

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, JANUARY 18, 2023, 12:45 PM  
CANYON VIEW COMMUNITY CENTER, BOARD ROOM  
471 MAIDU DRIVE  
AUBURN, CA**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at [kmuscott@auburnrec.com](mailto: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/84506022890>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 845 0602 2890 to participate.

People using the Zoom website will be able to see and hear the Committee, and the Committee will be able to hear the public. The Committee will not receive any visual/video from the public. This is done to avoid inappropriate visual content at the meeting.

Questions and comments can be sent via email to the District Administrator no later than one hour before the meeting. These emails will be read aloud at the meeting and responded to accordingly. Emails can be sent during the meeting, and staff will work to ensure that all are read, however the best way to have your comment heard is through the Zoom meeting or the associated phone number.

If you are a person with a disability and need an accommodation to participate in the District's programs, services, activities and meetings, contact Kahl Muscott at (530) 537-2186 or [kmuscott@auburnrec.com](mailto:kmuscott@auburnrec.com) at least 48 hours in advance to request an auxiliary aid or accommodation.

**1.0 CALL TO ORDER**

Ainsleigh \_\_\_\_ Holbrook \_\_\_\_

**2.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

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

**4.0 BUSINESS**

**4.1 Approval of Minutes from December 7, 2022 Standing Finance Meeting  
(Pages 4-6)**

**Recommendation:** Review and approve minutes.

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

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

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

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

**4.4 Review of Financials for December, 2022 (Pages 39-66)**

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

**4.5 Truck repairs/used Truck Purchase (Pages 67-73)**

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

**4.6 Resolution #2023-1: 2nd Mid-Year Budget Revision for Fiscal Year 2022/2023 (Pages 74-81)**

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

**4.7 Amendment of the Obsolescence List (Pages 82-85)**

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

**4.8 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 (Pages 86-87)**

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.

**4.9 Resolution #2023-3: Transfer of \$26,995 from the Future Capital Construction Reserves for the Meadow Vista Parking Reseal and Path Repair Project (Pages 88-89)**

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.

**Discussion Items:**

1. County Mitigation Fund, current balance \$450,000
2. Placer County Investment Report (Pages 91-106)
3. 2022 Events P&L Review (Pages 107-117)
4. ARD Customer Service Rep Pay Scale (Pages 118-119)

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations

**ADJOURNMENT**

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

1/13/2023  
Date

1:00 pm  
Time

Cathy Wainford  
Secretary to the Board

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHED MINUTES**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Minutes  
Meeting of the Standing Finance Committee  
Monday, December 7, 2022 at 1:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

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

**ROLL CALL**

Director Ainsleigh and Director Holbrook were present. Director Holbrook left at 1:25 PM.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made by Director Ainsleigh and Director Holbrook to move 4.2 Review of Cash Requirements for November, 2022 to the end of Business.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from November, 2022 Standing Finance Meeting**

The minutes from the November 7, 2022 Standing Finance Meeting were approved by the Committee with corrections made.

**4.2 Review of Cash Requirements for November, 2022**

Director Ainsleigh and Director Holbrook approved the Cash Requirements for November and forwarded to the consent calendar.

**4.3 Review of Financials for October, 2022**

Director Ainsleigh and Director Holbrook approved the Cash Requirements for October and forwarded to the consent calendar.

**4.4 Resolution #2022-26: Transfer of Equipment Reserve Fund**

Director Ainsleigh and Director Holbrook approved the Transfer of Equipment Reserve Fund and forwarded to the consent calendar.

**Discussion Items:**

1. County Mitigation Fund, current balance \$113,375 – item was discussed.
2. Risk Assessment – The Committee would like this discussion item to be sent to the Policy Committee.
3. Placer County Investment Report – item was discussed.
4. Placer County Treasury versus CalPERS CEPPT – item was discussed.
5. Increase in ARD's Minimum Wage – item was discussed.

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations – no update on this item.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 1:35 PM.

Cathy Warford  
Board Secretary

12/8/2022  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
DECEMBER, 2022**

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE, FORWARD TO THE  
BOARD OF DIRECTORS FOR REVIEW AND  
APPROVAL**

**SEE ATTACHED LISTING  
OF EXPENSES: \$390,102.02**

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



\* 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 Violett	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	TEMPD	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	VOO07	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: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION: REVIEW AND APPROVE, FORWARD 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**.
- Interest 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
<b>Operating Revenues</b>									
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%	85,000	-	85,000	85,000	-
<b>Total Operating Revenue</b>	<b>6,503,312</b>	<b>100%</b>	<b>6,578,160</b>	<b>100%</b>	<b>359,530</b>	<b>77,922</b>	<b>3,415,623</b>	<b>3,331,517</b>	<b>4,289,417</b>
<b>Expenditures</b>									
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
<b>Total Expenditures</b>	<b>6,306,739</b>	<b>100%</b>	<b>6,321,142</b>	<b>100%</b>	<b>356,335</b>	<b>281,507</b>	<b>3,744,824</b>	<b>3,796,220</b>	<b>4,804,140</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 196,573</b>	<b>3.02</b>	<b>\$ 257,018</b>	<b>3.02</b>	<b>\$ 3,195</b>	<b>(203,585)</b>	<b>(\$329,201)</b>	<b>(\$464,703)</b>	<b>(\$514,723)</b>
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ 80,000		\$ 80,000	\$ 833,959	\$ 839,959	\$ -	\$ 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
<b>TOTALS</b>	<b>\$ 11,573</b>		<b>\$ 22,018</b>		<b>\$ 235,000</b>	<b>\$ 2,493,765</b>	<b>\$ 2,493,765</b>	<b>\$ 2,493,765</b>	<b>\$ 1,923,481</b>

## Balance Sheet

11/30/2022

	Current YTD
<b>ASSETS</b>	
<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
<b>Total Current Assets</b>	<b>3,457,397.55</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	26,114.73
<b>Total Restricted Funds</b>	<b>26,114.73</b>
<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)
<b>Total Fixed Assets</b>	<b>9,233,994.79</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
<b>TOTAL ASSETS</b>	<b>13,009,150.07</b>

	Current YTD
<b>LIABILITIES AND NET PROFIT</b>	
<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
<b>Total Current Liabilities</b>	<b>\$157,560.03</b>
<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)
<b>Total Long Term Liabilities</b>	<b>2,361,836.00</b>
<b>TOTAL LIABILITIES</b>	<b>2,519,396.03</b>
<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)
<b>Total Net Postion</b>	<b>\$10,152,150.04</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$13,009,150.07</b>

**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
<b>OPERATING REVENUE</b>					
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
<b>TOTAL OPERATING REVENUE</b>	<b>\$359,530.98</b>	<b>\$3,415,622.76</b>	<b>\$3,331,517.00</b>	<b>\$84,105.76</b>	<b>102.53%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>359,530.98</b>	<b>3,415,622.76</b>	<b>3,331,517.00</b>	<b>84,105.76</b>	<b>102.53</b>
<b>EXPENDITURES</b>					
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
TOTAL EXPENDITURES	\$356,335.04	\$3,744,823.82	\$3,796,220.00	(\$51,396.18)	98.65%
NET REVENUE OVER EXPENDITURES	\$3,195.94	(\$329,201.06)	(\$464,703.00)	\$135,501.94	70.84%

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

## Auburn Rec &amp; Park

Profit &amp; 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
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
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

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		100.03
Youth Sports Camps - Bureau	0.00	1,087.25	1,496.00	7.25	72.68
Tennis Revenue	0.00	250.00	250.00	(408.75)	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	0.00	141.43
Food Truck Fiesta Revenue	230.00	230.00	0.00	3,457.73	0.00
Obstacle Race Revenue	0.00	30,625.00	21,866.00	230.00	140.06
Dead Festival Rev	4,000.00	4,000.00	0.00	8,759.00	0.00
Auburn Harvest Festival Rev	0.00	10,680.00	9,363.00	4,000.00	114.07
Egg Hunt Revenue	0.00	2,429.50	2,430.00	1,317.00	99.98
Boots N Bells Dance Revenue	0.00	2,575.00	2,575.00	(0.50)	100.00
Out of District Fees	47.00	2,833.95	3,500.00	0.00	80.97
Out of District Fees - Bureau	0.00	384.00	352.00	(666.05)	109.09
Return check fees	0.00	0.00	31.00	32.00	0.00
				(31.00)	
<b>Total Parks and Recreation Services</b>	<b>64,446.83</b>	<b>1,062,125.97</b>	<b>984,736.00</b>	<b>77,389.97</b>	<b>107.86</b>
<b>Rents &amp; Concessions</b>					
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

	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

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
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
<b>Total Rents and Concessions</b>	<b>2,090.66</b>	<b>154,634.89</b>	<b>151,939.00</b>	<b>2,695.89</b>	<b>101.77</b>
<b>Miscellaneous Revenue</b>					
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
<b>Total Miscellaneous Revenue</b>	<b>8,007.35</b>	<b>56,461.11</b>	<b>45,460.00</b>	<b>11,001.11</b>	<b>124.20</b>
<b>Grants &amp; Donations</b>					
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

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
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
<b>Total Grants and Donations</b>	<b>185,336.43</b>	<b>212,375.71</b>	<b>207,046.00</b>	<b>5,329.71</b>	<b>102.57</b>
<b>Interest Income</b>					
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
<b>Total Interest Income</b>	<b>3,226.25</b>	<b>29,229.70</b>	<b>47,238.00</b>	<b>(18,008.30)</b>	<b>61.88</b>
<b>Project Revenue - Government</b>					
County Mitigation Revenue	85,000.00	85,000.00	85,000.00	0.00	100.00
<b>Total Project Revenue - Government</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Tax Revenue</b>					
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)

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
<b>Total Tax Revenue</b>	<b>11,423.46</b>	<b>1,815,795.38</b>	<b>1,810,098.00</b>	<b>5,697.38</b>	<b>100.32</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$359,530.98</b>	<b>\$3,415,622.76</b>	<b>\$3,331,517.00</b>	<b>\$84,105.76</b>	<b>102.53%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>359,530.98</b>	<b>3,415,622.76</b>	<b>3,331,517.00</b>	<b>84,105.76</b>	<b>102.53</b>
<b>EXPENDITURES</b>					
<b>Program Expenses</b>					
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
<b>Total Program Expenses</b>	<b>17,927.47</b>	<b>170,983.52</b>	<b>186,564.00</b>	<b>(15,580.48)</b>	<b>91.65</b>

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
<b>Operations &amp; Supplies</b>					
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 El	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

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
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 Segment1s  
For All Segment4s

	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
<b>Total Operations &amp; Supplies</b>	<b>34,054.84</b>	<b>333,730.04</b>	<b>340,463.00</b>	<b>(6,732.96)</b>	<b>98.02</b>
<b>Utilities Expense</b>					
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
<b>Total Utilities Expense</b>	<b>6,342.63</b>	<b>92,545.18</b>	<b>103,691.00</b>	<b>(11,145.82)</b>	<b>89.25</b>

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

	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 - Railroad 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 Segment1s  
 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
<b>Total Building and Grounds Maintenance</b>	<b>32,238.94</b>	<b>307,116.21</b>	<b>282,115.00</b>	<b>25,001.21</b>	<b>108.86</b>
<b>Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Salaries Expense</b>	<b>4,800.00</b>	<b>40,759.06</b>	<b>41,598.00</b>	<b>(838.94)</b>	<b>97.98</b>
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 - (Y.Serv) - 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

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

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 - (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
<b>Total Salaries Expense</b>	<b>163,691.33</b>	<b>1,480,631.81</b>	<b>1,502,872.00</b>	<b>(22,240.19)</b>	<b>98.52</b>
<b>Benefits &amp; Payroll Costs</b>					
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
<b>Total Benefits and Payroll Costs</b>	<b>61,677.82</b>	<b>634,077.14</b>	<b>639,017.00</b>	<b>(4,939.86)</b>	<b>99.23</b>
<b>Fixed Asset Expense</b>					
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
<b>Total Fixed Asset Expense</b>	<b>36,686.01</b>	<b>149,551.46</b>	<b>149,102.00</b>	<b>449.46</b>	<b>100.30</b>

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
<b>Total Capital Improvement Projects</b>	<b>99.00</b>	<b>457,532.08</b>	<b>461,296.00</b>	<b>(3,763.92)</b>	<b>99.18</b>
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
<b>Total Debt Service</b>	<b>0.00</b>	<b>70,034.60</b>	<b>70,035.00</b>	<b>(0.40)</b>	<b>100.00</b>
Transfers Out					
<b>Total Transfers Out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>\$356,335.04</b>	<b>\$3,744,823.82</b>	<b>\$3,796,220.00</b>	<b>(\$51,396.18)</b>	<b>98.65%</b>

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: 4.0**

**ITEM: 4.4 REVIEW OF FINANCIALS FOR DECEMBER, 2022**

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION: REVIEW AND APPROVE, FORWARD 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**.
- Interest 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
<b>Operating Revenues</b>									
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
<b>Total Operating Revenue</b>	<b>6,503,312</b>	<b>100%</b>	<b>6,578,160</b>	<b>100%</b>	<b>65,195</b>	<b>406,989</b>	<b>3,480,818</b>	<b>3,393,804</b>	<b>4,696,406</b>
<b>Expenditures</b>									
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
<b>Total Expenditures</b>	<b>6,306,739</b>	<b>100%</b>	<b>6,321,142</b>	<b>100%</b>	<b>570,305</b>	<b>846,357</b>	<b>4,315,127</b>	<b>4,363,969</b>	<b>5,650,495</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 196,573</b>	<b>3.02</b>	<b>\$ 257,018</b>		<b>\$ (505,110)</b>	<b>(439,368)</b>	<b>(\$834,309)</b>	<b>(\$970,165)</b>	<b>(\$954,089)</b>
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
<b>TOTALS</b>	<b>\$ 11,573</b>		<b>\$ 22,018</b>		<b>\$ 235,000</b>	<b>\$ 2,446,087</b>	<b>\$ 1,923,481</b>		

## Balance Sheet

12/31/2022

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
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
<b>Total Current Assets</b>	<b>2,966,416.83</b>
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	26,114.73
<b>Total Restricted Funds</b>	<b>26,114.73</b>
<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)
<b>Total Fixed Assets</b>	<b>9,233,994.79</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
<b>TOTAL ASSETS</b>	<b>12,518,169.35</b>

	Current YTD
<b>LIABILITIES AND NET PROFIT</b>	
<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
<b>Total Current Liabilities</b>	<b>\$280,207.48</b>
<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)
<b>Total Long Term Liabilities</b>	<b>2,361,836.00</b>
<b>TOTAL LIABILITIES</b>	<b>2,642,043.48</b>
<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)
<b>Total Net Postion</b>	<b>\$9,538,521.87</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$12,518,169.35</b>

**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
<b>OPERATING REVENUE</b>					
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
<b>TOTAL OPERATING REVENUE</b>	<b>\$65,196.29</b>	<b>\$3,480,819.05</b>	<b>\$3,393,804.00</b>	<b>\$87,015.05</b>	<b>102.56%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>65,196.29</b>	<b>3,480,819.05</b>	<b>3,393,804.00</b>	<b>87,015.05</b>	<b>102.56</b>
<b>EXPENDITURES</b>					
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
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%

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

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

**Auburn Rec & Park**

Profit &amp; 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
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
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

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
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
<b>Total Parks and Recreation Services</b>	<b>66,336.33</b>	<b>1,128,462.30</b>	<b>1,037,094.00</b>	<b>91,368.30</b>	<b>108.81</b>
<b>Rents &amp; Concessions</b>					
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



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
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 - Railroad	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

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
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
<b>Total Rents and Concessions</b>	<b>7,209.12</b>	<b>161,844.01</b>	<b>158,044.00</b>	<b>3,800.01</b>	<b>102.40</b>
<b>Miscellaneous Revenue</b>					
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
<b>Total Miscellaneous Revenue</b>	<b>328.15</b>	<b>56,789.26</b>	<b>48,257.00</b>	<b>8,532.26</b>	<b>117.68</b>
<b>Grants &amp; Donations</b>					
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
<b>Total Grants and Donations</b>	<b>(8,752.78)</b>	<b>203,622.93</b>	<b>207,999.00</b>	<b>(4,376.07)</b>	<b>97.90</b>
<b>Interest Income</b>					
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
<b>Total Interest Income</b>	<b>75.47</b>	<b>29,305.17</b>	<b>47,312.00</b>	<b>(18,006.83)</b>	<b>61.94</b>
<b>Project Revenue - Government</b>					
County Mitigation Revenue	0.00	85,000.00	85,000.00	0.00	100.00
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Tax Revenue</b>					
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

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
<b>Total Tax Revenue</b>	<b>0.00</b>	<b>1,815,795.38</b>	<b>1,810,098.00</b>	<b>5,697.38</b>	<b>100.32</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$65,196.29</b>	<b>\$3,480,819.05</b>	<b>\$3,393,804.00</b>	<b>\$87,015.05</b>	<b>102.56%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>65,196.29</b>	<b>3,480,819.05</b>	<b>3,393,804.00</b>	<b>87,015.05</b>	<b>102.56</b>
<b>EXPENDITURES</b>					
<b>Program Expenses</b>					
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
Instructor/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

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
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
<b>Total Program Expenses</b>	<b>15,455.52</b>	<b>186,439.04</b>	<b>199,195.00</b>	<b>(12,755.96)</b>	<b>93.60</b>

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
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

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
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

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



	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
<b>Total Operations &amp; Supplies</b>	<b>45,737.07</b>	<b>379,467.11</b>	<b>372,817.00</b>	<b>6,650.11</b>	<b>101.78</b>
<b>Utilities Expense</b>					
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	0.00	546.53	1,431.00	(884.47)	38.19
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	1,270.00	8,843.50	11,154.00	(2,310.50)	79.29
Professional Services - Rec	0.00	62.50	263.00	(200.50)	23.76
Professional Services - YS	580.00	2,535.98	5,231.00	(2,695.02)	48.48
Professional Services - F & G	0.00	2,599.07	4,120.00	(1,520.93)	63.08
Professional Services - Atwood	340.00	10,265.00	10,313.00	(48.00)	99.54
Professional Services - C Serv	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	3,871.26	18,630.04	20,922.00	(2,291.96)	89.05
Vehicle Maintenance	0.00	200.00	323.00	(123.00)	61.92
Equipment Rental	72.02	319.25	399.00	(79.75)	80.01
Irrigation Supplies - General	384.67	2,613.48	1,689.00	924.48	154.74
Maint - Recreation Field	0.00	0.00	613.00	(613.00)	0.00
Maint - CV Baseball Field	351.17	5,386.68	3,465.00	1,921.68	155.46
Maint - James Field	49.34	2,425.96	1,513.00	912.96	160.34

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 - Railroad 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 - Shockley 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
<b>Total Building and Grounds Maintenance</b>	<b>49,865.09</b>	<b>356,981.30</b>	<b>329,369.00</b>	<b>27,612.30</b>	<b>108.38</b>
<b>Property Tax Administration/LAFCO</b>					
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	8,565.60	49,324.66	51,785.00	(2,460.34)	95.25
Wages - (Cust Serv) - Full Time	15,025.78	100,058.62	100,354.00	(295.38)	99.71
Wages - (Admin) - Full Time	16,587.50	117,736.65	120,234.00	(2,497.35)	97.92
Wages - (Admin) - Part Time	6,892.46	52,848.30	51,829.00	1,019.30	101.97
Wages - (Admin) - Board Pay	2,000.00	19,750.00	19,250.00	500.00	102.60
Wages - (Y.Serv) - Aub Elem - PT	5,244.58	45,331.07	52,243.00	(6,911.93)	86.77
Wages - (Y.Serv) - AE Maint	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

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 - (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
<b>Total Salaries Expense</b>	<b>197,812.89</b>	<b>1,678,444.70</b>	<b>1,723,987.00</b>	<b>(45,542.30)</b>	<b>97.36</b>
<b>Benefits &amp; Payroll Costs</b>					
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
<b>Total Benefits and Payroll Costs</b>	<b>64,374.84</b>	<b>698,451.98</b>	<b>719,321.00</b>	<b>(20,869.02)</b>	<b>97.10</b>
<b>Fixed Asset Expense</b>					
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
<b>Total Fixed Asset Expense</b>	<b>28,988.93</b>	<b>178,540.39</b>	<b>183,019.00</b>	<b>(4,478.61)</b>	<b>97.55</b>
<b>Capital Improvement Projects</b>					
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 Woi	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
<b>Total Capital Improvement Projects</b>	<b>48,973.23</b>	<b>506,505.31</b>	<b>494,596.00</b>	<b>11,909.31</b>	<b>102.41</b>
<b>Debt Service</b>					
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

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%
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(505,107.59)</b>	<b>(834,308.65)</b>	<b>(970,165.00)</b>	<b>135,856.35</b>	<b>86.00</b>

## 4.5 Cover Sheet – Truck repairs/used Truck purchase

Auburn Area Recreation and Park District (ARD) Finance Committee 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 received 3 comparable quotes to replace the long block and extended fuel line replacements.

- Ford Dealership                      \$31,076.88
- Quality Automotive                 \$27,165.51
- Auburn Autohaus                    \$xx,xxx.xx    (To be presented to Finance Committee)

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

Staff 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

# 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				
DAVID MADRUGA				
916-532-0112				
PAGE 1 OF 1				

SHIP VIA		SLSM.	B/L 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		SC FC3Z*9B246*F	KIT - FUEL	5035.71	5035.71	5,035.71	
			CORE EXCHANGE		1500.00	1,500.00	
8		L091 BC3Z*12A342*C	GLOW PLUG	40.27	40.27	40.27	
-1		JC3Z*6006*B	SERVICE EN	9335.29	9335.29	9,335.29	
			CORE EXCHANGE		3500.00	3,500.00	
1		113 HC3Z*6030*C	BRACKET	178.33	178.33	178.33	
2		C051 HC4Z*6026*A	PLUG - ENG	25.67	25.67	25.67	
9		V072 *W503275*S437	BOLT - HEX	0.62	0.62	0.62	
0		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 ****							
						21,352.13	
PARTS							
SUBLET							
FREIGHT						0.00	
SALES TAX						1,548.03	
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 listed chemicals contained in used oil, waste oil, replacement fluids, fumes, grease, grime, touch-up paint, engine replacement parts, and particulates from component wear. When we service your car, we will return used components to you upon request. Used parts and components contain chemicals known to the State of California to cause cancer and 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. (Pasted in accordance with Proposition 65 in Cal Health & Safety Code §25249.5 or reg.) For further information about Proposition 65: <http://www.oehha.org/prop65.html>

CUSTOMER'S SIGNATURE  
X

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
<b>TOTAL:</b>	<b>\$10,772.22</b>

Customer Signature: \_\_\_\_\_

(2,595.50)

**\$176.72**

# Quality Automotive

Work Order No.

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

1515	MISC-N	1.0 @	250.00 =	250.0
VC*13*G	Antifreeze - yellow-N	1.0 @	28.59 =	28.5
9832	Power Steering Fluid-N	3.0 @	6.25 =	18.7
SYNMVATF	trans fluid-N	2.0 @	9.25 =	18.5
3425243	Brake Fluid-N	4.0 @	4.95 =	19.8
BC3Z*9A564*B	tube assy-N	1.0 @	179.32 =	179.3
FC3Z*9B246*F	fuel sys kit-N	1.0 @	5035.71 =	5035.7
FC3Z*9448*A	gasket-N	2.0 @	56.67 =	113.3
DC3Z*9431*A	manifold assy-N	1.0 @	115.33 =	115.3
FC3Z*9430*B	manifold assy-N	1.0 @	138.67 =	138.6
BC3Z*6N640*A	gasket-N	2.0 @	5.17 =	10.3
FC3Z*9A462*A	heat shield-N	1.0 @	26.00 =	26.00
FC3Z*9Y427*A	shield - exh-N	1.0 @	19.01 =	19.0
W711402S900	nut-N	6.0 @	6.50 =	39.00
W717172*S900	stud-N	16.0 @	9.55 =	152.8
W715713S431	stud-N	16.0 @	6.50 =	104.00
W701706*S430	nut-N	16.0 @	2.55 =	40.80
W713535*S900	bolt-N	6.0 @	20.00 =	120.00
BC3Z*9439*C	gasket - I-N	2.0 @	20.71 =	41.4
BC3Z*9439*A	gasket - I-N	1.0 @	30.08 =	30.0
BC3Z*9439*B	gasket - I-N	1.0 @	29.91 =	29.9
FC3Z*6A785*F	seperator-N	1.0 @	151.67 =	151.6
BC3Z*9E434*C	gasket-N	1.0 @	6.96 =	6.9
BC3Z*9E464*F	gasket-N	2.0 @	9.28 =	18.5
HC3Z*9E464*A	gasket-N	1.0 @	11.93 =	11.9
HC3Z*9D476*A	gasket-N	1.0 @	14.49 =	14.4
W714852S900	bolt-N	8.0 @	11.00 =	88.00
BC3Z*2A572*A	Vac Pump Gasket-N	1.0 @	14.35 =	14.35
DC3Z*6L621*C	gasket-N	1.0 @	9.56 =	9.56
DC3Z*6L621*A	gasket-N	1.0 @	9.56 =	9.56

---Continued on the next page---

Be the absolute 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) \_\_\_\_\_

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
				<b>17811.90</b>

### 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
				<b>30.99</b>

### 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
				<b>368.65</b>

### Replace Fuel Filters (6.7L)

**Labor: \$139.50**

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

### 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
				<b>162.05</b>

### 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.

Page 3

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 recomended 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 FuelReturn 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 done for the account of my company and I 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) \_\_\_\_\_

**4.6 Cover Sheet Resolution #2023-1 2<sup>nd</sup> Mid-Year Budget Revision for Fiscal Year 2022/2023**

**Auburn Area Recreation and Park District Standing Finance Committee 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, as 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 infrastructure needs, there are times when our aging facilities 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**
  - Drinking 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 2<sup>nd</sup> 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:**

Staff recommends that the Finance Committee review and send a positive recommendation to the Board to approve the 2nd Mid-Year Budget 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 Rev	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		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%
<b>TOTAL</b>	<b>1,290,244</b>	<b>191,418</b>	<b>72,243</b>	<b>200,257</b>	<b>56,647</b>	<b>70,000</b>	<b>85,000</b>	<b>3,731,340</b>	<b>382,005</b>	<b>27,779</b>	<b>207,600</b>	<b>337,621</b>	<b>6,652,154</b>	<b>100%</b>

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.	Debt service	Reserves (ADA reserve)
Administration		200,625		51,589		117,374	398,449	242,039	18,000			162,513	Eq Res, CEPPT
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			137,365	53,886					5,000
Recreation	211,467	54,060		15,297			174,300	71,599	7,590				
Youth Services	20,687	27,685	2,987	263	10,216		449,421	104,592		54,160			
Aquatics	6,648	1,829	12,382		49,074		119,451	15,592	63,799	30,000	5,208		
<b>TOTAL</b>	<b>238,802</b>	<b>497,137</b>	<b>192,353</b>	<b>92,717</b>	<b>520,645</b>	<b>117,374</b>	<b>2,343,852</b>	<b>954,785</b>	<b>403,259</b>	<b>709,642</b>	<b>124,619</b>	<b>164,589</b>	<b>145,000</b>

744,893.0

Transfer to Future Capital Construction Reserve

2nd Mid-year transfer to Future Capital Construction

**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	1,290,244	19.4
Facility Revenue	\$ 193,104	3.0		191,418	2.9	191,418	2.9
Misc. Revenue	\$ 55,162	0.8		72,243	1.1	72,243	1.1
Donations, Grant Revenue and In Kind	\$ 188,838	2.9		200,257	3.0	200,257	3.0
Interest Income	\$ 22,093	0.3		56,647	0.9	56,647	0.9
Transfer in from City Mitigation	\$ 70,000	1.1		70,000	1.1	70,000	1.1
Transfer in from County Mitigation	\$ 25,000	0.4		85,000	1.3	85,000	1.3
Tax Revenue	\$ 3,882,944	59.7		3,938,940	59.9	3,938,940	59.2
Transf in from Cap Const, Equip Res, Loan, UAL, ADA	\$ 820,900	12.6		695,632	10.6	719,626	10.8
Misc (atwood etc)	\$ 27,850	0.4		27,779	0.4	27,779	0.4
<b>Total Operating Revenue</b>	<b>\$ 6,503,312</b>	<b>100.00</b>		<b>6,578,160</b>	<b>100.00</b>	<b>6,652,154</b>	<b>100.00</b>

**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%

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

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**

	Old	Change	New Budget	Last years 21- 22 Budget
<b>Income</b>				
<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>		
<b>Expense</b>				
<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**

	Old	Change	New Budget	Last years 21- 22 Budget
<b>Income</b>				
<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>		
<b>Expense</b>				
<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**

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

**Resolution Number 2022-28  
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**

<b>Park &amp; Recreation Services Revenue</b>	
Program Revenue	1,290,244.00
Facility Rentals	191,418.00
Total Park & Rec. Services Revenue	1,481,662.00
<b>Government Revenues</b>	
Taxes, Governmental Revenue	3,966,719.00
Total Governmental Revenue	3,966,719.00
<b>Other Revenue</b>	
Interest Revenue	56,647.00
Misc. Revenue	72,243.00
Total Other Revenue	128,890.00
<b>Donations</b>	
Donations, Grant, In kind	17,620.00
Total Donation Revenue	17,620.00
<b>TOTAL OPERATING REVENUES</b>	5,594,891.00
<b>Project, Equipment and Reserve Transfer Revenue</b>	
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
Total Project and Equipment Revenue	902,263.00
<b>Park Dedication Revenue</b>	
City Park Dedication Revenue	70,000.00
County Park Dedication Revenue	85,000.00
Total Park Dedication Revenue	155,000.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>	1,057,263.00
<b>TOTAL REVENUES</b>	<b>6,652,154.00</b>

**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
	<hr/>
<b>Total Operating Expenditures</b>	<b>5,525,513.00</b>
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
	<hr/>
<b>Total Project Expenditures</b>	<b>689,261.00</b>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	60,000.00
County Park Dedication Project Expenditures	85,000.00
	<hr/>
<b>Total Park Ded. Project Expenditures</b>	<b>145,000.00</b>
	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>6,359,774.00</b>
	<hr/>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>292,380.00</b>
	<hr/>
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
	<hr/>
<b>OPERATING BUDGET BALANCE</b>	<b>27,380.00</b>

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

## 4.7 Cover Sheet - Amendment of the Obsolescence List

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

### The Issue

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

### Background

The current Obsolescence List was approved in 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

Staff recommends that the Finance Committee review and send a positive recommendation to the Board to 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	0
<b>Vehicles</b>								
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	
<b>Gators</b>								
John-Deere-Gator	2011	\$9,016	11	2022	2022	\$17,000	\$17,000	
<b>Mowers</b>								
Ventrac Kubota D902 (Replaced Grasshoper)	2007	\$18,541	15	2022	2022	47,678	\$47,678	
Jacobsen R311T 59HP Wide Cut mower (model 69178)	2015	\$60,701	18	2033	2023	\$100,000	\$100,000	
<b>Heat &amp; Air Units</b>								
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	
<b>Facilities</b>								
15 - Replacement folding chairs								360
10 - 6' Tables								\$690
<b>Pools</b>								
Circulation-pump- Splash-pool	2015	4,600	8	2023	2023	5,900	5,900	
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	
<b>Grounds Equipment</b>								
Dump Trailer			20		2022	\$18,627	\$24,402	
<b>Rec Equipment</b>								
Regional Park Varsity gym scoreboard	2007	3,053	15	2022	2022	\$6,883	\$0	\$7,590
Portable Mound						\$3,000		\$3,839
<b>Pumps</b>								
Winchester Park irrigation pump/motor	2002	\$4,600	8	2010	2022	\$25,000	\$50,000	
<b>TOTAL</b>							380,262	45,691
Estimated Balance Remaining							453,697	

**Auburn Recreation District Park Obsolescence List**

**2023/2024**

**FUNDING SOURCE**

ITEM	Acquired	Purchase \$	Life	Orig		Year to be Replaced	Acquisition Cost	Equip Reserve	New	General Fund
				Repl Date	Repl					
Estimated balance								573,697		0
<b>Vehicles</b>										
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018		2023	\$40,000	\$40,000		
<b>Gators</b>										
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		
<b>Facilities</b>										
Rec Park offices carpet (600 sq. ft. est) <b>REC</b> 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		372
15 - Replacement folding chairs										
<b>Heat &amp; Air Units</b>										
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		
<b>Grounds Equipment</b>										
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		
<b>Pools</b>										
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		
<b>Facilities</b>										
Lakeside Room carpet (1,365 sq. ft. ; carpet tiles)	2007	4,500	15	2022		2023	6,863	\$0		6,863
<b>Rec Equipment</b>										
<b>TOTAL</b>								196,420		11,233
Estimated Balance Remaining								377,277		

## **4.8 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 January, 2023 Finance Committee meeting**

### **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**

Staff recommends that the Finance Committee review and recommend approval of 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:

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James A Gray  
Chairman of the Governing Board

ATTEST:

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Clerk to the Governing Board

## **4.9 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 January, 2023 Finance Committee meeting**

### **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 2021-22, 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. \$26,172 was spent on the Pathway repairs.

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**

Staff recommends that the Finance Committee review and recommend approval of 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

**DISCUSSION ITEMS:**

1. County Mitigation Fund, current balance \$450,000
2. Placer County Investment Report
3. 2022 Events P&L Review
4. ARD Customer Service Rep Pay Scale

## **Discussion Item #2: Cover Sheet – Placer County Investment Report**

**Auburn Area Recreation and Park District (ARD) Finance meeting, 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

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## COUNTY OF PLACER

### TREASURER'S POOLED INVESTMENT REPORT

For the Month of November 30, 2022

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

## 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.

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### 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	40.37	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	2.916
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
<b>Investments</b>	<b>1,896,004,420.83</b>	<b>1,826,619,383.41</b>	<b>1,891,449,897.81</b>	<b>100.00%</b>	<b>862</b>	<b>473</b>	<b>1.710</b>	<b>1.734</b>

<b>Cash</b>								
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
<b>Total Cash and Investments</b>	<b>1,941,578,053.51</b>	<b>1,872,193,016.09</b>	<b>1,937,023,530.49</b>		<b>862</b>	<b>473</b>	<b>1.710</b>	<b>1.734</b>

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%

  
 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

Portfolio PLCR  
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**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
<b>U.S. Treasury Coupons</b>											
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	20649	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
9128282U3	20650	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
912828252	20551	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,403,900.00	10,174,797.96	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	0.680	1,004	08/31/2025
912828ZY9	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
91282CB03	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
912828ZT0	20569	U.S. TREASURY COUPON		03/19/2021	10,000,000.00	9,073,400.00	9,898,745.11	0.250	0.662	912	05/31/2025
912828ZW3	20575	U.S. TREASURY COUPON		03/25/2021	10,000,000.00	9,064,800.00	9,905,764.10	0.250	0.621	942	06/30/2025
91282CAF8	20589	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
91282CAM3	20590	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
912828Y87	20591	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
912828R69	20592	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
912828S35	20593	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
912828ZT0	20600	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
91282CAB7	20601	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
912828ZY9	20605	U.S. TREASURY COUPON		04/12/2021	10,000,000.00	9,719,900.00	9,995,071.68	0.125	0.205	226	07/15/2023
91282CAF8	20606	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
91282CAB7	20612	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
91282CCC3	20670	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
91282CCL3	21049	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	21059	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
91282CCC3	21061	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,391,800.00	9,982,268.11	0.250	0.373	531	05/15/2024
91282CCN9	21074	U.S. TREASURY COUPON		08/20/2021	10,000,000.00	9,698,800.00	9,994,008.58	0.125	0.216	242	07/31/2023
91282CCL3	21140	U.S. TREASURY COUPON		10/08/2021	10,000,000.00	9,359,400.00	9,978,041.54	0.375	0.512	592	07/15/2024
91282CCL3	21152	U.S. TREASURY COUPON		10/19/2021	10,000,000.00	9,359,400.00	9,957,218.75	0.375	0.642	592	07/15/2024
912828ZY9	21153	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
91282CBEO	21178	U.S. TREASURY COUPON		11/02/2021	10,000,000.00	9,507,400.00	9,954,582.56	0.125	0.533	410	01/15/2024
91282CBEO	21190	U.S. TREASURY COUPON		11/09/2021	10,000,000.00	9,507,400.00	9,955,992.20	0.125	0.520	410	01/15/2024
912828ZY9	21191	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
91282CCL3	21196	U.S. TREASURY COUPON		11/10/2021	10,000,000.00	9,359,400.00	9,947,034.76	0.375	0.705	592	07/15/2024
91282CCC3	21219	U.S. TREASURY COUPON		12/02/2021	10,000,000.00	9,391,800.00	9,930,936.63	0.250	0.730	531	05/15/2024

Data Updated: FUNDSNAP: 12/02/2022 13:19  
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Portfolio PLCR  
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**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
<b>U.S. Treasury Coupons</b>											
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	4,966,300.00	4,996,145.45	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	21233	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
91282CBE0	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
91282CBE0	21298	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
91282Z99	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	9,987,700.00	9,998,865.93	1.500	1.592	45	01/15/2023
91282CBE0	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
		<b>Subtotal and Average</b>	<b>465,418,843.87</b>		<b>460,000,000.00</b>	<b>434,929,874.18</b>	<b>458,320,840.03</b>		<b>0.622</b>	<b>526</b>	
<b>mPower Placer - Long Term</b>											
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	09/02/2035
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
		<b>Subtotal and Average</b>	<b>3,719,634.70</b>		<b>3,711,385.54</b>	<b>4,353,197.61</b>	<b>3,719,578.13</b>		<b>4.175</b>	<b>5,083</b>	
<b>Federal Agency Coupons</b>											
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
3133EMMG2	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
3133EMW12	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
3133EMW12	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
3133EMW12	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

Portfolio PLCR  
NL: AC  
PM (PRE\_PM2) 7.3.11



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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Rated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>Federal Agency Coupons</b>												
3133EMA28	20669	FEDERAL FARM CREDIT BANK		05/20/2021	10,000,000.00	9,798,300.00	9,998,837.05	0.125	0.150	168	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	
3133EME40	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	
3133EM2E1	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	
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,295,800.00	10,000,000.00	0.460	0.460	627	08/19/2024	
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,146,700.00	9,988,962.83	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	
3133ELQ56	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	
3133ENNE6	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	
3133ENF39	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	9,990,100.00	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	8,654,700.00	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	
3130AMP23	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	
3130AMP82	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	
3130AMH08	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	
3130AMZ08	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	
3130ANDJ3	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	4,665,200.00	5,000,000.00	0.400	0.400	572	06/25/2024	
3130ANV56	21092	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	4,466,050.00	5,000,000.00	0.850	0.850	1,182	02/25/2026	

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<b>Federal Agency Coupons</b>											
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	9,989,286.75	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	655	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	08/28/2026
3130AQBB5	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,203,600.00	10,000,000.00	1.200	0.760	922	06/10/2025
3130AQCFC8	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
3130AQCCK7	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
3130AQCCT8	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
3130AQCNC1	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
3130AQCCL5	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
3130AQCQV3	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
3130AQEN9	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
3130AQFHH	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,403,700.00	9,996,811.11	0.950	0.970	582	07/05/2024
3130AQTG4	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
3130AQFQ3	21312	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
3130AQNB5	21318	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
3130ARNV9	21398	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
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	10,006,100.00	10,005,160.67	5.000	4.942	370	12/06/2023
3130ATVC8	22216	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
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	5,009,352.08	5,008,602.43	4.375	4.510	652	08/13/2024
3130ASZH5	22218	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
3134GWTE0	20355	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,908,600.00	10,000,000.00	0.200	0.200	77	02/16/2023
3134GW7D2	20356	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,788,200.00	9,999,266.67	0.220	0.236	166	05/16/2023
3134GW7D2	20363	FED HOME LOAN MORT CORP		11/19/2020	10,000,000.00	9,788,200.00	10,000,000.00	0.220	0.220	166	05/16/2023
3134GXCY8	20375	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,664,300.00	9,999,486.40	0.270	0.277	265	08/23/2023
3134GXEX8	20376	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,767,200.00	10,000,000.00	0.250	0.250	182	06/01/2023
3137EAEV7	20404	FED HOME LOAN MORT CORP		12/10/2020	10,000,000.00	9,671,800.00	10,002,889.22	0.250	0.210	266	08/24/2023
3137EAX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	8,998,500.00	9,987,511.99	0.375	0.419	1,027	09/23/2025
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,361,800.00	9,999,760.53	0.430	0.432	565	06/18/2024
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,424,450.00	4,923,980.74	0.750	1.190	1,300	06/23/2026
3135G05G4	20405	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
3135GA5U1	20409	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
3135G05X7	20421	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
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		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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<b>Federal Agency Coupons</b>											
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
		<b>Subtotal and Average</b>	<b>759,328,236.04</b>		<b>764,000,000.00</b>	<b>721,156,875.41</b>	<b>763,667,588.48</b>		<b>0.874</b>	<b>580</b>	
<b>Collateralized Inactive Bank Deposits</b>											
SYS19055	19055	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	
		<b>Subtotal and Average</b>	<b>11,666,666.67</b>		<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>		<b>3.750</b>	<b>1</b>	
<b>Medium Term Notes</b>											
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
		<b>Subtotal and Average</b>	<b>19,947,648.85</b>		<b>20,000,000.00</b>	<b>19,506,700.00</b>	<b>19,949,543.37</b>		<b>1.784</b>	<b>276</b>	
<b>Negotiable Certificates of Deposit</b>											
13606KCE4	21310	CANADIAN IMP BK COMM NY		01/21/2022	10,000,000.00	9,918,300.00	10,000,000.00	0.870	0.882	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
21684LCJ9	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
85325VV48	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
86565FVY5	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	9,890,900.00	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
89115BJZ7	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
8911552P4	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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<b>Negotiable Certificates of Deposit</b>											
90275DQD5	22067	UBS 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
90275DQL7	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	06/23/2023
		<b>Subtotal and Average</b>	<b>298,333,333.33</b>		<b>305,000,000.00</b>	<b>303,150,050.00</b>	<b>305,000,000.00</b>		<b>2.916</b>	<b>154</b>	
<b>Collateralized CDs</b>											
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
		<b>Subtotal and Average</b>	<b>3,000,000.00</b>		<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>		<b>1.622</b>	<b>139</b>	
<b>Commercial Paper Disc. -Amortizing</b>											
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	9,826,305.56	9,826,305.56	9,826,305.56	3.700	3.906	169	05/19/2023
53948BT82	22138	Lloyds Bank Corp Mkts NY		10/03/2022	19,541,150.00	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	19,367,600.00	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	24,866,506.95	24,879,236.11	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
		<b>Subtotal and Average</b>	<b>248,997,620.63</b>		<b>275,000,000.00</b>	<b>272,572,822.24</b>	<b>272,585,551.40</b>		<b>4.211</b>	<b>67</b>	
<b>Federal Agency Disc. -Amortizing</b>											
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
		<b>Subtotal and Average</b>	<b>33,214,008.33</b>		<b>20,000,000.00</b>	<b>19,913,761.11</b>	<b>19,913,761.11</b>		<b>3.749</b>	<b>43</b>	
<b>Local Agency Bond</b>											
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
		<b>Subtotal and Average</b>	<b>9,196,419.52</b>		<b>9,196,419.52</b>	<b>10,588,117.19</b>	<b>9,196,419.52</b>		<b>2.820</b>	<b>5,917</b>	

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<b>mPower Placer</b>												
2016NR-A	2016NR-A	mPower Placer	3,285,514.20	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	214,247.62	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	24,467.21	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	42,333.41	07/26/2018	42,333.41	44,160.31	42,333.41	4.500	4.563	6,119	09/02/2039	
2018 R	2018 R	mPower Placer	132,148.30	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	290,576.68	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	121,872.98	09/28/2017	121,872.98	126,749.85	121,872.98	3.000	3.042	5,754	09/02/2038	
2017 S-R	2017 S-R	Pioneer Community Energy	1,491,643.04	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	1,165,112.51	07/12/2018	1,165,112.51	1,413,605.38	1,165,112.51	4.500	4.563	6,119	09/02/2039	
2019-20 NR	2019-20 NR	Pioneer Community Energy	-0.01	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	870,658.81	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	0.00	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	821,487.35	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	904,120.65	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	65,907.23	01/26/2017	65,907.23	70,502.15	65,907.23	3.000	3.042	5,389	09/02/2037	
<b>Subtotal and Average</b>			<b>9,430,089.98</b>		<b>9,430,089.98</b>	<b>10,576,883.18</b>	<b>9,430,089.98</b>		<b>3.723</b>	<b>5,990</b>		
<b>mPower - Folsom</b>												
2016-IA3 #2	2016-IA3 #2	mPower Folsom	87,659.92	07/14/2016	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	30,467.10	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	1,205,177.35	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	206,625.87	09/01/2015	206,625.87	231,361.26	206,625.87	2.750	2.788	5,024	09/02/2036	
MF R-1	MFR-1	mPower Folsom	136,595.55	09/01/2015	136,595.55	154,520.16	136,595.55	2.750	2.788	5,024	09/02/2036	
<b>Subtotal and Average</b>			<b>1,666,525.79</b>		<b>1,666,525.79</b>	<b>1,871,102.49</b>	<b>1,666,525.79</b>		<b>2.774</b>	<b>5,057</b>		
<b>Total and Average</b>			<b>1,885,101,542.88</b>		<b>1,896,004,420.83</b>	<b>1,826,619,383.41</b>	<b>1,891,449,897.81</b>		<b>1.734</b>	<b>473</b>		

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM	Days to Maturity
<b>Cash at Bank</b>										
SYS00000	00000	PLACER COUNTY CASH			45,527,617.03	45,527,617.03	45,527,617.03		0.000	1
<b>Undeposited Receipts</b>										
SYS00000	00000	PLACER COUNTY CASH			46,015.65	46,015.65	46,015.65		0.000	1
		<b>Average Balance</b>	<b>0.00</b>							
		<b>Total Cash and Investments</b>	<b>1,885,101,542.88</b>		<b>1,941,576,053.51</b>	<b>1,872,193,016.09</b>	<b>1,937,023,530.49</b>		<b>1.734</b>	<b>473</b>



## General Fund Purchases Report Sorted by Fund - Fund November 1, 2022 - November 30, 2022

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
22533JUL27	22190	1010	ACP	CACPNY	60,000,000.00	11/01/2022	11/02 - At Maturity	59,995,000.00		3.000	11/02/2022	3.000	0.00
63873KL21	22191	1010	ACP	NATXNY	60,000,000.00	11/01/2022	11/02 - At Maturity	59,995,000.00		3.000	11/02/2022	3.000	0.00
22533JUL35	22192	1010	ACP	CACPNY	60,000,000.00	11/02/2022	11/03 - At Maturity	59,995,000.00		3.000	11/03/2022	3.000	0.00
63873KL39	22193	1010	ACP	NATXNY	65,000,000.00	11/02/2022	11/03 - At Maturity	64,994,583.33		3.000	11/03/2022	3.000	0.00
22533JUL43	22194	1010	ACP	CACPNY	60,000,000.00	11/03/2022	11/04 - At Maturity	59,993,750.00		3.750	11/04/2022	3.750	0.00
63873KL47	22195	1010	ACP	NATXNY	65,000,000.00	11/03/2022	11/04 - At Maturity	64,993,229.17		3.750	11/04/2022	3.750	0.00
22533JUL76	22197	1010	ACP	CACPNY	65,000,000.00	11/04/2022	11/07 - At Maturity	64,979,687.50		3.750	11/07/2022	3.751	0.00
53948BU56	22196	1010	ACP	LBCMNY	20,000,000.00	11/04/2022	07/05 - At Maturity	19,288,550.00		5.270	07/05/2023	5.492	19,367,600.00
63873KL70	22198	1010	ACP	NATXNY	65,000,000.00	11/04/2022	11/07 - At Maturity	64,979,687.50		3.750	11/07/2022	3.751	0.00
22533JUL84	22199	1010	ACP	CACPNY	60,000,000.00	11/07/2022	11/08 - At Maturity	59,993,750.00		3.750	11/08/2022	3.750	0.00
3130ATVJ3	22201	1010	FAC	FHLB	10,000,000.00	11/07/2022	06/06 - 12/06	10,005,500.00		5.000	12/06/2023	4.942	10,005,160.67
63873KL88	22200	1010	ACP	NATXNY	50,000,000.00	11/07/2022	11/08 - At Maturity	49,994,791.67		3.750	11/08/2022	3.750	0.00
22533JUL92	22202	1010	ACP	CACPNY	60,000,000.00	11/08/2022	11/09 - At Maturity	59,993,750.00		3.750	11/09/2022	3.750	0.00
63873KL96	22203	1010	ACP	NATXNY	60,000,000.00	11/08/2022	11/09 - At Maturity	59,993,750.00		3.750	11/09/2022	3.750	0.00
22533JUL99	22205	1010	ACP	CACPNY	65,000,000.00	11/09/2022	11/10 - At Maturity	64,993,229.17		3.750	11/10/2022	3.750	0.00
3133ENY87	22204	1010	FAC	FTCB	10,000,000.00	11/09/2022	05/09 - 11/09	10,000,000.00		5.050	11/09/2023	5.050	10,000,000.00
63873KLA3	22206	1010	ACP	NATXNY	65,000,000.00	11/09/2022	11/10 - At Maturity	64,993,229.17		3.750	11/10/2022	3.750	0.00
21687BU58	22208	1010	ACP	RABONY	25,000,000.00	11/09/2022	07/05 - At Maturity	24,151,298.61		5.135	07/05/2023	5.344	24,229,750.00
86565FVY5	22207	1010	NCB	SUMIBK	25,000,000.00	11/09/2022	07/07 - At Maturity	25,000,000.00		5.200	07/07/2023	5.200	25,000,000.00
91282CBE0	22209	1010	TRC	UST	10,000,000.00	11/09/2022	01/15 - 07/15	9,473,437.50	3,974.18	0.125	01/15/2024	4.759	9,504,227.36
22533JUL1E	22210	1010	ACP	CACPNY	68,000,000.00	11/10/2022	11/14 - At Maturity	67,971,666.67		3.750	11/14/2022	3.752	0.00
63873KLE5	22211	1010	ACP	NATXNY	60,000,000.00	11/10/2022	11/14 - At Maturity	59,975,000.00		3.750	11/14/2022	3.752	0.00
22533JULF8	22212	1010	ACP	CACPNY	70,000,000.00	11/14/2022	11/15 - At Maturity	69,992,708.34		3.750	11/15/2022	3.750	0.00
63873KLF2	22213	1010	ACP	NATXNY	65,000,000.00	11/14/2022	11/15 - At Maturity	64,993,229.17		3.750	11/15/2022	3.750	0.00
22533JULG6	22214	1010	ACP	CACPNY	65,000,000.00	11/14/2022	11/16 - At Maturity	64,993,229.17		3.750	11/16/2022	3.750	0.00
3130ATVC8	22216	1010	FAC	FHLB	10,000,000.00	11/15/2022	06/14 - 12/14	10,052,800.00	10,833.33	3.750	11/16/2022	3.750	0.00
3130ATND5	22217	1010	FAC	FHLB	5,000,000.00	11/15/2022	03/13 - 09/13	4,988,265.00	20,052.08	4.875	08/14/2024	4.520	10,062,148.62
3130ASZHS	22218	1010	FAC	FHLB	5,000,000.00	11/15/2022	11/28 - Quarterly	4,950,800.00		4.375	09/13/2024	4.510	5,008,602.43
63873KLG0	22215	1010	ACP	NATXNY	50,000,000.00	11/15/2022	11/16 - At Maturity	49,994,791.67	Received	3.000	08/28/2024	4.570	4,952,024.26
22533JULH4	22219	1010	ACP	CACPNY	65,000,000.00	11/16/2022	11/17 - At Maturity	64,993,229.17		3.750	11/17/2022	3.750	0.00
63873KLB8	22220	1010	ACP	NATXNY	60,000,000.00	11/16/2022	11/17 - At Maturity	59,993,750.00		3.750	11/17/2022	3.750	0.00

Received = Accrued Interest at Purchase was received by report ending date.

**General Fund**  
**Purchases Report**  
**November 1, 2022 - November 30, 2022**

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
<b>General Fund</b>													
22533ULJ0	22221	1010	ACP	CACPNY	60,000,000.00	11/17/2022	11/18 - At Maturity	59,993,750.00		3.750	11/18/2022	3.750	0.00
63873KLJ4	22222	1010	ACP	NATXNY	60,000,000.00	11/17/2022	11/18 - At Maturity	59,993,750.00		3.750	11/18/2022	3.750	0.00
22533ULM3	22223	1010	ACP	CACPNY	60,000,000.00	11/18/2022	11/21 - At Maturity	59,981,250.00		3.750	11/21/2022	3.751	0.00
63873KLM7	22224	1010	ACP	NATXNY	50,000,000.00	11/18/2022	11/21 - At Maturity	49,984,375.00		3.750	11/21/2022	3.751	0.00
22533ULN1	22225	1010	ACP	CACPNY	95,000,000.00	11/21/2022	11/22 - At Maturity	94,990,104.17		3.750	11/22/2022	3.750	0.00
22533ULP6	22226	1010	ACP	CACPNY	98,000,000.00	11/22/2022	11/23 - At Maturity	97,989,791.67		3.750	11/23/2022	3.752	0.00
22533ULV3	22227	1010	ACP	CACPNY	80,000,000.00	11/23/2022	11/28 - At Maturity	79,958,333.33		3.750	11/28/2022	3.750	0.00
63873KLV7	22228	1010	ACP	CACPNY	70,000,000.00	11/28/2022	11/29 - At Maturity	69,992,708.34		3.750	11/29/2022	3.750	0.00
22533ULW1	22229	1010	ACP	NATXNY	65,000,000.00	11/28/2022	11/29 - At Maturity	64,993,229.17		3.750	11/29/2022	3.750	0.00
62479MN41	22230	1010	ACP	CACPNY	100,000,000.00	11/29/2022	11/30 - At Maturity	99,989,583.34		3.750	11/30/2022	3.750	0.00
63873KLW5	22231	1010	ACP	MUFGBK	10,000,000.00	11/29/2022	01/04 - At Maturity	9,959,700.00		4.030	01/04/2023	4.046	9,961,938.89
22533UM18	22233	1010	ACP	NATXNY	50,000,000.00	11/29/2022	11/30 - At Maturity	49,994,791.67		3.750	11/30/2022	3.750	0.00
				ACP	125,000,000.00	11/30/2022	12/01 - At Maturity	124,986,979.17		3.750	12/01/2022	3.750	125,000,000.00
				<b>Subtotal</b>	<b>2,406,000,000.00</b>			<b>2,403,515,038.67</b>	<b>34,859.59</b>				<b>253,091,452.23</b>
				<b>Total Purchases</b>	<b>2,406,000,000.00</b>			<b>2,403,515,038.67</b>	<b>34,859.59</b>				<b>253,091,452.23</b>

Portfolio PLCR  
 NLI AC  
 PU (PRE\_PU) 7.3.11  
 Report Ver 7.3.11





## General Fund Summary by Issuer November 30, 2022

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	5,445,031.68	5,445,031.68	0.28	2.800	5,237
Credit Agricole CIB	1	125,000,000.00	124,986,979.17	6.46	3.802	0
CANADIAN IMP BK COMM NY	2	35,000,000.00	35,000,000.00	1.81	3.076	199
FEDERAL FARM CREDIT BANK	30	280,000,000.00	279,844,100.00	14.46	0.827	407
FEDERAL HOME LOAN BANK	42	349,000,000.00	348,749,445.00	18.02	1.115	773
Federal Home Loan Discoun	1	20,000,000.00	19,797,438.89	1.02	3.749	43
FED HOME LOAN MORT CORP	9	85,000,000.00	84,885,100.00	4.39	0.333	395
FEDERAL NATIONAL MORT. ASSOC.	5	50,000,000.00	49,930,400.00	2.58	0.369	519
Five Star Bank - PIMMA	1	25,000,000.00	25,000,000.00	1.29	3.750	1
Lloyds Bank Corp Mkts NY	3	50,000,000.00	48,409,988.89	2.50	4.848	196
Mid Placer Public School Trans	2	893,102.60	893,102.60	0.05	2.962	2,138
mPower Folsom	5	1,666,525.79	1,666,525.79	0.09	2.774	5,057
mPower Placer	7	6,689,733.62	6,689,733.62	0.35	3.510	5,208
MJFG BANK LTD/NY	4	75,000,000.00	74,259,394.45	3.84	4.088	46
Newcastle Elementary SD	1	2,656,559.68	2,656,559.68	0.14	2.800	8,977
Placer Hills Fire Protection	1	201,725.56	201,725.56	0.01	3.000	690
Public Finance Authority	1	720,362.66	734,769.91	0.04	4.894	5,783
Pioneer Community Energy	9	5,665,472.01	5,665,472.01	0.29	4.129	6,352
PLACER COUNTY CASH	2	45,573,632.68	45,573,632.68	2.35	0.000	1
RaboBank Nederland	2	20,000,000.00	20,000,000.00	1.03	0.000	230
RABOBANK NEDERLAND NV NY	1	25,000,000.00	24,151,298.61	1.25	5.418	216
River City Bank	1	3,000,000.00	3,000,000.00	0.16	1.622	139

Portfolio PLCR  
AC  
SI (PRF,SI) 7.3.11  
Report Ver. 7.3.11

General Fund  
 Summary by Issuer  
 November 30, 2022

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Royal Bank of Canada	5	45,000,000.00	45,000,000.00	2.33	1.952	105
SOCIETEGENERALE NY	1	10,000,000.00	10,000,000.00	0.52	0.608	34
Standard Chartered Bank NY	4	50,000,000.00	50,000,000.00	2.58	1.354	47
SUMITOMO MITSUI BANK NY	1	25,000,000.00	25,000,000.00	1.29	5.272	218
Sierra Valley Energy Authority	1	65,907.23	65,907.23	0.00	3.042	5,389
U.S. TREASURY N/B	1	5,000,000.00	4,969,531.25	0.26	0.476	562
TORONTO DOMINION BANK NY	6	60,000,000.00	60,000,000.00	3.10	3.944	216
TOYOTA MOTOR CREDIT	2	20,000,000.00	19,895,190.00	1.03	1.784	276
UBS AG STAMFORD CT	4	60,000,000.00	60,000,000.00	3.10	4.195	159
U. S. TREASURY COUPON	48	455,000,000.00	452,783,485.48	23.40	0.624	525
<b>Total and Average</b>	<b>204</b>	<b>1,941,578,053.51</b>	<b>1,935,254,812.50</b>	<b>100.00</b>	<b>1.693</b>	<b>461</b>

Portfolio PLCR  
 AC  
 SI (PRF\_SI) 7.3.11  
 Report Ver. 7.3.11

## **Discussion Item #3: Cover sheet – 2022 Events P&L Review**

**Auburn Recreation District Finance Committee 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**

Staff provided this item to the Finance Committee 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										
	Floating Egg Hunt	Boots and Belles	Pickleball Tourny	Party in the Park	Movie in the Park	Food Truck Fiesta	Dead Fest	Obstacle Race	Miss October	Harvest Festival
Revenue										
Sponsorships/Donations	2,000.00	1,500.00		5,000.00	1,000.00	3,575.00	18,328.00	12,000.00	726.00	6,500.00
Vendors				3,140.00		5,485.00	4,327.00			
Sales	429.50	1,075.00	3,060.00	3,665.00		3,741.00	8,382.00	18,625.00	5,317.00	4,300.00
<b>Total Revenue</b>	<b>2,429.50</b>	<b>2,575.00</b>	<b>3,060.00</b>	<b>11,805.00</b>	<b>1,000.00</b>	<b>12,801.00</b>	<b>31,037.00</b>	<b>30,625.00</b>	<b>6,043.00</b>	<b>10,800.00</b>
Expense										
Advertising			197.00	1,108.00	394.00	504.00	1,097.00	214.00		751.00
Supplies	234.00	1,733.00	287.00	1,845.00	850.00	5,056.00	9,532.00	3,452.00	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	1,173.00	429.00	1,824.00	304.00
Entertainment				6,305.00		2,688.00	10,834.00			1,689.00
<b>Total Expense</b>	<b>1,417.00</b>	<b>1,947.00</b>	<b>1,532.00</b>	<b>10,330.00</b>	<b>1,317.00</b>	<b>9,272.00</b>	<b>22,636.00</b>	<b>11,740.00</b>	<b>5,183.00</b>	<b>7,415.00</b>
<b>Profit/ (Loss)</b>	<b>1,012.50</b>	<b>628.00</b>	<b>1,528.00</b>	<b>1,475.00</b>	<b>(317.00)</b>	<b>3,529.00</b>	<b>8,401.00</b>	<b>18,885.00</b>	<b>860.00</b>	<b>3,385.00</b>

(Bike Park) (Youth Asst) (Youth Asst) Total \$ 39,387

Harvest Fair Prize Breakdown	
1st Place Scarecrow	Skyridge School 300.00
2nd Place Scarecrow	Trish Schreiber 200.00
3rd Place Scarecrow	Katrina Toohey 100.00
Peoples' Choice Scarecrow	Skyridge School 500.00
Largest Pumpkin	Madison Thomson 1,000.00
Largest Placer Grown	Madison Thomson 500.00
2nd Place Pumpkin	Randy Warren 500.00
3rd Place Pumpkin	Donald Timmins 250.00
<b>Total</b>	<b>3,350.00</b>

Prior years	2021	2020	2019	2018	2017	2016
(Youth Asst)	\$ 16,735	\$ 6,192	\$ 16,419	\$ 23,801	\$ 21,779	\$ 14,497

# 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

<b>Supplies</b>	<b>\$233.93</b>
Life jackets	\$86.88
Baskets & decorations	\$58.15
Kickboards	\$73.90
Cabletie	\$15.00

<b>Prizes</b>	<b>\$581.92</b>
Candy	\$81.92
Donated prizes	\$500.00

<b>Extra Wages</b>	<b>\$600.62</b>
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

<b>Supplies</b>	<b>\$1,733.24</b>
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

<b>Prizes</b>	<b>\$0.00</b>
Candy	
Donated prizes	

<b>Extra Wages</b>	<b>\$213.65</b>
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	
<b>Total Revenue</b>		<b>\$11,804.73</b>

## Expenses

<b>Entertainment</b>		<b>\$6,304.72</b>
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	
<b>Supplies</b>		<b>\$1,844.53</b>
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	
<b>Advertising</b>		<b>\$1,108.50</b>
Billboard	\$720.00	
Poster/Flier/Website graphics	\$388.50	
<b>Extra Wages</b>		<b>\$1,071.68</b>
Recreation O/T only	\$55.43	
Staff - O/T only	\$0.00	
F&G - O/T only	\$1,016.25	
<b>Total Expenses</b>		<b><u>\$10,329.43</u></b>

## **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	
<b>Total Revenue</b>		<b>\$1,000.00</b>

## Expenses

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

### \*Sponsorships

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

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	
<b>Vendor Booth Revenue</b>		
Revenue from ARD	\$5,774.00	
<b>Sub total</b>	<b>\$13,212.00</b>	
FOARD Admin fee	(\$660.60)	
Eco Valley: Straw Bale delivery & useage	\$250.00	
<b>Total Revenue</b>		<b>\$12,801.40</b>

## Expenses

<b>Entertainment</b>		<b>\$2,688.00</b>
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	
<b>Advertising</b>		<b>\$504.40</b>
Poster Design	\$50.00	
Graphic Design/Web Dev (image.net)	\$197.00	
Signs	\$257.40	
<b>Supplies</b>		<b>\$1,944.44</b>
Sesac Music License	\$256.25	
Ascap	\$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	
<b>Other Costs / Adjustments</b>		<b>\$2,610.29</b>
Commissions to 3 wineries	\$1,351.00	
Cook's Portable Toilets	\$330.58	
Kelpro security	\$306.00	
Recology	\$579.85	
Lights	\$42.86	
<b>Insurance</b>		<b>\$501.50</b>
Liability Insurance*	\$501.50	
<b>Extra Wages</b>		<b>\$1,024.13</b>
Staff - Rec	\$85.30	
Staff - F&G	\$938.83	
<b>Total Expenses</b>		<b>\$9,272.76</b>

## **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)
<b>Total Revenue</b>		<b>\$31,037.04</b>

## Expenses

<b>Entertainment</b>		<b>\$10,834.00</b>
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	
<b>Advertising</b>		<b>\$1,097.18</b>
Facebook		
Billboard	\$720.00	
Banners (Uptown Signs)	\$180.18	
Image Net (graphic design)	\$197.00	
<b>Supplies</b>		<b>\$5,760.25</b>
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	
<b>Other Costs / Adjustments</b>		<b>\$3,771.82</b>
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	
<b>Extra Wages</b>		<b>\$1,173.23</b>
F&G - O/T	\$38.45	
Rec - O/T	\$1,134.78	
<b>Total Expenses</b>		<b>\$22,636.48</b>

**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	
<b>Total Revenue</b>		<b>\$30,625.00</b>

## Expenses

<b>Advertising</b>		<b>\$214.41</b>
Map banner	\$45.05	
Facebook postings	\$169.36	
<b>Runners</b>		<b>\$7,945.37</b>
Ribbons, Metals	\$2,204.19	
Clipped in for Life: Timing/Scoring fee	\$1,700.00	
T-Shirts	\$4,041.18	
<b>Supplies</b>		<b>\$3,151.89</b>
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	
<b>Extra Wages</b>		<b>\$428.45</b>
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**

<u>*Sponsorships (Platinum level)</u>	<u>*Sponsorships (just for Obstacle Course)</u>
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

<b>Entertainment</b>		<b>\$1,688.92</b>
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	
<b>Advertising</b>		<b>\$751.20</b>
Uptown signage	\$343.20	
Image.net	\$394.00	
Facebook	\$14.00	
<b>Prize Winners</b>		<b>\$3,450.00</b>
Pumpkin Contest Winners	\$2,350.00	
Scarecrow Contest Winners	\$1,100.00	
<b>Supplies/Other</b>		<b>\$1,220.92</b>
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	
<b>Extra Wages</b>		<b>\$304.37</b>
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 #4: Cover Sheet – ARD Customer Service Rep Pay Scale**

**Auburn Area Recreation and Park District (ARD) Finance Committee meeting January, 2023**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) review the pay scale for the Customer Service Representative position? Director Ainsleigh requested that this item be reviewed.

### **Background**

Director Ainsleigh requested staff to look into the pay scale for the ARD Customer Service Representative position.

The ARD Customer Service Representative position is a represented position (Local 39). The current pay scale for the position is \$16.12 - \$21.61/hour. The position is a Full-Time, benefitted position. The union-negotiated contract provides a 4% COLA in April of 2023, which will bring the scale to \$16.76 – \$22.47/hour.

ARD Policy on salary schedules:

#### ***2.20 Salary Schedule Ranges***

*The salary schedules and hourly wage schedules for District employees are established by the District Administrator and approved by the Board of Directors. Salary schedules and hourly wage schedules shall be reviewed periodically. Should the Board of Directors approve an increase in a salary or hourly wage schedule for a job description, all employees in the job description may receive a commensurate salary or wage increase.*

*For those employees represented by Local 39, the schedules are developed through negotiation between the union and the District, and are ratified by the members and the Board of Directors.*

### **Recommendation**

Review and discuss.

### **Fiscal Impact**

Unknown

### **Attachment**

Spreadsheet of salary survey

<b>Office Assistant / Customer Service Representative</b>				
Trukee-Donner Rec & Park	15.97	20.39	8/25/2022	
City of Placerville	17.37	21.11	7/9/2022	
Cordova Rec & Park	16.75	17.75	8/9/2022	
Auburn Area Rec & Park	16.12	21.61	4/1/2022	<b>Current</b>
Mission Oaks Rec & Park	18.58	22.60	8/9/2022	
El Dorado Hills	17.57	21.94	1/1/2022	
City of Folsom	17.74	24.55	8/9/2022	
County of Sacramento	18.46	22.60	8/9/2022	
Fair Oaks Rec & Park	19.05	24.31	8/9/2022	
	17.57	21.94	<b>Median</b>	
	17.51	21.87	<b>Average</b>	
<b>Auburn Area Rec &amp; Park</b>	<b>16.76</b>	<b>22.47</b>	<b>4/1/2023</b>	<b>4% COLA</b>