - (Fac & Grds) - Recreation Park	15,790.75	80,582.25	96,543.00	(15,960.75)	83.47
Wages - (Fac & Grds) - Regional Park	17,138.68	76,947.27	77,020.00	(72.73)	99.91
Wages - (Fac & Grds) - Ashford Park	3,466.78	13,312.48	15,700.00	(2,387.52)	84.79
Wages - (Fac & Grds) - Meadow Vista Park	4,135.39	16,486.26	18,800.00	(2,313.74)	87.69
Wages - (Fac & Grds) - CV Comm Center	483.52	2,866.29	4,100.00	(1,233.71)	69.91
Wages - (Fac & Grds) - Railroad Park	1,179.35	7,152.72	7,350.00	(197.28)	97.32
Wages - (Fac & Grds) - CVCC	1,285.03	9,568.48	7,600.00	1,968.48	125.90
Wages - (Fac & Grds) - Overlook Park	1,008.80	6,433.16	6,800.00	(366.84)	94.61
Wages - (Fac & Grds) - Placer Hills Park	2,229.83	8,151.13	8,900.00	(748.87)	91.59
Wages - (Fac & Grds) - Pocket Parks	438.30	3,810.19	2,600.00	1,210.19	146.55
Wages - (Fac & Grds) - Winchester Park	704.42	1,713.36	3,450.00	(1,736.64)	49.66
Wages - (Fac & Grds) - Atwood	382.93	2,166.04	3,100.00	(933.96)	69.87

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Shockley Property	805.16	932.61	2,750.00	(1,817.39)	33.91
Wages - (F & G) Special Events	0.00	814.88	50.00	764.88	1629.76
Wages - District Administrator	9,448.00	46,739.63	52,078.00	(5,338.37)	89.75
Wages - (F & G Proj) - Reg 24 Acres	989.83	2,298.05	0.00	2,298.05	0.00
Wages - (Rec) - Special Events	573.92	573.92	887.00	(313.08)	64.70
Wages - (F & G) Uniform Allowance	500.00	9,442.17	12,000.00	(2,557.83)	78.69
Total Salaries Expense	207,592.26	912,101.31	985,147.00	(73,045.69)	92.59
Benefits & Payroll Costs					
ER Taxes - Rec	970.37	4,635.41	4,705.00	(69.59)	98.52
ER Taxes - Aquatics	2,556.20	10,084.04	10,877.00	(792.96)	92.71
ER Taxes - Youth Services	4,046.11	14,690.17	15,262.00	(571.83)	96.25
ER Taxes - Fac & Grds	5,628.27	27,337.78	31,402.00	(4,064.22)	87.06
ER Taxes - Cust Serv	731.03	3,741.15	3,932.00	(190.85)	95.15
ER Taxes - Admin	2,139.05	10,469.25	11,253.47	(784.22)	93.03
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	125.00	305.00	71.00	234.00	429.58
Employment Expense - Fac & Grds	130.00	429.27	1,436.00	(1,006.73)	29.89
Employment Expense - Admin	0.00	0.00	25.75	(25.75)	0.00
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	55.00	569.00	405.00	164.00	140.49
Fingerprinting Exp - Fac & Grds	0.00	94.00	230.00	(136.00)	40.87
Benefits Expense - Recreation	3,243.56	16,601.53	16,300.00	301.53	101.85
Benefits Expense - Youth Services	2,573.85	13,641.95	13,734.00	(92.05)	99.33
Benefits Expense - Fac & Grds	17,244.68	95,301.01	101,953.00	(6,651.99)	93.48
Benefits Expense - Cust Serv	2,130.63	11,401.73	11,185.00	216.73	101.94
Benefits Expense - Admin	4,988.77	26,251.84	26,345.00	(93.16)	99.65

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Rec	1,078.64	5,121.45	5,138.00	(16.55)	99.68
Employer Retirement Exp. - Aquatics	419.07	1,510.19	1,971.00	(460.81)	76.62
Employer Retirement Exp. - Youth Services	2,768.20	10,863.19	14,593.00	(3,729.81)	74.44
Employer Retirement Exp. - Fac & Grds	6,161.62	28,551.96	32,421.00	(3,869.04)	88.07
Employer Retirement Exp - Cust Serv	1,113.11	5,115.18	5,659.00	(543.82)	90.39
Employer Retirement Exp. - Admin	2,639.68	12,206.61	13,689.00	(1,482.39)	89.17
CalPERS Prefunding	0.00	108,956.00	147,879.00	(38,923.00)	73.68
Worker's Comp - Rec	185.11	840.01	1,078.00	(237.99)	77.92
Worker's Comp - Aquatics	390.03	1,547.65	2,021.00	(473.35)	76.58
Worker's Comp - Youth Services	710.89	2,650.98	3,467.00	(816.02)	76.46
Worker's Comp - Fac & Grds	4,134.90	20,160.83	28,815.00	(8,654.17)	69.97
Worker's Comp - Cust Serv	43.30	207.49	255.00	(47.51)	81.37
Worker's Comp - Admin	219.09	1,061.32	1,377.00	(315.68)	77.08
Total Benefits and Payroll Costs	66,426.16	434,955.95	508,318.22	(73,362.27)	85.57
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	11,085.48	28,719.83	21,500.00	7,219.83	133.58
Fixed Asset Purchases - Fac & Grds	50,779.74	50,779.74	0.00	50,779.74	0.00
Total Fixed Asset Expense	61,865.22	79,499.57	21,500.00	57,999.57	369.77
Capital Improvement Projects					
PH Pool - ReKey Facility	5,207.64	5,207.64	0.00	5,207.64	0.00
Rec - Daycamp Mod Paving	0.00	640.00	650.00	(10.00)	98.46
Electrical Infrastructure Upgrades	0.00	133.76	150.00	(16.24)	89.17
CVCC - Bike Park - fountain, signage, traffic	105.12	1,138.53	1,050.00	88.53	108.43
CVCC - Lock and Door Repairs	47,100.31	47,100.31	0.00	47,100.31	0.00
Energy Efficiency Project	0.00	2,535.34	0.00	2,535.34	0.00

Profit & Loss - Detail
4/1/2022 to 8/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
MV Park - Parking lot Reseal/Restripe	0.00	26,994.75	13,000.00	13,994.75	207.65
Ashford- Levee Repairs/Paving	0.00	4,741.28	4,750.00	(8.72)	99.82
Meadow Vista - Playground	4,996.00	96,731.14	100,000.00	(3,268.86)	96.73
Marriot Meadows- Const Doc & Related Worl	42,015.76	91,483.32	49,500.00	41,983.32	184.82
Rec - James Field Wiring Infrast.	0.00	44,721.10	40,000.00	4,721.10	111.80
Total Capital Improvement Projects	99,424.83	321,427.17	209,100.00	112,327.17	153.72
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	59,000.00	59,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	11,034.60	22,069.00	(11,034.40)	50.00
Total Debt Service	0.00	70,034.60	81,069.00	(11,034.40)	86.39
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$617,484.87	\$2,412,187.31	\$2,426,284.82	(\$14,097.51)	99.42%
Net Revenue Over Expenditures	(\$496,869.99)	\$300,718.30	\$85,416.19	\$215,302.11	352.06%
ADJ. NET REVENUE OVER EXPENDITURES	(496,869.99)	300,718.30	85,416.19	215,302.11	352.06

4.4 Cover Sheet - Amendment of the Obsolescence List

Auburn Area Recreation and Park District Finance Committee Meeting September, 2022.

The Issue

Shall the Auburn Recreation District (District) amend the existing 2022/2023 Obsolescence List (Equipment Reserves)?

Background

The current Obsolescence List was approved in February 2022 and again the Board approved updates in June, 2022. The District's needs have changed and are reflected in the Mid-year Budget. These changes are outlined below:

- The **Ventrac Kubota D902 Mower** incurred a **\$5,000** increase in price. The Board approved this change and is now reflected on the revised Obsolescence List.
- The **Dump Trailer** was budgeted for **\$20,000** and came in at **\$18,627**. We are adjusting for those savings.
- The **Regional Park Varsity Gym Scoreboard** is expected to cost an additional **\$2,561** for installation.
- The District's **Water Heater** needs to be replaced in the Sierra Pool Showers. The estimate for that unit is **\$31,000**.
- The **Jacobsen Mower** has been moved forward to the 2022-2023 fiscal year. Replacement parts are very difficult to acquire. This will mean a replacement mower will need to be purchased to keep the District's lawns kept up. **\$100,000** is budgeted through our replacement plan.

Recommendation for the Finance Committee

Review and send a positive recommendation to the Auburn Area Recreation and Park District Board to approve these amendments to the FY 2022/2023 Obsolescence List.

Fiscal Impact

The fiscal impact from these additional asset purchases is \$139,934 for FY 2022/2023. These assets will be funded through the Equipment Reserves. Some Assets were re-allocated to future years to allow for these expenses.

Attachment

Updated -year Obsolescence List (2022/2023), highlights show the proposed changes for this fiscal year.

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance 833,959 0								
Vehicles								
2000 F450 van 18658 unit #22	2005	\$15,000	15	2017	2022	\$75,000	\$75,000	
2022 18' Trailer	2022		20			\$15,200	\$15,200	
Gators								
John Deere Gator	2011	\$9,016	11	2022	2022	\$21,000	\$21,000	
Mowers								
Ventrac Kubota D902 (Replaced Grasshoper)	2007	\$18,541	15	2022	2022	47,678	\$47,678	
Jacobsen R311T 59HP Wide Cut mower (model 69178)	2015	\$60,701	18	2033	2023	\$100,000	\$100,000	
Heat & Air Units								
Recreation Park Modular #2 HVAC	unk		18	2016	2022	\$11,375	\$0	
Auburn El Modular #2 HVAC	unk		18	2018	2022	\$11,375	\$0	
Regional Restroom/Office Heater #27	1991	unknown	18	2006	2022	\$16,646	\$0	
Facilities								
15 - Replacement folding chairs								360
10 - 6' Tables								\$650
Pools								
Circulation pump, Splash pool	2015	4,600	8	2023	2023	5,900	5,900	
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	8		2022	4,257		4,257
Sierra Pool Transformer	2022		10		2022	9,509		9,509
Sierra Pool Umbrella #2 of 3	2019	807	7	2019	2022	\$915	\$0	\$915
PH Pool Sweep	2022		8		2022	\$5,886	\$5,886	
Sierra Pool Sweep	2013	4,860	8	2018	2022	6,391	\$6,391	
Sierra Pool Cover	2018	\$7,529	4	2023	2023	\$13,377	\$0	\$13,377
Sierra Pool Lane Lines (7)	2022		10		2022	5,000		\$5,000
Water Heater for Sierra Pool Lockerroom	2022				2023	\$31,000	\$31,000	
Grounds Equipment								
Dump Trailer			20		2022	\$18,627	\$18,627	
Rec Equipment								
Regional Park Varsity gym scoreboard	2007	3,053	15	2022	2022	\$6,863	\$0	\$6,863
Pumps								
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010	2022		\$25,000	
TOTAL							351,682	40,991
Estimated Balance Remaining							482,277	

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

Estimated balance		602,277										0
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve	General Fund				
Vehicles												
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018	2023	\$40,000	\$40,000					
Gators												
Gator Cart #6	2012	9,200	10	2022	2023	21,000	\$21,000					
Facilities												
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018	2023	\$3,400	\$3,400					
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2023	13,365	13,365					
Rec Park offices carpet (800 sq.ft. est)(YS/CS)	2006		12	2018	2023	\$4,000	\$4,000					
15 - Replacement folding chairs									372			
Heat & Air Units												
Overlook Modular Bard HVAC	Unknown	\$5,000	15	2023	2023	\$7,000	\$7,000					
Rock Creek Bard HVAC	Unk	5,000	15	2022	2023	\$7,000	\$7,000					
Grounds Equipment												
1994 Challenge Air Compressor	1994	\$3,500	30	2024	2024	\$7,175	\$7,175					
Advance 320 Floor Scrubber	1992	\$4,000	32	2022	2024	8,480	\$8,480					
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$3,046	\$0	\$3,046				
Pools												
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2023	952	0	\$952				
Pumps												
RH VFD/Filter for Pond Pump												
Facilities												
Lakeside Room carpet (1,365 sq.ft. ;carpet tiles)	2007	4,500	15	2022	2023	6,863	\$0	6,863				
Rec Equipment												
TOTAL												
							156,420	11,233				
Estimated Balance Remaining							445,857					

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New		Equip Reserve	Genl Fund
						Acquisition Cost			
Estimated balance									
Vehicles								565,857	0
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	12	2017	2024	34,150		\$34,150	
Gators									
John Deere Gator #1	2013	\$8,080	10	2023	2024	\$21,000		\$21,000	
Mowers									
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	15	2024	2024	\$4,863		\$0	\$4,863
Pools									
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$990		\$0	\$990
Facilities									
Commercial Refrigerator (CVCC)	2002	\$1,962	15	2017	2024	\$3,335		\$0	\$3,335
15 - Replacement folding chairs									385
10 - 6' Tables									\$738
Grounds Equipment									
Turco top dresser	2005	11,779	17	2022	2024	\$18,788		\$18,788	
Baldor ECP400T 15HP Motor	2015	2,484	10	2025	2025	\$3,353		\$0	\$3,353
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$13,315		13,315	
Front Loader for Kubota	2005	4,440	25	2025	2025	\$8,500			\$8,500
3.5 ton roller	2006	13,942	18	2024	2024	\$22,725		\$22,725	
Rec Equipment									
Regional Shade Structure -pickleball	2011	3,556	10	2021	2024	\$4,800		\$0	\$4,800
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2024	\$4,024		\$0	\$4,024
Pumps									
Recreation Park irrigation pump/motor (rebuilt '19)	2006	\$4,600	8	2014	2024	\$50,000		\$50,000	
Heat & Air Units									
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$15,000		\$15,000	
TOTAL								174,978	30,988
Estimated Balance Remaining								390,879	

Auburn Recreation District Park Obsolescence List

2025/2026

FUNDING SOURCE

Estimated balance		520,879		0				
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Vehicles								
2007 Ford Ranger vin 95264 unit 10	2006	\$11,327	12	2018	2025	\$40,000	\$40,000	
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	12	2018	2025	\$40,000	\$40,000	
Gators								
John Deere Gator #2	2013	\$8,080	10	2023	2025	\$22,000	\$22,000	
Gator Cart #5	2012	9,200	10	2022	2025	21,000	\$21,000	
Mowers								
Facilities								
15 - Replacement folding chairs								399
Heat & Air Units								
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025	2025	\$15,000	\$15,000	
Rec building - cust serv. HVAC	2008	\$6,038	18	2026	2026	\$12,000	\$12,000	
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,000		\$6,000
Pools								
Heater, Sierra Pool	2018	\$51,645	8	2026	2026	\$66,106	\$66,106	
Sierra Pool Lift						\$10,000		\$10,000
Sierra Pool Umbrella #2 of 3	2012	807	7	2025	2025	\$1,029	\$0	\$1,029
Placer Hills Pool Cover	2022	\$4,133	4	2026	2026	\$4,500	\$0	\$4,500
Rec Equipment								
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	15	2018	2023	\$7,685	\$0	\$7,685
TOTAL							216,106	29,613

Estimated Balance Remaining
304,773

Auburn Recreation District Park Obsolescence List

2026/2027

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance								
Vehicles								
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2026	\$49,500	\$49,500	
2013 F-150 vin 11453 unit	2013	\$19,559	13	2026	2027	\$42,000	\$42,000	
Gators								
John Deere Gator w/lift (114178589)	2015	\$9,668	10	2025	2026	22,000	\$22,000	
Mowers								
Facilities								
15 - Replacement folding chairs								413
10 - 6' Tables								\$789
Heat & Air Units								
Rec building - lobby HVAC	2008	\$9,000	19	2027	2027	\$15,000	\$15,000	
Rec building - Women's Restroom Heater	2008	\$2,000	19	2027	2027	\$6,000	\$0	\$6,000
Regional Facility Attendant office HVAC	2008	\$8,000	19	2027	2027	\$15,000	\$15,000	
Camera Systems								
Regional Security Cameras (Dry Creek)	2017	12,494	10	2027	2027	\$20,000	\$20,000	
Overlook Security Cameras	2017	6,790	10	2027	2027	\$12,000	\$12,000	
Pumps								
Pool Equipment								
PH Pool circulation pump	2019	\$3,400	8	2026	2026	\$4,352	\$0	\$4,352
Sierra Pool Umbrella #3 of 3	2023	850	7	2019	2026	1,070	0	\$1,070
Sierra Pool Cover	2022	13,377	4	2026	2026	14,700	14,700	
TOTAL							175,500	12,624
Estimated Balance Remaining							259,273	

434,773

0

4.5 Cover Sheet - Resolution #2022-22 Mid-Year Budget Revision for Fiscal Year 2022/2023

Auburn Area Recreation and Park District Standing Finance Committee meeting September, 2022.

The Issue

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2022-2023 revised budget and adopt the Resolution 2022-22?

Background

On an annual basis, the District is required to prepare and submit for approval a mid-year adjusting budget for the balance of the fiscal year. Such adjustments are made when circumstances change between the time the Board of Directors approved the final budget in April, and the ensuing six months of actual revenues and expenditures.

The attached budget summary sheet contains the final approved budget, by department, and the proposed mid-year adjustments recommended by staff.

Some of the highlights of the revision:

Administration:

1. **Increase** of Misc. Income received for a Worker's Comp Audit 19,000.
2. **Increase** of Interest Rev. due to an adjustment made to anticipated Placer County investment loss for 2021-22, now backed out in 2022-23 for 34,000.
3. **Increase** of Tax Revenue anticipated 56,000.
4. **Increase** of Operations Expense for an increase to Property Insurance 12,000.
5. **Increase** of Assets for New Registration Program package for District 18,000.

Customer Service

1. **Reduction** of Out of District fees – re-allocated to Rec Dept. (10,000)

Recreation

1. **Increase** in Program Revenue 33,700
2. **Increase** of Program Expense 24,600

Aquatics

1. **Decrease** in Utilities (15,000).
2. **Reduced** Maintenance costs for Sierra & Placer Hills pools (20,000).
3. **Reduced** Wage/Benefit Expenses (11,000).

4. Assets purchases for Pools **increased** by 59,000.
 - Water Heater needed for Sierra Pool Showers 31,000.
 - Sierra Pool Transformer 8,600.
 - PH Pool Sweep 5,900.
 - Sierra Pool lane lines 5,000.
 - VDF Pump for PH Pool 4,300.
5. **Increase** in Pool Projects by 25,000.
 - PH Pool Fence Mow strip 20,000.
 - Rekey & Gate replacement at PH Pool 5,000.

Facilities and Grounds

1. **Increase** in Operations 8,100, due to gasoline and office supplies.
2. **Reduction** of Utility expenses (10,500).
3. **Reduction** of Maintenance Expense (24,100).
4. **Savings** of Payroll/Benefit Expenses (39,000).
5. **Increase** of Assets 120,100.
 - 18' Trailer to replace the Car hauler that was stolen 15,200
 - Ventrac increase in price 7,000
 - New Mower 100,000
6. **Reduction** of Capital Improvements, time won't permit for this fiscal year - 128,700.
 - Rec Park Shop Floor repair pushed
 - Reg Park Kisoks pushed
 - Ashford Levee Repairs and Paving pushed
 - Various Parks Plumbing Infrastructure (**Reduced as partial work**)
 - MV Parking Lot Reseal underbudgeted by 14,000 (**Increase**)
 - Camera work at Overlook Park 10,000 (**Increase**)
 - Tutor Totter roof increase by 10,000 (**Increase, approved in June**)
 - Partitions at Regional restrooms 20,000 (**Increase, approved in June**)

Youth Services

No significant changes

2022-23 seems to be progressing to a more normal Recreation year with the exception of staffing shortages. Aquatics is still trying to recover a trained staff for a more productive swim year, due to the lifeguard shortage. The District needed to limit pool rentals again this year. Youth Services is recovering well and building staff once again. Facilities and Grounds has a full crew on the payroll currently. Placer County is anticipating tax revenue growth of 7% for their fiscal year which looks bright, but we are budgeting more conservatively with a 3% increase. If the 7% proves to be correct, it will mean approximately \$78,000 in additional tax revenue in December, this will allow for a small contingency should the District experience a down turn. The Recreation Department have grown the programs in the first half of this fiscal year. Social media through a very active ARD Facebook page has made an impact bringing in the registrations early.

The net result of the mid-year adjustments is a projected surplus of \$22,018 after reserve transfers; Future Capital Construction Reserve in the amount of \$40,000, the ADA Reserves in the amount of \$5,000, the Equipment Reserve transfer of \$80,000 and the Unfunded Liability at CalPERS/CEPPT in the amount of \$60,000 (approved and transferred with the initial budget). An additional \$50,000 is recommended for transfer to the Future Capital Construction to fund future projects.

Recommendation

Staff recommends sending the Mid-Year Budget to the Board of Directors for a review and adoption of the Mid-Year Budget Resolution 2022-22 with a positive recommendation.

Attachments

Summary 2022/2023 budget
Departmental Budgets
Resolution 2022-23

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2022/2023 Final Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap. UAL & ADA Rev	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			51,652	6,398	55,882			3,731,340			207,600		4,052,872	61%
F&G		177,287	5,353	193,859	765	70,000	85,000		297,850	27,779		298,505	1,156,398	18%
Cust Service	4,387											4,387		0%
Recreation	404,810		13,239										418,049	6%
Youth Services	683,629	4,148	1,999						50,000				739,776	11%
Aquatics	147,418	9,983							20,000			49,277	226,678	3%
TOTAL	1,240,244	191,418	72,243	200,257	56,647	70,000	85,000	3,731,340	367,850	27,779	207,600	347,782	6,598,160	100%

1.1

Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Reserves (ADA reserve)	% of Total	
Administration	200,625		51,589		117,374	398,449	242,039	18,000			162,513		0%	
F&G	172,776	176,984	14,139	415,755		1,099,846	492,077	306,505	625,487	103,988	2,076	140,000	1,330,589	21%
Cust. Service	40,162		11,429			137,385	53,886					5,000	3,414,633	53%
Recreation	211,467	54,060	15,297			174,300	71,599	6,883					242,862	4%
Youth Services	20,687	27,685	263	10,216		449,421	104,592		50,000				533,606	8%
Aquatics	6,648	1,829	12,382	36,974		119,451	15,592	80,517	20,000	5,208			665,851	10%
TOTAL	238,802	497,137	192,353	462,945	117,374	2,378,852	979,785	411,905	695,487	109,196	164,589	145,000	6,486,142	100%

Transfer to Future Capital Construction Reserve 40,000

Mid year transfer to Future Capital Construction 50,000

Net Revenue

22,018

Administration 2022-2023

Revenues

Miscellaneous Revenues	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Mid Year 22 - 23 Budget Revision
Misc. Income -w/c div and other	19,958	88	19,957
Misc. Income -w/c div and other	-	-	-
Verizon cell lease	31,695	31,692	31,695
TOTAL	51,653	31,780	51,652

Grant Proceeds - Admin	6,398	-	6,398
	-	-	-
TOTAL	6,398	-	6,398

Interest Income

Interest Revenue other	544	387	543
Interest Revenue - County	11,926	7,255	84,255
Interest - Pension Trust	(25,415)	14,000	(28,915)
TOTAL	(12,945)	21,641	55,882

Taxes & Gov't Revenues

Current Sec Prop Tax General	3,374,518	3,343,406	3,374,450
Homeowner's Prop. Tax Reduction	22,151	22,559	22,151
Current Unsec Prop Tax General	71,599	74,129	71,598
Suppl. Prop Tax Current	137,617	114,058	137,606
Unitary & Op Non-unitary Tax	122,778	123,351	122,777
Redemptions Gen Taxes	-	-	-
Prior Unsec Prop Tax	589	466	590
Timber Tax Guarantee	1	-	-
Prior Supplemental Tax Rev	99	4,500	99
Prior Secured Prop Taxes	(589)	(172)	(589)
Railroad Unitary Prop Taxes	2,658	2,581	2,658
Pipeline	-	-	-
RDA Pass - Throughs	207,600	198,066	207,600
TOTAL	3,939,022	3,882,944	3,938,940

Other Financing Sources

Transfers In - General Fund	-	-	-
Transfers In - UAL Reserves	-	-	-
Transfers In - Atwood	-	-	-
Transfers In - Atwood Equip.	-	-	-
Transfers from Future Capital Cor	-	-	-
Transfers from Equipment Reserv	-	-	-

Transfers from ADA Reserv	-	-	-
Transfers from City Mitigation	-	-	-
Total Other Financing Source	-	-	-

Total Revenues	3,977,730	3,936,365	4,052,872
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Expenditures	FY 22-23 Actual	FY 22-23 Budget	Final 21-22
Operations & Supplies	Actual to Date	Budget	Budget Revision
Discounts Taken	(75)	-	(75)
Finance Charges	-	-	-
CalCard Incentive	(2,156)	(1,916)	(1,776)
Penalties	2,303	2,303	(4)
Donations Expense	263	788	763
Telephone (CVCC) - Admin	6,604	6,472	6,605
Postage - Admin	(1)	514	(0)
Bank Service Charges	-	-	-
CEEPT Charges	332	86	332
Office Supplies	5,956	5,603	5,956
Duplication Costs- Admin	1,358	1,366	1,358
Office Equip. Rental- Admin	4,302	4,691	4,304
Office Equip Maint - Admin	-	-	-
Dining Expense	1,035	924	1,035
Gas/Mileage Expense	1,238	1,689	1,239
General Admin Exp	2,318	2,411	2,318
Liability Insurance	153,246	149,008	163,595
Board Expense	880	1,261	881
misc Expense	-	-	-
Dues & Subscriptions	12,123	11,094	12,124
Staff Appreciation	42	169	43
Staff Development	1,928	1,711	1,928
Small Office Equipment	-	-	-
Safety Supplies - Administration	-	-	-
TOTAL	191,695	188,173	200,625
		-	
Legal Fees	19,584	22,032	20,595

Professional Services	FY 22-23 Actual	FY 22-23 Budget	Final 21-22
	Actual to Date	Budget	Budget Revision

Grant Application Expense	-	-	-
Professional Services	13,596	12,567	13,595
Accounting/Auditor Fees	17,399	19,594	17,399
Environmental Services	-	-	-
TOTAL	30,995	32,161	30,994

Property Tax/Election Expense

Property Tax Administration	67,771	73,198	73,198
CalPERS SS Fee	-	-	510
Election Expense	41,280	41,280	41,280
LAFCO Fees	-	2,386	2,386
TOTAL	109,051	116,864	117,374

	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Final 21-22 Budget Revision
Salaries/Wages Expenses			
Wages - Admin - Full Time	160,846	163,525	162,225
Wages - Admin - Part Time	69,003	66,419	71,419
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	131,966	137,305	134,805
TOTAL	391,815	397,249	398,449

Benefits & Payroll Costs

ER -Taxes - Admin (7.65%)	30,459	31,244	31,244
Employment Expense - Admin	73	99	74
Fingerprinting	26	26	26
Benefits Expense - Admin	62,211	62,304	62,211
CalPERS Prefunding	108,956	147,879	108,956
Employer Retirement Exp	35,045	36,527	36,527
Worker's Compensation	2,999	3,316	3,001
TOTAL	239,769	281,395	242,039

Fixed Assets- Equipment

Fixed Assets	-	-	18,000
Computer Purchases - Admin.	-	-	-
TOTAL	-	-	18,000

Principal Lease payment	119,000	119,000	119,000
Sterling Lease Interest Expense	32,479	43,513	43,513
	151,479	162,513	162,513

Total Expenditures

1,134,388	1,200,387	1,190,589
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Total Revenues

3,984,128	3,936,365	4,240,960
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Total Expenditures

1,134,388	1,200,387	1,247,190
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Net Gain (Loss)

2,849,740	2,735,978	2,993,770
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Customer Service 22-23 Budget Revenues

	FY 22-23 ACTUAL	FY 22-23 Budget	22-23 Final Mid Year
Revenue			
Out of Dist Fees	7,993	13,380	4,004
Out of Dist Fees - Bureau	468	872	352
Return Check Fees	31	31	31
Total	8,492	14,283	4,387
Rents & Concessions			
	0	0	0
Total	0	0	0
Miscellaneous Revenue			
	0	0	0
Total	0	0	0
Grant Revenue			
	0	0	0
Total	0	0	0
Other Financing Sources			
Transfers from Equipment Reserv	0	0	0
Total	0	0	0
Total Revenues	8,492	14,283	4,387

Expenditures

	FY 22-23 ACTUAL	FY 22-23 Budget	
Expenditures			
Cash short/over	27	138	27
Merchant fees	14,756	11,375	14,756
Bad Debt	-21	-21	-21
Telephone expense	6,922	6,926	6,926
Gift certificates Given Out	358	59	358
Postage	505	505	505
Office Supplies	2,771	3,004	2,771
Duplication costs	37	60	38
Office Equipment rental	6,222	6,161	6,221
Office equipment Maintenance	0	0	0

Gas/Mileage Expense	459	454	550
Public Relations/Marketing	2,561	4,535	4,535
Dues and Subscriptions	402	402	402
Safety Supplies	0	0	0
Staff Appreciation	20	0	20
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	2,800
Total Expenditures	35,119	33,598	40,162

Prof Services	11,426	9,329	11,429
	11,426	9,329	11,429

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year
Wages (F/T)	135,666	137,385	137,385
Wages (P/T)	0	0	0
Total	135,666	137,385	137,385

ER -Taxes - Admin (7.65%)(10.85%)	10,568	10,760	10,760
Employment Expense	100	100	100
Fingerprinting Expense	100	100	100
Benefits Expense	26,949	26,731	27,181
Employer Retirement Exp. (16.622%)	14,585	15,128	15,128
Worker's Compensation (.68% x 148%)	569	617	617
Total	52,871	53,436	53,886

Total Salaries & Benefits 188,537 190,821 191,271

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year
Fixed Assets- Equipment			
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	0	0	0

Total Expenditures 235,082 233,748 242,862

Total Revenues	8,492	14,283	4,387
Total Expenditures	235,082	233,748	242,862
Contingency Reserve (2% of expen	0	0	544
Net Gain (Loss)	-227,114	-220,009	-239,019

Recreation 2022-2023

Revenues	FY 22-23 Actual	FY 22-23 Budget	Mid-year 2022-23
Program Revenue	Actual to Date	Budget	Budget Revision
Adult Softball	28,166	23,659	28,159
Adult Basketball	18,173	13,470	18,470
Sr. Sports	3,142	3,327	3,142
Adult Volleyball	346	1,067	347
Pickle Ball	5,464	7,377	5,467
Adult Classes	41,640	30,840	41,640
Adult Classes - Bureau	12,006	11,121	12,165
Bocce Ball	600	640	800
Youth Basketball	98,919	93,491	93,274
Pee Wee/Short Shots	0	300	0
Youth Classes	54,818	53,705	54,705
Youth Classes - Bureau	5,313	4,940	5,240
Youth Volleyball (New)	7,255	7,500	7,250
Youth Camps	28,600	27,456	28,596
Youth Camps - Bureau	30,412	21,000	30,410
Youth Sports Camp	21,926	20,668	21,918
Youth Sports Camp - Bureau	9,984	8,896	9,796
	250	0	250
Special Events	3,379	1,879	3,379
Party in the Park	8,347	8,550	8,347
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	19,334	16,000	16,000
Dead Festival	0	0	0
Auburn Community Festival	12,712	9,700	9,700
Egg Hunt	2,430	2,500	2,430
Boots and Bells	2,575	3,000	2,575
Total Program Revenues	415,791	371,086	404,060
Misc. Revenue			
Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	87	0	0
TOTAL MISC REVENUE	87	0	0
Grants & Donations			
Youth Assistance Fund - In Dist	13,239	15,303	13,239
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS	13,239	15,303	13,239
Total Revenues	429,117	386,389	417,299

Expenditures

Program Expenditures	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Mid Year Budget Revision
Instructors - Adult Classes	25,247	20,177	25,277
Inst - A Classes - Bureau	6,288	5,203	6,283
Instructors - Youth Classes	32,827	32,817	32,827
Inst - Y Classes - Bureau	585	0	585
Officials - Adult Softball	7,273	6,999	7,273
Officials - Adult Basketball	7,631	4,046	7,631
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	8,343	4,460	8,183
Instructors- Youth Camp	34,507	29,800	34,507
Inst - Y Camp - Bureau	18,552	12,600	18,562
Instructors- Youth Sports Camp	2,867	6,720	6,720
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	1,948	1,801	1,948
Adult Basketball Expense	825	800	825
Adult Volleyball Expense	284	504	504
Pickle Ball/Tennis	2,146	2,347	2,347
Adult Class Expense	687	300	300
Bocce Ball Prog Expense	0	0	0
Youth Basketball Expense	23,861	23,698	24,361
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	8	0	8
Youth Volleyball Expense (New)	1,623	1,100	1,622
Youth Camp Expense	79	79	79
Youth Sports Camps	0	0	0
Special Events	2,445	2,000	2,445
Party in the Park	9,258	8,020	9,258
Egg Hunt	816	2,500	816
Boots and Bells	1,733	3,000	1,734
Food Truck Fiesta	0	0	0
Obstacle	11,443	10,370	10,370
Dead Festival	0	0	0
Auburn Community Festival Exp	7,328	7,002	7,002

TOTAL PROGRAM EXP.

208,604

186,343

211,467

Operating Expenditures

Telephone	361	368	368
Activity Guide	35,728	34,851	35,859
Youth Assistance Expense	10,731	11,076	10,731
Office Supplies	1,054	1,005	1,054
Gas/Mileage	492	512	492
Dues & Subscriptions	2,057	2,057	2,057
Staff Appreciation	114	150	150
Company Celebrations	1,723	1,723	1,723
Bad Debts Expense	27	27	27
Staff Development	1,359	1,162	1,359
Small Rec Equipment	0	0	0
Uniform Expense	147	0	147
Safety Supplies	93	32	93

TOTAL OPERATING EXP

53,886

52,963

54,060

Professional Services

	FY 22-23 Actual Actual to Date	FY 22-23 Budget	Mid Year Budget Revision
Professional Services	15,298	14,745	15,297
Total Professional Services	15,298	14,745	15,297

Salaries/Wages Expenditures

Wages - Full Time	157,966	159,303	161,661
Wages - Part Time	75	0	77
Wages - Seasonal	44	254	44
Wages - Adult Softball	5,326	4,955	5,327
Wages - Uniform	0	0	0
Wages - Adult Basketball	4,663	4,636	4,663
Wages - Adult Volleyball	0	0	0
Wages - Special Events	2,528	2,841	2,528

Totals

170,602

171,989

174,300

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	13,642	13,713	13,890
Employment Expense	479	537	479

Fingerprinting Expense	270	303	269
Benefits Expense	39,300	38,997	39,299
Calpers Exp.	14,694	14,709	14,871
Worker's Comp	2,605	2,843	2,791
Totals	70,990	71,102	71,599

Equipment & Fixed Assets

Fixed Assets - Recreation	4,200	4,200	6,883
Computer Purchases - Rec	0	0	0

Totals	4,200	4,200	6,883
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Total Expenditures	523,580	501,343	533,607
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Total Revenues	429,117	386,389	417,299
Total Expenditures	523,580	501,343	533,607
Contingency (1% of expenses)	0	0	0
Net Gain (Loss)	(94,463)	(114,954)	(116,308)

Aquatics 22-23 Budget Revenues

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year
Adult Aquatic Activities	15,625	15,989	14,595
Adult Aquatic Activities Placer Hills	1,548	2,989	1,548
Master Swim	5,365	7,268	5,365
Public Swim	30,089	26,583	30,089
Public Swim - Placer Hills Pool	2,157	1,858	2,157
Swim Lessons	41,819	47,713	41,819
Swim Lessons - Placer Hills Pool	9,398	7,046	9,398
Swim Team	24,783	23,882	25,352
Synchro Team	17,927	17,865	17,095
Misc Income	0	0	0
Totals	148,711	151,193	147,418
Rents & Concessions			
Sierra/Splash Pool Rental	8,335	11,292	8,335
Placer Hills Pool rental	1,648	1,442	1,648
Totals	9,983	12,734	9,983
Grants & Donations			
Donation Rev - Aquatics	0	0	0
Other Financing Sources			
Transfers from Future Capital Constr.	0	0	0
Transfers from COVID Relief	0	0	0
Transfers from Equipment Reserv	12,500	12,500	18,277
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
Totals	12,500	12,500	18,277
Total Revenues	171,194	176,427	175,678

Expenditures

	Prelim	Budget	Mid Year
Program Expenditures			
Instructors - Aquatics	0	891	0
Adult Aquatic Activities Exp.	759	2,428	759
Public Swim Expenses	5,561	1,887	2,603
Public Swim Expenses PH	475	481	475
Swim Lessons Expenses	0	0	0
Swim Team Expenses	1,450	544	1,450
Synchro Team Expenses	1,361	1,006	1,361

Totals

9,606

7,237

6,648

Operations & Supplies

Telephone - Placer Hills Pool	1,003	1,011	1,003
Office Supplies	0	0	0
Gas Milleage - Aquatics	0	0	0
Professional Services	0	0	0
Staff Appreciation- Aquatics	0	209	29
Staff Development- Aquatics	187	366	187
Safety Supplies - Aquatics	322	630	480
Small Equipment	0	860	0
Small Equipment - PH Pool	0	0	0
Uniform Exp	21	130	130
Totals	1,533	3,206	1,829

Utilities

Gas/Electric - Sierra Pool	29,391	34,280	29,391
Gas/Electric - Placer Hills	3,400	3,871	3,400
Reimbursement - Gas/Electric	-21,914	-11,661	-21,914
Water - Sierra Pool	1,945	2,326	1,945
Water - Placer Hills	324	308	324
Reimbursement - Water	-763	-1,063	-764
Totals	12,383	28,061	12,382

Maintenance

Maintenance - Sierra Pool	46,149	55,267	45,390
Reimbursement - Maintenance	-22,916	-4,801	-22,916
Maintenance - Placer Hills pool	14,573	5,374	14,500
Totals	37,806	55,840	36,974

Salaries/Wages Expenses

	FY 22-23 Prelim	FY 21-22 Budget	Mid Year
Wages - Aquatics Coordinator	15,420	18,683	15,419
Wages - Adult aquatics	4,900	4,948	4,901
Wages - Public Swim	52,163	56,800	52,164
Wages - Public Swim - PH Pool	4,457	4,616	4,458
Wages - Swim Lessons	12,325	15,614	12,325
Wages - Swim Lessons - PH Pool	2,955	2,096	2,955
Wages - Master Swim	2,548	3,300	2,549
Wages - Coaches (Swim Team)	11,832	9,778	11,832
Wages - Coaches (Synchro)	12,848	13,314	12,848
Totals	119,448	129,149	119,451

Benefits & Payroll Costs

ER -Taxes -(12.65%)	11,151	11,946	11,154
Employment Exp- Aquatics	118	118	118

Youth Services 2022-2023

Revenues

FY 22-23 Actual FY 22-23 Budget Final 22-23

	Actual to Date	Budget	Budget Revision
Auburn Elem DSC Revenue	134,882	131,883	134,881
Skyridge DSC Revenue	176,509	175,985	176,510
Rec Day Camp Rev (School & Summer)	176,209	178,671	176,210
Preschool	72,436	74,251	72,436
Newcastle DSC Revenue	123,594	119,885	123,592
TOTAL	683,630	680,675	683,629
Grant Proceeds	2,000	0	1,999
Donations	0	0	0
	2,000	0	1,999
<i>Future Capital Construction</i>	50,000	50,000	50,000
	0	0	0
	50,000	50,000	50,000
Rents & Concessions			
Rock Creek Modular Rent	4,515	4,167	4,148
Miscellaneous Revenue			
Other Misc Income	0	0	0
Total Revenues	740,145	734,842	739,776

Expenses

	FY 22-23 Actual	FY 22-23 Budget	Final 22-23
	Actual to Date	Budget	Budget Revision
Auburn Elem - Program Expense	2,925	3,150	3,150
Skyridge - Program Expense	4,515	5,274	5,024
Rec Day Camp - Program Exp (Sch. & Sum)	4,154	11,026	4,155
Preschool	3,459	2,760	3,160
Newcastle - Program Expense	4,632	5,198	5,198
	19,685	27,408	20,687
Operations & Supplies			
Miscellaneous Expense	91	0	0
Advertising - Youth Services	0	0	0
Merchant fees	15,863	15,913	15,913

Telephone - Youth Services (Cell phones)	678	900	679
Telephone - Preschool	607	780	607
Telephone - Rec Day Camp Modular	575	693	576
Telephone - Newcastle	493	492	502
Telephone- Auburn Elem	1,425	1,526	1,516
Telephone- Skyridge	491	615	491
Office Supplies - Youth Services	595	555	595
Gas/Mileage Reimbursement Expense	110	300	110
Dues and Subscriptions	0	125	125
Staff Appreciation - Youth Services	180	240	180
Bad Debts Expense	906	1,600	906
Staff Development - Youth Services	2,474	2,000	2,975
Safety Supplies - Youth Services	500	1,000	500
Small Equipment	2,010	1,350	2,010
TOTAL	26,998	28,089	27,685

Utilites

Electric - Day Camp	2,942	3,287	2,987
	2,942	3,287	2,987

Professional Services

Professional Services	263	600	263
	263	600	263

FY 22-23 Actual FY 22-23 Budget

	Actual to Date	Budget	Final 22-23
Rep/Maint - Auburn Elem	4,201	3,550	5,001
Rep/Maint - Rock Creek	253	252	253
Rep/Maint - Rec Day Camp	842	331	1,043
Rep/Maint - Skyridge	2,789	2,948	2,990
Rep/Maint - Preschool	729	184	929
Rep/Maint - Newcastle	0	0	0
	8,814	7,265	10,216

FY 22-23 Actual FY 22-23 Budget

	Actual to Date	Budget	Final 22-23
Salaries/Wages Expenses			
Wages - (Y.Serv) - Manager & Coord	68,953	71,247	69,747
Wages - (Y.Serv) - Aub Elem - PT	70,149	74,065	72,465
Wages - (Y.Serv) - Aub Elem Maint	626	693	649
Wages - (Y.Serv) - Rock Creek Maint	55	231	131
Wages - (Y.Serv) - Skyridge - PT	67,714	74,499	69,999
Wages - (Y.Serv) - Skyridge Maint	921	1,097	997
Wages - (Y.Serv) - Rec Day Camp - PT	123,128	117,392	123,192
Wages - (Y.Serv) - Day Camp Maintenanc	926	981	945
Wages- (Y.Serv) - Newcastle - PT	72,926	75,114	73,614

Wages - (Y.Serv) - Newcastle Maint
Wages - (Y.Serv) - Preschool
TOTAL WAGES

26	0	26
36,404	40,156	37,656
441,828	455,475	449,421

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)
Employment Exp- Y.S.
Fingerprinting Exp - Y.S.
Benefits Expense - Y.S.
Employer Retirement Exp. YS
Worker's Compensation - Y.S.

32,680	33,252	32,872
1,009	775	1,009
1,083	919	1,083
32,449	32,540	32,480
29,044	32,773	30,373
6,460	7,275	6,775

TOTAL BENEFITS

102,725 107,534 104,592

Total Salaries & Benefits

544,553 563,009 554,013

FY 22-23 Actual FY 22-23 Budget

Fixed Assets- Equipment

Fixed Asset Purchases
Fixed Asset Purchases (computer)

Actual to Date	Budget	Final 22-23
0	0	0
0	0	0
0	0	0

Capital Improvement

Rec Disc Club Roof Repairs
Auburn El Disc Club Roof Repairs
Paving Solution between Modulars

15,000	15,000	15,000
15,000	15,000	15,000
19,990	20,000	20,000
49,990	50,000	50,000

Total Expenditures

653,245 679,658 665,851

Total Revenues

740,145 734,842 739,776

Total Expenditures

653,245 679,658 665,851

Contingency Reserve (1% of expense)

0 0 1

Net Gain (Loss)

86,900 55,184 73,924

Facilities & Grounds 22-23 Budget

Revenues

Rents and Concessions	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Mid Year Budget Revision
Fee Waivers- Public	(9,101)	(4,856)	(9,101)
Fee Waivers-CVCC Public	566	0	0
Fee Waiver Offset	8,535	4,856	9,101
Blue Bird Room - CVCC	2,130	2,175	2,076
Stella Irving - Rec	60	0	59
Lakeside - Reg	12,013	6,557	11,957
Sierra Room Rental- CVCC	2,071	2,544	2,071
Sunset Room Rental- CVCC	1,679	1,018	1,679
Canyon View Room Rental-CVCC	3,216	1,821	3,216
Foothills Room Rental- CVCC	6,828	4,077	6,829
Oak Room Rental-CVCC	0	0	0
American River Room	6,567	5,745	5,745
Conference Room Rentals	106	605	105
Board Room Rental - CVCC	126	126	126
Conference Modular - Overlook	7,996	7,956	7,956
Gazebo - Rec	435	455	435
Gym - Rec	10	406	6
Gym - Reg	4,470	1,503	3,470
Tutor Totter Lease Agreement	6,952	6,973	6,952
Kitchen - Rec	73	0	73
Kitchen - Reg	0	0	0
Kitchen-CVCC	0	92	0
Picnic Area - Rec	10,535	9,451	9,451
Picnic Area - Reg	2,392	1,538	1,538
Picnic Area - Ashford	1,451	923	1,223
Picnic Area - Meadow Vista	4,871	3,674	4,674
Field - Recreation	4,429	5,288	4,428
Field A "Bill Beane"- Reg	3,161	3,018	3,018
Field - Softball MV	3,267	6,701	3,297
Field - Christian Valley	1,652	2,557	1,652
Bike Park Rentals	40	0	40
Field Soccer/Baseball-Winchester	5,783	4,788	4,938
Field "Beggs" - Rec	6,841	8,538	6,841
Field B - Reg	2,457	960	2,457
Field "James" - Rec	24,127	16,207	23,973
Field "Chana" - Reg	5,105	7,437	5,105
Bocce Ball Field Rental	120	0	120
Field Soccer - Reg	2,367	3,130	2,367
Field Soccer A- MV	245	129	245
Field Soccer A- Railhead	7,328	7,463	7,329

Field Placer Hills	1,008	8,885	1,008
Field Soccer B- MV	0	1,844	0
Field Soccer B- Railhead	12,183	10,316	12,182
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	53	0	53
Field Lining Revenue - Reg	0	0	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	3,345	9,093	3,346
Misc Rents & Concessions - Bureau	4,120	4,398	4,120
Custodial Fees	18,487	15,158	18,486
Custodial Fees- Bureau	1,550	519	241
Set up and Take Down Fees	999	1,189	999
Set up and Take Down Fees-Bureau	1,401	945	1,401
TOTAL RENTS & CONCESSIONS	184,049	176,202	177,287

Miscellaneous Revenues

MV comm ctr rental	2,034	60	(486)
Sales of an Asset	0	1,470	0
Recycling Revenue	0	0	0
Alcohol permit	4,600	4,164	4,416
Alcohol permit - Bureau	37	(51)	37
MV alcohol fee	94	0	(44)
MV cust fee	140	0	(44)
Misc Income - F & G	1,474	1,785	1,474
Total Misc Revenue	8,379	7,428	5,353
	FY 22-23 Actual	FY 22-23 Budget	Mid Year

Grants & Donations

	Actual to Date	Budget	Budget Revision
Grants	182,637	182,637	182,637
Donations F&G	6,722	3,334	6,722
Pump trac donations	3,367	1,867	4,500
TOTAL GRANTS & DONATIONS	192,726	187,838	193,859

Interest Revenue - City Trust	766	450	765
TOTAL Interest Income	766	450	765

Project Revenue - Government

County Mitigation	25,000	25,000	85,000
City Mitigation Revenue	10,000	10,000	10,000
Total Project Revenue - Gov	35,000	35,000	95,000

Other Financing Sources

Transfers from Future Capital Constr.	547,000	547,000	282,850
COVID Relief Funds	0	0	0
Transfers from Equipment Reserv	181,400	181,400	298,505
Transfers from ADA Reserv	15,000	15,000	15,000

Transfers from City Mitigation	56,000	56,000	60,000
Total Other Financing Sources	799,400	799,400	656,355

Taxes & Government Revenue

Atwood III Tax Revenue	12,379	27,850	27,779
Total Taxes & Gov't Revenue	12,379	27,850	27,779

TOTAL REVENUES	1,232,699	1,234,168	1,156,398
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Expenditures

	FY 22-23 Actual	FY 22-23 Budget	Mid Year
Operations & Supplies	Actual to Date	Budget	Budget Revision
Telephone - F & G	12,692	13,602	12,718
Office Supplies - F & G	9,661	1,801	9,616
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr.. (5% incr)	62,938	57,823	62,937
Membership & Dues - F & G	449	419	449
Staff Appreciation - F & G	494	518	494
Staff Development - F & G	5,878	6,011	6,731
Uniform Exp	(634)	1,688	(635)
Small Tools and Equipment-Rec Park	5,488	2,981	5,488
Small Tools and Equipment-Reg Park	1,383	625	1,390
Small Tools and Equipment-MV Park	460	545	470
Small Tools and Equipment-CVCC Fac	1,325	1,325	1,327
Small Tools and Equipment - Overlook	2,370	2,370	2,373
Field Marking Expense	2,011	2,138	2,017
Safety Supplies - F & G	7,113	9,990	7,118
Restroom Supplies - Rec Park	1,834	1,867	1,829
Restroom Supplies - Reg. Park	2,130	2,035	2,137
Restroom Supplies - Ashford	970	1,088	975
Restroom Supplies - M.V. Park	1,093	1,223	1,107
Restroom Supplies - Railhead Park	1,130	1,249	1,599
Restroom Supplies - Overlook Park	1,189	1,405	1,453
Restroom Supplies - Placer Hills Park	802	856	800
Restroom Supplies - Rec. Comm Ctr	3,029	3,088	3,381
Restroom Supplies - Reg. Comm. Ctr	2,222	2,535	2,216
Restroom Supplies - CVCC	3,119	3,364	3,104
Sanitation- Regional Park- Port. Toilet	4,810	5,789	4,337
Sanitation- Winchester Park- Port. Toilet	3,396	3,510	4,735
Sanitation- Rec Park ADA Portab	1,169	2,267	0
Sanitation - Reg ADA Pickleball Toilets	3,067	2,489	2,769
Rec Park - Debris Box	16,215	14,458	15,848
Sanitation- Regional Park - Debris	7,304	7,416	6,987
Sanitation- MV Park- Debris	5,188	5,437	5,187

TOTAL OPERATIONS & SUPPLIES

172,977

164,632

172,776

FY 22-23 Actual

FY 22-23

Budget

Mid Year

Actual to Date

Budget

Budget Revision

	FY 22-23 Actual Actual to Date	FY 22-23 Budget	Mid Year Budget Revision
Lights- Rec Pk Beggs Field (LL)	2,135	1,062	1,942
Lighting Reimbursements - Beggs Fld.	(1,536)	(804)	(1,674)
Lights- Rec Park James Field (LL)	4,332	1,031	4,031
Lighting Reimbursements - James Fld.	(2,747)	(2,412)	(2,712)
Lights- Recreation Field (LL)	662	266	626
Lighting Reimbursements - Rec Fld.	(439)	(110)	(450)
Gas/Electric - Rec Comm Ctr	8,487	6,594	6,614
Gas/Electric - Reg Comm Ctr	5,062	5,969	5,119
Gas/Elec. - Chr Vly Comm Ctr	1,323	1,340	1,320
Electric Reimbursements - Chr Vly CC	(1,669)	(1,781)	(1,671)
Gas/Electric - CVCC	6,999	8,208	8,150
Gas/Electric - Recreation Park	9,414	8,343	9,118
Lighting Reimb - Rec Park	36	36	36
Gas/Electric - Reg Park	15,730	16,733	16,558
Lighting Reimbursements - Reg Park	(6,847)	(5,452)	(6,852)
Gas/Electric - Ashford Park	3,738	4,088	3,868
Gas/Elec. - MV Park	5,524	6,638	5,859
Electric - Railhead	4,141	4,795	4,175
Lighting Reimbursements - Railhead	(2,312)	(3,132)	(2,372)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,612	1,853	1,623
Water - Rec Comm Ctr	2,314	2,296	2,306
Water - Reg Comm Ctr	2,338	2,355	2,605
Water - Chr Vly Comm Ctr	1,350	3,204	2,004
Water - CVCC	3,250	4,084	3,534
Water - Recreation Park	4,347	4,667	4,547
Water - Regional Park	9,623	10,195	9,665
Water - Ashford Park	3,963	4,089	3,609
Water - MV Park	15,436	20,384	16,934
Water - Chr Vly Park	3,733	2,622	3,922
Water - Railhead Park	3,578	3,945	3,785
Water - CVCC (Park)	1,751	2,956	2,056
Water - Overlook	6,071	6,362	7,872
Water - Placer Hills Park	5,751	5,369	5,249
Water - Winchester Park	0	0	0
Water - Atwood	3,175	3,395	3,810
Water - Chana Field	13,682	13,682	13,682
Sanitation - Rec Park (Sewer)	9,344	9,811	9,344
Sanitation - Regional Park - (Sewer)	15,858	15,858	15,858
Sanitation - Ashford Park (Sewer)	1,795	1,795	1,795
Sanitation - Railhead (Sewer)	174	183	174
Sanitation - Overlook (Sewer)	736	773	736

Sanitation - CVCC (Sewer)	10,189	10,698	10,189
TOTAL UTILITIES	172,103	181,988	176,984

Professional Services	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Mid Year Budget Revision
Professional Services	5,520	7,086	6,296
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	3,443	7,563	7,563
Atwood - County Admin Coll Fee	280	280	280
Total Professional Services	9,243	14,929	14,139

Building & Grounds Maintenance

Equipment Rental - F & G	2,236	338	518
District Vehicles Maint - F & G	20,922	32,921	29,911
Irrigation supplies	1,188	2,678	1,278
Maint - Recreation Field	2,268	1,819	2,439
Maint - CV Baseball Field	44	2,017	1,057
Maint - James Field	3,952	2,280	3,900
Maint - Beggs Field	2,531	2,506	2,616
Maint & Repairs - Equipment	35,247	32,173	35,183
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	0	0	0
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	1,144	1,157	1,147
Maint - M.V. Tennis/Pickleball Courts	0	0	0
Maint - Recreation Park	33,631	27,345	36,245
Maint - Regional Park	64,796	67,126	62,626
Maint - Ashford Park	12,446	10,942	12,042
Maint - Meadow Vista Park	36,249	20,482	21,892
Maint - Christian Valley Park	4,848	4,621	4,511
Maint - Railhead Park	8,608	5,743	6,703
Maint- CVCC Park	7,280	6,725	7,125
Maint - Overlook Park	11,040	9,901	11,641
Maint - Placer Hills Park	3,738	4,525	3,535
Maint - Pocket Parks	865	864	784
Maint - Mt. Vernon Park	230	233	233
Maint - Winchester Park	1,573	1,815	1,565
Maint - Atwood III	5,788	4,198	5,688
Maint - Shockley	1,504	2,340	1,510
Maint - Bike Park	12,966	13,261	13,831

Maint - Ashley dog park	6,087	5,343	6,043
Maint - Recreation Comm Ctr	9,636	17,042	8,702
Maint - Regional Comm Ctr	8,850	16,740	9,480
Maint - Christian Valley Comm Ctr	4,149	4,106	4,146
Maint - CVCC	7,222	7,624	15,724
Maint - Overlook Modular	180	118	118
Maint - Regional Tennis/Pickleball Courts	3,708	3,041	3,711
Maint - MV Soccer A Field	83	97	87
Maint - RH Soccer A Field	6,868	5,031	6,121
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	3,743	0	120
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	6,970	5,029	6,229
Maint - Reg Bill Beane Field	11,609	9,210	8,940
Maint - MV Softball Field	353	353	353
Maint - Regional Field B	12,760	9,920	10,280
Maint - Regional Field C	6,696	14,775	14,775
Tree Maint Rec Park	11,000	11,000	11,000
Tree Maint Reg	10,000	10,000	10,000
Tree Maint Ashford	0	0	0
Tree Maint MV park	5,000	10,000	10,000
Tree Maint Christian Valley Park	0	0	0
Tree Maint Overlook Park	1,500	1,500	0
Tree Maint PH Park	5,000	5,000	5,000
Tree Maint Shockley Park	5,000	5,000	5,000
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	12,650	9,176	11,946
TOTAL MAINTENANCE	414,158	408,115	415,755

FY 22-23

Salaries/Wages Expenses	FY 22-23 Actual	Budget	Mid Year
	Actual to Date	Budget	Budget Revision
Wages - Fac Attend - Rec Park	125,278	132,492	126,492
Wages - Fac Attend - CVCC	47,121	47,271	47,271
Wages - Fac Attend - Reg Park	25,690	31,304	26,604
Wages - Fac Attend - Overlook	240	1,138	138
Wages - Management	181,083	184,278	186,524
Wages - Rec Park	240,555	259,216	247,216
Wages - Reg Park	215,602	215,674	214,474
Wages - Ashford Park	51,113	53,500	50,700
Wages - Meadow Vista Park	61,087	63,400	61,800
Wages - CV Comm Ctr	7,936	9,170	9,170
Wages - Railhead Park	17,853	18,050	18,050
Wages - CVCC	20,268	18,300	20,183
Wages - Overlook Park	19,584	19,950	20,575

Wages - Placer Hills Park	20,101	20,850	20,850
Wages - Pocket Parks	9,309	8,100	9,280
Wages- Mt. Vernon Park	839	839	839
Wages - Winchester Park	5,164	6,900	8,500
Wages - Atwood	4,736	5,670	4,770
Wages - Shockley	4,783	6,600	4,378
Wages - Other Projects	2,019	710	4,610
Wages - Special Events	7,605	5,850	6,615
Wages - Uniform Allowance	10,548	13,107	10,807
	1,078,514	1,122,369	1,099,846
			1,088,640
			11,206

	FY 22-23 Actual Actual to Date	FY 22-23 Budget	Mid Year Budget Revision
ER -Taxes - F & G (7.65%)	86,641	90,706	88,000
Employment Expense - F & G	2,540	3,547	2,647
Fingerprinting Exp. - F & G	267	403	303
Benefits Expense - F & G	243,638	250,291	250,831
Employer Retirement Exp.	86,577	90,445	87,615
Worker's Comp.	63,206	71,861	62,681
TOTAL BENEFITS & PAYROLL COSTS	482,869	507,253	492,077

TOTAL SALARIES, BENEFITS **1,561,383** **1,629,622** **1,591,923**

Fixed Assets

Fixed Asset Purchases - F&G	173,678	186,400	306,505
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	0	0	0
TOTAL FIXED ASSETS	173,678	186,400	306,505

Lease Purchase Princ/Interest

	0	0	0
	0	0	0
TOTAL LEASE COSTS	0	0	0

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,203	2,203	2,203
TOTAL RENT	2,203	2,203	2,203

	FY 22-23 Actual Actual to Date	FY 22-23 Budget	Mid Year Budget Revision
Pond Leak Investigation	40,000	40,000	40,000
Bike Park Fountain, Signage, Traffic	14,999	15,000	15,000
Rec Shop Floor Repairs	20,000	20,000	0

Ashford - Levee Repair and Paving	74,991	75,000	4,750
MV Parking lot Restripe/Reseal	26,995	13,000	27,000
Meadow Vista Playground	96,732	100,000	96,732
Reg - Trail Signs	10,000	10,000	0
Ashford - Retention Wall Investigation	10,000	10,000	10,000
Overlook - Signage	10,000	10,000	10,000
Railhead - Parking lot reseal	60,000	60,000	0
Energy Efficiency Project	2,535	0	2,535
Tutor Totter Roof	45,000	45,000	55,000
Reg - 24 Acres Construction Docs	182,621	182,637	182,637
CVCC Lock and Door Repair	47,100	50,000	47,100
Overlook Security Camera	0	0	10,000
James Field Re-Wireing	44,722	40,000	44,721
Plumbing Infastructure	50,000	50,000	0
Rec Park Plumbing upgrade	0	0	15,000
MV Park Plumbing upgrade	0	0	15,000
Electrical Infastructure	33,984	34,000	34,000
Overlook Restrooms ADA upgrades	15,000	15,000	15,000
Partitions at Regional Park	0	0	20,000
Wheelchair Swing Project	82,000	82,000	85,000
Rec Playground			
Playground path of travel			
Lockerroom Floor			
Sewerline, back Rec Restrooms			
Mural Maintenance Shop Building			
Regional Comm Ctr painting			
Tennis/Pickleball Courts			
Vault Toilets at Dry Creek Picnic			
Repave Park Drive - Regional			
Railhead - Pump & Filter			
Drinking Fountain Replacements			
Total Capital Improvements (Funded)	866,679	851,637	729,475

TOTAL CAP IMPROVEMENT	866,679	851,637	729,475
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TOTAL EXPENDITURES	3,372,297	3,434,127	3,404,727
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Total Revenues	1,232,699	1,245,099	1,167,329
Total Expenditures	3,372,297	3,434,127	3,404,727
Contingency Fund 1% of total exp	0	0	0
Restricted reserve for equip repl	0	0	0
Net Gain (Loss)	(2,139,598)	(2,189,028)	(2,237,398)

Resolution Number 2022-22
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California

ADOPTION OF MID-YEAR BUDGET REVISION, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Mid-Year Budget Revision for Fiscal Year 2022-2023.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Mid-Year Budget Revision for the Fiscal Year 2022-2023 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue	
Program Revenue	1,240,244.00
Facility Rentals	<u>191,418.00</u>
Total Park & Rec. Services Revenue	1,431,662.00
Government Revenues	
Taxes, Governmental Revenue	<u>3,966,719.00</u>
Total Governmental Revenue	3,966,719.00
Other Revenue	
Interest Revenue	56,647.00
Misc. Revenue	<u>72,243.00</u>
Total Other Revenue	128,890.00
Donations	
Donations, Grant, In kind	<u>17,620.00</u>
Total Donation Revenue	<u>17,620.00</u>
TOTAL OPERATING REVENUES	
	5,544,891.00
Project, Equipment and Reserve Transfer Revenue	
Transfer in from ADA Reserves	15,000.00
Grant Proceeds	182,637.00
Transfer in from Equipment Reserves	347,782.00
Transfer in from Reserves	<u>352,850.00</u>
Total Project and Equipment Revenue	898,269.00
Park Dedication Revenue	
City Park Dedication Revenue	70,000.00
County Park Dedication Revenue	<u>85,000.00</u>
Total Park Dedication Revenue	155,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES	
	<u>1,053,269.00</u>
TOTAL REVENUES	
	6,598,160.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	238,802.00
Operations & Supplies	497,137.00
Utilities Expense	192,353.00
Professional Expenses	92,717.00
Building & Grounds expense	462,945.00
Property Tax Admin. Fees	76,094.00
Election Cost	41,280.00
Wages & Benefits	3,358,637.00
Equipment and Land Lease	164,589.00
Fixed Assets	64,123.00
Equipment Reserve Expenditures	347,782.00
	<hr/>
Total Operating Expenditures	5,536,459.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	109,196.00
ADA reserve projects	15,000.00
Future Cap Projects	352,850.00
In-Kind & Other Contribution Projects	182,637.00
Total Project Expenditures	659,683.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	60,000.00
County Park Dedication Project Expenditures	85,000.00
Total Park Ded. Project Expenditures	145,000.00
	<hr/>
TOTAL EXPENDITURES	6,341,142.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	257,018.00
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	90,000.00
	<hr/>
OPERATING BUDGET BALANCE	22,018.00

BE IT FURTHER RESOLVED, that the Mid-Year Budget Revision is hereby adopted on this 30th day of September, 2022 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Michael G. Lynch
Board of Directors

Kahl Muscott
District Administrator

4.6 Cover Sheet – Purchase of a new water heater at Recreation Park Community Center

Auburn Area Recreation and Park District Finance Committee September, 2022

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve the purchase of a new water heater for the showers and bathrooms at the Recreation Park Community Center?

Background

The water heater for the Recreation Park Community Center locker rooms (showers and sinks) was installed in 2010. It was repaired 3 years ago, and this year two attempts to repair again have failed. Multiple plumbers have informed ARD staff that it needs to be replaced.

Staff have received bids from three different plumbers to replace the water heater. Most of the quotes are for like-for-like replacements, or to replace it with a slightly smaller unit. One quote is to replace the existing water heater with a tankless version.

Staff is recommending using the tankless version.

Recommendation

Authorize staff to purchase and install a tankless water heater, as described in the Water Heater Pros bid, for an amount not exceed \$24,000.

Fiscal Impact

The quoted price is \$20,558. This quote is now 2 months old, so the price may increase. ARD will also have to pull a permit for this work, which will involve permitting and inspection fees.

Attachments

Quote and information from Water Heater Pros

Quote from Waterheaterman, Inc.

Quote from ABT Plumbing and Electric



Water Heater Pros

Auburn Recreation & Park District
 123 Recreation Dr
 Auburn, CA 95603

(530) 537-4556
 sconners@auburnrec.com

ESTIMATE	#3826
SCHEDULED DATE	Tue Aug 9, 2022 9:00am
TOTAL	

CONTACT US
 11367 Trade Center Drive, Suite 130
 Rancho Cordova, CA 95742

(916) 344-4500
 info@waterheaterpros.com

ESTIMATE

AO Smith Cyclone 119 Gallon / 399,000 BTU

Services	qty	unit price	amount
AO Smith Cyclone 119 Gallon / 399,900 BTU Ultra Low Nox Heavy Duty Commercial	1.0	\$26,588.00	\$26,588.00
AO Smith Cyclone 119 Gallon / 399,900 BTU Ultra Low Nox Heavy Duty Commercial			

Model # BTH - 400

119-gallon, 3-year commercial manufacturer warranty. Replace the existing heavy duty high efficiency water heater with a new long-lasting heavy duty high efficiency water heater. We supply AO Smith a well respected professional brand, to insure you get many years of trouble-free operation.

- All parts included and installed to code
- Delivery and recycle old water heater
- Copper piping and copper fittings
- T&P valve and piping
- Expansion tank and piping
- Gas piping and valve
- Flue vent material connect to existing
- Connect electric 110V
- Pipe insulation near water heater
- Complete system calibration / set parameters for optimal water heater longevity
- Labor 2x technicians (Labor based on prevailing wages)
- 1 year labor warranty
- 3 year manufacture warranty
- Commercial building permit included

Like for like

Subtotal	\$26,588.00
Tax (City of Sacramento 8.75%)	\$0.00
Total	\$26,588.00

AO Smith Cyclone 100 Gallon / 250,000 BTU

Services	qty	unit price	amount
AO Smith Cyclone 100 Gallon / 250,000 BTU Ultra Low Nox Heavy Duty Commercial	1.0	\$22,588.00	\$22,588.00
AO Smith Cyclone 100 Gallon / 250,000 BTU Ultra Low Nox Heavy Duty Commercial			

Model # BTH - 250

100-gallon, 3-year commercial manufacturer warranty. Replace the existing heavy duty high efficiency water heater with a new long-lasting heavy duty high efficiency water heater. We supply AO Smith a well respected professional brand, to insure you get many years of trouble-free operation.

- All parts included and installed to code
- Delivery and recycle old water heater
- Copper piping and copper fittings
- T&P valve and piping
- Expansion tank and piping
- Gas piping and valve
- Flue vent material connect to existing
- Connect electric 110V
- Pipe insulation near water heater
- Complete system calibration / set parameters for optimal water heater longevity
- Labor 2x technicians (Labor based on prevailing wages)
- 1 year labor warranty
- 3 year manufacture warranty
- Commercial building permit included

Subtotal	\$22,588.00
Tax (City of Sacramento 8.75%)	\$0.00
Total	\$22,588.00

Navien NPE - 240A 2 (3 Units) / 199,000 BTU Each

Services	qty	unit price	amount
Navien NPE - 240A 2 (3 Units) / 199,000 BTU Each Ultra Low Nox Tankless	1.0	\$20,588.00	\$20,588.00
Navien NPE - 240A 2 (3 Units) / 199,000 BTU Each Ultra Low Nox Tankless			

3 Tankless Navien NPE - 240A 2. 18.6 GPM, 5-year commercial manufacturer warranty. Replace the existing heavy duty high efficiency water heater with a new long-lasting super high efficiency tankless water heaters. We supply Navien a well respected professional brand, to insure you get many years of trouble-free operation.

- All parts included and installed to code
- Plumb dedicated return line to tankless system.
- Tankless internal pump replaces existing external pump
- Delivery and recycle old water heater
- Copper piping and copper fittings
- T&P valve and piping
- Expansion tank and piping
- Gas piping and valve
- Flue vent material connect to existing
- Connect electric 110V
- Pipe insulation near water heater
- Complete system calibration / set parameters for optimal water heater longevity
- Labor 2x technicians (Labor based on prevailing wages)
- 1 year labor warranty
- 5 year manufacture warranty
- Commercial building permit included

Tankless

Subtotal	\$20,588.00
Tax (City of Sacramento 8.75%)	\$0.00
Total	\$20,588.00

Thank you for the opportunity to serve you, Enjoy Hot Water Tonight!

CYCLONE® Mxi MODULATING

MODULATING BURNER ADVANCES THE CYCLONE TO HIGHER LEVELS OF EFFICIENCY

The full line of A. O. Smith Cyclone Mxi condensing water heaters has been designed to provide years of dependable service and feature industry leading technology. Models are available from 120,000 to 500,000 Btu/h and all deliver thermal efficiencies of 95% and higher. The unique helical coil heat exchanger limits weld joints for optimal service life while maximizing heat transfer.

Cyclone is the industry leader in high efficiency commercial water heating. The current Mxi modulating models adjust firing rate to the specific demand further increasing efficiency and money savings.

INTELLIGENT CONTROL SYSTEM WITH TOUCH SCREEN DISPLAY AND ICOMM CONNECTIVITY ONBOARD*

- Exclusive A. O. Smith designed color touch display control system
- Provides detailed water heater status information
- Precise temperature control adjustable from 90 to 180 degrees
- Built-in diagnostics
- Run history information
- *Cyclone Mxi models manufactured March 1, 2018 to present come standard with iCOMM Wi-Fi connectivity onboard. Remotely monitor and adjust the water heater via the A. O. Smith app. No charge connectivity using Wi-Fi or Ethernet connection.
- Intelligent Demand Response (IDR) feature senses large water draws and automatically adjusts the differential setpoint. This feature increases the hot water available when it is needed the most.

SUBMERGED COMBUSTION CHAMBER, WITH HELICAL HEAT EXCHANGER COIL

- Positioned in center of tank, surrounded by water to virtually eliminate radiant heat loss from chamber
- Direct spark ignition
- Spiral heat exchanger keeps hot burner gases swirling, uses centrifugal force to maximize efficiency of heat transfer to water in tank
- Spiral heat exchanger reduces lime scale from forming on water-side surfaces, which maintains energy efficiency over time

POWERED ANODES STANDARD ON ALL MODELS

- Provides long-lasting tank protection in varying water conditions

- Powered anodes are non-sacrificial
- Automatically adjusts output needed to properly protect the tank

PERMAGLAS® ULTRA COAT™ GLASS LINING

- Glass coating is applied using a liquid slush coating technique to ensure uniform coating
- Heat exchanger coil is glassed both externally and internally for optimum protection

MECHANICAL VENTING VERSATILITY

- Conventional power venting or direct venting
- Vents vertically or through a sidewall
- Front located exhaust and condensate connections allow for easy install and access
- Vents with low cost PVC Schedule 40 intake and exhaust pipe. Approved for optional CPVC Schedule 40, Polypropylene and AL29-4C stainless steel vent materials
- Direct-vent intake and exhaust pipe can terminate separately outside building or through single opening, using concentric vent assembly
- Canadian installations require ULC S636 PVC/CPVC, ULC S636 Polypropylene and AL29-4C stainless steel pipe for intake and exhaust

HIGH EFFICIENCY MODULATING PRE-MIX POWERED BURNER

- Down-fired pre-mix burner provides optimum efficiency and quiet operation
- Top-mounted burner position prevents condensation from affecting burner operation

3-YEAR LIMITED TANK / 1-YEAR LIMITED PARTS WARRANTY

- For complete warranty information, consult written warranty or go to hotwater.com



BTH-120(A) THROUGH BTH-500(A)
MODEL SHOWN:
BTH-199(A) SERIES 300/301





Commercial Gas Water Heaters

OTHER FEATURES:

SPACE-SAVING DESIGN FOR INSTALLATION FLEXIBILITY

- Easy-to-remove top cover for convenient access to serviceable parts
- 0" installation clearances on sides and rear, 1-1/2" installation clearance on top
- Handhole cleanout allows easy access to tank interior for cleaning
- 0" clearance to combustibles, approved for installation on combustible floors

CODES AND STANDARDS

- CSA certified and ASME rated T&P relief valve
- Maximum hydrostatic working pressure: 160 psi
- All models are design certified by Underwriters Laboratories (UL), Inc., to ANSI Z21.10.3 - CSA 4.3 Standards
- Meets the thermal efficiency and standby loss requirements of the U.S. Department of Energy and current edition ASHRAE/IES 90.1
- Design Certified by Underwriters Laboratories to NSF standard 5 for 180°F (62°C) water
- Complies with SCAQMD Rule 1146.2 and other Air Quality Management Districts with similar requirements for ultra low-NOx emissions
- ASME tank construction optional on 120-500 model sizes

VENT REQUIREMENTS FOR BTH 120(A) - 250(A)

Number of 90° Elbows Installed	3 Inch Pipe	4 Inch Pipe
	Maximum Feet (Meters)	Maximum Feet (Meters)
One (1)	45 feet (13.7 meters)	115 feet (35 meters)
Two (2)	40 feet (12.2 meters)	110 feet (33.5 meters)
Three (3)	35 feet (10.7 meters)	105 feet (32 meters)
Four (4)	30 feet (9.1 meters)	100 feet (30.5 meters)
Five (5)	N/A	95 feet (29 meters)
Six (6)	N/A	90 feet (27.4 meters)

VENT REQUIREMENTS FOR BTH 300(A) - 500(A)

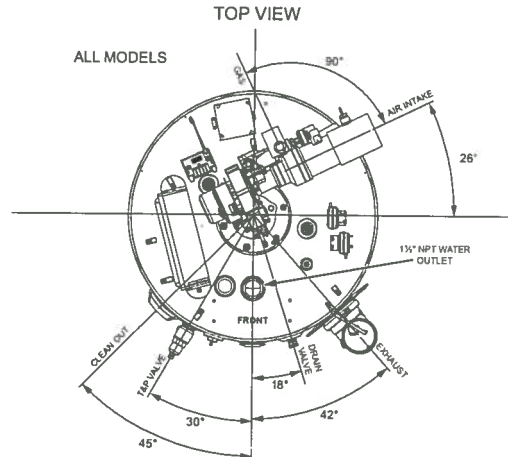
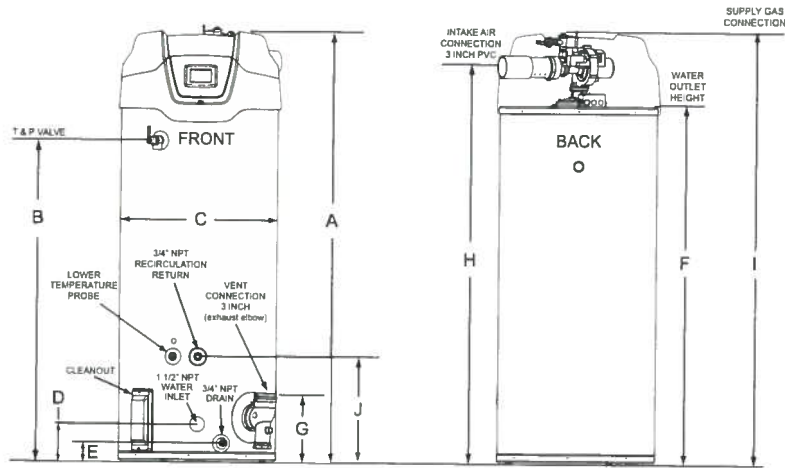
Number of 90° Elbows Installed	4 Inch Pipe	6 Inch Pipe
	Maximum Feet (Meters)	Maximum Feet (Meters)
One (1)	65 feet (19.8 meters)	115 feet (35 meters)
Two (2)	60 feet (18.2 meters)	110 feet (33.5 meters)
Three (3)	55 feet (16.8 meters)	105 feet (32 meters)
Four (4)	50 feet (15.2 meters)	100 feet (30.5 meters)
Five (5)	45 feet (13.7 meters)	95 feet (29 meters)
Six (6)	40 feet (12.2 meters)	90 feet (27.4 meters)

GAS PRESSURE REQUIREMENTS

Model Number	Manifold Pressure		Minimum Supply Pressure		Maximum Supply Pressure	
	Natural Gas	Propane Gas	Natural Gas	Propane Gas	Natural Gas	Propane Gas
BTH-120(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	3.5"W.C. (1.10 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-150(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	3.5"W.C. (1.10 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-199(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	3.5"W.C. (1.10 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-250(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	3.5"W.C. (1.10 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-300(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	4.8"W.C. (1.19 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-400(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	4.8"W.C. (1.19 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)
BTH-500(A)	0"W.C. (0 kPa)	0"W.C. (0 kPa)	4.8"W.C. (1.19 kPa)	8.5"W.C. (2.12 kPa)	14"W.C. (3.49 kPa)	14"W.C. (3.49 kPa)

Depending on the installed equivalent length, and/or the number of appliances connected, the supply gas line size may need to be increased beyond the minimum required size.

BTH 120-250



* Center line of water outlet on top of the water heaters is approximately 7 inches from the front edge of the water heater

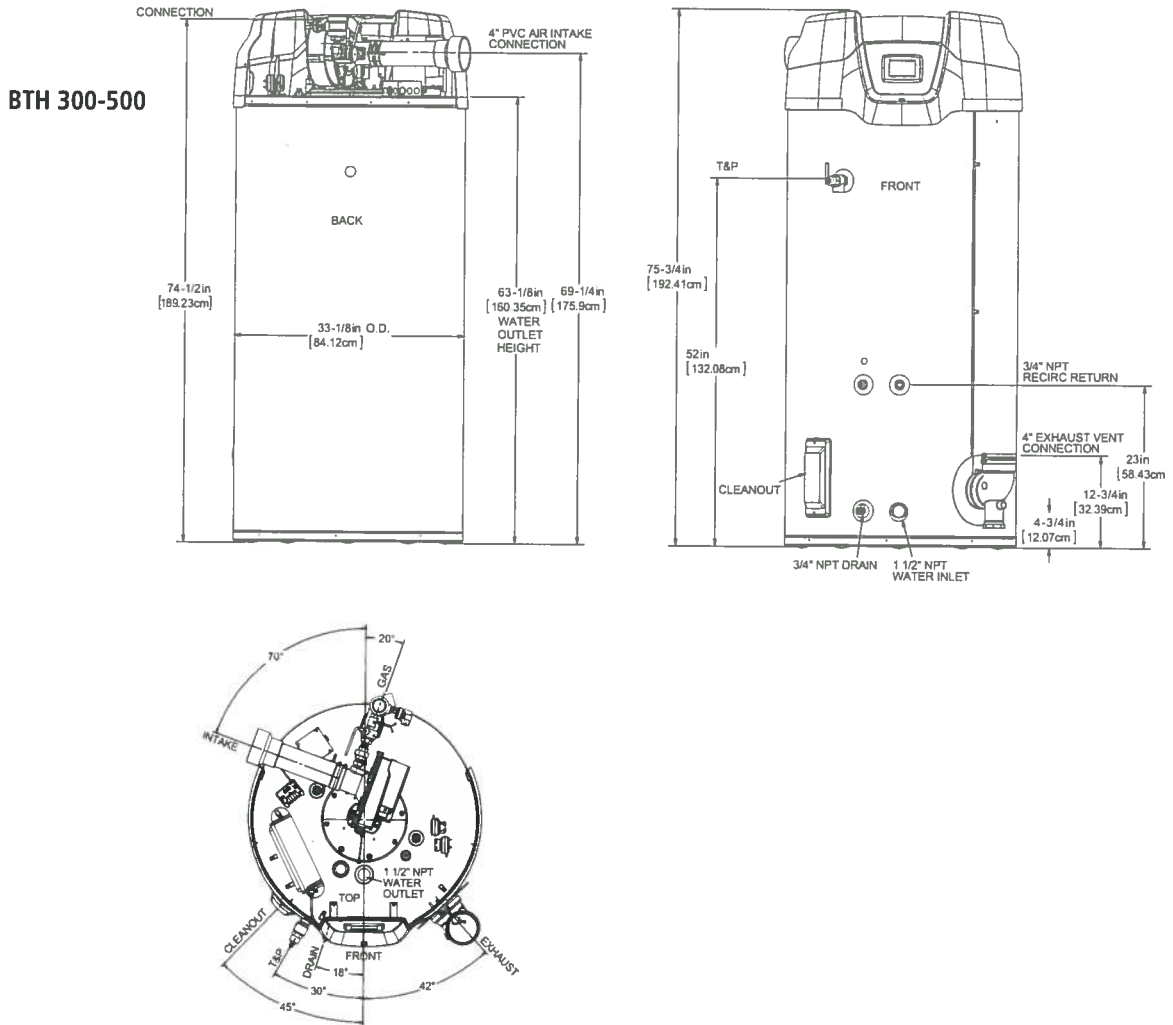
Model Number	Approx. Capacity		Dimensions										lb/kg	Approx. Shipping Weight Std	Approx. Shipping Weight ASME
			A	B	C	D	E	F	G	H	I	J			
BTH-120(A)	Gallons	60	55 1/2	35	27 3/4	6 5/16	3	42 1/4	11 1/4	48 1/2	53 1/2	18 1/4	lb	460	490
	Liters	227	141	88.9	70.5	16	7.62	107.32	28.6	123.2	135.9	46.36	kg	208	220
BTH-150(A)	Gallons	100	76 1/2	56 3/8	27 3/4	6 5/16	3	64	11 1/4	70	75 1/2	18 1/4	lb	523	553
	Liters	379	194.9	143.2	70.5	16	7.62	162.6	28.6	177.8	191.8	46.36	kg	237	251
BTH-199(A)	Gallons	100	76 1/2	56 3/8	27 3/4	6 5/16	3	64	11 1/4	70	75 1/2	18 1/4	lb	523	553
	Liters	379	194.9	143.2	70.5	16	7.62	162.6	28.6	177.8	191.8	46.36	kg	237	251
BTH-250(A)	Gallons	100	76 1/2	56 3/8	27 3/4	6 5/16	3	64	11 1/4	70	75 1/2	18 1/4	lb	523	553
	Liters	379	194.9	143.2	70.5	16	7.62	162.6	28.6	177.8	191.8	46.36	kg	237	251

Electrical characteristics-120V-60Hz A.C., 5.0 A

*"A" in model represents ASME construction

Propane gas models available

Dimensions and specifications subject to change without notice in accordance with our policy of continuous product improvement.



Model Number	Approx. Capacity		Dimensions										lb/kg	Approx. Shipping Weight Std	Approx. Shipping Weight ASME
			A	B	C	D	E	F	G	H	I	J			
BTH-300(A)	Gallons	119	75 3/4	52	33 1/8	4 3/4	4 3/4	63 1/8	12 3/4	69 1/4	74 1/2	23	lb	855	855
	Liters	450.96	192.41	132.08	84.12	12.07	12.07	160.35	32.39	175.9	189.23	58.43	kg	387	387
BTH-400(A)	Gallons	119	75 3/4	52	33 1/8	4 3/4	4 3/4	63 1/8	12 3/4	69 1/4	74 1/2	23	lb	855	855
	Liters	450.96	192.41	132.08	84.12	12.07	12.07	160.35	32.39	175.9	189.23	58.43	kg	387	387
BTH-500(A)	Gallons	119	75 3/4	52	33 1/8	4 3/4	4 3/4	63 1/8	12 3/4	69 1/4	74 1/2	23	lb	855	855
	Liters	450.96	192.41	132.08	84.12	12.07	12.07	160.35	32.39	175.9	189.23	58.43	kg	387	387

Electrical characteristics-120V-60Hz A.C., 5.0 A

"A" in model represents ASME construction

Propane gas models available

Dimensions and specifications subject to change without notice in accordance with our policy of continuous product improvement.



Commercial Gas Water Heaters

RECOVERY CAPACITY

Model Number	Type of Gas	Input		Thermal Efficiency
		BTU/HR	kW	
BTH-120(A)	Natural/Propane	120,000	35	95%
BTH-150(A)	Natural/Propane	150,000	44	98%
BTH-199(A)	Natural/Propane	199,900	58	97%
BTH-250(A)	Natural/Propane	250,000	73	96%
BTH-300(A)	Natural/Propane	300,000	88	96%
BTH-400(A)	Natural/Propane	399,900	117	95%
BTH-500(A)	Natural/Propane	499,900	146	95%

Model Number	U.S. GALLONS/HR AND LITRES/HR AT TEMPERATURE RISE INDICATED													
	Approx. Capacity	°F	30°F	40°F	50°F	60°F	70°F	80°F	90°F	100°F	110°F	120°F	130°F	140°F
		°C	17°C	22°C	28°C	33°C	39°C	44°C	50°C	56°C	61°C	67°C	72°C	78°C
BTH-120(A)	60 U.S. Gals.	GPH	461	345	276	230	197	173	154	138	126	115	106	99
	227 Litres	LPH	1743	1308	1046	872	747	654	581	523	475	436	402	374
BTH-150(A)	100 U.S. Gals.	GPH	594	445	356	297	255	223	198	178	162	148	137	127
	379 Litres	LPH	2248	1686	1349	1124	963	843	749	674	613	562	519	482
BTH-199(A)	100 U.S. Gals.	GPH	783	588	470	392	336	294	261	235	214	196	181	168
	379 Litres	LPH	2965	2224	1779	1483	1271	1112	988	890	809	741	684	635
BTH-250(A)	100 U.S. Gals.	GPH	970	727	582	485	416	364	323	291	264	242	224	208
	379 Litres	LPH	3670	2753	2202	1835	1573	1376	1223	1101	1001	918	847	786
BTH-300(A)	119 U.S. Gals.	GPH	1164	873	698	582	499	436	388	349	317	291	269	249
	450.96 Litres	LPH	4405	3304	2643	2202	1888	1652	1468	1321	1201	1101	1017	944
BTH-400(A)	119 U.S. Gals.	GPH	1535	1151	921	767	658	576	512	460	419	384	354	329
	450.96 Litres	LPH	5810	4358	3486	2905	2490	2179	1937	1743	1585	1453	1341	1245
BTH-500(A)	119 U.S. Gals.	GPH	1919	1439	1151	959	822	720	640	576	523	480	443	411
	450.96 Litres	LPH	7263	5448	4358	3632	3113	2724	2421	2179	1981	1816	1676	1556

Recovery capacities are based on AHRI rated thermal efficiencies.
For ASME Construction add an "A" to the end of the model number ex: BTH-120A.

STORAGE CAPACITY

Model Number	U.S. Gallons	Liters
BTH 120	60	227
BTH 150	100	379
BTH 199	100	379
BTH 250	100	379
BTH 300	119	450.96
BTH 400	119	450.96
BTH 500	119	450.96

GAS LINE CONNECTION SIZE

Model	Series	Natural Gas	Propane Gas
BTH 120	300/301	3/4" NPT	3/4" NPT
BTH 150	300/301	3/4" NPT	3/4" NPT
BTH 199	300/301	3/4" NPT	3/4" NPT
BTH 250	300/301	3/4" NPT	3/4" NPT
BTH 300	300/301	1-1/2" NPT	1-1/2" NPT
BTH 400	300/301	1-1/2" NPT	1-1/2" NPT
BTH 500	300/301	1-1/2" NPT	1-1/2" NPT

OPTIONAL KITS



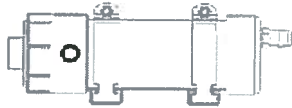
OPTIONAL CONCENTRIC VENT KITS

- BTH-120 - 250 vent kit p/n 100111100
- BTH-300 - 500 vent kit p/n 100113124



OPTIONAL LOW PROFILE TERMINATION VENT KITS

- 3" Flush Mount Vent Kit p/n 100187887
- 4" Flush Mount Vent Kit p/n 100187888
- 6" Flush Mount Vent Kit p/n 100187889



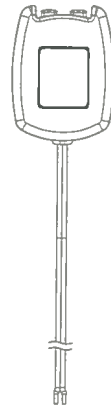
OPTIONAL CONDENSATE NEUTRALIZATION KITS

- BTH-120-300 kit p/n 100289339
- BTH-400-500 kit p/n 100289340

COMMON VENTING KITS FOR UP TO 3 WATER HEATERS (ONE KIT PER WATER HEATER REQUIRED)

Kit	Description
100227396	PVC Common Vent Kit, 120 – 250 Models
100223775	PVC Common Vent Kit, 300 – 500 Models
100227395	Polypropylene Common Vent Kit, 120 -250 Models
100223774	Polypropylene Common Vent Kit, 300 - 500 Models

Installations must comply with all national, state and local codes. See kit instructions and corresponding water heater manual for detailed installation instructions and additional information. 50 Feet maximum equivalent length of straight pipe common vent and elbows. NOTE: Order 1 kit for each water heater. See the Common Vent Kit manual or spec sheet for detailed information.



OPTIONAL LEAK DETECTION KIT

- BTH-120 - 500 kit p/n 100302557

SPECIFICATION

(Natural or Propane) gas water heater(s) shall be A. O. Smith Cyclone Mxi model # _____ or equal, minimum 95% thermal efficiency, a storage capacity of _____ gallons, an input rating of _____ BTUs per hour, a recovery rating of _____ gallons per hour (gph) at 100°F rise and a maximum hydrostatic working pressure of 160 psi. Water heater(s) shall: 1. Modulating gas burner that automatically adjusts the input based on demand. 2. Powered anodes that are non sacrificial and maintenance free. 3. Have seamless glass-lined steel tank construction, with glass lining applied to all water-side surfaces after the tank has been assembled and welded; 4. Meets the thermal efficiency and/or standby loss requirements of the U. S. Department of Energy and current edition of ASHRAE/IES 90.1; 5. Have foam insulation and a CSA Certified and ASME rated T&P relief valve; 6. Have a down-fired power burner designed for precise mixing of air and gas for optimum efficiency, requiring no special calibration on start-up; 7. Be approved for 0" clearance to combustibles.

The control shall be an integrated solid-state temperature and ignition control device with integral diagnostics, graphic user interface, fault history display, and shall have digital temperature readout. No charge connectivity shall be provided allowing for remote viewing and fault notification via app. 1. All models are design certified by Underwriters Laboratories (UL), Inc., according to ANSI Z21.10.3 - CSA 4.3 standards governing storage type water heaters; 2. Meet the thermal efficiency and standby loss requirements of the U. S. Department of Energy and current edition ASHRAE/IES 90.1. Complies with SCAQMD Rule 1146.2 and other air quality management districts with similar requirements for low NOx emissions.

120K-250K BTU Input: For Standard Power Venting: Water heater(s) shall be suitable for power venting using a (3" or 4") _____ diameter PVC pipe for a total distance of (50 ft. or 120 ft.) _____ equivalent feet of vent piping. For Power Direct Venting: Water heater(s) shall be suitable for power direct venting using a (3" or 4") _____ diameter PVC pipe for a total distance of (50 ft. or 120 ft.) _____ equivalent feet of vent piping and (50 ft. or 120 ft.) _____ equivalent feet of intake air piping.

300K - 500K BTU Input: For Standard Power Venting: Water heater(s) shall be suitable for standard power venting using a (4" or 6") _____ diameter PVC pipe for a total distance of (70 ft. or 120 ft.) _____ equivalent feet of vent piping. For Power Direct Venting: Water heater(s) shall be suitable for power direct venting using a (4" or 6") _____ diameter PVC pipe for a total distance of (70 ft. or 120 ft.) _____ equivalent feet of vent piping and (70 ft. or 120 ft.) _____ equivalent feet of intake air piping.

Operation of the water heater(s) in a closed system where thermal expansion has not been compensated for (with a properly sized thermal expansion tank) will void the warranty.

For Technical Information, call 800-527-1953. A. O. Smith Corporation reserves the right to make product changes or improvements without prior notice.

NPE-2 Series Tankless Water Heaters Specification Sheet

Premium Condensing Tankless Gas Water Heater

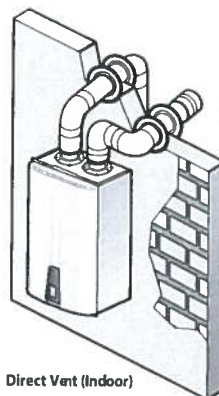
- Certified design according to ANSI Z21.10.3 - CSA 4.3 latest standards for both indoor or outdoor installations (with optional Outdoor Vent Kit)
- Compatible with 1/2" gas pipe up to a length of 24 ft* (*see Installation Manual for additional information)
- Compatible with 2" PVC vent up to 75 ft** and 150 ft** using 3" PVC vent (**with no elbows)
- Designed for use in Residential and Commercial applications (see below for available models and warranty terms)
- Gas Input Ranges
 - NPE-180A2/S2 - 150,000 to 10,000 BTU/h
 - NPE-210A2/S2 - 180,000 to 12,000 BTU/h
 - NPE-240A2/S2 - 199,900 to 13,300 BTU/h
 - NPE-150S2 - 120,000 to 18,000 BTU/h
- Hot Water Flow Rate Capacity (*based on 35°F temperature rise)
 - NPE-180A2/S2 8.4 GPM
 - NPE-210A2/S2 10.1 GPM
 - NPE-240A2/S2 11.2 GPM
 - NPE-150 S2 6.8 GPM
- TDR (Turn Down Ratio) up to 15:1
- Dual Primary and Secondary Stainless Steel Heat Exchangers for optimum efficiency and durability
- Built-In - Advanced Multi-Lines Control Panel with setup wizard allows adjustment of temperature settings and displays of operating status and error codes
- **ComfortFlow** Technology- "A2" models come included with built-in 0.5 gallon Buffer Tank and Recirculation Pump to provide maximum comfort
- INTELLIGENT Preheating - recognizes hot water usage patterns to intelligently provide hot water when needed (optional for "S" models)
- Temperature Options - available temperature settings for Residential applications range from 97°F up to 140°F with high temperature Commercial mode capable of up to 185°F
- Ready-Link Cascade Compatible for up to 32 units for increased hot water production
- Common Vent Compatible - allows for cascade systems to use a single exhaust and/or intake pipe for up to 12 units with the use of the Common Vent Backflow Damper Collar Kit (#30014367A)
- Compatible with **Navilink Wi-Fi** Control (#PBCM-AS-001)
- Freeze Protection - maintains normal operation during freezing ambient temperatures down to -5°F (standard on all models)
- Uniform Energy Factor Ratings for NG and LP units
 - NPE-180A2/210A2/240A2 - 0.95 UEF
 - NPE-180S2/210S2/240S2 - 0.96 UEF
 - NPE-150S2 - 0.93 UEF
- Compatible with Natural Gas (NG) and Propane (LPG) *** (***) requires installation of included Field Conversion Kit by a qualified gas servicer)
- Approved for Installations on **Manufactured Homes**
- Optional NaviCirc Crossover Valve Compatible
- Certified by CSA, NSF 5, AHRI, AB1953 CA Low Lead, SCAQMD (Rule 1146.2 Type 1 - Complies with 14 ng/j or 20 ppm NOx @ 3% O2)
- 15-Year Heat Exchanger and 5-Year Parts Warranty (Residential)****
8-Year Heat Exchanger and 5-Year Parts Warranty (Commercial)**** (**** see Navien Limited Warranty)
- Optional accessories are available (see below)



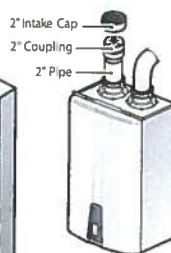
Sleek Design
Compatible with
2" PVC and 1/2" Gas Pipe



Built-In Control Panel
with Diagnostics



Direct Vent (Indoor)



Non-Direct Vent (Indoor)



Non-Direct Vent (Outdoor)

Indoor and Outdoor
Venting Options



Job Name: _____

Location: _____

Engineer: _____

Wholesaler: _____

Contractor: _____

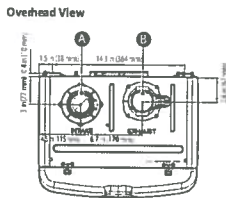
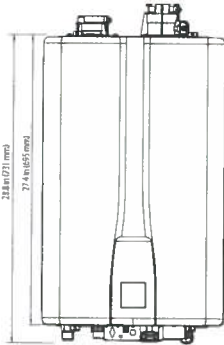
Model No.: _____

Submitted to: _____

Remote Controller (30022717B)	Plumb EasyValve Set (3/4") (30009323A - Lead Free) (30025812A - for Pipe Cover)	Condensate Neutralizer (GX0001322 - Single Unit) (GX0001324 - Up to 6 Units) (GX0001325 - Up to 16 Units)	Ready-Link Communication Cable (GX0000546)	Outdoor Vent Kit (30025801A)	External Pump Wire (GX0001319)	3" Vent Termination Caps and Wall Flanges (GX0003873B)

Premium Condensing
Tankless Gas Water Heater

NPE-2 Series Tankless Water Heaters Specification Sheet

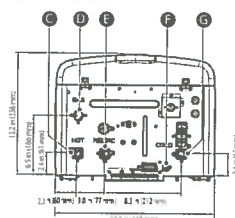


NPE-180A2/210A2/240A2

Supply Connections

Description	Diameter
A Air Intake	2 in
B Exhaust Gas Vent	2 in
C Hot Water Outlet	3/4 in
D Gas Inlet	3/4 in
E Recirculation Inlet	3/4 in
F Condensate Outlet	3/4 in
G Cold Water Inlet	3/4 in

Supply Connections

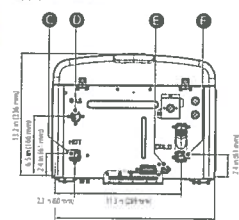


NPE-150S2/180S2/210S2/240S2

Supply Connections

Description	Diameter
A Air Intake	2 in
B Exhaust Gas Vent	2 in
C Hot Water Outlet	3/4 in
D Gas Inlet	3/4 in
E Condensate Outlet	3/4 in
F Cold Water Inlet	3/4 in

Supply Connections



Item	NPE-150S2	NPE-180A2	NPE-180S2	NPE-210A2	NPE-210S2	NPE-240A2	NPE-240S2
Heat Capacity (Input)	Natural Gas, Propane Gas 18,000-120,000 BTU/H	10,000-150,000 BTU/H		12,000-180,000 BTU/H		13,300-199,900 BTU/H	
Uniform Energy Factor	UEF (for NG & LP) 0.93	0.95	0.95	0.95	0.96	0.95	0.96
Flow Rate (DHW)	35 °F (19 °C) Temp Rise	6.8 GPM (25.8 L/m)	8.4 GPM (32 L/m)		10.1 GPM (38 L/m)		11.2 GPM (42 L/m)
	45 °F (25 °C) Temp Rise	5.3 GPM (20 L/m)	6.5 GPM (25 L/m)		7.8 GPM (30 L/m)		8.7 GPM (33 L/m)
	67 °F (36 °C) Temp Rise	3.4 GPM (13 L/m)	4.3 GPM (16 L/m)	4.4 GPM (17 L/m)	5.1 GPM (19 L/m)	5.3 GPM (20 L/m)	5.6 GPM (21 L/m)
Dimensions	17.3 in (W) x 27.4 in (H) x 13.2 in (D)						
Weight	62 lbs (28 kg)	73 lbs (33 kg)	68 lbs (31 kg)	77 lbs (35 kg)	73 lbs (33 kg)	77 lbs (35 kg)	73 lbs (33 kg)
Installation Type	Indoor or Outdoor Wall-Hung						
Venting Type	Forced Draft Direct Vent						
Ignition	Electronic Ignition						
Water Pressure	15-150 PSI						
Natural Gas Supply Pressure (from source)	3.5 in WC-10.5 in WC						
Propane Gas Supply Pressure (from source)	8 in WC-13 in WC						
Natural Gas Manifold Pressure (min-max)	-0.04 in WC - -0.40 in WC	-0.03 in WC - -0.55 in WC		-0.03 in WC - -0.76 in WC		-0.03 in WC - -0.96 in WC	
Propane Gas Manifold Pressure (min-max)	-0.03 in WC - -0.40 in WC	-0.02 in WC - -0.55 in WC		-0.02 in WC - -0.76 in WC		-0.02 in WC - -0.96 in WC	
Minimum Flow Rate	0.5 GPM (1.9 L/m), < 0.01 GPM (0.04 L/m) option for "A2" models*						
Connection Sizes	Cold Water Inlet	3/4 in NPT					
	Hot Water Outlet	3/4 in NPT					
	Gas Inlet	3/4 in NPT					
Power Supply	Main Supply	120 V AC, 60 Hz					
	Maximum Power Consumption	200 W (max 2 A), 350 W (max 4 A) with external pump connected					
Materials	Casing	Cold Rolled Carbon Steel					
	Heat Exchangers	Primary Heat Exchanger: Stainless Steel Secondary Heat Exchanger: Stainless Steel					
Venting	Exhaust	2 in or 3 in PVC, CPVC, Approved Polypropylene and stainless steel 2 in or 3 in Special Gas Vent Type BH (Class II, A/B/C)					
	Intake	2 in or 3 in PVC, CPVC, Approved Polypropylene and stainless steel 2 in or 3 in Special Gas Vent Type BH (Class II, A/B/C)					
	Vent Clearances	0 in to combustibles					
High Elevation	10,100 feet for both NG or LP gas. Please refer to Installation Manual for additional details and instructions.						
Safety Devices	Flame Rod, APS, Ignition Operation Detector, Water Temperature High Limit Switch, Exhaust Temperature High Limit Sensor, Power Surge Fuse, Burner High Limit Fuse, Vent Installation Detector (VID)						

* Available for "A2" models configured in an optional ComfortFlow recirculation mode. Energy consumption will increase when the system is configured for recirculation.

Gas-fired, tankless, condensing, wall-mounted water heater(s) shall be direct vent NPE-2 Series models as manufactured by Navien, Inc. and are certified by CSA International to the latest edition of ANSI standard Z21.10.3/CSA 4.3. Water heater(s) shall have a 15(5)-year limited Heat Exchanger warranty and 5(3)-year limited Parts warranty (8(5)-year Heat Exchanger and 5(3)-year Parts for Commercial use) per Navien Limited Warranty. Unit(s) shall be designed to burn natural gas and can be for use with propane when a Field Conversion Kit is installed. _____ (qty) NPE water heater(s) shall have a nominal flow rate capacity of _____ GPM/GPH at _____ °F rise with rated input of _____ BTU/hr. Water heater(s) shall be vented with 2" Schedule 40/80 PVC/CPVC, approved polypropylene and stainless steel vent pipe at a distance not to exceed 75' (or equivalent) with each elbow equal to 8' of pipe length or 3" Schedule 40/80 PVC/CPVC, approved polypropylene and stainless steel vent pipe at a distance of 150' (or equivalent) with each elbow equal to 5' of pipe length. Water heater(s) is rated for 150 PSI working water pressure and 300 PSI test pressure. Gas supply pressure shall be 3.5" to 10.5" WC for natural gas and 8.0" to 13.0" WC for propane. Unit(s) shall have a steel case, dual stainless steel heat exchangers, eco premixed burner, negative pressure gas valve, dual venturi, 3/4" inlet gas connection, 3/4" brass inlet/outlet water connections, water holding capacity of 0.6 gallon for the NPE-150S2, 1.0 gallon for the NPE-180A2 model (0.7 gallons for NPE-180S2 model), 1.2 gallons for the NPE-210A2/NPE-240A2 models (0.7 and 0.9 gallons for NPE-210S2 and NPE-240S2 models respectively), and a condensate collector. The NPE-180A2 model weighs 73 lbs (NPE-180S2 weighs 68 lbs), and the NPE-210A2/NPE-240A2 models weigh 77 lbs (NPE-210S2 and NPE-240S2 weigh 73 lbs) and The NPE-150S2 weigh 62lbs. Unit(s) shall include features such as an adjustment for installations at high elevation, temperature lockout, and temperature options from 97-120°F in 1°F intervals and 120-140°F in 1°F intervals. The unit(s) shall include additional temperature options of 140-185°F in 1°F intervals, for high temperature commercial applications. All NPE "A2" models shall include an internal circulation pump and 0.5-gallon buffer tank. The water heater(s) shall be controlled by an internal circuit board that monitors the inlet and outlet temperatures with installed thermistors, sensing and controlling flow rate to set point temperature with air-fuel ratio controls in order to maintain thermal combustion efficiency. Unit(s) shall include safety features such as flame sensor system, high limit sensors, overheat prevention device, freeze protection mode, and fan motor rotation detector. Multi-system (cascade) applications that require 2 to 32 units shall be installed by connecting the units using cable only connections (Ready Link). The water heater(s) exceeds the energy efficiency requirements of ASHRAE 90.1-2010 and is listed by SCAQMD rule 1146.2 (Type 1) for Low NOx that complies with 14 ng/j or 20 ppm NOx requirements @ 3% O2.

*Navien reserves the right to change specifications at any time without prior notice



CA LIC # 372108 AZ LIC # ROC255563

Scott Conners
Auburn Recreation and Park District
123 Recreation Dr
Auburn, CA 95603

*Like for like
AO Smith*

RE: water heater

Proposal

Water Heater Man, Inc. hereby proposes to perform the following work at the above address.

Scope of Work: Remove the existing AO Smith water heater that has been deemed needed replacement. We will install a new AO Smith BTH 400 high efficiency commercial grade gas water heater. This water heater is rated at 119 gallons, 399K Btu's. We will also install an expansion tank on the system. We will perform all work in a workman like manner consistent with all building, safety and health ordinances. Permit application and permit that does not include architectural drawings, engineer drawings, and structural drawings is included in this proposal. Should the City of Auburn require drawings, the cost will be passed down to the customer.

Warranty: All labor and materials supplied by Water Heater Man, Inc. are guaranteed for a period of 1 year from date of installation. The water heater manufacture has a three-year limited warranty that consists of three years for tank leakage and one year for parts and one year for labor. In order for warranty to be valid, all warranty work must be performed by Water Heater Man, Inc. or one of its designated service agents. No reimbursement will be made for any work performed by others. **After hours or holiday warranty service will be completed for a slight additional charge. All warranties are at the discretion of the manufacture.**

Price: The price to perform the work mentioned above is twenty three thousand one hundred twenty dollars, (\$23,120.00). This price includes the water heater, venting, all-necessary labor, parts, and sales tax. (\$26312.00 - \$3192.00 = \$23,120.00) **This water heater qualifies for a gas company rebate of \$3192.00. The rebate is taken at the time of purchase of the water heater. Water Heater Man, Inc. has no control over the rebate.**

Payment Terms: Full and complete payment is due and payable upon completion of the installation

Thank you for giving Water Heater Man, Inc. this opportunity to serve you. If you have any questions or concerns please call me at 1-800-372-1800

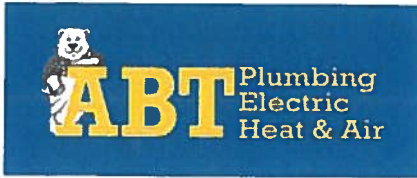
Respectfully submitted,

Tommy Guerra,
President

Acceptance

By my signature below I accept your proposal and hereby authorize Water Heater Man, Inc. to perform the work described above. I am the owner or owner's agent for the above described property. In the event of dispute for any reason I agree to submit the dispute to binding arbitration.

Signature Printed name date



ABT Plumbing, Electric, Heat & Air
 P.O. BOX 3025
 Auburn, CA 95604
 (530) 272-9120
 CSLB #798505

Estimate 38592505
 Project 36786801
 Estimate Date 7/28/2022
 Customer PO

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

Job Address
 ARD
 123 Recreation Drive
 Auburn, CA 95603 USA

Estimate Details

Shower room water heater replacement : Remove an off-haul exist water heater for shower room bathrooms. Install new commercial water heater with same water heating capabilities as existing water heater. Price includes all hard pipe water connections and 1 1/2 inch copper pipe. All hard pipe gas connections. All flue venting connections. Condensation and TMP drain lines. And any other necessary adjustments and connections to complete install for proper function of new water heater.

Task #	Description	Quantity	Your Price	Your Total
PE62B	High pressure expansion safety system installation Upgrade to leak protection safety pan Water connection system renovation Basic code upgrades Performance and safety testing 6 month warranty	1.00	\$29,250.00	\$29,250.00
	Equipment:		\$23,750	
	Materials:		\$ 1,900	
	Labor - 2 plumbers		\$ 3,600	
	Total		\$29,250	

Sub-Total \$29,250.00
Tax \$0.00
Total \$29,250.00
Est. Financing \$444.60

Thank you for choosing Abt Plumbing, Electric, Heat & Air Inc.

THIS IS AN ESTIMATE, NOT A CONTRACT FOR SERVICES. The summary above is furnished by ABT Plumbing, Electric, Heat & Air as a good faith estimate of work to be performed at the location described above. I agree and authorize the work as summarized on these estimated terms, and I agree to pay the full amount for all work performed.

Customer agrees and acknowledges that under state and and federal law, Customer has a right to cancel this Agreement upon written notice to Company within three (3) business days of the effective date hereof without penalty. The homeowner may rescind this agreement within three (3) days after signing. Rescission may be by giving verbal or written notice via email, text, or phone to the sales representative or manager primarily responsible for overseeing the performance of the work.

In the event of any job cancellation subsequent to the expiration of the 3-day cancellation period or waiver thereof, Customer acknowledges that such cancellation shall result in forfeiture of any deposits made. Additionally, Customer agrees and acknowledges that Company reserves the right, in its sole and exclusive discretion to charge Customer a restocking fee equal to twenty percent (20%) of the costs and fees associated with any parts, equipment, or materials.

*Like for like
 No brochure
 HO Smith*

DISCUSSION ITEMS:

1. County Mitigation Fund, current balance \$113,375.
2. 5 Year History of Volunteers and Work Release Hours
3. California Employers' Pension Prefunding Trust (CEPPT) Fund

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; September 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	
F&G Volunteer hours:	0.00	
F&G Work release hours:	2,593.10	
F&G Community Service hours:	30.00	
Recreation Volunteers:	2,517.15	
		5,192.55 Total Hours for YR '18 - '19

2019-2020

	Hours	
Youth Serv. Volunteers:	-	
F&G Volunteer hours (Estimated):	11.00	
F&G Work release hours:	3,216.00	
F&G Community Service hours:	147.40	
Recreation Volunteers:	497.00	
		3,871.40 Total Hours for YR '19- '20

2020-2021**Hours**

Youth Serv. Volunteers:	-
F&G Volunteer hours:	1,012.50
F&G Work release hours:	280.00
F&G Community Service hours:	1,000.00
Recreation Volunteers:	272.50

2,565.00 Total Hours for YR '20-'21

2021-2022**Hours**

Youth Serv. Volunteers:	-
F&G Volunteer hours:	1,637.29
F&G Work release hours:	14.00
F&G Community Service hours:	245.50
Recreation Volunteers:	3,643.00

5,539.79 Total Hours for YR '21-'22

Discussion Item #3 Cover Sheet - California Employers' Pension Prefunding Trust (CEPPT) Fund

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

The Issue

Quarterly Interest Statement for the CEPPT. Quarterly reports were requested by the Board.

Background

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

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

ARD elected to participate in the CEPPT on June 23, 2001. There is currently \$429,956 in this fund. Strategy 1 began on June 23, 2021 and holds \$92,997 for future payments to our CalPERS Pension liabilities. Strategy 2 began on Jan 4, 2022 and holds \$336,959 for a Contingency Reserve.

ARD experienced losses this quarter, ending June 2022, in the amount of (\$35,915), [Strategy 1 = (\$9,354), Strategy 2 = (\$26,561)]. Even though these investments are conservative, the market across the board saw losses.

With the CEPPT, time will be the District's ally while shorter term periods will occasionally be disappointing. The longer-term probabilities will be the District's success. Mathematical probabilities will prove that unit values will go back up over time. These funds are not needed currently; the District is investing this for twenty years in the future.

Recommendation for the Standing Finance Committee:

Staff recommends that the Standing Finance Committee review and send to the Board for review.

Fiscal Impact

Loss of \$35,915

Quarter fees of \$249

Attachments

CEPPT Account Update Summary

CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of June 30, 2022



CalPERS

CEPPT Account Summary

As of June 30, 2022	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	\$68,089	\$380,000	\$448,089
Additional contributions	\$36,000	\$0	\$36,000
Disbursements	\$0	\$0	\$0
CEPPT expenses	(\$173)	(\$393)	(\$566)
Investment earnings	(\$10,920)	(\$42,648)	(\$53,567)
Total assets (06/23/2021-06/30/2022 = 1.02 years)	\$92,997	\$336,959	\$429,956

CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods ended June 30, 2022

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$12,805,762,723	-6.65%	-12.97%	-13.35%	-13.35%	4.60%	5.60%	6.86%	4.86%
Benchmark		-6.71%	-13.07%	-13.55%	-13.55%	4.32%	5.32%	6.51%	4.45%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,750,235,674	-5.53%	-11.49%	-12.54%	-12.54%	3.35%	4.66%	5.69%	6.29%
Benchmark		-5.57%	-11.54%	-12.66%	-12.66%	3.15%	4.43%	5.37%	6.02%
CERBT Strategy 3 (Inception January 1, 2012)	\$747,065,965	-4.56%	-9.82%	-10.72%	-10.72%	2.56%	3.91%	4.55%	4.81%
Benchmark		-4.59%	-9.84%	-10.77%	-10.77%	2.41%	3.73%	4.22%	4.53%
CERBT Total	\$16,954,078,879								
CEPPT Strategy 1 (Inception October 1, 2019)	\$58,090,430	-4.86%	-10.08%	-12.41%	-12.41%	-	-	-	2.49%
Benchmark		-4.95%	-10.24%	-12.62%	-12.62%	-	-	-	2.41%
CEPPT Strategy 2 (Inception January 1, 2020)	\$25,825,663	-3.12%	-7.30%	-10.94%	-10.94%	-	-	-	-0.48%
Benchmark		-3.14%	-7.34%	-11.02%	-11.02%	-	-	-	-0.62%
CEPPT Total	\$70,697,726								

CEPPT Portfolios

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

CEPPT Portfolio Details

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

Total Participation Cost Fee Rate

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

○ CEPPT/CERBT Consistently Low Fee Rate History

Fiscal Year	CERBT	CEPPT
2007-2008	2.00 basis points	-
2008-2009	6.00 basis points	-
2009-2010	9.00 basis points	-
2010-2011	12.00 basis points	-
2011-2012	12.00 basis points	-
2012-2013	15.00 basis points	-
2013-2014	14.00 basis points	-
2014-2015	10.00 basis points	-
2015-2016	10.00 basis points	-
2016-2017	10.00 basis points	-
2017-2018	10.00 basis points	-
2018-2019	10.00 basis points	-
2019-2020	10.00 basis points	25.00 basis points
2020-2021	10.00 basis points	25.00 basis points
2021-2022	10.00 basis points	25.00 basis points
2022-2023	10.00 basis points	25.00 basis points

618 Prefunding Program Employers

598 CERBT and 72 CEPPT

- State of California
- 157 Cities or Towns
- 10 Counties
- 81 School Employers
- 32 Courts
- 337 Special Districts and other Public Agencies
 - (101 Water, 37 Sanitation, 34 Fire, 25 Transportation)

Questions? Where to Get Trust Fund Information?

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