

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, JUNE 22, 2022, 1:00 PM**

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

Due to the current COVID-19 crisis, the public will not be allowed to physically attend the meeting <https://us06web.zoom.us/j/88376997654>. 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: 883 7699 7654to 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 May 18, 2022 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for May, 2022 (Pages 6-8)

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

4.3 Review of Financials for May, 2022 (Pages 9-33)

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

4.4 Cover Sheet for the Amendment of the Obsolescence List (Pages 34-35)

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

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:

6/17/2022 10:00 Am Carly Warford
Date Time Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM MAY,
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, May 18, 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 1:00 pm

ROLL CALL

Director Ainsleigh and Director Holbrook were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ainsleigh to move 4.2 Review of Cash Requirements for April, 2022 to after 4.6

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from April, 2022 Standing Finance Meeting

The minutes from the April 20, 2022 Standing Finance Meeting were approved by Director Ainsleigh. Director Holbrook abstained.

4.2 Review of Cash Requirements for April, 2022

Director Ainsleigh reviewed Financials for April, 2022 and forwarded to the consent calendar without a recommendation.

4.3 Review of Financials for March, 2022

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

4.4 Review of Financials for April, 2022

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

4.5 California Employers' Pension Prefunding Trust (CEPPT) Fund

Director Holbrook and Director Ainsleigh reviewed and forwarded to the Board of Directors for further discussion.

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

Director Ainsleigh and Director Holbrook reviewed and approved Resolution #2022-15 and forwarded for review and approval by the Board of Directors.

Discussion Items:

1. County Mitigation Fund, current balance \$558,375: No change.
2. Shockley Property Improvement and Maintenance Costs. This item was forwarded to the Board of Directors for further discussion.

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 1:25 pm.

Cathy Wayford
Board Secretary

5-23-2022
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
MAY, 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: \$235,622.04

Ranges:	From:	To:	Check Date	From:	To:
Check Number	First	Last	5/1/2022	5/1/2022	5/31/2022
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
23057	W0003	Warehouse Paint Incorporated	5/6/2022	COMM 1ST	PMCHK00002840	\$73.86
23058	W0045	Williams, Jesse	5/6/2022	COMM 1ST	PMCHK00002840	\$38.61
23059	1099-256	Healing Pastures, Inc.	5/6/2022	COMM 1ST	PMCHK00002841	\$41.25
23060	1099-295	Juli Land-Marx	5/6/2022	COMM 1ST	PMCHK00002841	\$1,800.00
23061	1099-5	Daniel Crandall	5/6/2022	COMM 1ST	PMCHK00002841	\$137.20
23062	A0027	Recology Auburn Placer	5/6/2022	COMM 1ST	PMCHK00002841	\$804.27
23063	A0170	AT&T Acct 088-034-5818-655	5/6/2022	COMM 1ST	PMCHK00002841	\$90.95
23064	C0072	CIT Technology Fin. Serv., Inc	5/6/2022	COMM 1ST	PMCHK00002841	\$470.75
23065	C0113	Cooks Portable Toilets & Septi	5/6/2022	COMM 1ST	PMCHK00002841	\$827.29
23066	D0087	Demsey, Filliger & Associates,	5/6/2022	COMM 1ST	PMCHK00002841	\$500.00
23067	D0095	Dowden, Pat	5/6/2022	COMM 1ST	PMCHK00002841	\$450.00
23068	K0028	Kim Art Graphics	5/6/2022	COMM 1ST	PMCHK00002841	\$262.50
23069	M0098	Meadow Vista County Water Dist	5/6/2022	COMM 1ST	PMCHK00002841	\$769.33
23070	N0045	Near U CO2	5/6/2022	COMM 1ST	PMCHK00002841	\$416.75
23071	P0005	Placer County Water Agency	5/6/2022	COMM 1ST	PMCHK00002841	\$2,344.04
23072	P0023	PG&E	5/6/2022	COMM 1ST	PMCHK00002841	\$94.84
23073	P0109	Caleb Porter	5/6/2022	COMM 1ST	PMCHK00002841	\$254.89
23074	S0009	Sierra Saw Sales And Service	5/6/2022	COMM 1ST	PMCHK00002841	\$1,029.29
23075	S0025	Sierra Pacific Turf Supply, In	5/6/2022	COMM 1ST	PMCHK00002841	\$4,188.54
23076	S0067	Superfast Copy	5/6/2022	COMM 1ST	PMCHK00002841	\$9.01
23077	S0145	SCP Distributors	5/6/2022	COMM 1ST	PMCHK00002841	\$33.57
23078	V0007	Verizon Wireless	5/6/2022	COMM 1ST	PMCHK00002841	\$853.42
23079	W0044	Wave	5/6/2022	COMM 1ST	PMCHK00002841	\$136.82
23080	1099-271	Kelpro Security	5/13/2022	COMM 1ST	PMCHK00002842	\$3,699.00
23081	1099-375	Jennifer Rogers	5/13/2022	COMM 1ST	PMCHK00002842	\$500.00
23082	A0001	Recology Auburn Placer	5/13/2022	COMM 1ST	PMCHK00002842	\$1,137.10
23083	A0027	Recology Auburn Placer	5/13/2022	COMM 1ST	PMCHK00002842	\$433.59
23084	A0115	Auburn Hardware & Rental LLC	5/13/2022	COMM 1ST	PMCHK00002842	\$199.48
23085	A0172	ABT Plumbing, Electric, Heat &	5/13/2022	COMM 1ST	PMCHK00002842	\$975.00
23086	A1010	Advantage Martketing and Print	5/13/2022	COMM 1ST	PMCHK00002842	\$26.81
23087	B0073	Belkorp Ag, LLC	5/13/2022	COMM 1ST	PMCHK00002842	\$2,704.08
23088	C0113	Cooks Portable Toilets & Septi	5/13/2022	COMM 1ST	PMCHK00002842	\$325.83
23089	C0133	California Smog	5/13/2022	COMM 1ST	PMCHK00002842	\$35.00
23090	D0025	Dawson Oil Company	5/13/2022	COMM 1ST	PMCHK00002842	\$5,586.73
23091	G0045	GSSA	5/13/2022	COMM 1ST	PMCHK00002842	\$740.60
23092	L0094	Lincoln Aquatics	5/13/2022	COMM 1ST	PMCHK00002842	\$33.57
23093	N0045	Near U CO2	5/13/2022	COMM 1ST	PMCHK00002842	\$180.42
23094	P0007	Pacific Gas & Electric Company	5/13/2022	COMM 1ST	PMCHK00002842	\$149.33
23095	S0094	Manouch Shirvanioun	5/13/2022	COMM 1ST	PMCHK00002842	\$35.10
23096	S0145	SCP Distributors	5/13/2022	COMM 1ST	PMCHK00002842	\$1,596.05
23097	S1000	State Of California/DOJ	5/13/2022	COMM 1ST	PMCHK00002842	\$106.00
23098	S1007	Stationary Engineers, Local 39	5/13/2022	COMM 1ST	PMCHK00002842	\$365.25
23099	S1017	Sierra Trench Protection	5/13/2022	COMM 1ST	PMCHK00002842	\$288.00
23100	TEMPB	Randy Becerra	5/13/2022	COMM 1ST	PMCHK00002842	\$223.78
23101	TEMPC	Sadie Caldas	5/13/2022	COMM 1ST	PMCHK00002842	\$190.00
23102	TEMPG	Steve Goldsmith	5/13/2022	COMM 1ST	PMCHK00002842	\$500.00
23103	TEMPH	Hutchens, Amanda	5/13/2022	COMM 1ST	PMCHK00002842	\$150.00
23104	TEMPS	Tracy Stowers	5/13/2022	COMM 1ST	PMCHK00002842	\$90.00
23105	U0019	US Bank	5/13/2022	COMM 1ST	PMCHK00002842	\$5,624.21
23106	W0001	Walker's Office Supplies, Inc.	5/13/2022	COMM 1ST	PMCHK00002842	\$1,595.88
23107	W0003	Warehouse Paint Incorporated	5/13/2022	COMM 1ST	PMCHK00002842	\$23.57
23108	W0044	Wave	5/13/2022	COMM 1ST	PMCHK00002842	\$483.29
23109	W0051	Cathy Warford	5/13/2022	COMM 1ST	PMCHK00002842	\$31.00
23110	1099-216	Gerald Harris	5/20/2022	COMM 1ST	PMCHK00002843	\$312.00
23111	1099-218	Auburn Gymnastics Center	5/20/2022	COMM 1ST	PMCHK00002843	\$195.00
23112	1099-269	Deborah Lynn	5/20/2022	COMM 1ST	PMCHK00002843	\$273.00
23113	1099-277	Foothill Karate Do	5/20/2022	COMM 1ST	PMCHK00002843	\$702.00
23114	1099-291	Isaac Humber	5/20/2022	COMM 1ST	PMCHK00002843	\$295.75
23115	1099-313	Alison Lloyd	5/20/2022	COMM 1ST	PMCHK00002843	\$1,306.80
23116	1099-374	Sarah Violett	5/20/2022	COMM 1ST	PMCHK00002843	\$112.50
23117	1099-375	Jennifer Rogers	5/20/2022	COMM 1ST	PMCHK00002843	\$390.00
23118	1099-376	Joanna Britt	5/20/2022	COMM 1ST	PMCHK00002843	\$252.00
23119	1099-50	Scott Holbrook	5/20/2022	COMM 1ST	PMCHK00002843	\$516.44
23120	A0013	AT&T	5/20/2022	COMM 1ST	PMCHK00002843	\$74.90
23121	A0051	Anderson's Sierra Pipe Co.	5/20/2022	COMM 1ST	PMCHK00002843	\$861.08
23122	A0115	Auburn Hardware & Rental LLC	5/20/2022	COMM 1ST	PMCHK00002843	\$12.86
23123	A0134	Advanced Intregated Pest Mana	5/20/2022	COMM 1ST	PMCHK00002843	\$155.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23124	A0148	ALL Pro Backflow	5/20/2022	COMM 1ST	PMCHK00002843	\$559.65
23125	B0062	BareBones WorkWear	5/20/2022	COMM 1ST	PMCHK00002843	\$119.02
23126	C0041	CPRS	5/20/2022	COMM 1ST	PMCHK00002843	\$170.00
23127	D0010	Diamond Pacific	5/20/2022	COMM 1ST	PMCHK00002843	\$35.89
23128	D0077	Dudek	5/20/2022	COMM 1ST	PMCHK00002843	\$23,202.75
23129	G0006	Gold Country Media Publication	5/20/2022	COMM 1ST	PMCHK00002843	\$8,000.00
23130	H0056	Humana Dental Ins. Co	5/20/2022	COMM 1ST	PMCHK00002843	\$2,223.29
23131	L0100	Lifeguard First Aid & Safety,	5/20/2022	COMM 1ST	PMCHK00002843	\$321.54
23132	M0013	Meadow Vista Hardware	5/20/2022	COMM 1ST	PMCHK00002843	\$15.01
23133	N0003	Norris Electric, Inc.	5/20/2022	COMM 1ST	PMCHK00002843	\$621.72
23134	N0045	Near U CO2	5/20/2022	COMM 1ST	PMCHK00002843	\$199.98
23135	P0005	Placer County Water Agency	5/20/2022	COMM 1ST	PMCHK00002843	\$92.66
23136	P0007	Pacific Gas & Electric Company	5/20/2022	COMM 1ST	PMCHK00002843	\$1,083.52
23137	P0109	Caleb Porter	5/20/2022	COMM 1ST	PMCHK00002843	\$39.62
23138	Q0003	Quality Automotive	5/20/2022	COMM 1ST	PMCHK00002843	\$1,776.96
23139	R0073	NAPA Auto Parts	5/20/2022	COMM 1ST	PMCHK00002843	\$163.79
23140	S0009	Sierra Saw Sales And Service	5/20/2022	COMM 1ST	PMCHK00002843	\$37.54
23141	S0067	Superfast Copy	5/20/2022	COMM 1ST	PMCHK00002843	\$8.62
23142	S0143	SMOA	5/20/2022	COMM 1ST	PMCHK00002843	\$5,259.25
23143	S0154	Mike Scheele	5/20/2022	COMM 1ST	PMCHK00002843	\$194.81
23144	T0031	Turf Star, Inc.	5/20/2022	COMM 1ST	PMCHK00002843	\$762.82
23145	TEMPA	Auburn Aces Baseball	5/20/2022	COMM 1ST	PMCHK00002843	\$40.00
23146	TEMPD	Angela Drennon	5/20/2022	COMM 1ST	PMCHK00002843	\$30.00
23147	W0001	Walker's Office Supplies, Inc.	5/20/2022	COMM 1ST	PMCHK00002843	\$1,988.10
23148	W0003	Warehouse Paint Incorporated	5/20/2022	COMM 1ST	PMCHK00002843	\$78.08
23149	W0044	Wave	5/20/2022	COMM 1ST	PMCHK00002843	\$739.71
23150	W0045	Williams, Jesse	5/20/2022	COMM 1ST	PMCHK00002843	\$19.31
23151	W1006	Audrey Warren	5/20/2022	COMM 1ST	PMCHK00002843	\$38.60
23152	A0091	Altara	5/27/2022	COMM 1ST	PMCHK00002844	\$200.00
23153	B0020	BSN Sports, Inc.	5/27/2022	COMM 1ST	PMCHK00002844	\$352.64
23154	C0111	Cal.net	5/27/2022	COMM 1ST	PMCHK00002844	\$66.90
23155	C0121	Cole Huber LLP	5/27/2022	COMM 1ST	PMCHK00002844	\$210.53
23156	C0137	Centrica Business Solutions	5/27/2022	COMM 1ST	PMCHK00002844	\$41,274.27
23157	D0016	Dancing Dog Productions	5/27/2022	COMM 1ST	PMCHK00002844	\$309.78
23158	D0066	De Lage Landen Financial Servi	5/27/2022	COMM 1ST	PMCHK00002844	\$332.48
23159	E0008	Ewing Irrigation Products, Inc	5/27/2022	COMM 1ST	PMCHK00002844	\$165.14
23160	F0038	Fastenal Company	5/27/2022	COMM 1ST	PMCHK00002844	\$54.18
23161	N0012	Nevada Irrigation District	5/27/2022	COMM 1ST	PMCHK00002844	\$190.45
23162	N0045	Near U CO2	5/27/2022	COMM 1ST	PMCHK00002844	\$220.03
23163	N0048	Normac, Inc.	5/27/2022	COMM 1ST	PMCHK00002844	\$1,700.45
23164	P0007	Pacific Gas & Electric Company	5/27/2022	COMM 1ST	PMCHK00002844	\$13,747.36
23165	R0080	RecDesk LLC	5/27/2022	COMM 1ST	PMCHK00002844	\$9,800.00
23166	S0145	SCP Distributors	5/27/2022	COMM 1ST	PMCHK00002844	\$228.50
23167	S0167	Special District Risk Managemen	5/27/2022	COMM 1ST	PMCHK00002844	\$67,490.99
23168	S1007	Stationary Engineers, Local 39	5/27/2022	COMM 1ST	PMCHK00002844	\$365.24
23169	T0071	TIAA Commercial Finance, Inc.	5/27/2022	COMM 1ST	PMCHK00002844	\$214.68
23170	T1000	Transamerica Life Insurance	5/27/2022	COMM 1ST	PMCHK00002844	\$480.00
23171	TEMPF	Gerina Freeman	5/27/2022	COMM 1ST	PMCHK00002844	\$158.00
23172	TEMPT	Sara Thompson	5/27/2022	COMM 1ST	PMCHK00002844	\$142.00
23173	W0001	Walker's Office Supplies, Inc.	5/27/2022	COMM 1ST	PMCHK00002844	\$954.58
23174	W0003	Warehouse Paint Incorporated	5/27/2022	COMM 1ST	PMCHK00002844	\$26.42

Total Checks: 118

Total Amount of Checks: \$235,622.04

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

May's Financials

Revenues –

- Programs are over budget by **\$65,900**. Most notable variances are in the Recreation Department. Special Events have sponsorships of **\$21,500** for later in the year. Youth Camps came in above anticipated by **\$12,200**; Youth Classes are over budget by **\$4,200**; Adult Classes are over budget by **\$8,900** and Adult Sports is showing revenue early at **\$12,500**. This may even out over time with the assumption that the revenue has posted early. Youth Services Department is also ahead by **\$5,800**.
- Rents and Concessions are over by **\$17,500**. Indoor Rentals are above budget by **\$10,700**; and Picnic & Gazebo rentals are above budget by **\$5,800**.
- Interest Revenue is over by **\$73,600**. This is an Audit entry and doesn't represent actual interest earned for 2022-23 Fiscal year. This is a reversing entry that the Auditor had us make in March to represent losses at Placer County on their investments.
- Tax Revenue came in over by **\$12,200**. RDA Revenues came in **\$9,500** above budget.

Expenses –

- Wages/Benefits are under budget by **\$59,500**. Aquatic Department is low by **\$7,800**; Youth Services is low by **21,200**; and Facilities and Grounds are under by **\$28,100**. We budget for the worst-case scenario in Wages and Benefits, so when we are short staffed, the differences show pretty quickly.

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 May ACTUALS	Last Yr May Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,217,421	19%			151,914	130,730	407,570	341,187	351,957
Facility Revenue	193,104	3%			15,461	13,393	76,563	59,042	61,012
Misc. Revenue	55,162	1%			6,242	4,231	11,056	6,786	8,180
Grants & Donations	188,838	3%			2,892	19,528	3,892	124	21,187
Interest Income	22,093	0%			3,137	1,314	75,587	1,989	2,201
Equipment Reserve Transfers	193,900	3%			-	-	-	-	-
Unfunded Liability Transfer	-	0%			-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%			-	-	-	-	-
Tax Revenue	3,882,944	60%			1,520,292	73,363	1,520,292	1,507,946	1,434,899
Atwood	27,850	0%			10,869	-	10,869	10,932	10,613
Sterling Loan	-	0%			-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%			-	-	-	-	-
County Mitigation Revenue	25,000	0%			-	-	-	-	-
Total Operating Revenue	6,503,312	100%	-	0%	1,710,807	242,559	2,105,829	1,928,006	1,890,049
Expenditures									
Program Expense	224,301	4%			16,111	7,141	23,763	22,723	10,393
Operating & Supplies	471,293	7%			46,629	37,652	71,421	66,972	56,611
Utilities Expense	218,816	3%			14,592	1,409	17,354	11,500	6,857
Professional Services	93,797	1%			11,784	5,044	12,333	14,199	5,656
Building & Grounds Maintenance	503,839	8%			27,259	34,925	51,721	49,782	44,632
Property Tax Admin.	116,864	2%			-	-	-	-	5,135
Wages	2,411,804	38%			164,934	154,249	282,079	329,416	268,399
Benefits & Payroll Costs	981,072	16%			64,599	60,644	147,230	159,390	115,008
Fixed Asset Expense	212,100	3%			-	49,116	17,634	21,500	49,116
Capital Improvement Projects	908,137	14%			65,654	308,054	68,930	64,250	309,949
Debt Services	164,716	3%			-	-	-	-	-
Total Expenditures	6,306,739	100%	-	0%	411,562	658,234	692,465	739,732	871,756
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ -	\$ -	\$ 1,299,245	(415,675)	\$1,413,364	\$1,188,274	\$1,018,293
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -		\$ 70,000		\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ -		\$ 130,000		\$ 833,959		\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ -		\$ 90,000		\$ 789,370		\$ 699,370
ADA Reserve	\$ 5,000		\$ -		\$ 5,000		\$ 25,032		\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ -		\$ 60,000		\$ 466,120		\$ 430,120
TOTALS	\$ 11,573		\$ -		\$ 1,014,245		\$ 2,184,481		\$ 1,923,481

Auburn Area Recreation and Park District

Balance Sheet

5/31/2022

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	290,922.73
Placer County Treasure-General	4,059,775.58
Placer County Treasurer - City Trust	207,366.43
CA Pension Trust - CEPPT- CalPERS	466,120.41
Accounts Receivable	14,700.60
Due From Other Governments	68,209.67
PCOE Receivables	22,684.25
Prepaid Liability Expense	11,551.12
Prepaid Workers Comp Insurance	67,490.99
Total Current Assets	5,216,707.43
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	26,114.73
Total Restricted Funds	26,114.73
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)
Total Fixed Assets	9,233,994.79
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
TOTAL ASSETS	14,768,459.95

Current
YTD

LIABILITIES AND NET PROFIT

		Current YTD
<u>Current Liabilities</u>		
Prepaid Revenue		36.00
PGE Tru-up payable		1,675.18
Retentions Payable		2,172.33
Gift Certificates		100.00
Compensated Absences		151,679.31
Sales Tax Payable		18.06
Worker's Comp Payable		7,591.17
Accrued Liabilities		11,034.60
Miscellaneous Deductions		(0.01)
Total Current Liabilities		\$174,306.64
<u>Long Term Liabilities</u>		
Lease Payable - Sterling Bank		2,082,000.00
Net OPEB Liability		313,240.00
Net Pension Liability		(33,404.00)
Total Long Term Liabilities		2,361,836.00
TOTAL LIABILITIES		2,536,142.64
<u>Deferred Inflows of Resources</u>		
Pensions - Def Inflows of Resources		232,350.00
OPEB - Def Inflows		105,254.00
		337,604.00
<u>Net Position</u>		
Investments in Fixed Assets		7,178,109.52
RFB: Reserved City Mitigation		207,207.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		990,475.23
RFB: COVID Relief Funding		314,974.00
DFB: Annual Equip Replacement Reserv.		833,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		789,369.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Atwood Reserves		(8,485.99)
RFB: Atwood Equip Fund		11,003.66
RFB- 501(c)(3) Fund		7,305.65
GFB: General Fund (ADA Reserve)		25,031.75
Net Profit (Loss)		1,413,362.21
Total Net Postion		\$11,894,713.31
Current YTD		
TOTAL LIABILITY AND NET POSITION		\$14,768,459.95

Auburn Rec & ParkProfit & Loss - Summary
4/1/2022 To 5/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	151,914.00	407,569.53	341,187.00	66,382.53	119.46
Rents & Concessions	15,461.42	76,563.38	59,042.00	17,521.38	129.68
Miscellaneous Revenue	6,242.13	11,055.85	6,786.00	4,269.85	162.92
Grants & Donations	2,891.85	3,891.85	124.00	3,767.85	3138.59
Interest Income	3,136.87	75,587.00	1,989.00	73,598.00	3800.25
Taxes Revenue	1,531,160.93	1,531,160.93	1,518,878.00	12,282.93	100.81
TOTAL OPERATING REVENUE	\$1,710,807.20	\$2,105,828.54	\$1,928,006.00	\$177,822.54	109.22%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	1,710,807.20	2,105,828.54	1,928,006.00	177,822.54	109.22
EXPENDITURES					
Program Expenses	16,111.42	23,763.32	22,723.00	1,040.32	104.58
Operations & Supplies Expense	46,629.13	71,421.25	66,972.00	4,449.25	106.64
Utilities Expense	14,591.85	17,353.58	11,500.00	5,853.58	150.90
Legal Expenses	210.53	210.53	74.00	136.53	284.50
Professional Services	11,573.00	12,122.06	14,125.00	(2,002.94)	85.82
Bldg & Grounds Maintenance	27,259.15	51,721.35	49,782.00	1,939.35	103.90
Salaries Expense	164,934.08	282,079.23	329,416.00	(47,336.77)	85.63
Benefits & Payroll Costs	64,598.84	147,230.31	159,390.00	(12,159.69)	92.37
Fixed Asset Expense	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Capital Improvement Projects	65,653.96	68,930.35	64,250.00	4,680.35	107.29
TOTAL EXPENDITURES	\$411,561.96	\$692,466.33	\$739,732.00	(\$47,265.67)	93.61%

Auburn Rec & Park
Profit & Loss - Summary
4/1/2022 To 5/31/2022
For All Segment1s
For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
\$1,299,245.24	\$1,413,362.21	\$1,188,274.00	\$225,088.21	118.94%

NET REVENUE OVER EXPENDITURES

Auburn Rec & Park
 Transfers to General Fund
 4/1/2022 to 5/31/2022

		Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>	\$699,370.00	
4/2/2022 Transfer in (Annual Budget) Resolution 2022-11	\$40,000.00	(\$40,000.00)
5/27/2022 Transfer in Resolution 2022-15	\$50,000.00	(\$50,000.00)
<i>Total Future Capital Construction Reserve</i>	\$789,370.00	
<u>City Mitigation Reserves Balance Forward</u>	\$207,207.00	
<i>Total City Mitigation Reserve</i>	\$207,207.00	
<u>Equipment Replacement Reserves Balance Forward</u>	\$703,958.72	
4/2/2022 Transfer in (Annual Budget) Resolution 2022-11	\$80,000.00	(\$80,000.00)
5/27/2022 Transfer in Resolution 2022-15	\$50,000.00	(\$50,000.00)
<i>Total Equip Replacement Reserves</i>	\$833,958.72	
<u>ADA Reserves Balance Forward</u>	\$25,031.75	
<i>Total ADA Reserves</i>	\$25,031.75	
<u>Contingency Reserves Balance Forward</u>	\$70,000.00	
<i>Total Contingency Reserves</i>	\$70,000.00	
<u>COVID Relief Reserves</u>	\$314,974.00	
<i>Total COVID Relief Reserves</i>	\$314,974.00	
Total Impact FY 2021/22	\$220,000.00	(\$220,000.00)
Total Adjusted Impact to General Fund 2022-23		(\$220,000.00)

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 5/31/2022

For All Segment1's

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	13,969.56	27,803.25	23,611.00	4,192.25	117.76
Skyridge DSC Rev	16,630.54	33,715.79	31,617.00	2,098.79	106.64
Day Camp Rev	20,490.25	39,936.93	40,436.00	(499.07)	98.77
Preschool Revenue	1,092.00	15,009.00	15,037.00	(28.00)	99.81
Newcastle DSC Revenue	10,791.50	22,931.00	22,915.00	16.00	100.07
Adult Softball	14,058.00	23,083.00	13,909.00	9,174.00	165.96
Adult Basketball	0.00	6,175.18	2,369.00	3,806.18	260.67
Adult Volleyball	260.00	260.00	768.00	(508.00)	33.85
Pickle Ball Revenue	(30.00)	3,560.00	3,893.00	(333.00)	91.45
Adult Classes	6,747.20	16,831.50	8,556.00	8,275.50	196.72
Adult Class Rev - Bureau	660.95	1,961.69	1,304.00	657.69	150.44
Bocce Ball Prog Revenue	0.00	600.00	420.00	180.00	142.86
Youth Basketball	0.00	42.00	129.00	(87.00)	32.56
PeeWee Basketball	0.00	0.00	300.00	(300.00)	0.00
Youth Classes	6,444.00	26,444.50	22,498.00	3,946.50	117.54
Youth Class Rev - Bureau	670.00	2,288.00	2,020.00	268.00	113.27
Youth Volleyball	3,685.00	7,380.00	7,500.00	(120.00)	98.40
Aquatic Activities	1,887.00	4,895.25	8,269.00	(3,373.75)	59.20
Master Swim Revenue	1,241.00	2,367.00	2,158.00	209.00	109.69
Public Swim - MS Sierra Pool	494.00	528.95	867.00	(338.05)	61.01
Swim Lessons	12,755.00	31,795.00	28,615.00	3,180.00	111.11
Swim Lessons - PH	3,900.00	6,528.00	3,921.00	2,607.00	166.49
Swim Team Revenue	7,550.00	22,401.00	19,689.00	2,712.00	113.77
Synchro Team	185.00	15,384.59	15,716.00	(331.41)	97.89
Youth Camps Revenue	7,618.00	24,143.00	19,749.00	4,394.00	122.25
Youth Camp Rev - Bureau	10,320.00	24,965.40	17,168.00	7,797.40	145.42
Youth Sports Camps	7,662.00	16,507.00	14,607.00	1,900.00	113.01

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tennis Revenue	250.00	250.00	0.00	250.00	0.00
Special Events Revenue	0.00	21,500.00	0.00	21,500.00	0.00
Party in the Park Revenue	815.00	1,635.00	1,600.00	35.00	102.19
Food Truck Fiesta Revenue	100.00	350.00	0.00	350.00	0.00
Obstacle Race Revenue	0.00	1,000.00	725.00	275.00	137.93
Dead Festival Rev	205.00	205.00	0.00	205.00	0.00
Auburn Harvest Festival Rev	195.00	945.00	937.00	8.00	100.85
Egg Hunt Revenue	500.00	2,429.50	2,500.00	(70.50)	97.18
Boots N Bells Dance	555.00	1,075.00	3,000.00	(1,925.00)	35.83
Out of District Fees	213.00	423.00	3,953.00	(3,530.00)	10.70
Out of District Fees - Bureau	0.00	220.00	431.00	(211.00)	51.04
Total Parks and Recreation Services	151,914.00	407,569.53	341,187.00	66,382.53	119.46
Rents & Concessions					
Fee Waivers, Public	(4,947.51)	(5,043.51)	0.00	(5,043.51)	0.00
Fee Waiver - Offset	4,947.51	5,043.51	0.00	5,043.51	0.00
Blue Bird Room-CVCC	173.25	346.50	546.00	(199.50)	63.46
Stella Irving Rental Revenue - Rec	59.56	59.56	0.00	59.56	0.00
Lakeside Rental Revenue - Reg	595.50	3,875.10	116.00	3,759.10	3340.60
Sierra Room Rental - CVCC	933.00	1,343.37	151.00	1,192.37	889.65
Sunset Room Rental - CVCC	0.00	544.30	118.00	426.30	461.27
Canyon View Room Rental - CVCC	0.00	1,450.43	223.00	1,227.43	650.42
Foothills Room Rental - CVCC	747.00	2,792.38	882.00	1,910.38	316.60
Pool Rental Rev - Sierra/Splash	0.00	630.00	2,046.00	(1,416.00)	30.79
Pool Rental Rev - Placer Hills	0.00	1,648.00	1,442.00	206.00	114.29
American River Room - CVCC	588.00	1,588.00	101.00	1,487.00	1572.28
Conference Rental Revenue - Rec	106.37	106.37	605.00	(498.63)	17.58
Conference (Module) Rental - Overlook	(3,406.50)	1,151.00	605.00	546.00	190.25
Gazebo Rentals	100.00	290.00	211.00	79.00	137.44

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rock Creek Modular Rent	330.00	990.00	660.00	330.00	150.00
Gym Rental Revenue - Rec	0.00	10.00	11.00	(1.00)	90.91
Gym Rental Revenue - Reg	201.55	201.55	0.00	201.55	0.00
Tutor Totter Lease Agreement	554.00	1,108.00	1,164.00	(56.00)	95.19
Kitchen Rental Revenue - Rec	73.06	73.06	0.00	73.06	0.00
Kitchen Rental Revenue - CVCC	0.00	0.00	92.00	(92.00)	0.00
Picnic Area Rental Revenue - Rec	1,531.00	6,457.75	4,342.00	2,115.75	148.73
Picnic Area Rental Revenue - Reg	808.82	1,496.82	277.00	1,219.82	540.37
Picnic Area Rental Revenue - Ash	195.00	680.00	290.00	390.00	234.48
Picnic Area Rental Revenue - MV	570.50	3,182.50	2,118.00	1,064.50	150.26
Field "Recreation" Rental Revenue	0.00	2,511.84	3,987.00	(1,475.16)	63.00
Field "Bill Beane" Rental - Reg A	0.00	1,009.09	1,164.00	(154.91)	86.69
Field "Softball" Rental - MV	152.00	638.00	4,177.00	(3,539.00)	15.27
Field Rental - CV	0.00	1,123.50	2,029.00	(905.50)	55.37
Bike Park Rentals	0.00	40.00	0.00	40.00	0.00
Field Soccer/Baseball-Winchester	360.00	1,461.49	1,058.00	403.49	138.14
Field "Beggs" Rental - Rec	0.00	2,898.00	4,095.00	(1,197.00)	70.77
Field B (softball) Rev - Reg	0.00	2,394.00	845.00	1,549.00	283.31
Field "James" Rental - Rec	208.50	11,540.00	7,126.00	4,414.00	161.94
Field C (Baseball) Rental - Reg	1,785.00	2,608.00	1,278.00	1,330.00	204.07
Bocce Ball Field Rental	80.00	120.00	0.00	120.00	0.00
Field "Soccer Regional" Rental	1,014.72	1,278.72	0.00	1,278.72	0.00
Field "Soccer A" Rental - MV	0.00	116.00	0.00	116.00	0.00
Field "Soccer A" Rental - Railhead	187.00	480.20	3,270.00	(2,789.80)	14.69
Field "Soccer B" Rental - Railhead	180.00	1,605.70	4,042.00	(2,436.30)	39.73
Misc Rents & Concessions	66.00	1,161.06	180.00	981.06	645.03
Misc Rents & Concessions - Bureau	3,982.00	3,982.00	3,369.00	613.00	118.20
Custodial Fees	2,852.09	9,988.09	6,422.00	3,566.09	155.53
Custodial Fees - Bureau	322.00	1,364.00	0.00	1,364.00	0.00
Set up/Take Down Fees - Bureau	112.00	219.00	0.00	219.00	0.00

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Rents and Concessions	15,461.42	76,563.38	59,042.00	17,521.38	129.68
Miscellaneous Revenue					
MV Comm Ctr Rentals	0.00	168.00	30.00	138.00	560.00
Alcohol Permit Fee	518.09	2,282.09	1,346.00	936.09	169.55
Alcohol Permit - Bureau	46.00	222.00	0.00	222.00	0.00
Meadow Vista - Alcohol fee	46.00	46.00	0.00	46.00	0.00
MV Custodial Fee	134.00	134.00	0.00	134.00	0.00
Miscellaneous Income - Admin.	(0.40)	(0.40)	0.00	(0.40)	0.00
Miscellaneous Revenue - Recreation	87.00	87.00	0.00	87.00	0.00
Verizon Wireless Lease	5,411.44	8,117.16	5,410.00	2,707.16	150.04
Total Miscellaneous Revenue	6,242.13	11,055.85	6,786.00	4,269.85	162.92
Grants & Donations					
Donations - MV Arboretum	2,338.00	2,338.00	0.00	2,338.00	0.00
Youth Assistance Rev	453.85	453.85	124.00	329.85	366.01
Donation Rev - F & G	100.00	100.00	0.00	100.00	0.00
Grant Proceeds - Admin	0.00	1,000.00	0.00	1,000.00	0.00
Total Grants and Donations	2,891.85	3,891.85	124.00	3,767.85	3138.59
Interest Income					
Interest Income - Other	20.73	112.86	42.00	70.86	268.71
Interest Revenue - County	2,956.86	75,314.86	1,868.00	73,446.86	4031.85
Interest Revenue - City Trust	159.28	159.28	79.00	80.28	201.62

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Interest Income	3,136.87	75,587.00	1,989.00	73,598.00	3800.25
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	1,329,920.76	1,329,920.76	1,328,065.00	1,855.76	100.14
Homeowner's Prop. Tax Relief	10,911.80	10,911.80	11,320.00	(408.20)	96.39
Current Supplemental Property Taxes	47,978.77	47,978.77	47,213.00	765.77	101.62
Unitary & Op Non-unitary Tax	48,731.73	48,731.73	48,203.00	528.73	101.10
Timber Tax Guarantee	0.66	0.66	0.00	0.66	0.00
Atwood Tax Revenue	10,869.14	10,869.14	10,932.00	(62.86)	99.43
Railroad Unitary Property Taxes	1,046.02	1,046.02	977.00	69.02	107.06
RDA Pass-Throughs	81,702.05	81,702.05	72,168.00	9,534.05	113.21
Total Tax Revenue	1,531,160.93	1,531,160.93	1,518,878.00	12,282.93	100.81
TOTAL OPERATING REVENUE	\$1,710,807.20	\$2,105,828.54	\$1,928,006.00	\$177,822.54	109.22%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,710,807.20	2,105,828.54	1,928,006.00	177,822.54	109.22

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Program Expenses	0.00	0.00	891.00	(891.00)	0.00
Instructor/Aquatics					
Instructor/Adult Classes	1,866.70	1,963.30	1,038.00	925.30	189.14
Instructor/Adult Classes - Bureau	295.75	945.75	400.00	545.75	236.44
Instructor/Youth Classes	1,855.05	2,108.55	2,041.00	67.55	103.31
Officials/Adult Softball	0.00	0.00	1,112.00	(1,112.00)	0.00
Officials/Adult Basketball	2,276.85	2,276.85	440.00	1,836.85	517.47
Officials/Youth Basketball	3,723.00	3,723.00	0.00	3,723.00	0.00
Instructor/Youth Camps	0.00	0.00	170.00	(170.00)	0.00
Aub Elem/Program Exp	195.33	213.35	325.00	(111.65)	65.65
Skyridge/Program Exp	264.21	415.15	999.00	(583.85)	41.56
Day Camp/Program Exp	314.06	345.67	1,572.00	(1,226.33)	21.99
Preschool - Program Expense	174.91	483.96	536.00	(52.04)	90.29
Newcastle Program Expense	344.49	355.03	411.00	(55.97)	86.38
Adult Softball Expense	0.00	854.02	758.00	96.02	112.67
Adult Basketball Expense	0.00	24.89	0.00	24.89	0.00
Pickle Ball Tennis Expense	398.30	1,446.00	1,485.00	(39.00)	97.37
Youth Class Expense	7.82	7.82	0.00	7.82	0.00
Aquatic Activities	720.00	720.00	531.00	189.00	135.59
Public Swim Expense	0.00	2,243.92	1,845.00	398.92	121.62
Public Swim Exp - PH Pool	0.00	475.00	481.00	(6.00)	98.75
Swim Team	63.23	563.23	500.00	63.23	112.65
Synchro Team Expenses	0.00	250.00	273.00	(23.00)	91.58
Special Events Expenses	197.00	197.00	75.00	122.00	262.67
Party in the Park Expenses	1,287.41	1,740.07	1,260.00	480.07	138.10

EXPENDITURES

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Auburn Harvest Festival Expenses	0.00	92.67	80.00	12.67	115.84
Egg Hunt Expenses	625.07	815.85	2,500.00	(1,684.15)	32.63
Boots N Bells Expenses	1,502.24	1,502.24	3,000.00	(1,497.76)	50.08
Total Program Expenses	16,111.42	23,763.32	22,723.00	1,040.32	104.58
Operations & Supplies					
Merchant Fees - Youth Services	2,970.37	2,970.37	2,306.00	664.37	128.81
Merchant Fees - Cust Serv	5,570.81	5,570.81	2,141.00	3,429.81	260.20
Telephone - Placer Hills Pool	74.90	224.70	134.00	90.70	167.69
Telephone - Cust Serv	572.80	1,145.60	1,150.00	(4.40)	99.62
Telephone (CVCC) - Admin	514.98	994.44	1,043.00	(48.56)	95.34
Gift Certificates Expensed	0.00	60.00	59.00	1.00	101.70
Telephone - Youth Services	23.20	23.20	150.00	(126.80)	15.47
Telephone - Recreation	27.87	27.87	42.00	(14.13)	66.36
Telephone - Preschool	40.63	40.63	130.00	(89.37)	31.25
Telephone - Facilities & Grounds	953.82	1,391.35	1,489.00	(97.65)	93.44
Telephone - Day Camp	38.18	38.18	66.00	(27.82)	57.85
Telephone - Newcastle	42.50	42.50	39.00	3.50	108.97
Telephone - Aub EI	125.46	216.41	235.00	(18.59)	92.09
Telephone - Skyridge	31.65	31.65	132.00	(100.35)	23.98
Postage - Admin	0.00	0.00	525.00	(525.00)	0.00
Activity Guide Expense	8,333.00	8,333.00	9,614.00	(1,281.00)	86.68
Youth Assistance Expense	1,496.00	2,847.00	2,166.00	681.00	131.44
Office Supplies - Rec	93.26	531.93	403.00	128.93	131.99
Office Supplies - Youth Services	0.00	438.67	131.00	307.67	334.86
Office Supplies - F & G	19.29	837.09	290.00	547.09	288.65
Office Supplies-Cust Serv	0.00	480.37	213.00	267.37	225.53
Office Supplies - Admin	72.39	2,076.41	1,962.00	114.41	105.83
Duplication Costs - Admin	214.68	214.68	112.00	102.68	191.68

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Cust Serv	470.75	941.50	1,219.00	(277.50)	77.24
Office Equip Rental - Admin	332.48	997.44	998.00	(0.56)	99.94
Dining Expense - CS	24.60	24.60	0.00	24.60	0.00
Dining Expense	0.00	0.00	95.00	(95.00)	0.00
Gas/Mileage Expense - C.Serv	35.10	35.10	45.00	(9.90)	78.00
Gas/Mileage Expense - Admin	31.00	31.00	172.00	(141.00)	18.02
Gas/Mileage Expense - YS	0.00	0.00	52.00	(52.00)	0.00
Gas/Mileage Expense - F & G	5,800.85	5,800.85	4,034.00	1,766.85	143.80
General Administrative Exp - Admin	189.90	189.90	200.00	(10.10)	94.95
Liability Insurance - Admin	11,850.30	23,700.60	23,102.00	598.60	102.59
Public Relations/Marketing - Cust Serv	118.75	237.50	399.00	(161.50)	59.52
Dues and Subscriptions - Admin	170.00	170.00	179.00	(9.00)	94.97
Staff Appreciation - Youth Services	0.00	0.00	20.00	(20.00)	0.00
Staff Appreciation - F & G	0.00	0.00	30.00	(30.00)	0.00
Staff Appreciation - Admin	0.00	0.00	5.00	(5.00)	0.00
Staff Development - Admin	0.00	928.05	873.00	55.05	106.31
Uniform Exp - Rec.	200.82	147.21	0.00	147.21	0.00
Uniform Exp - Aquatics	61.13	61.13	130.00	(68.87)	47.02
Uniform Exp - F & G	(636.48)	(636.48)	0.00	(636.48)	0.00
Small Equipment - Y Serv	0.00	2,009.88	950.00	1,059.88	211.57
Small Equipment - Rec Pk	1,029.29	1,104.06	71.00	1,033.06	1555.01
Small Equipmant - Reg Pk	0.00	6.87	0.00	6.87	0.00
Field Marking Expense	165.14	165.14	0.00	165.14	0.00
Safety Supplies - F & G	189.11	189.11	1,577.00	(1,387.89)	11.99
Safety Supplies - Aquatics	321.54	321.54	315.00	6.54	102.08
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	164.88	256.37	201.00	55.37	127.55
Restroom Supplies - Regional Park	219.62	306.92	256.00	50.92	119.89
Restroom Supplies - Ashford Park	102.75	151.34	114.00	37.34	132.75
Restroom Supplies - Meadow Vista Park	113.39	166.25	123.00	43.25	135.16

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 5/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Railhead Park	124.03	181.16	142.00	39.16	127.58
Restroom Supplies - Overlook Park	124.03	181.16	155.00	26.16	116.88
Restroom Supplies - Placer Hills Park	102.76	151.35	94.00	57.35	161.01
Restroom Supplies - Rec Comm Ctr	615.37	797.86	345.00	452.86	231.26
Restroom Supplies - Reg Comm Ctr	224.94	330.93	295.00	35.93	112.18
Restroom Supplies - CVCC Comm Ctr	254.33	414.09	411.00	3.09	100.75
Sanitation - Reg Pk - Toilet	271.00	542.00	946.00	(404.00)	57.29
Sanitation - Win Pk - Toilet	180.00	451.00	536.00	(85.00)	84.14
Sanitation - Rec Pk - ADA Toilet	0.00	0.00	366.00	(366.00)	0.00
Sanitation - Reg - ADA Toilet	220.00	220.00	0.00	220.00	0.00
Sanitation - Rec Pk - Debris Box	1,137.10	1,137.10	1,329.00	(191.90)	85.56
Sanitation - Reg Pk - Disposal	588.55	588.55	618.00	(29.45)	95.24
Sanitation - MV - Disposal	400.59	367.59	456.00	(88.41)	80.61
Sanitation - CVCC - Disposal	215.72	215.72	227.00	(11.28)	95.03
Small Equipment - Aquatics	0.00	0.00	860.00	(860.00)	0.00
Total Operations & Supplies	46,629.13	71,421.25	66,972.00	4,449.25	106.64
Utilities Expense					
Lights - Rec Pk Beggs Field	408.10	408.10	0.00	408.10	0.00
Lighting Reimb.-Beggs Field	0.00	(1,536.00)	(478.00)	(1,058.00)	321.34
Lights - Rec Pk James Field	897.19	897.19	0.00	897.19	0.00
Lighting Reimb.-James Field	0.00	(2,040.00)	(1,798.00)	(242.00)	113.46
Lights - Rec Field	212.09	212.09	0.00	212.09	0.00
Lighting Reimb.-Rec Field	0.00	(424.00)	0.00	(424.00)	0.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	634.91	634.91	594.00	40.91	106.89
Gas/Electric - Reg Comm Ctr	1,135.58	1,135.58	321.00	814.58	353.76
Gas/Electric - CV Comm Ctr	97.69	97.69	0.00	97.69	0.00
Electric Reimb.- CV Comm Ctr	(97.69)	(204.08)	(313.00)	108.92	65.20

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - CVCC	1,083.52	1,083.52	549.00	534.52	197.36
Gas/Electric - Sierra Pool	6,888.26	6,888.26	1,050.00	5,838.26	656.03
Gas/Electric - PH Pool	90.16	136.16	290.00	(153.84)	46.95
Electric - Day Camp	265.16	265.16	420.00	(154.84)	63.13
Gas/Elec - Recreation Park	769.56	769.56	96.00	673.56	801.63
Gas/Electric - Reg Park	1,944.43	1,944.43	0.00	1,944.43	0.00
Lighting Reimb.- Reg Park	(3,585.75)	(4,392.25)	(567.00)	(3,825.25)	774.65
Gas/Electric - Ashford Park	183.08	183.08	38.00	145.08	481.79
Gas/Electric - MV Park	222.95	222.95	341.00	(118.05)	65.38
Electric - Railhead Park	196.24	196.24	0.00	196.24	0.00
Lighting Reimb.-Railhead	(196.24)	(486.58)	(635.00)	148.42	76.63
Gas/Electric - Winchester Park	46.13	46.13	0.00	46.13	0.00
Water - Rec Comm Ctr	144.62	144.62	0.00	144.62	0.00
Water - Reg Comm Ctr	164.19	363.10	159.00	204.10	228.37
Water - CV Comm Ctr	241.32	241.32	579.00	(337.68)	41.68
Water - CVCC	183.11	183.11	0.00	183.11	0.00
Water - Sierra Pool	268.59	268.59	495.00	(226.41)	54.26
Water - PH Pool	0.00	0.00	25.00	(25.00)	0.00
Water - Rec Park	216.37	216.37	180.00	36.37	120.21
Water - Regional Park	(192.34)	7,299.72	7,860.00	(560.28)	92.87
Water - Ashford Park	153.39	153.39	180.00	(26.61)	85.22
Water - MV Park	693.54	693.54	1,527.00	(833.46)	45.42
Water - CV Park	361.97	361.97	0.00	361.97	0.00
Water - Railhead Park	239.28	239.28	180.00	59.28	132.93
Water - CVCC Park	183.10	183.10	0.00	183.10	0.00
Water - Overlook Park	352.29	352.29	0.00	352.29	0.00
Water - Placer Hills Park	168.45	168.45	287.00	(118.55)	58.69
Water - Atwood	218.60	446.59	120.00	326.59	372.16

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Utilities Expense	14,591.85	17,353.58	11,500.00	5,853.58	150.90
Legal Expenses					
Legal Fees	210.53	210.53	74.00	136.53	284.50
Total Legal Expense	210.53	210.53	74.00	136.53	284.50
Professional Services					
Professional Services - Rec	1,073.00	1,073.00	2,253.00	(1,180.00)	47.63
Professional Services - F & G	0.00	183.53	130.00	53.53	141.18
Professional Services - C Serv	9,800.00	9,800.00	7,828.00	1,972.00	125.19
Professional Services - Admin	200.00	565.53	1,414.00	(848.47)	40.00
Accounting/Auditor Fees	500.00	500.00	2,500.00	(2,000.00)	20.00
Total Professional Services	11,573.00	12,122.06	14,125.00	(2,002.94)	85.82
Bldg & Ground Maintenance					
Vehicle Maintenance	1,885.19	1,927.69	2,242.00	(314.31)	85.98
Equipment Rental	0.00	200.00	0.00	200.00	0.00
Irrigation Supplies - General	70.66	70.66	1,583.00	(1,512.34)	4.46
Maint - Recreation Field	253.75	629.67	243.00	386.67	259.12
Maint - CV Baseball Field	0.00	0.00	215.00	(215.00)	0.00
Maint - James Field	924.00	1,287.12	144.00	1,143.12	893.83
Maint - Beggs Field	352.64	599.74	185.00	414.74	324.18
Maint - Sierra Pool	2,135.40	3,277.23	4,238.00	(960.77)	77.33
Maint & Repairs - Equipment	3,659.32	6,567.23	6,168.00	399.23	106.47
Maint - PH Pool	834.24	834.24	18.00	816.24	4634.67

Auburn Rec & Park

 Profit & Loss - Detail
 4/1/2022 to 5/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Aub El	0.00	0.00	62.00	(62.00)	0.00
Rep/Maint - Rock Creek	0.00	0.00	32.00	(32.00)	0.00
Rep/Maint - Day Camp	112.34	112.34	62.00	50.34	181.19
Maint - Recreation Park	3,443.05	4,473.53	1,248.00	3,225.53	358.46
Maint - Regional Park	2,585.73	4,197.40	4,750.00	(552.60)	88.37
Maint - Ashford Park	926.57	3,944.67	2,220.00	1,724.67	177.69
Maint - Meadow Vista Park	979.59	5,545.81	4,244.00	1,301.81	130.67
Maint - Christian Valley Park	248.57	1,760.14	451.00	1,309.14	390.28
Maint - Railhead Park	484.40	801.00	634.00	167.00	126.34
Maint - CVCC Park	245.51	245.51	76.00	169.51	323.04
Maint - Overlook Park	886.83	886.83	605.00	281.83	146.58
Maint - Placer Hills Park	161.85	161.85	228.00	(66.15)	70.99
Maint - Pocket Parks	149.00	149.00	72.00	77.00	206.94
Maint - Winchester Park	149.00	149.00	115.00	34.00	129.57
Maint - Atwood	493.87	1,127.07	357.00	770.07	315.71
Maint - Shockley Park	0.00	0.00	820.00	(820.00)	0.00
Maint - Bike Park	623.58	779.87	1,374.00	(594.13)	56.76
Rep/Maint - Skyridge	0.00	0.00	196.00	(196.00)	0.00
Maint - Ashley Dog Park	682.94	1,456.06	625.00	831.06	232.97
Rep/Maint - Preschool	544.78	544.78	0.00	544.78	0.00
Maint - Recreation Comm Ctr	103.69	119.27	1,845.00	(1,725.73)	6.46
Maint - Regional Comm Ctr	47.49	2,024.12	8,658.00	(6,633.88)	23.38
Maint - Christian Valley Comm Ctr	0.00	0.00	32.00	(32.00)	0.00
Maint - CVCC Comm Ctr	590.63	606.21	1,087.00	(480.79)	55.77
Maint - Overlook Modular	0.00	0.00	32.00	(32.00)	0.00
Maint - Regional Tennis/Pickleball Courts	621.72	621.72	0.00	621.72	0.00
Maint - MV Soccer A	0.00	0.00	14.00	(14.00)	0.00
Maint - RH Soccer A	845.39	1,544.27	771.00	773.27	200.29
Maint - RH Soccer B	845.40	1,543.41	666.00	877.41	231.74
Maint - Regional Bill Bean Field	429.00	1,004.22	930.00	74.22	107.98

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 5/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field B	600.00	1,383.12	1,026.00	357.12	134.81
Maint - Regional Field C	343.02	650.84	480.00	170.84	135.59
Vandalism Repairs Expense	0.00	495.73	1,034.00	(538.27)	47.94
Total Building and Grounds Maintenance	27,259.15	51,721.35	49,782.00	1,939.35	103.90
Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	4,811.69	7,931.63	9,672.00	(1,740.37)	82.01
Wages - (Cust Serv) - Full Time	9,855.76	16,268.33	17,281.00	(1,012.67)	94.14
Wages - (Admin) - Full Time	11,693.31	19,289.43	18,949.00	340.43	101.80
Wages - (Admin) - Part Time	5,895.70	9,651.87	8,845.00	806.87	109.12
Wages - (Admin) - Board Pay	2,500.00	2,500.00	2,500.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	5,572.11	9,016.66	14,295.00	(5,278.34)	63.08
Wages - (Y.Serv) - AE Maint	74.02	74.08	0.00	74.08	0.00
Wages - (Y. Serv) - RC Maint	0.00	0.00	231.00	(231.00)	0.00
Wages - (Y.Serv) - Skyridge - PT	6,732.84	10,004.00	16,750.00	(6,746.00)	59.73
Wages - (Y.Serv) - Skyridge Maint	29.76	30.19	0.00	30.19	0.00
Wages - (Y.Serv) - Day Camp - PT	716.42	4,612.28	4,602.00	10.28	100.22
Wages - (Y.Serv) - DC Maint	21.63	323.91	173.00	150.91	187.23
Wages - (Rec) - Full Time	11,794.54	19,460.30	20,691.00	(1,230.70)	94.05
Wages - (Y. Serv) - Newcastle- PT	6,760.63	9,458.84	11,277.00	(1,818.16)	83.88
Wages - (Rec) - Part Time	117.41	163.86	0.00	163.86	0.00
Wages - (Rec) - Adult Softball	627.38	714.75	1,186.00	(471.25)	60.27
Wages - (Rec) - Adult Basketball	42.89	405.75	313.00	92.75	129.63
Wages - (Y.Serv) - Preschool	4,530.05	6,739.57	8,314.00	(1,574.43)	81.06

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Aquatics Coordinator	1,454.61	2,039.47	4,167.00	(2,127.53)	48.94
Wages - (Aqua) - Aquatic Activities	0.00	1,974.12	2,371.00	(396.88)	83.26
Wages - (Aqua) - Public Swim	3,293.16	5,294.52	9,356.00	(4,061.48)	56.59
Wages - (Aqua) - Master Swim	751.55	751.55	1,381.00	(629.45)	54.42
Wages - (Aqua) - Swim Team Coaches	1,506.22	1,584.42	888.00	696.42	178.43
Wages - (Aqua) - Synchronized Swim Coach	2,409.07	3,077.88	3,481.00	(403.12)	88.42
Wages - (Fac & Grds) - Fac Attendant - Rec	8,633.01	13,623.65	18,262.00	(4,638.35)	74.60
Wages - (Fac & Grds) - Fac Att. - CVCC	3,953.63	6,623.81	5,655.00	968.81	117.13
Wages - (Fac & Grds) - Fac Attendant - Reg	851.07	1,519.53	3,394.00	(1,874.47)	44.77
Wages - (Fac & Grds) - Fac Att Overlook	0.00	0.00	1,000.00	(1,000.00)	0.00
Wages - (Fac & Grds) - Management	12,504.63	20,818.34	23,171.00	(2,352.66)	89.85
Wages - (Fac & Grds) - Recreation Park	15,685.80	28,875.94	37,300.00	(8,424.06)	77.42
Wages - (Fac & Grds) - Regional Park	15,250.60	28,122.70	27,735.00	387.70	101.40
Wages - (Fac & Grds) - Ashford Park	3,159.01	5,397.13	6,000.00	(602.87)	89.95
Wages - (Fac & Grds) - Meadow Vista Park	3,557.68	5,209.38	7,000.00	(1,790.62)	74.42
Wages - (Fac & Grds) - CV Comm Center	686.11	1,530.04	1,500.00	30.04	102.00
Wages - (Fac & Grds) - Railroad Park	1,742.05	3,123.69	3,500.00	(376.31)	89.25
Wages - (Fac & Grds) - CVCC	2,589.46	4,780.30	3,000.00	1,780.30	159.34
Wages - (Fac & Grds) - Overlook Park	1,576.67	2,675.44	2,000.00	675.44	133.77
Wages - (Fac & Grds) - Placer Hills Park	1,245.42	2,014.69	2,000.00	14.69	100.74
Wages - (Fac & Grds) - Pocket Parks	741.11	1,351.48	1,500.00	(148.52)	90.10
Wages - (Fac & Grds) - Winchester Park	145.56	344.24	1,500.00	(1,155.76)	22.95
Wages - (Fac & Grds) - Atwood	206.14	326.74	1,100.00	(773.26)	29.70
Wages - (Fac & Grds) - Shockley Property	108.67	108.75	1,000.00	(891.25)	10.88
Wages - (F & G) Special Events	126.09	126.09	0.00	126.09	0.00
Wages - District Administrator	9,448.00	15,589.20	16,576.00	(986.80)	94.05
Wages - (F & G Proj) - Reg 24 Acres	480.14	819.93	0.00	819.93	0.00
Wages - (F & G) Uniform Allowance	1,052.48	7,730.75	9,500.00	(1,769.25)	81.38
Total Salaries Expense	164,934.08	282,079.23	329,416.00	(47,336.77)	85.63

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits & Payroll Costs					
ER Taxes - Rec	915.22	1,543.56	1,698.00	(154.44)	90.91
ER Taxes - Aquatics	889.69	1,452.72	2,044.00	(591.28)	71.07
ER Taxes - Youth Services	2,282.86	3,818.88	4,996.00	(1,177.12)	76.44
ER Taxes - Fac & Grds	5,504.48	10,099.31	12,149.00	(2,049.69)	83.13
ER Taxes - Cust Serv	713.17	1,185.28	1,322.00	(136.72)	89.66
ER Taxes - Admin	2,155.02	3,394.51	3,586.00	(191.49)	94.66
Employment Expense - Rec	0.00	0.00	58.00	(58.00)	0.00
Employment Expense - Aquatics	117.96	117.96	0.00	117.96	0.00
Employment Expense - Youth Services	110.00	110.00	0.00	110.00	0.00
Employment Expense - Fac & Grds	121.10	121.10	485.00	(363.90)	24.97
Fingerprinting Exp - Aquatics	0.00	0.00	97.00	(97.00)	0.00
Fingerprinting Exp - Youth Services	74.00	74.00	75.00	(1.00)	98.67
Fingerprinting Exp - Fac & Grds	32.00	32.00	0.00	32.00	0.00
Benefits Expense - Recreation	3,243.56	6,870.85	6,450.00	420.85	106.53
Benefits Expense - Youth Services	2,797.50	5,542.50	5,891.00	(348.50)	94.08
Benefits Expense - Fac & Grds	19,793.44	42,511.79	40,937.00	1,574.79	103.85
Benefits Expense - Cust Serv	2,180.63	5,009.84	4,774.00	235.84	104.94
Benefits Expense - Admin	5,064.90	11,202.05	10,667.00	535.05	105.02
Employer Retirement Exp. - Rec	1,188.56	1,888.59	1,891.00	(2.41)	99.87
Employer Retirement Exp. - Aquatics	40.41	254.88	608.00	(353.12)	41.92
Employer Retirement Exp. - Youth Services	1,855.58	3,180.21	5,284.00	(2,103.79)	60.19
Employer Retirement Exp. - Fac & Grds	5,939.76	10,187.27	11,923.00	(1,735.73)	85.44
Employer Retirement Exp - Cust Serv	1,086.90	1,792.42	1,901.00	(108.58)	94.29
Employer Retirement Exp. - Admin	2,633.10	4,334.39	4,363.00	(28.61)	99.34
CalPERS Prefunding	0.00	24,000.00	24,000.00	0.00	100.00
Worker's Comp - Rec	200.79	261.81	397.00	(135.19)	65.95
Worker's Comp - Aquatics	150.26	193.38	386.00	(192.62)	50.10
Worker's Comp - Youth Services	474.12	627.73	1,192.00	(564.27)	52.66

Profit & Loss - Detail
4/1/2022 to 5/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Fac & Grds	4,743.23	7,047.26	11,673.00	(4,625.74)	60.37
Worker's Comp - Cust Serv	45.52	59.71	89.00	(29.29)	67.09
Worker's Comp - Admin	245.08	316.31	454.00	(137.69)	69.67
Total Benefits and Payroll Costs	64,598.84	147,230.31	159,390.00	(12,159.69)	92.37
Fixed Asset Expense	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Fixed Asset Purchases - Aquatics					
Total Fixed Asset Expense	0.00	17,634.35	21,500.00	(3,865.65)	82.02
Capital Improvement Projects					
Art in the Park - Reg	(1,264.02)	(1,264.02)	0.00	(1,264.02)	0.00
CVCC - Bike Park	288.00	288.00	0.00	288.00	0.00
CVCC - Bike Park - fountain, signage, traffic	0.00	0.00	300.00	(300.00)	0.00
Energy Efficiency Project	9.01	2,535.34	0.00	2,535.34	0.00
Meadow Vista - Playground	8.62	758.68	750.00	8.68	101.16
Marriot Meadows- Const Doc & Related Worl	23,202.75	23,202.75	23,200.00	2.75	100.01
Rec - James Field Wiring Infrast.	43,409.60	43,409.60	40,000.00	3,409.60	108.52
Total Capital Improvement Projects	65,653.96	68,930.35	64,250.00	4,680.35	107.29
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out					

Profit & Loss - Detail
 4/1/2022 to 5/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$411,561.96	\$692,466.33	\$739,732.00	(\$47,265.67)	93.61%
Net Revenue Over Expenditures	\$1,299,245.24	\$1,413,362.21	\$1,188,274.00	\$225,088.21	118.94%
ADJ. NET REVENUE OVER EXPENDITURES	1,299,245.24	1,413,362.21	1,188,274.00	225,088.21	118.94

4.4 Cover Sheet: Amendment of the Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting June, 2022

The Issue

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

Background

The current Obsolescence List was approved in February 2022. The District's needs have required staff to make some necessary changes to the Obsolescence List pending the Board's approval.

- The District suffered a theft of the **18' vehicle/equipment hauler trailer**. Estimates have come in at approximately **\$15,200** for a replacement trailer. Unfortunately, the old trailer was fully depreciated and didn't qualify for an insurance offset.
- The **Placer Hills Pool** needed a **VSF Variable Speed & Flow Pump as the old one stopped working last year**. The District purchased the new one for **\$4,257**. This would be an appropriate use of an Equipment Reserve expense.
- The **Marsha Skinner Sierra Pool** is in need of a **transformer**, which will be purchased for **\$9,509**. As an asset to the District, the transformer should be part of the Obsolescence List and funded by the Equipment Reserves.
- The **Placer Hills Pool** is in need of a new **Pool Sweep** to replace the one that has wore out. Estimates have come in at approximately **\$5,886**.
- The District has exhausted the **Marsha Skinner Sierra Pool lane lines** and all 7 should be replaced at a cost of **\$5,000**.

Recommendation for the Finance Committee

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

Fiscal Impact

The fiscal impact from these additional asset purchases is \$39,852. The Board recently approved adding \$50,000 to the Equipment Reserves from the District's residuals from 2021/2022 year end. These additional funds will cover these asset needs.

Attachment

Updated Obsolescence List (2022/2023), highlights show the proposed changes, which only affects the current fiscal year.

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	833,959		General Fund
							Equip Reserve		
Estimated balance									
Vehicles									
2000 F450 vin 18658 unit #22	2005	\$15,000	15	2017	2022	\$75,000	\$75,000		
2022 18' Trailer	2022					\$15,200	\$15,200		
Gators									
John Deere Gator	2011	\$9,016	10	2022	2022	\$21,000	\$21,000		
Mowers									
Grasshopper 928D w/Aerator	2007	\$18,541	15	2022	Carryover from 2021-2022	\$43,000	\$43,000		
Heat & Air Units									
Facilities									
15 - Replacement folding chairs									360
10 - 6' Tables									\$690
Pools									
Circulation pump, Splash pool	2015	4,600	8	2023	2023	5,900	5,900		
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257				4,257	4,257		
Sierra Pool Transformer	2022					9,509	9,509		
Sierra Pool Umbrella #2 of 3	2019	807	7	2019	2019	\$859	\$0		\$859
PH Pool Sweep	2022					\$5,886	\$5,886		
Sierra Pool Sweep	2013	4,860	5	2018	2022	6,391	\$6,391		
Sierra Pool Lane Lines (7)	2022					5,000	\$5,000		
Sierra Pool Cover	2018	\$7,528	3	2023	2023	\$9,000	\$0		
Grounds Equipment									
Dump Trailer						\$20,000	\$20,000		
Rec Equipment									
Regional Park Varsity gym scoreboard	2007	3,053	10	2017	2020	\$4,122	\$0		\$4,122
Pumps									
Winchesler Park irrigation pump/motor	2002	\$4,600	8	2010			\$25,000		
TOTAL							236,143		6,031
Estimated Balance Remaining							597,816		