

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
THURSDAY, JANUARY 26, 2023, 6:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE, AUBURN, CA 95603**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/85686085352>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 856 8608 5352 to participate.

People using the Zoom website will be able to see and hear the Board, and the Board will be able to hear the public. The Board 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

(PLEDGE TO THE FLAG)

The Board of Directors of the Auburn Area Recreation and Park District welcomes you to its meetings. Regular meetings are scheduled at 6 p.m. the last Thursday of each month. The November and December Board meetings will be scheduled in consideration of recognized holidays. Your attendance and interest is encouraged and appreciated. Special accommodations may be made upon request to the District Administrator 72 hours in advance of the meeting.

Roll Call

Ainsleigh _____ Lynch _____ Gray _____ Holbrook _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from Facility and Grounds Manager, Jesse Williams, to Facility and Grounds Park Worker, Krystal Friel, as employee of the month for January, 2023.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ainsleigh _____ Lynch _____ Gray _____ Holbrook _____

Roll Call Vote

4.0 **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 Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

5.0 **CONSENT ITEMS** – (roll call vote). All matters listed under the Consent Calendar are to be considered routine by the Board of Directors and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the Board votes on the motion to adopt, a member or members of the Board, staff or the public requests a specific item to be removed from the Consent Calendar for separate discussion and action.

_____ 5.1 **Review and approval of Minutes of the Board of Directors from December, 2022 (Pages 6-11)**

Review and approval of Minutes of the Board of Directors from December 15, 2022

_____ 5.2 **Review and approval of Minutes of the Special Board of Directors from December, 2022 (Pages 12-14)**

Review and approval of Minutes of the Board of Directors from December 20, 2022

_____ 5.3 **Review of Cash Requirements for December, 2022 (Standing Finance Committee) (Pages 15-18)**

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

_____ 5.4 **Review of Financials for November, 2022 (Standing Finance Committee) (Pages 19-46)**

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

_____ 5.5 **Review of Financials for December, 2022 (Standing Finance Committee) (Pages 47-74)**

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

_____ 5.6 **Resolution #2023-1: 2nd Mid-Year Budget Revision for Fiscal Year 2022/2023 (Standing Finance Committee) (Pages 75-82)**

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

_____ **5.7** **Amendment of the Obsolescence List (Standing Finance Committee)**
(Pages 83-86)

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

_____ **5.8** **Resolution #2023-2: Transfer of \$47,100 from the COVID Relief Funds for the ADA, Fire Safety Upgrades, Locks & Doors Repair Project at Canyon View Community Center (Standing Finance Committee) (Pages 87-88)**

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

_____ **5.9** **Resolution #2023-3: Transfer of \$26,995 from the Future Capital Construction Reserves for the Meadow Vista Parking Reseal and Path Repair Project (Standing Finance Committee) (Pages 89-90)**

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

_____ **5.10** **ARD's Family/Medical leave Policy (Program, Personnel, Policy, Fee and Legal Review Committee) (Pages 91-93)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee and Legal Review Committee and forwarded to the Consent Calendar for review and approval.

6.0 **ADMINISTRATOR'S AND DEPARTMENTAL REPORTS (Pages 94-102)**

Please see board reports and vandalism reports under item 6.0.

7.0 **UNFINISHED BUSINESS**

None.

8.0 **NEW BUSINESS**

_____ **8.1** **Appointment of a New Director to Fill the ARD Board Vacancy (Pages 103-136)**

Shall the Auburn Area Recreation and Park District (ARD) appoint an individual to fill the vacancy on the ARD Board of Directors?

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Gray _____ Holbrook _____

Roll Call Vote

8.2 Truck repairs/used Truck purchase (Pages 137-143)

Shall the Auburn Area Recreation and Park District (ARD) repair the 2015 F350 Truck or purchase a new/used truck for the park district?

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Gray _____ Holbrook _____

Roll Call Vote

 8.3 Excess Land Declaration – Mt. Vernon Park (Pages 144-146)

Shall the Auburn Area Recreation and Park District (“ARD”) adopt Resolution # 2023-04 declaring that the Mt. Vernon Park property (“Nevada St. property”) is in excess of its foreseeable needs?

Motion by _____ second by _____ to _____

Ainsleigh _____ Lynch _____ Gray _____ Holbrook _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 County Mitigation Fund, current balance \$450,000
- 9.2 2022 events P&L Review **(Pages 148-158)**
- 9.3 Placer County Investment Report **(Pages 159-169)**
- 9.4 2023 ARD Friend of Recreation Nominations **(Pages 170-172)**

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

No action will be taken at this time on any item announced or reported by a Board Member. The Board or a member of the Board may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 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 Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will

be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

13.0 CLOSED SESSION

13.1 Public Employee Performance Evaluation (Gov Code 54954.5, subd. (e), 54947.)

Title: District Administrator

14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION

ADJOURNMENT

AUBURN AREA RECREATION AND PARK DISTRICT
This agenda is hereby certified to have been posted as follows:

1/20/2023
Date

11.15pm
Time

Carly Warford
Clerk to the Board

SECTION: 5.0

ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE BOARD OF DIRECTORS FROM DECEMBER 15, 2022

INFORMATION: SEE ATTACHED MINUTES

STAFF RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE MINUTES

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, December 15, 2022 6:00 PM**

Board Members Present: Chairperson Mike Lynch
Vice-Chairperson Jim Gray
Director H. Gordon Ainsleigh
Director Scott Holbrook

Board Members Absent: None

Staff Present: Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Caleb Porter, Youth Services Manager
Mike Scheele, Landscape Architect/Project Manager
Jesse Williams, Facilities & Grounds Manager
Cathy Warford, Recording Secretary

Staff Excused: Mark Brunner, Recreation Services Manager
Manouch Shirvanioun, Customer Service/Marketing Manager

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:00 PM by Chairperson Lynch.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

A presentation was given from Facility and Grounds Manager, Jesse Williams, to Facility and grounds Park Worker, Jonathan Laymon, as employee of the month for December, 2022.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ainsleigh and seconded by Chairperson Lynch to move 8.3 after Public Comment.

Roll Call Vote

Director Ainsleigh – Yes
Vice-Chairperson Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

Ken Piscitelli gave a public comment to Board and ARD staff. He wanted to mention that he feels strongly that when the work is put out for bid it should be done by the middle of

April with a closing date for the bids to be the middle of May 2023. The work must be completed within 45 working days after the work has been awarded.

He also noted that the trees between the Tennis Court and 4 Pickleball Courts in Meadow Vista have issue with pine needles.

5.0 CONSENT ITEMS

- 5.1 Review and approval of Minutes of the Board of Directors from November, 2022**
- 5.2 Review of Cash Requirements for November, 2022 (Standing Finance Committee)**
- 5.3 Review of Financials for October, 2022 (Standing Finance Committee)**
- 5.4 Resolution 2022-26: Transfer of Equipment Reserve Fund (Standing Finance Committee)**
- 5.5 Increase in Minimum Wage (Program, Personnel, Policy, Fee & Legal Review Committee)**

A motion was made by Chairperson Lynch to approve the Consent Calendar as written.

Roll Call Vote

Director Ainsleigh – Yes
Vice-Chairperson Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

4 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

7.1 ARD Marriott Meadows Park Prop. 68 Grant Obligation-Conservation Corps Brush Clearing Work. Award of Contract and Finding of Competitive Bidding Exception

A motion was made by Director Holbrook and seconded by Director Gray to approve the ARD Marriott Meadows Park Prop. 68 Grant Obligation-Conservation Corps Brush Clearing Work and a finding of Competitive Bidding exception.

Roll Call Vote

Director Ainsleigh – Yes
Vice-Chairperson Gray – Yes

Director Holbrook – Yes
Chairperson Lynch – Yes

4 – 0 Motion carries.

8.0 NEW BUSINESS

8.1 ARD Board Vacancy

A motion was made by Director Holbrook and seconded by Director Gray to approve Option 2 which a new board member will be appointed by the Board.

Roll Call Vote

Director Ainsleigh – Abstain
Vice-Chairperson Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

3 – 0 - 1 Motion carries.

8.2 Resolution #2022-27: Partial Fee Acquisition and Temporary Construction Easement at Regional Park

A motion was made by Director Ainsleigh and seconded by Chairperson Lynch to approve Resolution #2022-27: Partial Fee Acquisition and Temporary Construction Easement at Regional Park.

Roll Call Vote

Director Ainsleigh – Yes
Vice-Chairperson Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

4 – 0 Motion carries.

8.3 Fee Waiver Policy Review

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve the changes to the Fee Waiver Policy.

Roll Call Vote

Director Ainsleigh – Yes
Vice-Chairperson Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

4 – 0 Motion carries.

8.4 Amending 2022/2023 Project List and CIP

A motion was made by Director Holbrook and seconded by Vice-Chairperson Gray to approve amending the 2022/2023 Project List and CIP.

Roll Call Vote

Director Ainsleigh – Abstain
Vice-Chairperson Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

3 – 0 - 1 Motion passed.

8.5 Election of ARD Chairperson and Vice-Chairperson

A plaque was given from the District Administrator, Kahl Muscott, to outgoing Chairman Mike Lynch.

A motion was made by Director Lynch to nominate Direct Jim Gray as Chairperson.

Roll Call Vote

Director Ainsleigh – Yes
Vice-Chairperson Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

4 – 0 Motion passed.

A motion was made by Director Lynch to nominate Director Scott Holbrook as Vice-Chairperson.

Roll Call Vote

Director Ainsleigh – Abstain
Vice-Chairperson Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

3 – 0 - 1 Motion passed.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 County Mitigation Fund, current balance \$113,375.
- 9.2 CEPPT Investment Report – item was discussed.
- 9.3 Placer County Investment Report – item was discussed.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

None.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION

None.

14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION

None.

ADJOURNMENT

The meeting was adjourned at 6:57 PM.

Cathy Warford
Board Secretary

12/21/2022
Date

SECTION: 5.0

**ITEM: 5.2 REVIEW AND APPROVAL OF MINUTES OF THE
SPECIAL BOARD OF DIRECTORS FROM
DECEMBER 20, 2022**

INFORMATION: SEE ATTACHED MINUTES

**STAFF
RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE
MINUTES**

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Special Meeting of the Board of Directors
Tuesday, December 20, 2022 1:00 PM**

Board Members Present: Chairperson Jim Gray
Vice-Chairperson Scott Holbrook
Director H. Gordon Ainsleigh
Director Mike Lynch

Board Members Absent: None

Staff Present: Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Mike Scheele, Landscape Architect/Project Manager
Cathy Warford, Recording Secretary

Staff Excused: None

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 1:00 PM by Chairperson Gray.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Lynch and Director Ainsleigh to make no changes to the agenda.

Roll Call Vote

Director Ainsleigh – Yes
Chairperson Gray – Yes
Vice-Chairperson Holbrook – No
Director Lynch – Yes

3 – 1 Motion carries.

3.0 PUBLIC COMMENT

None.

4.0 NEW BUSINESS

4.1 Contingency Increase on the CV Park Roof Replacement Project

A motion was made by Director Lynch and seconded by Director Ainsleigh to approve the additional 10% of the contingency funding for the Christian Valley Park Building Roof Replacement.

Roll Call Vote

Director Ainsleigh – Yes
Director Gray – Yes
Director Holbrook – Yes
Chairperson Lynch – Yes

4 – 0 Motion carries.

ADJOURNMENT

The meeting was adjourned at 1:08 PM.

Cody Wayford
Board Secretary

12/22/2022
Date

SECTION: 5.0

ITEM: 5.3 REVIEW AND APPROVAL OF CASH REQUIREMENTS FOR DECEMBER, 2022

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

STAFF RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING FINANCE COMMITTEE AND FORWARDED TO THE CONSENT CALENDAR FOR REVIEW AND APPROVAL

FISCAL IMPACT: \$390,102.02

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To:
 Check Number First Last
 Vendor ID First Last
 Vendor Name First Last
 Check Date 12/1/2022 12/31/2022
 Checkbook ID COMM 1ST COMM 1ST

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23966	1099-256	Healing Pastures, Inc.	12/2/2022	COMM 1ST	PMCHK00002892	\$225.00
23967	1099-313	Alison Lloyd	12/2/2022	COMM 1ST	PMCHK00002892	\$257.40
23968	1099-383	Tyler Dickerson	12/2/2022	COMM 1ST	PMCHK00002892	\$117.00
23969	A0051	Anderson's Sierra Pipe Co.	12/2/2022	COMM 1ST	PMCHK00002892	\$1,687.81
23970	A0115	Auburn Hardware & Rental LLC	12/2/2022	COMM 1ST	PMCHK00002892	\$158.61
23971	A0134	Advanced Intregrated Pest Mana	12/2/2022	COMM 1ST	PMCHK00002892	\$155.00
23972	A1010	Advantage Martketing and Print	12/2/2022	COMM 1ST	PMCHK00002892	\$132.99
23973	B0020	BSN Sports, Inc.	12/2/2022	COMM 1ST	PMCHK00002892	\$334.16
23974	C0041	CPRS	12/2/2022	COMM 1ST	PMCHK00002892	\$170.00
23975	C0061	California Computer Services	12/2/2022	COMM 1ST	PMCHK00002892	\$612.12
23976	C0072	CIT Technology Fin. Serv., Inc	12/2/2022	COMM 1ST	PMCHK00002892	\$470.75
23977	C0142	Commercial Appliance Maintenac	12/2/2022	COMM 1ST	PMCHK00002892	\$275.00
23978	D0025	Dawson Oil Company	12/2/2022	COMM 1ST	PMCHK00002892	\$5,733.98
23979	D0066	De Lage Landen Financial Servi	12/2/2022	COMM 1ST	PMCHK00002892	\$332.48
23980	F0038	Fastenal Company	12/2/2022	COMM 1ST	PMCHK00002892	\$96.04
23981	F0047	Fuentes Pond Maintenance	12/2/2022	COMM 1ST	PMCHK00002892	\$8,000.00
23982	G0073	General Plumbing Supply, Inc.	12/2/2022	COMM 1ST	PMCHK00002892	\$71.00
23983	L0100	Lifeguard First Aid & Safety,	12/2/2022	COMM 1ST	PMCHK00002892	\$321.54
23984	M0013	Meadow Vista Hardware	12/2/2022	COMM 1ST	PMCHK00002892	\$60.72
23985	N0003	Norris Electric, Inc.	12/2/2022	COMM 1ST	PMCHK00002892	\$5,247.78
23986	N0048	Normac, Inc.	12/2/2022	COMM 1ST	PMCHK00002892	\$117.63
23987	P0005	Placer County Water Agency	12/2/2022	COMM 1ST	PMCHK00002892	\$2,932.12
23988	P0007	Pacific Gas & Electric Company	12/2/2022	COMM 1ST	PMCHK00002892	\$4,649.84
23989	P0023	PG&E	12/2/2022	COMM 1ST	PMCHK00002892	\$95.32
23990	Q0003	Quality Automotive	12/2/2022	COMM 1ST	PMCHK00002892	\$2,119.37
23991	R0065	River City Rentals	12/2/2022	COMM 1ST	PMCHK00002892	\$13.80
23992	S0009	Sierra Saw Sales And Service	12/2/2022	COMM 1ST	PMCHK00002892	\$573.33
23993	S0025	Sierra Pacific Turf Supply, In	12/2/2022	COMM 1ST	PMCHK00002892	\$3,651.76
23994	S0145	SCP Distributors	12/2/2022	COMM 1ST	PMCHK00002892	\$1,215.52
23995	T0071	TIAA Commercial Finance, Inc.	12/2/2022	COMM 1ST	PMCHK00002892	\$107.34
23996	TEMPB	Sarah Burger	12/2/2022	COMM 1ST	PMCHK00002892	\$150.00
23997	TEMPG	Jennifer Griffin	12/2/2022	COMM 1ST	PMCHK00002892	\$140.00
23998	TEMPM	Erin Mitchell	12/2/2022	COMM 1ST	PMCHK00002892	\$150.00
23999	V0004	Pape Machinery	12/2/2022	COMM 1ST	PMCHK00002892	\$1,651.51
24000	V0007	Verizon Wireless	12/2/2022	COMM 1ST	PMCHK00002892	\$841.70
24001	W0001	Walker's Office Supplies, Inc.	12/2/2022	COMM 1ST	PMCHK00002892	\$603.62
24002	W0003	Warehouse Paint Incorporated	12/2/2022	COMM 1ST	PMCHK00002892	\$45.52
24003	W0044	Wave	12/2/2022	COMM 1ST	PMCHK00002892	\$239.62
24004	Y0002	Yuba Lock & Safe	12/2/2022	COMM 1ST	PMCHK00002892	\$4,586.22
24005	1099-271	Kelpro Security	12/9/2022	COMM 1ST	PMCHK00002893	\$4,197.00
24006	A0027	Recology Auburn Placer	12/9/2022	COMM 1ST	PMCHK00002893	\$1,253.29
24007	A0051	Anderson's Sierra Pipe Co.	12/9/2022	COMM 1ST	PMCHK00002893	\$2,518.11
24008	A0115	Auburn Hardware & Rental LLC	12/9/2022	COMM 1ST	PMCHK00002893	\$20.35
24009	A0170	AT&T Acct 088-034-5818-655	12/9/2022	COMM 1ST	PMCHK00002893	\$90.95
24010	D0016	Dancing Dog Productions	12/9/2022	COMM 1ST	PMCHK00002893	\$1,918.42
24011	D0077	Dudek	12/9/2022	COMM 1ST	PMCHK00002893	\$20,785.00
24012	G0045	GSSA	12/9/2022	COMM 1ST	PMCHK00002893	\$1,597.80
24013	M0098	Meadow Vista County Water Dist	12/9/2022	COMM 1ST	PMCHK00002893	\$853.73
24014	N0048	Normac, Inc.	12/9/2022	COMM 1ST	PMCHK00002893	\$286.44
24015	P0007	Pacific Gas & Electric Company	12/9/2022	COMM 1ST	PMCHK00002893	\$5,948.21
24016	R0073	NAPA Auto Parts	12/9/2022	COMM 1ST	PMCHK00002893	\$41.82
24017	S0067	Superfast Copy	12/9/2022	COMM 1ST	PMCHK00002893	\$22.39
24018	S1007	Stationary Engineers, Local 39	12/9/2022	COMM 1ST	PMCHK00002893	\$407.73
24019	TEMPC	Cousins Maine Lobster, LLC	12/9/2022	COMM 1ST	PMCHK00002893	\$230.00
24020	TEMPN	Dawn Nissen	12/9/2022	COMM 1ST	PMCHK00002893	\$150.00
24021	TEMPS	Kevin Seals	12/9/2022	COMM 1ST	PMCHK00002893	\$140.00
24022	TEMPW	Dana Walton	12/9/2022	COMM 1ST	PMCHK00002893	\$40.00
24023	W0001	Walker's Office Supplies, Inc.	12/9/2022	COMM 1ST	PMCHK00002893	\$1,152.08
24024	W0044	Wave	12/9/2022	COMM 1ST	PMCHK00002893	\$1,337.58
24025	W0051	Cathy Warford	12/9/2022	COMM 1ST	PMCHK00002893	\$280.63
24026	U0019	US Bank	12/9/2022	COMM 1ST	PMCHK00002894	\$17,999.70
24027	1099-122	Gordon Ainsleigh	12/16/2022	COMM 1ST	PMCHK00002895	\$112.00
24028	1099-218	Auburn Gymnastics Center	12/16/2022	COMM 1ST	PMCHK00002895	\$146.25
24029	1099-269	Deborah Lynn	12/16/2022	COMM 1ST	PMCHK00002895	\$175.50
24030	1099-291	Isaac Humber	12/16/2022	COMM 1ST	PMCHK00002895	\$78.00
24031	1099-295	Juli Land-Marx	12/16/2022	COMM 1ST	PMCHK00002895	\$1,899.00
24032	1099-313	Alison Lloyd	12/16/2022	COMM 1ST	PMCHK00002895	\$686.40

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
24033	1099-375	Jennifer Rogers	12/16/2022	COMM 1ST	PMCHK00002895	\$577.20
24034	1099-376	Joanna Britt	12/16/2022	COMM 1ST	PMCHK00002895	\$403.20
24035	1099-380	Emily Mockel	12/16/2022	COMM 1ST	PMCHK00002895	\$487.50
24036	A0001	Recology Auburn Placer	12/16/2022	COMM 1ST	PMCHK00002895	\$1,159.70
24037	A0013	AT&T	12/16/2022	COMM 1ST	PMCHK00002895	\$74.90
24038	A0051	Anderson's Sierra Pipe Co.	12/16/2022	COMM 1ST	PMCHK00002895	\$19.91
24039	A0115	Auburn Hardware & Rental LLC	12/16/2022	COMM 1ST	PMCHK00002895	\$29.31
24040	A0135	ASCAP	12/16/2022	COMM 1ST	PMCHK00002895	\$205.54
24041	B0062	BareBones WorkWear	12/16/2022	COMM 1ST	PMCHK00002895	\$119.02
24042	C0004	CAPRI	12/16/2022	COMM 1ST	PMCHK00002895	\$87,158.00
24043	C0061	California Computer Services	12/16/2022	COMM 1ST	PMCHK00002895	\$125.00
24044	C0143	CleanTec	12/16/2022	COMM 1ST	PMCHK00002895	\$4,815.30
24045	D0025	Dawson Oil Company	12/16/2022	COMM 1ST	PMCHK00002895	\$4,392.99
24046	F0041	Friends of ARD	12/16/2022	COMM 1ST	PMCHK00002895	\$4,230.00
24047	G0027	Giuliani & Kull - Auburn Inc.	12/16/2022	COMM 1ST	PMCHK00002895	\$700.00
24048	N0003	Norris Electric, Inc.	12/16/2022	COMM 1ST	PMCHK00002895	\$3,200.00
24049	N0051	National Aquatic Services, Inc	12/16/2022	COMM 1ST	PMCHK00002895	\$2,117.63
24050	P0058	Pitney Bowes Inc	12/16/2022	COMM 1ST	PMCHK00002895	\$106.18
24051	R0073	NAPA Auto Parts	12/16/2022	COMM 1ST	PMCHK00002895	\$13.06
24052	S0009	Sierra Saw Sales And Service	12/16/2022	COMM 1ST	PMCHK00002895	\$265.24
24053	S0054	Souza's Tire Service	12/16/2022	COMM 1ST	PMCHK00002895	\$1,103.26
24054	S0067	Superfast Copy	12/16/2022	COMM 1ST	PMCHK00002895	\$9.22
24055	S0083	Sundowner Trailers of Californ	12/16/2022	COMM 1ST	PMCHK00002895	\$15,131.10
24056	S0094	Manouch Shirvanioun	12/16/2022	COMM 1ST	PMCHK00002895	\$31.25
24057	S1000	State Of California/DOJ	12/16/2022	COMM 1ST	PMCHK00002895	\$143.00
24058	TEMPD	Valerie Decker	12/16/2022	COMM 1ST	PMCHK00002895	\$20.00
24059	TEMPN	Carole Nelson	12/16/2022	COMM 1ST	PMCHK00002895	\$20.00
24060	TEMPS	Skyridge Elementary School	12/16/2022	COMM 1ST	PMCHK00002895	\$800.00
24061	V0004	Pape Machinery	12/16/2022	COMM 1ST	PMCHK00002895	\$4,730.02
24062	W0001	Walker's Office Supplies, Inc.	12/16/2022	COMM 1ST	PMCHK00002895	\$27,504.35
24063	W0003	Warehouse Paint Incorporated	12/16/2022	COMM 1ST	PMCHK00002895	\$17.13
24064	1099-92	Paul Ellner	12/23/2022	COMM 1ST	PMCHK00002896	\$340.00
24065	A0051	Anderson's Sierra Pipe Co.	12/23/2022	COMM 1ST	PMCHK00002896	\$356.81
24066	A0115	Auburn Hardware & Rental LLC	12/23/2022	COMM 1ST	PMCHK00002896	\$66.79
24067	F0038	Fastenal Company	12/23/2022	COMM 1ST	PMCHK00002896	\$866.52
24068	H0056	Humana Dental Ins. Co	12/23/2022	COMM 1ST	PMCHK00002896	\$2,514.69
24069	H0062	Home Depot Pro	12/23/2022	COMM 1ST	PMCHK00002896	\$92.02
24070	M0013	Meadow Vista Hardware	12/23/2022	COMM 1ST	PMCHK00002896	\$161.37
24071	P0005	Placer County Water Agency	12/23/2022	COMM 1ST	PMCHK00002896	\$92.66
24072	P0007	Pacific Gas & Electric Company	12/23/2022	COMM 1ST	PMCHK00002896	\$8,681.19
24073	Q0003	Quality Automotive	12/23/2022	COMM 1ST	PMCHK00002896	\$331.86
24074	S0054	Souza's Tire Service	12/23/2022	COMM 1ST	PMCHK00002896	\$282.28
24075	S0154	Mike Scheele	12/23/2022	COMM 1ST	PMCHK00002896	\$26.25
24076	S1007	Stationary Engineers, Local 39	12/23/2022	COMM 1ST	PMCHK00002896	\$408.79
24077	S1016	Webster Bank	12/23/2022	COMM 1ST	PMCHK00002896	\$81,443.80
24078	T0009	Stanley Convergent Security So	12/23/2022	COMM 1ST	PMCHK00002896	\$443.67
24079	T0046	Linda Donnelly	12/23/2022	COMM 1ST	PMCHK00002896	\$222.01
24080	T1000	Transamerica Life Insurance	12/23/2022	COMM 1ST	PMCHK00002896	\$480.00
24081	TEMPL	Julie LaLonde	12/23/2022	COMM 1ST	PMCHK00002896	\$140.00
24082	U0016	Uptown Signs & Graphics, Inc.	12/23/2022	COMM 1ST	PMCHK00002896	\$394.68
24083	W0001	Walker's Office Supplies, Inc.	12/23/2022	COMM 1ST	PMCHK00002896	\$16.70
24084	W0045	Williams, Jesse	12/23/2022	COMM 1ST	PMCHK00002896	\$46.25
24085	W1006	Audrey Warren	12/23/2022	COMM 1ST	PMCHK00002896	\$18.43
24086	1099-117	Juan Aceituno	12/30/2022	COMM 1ST	PMCHK00002897	\$422.50
24087	1099-208	Carol Duncan DBA Carol's Marke	12/30/2022	COMM 1ST	PMCHK00002897	\$800.00
24088	1099-216	Gerald Harris	12/30/2022	COMM 1ST	PMCHK00002897	\$884.00
24089	1099-291	Isaac Humber	12/30/2022	COMM 1ST	PMCHK00002897	\$130.00
24090	1099-343	Faith Petersen	12/30/2022	COMM 1ST	PMCHK00002897	\$864.00
24091	1099-374	Sarah Violet	12/30/2022	COMM 1ST	PMCHK00002897	\$279.75
24092	1099-379	Matt Biagi	12/30/2022	COMM 1ST	PMCHK00002897	\$350.00
24093	C0061	California Computer Services	12/30/2022	COMM 1ST	PMCHK00002897	\$125.00
24094	C0072	CIT Technology Fin. Serv., Inc	12/30/2022	COMM 1ST	PMCHK00002897	\$470.75
24095	C0111	Cal.net	12/30/2022	COMM 1ST	PMCHK00002897	\$71.40
24096	C0113	Cooks Portable Toilets & Septi	12/30/2022	COMM 1ST	PMCHK00002897	\$1,010.00
24097	N0012	Nevada Irrigation District	12/30/2022	COMM 1ST	PMCHK00002897	\$485.91
24098	P0005	Placer County Water Agency	12/30/2022	COMM 1ST	PMCHK00002897	\$1,891.97
24099	P0023	PG&E	12/30/2022	COMM 1ST	PMCHK00002897	\$95.52
24100	P0056	Placer Union High School Distr	12/30/2022	COMM 1ST	PMCHK00002897	\$8,745.22
24101	P0058	Pitney Bowes Inc	12/30/2022	COMM 1ST	PMCHK00002897	\$88.39
24102	S0143	SMOA	12/30/2022	COMM 1ST	PMCHK00002897	\$2,156.00
24103	S0170	Diane Shaw	12/30/2022	COMM 1ST	PMCHK00002897	\$144.00
24104	T0071	TIAA Commercial Finance, Inc.	12/30/2022	COMM 1ST	PMCHK00002897	\$107.34
24105	TEMPA	Shirley Allen	12/30/2022	COMM 1ST	PMCHK00002897	\$20.00
24106	TEMPP	Valerie Decker	12/30/2022	COMM 1ST	PMCHK00002897	\$20.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24107	TEMPG	Diane Golde	12/30/2022	COMM 1ST	PMCHK00002897	\$20.00
24108	TEMPH	Linda Hausman	12/30/2022	COMM 1ST	PMCHK00002897	\$20.00
24109	TEMPJ	Janice Johnson	12/30/2022	COMM 1ST	PMCHK00002897	\$65.00
24110	TEMPM	Brandi McGrath	12/30/2022	COMM 1ST	PMCHK00002897	\$25.00
24111	TEMPR	Donel Rogers	12/30/2022	COMM 1ST	PMCHK00002897	\$40.00
24112	TEMPS	Tammy Slade	12/30/2022	COMM 1ST	PMCHK00002897	\$20.00
24113	TEMPW	Kathy Wallace	12/30/2022	COMM 1ST	PMCHK00002897	\$25.00
24114	V0007	Verizon Wireless	12/30/2022	COMM 1ST	PMCHK00002897	\$797.51
24115	TEMPA	Karen Ainsworth	12/30/2022	COMM 1ST	PMCHK00002898	\$20.00
24116	TEMPJ	Beatrice Johns	12/30/2022	COMM 1ST	PMCHK00002898	\$20.00
24117	TEMPS	Jacklynn Strong	12/30/2022	COMM 1ST	PMCHK00002898	\$20.00
24118	TEMPJ	Trish Jones	12/30/2022	COMM 1ST	PMCHK00002899	\$20.00

Total Checks: 153

Total Amount of Checks: \$390,102.02

SECTION: 5.0

ITEM: 5.4 REVIEW OF FINANCIALS FOR NOVEMBER, 2022

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING
FINANCE COMMITTEE AND FORWARDED TO
THE CONSENT CALENDAR FOR REVIEW AND
APPROVAL**

FISCAL IMPACT: NONE

Extra Revenue (above budget is in Green)
Short Revenue (under budget is in Red)
Less Expenses (below budget is in Green)
Overspent Expenses (above budget is in Red)

November's Financials

Revenues –

- Programs are over budget by **\$77,000**. Most notable variances are in the Recreation Department by **\$66,000**. Adult Classes are up by **\$10,000**, Youth Basketball took in **\$32,000** more than expected and the Obstacle Race Revenue is above by **\$8,800**. Youth Services Department's Discovery Programs are above budget by **\$12,000**.
- Investment Income is under budget by **\$18,000**. The CalPERS CEPPT has been showing losses on the investments at this time.

Expenses –

- Program Expenses are under budget by **\$15,600**. This savings is in the Recreation Department by **\$14,000**. Instructor/Adult Classes is under by **\$5,600**, Instructor/Youth Sports Camps is under budget by **\$5,200** and Youth Basketball Expense is under by **\$6,900**. We expect that these expenses will still be spent and this is just a timing issue.
- Wages/Benefits are under budget by **\$27,000**. Most of this savings is in Facilities and Grounds. This department is under by **\$17,000**. The Recreation Department is under by **\$5,000** and Youth Services is under by **\$6,900**. This can be attributed by staffing issues.
- Building & Grounds Maintenance is over budget by **\$25,000**. There has been extra maintenance taken care of that the budget normally doesn't allow for. Since wages/benefits have come in under budget, we have been able to take care of these additional needs.

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 November ACTUALS	Last Yr November Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,217,421	19%	1,240,244	19%	64,447	60,577	1,062,126	984,736	971,820
Facility Revenue	193,104	3%	191,418	3%	2,091	6,542	154,635	151,939	145,972
Misc. Revenue	55,162	1%	72,243	1%	8,007	2,671	56,461	45,460	30,928
Grants & Donations	188,838	3%	200,257	3%	185,336	(795)	212,376	207,046	69,897
Interest Income	22,093	0%	56,647	1%	3,226	1,041	29,230	47,238	6,434
Equipment Reserve Transfers	193,900	3%	347,782	5%	-	-	-	-	-
Unfunded Liability Transfer	-	0%	-	0%	-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%	347,850	5%	-	-	-	-	-
Tax Revenue	3,882,944	60%	3,938,940	60%	11,423	7,886	1,803,567	1,797,870	1,691,140
Atwood	27,850	0%	27,779	0%	-	-	12,228	12,228	11,940
Sterling Loan	-	0%	-	0%	-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%	70,000	1%	-	-	-	-	-
County Mitigation Revenue	25,000	0%	85,000	1%	-	-	-	-	1,361,286
Total Operating Revenue	6,503,312	100%	6,578,160	100%	359,530	77,922	3,415,623	3,331,517	4,289,417
Expenditures									
Program Expense	224,301	4%	238,802	4%	17,927	13,776	170,984	186,564	149,812
Operating & Supplies	471,293	7%	497,137	8%	34,055	33,881	333,730	340,463	280,902
Utilities Expense	218,816	3%	192,353	3%	6,343	1,390	92,545	103,691	156,305
Professional Services	93,797	1%	92,717	1%	3,617	7,450	48,622	61,065	58,248
Building & Grounds Maintenance	503,839	8%	462,945	7%	32,239	7,857	307,116	282,115	277,729
Property Tax Admin.	116,864	2%	117,374	2%	-	-	-	-	7,441
Wages	2,411,804	38%	2,378,852	38%	163,691	157,033	1,480,632	1,502,872	1,415,238
Benefits & Payroll Costs	981,072	16%	979,785	16%	61,678	59,818	634,077	639,017	805,398
Fixed Asset Expense	212,100	3%	411,905	7%	36,686	-	149,551	149,102	49,116
Capital Improvement Projects	908,137	14%	784,683	12%	99	302	457,532	461,296	1,538,215
Debt Services	164,716	3%	164,589	3%	-	-	70,035	70,035	65,736
Total Expenditures	6,306,739	100%	6,321,142	100%	356,335	281,507	3,744,824	3,796,220	4,804,140
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ 257,018	3.02	\$ 3,195	(203,585)	(\$329,201)	(\$464,703)	(\$514,723)
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ 80,000		\$ 80,000	\$ 833,959	\$ 833,959	\$ 833,959	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ 90,000		\$ 90,000	\$ 839,370	\$ 839,370	\$ 839,370	\$ 699,370
COVID Relief Funding	\$ -		\$ -		\$ -	\$ 314,974	\$ 314,974	\$ 314,974	\$ -
ADA Reserve	\$ 5,000		\$ 5,000		\$ 5,000	\$ 30,032	\$ 30,032	\$ 30,032	\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ 60,000		\$ 60,000	\$ 405,430	\$ 405,430	\$ 405,430	\$ 430,120
TOTALS	\$ 11,573		\$ 22,018		\$ 235,000	\$ 2,493,765	\$ 2,493,765	\$ 2,493,765	\$ 1,923,481

Balance Sheet

11/30/2022

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	291,650.67
Placer County Treasure-General	2,119,239.70
Placer County Treasurer - City Trust	208,284.01
CA Pension Trust - CEPPT- CalPERS	405,430.00
Accounts Receivable	12,740.80
Due From Other Governments	331,821.78
PCOE Receivables	21,201.00
Prepaid Expenses	651.25
Prepaid Liability Expense	14,528.00
Prepaid Workers Comp Insurance	43,964.69
Total Current Assets	3,457,397.55
<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	13,009,150.07

LIABILITIES AND NET PROFIT		Current YTD
	<u>Current Liabilities</u>	
Prepaid Revenue		4,179.00
PGE Tru-up payable		3,816.14
Retentions Payable		2,172.33
Gift Certificates Unearned		140.00
Compensated Absenses		147,216.37
Sales Tax Payable		36.19
Total Current Liabilities		\$157,560.03
	<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		2,519,396.03
	<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources		232,350.00
OPEB - Def Inflows		105,254.00
		337,604.00
	<u>Net Position</u>	
Investments in Fixed Assets		7,178,109.52
RFB: Reserved City Mitigation		207,207.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		985,475.23
RFB: COVID Relief Funding		314,974.00
DFB: Annual Equip Replacement Reserv.		833,958.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		789,369.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Atwood Reserves		(8,485.99)
RFB: Atwood Equip Fund		11,003.66
RFB- 501(c)(3) Fund		7,305.65
GFB: General Fund (ADA Reserve)		30,031.75
Net Profit (Loss)		(329,201.06)
Total Net Postion		\$10,152,150.04
TOTAL LIABILITY AND NET POSITION		\$13,009,150.07

Auburn Rec & ParkProfit & Loss - Summary
4/1/2022 To 11/30/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	64,446.83	1,062,125.97	984,736.00	77,389.97	107.86
Rents & Concessions	2,090.66	154,634.89	151,939.00	2,695.89	101.77
Miscellaneous Revenue	8,007.35	56,461.11	45,460.00	11,001.11	124.20
Grants & Donations	185,336.43	212,375.71	207,046.00	5,329.71	102.57
Interest Income	3,226.25	29,229.70	47,238.00	(18,008.30)	61.88
Project Revenue - Government	85,000.00	85,000.00	85,000.00	0.00	100.00
Taxes Revenue	11,423.46	1,815,795.38	1,810,098.00	5,697.38	100.32
TOTAL OPERATING REVENUE	\$359,530.98	\$3,415,622.76	\$3,331,517.00	\$84,105.76	102.53%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	359,530.98	3,415,622.76	3,331,517.00	84,105.76	102.53
EXPENDITURES					
Program Expenses	17,927.47	170,983.52	186,564.00	(15,580.48)	91.65
Operations & Supplies Expense	34,054.84	333,730.04	340,463.00	(6,732.96)	98.02
Utilities Expense	6,342.63	92,545.18	103,691.00	(11,145.82)	89.25
Legal Expenses	240.00	546.53	1,307.00	(760.47)	41.82
Professional Services	3,377.00	48,075.25	59,758.00	(11,682.75)	80.45
Bldg & Grounds Maintenance	32,238.94	307,116.21	282,115.00	25,001.21	108.86
Salaries Expense	163,691.33	1,480,631.81	1,502,872.00	(22,240.19)	98.52
Benefits & Payroll Costs	61,677.82	634,077.14	639,017.00	(4,939.86)	99.23
Fixed Asset Expense	36,686.01	149,551.46	149,102.00	449.46	100.30
Capital Improvement Projects	99.00	457,532.08	461,296.00	(3,763.92)	99.18
Debt Service	0.00	70,034.60	70,035.00	(0.40)	100.00

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2022 To 11/30/2022
 For All Segment1s
 For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
\$356,335.04	\$3,744,823.82	\$3,796,220.00	(\$51,396.18)	98.65%
\$3,195.94	(\$329,201.06)	(\$464,703.00)	\$135,501.94	70.84%

TOTAL EXPENDITURES

NET REVENUE OVER EXPENDITURES

Auburn Rec & Park
Transfers to General Fund
4/1/2022 to 11/30/2022

	Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>	
4/2/2022 Transfer in (Annual Budget)	\$699,370.00
Resolution 2022-11	\$40,000.00
5/27/2022 Transfer in	\$50,000.00
Resolution 2022-15	(\$50,000.00)
10/12/2022 Transfer in	\$50,000.00
Resolution 2022-22	(\$50,000.00)
Total Future Capital Construction Reserve	\$839,370.00
<u>City Mitigation Reserves Balance Forward</u>	
11/18/2022 Transfer out (Wheelchair swing)	\$207,207.00
Resolution 2022-25	(\$55,861.00)
Total City Mitigation Reserve	\$151,346.00
<u>Equipment Replacement Reserves Balance Forward</u>	
4/2/2022 Transfer in (Annual Budget)	\$703,958.72
Resolution 2022-11	\$80,000.00
5/27/2022 Transfer in	\$50,000.00
Resolution 2022-15	(\$50,000.00)
Total Equip Replacement Reserves	\$833,958.72
<u>ADA Reserves Balance Forward</u>	
6/21/2022 Transfer in (Annual Budget)	\$25,031.75
Resolution 2022-11	\$5,000.00
Total ADA Reserves	\$30,031.75
<u>Contingency Reserves Balance Forward</u>	
	\$70,000.00
Total Contingency Reserves	\$70,000.00
<u>COVID Relief Reserves</u>	
	\$314,974.00
Total COVID Relief Reserves	\$314,974.00
Total Impact FY 2021/22	(\$219,139.00)
Total Adjusted Impact to General Fund 2022-23	(\$219,139.00)

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 11/30/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	11,277.50	89,197.40	84,852.00	4,345.40	105.12
Skyridge DSC Rev	14,793.11	116,979.56	113,284.00	3,695.56	103.26
Day Camp Rev	6,366.00	175,386.00	169,340.00	6,046.00	103.57
Preschool Revenue	3,758.25	36,013.00	37,327.00	(1,314.00)	96.48
Newcastle DSC Revenue	10,187.79	70,225.19	70,546.00	(320.81)	99.55
Adult Softball	0.00	29,378.00	28,782.00	596.00	102.07
Adult Basketball	3,600.00	14,875.18	11,833.00	3,042.18	125.71
Adult Volleyball	217.00	3,323.00	2,807.00	516.00	118.38
Pickle Ball Revenue	548.00	6,560.00	4,643.00	1,917.00	141.29
Adult Classes	2,223.50	38,902.50	28,764.00	10,138.50	135.25
Adult Class Rev - Bureau	546.68	6,873.37	7,065.00	(191.63)	97.29
Bocce Ball Prog Revenue	600.00	1,400.00	800.00	600.00	175.00
Youth Basketball	3,260.00	125,244.00	93,274.00	31,970.00	134.28
Youth Classes	2,297.00	47,273.25	46,681.00	592.25	101.27
Youth Class Rev - Bureau	280.00	4,339.00	3,800.00	539.00	114.18
Youth Volleyball	0.00	7,255.00	7,250.00	5.00	100.07
Aquatic Activities - Sierra Pool	0.00	13,816.25	13,809.00	7.25	100.05
Aquatic Activities - PH Pool	0.00	1,548.00	1,548.00	0.00	100.00
Master Swim Revenue	0.00	4,247.00	4,360.00	(113.00)	97.41
Public Swim - MS Sierra Pool	0.00	30,054.00	30,089.00	(35.00)	99.88
Public Swim - Placer Hills Pool	0.00	2,157.00	2,157.00	0.00	100.00
Swim Lessons	0.00	41,446.00	41,519.00	(73.00)	99.82
Swim Lessons - PH	0.00	9,278.00	9,398.00	(120.00)	98.72
Swim Team Revenue	0.00	23,166.00	23,306.00	(140.00)	99.40
Synchro Team	0.00	15,384.59	15,385.00	(0.41)	100.00
Youth Camps Revenue	0.00	26,549.00	27,179.00	(630.00)	97.68
Youth Camp Rev - Bureau	240.00	29,631.00	30,010.00	(379.00)	98.74

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 11/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Sports Camps	(25.00)	23,225.25	23,218.00	7.25	100.03
Youth Sports Camps - Bureau	0.00	1,087.25	1,496.00	(408.75)	72.68
Tennis Revenue	0.00	250.00	250.00	0.00	100.00
Special Events Revenue	0.00	1,500.00	1,500.00	0.00	100.00
Party in the Park Revenue	0.00	11,804.73	8,347.00	3,457.73	141.43
Food Truck Fiesta Revenue	230.00	230.00	0.00	230.00	0.00
Obstacle Race Revenue	0.00	30,625.00	21,866.00	8,759.00	140.06
Dead Festival Rev	4,000.00	4,000.00	0.00	4,000.00	0.00
Auburn Harvest Festival Rev	0.00	10,680.00	9,363.00	1,317.00	114.07
Egg Hunt Revenue	0.00	2,429.50	2,430.00	(0.50)	99.98
Boots N Bells Dance Revenue	0.00	2,575.00	2,575.00	0.00	100.00
Out of District Fees	47.00	2,833.95	3,500.00	(666.05)	80.97
Out of District Fees - Bureau	0.00	384.00	352.00	32.00	109.09
Return check fees	0.00	0.00	31.00	(31.00)	0.00
Total Parks and Recreation Services	64,446.83	1,062,125.97	984,736.00	77,389.97	107.86
Rents & Concessions					
Fee Waivers, Public	0.00	(6,509.76)	(6,425.00)	(84.76)	101.32
Fee Waiver - Offset	0.00	6,509.76	6,425.00	84.76	101.32
Blue Bird Room-CVCC	519.75	1,559.25	1,357.00	202.25	114.90
Stella Irving Rental Revenue - Rec	0.00	59.56	59.00	0.56	100.95
Lakeside Rental Revenue - Reg	(101.00)	9,564.91	9,509.00	55.91	100.59
Sierra Room Rental - CVCC	0.00	3,466.37	2,663.00	803.37	130.17
Sunset Room Rental - CVCC	0.00	1,237.30	1,270.00	(32.70)	97.43
Canyon View Room Rental - CVCC	0.00	2,255.43	2,536.00	(280.57)	88.94
Foothills Room Rental - CVCC	0.00	5,590.23	5,639.00	(48.77)	99.14
Pool Rental Rev - Sierra/Splash	0.00	8,334.81	8,335.00	(0.19)	100.00
Pool Rental Rev - Placer Hills	0.00	1,648.00	1,648.00	0.00	100.00
American River Room - CVCC	0.00	4,334.40	5,092.00	(757.60)	85.12

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Conference Rental Revenue - Rec	0.00	106.37	105.00	1.37	101.31
Board Room Rental	0.00	256.00	126.00	130.00	203.18
Overlook Modular Rent	0.00	4,604.00	5,594.00	(990.00)	82.30
Gazebo Rentals	0.00	490.00	435.00	55.00	112.64
Rock Creek Modular Rent	0.00	2,747.25	2,736.00	11.25	100.41
Gym Rental Revenue - Rec	315.00	325.00	6.00	319.00	5416.67
Gym Rental Revenue - Reg	198.40	3,344.25	3,470.00	(125.75)	96.38
Tutor Totter Lease Agreement	590.01	4,648.06	4,624.00	24.06	100.52
Kitchen Rental Revenue - Rec	0.00	73.06	73.00	0.06	100.08
Kitchen Rental Revenue - CVCC	0.00	165.00	0.00	165.00	0.00
Picnic Area Rental Revenue - Rec	83.00	10,137.07	9,484.00	653.07	106.89
Picnic Area Rental Revenue - Reg	0.00	2,085.82	1,326.00	759.82	157.30
Picnic Area Rental Revenue - Ash	0.00	1,306.36	1,006.00	300.36	129.86
Picnic Area Rental Revenue - MV	222.00	4,410.50	3,977.00	433.50	110.90
Field "Recreation" Rental Revenue	0.00	4,293.84	3,700.00	593.84	116.05
Field "Bill Beane" Rental - Reg A	0.00	1,235.09	1,782.00	(546.91)	69.31
Field "Softball" Rental - MV	0.00	1,024.00	853.00	171.00	120.05
Field Rental - CV	0.00	1,519.50	1,300.00	219.50	116.89
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	0.00	2,540.16	2,061.00	479.16	123.25
Field "Beggs" Rental - Rec	0.00	5,982.00	5,833.00	149.00	102.55
Field B (softball) Rev - Reg	0.00	2,502.25	2,457.00	45.25	101.84
Field "James" Rental - Rec	0.00	16,524.00	15,744.00	780.00	104.95
Field C (Baseball) Rental - Reg	0.00	3,039.23	3,586.00	(546.77)	84.75
Bocce Ball Field Rental	0.00	184.00	120.00	64.00	153.33
Field "Soccer Regional" Rental	0.00	1,608.96	1,914.00	(305.04)	84.06
Field "Soccer A" Rental - MV	0.00	116.00	116.00	0.00	100.00
Field "Soccer A" Rental - Railhead	0.00	4,272.85	5,194.00	(921.15)	82.27
Field - PH Soccer Field	(256.50)	1,308.00	1,008.00	300.00	129.76
Field "Soccer B" Rental - Railhead	0.00	7,183.27	8,508.00	(1,324.73)	84.43

Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field Lining Revenue - Rec	0.00	53.00	53.00	0.00	100.00
Misc Rents & Concessions	106.00	1,598.06	1,610.00	(11.94)	99.26
Misc Rents & Concessions - Bureau	0.00	4,692.00	4,120.00	572.00	113.88
Custodial Fees	414.00	18,448.62	18,394.00	54.62	100.30
Custodial Fees - Bureau	0.00	2,405.26	1,336.00	1,069.26	180.03
Set up/Take Down Fees	0.00	860.00	684.00	176.00	125.73
Set up/Take Down Fees - Bureau	0.00	455.80	456.00	(0.20)	99.96
Total Rents and Concessions	2,090.66	154,634.89	151,939.00	2,695.89	101.77
Miscellaneous Revenue					
MV Comm Ctr Rentals	588.00	590.00	(486.00)	1,076.00	(121.40)
Alcohol Permit Fee	92.00	4,290.53	3,832.00	458.53	111.97
Alcohol Permit - Bureau	0.00	268.00	268.00	0.00	100.00
MVCC - Alcohol fee	46.00	48.00	(44.00)	92.00	(109.09)
MVCC Custodial Fee	46.00	48.00	(44.00)	92.00	(109.09)
Miscellaneous Income - Admin.	0.00	22,666.04	19,957.00	2,709.04	113.57
Miscellaneous Revenue - Recreation	685.59	772.59	0.00	772.59	0.00
Verizon Wireless Lease	5,411.44	24,351.48	20,713.00	3,638.48	117.57
Miscellaneous Income - F & G	1,138.32	3,426.47	1,264.00	2,162.47	271.08
Total Miscellaneous Revenue	8,007.35	56,461.11	45,460.00	11,001.11	124.20
Grants & Donations					
Donations - MV Arboretum	0.00	2,338.00	2,338.00	0.00	100.00
Youth Assistance Rev	724.32	10,753.27	9,991.00	762.27	107.63
Donation Rev - F & G	0.00	1,050.00	1,050.00	0.00	100.00
Donations - Bike Park	0.00	5,224.48	2,633.00	2,591.48	198.42
Grant Proceeds - Y. Services	0.00	1,999.73	1,999.00	0.73	100.04

Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - F & G	184,612.11	184,612.11	182,637.00	1,975.11	101.08
Grant Proceeds - Admin	0.00	6,398.12	6,398.00	0.12	100.00
Total Grants and Donations	185,336.43	212,375.71	207,046.00	5,329.71	102.57
Interest Income					
Interest Income - Other	150.74	639.05	445.00	194.05	143.61
Interest Revenue - County	2,811.74	87,704.20	82,118.00	5,586.20	106.80
Interest Revenue - City Trust	263.77	1,076.86	590.00	486.86	182.52
Interest - Pension Trust	0.00	(60,190.41)	(35,915.00)	(24,275.41)	167.59
Total Interest Income	3,226.25	29,229.70	47,238.00	(18,008.30)	61.88
Project Revenue - Government					
County Mitigation Revenue	85,000.00	85,000.00	85,000.00	0.00	100.00
Total Project Revenue - Government	85,000.00	85,000.00	85,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	549.81	1,491,511.84	1,490,950.00	561.84	100.04
Homeowner's Prop. Tax Relief	3,134.18	14,045.98	14,284.00	(238.02)	98.33
Current Unsecured Prop Taxes General	7,532.41	76,106.12	71,598.00	4,508.12	106.30
Current Supplemental Property Taxes	0.00	84,869.02	84,862.00	7.02	100.01
Unitary & Op Non-unitary Tax	0.00	53,761.02	53,761.00	0.02	100.00
Delinq Unsecured Property Taxes	0.00	135.41	135.00	0.41	100.30
Timber Tax Guarantee	0.16	0.82	0.00	0.82	0.00
Atwood Tax Revenue	0.00	12,227.78	12,228.00	(0.22)	100.00
Delinquent Supplemental Tax Rev	206.90	197.27	(10.00)	207.27	(1972.70)

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 11/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Secured Property Taxes	0.00	61.30	(589.00)	650.30	(10.41)
Railroad Unitary Property Taxes	0.00	1,176.77	1,177.00	(0.23)	99.98
RDA Pass-Throughs	0.00	81,702.05	81,702.00	0.05	100.00
Total Tax Revenue	11,423.46	1,815,795.38	1,810,098.00	5,697.38	100.32
TOTAL OPERATING REVENUE	\$359,530.98	\$3,415,622.76	\$3,331,517.00	\$84,105.76	102.53%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES					
TOTAL REVENUES	359,530.98	3,415,622.76	3,331,517.00	84,105.76	102.53
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	3,457.37	16,896.02	22,527.00	(5,630.98)	75.00
Instructor/Adult Classes - Bureau	624.00	3,558.75	3,603.00	(44.25)	98.77
Instructor/Youth Classes	2,584.45	24,333.43	25,817.00	(1,483.57)	94.25
Instr/Youth Classes - Bureau	546.00	1,244.75	585.00	659.75	212.78
Officials/Adult Softball	1,360.60	7,083.74	6,241.00	842.74	113.50
Officials/Adult Basketball	780.00	6,036.35	6,125.00	(88.65)	98.55
Officials/Adult Volleyball	456.00	456.00	0.00	456.00	0.00
Officials/Youth Basketball	0.00	3,723.00	3,723.00	0.00	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 11/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Volleyball	0.00	84.00	0.00	84.00	0.00
Instructor/Youth Camps	0.00	33,951.65	34,007.00	(55.35)	99.84
Instr/Y Camp - Bureau	0.00	17,688.80	17,762.00	(73.20)	99.59
Instructors - Youth Sports Camps	1,504.10	1,504.10	6,720.00	(5,215.90)	22.38
Aub Elem/Program Exp	418.32	2,106.02	2,428.00	(321.98)	86.74
Skyridge/Program Exp	504.76	2,736.60	3,298.00	(561.40)	82.98
Day Camp/Program Exp	57.73	3,567.22	3,464.00	103.22	102.98
Preschool - Program Expense	72.51	1,479.21	1,742.00	(262.79)	84.91
Newcastle Program Expense	360.92	2,623.71	3,056.00	(432.29)	85.85
Adult Softball Expense	0.00	1,195.13	1,285.00	(89.87)	93.01
Adult Basketball Expense	0.00	24.89	25.00	(0.11)	99.56
Pickle Ball Tennis Expense	0.00	1,794.76	1,808.00	(13.24)	99.27
Adult Class Expense	0.00	0.00	199.00	(199.00)	0.00
Youth Basketball Expense	0.00	871.56	7,763.00	(6,891.44)	11.23
Youth Class Expense	0.00	7.82	8.00	(0.18)	97.75
Youth Volleyball Expense	0.00	852.33	922.00	(69.67)	92.44
Aquatic Activities	0.00	720.00	720.00	0.00	100.00
Public Swim Expense	0.00	2,579.23	2,561.00	18.23	100.71
Public Swim Exp - PH Pool	0.00	475.00	475.00	0.00	100.00
Swim Team	0.00	1,449.90	1,450.00	(0.10)	99.99
Synchro Team Expenses	0.00	1,244.00	1,244.00	0.00	100.00
Special Events Expenses	0.00	520.00	526.00	(6.00)	98.86
Party in the Park Expenses	0.00	9,257.75	9,258.00	(0.25)	100.00
Obstacle Race Expense	4,556.90	11,311.67	8,170.00	3,141.67	138.45
Auburn Harvest Festival Expenses	643.81	7,057.04	6,502.00	555.04	108.54
Egg Hunt Expenses	0.00	815.85	816.00	(0.15)	99.98
Boots N Bells Expenses	0.00	1,733.24	1,734.00	(0.76)	99.96
Total Program Expenses	17,927.47	170,983.52	186,564.00	(15,580.48)	91.65

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	27.00	27.00	0.00	100.00
Merchant Fees - Youth Services	892.08	10,678.99	11,122.00	(443.01)	96.02
Merchant Fees - Cust Serv	402.67	13,956.77	12,936.00	1,020.77	107.89
Discounts Taken	(51.13)	(144.71)	(75.00)	(69.71)	192.95
Cal Card Incentives	0.00	(859.24)	(904.00)	44.76	95.05
Penalties	0.00	0.00	4.00	(4.00)	0.00
Donations Expense	400.00	900.00	963.00	(63.00)	93.46
Telephone - Placer Hills Pool	74.90	599.20	607.00	(7.80)	98.72
Telephone - Cust Serv	566.85	4,571.82	4,591.00	(19.18)	99.58
Telephone (CVCC) - Admin	522.90	4,361.53	4,385.00	(23.47)	99.47
Gift Certificates Expensed	0.00	358.00	358.00	0.00	100.00
Telephone - Youth Services	19.95	214.41	379.00	(164.59)	56.57
Telephone - Recreation	29.40	208.13	157.00	51.13	132.57
Telephone - Preschool	25.09	226.51	347.00	(120.49)	65.28
Telephone - Facilities & Grounds	1,167.42	8,404.06	7,062.00	1,342.06	119.00
Telephone - Day Camp	38.11	267.21	305.00	(37.79)	87.61
Telephone - Newcastle	34.17	273.19	295.00	(21.81)	92.61
Telephone - Aub EI	126.38	1,037.21	1,060.00	(22.79)	97.85
Telephone - Skyridge	30.40	288.42	332.00	(43.58)	86.87
Postage - Admin	0.00	(4.71)	(5.00)	0.29	94.20
Activity Guide Expense	333.00	25,361.25	25,048.00	313.25	101.25
Youth Assistance Expense	4,474.20	11,429.63	10,386.00	1,043.63	110.05
CEPPT Charges	0.00	500.00	527.00	(27.00)	94.88
Office Supplies - Rec	32.15	631.68	1,054.00	(422.32)	59.93
Office Supplies - Youth Services	0.00	626.63	627.00	(0.37)	99.94
Office Supplies - F & G	315.58	9,632.81	9,022.00	610.81	106.77
Office Supplies-Cust Serv	182.11	1,550.70	1,483.00	67.70	104.57
Office Supplies - Admin	1,014.07	5,839.30	4,978.00	861.30	117.30
Duplication Costs - Cust Serv	0.00	16.89	18.00	(1.11)	93.83

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Duplication Costs - Admin	0.00	991.31	988.00	3.31	100.34
Office Equip Rental - Cust Serv	0.00	4,207.95	4,224.00	(16.05)	99.62
Office Equip Rental - Admin	332.48	2,910.68	2,935.00	(24.32)	99.17
Dining Expense - CS	0.00	117.40	274.00	(156.60)	42.85
Dining Expense	0.00	447.95	544.00	(96.05)	82.34
Gas/Mileage Expense - C.Serv	43.75	328.30	257.00	71.30	127.74
Gas/Mileage Expense - Admin	310.64	874.43	808.00	66.43	108.22
Gas/Mileage Expense - Rec.	0.00	55.76	187.00	(131.24)	29.82
Gas/Mileage Expense - YS	0.00	0.00	78.00	(78.00)	0.00
Gas/Mileage Expense - F & G	201.19	37,868.19	41,725.00	(3,856.81)	90.76
General Administrative Exp - Admin	40.00	429.90	716.00	(286.10)	60.04
Liability Insurance - Admin	14,526.00	107,881.72	107,134.00	747.72	100.70
Board Expense	(80.94)	688.38	849.00	(160.62)	81.08
Public Relations/Marketing - Cust Serv	185.25	1,696.04	1,961.00	(264.96)	86.49
Miscellaneous Expense	0.00	500.00	500.00	0.00	100.00
Dues and Subscriptions-Youth Services	100.00	100.00	125.00	(25.00)	80.00
Dues and Subscriptions - Cust Service	0.00	138.00	0.00	138.00	0.00
Dues and Subscriptions - Admin	0.00	12,853.00	12,838.00	15.00	100.12
Dues and Subscriptions - Rec.	0.00	150.00	771.00	(621.00)	19.46
Dues and Subscriptions - F & G	399.00	429.00	30.00	399.00	1430.00
Staff Appreciation - Rec	0.00	25.00	113.00	(88.00)	22.12
Staff Appreciation - Aquatics	0.00	0.00	9.00	(9.00)	0.00
Staff Appreciation - Youth Services	0.00	97.20	97.00	0.20	100.21
Staff Appreciation - F & G	37.40	276.82	229.00	47.82	120.88
Staff Appreciation - Cust Serv	0.00	20.00	20.00	0.00	100.00
Staff Appreciation - Admin	0.00	0.00	21.00	(21.00)	0.00
Company Celebrations	0.00	369.70	176.00	193.70	210.06
Bad Debts Expense - Recreation	0.00	0.00	27.00	(27.00)	0.00
Bad Debts Expense - Y Services	0.00	20.50	487.00	(466.50)	4.21
Staff Development - Admin	38.64	1,566.87	1,613.00	(46.13)	97.14

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 11/30/2022

For All Segment1's

For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - Rec.	55.00	264.50	648.00	(383.50)	40.82
Staff Development - Aquatics	0.00	438.18	527.00	(88.82)	83.15
Staff Development - Youth Services	0.00	790.00	1,200.00	(410.00)	65.83
Staff Development - F & G	0.00	5,969.99	5,865.00	104.99	101.79
Uniform Exp - Rec.	(16.53)	130.68	147.00	(16.32)	88.90
Uniform Exp - Aquatics	0.00	37.24	40.00	(2.76)	93.10
Uniform Exp - F & G	141.54	(1,058.14)	(1,009.00)	(49.14)	104.87
Small Equipment - Y Serv	395.72	3,059.78	2,460.00	599.78	124.38
Small Equipment - Rec Pk	876.03	5,046.91	4,725.00	321.91	106.81
Small Equipment - Reg Pk	0.00	3,368.31	3,280.00	88.31	102.69
Small Equipment - MV Park	0.00	36.46	107.00	(70.54)	34.08
Small Equipment - CVCC	785.79	785.79	787.00	(1.21)	99.85
Field Marking Expense	558.05	1,653.81	2,001.00	(347.19)	82.65
Safety Supplies - F & G	0.00	1,803.98	2,599.00	(795.02)	69.41
Safety Supplies - Rec	0.00	61.21	61.00	0.21	100.34
Safety Supplies - Aquatics	0.00	321.54	330.00	(8.46)	97.44
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	116.68	1,136.43	1,376.00	(239.57)	82.59
Restroom Supplies - Regional Park	118.20	1,509.38	1,608.00	(98.62)	93.87
Restroom Supplies - Ashford Park	58.68	593.03	722.00	(128.97)	82.14
Restroom Supplies - Meadow Vista Park	67.92	661.61	808.00	(146.39)	81.88
Restroom Supplies - Railroad Park	77.16	730.16	850.00	(119.84)	85.90
Restroom Supplies - Overlook Park	77.16	730.16	857.00	(126.84)	85.20
Restroom Supplies - Placer Hills Park	58.68	593.04	681.00	(87.96)	87.08
Restroom Supplies - Rec Comm Ctr	191.24	2,135.65	2,285.00	(149.35)	93.46
Restroom Supplies - Reg Comm Ctr	167.86	1,391.44	1,564.00	(172.56)	88.97
Restroom Supplies - CVCC Comm Ctr	191.96	1,782.18	2,187.00	(404.82)	81.49
Sanitation - Reg Pk - Toilet	255.00	2,166.00	2,869.00	(703.00)	75.50
Sanitation - Win Pk - Toilet	255.00	1,975.00	2,068.00	(93.00)	95.50
Sanitation - Reg - ADA Toilet	255.00	1,744.00	1,082.00	662.00	161.18

Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Rec Pk - Debris Box	1,159.70	9,187.20	11,707.00	(2,519.80)	78.48
Sanitation - Reg Pk - Disposal	594.05	4,141.85	4,214.00	(72.15)	98.29
Sanitation - MV - Disposal	404.64	2,787.33	2,942.00	(154.67)	94.74
Sanitation - CVCC - Disposal	446.60	1,758.56	1,550.00	208.56	113.46
Total Operations & Supplies	34,054.84	333,730.04	340,463.00	(6,732.96)	98.02
Utilities Expense					
Lights - Rec Pk Beggs Field	0.00	2,165.75	1,523.00	642.75	142.20
Lighting Reimb.-Beggs Field	0.00	(1,599.00)	(1,674.00)	75.00	95.52
Lights - Rec Pk James Field	0.00	6,240.59	3,473.00	2,767.59	179.69
Lighting Reimb.-James Field	0.00	(3,000.25)	(2,712.00)	(288.25)	110.63
Lights - Rec Field	90.18	719.91	520.00	199.91	138.44
Lighting Reimb.-Rec Field	0.00	(424.00)	(450.00)	26.00	94.22
Gas/Elect - Rec Comm Ctr - Fac & Grds	(205.86)	5,319.66	3,175.00	2,144.66	167.55
Gas/Electric - Reg Comm Ctr	213.33	297.50	662.00	(364.50)	44.94
Gas/Electric - CV Comm Ctr	0.00	474.99	525.00	(50.01)	90.47
Electric Reimb.- CV Comm Ctr	(89.05)	(749.03)	(564.00)	(185.03)	132.81
Gas/Electric - CVCC	118.78	2,443.40	4,577.00	(2,133.60)	53.38
Gas/Electric - Sierra Pool	0.00	9,096.06	10,681.00	(1,584.94)	85.16
Gas/Electric - PH Pool	217.70	3,719.36	3,728.00	(8.64)	99.77
Electric - Day Camp	0.00	1,725.93	2,268.00	(542.07)	76.10
Gas/Elec - Recreation Park	0.00	8,099.56	9,150.00	(1,050.44)	88.52
Gas/Electric - Reg Park	0.00	2,534.36	5,220.00	(2,685.64)	48.55
Lighting Reimb.- Reg Park	0.00	(4,791.02)	(6,298.00)	1,506.98	76.07
Gas/Electric - Ashford Park	0.00	2,661.60	3,211.00	(549.40)	82.89
Gas/Electric - MV Park	159.09	3,447.81	3,978.00	(530.19)	86.67
Electric - Railhead Park	0.00	2,990.29	2,999.00	(8.71)	99.71

Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Railhead	(402.24)	(1,877.20)	(1,641.00)	(236.20)	114.39
Gas/Electric - Winchester Park	0.00	1,438.67	1,481.00	(42.33)	97.14
Reimbursements - Gas/Elec Pool	0.00	(21,914.34)	(21,914.00)	(0.34)	100.00
Water - Rec Comm Ctr	197.68	1,377.31	1,026.00	351.31	134.24
Water - Reg Comm Ctr	208.30	1,713.06	1,867.00	(153.94)	91.76
Water - CV Comm Ctr	271.41	1,037.90	1,459.00	(421.10)	71.14
Water - CVCC	710.58	2,634.18	2,004.00	630.18	131.45
Water - Sierra Pool	367.11	2,557.86	2,195.00	362.86	116.53
Water - PH Pool	15.81	226.87	228.00	(1.13)	99.50
Water - Rec Park	535.47	3,498.16	3,012.00	486.16	116.14
Water - Regional Park	175.82	8,451.67	8,287.00	164.67	101.99
Water - Ashford Park	526.95	3,387.42	2,869.00	518.42	118.07
Water - MV Park	840.59	7,869.16	11,841.00	(3,971.84)	66.46
Water - CV Park	407.12	4,049.82	4,222.00	(172.18)	95.92
Water - Railhead Park	535.15	3,250.18	2,712.00	538.18	119.84
Water - CVCC Park	0.00	1,923.56	2,056.00	(132.44)	93.56
Water - Overlook Park	734.57	5,081.11	6,571.00	(1,489.89)	77.33
Water - Placer Hills Park	511.19	4,321.23	4,352.00	(30.77)	99.29
Water - Atwood	202.95	2,465.57	3,161.00	(695.43)	78.00
Water - Chana Field	0.00	0.00	4,232.00	(4,232.00)	0.00
Reimb - Water - Sierra Pool	0.00	(763.31)	(764.00)	0.69	99.91
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,344.00	0.02	100.00
Sanitation - Railhead Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,189.00	0.15	100.00
Total Utilities Expense	6,342.63	92,545.18	103,691.00	(11,145.82)	89.25

Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses	240.00	546.53	1,307.00	(760.47)	41.82
Legal Fees	240.00	546.53	1,307.00	(760.47)	41.82
Total Legal Expense	240.00	546.53	1,307.00	(760.47)	41.82
Professional Services	1,073.00	7,573.50	9,705.00	(2,131.50)	78.04
Professional Services - Rec	0.00	62.50	263.00	(200.50)	23.76
Professional Services - YS	0.00	1,955.98	5,051.00	(3,095.02)	38.73
Professional Services - F & G	0.00	2,599.07	4,120.00	(1,520.93)	63.08
Professional Services - Atwood	0.00	9,925.00	9,927.00	(2.00)	99.98
Professional Services - C Serv	2,304.00	12,109.20	13,293.00	(1,183.80)	91.10
Professional Services - Admin	0.00	13,850.00	17,399.00	(3,549.00)	79.60
Accounting/Auditor Fees	3,377.00	48,075.25	59,758.00	(11,682.75)	80.45
Total Professional Services	4,053.59	14,758.78	19,124.00	(4,365.22)	77.17
Bldg & Ground Maintenance	0.00	200.00	323.00	(123.00)	61.92
Vehicle Maintenance	0.00	247.23	321.00	(73.77)	77.02
Equipment Rental	0.00	2,228.81	1,689.00	539.81	131.96
Irrigation Supplies - General	0.00	0.00	613.00	(613.00)	0.00
Maint - Recreation Field	0.00	5,035.51	3,431.00	1,604.51	146.77
Maint - CV Baseball Field	0.00	2,376.62	1,513.00	863.62	157.08
Maint - James Field	5,115.74	35,083.24	29,353.00	5,730.24	119.52
Maint - Beggs Field	0.00	(22,916.18)	(22,916.00)	(0.18)	100.00
Maint - Sierra Pool	5,760.17	27,536.85	23,306.00	4,230.85	118.15
Reimbursement- Maint Pool	1,457.36	13,416.56	12,097.00	1,319.56	110.91
Maint & Repairs - Equipment					
Maint - PH Pool					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 11/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Winchester Fields	0.00	537.50	554.00	(16.50)	97.02
Rep/Maint - Aub El	48.23	2,668.37	3,399.00	(730.63)	78.51
Rep/Maint - Rock Creek	0.00	66.42	265.00	(198.58)	25.06
Rep/Maint - Day Camp	0.00	654.92	777.00	(122.08)	84.29
Maint - Recreation Park	1,465.95	23,452.99	24,376.00	(923.01)	96.21
Maint - Regional Park	2,469.19	41,912.27	41,792.00	120.27	100.29
Maint - Ashford Park	321.28	9,225.86	6,549.00	2,676.86	140.87
Maint - Meadow Vista Park	1,047.32	31,498.83	29,950.00	1,548.83	105.17
Maint - Christian Valley Park	0.00	2,922.82	2,852.00	70.82	102.48
Maint - Railhead Park	418.16	5,258.91	2,545.00	2,713.91	206.64
Maint - CVCC Park	0.00	5,536.70	5,612.00	(75.30)	98.66
Maint - Overlook Park	510.21	5,464.11	5,693.00	(228.89)	95.98
Maint - Placer Hills Park	0.00	1,647.40	1,631.00	16.40	101.01
Maint - Pocket Parks	0.00	317.56	412.00	(94.44)	77.08
Maint - Mt. Vernon Park	0.00	107.50	114.00	(6.50)	94.30
Maint - Winchester Park	0.00	325.15	836.00	(510.85)	38.89
Maint - Atwood	9.07	2,801.10	3,201.00	(399.90)	87.51
Maint - Shockley Park	0.00	1,363.82	668.00	695.82	204.17
Maint - Bike Park	864.13	6,408.43	7,310.00	(901.57)	87.67
Rep/Maint - Skyridge	0.00	1,290.07	2,195.00	(904.93)	58.77
Maint - Ashley Dog Park	9.07	3,360.31	2,294.00	1,066.31	146.48
Rep/Maint - Preschool	0.00	544.78	500.00	44.78	108.96
Maint - Recreation Comm Ctr	278.94	12,991.82	10,582.00	2,409.82	122.77
Maint - Regional Comm Ctr	172.68	6,148.98	6,623.00	(474.02)	92.84
Maint - Christian Valley Comm Ctr	0.00	108.56	72.00	36.56	150.78
Maint - CVCC Comm Ctr	8,237.85	12,305.85	5,432.00	6,873.85	226.54
Maint - Overlook Modular	0.00	162.60	32.00	130.60	508.13
Maint - Regional Tennis/Pickleball Courts	0.00	1,250.57	670.00	580.57	186.65
Maint - MV Soccer A	0.00	0.00	4.00	(4.00)	0.00
Maint - RH Soccer A	0.00	3,566.94	2,490.00	1,076.94	143.25

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 11/30/2022
 For All Segment1's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field Soccer	0.00	3,742.72	120.00	3,622.72	3118.93
Maint - RH Soccer B	0.00	3,566.08	2,495.00	1,071.08	142.93
Maint - Regional Bill Bean Field	0.00	10,456.49	9,715.00	741.49	107.63
Maint - Regional Field B	0.00	11,935.38	6,073.00	5,862.38	196.53
Maint - Regional Field C	0.00	9,640.27	7,132.00	2,508.27	135.17
Tree Maint - Rec Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint - MV Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Vandalism Repairs Expense	0.00	5,906.71	8,296.00	(2,389.29)	71.20
Total Building and Grounds Maintenance	32,238.94	307,116.21	282,115.00	25,001.21	108.86
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	4,800.00	40,759.06	41,598.00	(838.94)	97.98
Wages - (Y.Serv) - Manager	10,098.55	85,032.84	84,974.00	58.84	100.07
Wages - (Cust Serv) - Full Time	12,197.77	101,149.15	100,446.00	703.15	100.70
Wages - (Admin) - Full Time	5,935.96	45,955.84	46,605.00	(649.16)	98.61
Wages - (Admin) - Part Time	3,500.00	17,750.00	17,250.00	500.00	102.90
Wages - (Admin) - Board Pay	6,586.27	40,086.49	40,618.00	(531.51)	98.69
Wages - (Y.Serv) - Aub Elem - PT	34.87	448.31	386.00	62.31	116.14
Wages - (Y.Serv) - AE Maint	0.00	164.01	131.00	33.01	125.20
Wages - (Y. Serv) - RC Maint	6,693.42	39,384.38	41,362.00	(1,977.62)	95.22
Wages - (Y.Serv) - Skyridge - PT	0.00	71.49	162.00	(90.51)	44.13
Wages - (Y.Serv) - Skyridge Maint	1,000.33	107,456.17	108,455.00	(998.83)	99.08
Wages - (Y.Serv) - Day Camp - PT	0.00	363.03	945.00	(581.97)	38.42
Wages - (Y.Serv) - DC Maint	12,494.40	94,897.51	97,898.00	(3,000.49)	96.94

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 11/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y. Serv) - Newcastle- PT	6,729.91	41,329.51	41,479.00	(149.49)	99.64
Wages - (Y.Serv) - NC Maint	0.00	26.45	26.00	0.45	101.73
Wages - (Rec) - Part Time	0.00	76.54	77.00	(0.46)	99.40
Wages - (Rec) - Seasonal	0.00	0.00	44.00	(44.00)	0.00
Wages - (Rec) - Adult Softball	298.12	4,734.91	5,046.00	(311.09)	93.84
Wages - (Rec) - Adult Basketball	508.04	2,823.33	3,223.00	(399.67)	87.60
Wages - (Y.Serv) - Preschool	3,724.00	22,106.37	22,893.00	(786.63)	96.56
Wages - (Aqua) - Aquatics Coordinator	30.08	12,130.47	12,168.00	(37.53)	99.69
Wages - (Aqua) - Aquatic Activities	52.40	5,067.92	5,051.00	16.92	100.34
Wages - (Aqua) - Public Swim	0.00	47,452.10	48,644.00	(1,191.90)	97.55
Wages - (Aqua) - Public Swim-PH	0.00	4,673.55	4,458.00	215.55	104.84
Wages - (Aqua) - Swim Lessons	0.00	12,368.76	12,325.00	43.76	100.36
Wages - (Aqua) - Swim Lessons-PH	0.00	2,997.87	2,985.00	12.87	100.43
Wages - (Aqua) - Master Swim	0.00	2,631.67	2,629.00	2.67	100.10
Wages - (Aqua) - Swim Team Coaches	1,344.00	13,086.37	11,652.00	1,434.37	112.31
Wages - (Aqua) - Synchronized Swim Coach	0.00	12,556.98	12,557.00	(0.02)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	8,078.48	67,735.26	68,291.00	(555.74)	99.19
Wages - (Fac & Grds) - Fac Att. - CVCC	4,746.01	32,701.13	33,003.00	(301.87)	99.09
Wages - (Fac & Grds) - Fac Attendant - Reg	1,580.26	12,866.83	13,126.00	(259.17)	98.03
Wages - (Fac & Grds) - Fac Att Overlook	0.00	141.41	1,220.00	(1,078.59)	11.59
Wages - (Fac & Grds) - Management	11,264.48	98,416.46	100,003.00	(1,586.54)	98.41
Wages - (Fac & Grds) - Recreation Park	15,353.13	132,769.18	133,735.00	(965.82)	99.28
Wages - (Fac & Grds) - Regional Park	18,426.28	138,708.83	140,222.00	(1,513.17)	98.92
Wages - (Fac & Grds) - Ashford Park	3,711.41	26,014.90	26,300.00	(285.10)	98.92
Wages - (Fac & Grds) - Meadow Vista Park	4,210.37	30,591.28	30,800.00	(208.72)	99.32
Wages - (Fac & Grds) - CV Comm Center	383.91	4,575.89	5,670.00	(1,094.11)	80.70
Wages - (Fac & Grds) - Railroad Park	1,356.82	11,723.08	11,950.00	(226.92)	98.10
Wages - (Fac & Grds) - CVCC	1,830.20	16,348.17	16,649.00	(300.83)	98.19
Wages - (Fac & Grds) - Overlook Park	1,980.68	11,752.51	11,775.00	(22.49)	99.81
Wages - (Fac & Grds) - Placer Hills Park	1,159.45	13,051.73	13,050.00	1.73	100.01

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Pocket Parks	488.77	5,430.44	5,480.00	(49.56)	99.10
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.00	800.00	(800.00)	0.00
Wages - (Fac & Grds) - Winchester Park	207.01	3,000.92	4,400.00	(1,399.08)	68.20
Wages - (Fac & Grds) - Atwood	289.04	3,308.40	3,410.00	(101.60)	97.02
Wages - (Fac & Grds) - Shockley Property	80.92	1,082.27	2,528.00	(1,445.73)	42.81
Wages - (F & G) Special Events	0.00	6,791.49	8,115.00	(1,323.51)	83.69
Wages - District Administrator	9,448.00	79,807.63	79,930.00	(122.37)	99.85
Wages - (F & G Proj) - Marriot Meadows	2,693.66	12,206.33	12,200.00	6.33	100.05
Wages - (Rec) - Special Events	0.00	4,122.83	4,128.00	(5.17)	99.88
Wages - (F & G) Uniform Allowance	374.33	9,903.76	10,000.00	(96.24)	99.04
Total Salaries Expense	163,691.33	1,480,631.81	1,502,872.00	(22,240.19)	98.52
Benefits & Payroll Costs					
ER Taxes - Rec	970.51	8,072.84	8,446.00	(373.16)	95.58
ER Taxes - Aquatics	133.31	10,517.71	10,512.00	5.71	100.05
ER Taxes - Youth Services	2,280.05	22,920.44	23,247.00	(326.56)	98.60
ER Taxes - Fac & Grds	5,688.98	47,378.84	47,900.00	(521.16)	98.91
ER Taxes - Cust Serv	731.73	6,322.41	6,375.00	(52.59)	99.18
ER Taxes - Admin	2,273.18	18,058.57	17,967.00	91.57	100.51
Employment Expense - Rec	0.00	0.00	420.00	(420.00)	0.00
Employment Expense - Aquatics	0.00	117.96	118.00	(0.04)	99.97
Employment Expense - Youth Services	0.00	305.00	305.00	0.00	100.00
Employment Expense - Fac & Grds	0.00	429.27	712.00	(282.73)	60.29
Employment Expense - Admin	0.00	0.00	1.00	(1.00)	0.00
Fingerprinting Exp - Recreation	0.00	0.00	58.00	(58.00)	0.00
Fingerprinting Exp - Aquatics	0.00	492.00	492.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	717.00	819.00	(102.00)	87.55
Fingerprinting Exp - Fac & Grds	0.00	151.00	155.00	(4.00)	97.42
Fingerprinting Exp - Admin	0.00	32.00	32.00	0.00	100.00

Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Recreation	3,203.56	26,262.21	26,232.00	30.21	100.12
Benefits Expense - Youth Services	2,573.85	21,363.50	21,377.00	(13.50)	99.94
Benefits Expense - Fac & Grds	18,273.95	148,733.94	149,773.00	(1,039.06)	99.31
Benefits Expense - Cust Serv	2,130.63	17,793.62	17,266.00	527.62	103.06
Benefits Expense - Admin	4,986.58	41,347.90	40,997.00	350.90	100.86
Employer Retirement Exp. - Rec	1,133.02	8,989.83	9,186.00	(196.17)	97.86
Employer Retirement Exp. - Aquatics	9.13	1,666.92	1,664.00	2.92	100.18
Employer Retirement Exp. - Youth Services	2,110.32	18,366.29	18,498.00	(131.71)	99.29
Employer Retirement Exp. - Fac & Grds	6,355.13	50,206.54	50,906.00	(699.46)	98.63
Employer Retirement Exp - Cust Serv	1,113.52	9,011.41	9,066.00	(54.59)	99.40
Employer Retirement Exp. - Admin	2,698.09	21,544.97	21,625.00	(80.03)	99.63
CalPERS Prefunding	0.00	108,956.00	108,956.00	0.00	100.00
Worker's Comp - Rec	186.99	1,494.10	1,682.00	(187.90)	88.83
Worker's Comp - Aquatics	20.06	1,615.76	1,614.00	1.76	100.11
Worker's Comp - Youth Services	417.41	4,166.40	4,626.00	(459.60)	90.07
Worker's Comp - Fac & Grds	4,117.49	34,854.39	35,769.00	(914.61)	97.44
Worker's Comp - Cust Serv	43.34	359.15	401.00	(41.85)	89.56
Worker's Comp - Admin	226.99	1,829.17	1,820.00	9.17	100.50
Total Benefits and Payroll Costs	61,677.82	634,077.14	639,017.00	(4,939.86)	99.23
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	4,390.00	6,883.00	(2,493.00)	63.78
Fixed Asset Purchases - Aquatics	20,588.00	57,913.60	57,914.00	(0.40)	100.00
Fixed Asset Purchases - Fac & Grds	0.00	71,149.85	66,305.00	4,844.85	107.31
Fixed Asset Purchases - Admin	16,098.01	16,098.01	18,000.00	(1,901.99)	89.43
Total Fixed Asset Expense	36,686.01	149,551.46	149,102.00	449.46	100.30

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 11/30/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects					
PH Pool - ReKey Facility	0.00	5,207.64	5,208.00	(0.36)	99.99
Rec - Daycamp Mod Paving	0.00	6,265.00	6,500.00	(235.00)	96.39
Electrical Infrastructure Upgrades	0.00	133.76	150.00	(16.24)	89.17
CV - Tutor Totter Roof	0.00	1,311.76	1,300.00	11.76	100.91
CVCC - Bike Park - fountain, signage, traffic	0.00	9,413.65	9,400.00	13.65	100.15
CVCC - Lock and Door Repairs	0.00	47,100.31	47,100.00	0.31	100.00
Energy Efficiency Project	0.00	2,535.34	2,535.00	0.34	100.01
MV Park - Parking lot Reseal/Restripe	0.00	26,994.75	27,000.00	(5.25)	99.98
Ashford- Levee Repairs/Paving	0.00	4,741.28	4,750.00	(8.72)	99.82
Meadow Vista - Playground	0.00	96,731.14	96,732.00	(0.86)	100.00
Marriott Meadows- Const Doc & Related Wor	99.00	110,750.78	110,900.00	(149.22)	99.87
Rec - Wheelchair Swing	0.00	81,803.78	85,000.00	(3,196.22)	96.24
Reg - Restroom Particians	0.00	19,821.79	20,000.00	(178.21)	99.11
Rec - James Field Wiring Infrast.	0.00	44,721.10	44,721.00	0.10	100.00
Total Capital Improvement Projects	99.00	457,532.08	461,296.00	(3,763.92)	99.18
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	59,000.00	59,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	11,034.60	11,035.00	(0.40)	100.00
Total Debt Service	0.00	70,034.60	70,035.00	(0.40)	100.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$356,335.04	\$3,744,823.82	\$3,796,220.00	(\$51,396.18)	98.65%

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 11/30/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Net Revenue Over Expenditures	\$3,195.94	(\$329,201.06)	(\$464,703.00)	\$135,501.94	70.84%
ADJ. NET REVENUE OVER EXPENDITURES	3,195.94	(329,201.06)	(464,703.00)	135,501.94	70.84

SECTION: 5.0

ITEM: 5.5 REVIEW OF FINANCIALS FOR DECEMBER, 2022

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING
FINANCE COMMITTEE AND FORWARDED TO
THE CONSENT CALENDAR FOR REVIEW AND
APPROVAL**

FISCAL IMPACT: NONE

Extra Revenue (above budget is in Green)
Short Revenue (under budget is in Red)
Less Expenses (below budget is in Green)
Overspent Expenses (above budget is in Red)

December's Financials

Revenues –

- **Programs** are over budget by **\$91,000**. Most notable variances are in the **Recreation Department** by **\$73,000**. **Adult Classes** are up by **\$11,000**, **Youth Basketball** took in **\$35,000** more than expected and the **Obstacle Race Revenue** is above by **\$8,800**. **Youth Services Department's Discovery Programs** are above budget by **\$19,000**.
- **Investment Income** is under budget by **\$18,000**. The CalPERS CEPPT has been showing losses on the investments.

Expenses –

- **Program Expenses** are under budget by **\$13,000**. This savings is in the **Recreation Department** by **\$9,000**. **Instructor/Adult Classes** is under by **\$6,000**, **Instructor/Youth Sports Camps** is under budget by **\$5,000** and **Youth Basketball Expense** is under by **\$4,000**. **Youth Service** is also under budget by **\$4,000**. We expect that these expenses will still be spent and this is just a timing issue.
- **Professional Services** are under budget by **\$12,000**. Most of this savings was in **Administration**, (which was under budget by **\$5,000**) because the OPEB audit firm wasn't needed for the extended scope that was budgeted. **Facilities and Grounds** is also coming in under by **\$4,000** due to some cuts to the District's security camera's contracts.
- **Building & Grounds Maintenance** is over budget by **\$28,000**. There has been extra maintenance taken care of that the budget normally doesn't allow for. Since wages/benefits have come in under budget, we have been able to take care of these additional needs.
- **Wages/Benefits** are under budget by **\$66,000**. This savings is in **Facilities and Grounds** with a savings of **\$27,752** and **Youth Services** with a savings of **\$29,000**. This can be attributed by staffing issues.

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 December ACTUALS	Last Yr December Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,217,421	19%	1,240,244	19%	66,336	61,652	1,128,462	1,037,094	1,033,473
Facility Revenue	193,104	3%	191,418	3%	7,209	5,350	161,844	158,044	151,322
Misc. Revenue	55,162	1%	72,243	1%	328	3,521	56,789	48,257	34,449
Grants & Donations	188,838	3%	200,257	3%	(8,753)	336,427	203,623	207,999	406,324
Interest Income	22,093	0%	56,647	1%	75	39	29,305	47,312	6,472
Equipment Reserve Transfers	193,900	3%	347,782	5%	-	-	-	-	-
Unfunded Liability Transfer	-	0%	-	0%	-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%	347,850	5%	-	-	-	-	-
Tax Revenue	3,882,944	60%	3,938,940	60%	-	-	1,803,567	1,797,870	1,691,140
Atwood	27,850	0%	27,779	0%	-	-	12,228	12,228	11,940
Sterling Loan	-	0%	-	0%	-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%	70,000	1%	-	-	-	-	-
County Mitigation Revenue	25,000	0%	85,000	1%	-	-	-	-	1,361,286
Total Operating Revenue	6,503,312	100%	6,578,160	100%	65,195	406,989	3,480,818	3,393,804	4,696,406
Expenditures									
Program Expense	224,301	4%	238,802	4%	15,456	13,969	186,439	199,195	163,781
Operating & Supplies	471,293	7%	497,137	8%	45,737	37,851	379,467	372,817	318,753
Utilities Expense	218,816	3%	192,353	3%	35,213	27,878	127,758	126,785	184,183
Professional Services	93,797	1%	92,717	1%	2,440	24,562	51,062	63,401	82,810
Building & Grounds Maintenance	503,839	8%	462,945	7%	49,865	46,756	356,981	329,369	324,484
Property Tax Admin.	116,864	2%	117,374	2%	-	-	-	-	7,441
Wages	2,411,804	38%	2,378,852	38%	197,813	192,631	1,678,445	1,723,987	1,607,869
Benefits & Payroll Costs	981,072	16%	979,785	16%	64,375	98,843	698,452	719,321	904,240
Fixed Asset Expense	212,100	3%	411,905	7%	28,989	5,700	178,540	183,019	54,816
Capital Improvement Projects	908,137	14%	784,683	12%	48,973	321,525	506,505	494,596	1,859,740
Debt Services	164,716	3%	164,589	3%	81,444	76,642	151,478	151,479	142,378
Total Expenditures	6,306,739	100%	6,321,142	100%	570,305	846,357	4,315,127	4,363,969	5,650,495
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ 257,018	3.91	\$ (505,110)	(439,368)	(\$834,309)	(\$970,165)	(\$954,089)
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ 80,000		\$ 80,000	\$ 786,281	\$ -	\$ -	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ 90,000		\$ 90,000	\$ 839,370	\$ -	\$ -	\$ 699,370
COVID Relief Funding	\$ -		\$ -		\$ -	\$ -	\$ 314,974	\$ -	\$ -
ADA Reserve	\$ 5,000		\$ 5,000		\$ 5,000	\$ 30,032	\$ -	\$ -	\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ 60,000		\$ 60,000	\$ 405,430	\$ -	\$ -	\$ 430,120
TOTALS	\$ 11,573		\$ 22,018		\$ 235,000	\$ 2,446,087	\$ -	\$ -	\$ 1,923,481

Balance Sheet

12/31/2022

Current
YTD**ASSETS**Current Assets

Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	302,681.71
Placer County Treasure-General	1,566,683.36
Placer County Treasurer - City Trust	208,284.01
CA Pension Trust - CEPPT- CalPERS	405,430.00
Accounts Receivable	7,350.51
Due From Other Governments	322,547.71
PCOE Receivables	19,717.50
Prepaid Expenses	856.79
Prepaid Liability Expense	87,160.00
Prepaid Workers Comp Insurance	37,819.59

Total Current Assets**2,966,416.83**Restricted Reserve Funds

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

Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)

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

Pensions - Def Outflows of Resources	291,643.00
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291,643.00

TOTAL ASSETS**12,518,169.35**

		Current YTD
LIABILITIES AND NET PROFIT		
<u>Current Liabilities</u>		
Prepaid Revenue		7,179.00
PGE Tru-up payable		4,896.18
Retentions Payable		110,692.91
Gift Certificates Unearned		140.00
Compensated Absenses		156,951.38
Sales Tax Payable		348.01
Total Current Liabilities		\$280,207.48
<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		2,642,043.48
<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		151,346.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		930,493.65
RFB: COVID Relief Funding		314,974.00
DFB: Annual Equip Replacement Reserv.		786,280.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		839,369.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Atwood Reserves		(8,485.99)
RFB: Atwood Equip Fund		11,003.66
RFB- 501(c)(3) Fund		7,305.65
GFB: General Fund (ADA Reserve)		30,031.75
Net Profit (Loss)		(834,308.65)
Total Net Postion		\$9,538,521.87
TOTAL LIABILITY AND NET POSITION		\$12,518,169.35

Auburn Rec & Park

Profit & Loss - Summary
4/1/2022 To 12/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	66,336.33	1,128,462.30	1,037,094.00	91,368.30	108.81
Rents & Concessions	7,209.12	161,844.01	158,044.00	3,800.01	102.40
Miscellaneous Revenue	328.15	56,789.26	48,257.00	8,532.26	117.68
Grants & Donations	(8,752.78)	203,622.93	207,999.00	(4,376.07)	97.90
Interest Income	75.47	29,305.17	47,312.00	(18,006.83)	61.94
Project Revenue - Government	0.00	85,000.00	85,000.00	0.00	100.00
Taxes Revenue	0.00	1,815,795.38	1,810,098.00	5,697.38	100.32
TOTAL OPERATING REVENUE	\$65,196.29	\$3,480,819.05	\$3,393,804.00	\$87,015.05	102.56%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	65,196.29	3,480,819.05	3,393,804.00	87,015.05	102.56
EXPENDITURES					
Program Expenses	15,455.52	186,439.04	199,195.00	(12,755.96)	93.60
Operations & Supplies Expense	45,737.07	379,467.11	372,817.00	6,650.11	101.78
Utilities Expense	35,212.51	127,757.69	126,785.00	972.69	100.77
Legal Expenses	0.00	546.53	1,431.00	(884.47)	38.19
Professional Services	2,440.00	50,515.25	61,970.00	(11,454.75)	81.52
Bldg & Grounds Maintenance	49,865.09	356,981.30	329,369.00	27,612.30	108.38
Salaries Expense	197,812.89	1,678,444.70	1,723,987.00	(45,542.30)	97.36
Benefits & Payroll Costs	64,374.84	698,451.98	719,321.00	(20,869.02)	97.10
Fixed Asset Expense	28,988.93	178,540.39	183,019.00	(4,478.61)	97.55
Capital Improvement Projects	48,973.23	506,505.31	494,596.00	11,909.31	102.41
Debt Service	81,443.80	151,478.40	151,479.00	(0.60)	100.00

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2022 To 12/31/2022
 For All Segment1s
 For All Segment4s

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
\$570,303.88	\$4,315,127.70	\$4,363,969.00	(\$48,841.30)	98.88%
(\$505,107.59)	(\$834,308.65)	(\$970,165.00)	\$135,856.35	86.00%

TOTAL EXPENDITURES

NET REVENUE OVER EXPENDITURES

Auburn Rec & Park
Transfers to General Fund
4/1/2022 to 11/30/2022

		Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>		
4/2/2022	Transfer in (Annual Budget)	\$699,370.00
	Resolution 2022-11	\$40,000.00
5/27/2022	Transfer in	\$50,000.00
	Resolution 2022-15	(\$50,000.00)
10/12/2022	Transfer in	\$50,000.00
	Resolution 2022-22	(\$50,000.00)
	Total Future Capital Construction Reserve	\$839,370.00
<u>City Mitigation Reserves Balance Forward</u>		
11/18/2022	Transfer out (Wheelchair swing)	\$207,207.00
	Resolution 2022-25	(\$55,861.00)
	Total City Mitigation Reserve	\$151,346.00
<u>Equipment Replacement Reserves Balance Forward</u>		
4/2/2022	Transfer in (Annual Budget)	\$703,958.72
	Resolution 2022-11	\$80,000.00
5/27/2022	Transfer in	\$50,000.00
	Resolution 2022-15	(\$50,000.00)
12/21/2022	Transfer out (Ventrac Mower)	\$47,678.00
	Resolution 2022-26	(\$47,678.00)
	Total Equip Replacement Reserves	\$786,280.72
<u>ADA Reserves Balance Forward</u>		
6/21/2022	Transfer in (Annual Budget)	\$25,031.75
	Resolution 2022-11	\$5,000.00
	Total ADA Reserves	\$30,031.75
<u>Contingency Reserves Balance Forward</u>		
		\$70,000.00
	Total Contingency Reserves	\$70,000.00
<u>COVID Relief Reserves</u>		
		\$314,974.00
	Total COVID Relief Reserves	\$314,974.00
	Total Impact FY 2021/22	\$171,461.00
		(\$171,461.00)
	Total Adjusted Impact to General Fund 2022-23	(\$171,461.00)

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 12/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	13,992.02	103,189.42	99,793.00	3,396.42	103.40
Skyridge DSC Rev	17,016.38	133,995.94	129,337.00	4,658.94	103.60
Day Camp Rev	9,160.50	184,546.50	172,591.00	11,955.50	106.93
Preschool Revenue	5,405.00	41,418.00	44,381.00	(2,963.00)	93.32
Newcastle DSC Revenue	10,602.25	80,827.44	78,413.00	2,414.44	103.08
Adult Softball	0.00	29,378.00	28,782.00	596.00	102.07
Adult Basketball	1,800.00	16,675.18	11,833.00	4,842.18	140.92
Sr. Sports	0.00	0.00	62.00	(62.00)	0.00
Adult Volleyball	542.00	3,865.00	2,807.00	1,058.00	137.69
Pickle Ball Revenue	1,622.00	8,182.00	4,643.00	3,539.00	176.22
Adult Classes	1,899.00	40,801.50	29,568.00	11,233.50	137.99
Adult Class Rev - Bureau	401.00	7,274.37	7,127.00	147.37	102.07
Bocce Ball Prog Revenue	0.00	1,400.00	800.00	600.00	175.00
Youth Basketball	3,860.00	129,104.00	93,274.00	35,830.00	138.41
Youth Classes	3,489.99	50,763.24	46,681.00	4,082.24	108.75
Youth Class Rev - Bureau	70.00	4,409.00	3,800.00	609.00	116.03
Youth Volleyball	0.00	7,255.00	7,250.00	5.00	100.07
Aquatic Activities - Sierra Pool	0.00	13,816.25	13,809.00	7.25	100.05
Aquatic Activities - PH Pool	0.00	1,548.00	1,548.00	0.00	100.00
Master Swim Revenue	0.00	4,247.00	4,360.00	(113.00)	97.41
Public Swim - MS Sierra Pool	0.00	30,054.00	30,089.00	(35.00)	99.88
Public Swim - Placer Hills Pool	0.00	2,157.00	2,157.00	0.00	100.00
Swim Lessons	0.00	41,446.00	41,519.00	(73.00)	99.82
Swim Lessons - PH	0.00	9,278.00	9,398.00	(120.00)	98.72
Swim Team Revenue	0.00	23,166.00	23,306.00	(140.00)	99.40
Synchro Team	0.00	15,384.59	15,581.00	(196.41)	98.74
Youth Camps Revenue	285.00	26,834.00	28,996.00	(2,162.00)	92.54

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	175.00	29,806.00	30,010.00	(204.00)	99.32
Youth Sports Camps	99.00	23,324.25	23,218.00	106.25	100.46
Youth Sports Camps - Bureau	0.00	1,087.25	1,496.00	(408.75)	72.68
Tennis Revenue	0.00	250.00	250.00	0.00	100.00
Special Events Revenue	0.00	1,500.00	1,500.00	0.00	100.00
Party in the Park Revenue	0.00	11,804.73	8,347.00	3,457.73	141.43
Food Truck Fiesta Revenue	(230.00)	0.00	0.00	0.00	0.00
Obstacle Race Revenue	0.00	30,625.00	21,866.00	8,759.00	140.06
Dead Festival Rev	(4,000.00)	0.00	0.00	0.00	0.00
Auburn Harvest Festival Rev	0.00	10,680.00	9,363.00	1,317.00	114.07
Egg Hunt Revenue	0.00	2,429.50	2,430.00	(0.50)	99.98
Boots N Bells Dance Revenue	0.00	2,575.00	2,575.00	0.00	100.00
Out of District Fees	31.19	2,865.14	3,741.00	(875.86)	76.59
Out of District Fees - Bureau	116.00	500.00	362.00	138.00	138.12
Return check fees	0.00	0.00	31.00	(31.00)	0.00
Total Parks and Recreation Services	66,336.33	1,128,462.30	1,037,094.00	91,368.30	108.81
Rents & Concessions					
Fee Waivers, Public	(400.95)	(6,910.71)	(7,984.00)	1,073.29	86.56
Fee Waiver - Offset	400.95	6,910.71	7,984.00	(1,073.29)	86.56
Blue Bird Room-CVCC	173.25	1,732.50	1,539.00	193.50	112.57
Stella Irving Rental Revenue - Rec	0.00	59.56	59.00	0.56	100.95
Lakeside Rental Revenue - Reg	253.15	9,818.06	10,463.00	(644.94)	93.84
Sierra Room Rental - CVCC	0.00	3,466.37	2,663.00	803.37	130.17
Sunset Room Rental - CVCC	57.00	1,294.30	1,620.00	(325.70)	79.90
Canyon View Room Rental - CVCC	682.93	2,938.36	2,536.00	402.36	115.87
Foothills Room Rental - CVCC	1,387.36	6,977.59	5,888.00	1,089.59	118.51
Pool Rental Rev - Sierra/Splash	0.00	8,334.81	8,335.00	(0.19)	100.00
Pool Rental Rev - Placer Hills	0.00	1,648.00	1,648.00	0.00	100.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
American River Room - CVCC	900.00	5,234.40	5,092.00	142.40	102.80
Conference Rental Revenue - Rec	0.00	106.37	105.00	1.37	101.31
Board Room Rental	0.00	256.00	126.00	130.00	203.18
Overlook Modular Rent	575.50	5,179.50	6,539.00	(1,359.50)	79.21
Gazebo Rentals	0.00	490.00	435.00	55.00	112.64
Rock Creek Modular Rent	702.90	3,450.15	3,089.00	361.15	111.69
Gym Rental Revenue - Rec	207.00	532.00	6.00	526.00	8866.67
Gym Rental Revenue - Reg	0.00	3,344.25	3,470.00	(125.75)	96.38
Tutor Totter Lease Agreement	590.01	5,238.07	5,206.00	32.07	100.62
Kitchen Rental Revenue - Rec	0.00	73.06	73.00	0.06	100.08
Kitchen Rental Revenue - CVCC	0.00	165.00	0.00	165.00	0.00
Picnic Area Rental Revenue - Rec	112.00	10,249.07	9,761.00	488.07	105.00
Picnic Area Rental Revenue - Reg	0.00	2,085.82	1,326.00	759.82	157.30
Picnic Area Rental Revenue - Ash	0.00	1,306.36	1,006.00	300.36	129.86
Picnic Area Rental Revenue - MV	45.90	4,456.40	3,977.00	479.40	112.05
Field "Recreation" Rental Revenue	0.00	4,293.84	3,700.00	593.84	116.05
Field "Bill Beane" Rental - Reg A	0.00	1,235.09	2,091.00	(855.91)	59.07
Field "Softball" Rental - MV	0.00	1,024.00	853.00	171.00	120.05
Field Rental - CV	0.00	1,519.50	1,388.00	131.50	109.47
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	0.00	2,540.16	2,061.00	479.16	123.25
Field "Beggs" Rental - Rec	0.00	5,982.00	5,833.00	149.00	102.55
Field B (softball) Rev - Reg	0.00	2,502.25	2,457.00	45.25	101.84
Field "James" Rental - Rec	0.00	16,524.00	15,744.00	780.00	104.95
Field C (Baseball) Rental - Reg	0.00	3,039.23	3,586.00	(546.77)	84.75
Bocce Ball Field Rental	0.00	184.00	120.00	64.00	153.33
Field "Soccer Regional" Rental	0.00	1,608.96	1,914.00	(305.04)	84.06
Field "Soccer A" Rental - MV	0.00	116.00	116.00	0.00	100.00
Field "Soccer A" Rental - Railhead	0.00	4,272.85	5,596.00	(1,323.15)	76.36
Field - PH Soccer Field	0.00	1,308.00	1,008.00	300.00	129.76

Profit & Loss - Detail
4/1/2022 to 12/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field "Soccer B" Rental - Railhead	0.00	7,183.27	8,732.00	(1,548.73)	82.26
Field Lining Revenue - Rec	0.00	53.00	53.00	0.00	100.00
Misc Rents & Concessions	66.00	1,664.06	1,679.00	(14.94)	99.11
Misc Rents & Concessions - Bureau	929.00	5,621.00	4,120.00	1,501.00	136.43
Custodial Fees	169.12	18,617.74	19,515.00	(897.26)	95.40
Custodial Fees - Bureau	246.00	2,651.26	1,336.00	1,315.26	198.45
Set up/Take Down Fees	0.00	860.00	684.00	176.00	125.73
Set up/Take Down Fees - Bureau	112.00	567.80	456.00	111.80	124.52
Total Rents and Concessions	7,209.12	161,844.01	158,044.00	3,800.01	102.40
Miscellaneous Revenue					
MV Comm Ctr Rentals	73.88	663.88	(486.00)	1,149.88	(136.60)
Alcohol Permit Fee	106.15	4,396.68	3,924.00	472.68	112.05
Alcohol Permit - Bureau	46.00	314.00	268.00	46.00	117.16
MVCC - Alcohol fee	51.06	99.06	(44.00)	143.06	(225.14)
MVCC Custodial Fee	51.06	99.06	(44.00)	143.06	(225.14)
Miscellaneous Income - Admin.	0.00	22,666.04	19,957.00	2,709.04	113.57
Miscellaneous Revenue - Recreation	0.00	772.59	0.00	772.59	0.00
Verizon Wireless Lease	0.00	24,351.48	23,418.00	933.48	103.99
Miscellaneous Income - F & G	0.00	3,426.47	1,264.00	2,162.47	271.08
Total Miscellaneous Revenue	328.15	56,789.26	48,257.00	8,532.26	117.68
Grants & Donations					
Donations - MV Arboretum	0.00	2,338.00	2,338.00	0.00	100.00
Youth Assistance Rev	0.00	10,753.27	10,944.00	(190.73)	98.26
Donation Rev - F & G	0.00	1,050.00	1,050.00	0.00	100.00
Donations - Bike Park	0.00	5,224.48	2,633.00	2,591.48	198.42

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 12/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - Y. Services	0.00	1,999.73	1,999.00	0.73	100.04
Grant Proceeds - F & G	(9,302.78)	175,309.33	182,637.00	(7,327.67)	95.99
Grant Proceeds - Admin	550.00	6,948.12	6,398.00	550.12	108.60
Total Grants and Donations	(8,752.78)	203,622.93	207,999.00	(4,376.07)	97.90
Interest Income					
Interest Income - Other	75.47	714.52	484.00	230.52	147.63
Interest Revenue - County	0.00	87,704.20	82,118.00	5,586.20	106.80
Interest Revenue - City Trust	0.00	1,076.86	625.00	451.86	172.30
Interest - Pension Trust	0.00	(60,190.41)	(35,915.00)	(24,275.41)	167.59
Total Interest Income	75.47	29,305.17	47,312.00	(18,006.83)	61.94
Project Revenue - Government					
County Mitigation Revenue	0.00	85,000.00	85,000.00	0.00	100.00
Total Project Revenue - Government	0.00	85,000.00	85,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,491,511.84	1,490,950.00	561.84	100.04
Homeowner's Prop. Tax Relief	0.00	14,045.98	14,284.00	(238.02)	98.33
Current Unsecured Prop Taxes General	0.00	76,106.12	71,598.00	4,508.12	106.30
Current Supplemental Property Taxes	0.00	84,869.02	84,862.00	7.02	100.01
Unitary & Op Non-unitary Tax	0.00	53,761.02	53,761.00	0.02	100.00
Delinq Unsecured Property Taxes	0.00	135.41	135.00	0.41	100.30
Timber Tax Guarantee	0.00	0.82	0.00	0.82	0.00
Atwood Tax Revenue	0.00	12,227.78	12,228.00	(0.22)	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 12/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Supplemental Tax Rev	0.00	197.27	(10.00)	207.27	(1972.70)
Delinquent Secured Property Taxes	0.00	61.30	(589.00)	650.30	(10.41)
Railroad Unitary Property Taxes	0.00	1,176.77	1,177.00	(0.23)	99.98
RDA Pass-Throughs	0.00	81,702.05	81,702.00	0.05	100.00
Total Tax Revenue	0.00	1,815,795.38	1,810,098.00	5,697.38	100.32
TOTAL OPERATING REVENUE	\$65,196.29	\$3,480,819.05	\$3,393,804.00	\$87,015.05	102.56%
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	65,196.29	3,480,819.05	3,393,804.00	87,015.05	102.56
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	2,786.90	19,682.92	25,825.00	(6,142.08)	76.22
Instructor/Adult Classes - Bureau	630.50	4,189.25	4,123.00	66.25	101.61
Instr/Youth Classes	1,856.05	26,189.48	28,527.00	(2,337.52)	91.81
Instr/Youth Classes - Bureau	1,258.75	2,503.50	585.00	1,918.50	427.95
Officials/Adult Softball	1,597.80	8,681.54	6,241.00	2,440.54	139.11
Officials/Adult Basketball	2,156.00	8,192.35	6,125.00	2,067.35	133.75
Officials/Adult Volleyball	0.00	456.00	0.00	456.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Basketball	0.00	3,723.00	3,723.00	0.00	100.00
Officials/Youth Volleyball	0.00	84.00	0.00	84.00	0.00
Instructor/Youth Camps	(448.50)	33,503.15	34,007.00	(503.85)	98.52
Instr/Y Camp - Bureau	0.00	17,688.80	17,762.00	(73.20)	99.59
Instructors - Youth Sports Camps	0.00	1,504.10	6,720.00	(5,215.90)	22.38
Aub Elem/Program Exp	161.52	2,267.54	3,264.00	(996.46)	69.47
Skyridge/Program Exp	165.99	2,902.59	4,501.00	(1,598.41)	64.49
Day Camp/Program Exp	124.50	3,691.72	3,557.00	134.72	103.79
Preschool - Program Expense	124.74	1,603.95	1,993.00	(389.05)	80.48
Newcastle Program Expense	116.26	2,739.97	3,725.00	(985.03)	73.56
Adult Softball Expense	0.00	1,195.13	1,285.00	(89.87)	93.01
Adult Basketball Expense	0.00	24.89	25.00	(0.11)	99.56
Pickle Ball Tennis Expense	(180.32)	1,614.44	1,808.00	(193.56)	89.29
Adult Class Expense	0.00	0.00	199.00	(199.00)	0.00
Youth Basketball Expense	4,532.99	5,404.55	9,900.00	(4,495.45)	54.59
Youth Class Expense	0.00	7.82	8.00	(0.18)	97.75
Youth Volleyball Expense	0.00	852.33	922.00	(69.67)	92.44
Aquatic Activities	0.00	720.00	720.00	0.00	100.00
Public Swim Expense	0.00	2,579.23	2,561.00	18.23	100.71
Public Swim Exp - PH Pool	0.00	475.00	475.00	0.00	100.00
Swim Team	0.00	1,449.90	1,450.00	(0.10)	99.99
Synchro Team Expenses	0.00	1,244.00	1,244.00	0.00	100.00
Special Events Expenses	512.70	1,032.70	1,440.00	(407.30)	71.72
Party in the Park Expenses	0.00	9,257.75	9,258.00	(0.25)	100.00
Obstacle Race Expense	45.64	11,357.31	8,170.00	3,187.31	139.01
Auburn Harvest Festival Expenses	14.00	7,071.04	6,502.00	569.04	108.75
Egg Hunt Expenses	0.00	815.85	816.00	(0.15)	99.98
Boots N Bells Expenses	0.00	1,733.24	1,734.00	(0.76)	99.96
Total Program Expenses	15,455.52	186,439.04	199,195.00	(12,755.96)	93.60

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	27.00	27.00	0.00	100.00
Merchant Fees - Youth Services	1,397.60	12,076.59	12,036.00	40.59	100.34
Merchant Fees - Cust Serv	516.92	14,473.69	13,368.00	1,105.69	108.27
Discounts Taken	(87.08)	(231.79)	(75.00)	(156.79)	309.05
Cal Card Incentives	(726.15)	(1,585.39)	(1,344.00)	(241.39)	117.96
Penalties	500.00	500.00	4.00	496.00	12500.00
Donations Expense	0.00	900.00	963.00	(63.00)	93.46
Telephone - Placer Hills Pool	74.90	674.10	686.00	(11.90)	98.27
Telephone - Cust Serv	566.85	5,138.67	5,166.00	(27.33)	99.47
Telephone (CVCC) - Admin	545.07	4,906.60	4,927.00	(20.40)	99.59
Gift Certificates Expensed	0.00	358.00	358.00	0.00	100.00
Telephone - Youth Services	40.39	254.80	454.00	(199.20)	56.12
Telephone - Recreation	70.91	279.04	196.00	83.04	142.37
Telephone - Preschool	50.18	276.69	412.00	(135.31)	67.16
Telephone - Facilities & Grounds	1,762.18	10,166.24	8,135.00	2,031.24	124.97
Telephone - Day Camp	76.22	343.43	366.00	(22.57)	93.83
Telephone - Newcastle	67.74	340.93	340.00	0.93	100.27
Telephone - Aub El	159.18	1,196.39	1,197.00	(0.61)	99.95
Telephone - Skyridge	60.39	348.81	368.00	(19.19)	94.79
Postage - Admin	0.00	(4.71)	3.00	(7.71)	(157.00)
Activity Guide Expense	333.00	25,694.25	25,048.00	646.25	102.58
Youth Assistance Expense	0.00	11,429.63	10,463.00	966.63	109.24
CEPPT Charges	0.00	500.00	527.00	(27.00)	94.88
Office Supplies - Rec	0.00	631.68	1,054.00	(422.32)	59.93
Office Supplies - Youth Services	0.00	626.63	627.00	(0.37)	99.94
Office Supplies - F & G	198.59	9,831.40	9,174.00	657.40	107.17
Office Supplies-Cust Serv	42.89	1,593.59	2,074.00	(480.41)	76.84
Office Supplies - Admin	192.08	6,031.38	5,301.00	730.38	113.78

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Duplication Costs - Cust Serv	0.00	16.89	18.00	(1.11)	93.83
Duplication Costs - Admin	214.68	1,205.99	1,214.00	(8.01)	99.34
Office Equip Rental - Cust Serv	1,029.89	5,237.84	4,700.00	537.84	111.44
Office Equip Rental - Admin	438.66	3,349.34	3,396.00	(46.66)	98.63
Dining Expense - CS	20.00	137.40	274.00	(136.60)	50.15
Dining Expense	0.00	447.95	544.00	(96.05)	82.34
Gas/Mileage Expense - C.Serv	31.25	359.55	286.00	73.55	125.72
Gas/Mileage Expense - Admin	320.63	1,195.06	884.00	311.06	135.19
Gas/Mileage Expense - Rec.	0.00	55.76	187.00	(131.24)	29.82
Gas/Mileage Expense - YS	0.00	0.00	104.00	(104.00)	0.00
Gas/Mileage Expense - F & G	10,199.47	48,067.66	47,125.00	942.66	102.00
General Administrative Exp - Admin	40.00	469.90	1,097.00	(627.10)	42.84
Liability Insurance - Admin	14,526.00	122,407.72	120,747.00	1,660.72	101.38
Board Expense	253.96	942.34	849.00	93.34	110.99
Public Relations/Marketing - Cust Serv	257.04	1,953.08	2,082.00	(128.92)	93.81
Miscellaneous Expense	0.00	500.00	500.00	0.00	100.00
Dues and Subscriptions-Youth Services	(10.00)	90.00	125.00	(35.00)	72.00
Dues and Subscriptions - Cust Service	0.00	138.00	0.00	138.00	0.00
Dues and Subscriptions - Admin	0.00	12,853.00	12,838.00	15.00	100.12
Dues and Subscriptions - Rec.	170.00	320.00	771.00	(451.00)	41.51
Dues and Subscriptions - F & G	0.00	429.00	449.00	(20.00)	95.55
Staff Appreciation - Rec	0.00	25.00	150.00	(125.00)	16.67
Staff Appreciation - Aquatics	0.00	0.00	9.00	(9.00)	0.00
Staff Appreciation - Youth Services	0.00	97.20	217.00	(119.80)	44.79
Staff Appreciation - F & G	38.80	315.62	447.00	(131.38)	70.61
Staff Appreciation - Cust Serv	0.00	20.00	20.00	0.00	100.00
Staff Appreciation - Admin	0.00	0.00	21.00	(21.00)	0.00
Company Celebrations	800.00	1,169.70	1,114.00	55.70	105.00
Bad Debts Expense - Recreation	0.00	0.00	27.00	(27.00)	0.00
Bad Debts Expense - Y Services	305.67	326.17	487.00	(160.83)	66.98

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 12/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - Admin	1,042.15	2,609.02	1,613.00	996.02	161.75
Staff Development - Rec.	0.00	264.50	849.00	(584.50)	31.15
Staff Development - Aquatics	0.00	438.18	527.00	(88.82)	83.15
Staff Development - Youth Services	0.00	790.00	1,200.00	(410.00)	65.83
Staff Development - F & G	155.70	6,125.69	5,865.00	260.69	104.45
Uniform Exp - Rec.	56.40	187.08	147.00	40.08	127.27
Uniform Exp - Aquatics	11.28	48.52	40.00	8.52	121.30
Uniform Allowance - YS	203.04	203.04	0.00	203.04	0.00
Uniform Exp - F & G	522.56	(535.58)	(1,009.00)	473.42	53.08
Uniform Exp - Admin	56.40	56.40	0.00	56.40	0.00
Small Equipment - Y Serv	0.00	3,059.78	2,460.00	599.78	124.38
Small Equipment - Rec Pk	3,557.21	8,604.12	4,857.00	3,747.12	177.15
Small Equipment - Reg Pk	0.00	3,368.31	3,404.00	(35.69)	98.95
Small Equipment - MV Park	0.00	36.46	123.00	(86.54)	29.64
Small Equipment - CVCC	0.00	785.79	787.00	(1.21)	99.85
Field Marking Expense	0.00	1,653.81	2,012.00	(358.19)	82.20
Safety Supplies - F & G	678.67	2,482.65	2,599.00	(116.35)	95.52
Safety Supplies - Rec	0.00	61.21	61.00	0.21	100.34
Safety Supplies - Aquatics	0.00	321.54	330.00	(8.46)	97.44
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	103.44	1,239.87	1,465.00	(225.13)	84.63
Restroom Supplies - Regional Park	912.79	2,422.17	1,693.00	729.17	143.07
Restroom Supplies - Ashford Park	63.28	656.31	772.00	(115.69)	85.01
Restroom Supplies - Meadow Vista Park	70.02	731.63	863.00	(131.37)	84.78
Restroom Supplies - Railroad Park	76.76	806.92	909.00	(102.08)	88.77
Restroom Supplies - Overlook Park	76.76	806.92	923.00	(116.08)	87.42
Restroom Supplies - Placer Hills Park	63.28	656.32	720.00	(63.68)	91.16
Restroom Supplies - Rec Comm Ctr	176.72	2,312.37	2,415.00	(102.63)	95.75
Restroom Supplies - Reg Comm Ctr	141.59	1,533.03	1,690.00	(156.97)	90.71
Restroom Supplies - CVCC Comm Ctr	156.12	1,938.30	2,363.00	(424.70)	82.03

Profit & Loss - Detail
4/1/2022 to 12/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg Pk - Toilet	250.00	2,416.00	3,358.00	(942.00)	71.95
Sanitation - Win Pk - Toilet	255.00	2,230.00	2,354.00	(124.00)	94.73
Sanitation - Reg - ADA PB Toilet	250.00	1,994.00	1,482.00	512.00	134.55
Sanitation - Rec Pk - Debris Box	1,159.70	10,346.90	12,901.00	(2,554.10)	80.20
Sanitation - Reg Pk - Disposal	594.05	4,735.90	4,832.00	(96.10)	98.01
Sanitation - MV - Disposal	404.64	3,191.97	3,398.00	(206.03)	93.94
Sanitation - CVCC - Disposal	221.60	1,980.16	1,777.00	203.16	111.43
Total Operations & Supplies	45,737.07	379,467.11	372,817.00	6,650.11	101.78
Utilities Expense					
Lights - Rec Pk Beggs Field	995.50	3,161.25	1,745.00	1,416.25	181.16
Lighting Reimb.-Beggs Field	0.00	(1,599.00)	(1,674.00)	75.00	95.52
Lights - Rec Pk James Field	1,524.63	7,765.22	3,697.00	4,068.22	210.04
Lighting Reimb.-James Field	0.00	(3,000.25)	(2,712.00)	(288.25)	110.63
Lights - Rec Field	192.52	912.43	559.00	353.43	163.23
Lighting Reimb.-Rec Field	0.00	(424.00)	(450.00)	26.00	94.22
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,408.11	6,727.77	4,265.00	2,462.77	157.74
Gas/Electric - Reg Comm Ctr	3,398.44	3,695.94	2,385.00	1,310.94	154.97
Gas/Electric - CV Comm Ctr	321.06	796.05	717.00	79.05	111.03
Electric Reimb.- CV Comm Ctr	(232.01)	(981.04)	(665.00)	(316.04)	147.53
Gas/Electric - CVCC	5,330.80	7,774.20	5,701.00	2,073.20	136.37
Gas/Electric - Sierra Pool	1,479.81	10,575.87	11,681.00	(1,105.13)	90.54
Gas/Electric - PH Pool	697.60	4,416.96	3,884.00	532.96	113.72
Electric - Day Camp	586.92	2,312.85	2,448.00	(135.15)	94.48
Gas/Elec - Recreation Park	1,855.72	9,955.28	10,074.00	(118.72)	98.82
Gas/Electric - Reg Park	1,054.42	3,588.78	8,779.00	(5,190.22)	40.88
Lighting Reimb.- Reg Park	0.00	(4,791.02)	(6,298.00)	1,506.98	76.07

Auburn Rec & Park

Profit & Loss - Detail
4/1/2022 to 12/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Ashford Park	448.05	3,109.65	3,525.00	(415.35)	88.22
Gas/Electric - MV Park	335.43	3,783.24	4,367.00	(583.76)	86.63
Electric - Railhead Park	901.09	3,891.38	3,860.00	31.38	100.81
Lighting Reimb.-Railhead	(107.21)	(1,984.41)	(2,039.00)	54.59	97.32
Gas/Electric - Winchester Park	20.02	1,458.69	1,526.00	(67.31)	95.59
Reimbursements - Gas/Elec Pool	0.00	(21,914.34)	(21,914.00)	(0.34)	100.00
Water - Rec Comm Ctr	1,291.50	2,668.81	1,687.00	981.81	158.20
Water - Reg Comm Ctr	166.61	1,879.67	2,039.00	(159.33)	92.19
Water - CV Comm Ctr	572.14	1,610.04	1,871.00	(260.96)	86.05
Water - CVCC	634.65	3,268.83	2,632.00	636.83	124.20
Water - Sierra Pool	0.00	2,557.86	2,195.00	362.86	116.53
Water - PH Pool	0.00	226.87	228.00	(1.13)	99.50
Water - Rec Park	425.60	3,923.76	3,774.00	149.76	103.97
Water - Regional Park	191.47	8,643.14	9,227.00	(583.86)	93.67
Water - Ashford Park	332.88	3,720.30	3,115.00	605.30	119.43
Water - MV Park	667.29	8,536.45	12,851.00	(4,314.55)	66.43
Water - CV Park	0.00	4,049.82	4,222.00	(172.18)	95.92
Water - Railhead Park	684.08	3,934.26	3,365.00	569.26	116.92
Water - CVCC Park	0.00	1,923.56	2,056.00	(132.44)	93.56
Water - Overlook Park	883.24	5,964.35	7,359.00	(1,394.65)	81.05
Water - Placer Hills Park	279.10	4,600.33	4,601.00	(0.67)	99.99
Water - Atwood	127.83	2,593.40	3,303.00	(709.60)	78.52
Water - Chana Field	8,745.22	8,745.22	9,120.00	(374.78)	95.89
Reimb - Water - Sierra Pool	0.00	(763.31)	(764.00)	0.69	99.91
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,344.00	0.02	100.00
Sanitation - Railhead Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,189.00	0.15	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 12/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Utilities Expense	35,212.51	127,757.69	126,785.00	972.69	100.77
Legal Expenses					
Legal Fees	0.00	546.53	1,431.00	(884.47)	38.19
Total Legal Expense	0.00	546.53	1,431.00	(884.47)	38.19
Professional Services					
Professional Services - Rec	1,270.00	8,843.50	11,154.00	(2,310.50)	79.29
Professional Services - YS	0.00	62.50	263.00	(200.50)	23.76
Professional Services - F & G	580.00	2,535.98	5,231.00	(2,695.02)	48.48
Professional Services - Atwood	0.00	2,599.07	4,120.00	(1,520.93)	63.08
Professional Services - C Serv	340.00	10,265.00	10,313.00	(48.00)	99.54
Professional Services - Admin	250.00	12,359.20	13,490.00	(1,130.80)	91.62
Accounting/Auditor Fees	0.00	13,850.00	17,399.00	(3,549.00)	79.60
Total Professional Services	2,440.00	50,515.25	61,970.00	(11,454.75)	81.52
Bldg & Ground Maintenance					
Vehicle Maintenance	3,871.26	18,630.04	20,922.00	(2,291.96)	89.05
Equipment Rental	0.00	200.00	323.00	(123.00)	61.92
Irrigation Supplies - General	72.02	319.25	399.00	(79.75)	80.01
Maint - Recreation Field	384.67	2,613.48	1,689.00	924.48	154.74
Maint - CV Baseball Field	0.00	0.00	613.00	(613.00)	0.00
Maint - James Field	351.17	5,386.68	3,465.00	1,921.68	155.46
Maint - Beggs Field	49.34	2,425.96	1,513.00	912.96	160.34

Auburn Rec & Park

Profit & Loss - Detail
 4/1/2022 to 12/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Sierra Pool	3,493.92	38,577.16	32,871.00	5,706.16	117.36
Reimbursement- Maint Pool	0.00	(22,916.18)	(22,916.00)	(0.18)	100.00
Maint & Repairs - Equipment	7,426.95	34,963.80	24,863.00	10,100.80	140.63
Maint - PH Pool	2,672.57	16,089.13	12,882.00	3,207.13	124.90
Maint - Winchester Fields	49.34	586.84	836.00	(249.16)	70.20
Maint - MV Tennis / Pickleball Courts	334.16	334.16	0.00	334.16	0.00
Rep/Maint - Aub El	0.00	2,668.37	3,468.00	(799.63)	76.94
Rep/Maint - Rock Creek	0.00	66.42	301.00	(234.58)	22.07
Rep/Maint - Day Camp	18.18	673.10	846.00	(172.90)	79.56
Maint - Recreation Park	945.49	24,398.48	27,865.00	(3,466.52)	87.56
Maint - Regional Park	9,198.22	51,110.49	51,110.00	0.49	100.00
Maint - Ashford Park	411.20	9,637.06	9,827.00	(189.94)	98.07
Maint - Meadow Vista Park	3,546.61	35,045.44	31,246.00	3,799.44	112.16
Maint - Christian Valley Park	49.34	2,972.16	3,191.00	(218.84)	93.14
Maint - Railhead Park	292.50	5,551.41	3,000.00	2,551.41	185.05
Maint - CVCC Park	129.98	5,666.68	5,841.00	(174.32)	97.02
Maint - Overlook Park	810.04	6,274.15	8,587.00	(2,312.85)	73.07
Maint - Placer Hills Park	0.00	1,647.40	2,047.00	(399.60)	80.48
Maint - Pocket Parks	0.00	317.56	412.00	(94.44)	77.08
Maint - Mt. Vernon Park	0.00	107.50	171.00	(63.50)	62.87
Maint - Winchester Park	0.00	325.15	1,219.00	(893.85)	26.67
Maint - Atwood	10.89	2,811.99	3,490.00	(678.01)	80.57
Maint - Shockey Park	0.00	1,363.82	1,007.00	356.82	135.43
Maint - Bike Park	593.14	7,001.57	8,183.00	(1,181.43)	85.56
Rep/Maint - Skyridge	0.00	1,290.07	2,264.00	(973.93)	56.98
Maint - Ashley Dog Park	132.71	3,493.02	2,300.00	1,193.02	151.87
Rep/Maint - Preschool	0.00	544.78	500.00	44.78	108.96
Maint - Recreation Comm Ctr	453.35	13,445.17	11,624.00	1,821.17	115.67
Maint - Regional Comm Ctr	346.90	6,495.88	7,581.00	(1,085.12)	85.69
Maint - Christian Valley Comm Ctr	0.00	108.56	107.00	1.56	101.46

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 12/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CVCC Comm Ctr	6,093.75	18,399.60	6,481.00	11,918.60	283.90
Maint - Overlook Modular	0.00	162.60	67.00	95.60	242.69
Maint - Regional Tennis/Pickleball Courts	0.00	1,250.57	1,846.00	(595.43)	67.75
Maint - MV Soccer A	0.00	0.00	4.00	(4.00)	0.00
Maint - RH Soccer A	752.32	4,319.26	2,490.00	1,829.26	173.46
Maint - Regional Field Soccer	98.64	3,841.36	120.00	3,721.36	3201.13
Maint - RH Soccer B	752.32	4,318.40	2,495.00	1,823.40	173.08
Maint - Regional Bill Bean Field	460.83	10,917.32	9,740.00	1,177.32	112.09
Maint - Regional Field B	631.83	12,567.21	6,290.00	6,277.21	199.80
Maint - Regional Field C	5,431.45	15,071.72	7,132.00	7,939.72	211.33
Tree Maint - Rec Park	0.00	0.00	10,000.00	(10,000.00)	0.00
Tree Maint - MV Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Tree Maint - PH Park	0.00	0.00	5,000.00	(5,000.00)	0.00
Vandalism Repairs Expense	0.00	5,906.71	9,057.00	(3,150.29)	65.22
Total Building and Grounds Maintenance	49,865.09	356,981.30	329,369.00	27,612.30	108.38
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	8,565.60	49,324.66	51,785.00	(2,460.34)	95.25
Wages - (Y.Serv) - Manager	15,025.78	100,058.62	100,354.00	(295.38)	99.71
Wages - (Cust Serv) - Full Time	16,587.50	117,736.65	120,234.00	(2,497.35)	97.92
Wages - (Admin) - Full Time	6,892.46	52,848.30	51,829.00	1,019.30	101.97
Wages - (Admin) - Part Time	2,000.00	19,750.00	19,250.00	500.00	102.60
Wages - (Admin) - Board Pay	5,244.58	45,331.07	52,243.00	(6,911.93)	86.77
Wages - (Y.Serv) - Aub Elem - PT	275.75	724.06	386.00	338.06	187.58

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 12/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y. Serv) - RC Maint	0.38	164.39	131.00	33.39	125.49
Wages - (Y. Serv) - Skyridge - PT	7,494.16	46,878.54	50,600.00	(3,721.46)	92.65
Wages - (Y. Serv) - Skyridge Maint	19.15	90.64	393.00	(302.36)	23.06
Wages - (Y. Serv) - Day Camp - PT	1,516.01	108,972.18	114,491.00	(5,518.82)	95.18
Wages - (Y. Serv) - DC Maint	168.13	531.16	945.00	(413.84)	56.21
Wages - (Rec) - Full Time	18,143.59	113,041.10	111,876.00	1,165.10	101.04
Wages - (Y. Serv) - Newcastle- PT	4,552.61	45,882.12	48,614.00	(2,731.88)	94.38
Wages - (Y. Serv) - NC Maint	0.00	26.45	26.00	0.45	101.73
Wages - (Rec) - Part Time	0.00	76.54	77.00	(0.46)	99.40
Wages - (Rec) - Seasonal	0.00	0.00	44.00	(44.00)	0.00
Wages - (Rec) - Adult Softball	124.42	4,859.33	5,046.00	(186.67)	96.30
Wages - (Rec) - Adult Basketball	380.79	3,204.12	3,554.00	(349.88)	90.16
Wages - (Y. Serv) - Preschool	3,637.22	25,743.59	28,251.00	(2,507.41)	91.13
Wages - (Aqua) - Aquatics Coordinator	99.70	12,230.17	12,196.00	34.17	100.28
Wages - (Aqua) - Aquatic Activities	0.00	5,067.92	5,051.00	16.92	100.34
Wages - (Aqua) - Public Swim	0.00	47,452.10	48,644.00	(1,191.90)	97.55
Wages - (Aqua) - Public Swim-PH	0.00	4,673.55	4,458.00	215.55	104.84
Wages - (Aqua) - Swim Lessons	0.00	12,368.76	12,325.00	43.76	100.36
Wages - (Aqua) - Swim Lessons-PH	0.00	2,997.87	2,985.00	12.87	100.43
Wages - (Aqua) - Master Swim	0.00	2,631.67	2,629.00	2.67	100.10
Wages - (Aqua) - Swim Team Coaches	0.00	13,086.37	11,652.00	1,434.37	112.31
Wages - (Aqua) - Synchronized Swim Coach	0.00	12,556.98	12,557.00	(0.02)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	10,754.21	78,489.47	78,796.00	(306.53)	99.61
Wages - (Fac & Grds) - Fac Att. - CVCC	3,304.94	36,006.07	36,855.00	(848.93)	97.70
Wages - (Fac & Grds) - Fac Attendant - Reg	1,774.36	14,641.19	16,278.00	(1,636.81)	89.95
Wages - (Fac & Grds) - Fac Att Overlook	0.00	141.41	1,325.00	(1,183.59)	10.67
Wages - (Fac & Grds) - Management	14,495.84	112,912.30	119,848.00	(6,935.70)	94.21
Wages - (Fac & Grds) - Recreation Park	25,233.61	158,002.79	153,335.00	4,667.79	103.04
Wages - (Fac & Grds) - Regional Park	20,722.04	159,430.87	160,146.00	(715.13)	99.55
Wages - (Fac & Grds) - Ashford Park	3,241.26	29,256.16	28,500.00	756.16	102.65

Profit & Loss - Detail
4/1/2022 to 12/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Meadow Vista Park	3,644.36	34,235.64	36,100.00	(1,864.36)	94.84
Wages - (Fac & Grds) - CV Comm Center	263.69	4,839.58	6,670.00	(1,830.42)	72.56
Wages - (Fac & Grds) - Railroad Park	1,018.72	12,741.80	13,350.00	(608.20)	95.44
Wages - (Fac & Grds) - CVCC	1,486.97	17,835.14	18,449.00	(613.86)	96.67
Wages - (Fac & Grds) - Overlook Park	1,364.84	13,117.35	13,275.00	(157.65)	98.81
Wages - (Fac & Grds) - Placer Hills Park	1,343.24	14,394.97	14,550.00	(155.03)	98.94
Wages - (Fac & Grds) - Pocket Parks	685.31	6,115.75	6,180.00	(64.25)	98.96
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.00	800.00	(800.00)	0.00
Wages - (Fac & Grds) - Winchester Park	98.63	3,099.55	4,800.00	(1,700.45)	64.57
Wages - (Fac & Grds) - Atwood	683.17	3,991.57	3,810.00	181.57	104.77
Wages - (Fac & Grds) - Shockley Property	0.00	1,082.27	2,628.00	(1,545.73)	41.18
Wages - (F & G) Special Events	261.39	7,052.88	8,615.00	(1,562.12)	81.87
Wages - District Administrator	13,846.04	93,653.67	99,288.00	(5,634.33)	94.33
Wages - (F & G Proj) - Marriot Meadows	1,328.90	13,535.23	13,535.00	0.23	100.00
Wages - (Rec) - Special Events	72.34	4,195.17	4,128.00	67.17	101.63
Wages - (F & G) Uniform Allowance	1,461.20	11,364.96	10,100.00	1,264.96	112.52
Total Salaries Expense	197,812.89	1,678,444.70	1,723,987.00	(45,542.30)	97.36
Benefits & Payroll Costs					
ER Taxes - Rec	1,174.88	9,247.72	9,541.00	(293.28)	96.93
ER Taxes - Aquatics	7.63	10,525.34	10,514.00	11.34	100.11
ER Taxes - Youth Services	2,184.13	25,104.57	26,694.00	(1,589.43)	94.05
ER Taxes - Fac & Grds	6,299.91	53,678.75	55,584.00	(1,905.25)	96.57
ER Taxes - Cust Serv	1,251.77	7,574.18	7,675.00	(100.82)	98.69
ER Taxes - Admin	2,949.59	21,008.16	21,338.00	(329.84)	98.45
Employment Expense - Rec	0.00	0.00	420.00	(420.00)	0.00
Employment Expense - Aquatics	0.00	117.96	118.00	(0.04)	99.97
Employment Expense - Youth Services	0.00	305.00	305.00	0.00	100.00
Employment Expense - Fac & Grds	450.00	879.27	1,034.00	(154.73)	85.04

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 12/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employment Expense - Admin	0.00	0.00	1.00	(1.00)	0.00
Fingerprinting Exp - Recreation	0.00	0.00	58.00	(58.00)	0.00
Fingerprinting Exp - Aquatics	0.00	492.00	492.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	717.00	819.00	(102.00)	87.55
Fingerprinting Exp - Fac & Grds	64.00	215.00	187.00	28.00	114.97
Fingerprinting Exp - Admin	183.00	215.00	32.00	183.00	671.88
Benefits Expense - Recreation	3,113.72	29,375.93	29,442.00	(66.07)	99.78
Benefits Expense - Youth Services	2,512.34	23,875.84	23,972.00	(96.16)	99.60
Benefits Expense - Fac & Grds	16,771.89	165,505.83	171,945.00	(6,439.17)	96.26
Benefits Expense - Cust Serv	2,091.54	19,885.16	20,003.00	(117.84)	99.41
Benefits Expense - Admin	4,859.16	46,207.06	46,806.00	(598.94)	98.72
Employer Retirement Exp. - Rec	1,127.78	10,117.61	10,436.00	(318.39)	96.95
Employer Retirement Exp. - Aquatics	757.99	2,424.91	1,667.00	757.91	145.47
Employer Retirement Exp. - Youth Services	2,133.53	20,499.82	22,841.00	(2,341.18)	89.75
Employer Retirement Exp. - Fac & Grds	6,478.47	56,685.01	58,633.00	(1,947.99)	96.68
Employer Retirement Exp - Cust Serv	1,113.62	10,125.03	11,051.00	(925.97)	91.62
Employer Retirement Exp. - Admin	2,704.79	24,249.76	25,902.00	(1,652.24)	93.62
CalPERS Prefunding	0.00	108,956.00	108,956.00	0.00	100.00
Worker's Comp - Rec	276.50	1,770.60	1,883.00	(112.40)	94.03
Worker's Comp - Aquatics	1.40	1,617.16	1,614.00	3.16	100.20
Worker's Comp - Youth Services	464.77	4,631.17	5,158.00	(526.83)	89.79
Worker's Comp - Fac & Grds	5,033.19	39,887.58	41,562.00	(1,674.42)	95.97
Worker's Comp - Cust Serv	64.46	423.61	461.00	(37.39)	91.89
Worker's Comp - Admin	304.78	2,133.95	2,177.00	(43.05)	98.02
Total Benefits and Payroll Costs	64,374.84	698,451.98	719,321.00	(20,869.02)	97.10
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	3,200.00	7,590.00	6,883.00	707.00	110.27
Fixed Asset Purchases - Aquatics	0.00	57,913.60	68,631.00	(10,717.40)	84.38

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 12/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fixed Asset Purchases - Fac & Grds	25,788.93	96,938.78	89,505.00	7,433.78	108.31
Fixed Asset Purchases - Admin	0.00	16,098.01	18,000.00	(1,901.99)	89.43
Total Fixed Asset Expense	28,988.93	178,540.39	183,019.00	(4,478.61)	97.55
Capital Improvement Projects					
PH Pool - ReKey Facility	0.00	5,207.64	5,208.00	(0.36)	99.99
Rec - Daycamp Mod Paving	0.00	6,265.00	6,500.00	(235.00)	96.39
Electrical Infrastructure Upgrades	0.00	133.76	150.00	(16.24)	89.17
CV - Tutor Totter Roof	0.00	1,311.76	1,300.00	11.76	100.91
CVCC - Bike Park - fountain, signage, traffic	0.00	9,413.65	9,400.00	13.65	100.15
CVCC - Lock and Door Repairs	0.00	47,100.31	47,100.00	0.31	100.00
Energy Efficiency Project	0.00	2,535.34	2,535.00	0.34	100.01
MV Park - Parking lot Reseal/Restripe	0.00	26,994.75	27,000.00	(5.25)	99.98
Overlook - ADA Restroom Upgrades	11,745.02	11,745.02	11,800.00	(54.98)	99.53
Ashford- Levee Repairs/Paving	0.00	4,741.28	4,750.00	(8.72)	99.82
Meadow Vista - Playground	0.00	96,731.14	96,732.00	(0.86)	100.00
Marriott Meadows- Const Doc & Related Wor	21,626.80	132,377.58	132,400.00	(22.42)	99.98
Rec - Wheelchair Swing	0.00	81,803.78	85,000.00	(3,196.22)	96.24
Reg - Restroom Partitions	15,601.41	35,423.20	20,000.00	15,423.20	177.12
Rec - James Field Wiring Infrast.	0.00	44,721.10	44,721.00	0.10	100.00
Total Capital Improvement Projects	48,973.23	506,505.31	494,596.00	11,909.31	102.41
Debt Service					
Principal Lease Payment- Sterling Bank	60,000.00	119,000.00	119,000.00	0.00	100.00
Sterling Lease Interest Expense	21,443.80	32,478.40	32,479.00	(0.60)	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 12/31/2022
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Debt Service	81,443.80	151,478.40	151,479.00	(0.60)	100.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$570,303.88	\$4,315,127.70	\$4,363,969.00	(\$48,841.30)	98.88%
Net Revenue Over Expenditures	(\$505,107.59)	(\$834,308.65)	(\$970,165.00)	\$135,856.35	86.00%
ADJ. NET REVENUE OVER EXPENDITURES	(505,107.59)	(834,308.65)	(970,165.00)	135,856.35	86.00

5.6 Cover Sheet Resolution #2023-1: 2nd Mid-Year Budget Revision for Fiscal Year 2022/2023

Auburn Area Recreation and Park District Standing Finance Committee meeting January, 2023; Board of Directors’ meeting January, 2023.

The Issue

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2022-2023 revised budget and adopt the Resolution 2023-1?

Background

On an annual basis, the District is required to prepare and submit for approval a mid-year adjusting budget for the balance of the fiscal year. This year our mid-year budget was passed one month early due to Director Ferris stepping down, there was a possible risk of not having a full quorum in the following month. This didn’t give all managers ample time to do assessments for the last half of the year. Due to savings from other categories, this budget revision allows for the District to take care of needed maintenance items, that have been pushed out due to budget constraints. While we do our best to estimate the District's infrastructural needs, there are times when our aging infrastructure demands more attention than we anticipated. Some of these problems arose and we were able to address them with the savings in Wages/Benefits.

Such adjustments are made when circumstances change between the time the Board of Directors approved the final budget, and the ensuing months of actual revenues and expenditures.

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

Some of the significant adjustments of this revision are as follows:

Administration:

No changes

Customer Service

No changes

Recreation

- 1. **Increase** in Program Revenue by **\$50,000** to \$454,810

Aquatics

1. **Increase** Maintenance costs for Sierra & Placer Hills pools **\$12,100**.
 - Sierra Pool Strainer Basket **\$10,590**
 - Self-Closure Gate **\$2,600**
 - Fountain at PH Pool **\$2,512**
2. **Increase** in Pool Projects by **\$30,000**.
 - Splash Pool Repairs **\$30,000**, moved from future year, (already approved by the Board and budgeted in Future Capital Reserves)
3. **Savings** in Pool Assets by **(\$16,718)**
 - Pushed Circulation Pump for Splash Pool to 2023-24 **(\$6,000)**
 - Sierra Pool Sweep decreased by **(\$460)** to \$5,931
 - Lap Lines increased by **\$154** to \$5,154
 - Water Heater decreased by **(\$10,412)** to \$20,588

Facilities and Grounds

1. **Increase** of Maintenance Expense **\$45,600**
 - Returning reduction from Mid-year revision in Sept of **\$24,100**
 - 2 Fire Doors & Door Closures at CVCC **\$12,600**
 - Trailer Boots/Locks for existing equipment **\$2,800**
 - Converting 2000 F450 truck to a Pick-up (removing dump) **\$12,000**
 - Removing **(\$5,000)** in Tree maintenance
2. **Savings** of Payroll/Benefit Expenses **(\$60,000)**
3. **Increase** of Asset Expenses **\$8,383**
 - Portable Mound increased by **\$839** to \$3,839
 - Pushed Gator Cart to 2023-24 **(\$17,000)**
 - Dump Trailer increased by **\$5,775** to \$24,402
 - Car Hauler Trailer increased by **\$1,005** to \$16,136
 - Winchester Booster Pump increased by **\$27,000** to \$52,000 (approved in December and will be paid by the Equipment Reserves)
 - Floor Cleaning machine decreased by **(\$185)** to \$4,815
 - Truck decreased by **(\$10,000)** to 65,000
4. **Increase** of Capital Improvements **\$15,828**.
 - Regional Park – Additional Partitions **\$15,828** to \$35,423

Youth Services

No changes

2022-23 is a progressive year for the District's Recreation Programs with exceptional growth. Facilities and Grounds is one staff member short of a full crew on the payroll currently. Placer County is anticipating tax revenue growth of 7% for their fiscal year which looks bright, but we are budgeting more conservatively with a 3% increase. If the 7% proves to be correct, it will mean approximately \$78,000 in additional tax revenue in December, this will allow for a small contingency should the District experience a down turn.

The net result of the 2nd mid-year adjustments is a projected surplus of \$25,000 after reserve transfers; Future Capital Construction Reserve in the amount of \$90,000 and **an additional \$30,000** with this budget revision, the ADA Reserves in the amount of \$5,000, the Equipment Reserve transfer of \$80,000 and the Unfunded Liability at CalPERS/CEPPT in the amount of \$60,000 (approved and transferred with the initial and the first mid-year budgets).

Recommendation

The Finance Committee recommends this move to the consent calendar for the Board of Directors to review and adopt the Mid-year revision Resolution 2023-1.

Attachments

Summary 2022/2023 budget
Departmental Adjustment budgets
Resolution 2023-1

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

2022/2023 Final Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap. UAL & ADA Resv	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			51,652	6,398	55,882			3,731,340			207,600		4,052,872	61%
F&G		177,287	5,353	193,859	765	70,000	85,000		297,845	27,779		305,216	1,163,104	17%
Cust Service	4,387											4,387	4,387	0%
Recreation	454,810		13,239										468,049	7%
Youth Services	683,629	4,148	1,999					54,160					743,936	11%
Aquatics	147,418	9,983						30,000				32,405	219,806	3%
TOTAL	1,290,244	191,418	72,243	200,257	56,647	70,000	85,000	3,731,340	382,005	27,779	207,600	337,621	6,652,154	100%
	180,000													
	30,000.0	1,491,662												

1:1

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Reserves (ADA reserve)
Administration		200,625		51,589		117,374	398,449	242,039	18,000			162,513	Eq Res, CEPTT
F&G		172,776	176,984	14,139	461,355		1,064,846	467,077	313,870	625,482	119,411	2,076	140,000
Cust Service	40,162			11,429			137,385	53,886					5,000
Recreation	211,467	54,060		15,297			174,300	71,599					242,862
Youth Services	20,687	27,685	2,987	263	10,216		449,421	104,592		54,160			534,313
Aquatics	6,648	1,829	12,382		49,074		119,451	15,592	63,799	30,000	5,208		670,011
TOTAL	238,802	497,137	192,353	92,717	520,645	117,374	2,343,852	954,785	403,259	709,642	124,619	164,589	145,000

744,893.0

Transfer to Future Capital Construction Reserve

90,000

2nd Mid-year transfer to Future Capital Construction

30,000

Net Revenue

27,380

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

2022/2023 Budget

Operating Revenues	Final Budget	% of total		Mid-Year Revision	2nd Mid-Year Revision
Program Revenue	\$ 1,217,421	18.7		1,240,244	18.9
Facility Revenue	\$ 193,104	3.0		191,418	2.9
Misc. Revenue	\$ 55,162	0.8		72,243	1.1
Donations, Grant Revenue and In Kind	\$ 188,838	2.9		200,257	3.0
Interest Income	\$ 22,093	0.3		56,647	0.9
Transfer in from City Mitigation	\$ 70,000	1.1		70,000	1.1
Transfer in from County Mitigation	\$ 25,000	0.4		85,000	1.3
Tax Revenue	\$ 3,882,944	59.7		3,938,940	59.9
Transf in from Cap Const, Equip Res, Loan, UAL, ADA	\$ 820,900	12.6		695,632	10.6
Misc (atwood etc)	\$ 27,850	0.4		27,779	0.4
Total Operating Revenue	\$ 6,503,312	100.00		6,578,160	100.00

Expenditures							
Program Expense	\$ 224,301	3.5%		238,802	3.7%	238,802	3.7%
Operating & Supplies	\$ 471,293	7.3%		497,137	7.7%	497,137	7.6%
Utilities Expense	\$ 218,816	3.4%		192,353	3.0%	192,353	3.0%
Professional Services	\$ 93,797	1.5%		92,717	1.4%	92,717	1.4%
Building & Grounds Maintenance	\$ 503,839	7.8%		462,945	7.2%	520,645	8.0%
Property Tax Admin.	\$ 116,864	1.8%		117,374	1.8%	117,374	1.8%
Wages	\$ 2,411,804	37.4%		2,378,852	36.8%	2,343,852	36.0%
Benefits & Payroll Costs	\$ 981,072	15.2%		979,785	15.2%	954,785	14.7%
Fixed Asset Expense	\$ 212,100	3.3%		411,905	6.4%	403,259	6.2%
Capital Improvement Projects Mitigation & Funds	\$ 895,637	13.9%		675,487	10.4%	709,642	10.9%
Capital Improvement Projects General Fund	\$ 12,500	0.2%		109,196	1.7%	124,619	1.9%
Debt Services	\$ 164,716	2.6%		164,589	2.5%	164,589	2.5%
Reserve Deposits (ADA, Equip Res, UAL)	\$ 145,000	2.2%		145,000	2.2%	145,000	2.2%

Total Expenditures	\$ 6,451,739	100	6,466,142	100	6,504,774	100
Net Revenue Over Expenditures	51,573		112,018		147,380	

Transfer to Future Capital Construction Reserve 40,000.00 90,000 120,000.00

Net Revenue **11,573** **22,018** **27,380**

Current Balances

Annual Equip Replacement Fund 812,237 812,237 812,237
 Future Capital Construction Fund 985,573 1,035,573 1,065,573
 Contingency Reserve 450,000 406,959 406,959
 ADA reserve 30,032 30,032 30,032

TOTAL RESERVES **\$ 2,277,842** **\$ 2,284,801** **\$ 2,314,801**

Proposed Changes to Facilities and Grounds

	Income	Old	Change	New Budget	Last years 21 22 Budget
Income					
<i>Future Capital Transf</i>	282,850	(5)	282,845	458,594	
<i>Equip Resv Transfer</i>	298,505	6,711	305,216	43,000	
		<u>6,706</u>			
Expense					
<i>Maintenance Expense</i>	415,755	45,600	461,355	471,423	
<i>Wages Expense</i>	1,099,846	(35,000)	1,064,846	998,318	
<i>Benefit Expense</i>	492,077	(25,000)	467,077	492,005	
<i>Fixed Assets</i>	306,505	7,365	313,870	92,120	
<i>Capital Improvements</i>	729,475.0	15,418	744,893	2,834,159	
		<u>8,383</u>			

Proposed Changes to Aquatics

	Income	Old	Change	New Budget	Last years 21 22 Budget
Income					
<i>Future Capital Transf</i>			30,000	30,000	
<i>Equip Resv Transfer</i>	49,277	(16,872)	32,405	43,000	
		<u>13,128</u>			
Expense					
<i>Maintenance Expense</i>	36,974	12,100	49,074	65,483	
<i>Projects</i>	5,208	30,000	35,208		
<i>Fixed Assets</i>	80,517	(16,718)	63,799	13,133	
		<u>25,382</u>			

Proposed Changes to Recreation Department

	Income	Old	Change	New Budget	Last years 21 22 Budget
Income					
<i>Program Revenue</i>	404,810	50,000	454,810	360,681	
		<u>50,000</u>			
Expense					
<i>Fixed Assets</i>	6,883	707	7,590		
		<u>707</u>			

**Resolution Number 2023-1
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF MID-YEAR BUDGET REVISION, GENERAL FUND

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

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

REVENUES

Park & Recreation Services Revenue		
Program Revenue		1,290,244.00
Facility Rentals		191,418.00
		1,481,662.00
Total Park & Rec. Services Revenue		1,481,662.00
Government Revenues		
Taxes, Governmental Revenue		3,966,719.00
		3,966,719.00
Total Governmental Revenue		3,966,719.00
Other Revenue		
Interest Revenue		56,647.00
Misc. Revenue		72,243.00
		128,890.00
Total Other Revenue		128,890.00
Donations		
Donations, Grant, In kind		17,620.00
		17,620.00
Total Donation Revenue		17,620.00
TOTAL OPERATING REVENUES		5,594,891.00
Project, Equipment and Reserve Transfer Revenue		
Transfer in from ADA Reserves		15,000.00
Grant Proceeds		182,637.00
Transfer in from Equipment Reserves		337,621.00
Transfer in from Reserves		367,005.00
		902,263.00
Total Project and Equipment Revenue		902,263.00
Park Dedication Revenue		
City Park Dedication Revenue		70,000.00
County Park Dedication Revenue		85,000.00
		155,000.00
Total Park Dedication Revenue		155,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		1,057,263.00
TOTAL REVENUES		6,652,154.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	238,802.00
Operations & Supplies	497,137.00
Utilities Expense	192,353.00
Professional Expenses	92,717.00
Building & Grounds expense	520,645.00
Property Tax Admin. Fees	76,094.00
Election Cost	41,280.00
Wages & Benefits	3,298,637.00
Equipment and Land Lease	164,589.00
Fixed Assets	65,638.00
Equipment Reserve Expenditures	337,621.00
Total Operating Expenditures	5,525,513.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	124,619.00
ADA reserve projects	15,000.00
Future Cap Projects	367,005.00
In-Kind & Other Contribution Projects	182,637.00
Total Project Expenditures	689,261.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	60,000.00
County Park Dedication Project Expenditures	85,000.00
Total Park Ded. Project Expenditures	145,000.00
TOTAL EXPENDITURES	6,359,774.00
TOTAL REVENUE SURPLUS (DEFICIT)	292,380.00
TO EQUIPMENT RESERVE	80,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	120,000.00
OPERATING BUDGET BALANCE	27,380.00

BE IT FURTHER RESOLVED, that the Mid-Year Budget Revision is hereby adopted on this 26th day of January, 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.

James A. Gray
Board of Directors

Kahl Muscott
District Administrator

5.7 Cover Sheet - Amendment of the Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting January, 2023;
Board of Directors, January, 2023.

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 September 2022 with the mid-year budget revision. The District's needs have changed and the more significant changes are reflected as follows:

- The **Dump Trailer** was budgeted for **\$20,000** and came in at **\$18,627**. We have since added maintenance protections and purchased a locking system for the new asset, increasing it to **\$24,402**.
- The District's **Water Heater** was replaced in the Sierra Pool Showers. The estimate for that unit was **\$31,000**. The district spent **\$20,588** and we would like to recognize those savings.
- The **John Deer Gator Cart** has been moved to the 2023-2024 fiscal year. The Facilities and Grounds manager doesn't feel it needs replacement yet. **(\$17,000)**
- The **Circulation Pump** for the Splash Pool was anticipated for replacement this year, but didn't need it, so we are pushing it to the 2023-24 fiscal year. **(\$6,000)**
- The **Booster Pump** Estimate for Winchester Park increased by **\$27,000**. The Board approved this change in December, 2022. It will go out for bid this month.
- The cost estimate on the **truck** that will tow the Dump Trailer is being decreased by **(\$10,000)** based on a verbal governmental quote of **\$65,000**, if it becomes available for purchase. This quote could rise if it is pushed to 2024.
- The Car Hauler Trailer also had locking systems added increasing the purchase from **\$15,200** to **\$16,136**.
- The **Railhead VFD/Filter** for the Pond Pump was also pushed to 2023-24. **(\$50,000)**

Recommendation for the Finance Committee

The Finance Committee recommends forwarding this to the consent calendar for the Board to review approve the Obsolescence List as presented.

Fiscal Impact

The fiscal impact from all the changes for FY 2022-2023 is decrease of (\$60,479). Most of assets will be funded through the Equipment Reserves, those in the last column will be funded from General Fund.

Attachment

Updated Obsolescence List (2022/2023), highlights show the proposed changes for 2022-23 and 2023-24.

Auburn Recreation District Park Obsolescence List

2022/2023

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance 833,959								
Vehicles								
2000 F450 vin 18658 unit #22	2005	\$15,000	15	2017	2022	\$75,000	\$65,000	
2022 18' Trailer	2022		20			\$15,200	\$16,136	
Gators								
John Deere Galor	2014	\$9,016	41	2022	2022	\$17,000	\$17,000	
Mowers								
Ventrac Kubota D902 (Replaced Grasshopper)	2007	\$18,541	15	2022	2022	47,678	\$47,678	
Jacobson R311T 59HP Wide Cut mower (model 69178)	2015	\$60,701	18	2033	2023	\$100,000	\$100,000	
Heat & Air Units								
Recreation Park Modular #2 HVAC	unk		18	2016	2022	\$11,375	\$0	
Auburn El Modular #2 HVAC	unk		18	2018	2022	\$11,375	\$0	
Regional Restroom/Office Heater #27	1991	unknown	18	2006	2022	\$16,646	\$0	
Facilities								
15 - Replacement folding chairs								360
10 - 6' Tables								\$690
Pools								
Circulator-pump-Splash-pool	2015	4,600	8	2023	2023	5,990	5,990	
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	8		2022	4,257		4,257
Sierra Pool Transformer	2022		10		2022	9,509	0	9,509
Sierra Pool Umbrella #2 of 3	2019	807	7	2019	2022	\$915	\$0	\$915
PH Pool Sweep	2022		8		2022	\$5,886	\$5,886	
Sierra Pool Sweep	2013	4,860	8	2018	2022	6,391	\$5,931	
Sierra Pool Cover	2018	\$7,529	4	2023	2023	\$13,377	\$0	\$13,377
Sierra Pool Lane Lines (7)	2022		10		2022	5,000	\$0	\$5,154
Water Heater for Sierra Pool Lockerroom	2022				2023	\$31,000	\$20,588	
Grounds Equipment								
Dump Trailer			20		2022	\$18,627	\$24,402	
Rec Equipment								
Regional Park Varsity gym scoreboard	2007	3,053	15	2022	2022	\$6,883	\$0	\$7,560
Portable Mound						\$3,000		\$3,839
Pumps								
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010	2022	\$25,000	\$50,000	
TOTAL							380,262	45,691
Estimated Balance Remaining							453,697	

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

Estimated balance										573,697	0
ITEM	Acquired	Purchase \$	Life	Repl Date	Orig	year to be Replaced	Acquisition Cost	Equip Reserve	General Fund		
Vehicles											
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018		2023	\$40,000	\$40,000			
Gators											
Gator Cart #6	2012	9,200	10	2022		2023	21,000	\$18,000			
John Deere Gator	2011	\$9,016	11	2022		2024	\$18,000	\$18,000			
Facilities											
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018		2023	\$3,400	\$3,400			
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022		2023	13,365	13,365			
Rec Park offices carpet (800 sq.ft. est)(YS/CS)	2006		12	2018		2023	\$4,000	\$4,000			
15 - Replacement folding chairs											372
Heat & Air Units											
Overlook Modular Bard HVAC	Unknown	\$5,000	15	2023		2023	\$7,000	\$7,000			
Rock Creek Bard HVAC	Unk	5,000	15	2022		2023	\$7,000	\$7,000			
Grounds Equipment											
1994 Challenge Air Compressor	1994	\$3,500	30	2024		2024	\$7,175	\$7,175			
Advance 320 Floor Scrubber	1992	\$4,000	32	2022		2024	8,480	\$8,480			
Honda UE2000i Generator	2014	2,256	10	2024		2024	\$3,046	\$0			\$3,046
Storage Building											\$14,000
Pools											
Sierra Pool Umbrella #3 of 3	2021	830	7	2019		2023	952	0			\$952
Circulation pump, Splash pool	2015	4,600	8	2023		2023	6,000	6,000			
RH VFD/Filter for Pond Pump											\$50,000
(Moved from 2022-2023)											
Facilities											
Lakeside Room carpet (1,365 sq.ft. ;carpet tiles)	2007	4,500	15	2022		2023	6,863	\$0			6,863
Rec Equipment											
										196,420	11,233
TOTAL											
Estimated Balance Remaining										377,277	

5.8 Cover Sheet: Resolution #2023-2: Transfer of \$47,100 from the COVID Relief Funds for the ADA, Fire Safety Upgrades, Locks & Doors Repair Project at Canyon View Community Center

Auburn Area Recreation and Park District Finance Committee meeting, January, 2023; Board of Directors' meeting, January, 2023.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-2, a resolution authorizing the transfer of funds from the COVID Relief Fund Reserve in the amount of \$47,100 to provide money to the general fund for the ADA, Fire Safety upgrades, Locks & Doors Repair Project at Canyon View Community Center.

Background

On March 31, 2022, the Board of Directors approved the Project List which included \$50,000 to be spent from COVID Relief Fund Reserves to make ADA improvements, create a new locking system and Door Repairs at the Canyon View Community Center (CVCC).

On May 26, 2022, the Board of Directors approved Resolution #2022-16; a resolution approving a contract for the CVCC Door Locks and Upgrades Project to Yuba Lock and Safe, Inc.

Yuba Lock and Safe, Inc. completed the installation, repairs and upgrades to CVCC with a new ADA automatic door opener, a new locking system and fire safety upgrades and has been paid from the District's General Funds in the amount of \$47,100.

Recommendation

The Finance recommends this be sent to the consent calendar for the Board to review and adopt Resolution #2023-2; a resolution approving the transfer of the COVID Relief Fund Reserves in the amount of \$47,100 to the General Fund as this is an appropriate use of these reserves.

Attachment

Resolution Number 2023-2

RESOLUTION NUMBER 2023-2

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 \$47,100 FROM THE COVID RELIEF FUND RESERVES TO THE GENERAL FUND.

WHEREAS, in March of 2022, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2022/2023, and;

WHEREAS, one of the approved projects, the Canyon View Community Center's ADA, Fire Safety Upgrades, Locks and Door Repair Project was estimated at \$50,000, and;

WHEREAS, In May of 2022, the Auburn Area Recreation & Park District Board of Directors approved the contract with Yuba Lock & Safe, Inc, and;

WHEREAS, The Canyon View Community Center's ADA, Fire Safety Upgrades, Locks and Door Repair Project has been completed under budget at \$47,100 and the 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 \$47,100 from the COVID Relief Fund Reserve Account for the expenses paid to complete the ADA, Fire Safety Upgrades, Locks and Door Repair Project to the General Fund.

APPROVED, PASSED, AND ADOPTED ON January 26, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A Gray
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

5.9 Cover Sheet: Resolution #2023-3: Transfer of \$26,995 from the Future Capital Construction Reserves for the Meadow Vista Parking Reseal and Path Repair Project.

Auburn Area Recreation and Park District Finance committee meeting, January, 2023; Board of Directors' meeting, January, 2023.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-3, a resolution authorizing the transfer of funds from the COVID Relief Fund Reserve in the amount of \$47,100 to provide money to the general fund for the Locks & Doors Repair Project at Canyon View Community Center.

Background

On October 27, 2021, the Board of Directors approved the Mid-year Project list for **2021-2022** which included \$53,500 to be spent from Future Capital Reserves and ADA Reserves to contract for the Meadow Vista Parking Lot Reseal and Path Repair project.

On October 27, 2021, the Board of Directors approved Resolution #2021-20; a resolution awarding a contract for the Meadow Vista Park Path Repairs & Parking lot Sealcoat Project to Baldoni Construction.

In fiscal year 2021-2022, Baldoni Construction completed the path repairs at Meadow Vista. Timing with the Sierra Hills School in Meadow Vista and weather delayed the Parking Lot reseal portion.

On September 29, 2022, the Board of Directors approved the Mid-Year Project List for **2022-2023** which included \$26,995 to be spent from Future Capital Reserves to finish the Meadow Vista Parking Lot Reseal and Path repairs project.

Baldoni Construction, Inc. completed the Meadow Vista Parking lot Reseal and Path Repair Project and has been paid from the District's General Funds in the amount of \$26,995. The general fund needs to be reimbursed.

Recommendation

The Finance Committee recommends sending this to the consent calendar for the Board to review and adopt Resolution #2023-3; a resolution approving the transfer of the Future Capital Construction Reserves in the amount of \$26,995 to the General Fund as this is an appropriate use of these reserves.

Attachment:

Resolution Number 2023-3

RESOLUTION NUMBER 2023-3

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 \$26,995 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 Mid-Year project list for Fiscal Year 2021/2022, and;

WHEREAS, one of the approved projects, the Meadow Vista Parking Lot Reseal and Path Repairs were estimated at \$53,500, and;

WHEREAS, In October of 2021, the Auburn Area Recreation & Park District Board of Directors approved the contract with Baldoni Construction, Inc, and;

WHEREAS, The Meadow Vista pathway repairs were completed and paid for in fiscal year 2021-22, and;

WHEREAS, In September of 2022, the Auburn Area Recreation & Park District Board of Directors approved the Mid-Year project list for Fiscal Year 2022/2022, and;

WHEREAS, The Meadow Vista Parking Lot Reseal and Path repairs was revised to \$26,995, the remaining due for said project, and;

WHEREAS, The Meadow Vista Parking Lot Reseal and Path repairs have been completed by Baldoni Construction, Inc, 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 \$26,995 from the Future Capital Construction Reserves for the expenses paid to complete the Meadow Vista Parking Lot Reseal and Path Repair Project to the General Fund.

APPROVED, PASSED, AND ADOPTED ON January 26, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A Gray
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

5.10 Cover Sheet for ARD's Family/Medical Leave Policy

Auburn Area Recreation and Park District Program, Personnel, Policy, Fee & Legal Review Committee Meeting, January, 2023; Board of Directors' meeting, January, 2023.

The Issue

Shall the Personnel, Policy, Fee & Legal Review Committee recommend approving changes to Personnel Policy to amend the California Family Rights Act (CFRA) to allow an employee to designate a person who the employee may use protected leave to care for that person?

Background

On September 29, 2022, Governor Gavin Newsom signed into law Assembly Bill 1041, by Assembly Member Buffy Wicks (D-Oakland). AB 1041 amends Government Code Section 12945.2 and Labor Code Section 245.5 relating to the expansion of the California Family Rights Act (CFRA).

AB 1041 expands the class of people for whom an employee may take leave to care for to include a designated person, who would be identified at the time the employee requests the leave. An employer would be allowed to limit an employee to one designated person per 12-month period.

Existing Policy allows a leave for only for caring for self, parent, spouse or child.

Recommendation

The Personnel, Policy, Fee & Legal Review Committee recommends approval and sends to the consent calendar for the Board to review and approve changing the District's Family/Medical Leave to coincide with the updated California Government Code Section 12945.2.

Fiscal Impact

None, this protected leave is taken with the employee's paid time off until exhausted, and then it is unpaid for the remaining leave.

Attachments

Current policy with amendments in red.

J. Family/Medical Leave.

1. Family Care and Medical Leave

This policy describes the circumstances and conditions under which an employee may take family care and medical leave. It is meant to be read in conjunction with California Government Code Section 12945.2, as well as CFR Part 825 and State and Federal regulations adopted to implement it. This policy is separate and distinct from other leave policies and procedures.

2. Eligibility

All full-time and part-time District employees are eligible if:

- a. They have been employed by the District for at least twelve (12) months; and,
- b. They have been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave; and,
- c. The District employs 50 or more employees at the time the leave is requested.

3. Leave Description

A family care leave may be taken for the following reasons:

- a. The birth of a child of the employee or the placement of a child with an employee in connection with adoption or foster care; or
- b. To care for a parent, spouse, ~~or~~ child, or designated person (any individual related by blood or whose association with the employee is the equivalent of a family relationship) who has a serious health condition. This designation can be made at the time that the leave request is made. (One designated person may be made each calendar year) A serious health condition is defined as an illness, injury, impairment, or physical or medical condition that warrants the participation of a family member to provide care during a period of the treatment or supervision of the parent, spouse or child and involves either inpatient care in a hospital, hospice or residential health care facility or continuing treatment or continuing supervision by a health care provider; or
- c. The employee's own serious health condition. A serious health condition is defined as an illness, injury, impairment or physical or mental condition that prevents the employee from performing the functions of his/her position which involves either inpatient care in a hospital, hospice or residential health care facility or continuing treatment or continuing supervision by a health care provider.

Family and medical leave time is also permitted when an employee is the spouse, registered domestic partner, son, daughter, parent, or next of kin of a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness. The employee may take up to a total of 26 workweeks of leave during a 12-month period to

care for the service member. In addition, employees are entitled to time off for certain absences relating to any “qualifying exigency” because the employee is the spouse, registered domestic partner, son, daughter, or parent has been notified of an impending call or order to active duty. A “qualifying exigency” is one of the following:

- a. short-notice deployment,
- b. military events and activities,
- c. childcare and school activities,
- d. financial and legal arrangements,
- e. counseling,
- f. rest and recuperation,
- g. post-deployment activities, and
- h. any other activity that arises out of active duty, provided that the employee and the District agree, including an agreement regarding timing and duration of the leave.

SECTION: 6.0 BOARD AND VANDALISM REPORTS

INFORMATION: SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
January, 2023

- We are in the process of filling our one vacant FT position in the F&G Dept. We are hoping to have this person hired by mid-late February.
- The wave of storms that hit California brought down a dozen trees at ARD and exposed leaks in both gyms and the Customer Service office. That said, ARD did relatively well when compared to some of the flooding, tree and property loss experienced in the Sacramento area.
- The Auburn Bike Park suffered some storm damage to the starting mound for the expert jump track. This mound will be closed until repairs can be made (these repairs will require a mini-ex to help replace the boulders that eroded off of the mound).
- AUSD's vote to close Rock Creek Elementary will most likely have an effect on ARD's Discovery Club program at Auburn Elementary. Caleb and I are meeting with Randy Tooker and another rep from the Boys and Girls Club to discuss after-school programming. ARD operates the after-school program at Auburn Elementary, and B&G Club operates it at Rock Creek. As all of the Rock Creek kids will be heading to Auburn EI, we need to discuss each other's plans.
- The Rotary Club of Auburn (my club) is working on adding in a tree planting component to the work day that is already planned to repair a shade structure at the Dog Park. The tree planting plan as it stands now is to have Rotary pay for and plant approximately 20 ARD selected trees, mainly at Recreation Park, with 2 or 3 being planted in the Dog Park. As of now, the work day is planned for February 25th.
- ARD will host a group of local, state and federal "VIPs" to tour the District and visit the work being done for Mosquito Fire burn repair. This tour is being coordinated by CSDA as an effort to further point out the value of special districts.
- Sierra Pool will be open the first week in February as we get ready for another swim season. First up is PHS/Colfax HS swim teams, Masters Swimming, and water aerobics.

Meetings and events attended or scheduled to attend

- 1/3: Rotary
- 1/10: Rotary
- 1/11: ARD 75th Anniversary Party planning meeting
- 1/12: Interviews for F&G position
- 1/12: Planning call with CSDA re: VIP visit on 1/26
- 1/12: City of Auburn re: PB courts at City Hall
- 1/19: A&D Committee
- 1/19: Special Board Meeting
- 1/20: Pre-site visit for VIP planning group
- 1/23: Boys and Girls Club re: after-school day care at Auburn Elementary
- 1/24: Rotary
- 1/26: CSDA VIP tour
- 1/27: Auburn Chamber Installation Dinner and Awards Dinner
- 1/31: CARPD GM's round table meeting
- 1/31: Rotary

Mark Brunner
Recreation
Report to the Board of Directors
January, 2023

Aquatics:

- The Sierra Pool will open on February 6. Both Placer High School and Colfax High School will start their swim team practices on that date.
- The first ARD program to return in the month February will be Masters Swimming. The early morning program will be led by Joe Carlson.
- Several more aquatics programs will start in March including Water Aerobics, Lifeguard Training, Mermaids Conditioning, and Robalos Swim Clinics.

Adult Sports:

- With the high amount of rain in January, staff have extended the time for adult indoor pickleball to accommodate the group. Staff have added an additional day inside the Regional Gym on Wednesday mornings.
- The new season of Adult Basketball started on January 12. The league is sold out.
- Spring Adult Softball registration is open online. The Men's Thursday E2 league already has 7 teams registered. Deadline for teams to register by is February 27.

Special Events:

- The dates for the 2023 Special Event season have been set. Here is a list of the events and dates for our 2023 event season.

DATE	EVENT	DATE	EVENT
8-Apr	Floating Egg Hunt	16-Sep	Ain't Necessarily Dead Festival
28-30- Apr	Pickleball Tournament	1-Oct	Obstacle Race
17-Jun	ARD 75 Celebration	21-Oct	Harvest Festival
21-Jun	Pirate Day at the Pool	18-Nov	Boots N Belles Family Dance
23-Jun	Movie In The Park	19-21-Dec	Santas Toy Chest
18-Aug	Food Truck Fiesta		

- Movie In The Park will be held at Recreation Park on June 23. The feature film will be the popular kids' movie, "The Bad Guys". For this event we will be hosting a free family swim night prior to the movie. In addition, local nonprofit the Wild Things, will be bringing their exotic animals for a free show prior to the start of the movie. This event is being sponsored by Pizza Express of Maidu.
- Planning for the ARD 75th Anniversary Celebration has started. The all-day event will have a carnival style theme that will pay homage to one of the first Recreation Days in Auburn. In the morning, ARD will host a grass volleyball tournament, indoor pickleball tournament, and a bocce ball tournament. Starting at 12pm, the Sierra Pool will be open for a free public swim day. When public swim ends at 4pm, the Auburn Mermaids Synchronized Swimming Team will put on a water show for the community. The evening will contain a majority of the entertainment for the community including live music, food trucks, carnival games, train rides around the park, and other attractions.

Youth Basketball League:

- Youth Development League began playing games on January 7. Due to the high number of teams this season in our league, we are running eight gyms each weekend. Referees have not been an issue this season, as our referee association was able to hire 16-17 new officials this season. All of our games scheduled this season have already been assigned officials. The league will conclude on March 11.

Veona Galbraith
Administrative Services Manager
Report to the Board of Directors
January, 2023

Extra Revenue (above budget is in **Green**)
Short Revenue (under budget is in **Red**)
Less Expenses (below budget is in **Green**)
Overspent Expenses (above budget is in **Red**)

December's Financials

Revenues –

- **Programs** are over budget by **\$91,000**. Most notable variances are in the **Recreation Department** by **\$73,000**. **Adult Classes** are up by **\$11,000**, **Youth Basketball** took in **\$35,000** more than expected and the **Obstacle Race Revenue** is above by **\$8,800**. **Youth Services Department's Discovery Programs** are above budget by **\$19,000**.
- **Investment Income** is under budget by **\$18,000**. The CalPERS CEPPT has been showing losses on the investments.

Expenses –

- **Program Expenses** are under budget by **\$13,000**. This savings is in the **Recreation Department** by **\$9,000**. **Instructor/Adult Classes** is under by **\$6,000**, **Instructor/Youth Sports Camps** is under budget by **\$5,000** and **Youth Basketball Expense** is under by **\$4,000**. **Youth Service** is also under budget by **\$4,000**. We expect that these expenses will still be spent and this is just a timing issue.
- **Professional Services** are under budget by **\$12,000**. Most of this savings was in **Administration**, (which was under budget by **\$5,000**) because the OPEB audit firm wasn't needed for the extended scope that was budgeted. **Facilities and Grounds** is also coming in under by **\$4,000** due to some cuts to the District's security camera's contracts.
- **Building & Grounds Maintenance** is over budget by **\$28,000**. There has been extra maintenance taken care of that the budget normally doesn't allow for. Since wages/benefits have come in under budget, we have been able to take care of these additional needs.
- **Wages/Benefits** are under budget by **\$66,000**. This savings is in **Facilities and Grounds** with a savings of **\$27,752** and **Youth Services** with a savings of **\$29,000**. This can be attributed by staffing issues.

Appointments to Note for Dec:

- SDLA Governance Training
- Safety Meeting
- Site Budget meeting with Caleb & Kahl
- CivicRec Configuration Training
- Leadership Auburn meeting
- CivicRec Facilities Training
- Employment Law update Webinar

Caleb Porter
Youth Services Manager
Report to the Board of Directors
January, 2023

Monthly Recap:

After the Holidays, our normal programming has resumed. Staff and students found ways to adapt to the weird weather we had and made the best of the situation. The focus has been on

family. Here are a few portfolios from the preschool, made by the students drawing their family. Their drawings are delightful. Ranging from realistic and simple to chaotic and fanciful.



Next Month:

We did not operate any camps in January but will be hosting a February Break Camp near the end of the month. The camp is in the planning stages and we expect an exciting good of students. As usual, we will have an exciting mix of fun games, exciting projects and enriching activities.

Mike Scheele
Landscape Architect/Project Manager
Report to the Board of Directors
January, 2023

RECREATION PARK

- **Driveway Asphalt Repair & Modular Courtyard Re-Paving Project:** Low bid was received from Simpson & Simpson Inc. and the work is scheduled to happen if the weather gets warm enough (55 degrees and rising) in the coming weeks. Project may need to be delayed until later in the spring.
- **South Play Area Wheelchair Swing Project:** Project completed. Rubber surfacing needs some repairs and staff has coordinated with the vendor that they will return to do this work when the weather is warmer and drier.
- **Rec. Shop Floor Reinforcement Project: No New Action.** This project is being pushed out to next fiscal year. PBM Construction Inc. responded back to the district that the floor reinforcement joist work would be around \$40-\$45K. The bathroom door replacement component would be approximately \$10K. They did not price the sealing of the concrete floors in the restrooms.
- **Modular Building #1 Roof Repair Project:** Contract was awarded to All Seasons North Roofing & Waterproofing Inc. and the project will commence when there is a window of dry weather.

MEADOW VISTA PARK

- **Pickle Ball Court Crack Filling Project: No New Action.** Staff is getting quotes and information regarding more permanent repairs that could take place next fiscal year.

ASHFORD PARK

- **Levee Repairs & Paving Project: No New Action.** This project is being pushed out to next fiscal year. The spillway vegetation and fencing/gate work have been completed. This will allow contractors access to the culvert and assist with putting together bids for the work.
- **Retaining Wall Investigation Project: No New Action.** Staff will be obtaining preliminary pricing from engineers for this work.

OVERLOOK PARK

- **Two Interpretive Signs Project: No New Action.** Bureau and other stakeholders need to be consulted, signage program needs to be developed, sign designs and locations needs to be established, signs need to be ordered and then quotes need to be obtained by contractors for installation.
- **Restroom ADA Upgrades & Partitions Project: No New Action.** New partitions part of the work has been completed. ADA signage and other minor work remains.

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Development Project:** Staff is still in process of reviewing/redlining the most recent set of drawings and after the consultant finishes with the edits the plans will be uploaded into the Placer County Permit Portal to begin the Use Permitting process. The sale of the Mt. Vernon Park property has fallen through with the anticipated buyer so staff is making preparations to find another. Proceeds from this property sale (415K) were contractually obligated to be put towards the Marriott Meadows park site and this plus the consultants most recent cost estimate coming in much higher than the estimate used to apply for the Prop. 68 Grant have put the project in an approximate 800K-1M budget shortfall. It is hoped that a new buyer can be found and that the property will bring a higher sale price than previously estimated and the District can find additional sources of revenue to make up the deficit. ARD is apparently not the only public agency grantee that is experiencing unexpected budget shortfalls and as such, the State has extended the "performance period" or deadline to complete the project construction from 2025 to 2028 which is helpful. The State also expressed that they will work with agencies experiencing shortfalls by allowing phased project implementation and possible scope reductions.
- **Kiosk/Signage Project in Regional Park: No New Action.** This project will be pushed out to next fiscal year.
- **Pond Leak Investigation Project: No New Action.** Staff will be obtaining quotes from engineers to do this study as well as researching less intensive methods to stop the seepage through the pond levee next fiscal year.
- **Pickle Ball Court Crack Filling Project: No New Action.** Staff is getting quotes and information regarding more permanent repairs that could take place next fiscal year.

CANYON VIEW COMMUNITY CENTER (CVCC)

- **Bike Park, Fountain/Bottle filler, Signage etc.:** Numerous small bike park signs remain to be installed and the bike park volunteers have had many of them prepared and installed around the park. Park has experienced quite a bit of erosion from the recent heavy rains and some trees have come down. One tall starting platform down in the jump area has badly eroded and will need to be fenced off until the bike park earthwork contractor can get back on site to repair it. Staff and volunteers will be addressing the situations as the weather improves.

RAILHEAD PARK

- **Parking Lot Repair/re-seal Project: No New Action.** This project will be pushed out to next fiscal year.

WINCHESTER/SUGAR PINE RIDGE PARK

- **Booster Pump & Filter Replacement Project:** Staff is still planning to meet with the Winchester Golf Course superintendent to coordinate the pump replacement project and water source/supply issues. Project is going out to formal bid with opening date set for 2/16/23.

CHRISTIAN VALLEY PARK

- **Tutor Totter Roof Repair Project:** Project was completed late December and final inspection is set for 1/25/23.

AUBURN ELEMENTARY MODULARS

- **Discovery Club Modular Roof Repair Project:** Project work is on hold pending the currently on-going school closure discussion.

MULTI PARK ITEMS

- **Energy Efficient Upgrades:** Notice of Substantial Completion for the project has been issued. Final punch list needs to be completed by contractor and completion confirmed and then staff will file a Notice Of Completion with the County.

MISCELLANEOUS ITEMS

- ARD has been meeting with the City of Auburn about the possibility of constructing three new pickleball courts at the old basketball court behind city hall near the School Park Preserve. While not set in stone, ARD is offering staff time to prepare cost estimates, construction drawings, CEQA review, bidding and possibly some funding (if acceptable to the Board) for the project and the City will procure the lion's share of the funding. Staff is coordinating new memorial bench inquiries at Regional Park and Recreation Park and the Recreation Park bench has been ordered. Other peripheral tasks/projects include; Regional Park Pond weir gate research, parking bumpers and low clearance stickers for placement on and around new solar arrays in parking lots as well as updates of monthly Board reports and Project Activity Reports etc.

Manouch Shirvanioun **Customer Service/Marketing Manager** **Report to the Board of Directors** **January, 2023**

- Summer picnic reservations have started
- Overlook Park hosted two running events in January: Auburn Resolution Run and Inside Trail
- Overlook Park will host Fourmidable Run on February 18th
- Placer High submitted their game schedule
- Hosted Leadership Auburn Session at CVCC
- Leadership Executive Committee Meetings
- Attended Chamber Board Retreat
- Canyon Keepers Head Volunteer meeting
- Obtained Platinum Sponsorships from OTP and IFC

Jesse Williams
Facilities & Grounds Manager
Report to the Board of Directors
December, 2022

Ashford Park, Railhead Park, Recreation Park, Regional Park:

- Applied Yara 0-0-50 fertilizer to Ashley Memorial Dog Park, James Field, Regional Field B, Bill Bean Field and Ridge Runners Infield. Yara 0-0-50 strengthens plants by making them less susceptible to disease and adverse conditions and corrects potassium deficiencies.

Railhead Park, Recreation Park and Regional Park:

- Applied Sierra Pacific Turf Supply K-Mag 0-0-22 fertilizer to Recreation Field, Ridge Runners' Infield and Railhead Field A and B. K-Mag 0-0-22 provides a balanced nutrition of potassium, magnesium and sulfur in a form readily absorbed by the turf.

Canyon View Community Center:

- Serviced the #00 SUV.
- Installed ventilated shelving for storage.
- Yuba Lock & Safe replaced several door closures.

Meadow Vista Park:

- Serviced the #05 truck.
- Replaced two of the pickleball nets.
- Repaired the drinking fountain by the playground.

Placer Hills Park:

- Lifeguard First Aid and Safety serviced our eye wash station.
- Replaced the drinking fountain.

Recreation Park:

- Installed new trailer tongue lock devices and wheel locks to enhance our security.
- Installed a portable mound in one of the bullpens at Beggs Field.
- Serviced the #28, #29 and #31 trucks.
- Applied Simplot 0-45-0 fertilizer to Recreation Field. Simplot Triple Superphosphate (0-45-0) is a fertilizer rich in phosphorous and calcium. This makes it highly effective in eliminating phosphate deficiencies within the soil.
- Lifeguard First Aid and Safety serviced our eye wash station.
- National Aquatics Services serviced the pool heater.
- Advanced IPM performed their bimonthly maintenance service around the buildings (Labels and safety data sheets available upon request).
- Repaired the drinking fountain by the back restrooms.
- Continued re-staining the pergolas the sixth annual Auburn Community Service Day participants had started staining.

Regional Park:

- Installed new trailer tongue lock devices and wheel locks to enhance our security.
- Serviced both of the TX 4x2 Traditional Utility Vehicles.
- Serviced John Deere 1600 Wide Area Mower.
- Advanced IPM performed their bimonthly maintenance service around the buildings (Labels and safety data sheets available upon request).
- Norris Electric replaced burnt out lamps on Ridge Runner Field.

MATERIAL COSTS

LABOR COSTS

DEC VANDALISM REPORT

None to report.

Total Labor for Dec	\$0.00	Total Material for Dec	\$0.00
Total Labor for Fiscal Year 2022-23	\$1,100.08	Total Material for Fiscal Year 2022-23	\$5,906.71
Total Labor for Fiscal Year 2021-22	\$3,639.66	Total Material for Fiscal Year 2021-22	\$9,160.79

8.1 Cover sheet – Appointment of a New Director to Fill the ARD Board Vacancy

Auburn Area Recreation and Park District Board of Directors meeting January 26, 2023

The Issue

Shall the Auburn Area Recreation and Park District (ARD) appoint an individual to fill the vacancy on the ARD Board of Directors?

Background

A vacancy was created on the ARD Board with the resignation of Jim Ferris on December 8, 2022. California Government Code Section 1780 provides the laws and process for filling a vacancy on a special district board. A copy of CA Government Code Section 1780 is attached.

The two most common methods of filling a vacancy are as follows:

- 1) The remaining members of the Board can call for and hold a special election. The costs involved with this method are estimated to be \$200,000 - \$400,000.
- 2) The remaining members of the Board can Board appoint an individual to fill the vacancy. In choosing this method, the Board has certain milestones and requirements, including
 - A) Fifteen (15) days prior to the appointment, ARD must post notice of the vacancy in three or more conspicuous places in the district.
 - B) The ARD Board must make the appointment within 60 days of the vacancy
 - C) ARD must notify Placer County Elections within 15 days after the Board makes its appointment.

At the December 15, 2022 ARD Board of Directors meeting, the Board chose to appoint an individual to fill the vacancy. Due to the timing involved with this vacancy, the appointed individual will serve until the next General Election in November, 2024.

A press release was sent out, and information was provided on the ARD website and at the administration offices on December 16, 2022. Public notice of the vacancy was also posted at the Canyon View Community Center, Recreation Park Community Center and the Regional Park Community Center.

On January 19, 2023, the ARD Board of Directors conducted interviews of all individuals that submitted applications to fill the ARD Board vacancy.

Recommendation for the Board of Directors

Nominate, vote and approve a new director to fill the ARD Board vacancy.

The District Administrator will administer the Oath of Office and the new director will immediately take a seat on the ARD Board.

Alternatives Available to the Board of Directors

- 1) Do not approve a new director at this meeting. This lack of action will result in the following:
 - a. The probability of calling of a special meeting, as ARD must appoint a new director by February 6, 2023.

- b. Should ARD not appoint a new director by February 6, 2023, the responsibility to appoint a new director will fall to the Placer County Board of Supervisors.

Fiscal Impact

There are minimal fiscal impacts to appointing a director.

Attachments

California Government Code Section 1780

Applications from individuals seeking to fill the ARD Board vacancy


California Code, Government Code - GOV § 1780

(a) Notwithstanding any other provision of law, a vacancy in any elective office on the governing board of a special district, other than those specified in [Section 1781](#), shall be filled pursuant to this section.

(b) The district shall notify the county elections official of the vacancy no later than 15 days after either the date on which the district board is notified of the vacancy or the effective date of the vacancy, whichever is later.

(c) The remaining members of the district board may fill the vacancy either by appointment pursuant to subdivision (d) or by calling an election pursuant to subdivision (e).

(d)(1) The remaining members of the district board shall make the appointment pursuant to this subdivision within 60 days after either the date on which the district board is notified of the vacancy or the effective date of the vacancy, whichever is later. The district shall post a notice of the vacancy in three or more conspicuous places in the district at least 15 days before the district board makes the appointment. The district shall notify the county elections official of the appointment no later than 15 days after the appointment.

 (2) If the vacancy occurs in the first half of a term of office and at least 130 days prior to the next general district election, the person appointed to fill the vacancy shall hold office until the next general district election that is scheduled 130 or more days after the date the district board is notified of the vacancy, and thereafter until the person who is elected at that election to fill the vacancy has been qualified. The person elected to fill the vacancy shall hold office for the unexpired balance of the term of office.

(3) If the vacancy occurs in the first half of a term of office, but less than 130 days prior to the next general district election, or if the vacancy occurs in the second half of a term of office, the person appointed to fill the vacancy shall fill the balance of the unexpired term of office.

(e)(1) In lieu of making an appointment the remaining members of the board may within 60 days of the date the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, call an election to fill the vacancy.

(2) The election called pursuant to this subdivision shall be held on the next established election date provided in Chapter 1 (commencing with [Section 1000](#)) of [Division 1 of the Elections Code](#) that is 130 or more days after the date the district board calls the election.

(f)(1) If the vacancy is not filled by the district board by appointment, or if the district board has not called for an election within 60 days of the date the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, then the city council of the city in which the district is wholly located, or if the district is not wholly located within a city, the board of supervisors of the county representing the larger portion of the district area in which the election to fill the vacancy will be held, may appoint a person to fill the vacancy within 90 days of the date the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, or the city council or board of supervisors may order the district to call an election to fill the vacancy.

(2) The election called pursuant to this subdivision shall be held on the next established election date provided in Chapter 1 (commencing with **Section 1000**) of **Division 1 of the Elections Code** that is 130 or more days after the date the city council or board of supervisors calls the election.

(g)(1) If within 90 days of the date the district board is notified of the vacancy or the effective date of the vacancy, whichever is later, the remaining members of the district board or the appropriate board of supervisors or city council have not filled the vacancy and no election has been called for, then the district board shall call an election to fill the vacancy.

(2) The election called pursuant to this subdivision shall be held on the next established election date provided in Chapter 1 (commencing with **Section 1000**) of **Division 1 of the Elections Code** that is 130 or more days after the date the district board calls the election.

(h)(1) Notwithstanding any other provision of this section, if the number of remaining members of the district board falls below a quorum then at the request of the district secretary or a remaining member of the district board, the appropriate board of supervisors or the city council shall promptly appoint a person to fill the vacancy or may call an election to fill the vacancy.

(2) The board of supervisors or the city council shall only fill enough vacancies by appointment or by election to provide the district board with a quorum.

(3) If the vacancy occurs in the first half of a term of office and at least 130 days prior to the next general district election, the person appointed to fill the vacancy shall hold the office until the next general district election that is scheduled 130 or more days after the date the district board is notified of the vacancy, and thereafter until the person who is elected at that election to fill the vacancy has been qualified. The person elected to fill the vacancy shall hold office for the unexpired balance of the term of office.

(4) If the vacancy occurs in the first half of a term of office, but less than 130 days prior to the next general district election, or if the vacancy occurs in the second half of a term of office, the person appointed to fill the vacancy shall fill the balance of the unexpired term of office.

(5) The election called pursuant to this subdivision shall be held on the next established election date provided in Chapter 1 (commencing with **Section 1000**) of **Division 1 of the Elections Code** that is held 130 or more days after the date the city council or board of supervisors calls the election.

Application/Questionnaire For Appointment to the Auburn Area Recreation and Park District

Board Of Directors

NAME: Joseph V. Fecko

RESIDENCE ADDRESS: [REDACTED]

CITY: [REDACTED]

PHONE: [REDACTED]

E-MAIL: [REDACTED]

ARE YOU A REGISTERED VOTER WITHIN THE DISTRICT? YES

-
1. Provide a description of your educational, work and/or public service background

Bachelor of Science Degree, Physiology and Behavioral Biology, San Francisco State University
Bachelor of Science Degree, Finance, San Francisco State University

Vice President and Treasurer Kransco Manufacturing, San Francisco California, 17 years
CEO American Composites Inc. 10 years
Administrative Services Manager and Chief Financial Officer, Auburn Recreation District 13 years

2. What do you hope to accomplish as a member of the Board of Directors?

My decades of experience in finance and management in both the private and public sectors will help and guide the District through oversight of day to day operations as well as the forecasted economic slowdown over the coming months and possibly years. As part of the management team at ARD for 13 years, I was able to help the District avoid economic catastrophe in the 2008-2011 recession through tough, conservative fiscal policies. I hope to mirror that accomplishment as a member of the Board.

3. What skills, abilities, and experience would you bring to the Board to assist in carrying out its responsibilities?

I have a very unique background that has prepared me to serve on the Board. Not only do I have the financial expertise to help guide the District, but I also have the intimate knowledge of the entire Districts operations, having served as the Administrative Services Manager and Chief

Financial Officer for 13 years. This gives me the ability to hit the ground running from day one of being appointed to the Board.

4. List your involvement in activities that demonstrate your understanding and support for recreation in our community, such as membership on committees /organizations, offices held, volunteer work and community services.

My years of experience as a management staff member of the District exposed me to many facets of recreation in our community. As part of the management team, I was deeply involved in developing many of the improvements to facilities as well as new projects. Examples include refurbishment of the Marsha Skinner pool, building of the new pathway at Recreation Park, installing solar panels at Recreation Park, planning and development of the bike park, planning and development of the Dog Park. This is of course only a partial list as there were many, many more projects that I was intimately involved with over my 13 years with the District. I was also a member of the Project Auburn team that was responsible for the new Way signs that have been placed all over Auburn.

5. List in order of importance the major issues that you believe are confronting the Auburn Area Recreation and Park District.

From my perspective the foremost immediate issue is the looming recession that will undoubtedly affect the District's finances. This will require strict adherence to conservative fiscal policies to get through a potentially difficult period.

The maintenance of existing aging facilities is of major concern as much of the District's infrastructure is, or will be, in need of rehabilitation in the next few years. The District needs to have a plan for the financing of such expenditures.

Future growth of the District's parks and amenities will need to take into account the changing demographics of the Auburn area. It will take long range planning and financing to address the future needs of the parks users.

6. Explain what you believe to be the mission of the Auburn Area Recreation and Park District.

The current mission statement of the District sums up exactly what my feelings are about what a park system should be. This statement was developed over a significant period while I was a member of the ARD team and with input from all stakeholders.

7. Please share any additional information that you would like to include for consideration.

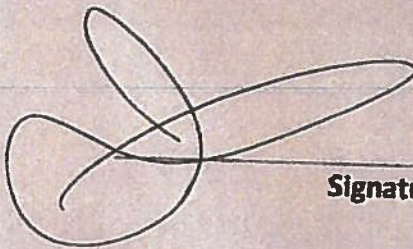
I would like to serve on the Board of Directors for two reasons. First, as you all know from my service to the District, I am a fierce fiscal conservative. I believe that every public agency has a

duty to the citizen taxpayers to make sure that their taxes are spent wisely. As a Board member, I will be able to guarantee that this is so. Secondly, because I have no other agenda than strict financial policy, I will always be open to the public's desire for thoughtful projects that expand recreational opportunities for the whole community.

CERTIFICATION:

I certify that the information contained in this questionnaire is true and correct. I authorize the verification of the information in this questionnaire.

Please note: This questionnaire and all responses are considered a public document and is therefore subject to the Public Records Act.


Signature

1/8/23
Date

- Annual Statement of Economic Interests (Form 700) reporting per the California Fair Political Practices Commission

We encourage all applicants to review the ARD Board of Directors Procedures and Responsibility Manual, as well as the California Special District Association's Board Member / Trustee Handbook prior to submitting your request for consideration.

If you have any questions or require additional information, please call the District Offices at 530-885-0611, Extension 102

NAME: Don Walker Ferretti

RESIDENCE ADDRESS: [REDACTED]

CITY: [REDACTED]

PHONE (DAYTIME): [REDACTED] PHONE (EVENING): [REDACTED]

E-MAIL: [REDACTED]

ARE YOU A REGISTERED VOTER WITHIN THE DISTRICT? Yes No

Please answer the following questions

1. Provide a description of your educational, work and/ or public service background.

I retired in 2006 from employment with the County of Placer. I worked as the Director of the Community Services Department, as an Administrative Assistant in the Health and Human Services Department, and as the Executive Director of the Placer County First 5 Children and Families Commission. Also, during that time I served the County as a trainer and a neutral facilitator for strategic planning and community input meetings. I served in the Auburn Host Lions Club and the non-profit Mother Lode Foundation (I am still serving on the board of the Foundation - supporting the Little League and the ARD Youth Assistance Fund). I served as an ARD Board member in the 80's for 8 years so I have a sense of board member protocol and meetings that are run according to Roberts Rules of Order.

2. What do you hope to accomplish as a member of the Board of Directors?

If I am chosen to participate on the ARD Board (until the 2024 election of Jim Ferris), I hope to be of service to the Board and the community by supporting and furthering recreational sports (youth & adult), community services, health & wellness programs, classes and activities that are already underway.

I am a long-standing advocate for the value that ARD brings to the community. In particular, the development and maintenance of the natural park open space and the recreational activities that ARD provides for our community. I think it is fantastic that no matter what age, race or income level one might belong to all are welcome to enjoy our parks.

3. What skills, abilities, and experience would you bring to the Board assist in carrying out its responsibilities?

I bring decades of work experience in managing, staffing and/or serving on community groups, commissions and boards that provide community services.

4. List your involvement in activities that demonstrate your understanding and support for recreation in our community, such as membership on committees/ organizations, offices held, volunteer work, and community services.

When I saw that ARD was looking for a volunteer to fill in on your Board until someone could be elected in 2024, I figured that my experience in staffing commissions and boards plus my prior service as an ARD board member and my deep appreciation for our park system might be an asset for the district. Hence my applying for this position.

5. List in order of importance, the major issues that you believe are confronting the Auburn Area Recreation and Park District.

To manage district funds in a sustainable way so that the ARD park system will be available for generations to come.

To maintain quality staff to continue with the provision of well-maintained clean recreation facilities, natural open space, quality programs/ and classes.

To support community activities and services that help bond people in the community and create a sense of belonging and inter-connectedness in the community for all demographics.

6. Explain what you believe to be the mission of the Auburn Area Recreation and Park District.

I see the ARD mission to be one of stewardship to intelligently manage ARD funds so as to provide sustainable recreation opportunities, classes and programs that foster health, wellness, and community building available to all demographic groups in the Auburn community.

7. Please share any additional information that you would like to include for consideration.

I moved to Auburn in 1973 at 27 years old. I have always believed that a community's values are reflected in the type and condition of its neighborhood parks. It just took one look at Recreation Park to tell me that I wanted to live in Auburn.

I am in my 70's now and during my years here I have benefited from ARD parks and programs. In my 20's through my 40's I played in the softball and volleyball leagues and met many people who became close friends. Later, having married and raising my two daughters; the ARD Robalos Swim Team was a Blessing in that it gave my daughters a healthy athletic experience all through their adolescence.

Simply put, I, and my family, have benefited immensely from ARD programs. I would be honored to help ARD now if I can.

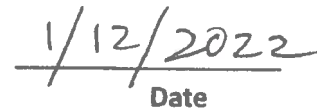
CERTIFICATION:

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Signature



Date

Questionnaire due no later than 3:00 p.m. January 13, 2023

- Annual Statement of Economic Interests (Form 700) reporting per the California Fair Political Practices Commission

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If you have any questions or require additional information, please call the District Offices at 530-885-0611, Extension 102

NAME: Barbara Fratlick

RESIDENCE ADDRESS: [REDACTED]

CITY: [REDACTED]

PHONE (DAYTIME): [REDACTED] PHONE (EVENING): same

E-MAIL: [REDACTED]

ARE YOU A REGISTERED VOTER WITHIN THE DISTRICT? Yes No

Please answer the following questions

1. Provide a description of your educational, work and/ or public service background.

1981 - BA. San Jose State University
1982 - K-8 Teaching Credential
1983-86 - Sapulpa Unified School Dist., Tulsa, OK
1986 - So. San Francisco Children's Center
1987 - Elk Grove Learning Center
1988-97 - Community Ed. Project/Whole Person Learning
2002-19 - Auburn Union School District

2. What do you hope to accomplish as a member of the Board of Directors?

As a member of the board I would like to expand the growth of programs and services to reach more members of our community. I could facilitate reaching more members of our community who would benefit from a Scholarship. I would love to see more programs and activities for adolescence, specifically ages 10-13. I would also like to have sports for disabled people.

3. What skills, abilities, and experience would you bring to the Board assist in carrying out its responsibilities?

I am a team player. I am open, honest, fair and respectful. I love working together for the common good.

I have lived and worked in Auburn since 1988, so I have a network of friends and colleagues to call upon. Working at Rock Creek School gave me a unique perspective of the poverty and struggles Auburn families go through. As a teacher I know the importance of helping children embrace fun, wholesome activities.

Living with my disabled husband give me insight unique to others.

4. List your involvement in activities that demonstrate your understanding and support for recreation in our community, such as membership on committees/ organizations, offices held, volunteer work, and community services.

While my children were growing up I was an active PTC member and Team Mom.

2010 - A group of friends started the Auburn Thanksgiving "Walk to Stock the Closet" to benefit Auburn Interfaith Food Closet. It continues to this day.

2021 - Joined Firewise Board for Falcons Point area.

2022 - ARD Pickleball Coordinator

5. List in order of importance, the major issues that you believe are confronting the Auburn Area Recreation and Park District.

1. More activities for early adolescence
2. Helping families access the Youth Assistance fund
3. Activities, equipment, and accessibility for disabled children and adults.

6. Explain what you believe to be the mission of the Auburn Area Recreation and Park District.

The mission that "Parks Make Life Better" can only happen when the district has a pulse on what the community wants. Enriched lives, health, and happiness comes when an individual finds what activities they enjoy. The mission should be to provide a variety of activities and involve as many people as possible.

7. Please share any additional information that you would like to include for consideration.

We moved to Auburn in 1988 so my husband could start a business and ~~we~~ could raise our children. We were welcomed with open arms. In 1993 my husband suffered a TBI while inner tubing at Lake Clementine. Once again the Auburn community enveloped us in love and support. Since retiring in June 2019 I feel it's time to give back to the community that has given me so much.

CERTIFICATION:

I certify that the information contained in this questionnaire is true and correct. I authorize the verification of the information in this questionnaire.

Please note: This questionnaire and all responses are considered a public document and is therefore subject to the Public Records Act.

Barbara H. Malick

Signature

1-9-23

Date

Questionnaire due no later than 3:00 p.m. January 13, 2023

- Annual Statement of Economic Interests (Form 700) reporting per the California Fair Political Practices Commission

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If you have any questions or require additional information, please call the District Offices at 530-885-0611, Extension 102

NAME: Sue Ann Ingle

RESIDENCE ADDRESS: [REDACTED]

CITY: [REDACTED]

PHONE (DAYTIME): [REDACTED]

PHONE (EVENING): [REDACTED]

E-MAIL: [REDACTED]

ARE YOU A REGISTERED VOTER WITHIN THE DISTRICT? Yes No

Please answer the following questions

1. Provide a description of your educational, work and/ or public service background.

Work History:

After working over 35 years, I retired from the State of California 4 years ago, working in Waste management and recycling for 25 years, plus 10 years employed with the California Conservation Corps (CCC). I worked two years as an electrician for Yosemite National Park and various private jobs. While working as Recycling and Integrated Waste Management Specialists positions and CCC supervisor, I gained skills that would assist me with being a positive member of the Auburn Recreation District team.

My work in environmental science involved reviewing grants for food waste recovery, researching and designing food waste/organics digesters and overseeing various project, including writing and managing recycling contracts and solicited for bid, coordinating outreach and quarterly meetings for State recycling coordinators, performed statistical analysis on recycling and solid waste and submitting reports, responding to public inquiries, presenting agenda items to the Waste Board on plastic recycling in California. I worked in marketing and statistical analysis of recyclables and solid waste by performing surveys and sampling of the recycling and waste stream as a " dumpster diver". I coordinated a multi-agency interested party's bi-monthly meeting with Air and Water Boards, research plastic recycling, compostable plastics, paper, and food composting. I have the ability to complete projects on time, and have reviewed reports towards waste and reviewing corresponding regulations and statutes. I am adept at Excel spreadsheets: charts, graphs and analytical tools, Word, Power Point presentations, email and social media.

My life before working in an office was dedicated to the California Conservation Corps (CCC) where I joined as a recruit in 1981 as a corpsmember, and later hired on as a crew supervisor at the Auburn CCC Center in Christian Valley. During my tenure, I responded to several emergencies, including the San Francisco earthquake, Delta floods, fires, and snow removal. My crews worked at state parks and

county parks on a variety of projects from brush removal, installing fencing, to energy conservation projects on efficient lighting, installing wood stoves and teaching classes for Sierra College accreditation. I trained young adults in electrical wiring, plumbing and energy auditing. I earned my license to perform commercial and residential and energy audits that helped me working with PG&E and SMUD with energy auditing positions.

I loved working in Yosemite National Park Service as the first woman electrician for 2 years. I operated heavy equipment, installed underground lines and repaired overhead transmission lines, and maintained the pin stock carrying water to the powerhouse. In Tahoe State Park, I was a Park Aid for a summer and cleaned bathrooms, campsites, and brushed/maintained trails from Tahoe City to Emerald Bay.

Volunteer:

As a Member at Large, I was appointed to the Placer County, Solid Waste Task Force (SWLTF) and have served for 15 years (not a paid position). I am currently actively involved in how Placer County recycles and diverts materials from the landfill. We advise the County Board of Supervisors on potential issues, particularly land encroachment near the landfill.

I'm currently volunteering for Save Auburn Ravine, Salmon, and Steelhead (SARSAS). We formed another group, Auburn Pollution Fighters, to assist with cleaner water traveling downstream for fish habitats. I am currently working with the City of Auburn to install medallion on storm drains with a message of "No dumping waste, drains to Creek". I also volunteer with Canyon keepers to and help obtain speakers, provide assistance to the ASRA park rangers at the confluence, and table events at Sierra College. And last year, I volunteered for an ARD event as gate security for a festival.

Education

I attended the Ohio state University after high school graduation in 1976-1979 and studied abnormal Psychology. Later, I took courses in engineering and environmental studies at Laney College and Sierra College. Throughout my career, I have taken courses on PC computers, statistics, chemistry, sexual harassment, ethics, Stephen Covey's 7 Habits of Highly Efficient People, and First Aid and CPR.

2. What do you hope to accomplish as a member of the Board of Directors?

As a member of the Auburn disabled community, I would like to continue working with the City of Auburn to provide better accessible sidewalk and designated bike paths to the Auburn Recreation and Regional parks, to provide better access to all residences. I approached the City Council in October 2022 about the inability for wheelchairs, strollers or little people on bikes to safely walk from downtown Auburn to the Recreation Park due to inaccessible sidewalks. I regularly walk at the Recreation Park and appreciate the accessible swing installed last year and how popular it is with all children. I want to be part of cool projects like this.

I would like to be part of developing the parcel located next to the Regional Park and work with the public on the best plan through public hearings. I would like to be involved with providing more ARD scheduled events such as: festivals, music and family gatherings in the parks, and support the current activities including ball fields, classes, and maintaining open space. And possibly add more pickle ball courts.

I love the Auburn parks and how much it means to the Auburn Community. I work well in teams and feel my experiences during my career would be an asset to the ARD. I feel it is necessary to work with the public, City and Board to keep our parks safe and dynamic. I like the current board and feel I would be an asset to them.

3. What skills, abilities, and experience would you bring to the Board assist in carrying out its responsibilities?

My experience working in a Safety Union and responding to emergencies taught me to act immediately and responsibly, prioritizing public safety first. I have excellent analytical skills that help to organize and find solutions and evaluate solutions for reasonable expenses. I have experience reviewing business financial statements and expenses to determine their cost to recycle a ton of glass, aluminum and plastics.

I am good public speaker and participated in Toastmasters for over 10 years, as my job demanded public speaking. I am organized and complete projects on time. I have written grants, and created bid packets, managed contracts and am fiscally conservative. I have good computer skills in Word, Excel, power point and charts and graphs.

I am passionate about the environment and making Auburn a wonderful place to live. My experience participating in professional meetings will help me with this Board appointed position and provide a chance to make a difference with the ARD Board.

4. List your involvement in activities that demonstrate your understanding and support for recreation in our community, such as membership on committees/ organizations, offices held, volunteer work, and community services.

I am an active visitor to the ARD parks for walking, exercise, relaxation or enjoying the peaceful open space environment. I volunteered for the Ain't Necessarily Dead Festival for the first time last year. After attending these events for many years, I realized volunteers make them successful and volunteering starts with me.

One of my strengths is organizing and encouraging volunteers on projects. I am currently working with the City of Auburn on labeling all the storm drains in the city and organizing the volunteers, along with inmate labor. This project will begin in the spring 2023.

I have worked in Federal, State, County and City parks throughout my career and I continue to use the parks to recreate. I led trash pick-up events at the ASRA parks while working at the CCC in the 1980s. I currently volunteer for Canyon Keepers to provide information to hikers and visitors on safety visitors to the ASRA confluence area. Even though I am disabled, I have a great appreciation for how community parks help make healthier communities and provides a safe place for them to recreate.

5. List in order of importance, the major issues that you believe are confronting the Auburn Area Recreation and Park District.

- Approving a solid budget for current and future years, and being fiscally responsible is important;
- Creating a safe environment for the public;
- Working buildings, lighting and restrooms at all parks;
- Affordable ARD sponsored activities;
- Cleaning up drug abuse in parks;
- Avoid ethics violations;
- Create a professional and respectful environment with other board members.

6. Explain what you believe to be the mission of the Auburn Area Recreation and Park District.

I wholeheartedly agree with the current mission Statement for ARD:

The mission of the Auburn Area Recreation and Park District is to provide an excellent system of parks, recreation facilities, programs and services that enrich the lives, health and happiness of our citizens.

But I also like this one too:

The mission of the Auburn Recreation District is to enhance the quality of life by nurturing a friendly, safe, and clean environment for the entire community by maintaining parks and public places, preserving open space and strengthening the bonds of community for current and future generations.

7. Please share any additional information that you would like to include for consideration.

I have ridden my bicycle thousands of miles in Ohio, Florida, California, and New Zealand. I believe in fitness for life, regardless of ability or age. Exercise is a necessity to staying healthy. During the summer, I kayak on local lakes and reservoirs. Since I can no longer hike the trails, I volunteer with Canyon Keepers, so others may enjoy the local hiking trails safely. Recently I started using a walker to trek around the Recreation Park pathway.

Because I spent 12 years working outdoors for the National Parks Service, State Parks and CCC, I have a great appreciation for how parks run efficiently and how they provide a memorable space to enjoy the outdoors. The ARD has amazing programs for all ages from swimming, pickle ball, bocce ball, baseball, and more. Many people enjoy the ARD parks for picnics, family reunions, reading and meeting up with friends, or a safe place to walk dogs. Parks have always been an important part of my life.

CERTIFICATION:

I certify that the information contained in this questionnaire is true and correct. I authorize the verification of the information in this questionnaire.

Please note: This questionnaire and all responses are considered a public document and is therefore subject to the Public Records Act.



Signature



Date

Questionnaire due no later than 3:00 p.m. January 13, 2023

- Annual Statement of Economic Interests (Form 700) reporting per the California Fair Political Practices Commission

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If you have any questions or require additional information, please call the District Offices at 530-885-0611, Extension 102

NAME: Nicholas Macy

RESIDENCE ADDRESS: [REDACTED]

CITY: [REDACTED]

PHONE (DAYTIME): [REDACTED] PHONE (EVENING):

E-MAIL: [REDACTED]

ARE YOU A REGISTERED VOTER WITHIN THE DISTRICT? Yes Yes No

Please answer the following questions

1. Provide a description of your educational, work and/ or public service background.

My professional background is in IT and systems administration. Over my career I have managed many different projects which I believe has given me skills and experience for being able to take complex situations and develop a plan to address them while staying within budget.

My public service background involves serving in a condominium HOA and leadership positions in community organizations such as FIRST youth robotics.

2. What do you hope to accomplish as a member of the Board of Directors?

My main focus for improvement for ARD at this time is to improve the digital communication and engagement with the community. This would allow us to better engage with the community to understand what the district can do to help address the communities needs. The areas where I see this being enacted is in improving our website, increasing non social media communication methods and increase accessibility to communication methods for younger generations to increase park usage. I believe in a lot of ways our parks and programs have turned into one of our areas best kept secrets for those who have not been here for a long time and for our younger generations. My hope is that with increasing our digital communications and website we can leverage newer systems that make it easier for younger generations to leverage our awesome parks and programs as well as allow us to innovate our facilities access with technologies such as online booking/reservations. That way community groups or individuals can better plan on using our courts without having them being overwhelmed.

3. What skills, abilities, and experience would you bring to the Board assist in carrying out its responsibilities?

I have experience with project management and specialize in bringing a holistic approach to identifying solutions. I also believe that I bring a new perspective to the board with being from a younger generation that I can help bring the mission of ARD to the younger generations as well, outside of just youth sports leagues.

4. List your involvement in activities that demonstrate your understanding and support for recreation in our community, such as membership on committees/ organizations, offices held, volunteer work, and community services.

I was born and raised in Auburn, I grew up attending the youth soccer league and using the parks and public pool. I have used nearly every park at some point in my life and they have been of great importance to my upbringing. My hope with serving on the board is to make sure and safeguard our wonderful nature resources for generations to come. I also hope to increase people's usage of our parks and understanding of nature.

5. List in order of importance, the major issues that you believe are confronting the Auburn Area Recreation and Park District.

1. Fixing and then developing a maintenance plan for our tennis and pickleball courts. This would ensure we are able to serve the current tennis community and growing pickleball community, while keeping our courts safe.
2. Improving our website so that we can leverage technologies like online reservations for park resources to help better allow the community to use our resources without conflicts.
3. In tandem with improving our website would be making it easier for the community to engage and leave feedback so that both the board and staff can have more input from the community outside of just board meeting attendance. The goal of this is to increase the amount of data the board has for making decisions to best serve the entire community of ARD.
4. Decrease maintenance overhead for maintaining our parks and increase our staffs ability to improve our parks without increasing cost or workload.
5. Implement better signage out our parks for easier communication and improved experience for first time visitors. With this also increase our integration with the other outdoor activities in the Auburn area. Main idea here is to connect ARD resources with State or county resources so that we can feed into each other's communities.

6. Explain what you believe to be the mission of the Auburn Area Recreation and Park District.

In my mind the mission of ARD is to increase the quality of life for the residents of the district by providing accessible facilities for outdoor recreation and sports. To provide enriching and educational experiences via classes and activities that bring together the community and allow people to explore new activities or hobbies in an accessible manner. To encourage experiences in nature and educate about our local environment and how to keep it around for generations to come.

7. Please share any additional information that you would like to include for consideration.

I humbly seek for appointment to the board after running for the position in the 2022 election cycle. During this election I was the 3rd highest voted for candidate which is what caused me to seek appointment as I feel I owe that much to the voters who put their vote towards me.

CERTIFICATION:

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Signature

1/13/2023

Date

Questionnaire due no later than 3:00 p.m. January 13, 2023

- Annual Statement of Economic Interests (Form 700) reporting per the California Fair Political Practices Commission

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If you have any questions or require additional information, please call the District Offices at 530-885-0611, Extension 102

NAME: Kenneth M. Piscitelli

RESIDENCE ADDRESS: [REDACTED]

CITY: [REDACTED]

PHONE (DAYTIME): [REDACTED] PHONE (EVENING): [REDACTED]

E-MAIL: [REDACTED]

ARE YOU A REGISTERED VOTER WITHIN THE DISTRICT? Yes No

Please answer the following questions

1. Provide a description of your educational, work and/ or public service background.

See Attached

2. What do you hope to accomplish as a member of the Board of Directors?

3. What skills, abilities, and experience would you bring to the Board assist in carrying out its responsibilities?

See Attached

4. List your involvement in activities that demonstrate your understanding and support for recreation in our community, such as membership on committees/ organizations, offices held, volunteer work, and community services.

See Attached

5. List in order of importance, the major issues that you believe are confronting the Auburn Area Recreation and Park District.

Meadow Vista & Auburn Pickleball

Meadow Vista Dog Park

To see that facilities are maintained properly and in good condition

6. Explain what you believe to be the mission of the Auburn Area Recreation and Park District.

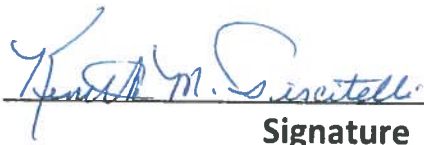
Everyone treated equally!!

7. Please share any additional information that you would like to include for consideration.

CERTIFICATION:

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Signature


Date

Questionnaire due no later than 3:00 p.m. January 13, 2023

Ken Piscitelli (involved in Sports)

1971 Moved to Sacramento. In 1972 got involved in Little League in Foothill Farms.

I was involved in bowling back then and for 1 year coached the High School Girls Travel Bowling Team from Mardi Gras Lanes in Sacramento. They bowled on Sunday afternoons for a 10 week period during the winter.

After the 2 new Little League fields were put in by Sunrise Park District at Robert Frost Park for the 1973 season we had no baseball for players 13-15 years old.

During the winter I single-handedly went to homes and talked to parents regarding starting a Senior League. During Little League Sign-ups at the end of February, the league had signed up players in the 13-15 year old (Senior league Majors and Senior League Minors) for 8-15 man rosters.

By doing that, I was also able to recruit [32] 16-18 year olds for Big League Major and Big League Minors competing for players with American Legion.

I Managed through 1980 and also was President of Foothill Farms Little League in 1979.

Moved to Meadow Vista in 1981 and in October received a phone call from the President of Colfax Little League. Had a meeting with her. They wanted to start a Big League team in Colfax. Fully funded for equipment, Uniforms, etc. I had purchased L.L. equipment for the league in Sacramento so I had a knowledge of where to purchase it (Coast Marketing in San Jose) and lettering was done by one of the Managers of a Big League rival team in Carmichael who saved a lot of money.

Two years in a row won the District 54 Big League and both years also won the Sectional Tournament but lost in the Division to the Ultra Strong District 5 of Sacramento in the Finals.

Sat out for a couple of years and in 1986 started and funded the AUBURN CARDINALS Semi-Pro team which rented and played at James Field in Auburn on Sunday evenings for 5-6 hours. The team was made up of College and a few ex-College ballplayers from all over the United States whose families lived within about 60 miles of Sacramento.

In 1986 the team was 15-6 and finished 2nd to the Davis Red Sox. In 1987, not only did the team win the League but won the Western Regionals at Blair Field in Los Angeles and advance to the AMERICAN AMATEUR BASEBALL CONGRESS World Series. The team won 1 and lost 2. In 1988 the Auburn Cardinals again won the League but lost in the Final of a 2 week long Regional Tournament at Riverside Jr. College in So. California.

In 1989, The Cardinals won the League and Western Regionals and once again traveled to Battlecreek, Michigan and were Runners-up to the Atlanta Yankees in the Final game.

- Annual Statement of Economic Interests (Form 700) reporting per the California Fair Political Practices Commission

We encourage all applicants to review the ARD Board of Directors Procedures and Responsibility Manual, as well as the California Special District Association's Board Member / Trustee Handbook prior to submitting your request for consideration.

If you have any questions or require additional information, please call the District Offices at 530-885-0611, Extension 102

NAME: Kristen Tuomala

RESIDENCE ADDRESS: [REDACTED]

CITY: [REDACTED]

PHONE (DAYTIME): [REDACTED] PHONE (EVENING):

E-MAIL: [REDACTED]

ARE YOU A REGISTERED VOTER WITHIN THE DISTRICT? Yes No

Please answer the following questions

1. Provide a description of your educational, work and/ or public service background.

Education: Bachelor of Arts, Digital Communications, California State University, Sacramento

Current Work/Employer: Brand, Marketing and Communications - Associate Director - Ernst and Young (EY), Government and Public Sector (GPS)

Public Service:

Sacramento State Sigma Kappa Advisor, Vice President of Communications and Alumnae Relations (continuing): Mentor, train, and connect with collegiate women on business practices and readiness, recruiting workshops/career fairs, event and budget management

Sigma Kappa Regional Alumnae Association, President (continuing): Conduct quarterly meetings/agenda, events, and communications for regional group of 200+ members. Dedication to service and philanthropy

2. What do you hope to accomplish as a member of the Board of Directors?

I would strive for a focus on financials and usage data to help determine follow-on priorities to match user needs. To have an opportunity to share my objectives based on community involvement, while working collaboratively with board colleagues. I would add gender diversity to the existing board of directors.

3. What skills, abilities, and experience would you bring to the Board assist in carrying out its responsibilities?

My professional career has been focused upon business development/proposal efforts for the betterment of state and local government operations. To help provide solutions for better systems and organization to public sector agencies and the citizens they support. Experience includes extensive review of request for proposals regarding current government challenges and inefficiencies and partnering with consulting teams to determine a methodology, budget, and approach in the best interest of the agency and its people. I am currently responsible for the marketing, quality assurance, and communications of government services and offerings. These skills allow me the opportunity to view the ARD board challenges with a wide lens and help to carry out its responsibilities from strategy to execution.

4. List your involvement in activities that demonstrate your understanding and support for recreation in our community, such as membership on committees/ organizations, offices held, volunteer work, and community services.

- Military Advocate: USO Supporter, Wreaths Across America (continuing)
- Auburn Little League: Active volunteer and supporter
- ARD Youth Basketball: Active volunteer and supporter
- Boy Scouts of America - Gold Country District, Troop 0019 Rotary Club of Auburn: Active volunteer and supporter (weekly meetings held at local Elk's Lodge)
- Ackerman School District: Active volunteer and supporter
- Placer High School baseball and band programs (financial contributor)
- Ghost Tours volunteer, Harvest Festival volunteer, Mandarin Festival volunteer, park clean up, ARD youth programs supporter, participation in local parades (4th of July, Veteran's, Festival of Lights, Little League Opening Day), avid attendee at Gold Country Fair, Fast Fridays, Auburn Street Theatre, Auburn Symphony, ARD community pools and programs, annual Thanksgiving Run, local farmers market, and other local/downtown events.

5. List in order of importance, the major issues that you believe are confronting the Auburn Area Recreation and Park District.

- Fiscal sustainability/funding
- Park upkeep
- Establishing priorities for deferred maintenance
- Prioritizing new projects (i.e. ADA compliance)
- Data of public usage

6. Explain what you believe to be the mission of the Auburn Area Recreation and Park District.

As an avid supporter and user of our parks, recreation facilities, programs, and services – I agree that the mission truly is and should continue to be enriching the lives, health, and happiness of our citizens through the programs and resources available to our constituents.

7. Please share any additional information that you would like to include for consideration.

I grew up in neighboring El Dorado County – Cameron Park. Cameron Park is also considered an Independent Special District with specified areas of responsibility like fire, parks, recreation, etc. My father was an elected Cameron Park Community Services District (CSD) board member. I grew up in a household supporting and embodying community efforts, betterment of the people and the resources it provides – having this foundation has motivated me through my career, growing my own family within the Auburn community, and as an active constituent today and in the the future.

CERTIFICATION:

I certify that the information contained in this questionnaire is true and correct. I authorize the verification of the information in this questionnaire.

Please note: This questionnaire and all responses are considered a public document and is therefore subject to the Public Records Act.



Signature

1/13/23

Date

Questionnaire due no later than 3:00 p.m. January 13, 2023

8.2 Cover Sheet – Truck repairs/used Truck purchase

Auburn Area Recreation and Park District (ARD) Finance Committee Meeting January, 2023; Board of Directors’ meeting, January, 2023.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) repair the 2015 F350 Truck or purchase a new/used truck for the park district?

Background

In 2016, ARD purchased a 2015 F350 Diesel Truck for towing our mowers. Last week that truck failed. It was found that somehow the oil mixed with the fuel and vice versa. This repair will be extensive. This truck is our newest vehicle in our fleet and in the best condition. We have requested 4 comparable quotes to replace the long block and extended fuel line replacements.

- Ford Dealership \$26,076.88
- Quality Automotive \$27,165.51
- Orangevale Diesel \$
- Auburn Autohaus \$

This F350 truck (32,867 miles) is not slated for replacement until the year 2029 for \$52,000 in the Obsolescence list/Equipment reserves. For this price, it doesn’t appear that it can be replaced today with a used diesel truck. Based on some searches, we may be able to get a late model F350 Diesel Truck with low mileage for approximately \$70,000.

This purchase or repair would be funded through the **Equipment Reserves**.

Recommendation

The Finance Committee recommends repairing the 2015 F350 Diesel Truck.

The purchase of a new vehicle is not feasible, as the need to replace or repair the truck is immediate. This truck is used to tow District mowers, and is needed when mow season starts back in March/April.

Fiscal Impact

\$27,000 for repairing vehicle or \$70,000 to purchase a used Diesel Truck.

Attachment

Repair quotes recieved

AUBURN FORD



1650 GRASS VALLEY HWY. * AUBURN, CA 95603
(530) 823-6591

AUBURN FORD WILL ACCEPT PARTS FOR REFUND OR EXCHANGE PROVIDED THE PART IS A NORMALLY STOCKED NON-ELECTRICAL OR CARBURETOR PART PURCHASED WITHIN 30 DAYS AND IS ACCOMPANIED BY THIS INVOICE. ALL PARTS ACCEPTED FOR RETURN MUST MEET THE MANUFACTURER'S CURRENT PACKAGE GUIDELINE AND ARE SUBJECT TO A 25% RESTOCKING CHARGE. SPECIAL ORDERED ITEMS NOT PICKED UP WITHIN 90 DAYS WILL BE RETURNED TO NORMAL STOCK.

DISCLAIMER OF WARRANTIES

Any warranties on the product sold hereby are those made by the manufacturer. The seller hereby expressly disclaims all warranties, either express or implied, including any implied warranty of merchantability or fitness for a particular purpose, and the seller neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of said products.

DATE ENTERED 11 JAN 23	YOUR ORDER NO. 14:23	DATE SHIPPED 11 JAN 23	INVOICE DATE	INVOICE NUMBER Q226312
---------------------------	-------------------------	---------------------------	--------------	---------------------------

11 JAN 14:23 **** I N V O I C E Q U O T E - DO NOT PAY ****
ACCOUNT NO. 96X PAGE 1 OF 1

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DAVID MADRUGA
916-532-0112

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SHIP VIA		SLSM.	PL NO.	TERMS	F.O.B. POINT	
		35		CASH	AUBURN, CA	
QTY	UNIT	PART NO.	DESCRIPTION	LIST	NET	AMOUNT
1		116 HC3Z*6A642*A	OIL COOLER	159.00	159.00	159.00
6		BC BC3Z*9N184*B	ELEMENT	119.42	119.42	119.42
2	WOOD	FC4Z*9G282*A	PUMP ASY -	734.55	734.55	734.55
0	1	SC FC3Z*9B246*F	KIT - FUEL	5035.71	5035.71	5,035.71
			CORE EXCHANGE		1500.00	1,500.00
8	1	L091 BC3Z*12A342*C	GLOW PLUG	40.27	40.27	40.27
-1	1	JC3Z*6006*B	SERVICE EN	9335.29	9335.29	9,335.29
			CORE EXCHANGE		3500.00	3,500.00
1	1	113 HC3Z*6030*C	BRACKET	178.33	178.33	178.33
2	1	C051 HC4Z*6026*A	PLUG - ENG	25.67	25.67	25.67
9	1	V072 *W503275*S437	BOLT - HEX	0.62	0.62	0.62
0	1	FC3Z*6079*D	KIT - GASK	723.27	723.27	723.27
**** I N V O I C E Q U O T E - DO NOT PAY ****						
					PARTS	21,352.13
					SUBLET	
					FREIGHT	0.00
					SALES TAX	1,548.03
CUSTOMER'S SIGNATURE X					TOTAL	\$22,900.16

WARNING Motor vehicles contain chemicals known to the State of California to cause cancer and birth defects or other reproductive harm. These chemicals are contained in many vehicle components and replacement parts vehicle fluids, and paints and materials used to maintain vehicles, including, but not limited to fuel, oil, batteries, brakes, and wheel balancing weights. When you service, clean or maintain your car, you will be exposed to used chemicals contained in used oil, waste, and replacement fluids, fumes, gases, and vapors. Some used parts and components contain chemicals known to the State of California to cause cancer or birth defects or other reproductive harm. To minimize your exposure when servicing, maintaining or cleaning your vehicle: 1) work in a well ventilated area; 2) do not smoke, drink or eat while working; 3) wash your hands when finished or when taking a break; and 4) follow all manufacturer instructions pertaining to proper use and maintenance of motor vehicles and vehicle components. (Posted in accordance with Proposition 65 in California. A label, Code 125042 is posted for further information.)
Ford Motor Co.
http://www.ford.com

CUSTOMER COPY

CUSTOMER COPY

Home:
 Mobile:
 Work:
 Email:

Jan 11, 2023 09:35 AM
 YMMS: 2016 Ford F-350 Super Duty XLT
 Engine: 6.7L Eng
 License:
 VIN:
 Odometer:

TYPE	DESCRIPTION	PART #	QTY	PRICE	RATE	HOURS	LINE TOTAL
Labor	ENGINE ASSEMBLY - Removal & Installation - [Includes: R&I only those components necessary for the removal of the complete Engine Assembly. DOES NOT include transfer components or tune Engine.] Diesel,RWD w/o Cab Removal,w/Air Conditioning				\$179.00	14.5	\$2,595.50
Labor	LONG BLOCK - Remove & Replace - [Consists of a Cylinder Block fitted with Pistons, Rings, Connecting Rods, Crankshaft and all Bearings, Cylinder Head(s), Camshaft(s), Timing Chain or Belt and Sprockets or Gears. Includes (where applicable): Clean and transfer Fuel and Electrical Assemblies, Engine Mounts, Manifolds, Valve Cover(s), Oil Pan, Oil Pump, Timing Cover(s), Water Pump, Clutch and Flywheel. Adjust Valves.] Diesel,RWD w/o Cab Removal,w/Air Conditioning	-	-	-	\$179.00	24.0	\$4,296.00
Labor	AIR CONDITIONING SYSTEM - Complete Charge - [Includes: Air Conditioning system recover, evacuate and recharge.]	-	-	-	\$179.00	1.4	\$250.60
Labor	ENGINE OIL COOLER - Remove & Replace Diesel	-	-	-	\$179.00	1.6	\$286.40
Labor	FUEL FILTER - Remove & Replace Diesel Both	-	-	-	\$179.00	1.1	\$196.90
Labor	FUEL COOLER - Remove & Replace	-	-	-	\$179.00	1.2	\$214.80
Labor	FLUSH LINES	-	-	-	\$179.00	2.0	\$358.00
Labor	FUEL TANK - Remove & Replace - [Includes: Drain and fill.] Diesel w/Skid Plate	-	-	-	\$179.00	3.3	\$590.70
Labor	FUEL TANK - Remove & Replace - [Includes: Drain and fill.] (Combination) FUEL TANK - Clean	-	-	-	\$179.00	1.0	\$179.00

TYPE	DESCRIPTION	PART #	QTY	PRICE	RATE	HOURS	LINE TOTAL
Labor	FUEL INJECTOR - Remove & Replace All, Both Sides, w/o Dual Rear Wheels	-	-	-	\$179.00	5.3	\$948.70
Labor	FUEL INJECTOR HOSE - Remove & Replace Diesel Return Line, w/Dual Alternators	-	-	-	\$179.00	3.6	\$644.40

Labor: \$10,561.00

Parts: \$0.00

Shop Supplies: \$0.00

Hazardous Materials: \$211.22

Labor Taxes: \$0.00

Parts Taxes: \$0.00

TOTAL: \$10,772.22

Customer Signature: _____

(2,595.50)

4,216.72

BAR #: ARD 300204

130951422

Order Date 12/19/22 09:47 am

EPA CAL000318112

Started: 12/19/22 11:21 am

3740 Grass Valley Hwy Suite 1

Auburn, CA 95602

Phone: (530) 885-5100 FAX: 885-5094

YOUR DEALERSHIP ALTERNATIVE

Auburn Recreation District
123 Recreation Drive
Shop 885 4722
Auburn CA 95603
David: 530-718-0071
Jesse: 530-308-6105

16 Ford F-350 Super Duty WHI
32867 Mi. Fleet # 31
Lic: 1498735/CA V8Cyl 6.7
Vin: 1FT8W3AT4GEC53704 03/16
Eq: AT AC PS TB DS

Quotes

1 12/19/22 11:11am 177.00
Auburn Recreation in person.

Check Performance (6.7L Diesel)

Labor: \$177.00

Inspect for Loud Pop Noise , White Smoke From Tailpipe , Heavy Rattle from Engine Tow In Report

Replace Engine Assembly

Labor: \$4,417.50

Install Ford Reman Engine Assembly

Table with 4 columns: Part Number, Description, Quantity, Price. Includes items like VC*13*G, 9832, SYNMVATF, 3425243, BC3Z*9A564*B, etc.

Continued on the next page 4-07

Work to be done with the necessary material and hereby grant you and/or your employees permission to operate the car, truck or vehicle herein described on street, highways or elsewhere for the purpose of testing and/or inspection. An express mechanics lien is hereby acknowledged on above car, truck or vehicle to secure the amount of repairs thereto. You will not be held responsible for loss or damage to vehicle or articles left in vehicle in case of fire, accident or any other cause beyond your control.

(Signature) _____

Quality Automotive

Work Order No.

BAR #: ARD 300204

130951422

Order Date 12/19/22 09:47 am

Started: 12/19/22 11:21 am

EPA CAL000318112

3740 Grass Valley Hwy Suite 1

Auburn, CA 95602

Phone: (530) 885-5100 FAX: 885-5094

YOUR DEALERSHIP ALTERNATIVE

Replace Engine Assembly

BC3Z*6B850*A	hose-N	1.0 @	38.33 = \$	38.33	
BC3Z*9C387*A	gasket-N	1.0 @	10.98 = \$	10.98	
BC3Z*8C387*B	gasket-N	1.0 @	10.95 = \$	10.95	
BC3Z*8575*D	Thermostat-N	1.0 @	68.32 = \$	68.32	
FC3Z*9U469*B	tube - watwe outlet-N	1.0 @	45.17 = \$	45.17	
HC3Z*6587*A	gasket-N	1.0 @	7.67 = \$	7.67	
BC3Z*6587*A	gasket-N	1.0 @	16.83 = \$	16.83	
HC3Z*6C683*A	filter assy-N	1.0 @	4.91 = \$	4.91	
BC3Z*6C535*A	seal - val-N	8.0 @	13.90 = \$	111.20	
BC3Z*8527*N	o ring-yellow 6.7-N	1.0 @	22.32 = \$	22.32	
HC4Z*6026*A	plug - engine-N	2.0 @	25.67 = \$	51.34	
FC3Z*6079*D	install kit-N	1.0 @	723.27 = \$	723.27	
W503275S437	bolt-N	2.0 @	2.48 = \$	4.96	
JC3Z*6006*B	engine assy-N	1.0 @	9335.29 = \$	9335.29	
HC3Z*6030*C	bracket-N	1.0 @	178.33 = \$	178.33	
W503275*S437	bolt-N	1.0 @	0.62 = \$	0.62	
BC3Z*12A342*C	glow plug-N	8.0 @	40.27 = \$	322.16	17811.90

Evacuate & Recharge A/C 134a

Labor: \$232.50

Reclaim refrigerant, add oil as needed, pull system into vacuum, and recharge system.

UV*6767	A/C ultraviolet dye-N	1.0 @	8.85 = \$	8.85	
R-134A	R-134a-N	0.5 @	38.99 = \$	19.50	
04665	Ester Oil-N	1.0 @	2.64 = \$	2.64	30.99

Install BP Oil Cooler 6.7

Labor: \$0.00

Install Bullet Proof Heavy Duty Oil Cooler and shield.

90201157	BP HD Oil Cooler 6.7-N	1.0 @	288.70 = \$	288.70	
6502297	oil cooler shield 6.7-N	1.0 @	79.95 = \$	79.95	368.65

Replace Fuel Filters (6.7L)

Labor: \$139.50

BC3Z*9N184*B	fuel filter (6.7)-N	1.0 @	119.42 = \$	119.42	119.42
--------------	---------------------	-------	-------------	--------	--------

Replace Fuel Cooler 6.7

Labor: \$174.00

Replace Frame mounted Fuel cooler

BC3Z*9N103*A	fuel cooler assy-N	1.0 @	162.05 = \$	162.05	162.05
--------------	--------------------	-------	-------------	--------	--------

Flush Chassis Fuel Lines 6.7

Labor: \$77.50

~~Flush Fuel Chassis Lines as~~ continued on the next page

I hereby authorize the above repair work to be done with the necessary material and hereby grant you and/or your employees permission to operate the car, truck or vehicle herein described on street, highways or elsewhere for the purpose of testing and/or inspection. An express mechanics lien is hereby acknowledged on above car, truck or vehicle to secure the amount of repairs thereto. You will not be held responsible for loss or damage to vehicle or articles left in vehicle in case of fire accident or any other cause beyond your control.

(Signature) _____

Quality Automotive

Work Order No.

BAR #: ARD 300204

130951422

Order Date 12/19/22 09:47 am

Started: 12/19/22 11:21 am

EPA CAL000318112

3740 Grass Valley Hwy Suite 1

Auburn, CA 95602

Phone: (530) 885-5100 FAX: 885-5094

YOUR DEALERSHIP ALTERNATIVE

Flush Chassis Fuel Lines 6.7

System flushed per Ford recommended specs .

R&I Fuel Tank

Labor: \$465.00

Sublet for cleaning

Flush Fuel Sending Unit

Labor: \$77.50

FC4Z 9G282 A

Fuel Pump-N

1.0 @

734.55 =\$

734.55

734.55

Clean Plastic Fuel Tank

Sublet: \$245.00

Perform 3 Gallon Fuel Flush

Labor: \$155.00

Replace All Fuel Injectors 6.7

Labor: \$0.00

Replace all 8 Fuel injectors / Seals

Replace Injector Fuel Return Line

Labor: \$155.00

Replace Fuel Pump on Frame

Labor: \$170.50

Recommendations: Change Engine Oil / Filter every 1 year max .

Change Fuel Filters every 1 year max .

Oil pan slightly leaking and #4 Fuel injector leaking oil

Payments to Quality Automotive

Cost Summary

Status: In process Work Order

Payments:

Labor	6241.00
Parts	19227.56
Sublet	245.00
Haz Waste	7.95
Diesel Fuel	50.00
Tax	1394.00
Total	\$27165.51
Payments	0.00
Bal Due	27165.51

I hereby authorize the above repair work to ~~be performed~~ ~~with the use of~~ ~~any~~ ~~and~~ ~~manipulate~~ ~~and~~ ~~grant~~ you and/or your employees permission to operate the car, truck or vehicle herein described on street, highways or elsewhere for the purpose of testing and/or inspection. An express mechanics lien is hereby acknowledged on above car, truck or vehicle to secure the amount of repairs thereto. You will not be held responsible for loss or damage to vehicle or articles left in vehicle in case of fire accident or any other cause beyond your control.

(Signature) _____

8.3 Cover sheet – Excess Land Declaration – Mt. Vernon Park

**Auburn Area Recreation and Park District Acquisition and Development Committee
January, 2023; Board of Directors meeting January, 2023**

The Issue

Shall the Auburn Area Recreation and Park District (“ARD”) adopt Resolution # 2023-04 declaring that the Mt. Vernon Park property (“Nevada St. property”) is in excess of its foreseeable needs?

Background

ARD is the owner of a 6.7 gross acre park land site fronting Nevada Street, in Auburn, California, referred to as Mt. Vernon Park. The park land was donated to ARD from Richard Rader and Carolyn Hardwick. The funding to improve the property was through mitigation fees of \$85,929 paid to the City of Auburn from the Affordable Housing Development Corporation, the developers of the nearby Palm Terrace Apartments.¹ Approximately 1 acre of the property directly off of Nevada St. features a short DG pathway a couple of picnic table locations. There is no parking at the property. This park is underutilized, especially when compared to any of ARD’s other parks and facilities. As such, ARD has deemed this to be excess land.

In March, 2018, the ARD Board of Directors declared the Mt. Vernon Park property as excess, and subsequently entered in to a Purchase and Sale Agreement with Western Community Housing to pursue the sale and development of the property for low-income senior housing. Ultimately, that Purchase and Sale Agreement was cancelled, due mainly to Western Community Housing being unable to secure extra adjacent land that was needed for their project.

State Law (CA GC 50568 – 5057) authorizes local governments, including special districts, to maintain an inventory of real property. State law also authorizes local governments to declare certain real property to be in excess of their foreseeable needs to be best suited to the development of the parcel for housing available to persons and families of low or moderate income at affordable housing cost. Upon such a declaration, the property becomes eligible to be sold, transferred, or auctioned in accordance with various surplus procedures state law provides.

Recommendation for the Board of Directors

Staff recommends that the ARD Board of Directors adopt Resolution #2023-04 declaring that the Mt. Vernon Park property (“Nevada St. property”) is in excess of its foreseeable needs. The ARD Acquisition and Development Committee forwarded this item to the Board of Directors with a positive recommendation.

Once this resolution is adopted, staff will list the property through a website provided by the State of California to connect developers who are interested in building more affordable homes on surplus local public land that is both available and suitable for housing development.
<https://www.hcd.ca.gov/planning-and-community-development/public-lands-affordable-housing-development>

Fiscal Impact

The estimated annual costs to maintain Mt. Vernon Park are \$4,500 - \$5,500.

Attachments

Resolution #2023-04

RESOLUTION NO. 2023-04

**RESOLUTION OF THE AUBURN AREA RECREATION
AND PARK DISTRICT BOARD OF DIRECTORS FINDING THAT CERTAIN DISTRICT
PROPERTY (MT. VERNON PARK) IS IN EXCESS OF THE DISTRICT'S FORSEEABLE NEEDS**

WHEREAS, Government Code section 50569 authorizes local agencies to make an inventory of lands they hold, own, or control as well as to determine that such land that is in excess of their foreseeable needs;

WHEREAS, the Auburn Area Recreation and Park District ("ARD") owns a 6.7 gross acre park land site fronting Nevada Street, in Auburn, California, more particularly described as Assessor Parcel Number 038-250-081 ("Nevada Street Property") and referred to as Mt. Vernon Park;

WHEREAS, ARD does not have any further need for, nor plans or resources to develop a park or other district facility on the Nevada Street Property.

THEREFORE, BE IT RESOLVED, consistent with Government Code 50569, the ARD Board of Directors ("Board") determines that the Nevada Street Property (Mt. Vernon Park) is in excess of its foreseeable needs.

BE IT FURTHER RESOLVED, that the Board finds that this declaration of excess property is exempt from the California Environmental Quality Act ("CEQA") exempt under 14 California Code of Regulations, section 15061(b)(3), because it can be seen with certainty that there is no possibility that this determination of excess property may have a significant effect on the environment.

* * * * *

I HEREBY CERTIFY that the foregoing resolution was passed and adopted by the Board of Directors of the Auburn Area Recreation and Park District at a regular meeting thereof, held on the ____ day of _____, 2023, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

James A. Gray
Chairman of the Governing Board

Cathy Warford
Clerk to the Governing Board

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 County Mitigation Fund, current balance \$450,000

9.2 2022 Events P&L Review – see attachment.

9.3 Placer County Investment Report – see attachment.

9.4 2023 ARD Friend of Recreation Nominations – see attachment.

Discussion Item 9.2 Cover Sheet - 2022 Events P&L Review

Auburn Recreation District Finance Committee meeting January, 2023; Board of Directors' meeting, January, 2023.

The Issue

A review of the Profit and Loss (P&L) statements from the 2022 events at ARD.

Background

ARD puts on several events per year. A P&L for each event is attached.

A side-by-side comparison for each event is also attached.

Recommendation for the Finance Committee

The finance committee recommended sending this item to the Board Meeting for review and discussion.

Fiscal Impact

The Fiscal Impact for each event is on each P&L

Attachments

2022 ARD Events side by side comparison
2022 ARD Events – P&L for each event
Auburn Community Festival prize breakdown

Discussion Item #3

2022 Events

Revenue	Floating Egg Hunt	Boots and Belles	Pickleball Tourney	Party in the Park	Movie in the Park	Food Truck Fiesta	Obstacle Race	Miss October	Harvest Festival
Sponsorships/Donations	2,000.00	1,500.00		5,000.00	1,000.00	3,575.00	12,000.00	726.00	6,500.00
Vendors				3,140.00		5,485.00			
Sales	429.50	1,075.00	3,060.00	3,665.00		3,741.00	18,625.00	5,317.00	4,300.00
Total Revenue	2,429.50	2,575.00	3,060.00	11,805.00	1,000.00	12,801.00	30,625.00	6,043.00	10,800.00
Expense									
Advertising			197.00	1,108.00	394.00	504.00	214.00		751.00
Supplies	234.00	1,733.00	287.00	1,845.00	850.00	5,056.00	3,152.00	3,359.00	1,221.00
Awards	582.00		1,048.00				7,945.00		3,450.00
Extra Wages	601.00	214.00		1,072.00	73.00	1,024.00	429.00	1,824.00	304.00
Entertainment				6,305.00		2,688.00	10,834.00		1,689.00
Total Expense	1,417.00	1,947.00	1,532.00	10,330.00	1,317.00	9,272.00	11,740.00	5,183.00	7,415.00
Profit/ (Loss)	1,012.50	628.00	1,528.00	1,475.00	(317.00)	3,529.00	18,885.00	860.00	3,385.00

	(Youth Asst)	(Youth Asst)	(Youth Asst)	(Youth Asst)	(Youth Asst)
	8,401.00	8,401.00	8,401.00	8,401.00	8,401.00
	18,885.00	18,885.00	18,885.00	18,885.00	18,885.00
	860.00	860.00	860.00	860.00	860.00
Total	\$ 39,387	\$ 39,387	\$ 39,387	\$ 39,387	\$ 39,387

Harvest Fair Prize Breakdown	
1st Place Scarecrow	300.00
2nd Place Scarecrow	200.00
3rd Place Scarecrow	100.00
Peoples' Choice Scarecrow	500.00
Largest Pumpkin	1,000.00
Largest Placer Grown	500.00
2nd Place Pumpkin	500.00
3rd Place Pumpkin	250.00
Total	3,350.00

Floating Egg Hunt

April 16, 2022

Revenue

Donations (below)	\$1,500.00
Donation of prizes by Feed the Hungry of Auburn	\$500.00
Ticket Sales	\$429.50

Total Revenue

\$2,429.50

Expenses

Supplies	\$233.93
Life jackets	\$86.88
Baskets & decorations	\$58.15
Kickboards	\$73.90
Cabletie	\$15.00

Prizes	\$581.92
Candy	\$81.92
Donated prizes	\$500.00

Extra Wages	\$600.62
Staff - Recreation	\$600.62
Staff - O/T	\$0.00
F&G - O/T only	\$0.00

Total Expenses

\$1,416.47

Profit for Floating Egg Hunt

\$ 1,013.03

Donations

Myers & Sons	\$1,000.00
Roper's Jewelry	\$500.00
	<u>\$1,500.00</u>

Revision date: 5-14-2022

Boots and Belles

May 14, 2022

Revenue

Ticket Sales	\$1,075.00
Sponsorships (See below)	\$1,500.00

Total Revenue

\$2,575.00

Expenses

Supplies	\$1,733.24
DJ & Dance Instructor	\$500.00
Interactive lights	\$500.00
Photography	\$150.00
Decorations	\$439.57
Games for dance	\$34.94
Baloons	\$9.64
String & hooks	\$99.09

Prizes	\$0.00
Candy	
Donated prizes	

Extra Wages	\$213.65
Staff - Recreation	\$139.34
Staff - O/T	\$0.00
F&G - O/T only	\$74.31

Total Expenses

\$1,946.89

Profit for Boots and Belles

\$ 628.11

Sponsorships (Platinum)

Union Bank	\$500.00
Placer Title	\$500.00
Intervoice Media	\$500.00

Total \$1,500.00

Revision date: 8-11-2022

Party in the Park

June 17, 2022

Revenue

Vendor registrations through RecDesk	\$3,140.00	
Sponsorships *	\$5,000.00	
Odd Fellows (alcohol sales)	\$207.00	
Auburn Rotary (beer sales)	\$3,457.73	
Total Revenue		\$11,804.73

Expenses

Entertainment		\$6,304.72
Poor Man's Whiskey Band	3,000.00	
Hackensaw Boys Band	1,000.00	
Hotel Rooms (Reimb'd Scott H)	769.72	
Sound	700.00	
Stage	700.00	
Light Tower	135.00	
Supplies		\$1,844.53
Cold Cups	508.47	
Cooks Portable Toilets	584.43	
Trash bin	151.22	
Cables & Ties	66.82	
Snacks & Water	61.98	
Wristbands	28.95	
Bear Trailer	350.00	
ASCAP	92.66	
Advertising		\$1,108.50
Billboard	\$720.00	
Poster/Flier/Website graphics	\$388.50	
Extra Wages		\$1,071.68
Recreation O/T only	\$55.43	
Staff - O/T only	\$0.00	
F&G - O/T only	\$1,016.25	
Total Expenses		<u>\$10,329.43</u>

Profit for Party in the Park

\$1,475.30

* Sponsorships (All Platinum level)

IFC & Insurance Marketing
Innervoice Media
Maki Heating & A/C
Mother Lode Holding/Placer Title
Old Town Pizza
Precision Orthodontics
Union Bank

Movies in the Park

June 10, 2022 & August 12, 2022

Revenue

Sponsorships *	1,000.00	
Total Revenue		\$1,000.00

Expenses

Movie		\$850.00
Cost of Movies	850.00	
 Supplies		 \$0.00
 Advertising		 \$394.00
Graphic Design/Web Dev	197.00	
Graphic Design/Web Dev	197.00	
 Extra Wages		 \$73.08
F&G - O/T only	73.08	
 Total Expenses		 <u>\$1,317.08</u>
 Loss for Movie in the Park		 <u><u>(\$317.08)</u></u>

*Sponsorships

Marisa Leahy Homes (EXP)	\$500.00	
Sierra Pacific Realtors	\$500.00	
TOTAL	\$1,000.00	

Revision date: 1-9-23

Food Truck Fiesta

August 19, 2022

Revenue

Sponsorships *	\$3,500.00
Food Truck Fiesta Cash Proceeds (drinks)	\$3,938.00
Vendor Booth Revenue	
Revenue from ARD	\$5,774.00
Sub total	\$13,212.00
FOARD Admin fee	(\$660.60)
Eco Valley: Straw Bale delivery & useage	\$250.00
Total Revenue	

\$12,801.40

Expenses

Entertainment		\$2,688.00
Neanderthal Touring Band	\$1,000.00	
Pardon the Interruption (D Nobel)	\$400.00	
Sound/Paul Emery	\$500.00	
Stage/Curt's Auto Body	\$500.00	
Food & Drinks for the bands	\$288.00	
Advertising		\$504.40
Poster Design	\$50.00	
Graphic Design/Web Dev (image.net)	\$197.00	
Signs	\$257.40	
Supplies		\$1,944.44
Sesac Music License	\$256.25	
Ascapi	\$92.67	
Park 'N Pour tap trailer	\$350.00	
Ice/Zip Ties	\$24.10	
Wrist Bands	\$69.70	
Biodegradable cups	\$555.05	
Traffic Cone	\$168.81	
Straw Bales	\$250.00	
Water	\$24.96	
Extension Cord & AAA Batteries	\$152.90	
Other Costs / Adjustments		\$2,610.29
Commissions to 3 wineries	\$1,351.00	
Cook's Portable Toilets	\$330.58	
Kelpro security	\$306.00	
Recology	\$579.85	
Lights	\$42.86	
Insurance		\$501.50
Liability Insurance*	\$501.50	
Extra Wages		\$1,024.13
Staff - Rec	\$85.30	
Staff - F&G	\$938.83	

Total Expenses

\$9,272.76

Profit for Bike Park Fundraiser

\$ 3,528.64

**Sponsorships (All Platinum level)

IFC & Insurance Marketing
 Innervoice Media
 Maki Heating & A/C
 Mother Lode Holding/Placer Title
 Old Town Pizza
 Precision Orthodontics
 Union Bank

NOTE: ABC License for alcohol was purchased by the Bike Park volunteer, Diana Boyer.

Revision date: 12-9-22

DRAFT Ain't Necessarily Dead Fest

September 17, 2022

Revenue

Sponsorships *	\$7,500.00	
Donations**	\$5,750.00	
Non-cash Donations***	\$5,740.00	
Beer Sales Profit	\$7,048.46	
Sales through ARD for Vendor Booth rentals	\$4,555.00	
Camping Pass Revenue	\$1,775.00	
Sub total		\$32,368.46
FOARD Admin fee (5%)		(\$1,331.42)
Total Revenue		\$31,037.04

Expenses

Entertainment		\$10,834.00
Scott Brown		
Gary Campus "Band Beyond Description"	\$400.00	
Moonalice Touring	\$1,000.00	
John Paul McLean	\$300.00	
Allen Stuart	\$3,000.00	
Michael Siegel	\$300.00	
Garrett Michael Deloian	\$500.00	
David Nelson	\$750.00	
Brian Kurtin, "Love Mischief"	\$500.00	
Peter Grant	\$300.00	
Stage (Bil Pursell Prod))	\$3,784.00	
Advertising		\$1,097.18
Facebook		
Billboard	\$720.00	
Banners (Uptown Signs)	\$180.18	
Image Net (graphic design)	\$197.00	
Supplies		\$5,760.25
Biodegradable Plastic Cups (donated)	\$280.00	
Beer (donation)	\$3,960.00	
Propane	\$11.71	
Safety Fencing, Orange	\$38.20	
Food	500.12	
Sesac Music License	256.25	
Ascap fees	\$92.67	
Ice	32.12	
Cook's Portable toilets	\$589.18	
Other Costs / Adjustments		\$3,771.82
Kelpro Security	\$340.00	
Poster/T-Shirt design (Jenkins)	\$120.00	
Hotel Rooms (donated)	\$1,500.00	
Recology, trash bins	\$216.64	
Park 'N Pour (tap trailer)	\$450.00	
Cable/ties	\$21.04	
River City Rentals - Light tower	\$145.00	
Liability Insurance	\$501.50	
Traffic Cones	\$168.84	
California Computer* (2021, billed 2022)	\$308.80	
Extra Wages		\$1,173.23
F&G - O/T	\$38.45	
Rec - O/T	\$1,134.78	
Total Expenses		\$22,636.48

Profit for Youth Assistance Fund

\$8,400.56

*Sponsorships (Platinum level)	**Donations	
IFC & Insurance Marketing	Armrod Charitable Fund	\$5,000.00
Innervoice Media	Veronica Blake Fund	\$500.00
Maki Heating & A/C	Andrea Rosenthal	\$250.00
Mother Lode Holding/Placer Title	Revision Brewing Co	\$4,000.00
Old Town Pizza		
Precision Orthodontics	***Non-cash Donations	
Union Bank	Holiday Inn/Max's (3 Rooms for bands)	\$1,500.00
	Revision Brewing Co (Bee & Cups)	\$4,240.00

Revision date 12/9/2022

The Great Auburn Obstacle Race

October 2, 2022

Revenue

Sponsorships paid to ARD	\$12,000.00	
Registrations: Athlete Registration	\$18,625.00	
Total Revenue		\$30,625.00

Expenses

Advertising		\$214.41
Map banner	\$45.05	
Facebook postings	\$169.36	
Runners		\$7,945.37
Ribbons, Metals	\$2,204.19	
Clipped in for Life: Timing/Scoring fee	\$1,700.00	
T-Shirts	\$4,041.18	
Supplies		\$3,151.89
Pumpkins, fruit, cups	\$255.45	
Inflatable raft & boat	\$137.95	
Cutters, utility knives	\$37.46	
Dish soap	\$57.88	
Kelpro Security	\$544.00	
Image.net (graphic design & web)	\$394.00	
Topsoil	\$548.25	
Cable ties, pvc caps, rope, etc.	\$415.06	
Caution tape/marketing chalk	\$271.57	
Weed block/landscape fabric	\$405.27	
River City Rentals (hitch & trailer)	\$85.00	
Extra Wages		\$428.45
Rec - O/T	\$98.50	
F&G - O/T	\$329.95	

Total Expenses **\$11,740.12**

Profit for The Great Auburn Obstacle Race

\$18,884.88

*Sponsorships (Platinum level)	*Sponsorships (just for Obstacle Course)
IFC & Insurance Marketing	Exp Realty \$500.00
Innervoice Media	Gold Rush Subaru \$2,000.00
Maki Heating & A/C	M45 Auto \$5,000.00
Mother Lode Holding/Placer Title	Roper's Jewelers \$500.00
Old Town Pizza	Victory Velo \$500.00
Precision Orthodontics	
Union Bank	

Revision date: 11-23-2022.

Ms October

October 7-9, 2022

Revenue

Raffle tickets	\$726.00
Snack Bar Sales	\$1,067.25
Venmo Revenue (snack bar & raffle)	\$650.00
Registrations	\$3,600.00

Total Revenue

\$6,043.25

Expenses

Utilities	\$103.86
Lights for Beggs Field	

Supplies/Other	\$3,254.72
Durapitch clay	\$762.14
Officials	\$655.50
Décor	\$49.83
Bracket	\$10.73
Propane	\$17.56
Candy/snack bar items	\$1,200.67
Award Plaques	\$164.29
Image.net (web & act guide)	\$394.00

Extra Wages	\$1,823.91
Rec - Reg	\$532.05
Rec - O/T	\$606.27
F&G - O/T	\$685.59

Total Expenses

\$5,182.49

Profit for Ms October 2021

\$860.76

Revision date: 11-23-2022.

Harvest Festival

October 15, 2022

Revenue

Sponsorships	\$6,500.00
Registrations	\$3,845.00
Donations through ARD	\$0.00
Scarecrow Registration	\$30.00
T-Shirt Revenue	\$425.00

Total Revenue

\$10,800.00

Expenses

Entertainment		\$1,688.92
Pardon the Interruption (David Noble)	\$800.00	
SESAC Music License	\$256.25	
ASCAP	\$92.67	
Stage/Curt's Auto Body	\$500.00	
Food for Band (out of registration cash)	\$40.00	
Advertising		\$751.20
Uptown signage	\$343.20	
Image.net	\$394.00	
Facebook	\$14.00	
Prize Winners		\$3,450.00
Pumpkin Contest Winners	\$2,350.00	
Scarecrow Contest Winners	\$1,100.00	
Supplies/Other		\$1,220.92
Rope/zip ties/hammer/misc	\$42.48	
Ribbons	\$40.22	
Decorations	\$16.09	
Cook's Portable Toilets	\$272.74	
T-Shirts	\$636.71	
Placer County Health permit	\$212.68	
Extra Wages		\$304.37
F&G - O/T	\$304.37	

Total Expenses

\$7,415.41

Net Profit for Auburn Community Festival

\$3,384.59

*Sponsorships (Platinum level)

IFC & Insurance Marketing
Innervoice Media
Maki Heating & A/C
Mother Lode Holding/Placer Title
Old Town Pizza
Precision Orthodontics
Union Bank

*Sponsorships (for Harvest Festival)

Norma Harris (Pumpkin cash prizes)	1,500.00
United Auburn Indian Community	1,000.00

Discussion Item 9.3 Cover Sheet – Placer County Investment Report

Auburn Area Recreation and Park District (ARD) Finance meeting, January, 2023; Board of Directors, January, 2023.

Monthly, staff will provide the Board of Directors with the Placer County Treasurer's Pooled Investment Report for the prior month for the Board's perusal. This statement will show October's investments and average interest earnings/(losses) for the month's activities. Placer County Treasurer holds the majority of ARD's funds. The remaining funds are held at the District's CalPERS CEPPT (California Employers' Pension Prefunding Trust Fund). The County earned an overall average of **1.69%** in November.

Background

§ 53607

Local agency treasurers to whom the authority to invest or reinvest funds or to sell or exchange securities has been delegated by the legislative body of a local agency are required by Section 53607 to submit a monthly report of transactions to the legislative body.

Discussion

This is a discussion item to view Placer County's investment of our pooled funds for the prior month.

Attachment

Placer County Treasurer's Pooled Investment Report for November, 2022

Office of
Jenine Windeshausen
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of November 30, 2022

Tax Collector / Business Licenses (530) 889-4120 • Treasurer (530) 889-4140 • Bonds (530) 889-4146
2976 Richardson Drive • Auburn, California 95603

PREFACE

Placer County Treasurer's Pooled Investment Report

November 30, 2022

For the purpose of clarity, the following glossary of investment terms has been provided.

Book Value is the purchase price of a security plus amortization of any premium or discount. This may be more or less than face value, depending upon whether the security was purchased at a premium or at a discount.

Par Value is the principal amount of a security and the amount of principal that will be paid at maturity.

Market Value is the value at which a security can be sold at the time it is priced or the need to sell arises.

Market values are only relevant if the investment is sold prior to maturity. Profit or loss would be realized only if the specific investment were to be sold.

Government Code 53646 Compliance Report

The following information is a monthly update of funds on deposit in the Placer County Treasury pursuant to California Government code Section 53646. Further details of individual investments are included in the Treasurer's Monthly Investment Report. All investment transactions and decisions have been made with full compliance with California Government Code and Placer County's Statement of Investment Policy.

Individual securities are priced at the end of each month by Wells Fargo Bank.

The Weighted Average Maturity of the investments with the Treasury is 473 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$568,573,632.68 in cash and investments maturing in the next 180 days.



**General Fund
Portfolio Management
Portfolio Summary
November 30, 2022**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
U.S. Treasury Coupons	460,000,000.00	434,929,874.18	458,320,840.03	24.23	1,017	526	0.614	0.622
mPower Placer - Long Term	3,711,385.54	4,353,197.61	3,719,578.13	0.20	7,343	5,083	4.118	4.175
Federal Agency Coupons	764,000,000.00	721,156,875.41	763,667,588.48	-0.37	1,080	580	0.862	0.874
Collateralized Inactive Bank Deposits	25,000,000.00	25,000,000.00	25,000,000.00	1.32	1	1	3.699	3.750
Medium Term Notes	20,000,000.00	19,506,700.00	19,949,543.37	1.05	1,275	276	1.760	1.784
Negotiable Certificates of Deposit	305,000,000.00	303,150,050.00	305,000,000.00	16.13	329	154	2.876	2.918
Collateralized CDs	3,000,000.00	3,000,000.00	3,000,000.00	0.16	365	139	1.600	1.622
Commercial Paper Disc - Amortizing	275,000,000.00	272,572,822.24	272,585,551.40	14.41	91	67	4.153	4.211
Federal Agency Disc - Amortizing	20,000,000.00	19,913,761.11	19,913,761.11	1.05	101	43	3.698	3.749
Local Agency Bond	9,196,419.52	10,588,117.19	9,196,419.52	0.49	7,885	5,917	2.781	2.820
mPower Placer	9,430,089.98	10,576,883.18	9,430,089.98	0.50	7,707	5,990	3.672	3.723
mPower - Folsom	1,666,525.79	1,871,102.49	1,666,525.79	0.09	7,694	5,057	2.736	2.774
Investments	1,896,004,420.83	1,826,619,383.41	1,891,449,897.81	100.00%	862	473	1.710	1.734

Cash								
Passbook/Checking (not included in yield calculations)	45,573,632.68	45,573,632.68	45,573,632.68		1	1	0.000	0.000
Total Cash and Investments	1,941,578,053.51	1,872,193,016.09	1,937,023,530.49		862	473	1.710	1.734

Total Earnings	November 30	Month Ending	Fiscal Year To Date
Current Year	2,553,546.69		8,405,978.66
Average Daily Balance	1,885,101,542.88		1,827,077,076.68
Effective Rate of Return	1.65%		1.10%

[Signature]
ERIC WAIDMANN, ASST. TREASURER-TAX COLLECTOR

Reporting period 11/01/2022-11/30/2022
Data Updated: FUNDSNAP - 12/02/2022 13:19
Run Date 12/02/2022 - 13:19

**General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2022**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,681,250.00	4,982,721.05	0.250	0.476	562	06/15/2024
91282CBH3	20549	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	8,916,800.00	9,868,559.49	0.375	0.773	1,157	01/31/2026
91282BU3	20550	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,560,200.00	10,248,037.03	1.875	0.443	639	08/31/2024
91282BZ52	20551	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,403,900.00	10,174,079.96	1.375	0.559	792	01/31/2025
91282CAJ0	20553	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	8,998,400.00	9,883,865.59	0.250	0.660	1,004	08/31/2025
91282R7Y9	20554	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,719,900.00	9,995,363.54	0.125	0.200	226	07/15/2023
91282CAF8	20555	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,679,300.00	9,994,024.59	0.125	0.210	257	08/15/2023
91282CAB7	20556	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,030,500.00	9,892,433.91	0.250	0.660	973	07/31/2025
91282CBH3	20557	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	8,916,800.00	9,874,555.82	0.375	0.753	1,157	01/31/2026
91282CBQ3	20558	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	8,928,500.00	9,909,207.13	0.500	0.766	1,185	02/28/2026
91282CBM2	20559	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,472,700.00	9,978,768.38	0.125	0.302	441	02/15/2024
91282BZT0	20569	U.S. TREASURY COUPON		03/25/2021	10,000,000.00	9,084,800.00	9,905,764.10	0.250	0.662	912	05/31/2025
91282BZW3	20575	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,679,300.00	9,993,696.40	0.125	0.215	257	08/15/2023
91282CAF8	20589	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	8,997,300.00	9,861,334.57	0.250	0.749	1,034	09/30/2025
91282CAM3	20590	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,557,400.00	10,219,653.18	1.750	0.421	608	07/31/2024
91282B787	20591	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,855,900.00	10,071,063.86	1.625	0.189	181	05/31/2023
91282BR69	20592	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,809,800.00	10,068,954.91	1.375	0.180	211	06/30/2023
91282BS35	20593	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	9,073,400.00	9,900,165.23	0.250	0.656	912	05/31/2025
91282BZT0	20800	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	9,030,500.00	9,882,161.29	0.250	0.700	973	07/31/2025
91282CAB7	20601	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	9,719,900.00	9,995,071.68	0.125	0.205	226	07/15/2023
91282BZY9	20605	U.S. TREASURY COUPON		04/12/2021	10,000,000.00	9,679,300.00	9,993,894.37	0.125	0.212	257	08/15/2023
91282CAF8	20606	U.S. TREASURY COUPON		04/15/2021	10,000,000.00	9,030,500.00	9,893,345.42	0.250	0.656	973	07/31/2025
91282CAB7	20612	U.S. TREASURY COUPON		05/20/2021	10,000,000.00	9,391,800.00	9,985,740.94	0.250	0.349	531	05/15/2024
91282CCC3	20670	U.S. TREASURY COUPON		08/06/2021	10,000,000.00	9,359,400.00	9,996,554.93	0.375	0.396	592	07/15/2024
91282CCL3	21049	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,359,400.00	9,994,365.04	0.375	0.410	592	07/15/2024
91282CCL3	21059	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,391,800.00	9,982,288.11	0.250	0.373	531	05/15/2024
91282CCC3	21061	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,098,800.00	9,994,008.58	0.125	0.216	242	07/31/2023
91282CCN9	21074	U.S. TREASURY COUPON		08/20/2021	10,000,000.00	9,359,400.00	9,978,041.54	0.375	0.512	592	07/15/2024
91282CCL3	21140	U.S. TREASURY COUPON		10/08/2021	10,000,000.00	9,359,400.00	9,987,218.75	0.375	0.642	592	07/15/2024
91282CY9	21152	U.S. TREASURY COUPON		10/19/2021	10,000,000.00	9,719,900.00	9,987,746.45	0.125	0.323	226	07/15/2023
91282BZY9	21153	U.S. TREASURY COUPON		10/19/2021	10,000,000.00	9,507,400.00	9,954,562.56	0.125	0.533	410	01/15/2024
91282CBE0	21178	U.S. TREASURY COUPON		11/02/2021	10,000,000.00	9,507,400.00	9,955,992.20	0.125	0.520	410	01/15/2024
91282CBE0	21190	U.S. TREASURY COUPON		11/09/2021	10,000,000.00	9,719,900.00	9,985,454.48	0.125	0.360	226	07/15/2023
91282BZY9	21191	U.S. TREASURY COUPON		11/09/2021	10,000,000.00	9,359,400.00	9,947,034.76	0.375	0.705	592	07/15/2024
91282CCL3	21196	U.S. TREASURY COUPON		11/10/2021	10,000,000.00	9,391,800.00	9,930,936.63	0.250	0.730	531	05/15/2024
91282CCC3	21219	U.S. TREASURY COUPON		12/02/2021	10,000,000.00						

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Portfolio Details - Investments
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CCN9	21221	U S TREASURY COUPON		12/03/2021	5,000,000.00	4,849,400.00	4,987,343.75	0.125	0.508	242	07/31/2023
91282CBG5	21222	U S TREASURY COUPON		12/03/2021	5,000,000.00	4,866,300.00	4,998,145.45	0.125	0.348	61	01/31/2023
91282CCD1	21227	U S TREASURY COUPON		12/07/2021	10,000,000.00	9,780,500.00	9,981,014.90	0.125	0.509	181	05/31/2023
91282CAK7	21232	U S TREASURY COUPON		12/09/2021	10,000,000.00	9,646,500.00	9,961,976.74	0.125	0.611	288	09/15/2023
91282CCU3	21235	U S TREASURY COUPON		12/09/2021	10,000,000.00	9,660,900.00	9,964,453.12	0.125	0.604	273	08/31/2023
91282CRF0	21242	U S TREASURY COUPON		12/13/2021	10,000,000.00	9,507,400.00	9,937,029.00	0.125	0.691	410	01/15/2024
91282ZP8	21277	U S TREASURY COUPON		12/27/2021	10,000,000.00	9,800,400.00	9,982,607.89	0.125	0.511	165	05/15/2023
91282CBG5	21280	U S TREASURY COUPON		12/28/2021	5,000,000.00	4,966,300.00	4,997,611.22	0.125	0.412	61	01/31/2023
91282CRF0	21296	U S TREASURY COUPON		01/11/2022	10,000,000.00	9,507,400.00	9,910,539.42	0.125	0.931	410	01/15/2024
91282ZY9	21299	U S TREASURY COUPON		01/11/2022	5,000,000.00	4,859,950.00	4,980,578.13	0.125	0.755	226	07/15/2023
91282ZP8	21330	U S TREASURY COUPON		02/04/2022	5,000,000.00	4,900,200.00	4,980,317.54	0.125	1.002	165	05/15/2023
91282Z29	21390	U S TREASURY COUPON		04/11/2022	10,000,000.00	9,997,700.00	9,998,865.93	1.500	1.592	45	01/15/2023
91282CBEO	22209	U S TREASURY COUPON		11/09/2022	10,000,000.00	9,511,374.18	9,504,227.36	0.125	4.759	410	01/15/2024
		Subtotal and Average	465,418,843.87		460,000,000.00	434,929,874.18	458,320,840.03		0.622	526	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	914,362.11	1,085,187.81	914,362.11	4.000	3.999	4,658	08/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	2,076,660.77	2,384,747.93	2,076,660.77	4.000	4.000	5,024	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	720,362.66	883,261.87	728,555.25	5.050	4.894	5,783	10/01/2038
		Subtotal and Average	3,719,634.70		3,711,385.54	4,353,197.61	3,719,578.13		4.175	5,083	
Federal Agency Coupons											
3133EL3E2	20077	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,688,300.00	10,000,000.00	0.320	0.320	252	08/10/2023
3133EL3E2	20078	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,688,300.00	9,999,538.46	0.320	0.327	252	08/10/2023
3133EMKG6	20420	FEDERAL FARM CREDIT BANK		12/15/2020	10,000,000.00	9,739,400.00	10,000,000.00	0.200	0.200	196	06/15/2023
3133EMKG6	20432	FEDERAL FARM CREDIT BANK		12/21/2020	10,000,000.00	9,739,400.00	10,000,000.00	0.200	0.200	196	06/15/2023
3133EMLE0	20436	FEDERAL FARM CREDIT BANK		12/22/2020	10,000,000.00	9,612,700.00	10,000,000.00	0.190	0.190	295	09/22/2023
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,481,900.00	9,994,423.79	0.190	0.240	406	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,487,800.00	9,998,375.56	0.230	0.244	414	01/19/2024
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,487,800.00	10,003,317.38	0.230	0.201	414	01/19/2024
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,135,600.00	9,997,859.55	0.300	0.310	774	01/13/2025
3133EMUF7	20570	FEDERAL FARM CREDIT BANK		03/22/2021	10,000,000.00	9,631,300.00	9,997,904.80	0.220	0.246	295	09/22/2023
3133EMWL2	20618	FEDERAL FARM CREDIT BANK		04/19/2021	10,000,000.00	9,706,600.00	10,000,000.00	0.200	0.200	230	07/19/2023
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	8,964,500.00	9,993,150.00	1.000	1.021	1,250	05/04/2026
3133EMYX4	20650	FEDERAL FARM CREDIT BANK		05/10/2021	10,000,000.00	9,805,000.00	9,998,675.00	0.125	0.155	160	05/10/2023

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**General Fund
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Federal Agency Coupons												
3133EMA28	20669	FEDERAL FARM CREDIT BANK		05/20/2021	10,000,000.00	9,799,300.00	9,999,837.05	0.125	0.150	166	05/18/2023	
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,364,000.00	10,000,000.00	0.330	0.330	550	06/03/2024	
3133FMF40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,364,000.00	10,000,000.00	0.330	0.330	550	06/03/2024	
3133EMZ21	21053	FEDERAL FARM CREDIT BANK		08/10/2021	10,000,000.00	9,681,900.00	9,995,988.33	0.160	0.218	252	08/10/2023	
3133EMZU5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,295,800.00	10,000,000.00	0.460	0.400	627	08/19/2024	
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,145,700.00	10,000,000.00	0.480	0.531	802	02/10/2025	
3133EMU67	21073	FEDERAL FARM CREDIT BANK		08/20/2021	10,000,000.00	9,940,600.00	10,000,000.00	0.125	0.125	53	01/23/2023	
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,091,100.00	9,996,656.67	0.610	0.624	904	05/23/2025	
3133ENEW6	21210	FEDERAL FARM CREDIT BANK		11/23/2021	10,000,000.00	9,798,200.00	9,996,177.78	0.375	0.455	173	05/23/2023	
3133ELO56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,678,150.00	4,984,398.91	0.570	0.769	579	07/02/2024	
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,560,900.00	10,000,000.00	1.040	1.040	420	01/25/2024	
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,780,450.00	4,994,193.55	1.040	1.142	420	01/25/2024	
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,795,150.00	4,983,419.80	0.900	1.198	413	01/18/2024	
3133ENN66	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,785,400.00	5,000,000.00	1.230	1.230	435	02/09/2024	
3133ENLF39	22047	FEDERAL FARM CREDIT BANK		08/08/2022	10,000,000.00	9,883,900.00	10,000,000.00	3.120	3.120	250	08/08/2023	
3133ENV986	22178	FEDERAL FARM CREDIT BANK		10/26/2022	10,000,000.00	9,999,100.00	9,998,259.26	4.670	4.707	237	07/26/2023	
3133ENY87	22204	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	9,999,300.00	10,000,000.00	5.050	5.050	343	11/09/2023	
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,130,300.00	9,998,654.92	0.320	0.326	783	01/22/2025	
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	8,854,700.00	9,998,734.15	0.500	0.504	1,155	01/29/2026	
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,110,900.00	9,996,776.37	0.330	0.345	776	01/15/2025	
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,110,900.00	9,996,776.37	0.330	0.345	776	01/15/2025	
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,258,500.00	10,000,000.00	0.510	0.510	669	09/30/2024	
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	8,907,400.00	9,945,571.60	0.750	0.923	1,181	02/24/2026	
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,276,900.00	9,999,454.17	0.500	0.503	665	09/26/2024	
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,357,600.00	10,000,000.00	0.375	0.375	540	05/24/2024	
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,140,900.00	10,000,000.00	0.625	0.625	819	02/27/2025	
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,315,900.00	10,000,000.00	0.410	0.410	609	08/01/2024	
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,256,800.00	10,000,000.00	0.500	0.542	669	09/30/2024	
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,310,800.00	9,984,191.45	0.330	0.431	575	06/28/2024	
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,286,700.00	9,998,065.47	0.510	0.521	638	08/30/2024	
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,330,400.00	10,000,000.00	0.400	0.400	572	06/25/2024	
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,454,600.00	5,000,000.00	0.650	0.635	1,364	08/26/2026	
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,453,900.00	5,000,000.00	0.750	0.700	1,364	08/26/2026	
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,865,200.00	5,000,000.00	0.400	0.400	572	06/25/2024	
3130ANV56	21082	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	8,855,600.00	10,000,000.00	1.000	1.001	1,364	08/26/2026	
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,468,050.00	5,000,000.00	0.850	0.850	1,182	02/25/2026	

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,663,850.00	4,995,982.79	0.400	0.451	575	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,160,600.00	9,969,288.75	0.550	0.600	791	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,655,750.00	4,993,676.47	0.750	0.822	665	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,554,500.00	4,990,924.28	1.000	1.146	992	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,574,840.00	4,000,000.00	1.250	1.250	1,366	09/29/2026
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,203,600.00	10,000,000.00	1.200	1.200	922	06/10/2025
3130AQC68	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,299,500.00	15,000,000.00	0.760	0.760	411	01/16/2024
3130AQC67	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,380,300.00	10,000,000.00	0.750	1.317	777	01/16/2025
3130AQC78	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,494,350.00	5,000,000.00	1.330	1.468	1,324	07/17/2026
3130AQC71	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,360,200.00	10,000,000.00	0.875	1.254	778	01/17/2025
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,331,400.00	10,000,000.00	0.875	1.541	929	06/17/2025
3130AQC65	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,052,600.00	15,000,000.00	0.750	0.726	778	01/17/2025
3130AQC63	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,760,750.00	4,998,219.00	0.710	0.742	417	01/22/2024
3130AQC69	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,232,100.00	10,000,000.00	1.000	1.000	791	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	5,000,000.00	9,403,700.00	9,996,811.11	0.950	0.970	582	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,640,200.00	4,977,239.51	1.100	1.320	774	01/13/2025
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,640,200.00	4,977,239.51	1.100	1.320	774	01/13/2025
3130AQN85	21318	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,648,600.00	4,982,175.93	1.125	1.295	782	01/21/2025
3130ARNV9	21398	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,695,350.00	4,997,305.56	0.750	0.775	788	01/27/2025
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,873,750.00	5,000,000.00	2.500	2.417	606	07/29/2024
3130ATV68	22216	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	10,006,100.00	10,005,150.67	5.000	4.942	370	12/06/2023
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	10,031,433.33	10,062,148.62	4.875	4.520	561	06/14/2024
3130ASZK5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	5,009,352.08	5,008,602.43	4.375	4.510	652	09/13/2024
3134GW7E0	20355	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,952,000.00	4,952,024.26	4.000	4.570	636	08/28/2024
3134GW7D2	20356	FEDERAL HOME LOAN BANK		11/16/2020	10,000,000.00	9,908,600.00	10,000,000.00	0.200	0.200	77	02/16/2023
3134GW7D2	20363	FEDERAL HOME LOAN BANK		11/16/2020	10,000,000.00	9,788,200.00	9,999,266.67	0.220	0.236	166	05/16/2023
3134GXCY8	20375	FEDERAL HOME LOAN BANK		11/19/2020	10,000,000.00	9,788,200.00	10,000,000.00	0.220	0.220	166	05/16/2023
3134GXEX8	20376	FEDERAL HOME LOAN BANK		12/01/2020	10,000,000.00	9,664,300.00	9,999,466.40	0.270	0.277	265	08/23/2023
3137EAEV7	20404	FEDERAL HOME LOAN BANK		12/01/2020	10,000,000.00	9,767,200.00	10,000,000.00	0.250	0.250	182	06/01/2023
3137EAEX3	20417	FEDERAL HOME LOAN BANK		12/10/2020	10,000,000.00	9,671,800.00	10,002,889.22	0.250	0.210	266	08/24/2023
3134GXG67	20574	FEDERAL HOME LOAN BANK		12/15/2020	10,000,000.00	9,998,500.00	9,987,511.99	0.375	0.419	1,027	09/23/2025
3134GXHY3	21206	FEDERAL HOME LOAN BANK		03/25/2021	10,000,000.00	9,361,800.00	9,999,760.53	0.430	0.432	565	06/18/2024
3135G05G4	20405	FEDERAL NATIONAL MORT. ASSOC.		11/22/2021	5,000,000.00	4,423,450.00	4,923,980.74	0.750	1.190	1,300	06/23/2026
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/10/2020	10,000,000.00	9,732,100.00	10,002,401.94	0.250	0.210	221	07/10/2023
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,344,000.00	10,000,000.00	0.375	0.375	561	06/14/2024
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,027,200.00	9,987,772.78	0.375	0.420	998	08/25/2025
				01/15/2021	10,000,000.00	9,295,000.00	9,995,365.08	0.250	0.279	592	07/15/2024

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Data Updated: FUNDSNAP: 12/02/2022 13:19
Run Date 12/02/2022 13:19

**General Fund
Portfolio Management
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3135G05G4	21239	FEDERAL NATIONAL MORT ASSOC	759,328,236.04	12/10/2021	10,000,000.00	9,732,100.00	9,981,250.53	0.250	0.560	221	07/10/2023
		Subtotal and Average			764,000,000.00	721,156,875.41	763,667,588.48		0.874	580	
Collateralized Inactive Bank Deposits											
SYS19055	15055	Five Star Bank - PIMMA	11,666,666.67		25,000,000.00	25,000,000.00	25,000,000.00	3.750	3.750	1	
		Subtotal and Average			25,000,000.00	25,000,000.00	25,000,000.00		3.750	1	
Medium Term Notes											
89236TEY7	17074	TOYOTA MOTOR CREDIT		06/01/2018	10,000,000.00	9,977,200.00	9,998,973.09	4.627	2.665	146	04/26/2023
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,529,500.00	9,950,570.28	0.450	0.900	406	01/11/2024
		Subtotal and Average	19,947,648.85		20,000,000.00	19,506,700.00	19,949,543.37		1.784	276	
Negotiable Certificates of Deposit											
13606KE4	21310	CANADIAN IMP BK COMM NY		01/21/2022	10,000,000.00	9,918,300.00	10,000,000.00	0.870	0.982	84	02/23/2023
13606KLB0	22043	CANADIAN IMP BK COMM NY		08/03/2022	25,000,000.00	24,748,000.00	25,000,000.00	3.900	3.954	245	08/03/2023
21684L.CJ9	21229	Rabobank Nederland		12/08/2021	10,000,000.00	9,767,600.00	10,000,000.00	0.700	0.000	221	07/10/2023
21684LCX8	21393	Rabobank Nederland		04/12/2022	10,000,000.00	9,862,400.00	10,000,000.00	2.510	0.000	239	07/28/2023
78012U2V6	21286	Royal Bank of Canada		01/04/2022	10,000,000.00	9,965,800.00	10,000,000.00	0.600	0.608	34	01/04/2023
78012U3E3	21313	Royal Bank of Canada		01/24/2022	10,000,000.00	9,945,400.00	10,000,000.00	0.800	0.811	54	01/24/2023
78012U4W2	21379	Royal Bank of Canada		04/06/2022	5,000,000.00	4,954,700.00	5,000,000.00	2.270	2.302	126	04/06/2023
78012U5A9	21397	Royal Bank of Canada		04/12/2022	10,000,000.00	9,946,200.00	10,000,000.00	2.050	2.078	74	02/13/2023
78015JA23	22048	Royal Bank of Canada		08/08/2022	10,000,000.00	9,911,400.00	10,000,000.00	4.080	4.137	246	08/04/2023
83369XAK4	21289	SOCIETEGENERALE NY		01/04/2022	10,000,000.00	9,966,200.00	10,000,000.00	0.600	0.608	34	01/04/2023
85325VV49	21290	Standard Chartered Bank NY		01/05/2022	10,000,000.00	9,966,700.00	10,000,000.00	0.600	0.000	34	01/04/2023
85325VW48	21303	Standard Chartered Bank NY		01/18/2022	10,000,000.00	9,953,700.00	10,000,000.00	0.740	0.750	48	01/18/2023
85325VZG8	21389	Standard Chartered Bank NY		04/11/2022	20,000,000.00	19,952,200.00	20,000,000.00	1.950	1.977	39	01/09/2023
85325VZH6	21399	Standard Chartered Bank NY		04/13/2022	10,000,000.00	9,950,000.00	10,000,000.00	2.040	2.068	74	02/13/2023
86566FVY5	22207	SUMITOMO MITSUI BANK NY		11/09/2022	25,000,000.00	25,000,000.00	25,000,000.00	5.200	5.272	218	07/07/2023
89114WUR4	21394	TORONTO DOMINION BANK NY		04/12/2022	10,000,000.00	9,880,900.00	10,000,000.00	2.400	2.433	162	05/12/2023
89115BF62	22053	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,884,800.00	10,000,000.00	4.050	4.106	281	09/08/2023
89115BF21	22054	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,919,700.00	10,000,000.00	4.020	4.076	221	07/10/2023
89115BJ27	22066	TORONTO DOMINION BANK NY		08/16/2022	10,000,000.00	9,905,800.00	10,000,000.00	3.900	3.954	232	07/21/2023
89115BL24	22082	TORONTO DOMINION BANK NY		08/25/2022	10,000,000.00	9,908,500.00	10,000,000.00	3.970	4.025	235	07/24/2023
89115B2P4	22158	TORONTO DOMINION BANK NY		10/14/2022	10,000,000.00	9,998,000.00	10,000,000.00	5.000	5.069	162	05/12/2023
90275DPZ7	21410	UBS AG STAMFORD CT		04/20/2022	15,000,000.00	14,952,000.00	15,000,000.00	2.010	2.038	50	01/20/2023

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Negotiable Certificates of Deposit											
90275DQD5	22067	URS AG STAMFORD CT		08/16/2022	10,000,000.00	9,910,100.00	10,000,000.00	3.910	3.964	232	07/21/2023
90275DQK9	22164	UBS AG STAMFORD CT		10/19/2022	15,000,000.00	14,997,450.00	15,000,000.00	5.070	5.110	160	05/10/2023
90275DOL7	22165	UBS AG STAMFORD CT		10/19/2022	20,000,000.00	19,984,200.00	20,000,000.00	5.170	5.242	204	08/23/2023
		Subtotal and Average	298,333,333.33		305,000,000.00	303,150,050.00	305,000,000.00		2.916	154	
Collateralized CDs											
SYS21411	21411	River City Bank		04/19/2022	3,000,000.00	3,000,000.00	3,000,000.00	1.600	1.622	139	04/19/2023
		Subtotal and Average	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00		1.622	139	
Commercial Paper Disc. -Amortizing											
22533UM18	22233	Credit Agricole CIB		11/30/2022	125,000,000.00	125,000,000.00	125,000,000.00	3.750	3.802	0	12/01/2022
53948BSK6	22079	Lloyds Bank Corp Mkts NY		08/23/2022	10,000,000.00	9,826,305.56	9,826,305.56	3.700	3.906	169	05/19/2023
53948RT82	22138	Lloyds Bank Corp Mkts NY		10/03/2022	20,000,000.00	19,541,150.00	19,541,150.00	4.370	4.607	189	06/08/2023
53948BU56	22196	Lloyds Bank Corp Mkts NY		11/04/2022	20,000,000.00	19,367,600.00	19,367,600.00	5.270	5.569	216	07/05/2023
62479MNH2	22139	MUFG BANK LTD/NY		10/03/2022	25,000,000.00	24,866,500.95	24,879,236.11	3.700	3.793	47	01/17/2023
62479MNH2	22157	MUFG BANK LTD/NY		10/14/2022	15,000,000.00	14,919,904.17	14,919,904.17	4.090	4.192	47	01/17/2023
62479MNJ8	22168	MUFG BANK LTD/NY		10/19/2022	25,000,000.00	24,859,666.67	24,859,666.67	4.210	4.314	48	01/18/2023
62479MN41	22232	MUFG BANK LTD/NY		11/29/2022	10,000,000.00	9,961,938.89	9,961,938.89	4.030	4.103	34	01/04/2023
21687BU58	22208	RABOBANK NEDERLAND NV NY		11/09/2022	25,000,000.00	24,229,750.00	24,229,750.00	5.135	5.418	216	07/05/2023
		Subtotal and Average	248,997,620.63		275,000,000.00	272,572,822.24	272,585,551.40		4.211	67	
Federal Agency Disc. -Amortizing											
313384AN9	22142	Federal Home Loan Bank Discoun		10/04/2022	20,000,000.00	19,913,761.11	19,913,761.11	3.610	3.749	43	01/13/2023
		Subtotal and Average	33,214,008.33		20,000,000.00	19,913,761.11	19,913,761.11		3.749	43	
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	5,445,031.68	6,283,354.20	5,445,031.68	2.800	2.800	5,237	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	227,405.41	244,466.27	227,405.41	2.850	2.850	1,846	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	665,697.19	729,359.81	665,697.19	3.000	3.000	2,238	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,656,559.68	3,118,532.75	2,656,559.68	2.800	2.800	8,977	06/30/2047
SYS19127	19127	Placer Hills Fire Protection		10/21/2019	201,725.56	212,404.16	201,725.56	3.000	3.000	690	10/21/2024
		Subtotal and Average	9,196,419.52		9,196,419.52	10,588,117.19	9,196,419.52		2.820	5,917	

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
mPower Placer												
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,285,514.20	3,523,139.67	3,285,514.20	3.000	3.042	5,389	09/02/2037	
2017 NR	2017 NR	mPower Placer		07/06/2017	214,247.62	230,560.71	214,247.62	3.000	3.042	5,754	09/02/2038	
2017 R	2017 R	mPower Placer		07/06/2017	24,467.21	26,161.59	24,467.21	3.000	3.042	5,754	09/02/2038	
2018 NR	2018 NR	mPower Placer		07/20/2018	42,333.41	44,160.31	42,333.41	4.500	4.563	6,119	09/02/2039	
2018 R	2018 R	mPower Placer		07/12/2018	132,148.30	208,328.76	132,148.30	4.500	4.563	6,119	09/02/2039	
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	290,576.68	345,822.86	290,576.68	4.500	4.563	6,119	09/02/2039	
2017 S NR	2017 S-NR	Pioneer Community Energy		09/28/2017	121,872.98	126,749.85	121,872.98	3.000	3.042	5,754	09/02/2039	
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,491,643.04	1,601,022.24	1,491,643.04	3.000	3.042	5,754	09/02/2038	
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	1,165,112.51	1,413,605.38	1,165,112.51	4.500	4.563	6,119	09/02/2040	
2019-20 NR	2019-20 NR	Pioneer Community Energy		07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	6,485	09/02/2040	
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	870,658.81	1,070,340.05	870,658.81	4.500	4.563	6,485	09/02/2040	
2020-21 NR	2020-21 NR	Pioneer Community Energy		10/01/2020	0.00	0.00	0.00	4.500	4.563	0	09/02/2041	
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	821,487.35	1,012,368.97	821,487.35	4.500	4.563	6,850	09/02/2041	
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	904,120.65	904,120.65	904,120.65	4.500	4.563	7,215	09/02/2042	
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	65,907.23	70,502.15	65,907.23	3.000	3.042	5,389	09/02/2037	
Subtotal and Average			9,430,089.98		9,430,089.98	10,576,883.18	9,430,089.98		3.723	5.990		
mPower - Folsom												
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2010	87,659.92	94,758.53	87,659.92	2.750	2.788	5,389	09/02/2037	
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	30,467.10	33,023.08	30,467.10	2.000	2.028	5,754	09/02/2038	
MFA-2 NR	IA2-NR	mPower Folsom		08/06/2015	1,205,177.35	1,357,439.46	1,205,177.35	2.750	2.788	5,024	09/02/2036	
MFA-3	MFA-3	mPower Folsom		09/01/2015	206,625.87	231,361.26	206,625.87	2.750	2.788	5,024	09/02/2036	
MFR-1	MFR-1	mPower Folsom		09/01/2015	136,595.55	154,520.16	136,595.55	2.750	2.788	5,024	09/02/2036	
Subtotal and Average			1,666,525.79		1,666,525.79	1,871,102.49	1,666,525.79		2.774	5.057		
Total and Average			1,885,101,542.88		1,896,004,420.83	1,826,619,383.41	1,891,449,897.81		1.734	4.73		

Discussion Item 9.4 Cover sheet – 2023 ARD Friend of Recreation Nominations

Auburn Area Recreation and Park District (ARD) Board of Directors Meeting January 26, 2023

The Issue

Shall the Auburn Area Recreation and Park District select an organization/person(s) for the 2023 “Friend of Recreation” award?

Background

Every year, ARD awards the “ARD Friend of Recreation Award” at the annual State of Community Dinner. Information on the Friend of Recreation Award is as follows:

The Auburn Area Recreation and Park District Friend of Recreation award is given to the person, organization or group that has made a significant contribution to parks, recreation and active leisure in the Auburn area. This award is presented annually at the State of the Community Dinner.

Specific criteria for nominees/winners are as follows:

- The person’s, organization’s or group’s contribution should include the last 5 years
- Volunteers, ARD employees and contract employees are eligible for the award
- Nominees from entities outside of ARD can be considered (Tevis Cup, Placer High, local youth sports organizations, etc.)

In July of 2019, the ARD Board adopted new policies and procedures for selecting the Friend of Recreation. Those procedures are as follows:

- A. Staff will put an item on the January Board of Directors meeting, asking for nominations. Board members should send a brief description as to why their nominee should be selected. Nominations will be due by the February Board meeting.
- B. Staff will announce all nominations at the February Board meeting and request that each Board member select a first and second choice. If a nominee received three first place votes, they will be selected as the next ARD Friend of Recreation. If there is no nominee with three first place votes, the process will be as follows:
 1. All first place votes will be counted as two points
 2. All second place votes will be counted as one point
 3. The nominee with the highest point total will be selected as the next Friend of Recreation
 4. If after this process there is a tie, the top two nominees will be voted on. The nominee with three votes will be declared the next ARD Friend of Recreation
- C. The ARD Friend of Recreation will be announced at the March Board meeting.

Recommendation for the Board of Directors

Per policy, each Board member is should submit nominations, with a brief description as to why their nominee should be selected, **by February 16th**.

Fiscal Impact

N/A

Attachments

None

Past ARD Friend of Recreation Award winners:

2009: Laura Pinnick

2010: Eric Peach

2011: Todd Peak

2012: Patrick Remington

2013: Chic and Ingrid Koenig

2014: Mike Lynch

2015: Canyon Keepers

2016: Daryl Henry

2017: Chain Zombies

2018: Diana Boyer and Lisa Kodl

2019: Bill and Jenny Jansen

2020: Warren Tellefson

2021: The Ridge Golf Course and Event Center

2022: United Auburn Indian Community

The ARD Board had also requested a list of large donors to ARD. Here is a list of the top donors

United Auburn Indian Community (received award in 2022)
Armrod Charitable Foundation (The Ridge – received award in 2021)
Norma Harris

Bill and Jenny Jansen (Received award in 2019)

Auburn Rotary Club

Auburn Ale House

Lagunitas Brewing Company

Auburn Trails Alliance (mainly Diana Boyer, who received the award in 2018)

The following is a list of nominees from 2022:

- The Placer County Sheriff Office
- Randy Spangler
- Placer County Probation
- United Auburn Indian Community (2022 winner)