

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, MARCH 23, 2022, 11:30 AM**

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/82063517525>. 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: 820 6351 7525 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 February 16, 2022 Standing Finance Meeting
(Pages 4-6)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for February, 2022 (Pages 7-10)

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

4.3 Review of Financials for February, 2022 (Pages 11-38)

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

4.4 Resolution #2022-6: Transfer of \$77,000 from the Capital Construction Reserves for the Bike Park Project – Phase II (Pages 39-40)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-6, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$77,000 to reimburse the general fund for the expenses paid for the Bike Park Project – Phase II?

4.5 Resolution #2022-7: Transfer of \$10,000 from the ADA Reserve and Transfer of \$27,836 from the Future Capital Construction for the Meadow Vista Pathway Repairs & ADA access entry (Pages 41-42)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-7, a resolution authorizing the transfer of funds from the ADA Reserves in the amount of \$10,000 and transfer of funds from the Future Capital Construction Reserve in the amount of \$27,836 to reimburse the general fund for the expenses paid for the Meadow Vista Pathway Repairs and ADA Access entry?

4.6 Resolution #2022-8: Transfer of \$55,168 from the Future Capital Construction for the Pickleball Court repairs, the Energy efficiency project's change orders and the Grant Writing Fee (Pages 43-44)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-8, a resolution authorizing the transfer of funds from the Future Capital Construction Reserve in the amount of \$55,168 to reimburse the general fund for the expenses paid for the Pickleball Court Repairs, the Energy Efficiency Project's change order and the Grant Advisory for the Statewide Park Program.

4.7 Resolution #2022-9: Transfer of \$40,000 from the Future Capital Construction for the James Field Lighting infrastructure repairs that will be completed in March 2022 (Pages 45-46)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-9, a resolution authorizing the transfer of funds from the Future Capital Construction Reserve in the amount of \$40,000 to provide money to the general fund for the James Field Lighting repairs.

4.8 Resolution #2022-10: Dissolution of Duplicated reserves at Placer County Treasury (Pages 47-48)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-10, a resolution authorizing duplicated reserves to be dissolved and transferred to the General Fund at Placer County Treasury.

4.9 Final Budget and Resolution # 2022-11 for Fiscal Year 2022/2023 (Pages 50-82)

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2022-11 passing the Final FY 2022/2023 budget?

4.10 District Administrator contract amendment – COLA (Pages 83-85)

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve an amendment (Amendment # 9) to the District Administrator’s contract for a Cost-of-Living Adjustment (COLA)?

Discussion Items:

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

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:

3/21/2022
Date

12:40pm
Time

Cathy Wapner
Secretary to the Board

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM FEBRUARY,
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, February 16, 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 1:29 p.m.

ROLL CALL

Director Holbrook and Director Ainsleigh were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

None

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. 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 January 19, 2022 Standing Finance Meeting

Director Ainsleigh and Director Holbrook reviewed and approved the Minutes from January 19, 2022 Standing Finance Meeting with minor corrections.

4.2 Review of Cash Requirements for January, 2022

Director Ainsleigh reviewed and approved the cash requirements for January, 2022 and forwarded them to the consent calendar for review and approval.

4.3 Review of Financials for January, 2022

Director Ainsleigh and Director Holbrook reviewed and approved the Financials for January, 2022.

4.4 Resolution #2022-3: Transfer of \$80,660 from the Capital Construction Reserves for James Outfield, Placer Hills Parking Lot and Skyridge Roof

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

4.5 Preliminary Budget and Resolution #2022-4 for Fiscal Year 2022/2023

Director Holbrook and Director Ainsleigh reviewed the FY22/23 Preliminary Budget and forwarded it to the Board of Directors.

4.5 Obsolescence List Preliminary Budget 2022-23

Director Holbrook and Director Ainsleigh reviewed the FY 22/23 Obsolescence List and forwarded it to the Board of Directors.

Discussion Items:

1. County Mitigation Fund, current balance \$558,375: no change.
2. Annual Events Review: this item was discussed by the committee.
3. Risk Assessment: this item was discussed by the committee.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH


Electric Vehicle Charging Stations

ADJOURNED

As there was no further business, the meeting was adjourned at 2:05 p.m.



Board Secretary



Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
FEBRUARY, 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: \$149,473.94**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 2/1/2022 2/28/2022
 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
22642	A0170	AT&T Acct 088-034-5818-655	2/4/2022	COMM 1ST	PMCHK00002811	\$90.95
22643	C0111	Cal.net	2/4/2022	COMM 1ST	PMCHK00002811	\$66.90
22644	D0010	Diamond Pacific	2/4/2022	COMM 1ST	PMCHK00002811	\$247.46
22645	M0013	Meadow Vista Hardware	2/4/2022	COMM 1ST	PMCHK00002811	\$1.94
22646	P0005	Placer County Water Agency	2/4/2022	COMM 1ST	PMCHK00002811	\$2,837.17
22647	P0023	PG&E	2/4/2022	COMM 1ST	PMCHK00002811	\$91.21
22648	S0103	SCI Consulting Group	2/4/2022	COMM 1ST	PMCHK00002811	\$916.00
22649	S1007	Stationary Engineers, Local 39	2/4/2022	COMM 1ST	PMCHK00002811	\$421.42
22650	TEMPL	Susan Long	2/4/2022	COMM 1ST	PMCHK00002811	\$50.00
22651	U0016	Uptown Signs & Graphics, Inc.	2/4/2022	COMM 1ST	PMCHK00002811	\$45.00
22652	V0007	Verizon Wireless	2/4/2022	COMM 1ST	PMCHK00002811	\$822.90
22653	V0019	Valley Rock Landscape Material	2/4/2022	COMM 1ST	PMCHK00002811	\$488.75
22654	W0001	Walker's Office Supplies, Inc.	2/4/2022	COMM 1ST	PMCHK00002811	\$399.10
22655	W0044	Wave	2/4/2022	COMM 1ST	PMCHK00002811	\$136.82
22656	1099-256	Healing Pastures, Inc.	2/11/2022	COMM 1ST	PMCHK00002812	\$41.25
22657	1099-291	Isaac Humber	2/11/2022	COMM 1ST	PMCHK00002812	\$227.50
22658	1099-313	Alison Lloyd	2/11/2022	COMM 1ST	PMCHK00002812	\$237.60
22659	1099-342	Susie Bell	2/11/2022	COMM 1ST	PMCHK00002812	\$30.00
22660	1099-343	Faith Petersen	2/11/2022	COMM 1ST	PMCHK00002812	\$594.00
22661	1099-374	Sarah Violet	2/11/2022	COMM 1ST	PMCHK00002812	\$75.00
22662	1099-375	Jennifer Rogers	2/11/2022	COMM 1ST	PMCHK00002812	\$312.00
22663	1099-376	Joanna Britt	2/11/2022	COMM 1ST	PMCHK00002812	\$151.20
22664	A0013	AT&T	2/11/2022	COMM 1ST	PMCHK00002812	\$74.90
22665	A0027	Recology Auburn Placer	2/11/2022	COMM 1ST	PMCHK00002812	\$1,237.86
22666	A0051	Anderson's Sierra Pipe Co.	2/11/2022	COMM 1ST	PMCHK00002812	\$31.56
22667	A0115	Auburn Hardware & Rental LLC	2/11/2022	COMM 1ST	PMCHK00002812	\$58.91
22668	A0172	ABT Plumbing, Electric, Heat &	2/11/2022	COMM 1ST	PMCHK00002812	\$68.00
22669	C0004	CAPRI	2/11/2022	COMM 1ST	PMCHK00002812	\$598.25
22670	C0072	CIT Technology Fin. Serv., Inc	2/11/2022	COMM 1ST	PMCHK00002812	\$470.75
22671	D0010	Diamond Pacific	2/11/2022	COMM 1ST	PMCHK00002812	\$23.01
22672	E0008	Ewing Irrigation Products, Inc	2/11/2022	COMM 1ST	PMCHK00002812	\$1,832.23
22673	M0013	Meadow Vista Hardware	2/11/2022	COMM 1ST	PMCHK00002812	\$55.72
22674	M0098	Meadow Vista County Water Dist	2/11/2022	COMM 1ST	PMCHK00002812	\$242.08
22675	P0007	Pacific Gas & Electric Company	2/11/2022	COMM 1ST	PMCHK00002812	\$252.19
22676	Q0003	Quality Automotive	2/11/2022	COMM 1ST	PMCHK00002812	\$327.91
22677	S0009	Sierra Saw Sales And Service	2/11/2022	COMM 1ST	PMCHK00002812	\$342.11
22678	S0025	Sierra Pacific Turf Supply, In	2/11/2022	COMM 1ST	PMCHK00002812	\$85.80
22679	S0054	Souza's Tire Service	2/11/2022	COMM 1ST	PMCHK00002812	\$750.01
22680	S0067	Superfast Copy	2/11/2022	COMM 1ST	PMCHK00002812	\$7.19
22681	S0094	Manouch Shirvanioun	2/11/2022	COMM 1ST	PMCHK00002812	\$29.25
22682	S0145	SCP Distributors	2/11/2022	COMM 1ST	PMCHK00002812	\$287.34
22683	S0152	SiteOne Landscape Supply, LLC	2/11/2022	COMM 1ST	PMCHK00002812	\$415.48
22684	TEMPB	Alicia Brown	2/11/2022	COMM 1ST	PMCHK00002812	\$742.00
22685	TEMPG	Amanda Gedda	2/11/2022	COMM 1ST	PMCHK00002812	\$30.00
22686	TEMPR	Kelsey Rubio	2/11/2022	COMM 1ST	PMCHK00002812	\$123.00
22687	TEMPS	Veronica Stoddard	2/11/2022	COMM 1ST	PMCHK00002812	\$88.00
22688	TEMPY	Your DCE	2/11/2022	COMM 1ST	PMCHK00002812	\$36.23
22689	V0019	Valley Rock Landscape Material	2/11/2022	COMM 1ST	PMCHK00002812	\$69.82
22690	W0003	Warehouse Paint Incorporated	2/11/2022	COMM 1ST	PMCHK00002812	\$214.29
22691	W0001	Walker's Office Supplies, Inc.	2/11/2022	COMM 1ST	PMCHK00002812	\$1,986.97
22692	TEMPP	Laine Powers	2/11/2022	COMM 1ST	PMCHK00002812	\$140.00
22693	TEMPL	Rocia Lake	2/11/2022	COMM 1ST	PMCHK00002812	\$140.00
22694	1099-269	Deborah Lynn	2/11/2022	COMM 1ST	PMCHK00002812	\$175.50
22695	A0147	Michael V. Harms dba American	2/14/2022	COMM 1ST	PMCHK00002813	\$4,520.00
22696	1099-295	Juli Land-Marx	2/18/2022	COMM 1ST	PMCHK00002814	\$1,650.00
22697	A0001	Recology Auburn Placer	2/18/2022	COMM 1ST	PMCHK00002814	\$1,705.6

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22698	A0051	Anderson's Sierra Pipe Co.	2/18/2022	COMM 1ST	PMCHK00002814	\$321.01
22699	A0091	Altara	2/18/2022	COMM 1ST	PMCHK00002814	\$700.00
22700	A0172	ABT Plumbing, Electric, Heat &	2/18/2022	COMM 1ST	PMCHK00002814	\$2,731.00
22701	B0062	BareBones WorkWear	2/18/2022	COMM 1ST	PMCHK00002814	\$294.85
22702	C0137	Centrica Business Solutions	2/18/2022	COMM 1ST	PMCHK00002814	\$48,646.41
22703	D0025	Dawson Oil Company	2/18/2022	COMM 1ST	PMCHK00002814	\$4,259.24
22704	H0056	Humana Dental Ins. Co	2/18/2022	COMM 1ST	PMCHK00002814	\$2,896.37
22705	K0011	The Permanente Medical Group I	2/18/2022	COMM 1ST	PMCHK00002814	\$65.00
22706	L0016	Loomis Union School District	2/18/2022	COMM 1ST	PMCHK00002814	\$1,755.00
22707	L0100	Lifeguard First Aid & Safety,	2/18/2022	COMM 1ST	PMCHK00002814	\$300.08
22708	M0035	Meadow Vista Community Center	2/18/2022	COMM 1ST	PMCHK00002814	\$510.00
22709	N0003	Norris Electric, Inc.	2/18/2022	COMM 1ST	PMCHK00002814	\$7,665.58
22710	N0048	Normac, Inc.	2/18/2022	COMM 1ST	PMCHK00002814	\$1,383.70
22711	N0051	National Aquatic Services, Inc	2/18/2022	COMM 1ST	PMCHK00002814	\$6,286.26
22712	P0005	Placer County Water Agency	2/18/2022	COMM 1ST	PMCHK00002814	\$95.76
22713	P0007	Pacific Gas & Electric Company	2/18/2022	COMM 1ST	PMCHK00002814	\$32.77
22714	P0031	Placer Hills Union Elem. Schoo	2/18/2022	COMM 1ST	PMCHK00002814	\$4,090.00
22715	S0025	Sierra Pacific Turf Supply, In	2/18/2022	COMM 1ST	PMCHK00002814	\$157.92
22716	S0054	Souza's Tire Service	2/18/2022	COMM 1ST	PMCHK00002814	\$100.15
22717	S0145	SCP Distributors	2/18/2022	COMM 1ST	PMCHK00002814	\$152.67
22718	S0154	Mike Scheele	2/18/2022	COMM 1ST	PMCHK00002814	\$229.88
22719	S0163	Steffen's HVAC Services	2/18/2022	COMM 1ST	PMCHK00002814	\$1,261.00
22720	S1000	State Of California/DOJ	2/18/2022	COMM 1ST	PMCHK00002814	\$318.00
22721	S1007	Stationary Engineers, Local 39	2/18/2022	COMM 1ST	PMCHK00002814	\$421.42
22722	T0077	TeamSideline.com	2/18/2022	COMM 1ST	PMCHK00002814	\$649.00
22723	TEMPA	Ricky Armbruster	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22724	TEMPB	Casey Barrett	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22725	TEMPC	Lupe Camacho	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22726	TEMPG	Conor Gray	2/18/2022	COMM 1ST	PMCHK00002814	\$120.00
22727	TEMPM	Brian McNees	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22728	TEMPO	Rebecca Oest	2/18/2022	COMM 1ST	PMCHK00002814	\$120.00
22729	TEMPR	Michele Reina	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22730	TEMPS	Gary Smith	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22731	TEMPW	Josh Woytus	2/18/2022	COMM 1ST	PMCHK00002814	\$120.00
22732	TEMPY	Your DCE	2/18/2022	COMM 1ST	PMCHK00002814	\$52.76
22733	U0019	US Bank	2/18/2022	COMM 1ST	PMCHK00002814	\$6,687.21
22734	W0044	Wave	2/18/2022	COMM 1ST	PMCHK00002814	\$1,214.73
22735	W0045	Williams, Jesse	2/18/2022	COMM 1ST	PMCHK00002814	\$80.73
22736	TEMPK	Christina Kay	2/16/2022	COMM 1ST	PMCHK00002815	\$557.00
22737	1099-117	Juan Aceituno	2/25/2022	COMM 1ST	PMCHK00002816	\$552.50
22738	1099-218	Auburn Gymnastics Center	2/25/2022	COMM 1ST	PMCHK00002816	\$48.75
22739	1099-313	Alison Lloyd	2/25/2022	COMM 1ST	PMCHK00002816	\$712.80
22740	1099-374	Sarah Violet	2/25/2022	COMM 1ST	PMCHK00002816	\$175.50
22741	A0013	AT&T	2/25/2022	COMM 1ST	PMCHK00002816	\$74.90
22742	A0051	Anderson's Sierra Pipe Co.	2/25/2022	COMM 1ST	PMCHK00002816	\$243.39
22743	A0059	All Electric Motors	2/25/2022	COMM 1ST	PMCHK00002816	\$2,260.26
22744	A0091	Altara	2/25/2022	COMM 1ST	PMCHK00002816	\$800.00
22745	A0115	Auburn Hardware & Rental LLC	2/25/2022	COMM 1ST	PMCHK00002816	\$32.13
22746	B0069	Bidwell Water	2/25/2022	COMM 1ST	PMCHK00002816	\$173.75
22747	C0061	California Computer Services	2/25/2022	COMM 1ST	PMCHK00002816	\$4,080.00
22748	D0010	Diamond Pacific	2/25/2022	COMM 1ST	PMCHK00002816	\$3.70
22749	D0066	De Lage Landen Financial Servi	2/25/2022	COMM 1ST	PMCHK00002816	\$332.48
22750	H0060	HercRentals Inc.	2/25/2022	COMM 1ST	PMCHK00002816	\$2,341.44
22751	M0013	Meadow Vista Hardware	2/25/2022	COMM 1ST	PMCHK00002816	\$62.35
22752	N0045	Near U CO2	2/25/2022	COMM 1ST	PMCHK00002816	\$242.23
22753	N0050	N&S Tractor	2/25/2022	COMM 1ST	PMCHK00002816	\$2,250.23
22754	P0007	Pacific Gas & Electric Company	2/25/2022	COMM 1ST	PMCHK00002816	\$2,388.79
22755	R0065	River City Rentals	2/25/2022	COMM 1ST	PMCHK00002816	\$702.62
22756	R0073	NAPA Auto Parts	2/25/2022	COMM 1ST	PMCHK00002816	\$42.62
22757	S0025	Sierra Pacific Turf Supply, In	2/25/2022	COMM 1ST	PMCHK00002816	\$671.78
22758	S0145	SCP Distributors	2/25/2022	COMM 1ST	PMCHK00002816	\$1,423.46
22759	T1000	Transamerica Life Insurance	2/25/2022	COMM 1ST	PMCHK00002816	\$480.00
22760	TEMPA	Pam Akin	2/25/2022	COMM 1ST	PMCHK00002816	\$281.0

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22761	TEMPB	Tacoma Barrios	2/25/2022	COMM 1ST	PMCHK00002816	\$120.00
22762	TEMPR	Me'Shay Robinson	2/25/2022	COMM 1ST	PMCHK00002816	\$120.00
22763	TEMPS	Jessica Smith	2/25/2022	COMM 1ST	PMCHK00002816	\$60.00
22764	TEMPV	Ciara Varvas	2/25/2022	COMM 1ST	PMCHK00002816	\$240.00
22765	V0004	Pape Machinery	2/25/2022	COMM 1ST	PMCHK00002816	\$1,652.55
22766	W0001	Walker's Office Supplies, Inc.	2/25/2022	COMM 1ST	PMCHK00002816	\$226.22
22767	W0003	Warehouse Paint Incorporated	2/25/2022	COMM 1ST	PMCHK00002816	\$74.41
22768	C0111	Cal.net	2/25/2022	COMM 1ST	PMCHK00002817	\$66.90
22769	H0063	Holt of California	2/25/2022	COMM 1ST	PMCHK00002817	\$3,434.15
22770	N0012	Nevada Irrigation District	2/25/2022	COMM 1ST	PMCHK00002817	\$520.96
22771	T0071	TIAA Commercial Finance, Inc.	2/25/2022	COMM 1ST	PMCHK00002817	\$107.34
22772	TEMPR	Brian Roth	2/25/2022	COMM 1ST	PMCHK00002817	\$60.00
22773	TEMPS	Peggy Seitzinger	2/25/2022	COMM 1ST	PMCHK00002817	\$683.00
Total Checks: 132						Total Amount of Checks: \$149,473.94

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

February's Financials

Revenues –

- Programs are over budget by **\$25,500**. Most notable variances are in the Recreation Department. Youth Basketball is over budget by **\$15,500**, Special Events are over by **\$4,700** and Adult Softball is over by **\$3,600**.
- Grants and Donations are over by **\$337,000**. **\$314,900** from our COVID relief grant and **\$17,900** in Youth Assistance donations.
- Tax Revenue came in **\$6,200** under expected. We are currently 99.8% of budget.

Expenses –

- Program Expenses are under by **\$23,500**. Most savings are coming from Youth Basketball Expense (**\$11,500**).
- Operations and Supplies are under budget by **\$31,300**. Most savings come from Staff Development in Youth Services of **\$7,700**. This is for a program that hasn't yet been purchased, so it should be expended before year end. Small Tools Expense is under budget by **\$6,300**, but other savings have been across the board in this category. This may or may not still be spent in Mar.
- Utilities are under budget by **\$25,000** some has been saved in water usage. PGE bills came in very late and nothing was paid in February. March will probably come in over budget due to lack of energy savings.
- Maintenance costs are under by **\$58,800**. Tree maintenance is under by **\$25,000** and we may not be able to finish up this program by fiscal year end. Equipment Repairs are currently under also by **\$11,000**, but also could be expensed in March. Field Maintenance is currently under by **\$12,627**, but future repairs are slated that could absorb those savings. Maintenance at Regional Park is down **\$9,700** which will be spent in March. The remaining savings are in multiple smaller accounts. These will even out in March more than likely, since we have some large expenses in the pipeline.
- Wages/Benefits are under budget by **\$24,000**. Payroll Taxes are under by **\$12,000**, Health/Dental Benefits are under by **\$16,000**. This is partially due to fluctuations in staff, but more was budgeted for Health Premium increases than we saw.

PROFIT & LOSS
21/22 Approved Budget

	Approved Budget FY 21-22	% Of Total	Mid-Yr Revision FY 21-22	% Of Total	2022 Feb ACTUALS	Last Yr Feb Actuals	2021-22 YTD ACTUALS	2021-22 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,103,547	13%	1,183,103	14%	52,332	39,763	1,159,542	1,134,000	522,197
Facility Revenue	144,894	2%	178,525	2%	11,948	8,865	172,563	168,575	35,637
Misc. Revenue	44,186	1%	45,424	1%	4,100	13,431	41,461	42,309	54,789
Grants & Donations	298,850	4%	318,688	4%	4,780	26	426,308	89,248	85,601
Interest Income	11,815	0%	9,987	0%	1,323	1,131	10,536	9,184	23,925
Equipment Reserve Transfers	200,300	2%	56,133	1%	-	-	-	-	-
Unfunded Liability Transfer	140,000	2%	140,000	2%	-	-	140,000	140,000	-
Future Cap & ADA Transfers	305,816	4%	505,644	6%	-	-	45,000	45,000	-
Tax Revenue	3,752,499	45%	3,777,208	45%	8,638	-	3,771,100	3,777,208	3,586,359
Atwood	30,198	0%	27,039	0%	-	-	26,885	27,039	25,962
Sterling Loan	2,135,500	26%	1,942,207	23%	73,620	-	1,890,907	1,890,907	225,503
County Mitigation Transfers/Rev	40,000	0%	69,000	1%	-	-	-	-	-
County Mitigation Revenue	62,000	1%	107,000	1%	22,000	-	22,000	22,000	-
Total Operating Revenue	8,269,605	100%	8,359,958	100%	178,741	63,216	7,706,302	7,345,470	4,559,973
Expenditures									
Program Expense	230,934	3%	224,177	3%	9,652	753	178,919	202,398	66,384
Operating & Supplies	442,341	6%	454,625	6%	31,793	22,521	379,689	410,984	292,794
Utilities Expense	110,757	1%	264,459	3%	6,007	24,115	204,993	230,086	221,220
Professional Services	131,840	2%	95,871	1%	7,113	7,601	90,752	88,837	60,617
Building & Grounds Maintenance	475,150	6%	537,213	7%	41,610	25,460	384,736	443,553	285,685
Property Tax Admin.	62,087	1%	71,878	1%	1,024	-	72,277	71,878	99,353
Wages	2,265,755	29%	2,199,359	27%	163,266	142,246	1,922,440	1,930,310	1,712,708
Benefits & Payroll Costs	967,250	12%	1,120,588	14%	65,266	200,631	1,018,926	1,035,316	892,425
Fixed Asset Expense	203,300	3%	123,253	2%	700	-	60,167	80,253	133,203
Capital Improvement Projects	2,832,166	36%	2,804,906	35%	80,858	6,464	2,153,725	2,153,476	102,097
Debt Services	161,126	2%	152,321	2%	-	2,076	144,516	152,321	56,576
Total Expenditures	7,882,706	100%	8,048,650	100%	407,289	431,867	6,611,140	6,799,412	3,923,062
Net Revenue Over Expenditures	\$ 386,899	4.68	\$ 311,308		\$ (228,548)	(368,651)	\$1,095,162	\$546,058	\$636,911
Annual Contingency Reserve (1-2%)	\$ -		\$ -				\$ 70,000	\$ -	\$ 473,000
Annual Equip Replacement Reserve	\$ 90,000		\$ 90,000				\$ 703,959	\$ -	\$ 687,237
Future Capital Construction Reserve	\$ 25,000		\$ 45,000				\$ 1,005,574	\$ -	\$ 935,574
ADA Reserve	\$ 5,000		\$ 5,000				\$ 35,032	\$ -	\$ 30,032
CalPERS unfunded liability reserve	\$ 113,482		\$ 113,482				\$ -	\$ -	\$ -
TOTAL RESERVE BALANCES	\$ 153,417		\$ 253,482				\$ 1,814,565		\$ 2,125,843

Balance Sheet

2/28/2022

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	17,159.84
First Foundation Bank	287,046.49
Placer County Treasure-General	1,632,277.10
Placer County Treasurer - City Trust	207,149.87
CA Pension Trust - CEPPT- CalPERS	450,256.00
Accounts Receivable	11,716.76
Due From Other Governments	22,000.00
PCOE Receivables	22,196.50
Prepaid Expenses	185.33
Prepaid Liability Expense	46,802.89
Prepaid Workers Comp Insurance	13,236.27
Total Current Assets	2,710,607.05
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	1,909,997.00
Total Restricted Funds	1,909,997.00
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	12,847,426.75
Fixed Assets: Equipment	1,303,426.96
Fixed Assets: Computer Equipment & Software	84,228.71
Fixed Assets: Vehicles	282,551.30
Fixed Assets: Office Furniture & Rec Equipment	80,564.16
Construction In Progress	1,479,281.10
Less: Accumulated Depreciation	(10,612,543.85)
Total Fixed Assets	7,435,481.25
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	497,574.00
	497,574.00
TOTAL ASSETS	12,553,659.30

Current
YTD

LIABILITIES AND NET PROFIT

	<u>Current Liabilities</u>
Prepaid Revenue	57,440.30
PGE Tru-up payable	1,319.33
Retentions Payable	127,843.09
Gift Certificates	368.00
Compensated Absenses	133,862.38
Sales Tax Payable	2.84
Total Current Liabilities	\$320,835.94
	<u>Long Term Liabilities</u>
Net OPEB Liability	298,223.00
Net Pension Liability	1,238,090.00
Total Long Term Liabilities	1,536,313.00
TOTAL LIABILITIES	1,857,148.94
	<u>Deferred Inflows of Resources</u>
Pensions - Def Inflows of Resources	60,601.00
OPEB	85,021.00
	145,622.00
	<u>Net Position</u>
Investments in Fixed Assets	7,156,136.30
RFB: Reserved (City Mitigation)	206,768.25
GFB: Youth Assistance Fund	30,631.84
General Fund Balance	2,145,668.92
DFB: Annual Equip Replacement Reserv.	703,958.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	1,005,573.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	(9,057.92)
RFB: Atwood III-Equip Repl Fund	8,003.66
DFB: Unfunded Liability - CalPERS	148,482.00
RFB- 501(c)(3) Fund	17,159.84
GFB: General Fund (ADA Reserve)	35,031.75
Net Profit (Loss)	(980,744.25)
Total Net Postion	\$10,550,888.36
TOTAL LIABILITY AND NET POSITION	\$12,553,659.30

Auburn Rec & Park
Transfers to General Fund
4/1/2021 to 2-28/2022

	Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>	
4/1/2021 Transfer In (Annual Budget) Resolution 2021-06	\$1,005,573.52
10/28/2021 Transfer In (Mid-Year Budget) Resolution 2021-21	\$25,000.00
11/18/2021 Transfer Out Resolution 2021-22	\$20,000.00
	(\$45,000.00)
Total Future Capital Construction Reserve	\$1,005,573.52
<u>City Mitigation Reserves Balance Forward</u>	
Total City Mitigation Reserve	\$207,048.00
<u>Equipment Replacement Reserves Balance Forward</u>	
4/1/2021 Transfer In (Annual Budget) Resolution 2021-06	\$613,958.72
	\$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
Total ADA Reserves	\$35,031.75
<u>Contingency Reserves Balance Forward</u>	
12/19/2021 Transfer to GF Resolution 2021-23	\$473,000.00
	(\$403,000.00)
Total Contingency Reserves	\$70,000.00
Total Impact FY 2021/22	(\$308,000.00)
	\$308,000.00
	\$1,909,997.00
	\$2,217,997.00

*Sterling Loan Funds used for Energy Project

Total Adjusted Impact to General Fund 2021-22

Auburn Rec & Park

Profit & Loss - Summary
4/1/2021 To 2/28/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	52,332.34	1,159,542.23	1,134,000.00	25,542.23	102.25
Rents & Concessions	11,947.69	172,562.97	168,575.00	3,987.97	102.37
Miscellaneous Revenue	4,100.37	41,461.39	42,309.00	(847.61)	98.00
Grants & Donations	4,779.85	426,308.05	89,248.00	337,060.05	477.67
Interest Income	1,323.39	10,536.24	9,184.00	1,352.24	114.72
Project Revenue - Government	22,000.00	22,000.00	22,000.00	0.00	100.00
Taxes Revenue	8,638.26	3,797,984.94	3,804,247.00	(6,262.06)	99.84
TOTAL OPERATING REVENUE	\$105,121.90	\$5,630,395.82	\$5,269,563.00	\$360,832.82	106.85%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	105,121.90	5,630,395.82	5,269,563.00	360,832.82	106.85
EXPENDITURES					
Program Expenses	9,651.33	178,919.33	202,398.00	(23,478.67)	88.40
Operations & Supplies Expense	31,793.42	379,688.61	410,984.00	(31,295.39)	92.39
Utilities Expense	6,006.64	204,993.44	230,086.00	(25,092.56)	89.09
Legal Expenses	0.00	334.00	5,670.00	(5,336.00)	5.89
Professional Services	7,113.00	90,417.72	83,167.00	7,250.72	108.72
Bldg & Grounds Maintenance	41,609.64	384,735.96	443,553.00	(58,817.04)	86.74
Property Tax Administration/LAFCO	1,024.11	72,276.54	71,878.00	398.54	100.55
Salaries Expense	163,265.97	1,922,439.75	1,930,310.00	(7,870.25)	99.59
Benefits & Payroll Costs	65,526.56	1,018,925.86	1,035,316.00	(16,390.14)	98.42
Fixed Asset Expense	700.00	60,167.18	80,253.00	(20,085.82)	74.97
Capital Improvement Projects	80,857.63	2,153,725.48	2,153,476.00	249.48	100.01

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2021 To 2/28/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	0.00	144,516.20	152,321.00	(7,804.80)	94.88
TOTAL EXPENDITURES	\$407,548.30	\$6,611,140.07	\$6,799,412.00	(\$188,271.93)	97.23%
NET REVENUE OVER EXPENDITURES	(\$302,426.40)	(\$980,744.25)	(\$1,529,849.00)	\$549,104.75	64.11%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2021 to 2/28/2022

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	0.00	(197.00)	(197.00)	0.00	100.00
Aub Elem DSC Rev	11,476.94	108,141.59	111,064.00	(2,922.41)	97.37
Skyridge DSC Rev	15,615.62	147,374.71	148,217.00	(842.29)	99.43
Day Camp Rev	3,513.42	178,596.53	167,118.00	11,478.53	106.87
Preschool Revenue	935.00	67,758.31	69,135.00	(1,376.69)	98.01
Newcastle DSC Revenue	8,906.25	118,162.93	123,254.00	(5,091.07)	95.87
Adult Softball	1,935.00	31,789.00	28,183.00	3,606.00	112.80
Adult Basketball	(0.54)	12,686.82	14,587.00	(1,900.18)	86.97
Sr. Sports	0.00	1,214.20	3,396.00	(2,181.80)	35.75
Adult Volleyball	0.00	1,068.30	1,068.00	0.30	100.03
Pickle Ball Revenue	0.00	7,113.00	7,546.00	(433.00)	94.26
Adult Classes	16.66	41,921.60	38,307.00	3,614.60	109.44
Adult Class Rev - Bureau	3,408.03	9,353.07	11,633.00	(2,279.93)	80.40
Bocce Ball Prog Revenue	0.00	596.00	613.00	(17.00)	97.23
Youth Basketball	(105.00)	98,165.50	82,689.00	15,476.50	118.72
Youth Classes	2,452.50	49,287.30	52,706.00	(3,418.70)	93.51
Youth Class Rev - Bureau	1,940.00	5,260.00	3,320.00	1,940.00	158.43
Youth Volleyball	0.00	8,740.00	8,740.00	0.00	100.00
Aquatic Activities	1,424.35	18,728.74	17,734.00	994.74	105.61
Aquatic Activities - PH Pool	0.00	2,328.00	2,328.00	0.00	100.00
Master Swim Revenue	416.00	5,956.96	5,521.00	435.96	107.90
Stroke and Turn Revenue	0.00	480.00	0.00	480.00	0.00
Public Swim - MS Sierra Pool	0.00	27,110.15	27,110.00	0.15	100.00
Public Swim - Placer Hills Pool	0.00	2,017.75	2,018.00	(0.25)	99.99
Swim Lessons	0.00	44,458.75	44,470.00	(11.25)	99.98
Swim Lessons - PH	0.00	5,870.00	5,870.00	0.00	100.00
Swim Team Revenue	(552.00)	20,800.50	20,290.00	510.50	102.52

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 2/28/2022
 For All Segment1's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Synchro Team	1,469.61	18,153.65	16,111.00	2,042.65	112.68
Youth Camps Revenue	(544.00)	28,124.25	28,114.00	10.25	100.04
Youth Camp Rev - Bureau	0.00	20,894.00	21,021.00	(127.00)	99.40
Youth Sports Camps	0.00	26,937.33	24,328.00	2,609.33	110.73
Special Events Revenue	(43.50)	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	68.00	12,946.37	14,546.00	(1,599.63)	89.00
Out of District Fees - Bureau	0.00	858.00	1,010.00	(152.00)	84.95
Return check fees	0.00	30.00	30.00	0.00	100.00
Total Parks and Recreation Services	52,332.34	1,159,542.23	1,134,000.00	25,542.23	102.25
Rents & Concessions					
Fee Waivers, Public	338.40	(4,625.00)	(5,670.00)	1,045.00	81.57
Fee Waivers, Public, Reclamation	0.00	0.00	(79.00)	79.00	0.00
Fee Waiver - Offset	(338.40)	4,625.00	5,749.00	(1,124.00)	80.45
Blue Bird Room-CVCC	346.50	1,905.75	1,804.00	101.75	105.64
Stella Irving Rental Revenue - Rec	0.00	0.00	302.00	(302.00)	0.00
Lakeside Rental Revenue - Reg	1,488.00	5,611.45	2,267.00	3,344.45	247.53
Sierra Room Rental - CVCC	(595.00)	2,224.00	3,813.00	(1,589.00)	58.33
Sunset Room Rental - CVCC	0.00	736.02	919.00	(182.98)	80.09
Canyon View Room Rental - CVCC	(469.00)	1,609.99	2,373.00	(763.01)	67.85
Foothills Room Rental - CVCC	(237.00)	3,882.17	5,457.00	(1,574.83)	71.14
Pool Rental Rev - Sierra/Splash	0.00	10,964.14	10,964.00	0.14	100.00
Pool Rental Rev - Placer Hills	0.00	1,400.00	1,400.00	0.00	100.00
American River Room - CVCC	900.00	5,106.17	4,639.00	467.17	110.07

Profit & Loss - Detail
4/1/2021 to 2/28/2022
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	941.29	7,597.93	7,209.00	388.93	105.40
Gazebo Rentals	0.00	434.00	296.00	138.00	146.62
Rock Creek Modular Rent	330.00	3,300.00	3,630.00	(330.00)	90.91
Gym Rental Revenue - Rec	0.00	386.00	1,284.00	(898.00)	30.06
Gym Rental Revenue - Reg	0.00	1,432.00	1,432.00	0.00	100.00
Tutor Totter Lease Agreement	554.00	6,094.00	6,094.00	0.00	100.00
Kitchen Rental Revenue - CVCC	0.00	88.00	260.00	(172.00)	33.85
Picnic Area Rental Revenue - Rec	317.00	8,880.25	9,144.00	(263.75)	97.12
Picnic Area Rental Revenue - Reg	79.00	1,404.00	1,491.00	(87.00)	94.17
Picnic Area Rental Revenue - Ash	53.00	777.00	671.00	106.00	115.80
Picnic Area Rental Revenue - MV	343.00	3,335.00	3,330.00	5.00	100.15
Field "Recreation" Rental Revenue	693.00	5,035.84	4,370.00	665.84	115.24
Field "Bill Beane" Rental - Reg A	0.00	1,404.59	1,744.00	(339.41)	80.54
Field "Softball" Rental - MV	288.00	4,481.75	4,013.00	468.75	111.68
Field Rental - CV	0.00	2,016.00	2,037.00	(21.00)	98.97
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	133.00	2,410.13	1,907.00	503.13	126.38
Field "Beggs" Rental - Rec	845.25	8,130.48	7,255.00	875.48	112.07
Field B (softball) Rev - Reg	0.00	913.75	882.00	31.75	103.60
Field "James" Rental - Rec	3,348.00	15,444.99	9,843.00	5,601.99	156.91
Field C (Baseball) Rental - Reg	304.00	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	2,606.00	2,480.00	126.00	105.08
Field "Soccer A" Rental - MV	0.00	123.25	0.00	123.25	0.00
Field "Soccer A" Rental - Railhead	802.92	7,481.08	7,124.00	357.08	105.01
Field - PH Soccer Field	0.00	8,463.21	6,630.00	1,833.21	127.65
Field "Soccer B" Rental - Railhead	1,372.95	11,579.44	10,010.00	1,569.44	115.68
Misc Rents & Concessions	1,421.76	8,563.22	7,218.00	1,345.22	118.64

Profit & Loss - Detail
4/1/2021 to 2/28/2022
For All Segment1's
For All Segment4's

	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	(1,625.98)	13,967.49	18,781.00	(4,813.51)	74.37
Custodial Fees - Bureau	188.00	495.28	960.00	(464.72)	51.59
Set up/Take Down Fees	0.00	1,135.00	2,173.00	(1,038.00)	52.23
Set up/Take Down Fees - Bureau	0.00	(107.00)	214.00	(321.00)	(50.00)
Total Rents and Concessions	11,947.69	172,562.97	168,575.00	3,987.97	102.37
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	1,400.00	1,400.00	0.00	100.00
MV Comm Ctr Rentals	1,062.00	1,635.00	45.00	1,590.00	3633.33
Alcohol Permit Fee	352.98	3,924.05	3,833.00	91.05	102.38
Alcohol Permit - Bureau	(220.00)	(49.00)	171.00	(220.00)	(28.66)
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	0.00	647.00	0.00	647.00	0.00
Verizon Wireless Lease	2,705.72	29,053.72	29,055.00	(1.28)	100.00
Miscellaneous Income - Youth Services	0.00	1,481.95	5,082.00	(3,600.05)	29.16
Miscellaneous Income - F & G	199.67	1,699.67	1,500.00	199.67	113.31
Atwood - County Collection Fee	0.00	0.00	(269.00)	269.00	0.00
Total Miscellaneous Revenue	4,100.37	41,461.39	42,309.00	(847.61)	98.00
Grants & Donations					
Youth Assistance Rev	4,294.85	26,254.61	8,365.00	17,889.61	313.86
Donation Rev - F & G	0.00	2,834.45	1,000.00	1,834.45	283.45
Bike Park Donations	485.00	18,119.99	15,758.00	2,361.99	114.99
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 2/28/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - Admin	0.00	335,974.00	21,000.00	314,974.00	1599.88
Total Grants and Donations	4,779.85	426,308.05	89,248.00	337,060.05	477.67
Interest Income					
Interest Income - Other	37.32	399.49	226.00	173.49	176.77
Interest Revenue - County	1,220.75	7,506.13	8,109.00	(602.87)	92.57
Interest Revenue - City Trust	65.32	381.62	345.00	36.62	110.61
Interest - Pension Trust	0.00	2,249.00	504.00	1,745.00	446.23
Total Interest Income	1,323.39	10,536.24	9,184.00	1,352.24	114.72
Project Revenue - Government					
County Mitigation Revenue	22,000.00	22,000.00	22,000.00	0.00	100.00
Total Project Revenue - Government	22,000.00	22,000.00	22,000.00	0.00	100.00
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	7,638.26	21,901.92	19,625.00	2,276.92	111.60
Current Unsecured Prop Taxes General	0.00	71,969.69	76,942.00	(4,972.31)	93.54
Current Supplemental Property Taxes	0.00	110,986.25	110,944.00	42.25	100.04
Unitary & Op Non-unitary Tax	1,000.00	120,757.87	138,432.00	(17,674.13)	87.23
Delinq Unsecured Property Taxes	0.00	452.08	11.00	441.08	4109.82
Timber Tax Guarantee	0.00	0.79	0.00	0.79	0.00
Atwood Tax Revenue	0.00	26,884.58	27,039.00	(154.42)	99.43
Delinquent Supplemental Tax Rev	0.00	4,369.70	4,263.00	106.70	102.50
Delinquent Secured Property Taxes	0.00	(166.40)	(151.00)	(15.40)	110.20

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	8,638.26	3,797,984.94	3,804,247.00	(6,262.06)	99.84
TOTAL OPERATING REVENUE	\$105,121.90	\$5,630,395.82	\$5,269,563.00	\$360,832.82	106.85%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	105,121.90	5,630,395.82	5,269,563.00	360,832.82	106.85
EXPENDITURES					
Program Expenses					
Instructor/Aquatics	0.00	864.40	865.00	(0.60)	99.93
Instructor/Adult Classes	1,307.70	19,261.85	20,762.00	(1,500.15)	92.78
Instructor/Adult Classes - Bureau	810.00	3,169.50	5,152.00	(1,982.50)	61.52
Instructor/Youth Classes	1,215.90	30,635.85	32,477.00	(1,841.15)	94.33
Officials/Adult Softball	0.00	6,617.86	7,081.00	(463.14)	93.46
Officials/Adult Basketball	0.00	3,844.50	4,573.00	(728.50)	84.07
Officials/Youth Basketball	0.00	0.00	5,942.00	(5,942.00)	0.00
Officials/Youth Volleyball	0.00	767.00	767.00	0.00	100.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2021 to 2/28/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	(158.05)	3,112.64	3,726.00	(613.36)	83.54
Skyridge/Program Exp	290.35	4,053.54	3,819.00	234.54	106.14
Day Camp/Program Exp	121.65	12,011.82	12,366.00	(354.18)	97.14
Preschool - Program Expense	220.37	2,435.09	2,108.00	327.09	115.52
Newcastle Program Expense	216.01	4,385.94	3,891.00	494.94	112.72
Adult Softball Expense	0.00	1,087.23	1,232.00	(144.77)	88.25
Adult Basketball Expense	0.00	205.92	549.00	(343.08)	37.51
Adult Volleyball Expense	0.00	81.68	56.00	25.68	145.86
Pickle Ball Tennis Expense	45.05	2,095.18	2,050.00	45.18	102.20
Adult Class Expense	0.00	363.68	162.00	201.68	224.49
Youth Basketball Expense	5,845.00	8,008.59	13,633.00	(5,624.41)	58.74
Youth Volleyball Expense	0.00	1,141.44	1,142.00	(0.56)	99.95
Aquatic Activities	0.00	2,319.87	2,320.00	(0.13)	99.99
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	75.00	162.00	87.00	75.00	186.21
Youth Sports Camps	0.00	9.26	9.00	0.26	102.89
Special Events Expenses	0.00	2,038.97	7,604.00	(5,565.03)	26.81
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
Food Truck Fiesta Expenses - PAY FROM 51	(168.81)	0.00	0.00	0.00	0.00
Obstacle Race Expense	0.00	10,644.75	8,836.00	1,808.75	120.47
Dead Festival Expenses - PAY FROM 501c3	(168.84)	0.00	0.00	0.00	0.00
Auburn Harvest Festival Expenses	0.00	5,729.90	7,918.00	(2,188.10)	72.37

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 2/28/2022
 For All Segment1's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Program Expenses	9,651.33	178,919.33	202,398.00	(23,478.67)	88.40
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	136.95	136.00	0.95	100.70
Merchant Fees - Youth Services	1,221.90	6,497.59	6,584.00	(86.41)	98.69
Merchant Fees - Cust Serv	1,385.22	10,862.48	9,294.00	1,568.48	116.88
Bad Debt Expense	(20.81)	(20.81)	0.00	(20.81)	0.00
Cal Card Incentives	0.00	(1,682.67)	(1,792.00)	109.33	93.90
Penalties	(4.40)	2,193.01	4,564.00	(2,370.99)	48.05
Donations Expense	0.00	750.00	850.00	(100.00)	88.24
Telephone - Placer Hills Pool	149.80	887.75	951.00	(63.25)	93.35
Telephone - Cust Serv	570.49	6,255.86	6,320.00	(64.14)	98.99
Telephone (CVCC) - Admin	529.24	5,613.18	5,740.00	(126.82)	97.79
Gift Certificates Expensed	0.00	58.00	108.00	(50.00)	53.70
Telephone - Recreation	35.42	357.04	533.00	(175.96)	66.99
Telephone - Preschool	40.63	337.52	511.00	(173.48)	66.05
Telephone - Facilities & Grounds	965.82	9,389.95	11,562.00	(2,172.05)	81.21
Telephone - Day Camp	55.94	547.01	746.00	(198.99)	73.33
Telephone - Newcastle	42.22	389.07	777.00	(387.93)	50.07
Telephone - Aub El	126.32	1,373.38	1,648.00	(274.62)	83.34
Telephone - Skyridge	33.12	422.93	440.00	(17.07)	96.12
Postage - Cust Serv	0.00	0.00	500.00	(500.00)	0.00
Postage - Admin	0.00	488.62	998.00	(509.38)	48.96
Activity Guide Expense	333.00	33,021.07	32,394.00	627.07	101.94
Youth Assistance Expense	0.00	10,085.67	11,761.00	(1,675.33)	85.76
Bank Service Charges	0.00	0.00	(8.00)	8.00	0.00
CEPPT Charges	0.00	82.00	268.00	(186.00)	30.60
Office Supplies - Rec	0.00	407.97	820.00	(412.03)	49.75
Office Supplies - Youth Services	105.11	512.18	1,079.00	(566.82)	47.47

Profit & Loss - Detail
4/1/2021 to 2/28/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - F & G	112.99	1,398.11	2,261.00	(862.89)	61.84
Office Supplies-Cust Serv	62.55	2,347.72	2,064.00	283.72	113.75
Office Supplies - Admin	136.52	5,312.52	5,369.00	(56.48)	98.95
Duplication Costs - Cust Serv	0.00	39.69	160.00	(120.31)	24.81
Duplication Costs - Admin	107.34	1,188.25	1,588.00	(399.75)	74.83
Office Equip Rental - Cust Serv	470.75	5,531.81	5,625.00	(93.19)	98.34
Office Equip Rental - Admin	332.48	3,985.23	4,382.00	(396.77)	90.95
Dining Expense	0.00	604.20	645.00	(40.80)	93.67
Gas/Mileage Expense - C.Serv	29.25	448.13	487.00	(38.87)	92.02
Gas/Mileage Expense - Admin	0.00	1,308.67	1,609.00	(300.33)	81.33
Gas/Mileage Expense - Rec.	0.00	0.00	147.00	(147.00)	0.00
Gas/Mileage Expense - YS	0.00	86.58	286.00	(199.42)	30.27
Gas/Mileage Expense - F & G	4,601.16	47,073.50	45,636.00	1,437.50	103.15
General Administrative Exp - Admin	40.00	1,221.17	869.00	352.17	140.53
Liability Insurance - Admin	11,551.17	122,728.11	121,806.00	922.11	100.76
Board Expense	0.00	825.89	2,131.00	(1,305.11)	38.76
Public Relations/Marketing - Cust Serv	90.25	2,990.37	8,584.00	(5,593.63)	34.84
Misc Expenses - Y Serv	0.00	0.00	4,304.00	(4,304.00)	0.00
Miscellaneous Expense	0.00	0.11	0.00	0.11	0.00
Dues and Subscriptions-Youth Services	0.00	0.00	330.00	(330.00)	0.00
Dues and Subscriptions - Cust Service	0.00	397.89	357.00	40.89	111.45
Dues and Subscriptions - Admin	0.00	10,485.00	10,718.00	(233.00)	97.83
Dues and Subscriptions - Rec.	649.00	799.00	1,213.00	(414.00)	65.87
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	0.00	89.03	150.00	(60.97)	59.35
Staff Appreciation - F & G	0.00	470.30	153.00	317.30	307.39
Staff Appreciation - Cust Serv	0.00	47.96	100.00	(52.04)	47.96
Staff Appreciation - Admin	0.00	161.77	172.00	(10.23)	94.05

Profit & Loss - Detail
4/1/2021 to 2/28/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Company Celebrations	0.00	1,236.07	1,066.00	170.07	115.95
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	1,929.00	(599.92)	68.90
Staff Development - Rec.	495.00	1,040.00	449.00	591.00	231.63
Staff Development - Aquatics	0.00	348.00	375.00	(27.00)	92.80
Staff Development - Youth Services	0.00	30.00	7,810.00	(7,780.00)	0.38
Staff Development - F & G	825.00	2,867.16	2,929.00	(61.84)	97.89
Uniform Exp - Aquatics	0.00	124.33	124.00	0.33	100.27
Uniform Exp - F & G	175.83	441.74	542.00	(100.26)	81.50
Small Equip - Rec Dept	0.00	0.00	106.00	(106.00)	0.00
Small Equipment - Y Serv	2,668.72	2,668.72	0.00	2,668.72	0.00
Small Equipment - Rec Pk	47.68	2,338.93	7,660.00	(5,321.07)	30.53
Small Equipment - Reg Pk	15.30	475.95	1,220.00	(744.05)	39.01
Small Equipment - MV Park	36.62	438.56	800.00	(361.44)	54.82
Small Equipment - CVCC	0.00	193.34	193.00	0.34	100.18
Field Marking Expense	0.00	2,035.19	1,884.00	151.19	108.03
Safety Supplies - F & G	0.00	7,897.04	9,191.00	(1,293.96)	85.92
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	87.41	1,600.51	1,583.00	17.51	101.11
Restroom Supplies - Regional Park	112.68	1,757.28	1,712.00	45.28	102.65
Restroom Supplies - Ashford Park	40.17	948.10	919.00	29.10	103.17
Restroom Supplies - Meadow Vista Park	46.82	1,055.19	1,045.00	10.19	100.98
Restroom Supplies - Railroad Park	53.48	1,099.65	1,027.00	72.65	107.07
Restroom Supplies - Overlook Park	68.23	1,230.61	1,196.00	34.61	102.89
Restroom Supplies - Placer Hills Park	26.13	815.34	612.00	203.34	133.23
Restroom Supplies - Rec Comm Ctr	148.93	2,580.11	2,888.00	(307.89)	89.34
Restroom Supplies - Reg Comm Ctr	112.14	2,088.39	2,401.00	(312.61)	86.98
Restroom Supplies - CVCC Comm Ctr	170.29	2,753.75	3,049.00	(295.25)	90.32

Auburn Rec & Park
Profit & Loss - Detail
4/1/2021 to 2/28/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg Pk - Toilet	0.00	5,062.00	5,028.00	34.00	100.68
Sanitation - Win Pk - Toilet	0.00	2,887.00	3,416.00	(529.00)	84.51
Sanitation - Rec Pk - ADA Toilet	0.00	1,809.58	2,838.00	(1,028.42)	63.76
Sanitation - Reg - ADA Toilet	0.00	2,255.45	2,368.00	(112.55)	95.25
Sanitation - Rec Pk - Debris Box	1,705.65	12,566.59	9,796.00	2,770.59	128.28
Sanitation - Reg Pk - Disposal	588.55	5,814.38	5,695.00	119.38	102.10
Sanitation - MV - Disposal	400.59	4,140.21	3,997.00	143.21	103.58
Sanitation - CVCC - Disposal	215.72	2,114.90	2,125.00	(10.10)	99.53
Small Equipment - Overlook	0.00	2,257.32	2,257.00	0.32	100.01
Total Operations & Supplies	31,793.42	379,688.61	410,984.00	(31,295.39)	92.39
Utilities Expense					
Lights - Rec Pk Beggs Field	0.00	3,656.11	3,474.00	182.11	105.24
Lighting Reimb.-Beggs Field	0.00	(1,201.73)	(2,027.00)	825.27	59.29
Lights - Rec Pk James Field	0.00	3,710.04	4,520.00	(809.96)	82.08
Lighting Reimb.-James Field	429.00	(2,939.15)	(2,902.00)	(37.15)	101.28
Lights - Rec Field	0.00	822.17	845.00	(22.83)	97.30
Lighting Reimb.-Rec Field	0.00	(294.38)	(493.00)	198.62	59.71
Gas/Elect - Rec Comm Ctr - Fac & Grds	0.00	2,775.72	4,960.00	(2,184.28)	55.96
Gas/Electric - Reg Comm Ctr	0.00	8,594.66	8,741.00	(146.34)	98.33
Gas/Electric - CV Comm Ctr	0.00	793.08	1,345.00	(551.92)	58.97
Electric Reimb.- CV Comm Ctr	(227.61)	(1,212.00)	(1,268.00)	56.00	95.58
Gas/Electric - CVCC	2,388.79	24,120.39	22,238.00	1,882.39	108.47
Gas/Electric - Sierra Pool	0.00	26,190.55	28,191.00	(2,000.45)	92.90
Gas/Electric - PH Pool	0.00	5,847.91	5,611.00	236.91	104.22
Electric - Day Camp	0.00	1,979.77	1,995.00	(15.23)	99.24
Gas/Elec - Recreation Park	91.21	10,415.03	11,615.00	(1,199.97)	89.67

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Reg Park	0.00	31,137.93	32,092.00	(954.07)	97.03
Lighting Reimb.- Reg Park	(528.00)	(5,192.75)	(4,786.00)	(406.75)	108.50
Gas/Electric - Ashford Park	32.77	3,777.94	4,441.00	(663.06)	85.07
Gas/Electric - MV Park	252.19	5,766.65	5,820.00	(53.35)	99.08
Electric - Railhead Park	0.00	4,342.58	5,513.00	(1,170.42)	78.77
Lighting Reimb.-Railhead	(127.68)	(2,864.33)	(2,889.00)	24.67	99.15
Gas/Electric - Winchester Park	0.00	1,686.29	1,838.00	(151.71)	91.75
Reimbursements - Gas/Elec Pool	0.00	(11,105.60)	(11,105.00)	(0.60)	100.01
Water - Rec Comm Ctr	619.10	2,296.35	3,547.00	(1,250.65)	64.74
Water - Reg Comm Ctr	176.72	2,292.99	2,445.00	(152.01)	93.78
Water - CV Comm Ctr	127.14	3,051.38	4,014.00	(962.62)	76.02
Water - CVCC	902.33	4,083.25	4,327.00	(243.75)	94.37
Water - Sierra Pool	0.00	2,212.22	2,796.00	(583.78)	79.12
Water - PH Pool	0.00	162.64	806.00	(643.36)	20.18
Water - Rec Park	258.92	4,245.69	5,214.00	(968.31)	81.43
Water - Regional Park	199.16	9,709.94	10,417.00	(707.06)	93.21
Water - Ashford Park	184.44	3,694.75	4,718.00	(1,023.25)	78.31
Water - MV Park	235.99	16,729.05	20,641.00	(3,911.95)	81.05
Water - CV Park	0.00	2,497.13	2,735.00	(237.87)	91.30
Water - Railhead Park	256.43	3,557.16	4,497.00	(939.84)	79.10
Water - CVCC Park	0.00	2,816.10	2,985.00	(168.90)	94.34
Water - Overlook Park	488.81	6,058.53	6,327.00	(268.47)	95.76
Water - Placer Hills Park	101.85	4,128.96	4,549.00	(420.04)	90.77
Water - Atwood	145.08	3,187.13	3,366.00	(178.87)	94.69
Water - Chana Field	0.00	4,032.35	9,500.00	(5,467.65)	42.45
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 - Railhead Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87

Profit & Loss - Detail
4/1/2021 to 2/28/2022
For All Segment1's
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	6,006.64	204,993.44	230,086.00	(25,092.56)	89.09
Legal Expenses					
Legal Fees	0.00	334.00	5,670.00	(5,336.00)	5.89
Total Legal Expense	0.00	334.00	5,670.00	(5,336.00)	5.89
Professional Services					
Grant Application Expense	0.00	22,500.00	0.00	22,500.00	0.00
Professional Services - Rec	1,317.00	12,109.50	14,163.00	(2,053.50)	85.50
Professional Services - YS	0.00	7,316.51	7,316.00	0.51	100.01
Professional Services - F & G	0.00	7,107.98	8,766.00	(1,658.02)	81.09
Atwood - Professional Services	916.00	6,634.89	7,123.00	(488.11)	93.15
Professional Services - C Serv	0.00	7,975.00	17,846.00	(9,871.00)	44.69
Professional Services - Admin	4,880.00	13,873.84	15,053.00	(1,179.16)	92.17
Accounting/Auditor Fees	0.00	12,900.00	12,900.00	0.00	100.00
Total Professional Services	7,113.00	90,417.72	83,167.00	7,250.72	108.72
Bldg & Ground Maintenance					
Vehicle Maintenance	1,077.92	28,652.89	27,323.00	1,329.89	104.87
Equipment Rental	65.42	201.83	1,932.00	(1,730.17)	10.45
Irrigation Supplies - General	836.88	2,552.65	1,982.00	570.65	128.79
Maint - Recreation Field	758.47	1,602.13	3,818.00	(2,215.87)	41.96

Auburn Rec & Park
Profit & Loss - Detail
4/1/2021 to 2/28/2022
For All Segment1's
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CV Baseball Field	0.00	1,878.10	5,161.00	(3,282.90)	36.39
Maint - James Field	413.70	2,170.41	2,525.00	(354.59)	85.96
Maint - Beggs Field	805.50	2,141.70	3,315.00	(1,173.30)	64.61
Maint - Sierra Pool	8,425.73	56,137.48	50,281.00	5,856.48	111.65
Reimbursement- Maint Pool	0.00	(4,572.34)	(4,572.00)	(0.34)	100.01
Maint & Repairs - Equipment	4,415.88	22,204.97	33,351.00	(11,146.03)	66.58
Maint - PH Pool	297.18	5,952.94	13,974.00	(8,021.06)	42.60
Maint - Irrigation Pump - Winchester	0.00	0.00	282.00	(282.00)	0.00
Maint - Winchester Fields	0.00	806.25	861.00	(54.75)	93.64
Maint - MV Tennis / Pickleball Courts	4,545.73	4,545.73	0.00	4,545.73	0.00
Rep/Maint - Aub El	66.52	1,214.94	2,003.00	(788.06)	60.66
Rep/Maint - Rock Creek	20.02	82.73	229.00	(146.27)	36.13
Rep/Maint - Day Camp	40.03	185.10	600.00	(414.90)	30.85
Maint - Recreation Park	1,009.11	21,400.46	20,725.00	675.46	103.26
Maint - Regional Park	3,667.65	78,885.58	88,630.00	(9,744.42)	89.01
Maint - Ashford Park	111.74	8,775.01	16,601.00	(7,825.99)	52.86
Maint - Meadow Vista Park	638.03	16,563.28	18,551.00	(1,987.72)	89.29
Maint - Christian Valley Park	111.75	3,324.83	3,503.00	(178.17)	94.91
Maint - Railhead Park	2,400.07	4,374.47	3,241.00	1,133.47	134.97
Maint - CVCC Park	111.74	4,131.93	4,909.00	(777.07)	84.17
Maint - Overlook Park	111.74	7,606.88	6,405.00	1,201.88	118.77
Maint - Placer Hills Park	1,582.19	3,954.57	2,904.00	1,050.57	136.18
Maint - Pocket Parks	111.75	580.32	669.00	(88.68)	86.74
Maint - Mt. Vernon Park	0.00	161.25	167.00	(5.75)	96.56
Maint - Winchester Park	113.69	1,513.70	1,200.00	313.70	126.14
Maint - Atwood	111.75	2,022.13	1,565.00	457.13	129.21
Maint - Shockley Park	0.00	1,748.85	2,290.00	(541.15)	76.37
Maint - Bike Park	0.00	8,740.84	12,164.00	(3,423.16)	71.86
Rep/Maint - Skyridge	40.03	372.70	825.00	(452.30)	45.18
Maint - Ashley Dog Park	111.75	1,639.36	1,871.00	(231.64)	87.62

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 2/28/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Newcastle	0.00	0.00	350.00	(350.00)	0.00
Maint - Recreation Comm Ctr	357.07	8,620.55	11,966.00	(3,345.45)	72.04
Maint - Regional Comm Ctr	277.00	13,132.07	12,562.00	570.07	104.54
Maint - Christian Valley Comm Ctr	7,685.60	7,757.54	71.00	7,686.54	10926.11
Maint - CVCC Comm Ctr	457.22	7,259.94	7,047.00	212.94	103.02
Maint - Overlook Modular	20.02	82.73	576.00	(493.27)	14.36
Maint - Regional Tennis/Pickleball Courts	0.00	2,895.94	0.00	2,895.94	0.00
Maint - MV Soccer A	0.00	12.85	208.00	(195.15)	6.18
Maint - RH Soccer A	64.16	672.80	863.00	(190.20)	77.96
Maint - Regional Field Soccer	0.00	0.00	1,760.00	(1,760.00)	0.00
Maint - RH Soccer B	64.15	572.80	755.00	(182.20)	75.87
Maint - Regional Bill Bean Field	0.00	4,772.63	4,601.00	171.63	103.73
Maint - MV Softball Field	28.28	28.28	0.00	28.28	0.00
Maint - Regional Field B	0.00	5,648.02	5,575.00	73.02	101.31
Maint - Regional Field C	64.15	14,005.93	17,219.00	(3,213.07)	81.34
Tree Maint - Rec Park	0.00	20.90	10,021.00	(10,000.10)	0.21
Tree Maint - Reg Park	0.00	0.00	10,000.00	(10,000.00)	0.00
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- 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	590.02	8,459.31	6,019.00	2,440.31	140.54
Rep/Maint - Alta Vista	0.00	0.00	425.00	(425.00)	0.00
Total Building and Grounds Maintenance	41,609.64	384,735.96	443,553.00	(58,817.04)	86.74
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

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 2/28/2022
 For All Segment1's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Property Tax Administration	1,024.11	69,732.37	68,708.00	1,024.37	101.49
Lafo Fees	0.00	2,272.44	2,660.00	(387.56)	85.43
Total Property Tax Administration/LAFCO	1,024.11	72,276.54	71,878.00	398.54	100.55
Salaries Expense					
Wages - (Y.Serv) - Manager	10,107.77	62,362.06	55,392.00	6,970.06	112.58
Wages - (Cust Serv) - Full Time	9,545.23	113,899.38	111,300.00	2,599.38	102.34
Wages - (Cust Serv) - Part Time	0.00	5,022.42	8,547.00	(3,524.58)	58.76
Wages - (Admin) - Full Time	11,298.32	133,179.44	117,621.00	15,558.44	113.23
Wages - (Admin) - Part Time	5,804.82	59,021.27	59,132.00	(110.73)	99.81
Wages - (Admin) - Board Pay	2,500.00	24,000.00	24,475.00	(475.00)	98.06
Wages - (Y.Serv) - Aub Elem - PT	5,597.63	56,320.08	61,173.00	(4,852.92)	92.07
Wages - (Y.Serv) - AE Maint	170.97	1,483.47	843.00	640.47	175.98
Wages - (Y. Serv) - RC Maint	0.00	337.58	254.00	83.58	132.91
Wages - (Y.Serv) - Skyridge - PT	5,795.09	57,011.02	59,989.00	(2,977.98)	95.04
Wages - (Y.Serv) - Skyridge Maint	0.00	693.88	987.00	(293.12)	70.30
Wages - (Y.Serv) - Day Camp - PT	235.20	102,832.13	112,149.00	(9,316.87)	91.69
Wages - (Y.Serv) - DC Maint	95.99	177.21	198.00	(20.79)	89.50
Wages - (Rec) - Full Time	11,522.29	130,310.38	126,897.00	3,413.38	102.69
Wages - (Y. Serv) - Newcastle- PT	7,063.32	55,805.86	57,792.00	(1,986.14)	96.56
Wages - (Y.Serv) - NC Maint	15.14	40.31	0.00	40.31	0.00
Wages - (Rec) - Seasonal	0.00	98.70	397.00	(298.30)	24.86
Wages - (Rec) - Adult Softball	0.00	4,817.54	4,122.00	695.54	116.87
Wages - (Rec) - Adult Basketball	288.90	2,987.43	3,114.00	(126.57)	95.94
Wages - (Y.Serv) - Preschool	4,127.34	32,114.19	45,566.00	(13,451.81)	70.48
Wages - (Aqua) - Aquatics Coordinator	795.95	15,509.49	16,707.00	(1,197.51)	92.83
Wages - (Aqua) - Aquatic Activities	0.00	4,836.82	4,837.00	(0.18)	100.00
Wages - (Aqua) - Public Swim	592.91	42,361.92	41,769.00	592.92	101.42

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	0.00	2,872.17	2,873.00	(0.83)	99.97
Wages - (Aqua) - Swim Team Coaches	0.00	8,451.46	8,841.00	(389.54)	95.59
Wages - (Aqua) - Synchronized Swim Coach	0.00	10,883.56	10,884.00	(0.44)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	8,560.54	102,339.49	97,043.00	5,296.49	105.46
Wages - (Fac & Grds) - Fac Att. - CVCC	3,725.27	38,551.27	34,757.00	3,794.27	110.92
Wages - (Fac & Grds) - Fac Attendant - Reg	3,271.62	23,688.02	22,008.00	1,680.02	107.63
Wages - (Fac & Grds) - Fac Att Overlook	0.00	105.23	79.00	26.23	133.20
Wages - (Fac & Grds) - Management	12,259.67	136,377.67	144,559.00	(8,181.33)	94.34
Wages - (Fac & Grds) - Recreation Park	22,954.20	235,055.90	213,809.00	21,246.90	109.94
Wages - (Fac & Grds) - Regional Park	11,954.18	140,204.70	142,968.00	(2,763.30)	98.07
Wages - (Fac & Grds) - Ashford Park	2,626.55	30,972.17	42,325.00	(11,352.83)	73.18
Wages - (Fac & Grds) - Meadow Vista Park	4,742.64	46,677.50	49,509.00	(2,831.50)	94.28
Wages - (Fac & Grds) - CV Comm Center	521.23	6,620.72	8,011.00	(1,390.28)	82.65
Wages - (Fac & Grds) - Railroad Park	1,068.13	13,712.71	15,231.00	(1,518.29)	90.03
Wages - (Fac & Grds) - CVCC	2,110.20	16,313.80	13,459.00	2,854.80	121.21
Wages - (Fac & Grds) - Overlook Park	1,375.78	16,022.58	16,458.00	(435.42)	97.35
Wages - (Fac & Grds) - Placer Hills Park	1,321.98	17,249.44	18,001.00	(751.56)	95.83
Wages - (Fac & Grds) - Pocket Parks	415.31	5,694.20	5,443.00	251.20	104.62
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	36.10	0.00	36.10	0.00
Wages - (Fac & Grds) - Winchester Park	331.54	5,116.65	5,873.00	(756.35)	87.12
Wages - (Fac & Grds) - Atwood	187.18	4,372.81	7,172.00	(2,799.19)	60.97
Wages - (Fac & Grds) - Shockley Property	502.44	3,260.27	4,145.00	(884.73)	78.66
Wages - (F & G) Special Events	0.00	8,931.27	8,500.00	431.27	105.07
Wages - District Administrator	9,172.80	109,750.09	110,677.00	(926.91)	99.16
Wages - (F & G Proj) - Reg 24 Acres	453.34	649.38	0.00	649.38	0.00
Wages - (Rec) - Special Events	0.00	1,977.70	1,709.00	268.70	115.72
Wages - (F & G) Uniform Allowance	154.50	11,196.71	12,580.00	(1,383.29)	89.00

Profit & Loss - Detail
4/1/2021 to 2/28/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Salaries Expense	163,265.97	1,922,439.75	1,930,310.00	(7,870.25)	99.59
Benefits & Payroll Costs					
ER Taxes - Rec	883.61	10,297.03	10,739.00	(441.97)	95.88
ER Taxes - Aquatics	131.26	10,285.33	10,342.00	(56.67)	99.45
ER Taxes - Youth Services	2,959.86	29,938.48	38,302.00	(8,363.52)	78.16
ER Taxes - Fac & Grds	6,594.52	66,677.55	69,940.00	(3,262.45)	95.34
ER Taxes - Cust Serv	758.58	9,108.10	9,508.00	(399.90)	95.79
ER Taxes - Admin	2,201.65	26,187.34	25,657.00	530.34	102.07
Employment Expense - Rec	55.62	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	554.90	702.12	115.00	587.12	610.54
Employment Expense - Fac & Grds	176.41	3,357.34	2,798.00	559.34	119.99
Employment Expense - Admin	12.86	38.59	104.00	(65.41)	37.11
Fingerprinting Exp - Recreation	32.00	359.05	152.00	207.05	236.22
Fingerprinting Exp - Aquatics	0.00	612.00	647.00	(35.00)	94.59
Fingerprinting Exp - Youth Services	222.00	910.00	680.00	230.00	133.82
Fingerprinting Exp - Fac & Grds	64.00	399.00	293.00	106.00	136.18
Fingerprinting Exp - Admin	0.00	114.00	92.00	22.00	123.91
Benefits Expense - Recreation	3,069.72	28,185.48	29,135.00	(949.52)	96.74
Benefits Expense - Youth Services	2,502.97	26,215.01	27,318.00	(1,102.99)	95.96
Benefits Expense - Fac & Grds	18,125.66	190,830.88	201,984.00	(11,153.12)	94.48
Benefits Expense - Cust Serv	2,063.71	22,481.21	23,390.00	(908.79)	96.12
Benefits Expense - Admin	4,581.11	53,928.09	56,587.00	(2,658.91)	95.30
Employer Retirement Exp. - Rec	1,040.08	11,669.76	11,695.00	(25.24)	99.78
Employer Retirement Exp. - Aquatics	88.03	2,093.73	2,178.00	(84.27)	96.13
Employer Retirement Exp. - Youth Services	2,036.63	24,778.35	34,401.00	(9,622.65)	72.03
Employer Retirement Exp. - Fac & Grds	6,344.47	68,319.61	69,916.00	(1,596.39)	97.72
Employer Retirement Exp - Cust Serv	1,051.68	12,358.26	12,861.00	(502.74)	96.09

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 2/28/2022
 For All Segment1's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Admin	2,561.43	28,979.42	29,283.00	(303.58)	98.96
CalPERS Prefunding	0.00	315,840.00	291,934.00	23,906.00	108.19
Worker's Comp - Rec	188.15	2,291.57	2,358.00	(66.43)	97.18
Worker's Comp - Aquatics	22.17	1,737.02	1,775.00	(37.98)	97.86
Worker's Comp - Youth Services	546.43	6,233.98	6,600.00	(366.02)	94.45
Worker's Comp - Fac & Grds	6,374.33	60,328.70	60,749.00	(420.30)	99.31
Worker's Comp - Cust Serv	44.08	563.91	556.00	7.91	101.42
Worker's Comp - Admin	238.64	2,877.22	3,054.00	(176.78)	94.21
Total Benefits and Payroll Costs	65,526.56	1,018,925.86	1,035,316.00	(16,390.14)	98.42
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	4,651.47	13,133.00	(8,481.53)	35.42
Fixed Asset Purchases - Fac & Grds	0.00	54,815.71	49,120.00	5,695.71	111.60
Fixed Asset Purchases - Admin	700.00	700.00	0.00	700.00	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
Total Fixed Asset Expense	700.00	60,167.18	80,253.00	(20,085.82)	74.97
Capital Improvement Projects					
Art in the Park - Reg	0.00	2,852.59	2,857.00	(4.41)	99.85
Skyridge - Roof Repairs	0.00	10,846.00	10,846.00	0.00	100.00
CVCC - Bike Park	6,970.40	95,538.44	95,050.00	488.44	100.51
Placer Hills Parking lot Project	0.00	50,224.26	50,000.00	224.26	100.45
MV - Pathway Repairs	0.00	26,472.32	26,500.00	(27.68)	99.90
Energy Efficiency Project	73,887.23	1,890,879.91	1,890,907.00	(27.09)	100.00
MV Park - Parking lot Reseal/Restripe	0.00	1,365.40	1,365.00	0.40	100.03
Meadow Vista - Playground	0.00	1,651.13	1,651.00	0.13	100.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2021 to 2/28/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reg Pk Expansion - 24 Acres	0.00	30,907.35	31,000.00	(92.65)	99.70
Regional Park Playground Equipment Replac	0.00	51.13	100.00	(48.87)	51.13
Rec - James Field Renovation	0.00	41,813.56	42,000.00	(186.44)	99.56
Rec - Wheelchair Swing	0.00	3.39	0.00	3.39	0.00
Rec - Shop Floor Repairs	0.00	1,120.00	1,200.00	(80.00)	93.33
Total Capital Improvement Projects	80,857.63	2,153,725.48	2,153,476.00	249.48	100.01
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
Sterling Lease Interest Expense	0.00	34,377.56	42,245.00	(7,867.44)	81.38
Total Debt Service	0.00	144,516.20	152,321.00	(7,804.80)	94.88
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$407,548.30	\$6,611,140.07	\$6,799,412.00	(\$188,271.93)	97.23%
Net Revenue Over Expenditures	(\$302,426.40)	(\$980,744.25)	(\$1,529,849.00)	\$549,104.75	64.11%
ADJ. NET REVENUE OVER EXPENDITURES	(302,426.40)	(980,744.25)	(1,529,849.00)	549,104.75	64.11

Item 4.4 Cover Sheet: Resolution #2022-6: Transfer of \$77,540 from the Capital Construction Reserves for the Bike Park Project – Phase II

Auburn Area Recreation and Park District March, 2022 Finance committee meeting.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-6, a resolution authorizing the transfer of funds from the Capital Construction Reserves in the amount of \$77,540 to reimburse the general fund for the expenses paid for the Bike Park Project – Phase II?

Background

On October, 2021, the Board of Directors authorized an updated Project List authorizing \$77,540 to be spent from Future Capital Construction for the Bike Park Project – Phase II.

Parker Landscape Development was awarded the contract for the Trail Watering system.

American Ramp Company provided the Ramps for Phase II.

F Loduca Company was awarded the contract for the Canal Bridge Construction.

The District has completed most of Phase II on the Bike Park, and has expensed \$95,541, while \$18,120 was paid by donations or in-kind services, the remainder of \$77,421 was spent from the general fund. An anticipated cost of \$380 will need to be paid in March for some rental equipment.

Recommendation

Staff recommends that the Finance Committee review and recommend approval of Resolution #2022-6; a resolution approving the transfer of the Capital Construction Reserves in the amount of \$77,540 to the General Fund as this is an appropriate use of these reserves. Staff recommends the Finance Committee forward this to the Board of Directors for review and adoption.

Attachment

Resolution Number 2022-6

RESOLUTION NUMBER 2022 - 6

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 \$77,540 FROM THE CAPITAL
CONSTRUCTION RESERVES TO THE GENERAL FUND.

WHEREAS, in October of 2021, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2021/2022, and;

WHEREAS, one of the approved projects, the Bike Park Phase II almost completed and \$77,421 has been spent and additional costs estimated at \$380 will be spent in March and \$77,540 in reserve funds need to be transferred, 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 \$77,540 from the Capital Construction Reserve Fund Account for the expenses paid to complete the building of the Bike Park Phase II to the General Fund.

APPROVED, PASSED, AND ADOPTED ON March 31, 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 4.5 Cover Sheet: Resolution #2022-7: Transfer of \$10,000 from the ADA Reserve and Transfer of \$27,836 from the Future Capital Construction for the Meadow Vista Pathway Repairs & ADA access entry

Auburn Area Recreation and Park District March, 2022 Finance committee meeting.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-7, a resolution authorizing the transfer of funds from the ADA Reserves in the amount of \$10,000 and transfer of funds from the Future Capital Construction Reserve in the amount of \$27,836 to reimburse the general fund for the expenses paid for the Meadow Vista Pathway Repairs and ADA Access entry?

Background

On October, 2021, the Board of Directors authorized an updated Project List authorizing \$40,900 to be spent from Future Capital Construction and \$10,000 to be spent from the ADA Reserves for the Meadow Vista Pathway (including an updated ADA access entry) and the Meadow Vista Parking Lot Reseal.

Baldoni Construction was awarded the contract.

Baldoni has completed the Meadow Vista Pathway repairs and ADA Access entry, and the District has expensed \$38,984 from the general fund. The Meadow Vista Parking Lot Reseal will be completed in April, 2022.

Recommendation

Staff recommends that the Finance Committee review and recommend approval of Resolution #2022-7; a resolution approving the transfer of the ADA Reserves in the amount of \$10,000 and the transfer of \$27,836 from the Future Capital Construction Reserve to the General Fund as this is an appropriate use of these reserves. Staff recommends the Finance Committee forward this to the Board of Directors for review and adoption.

Attachment

Resolution Number 2022-7

RESOLUTION NUMBER #2022-7

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 \$10,000 FROM THE ADA RESERVES AND \$27,836 FROM THE FUTURE CAPITAL CONSTRUCTION RESERVES TO THE GENERAL FUND.

WHEREAS, in October of 2021, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2021/2022, and;

WHEREAS, one of the approved projects, the Meadow Vista pathway repairs is completed and \$38,984 has been spent and \$10,000 in ADA reserve funds need to be transferred, and \$27,836 in Future Capital Construction reserve funds need to be transferred;

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 \$10,000 from the ADA Reserve Fund Account and \$27,836 from the Future Capital Construction Reserve for the expenses paid to complete the Meadow Vista Pathway Repairs to the General Fund.

APPROVED, PASSED, AND ADOPTED ON March 31, 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 4.6 Cover Sheet: Resolution #2022-8: Transfer of \$55,168 from the Future Capital Construction for the Pickleball Court repairs, the Energy efficiency project's change orders and the Grant Writing Fee

Auburn Area Recreation and Park District March, 2022 Finance committee meeting.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-8, a resolution authorizing the transfer of funds from the Future Capital Construction Reserve in the amount of \$55,168 to reimburse the general fund for the expenses paid for the Pickleball Court Repairs, the Energy Efficiency Project's change order and the Grant Advisory for the Statewide Park Program.

Background

On October, 2021, the Board of Directors authorized an updated Project List authorizing the following items to be spent from the Future Capital Construction Reserve: Pickleball Court repairs \$10,000 and the Centrica Change orders \$25,000.

American River Striping was awarded the contract for the Pickleball Court repairs. Repairs have been completed. The total cost of the repairs was \$9,490.

Centrica was awarded the Energy Efficiency Project's change orders. The work has been completed and the change orders have accumulated to \$22,678.

Doug Houston DBA Parklands Group provided assistance on the Statewide Park Program grant. The District was advised that we had an approximate 10% chance of receiving this grant, so there wasn't a budget line provided for the grant writing. The fee for the grant advisory service was \$23,000. The District would like to use Future Capital Construction Reserves to reimburse the General Fund for this fee.

Recommendation

Staff recommends that the Finance Committee review and recommend approval of Resolution #2022-8; a resolution approving the transfer of the Future Capital Construction reserves in the amount of \$55,168 to the General Fund as this is an appropriate use of these reserves. Staff recommends the Finance Committee forward this to the Board of Directors for review and adoption.

Attachment

Resolution Number 2022-8

RESOLUTION NUMBER #2022-8

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 \$55,168 FROM THE FUTURE CAPITAL CONSTRUCTION RESERVES TO THE GENERAL FUND.

WHEREAS, in October of 2021, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2021/2022, and;

WHEREAS, one of the approved projects, the Pickleball Court repairs is completed and \$9,490 needs to be transferred from the Capital Construction Reserves to the General Fund, and;

WHEREAS, one of the approved projects, the Energy Efficiency Project's change orders have been completed and \$22,678 needs to be transferred from the Capital Construction Reserves to the General Fund, and;

WHEREAS, funds were spent for Grant Writing Advisory in the amount of \$23,000 and needs to be transferred from Capital Construction Reserves to the General Fund;

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 \$55,168 from the Capital Construction Reserves for the expenses for the Pickleball Court Repairs, the Energy Efficiency Project's change orders and the Grant Writing Advisory for the Statewide Park Program Grant to the General Fund.

APPROVED, PASSED, AND ADOPTED ON March 31, 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 4.7 Cover Sheet: Resolution #2022-9: Transfer of \$40,000 from the Future Capital Construction for the James Field Lighting infrastructure repairs that will be completed in March 2022

Auburn Area Recreation and Park District March, 2022 Finance committee meeting.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-9, a resolution authorizing the transfer of funds from the Future Capital Construction Reserve in the amount of \$40,000 to provide money to the general fund for the James Field Lighting repairs.

Background

On March 11, 2022, the Board of Directors authorized a repair to the James Field Lighting infrastructure, not to exceed \$100,000. The Board further authorized that the funding for the lighting infrastructure come from the Future Capital Construction Reserve. The District will need to transfer \$40,000 to cover 40% of the expenses that will be completed for this fiscal year 2021-2022.

Centrica will complete the project as additional contingency funds. Repairs will be started in March.

Recommendation

Staff recommends that the Finance Committee review and recommend approval of Resolution #2022-9; a resolution approving the transfer of the Future Capital Construction reserves in the amount of \$40,000 to the General Fund as this is an appropriate use of these reserves. Staff recommends the Finance Committee forward this to the Board of Directors for review and adoption as a Consent Calendar item.

Attachment

Resolution Number 2022-9

RESOLUTION NUMBER 2022 -9

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 \$40,000 FROM THE FUTURE CAPITAL CONSTRUCTION RESERVES TO THE GENERAL FUND.

WHEREAS, in March of 2022, the Auburn Area Recreation & Park District Board of Directors approved at a special meeting \$100,000 to be used to rewire James Field's Lighting infrastructure, beginning in March of 2022, and;

WHEREAS, the Board of Directors approved using funding from the Future Capital Construction Reserves for the rewiring James Field Rewire Lighting Infrastructure project, and;

WHEREAS, the approved project, James Field Rewire Lighting Infrastructure project will be 40% completed in March 2022 and \$40,000 needs to be transferred from the Future Capital Construction Reserves to the General Fund;

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 \$40,000 from the Capital Construction Reserves for the expenses for the James Field Rewire Lighting Infrastructure to the General Fund.

APPROVED, PASSED, AND ADOPTED ON March 31, 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 4.8 Cover Sheet: Resolution #2022-10: Dissolution of Duplicated reserves at Placer County Treasury

Auburn Area Recreation and Park District March, 2022 Finance committee meeting.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-10, a resolution authorizing duplicated reserves to be dissolved and transferred to the General Fund at Placer County Treasury.

Background

Three years ago, Placer County Treasury moved to another accounting system. With that move came some confusion. In the process two of our reserves were migrated over, instead of three. Approximately a year ago, while making transfers staff was told there weren't any reserves at all. At the same time the County was updating account numbers as well. Staff knew the account was sound and the funds were intact within the balance, because the account was reconciled monthly. However, ARD staff believed all of the reserves were co-mingled into the General Fund through some of the ongoing adjustments the Placer County Treasury was making.

ARD staff pulled all of the past resolutions (many years data), copied and sent all budgets and transfers to the County so they would create the three reserves that were supposed to be separate within the Auburn Area Recreation and Park District account at the treasury. This was accomplished and staff balanced prior to year-end 2021. Staff required the treasury to include a summary of our reserve accounts on a monthly basis as well and our auditor approved funds at the County.

Recently, we transferred some reserves and were asked which account to put them in, for clarification. Unbeknownst to ARD staff, the two reserves were found in another sub-account. At this time, ARD staff recommends dissolving those two reserve accounts, since new ones were created replacing the old ones.

Account 30210 has these reserves, and should be dissolved:

OT991010 Future Occurrence	\$450,000 (This is the old Contingency Reserves)
OT991006 Contingency	\$721,097.23 (This is the old Future Capital Reserves)

Account 30330 has the accurate reserves:

OT991006 Contingency	\$70,000
OT991007 Capital Assets	\$703,958.73
OT991012 Infrastructure	\$899,913.52

Recommendation

Staff recommends that the Finance Committee review and recommend approval of Resolution #2022-10, dissolving the duplicated reserves.

Fiscal Impact

None

Attachment

Resolution Number 2022-10

RESOLUTION NUMBER 2022 - 10

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE DISSOLUTION OF DUPLICATED RESERVE ACCOUNTS IN THE PLACER COUNTY TREASURY.

WHEREAS, in Dec of 2021, the Auburn Area Recreation & Park District found out that Placer County Treasury had two sub-accounts with reserves in them and two accounts were duplicated reserves, and;

WHEREAS, the Board of Directors approved dissolving the Contingency Reserve in account 30210, OT991010 Future Occurrence in the amount of \$450,000, and;

WHEREAS the Board of Directors approved dissolving the Future Capital Reserve in account 30210, OT991006 Contingency in the amount of \$721,097.23, 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 dissolves the duplicated Reserves in the Placer County Treasury.

APPROVED, PASSED, AND ADOPTED ON March 31, 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 4.9 Cover Sheet - Final Budget and Resolution # 2022-11 for Fiscal Year 2022/2023

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

The Issue

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2022-11 passing the Final FY 2022/2023 budget?

Background

Staff has made slight adjustments based on Dec – Feb 2022 actuals over the past several weeks and also firming up the projects to finalize budget requests and basic departmental needs for the next fiscal year: 2022/2023.

The attached budget summary sheet outlines the results of these updates. Noted changes from Preliminary to Final budget are reflected below and highlighted.

Administration:

Staff projects an increase in property tax revenue of approximately \$112,617 assuming a 3% increase.

Aquatics:

Most of Aquatics programs are increasing rates by at least 3% to compensate for the raise in wages and other expenses, except for Public Swim that will continue with the same entrance fees as last year.

A new **Pool Sweep** will replace the current one at Sierra Pool and the **Circulation Pump** will be replaced at the Splash Pool totaling \$12,500. **A Pool Cover for Sierra Pool has been ordered and delayed and will arrive in FY 2022-23 for \$9,000.**

Customer Service:

No significant changes.

Facilities and Grounds:

Facility Rental rates will increase by 5% to compensate for the raise in wages and other inflated costs.

- A Floor Cleaning machine will be ordered for the Facilities Staff for \$5,000, this will be paid from the General Fund. **(While this was budgeted for in the Preliminary, it was not included on this cover sheet last month.)**

- Regional Park's Trail Signage \$10,000. to be paid for from the General Fund.

The following will be paid for from the Equipment Fund-

- One Truck will be purchased at an estimate of \$75,000.
- One John Deere Gator Cart will be replaced at an estimate of \$21,000.
- A Dump Trailer will be purchased for \$19,000, \$20,000 as approved by Board in February.
- ~~Railhead Park is requiring a VFD for the irrigation pump, estimated at \$15,000. (Moved to 23-24)~~
- Winchester Park's irrigation pump requires a booster pump, estimated at \$15,000, \$25,000 per Project list.

The following will be paid from the Future Capital Construction Reserve-

- ~~Rec Park's Locker Room Floor needs to be resurfaced, budgeted at \$25,000. (Moved to 23-24)~~
- Recreation Shop Floor Repairs have not been completed and are budgeted at \$20,000.
- Meadow Vista's Parking lot rescal - \$13,000 (postponed, due to weather, from 21-22)
- ~~Regional Park's Pond Mucking is budgeted for \$100,000. (Moved to 24-25)~~
- Regional Park's Pond Leak Investigation is estimated at \$40,000 to determine the next step in fixing the leaks.
- ~~Regional Park's Canal needs repair, that is estimated at \$40,000. (Moved to 23-24)~~
- Ashford Park's levee needs repair and paving at \$75,000.
- Ashford Park's retaining wall may need some repairs, to determine what that will entail. This is budgeted at \$10,000 to investigate.
- Overlook Interpretive Signage, \$10,000.
- Railhead Park's Parking lot to be repaired and resealed for \$60,000.

- Meadow Vista's new playground - \$100,000. (Delayed from 21-22 due to shipping issues)
- Tutor Totter Roof to be replaced - \$45,000 (Missed the list at Preliminary, but was included in preliminary budget figures)
- CVCC Bike Park - \$15,000 final signage and safety measures to be taken to assure a safe opening.
- James Field – Rewiring \$40,000 will be spent on the first 40% of \$100,000 project.

The following will be paid from the COVID Relief Reserve-

- Plumbing infrastructure, estimated at \$50,000.
- Electrical infrastructure, estimated at \$34,000.
- CVCC door locks, ADA upgrades and repairs, quoted at \$50,000.

The following to be paid from the ADA Reserves-

- Overlook Restrooms ADA Upgrades estimated at \$15,000.

The following to be paid from City Mitigation, County Mitigation and Donations-

- Rec Park's Wheelchair Swing, \$85,000

The following to be paid from the Statewide Park Development Grant-

- Regional's 24 Acre Construction Docs & Related Work for expansion, \$182,637.

Recreation

District Program rates will be raised by 3% to compensate for the raise in wages and other inflated expenses.

The Recreation Department will be replacing one Gym Scoreboard this year, estimated at \$4,200.

Youth Services

Discovery and Day Camps will be raising their fees by 3% to compensate for the raise in wages and other inflated expenses.

Recreation Modulares need courtyard and maintenance repairs estimated at \$20,000. Auburn Discovery Club and Skyridge Discovery Club need some floor replacements estimated at \$5,000 for the two units.

One of the Recreation Modulares and one of the Auburn Elementary Modulares have leaks and will need roof repairs at \$15,000 for each unit. (Paid by the COVID Relief Reserve)

Overall, in 2022/2023 the District has growing expenses due to inflation, but with much anticipation the District looks forward to what the energy efficiency project will save. Minimum wage has increased again and additional raises to compensate employees for inflation. With some large contributions to the CalPERS Unfunded Liability, we have eliminated a rise in that contribution this year. We budgeted conservatively, while looking to this future year with some anticipated growth. Our RDA funds have been included to reflect \$198,000 as part of our tax revenues for 2022-2023.

For the 2022-23 Budget it is proposed that the District transfer the following to the Reserved Funds:

- \$25,000 \$40,000 to Future Capital Construction Reserve
- \$5,000 to the ADA Reserve, per policy
- \$80,000 to the Equipment Reserve
- \$60,000 to the CEPPT Trust and CalPERS UAL, per policy

Recommendation

Staff recommends approving the final budget.

Attachments

Resolution # 2022-11
Summary 2022/2023 budget
Departmental Budgets
Five Year Projected Budgets

**Resolution No. 2022 - 11
 Before the Governing Board of the
 Auburn Area Recreation and Park District
 County of Placer, State of California**

ADOPTION OF FINAL BUDGET, GENERAL FUND

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

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

REVENUES

Park & Recreation Services Revenue		
Program Revenue		1,217,421.00
Facility Rentals		193,104.00
Total Park & Rec. Services Revenue		1,410,525.00
Government Revenues		
Taxes, Governmental Revenue		3,910,794.00
Total Governmental Revenue		3,910,794.00
Other Revenue		
Interest Revenue		22,093.00
Misc. Revenue		55,162.00
Total Other Revenue		77,255.00
Donations		
Donations, Grant, In kind		6,201.00
Total Donation Revenue		6,201.00
TOTAL OPERATING REVENUES		5,404,775.00
Project and Equipment Revenue		
Grant Proceeds		182,637.00
Contributions/In kind Services Revenue		-
Transfer in from Equipment Reserves		193,900.00
Transfer in from ADA Reserves		15,000.00
Transfer in from Future Capital Reserves		612,000.00
Total Project and Equipment Revenue		1,003,537.00
Park Dedication Revenue		
City Park Dedication Revenue		70,000.00
County Park Dedication Revenue		25,000.00
Total Park Dedication Revenue		95,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		1,098,537.00
TOTAL REVENUES		6,503,312.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	224,301.00
Operations & Supplies	471,293.00
Utilities Expense	218,816.00
Professional Expenses	93,797.00
Building & Grounds expense	503,839.00
Property Tax Admin. Fees	75,584.00
Election Cost	41,280.00
Wages & Benefits	3,392,876.00
Equipment and Land Lease	164,716.00
Fixed Assets	18,200.00
Equipment Reserve Expenditures	193,900.00
	<hr/>
Total Operating Expenditures	5,398,602.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	12,500.00
ADA reserve projects	15,000.00
Future Cap Projects	612,000.00
In-Kind & Grant Contribution Projects	183,637.00
Total Project Expenditures	823,137.00
	<hr/>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	60,000.00
County Park Dedication Project Expenditures	25,000.00
Total Park Ded. Project Expenditures	85,000.00
	<hr/>
TOTAL EXPENDITURES	6,306,739.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	196,573.00
	<hr/>
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UAL/115 Trust	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	40,000.00
	<hr/>
OPERATING BUDGET BALANCE	11,573.00

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted on this 31st day of March, 2022 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Michael G. Lynch
Board of Directors

Kahl Muscott
District Administrator

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

2022/2023 Final Budget

Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Resv	Atwood III taxes	RDA pasathru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration F&G		32,432		21,642			3,684,879			198,065		3,937,038	61%
Cost Services	176,203	7,427	188,838	451	70,000	25,000		577,000	27,850		181,400	1,254,169	19%
Recreation	14,281											14,281	0%
Youth Services	371,066	15,303										386,369	6%
Aquatics	680,676	4,167						50,000				734,843	11%
	151,398	12,734									12,500	176,632	3%
TOTAL	1,217,421	193,104	55,162	22,093	70,000	25,000	3,684,879	627,000	27,850	198,065	193,900	6,503,312	100%

Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital improve.	Capital improve. gent fund	Debt service	Eq Res. GASB & ADA Reserves	TOTAL
Administration	188,805		54,193		116,864	397,249	221,394				162,513	140,000	1,281,038
F&G	164,634	187,468	14,929	439,901		1,120,654	510,236	186,400	845,657	12,500	2,203	5,000	3,489,562
Cost. Service	33,596	9,330				137,385	53,438						233,749
Recreation	186,823	52,963	14,745			171,989	71,102	4,200					501,822
Youth Services	27,283	28,089	3,287	7,265		455,475	107,534		50,000				679,533
Aquatics	10,195	3,206	28,061	56,673		129,052	17,368	21,500					266,055
TOTAL	224,301	471,293	218,816	503,839	116,864	2,411,804	981,072	212,100	895,637	12,500	164,716	145,000	6,451,739

Transfer to Future Capital Construction Reserve 40,000

Net Revenue

11,573

0.18%

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

2022-2023

Operating Revenues	Final Budget	%	of total	
			Mid-Year Revision	
Program Revenue	\$ 1,217,421	18.7		
Facility Revenue	\$ 193,104	3.0		
Misc. Revenue	\$ 55,162	0.8		
Donations, Grant Revenue and In Kind	\$ 188,838	2.9		
Interest Income	\$ 22,093	0.3		
Transfer in from City Mitigation	\$ 70,000	1.1		
Transfer in from County Mitigation	\$ 25,000	0.4		
Tax Revenue	\$ 3,882,944	59.7		
Transfer in from Cap Const & Equip Res	\$ 820,900	12.6		
Misc (atwood etc)	\$ 27,850	0.4		
Total Operating Revenue	\$ 6,503,312	100.00	-	0.00
Expenditures				
	\$ 845,900			
Program Expense	\$ 224,301	3.5%		
Operating & Supplies	\$ 471,293	7.3%		
Utilities Expense	\$ 218,816	3.4%		
Professional Services	\$ 93,797	1.5%		
Building & Grounds Maintenance	\$ 503,839	7.8%		
Property Tax Admin.	\$ 116,864	1.8%		
Wages	\$ 2,411,804	37.4%		
Benefits & Payroll Costs	\$ 981,072	15.2%		
Fixed Asset Expense	\$ 212,100	3.3%		
Capital Improvement Projects Mitigation & Funds	\$ 895,637	13.9%		
Capital Improvement Projects General Fund	\$ 12,500	0.2%		
Debt Services	\$ 164,716	2.6%		
Reserve Deposits (ADA, Conting, GASB)	\$ 145,000	2.2%		
		0.0%		
Total Expenditures	\$ 6,451,739	100	-	0
Net Revenue Over Expenditures	51,573		-	
Transfer to Future Capital Construction Reserve	40,000.00			

Net Revenue

11,573

	Mid Year 21/22	PRELIM 22/23	PRELIM 23/24	PRELIM 24/25	PRELIM 25/26
Operating Revenues					
Program Revenue	1,183,103	1,217,421	1,253,944	1,291,562	1,330,309
Facility Revenue	178,525	193,104	202,759	212,897	223,542
Misc. Revenue	45,424	55,162	46,787	48,190	49,636
Grants, Donations, in kind	318,686	188,838	-	-	-
Interest Income	9,987	22,093	23,198	24,358	25,575
Transfers in from City Mitigation	69,000	70,000	187,000	-	-
Transfers in from County Mitig.	107,000	25,000	505,000	147,000	-
Transfers in from ADA Reserv.	16,200	15,000	-	18,500	-
Transfers in from Capital Const.	629,445	612,000	265,000	50,000	-
Transfers in from Equip Resv.	1,955,340	193,900	111,420	171,198	267,820
Transfers in from Contingency	-	0.00	-	0.00	-
Tax Revenue	3,777,208	3,882,944	4,018,847	4,159,507	4,305,089
Atwood III taxes	27,039	27,850	28,686	29,259	30,137
Total Operating Revenue	8,316,957	6,503,312	6,642,640	6,152,471	6,232,109
Expenditures					
Program Expense	224,177	224,301	231,030	237,961	245,100
Operating & Supplies	454,625	471,293	485,432	499,995	514,995
Utilities Expense	264,459	218,816	218,816	231,945	245,862
Professional Services	95,871	93,797	87,987	93,266	98,862
Building & Grounds Maint	537,213	503,839	518,954	534,523	550,558
Property Tax Administration	71,878	116,864	76,191	123,876	78,476
Wages	2,199,358	2,411,804	2,556,512	2,709,903	2,872,497
Benefits & Payroll Costs	1,120,588	981,072	1,039,936	1,102,332	1,168,472
Fixed Asset Expense	123,253	212,100	111,420	171,198	267,820
Capital Imp. Projects	2,802,049	895,637	957,000	215,500	-
General Fund Projects	2,857	12,500	-	-	-
Debt Services	152,321	164,716	166,363	168,027	169,707
Contingency	0.00	0.00	0.00	0.00	0.00
Total Expenditures	8,048,649	6,306,739	6,449,641	6,088,526	6,212,350
Equip Reserves	90,000	80,000	80,000	55,000	85,000
Unfunded Liability	113,482	60,000	60,000	60,000	60,000
ADA Reserves	5,000	5,000	5,000	5,000	5,000
Contingency Reserves	-	-	-	-	-
Future Capital Construction	45,000	40,000	40,000	25,000	25,000
Surplus/(deficit)	14,826	11,573	12,999	(76,055)	(150,241)

Administration 2022-2023

Revenues

Miscellaneous Revenues	Final 21-22 Budget Revision	Preliminary 22-23	Final '22-23
Misc. Income -w/c div and other	1,492	88	88
Misc. Income -w/c div and other	-	0	0
Verizon cell lease	31,761	32,344	32,344
TOTAL	33,253	32,432	32,432

Grant Proceeds - Admin	31,000	0	0
	-	0	0
TOTAL	31,000	0	0

Interest Income

Interest Revenue other	226	328	387
Interest Revenue - County	8,891	7,277	7,255
Interest - Pension Trust	504	14,000	14,000
TOTAL	9,621	21,605	21,642

Taxes & Gov't Revenues

Current Sec Prop Tax General	3,232,662	3,343,406	3,343,406
Homeowner's Prop. Tax Reduction	19,625	14,692	22,559
Current Unsec Prop Tax General	76,942	74,129	74,129
Suppl. Prop Tax Current	110,944	114,058	114,058
Unitary & Op Non-unitary Tax	138,432	123,351	123,351
Redemptions Gen Taxes	-	0	0
Prior Unsec Prop Tax	11	466	466
Timber Tax Guarantee	-	0	0
Prior Supplemental Tax Rev	4,263	4,500	4,500
Prior Secured Prop Taxes	(151)	-172	-172
Railroad Unitary Prop Taxes	2,238	2,581	2,581
Pipeline	90	0	0
RDA Pass - Throughs	192,152	198,066	198,066
TOTAL	3,777,208	3,875,077	3,882,944

Total Revenues

3,991,082	3,929,114	3,937,018
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Preliminary

Expenditures

Operations & Supplies	Mid Year Budget Revision	22-23	Final '22-23
Discounts Taken	-	0	0

Finance Charges	-	0	0
CalCard Incentive	(2,024)	-1,916	-1,916
Penalties	2,197	2,307	2,303
Donations Expense	750	788	788
Telephone (CVCC) - Admin	6,290	6,488	6,471
Postage - Admin	1,498	513	513
Bank Service Charges	(8)	0	0
CEEPT Charges	268	86	86
Office Supplies	5,394	5,708	5,604
Duplication Costs- Admin	1,466	1,370	1,367
Office Equip. Rental- Admin	4,867	5,061	4,690
Office Equip Maint - Admin	-	0	0
Dining Expense	920	923	923
Gas/Mileage Expense	1,909	2,082	1,689
General Admin Exp	1,944	2,412	2,411
Liability Insurance	133,703	150,275	149,642
Board Expense	2,506	1,655	1,261
misc Expense	-	0	0
Dues & Subscriptions	10,798	11,128	11,093
Staff Appreciation	172	169	169
Staff Development	2,229	2,026	1,711
Small Office Equipment	-	0	0
Safety Supplies - Administration	-	0	0
TOTAL	174,879	191,075	188,805

Legal Fees

7,870	22,032	22,032
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Preliminary

Professional Services

Grant Application Expense

Professional Services

Accounting/Auditor Fees

Environmental Services

TOTAL

	Mid Year Budget Revision	22-23	Final '22-23
-	0	0	
15,153	12,772	12,567	
12,900	19,594	19,594	
-	0	0	
28,053	32,366	32,161	

Property Tax/Election Expense

Property Tax Administration

CalPERS SS Fee

Election Expense

LAFCO Fees

TOTAL

68,708	72,143	73,198
510	0	0
-	41,280	41,280
2,660	2,386	2,386
71,878	115,809	116,864

Preliminary

Admin

	Mid Year Budget Revision	22-23	Final '22-23
Salaries/Wages Expenses			
Wages - Admin - Full Time	132,196	164,051	163,525
Wages - Admin - Part Time	68,421	67,059	66,419
Wages- Admin - Board Pay	29,500	30,000	30,000
Wages - District Administrator	126,768	137,305	137,305
TOTAL	356,885	398,415	397,249

Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	29,212	31,334	31,243
Employment Expense - Admin	136	85	99
Fingerprinting	92	26	26
Benefits Expense - Admin	61,851	59,104	62,304
CalPERS Prefunding	291,934	147,879	147,879
Employer Retirement Exp	33,622	36,616	36,527
Worker's Compensation	3,522	3,321	3,316
TOTAL	420,369	278,365	281,394

Fixed Assets- Equipment			
Fixed Assets	-	0	0
Computer Purchases - Admin.	9,000	0	0
TOTAL	9,000	0	0

Principal Lease payment	108,000	119,000	119,000
Sterling Lease Interest Expense	42,245	43,513	43,513
	150,245	162,513	162,513

Total Expenditures	1,218,179	1,200,575	1,201,019
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Total Revenues	4,069,750	3,929,114	3,937,018
Total Expenditures	1,451,309	1,200,575	1,201,019
Net Gain (Loss)	2,618,441	2,728,539	2,736,000

Admin

Customer Service 22-23 Budget Revenues

21-22 Final Preliminary **FINAL 22-**
Mid Year 22-23 **23**

Revenue

Out of Dist Fees	14,785	13,642	13,379
Out of Dist Fees - Bureau	1,010	872	872
Return Check Fees	30	31	31
Total	15,825	14,545	14,281

Rents & Concessions

	0	0	0
Total	0	0	0

Miscellaneous Revenue

	0	0	0
Total	0	0	0

Grant Revenue

	0	0	0
Total	0	0	0

Other Financing Sources

Transfers from Equipment Reserv	0	0	0
Total	0	0	0

Total Revenues

15,825 14,545 14,281

Expenditures

Preliminary **FINAL 22-**
22-23 **23**

Expenditures

Cash short/over	136	138	138
Merchant fees	9,696	10,139	11,376
Bad Debt	0	0	-21
Telephone expense	6,922	6,922	6,924
Gift certificates Given Out	108	59	59
Postage	500	505	505
Office Supplies	2,691	2,958	3,005
Duplication costs	180	61	61
Office Equipment rental	6,188	6,158	6,158
Office equipment Maintenance	0	0	0
Gas/Mileage Expense	487	423	456

Public Relations/Marketing	10,084	4,535	4,535
Dues and Subscriptions	357	434	402
Safety Supplies	0	0	0
Staff Appreciation	100	48	0
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	0
Total Expenditures	37,449	32,380	33,596

Prof Services	18,929	10,323	9,330
	18,929	10,323	9,330

	Mid Year	Preliminary 22-23	FINAL 22- 23
Wages (F/T)	128,021	137,820	137,385
Wages (P/T)	8,547	0	0
Total	136,568	137,820	137,385

ER -Taxes - Admin (7.65%)(10.85%)	10,948	10,795	10,762
Employment Expense	100	100	100
Fingerprinting Expense	100	100	100
Benefits Expense	25,685	26,155	26,731
Employer Retirement Exp. (16.622%)	14,890	15,177	15,128
Worker's Compensation (.68% x 148%)	655	619	617
Total	52,378	52,946	53,438

Total Salaries & Benefits 188,946 190,766 190,823

	Mid Year	Preliminary 22-23	FINAL 22- 23
Fixed Assets- Equipment			
Fixed Asset Purchases	9,000	0	0
Fixed Asset Purchases (computer)	0	0	0
	9,000	0	0
Total Expenditures	254,324	233,469	233,749

Customer Service

Total Revenues	15,825	14,545	14,281
Total Expenditures	254,324	233,469	233,749
Contingency Reserve (2% of expen	403		
Net Gain (Loss)	<u>-238,902</u>	<u>-244,498</u>	<u>-221,543</u>

Customer Service

Aquatics 22-23 Budget Revenues

	FY 21-22 Final Budget	Preliminary 2022-23	FY 22-23 FINAL
Adult Aquatic Activities	17,793	19,939	19,796
Adult Aquatic Activities Placer Hills	2,328	2,989	2,989
Master Swim	5,731	7,050	7,268
Public Swim	27,928	26,288	26,583
Public Swim - Placer Hills Pool	2,018	1,805	1,858
Swim Lessons	44,470	45,847	45,848
Swim Lessons - Placer Hills Pool	5,870	6,046	6,046
Swim Team	23,083	23,531	22,313
Synchro Team	16,111	19,665	18,697
Misc Income	-	0	0
Totals	145,332	153,160	151,398
Rents & Concessions			
Sierra/Splash Pool Rental	14,124	11,293	11,292
Placer Hills Pool rental	1,400	1,442	1,442
Totals	15,524	12,735	12,734
Grants & Donations			
Donation Rev - Aquatics	-	0	0
Other Financing Sources			
Transfers from Future Capital Constr.	-	0	0
Transfers from Equipment Reserv	13,133	12,500	12,500
Transfers from ADA Reserv	-	0	0
City Mitigation Apportionment	-	0	0
Totals	13,133	12,500	12,500
Total Revenues	173,989	178,395	176,632

Expenditures

	Budget	Prelim	Prelim
Program Expenditures			
Instructors - Aquatics	1,054	891	891
Adult Aquatic Activities Exp.	2,358	2,429	2,428
Public Swim Expenses	1,832	1,887	4,845
Public Swim Expenses PH	467	481	481
Swim Lessons Expenses	271	0	0
Swim Team Expenses	339	44	44
Synchro Team Expenses	2,038	1,900	1,506
Totals	8,359	7,632	10,195

Operations & Supplies

Telephone - Placer Hills Pool	1,041	1,025	1,011
Telephone - Aquatics	-	0	0
Office Supplies	-	0	0
Gas Milleage - Aquatics	-	0	0
Professional Services	-	0	0
Staff Appreciation- Aquatics	199	209	209
Staff Development- Aquatics	375	365	366
Safety Supplies - Aquatics	600	630	630
Small Equipment	-	860	860
Small Equipment - PH Pool	-	0	0
Uniform Exp	124	130	130
Totals	2,339	3,219	3,206

Utilities

Gas/Electric - Sierra Pool	33,591	35,008	34,280
Gas/Electric - Placer Hills	6,115	2,705	3,871
Reimbursement - Gas/Electric	(11,105)	-11,661	-11,661
Water - Sierra Pool	2,796	2,323	2,326
Water - Placer Hills	836	286	308
Reimbursement - Water	(1,012)	-1,063	-1,063
Totals	31,221	27,598	28,061

Maintenance

Maintenance - Sierra Pool	50,481	45,578	56,026
Reimbursement - Maintenance	(4,572)	-4,801	-4,801
Maintenance - Placer Hills pool	8,639	5,169	5,448
Totals	54,548	45,946	56,673

Salaries/Wages Expenses

	FY 20-21 Final Budget	FY 22-23 Prelim	FY 22-23 Prelim
Wages - Aquatics Coordinator	18,695	18,256	18,683
Wages - Adult aquatics	5,020	4,948	4,948
Wages - Public Swim	41,789	55,969	56,800
Wages - Public Swim - PH Pool	4,016	4,616	4,616
Wages - Swim Lessons	14,295	15,590	15,517
Wages - Swim Lessons - PH Pool	1,824	2,096	2,096
Wages - Master Swim	2,873	3,300	3,300
Wages - Coaches (Swim Team)	9,092	9,778	9,778
Wages - Coaches (Synchro)	11,125	13,314	13,314
Totals	108,729	127,867	129,052

Benefits & Payroll Costs

ER -Taxes -(12.65%)	10,647	12,012	11,929
Employment Exp- Aquatics	118	118	118

AQUATICS

Fingerprinting Exp- Aquatics	717	724	701
Calpers Exp. 16.444%	2,391	2,567	2,504
Worker's Comp (1.9% x 74%)	1,897	2,413	2,185
Totals	15,770	17,834	17,368

Equipment & Fixed Assets

Fixed Assets - Aquatics	13,133	12,300	21,500
Totals	13,133	12,300	21,500

-	0	0
-	0	0

Total Expenditures	234,099	242,396	264,512
Total Revenues	173,989	178,395	176,064
Total Expenditures	234,099	242,396	264,512
Net Gain (Loss)	(60,110)	-64,001	-88,448

Aquatics

Recreation 2022-2023

Revenues	Final 2021-22 Budget Revision	Preliminary Budget 2022-23	Final Budget 22/23
Program Revenue			
Adult Softball	28,183	21,666	23,659
Adult Basketball	14,587	14,313	13,349
Adult Grass Volleyball (New)	0	0	0
Sr. Sports	3,926	3,400	3,327
Adult Volleyball	1,068	1,070	1,070
Pickle Ball	7,806	7,400	7,400
Adult Classes	38,447	36,000	30,840
Adult Classes - Bureau	13,013	9,783	11,121
Bocce Ball	613	657	640
Youth Basketball	82,689	93,600	93,495
Youth Classes	52,706	58,383	53,705
Youth Classes - Bureau	3,320	3,000	4,940
Youth Volleyball (New)	8,740	7,500	7,500
Pee Wee/Short Shots	0	300	300
Youth Camps	28,114	28,000	27,456
Youth Camps - Bureau	21,021	21,000	21,000
Youth Sports Camp	24,328	20,668	20,668
Youth Sports Camp - Bureau	0	8,896	8,896
Special Events	8,492	2,000	2,000
Party in the Park	441	8,500	8,500
Egg Hunt	2,703	2,500	2,500
Boots and Bells	640	3,000	3,000
Food Truck Fiesta	0	0	0
Great Obstacle Scramble	12,441	16,000	16,000
Dead Festival	0	0	0
Auburn Community Festival	7,403	9,700	9,700
Total Program Revenues	360,681	377,336	371,066
Misc. Revenue			
Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	0	0	0
TOTAL MISC REVENUE	0	0	0
Grants & Donations			
Youth Assistance Fund - In Dist	8,365	11,008	15,303
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS	8,365	11,008	15,303
Total Revenues	369,046	388,344	386,369

Expenditures

Program Expenditures	Mid Year Budget Revision	Preliminary Budget 2022-23	Final Budget 22/23
Instructors - Adult Classes	22,791	23,217	20,177
Inst - A Classes - Bureau	6,502	6,369	5,203
Instructors - Youth Classes	34,593	35,983	32,817
Inst - Y Classes - Bureau	0	0	0
Officials - Adult Softball	7,081	7,000	7,000
Officials - Adult Basketball	4,573	4,800	4,045
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	10,072	10,876	4,460
Instructors- Youth Camp	28,899	29,800	29,800
Inst - Y Camp - Bureau	12,566	12,600	12,600
Instructors- Youth Sports Camp	3,854	6,720	6,720
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	1,292	2,040	1,802
Adult Basketball Expense	809	800	800
Adult Volleyball Expense	326	503	503
Pickle Ball/Tennis	2,240	2,300	2,347
Adult Class Expense	472	300	300
Bocce Ball Prog Expense	250	0	0
Youth Basketball Expense	25,226	23,000	23,699
Pee Wee/Short Shots	0	0	0
T-Ball	0	0	0
Youth Class Expense	400	0	0
Youth Volleyball Expense (New)	1,141	1,100	1,100
Youth Camp Expense	87	0	79
Youth Sports Camps	9	0	0
Special Events	7,604	2,000	2,000
Party in the Park	123	8,500	8,500
Egg Hunt	196	2,500	2,500
Boots and Bells	520	3,000	3,000
Food Truck Fiesta	0	0	0
Obstacle	9,615	11,000	10,370
Dead Festival	0	0	0
Auburn Community Festival Exp	7,918	7,000	7,000
TOTAL PROGRAM EXP.	189,159	201,408	186,823

Recreation

Equipment & Fixed Assets

Fixed Assets - Recreation	0	4,200	4,200
Computer Purchases - Rec	0	0	0
Totals	0	4,200	4,200
Total Expenditures	466,749	515,936	501,822
Total Revenues	0	388,344	386,369
Total Expenditures	466,749	515,936	501,822
Contingency (1% of expenses)	0	0	0
Net Gain (Loss)	(56,052)	(127,592)	(115,453)

Recreation

Youth Services 2022-2023 Budget

Revenues

	2021-22 Final	Preliminary Budget	Final Budget
	Budget Revision	2022-23	22/23
Alta Vista DSC Revenue	(197)	0	0
Auburn Elem DSC Revenue	114,016	127,683	131,883
Skyridge DSC Revenue	160,629	172,320	175,985
Rec Day Camp Rev (School & Summer)	179,818	175,053	178,671
Preschool	68,931	78,122	74,251
Newcastle DSC Revenue	134,751	119,885	119,885
TOTAL	657,948	673,063	680,676
Grant Proceeds	43,125	0	0
Donations	0	0	0
	43,125	0	0
<i>Future Capital Construction</i>	30,850	50,000	50,000
	0	0	0
	30,850	50,000	50,000
Rents & Concessions			
Rock Creek Modular Rent	3,960	4,167	4,167
Miscellaneous Revenue			
Snack Bar	0	0	0
Other Misc Income	5,182	0	0
Total Revenues	741,065	727,230	734,843

Expenses

	2021-22 Final	Preliminary Budget	Final Budget
	Budget Revision	2022-23	22/23
Program Expenditures			
Alta Vista Program expense	0	0	0
Auburn Elem - Program Expense	4,076	3,684	3,150
Skyridge - Program Expense	4,169	4,787	5,274
Rec Day Camp - Program Exp (Sch. & Sum)	12,616	10,020	11,026
Preschool	2,308	2,739	2,760
Newcastle - Program Expense	4,241	5,214	5,073
	27,410	26,444	27,283
Operations & Supplies			
Miscellaneous Expense	6,207	0	0
Advertising - Youth Services	0	0	0

Merchant fees	7,802	15,913	15,913
Telephone - Youth Services (Cell phones)	0	900	900
Telephone - Preschool	546	780	780
Telephone - Rec Day Camp Modular	858	693	693
Telephone - Newcastle	857	537	492
Telephone- Auburn Elem	1,728	1,588	1,526
Telephone- Skyridge	615	615	615
Office Supplies - Youth Services	1,094	497	554
Gas/Mileage Reimbursement Expense	311	300	300
Dues and Subscriptions	330	125	125
Staff Appreciation - Youth Services	150	240	240
Bad Debts Expense	1,081	1,600	1,600
Staff Development - Youth Services	7,865	2,000	2,000
Safety Supplies - Youth Services	250	1,000	1,000
Small Equipment	0	1,350	1,350
TOTAL	29,694	28,138	28,089

Utilites

Electric - Day Camp	2,105	3,287	3,287
	2,105	3,287	3,287

Professional Services

Professional Services	7,316	600	600
	7,316	600	600

2021-22 Final **Preliminary Budget 2022-23** **Final Budget 22/23**

Rep/Maint - Auburn Elem	2,078	3,550	3,550
Rep/Maint - Rock Creek	304	251	251
Rep/Maint - Rec Day Camp	675	331	331
Rep/Maint - Skyridge	900	2,949	2,949
Rep/Maint - Preschool	425	184	184
Rep/Maint - Newcastle	425	0	0
	4,807	7,265	7,265

Preliminary Budget **Final Budget**

Salaries/Wages Expenses

Wages - (Y.Serv) - Manager & Coord	64,200	65,160	71,247
Wages - (Y.Serv) - Aub Elem - PT	70,423	86,477	74,065
Wages - (Y.Serv) - Aub Elem Maint	843	1,464	866
Wages - (Y.Serv) - Rock Creek Maint	254	462	231
Wages - (Y.Serv) - Skyridge - PT	69,239	83,026	74,499
Wages - (Y.Serv) - Skyridge Maint	987	1,097	1,097
Wages - (Y.Serv) - Rec Day Camp - PT	115,346	116,534	117,392
Wages - (Y.Serv) - Day Camp Maintenanc	309	807	808

Youth Services

Facilities & Grounds 22-23 Budget

Revenues

Rents and Concessions	2021-22 Final Budget Revision	Prelim Budget 22/23	Final Budget 22/23
Fee Waivers- Public	(6,194)	(6,368)	(4,857)
Fee Waivers-CVCC Public	(79)	(83)	0
Fee Waiver Offset	6,273	6,451	4,857
Blue Bird Room - CVCC	1,969	1,803	2,176
Stella Irving - Rec	302	317	0
Lakeside - Reg	2,717	4,725	6,556
Sierra Room Rental- CVCC	3,462	3,593	2,543
Sunset Room Rental- CVCC	1,151	1,620	1,017
Canyon View Room Rental-CVCC	2,455	2,450	1,821
Foothills Room Rental- CVCC	6,013	4,837	4,077
Oak Room Rental-CVCC	0	0	0
American River Room	5,004	6,141	5,745
Conference Room Rentals	2,294	3,618	1,210
Board Room Rental - CVCC	0	126	126
Conference Modular - Overlook	7,769	7,428	7,349
Gazebo - Rec	296	455	455
Gym - Rec	1,284	406	406
Gym - Reg	(1,283)	1,504	1,504
Tutor Totter Lease Agreement	6,658	8,970	6,970
Kitchen - Rec	0	0	0
Kitchen - Reg	0	0	0
Kitchen-CVCC	260	181	92
Picnic Area - Rec	9,264	10,079	9,450
Picnic Area - Reg	1,551	1,538	1,537
Picnic Area - Ashford	680	810	921
Picnic Area - Meadow Vista	3,493	3,767	3,674
Field - Recreation	4,370	4,579	5,288
Field A - Reg	1,744	3,018	3,018
Field - Softball MV	4,013	6,210	6,701
Field - Christian Valley	2,037	2,557	2,557
Bike Park Rentals	40	0	0
Field Soccer/Baseball-Winchester	1,902	4,169	4,787
Field "Beggs" - Rec	7,255	7,794	8,537
Field B - Reg	882	960	960
Field "James" - Rec	9,843	10,193	16,208
Field "Chana" - Reg	7,001	7,118	7,437
Bocce Ball Field Rental	(120)	0	0
Field Soccer - Reg	2,200	2,998	3,130
Field Soccer A- MV	1,527	0	129
Field Soccer A- Railhead	7,124	9,006	7,462
Field Placer Hills	10,298	0	8,885
Field Soccer B- MV	0	0	1,844
Field Soccer B- Railhead	11,053	0	10,315

Field Soccer B- Railhead	8,713	11,053	9,148
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	0	0	0
Field Lining Revenue - Reg	0	0	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	7,307	7,318	7,672
Misc Rents & Concessions - Bureau	4,189	4,190	4,398
Custodial Fees	17,414	18,351	18,285
Custodial Fees- Bureau	307	960	322
Set up and Take Down Fees	1,435	2,073	1,399
Set up and Take Down Fees-Bureau	793	1,114	945
TOTAL RENTS & CONCESSIONS	165,002	160,514	175,213

Miscellaneous Revenues

MV comm ctr rental	573	45	60
Sales of an Asset	1,400	1,400	1,470
Recycling Revenue	0	0	0
Alcohol permit	3,932	3,873	4,129
Alcohol Permit - Bureau	171	171	180
MV alcohol fee	44	0	0
MV cust fee	44	0	0
Misc Income - F & G	1,500	1,500	1,575
Total Misc Revenue	7,664	6,989	7,413

FY 21-22 Actual 2021-22 Final Prelim

Grants & Donations

	Actual to Date	Budget Revision	22/23
Grants	177,000	177,000	118,000
Donations F&G	7,854	6,000	3,334
Pump trac donations	57,250	53,198	1,867
TOTAL GRANTS & DONATIONS	242,104	236,198	123,201

Interest Revenue - City Trust	395	366	451
TOTAL Interest Income	395	366	451

Project Revenue - Government

County Mitigation	107,000	107,000	25,000
City Mitigation Revenue	10,000	10,000	10,000
Total Project Revenue - Gov	117,000	117,000	35,000

Other Financing Sources

Transfers from Future Capital Constr.	458,594	458,594	559,000
Loan Proceeds	1,899,207	1,899,207	0
Transfers from Equipment Reserv	17,000	43,000	145,000
Transfers from ADA Reserv	16,200	16,200	15,000
Transfers from City Mitigation	59,000	59,000	59,000
Total Other Financing Sources	2,450,001	2,476,001	778,000

F & G

Total Taxes & Gov't Revenue

27,039

27,850

27,850

TOTAL REVENUES

3,024,107

1,126,358

1,234,168

Expenditures

2021-22 Final

Prelim Budget

Final Budget

Operations & Supplies

Budget Revision

22/23

22/23

	Budget Revision	22/23	22/23
Telephone - F & G	14,137	13,602	13,602
Office Supplies - F & G	2,578	1,823	1,801
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr..	53,633	57,851	57,825
Membership & Dues - F & G	604	528	419
Staff Appreciation - F & G	178	552	520
Staff Development - F & G	2,929	5,948	6,011
Uniform Exp	722	1,503	1,687
Small Tools and Equipment-Rec Park	8,160	2,932	2,982
Small Tools and Equipment-Reg Park	1,340	735	625
Small Tools and Equipment-MV Park	880	507	546
Small Tools and Equipment-CVCC Fac	1,357	1,325	1,325
Small Tools - Overlook	2,257	2,370	2,370
Field Marking Expense	1,122	2,138	2,138
Safety Supplies - F & G	11,013	10,278	9,988
Restroom Supplies - Rec Park	1,733	1,890	1,869
Restroom Supplies - Reg. Park	1,892	2,045	2,034
Restroom Supplies - Ashford	1,009	1,127	1,089
Restroom Supplies - M.V. Park	1,155	1,262	1,222
Restroom Supplies - Railhead Park	1,117	1,289	1,248
Restroom Supplies - Overlook Park	1,306	1,448	1,407
Restroom Supplies - Placer Hills Park	581	908	856
Restroom Supplies - Rec. Comm Ctr	3,248	3,087	3,088
Restroom Supplies - Reg. Comm. Ctr	2,726	2,529	2,535
Restroom Supplies - CVCC	3,499	3,290	3,363
Sanitation- Regional Park- Port. Toilet	5,446	6,275	5,788
Sanitation- Winchester Park- Port. Toilet	4,045	3,780	3,504
Sanitation- Rec Park ADA Portab	3,188	2,644	2,267
Sanitation - Reg ADA Toilets	3,182	3,232	2,855
Rec Park - Debris Box	9,592	12,763	14,093
Sanitation- Regional Park - Debris	6,270	7,419	7,419
Sanitation- MV Park- Debris	4,255	5,472	5,437
Sanitation- CVCC - Debris	2,381	2,723	2,723
TOTAL OPERATIONS & SUPPLIES	157,535	165,275	164,634

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Lights- Rec Pk Beggs Field (LL)	3,958	1,063	1,063
Lighting Reimbursements - Beggs Fld.	(2,511)	(803)	(803)
Lights- Rec Park James Field (LL)	4,677	1,034	1,031
Lighting Reimbursements - James Fld.	(2,769)	(2,412)	(2,412)
Lights- Recreation Field (LL)	1,054	266	266
Lighting Reimbursements - Rec Fld.	(736)	(109)	(109)
Gas/Electric - Rec Comm Ctr	6,036	6,300	8,467
Gas/Electric - Reg Comm Ctr	9,502	5,968	7,051
Gas/Elec. - Chr Vly Comm Ctr	1,586	1,028	1,023
Electric Reimbursements - Chr Vly CC	(1,509)	(1,135)	(1,469)
Gas/Electric - CVCC	23,644	8,221	10,501
Gas/Electric - Recreation Park	12,378	8,824	8,581
Lighting Reimb - Rec Park	34	36	36
Gas/Electric - Reg Park	33,563	16,735	16,733
Lighting Reimbursements - Reg Park	(4,181)	(4,930)	(5,453)
Gas/Electric - Ashford Park	4,507	4,277	4,087
Gas/Elec. - MV Park	6,402	6,729	6,637
Electric - Railhead	5,551	4,795	4,795
Lighting Reimbursements - Railhead	(3,114)	(2,924)	(3,132)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,813	1,852	1,852
Water - Rec Comm Ctr	3,547	2,597	2,296
Water - Reg Comm Ctr	2,250	2,350	2,355
Water - Chr Vly Comm Ctr	4,014	3,285	3,204
Water - CVCC	4,327	3,824	4,084
Water - Recreation Park	5,849	4,615	4,666
Water - Regional Park	10,574	10,157	10,194
Water - Ashford Park	4,916	4,061	4,088
Water - MV Park	23,324	21,001	20,383
Water - Chr Vly Park	2,735	2,622	2,622
Water - Railhead Park	4,695	3,957	3,944
Water - CVCC (Park)	2,985	2,957	2,957
Water - Overlook	6,327	6,501	6,362
Water - Placer Hills Park	5,534	5,377	5,372
Water - Winchester Park	0	0	0
Water - Atwood	3,413	3,344	3,397
Water - Chana Field	19,400	8,959	13,684
Sanitation - Rec Park (Sewer)	9,345	9,811	9,811
Sanitation - Regional Park - (Sewer)	15,103	15,858	15,858
Sanitation - Ashford Park (Sewer)	1,710	1,796	1,796
Sanitation - Railhead (Sewer)	174	183	183
Sanitation - Overlook (Sewer)	736	773	773
Sanitation - CVCC (Sewer)	10,190	10,698	10,698
TOTAL UTILITIES	241,033	179,541	187,468

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Professional Services

	Budget Revision	22/23	22/23
Professional Services	10,696	10,176	7,086
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	7,996	7,626	7,563
Atwood - County Admin Coll Fee	269	280	280
Total Professional Services	18,961	18,082	14,929

Building & Grounds Maintenance

Equipment Rental - F & G	2,053	270	338
District Vehicles Maint - F & G	30,023	32,561	32,921
Irrigation supplies	1,982	1,799	2,678
Maint - Recreation Field	3,947	3,649	1,820
Maint - CV Baseball Field	5,203	2,017	2,017
Maint - James Field	2,525	1,886	2,279
Maint - Beggs Field	3,560	1,743	2,506
Maint & Repairs - Equipment	36,151	31,180	32,173
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	282	1,158	0
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	1,157	28,000	1,158
Maint - M.V. Tennis/Pickleball Courts	5,000	74,129	0
Maint - Recreation Park	20,930	12,976	32,347
Maint - Regional Park	103,117	21,869	67,129
Maint - Ashford Park	18,246	4,650	10,942
Maint - Meadow Vista Park	18,551	3,339	24,123
Maint - Christian Valley Park	4,577	5,076	4,620
Maint - Railhead Park	4,334	10,277	5,741
Maint- CVCC Park	5,723	3,253	6,723
Maint - Overlook Park	8,228	781	9,902
Maint - Placer Hills Park	3,259	292	4,526
Maint - Pocket Parks	911	1,743	864
Maint - Mt. Vernon Park	226	4,395	232
Maint - Winchester Park	1,415	3,128	1,815
Maint - Atwood III	3,541	13,260	4,198
Maint-Shockley	2,769	5,267	2,340
Maint - Bike Park	12,998	19,809	13,260
Maint-Ashley dog park	5,319	16,466	5,342
Maint - Recreation Comm Ctr	14,814	17,041	17,041
Maint - Regional Comm Ctr	15,371	16,739	16,739
Maint - Christian Valley Comm Ctr	100	4,106	4,106
Maint - CVCC	17,888	11,523	11,523
Maint - Overlook Modular	605	97	118
Maint - Regional Tennis/Pickleball Courts	5,057	3,626	3,041
Maint - MV Soccer A Field	287	96	96
Maint - RH Soccer A Field	3,973	4,604	4,651
Maint - PH Soccer Field	0	0	0

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Maint - Regional Field Soccer	1,760	560	0
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	5,255	4,602	4,649
Maint - Regional Field A	8,601	9,279	9,211
Maint - MV Softball Field	309	324	354
Maint - Regional Field B	9,375	9,962	9,920
Maint - Regional Field C	17,283	14,791	14,776
Tree Maint Rec Park	10,021	10,000	11,000
Tree Maint Reg	10,000	10,000	10,000
Tree Maint Ashford	2,250	0	0
Tree Maint MV park	4,750	10,000	10,000
Tree Maint Christian Valley Park	5,000	0	0
Tree Maint Overlook Park	5,000	0	1,500
Tree Maint PH Park	0	5,000	5,000
Tree Maint Shockley Park	2,250	5,000	5,000
Tree Maint Railhead Park	20,000	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	5,447	8,613	9,182
TOTAL MAINTENANCE	471,423	450,936	419,901

Salaries/Wages Expenses	2021-22 Final Budget Revision	Prelim Budget 22/23	Final Budget 22/23
Wages - Fac Attend - Rec Park	111,147	132,492	132,492
Wages - Fac Attend - CVCC	39,164	47,271	47,271
Wages - Fac Attend - Reg Park	25,534	31,304	31,304
Wages - Fac Attend - Overlook	79	138	138
Wages - Management	166,509	184,278	184,278
Wages - Rec Park	247,075	264,000	257,501
Wages - Reg Park	173,805	215,674	215,674
Wages - Ashford Park	53,325	53,500	53,500
Wages - Meadow Vista Park	60,509	63,400	63,400
Wages - CV Comm Ctr	9,011	9,170	9,170
Wages - Railhead Park	17,031	18,050	18,050
Wages - CVCC	15,259	18,300	18,300
Wages - Overlook Park	20,008	20,950	20,950
Wages - Placer Hills Park	19,751	20,850	20,850
Wages - Pocket Parks	6,443	8,100	8,100
Wages- Mt. Vernon Park	0	839	839
Wages - Winchester Park	6,623	6,900	6,900
Wages - Atwood	7,857	5,670	5,670
Wages - Shockley	4,845	6,600	6,600
Wages - Other Projects	0	212	710
Wages - Special Events	1,763	5,850	5,850
Wages - Uniform Allowance	12,580	12,940	13,107
	998,318	1,126,488	1,120,654

F & G

	2021-22 Final Budget Revision	Prelim Budget 22/23	Final Budget 22/23
ER -Taxes - F & G (7.65%)	80,853	91,016	90,576
Employment Expense - F & G	2,952	3,993	3,547
Fingerprinting Exp. - F & G	293	338	403
Benefits Expense - F & G	238,121	241,365	253,180
Employer Retirement Exp.	90,466	90,797	90,301
Worker's Comp.	79,320	75,608	72,229
TOTAL BENEFITS & PAYROLL COSTS	492,005	503,117	510,236
TOTAL SALARIES, BENEFITS	1,490,323	1,629,605	1,630,890

Fixed Assets

Fixed Asset Purchases - F&G	92,120	5,000	186,400
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	0	0	0
TOTAL FIXED ASSETS	92,120	5,000	186,400

Lease Purchase Princ/Interest

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

Rent

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,076	2,203	2,203
TOTAL RENT	2,076	2,203	2,203

	2021-22 Final Budget Revision	Prelim Budget 22/23	Final Budget 22/23
Art in the Park	2,857	0	0
Regional Pond Mucking		100,000	
Pond Leak Investigation	0	40,000	40,000
Rec - Lockerroom Floor		25,000	
Reg - Canal Repairs		40,000	
Ashford - Levee Repair and Paving	0	75,000	75,000
Ashford - Retention Wall Investigation	0	10,000	10,000
Overlook - Signage	0	10,000	10,000
Railhead - Parking lot reseal	0	60,000	60,000
Tutor Totter Roof	0	45,000	45,000
CVCC Lock and Door Repair	0	50,000	50,000
James Field Re-Wireing			40,000
Plumbing Infastructure	0	50,000	50,000
Electrical Infastructure	0	34,000	34,000
Bike Park Construction	130,738		15,000
Placer Hills Parking Lot	48,710		0

F & G

Item 4.10 Cover sheet – District Administrator contract amendment – COLA

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve an amendment (Amendment # 9) to the District Administrator’s contract for a Cost-of-Living Adjustment (COLA)?

Background

Staff is recommending a 3% COLA increase for employees per the tentative agreement with Local 39, which is also coming before the Board March, 2022.

Per the **existing** ARD District Administrator’s contract:

3. Salary

- a. District Administrator’s annual salary shall be one hundred twelve thousand, four hundred seven dollars (\$119,252) per year for the term of this contract for performance of the duties of the District Administrator. Said salary shall be payable in twenty-six (26) equal by-weekly payments. When only a portion of any year or month is served, the District Administrator’s salary shall be prorated to reflect such service. (amended April, 2021)
- b. In lieu of annual step increases, on September 1st of each year, the District Administrator’s salary shall be increased by the percentage increase found in CPI-Urban with the consent of the District Administrator, provided the District Administrator’s most recent performance evaluation, as required by Section 7, is “satisfactory” or better for the preceding year. Should the District Administrator’s evaluation not be “satisfactory” or better, his salary shall not be adjusted.
- c. Further, the Board reserves the right to increase the annual salary of the District Administrator at any time by any amount, with the consent of the District Administrator. Any adjustment in salary made during the life of this contract shall be in the form of a written amendment, and shall become a part of this contract. It is provided, however, that by so amending this contract it shall not be considered that the District has entered into a new contract with the District Administrator.

A proposed amendment (Amendment #9) is attached. This proposed amendment would raise the District Administrator’s yearly salary to \$122,830.

Recommendation for the Finance Committee

Review and provide a recommendation for the Board of Directors.

Alternatives Available to the Finance Committee

1. Do not recommend amending the District Administrator’s contract
2. Request more information and bring back to a subsequent meeting

Fiscal Impact

The Fiscal Impact of a 3% increase in the District Administrator’s annual salary is \$3,578 per year. There is approximately \$809 in “roll-up” costs, broken out as such:

FICA	6.2%
MED	1.45%
W. Comp	1.9% (*74% exp mod)
457 match	2.5%
CalPERS	11.06%

The total fiscal impact is as follows:

Salary	\$3,578
<u>Roll-ups</u>	<u>\$809</u>
Total fiscal impact	\$4,387

This amount is included in the FY 22/23 budget.

Attachments

Proposed Amendment #9 to the October 30, 2012 contract between ARD Board of Directors and District Administrator Kahl Muscott.

Amendment #9 to the contract signed August 30, 2012, between the Auburn Area Recreation and Park District Board of Directors and District Administrator Kahl Muscott:

Section 3a will be deleted in its entirety and replaced with the following:

3. Salary

- a. District Administrator's annual salary shall be one hundred fifteen thousand, seven hundred seventy-nine dollars (\$122,830) per year for the term of this contract for performance of the duties of the District Administrator. Said salary shall be payable in twenty-six (26) equal by-weekly payments. When only a portion of any year or month is served, the District Administrator's salary shall be prorated to reflect such service.