



THE RANCH

Belvedere Tiburon Joint Recreation Committee

REGULAR MEETING AGENDA

Monday, May 16, 2022 at 7pm

In person at Dairy Knoll Center, Room 1, 600 Ned's Way, Tiburon or via Zoom

The public is invited to attend via Zoom or in person at Dairy Knoll Center

Consistent with Executive Orders N-25-20 and N-29-20 from the Executive Department of the State of California, The Ranch Special Board Meeting will be physically open to the public and in person at Dairy Knoll Center. All Board members and members of the public are allowed to teleconference into the meeting. To maximize public safety while still maintaining transparency and public access, members of the public can access the meeting by following the meeting live at:

Topic: THE RANCH Board of Directors Regular Meeting

Time: May 16, 2022 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81960573867?pwd=d2dvd01UbHN4MGRhQWFwWFk0cElldz09>

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Find your local number: <https://us02web.zoom.us/j/kbrVjljAF4>

Regular Meeting Roll Call:

- Board Chair, Chelsea Schlunt of Belvedere
- Vice Chair, Jerry Riessen of Tiburon
- Tiburon Town Council Rep, Noah Griffin
- Belvedere City Council Rep, Sally Wilkinson
- Reed Union School District Rep, Sherry Wangenheim
- Belvedere Rep, Melissa Feder
- Belvedere Rep, Julianne Schaefer
- Tiburon Rep, Jason Rosell
- Tiburon Rep, Victoria Gazulis

- Town of Tiburon on Wednesday, June 15, 2022

V Financials 2021-2022 fiscal year

- Review the 2021-2022 fiscal year pre-audit numbers

STAFF REPORT

It is worth noting that The Ranch received financial support from the Town of Tiburon and City of Belvedere in the past two fiscal years due to the pandemic, creating year end numbers that are not typical. These two figures are highlighted in orange on the first page of the financials.

- Review April 2022 year to date numbers

VI Adjourn

GENERAL PUBLIC INFORMATION

ASSISTANCE FOR PEOPLE WITH DISABILITIES

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Director of Belvedere-Tiburon Joint Recreation (415) 435-4355. Notification 48 hours prior to the meeting will enable BTJR to make reasonable accommodation for full participation. (28 CFR 35,102-35,104 ADA Title II)

Upon request, The Ranch will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number and brief description of the requested materials and preferred alternative format or auxiliary aid or service at least 5 days before the meeting. Requests should be sent to the Director of Belvedere-Tiburon Joint Recreation at the above address.

AVAILABILITY OF INFORMATION

Copies of all agenda reports and supporting data are available for viewing and inspection at Dairy Knoll Center, 600 Neds Way, Tiburon. Agendas and Minutes are posted on our website www.theranchtoday.org and at Dairy Knoll Center, Tiburon Town Hall and Belvedere City Hall.

TIMING OF ITEMS ON AGENDA

While The Ranch Board of Directors attempts to hear all items in order as stated on the agenda, it reserves the right to take items out of order. No set times are assigned to items appearing on the agenda.

RESOLUTION NO. 2022-05-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE BELVEDERE TIBURON JOINT RECREATION COMMITTEE PROCLAIMING A LOCAL EMERGENCY, RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY RELATED TO COVID-19 BY CALIFORNIA GOVERNOR NEWSOM ON MARCH 4, 2020, AND AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE BELVEDERE TIBURON JOINT RECREATION COMMITTEE FOR THE PERIOD OF MAY 01, 2022 PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the Belvedere Tiburon Joint Recreation Committee is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of Belvedere Tiburon Joint Recreation Committee's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the Committee's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the Committee's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist in the Committee, specifically, a state of emergency has been proclaimed related to COVID-19 by California Governor Newsom on March 4, 2020 and Marin County Health Orders require COVID-19 precautions; and

WHEREAS, Marin County Health Order issued August 2, 2021 requires face coverings for people indoor in the same room and social distancing is encouraged especially for high risk individuals,

WHEREAS, the Board of Directors does hereby find that COVID-19 poses a health risk to residents, staff, and Board Members of the Belvedere Tiburon Joint Recreation Committee, and, face covering and social distancing orders has caused, and will continue to cause, conditions of peril to the safety of persons within the Committee that are likely to be beyond the control of services, personnel, equipment, and facilities of the Committee, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California; and



THE RANCH

(Belvedere Tiburon Joint Recreation Committee)

DRAFT **Special Meeting Minutes**

Monday, March 21, 2022 7:00 p.m.

Dairy Knoll, 600 Ned's Way, Tiburon CA 94920

Call to Order and Roll Call

Chair Schlunt called the meeting to order at 7:06p.m., with the following Board Members present:

| | |
|--|--|
| Chelsea Schlunt - Tiburon Representative, Chair | Present |
| Jerry Riessen - Belvedere Representative, Vice Chair | Present |
| Jason Rosell - Tiburon Representative | Present (joined meeting after vote on Minutes) |
| Vacancy- Tiburon Representative | Vacancy |
| Noah Griffin - Tiburon Council Member | Absent |
| Melissa Feder - Belvedere Representative | Present |
| Julianne Schaefer - Belvedere Representative | Present |
| Sally Wilkinson - Belvedere Council Member | Present |
| Sherry Wangenheim - RUSD Representative | Absent |

Ex Officio:

Jessica Hotchkiss, Recreation Director
Michelle Barsky, Office Manager & Minutes

Notes: After this agenda was made public, it was announced that Eduardo Dominguez would no longer serve as a Tiburon Representative.

I. Action Items

A. Resolution 2022-03-01

Resolution to conduct meeting virtually in the month of February 2022 in reflection of AB 361. AB 361 enables local public agencies to continue to use teleconferencing without complying with certain Brown Act Provisions.

Motion Wilkinson Second Schaeffer Vote 5 In Favor, 0 Against, 0 Abstained, 3 Absent Motion Carried.

Voted on as follows

AYES: Schlunt, Riessen, Feder, Schaefer, Wilkinson

NAYS: None

ABSTAINED: None

ABSENT: Rosell, Griffin, Wangenheim

Spring Registration opened on March 1 and registration has been slower than usual for 3rd-5th grade level programs. School Play just ended and all Baseball & Softball schedules are assigned, meaning that registration for Ranch programs may pick back up. K-2 registration is strong, tennis is going well and get stronger now that Higgins Tennis has been able to hire another pro and several part time instructors. Hotchkiss anticipates that The Ranch will not meet its revenue goal in the Spring Academy sector.

Tennis Key Sales opened to 94920 resident son March 12 and so far, 120 keys have been sold. This is a good start, but not as strong as last year. There has been no feedback from the public on the increase in key price or the addition of the non-resident rate. 75% of key holders play only tennis while 25% play either pickleball or both tennis and pickleball.

Pickleball Update. The Tiburon POST Commission met last Tuesday, for the final time, to discuss and vote on whether they would recommend to the town to add pickleball to the Point Tiburon Tennis Courts. Hotchkiss has been in attendance of pickleball related POST meetings over the past year and has given a presentation showing court statistics. The Commission voted unanimously to advise the Town Council to add a court on a trial basis and take all sound mitigation measures into consideration. The Ranch will now wait to see what Town Council decides.

Scholarship Fund. Heading into Summer is when The Ranch receives the most requests for financial assistance. The scholarship fund currently has \$6K. The Ranch has supported 5 families so far, which is considerably lower than this time last year. The annual maximum amount of financial support a family can receive is \$500. This amount has not been updated in years and The Ranch is planning on increasing that amount to \$800 to allow for a family to participate in more programming. To date, not many community members have donated to the fund, however there is always the option of asking for support from both Tiburon and Belvedere Community Foundations.

Marin Social Sports and McKegney Green. A few months ago, The Ranch applied to use McKegney Green for Adult Soccer with the hopes of starting programming in the spring. Despite Tiburon POST and Town Council recently updating and redefining who is eligible to use McKegney Green, The Ranch falls behind youth soccer and lacrosse on the priority list. At this time, The Ranch is unable to find any desirable window of time to hold a program for adults. Staff will go back to the drawing board to see if there are other windows of opportunity in late summer and fall.

V. Financials through January 2022 on 21-22FY

The fiscal year is not yet wrapped up, but once it has been closed out by the accountant, the audit process will begin. This will most likely occur in April.

Belvedere Tiburon Joint Recreation Committee- The Ranch

Personnel Rules

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CHAPTER 1 **GENERAL PERSONNEL PROVISIONS**

1.01 Adoption and Amendment

The following Personnel Policies, Rules and Procedures have been adopted by Belvedere Tiburon Joint Recreation Committee (referred to as The Ranch in this document), Board of Directors. These policies, rules, and procedures may be amended only by The Ranch Board of Directors.

1.02 Purpose

The purpose of these policies, rules and procedures is to facilitate effective and economical services to the public and to provide for a fair and equitable system of personnel management in the public service. This manual sets forth in detail the policies, rules and procedures that will ensure equal treatment for both applicants and employees, and define the obligations, rights, privileges, benefits and prohibitions placed upon all employees. The policies, rules and procedures are intended to indicate the customary and the most reasonable methods whereby the aims of the personnel program of the organization can be carried out under the direction of the Executive Director.

1.03 Personnel Policy

The following statements are the personnel policies of The Ranch, and the personnel rules and procedures shall be administered and interpreted with reference to these policies.

(A) By law, it is the duty and obligation of the Executive Director to supervise The Ranch Personnel and administer these policies and procedures. The Ranch will not allow employees or individual members of The Ranch to interfere with this duty.

(B) The sole reason for the existence of The Ranch is to provide programs and services to citizens; therefore, all actions and activities of employees will be viewed in terms of this fact.

(C) Employment, promotion and all employment decisions made by The Ranch shall be based on job-related merit and fitness for the position. Furthermore, these procedures shall be administered in such a manner as to work toward equal employment opportunity for all, without discrimination on the basis of race, color, creed, national origin, ancestry, religion, disabilities, veteran status, medical condition, marital status, sex, age, sexual orientation, or organizational affiliation (except when sex, age, disability, or medical condition is a bona fide occupational qualification).

(D) Tenure of employees covered by these rules and regulations shall be subject to satisfactory work performance, necessity for performance of work and the availability of funds. No part of these policies, rules and procedures shall apply to persons who render services to The Ranch as independent contractors.

1.04 Administration and Interpretation of Rules and Procedures

The Executive Director shall administer and interpret these rules and procedures; and is authorized to delegate this responsibility as circumstances require.

1.05 Employment Conditions

In accepting employment with The Ranch, each employee agrees to be governed by and to comply with these personnel policies, rules and procedures, and such administrative rules and procedures established by the Executive Director. All employees holding a position within The Ranch on the effective date of these policies, rules and procedures shall thereafter be subject to the provisions herein.

1.06 Severability

Should any provision contained in this manual be rendered or declared invalid by reason of any state or federal legislation, court action, or emergency situation, such invalidation so declared shall not invalidate the remaining portion of this manual, which shall remain in full force and effect.

CHAPTER 2 **AMERICANS WITH DISABILITIES ACT (ADA) AND THE FAIR** **EMPLOYMENT AND HOUSING ACT (FEHA)**

The Americans with Disabilities Act of 1990 (ADA), as amended, and the Fair Employment and Housing Act (FEHA) prohibits discrimination on the basis of disability, and protects qualified applicants and

- To complete the employment application process.
- To take the examination(s) for employment.
- To perform essential job functions.
- To have the same benefits and privileges of able-bodied employees.

2.03 ADA and FEHA Complaint Resolution

The Ranch's office shall be utilized for lodging and responding to ADA and FEHA complaints from a current or prospective employee with a legally protected disability that believes they have been discriminated against due to that disability.

If an employee believes they have a legally protected disability and have been discriminated against due to that disability; or have been discriminated against due to their relationship or association with an individual with a known disability, the employee should follow The Ranch's Grievance Procedure to lodge any ADA complaints.

All complaints will be treated confidentially and investigated carefully. Each current employee, or prospective employee will be notified as to the outcome of the investigation and any action that will be taken as a result. A current employee or prospective employee will in no way be affected negatively due to informing The Ranch of their concern.

The Executive Director shall be responsible for ensuring compliance with the ADA and the FEHA, and has been designated by The Ranch Committee as such.

2.04 Reassignment Of Employees Who Develop Disabilities

If an employee is no longer able to resume their same job after a disability occurs, the employee will be considered for other job openings for which the employee is qualified and which the employee is able to perform. In the event the employee's disability is covered under the ADA and FEHA, The Ranch will consider making reasonable accommodations for the employee to be able to perform the essential job functions. The objective is to return the employee to a position of comparable status - in type of work and compensation.

When this is not possible, the employee will be considered for other available, comparable positions.

CHAPTER 3
POSITION CLASSIFICATION PLAN AND RECRUITMENT

3.01 General

It is the policy of The Ranch to select, promote and transfer the best qualified individual for each job opening without regard to race, religion, color, sex, age, national origin, marital status, disability, veteran's status, or any other condition not related to job performance. All qualified applicants are given an equal opportunity to demonstrate their job-related qualifications.

3.02 Citizenship

Employment is open to qualified citizens of the United States or to qualified non-citizens who have the right to work in the United States. Verifications of this right shall be required upon appointment.

3.03 Recruitment

Vacancies and seasonal opportunities will be advertised and recruitment notices prepared to ensure a well-qualified candidate pool for each vacancy.

3.04 Application

All candidates for employment shall submit an application on an official Ranch application form or other form as deemed appropriate by the Executive Director.

3.09 Classification of Positions

The classification plan shall be so developed and maintained by the Executive Director so that all positions substantially similar with respect to required skills, experience, duties and responsibility of work are included within the same class; that the same means of recruitment can be used for filling all positions within the class; and that the same schedule of compensation may be applied with equity under like working conditions to all positions within the class.

Each classification shall have a job description, which includes a concise, descriptive title, an illustrative summary of the duties and responsibilities of positions in the classification; and a listing of the qualifications, knowledge, skills, and other requirements for successful performance in that classification.

3.10 Adoption and Amendment of Classification Plan

The class descriptions included in this policies and procedures manual constitute The Ranch's classification plan. If substantial changes in duties and responsibilities within a position occur in which matters of classification may be involved, the Executive Director will make a determination whether a change in classification is required.

3.11 Exempt/Non-Exempt Designation

Each position shall be designated as either exempt or non-exempt. Employees will be informed when they are hired if they are considered an exempt or non-exempt employee. Exempt employees are certain administrative, sales, professional and executive employees. Exempt employees are excluded from specific provisions of federal wage and hour laws. Non-exempt employees are all other employees and are entitled to overtime pay under certain applicable federal and state wage and hour laws.

3.12 Probationary Period

All appointments to regular positions, including part-time positions shall be tentative and subject to a probationary period of six months. The Executive Director may grant one or more extensions to the probationary period, but not to exceed an additional six months.

3.13 Purpose of Probationary Position

The probationary period shall be considered as an extension of the selection procedure and a trial period of employment. It shall be utilized to observe the employees' work performance, the effective adjustment of an employee to the class and to reject any probationary employee whose performance does not meet the acceptable standards for the position.

3.14 Probationary Employee Performance Report

At the end of the probationary period, if the Executive Director desires to make a regular appointment of the employee, he or she shall file a performance report reflecting that the employee's services are satisfactory.

3.15 Rejection of Probationer

At any time during the probationary period an employee may be suspended, demoted or rejected by the Executive Director for any reason, or for no reason at all and without the right of appeal or grievance.

3.16 Performance Evaluation

The Executive Director shall establish and implement a system to evaluate each employee's work based on standards of performance. To the extent feasible, evaluations will be performed annually. Other periodic evaluations are permitted at the discretion of the Director.

3.17 Evaluation Process

Performance evaluations shall be discussed with each employee and shall be confidential between the immediate supervisor who may be delegated to prepare the evaluation, the Executive Director and the employee. Performance evaluations shall be signed by the employee to indicate that it has been seen by,

transfer. In the case of such reinstatement, benefits will be reinstated at the level accruing prior to the layoff and seniority will only be affected by the number of months off payroll.

4.03 Exit Procedures

Upon separation from employment, an employee must return all property owned by The Ranch to the organization prior to receiving final compensation. All accrued vacation, and other compensation to which the employee is entitled shall be paid upon separation. Employees will be asked to complete a voluntary exit interview questionnaire.

CHAPTER 5
EMPLOYEE COMPENSATION

5.01 Employee Compensation Policy

An employee compensation plan shall be established to provide salary ranges for each class of regular employees. All persons employed by the Ranch shall be compensated in accordance with the compensation plan then in effect.

5.02 Anniversary Date

The anniversary date of an employee is the first day of the month that is closest to the date of hire or promotion. A merit review is conducted the month prior to a regular employee's anniversary date.

5.03 Regular Employees

Provided the Ranch is fiscally sound and the financial picture for the future appears to equally so, the Committee will provide compensation that is competitive with other local government recreation departments in Marin County.

The Board will make a determination regarding the Director's salary for an annual period beginning March 1, no later than Dec 1 the prior year. The Director will provide any necessary information to assist the Board in making their decision. This information will include, but is not limited to salary surveys, financial analysis and salary adjustments the Director is considering for regular employees within the department. Once the director's salary has been established, the Board will authorize an amount of money that will be allocated by the Executive Director to each position, with the Personnel and Financial Sub-Committee serving in an advisory capacity.

5.04 Standard Work Hours

The standard work week shall begin at 12:01 a.m. on Monday and end at 12:00 midnight on the following Sunday. The Executive Director or the designated supervisor will schedule work hours. The standard work week shall consist of forty (40) hours broken into five (5) eight (8) hour days. With approval of the Executive Director, alternate full time schedules may be designated to accommodate a 4 day work week (10) hour days or an alternating 4 and 5 day work week (9) hours days. Regularly scheduled work hours may vary, upon approval by the immediate supervisor, however, the total complement of hours for non-exempt employees must not exceed forty (40) in a standard work week period unless overtime hours are approved.

5.05 Computation of Salary

In the conversion of monthly salaries, hourly rates are computed as follows:

$$\frac{12 \text{ months } \times \text{ monthly salary}}{\# \text{ of hours assigned to employee per year}}$$

5.06 Pay Periods

Regular employees are paid on a semi monthly basis. Pay period includes the 1st through 15th of every month and the 16th through the last day of each month. The Director shall publish an annual payroll calendar given to employees on the first day of each calendar year, including pay periods, timesheet due dates, and pay dates.

- F. Care of a close relation who is ill or injured, though not hospitalized, where such leave is approved by the Executive Director.

6.03 Sick Leave Notification and Proof of Illness

In order to receive compensation while on sick leave, the employee must notify their immediate supervisor as soon as possible but before the first hour of the first day's absence and at regular intervals thereafter as designated by the supervisor. Failure to reasonably do so may be grounds for denial of such leave with pay. The Ranch has the right to determine by reasonable means the validity of any sick leave usage by any employee at any time. The Executive Director, at any time, may require a statement in writing signed by a licensed physician, or the submission of other substantiating evidence, that the employee is unable to perform his or her duties. Prior to returning to work, the Executive Director may also require a statement that the employee is fit to return to work.

6.04 Accrual

Sick leave shall be accrued bi-monthly for all regular employees beginning with the first month of employment, provided the employee has been in pay status for 50% or more of the pay period or any pay period thereafter. Sick leave shall be accrued at the rate of four (4) hours per bi-monthly pay period for all regular full-time employees and on a pro-rated basis based on actual hours worked for regular part-time employees. Employees who are absent without pay for any reason for more than ten working days during a calendar month, shall not accumulate sick leave for that month.

6.05 Accrual Limits

Sick leave shall be limited to a maximum of 35 days. Upon separation an employee will not be compensated for unused sick leave.

6.06 Sick leave for Seasonal/Hourly Employees

Effective July 1, 2015 all employees are eligible to receive paid sick leave as per Californian Law. The Ranch has mandated a "Front Loading" policy as it pertains to this legislation. At the beginning of the year all seasonal/hourly employees, not designated above, who have worked at least 90 days with our agency will receive 3 days of sick leave. Employees will not be able to carry over unused sick days from year to year, but will be issued 3 new sick days at the beginning of the following year.

6.07 Worker's Compensation

All regular, seasonal and provisional employees of the Recreation Department shall be entitled to worker's compensation benefits pursuant to the provisions of California Labor Code sections 3200 et seq., as amended from time to time.

6.08 Conversion of Sick Leave to Pay or Time Off

Regular employees, after a year of service with Belvedere-Tiburon Recreation, may request to convert a portion of their unused sick leave earned during the preceding calendar year to pay or compensatory time-off. Sick leave conversion will be calculated by the Executive Director in the month of December and will be granted during the month of January.

- A. A regular employee who has used 25% or less sick leave earned during the preceding calendar year may elect to:
 - 1. Receive pay for up to twenty-five percent (25%) of the unused sick leave earned only during the preceding calendar year, or,
 - 2. Convert up to twenty-five percent (25%) of the unused sick leave earned only during the preceding calendar year to compensatory time on a straight time basis.

- B. A regular employee who has used more that 25%, but not more than 50% of sick leave earned during the preceding calendar year may elect to:

CHAPTER 8 **HOLIDAYS**

8.01 Holiday Schedule

The Ranch shall observe the holiday schedule as outlined below.

- New Years Day – January 1
- Martin Luther King, Jr. Day - The third Monday in January
- President's Day - The third Monday in February
- Memorial Day - The last Monday in May
- Juneteenth Independence Day – June 20
- Independence Day – July 4th
- Labor Day- The first Monday in September
- Veteran's Day - November 11th
- Day prior to Thanksgiving - Third Wednesday in November
- Thanksgiving Day - Fourth Thursday in November
- Day after Thanksgiving - Fourth Friday in November
- Christmas Day and the preceding day - December 24 & 25
- New Year's Eve- December 31
- Furlough Day(s) as announced

8.02 Holidays Falling on Saturday/Sunday

When a holiday falls on a Saturday, or Sunday, either Friday or Monday will be observed based on the RUSD schedule

8.03 Eligibility

All regular full and part-time employees are eligible for holiday compensation if the employee is in a paid status on the days prior to and following the holiday.

8.04 Compensation for Work on Paid Holidays

Regular employees assigned to work on paid holidays shall choose to receive 1.5 hours administrative leave or be paid for each hour worked in addition to their regular salary.

CHAPTER 9 **LEAVES OF ABSENCE**

9.01 Leave of Absence Without Pay

A leave of absence without pay may be granted by the Executive Director in cases of emergency or where such absence would not be contrary to the best interests of The Ranch. Such leave is not a right but a privilege. Upon the written request of an employee, the Executive Director may approve, in writing, a leave of absence without pay for a period not to exceed four months.

The employee shall return to the same classification, range and step held prior to the leave if the position is still authorized. Failure of the employee to return to work upon expiration of the leave shall result in separation from employment with The Ranch. Vacation, sick leave and holiday compensation shall not be accrued during any pay period in which a leave of absence without pay has been approved. No sick leave benefits shall be used for illness occurring during such leave. The employee who takes a leave of absence must reimburse The Ranch for continued insurance benefits.

9.02 Imposed Furlough Due to Lack of Funds or Work

The Executive Director may at any time, if deemed necessary due to the Ranch's lack of funds or work, impose on any employee a mandatory temporary work furlough. Any such temporary furlough shall constitute a leave without pay; however, all benefits shall continue to accrue during the furlough period. A regular employee may choose to use accrued vacation or administrative leave in order to continue receiving pay during a furlough.

9.11 Worker's Compensation Hearings

Employees who have been injured in the course and scope of their employment with The Ranch and who are required, as a result of such injury, to be absent from duty to take physical examinations required by the agency's Worker's Compensation insurer or the Industrial Accident Commission may be granted leave with pay for such absences by the Executive Director when it is determined that such absences are in the best interest of The Ranch and only if the employee is in pay status at the time of the scheduled examination or hearing.

9.12 Disability Leave

A maximum of four months unpaid disability leave will be granted to an employee if his or her doctor certifies that the employee is disabled and unable to perform the basic functions of the job.

An employee must use accumulated sick leave before an unpaid disability leave will be granted. In addition, he or she shall use vacation and other accrued benefit leaves prior to the start of such unpaid disability leave.

9.13 Pregnancy/Maternity Disability Leave

Any employee who is disabled due to pregnancy, childbirth or related medical conditions is entitled to a pregnancy/maternity leave of absence up to a maximum of 4 months including the time credited to sick leave, vacation and other accrued benefit leaves. The employee must use accumulated sick leave and vacation and other accrued benefit leaves prior to the start of such unpaid maternity leave.

The employee must provide reasonable notice of the date the leave is to begin and the estimated duration of the leave. An employee who requests a pregnancy/maternity disability leave must submit a written medical certification from a health care provider to support the leave request. An employee on maternity leave shall continue to receive health insurance benefits but, while on unpaid maternity leave status, shall not receive other benefits including sick leave and vacation accumulation..

9.14 Return to Work

An employee returning from a disability leave must provide medical certification of their fitness to return to work. The employee will return to the same position held prior to the leave, or one that is equivalent in pay, benefits and the terms and conditions of employment, unless the job has ceased to exist. The Ranch will consider employees to have resigned if they do not return to their prior position or an equivalent position as soon as they are able or after taking the maximum leave allowed. Acceptance of any other employment during a disability leave will also be considered a resignation. Unless prohibited by other state or federal laws, if the employee's prior position or an equivalent one is not available at the end of the leave, employment will be terminated.

9.15 Applicable Laws

The provisions of these Rules that address leaves shall be construed so as to comply with any applicable state and federal laws and regulations, including, but not limited to: the Pregnancy Discrimination Act, FMLA/CFRA, the Americans with Disabilities Act, the Fair Labor Standards Act, the Fair Employment and Housing Act, State and Federal Leave laws, and any other applicable laws. Contact the Executive Director regarding questions you may have about your rights as an employee of The Ranch.

CHAPTER 10
DISCIPLINARY ACTION

10.01 Disciplinary Policy Statements

Discipline shall be administered generally according to a progressive disciplinary system. Whenever an employee's performance or on-the-job conduct at any time falls below an acceptable level, supervisors are expected to inform employees promptly and specifically of such instances and to counsel and assist the employee in improving his or her performance. If appropriate and justified, a reasonable period of time for improvement may be allowed before initiating formal disciplinary action. In certain situations, even a

10.03 Specific Disciplinary Actions

- A. **Oral Reprimand** - An oral reprimand may be imposed by a supervisor. An employee receiving an oral reprimand shall have such reprimand noted in his/her record by the supervisor or Recreation Director. An oral reprimand may be used for a period of twelve (12) months from the date of the reprimand in combination with other disciplinary actions to accelerate progressive disciplinary steps.
- B. **Written Reprimand** - A written reprimand may be imposed by a supervisor. An employee receiving a written reprimand from the supervisor shall have a copy of such reprimand filed in his/her permanent record. Each employee's permanent record is in his/her personnel file.
- C. **Suspension** - Suspension without pay may be imposed by the Executive Director. An employee suspended service shall forfeit all rights, privileges and salary while on such suspension with the exception of group health benefits. A copy of the Personnel Action form effecting the suspension shall be placed in the employee's file.
- D. **Reduction-in-Pay** - A reduction-in-pay may be imposed by the Executive Director. An employee receiving a reduction-in-pay shall have his/her pay reduced for a definite period of time and a copy of the Personnel Action form effecting the reduction-in-pay shall be placed in the employee's file.
- E. **Demotion** - A demotion may be imposed by the Executive Director. An employee receiving a demotion shall have his/her pay reduced to the appropriate step within the salary range for the position to which the employee is demoted, and a copy of the Personnel Action form effecting the reduction-in-pay shall be placed in the employee's file.
- F. **Discharge** - Discharge may be imposed by the Executive Director. Employees discharged for disciplinary reasons shall be paid salary, administrative and vacation leave accumulated to the effective date of discharge only.

10.04 Administration of Disciplinary Action by Supervisor

The supervisor of an affected employee may issue an oral or written reprimand to an employee for one or more of the causes for discipline specified in this chapter. Any written reprimand shall be served upon the employee either personally or by Certified Mail. Any reprimand shall include a statement of reasons for the reprimand, with sufficient specificity and detail to insure that the employee is aware of the specific misconduct complained of by times, dates, places, etc., and any remedial action that can be taken by the employee to prevent further occurrences. Any written reprimand shall also advise the employee of the right to appeal such disciplinary action to the Executive Director, the time for filing such appeal, and that the employee may respond to the charges orally or in writing within the time permitted for filing any appeal.

10.05 Right of Appeal from Decision of a Supervisor

Any regular employee shall have the right of appeal to the Executive Director any discipline imposed by a supervisor. Any such appeal must be filed with the Executive Director within ten (10) working days after receipt of the written reprimand by the employee; failure to file an appeal within such time constitutes the waiver of the right of appeal. The appeal must be in writing and must state specifically all the grounds and facts upon which it is based. The Executive Director shall review the action of the supervisor and any oral or written response submitted by the employee, and shall affirm, reverse, or modify the decision of the supervisor within ten (10) working days after the filing of the appeal.

10.06 Administration of Disciplinary Action by Recreation Director

The Executive Director, upon recommendation of the supervisor, if any, of the affected employee, may take formal disciplinary action (suspension without pay, demotion, reduction-in-pay, or discharge) against an

11.02 Informal Grievance Procedure

An employee should first attempt to resolve a grievance or complaint through discussion with the immediate supervisor without delay. Every effort should be made to find an acceptable solution by informal means at the most immediate level of supervision. If, after such discussion, the employee does not believe the problem has been satisfactorily resolved, he/she shall have the right to discuss it with the Executive Director. If the employee is not in agreement with the decision reached through such discussion, he/she shall then have the right to file a formal grievance in writing within ten (10) calendar days after receiving the informal decision of his/her supervisor.

11.03 Formal Grievance Procedures

Formal grievance procedures, after exhaustion of the informal grievance procedure, shall proceed as follows:

11.04 Executive Director Review

The employee shall present a grievance in writing to the Executive Director. Upon receiving the grievance, the Executive Director shall discuss the grievance with the employee, his/her representatives, if any, and with all appropriate persons. The Recreation Director may designate a fact finding committee. The decision of the Executive Director shall be final and shall be given, in writing, within thirty (30) working days after receiving the employee's written grievance.

11.05 Conduct of Grievance Procedure

All employees shall be free from reprisal for using the grievance procedure.

CHAPTER 12
PROFESSIONAL DEVELOPMENT

12.01 Statement of Policy

It is the policy of The Ranch to foster and promote in-service training, professional development and other job-related professional activities for the purpose of improving the quality of services rendered by The Ranch.

12.02 Eligibility for Professional Development Cost Reimbursement

To qualify for professional development reimbursements, the employee must be a regular employee. Employees will be eligible for reimbursement only for those trainings and professional activities and affiliations that are approved as job-related by the Executive Director. Professional development cost reimbursement is subject to the availability of funds.

12.03 Procedures for Obtaining Reimbursement

In order to obtain reimbursement, the employee shall, prior to commencement of the training or professional activity, obtain Executive Director approval of the requested training or professional activity as job-related and shall also approve reimbursement for the costs.

CHAPTER 13
NON-DISCRIMINATION AND NON-HARASSMENT POLICY

13.01 Equal Employment Opportunity

The Ranch is committed to a policy of equal opportunities for applicants and employees. The Ranch does not discriminate against applicants and employees with respect to terms or conditions of employment based on race, color, ancestry, national or geographical origin, ethnicity, sex, gender, sexual orientation, gender identity, gender expression, age, religious or political affiliation or belief, ethnicity, national or geographical origin, creed, physical or mental disability, medical condition, genetic information, marital or registered domestic partner status, membership in or attitude toward any employee organization, military or

CHAPTER 14

CONFLICT OF INTEREST / POLITICAL ACTIVITY

14.01 Outside Employment

Outside business activities and employment are not encouraged for full-time or full-time probationary employees; however, an employee may engage in them provided such employment does not in any way affect on-the-job performance or use the employee's position or contacts at The Ranch for private advantage and the employee obtains prior approval from the Executive Director. The Executive Director shall determine whether the proposed activity is compatible with The Ranch employment, or if it will reduce the efficiency of the employee or adversely affect the employee's work schedule. In addition, an employee must not release any confidential information related to the Ranch matters or business to any non-authorized person. Employees shall not use, rent, or borrow The Ranch business equipment, supplies or property to support outside employment.

14.02 Conflicts of Interest

It is the employee's responsibility to disclose and report all potential conflict of interest situations to the Executive Director.

Employees of The Ranch are prohibited from:

- A. Engaging in or having any interest in any business or transaction or incurring any obligation which conflicts or impairs, or appears to conflict or impair, their independent judgment in the discharge of their official duties.
- B. Accepting money, favors or other considerations for work they would be required or expected to perform in the regular course of their duties.
- C. Accepting gifts, gratuities or favors of any kind from vendors doing business with The Ranch. Consumable gifts offered to an entire work group are permitted where rejection would damage the spirit in which the gifts were offered.
- D. Disclosing confidential information acquired by or made available to them in the course of their employment with The Ranch, or using such information for speculation or personal gain.
- E. Being a member of any Town, City or Ranch committee when such committee's responsibilities would cause a conflict with the employees' normal duties. Conflict of interest must be completely avoided by Ranch employees to insure that a high standard of ethics are maintained. No employee shall engage in any business transaction or shall have a financial interest, direct or indirect, which is incompatible with the proper discharge of official duties in the public interest or would tend to impair independence of judgment or action in the performance of his/her official duties.

14.03 Political Activity

The Ranch employees are not prohibited from engaging in political activity as private citizens. However, Section 3201 et. seq. of the State of California, Government Code does limit the political activities of Ranch employees. The purpose of these restrictions is to keep employee's job free from political influence. Prohibited activity shall include, but is not limited to:

- 1. Soliciting money, influencing, providing service or any other thing to aide, promote or defeat any political committee, nomination or election of any person to public office.
- 2. No employee shall attempt to coerce, command or require a person holding, or applying for, any position, office or employment with The Ranch to influence or give money, service or other valuable thing to aid, promote, or defeat the nomination or election of any person to public office or appointment.
- 3. No employee of The Ranch shall participate in political activities of any kind while in uniform.
- 4. Employees are prohibited from engaging in political activity during working hours and on the premises of The Ranch facilities/areas where programs are conducted.

Employees who are taking prescription drugs that may hamper their judgment and thus their ability to perform their duties are to notify their supervisor prior to or immediately upon reporting to duty. If for reasons of safety, a supervisor believes an employee is demonstrating diminished abilities, the supervisor may, after consultation with the Executive Director, arrange for transportation for the employee to send him or her home on sick leave.

CHAPTER 16
RETIREMENT / SOCIAL SECURITY

16.01 Retirement / Social Security

The Ranch contributes 7.5% of a regular employee's salary to a 457 Retirement Plan in lieu of contributing to Social Security. Contributions are made to Social Security for all other employee classifications.

16.02 Employee Contributions

Employees are allowed to make personal contributions to the retirement plan following applicable limits determined by federal law.

THE RANCH - BELVEDERE-TIBURON JOINT RECREATION COMMITTEE

Budget for FY 2021-22 - March 1, 2021 - February 28, 2022

Final Financials for 2021-2022 Fiscal Year

| | Final 19-20 Financials | Final 20-21 Financials | Approved Budget FY 21-22 | Final 21-22 Financials |
|--|---------------------------|---------------------------|--------------------------------|---------------------------|
| PROGRAM SUMMARY | | | | |
| Academy Revenues | 653735 | 294263 | 400,216 | 609,226 |
| Academy Expenses | 388492 | 165702 | 247,469 | 384,497 |
| Net Academy Program | 265243 | 128561 | 152,747 | 224,729 |
| Adult Revenues | 201635 | 58518 | 153,719 | 165,548 |
| Adult Expenses | 128018 | 49154 | 100,310 | 108,239 |
| Net Adult Program | 73617 | 9364 | 53,409 | 57,309 |
| Camps Revenues | 649337 | 149497 | 430,000 | 487,764 |
| Camps Expenses | 350130 | 78734 | 240,172 | 247,369 |
| Net Camps Program | 299207 | 70763 | 189,828 | 240,395 |
| Other Program Revenues | 388244 | 188318 | 281,795 | 382,311 |
| Other Program Expenses | 265567 | 113223 | 166,398 | 252,942 |
| Net Other Program | 122677 | 75095 | 115,397 | 129,369 |
| Interest Income | 0 | 0 | 0 | 702 |
| Net Interest | 0 | 0 | 0 | 702 |
| Facility Rental Income | 20999 | 858 | 12,160 | 3,823 |
| Facility Rental Expense | 2566 | 118 | 1,000 | 105 |
| Total Facility Rental | 18433 | 740 | 11,160 | 3,718 |
| Subtotal revenue | 1913950 | 691454 | 1,277,890 | 1,649,374 |
| Subtotal expense | 1134773 | 406931 | 755,349 | 993,854 |
| Subtotal + (-) | 779177 | 284523 | 522,541 | 655,520 |
| Less Administrative Expenses | -654680 | -475920 | -538,577 | -632,141 |
| Less Dairy Knoll Expenses | -55855 | -23975 | -40,300 | -33,669 |
| Subtotal before Contribution | 87631 | -215372 | -56,336 | -10,290 |
| Credit Card Processing Fees | | | | 58,572 |
| Withdraw and Transfer Fees | | | | 8,450 |
| Community Contributions | | 124730 | | 68,600 |
| Excess Revenues /(Expenses) | 87631 | -90642 | -56,336 | 125,332 |
| Net Revenue before depreciation | \$ 87,631.45 | \$ (90,642.00) | \$ (56,336.00) | \$ 125,332.00 |

Total Academy Program

| | Final 19-20 Financials | Final 20-21 Financials |
|------------|---------------------------|---------------------------|
| Revenue | 653735 | 294263 |
| Expenses | 388492 | 165702 |
| Net | 265243 | 128561 |

| Approved Budget FY 21-22 | Final 21-22 Financials |
|--------------------------------|---------------------------|
| 400,216 | 609,226 |
| 247,469 | 384,497 |
| 152,747 | 224,729 |

ADULTS**Adult Spring 2021**

| | 19-20 Year End Financials | 20-21 Year End Financials |
|-------------------|------------------------------|------------------------------|
| Adult Revenue | 68564 | 14368 |
| Adult Expenses | 39396 | 20460 |
| Net Spring | 29168 | -6092 |

| Approved Budget FY 21-22 | Final 21-22 Financials |
|--------------------------------|---------------------------|
| 14,500 | 49,951 |
| 9,250 | 27,967 |
| 5,250 | 21,984 |

Adult Summer 2021

| | 19-20 Year End Financials | 20-21 Year End Financials |
|-------------------|------------------------------|------------------------------|
| Adult Revenues | 31809 | 14398 |
| Adult Expenses | 27736 | 9520 |
| Net Summer | 4073 | 4878 |

| Approved Budget FY 21-22 | Final 21-22 Financials |
|--------------------------------|---------------------------|
| 34,163 | 48,444 |
| 20,571 | 32,972 |
| 13,592 | 15,472 |

Adult Fall 2021

| | 19-20 Year End Financials | 20-21 Year End Financials |
|-----------------|------------------------------|------------------------------|
| Adult Revenues | 57547 | 12666 |
| Adult Expenses | 29670 | 9324 |
| Net Fall | 27877 | 3342 |

| Approved Budget FY 21-22 | Final 21-22 Financials |
|--------------------------------|---------------------------|
| 51,630 | 36,319 |
| 34,006 | 24,364 |
| 17,624 | 11,955 |

Adult Winter

| | 19-20 Year End Financials | 20-21 Year End Financials |
|-------------------|------------------------------|------------------------------|
| Adult Revenues | 43715 | 17086 |
| Adult Expenses | 31216 | 9850 |
| Net Winter | 12499 | 7236 |

| Approved Budget FY 21-22 | Final 21-22 Financials |
|--------------------------------|---------------------------|
| 53,426 | 30,834 |
| 36,483 | 22,936 |
| 16,943 | 7,898 |

Total Adult Program

| | 19-20 Year End Financials | 20-21 Year End Financials |
|-------------|------------------------------|------------------------------|
| Revenue | 201635 | 58518 |
| Supervision | | |
| Expenses | 128018 | 49154 |
| Net | 73617 | 9364 |

| Approved Budget FY 21-22 | Final 21-22 Financials |
|--------------------------------|---------------------------|
| 153,719 | 165,548 |
| 0 | 0 |
| 100,310 | 108,239 |
| 53,409 | 57,309 |

CAMPS

| | 19-20 Year End Financials | 20-21 Year End Financials |
|--------------|------------------------------|------------------------------|
| CIT Revenue | 28831 | 4840 |
| CIT Expenses | 15336 | 32 |

| Approved Budget FY 21-22 | Final 21-22 Financials |
|--------------------------------|---------------------------|
| 18,000 | 21,000 |
| 13,400 | 1,275 |

| | Final 19-20 Financials | Final 20-21 Financials | Approved Budget FY 21-22 | Final 21-22 Financials |
|----------------------------|---------------------------|---------------------------|--------------------------------|---------------------------|
| Tennis Court Revenues | 23635 | 32960 | 30,000 | 52,609 |
| Tennis Courts Expenses | 5808 | 5368 | 7,000 | 7,223 |
| Net Tennis Courts | 17827 | 27592 | 23,000 | 45,386 |
| Special Event Revenues | 107499 | 2000 | 20,275 | 6,126 |
| Special Event Expenses | 69445 | 3841 | 7,570 | 4,508 |
| Net Special Events | 38053 | -1841 | 12,705 | 1,618 |
| Clothing/Uniform Sales | | 0 | 0 | |
| Clothing/Uniform Expenses | 1993 | 0 | 0 | 1,535 |
| Net Clothing Sales | -1993 | 0 | 0 | -1,535 |
| Brochure Ad Income | 3700 | 0 | | |
| Brochure Expense | 16480 | 7004 | | |
| | -12780 | -7004 | | |
| Total Other Program | | | | |
| Revenue | 388244 | 188318 | 281,795 | 382,311 |
| Expenses | 265567 | 113223 | 166,398 | 252,942 |
| Net | 122677 | 75095 | 115,397 | 129,369 |

| | 19-20 Year End Financials | 20-21 Year End Financials | Approved Budget FY 21-22 | Final 21-22 Financials |
|------------------------------------|------------------------------|------------------------------|--------------------------------|---------------------------|
| FACILITY RENTALS | | | | |
| Tiburon Community Room Revenue | 3200 | 510 | 2,160 | 0 |
| Tiburon Community Room Expense | | 0 | 0 | 0 |
| Net Tiburon Community Room | 3200 | 510 | 2,160 | 0 |
| Belvedere Community Ctr Revenues | 10201 | 183 | 5,000 | 1,213 |
| Belvedere Community Ctr Expense | 2186 | 118 | 0 | 0 |
| Net Belvedere Community Ctr | 8015 | 65 | 5,000 | 1,213 |
| Dairy Knoll Rental Revenue | 7598 | 165 | 5,000 | 2,610 |
| Dairy Knoll Rental Expenses | 380 | 0 | 0 | 0 |
| Net Dairy Knoll | 7217 | 165 | 5,000 | 2,610 |
| Total Facility Rentals | | | | |
| Revenue | 20999 | 858 | 12,160 | 3,823 |
| Expenses | 2566 | 118 | 0 | 0 |
| Supervision | 0 | 0 | 1,000 | 105 |
| Net | 20999 | 740 | 11,160 | 3,718 |

| | Final 19-20 Financials | Final 20-21 Financials |
|---|---------------------------|---------------------------|
| Brochures (used to be in OTHER section) | 0 | 0 |
| Administrative Personnel Costs | -654680 | -475920 |

| Approved Budget FY 21-22 | Final 21-22 Financials |
|--------------------------------|---------------------------|
| -12,000 | -4,647 |
| -538,577 | -632,141 |

SPECIAL EVENTS

| | 19-20 Year End Financials | 20-21 Year End Financials | Approved Budget FY 21-22 | Final 21-22 Financials |
|---|------------------------------|------------------------------|--------------------------------|---------------------------|
| Bunny Hop Revenue | 3875 | 0 | 2,000 | 770 |
| Bunny Hop Expense | 3058 | 1247 | 600 | 108 |
| Bunny Hop Staffing | 184 | 0 | 100 | 0 |
| Net Bunny Hop | 633 | -1247 | 1,300 | 662 |
| Tournament Revenue | 19926 | 0 | 4,000 | 0 |
| Tournament Expense | 15642 | 0 | 2,000 | 0 |
| Tournament Staffing | 0 | 0 | 0 | 0 |
| Net Golf Tournament | 4284 | 0 | 2,000 | 0 |
| Tiburon Taps Revenue | 39731 | 2000 | 0 | 0 |
| Tiburon Taps Expense | 16283 | 2445 | 0 | 0 |
| Tiburon Taps Staffing | 542 | 0 | 0 | 0 |
| Net Tiburon Taps | 22906 | -445 | 0 | 0 |
| Half Marathon Revenue | 13371 | 0 | 5,000 | 0 |
| Half Marathon Expense | 3651 | 0 | 1,000 | 0 |
| Half Marathon Staffing | 552 | 0 | 0 | 0 |
| Net Half Marathon | 9168 | 0 | 4,000 | 0 |
| Boo Bash Revenue/ Halloween Carnival | 5060 | 0 | 5,000 | 2,908 |
| Boo Bash Expense | 2548 | 0 | 2,100 | 2,281 |
| Boo Bash Staffing | 0 | 0 | 500 | 0 |
| Net Halloween Carnival | 2512 | 0 | 2,400 | 627 |
| Santas Breakfast Revenue/Gingerbread Ho | 1440 | 0 | 2,275 | 2,448 |
| Santas Breakfast Expense | 1139 | 0 | 1,170 | 1,969 |
| Santas Breakfast Staffing | 230 | 0 | 0 | 0 |
| Net Gingerbread Houses | 71 | 0 | 1,105 | 479 |
| Father Daughter Dance Revenue | 2765 | 0 | 2,000 | 0 |
| Father Daughter Dance Expense | 1162 | 0 | 700 | 0 |
| Father Daughter Dance Staffing | 0 | 0 | 200 | 0 |

THE RANCH FISCAL YEAR: MARCH 1, 2021 - FEBRUARY 28, 2022

WHAT WE THOUGHT WE WOULD DO

| | |
|---|----------------|
| Fund Equity as of 3/1/2021 as per 20-21 audit | \$ 165,783.00 |
| APPROVED Projected Net Revenue for 21-22 | \$ (56,336.00) |
| Reserve Funds on 2/28/2022 | \$ 109,447.00 |

WHAT WE ACTUALLY DID

| | |
|---|---------------|
| Fund Equity as of 3/1/2021 as per 20-21 audit | \$ 165,783.00 |
| Updated Projected Net Revenue for 21-22 with financial assistance received from COB & TOT | \$ 125,332.00 |
| Projected Reserve Funds on 2/28/2022 | \$ 291,115.00 |

Cash as of 2/28/2022

| | |
|--|------------------------|
| CASH FUNDS AVAILABLE as of 2/28/2022 | |
| Bank of Marin Checking Account Balance as of 2/28/2022 | \$ 731,216.00 |
| LAF Account Balance as of 2/28/2022 | \$ 387,221.00 |
| Total of Current Assets | \$ 1,118,437.00 |

| | |
|---|---------------------|
| Outstanding checks as of 1/31/2022 | \$ 1,388.62 |
| Customer Account Credit Balance in PerfectMind as of 02/28/2022 | \$ 31,687.00 |
| Total of Liabilities | \$ 33,075.62 |

| | |
|---|------------------------|
| Cash Funds Available Balance on 03/01/2022 | \$ 1,085,361.38 |
|---|------------------------|

THE RANCH - BELVEDERE-TIBURON JOINT RECREATION COMMITTEE
Proposed Budget for FY 22-23 - March 1, 2022 - February 28, 2023
Mar-22

| | 18-19 Year | 19-20 Year | 20-21 Year | 21-22 Year | | 22-23FY | 22-23 FY Actuals | Year End |
|------------------------------|----------------|----------------|----------------|-----------------|--|-----------------|------------------|----------------|
| | End Financials | End Financials | End Financials | End Projections | | Approved Budget | through March | Projections |
| PROGRAM SUMMARY | | | | | | | | |
| Academy Revenues | 644,433 | 653,735 | 294,263 | 609,226 | | 646,500 | 157,465 | 649,500 |
| Academy Expenses | 399,166 | 388,492 | 165,702 | 384,497 | | 401,500 | 13,328 | 401,050 |
| Net Academy Program | 245,267 | 265,243 | 128,561 | 224,729 | | 245,000 | 144,137 | 248,450 |
| Adult Revenues | 166,601 | 201,635 | 58,518 | 165,548 | | 175,000 | 65,223 | 221,217 |
| Adult Expenses | 97,129 | 128,018 | 49,154 | 108,114 | | 109,000 | 16,059 | 145,554 |
| Net Adult Program | 69,472 | 73,617 | 9,364 | 57,434 | | 66,000 | 49,164 | 75,663 |
| Camps Revenues | 557,195 | 649,337 | 149,497 | 487,533 | | 597,945 | 564,140 | 598,000 |
| Camps Expenses | 333,914 | 350,130 | 78,734 | 247,369 | | 370,494 | 1,400 | 350,920 |
| Net Camps Program | 223,281 | 299,207 | 70,763 | 240,164 | | 227,451 | 562,740 | 247,080 |
| Other Program Revenues | 424,690 | 388,244 | 188,318 | 382,311 | | 394,600 | 147,897 | 355,100 |
| Other Program Expenses | 289,484 | 265,567 | 113,223 | 252,942 | | 246,740 | 69,750 | 225,050 |
| Net Other Program | 135,206 | 122,677 | 75,095 | 129,369 | | 147,860 | 78,147 | 130,050 |
| Interest Income | - | - | 2,412 | 244 | | - | - | - |
| Net non Program | - | - | 2,412 | 244 | | - | - | - |
| Facility Rental Income | 18,658 | 20,999 | 858 | 3,823 | | 8,500 | - | 8,000 |
| Facility Rental Expense | 790 | 2,566 | 118 | 105 | | 1,000 | - | 1,000 |
| Total Facility Rental | 17,868 | 18,433 | 740 | 3,718 | | 7,500 | - | 7,000 |
| Subtotal Program Revenue | 1,811,577 | 1,913,950 | 691,454 | 1,648,441 | | 1,822,545 | 934,725 | 1,831,817 |
| Subtotal Program Expense | 1,120,483 | 1,134,773 | 406,931 | 993,027 | | 1,128,734 | 100,537 | 1,123,574 |
| Program Net | 691,094 | 779,177 | 284,523 | 655,414 | | 693,811 | 834,188 | 708,243 |

REVENUE

| | | | | | | | | |
|---------------------------------|---|---|---------|--------|--|--------|-------|--------|
| Fees Revenue | - | - | - | 67,022 | | 47,250 | 8,494 | 47,250 |
| Community Contributions Revenue | - | - | 124,730 | 68,600 | | - | - | - |

EXPENSES

| | | | | | | | | |
|-------------------------|-----------|-----------|-----------|-----------|--|-----------|----------|-----------|
| Administrative Expenses | (678,565) | (654,680) | (475,920) | (632,141) | | (667,354) | (65,905) | (660,910) |
| Dairy Knoll Expenses | (57,012) | (55,855) | (23,975) | (33,669) | | (43,325) | (411) | (42,400) |

| | | | | | | | | |
|--|-----------------|---------------|-----------------|----------------|--|---------------|----------------|---------------|
| Net Gain/Loss before Depreciation | (44,362) | 87,631 | (90,642) | 125,226 | | 30,382 | 776,366 | 52,183 |
|--|-----------------|---------------|-----------------|----------------|--|---------------|----------------|---------------|

| | 18-19 Year | 19-20 Year | 20-21 Year | 21-22 Year | | 22-23FY | 22-23 FY Actuals | Year End |
|---------------------------------------|----------------|----------------|-----------------|---------------|--|-----------------|------------------|---------------|
| | End Financials | End Financials | End Financials | Projections | | Approved Budget | through March | Projections |
| | | | | | | FY22-23 | | FY22-23 |
| ACADEMY | | | | | | | | |
| Spring (AC3) | | | | | | | | |
| Academy Revenues | 163,111 | 150,982 | 14,264 | 95,406 | | 155,000 | 149,900 | 158,000 |
| Academy Expenses and Contractor Payou | 65,416 | 57,458 | 10,661 | 34,425 | | 64,000 | 3,801 | 69,700 |
| Academy Payroll | 43,645 | 36,090 | 17,236 | 32,010 | | 35,000 | 8,228 | 34,100 |
| Net Academy III | 54,050 | 57,434 | (13,633) | 28,971 | | 56,000 | 137,871 | 54,200 |

| | 18-19 Year | 19-20 Year | 20-21 Year | 21-22 Year | | 22-23FY | 22-23 FY Actuals | Year End |
|----------------------------|----------------|----------------|----------------|-----------------|--|-----------------|------------------|---------------|
| | End Financials | End Financials | End Financials | End Projections | | Approved Budget | through March | Projections |
| Adult Winter | | | | | | | | |
| Adult Revenues | 50,661 | 43,715 | 17,086 | 30,834 | | 45,000 | 920 | 45,000 |
| Adult Expenses | 23,323 | 31,216 | 9,850 | 22,936 | | 27,000 | - | 27,000 |
| Net Winter | 27,338 | 12,499 | 7,236 | 7,898 | | 18,000 | 920 | 18,000 |
| Total Adult Program | | | | | | | | |
| Revenue | 166,601 | 201,635 | 58,518 | 165,548 | | 175,000 | 65,223 | 221,217 |
| Supervision Expenses | 97,129 | 128,018 | 49,154 | 108,114 | | 109,000 | 16,059 | 145,554 |
| Net | 69,472 | 73,617 | 9,364 | 57,434 | | 66,000 | 49,164 | 75,663 |

| | 18-19 Year | 19-20 Year | 20-21 Year | 21-22 Year | | 22-23FY | 22-23 FY Actuals | Year End |
|----------------------------------|----------------|----------------|----------------|----------------|--|-----------------|------------------|----------------|
| | End Financials | End Financials | End Financials | Projections | | Approved Budget | through March | Projections |
| | | | | | | FY22-23 | | FY22-23 |
| CAMPS | | | | | | | | |
| CIT Revenue | 22,349 | 28,831 | 4,840 | 21,000 | | 21,000 | 12,152 | 20,000 |
| CIT Expenses | 16,711 | 15,336 | 32 | 1,275 | | 11,800 | 19 | 11,800 |
| Net CIT Camp | 5,638 | 13,495 | 4,808 | 19,725 | | 9,200 | 12,133 | 8,200 |
| Angel Island Revenue | 414,904 | 447,644 | 42,679 | 276,093 | | 401,550 | 389,178 | 400,000 |
| Angel Island Expense | 261,067 | 254,453 | 11,078 | 153,776 | | 257,405 | 890 | 237,405 |
| Net Angel Island | 153,837 | 193,191 | 31,601 | 122,317 | | 144,145 | 388,288 | 162,595 |
| Art & Garden Camp Revenue | 20,060 | 25,327 | 38,325 | 42,140 | | 38,160 | 42,742 | 43,000 |
| Art & Garden Camp Expenses | 10,141 | 14,092 | 17,887 | 17,327 | | 21,715 | - | 21,715 |
| Net Art & Garden camp | 9,919 | 11,235 | 20,438 | 24,813 | | 16,445 | 42,742 | 21,285 |
| Fantastical Adventures Revenue | 99,882 | 147,535 | 63,653 | 148,531 | | 137,235 | 120,068 | 135,000 |
| Fantastical Adventures Expenses | 45,995 | 66,249 | 49,737 | 74,991 | | 79,574 | 491 | 80,000 |
| Net Camp FA | 53,887 | 81,286 | 13,916 | 73,540 | | 57,661 | 119,577 | 55,000 |
| Total Camps | | | | | | | | |
| Revenue | 557,195 | 649,337 | 149,497 | 487,764 | | 597,945 | 564,140 | 598,000 |
| Expenses | 333,914 | 350,130 | 78,734 | 247,369 | | 370,494 | 1,400 | 350,920 |
| Net | 223,281 | 299,207 | 70,763 | 240,395 | | 227,451 | 562,740 | 247,080 |

| | 18-19 Year | 19-20 Year | 20-21 Year | 21-22 Year | | 22-23FY | 22-23 FY Actuals | Proposed |
|------------------------------|----------------|----------------|----------------|--------------|--|-----------------|------------------|--------------|
| | End Financials | End Financials | End Financials | Projections | | Approved Budget | through March | FY22-23 |
| | | | | | | FY22-23 | | FY22-23 |
| OTHER PROGRAMS | | | | | | | | |
| Summer Youth Revenues | 26,404 | 13,000 | 13,715 | 21,335 | | 15,000 | 13,513 | 15,000 |
| Summer Youth Expenses | 18,993 | 5,470 | 9,129 | 14,180 | | 9,000 | - | 10,400 |
| Net Summer Youth | 7,411 | 7,530 | 4,586 | 7,155 | | 6,000 | 13,513 | 4,600 |
| Taekwondo Program Revenues | 45,444 | 43,738 | 13,696 | 35,177 | | 41,000 | 5,319 | 24,000 |
| Taekwondo Program Expenses | 29,712 | 32,202 | 9,176 | 25,475 | | 26,650 | 1,721 | 16,800 |
| Net Taekwondo Program | 15,732 | 11,536 | 4,520 | 9,702 | | 14,350 | 3,598 | 7,200 |
| Tennis Program Revenues | 181,683 | 175,045 | 125,894 | 256,279 | | 250,000 | 95,026 | 230,000 |

| | 18-19 Year | 19-20 Year | 20-21 Year | 21-22 Year | | 22-23FY | 22-23 FY Actuals | Year End |
|------------------------------|-----------------|-----------------|-----------------|-----------------|--|-----------------|------------------|-----------------|
| | End Financials | End Financials | End Financials | End Projections | | Approved Budget | through March | Projections |
| | | | | | | | | |
| PG&E Electricity/Gas | (7,351) | (6,685) | (5,799) | (7,369) | | (8,000) | - | (8,000) |
| Water/Sewer | (1,167) | (1,271) | (1,174) | (1,211) | | (1,500) | - | (1,500) |
| Internet | (3,000) | (3,000) | (3,547) | (3,250) | | (3,000) | - | (3,000) |
| Telephone/Communication/Fire | (3,927) | (4,109) | (3,704) | (3,424) | | (4,325) | - | (4,000) |
| Email service | (2,599) | (1,719) | (2,855) | (2,189) | | (3,000) | (271) | (2,400) |
| Tech Support | (2,830) | (2,061) | (1,692) | - | | (2,500) | (140) | (2,500) |
| Bldg Maintenance Expenses | (7,807) | (2,115) | (1,796) | (4,159) | | (5,000) | - | (5,000) |
| Building Supplies | (4,502) | (2,586) | (501) | (1,142) | | (2,000) | - | (2,000) |
| Custodial Supplies | (2,057) | (1,428) | (1,899) | (2,791) | | (3,000) | - | (3,000) |
| Custodian | (21,772) | (30,881) | (1,008) | (8,134) | | (11,000) | - | (11,000) |
| Total Dairy Knoll | (57,012) | (55,855) | (23,975) | (33,669) | | (43,325) | (411) | (42,400) |

ADMINISTRATIVE EXPENSES

| | 18-19 Year | 19-20 Year | 20-21 Year | 21-22 Year | | 22-23FY | 22-23 FY Actuals | Year End |
|---|------------------|------------------|------------------|------------------|--|------------------|------------------|------------------|
| | End Financials | End Financials | End Financials | Projections | | Approved Budget | through March | Projections |
| | | | | | | FY22-23 | | FY22-23 |
| Accounting and Payroll Charges/ADP | (4,101) | (6,124) | (5,560) | (5,317) | | (6,500) | (350) | (6,500) |
| Audit | (9,900) | (10,300) | (11,000) | (11,400) | | (11,700) | - | (12,000) |
| Auto Mileage Allowance | (2,216) | (1,694) | (196) | (1,251) | | (2,500) | - | (2,500) |
| Bank Charges and Bank Purchases | (837) | (976) | (1,006) | (947) | | (1,300) | (75) | (1,300) |
| Copy Machine | (7,703) | (7,650) | (8,669) | (7,824) | | (7,800) | (710) | (7,800) |
| Credit Card Charges | (11,134) | (48,744) | (28,435) | (66,310) | | (50,000) | - | (50,000) |
| Equipment | (3,368) | (4,110) | (117) | (22,757) | | (3,000) | - | (3,000) |
| Fingerprinting | (980) | (1,327) | (392) | (784) | | (800) | - | (1,000) |
| Office Supplies | (5,155) | (3,955) | (253) | (520) | | (3,000) | (235) | (1,000) |
| Payroll Taxes | (23,453) | (27,399) | (23,760) | (26,302) | | (29,500) | (917) | (26,000) |
| Postage | (6,890) | (3,835) | (1,543) | (5,324) | | (4,000) | (1,106) | (5,000) |
| Professional Services | (7,125) | (2,950) | (2,575) | (6,375) | | (3,000) | - | (3,000) |
| Publicity | (8,938) | (9,618) | (3,829) | (7,089) | | (9,000) | (3,149) | (9,000) |
| Recognition | (5,848) | (6,267) | (1,500) | (4,210) | | (5,000) | (1,003) | (5,000) |
| Registratrion Software (Perfect Mind) | (42,500) | (17,793) | (17,448) | (17,598) | | (17,448) | (17,448) | (17,448) |
| Workman's Compensation Ins. | (19,738) | (16,901) | (14,992) | (13,182) | | (17,000) | - | (13,000) |
| Unemployment Insurance | - | (1,069) | (14,078) | (3,282) | | (3,000) | - | (3,000) |
| Administrative Staff Payroll | (385,931) | (358,105) | (278,552) | (337,056) | | (379,444) | (32,743) | (379,444) |
| Health & Dental | (87,612) | (83,166) | (54,050) | (58,751) | | (68,544) | (4,825) | (70,100) |
| Conferences and Meetings | (1,749) | (3,510) | (613) | (1,026) | | (1,750) | (275) | (1,750) |
| Mass Mutual Retirement Benefits | (43,129) | (38,917) | (7,352) | (30,169) | | (37,818) | (2,969) | (37,818) |
| Administrative Expense Reimbursement | (258) | (270) | - | (20) | | (250) | (100) | (250) |
| Brochures (used to be in OTHER section) | - | - | - | (4,647) | | (5,000) | - | (5,000) |
| Administrative Personnel Costs | (678,565) | (654,680) | (475,920) | (632,141) | | (667,354) | (65,905) | (660,910) |

| | 18-19 Year | 19-20 Year | 20-21 Year | 21-22 Year | | 22-23FY | 22-23 FY Actuals | Year End |
|----------------------------|----------------|----------------|----------------|-------------|--|-----------------|------------------|--------------|
| | End Financials | End Financials | End Financials | Projections | | Approved Budget | through March | Projections |
| | | | | | | FY22-23 | | FY22-23 |
| Spring Carnival Revenue | - | 3,875 | - | 770 | | 4,000 | 4,186 | 4,000 |
| Spring Carnival Expense | 1,247 | 3,058 | 1,247 | 108 | | 3,000 | 2,270 | 2,600 |
| Spring Carinval Staffing | - | 184 | - | - | | 200 | - | 250 |
| Net Spring Carnival | (1,247) | 633 | (1,247) | 662 | | 800 | 1,916 | 1,150 |
| Tiburon Car Show | - | 19,926 | - | - | | - | - | 2,000 |

THE RANCH FISCAL YEAR: MARCH 1, 2022 - FEBRUARY 28, 2023

WHAT WE THOUGHT WE WOULD DO

| | |
|---|------|
| Fund Equity as of 3/1/2022 as per 21-22 audit | \$ - |
| APPROVED Projected Net Revenue for 21-22 | \$ - |
| Reserve Funds on 2/28/2023 | \$ - |

WHAT WE ACTUALLY DID

| | |
|---|------|
| Fund Equity as of 3/1/2022 as per 21-22 audit | \$ - |
| Updated Projected Net Revenue for 21-22 with financial assistance received from COB & TOT | \$ - |
| Projected Reserve Funds on 2/28/2023 | \$ - |

| | |
|--|------------------------|
| CASH FUNDS AVAILABLE as of 3/31/2022 | |
| Bank of Marin Checking Account Balance as of 3/31/2022 | \$ 731,216.00 |
| LAIF Account Balance as of 2/28/2022 | \$ 387,221.00 |
| Total of Current Assets | \$ 1,118,437.00 |

| | |
|---|---------------------|
| Outstanding checks as of 02/28/2022 | \$ 4,628.00 |
| Customer Account Credit Balance in PerfectMind as of 02/28/2022 | \$ 25,447.00 |
| Total of Liabilities | \$ 30,075.00 |

| | |
|---|------------------------|
| Cash Funds Available Balance on 03/01/2022 | \$ 1,088,362.00 |
|---|------------------------|

THE RANCH - BELVEDERE-TIBURON JOINT RECREATION COMMITTEE
Year End Net Financials 2009-2021

| | Dept at Town Hall DK Built DK Opened | | | | | | | | | | | |
|---|--------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Year End FY 09-10 | Year End FY 10-11 | Year End FY 11-12 | Year End FY 12-13 | Year End FY 13-14 | Yr End FY 14-15 | Yr End FY 15-16 | Yr End FY 16-17 | Yr End FY 17-18 | Yr End FY 18-19 | Yr End FY 19-20 | Yr End FY 20-21 |
| PROGRAM SUMMARY | | | | | | | | | | | | |
| Academy Revenues | 376,082 | 367,268 | 396,490 | 451,559 | 532,545 | 609,358 | 605,727 | 665,547 | 675,751 | 644,505 | 653,735 | 294,263 |
| Academy Expenses | 226,394 | 235,034 | 255,441 | 313,907 | 342,374 | 395,392 | 411,398 | 433,829 | 421,406 | 402,325 | 388,492 | 165,702 |
| Net Academy Program | 149,688 | 132,234 | 141,049 | 137,652 | 190,171 | 213,966 | 194,329 | 231,718 | 254,345 | 242,180 | 265,243 | 128,561 |
| Adult Revenues | 87,134 | 86,946 | 89,108 | 91,656 | 106,989 | 130,125 | 163,814 | 147,971 | 135,400 | 161,044 | 201,635 | 58,518 |
| Adult Expenses | 45,095 | 37,448 | 44,845 | 46,698 | 56,725 | 62,717 | 85,270 | 71,987 | 77,942 | 98,400 | 128,018 | 49,154 |
| Net Adult Program | 42,039 | 49,498 | 44,263 | 44,958 | 50,264 | 67,408 | 78,544 | 75,984 | 57,458 | 62,644 | 73,617 | 9,364 |
| Camps Revenues | 118,092 | 127,632 | 152,163 | 205,397 | 287,386 | 400,904 | 461,054 | 539,029 | 539,205 | 556,559 | 649,337 | 149,497 |
| Camps Expenses | 80,053 | 80,798 | 93,756 | 113,417 | 166,398 | 218,031 | 233,880 | 298,311 | 325,642 | 332,542 | 350,130 | 78,734 |
| Net Camps Program | 38,039 | 46,834 | 58,407 | 91,980 | 120,988 | 182,873 | 227,174 | 240,718 | 213,563 | 224,017 | 299,207 | 70,763 |
| Other Program Revenues | 259,395 | 304,383 | 283,569 | 324,551 | 362,613 | 376,808 | 363,863 | 380,488 | 406,090 | 424,690 | 388,244 | 188,318 |
| Other Program Expenses | 185,414 | 221,312 | 212,107 | 234,154 | 280,959 | 285,709 | 265,918 | 283,237 | 314,976 | 290,642 | 265,567 | 113,223 |
| Net Other Program | 73,981 | 83,070 | 71,462 | 90,397 | 81,654 | 91,099 | 97,945 | 97,251 | 91,114 | 134,048 | 122,677 | 75,095 |
| Interest Income | 1,717 | 776 | 759 | 435 | 324 | 303 | 423 | 1,725 | 258 | 5,894 | 8,446 | 2,430 |
| Net Non-Program | 1,717 | 13,640 | 759 | 13,028 | 324 | 1 | 423 | 1,725 | 258 | 5,894 | 8,446 | 2,430 |
| Facility Rental Income | | | | | | | | | | | | |
| Facility Rental Expense | | | | | | | | | | | | |
| Total Facility Rental | | | | | | | | | | | | |
| Subtotal revenue | 842,420 | 887,005 | 922,089 | 1,086,192 | 1,289,857 | 1,517,499 | 1,608,936 | 1,747,427 | 1,778,408 | 1,811,351 | 1,922,396 | 693,884 |
| Subtotal expense | 536,956 | 574,593 | 606,149 | 708,176 | 846,456 | 961,849 | 996,924 | 1,088,516 | 1,141,098 | 1,124,789 | 1,134,773 | 406,931 |
| Subtotal + (-) | 305,464 | 325,277 | 315,939 | 377,976 | 443,401 | 555,650 | 612,012 | 658,910 | 637,310 | 686,562 | 787,623 | 286,953 |
| Less Administrative Expenses | 300,147 | (326,117) | (313,973) | (349,308) | (421,558) | (505,007) | (534,062) | (579,752) | (616,095) | (685,571) | (654,680) | (475,920) |
| Branding/Grand Opening/New Bldg Exp | | | | | (11,905) | (5,303) | | | | | | |
| Less Dairy Knoll Expenses | | | | | (18,241) | (47,370) | (52,640) | (47,364) | (46,679) | (57,505) | (55,855) | |
| Subtotal before Contributions | 5,317 | (840) | 1,966 | 28,668 | (8,303) | 50,643 | 77,950 | 31,794 | (25,464) | (57,134) | 111,372 | (188,967) |
| Community Contributions - Fundraising | | | | | 79,113 | 2,254 | | | | (621) | (15,295) | |
| City/Town Contribut on DK/Tile Sales | | | | | 18,241 | 18,241 | 46,780 | | 500 | 500 | | 124,726 |
| Excess Revenues / (Expenses) | 5,317 | (840) | 1,966 | 28,668 | 70,810 | 71,138 | 124,730 | 31,794 | (24,964) | (57,255) | 96,077 | (64,241) |
| New Phone System | | | | | | | | | | | | |
| Perfect Mind (Included in Less Admin Expense line) | | | | | | | | | | | | |
| ORIGINAL PROPOSED BUDGET | 550 | 576 | (4,070) | 314 | (53,796) | (64,958) | (23,082) | (9,971) | (9,135) | (14,127) | (14,481) | 20,868 |
| Net Operating Income Before Depreciation | 5,317 | (840) | 1,966 | 28,668 | 70,812 | 18,465 | 72,090 | 31,794 | (44,090) | (56,634) | 81,596 | (43,373) |
| Depreciation | (1,270) | (1,367) | (1,367) | (1,597) | (9,819) | (19,706) | (12,054) | (24,025) | (24,268) | (26,936) | (27,180) | (18,399) |
| Net Operating Income after Depreciation | 4,047 | (2,207) | 629 | 27,071 | 60,993 | (1,241) | 60,036 | 7,769 | (68,358) | (83,570) | 54,416 | (61,772) |