

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
MONDAY, OCTOBER 17, 2022, 10:30 AM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/82358499819>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 823 5849 9819 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 ___ Gray ___

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 September 21, 2022 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

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

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

4.3 Review of Financials for October, 2022 (Pages 10-36)

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

4.4 Fiscal Year 2022/2023 Appropriation Limit (Pages 37-42)

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution 2022-23, establishing ARD's appropriation limit for FY 22/23?

Discussion Items:

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

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:

10/14/2022
Date

11:30 Am
Time

Cathy Wayland
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM SEPTEMBER,
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, September 21, 2022 at 1:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

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

ROLL CALL

Director Ainsleigh was present. Director Ferris 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 August 17, 2022 Standing Finance Meeting

The minutes from the August 17, 2022 Standing Finance Meeting were approved by Director Ainsleigh.

4.2 Review of Cash Requirements for August, 2022

Director Ainsleigh reviewed the Cash Requirements for August, 2022 and forwarded to the consent calendar without a recommendation.

4.3 Review of Financials for August, 2022

Director Ainsleigh reviewed the Financials for August, 2022 and forwarded to the consent calendar with positive comments.

4.4 Amendment of the Obsolescence List

Director Ainsleigh reviewed the Amendment of the Obsolescence List and forwarded to the consent calendar with positive comments.

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

Director Ainsleigh reviewed, approved Resolution #2022-2 and forwarded to the Board of Directors with positive comments.

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

Director Ainsleigh reviewed, approved and forwarded to the Board of Directors with positive comments.

Discussion Items:

1. County Mitigation Fund, current balance \$113,375. No change.
2. 5 Year History of Volunteers and Work Release Hours. Item was discussed, no changes made.
3. California Employers' Pension Prefunding Trust (CEPPT) fund. Item was discussed and forwarded to the Board of Directors without a recommendation.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:34 PM.

Cathy Wayford
Board Secretary

10/7/2022
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
SEPTEMBER, 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: \$298,932.02**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 9/1/2022 9/30/2022
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23607	A0018	Auburn Chamber of Commerce	9/2/2022	COMM 1ST	PMCHK00002871	\$500.00
23608	A0051	Anderson's Sierra Pipe Co.	9/2/2022	COMM 1ST	PMCHK00002871	\$98.88
23609	A0115	Auburn Hardware & Rental LLC	9/2/2022	COMM 1ST	PMCHK00002871	\$121.59
23610	A0170	AT&T Acct 088-034-5818-655	9/2/2022	COMM 1ST	PMCHK00002871	\$90.95
23611	A1010	Advantage Marketing and Print	9/2/2022	COMM 1ST	PMCHK00002871	\$45.05
23612	B0069	Bidwell Water	9/2/2022	COMM 1ST	PMCHK00002871	\$560.25
23613	C0072	CIT Technology Fin. Serv., Inc	9/2/2022	COMM 1ST	PMCHK00002871	\$470.75
23614	C0120	Capture Technologies	9/2/2022	COMM 1ST	PMCHK00002871	\$80.00
23615	D0010	Diamond Pacific	9/2/2022	COMM 1ST	PMCHK00002871	\$59.64
23616	D0066	De Lage Landen Financial Servi	9/2/2022	COMM 1ST	PMCHK00002871	\$332.48
23617	E0008	Ewing Irrigation Products, Inc	9/2/2022	COMM 1ST	PMCHK00002871	\$1,233.38
23618	F0056	Focus Health Corporation	9/2/2022	COMM 1ST	PMCHK00002871	\$316.00
23619	M0019	Kahl Muscott	9/2/2022	COMM 1ST	PMCHK00002871	\$178.76
23620	N0003	Norris Electric, Inc.	9/2/2022	COMM 1ST	PMCHK00002871	\$1,251.30
23621	N0048	Normac, Inc.	9/2/2022	COMM 1ST	PMCHK00002871	\$30.00
23622	P0005	Placer County Water Agency	9/2/2022	COMM 1ST	PMCHK00002871	\$2,971.47
23623	P0023	PG&E	9/2/2022	COMM 1ST	PMCHK00002871	\$95.32
23624	R0035	Reliable Auto Glass	9/2/2022	COMM 1ST	PMCHK00002871	\$359.88
23625	R0073	NAPA Auto Parts	9/2/2022	COMM 1ST	PMCHK00002871	\$17.82
23626	S0009	Sierra Saw Sales And Service	9/2/2022	COMM 1ST	PMCHK00002871	\$156.78
23627	S0025	Sierra Pacific Turf Supply, In	9/2/2022	COMM 1ST	PMCHK00002871	\$98.49
23628	S1000	State Of California/DOJ	9/2/2022	COMM 1ST	PMCHK00002871	\$212.00
23629	S1007	Stationary Engineers, Local 39	9/2/2022	COMM 1ST	PMCHK00002871	\$366.38
23630	V0007	Verizon Wireless	9/2/2022	COMM 1ST	PMCHK00002871	\$894.59
23631	W0001	Walker's Office Supplies, Inc.	9/2/2022	COMM 1ST	PMCHK00002871	\$22,554.20
23632	1099-117	Juan Aceituno	9/9/2022	COMM 1ST	PMCHK00002872	\$357.50
23633	1099-256	Healing Pastures, Inc.	9/9/2022	COMM 1ST	PMCHK00002872	\$337.50
23634	1099-271	Kelpro Security	9/9/2022	COMM 1ST	PMCHK00002872	\$4,450.00
23635	1099-295	Juli Land-Marx	9/9/2022	COMM 1ST	PMCHK00002872	\$1,800.00
23636	1099-313	Alison Lloyd	9/9/2022	COMM 1ST	PMCHK00002872	\$1,144.00
23637	1099-343	Faith Petersen	9/9/2022	COMM 1ST	PMCHK00002872	\$48.00
23638	1099-374	Sarah Violet	9/9/2022	COMM 1ST	PMCHK00002872	\$213.00
23639	1099-381	Anderson, Stephanie	9/9/2022	COMM 1ST	PMCHK00002872	\$97.50
23640	1099-5	Daniel Crandall	9/9/2022	COMM 1ST	PMCHK00002872	\$55.30
23641	A0021	The Auburn Journal	9/9/2022	COMM 1ST	PMCHK00002872	\$138.00
23642	A0115	Auburn Hardware & Rental LLC	9/9/2022	COMM 1ST	PMCHK00002872	\$79.53
23643	A0163	All Seasons Pools & Spas	9/9/2022	COMM 1ST	PMCHK00002872	\$19.27
23644	A1010	Advantage Marketing and Print	9/9/2022	COMM 1ST	PMCHK00002872	\$169.46
23645	B0020	BSN Sports, Inc.	9/9/2022	COMM 1ST	PMCHK00002872	\$919.88
23646	C0113	Cooks Portable Toilets & Septi	9/9/2022	COMM 1ST	PMCHK00002872	\$1,019.00
23647	E0008	Ewing Irrigation Products, Inc	9/9/2022	COMM 1ST	PMCHK00002872	\$165.14
23648	F0057	Featherlite of Northern Califo	9/9/2022	COMM 1ST	PMCHK00002872	\$18,584.45
23649	K0010	Knorr Systems, Inc.	9/9/2022	COMM 1ST	PMCHK00002872	\$9,042.77
23650	M0013	Meadow Vista Hardware	9/9/2022	COMM 1ST	PMCHK00002872	\$244.12
23651	M0098	Meadow Vista County Water Dist	9/9/2022	COMM 1ST	PMCHK00002872	\$1,841.63
23652	P0005	Placer County Water Agency	9/9/2022	COMM 1ST	PMCHK00002872	\$1,966.29
23653	P0007	Pacific Gas & Electric Company	9/9/2022	COMM 1ST	PMCHK00002872	\$702.66
23654	P0116	Print Project Managers	9/9/2022	COMM 1ST	PMCHK00002872	\$11,637.04
23655	Q0003	Quality Automotive	9/9/2022	COMM 1ST	PMCHK00002872	\$2,372.91
23656	R0073	NAPA Auto Parts	9/9/2022	COMM 1ST	PMCHK00002872	\$9.63
23657	S0009	Sierra Saw Sales And Service	9/9/2022	COMM 1ST	PMCHK00002872	\$341.48
23658	S0025	Sierra Pacific Turf Supply, In	9/9/2022	COMM 1ST	PMCHK00002872	\$6,029.71
23659	S0050	Sierra Safety	9/9/2022	COMM 1ST	PMCHK00002872	\$123.55
23660	S0067	Superfast Copy	9/9/2022	COMM 1ST	PMCHK00002872	\$256.62
23661	S0143	SMOA	9/9/2022	COMM 1ST	PMCHK00002872	\$1,688.00
23662	S0145	SCP Distributors	9/9/2022	COMM 1ST	PMCHK00002872	\$1,675.09
23663	W0044	Wave	9/9/2022	COMM 1ST	PMCHK00002872	\$236.82
23664	U0019	US Bank	9/16/2022	COMM 1ST	PMCHK00002873	\$12,627.92
23665	A0027	Recology Auburn Placer	9/16/2022	COMM 1ST	PMCHK00002874	\$1,253.29
23666	A0051	Anderson's Sierra Pipe Co.	9/16/2022	COMM 1ST	PMCHK00002874	\$17.93
23667	A0115	Auburn Hardware & Rental LLC	9/16/2022	COMM 1ST	PMCHK00002874	\$78.83
23668	A0134	Advanced Intregrated Pest Mana	9/16/2022	COMM 1ST	PMCHK00002874	\$155.00
23669	A0172	ABT Plumbing, Electric, Heat &	9/16/2022	COMM 1ST	PMCHK00002874	\$683.00
23670	B0042	Boberg Hardwood Floors	9/16/2022	COMM 1ST	PMCHK00002874	\$5,615.00
23671	C0061	California Computer Services	9/16/2022	COMM 1ST	PMCHK00002874	\$1,950.00
23672	C0104	Campora Propane Service	9/16/2022	COMM 1ST	PMCHK00002874	\$488.75
23673	D0025	Dawson Oil Company	9/16/2022	COMM 1ST	PMCHK00002874	\$7,336.38

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23674	D0077	Dudek	9/16/2022	COMM 1ST	PMCHK00002874	\$17,993.20
23675	D0095	Dowden, Pat	9/16/2022	COMM 1ST	PMCHK00002874	\$250.00
23676	F0038	Fastenal Company	9/16/2022	COMM 1ST	PMCHK00002874	\$13.36
23677	F0041	Friends of ARD	9/16/2022	COMM 1ST	PMCHK00002874	\$13,644.00
23678	F0053	F Loduca Co.	9/16/2022	COMM 1ST	PMCHK00002874	\$3,800.00
23679	N0003	Norris Electric, Inc.	9/16/2022	COMM 1ST	PMCHK00002874	\$584.10
23680	N0048	Normac, Inc.	9/16/2022	COMM 1ST	PMCHK00002874	\$102.59
23681	P0005	Placer County Water Agency	9/16/2022	COMM 1ST	PMCHK00002874	\$293.06
23682	P0007	Pacific Gas & Electric Company	9/16/2022	COMM 1ST	PMCHK00002874	\$42.58
23683	S0009	Sierra Saw Sales And Service	9/16/2022	COMM 1ST	PMCHK00002874	\$21.32
23684	S0025	Sierra Pacific Turf Supply, In	9/16/2022	COMM 1ST	PMCHK00002874	\$398.02
23685	S0067	Superfast Copy	9/16/2022	COMM 1ST	PMCHK00002874	\$20.33
23686	S0154	Mike Scheele	9/16/2022	COMM 1ST	PMCHK00002874	\$729.64
23687	T0009	Stanley Convergent Security So	9/16/2022	COMM 1ST	PMCHK00002874	\$750.00
23688	T0031	Turf Star, Inc.	9/16/2022	COMM 1ST	PMCHK00002874	\$689.95
23689	T0055	TimeClock Plus by Data Managem	9/16/2022	COMM 1ST	PMCHK00002874	\$2,100.00
23690	TEMPA	David Auble	9/16/2022	COMM 1ST	PMCHK00002874	\$325.00
23691	TEMPM	Elaine Mamola	9/16/2022	COMM 1ST	PMCHK00002874	\$51.00
23692	TEMPR	Angela Riley	9/16/2022	COMM 1ST	PMCHK00002874	\$40.00
23693	W0001	Walker's Office Supplies, Inc.	9/16/2022	COMM 1ST	PMCHK00002874	\$205.37
23694	W0044	Wave	9/16/2022	COMM 1ST	PMCHK00002874	\$295.79
23695	W0045	Williams, Jesse	9/16/2022	COMM 1ST	PMCHK00002874	\$88.13
23697	S1007	Stationary Engineers, Local 39	9/16/2022	COMM 1ST	PMCHK00002875	\$361.60
23698	TEMPM	Kathryn McElhannon	9/16/2022	COMM 1ST	PMCHK00002875	\$20.00
23699	U0019	US Bank	9/16/2022	COMM 1ST	PMCHK00002876	\$209.39
23700	1099-269	Deborah Lynn	9/23/2022	COMM 1ST	PMCHK00002877	\$156.00
23701	1099-277	Foothill Karate Do	9/23/2022	COMM 1ST	PMCHK00002877	\$614.25
23702	1099-291	Isaac Humber	9/23/2022	COMM 1ST	PMCHK00002877	\$208.00
23703	1099-374	Sarah Violet	9/23/2022	COMM 1ST	PMCHK00002877	\$75.00
23704	1099-375	Jennifer Rogers	9/23/2022	COMM 1ST	PMCHK00002877	\$416.00
23705	1099-376	Joanna Britt	9/23/2022	COMM 1ST	PMCHK00002877	\$201.60
23706	1099-380	Emily Mockel	9/23/2022	COMM 1ST	PMCHK00002877	\$487.50
23707	C0111	Cal.net	9/23/2022	COMM 1ST	PMCHK00002877	\$71.40
23708	D0016	Dancing Dog Productions	9/23/2022	COMM 1ST	PMCHK00002877	\$321.71
23709	D0066	De Lage Landen Financial Servi	9/23/2022	COMM 1ST	PMCHK00002877	\$29.07
23710	G0006	Gold Country Media Publication	9/23/2022	COMM 1ST	PMCHK00002877	\$1,242.82
23711	H0056	Humana Dental Ins. Co	9/23/2022	COMM 1ST	PMCHK00002877	\$2,431.87
23712	M0035	Meadow Vista Community Center	9/23/2022	COMM 1ST	PMCHK00002877	\$3,632.00
23713	M1007	Milam, Theresa	9/23/2022	COMM 1ST	PMCHK00002877	\$31.88
23714	P0007	Pacific Gas & Electric Company	9/23/2022	COMM 1ST	PMCHK00002877	\$7,186.10
23715	P0058	Pitney Bowes Inc	9/23/2022	COMM 1ST	PMCHK00002877	\$115.59
23716	S0094	Manouch Shirvanioun	9/23/2022	COMM 1ST	PMCHK00002877	\$68.75
23717	S0103	SCI Consulting Group	9/23/2022	COMM 1ST	PMCHK00002877	\$2,599.07
23718	T1000	Transamerica Life Insurance	9/23/2022	COMM 1ST	PMCHK00002877	\$500.00
23719	TEMPA	Ameriprise Financial Solutions	9/23/2022	COMM 1ST	PMCHK00002877	\$250.00
23720	TEMPD	Alicia Deluccio	9/23/2022	COMM 1ST	PMCHK00002877	\$102.00
23721	A0002	A&A Stepping Stone Mfg., Inc.	9/30/2022	COMM 1ST	PMCHK00002878	\$65.43
23722	A0051	Anderson's Sierra Pipe Co.	9/30/2022	COMM 1ST	PMCHK00002878	\$671.00
23723	A0115	Auburn Hardware & Rental LLC	9/30/2022	COMM 1ST	PMCHK00002878	\$76.93
23724	A0170	AT&T Acct 088-034-5818-655	9/30/2022	COMM 1ST	PMCHK00002878	\$90.95
23725	A0176	Adviro	9/30/2022	COMM 1ST	PMCHK00002878	\$2,314.50
23726	C0061	California Computer Services	9/30/2022	COMM 1ST	PMCHK00002878	\$125.00
23727	C0072	CIT Technology Fin. Serv., Inc	9/30/2022	COMM 1ST	PMCHK00002878	\$470.75
23728	C0120	Capture Technologies	9/30/2022	COMM 1ST	PMCHK00002878	\$413.34
23729	D0010	Diamond Pacific	9/30/2022	COMM 1ST	PMCHK00002878	\$54.89
23730	D0066	De Lage Landen Financial Servi	9/30/2022	COMM 1ST	PMCHK00002878	\$332.48
23731	D0096	DC Solar Electric, Inc.	9/30/2022	COMM 1ST	PMCHK00002878	\$1,455.00
23732	K0026	Mike Kaveney	9/30/2022	COMM 1ST	PMCHK00002878	\$780.00
23733	M0013	Meadow Vista Hardware	9/30/2022	COMM 1ST	PMCHK00002878	\$65.07
23734	N0012	Nevada Irrigation District	9/30/2022	COMM 1ST	PMCHK00002878	\$862.51
23735	N0048	Normac, Inc.	9/30/2022	COMM 1ST	PMCHK00002878	\$1,058.44
23736	P0005	Placer County Water Agency	9/30/2022	COMM 1ST	PMCHK00002878	\$2,774.67
23737	P0023	PG&E	9/30/2022	COMM 1ST	PMCHK00002878	\$95.46
23738	R0027	Ross Recreation Equipment, Inc	9/30/2022	COMM 1ST	PMCHK00002878	\$81,565.95
23739	R0073	NAPA Auto Parts	9/30/2022	COMM 1ST	PMCHK00002878	\$246.24
23740	S0009	Sierra Saw Sales And Service	9/30/2022	COMM 1ST	PMCHK00002878	\$295.36
23741	S0054	Souza's Tire Service	9/30/2022	COMM 1ST	PMCHK00002878	\$22.87
23742	S0067	Superfast Copy	9/30/2022	COMM 1ST	PMCHK00002878	\$68.94
23743	S0169	Shredit Mower Blades	9/30/2022	COMM 1ST	PMCHK00002878	\$453.45
23744	T0009	Stanley Convergent Security So	9/30/2022	COMM 1ST	PMCHK00002878	\$443.67
23745	T0031	Turf Star, Inc.	9/30/2022	COMM 1ST	PMCHK00002878	\$4,464.10
23746	T0071	TIAA Commercial Finance, Inc.	9/30/2022	COMM 1ST	PMCHK00002878	\$107.34
23747	TEMPE	Michael Everhart	9/30/2022	COMM 1ST	PMCHK00002878	\$56.25
23748	TEMPH	Alison Harr	9/30/2022	COMM 1ST	PMCHK00002878	\$175.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23749	TEMPJ	Amy Jacobson	9/30/2022	COMM 1ST	PMCHK00002878	\$500.00
23750	TEMPW	West Coast Impact Athletic Org	9/30/2022	COMM 1ST	PMCHK00002878	\$289.60
23751	V0004	Pape Machinery	9/30/2022	COMM 1ST	PMCHK00002878	\$218.47
23752	V0007	Verizon Wireless	9/30/2022	COMM 1ST	PMCHK00002878	\$912.20
23753	W0001	Walker's Office Supplies, Inc.	9/30/2022	COMM 1ST	PMCHK00002878	\$820.78
23754	W0003	Warehouse Paint Incorporated	9/30/2022	COMM 1ST	PMCHK00002878	\$641.72
23755	TEMPE	Lisa Evans	9/30/2022	COMM 1ST	PMCHK00002879	\$72.00
23756	W0044	Wave	9/30/2022	COMM 1ST	PMCHK00002879	\$1,034.71
Total Checks: 149						Total Amount of Checks: \$298,932.02

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR SEPTEMBER, 2022

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

September's Financials

Revenues –

- Programs are over budget by **\$21,600**. Most notable variances are in the Recreation Department by \$17,900. Adult Softball is above budget by **\$3,700**. Adult Classes are also up by **\$6,900** and Party in the Park Revenue is above by **\$3,200**.

Expenses –

- Program Expenses are under what was budgeted by **\$9,000**. This also comes from the Recreation Department. Instructors – Youth Sports Camps are under by **\$6,700** and Youth Basketball expenses are under by **\$5,000**. This could be timing issue. Gym space will need to be paid for basketball and sometimes Youth Sports Camp proceeds and expenses come in late.
- Wages/Benefits are under budget by **\$47,198**. Admin is under budget by **\$5,200**; Youth Services is low by **13,400**; Customer Service is under by **\$2,100**; Recreation is under by **\$3,600** and Facilities and Grounds are under by **\$22,500**.
- Building & Grounds Maintenance is over budget by **\$21,400**. Many maintenance items were taken care of in September. This is a timing issue and will resolve in the coming month. Some expenses incurred prior to the future budget month; some were unexpected needs, and cuts will be needed elsewhere to balance by March.

Appointments to Note for Sept:

- Safety Meeting
- Rotary BBQ Volunteer
- Veona on vacation in Punta Cana, Dominican Republic

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 September ACTUALS	Last Yr September Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,217,421	19%	1,240,244		104,454	96,168	849,968	828,367	693,367
Facility Revenue	193,104	3%	191,418		12,141	14,515	141,831	136,130	118,634
Misc. Revenue	55,162	1%	72,243		3,562	3,419	44,494	41,419	22,106
Grants & Donations	188,838	3%	200,257		6,727	21,640	21,409	18,818	39,313
Interest Income	22,093	0%	56,647		72	32	45,669	45,440	4,637
Equipment Reserve Transfers	193,900	3%	347,782		-	-	-	-	-
Unfunded Liability Transfer	-	0%	-		-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%	347,850		-	-	-	-	-
Tax Revenue	3,882,944	60%	3,938,940		-	-	1,724,263	1,724,184	1,619,600
Atwood	27,850	0%	27,779		-	-	12,228	12,228	11,940
Sterling Loan	-	0%	-		-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%	70,000		-	-	-	-	819,000
County Mitigation Revenue	25,000	0%	85,000		-	-	-	-	-
Total Operating Revenue	6,503,312	100%	6,578,160	0%	126,956	135,774	2,839,862	2,806,586	3,328,597
Expenditures									
Program Expense	224,301	4%	238,802		8,453	9,217	137,645	146,719	103,076
Operating & Supplies	471,293	7%	497,137		55,763	34,881	251,597	249,044	163,868
Utilities Expense	218,816	3%	192,353		20,097	3,293	73,458	68,198	105,125
Professional Services	93,797	1%	92,717		7,847	8,098	40,647	47,189	39,479
Building & Grounds Maintenance	503,839	8%	462,945		49,489	16,893	232,471	211,052	206,847
Property Tax Admin.	116,864	2%	117,374		-	-	-	-	7,442
Wages	2,411,804	38%	2,378,852		239,917	160,388	1,152,019	1,185,297	856,599
Benefits & Payroll Costs	981,072	16%	979,785		76,427	63,933	511,383	525,304	606,831
Fixed Asset Expense	212,100	3%	411,905		28,478	-	107,978	108,326	49,116
Capital Improvement Projects	908,137	14%	784,683		128,312	344,588	449,739	450,636	972,772
Debt Services	164,716	3%	164,589		-	(7,867)	70,035	70,035	73,603
Total Expenditures	6,306,739	100%	6,321,142	0%	614,783	633,424	3,026,972	3,061,800	3,184,758
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ 257,018		\$ (487,827)	(497,650)	(\$187,110)	(\$255,214)	\$143,839
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ 80,000		\$ 80,000	\$ 833,959	\$ 833,959	\$ -	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ 90,000		\$ 40,000	\$ 789,370	\$ -	\$ -	\$ 699,370
ADA Reserve	\$ 5,000		\$ 5,000		\$ 5,000	\$ 30,032	\$ -	\$ -	\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ 60,000		\$ 60,000	\$ 429,956	\$ -	\$ -	\$ 430,120
TOTALS	\$ 11,573		\$ 22,018		\$ 185,000	\$ 2,153,317	\$ 429,956	\$ 2,153,317	\$ 1,923,481

Balance Sheet

9/30/2022

Current
YTD**ASSETS**Current Assets

Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	27,713.13
Placer County Treasure-General	2,725,876.52
Placer County Treasurer - City Trust	207,701.99
CA Pension Trust - CEPPT- CalPERS	429,956.00
Accounts Receivable	12,953.28
Due From Other Governments	62,209.67
PCOE Receivables	22,017.75
Prepaid Expenses	256.25
Prepaid Liability Expense	43,580.00
Prepaid Workers Comp Insurance	54,260.07

Total Current Assets**3,594,410.31**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	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)

Total Fixed Assets**9,233,994.79**Deferred Outflows of Resources

Pensions - Def Outflows of Resources	291,643.00
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291,643.00**TOTAL ASSETS****13,146,162.83**

Current
YTD

LIABILITIES AND NET PROFIT

<u>Current Liabilities</u>		
Prepaid Revenue		35.00
PGE Tru-up payable		2,900.20
Retentions Payable		2,172.33
Gift Certificates		140.00
Compensated Absenses		147,216.37
Sales Tax Payable		18.06
Total Current Liabilities		\$152,481.96
<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		2,514,317.96
<u>Deferred Inflows of Resources</u>		
Pensions - Def Inflows of Resources		232,350.00
OPEB - Def Inflows		105,254.00
		337,604.00
<u>Net Position</u>		
Investments in Fixed Assets		7,178,109.52
RFB: Reserved City Mitigation		207,207.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		985,475.23
RFB: COVID Relief Funding		314,974.00
DFB: Annual Equip Replacement Reserv.		833,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		789,369.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Atwood Reserves		(8,485.99)
RFB: Atwood Equip Fund		11,003.66
RFB- 501(c)(3) Fund		7,305.65
GFB: General Fund (ADA Reserve)		30,031.75
Net Profit (Loss)		(187,110.23)
Total Net Postion		\$10,294,240.87
TOTAL LIABILITY AND NET POSITION		\$13,146,162.83

Auburn Rec & ParkProfit & Loss - Summary
4/1/2022 To 9/30/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	104,453.88	849,968.31	828,367.00	21,601.31	102.61
Rents & Concessions	12,141.34	141,830.59	136,130.00	5,700.59	104.19
Miscellaneous Revenue	3,562.23	44,493.91	41,419.00	3,074.91	107.42
Grants & Donations	6,726.83	21,408.53	18,818.00	2,590.53	113.77
Interest Income	71.52	45,669.35	45,440.00	229.35	100.51
Taxes Revenue	0.00	1,736,490.72	1,736,412.00	78.72	100.01
TOTAL OPERATING REVENUE	\$126,955.80	\$2,839,861.41	\$2,806,586.00	\$33,275.41	101.19%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	126,955.80	2,839,861.41	2,806,586.00	33,275.41	101.19
EXPENDITURES					
Program Expenses	8,453.17	137,645.41	146,719.00	(9,073.59)	93.82
Operations & Supplies Expense	55,762.76	251,596.74	249,044.14	2,552.60	101.03
Utilities Expense	20,097.48	73,458.24	68,198.00	5,260.24	107.71
Legal Expenses	0.00	306.53	1,307.00	(1,000.47)	23.45
Professional Services	7,847.07	40,340.25	45,882.00	(5,541.75)	87.92
Bldg & Grounds Maintenance	49,488.99	232,471.01	211,052.05	21,418.96	110.15
Salaries Expense	239,917.41	1,152,018.72	1,185,297.00	(33,278.28)	97.19
Benefits & Payroll Costs	76,427.42	511,383.37	525,303.77	(13,920.40)	97.35
Fixed Asset Expense	28,478.24	107,977.81	108,326.00	(348.19)	99.68
Capital Improvement Projects	128,311.79	449,738.96	450,636.00	(897.04)	99.80
Debt Service	0.00	70,034.60	70,035.00	(0.40)	100.00

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2022 To 9/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$614,784.33	\$3,026,971.64	\$3,061,799.96	(\$34,828.32)	98.86%
NET REVENUE OVER EXPENDITURES	(\$487,828.53)	(\$187,110.23)	(\$255,213.96)	\$68,103.73	73.32%

Auburn Rec & Park
 Transfers to General Fund
 4/1/2022 to 9/31/2022

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

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 9/30/2022

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	17,262.75	62,366.40	58,053.00	4,313.40	107.43
Skyridge DSC Rev	22,316.00	80,190.27	78,518.00	1,672.27	102.13
Day Camp Rev	67.50	167,868.00	168,262.00	(394.00)	99.77
Preschool Revenue	5,925.00	27,258.00	28,071.00	(813.00)	97.10
Newcastle DSC Revenue	9,450.50	48,472.50	49,082.00	(609.50)	98.76
Adult Softball	3,695.00	29,378.00	25,678.00	3,700.00	114.41
Adult Basketball	0.00	11,275.18	11,206.00	69.18	100.62
Sr. Sports	0.00	0.00	2,460.00	(2,460.00)	0.00
Adult Volleyball	1,577.00	2,589.00	1,067.00	1,522.00	242.64
Pickle Ball Revenue	1,427.00	5,698.00	4,174.00	1,524.00	136.51
Adult Classes	6,859.00	33,346.50	26,454.00	6,892.50	126.06
Adult Class Rev - Bureau	1,469.00	5,559.69	5,559.00	0.69	100.01
Bocce Ball Prog Revenue	200.00	800.00	800.00	0.00	100.00
Youth Basketball	31,510.00	57,693.00	57,278.00	415.00	100.73
Youth Classes	3,962.75	40,903.25	42,080.00	(1,176.75)	97.20
Youth Class Rev - Bureau	515.00	3,494.00	3,300.00	194.00	105.88
Youth Volleyball	0.00	7,255.00	7,250.00	5.00	100.07
Aquatic Activities - Sierra Pool	308.00	13,816.25	13,509.00	307.25	102.27
Aquatic Activities - PH Pool	0.00	1,548.00	1,548.00	0.00	100.00
Master Swim Revenue	(113.00)	4,247.00	4,360.00	(113.00)	97.41
Public Swim - MS Sierra Pool	(34.95)	30,054.00	30,089.00	(35.00)	99.88
Public Swim - Placer Hills Pool	0.00	2,157.00	2,157.00	0.00	100.00
Swim Lessons	(373.00)	41,446.00	41,819.00	(373.00)	99.11
Swim Lessons - PH	(120.00)	9,278.00	9,398.00	(120.00)	98.72
Swim Team Revenue	(140.00)	23,166.00	23,306.00	(140.00)	99.40
Synchro Team	0.00	15,384.59	15,385.00	(0.41)	100.00
Youth Camps Revenue	(174.00)	26,274.00	26,169.00	105.00	100.40

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	(1,100.40)	29,312.00	29,312.00	0.00	100.00
Youth Sports Camps	1,118.00	23,400.25	21,918.00	1,482.25	106.76
Youth Sports Camps - Bureau	0.00	1,087.25	1,089.00	(1.75)	99.84
Tennis Revenue	0.00	250.00	250.00	0.00	100.00
Special Events Revenue	0.00	1,500.00	1,500.00	0.00	100.00
Party in the Park Revenue	3,457.73	11,804.73	8,550.00	3,254.73	138.07
Food Truck Fiesta Revenue	(8,419.00)	0.00	0.00	0.00	0.00
Obstacle Race Revenue	5,500.00	12,000.00	12,000.00	0.00	100.00
Dead Festival Rev	(4,160.00)	1,065.00	0.00	1,065.00	0.00
Auburn Harvest Festival Rev	2,290.00	9,935.00	8,618.00	1,317.00	115.28
Egg Hunt Revenue	0.00	2,429.50	2,430.00	(0.50)	99.98
Boots N Bells Dance Revenue	0.00	2,575.00	2,575.00	0.00	100.00
Out of District Fees	120.00	2,765.95	2,766.00	(0.05)	100.00
Out of District Fees - Bureau	58.00	326.00	296.00	30.00	110.14
Return check fees	0.00	0.00	31.00	(31.00)	0.00
Total Parks and Recreation Services	104,453.88	849,968.31	828,367.00	21,601.31	102.61
Rents & Concessions					
Fee Waivers, Public	(151.20)	(5,987.76)	(5,837.00)	(150.76)	102.58
Fee Waiver - Offset	151.20	5,987.76	5,837.00	150.76	102.58
Blue Bird Room-CVCC	173.25	1,039.50	1,042.00	(2.50)	99.76
Stella Irving Rental Revenue - Rec	0.00	59.56	59.00	0.56	100.95
Lakeside Rental Revenue - Reg	551.50	7,657.41	7,592.00	65.41	100.86
Sierra Room Rental - CVCC	1,369.00	2,712.37	1,816.00	896.37	149.36
Sunset Room Rental - CVCC	57.00	1,237.30	1,210.00	27.30	102.26
Canyon View Room Rental - CVCC	0.00	2,255.43	2,255.00	0.43	100.02
Foothills Room Rental - CVCC	509.00	5,489.23	5,199.00	290.23	105.58
Pool Rental Rev - Sierra/Splash	0.00	8,334.81	8,335.00	(0.19)	100.00
Pool Rental Rev - Placer Hills	0.00	1,648.00	1,648.00	0.00	100.00

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room - CVCC	500.00	3,114.40	2,317.00	797.40	134.42
Conference Rental Revenue - Rec	0.00	106.37	105.00	1.37	101.31
Conference (Module) Rental - Overlook	575.50	3,453.00	3,444.00	9.00	100.26
Gazebo Rentals	200.00	490.00	310.00	180.00	158.07
Rock Creek Modular Rent	351.45	2,395.80	2,049.00	346.80	116.93
Gym Rental Revenue - Rec	98.80	108.80	6.00	102.80	1813.33
Gym Rental Revenue - Reg	74.10	3,145.85	2,391.00	754.85	131.57
Tutor Totter Lease Agreement	590.01	3,468.04	3,460.00	8.04	100.23
Kitchen Rental Revenue - Rec	0.00	73.06	73.00	0.06	100.08
Kitchen Rental Revenue - CVCC	101.00	101.00	92.00	9.00	109.78
Picnic Area Rental Revenue - Rec	524.00	9,861.57	8,984.00	877.57	109.77
Picnic Area Rental Revenue - Reg	168.00	2,085.82	1,325.00	760.82	157.42
Picnic Area Rental Revenue - Ash	112.00	1,194.36	910.00	284.36	131.25
Picnic Area Rental Revenue - MV	83.00	4,049.50	3,826.00	223.50	105.84
Field "Recreation" Rental Revenue	1,034.00	4,293.84	3,700.00	593.84	116.05
Field "Bill Beane" Rental - Reg A	0.00	1,235.09	1,473.00	(237.91)	83.85
Field "Softball" Rental - MV	209.00	1,024.00	853.00	171.00	120.05
Field Rental - CV	396.00	1,519.50	1,212.00	307.50	125.37
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	586.67	2,640.16	2,056.00	584.16	128.41
Field "Beggs" Rental - Rec	1,062.00	5,292.00	5,656.00	(364.00)	93.56
Field B (softball) Rev - Reg	0.00	2,382.25	2,382.00	0.25	100.01
Field "James" Rental - Rec	(22.00)	15,022.50	15,044.00	(21.50)	99.86
Field C (Baseball) Rental - Reg	(20.00)	3,020.00	3,786.00	(766.00)	79.77
Bocce Ball Field Rental	64.00	184.00	120.00	64.00	153.33
Field "Soccer Regional" Rental	(36.24)	1,608.96	1,941.00	(332.04)	82.89
Field "Soccer A" Rental - MV	0.00	116.00	116.00	0.00	100.00
Field "Soccer A" Rental - Railroad	74.65	4,272.85	5,070.00	(797.15)	84.28
Field - PH Soccer Field	606.00	1,614.00	1,008.00	606.00	160.12
Field "Soccer B" Rental - Railroad	74.65	6,984.52	7,678.00	(693.48)	90.97

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Lining Revenue - Rec	0.00	53.00	53.00	0.00	100.00
Misc Rents & Concessions	66.00	1,426.06	1,430.00	(3.94)	99.72
Misc Rents & Concessions - Bureau	215.00	4,335.00	4,120.00	215.00	105.22
Custodial Fees	1,312.00	17,528.62	18,110.00	(581.38)	96.79
Custodial Fees - Bureau	146.00	1,891.26	714.00	1,177.26	264.88
Set up/Take Down Fees	336.00	810.00	664.00	146.00	121.99
Set up/Take Down Fees - Bureau	0.00	455.80	456.00	(0.20)	99.96
Total Rents and Concessions	12,141.34	141,830.59	136,130.00	5,700.59	104.19
Miscellaneous Revenue	(2,032.00)	2.00	2.00	0.00	100.00
MV Comm Ctr Rentals	322.00	3,968.53	3,786.00	182.53	104.82
Alcohol Permit Fee	0.00	268.00	268.00	0.00	100.00
Alcohol Permit - Bureau	(92.00)	2.00	0.00	2.00	0.00
Meadow Vista - Alcohol fee	(138.00)	2.00	0.00	2.00	0.00
MV Custodial Fee	2,796.51	22,666.04	19,869.00	2,797.04	114.08
Miscellaneous Income - Admin.	0.00	87.00	0.00	87.00	0.00
Miscellaneous Revenue - Recreation	2,705.72	16,234.32	16,230.00	4.32	100.03
Verizon Wireless Lease	0.00	1,264.02	1,264.00	0.02	100.00
Miscellaneous Income - F & G					
Total Miscellaneous Revenue	3,562.23	44,493.91	41,419.00	3,074.91	107.42
Grants & Donations	0.00	2,338.00	2,338.00	0.00	100.00
Donations - MV Arboretum	3,002.35	4,398.20	4,400.00	(1.80)	99.96
Youth Assistance Rev	0.00	1,050.00	1,050.00	0.00	100.00
Donation Rev - F & G	3,724.48	5,224.48	2,633.00	2,591.48	198.42
Donations - Bike Park	0.00	1,999.73	1,999.00	0.73	100.04
Grant Proceeds - Y. Services					

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - Admin	0.00	6,398.12	6,398.00	0.12	100.00
Total Grants and Donations	6,726.83	21,408.53	18,818.00	2,590.53	113.77
Interest Income					
Interest Income - Other	71.52	389.95	191.00	198.95	204.16
Interest Revenue - County	0.00	80,699.97	80,670.00	29.97	100.04
Interest Revenue - City Trust	0.00	494.84	494.00	0.84	100.17
Interest - Pension Trust	0.00	(35,915.41)	(35,915.00)	(0.41)	100.00
Total Interest Income	71.52	45,669.35	45,440.00	229.35	100.51
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,491,085.71	1,491,018.00	67.71	100.01
Homeowner's Prop. Tax Relief	0.00	10,911.80	10,912.00	(0.20)	100.00
Current Unsecured Prop Taxes General	0.00	1,190.62	1,191.00	(0.38)	99.97
Current Supplemental Property Taxes	0.00	84,882.57	84,872.00	10.57	100.01
Unitary & Op Non-unitary Tax	0.00	53,761.02	53,761.00	0.02	100.00
Delinq Unsecured Property Taxes	0.00	135.41	135.00	0.41	100.30
Timber Tax Guarantee	0.00	0.66	0.00	0.66	0.00
Atwood Tax Revenue	0.00	12,227.78	12,228.00	(0.22)	100.00
Delinquent Supplemental Tax Rev	0.00	(9.63)	(10.00)	0.37	96.30
Delinquent Secured Property Taxes	0.00	(574.04)	(574.00)	(0.04)	100.01
Railroad Unitary Property Taxes	0.00	1,176.77	1,177.00	(0.23)	99.98

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
RDA Pass-Throughs	0.00	81,702.05	81,702.00	0.05	100.00
Total Tax Revenue	0.00	1,736,490.72	1,736,412.00	78.72	100.01
TOTAL OPERATING REVENUE	\$126,955.80	\$2,839,861.41	\$2,806,586.00	\$33,275.41	101.19%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	126,955.80	2,839,861.41	2,806,586.00	33,275.41	101.19
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,851.15	11,939.95	11,584.00	355.95	103.07
Instructor/Adult Classes - Bureau	565.50	2,551.25	2,397.00	154.25	106.44
Instructor/Youth Classes	1,819.00	17,370.70	16,653.00	717.70	104.31
Instr/Youth Classes - Bureau	0.00	585.00	0.00	585.00	0.00
Officials/Adult Softball	0.00	4,403.64	5,304.00	(900.36)	83.03
Officials/Adult Basketball	1,232.00	5,256.35	3,025.00	2,231.35	173.76
Officials/Youth Basketball	0.00	3,723.00	3,723.00	0.00	100.00
Officials/Youth Volleyball	(76.00)	84.00	0.00	84.00	0.00
Instructor/Youth Camps	175.50	33,951.65	33,951.00	0.65	100.00
Instr/Y Camp - Bureau	0.00	17,688.80	17,688.00	0.80	100.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 9/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructors - Youth Sports Camps	0.00	0.00	6,720.00	(6,720.00)	0.00
Aub Elem/Program Exp	422.49	1,427.53	1,230.00	197.53	116.06
Skyridge/Program Exp	509.52	1,838.72	1,864.00	(25.28)	98.64
Day Camp/Program Exp	224.34	3,437.52	3,519.00	(81.48)	97.69
Preschool - Program Expense	17.16	1,295.80	985.00	310.80	131.55
Newcastle Program Expense	367.84	1,957.76	2,156.00	(198.24)	90.81
Adult Softball Expense	0.00	1,165.13	1,165.00	0.13	100.01
Adult Basketball Expense	0.00	24.89	25.00	(0.11)	99.56
Adult Volleyball Expense	0.00	0.00	220.00	(220.00)	0.00
Pickle Ball Tennis Expense	45.05	1,794.76	2,008.00	(213.24)	89.38
Adult Class Expense	0.00	0.00	113.00	(113.00)	0.00
Youth Basketball Expense	73.95	871.56	5,929.00	(5,057.44)	14.70
Youth Class Expense	0.00	7.82	8.00	(0.18)	97.75
Youth Volleyball Expense	0.00	852.33	1,100.00	(247.67)	77.49
Aquatic Activities	0.00	720.00	720.00	0.00	100.00
Public Swim Expense	18.21	2,579.23	2,561.00	18.23	100.71
Public Swim Exp - PH Pool	0.00	475.00	475.00	0.00	100.00
Swim Team	0.00	1,449.90	1,450.00	(0.10)	99.99
Synchro Team Expenses	0.00	1,244.00	1,244.00	0.00	100.00
Special Events Expenses	0.00	520.00	520.00	0.00	100.00
Party in the Park Expenses	0.00	9,257.75	9,258.00	(0.25)	100.00
Obstacle Race Expense	542.55	5,293.45	5,947.00	(653.55)	89.01
Auburn Harvest Festival Expenses	664.91	1,328.83	627.00	701.83	211.94
Egg Hunt Expenses	0.00	815.85	816.00	(0.15)	99.98
Boots N Bells Expenses	0.00	1,733.24	1,734.00	(0.76)	99.96
Total Program Expenses	8,453.17	137,645.41	146,719.00	(9,073.59)	93.82
Operations & Supplies	0.00	27.00	27.00	0.00	100.00
Cash Short/Over-Cust Serv					

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Merchant Fees - Youth Services	1,302.77	8,507.65	8,718.00	(210.35)	97.59
Merchant Fees - Cust Serv	1,777.07	11,178.34	9,925.00	1,253.34	112.63
Discounts Taken	(14.83)	(90.06)	(75.00)	(15.06)	120.08
Cal Card Incentives	0.00	(859.24)	(1,104.00)	244.76	77.83
Donations Expense	500.00	500.00	763.00	(263.00)	65.53
Telephone - Placer Hills Pool	0.00	449.40	529.00	(79.60)	84.95
Telephone - Cust Serv	567.86	3,438.12	3,448.00	(9.88)	99.71
Telephone (CVCC) - Admin	565.89	3,368.65	3,208.00	160.65	105.01
Gift Certificates Expensed	0.00	358.00	358.00	0.00	100.00
Telephone - Youth Services	41.09	194.46	229.00	(34.54)	84.92
Telephone - Recreation	60.24	178.73	125.00	53.73	142.98
Telephone - Preschool	50.26	201.42	217.00	(15.58)	92.82
Telephone - Facilities & Grounds	1,866.83	6,630.07	6,584.00	46.07	100.70
Telephone - Day Camp	76.37	229.10	234.00	(4.90)	97.91
Telephone - Newcastle	72.48	239.02	230.00	9.02	103.92
Telephone - Aub EI	258.95	910.83	803.00	107.83	113.43
Telephone - Skyridge	67.44	258.02	258.00	0.02	100.01
Postage - Admin	0.00	8.47	9.00	(0.53)	94.11
Activity Guide Expense	11,970.04	24,695.25	24,362.00	333.25	101.37
Youth Assistance Expense	560.00	4,501.00	5,389.00	(888.00)	83.52
Bank Service Charges	0.00	0.00	(8.00)	8.00	0.00
CEPPT Charges	0.00	249.00	249.00	0.00	100.00
Office Supplies - Rec	0.00	561.99	691.43	(129.44)	81.28
Office Supplies - Youth Services	187.96	626.63	439.00	187.63	142.74
Office Supplies - F & G	438.37	9,143.38	8,956.00	187.38	102.09
Office Supplies-Cust Serv	356.01	1,221.00	1,243.00	(22.00)	98.23
Office Supplies - Admin	386.76	4,639.64	4,519.00	120.64	102.67
Duplication Costs - Cust Serv	0.00	11.26	18.00	(6.74)	62.56
Duplication Costs - Admin	107.34	666.26	567.00	99.26	117.51
Office Equip Rental - Cust Serv	941.50	3,648.81	3,272.00	376.81	111.52

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Admin	809.62	2,578.20	2,579.00	(0.80)	99.97
Dining Expense - CS	19.00	117.40	117.00	0.40	100.34
Dining Expense	0.00	337.95	338.00	(0.05)	99.99
Gas/Mileage Expense - C.Serv	68.75	253.30	275.00	(21.70)	92.11
Gas/Mileage Expense - Admin	200.64	511.28	512.00	(0.72)	99.86
Gas/Mileage Expense - Rec.	0.00	32.76	33.00	(0.24)	99.27
Gas/Mileage Expense - YS	0.00	0.00	26.00	(26.00)	0.00
Gas/Mileage Expense - F & G	7,550.14	31,576.63	30,933.00	643.63	102.08
General Administrative Exp - Admin	40.00	349.90	625.00	(275.10)	55.98
Liability Insurance - Admin	14,526.00	78,829.72	78,829.00	0.72	100.00
Board Expense	335.03	769.32	770.00	(0.68)	99.91
Public Relations/Marketing - Cust Serv	185.25	1,325.54	2,106.00	(780.46)	62.94
Miscellaneous Expense	500.00	500.00	0.00	500.00	0.00
Dues and Subscriptions-Youth Services	0.00	0.00	125.00	(125.00)	0.00
Dues and Subscriptions - Cust Service	138.00	138.00	0.00	138.00	0.00
Dues and Subscriptions - Admin	0.00	4,043.00	4,044.00	(1.00)	99.98
Dues and Subscriptions - F & G	0.00	30.00	30.00	0.00	100.00
Staff Appreciation - Rec	25.00	25.00	36.00	(11.00)	69.44
Staff Appreciation - Aquatics	0.00	0.00	29.00	(29.00)	0.00
Staff Appreciation - F & G	19.95	74.80	77.00	(2.20)	97.14
Staff Appreciation - Cust Serv	0.00	20.00	20.00	0.00	100.00
Company Celebrations	369.70	369.70	122.57	247.13	301.62
Bad Debts Expense - Y Services	0.00	20.50	21.00	(0.50)	97.62
Staff Development - Admin	10.00	1,518.23	1,508.00	10.23	100.68
Staff Development - Rec.	12.50	209.50	451.14	(241.64)	46.44
Staff Development - Aquatics	0.00	45.00	45.00	0.00	100.00
Staff Development - Youth Services	316.00	790.00	1,000.00	(210.00)	79.00
Staff Development - F & G	1,825.36	3,757.02	2,785.00	972.02	134.90
Uniform Exp - Rec.	0.00	147.21	147.00	0.21	100.14
Uniform Exp - Aquatics	0.00	21.70	130.00	(108.30)	16.69

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Uniform Exp - F & G	(66.12)	(1,199.68)	(1,134.00)	(65.68)	105.79
Small Equipment - Y Serv	546.94	2,556.82	2,010.00	546.82	127.21
Small Equipment - Rec Pk	0.00	4,117.05	4,117.00	0.05	100.00
Small Equipment - Reg Pk	2,429.77	3,323.32	3,280.00	43.32	101.32
Small Equipment - MV Park	0.00	36.46	42.00	(5.54)	86.81
Small Equipment - CVCC	0.00	0.00	203.00	(203.00)	0.00
Field Marking Expense	165.14	1,095.76	1,096.00	(0.24)	99.98
Safety Supplies - F & G	415.42	1,468.17	1,068.00	400.17	137.47
Safety Supplies - Rec	0.00	61.21	61.00	0.21	100.34
Safety Supplies - Aquatics	0.00	321.54	480.00	(158.46)	66.99
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	120.66	913.58	915.00	(1.42)	99.85
Restroom Supplies - Regional Park	122.38	1,239.71	1,173.00	66.71	105.69
Restroom Supplies - Ashford Park	66.91	475.16	476.00	(0.84)	99.82
Restroom Supplies - Meadow Vista Park	73.65	526.80	527.00	(0.20)	99.96
Restroom Supplies - Railroad Park	80.39	578.41	579.00	(0.59)	99.90
Restroom Supplies - Overlook Park	80.39	578.41	579.00	(0.59)	99.90
Restroom Supplies - Placer Hills Park	66.91	475.17	476.00	(0.83)	99.83
Restroom Supplies - Rec Comm Ctr	197.13	1,786.86	1,745.00	41.86	102.40
Restroom Supplies - Reg Comm Ctr	187.59	1,078.47	1,079.00	(0.53)	99.95
Restroom Supplies - CVCC Comm Ctr	199.72	1,413.80	1,414.00	(0.20)	99.99
Sanitation - Reg Pk - Toilet	254.75	1,656.25	1,891.00	(234.75)	87.59
Sanitation - Win Pk - Toilet	254.75	1,465.25	1,496.00	(30.75)	97.95
Sanitation - Reg - ADA Toilet	254.75	1,234.25	682.00	552.25	180.98
Sanitation - Rec Pk - Debris Box	0.00	6,287.95	6,288.00	(0.05)	100.00
Sanitation - Reg Pk - Disposal	594.05	2,953.75	2,978.00	(24.25)	99.19
Sanitation - MV - Disposal	404.64	1,978.05	2,030.00	(51.95)	97.44
Sanitation - CVCC - Disposal	221.60	1,090.36	1,096.00	(5.64)	99.49
Total Operations & Supplies	55,762.76	251,596.74	249,044.14	2,552.60	101.03

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Utilities Expense					
Lights - Rec Pk Beggs Field	188.35	1,719.87	1,338.00	381.87	128.54
Lighting Reimb.-Beggs Field	0.00	(1,536.00)	(1,536.00)	0.00	100.00
Lights - Rec Pk James Field	680.13	4,546.05	3,565.00	981.05	127.52
Lighting Reimb.-James Field	183.75	(2,459.50)	(2,459.00)	(0.50)	100.02
Lights - Rec Field	68.28	609.33	505.00	104.33	120.66
Lighting Reimb.-Rec Field	0.00	(424.00)	(424.00)	0.00	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,841.60	4,995.47	1,675.00	3,320.47	298.24
Gas/Electric - Reg Comm Ctr	130.68	48.40	281.00	(232.60)	17.22
Gas/Electric - CV Comm Ctr	115.83	451.48	349.00	102.48	129.36
Electric Reimb.- CV Comm Ctr	(115.83)	(557.87)	(640.00)	82.13	87.17
Gas/Electric - CVCC	0.00	2,324.62	3,476.00	(1,151.38)	66.88
Gas/Electric - Sierra Pool	1,186.97	8,150.68	9,681.00	(1,530.32)	84.19
Gas/Electric - PH Pool	786.31	1,861.01	1,546.00	315.01	120.38
Electric - Day Camp	360.86	1,553.34	1,690.00	(136.66)	91.91
Gas/Elec - Recreation Park	1,774.54	6,827.65	5,826.00	1,001.65	117.19
Gas/Electric - Reg Park	129.27	2,199.03	2,921.00	(721.97)	75.28
Lighting Reimb.- Reg Park	(96.00)	(4,584.25)	(4,584.00)	(0.25)	100.01
Gas/Electric - Ashford Park	542.84	2,267.30	2,268.00	(0.70)	99.97
Gas/Electric - MV Park	786.04	2,647.38	2,688.00	(40.62)	98.49
Electric - Railhead Park	811.13	2,347.79	2,190.00	157.79	107.21
Lighting Reimb.-Railhead	(352.87)	(1,225.38)	(1,226.00)	0.62	99.95
Gas/Electric - Winchester Park	365.97	1,263.40	1,139.00	124.40	110.92
Reimbursements - Gas/Elec Pool	0.00	(21,914.34)	(21,914.00)	(0.34)	100.00
Water - Rec Comm Ctr	424.31	1,179.63	748.00	431.63	157.71
Water - Reg Comm Ctr	245.86	1,277.68	1,277.00	0.68	100.05
Water - CV Comm Ctr	314.02	766.49	1,106.00	(339.51)	69.30

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 9/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CVCC	403.11	1,496.24	1,497.00	(0.76)	99.95
Water - Sierra Pool	787.99	2,190.75	1,403.00	787.75	156.15
Water - PH Pool	66.68	184.21	156.00	28.21	118.08
Water - Rec Park	654.85	2,529.18	2,530.00	(0.82)	99.97
Water - Regional Park	188.34	8,081.25	8,099.00	(17.75)	99.78
Water - Ashford Park	678.29	2,426.96	2,309.00	117.96	105.11
Water - MV Park	1,182.19	5,735.59	6,380.00	(644.41)	89.90
Water - CV Park	1,322.04	3,642.70	2,810.00	832.70	129.63
Water - Railhead Park	740.36	2,421.97	2,049.00	372.97	118.20
Water - CVCC Park	403.10	1,496.21	1,497.00	(0.79)	99.95
Water - Overlook Park	1,984.36	4,346.54	4,163.00	183.54	104.41
Water - Placer Hills Park	885.82	2,941.74	2,190.00	751.74	134.33
Water - Atwood	428.31	1,950.12	1,950.00	0.12	100.01
Reimb - Water - Sierra Pool	0.00	(763.31)	(764.00)	0.69	99.91
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,344.00	0.02	100.00
Sanitation - Railhead 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	10,189.00	0.15	100.00
Total Utilities Expense	20,097.48	73,458.24	68,198.00	5,260.24	107.71
Legal Expenses					
Legal Fees	0.00	306.53	1,307.00	(1,000.47)	23.45
Total Legal Expense	0.00	306.53	1,307.00	(1,000.47)	23.45
Professional Services					

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Rec	1,073.00	5,427.50	5,427.00	0.50	100.01
Professional Services - YS	0.00	62.50	163.00	(100.50)	38.34
Professional Services - F & G	125.00	1,195.98	1,848.00	(652.02)	64.72
Professional Services - Atwood	2,599.07	2,599.07	4,120.00	(1,520.93)	63.08
Professional Services - C Serv	0.00	9,925.00	9,925.00	0.00	100.00
Professional Services - Admin	4,050.00	7,280.20	8,354.00	(1,073.80)	87.15
Accounting/Auditor Fees	0.00	13,850.00	16,045.00	(2,195.00)	86.32
Total Professional Services	7,847.07	40,340.25	45,882.00	(5,541.75)	87.92
Bldg & Ground Maintenance					
Vehicle Maintenance	2,869.36	8,910.92	13,500.00	(4,589.08)	66.01
Equipment Rental	0.00	200.00	200.00	0.00	100.00
Irrigation Supplies - General	0.00	231.15	321.00	(89.85)	72.01
Maint - Recreation Field	719.82	2,035.72	1,490.00	545.72	136.63
Maint - CV Baseball Field	0.00	0.00	1,013.00	(1,013.00)	0.00
Maint - James Field	677.62	4,145.23	3,431.00	714.23	120.82
Maint - Beggs Field	754.62	2,175.11	1,513.00	662.11	143.76
Maint - Sierra Pool	1,694.36	18,724.35	18,724.00	0.35	100.00
Reimbursement- Maint Pool	0.00	(22,916.18)	(22,916.00)	(0.18)	100.00
Maint & Repairs - Equipment	7,431.08	20,979.36	18,010.00	2,969.36	116.49
Maint - PH Pool	466.65	11,794.56	11,794.00	0.56	100.01
Maint - Winchester Fields	0.00	268.75	272.00	(3.25)	98.81
Rep/Maint - Aub El	1,840.25	2,553.73	2,552.00	1.73	100.07
Rep/Maint - Rock Creek	0.00	33.21	32.00	1.21	103.78
Rep/Maint - Day Camp	0.00	588.51	577.00	11.51	102.00
Maint - Recreation Park	2,304.36	18,668.43	18,668.00	0.43	100.00
Maint - Regional Park	4,337.37	34,617.70	34,618.00	(0.30)	100.00
Maint - Ashford Park	385.87	6,559.20	5,982.00	577.20	109.65

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Meadow Vista Park	3,855.69	29,096.14	25,306.00	3,790.14	114.98
Maint - Christian Valley Park	0.00	2,568.89	2,569.00	(0.11)	100.00
Maint - Railhead Park	302.25	4,118.25	2,091.00	2,027.25	196.95
Maint - CVCC Park	0.00	5,302.33	5,302.00	0.33	100.01
Maint - Overlook Park	449.50	4,137.42	4,137.00	0.42	100.01
Maint - Placer Hills Park	30.00	802.67	803.00	(0.33)	99.96
Maint - Pocket Parks	0.00	317.56	412.00	(94.44)	77.08
Maint - Mt. Vernon Park	0.00	53.75	57.00	(3.25)	94.30
Maint - Winchester Park	0.00	325.15	547.00	(221.85)	59.44
Maint - Atwood	7.26	2,523.28	2,523.00	0.28	100.01
Maint - Shockley Park	0.00	322.50	329.00	(6.50)	98.02
Maint - Bike Park	679.71	4,927.61	5,427.00	(499.39)	90.80
Rep/Maint - Skyridge	1,157.25	1,223.66	225.00	998.66	543.85
Maint - Ashley Dog Park	580.26	2,731.05	2,290.00	441.05	119.26
Rep/Maint - Preschool	0.00	544.78	500.00	44.78	108.96
Maint - Recreation Comm Ctr	8,328.22	10,919.98	10,213.00	706.98	106.92
Maint - Regional Comm Ctr	2,582.27	5,539.91	5,540.00	(0.09)	100.00
Maint - Christian Valley Comm Ctr	0.00	75.35	72.00	3.35	104.65
Maint - CVCC Comm Ctr	1,093.98	3,301.67	4,728.00	(1,426.33)	69.83
Maint - Overlook Modular	35.56	129.39	32.00	97.39	404.34
Maint - Regional Tennis/Pickleball Courts	584.10	1,250.57	670.00	580.57	186.65
Maint - MV Soccer A	0.00	0.00	4.00	(4.00)	0.00
Maint - RH Soccer A	376.20	3,233.48	2,490.00	743.48	129.86
Maint - Regional Field Soccer	0.00	3,742.72	120.00	3,622.72	3118.93
Maint - RH Soccer B	376.20	3,232.62	2,495.00	737.62	129.56
Maint - Regional Bill Bean Field	2,611.21	9,633.04	4,623.00	5,010.04	208.37
Maint - Regional Field B	1,541.40	10,280.20	6,022.00	4,258.20	170.71
Maint - Regional Field C	1,051.06	6,762.73	6,859.00	(96.27)	98.60
Vandalism Repairs Expense	365.51	5,804.56	4,885.05	919.51	118.82

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Building and Grounds Maintenance	49,488.99	232,471.01	211,052.05	21,418.96	110.15
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	7,200.00	31,159.06	33,044.00	(1,884.94)	94.30
Wages - (Cust Serv) - Full Time	15,158.60	64,849.57	66,224.00	(1,374.43)	97.93
Wages - (Admin) - Full Time	18,327.54	76,753.62	76,900.00	(146.38)	99.81
Wages - (Admin) - Part Time	8,007.34	34,507.12	34,507.00	0.12	100.00
Wages - (Admin) - Board Pay	2,250.00	12,250.00	12,500.00	(250.00)	98.00
Wages - (Y.Serv) - Aub Elem - PT	10,228.09	26,712.00	30,424.00	(3,712.00)	87.80
Wages - (Y.Serv) - AE Maint	182.32	344.90	230.00	114.90	149.96
Wages - (Y.Serv) - RC Maint	0.57	55.89	131.00	(75.11)	42.66
Wages - (Y.Serv) - Skyridge - PT	9,916.71	24,861.04	27,319.00	(2,457.96)	91.00
Wages - (Y.Serv) - Skyridge Maint	16.70	71.49	362.00	(290.51)	19.75
Wages - (Y.Serv) - Day Camp - PT	671.73	105,678.16	105,678.00	0.16	100.00
Wages - (Y.Serv) - DC Maint	0.00	348.51	368.00	(19.49)	94.70
Wages - (Rec) - Full Time	16,556.26	71,192.25	74,247.00	(3,054.75)	95.89
Wages - (Y.Serv) - Newcastle- PT	11,839.13	27,377.72	28,447.00	(1,069.28)	96.24
Wages - (Y.Serv) - NC Maint	0.36	26.45	26.00	0.45	101.73
Wages - (Rec) - Part Time	0.00	76.54	77.00	(0.46)	99.40
Wages - (Rec) - Seasonal	0.00	0.00	44.00	(44.00)	0.00
Wages - (Rec) - Adult Softball	700.78	3,805.82	3,806.00	(0.18)	100.00
Wages - (Rec) - Adult Basketball	111.19	1,838.16	2,243.00	(404.84)	81.95
Wages - (Y.Serv) - Preschool	5,114.75	14,403.34	15,466.00	(1,062.66)	93.13
Wages - (Aqua) - Aquatics Coordinator	479.29	11,925.77	12,177.00	(251.23)	97.94
Wages - (Aqua) - Aquatic Activities	849.45	4,905.69	4,650.00	255.69	105.50

Profit & Loss - Detail 4/1/2022 to 9/30/2022 For All Segment1s For All Segment4s		Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Public Swim	1,096.13	47,467.64	48,104.00	(636.36)	98.68	
Wages - (Aqua) - Public Swim-PH	297.10	4,629.55	4,458.00	171.55	103.85	
Wages - (Aqua) - Swim Lessons	61.11	12,368.76	12,325.00	43.76	100.36	
Wages - (Aqua) - Swim Lessons-PH	42.74	2,997.87	2,955.00	42.87	101.45	
Wages - (Aqua) - Master Swim	278.44	2,631.67	2,549.00	82.67	103.24	
Wages - (Aqua) - Swim Team Coaches	0.00	11,742.37	11,742.00	0.37	100.00	
Wages - (Aqua) - Synchronized Swim Coach	0.00	12,556.98	12,557.00	(0.02)	100.00	
Wages - (Fac & Grds) - Fac Attendant - Rec	12,437.14	51,910.06	54,395.00	(2,484.94)	95.43	
Wages - (Fac & Grds) - Fac Att. - CVCC	5,669.17	23,339.10	23,519.00	(179.90)	99.24	
Wages - (Fac & Grds) - Fac Attendant - Reg	2,955.81	9,597.12	9,692.00	(94.88)	99.02	
Wages - (Fac & Grds) - Fac Att Overlook	2.67	124.71	20.00	104.71	623.55	
Wages - (Fac & Grds) - Management	16,450.46	76,503.07	81,643.00	(5,139.93)	93.70	
Wages - (Fac & Grds) - Recreation Park	21,904.51	102,486.76	106,675.00	(4,188.24)	96.07	
Wages - (Fac & Grds) - Regional Park	25,753.43	102,700.70	100,137.00	2,563.70	102.56	
Wages - (Fac & Grds) - Ashford Park	5,431.64	18,744.12	18,900.00	(155.88)	99.18	
Wages - (Fac & Grds) - Meadow Vista Park	5,717.81	22,204.07	24,200.00	(1,995.93)	91.75	
Wages - (Fac & Grds) - CV Comm Center	774.18	3,640.47	5,000.00	(1,359.53)	72.81	
Wages - (Fac & Grds) - Railroad Park	1,837.11	8,989.83	9,750.00	(760.17)	92.20	
Wages - (Fac & Grds) - CVCC	2,785.52	12,354.00	10,983.00	1,371.00	112.48	
Wages - (Fac & Grds) - Overlook Park	2,351.88	8,785.04	9,785.00	(999.96)	89.78	
Wages - (Fac & Grds) - Placer Hills Park	2,705.10	10,856.23	11,450.00	(593.77)	94.81	
Wages - (Fac & Grds) - Pocket Parks	573.89	4,384.08	4,384.00	0.08	100.00	
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.00	800.00	(800.00)	0.00	
Wages - (Fac & Grds) - Winchester Park	809.60	2,522.96	3,900.00	(1,377.04)	64.69	
Wages - (Fac & Grds) - Atwood	743.94	2,909.98	2,910.00	(0.02)	100.00	
Wages - (Fac & Grds) - Shockley Property	68.74	1,001.35	2,428.00	(1,426.65)	41.24	
Wages - (F & G) Special Events	2,177.30	2,992.18	2,815.00	177.18	106.29	
Wages - District Administrator	14,172.00	60,911.63	63,786.00	(2,874.37)	95.49	
Wages - (F & G Proj) - Marriot Meadows	3,869.65	6,167.70	3,900.00	2,267.70	158.15	
Wages - (Rec) - Special Events	1,252.27	1,826.19	965.00	861.19	189.24	

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (F & G) Uniform Allowance	87.26	9,529.43	9,700.00	(170.57)	98.24
Total Salaries Expense	239,917.41	1,152,018.72	1,185,297.00	(33,278.28)	97.19
Benefits & Payroll Costs					
ER Taxes - Rec	1,377.61	6,013.02	6,210.00	(196.98)	96.83
ER Taxes - Aquatics	274.44	10,358.48	10,411.00	(52.52)	99.50
ER Taxes - Youth Services	3,506.85	18,197.02	18,632.00	(434.98)	97.67
ER Taxes - Fac & Grds	8,584.68	35,922.46	38,284.00	(2,361.54)	93.83
ER Taxes - Cust Serv	1,118.83	4,859.98	5,065.00	(205.02)	95.95
ER Taxes - Admin	3,190.10	13,659.35	14,419.42	(760.07)	94.73
Employment Expense - Rec	0.00	0.00	478.00	(478.00)	0.00
Employment Expense - Aquatics	0.00	117.96	118.00	(0.04)	99.97
Employment Expense - Youth Services	0.00	305.00	305.00	0.00	100.00
Employment Expense - Fac & Grds	0.00	429.27	536.00	(106.73)	80.09
Employment Expense - Admin	0.00	0.00	0.75	(0.75)	0.00
Fingerprinting Exp - Recreation	0.00	0.00	36.60	(36.60)	0.00
Fingerprinting Exp - Aquatics	0.00	492.00	492.00	0.00	100.00
Fingerprinting Exp - Youth Services	148.00	717.00	569.00	148.00	126.01
Fingerprinting Exp - Fac & Grds	32.00	126.00	130.00	(4.00)	96.92
Fingerprinting Exp - Admin	32.00	32.00	0.00	32.00	0.00
Benefits Expense - Recreation	3,253.56	19,855.09	19,812.00	43.09	100.22
Benefits Expense - Youth Services	2,573.85	16,215.80	16,258.00	(42.20)	99.74
Benefits Expense - Fac & Grds	17,920.90	113,221.91	114,541.00	(1,319.09)	98.85
Benefits Expense - Cust Serv	2,130.63	13,532.36	13,532.00	0.36	100.00
Benefits Expense - Admin	5,116.08	31,367.92	31,260.00	107.92	100.35
Employer Retirement Exp. - Rec	1,615.34	6,736.79	6,804.00	(67.21)	99.01
Employer Retirement Exp. - Aquatics	116.14	1,626.33	1,652.00	(25.67)	98.45
Employer Retirement Exp. - Youth Services	3,210.34	14,073.53	15,789.00	(1,715.47)	89.14
Employer Retirement Exp. - Fac & Grds	9,025.63	37,577.59	39,812.00	(2,234.41)	94.39

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 9/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp - Cust Serv	1,670.11	6,785.29	7,292.00	(506.71)	93.05
Employer Retirement Exp. - Admin	3,975.02	16,181.63	17,521.00	(1,339.37)	92.36
CalPERS Prefunding	0.00	108,956.00	108,956.00	0.00	100.00
Worker's Comp - Rec	261.62	1,101.63	1,303.00	(201.37)	84.55
Worker's Comp - Aquatics	43.65	1,591.30	1,598.00	(6.70)	99.58
Worker's Comp - Youth Services	644.70	3,295.68	4,189.00	(893.32)	78.68
Worker's Comp - Fac & Grds	6,217.62	26,378.45	27,598.00	(1,219.55)	95.58
Worker's Comp - Cust Serv	65.04	272.53	317.00	(44.47)	85.97
Worker's Comp - Admin	322.68	1,384.00	1,383.00	1.00	100.07
Total Benefits and Payroll Costs	76,427.42	511,383.37	525,303.77	(13,920.40)	97.35
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	4,390.00	4,390.00	4,390.00	0.00	100.00
Fixed Asset Purchases - Aquatics	8,605.77	37,325.60	37,631.00	(305.40)	99.19
Fixed Asset Purchases - Fac & Grds	15,482.47	66,262.21	66,305.00	(42.79)	99.94
Total Fixed Asset Expense	28,478.24	107,977.81	108,326.00	(348.19)	99.68
Capital Improvement Projects					
PH Pool - ReKey Facility	0.00	5,207.64	5,208.00	(0.36)	99.99
Rec - Daycamp Mod Paving	0.00	640.00	0.00	640.00	0.00
Electrical Infrastructure Upgrades	0.00	133.76	150.00	(16.24)	89.17
CV - Tutor Totter Roof	1,311.76	1,311.76	1,300.00	11.76	100.91
CVCC - Bike Park - fountain, signage, traffic	7,569.53	8,708.06	8,700.00	8.06	100.09
CVCC - Lock and Door Repairs	0.00	47,100.31	47,100.00	0.31	100.00
Energy Efficiency Project	0.00	2,535.34	2,535.00	0.34	100.01
MV Park - Parking lot Reseal/Restripe	0.00	26,994.75	27,000.00	(5.25)	99.98
Ashford- Levee Repairs/Paving	0.00	4,741.28	4,750.00	(8.72)	99.82

Profit & Loss - Detail
4/1/2022 to 9/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Meadow Vista - Playground	0.00	96,731.14	96,732.00	(0.86)	100.00
Marriot Meadows- Const Doc & Related Worl	18,249.82	109,733.14	109,800.00	(66.86)	99.94
Rec - Wheelchair Swing	81,586.28	81,586.28	82,000.00	(413.72)	99.50
Reg - Restroom Particians	19,594.40	19,594.40	20,000.00	(405.60)	97.97
Rec Daycamp Roof Repairs	0.00	0.00	640.00	(640.00)	0.00
Rec - James Field Wiring Infrast.	0.00	44,721.10	44,721.00	0.10	100.00
Total Capital Improvement Projects	128,311.79	449,738.96	450,636.00	(897.04)	99.80
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	59,000.00	59,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	11,034.60	11,035.00	(0.40)	100.00
Total Debt Service	0.00	70,034.60	70,035.00	(0.40)	100.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$614,784.33	\$3,026,971.64	\$3,061,799.96	(\$34,828.32)	98.86%
Net Revenue Over Expenditures	(\$487,828.53)	(\$187,110.23)	(\$255,213.96)	\$68,103.73	73.32%
ADJ. NET REVENUE OVER EXPENDITURES	(487,828.53)	(187,110.23)	(255,213.96)	68,103.73	73.32

4.4 Cover Sheet – Resolution 2022-23 Appropriation / GANN Limits

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution 2022-23, establishing ARD's appropriation limit for FY 22/23?

Background

Voters approved Proposition 4 in November of 1979, an initiative that added Article XIII B to the California Constitution. This constitutional amendment, also known as the *Gann initiative*, placed limits on the growth of expenditures for publicly funded programs.

Division 9 of Title 1, beginning with Section 7900 of the Government Code, was then added to laws to establish the process for calculating state and local government appropriations limits and appropriations subject to limitation under Article XIII B of the California Constitution.

The calculation of the District for fiscal year July 2022 – June 2023 is calculated on an annual basis by Placer County Auditor - Controller's office. The change in population within Placer County, as provided by the State Department of Finance, and the change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction, are the factors used to calculate your appropriation limit.

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.

The GANN Limit for Fiscal year 2022 – 2023 is \$8,086,391.02, which increased by 7.95% from last fiscal year.

Recommendation for the Standing Finance Committee:

Staff recommends that the Standing Finance Committee review and recommend adoption of resolution 2022-23 establishing the District's appropriation limit of \$8,086,391.02 for Fiscal year 2022-2023.

Fiscal Impact

None

Attachments

GANN Limit historical report
Tax Revenue Report for 2021-2022
Resolution 2022-23



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

DATE: September 26, 2022

TO: Independent Special Districts of Placer County

FROM: Andrew C. Sisk, Auditor-Controller *AS*

SUBJECT: Fiscal Year 2022/2023 Appropriation Limit

The calculation of your District's appropriation limit for fiscal year 2022/23 is attached. The change in population within Placer County, as provided by the State Department of Finance, and the change in California per capita personal income, are the factors used to calculate your appropriation limit.

If you have any questions, please contact Joe Aire at (530) 889-4198 or Darlene Justice at (530) 889-4201.

ACS:ja
Attachment

**GANN LIMIT
AUBURN AREA RECREATION & PARK DISTRICT (Fund 30150)**

1986/87 BASE YEAR LIMITATION (Prop 111 7/1/90) \$ 634,432.00

	PCI/LNRC	POP RATIO	% FACTOR	LIMITATION
1987/88	1.0350	1.0357	1.0719	680,047.66
1988/89	1.0474	1.0445	1.0940	743,972.14
1989/90	1.0520	1.0501	1.1047	821,866.02
1990/91	1.0421	1.0561	1.1006	904,545.74
1991/92	1.0414	1.0539	1.0975	992,738.95
1992/93	0.9936	1.0391	1.0324	1,024,903.69
1993/94	1.0272	1.0379	1.0661	1,092,649.82
1994/95	1.0071	1.0320	1.0393	1,135,590.96
1995/96	1.0472	1.0415	1.0907	1,238,589.06
1996/97	1.0467	1.0321	1.0803	1,338,047.76
1997/98	1.0467	1.0164	1.0639	1,423,549.01
1998/99	1.0415	1.0261	1.0687	1,521,346.83
1999/00	1.0453	1.0297	1.0763	1,637,425.59
2000/01	1.0491	1.0300	1.0806	1,769,402.09
2001/02	1.0782	1.0355	1.1165	1,975,537.43
2002/03	0.9873	1.0395	1.0263	2,027,494.06
2003/04	1.0484	1.0610	1.1124	2,255,384.39
2004/05	1.0393	1.0531	1.0945	2,468,518.21
2005/06	1.0393	1.0531	1.0945	2,701,793.18
2006/07	1.0396	1.0381	1.0792	2,915,775.20
2007/08	1.0866	1.0284	1.1175	3,258,378.79
2008/09	1.2195	1.0277	1.2533	4,083,726.14
2009/10	1.0062	1.0203	1.0266	4,192,353.26
2010/11	0.9746	1.0209	0.9950	4,171,391.49
2011/12	1.0251	1.0181	1.0437	4,353,681.30
2012/13	1.0377	1.0117	1.0498	4,570,494.63
2013/14	1.0512	1.0072	1.0588	4,839,239.71
2014/15	1.0147	1.0168	1.0317	4,992,643.61
2015/16	1.0382	1.0076	1.0461	5,222,804.48
2016/17	1.0537	1.0096	1.0638	5,556,019.41
2017/18	1.0369	1.0176	1.0551	5,862,156.08
2018/19	1.0367	1.0166	1.0539	6,178,126.29
2019/20	1.0404	1.0185	1.0596	6,546,342.62
2020/21	1.0459	1.0195	1.0663	6,980,332.73
2021/22	1.0573	1.0150	1.0732	7,491,010.38
2022/23	1.0755	1.0037	1.0795	8,086,391.02

Note: The Appropriation Limit is calculated pursuant to Article XII(B), Section 8(e) (2) of the State Constitution



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

DATE: **September 26, 2022**

TO: **Independent Special Districts**

FROM: **Andrew C. Sisk, Auditor-Controller** *ACS*

SUBJECT: **Limitations of Government Appropriations for FY 2021/22**

We have measured (tested) the appropriation limit for the fiscal year ended June 30, 2022 to assist you in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution. The accompanying worksheet of the Limitations of Government Appropriations is based on actual revenues realized during the fiscal year.

If you have any questions, please contact Joe Alire at (530) 889-4198 or Darlene Justice at (530) 889-4201.

ACS:ja

Attachment

AUBURN AREA PARK & RECREATION DISTRICT (Fund 30150)
GANN INITIATIVE - PROP 111
LIMITATIONS OF GOVERNMENT APPROPRIATIONS
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION

FY 2021/2022

REVENUE SOURCE	TAX REVENUE	NON-TAX REVENUE
Taxes	\$ 3,855,042	
HOPTR	21,824	
Direct Charges		\$ 27,173
Park & Recreation Services		2,022,160
SUBTOTAL	<u>3,876,865</u>	<u>2,049,333</u>
INTEREST %	65.42%	34.58%
Interest Revenue Subject to LIMIT	10,250	10,250
INTEREST APPORTION	<u>6,705</u>	<u>3,544</u>
REVENUE SUBJECT TO LIMIT	3,883,570	<u>\$ 2,052,877</u>
APPROPRIATION LIMIT 21/22	<u>7,491,010</u>	
AMOUNT (OVER)/UNDER LIMIT	<u><u>\$ 3,607,441</u></u>	

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.

RESOLUTION NUMBER 2022-23

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT ADOPTING THE FISCAL YEAR 2022/2023 "GANN" APPROPRIATION LIMIT.

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the GANN Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "GANN Limits," for public agencies, including special districts; and,

WHEREAS, the District must establish a revised Appropriations Limit for the 2022/2023 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

WHEREAS, the change in population within Placer County and the change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction, were the factors used to calculate this appropriation limit;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT DOES HEREBY RESOLVE, DECLARE, AND DETERMINE:

1. That the appropriation limit for Fiscal Year 2022/2023 for the District is \$8,086,391.02;
2. That total qualifying appropriations in the Final Budget when adopted will not be in excess of the appropriation limit as already adopted.

APPROVED, PASSED, AND ADOPTED ON October 27, 2022 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A. Gray
Vice Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board