

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, MAY 18, 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/85242042466>. 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: 852 4204 2466 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 ____ Holbrook ____

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 April 20, 2022 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for April, 2022 (Pages 6-9)

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

4.3 Review of Financials for March, 2022 (Pages 9-38)

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

4.4 Review of Financials for April, 2022 (Pages 39-59)

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

4.5 California Employers' Pension Prefunding Trust (CEPPT) Fund (Pages 60-66)

Quarterly Interest Statement for the CEPPT.

4.6 Resolution #2022-15: Moving Residual Funds to the Future Capital Construction Fund and UAL at CalPERS (Pages 67-68)

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

Discussion Items:

1. County Mitigation Fund, current balance \$558,375.
2. Shockley Property Improvement and Maintenance Costs. (Pages 70-73)

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:

5-13-2022
Date

12:45 pm
Time

Cathy Wayland
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM APRIL,
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, April 20, 2022 at 4:30 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 4:45 pm

ROLL CALL

Director Ainsleigh was present. Director Holbook was absent.

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 March 23, 2022 Standing Finance Meeting

The minutes from the March 23, 2022 Standing Finance Meeting were approved by Director Ainsleigh.

4.3 Review of Financials for March, 2022

Director Ainsleigh reviewed and approved the Financials (excluding Check #22909) for March, 2022 and forwarded to the consent calendar for review and approval by the Board of Directors.

4.2 Review of Cash Requirements for March, 2022

There were no financials to review.

4.4 Fee Waiver Request for Placer High Grade Night

Director Ainsleigh reviewed and forwarded to the Consent Calendar for review and approval by the Board of Directors.

Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

Director Ainsleigh would like to find out the cost to develop and maintain Shockley Park by the next Standing Finance Committee meeting.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations

ADJOURNED

As there was no further business, the meeting was adjourned at 5:03 pm.

Cathy Wayford
Board Secretary

4/20/2022
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
APRIL, 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: \$244,781.90**

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

Sorted By: Check Number

* Voided Checks

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

* Voided Checks

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

Total Checks: 130

Total Amount of Checks: \$244,781.90

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
MARCH, 2022**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

March's Preliminary Financials (End of Year)

Revenues –

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

Expenses –

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

Balance Sheet

3/31/2022

Preliminary

Current
YTD**ASSETS**Current Assets

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

Total Current Assets**4,326,574.86**Restricted Reserve Funds

Proceeds from Note Payable Contra	26,114.73
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Total Restricted Funds**26,114.73**Fixed Assets

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,440,361.62
Less: Accumulated Depreciation	(10,970,972.76)

Total Fixed Assets**9,319,820.79**Deferred Outflows of Resources

Pensions - Def Outflows of Resources	488,217.00
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488,217.00**TOTAL ASSETS****14,160,727.38**

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>		
Prepaid Revenue		116,501.12
Accounts Payable		182,569.80
PGE Tru-up payable		1,675.18
Retentions Payable		108,520.58
Gift Certificates		100.00
Compensated Absences		151,679.31
Sales Tax Payable		11.54
Accrued Payroll		161,606.73
Accrued Liabilities		11,034.60
Total Current Liabilities		\$733,698.86
<u>Long Term Liabilities</u>		
Lease Payable - Sterling Bank		2,082,000.00
Net OPEB Liability		313,240.00
Net Pension Liability		(33,404.00)
Total Long Term Liabilities		2,361,836.00
TOTAL LIABILITIES		3,095,534.86
<u>Deferred Inflows of Resources</u>		
Pensions - Def Inflows of Resources		142,933.00
OPEB - Def Inflows		105,254.00
		248,187.00
<u>Net Position</u>		
Investments in Fixed Assets		7,263,935.52
RFB: Reserved City Mitigation		207,207.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		(24,923.45)
RFB: COVID Relief Funding		314,974.00
DFB: Annual Equip Replacement Reserv.		703,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		699,369.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Atwood Reserves		(8,485.99)
RFB: Atwood Equip Fund		11,003.66
RFB- 501(c)(3) Fund		7,305.65
GFB: General Fund (ADA Reserve)		25,031.75
Net Profit (Loss)		1,485,227.10
Total Net Postion		\$10,817,005.52
		Current YTD
TOTAL LIABILITY AND NET POSITION		\$14,160,727.38

Auburn Rec & ParkProfit & Loss - Summary
4/1/2021 To 3/31/2022

For All Segment1s

For All Segment4s

Preliminary

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

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

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

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

		Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>		
4/1/2021	Transfer In (Annual Budget) Resolution 2021-06	\$980,574.00 \$25,000.00
		(\$25,000.00)
10/28/2021	Transfer In (Mid-Year Budget) Resolution 2021-21	\$20,000.00
		(\$20,000.00)
11/18/2021	Transfer In Resolution 2021-22	(\$45,000.00)
		\$45,000.00
3/14/2022	Transfer In (James Field Outfield) Resolution 2022-3	(\$80,660.00)
		\$80,660.00
3/31/2022	Transfer In (Bike Park) Resolution 2022-6	(\$77,540.00)
		\$77,540.00
3/31/2022	Transfer In (MV Pathway) Resolution 2022-7	(\$27,836.00)
		\$27,836.00
3/31/2022	Transfer In (PB Cts, Energy, Grantwriter) Resolution 2022-8	(\$55,168.00)
		\$55,168.00
3/31/2022	Transfer In (James Field Rewire) Resolution 2022-9	(\$40,000.00)
		\$40,000.00
	Total Future Capital Construction Reserve	\$699,370.00
<u>City Mitigation Reserves Balance Forward</u>		
3/31/2022	Annual Interest	\$206,768.00 \$439.00
	Total City Mitigation Reserve	\$207,207.00
<u>Equipment Replacement Reserves Balance Forward</u>		
4/1/2021	Transfer In (Annual Budget) Resolution 2021-06	\$613,958.72 \$90,000.00
		(\$90,000.00)
	Total Equip Replacement Reserves	\$703,958.72
<u>ADA Reserves Balance Forward</u>		
4/1/2021	Transfer In (Annual Budget) Resolution 2021-06	\$30,031.75 \$5,000.00
		(\$5,000.00)
3/31/2022	Transfer out (MV Pathway) Resolution 2022-7	(\$10,000.00)
		\$10,000.00
	Total ADA Reserves	\$25,031.75
<u>Contingency Reserves Balance Forward</u>		
12/19/2021	Transfer to GF Resolution 2021-23	\$473,000.00 (\$403,000.00)
		\$403,000.00
	Total Contingency Reserves	\$70,000.00
<u>COVID Relief Reserves</u>		
3/1/2022	Transfer in (From Grant)	\$314,974.00
	Total COVID Relief Reserves	\$314,974.00
	Total Impact FY 2021/22	(\$284,230.00)
		\$284,230.00
*Sterling Loan Funds used for Energy Project	(Total)	\$1,883,882.00
	Total Adjusted Impact to General Fund 2021-22	\$2,168,112.00

Auburn Rec & Park

Profit & Loss - Detail

4/1/2021 to 3/31/2022

For All Segment1s

For All Segment4s

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

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

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

Auburn Rec & Park

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

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

Auburn Rec & Park

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

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

Auburn Rec & Park

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

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

Auburn Rec & Park

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

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

Auburn Rec & Park

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Youth Classes	5,150.90	35,786.75	34,593.00	1,193.75	103.45
Officials/Adult Softball	1,066.00	7,683.86	7,081.00	602.86	108.51
Officials/Adult Basketball	1,322.50	5,167.00	4,573.00	594.00	112.99
Officials/Youth Basketball	10,070.01	10,070.01	10,072.00	(1.99)	99.98
Officials/Youth Volleyball	0.00	767.00	767.00	0.00	100.00
Instructor/Youth Camps	0.00	30,244.40	28,899.00	1,345.40	104.66
Instr/Y Camp - Bureau	0.00	12,565.60	12,566.00	(0.40)	100.00
Instructors - Youth Sports Camps	0.00	6,582.38	6,582.00	0.38	100.01
Aub Elem/Program Exp	370.79	3,483.43	4,076.00	(592.57)	85.46
Skyridge/Program Exp	797.69	4,851.23	4,169.00	682.23	116.36
Day Camp/Program Exp	384.52	12,396.34	12,616.00	(219.66)	98.26
Preschool - Program Expense	474.64	2,909.73	2,308.00	601.73	126.07
Newcastle Program Expense	536.86	4,922.80	4,241.00	681.80	116.08
Adult Softball Expense	1,269.21	2,356.44	1,292.00	1,064.44	182.39
Adult Basketball Expense	2,108.43	2,314.35	809.00	1,505.35	286.08
Adult Volleyball Expense	0.00	81.68	326.00	(244.32)	25.06
Pickle Ball Tennis Expense	0.00	2,095.18	2,240.00	(144.82)	93.54
Adult Class Expense	0.00	363.68	472.00	(108.32)	77.05
Bocce Ball Prog Expense	0.00	0.00	250.00	(250.00)	0.00
Youth Basketball Expense	10,991.45	19,000.04	22,509.00	(3,508.96)	84.41
Youth Class Expense	0.00	0.00	400.00	(400.00)	0.00
Youth Volleyball Expense	0.00	1,141.44	1,142.00	(0.56)	99.95
Aquatic Activities	0.00	2,319.87	2,358.00	(38.13)	98.38
Public Swim Expense	0.00	1,790.76	1,832.00	(41.24)	97.75
Public Swim Exp - PH Pool	0.00	467.00	467.00	0.00	100.00
Swim Team	0.00	47.92	48.00	(0.08)	99.83
Synchro Team Expenses	0.00	1,348.00	2,038.00	(690.00)	66.14
Youth Camps	0.00	162.00	87.00	75.00	186.21
Youth Sports Camps	0.00	9.26	9.00	0.26	102.89
Special Events Expenses	850.00	2,888.97	7,604.00	(4,715.03)	37.99

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

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

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022

For All Segment1s

For All Segment4s

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

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

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

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

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

Auburn Rec & Park

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

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

Auburn Rec & Park

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

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

Auburn Rec & Park

Profit & Loss - Detail
4/1/2021 to 3/31/2022
For All Segment1's
For All Segment4s

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

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

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

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

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

Auburn Rec & Park

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

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

Auburn Rec & Park

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

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

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

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

Auburn Rec & Park

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

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

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

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

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

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

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR
APRIL, 2022**

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

April's Financials

Revenues –

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

Expenses –

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

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 April ACTUALS	Last Yr April Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,217,421	19%			255,656	221,226	255,656	207,591	221,226
Facility Revenue	193,104	3%			61,102	47,619	61,102	46,603	47,619
Misc. Revenue	55,162	1%			4,814	3,949	4,814	3,512	3,949
Grants & Donations	188,838	3%			-	1,659	-	124	1,659
Interest Income	22,093	0%			92	887	92	803	887
Equipment Reserve Transfers	193,900	3%			-	-	-	-	-
Unfunded Liability Transfer	-	0%			-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%			-	-	-	-	-
Tax Revenue	3,882,944	60%			-	-	-	-	-
Atwood	27,850	0%			-	-	-	-	-
Sterling Loan	-	0%			-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%			-	1,361,536	-	-	1,361,536
County Mitigation Revenue	25,000	0%			-	10,613	-	-	10,613
Total Operating Revenue	6,503,312	100%	-	0%	321,664	1,647,489	321,664	258,633	1,647,489
Expenditures									
Program Expense	224,301	4%			7,652	3,252	7,652	7,715	3,252
Operating & Supplies	471,293	7%			24,792	18,958	24,792	20,979	18,958
Utilities Expense	218,816	3%			2,762	5,448	2,762	5,794	5,448
Professional Services	93,797	1%			549	612	549	430	612
Building & Grounds Maintenance	503,839	8%			24,462	9,707	24,462	16,618	9,707
Property Tax Admin.	116,864	2%			-	5,135	-	-	5,135
Wages	2,411,804	38%			117,145	114,150	117,145	152,488	114,150
Benefits & Payroll Costs	981,072	16%			82,631	54,364	82,631	88,978	54,364
Fixed Asset Expense	212,100	3%			17,634	-	17,634	15,000	-
Capital Improvement Projects	908,137	14%			3,276	1,895	3,276	750	1,895
Debt Services	164,716	3%			-	-	-	-	-
Total Expenditures	6,306,739	100%	-	0%	280,903	213,521	280,903	308,752	213,521
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ -	\$ 40,761	\$ -	\$ 1,433,968	\$ 40,761	\$ (50,119)	\$ 1,433,968
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -		\$ 70,000		\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ -		\$ 80,000		\$ 783,959		\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ -		\$ 40,000		\$ 739,370		\$ 699,370
ADA Reserve	\$ 5,000		\$ -		\$ 5,000		\$ 25,032		\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ -		\$ 60,000		\$ 466,120		\$ 430,120
TOTAL RESERVE BALANCES	\$ 11,573		\$ -	\$ (144,239)	\$ -	\$ 2,084,481	\$ 466,120	\$ -	\$ 1,923,481

Auburn Area Recreation and Park District

Balance Sheet

4/30/2022

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	307,249.54
Placer County Treasure-General	2,794,072.62
Placer County Treasurer - City Trust	207,207.15
CA Pension Trust - CEPPT- CalPERS	466,120.41
Accounts Receivable	9,892.11
Due From Other Governments	37,302.32
PCOE Receivables	25,498.25
Prepaid Liability Expense	23,401.42
Total Current Assets	3,878,629.47
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	26,114.73
Total Restricted Funds	26,114.73
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,440,361.62
Less: Accumulated Depreciation	(10,970,972.76)
Total Fixed Assets	9,319,820.79
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	488,217.00
	488,217.00
TOTAL ASSETS	13,712,781.99

		Current YTD
LIABILITIES AND NET PROFIT		
	<u>Current Liabilities</u>	
Prepaid Revenue		36.00
Accounts Payable		112.47
PGE Tru-up payable		1,675.18
Gift Certificates		100.00
Compensated Absences		151,679.31
Sales Tax Payable		11.54
Worker's Comp Payable		1,732.17
Accrued Liabilities		11,034.60
Total Current Liabilities		\$166,381.27
	<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank		2,082,000.00
Net OPEB Liability		313,240.00
Net Pension Liability		(33,404.00)
Total Long Term Liabilities		2,361,836.00
TOTAL LIABILITIES		2,528,217.27
	<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources		142,933.00
OPEB - Def Inflows		105,254.00
		248,187.00
	<u>Net Position</u>	
Investments in Fixed Assets		7,263,935.52
RFB: Reserved City Mitigation		207,207.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		1,417,916.88
RFB: COVID Relief Funding		314,974.00
DFB: Annual Equip Replacement Reserv.		783,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		739,369.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Atwood Reserves		(8,485.99)
RFB: Atwood Equip Fund		11,003.66
RFB- 501(c)(3) Fund		7,305.65
GFB: General Fund (ADA Reserve)		25,031.75
Net Profit (Loss)		41,758.97
Total Net Postion		\$10,936,377.72
TOTAL LIABILITY AND NET POSITION		Current YTD \$13,712,781.99

Auburn Rec & Park

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

For All Segment1s

For All Segment4s

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

Auburn Rec & Park

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

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

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

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

Profit & Loss - Detail

4/1/2022 to 4/30/2022

For All Segment1s

For All Segment4s

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

Auburn Rec & Park

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$280,904.37	\$280,904.37	\$308,752.00	(\$27,847.63)	90.98%
Net Revenue Over Expenditures	\$41,758.97	\$41,758.97	(\$50,119.00)	\$91,877.97	(83.32)%
ADJ. NET REVENUE OVER EXPENDITURES	41,758.97	41,758.97	(50,119.00)	91,877.97	(83.32)

Item #4.5 Cover Sheet – California Employers’ Pension Prefunding Trust (CEPPT) Fund

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

The Issue

Quarterly Interest Statement for the CEPPT.

Background

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

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

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

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

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

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 \$17,652

Quarter fees of \$317

Attachments

CEPPT Account Update Summary

CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of March 31, 2022

CEPPT Account Summary

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

CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods ended February 28, 2022

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

CEPPT Portfolios

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

CEPPT Portfolio Details

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

Total Participation Cost Fee Rate

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

CEPPT/CERBT Consistently Low Fee Rate History

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

612 Prefunding Program Employers

592 CERBT and 64 CEPPT

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

Questions? Where to Get Trust Fund Information?

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

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	

Item 4.6 Cover Sheet – Resolution #2022-15: Moving Residual Funds to the Future Capital Construction Fund and UAL at CalPERS

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

The Issue

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

Background

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

The ARD Board Procedures and Responsibilities manual states the following:

Section II – Responsibilities and Duties of the Board

Board Responsibilities

7. Review, evaluate and approve the following:

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

Board Duties

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

Recommendation for the Standing Finance Committee:

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

Alternatives available to the Finance Committee:

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

Fiscal Impact

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

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

Attachments

Resolution #2021-15

RESOLUTION NUMBER 2022 - 15

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

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

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

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

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

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

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

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

ITEM:

DISCUSSION ITEMS:

1. County Mitigation Fund, current balance \$558,375.
2. Shockley Property Improvement and Maintenance Costs.

Discussion Item #2: Shockley Property Improvement and Maintenance Costs

ARD Finance Committee May, 2022

The Issue

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

Background

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

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

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

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

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

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

Other issues to be determined:

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

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

Recommendation for the Finance Committee

Review and discuss.

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

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

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

XVII. ARD Project Notification Policy

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

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

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

Fiscal Impact

See the attached cost estimate for development of the Shockley property

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

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

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

Attachments

Estimate of costs to improve the Shockley Property

Shockley Property development ESTIMATED costs

All estimates are 2010 numbers unless otherwise noted

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

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