

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, DECEMBER 7, 2022, 1:00 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 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/81684725488>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 816 8472 5488 to participate.

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

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Holbrook ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from November 7, 2022 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

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

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

4.3 Review of Financials for October, 2022 (Pages 9-35)

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

4.4 Resolution #2022-26: Transfer of Equipment Reserve Fund (Pages 36-37)

Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2022-26, a resolution authorizing the transfer funds from the Equipment Reserve Fund in the amount of \$47,678 to reimburse the general fund for the purchase of, a Ventrac Kubota tractor?

Discussion Items:

1. County Mitigation Fund, current balance \$113,375
2. Risk Assessment (Page 39)
3. Placer County Investment Report (Pages 40-55)
4. Placer County Treasury versus CalPERS CEPPT (Pages 56-57)
5. Increase in ARD's Minimum Wage (Pages 58-59)

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:

12/02/2022
Date

10:00 AM
Time

Carley Wenzel
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM NOVEMBER,
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, November 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 1:12 PM

ROLL CALL

Director Ainsleigh and Director Holbrook were present. Director Holbrook left at 1:27 PM.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ainsleigh and Director Holbrook to move 4.4 Appointment for New Auditor to after Public Comment.

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 October, 2022 Standing Finance Meeting

The minutes from the October 17, 2022 Standing Finance Meeting were approved by the Committee.

4.2 Review of Cash Requirements for October, 2022

Director Ainsleigh approved the Cash Requirements for October with the exception of one check and forwarded to the consent calendar.

4.3 Review of Financials for November, 2022

There were none to review.

4.4 Appointment for New Auditor

The Committee reviewed and sent a recommendation to the Board to contract with Nigro and Nigro.

4.5 Increase in ARD's Minimum Wage; Full-time hours for ARD Project Manager

Director Ainsleigh reviewed and recommended that the Increase in ARD's Minimum Wage; Full-time hours for ARD Project Manager be sent back to the Standing Finance Committee but without the proposed increase for the Project Manager (Landscape Architect).

4.6 Resolution #2022-25: Transfer of City Trust Funds

Director Ainsleigh reviewed and recommended Resolution #2022-25: Transfer of City Trust Funds be sent to the Board of Directors with a positive recommendation.

Discussion Items:

1. County Mitigation Fund, current balance \$113,375. No change.
2. 5 Year History of Volunteers and Work Release Hours. No change.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

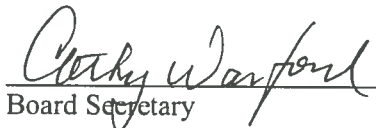
None.

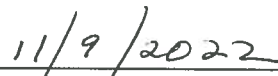
6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

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


Board Secretary


Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
NOVEMBER, 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: \$118,896.34

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: Check Date From: To:
 Check Number First Last 11/1/2022 11/30/2022
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23880	1099-16	Greater Sacramento Investments	11/4/2022	COMM 1ST	PMCHK00002887	\$1,504.10
23881	1099-342	Susie Bell	11/4/2022	COMM 1ST	PMCHK00002887	\$91.00
23882	A0051	Anderson's Sierra Pipe Co.	11/4/2022	COMM 1ST	PMCHK00002887	\$59.58
23883	A0115	Auburn Hardware & Rental LLC	11/4/2022	COMM 1ST	PMCHK00002887	\$36.21
23884	A0170	AT&T Acct 088-034-5818-655	11/4/2022	COMM 1ST	PMCHK00002887	\$90.95
23885	B0062	BareBones WorkWear	11/4/2022	COMM 1ST	PMCHK00002887	\$387.17
23886	D0066	De Lage Landen Financial Servi	11/4/2022	COMM 1ST	PMCHK00002887	\$332.48
23887	G0045	GSSA	11/4/2022	COMM 1ST	PMCHK00002887	\$655.50
23888	M0098	Meadow Vista County Water Dist	11/4/2022	COMM 1ST	PMCHK00002887	\$1,271.83
23889	N0003	Norris Electric, Inc.	11/4/2022	COMM 1ST	PMCHK00002887	\$902.45
23890	N0045	Near U CO2	11/4/2022	COMM 1ST	PMCHK00002887	\$432.81
23891	P0005	Placer County Water Agency	11/4/2022	COMM 1ST	PMCHK00002887	\$4,286.04
23892	S0009	Sierra Saw Sales And Service	11/4/2022	COMM 1ST	PMCHK00002887	\$544.31
23893	S0025	Sierra Pacific Turf Supply, In	11/4/2022	COMM 1ST	PMCHK00002887	\$346.93
23894	S0143	SMOA	11/4/2022	COMM 1ST	PMCHK00002887	\$1,236.00
23895	S0145	SCP Distributors	11/4/2022	COMM 1ST	PMCHK00002887	\$264.10
23896	TEMPH	Elise Hinkey	11/4/2022	COMM 1ST	PMCHK00002887	\$150.00
23897	TEMPR	Reeves Martial Arts	11/4/2022	COMM 1ST	PMCHK00002887	\$720.00
23898	TEMPW	West Coast Impact Athletic Lea	11/4/2022	COMM 1ST	PMCHK00002887	\$144.00
23899	V0004	Pape Machinery	11/4/2022	COMM 1ST	PMCHK00002887	\$1,898.52
23900	V0007	Verizon Wireless	11/4/2022	COMM 1ST	PMCHK00002887	\$820.67
23901	W0001	Walker's Office Supplies, Inc.	11/4/2022	COMM 1ST	PMCHK00002887	\$1,547.39
23902	W0003	Warehouse Paint Incorporated	11/4/2022	COMM 1ST	PMCHK00002887	\$111.47
23903	W0044	Wave	11/4/2022	COMM 1ST	PMCHK00002887	\$239.62
23904	W0052	Water Heater Pros	11/4/2022	COMM 1ST	PMCHK00002887	\$20,588.00
23905	U0019	US Bank	11/10/2022	COMM 1ST	PMCHK00002888	\$15,167.67
23906	1099-271	Kelpro Security	11/10/2022	COMM 1ST	PMCHK00002889	\$4,363.00
23907	1099-295	Juli Land-Marx	11/10/2022	COMM 1ST	PMCHK00002889	\$1,899.00
23908	A0001	Recology Auburn Placer	11/10/2022	COMM 1ST	PMCHK00002889	\$1,159.70
23909	A0018	Auburn Chamber of Commerce	11/10/2022	COMM 1ST	PMCHK00002889	\$395.00
23910	A0027	Recology Auburn Placer	11/10/2022	COMM 1ST	PMCHK00002889	\$1,253.29
23911	A0115	Auburn Hardware & Rental LLC	11/10/2022	COMM 1ST	PMCHK00002889	\$145.36
23912	C0061	California Computer Services	11/10/2022	COMM 1ST	PMCHK00002889	\$2,304.00
23913	C0141	CivicPlus LLC	11/10/2022	COMM 1ST	PMCHK00002889	\$16,098.01
23914	E0008	Ewing Irrigation Products, Inc	11/10/2022	COMM 1ST	PMCHK00002889	\$393.53
23915	K0010	Knorr Systems, Inc.	11/10/2022	COMM 1ST	PMCHK00002889	\$5,439.36
23916	M0019	Kahl Muscott	11/10/2022	COMM 1ST	PMCHK00002889	\$282.51
23917	N0045	Near U CO2	11/10/2022	COMM 1ST	PMCHK00002889	\$130.36
23918	P0007	Pacific Gas & Electric Company	11/10/2022	COMM 1ST	PMCHK00002889	\$159.09
23919	P0109	Caleb Porter	11/10/2022	COMM 1ST	PMCHK00002889	\$53.96
23920	Q0003	Quality Automotive	11/10/2022	COMM 1ST	PMCHK00002889	\$4,049.31
23921	R0025	Rotary Club of Auburn	11/10/2022	COMM 1ST	PMCHK00002889	\$400.00
23922	S0145	SCP Distributors	11/10/2022	COMM 1ST	PMCHK00002889	\$306.47
23923	S1007	Stationary Engineers, Local 39	11/10/2022	COMM 1ST	PMCHK00002889	\$407.04
23924	TEMPN	Laura Newby	11/10/2022	COMM 1ST	PMCHK00002889	\$150.00
23925	TEMPV	Ciara Varvas	11/10/2022	COMM 1ST	PMCHK00002889	\$148.00
23926	W0043	West Coast Fire Protection Sys	11/10/2022	COMM 1ST	PMCHK00002889	\$150.00
23927	W0045	Williams, Jesse	11/10/2022	COMM 1ST	PMCHK00002889	\$71.88
23928	W0053	Water Heater Man, Inc.	11/10/2022	COMM 1ST	PMCHK00002889	\$175.00
23929	Y0002	Yuba Lock & Safe	11/10/2022	COMM 1ST	PMCHK00002889	\$5,864.04
23930	1099-117	Juan Aceituno	11/18/2022	COMM 1ST	PMCHK00002890	\$390.00
23931	1099-216	Gerald Harris	11/18/2022	COMM 1ST	PMCHK00002890	\$156.00
23932	1099-218	Auburn Gymnastics Center	11/18/2022	COMM 1ST	PMCHK00002890	\$438.75
23933	1099-256	Healing Pastures, Inc.	11/18/2022	COMM 1ST	PMCHK00002890	\$675.00
23934	1099-269	Deborah Lynn	11/18/2022	COMM 1ST	PMCHK00002890	\$234.00
23935	1099-291	Isaac Humber	11/18/2022	COMM 1ST	PMCHK00002890	\$234.00

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
23936	1099-313	Alison Lloyd	11/18/2022	COMM 1ST	PMCHK00002890	\$1,487.20
23937	1099-342	Susie Bell	11/18/2022	COMM 1ST	PMCHK00002890	\$156.00
23938	1099-343	Faith Petersen	11/18/2022	COMM 1ST	PMCHK00002890	\$576.00
23939	1099-374	Sarah Violet	11/18/2022	COMM 1ST	PMCHK00002890	\$187.50
23940	1099-375	Jennifer Rogers	11/18/2022	COMM 1ST	PMCHK00002890	\$449.47
23941	1099-376	Joanna Britt	11/18/2022	COMM 1ST	PMCHK00002890	\$302.40
23942	1099-378	Isaiah Baker	11/18/2022	COMM 1ST	PMCHK00002890	\$546.00
23943	1099-379	Matt Biagi	11/18/2022	COMM 1ST	PMCHK00002890	\$840.00
23944	1099-380	Emily Mockel	11/18/2022	COMM 1ST	PMCHK00002890	\$390.00
23945	1099-383	Tyler Dickerson	11/18/2022	COMM 1ST	PMCHK00002890	\$58.50
23946	A0013	AT&T	11/18/2022	COMM 1ST	PMCHK00002890	\$74.90
23947	C0121	Cole Huber LLP	11/18/2022	COMM 1ST	PMCHK00002890	\$240.00
23948	C0128	Clipped In Races	11/18/2022	COMM 1ST	PMCHK00002890	\$1,700.00
23949	H0056	Humana Dental Ins. Co	11/18/2022	COMM 1ST	PMCHK00002890	\$2,559.57
23950	P0005	Placer County Water Agency	11/18/2022	COMM 1ST	PMCHK00002890	\$95.76
23951	S0094	Manouch Shirvanioun	11/18/2022	COMM 1ST	PMCHK00002890	\$43.75
23952	S0154	Mike Scheele	11/18/2022	COMM 1ST	PMCHK00002890	\$100.63
23953	S0170	Diane Shaw	11/18/2022	COMM 1ST	PMCHK00002890	\$28.13
23954	W0001	Walker's Office Supplies, Inc.	11/18/2022	COMM 1ST	PMCHK00002890	\$331.79
23955	W0044	Wave	11/18/2022	COMM 1ST	PMCHK00002890	\$1,338.03
23956	B0069	Bidwell Water	11/25/2022	COMM 1ST	PMCHK00002891	\$371.55
23957	C0111	Cal.net	11/25/2022	COMM 1ST	PMCHK00002891	\$71.40
23958	C0113	Cooks Portable Toilets & Septi	11/25/2022	COMM 1ST	PMCHK00002891	\$1,020.00
23959	G0045	GSSA	11/25/2022	COMM 1ST	PMCHK00002891	\$1,360.60
23960	N0012	Nevada Irrigation District	11/25/2022	COMM 1ST	PMCHK00002891	\$587.07
23961	R0074	Rainout Line	11/25/2022	COMM 1ST	PMCHK00002891	\$399.00
23962	S1007	Stationary Engineers, Local 39	11/25/2022	COMM 1ST	PMCHK00002891	\$426.37
23963	T1000	Transamerica Life Insurance	11/25/2022	COMM 1ST	PMCHK00002891	\$500.00
23964	TEMPL	Shana Lennon	11/25/2022	COMM 1ST	PMCHK00002891	\$140.00
23965	W0001	Walker's Office Supplies, Inc.	11/25/2022	COMM 1ST	PMCHK00002891	\$760.26

Total Checks: 86

Total Amount of Checks: \$118,896.34

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR OCTOBER, 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**)

October's Financials

Revenues –

- **Programs** are over budget by **\$62,900**. Most notable variances are in the **Recreation Department** by **\$54,700**. **Adult Classes** are up by **\$9,700**, **Youth Basketball** took in **\$28,700** more than expected and the **Obstacle Race Revenue** is above by **\$8,800**. **Youth Services Department's Discovery Programs** are above budget by **\$8,500**.
- **Interest Income** is under budget by **\$20,300**. The **CalPERS CEPPT** has been showing losses on the investments at this time.

Expenses –

- **Wages/Benefits** are under budget by **\$46,486**. Most of this savings is in **Facilities and Grounds**. This department is under by **\$37,347**. This can be attributed by staffing issues.
- **Building & Grounds Maintenance** is over budget by **\$17,100**. Many maintenance items were taken care of in September and October. This is mostly a timing issue and may resolve in the coming months. Some unexpected needs and cuts will be made elsewhere to balance by March.

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	Mid-Yr Revision 22-23	% Of Total	2022 October ACTUALS	Last Yr October Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,217,421	19%	1,240,244		147,711	121,708	997,679	934,800	911,243
Facility Revenue	193,104	3%	191,418		10,714	6,280	152,544	144,610	139,429
Misc. Revenue	55,162	1%	72,243		3,960	2,733	48,454	42,709	28,257
Grants & Donations	188,838	3%	200,257		5,631	9,739	27,039	24,409	70,692
Interest Income	22,093	0%	56,647		(19,666)	723	26,003	46,288	5,393
Equipment Reserve Transfers	193,900	3%	347,782		-	-	-	-	-
Unfunded Liability Transfer	-	0%	-		-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%	347,850		-	-	-	-	-
Tax Revenue	3,882,944	60%	3,938,940		67,881	63,655	1,792,144	1,789,748	1,683,254
Atwood	27,850	0%	27,779		-	-	12,228	12,228	11,940
Sterling Loan	-	0%	-		-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%	70,000		-	-	-	-	1,361,286
County Mitigation Revenue	25,000	0%	85,000		-	-	-	-	-
Total Operating Revenue	6,503,312	100%	6,578,160	0%	216,231	204,838	3,056,091	2,994,792	4,211,494
Expenditures									
Program Expense	224,301	4%	238,802		15,411	23,742	153,056	157,740	136,036
Operating & Supplies	471,293	7%	497,137		48,078	48,272	299,675	303,097	247,020
Utilities Expense	218,816	3%	192,353		12,744	46,498	86,203	94,115	154,916
Professional Services	93,797	1%	92,717		4,358	3,221	45,005	52,828	50,798
Building & Grounds Maintenance	503,839	8%	462,945		42,406	46,132	274,877	257,778	269,871
Property Tax Admin.	116,864	2%	117,374		-	-	-	-	7,442
Wages	2,411,804	38%	2,378,852		164,922	241,219	1,316,940	1,354,093	1,258,206
Benefits & Payroll Costs	981,072	16%	979,785		61,016	74,816	572,399	581,732	745,580
Fixed Asset Expense	212,100	3%	411,905		4,888	-	112,865	108,326	49,116
Capital Improvement Projects	908,137	14%	784,683		7,694	220,553	457,433	461,296	1,537,914
Debt Services	164,716	3%	164,589		-	-	70,035	70,035	65,736
Total Expenditures	6,306,739	100%	6,321,142	0%	361,517	704,453	3,388,488	3,441,040	4,522,635
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ 257,018		\$ (145,286)	(499,615)	(\$332,397)	(\$446,248)	(\$311,141)
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -		\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ 80,000		\$ 80,000		\$ 833,959	\$ -	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ 90,000		\$ 90,000		\$ 839,370	\$ -	\$ 699,370
ADA Reserve	\$ 5,000		\$ 5,000		\$ 5,000		\$ 30,032	\$ -	\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ 60,000		\$ 60,000		\$ 405,430	\$ -	\$ 430,120
TOTALS	\$ 11,573		\$ 22,018		\$ 235,000		\$ 2,178,791		\$ 1,923,481

Balance Sheet

10/31/2022

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	284,652.73
Placer County Treasure-General	2,369,348.11
Placer County Treasurer - City Trust	208,020.24
CA Pension Trust - CEPPT- CalPERS	405,430.00
Accounts Receivable	11,985.67
Due From Other Governments	62,209.67
PCOE Receivables	21,762.00
Prepaid Expenses	256.25
Prepaid Liability Expense	29,054.00
Prepaid Workers Comp Insurance	48,976.97
Total Current Assets	3,449,581.29
<u>Restricted Reserve Funds</u>	
Proceeds from Note Payable Contra	26,114.73
Total Restricted Funds	26,114.73
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)
Total Fixed Assets	9,233,994.79
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
TOTAL ASSETS	13,001,333.81

	Current YTD
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Prepaid Revenue	35.00
PGE Tru-up payable	3,382.01
Retentions Payable	2,172.33
Gift Certificates Unearned	140.00
Compensated Absences	147,216.37
Sales Tax Payable	18.06
Miscellaneous Deductions	(24.06)
Total Current Liabilities	\$152,939.71
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	2,082,000.00
Net OPEB Liability	313,240.00
Net Pension Liability	(33,404.00)
Total Long Term Liabilities	2,361,836.00
TOTAL LIABILITIES	2,514,775.71
<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)	(332,397.00)
Total Net Postion	\$10,148,954.10
TOTAL LIABILITY AND NET POSITION	\$13,001,333.81

Auburn Rec & Park

Profit & Loss - Summary
4/1/2022 To 10/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	147,710.83	997,679.14	934,800.00	62,879.14	106.73
Rents & Concessions	10,713.64	152,544.23	144,610.00	7,934.23	105.49
Miscellaneous Revenue	3,959.85	48,453.76	42,709.00	5,744.76	113.45
Grants & Donations	5,630.75	27,039.28	24,409.00	2,630.28	110.78
Interest Income	(19,665.90)	26,003.45	46,288.00	(20,284.55)	56.18
Taxes Revenue	67,881.20	1,804,371.92	1,801,976.00	2,395.92	100.13
TOTAL OPERATING REVENUE	\$216,230.37	\$3,056,091.78	\$2,994,792.00	\$61,299.78	102.05%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	216,230.37	3,056,091.78	2,994,792.00	61,299.78	102.05
EXPENDITURES					
Program Expenses	15,410.64	153,056.05	157,740.00	(4,683.95)	97.03
Operations & Supplies Expense	48,078.46	299,675.20	303,097.00	(3,421.80)	98.87
Utilities Expense	12,744.31	86,202.55	94,115.00	(7,912.45)	91.59
Legal Expenses	0.00	306.53	307.00	(0.47)	99.85
Professional Services	4,358.00	44,698.25	52,521.00	(7,822.75)	85.11
Bldg & Grounds Maintenance	42,406.26	274,877.27	257,778.00	17,099.27	106.63
Salaries Expense	164,921.76	1,316,940.48	1,354,093.00	(37,152.52)	97.26
Benefits & Payroll Costs	61,015.95	572,399.32	581,732.00	(9,332.68)	98.40
Fixed Asset Expense	4,887.64	112,865.45	108,326.00	4,539.45	104.19
Capital Improvement Projects	7,694.12	457,433.08	461,296.00	(3,862.92)	99.16
Debt Service	0.00	70,034.60	70,035.00	(0.40)	100.00

Auburn Rec & Park
Profit & Loss - Summary
4/1/2022 To 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	\$361,517.14	\$3,388,488.78	\$3,441,040.00	(\$52,551.22)	98.47%
NET REVENUE OVER EXPENDITURES	(\$145,286.77)	(\$332,397.00)	(\$446,248.00)	\$113,851.00	74.49%

Auburn Rec & Park
Transfers to General Fund
4/1/2022 to 10/31/2022

		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	(\$40,000.00)
5/27/2022 Transfer in	\$50,000.00	(\$50,000.00)
Resolution 2022-15	\$50,000.00	(\$50,000.00)
10/12/2022 Transfer in		
Resolution 2022-22		
Total Future Capital Construction Reserve	\$839,370.00	
<u>City Mitigation Reserves Balance Forward</u>		
	\$207,207.00	
Total City Mitigation Reserve	\$207,207.00	
<u>Equipment Replacement Reserves Balance Forward</u>		
4/2/2022 Transfer in (Annual Budget)	\$703,958.72	
Resolution 2022-11	\$80,000.00	(\$80,000.00)
5/27/2022 Transfer in	\$50,000.00	(\$50,000.00)
Resolution 2022-15		
Total Equip Replacement Reserves	\$833,958.72	
<u>ADA Reserves Balance Forward</u>		
6/21/2022 Transfer in (Annual Budget)	\$25,031.75	
Resolution 2022-11	\$5,000.00	(\$5,000.00)
Total ADA Reserves	\$30,031.75	
<u>Contingency Reserves Balance Forward</u>		
	\$70,000.00	
Total Contingency Reserves	\$70,000.00	
<u>COVID Relief Reserves</u>		
	\$314,974.00	
Total COVID Relief Reserves	\$314,974.00	
Total Impact FY 2021/22	\$275,000.00	(\$275,000.00)
Total Adjusted Impact to General Fund 2022-23		(\$275,000.00)

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 10/31/2022

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	15,553.50	77,919.90	74,462.00	3,457.90	104.64
Skyridge DSC Rev	21,996.18	102,186.45	98,349.00	3,837.45	103.90
Day Camp Rev	1,152.00	169,020.00	167,800.00	1,220.00	100.73
Preschool Revenue	4,996.75	32,254.75	32,241.00	13.75	100.04
Newcastle DSC Revenue	11,564.90	60,037.40	60,056.00	(18.60)	99.97
Adult Softball	0.00	29,378.00	28,782.00	596.00	102.07
Adult Basketball	0.00	11,275.18	11,226.00	49.18	100.44
Adult Volleyball	517.00	3,106.00	2,807.00	299.00	110.65
Pickle Ball Revenue	314.00	6,012.00	4,174.00	1,838.00	144.03
Adult Classes	3,332.50	36,679.00	26,961.00	9,718.00	136.05
Adult Class Rev - Bureau	767.00	6,326.69	6,305.00	21.69	100.34
Bocce Ball Prog Revenue	0.00	800.00	800.00	0.00	100.00
Youth Basketball	64,291.00	121,984.00	93,274.00	28,710.00	130.78
Youth Classes	4,073.00	44,976.25	44,988.00	(11.75)	99.97
Youth Class Rev - Bureau	565.00	4,059.00	3,800.00	259.00	106.82
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	275.00	26,549.00	26,569.00	(20.00)	99.93
Youth Camp Rev - Bureau	79.00	29,391.00	30,010.00	(619.00)	97.94

Profit & Loss - Detail
4/1/2022 to 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Sports Camps	(150.00)	23,250.25	23,218.00	32.25	100.14
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
Obstacle Race Revenue	18,625.00	30,625.00	21,866.00	8,759.00	140.06
Dead Festival Rev	(1,065.00)	0.00	0.00	0.00	0.00
Auburn Harvest Festival Rev	745.00	10,680.00	8,618.00	2,062.00	123.93
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	21.00	2,786.95	2,779.00	7.95	100.29
Out of District Fees - Bureau	58.00	384.00	296.00	88.00	129.73
Total Parks and Recreation Services	147,710.83	997,679.14	934,800.00	62,879.14	106.73
Rents & Concessions					
Fee Waivers, Public	(522.00)	(6,509.76)	(6,425.00)	(84.76)	101.32
Fee Waiver - Offset	522.00	6,509.76	6,425.00	84.76	101.32
Blue Bird Room-CVCC	0.00	1,039.50	1,175.00	(135.50)	88.47
Stella Irving Rental Revenue - Rec	0.00	59.56	59.00	0.56	100.95
Lakeside Rental Revenue - Reg	2,008.50	9,665.91	8,783.00	882.91	110.05
Sierra Room Rental - CVCC	754.00	3,466.37	2,663.00	803.37	130.17
Sunset Room Rental - CVCC	0.00	1,237.30	1,210.00	27.30	102.26
Canyon View Room Rental - CVCC	0.00	2,255.43	2,255.00	0.43	100.02
Foothills Room Rental - CVCC	101.00	5,590.23	5,366.00	224.23	104.18
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	1,220.00	4,334.40	4,042.00	292.40	107.23
Conference Rental Revenue - Rec	0.00	106.37	105.00	1.37	101.31
Board Room Rental	256.00	256.00	0.00	256.00	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Overlook Modular Rent	1,151.00	4,604.00	4,423.00	181.00	104.09
Gazebo Rentals	0.00	490.00	435.00	55.00	112.64
Rock Creek Modular Rent	351.45	2,747.25	2,383.00	364.25	115.29
Gym Rental Revenue - Rec	(98.80)	10.00	6.00	4.00	166.67
Gym Rental Revenue - Reg	0.00	3,145.85	3,470.00	(324.15)	90.66
Tutor Totter Lease Agreement	590.01	4,058.05	4,042.00	16.05	100.40
Kitchen Rental Revenue - Rec	0.00	73.06	73.00	0.06	100.08
Kitchen Rental Revenue - CVCC	64.00	165.00	0.00	165.00	0.00
Picnic Area Rental Revenue - Rec	192.50	10,054.07	9,484.00	570.07	106.01
Picnic Area Rental Revenue - Reg	0.00	2,085.82	1,326.00	759.82	157.30
Picnic Area Rental Revenue - Ash	112.00	1,306.36	1,006.00	300.36	129.86
Picnic Area Rental Revenue - MV	139.00	4,188.50	3,977.00	211.50	105.32
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	1,473.00	(237.91)	83.85
Field "Softball" Rental - MV	0.00	1,024.00	853.00	171.00	120.05
Field Rental - CV	0.00	1,519.50	1,212.00	307.50	125.37
Bike Park Rentals	0.00	40.00	40.00	0.00	100.00
Field Soccer/Baseball-Winchester	(100.00)	2,540.16	2,061.00	479.16	123.25
Field "Begg's" Rental - Rec	690.00	5,982.00	5,780.00	202.00	103.50
Field B (softball) Rev - Reg	120.00	2,502.25	2,422.00	80.25	103.31
Field "James" Rental - Rec	1,501.50	16,524.00	15,744.00	780.00	104.95
Field C (Baseball) Rental - Reg	19.23	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	4,442.00	(169.15)	96.19
Field - PH Soccer Field	(49.50)	1,564.50	1,008.00	556.50	155.21
Field "Soccer B" Rental - Railhead	198.75	7,183.27	7,678.00	(494.73)	93.56
Field Lining Revenue - Rec	0.00	53.00	53.00	0.00	100.00
Misc Rents & Concessions	66.00	1,492.06	1,499.00	(6.94)	99.54

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions - Bureau	357.00	4,692.00	4,120.00	572.00	113.88
Custodial Fees	506.00	18,034.62	18,047.00	(12.38)	99.93
Custodial Fees - Bureau	514.00	2,405.26	1,336.00	1,069.26	180.03
Set up/Take Down Fees	50.00	860.00	684.00	176.00	125.73
Set up/Take Down Fees - Bureau	0.00	455.80	456.00	(0.20)	99.96
Total Rents and Concessions	10,713.64	152,544.23	144,610.00	7,934.23	105.49
Miscellaneous Revenue					
MV Comm Ctr Rentals	0.00	2.00	(486.00)	488.00	(0.41)
Alcohol Permit Fee	230.00	4,198.53	3,786.00	412.53	110.90
Alcohol Permit - Bureau	0.00	268.00	268.00	0.00	100.00
MVCC - Alcohol fee	0.00	2.00	(44.00)	46.00	(4.55)
MVCC Custodial Fee	0.00	2.00	(44.00)	46.00	(4.55)
Miscellaneous Income - Admin.	0.00	22,666.04	19,957.00	2,709.04	113.57
Miscellaneous Revenue - Recreation	0.00	87.00	0.00	87.00	0.00
Verizon Wireless Lease	2,705.72	18,940.04	18,008.00	932.04	105.18
Miscellaneous Income - F & G	1,024.13	2,288.15	1,264.00	1,024.15	181.03
Total Miscellaneous Revenue	3,959.85	48,453.76	42,709.00	5,744.76	113.45
Grants & Donations					
Donations - MV Arboretum	0.00	2,338.00	2,338.00	0.00	100.00
Youth Assistance Rev	5,630.75	10,028.95	9,991.00	37.95	100.38
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
Grant Proceeds - Admin	0.00	6,398.12	6,398.00	0.12	100.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	5,630.75	27,039.28	24,409.00	2,630.28	110.78
Interest Income					
Interest Income - Other	98.36	488.31	369.00	119.31	132.33
Interest Revenue - County	4,192.49	84,892.46	81,303.00	3,589.46	104.42
Interest Revenue - City Trust	318.25	813.09	531.00	282.09	153.12
Interest - Pension Trust	(24,275.00)	(60,190.41)	(35,915.00)	(24,275.41)	167.59
Total Interest Income	(19,665.90)	26,003.45	46,288.00	(20,284.55)	56.18
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	(123.68)	1,490,962.03	1,490,950.00	12.03	100.00
Homeowner's Prop. Tax Relief	0.00	10,911.80	10,912.00	(0.20)	100.00
Current Unsecured Prop Taxes General	67,383.09	68,573.71	66,848.00	1,725.71	102.58
Current Supplemental Property Taxes	(13.55)	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	0.66	0.00	0.66	0.00
Atwood Tax Revenue	0.00	12,227.78	12,228.00	(0.22)	100.00
Delinquent Supplemental Tax Rev	0.00	(9.63)	(10.00)	0.37	96.30
Delinquent Secured Property Taxes	635.34	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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	67,881.20	1,804,371.92	1,801,976.00	2,395.92	100.13
TOTAL OPERATING REVENUE	\$216,230.37	\$3,056,091.78	\$2,994,792.00	\$61,299.78	102.05%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	216,230.37	3,056,091.78	2,994,792.00	61,299.78	102.05
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,498.70	13,438.65	13,490.00	(51.35)	99.62
Instructor/Adult Classes - Bureau	383.50	2,934.75	3,008.00	(73.25)	97.57
Instructor/Youth Classes	4,378.28	21,748.98	21,228.00	520.98	102.45
Instr/Youth Classes - Bureau	113.75	698.75	585.00	113.75	119.44
Officials/Adult Softball	1,319.50	5,723.14	5,578.00	145.14	102.60
Officials/Adult Basketball	0.00	5,256.35	5,370.00	(113.65)	97.88
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	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
Aub Elem/Program Exp	260.17	1,687.70	2,087.00	(399.30)	80.87

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Skyridge/Program Exp	393.12	2,231.84	2,750.00	(518.16)	81.16
Day Camp/Program Exp	71.97	3,509.49	3,394.00	115.49	103.40
Preschool - Program Expense	110.90	1,406.70	1,407.00	(0.30)	99.98
Newcastle Program Expense	305.03	2,262.79	2,263.00	(0.21)	99.99
Adult Softball Expense	30.00	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	12.00	(12.00)	0.00
Youth Basketball Expense	0.00	871.56	4,900.00	(4,028.44)	17.79
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	1,461.32	6,754.77	6,842.00	(87.23)	98.73
Auburn Harvest Festival Expenses	5,084.40	6,413.23	6,502.00	(88.77)	98.64
Egg Hunt Expenses	0.00	815.85	816.00	(0.15)	99.98
Boots N Bells Expenses	0.00	1,733.24	1,734.00	(0.76)	99.96
Total Program Expenses	15,410.64	153,056.05	157,740.00	(4,683.95)	97.03
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	27.00	27.00	0.00	100.00
Merchant Fees - Youth Services	1,279.26	9,786.91	10,076.00	(289.09)	97.13
Merchant Fees - Cust Serv	2,375.76	13,554.10	10,640.00	2,914.10	127.39
Discounts Taken	(3.52)	(93.58)	(75.00)	(18.58)	124.77

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	0.00	500.00	763.00	(263.00)	65.53
Telephone - Placer Hills Pool	74.90	524.30	528.00	(3.70)	99.30
Telephone - Cust Serv	566.85	4,004.97	4,016.00	(11.03)	99.73
Telephone (CVCC) - Admin	469.98	3,838.63	3,841.00	(2.37)	99.94
Gift Certificates Expensed	0.00	358.00	358.00	0.00	100.00
Telephone - Youth Services	0.00	194.46	304.00	(109.54)	63.97
Telephone - Recreation	0.00	178.73	125.00	53.73	142.98
Telephone - Preschool	0.00	201.42	282.00	(80.58)	71.43
Telephone - Facilities & Grounds	606.57	7,236.64	6,361.00	875.64	113.77
Telephone - Day Camp	0.00	229.10	246.00	(16.90)	93.13
Telephone - Newcastle	0.00	239.02	239.00	0.02	100.01
Telephone - Aub El	0.00	910.83	921.00	(10.17)	98.90
Telephone - Skyridge	0.00	258.02	295.00	(36.98)	87.46
Postage - Admin	(13.18)	(4.71)	(5.00)	0.29	94.20
Activity Guide Expense	333.00	25,028.25	24,362.00	666.25	102.74
Youth Assistance Expense	2,454.43	6,955.43	7,152.00	(196.57)	97.25
CEPPT Charges	251.00	500.00	527.00	(27.00)	94.88
Office Supplies - Rec	37.54	599.53	740.00	(140.47)	81.02
Office Supplies - Youth Services	0.00	626.63	627.00	(0.37)	99.94
Office Supplies - F & G	173.85	9,317.23	8,956.00	361.23	104.03
Office Supplies-Cust Serv	147.59	1,368.59	1,256.00	112.59	108.96
Office Supplies - Admin	185.59	4,825.23	4,846.00	(20.77)	99.57
Duplication Costs - Cust Serv	5.63	16.89	18.00	(1.11)	93.83
Duplication Costs - Admin	325.05	991.31	988.00	3.31	100.34
Office Equip Rental - Cust Serv	559.14	4,207.95	3,748.00	459.95	112.27
Office Equip Rental - Admin	0.00	2,578.20	2,586.00	(7.80)	99.70
Dining Expense - CS	0.00	117.40	274.00	(156.60)	42.85
Dining Expense	110.00	447.95	544.00	(96.05)	82.34

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Mileage Expense - C.Serv	31.25	284.55	212.00	72.55	134.22
Gas/Mileage Expense - Admin	52.51	563.79	563.00	0.79	100.14
Gas/Mileage Expense - Rec.	23.00	55.76	187.00	(131.24)	29.82
Gas/Mileage Expense - YS	0.00	0.00	52.00	(52.00)	0.00
Gas/Mileage Expense - F & G	6,090.37	37,667.00	37,417.00	250.00	100.67
General Administrative Exp - Admin	40.00	389.90	667.00	(277.10)	58.46
Liability Insurance - Admin	14,526.00	93,355.72	93,522.00	(166.28)	99.82
Board Expense	0.00	769.32	849.00	(79.68)	90.62
Public Relations/Marketing - Cust Serv	185.25	1,510.79	1,682.00	(171.21)	89.82
Miscellaneous Expense	0.00	500.00	500.00	0.00	100.00
Dues and Subscriptions-Youth Services	0.00	0.00	125.00	(125.00)	0.00
Dues and Subscriptions - Cust Service	0.00	138.00	0.00	138.00	0.00
Dues and Subscriptions - Admin	8,810.00	12,853.00	12,838.00	15.00	100.12
Dues and Subscriptions - Rec.	150.00	150.00	771.00	(621.00)	19.46
Dues and Subscriptions - F & G	0.00	30.00	30.00	0.00	100.00
Staff Appreciation - Rec	0.00	25.00	83.00	(58.00)	30.12
Staff Appreciation - Aquatics	0.00	0.00	9.00	(9.00)	0.00
Staff Appreciation - Youth Services	97.20	97.20	97.00	0.20	100.21
Staff Appreciation - F & G	164.62	239.42	77.00	162.42	310.94
Staff Appreciation - Cust Serv	0.00	20.00	20.00	0.00	100.00
Company Celebrations	0.00	369.70	176.00	193.70	210.06
Bad Debts Expense - Y Services	0.00	20.50	487.00	(466.50)	4.21
Staff Development - Admin	10.00	1,528.23	1,613.00	(84.77)	94.75
Staff Development - Rec.	0.00	209.50	648.00	(438.50)	32.33
Staff Development - Aquatics	393.18	438.18	422.00	16.18	103.83
Staff Development - Youth Services	0.00	790.00	800.00	(10.00)	98.75
Staff Development - F & G	2,212.97	5,969.99	5,865.00	104.99	101.79
Uniform Exp - Rec.	0.00	147.21	147.00	0.21	100.14
Uniform Exp - Aquatics	15.54	37.24	40.00	(2.76)	93.10
Uniform Exp - F & G	0.00	(1,199.68)	(1,009.00)	(190.68)	118.90

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - Y Serv	107.24	2,664.06	2,460.00	204.06	108.30
Small Equipment - Rec Pk	53.83	4,170.88	4,386.00	(215.12)	95.10
Small Equipment - Reg Pk	44.99	3,368.31	3,280.00	88.31	102.69
Small Equipment - MV Park	0.00	36.46	42.00	(5.54)	86.81
Small Equipment - CVCC	0.00	0.00	(203.00)	203.00	0.00
Field Marking Expense	0.00	1,095.76	1,853.00	(757.24)	59.13
Safety Supplies - F & G	335.81	1,803.98	2,395.00	(591.02)	75.32
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	106.17	1,019.75	1,188.00	(168.25)	85.84
Restroom Supplies - Regional Park	151.47	1,391.18	1,404.00	(12.82)	99.09
Restroom Supplies - Ashford Park	59.19	534.35	650.00	(115.65)	82.21
Restroom Supplies - Meadow Vista Park	66.89	593.69	730.00	(136.31)	81.33
Restroom Supplies - Railroad Park	74.59	653.00	766.00	(113.00)	85.25
Restroom Supplies - Overlook Park	74.59	653.00	766.00	(113.00)	85.25
Restroom Supplies - Placer Hills Park	59.19	534.36	620.00	(85.64)	86.19
Restroom Supplies - Rec Comm Ctr	157.55	1,944.41	2,130.00	(185.59)	91.29
Restroom Supplies - Reg Comm Ctr	145.11	1,223.58	1,410.00	(186.42)	86.78
Restroom Supplies - CVCC Comm Ctr	176.42	1,590.22	2,012.00	(421.78)	79.04
Sanitation - Reg Pk - Toilet	254.75	1,911.00	2,380.00	(469.00)	80.29
Sanitation - Win Pk - Toilet	254.75	1,720.00	1,781.00	(61.00)	96.58
Sanitation - Reg - ADA Toilet	254.75	1,489.00	682.00	807.00	218.33
Sanitation - Rec Pk - Debris Box	1,739.55	8,027.50	10,513.00	(2,485.50)	76.36
Sanitation - Reg Pk - Disposal	594.05	3,547.80	3,596.00	(48.20)	98.66
Sanitation - MV - Disposal	404.64	2,382.69	2,486.00	(103.31)	95.84
Sanitation - CVCC - Disposal	221.60	1,311.96	1,323.00	(11.04)	99.17
Total Operations & Supplies	48,078.46	299,675.20	303,097.00	(3,421.80)	98.87

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Utilities Expense					
Lights - Rec Pk Beggs Field	445.88	2,165.75	1,523.00	642.75	142.20
Lighting Reimb.-Beggs Field	(63.00)	(1,599.00)	(1,674.00)	75.00	95.52
Lights - Rec Pk James Field	1,694.54	6,240.59	3,473.00	2,767.59	179.69
Lighting Reimb.-James Field	(540.75)	(3,000.25)	(2,712.00)	(288.25)	110.63
Lights - Rec Field	20.40	629.73	520.00	109.73	121.10
Lighting Reimb.-Rec Field	0.00	(424.00)	(450.00)	26.00	94.22
Gas/Elect - Rec Comm Ctr - Fac & Grds	530.05	5,525.52	3,175.00	2,350.52	174.03
Gas/Electric - Reg Comm Ctr	35.77	84.17	662.00	(577.83)	12.72
Gas/Electric - CV Comm Ctr	23.51	474.99	525.00	(50.01)	90.47
Electric Reimb.- CV Comm Ctr	(102.11)	(659.98)	(472.00)	(187.98)	139.83
Gas/Electric - CVCC	0.00	2,324.62	4,577.00	(2,252.38)	50.79
Gas/Electric - Sierra Pool	945.38	9,096.06	9,181.00	(84.94)	99.08
Gas/Electric - PH Pool	1,640.65	3,501.66	3,598.00	(96.34)	97.32
Electric - Day Camp	172.59	1,725.93	2,088.00	(362.07)	82.66
Gas/Elec - Recreation Park	1,271.91	8,099.56	9,150.00	(1,050.44)	88.52
Gas/Electric - Reg Park	335.33	2,534.36	5,152.00	(2,617.64)	49.19
Lighting Reimb.- Reg Park	(206.77)	(4,791.02)	(6,298.00)	1,506.98	76.07
Gas/Electric - Ashford Park	394.30	2,661.60	3,174.00	(512.40)	83.86
Gas/Electric - MV Park	641.34	3,288.72	3,564.00	(275.28)	92.28
Electric - Railroad Park	642.50	2,990.29	2,999.00	(8.71)	99.71
Lighting Reimb.-Railhead	(249.58)	(1,474.96)	(1,429.00)	(45.96)	103.22
Gas/Electric - Winchester Park	175.27	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	0.00	1,179.63	1,026.00	153.63	114.97
Water - Reg Comm Ctr	227.08	1,504.76	1,867.00	(362.24)	80.60
Water - CV Comm Ctr	0.00	766.49	1,459.00	(692.51)	52.54
Water - CVCC	427.36	1,923.60	2,004.00	(80.40)	95.99

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Sierra Pool	0.00	2,190.75	2,195.00	(4.25)	99.81
Water - PH Pool	26.85	211.06	211.00	0.06	100.03
Water - Rec Park	433.51	2,962.69	3,012.00	(49.31)	98.36
Water - Regional Park	194.60	8,275.85	8,287.00	(11.15)	99.87
Water - Ashford Park	433.51	2,860.47	2,869.00	(8.53)	99.70
Water - MV Park	1,292.98	7,028.57	9,085.00	(2,056.43)	77.37
Water - CV Park	0.00	3,642.70	4,222.00	(579.30)	86.28
Water - Railroad Park	293.06	2,715.03	2,712.00	3.03	100.11
Water - CVCC Park	427.35	1,923.56	2,056.00	(132.44)	93.56
Water - Overlook Park	0.00	4,346.54	6,571.00	(2,224.46)	66.15
Water - Placer Hills Park	868.30	3,810.04	3,806.00	4.04	100.11
Water - Atwood	312.50	2,262.62	3,161.00	(898.38)	71.58
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 - Railroad Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,189.00	0.15	100.00
Total Utilities Expense	12,744.31	86,202.55	94,115.00	(7,912.45)	91.59
Legal Expenses					
Legal Fees	0.00	306.53	307.00	(0.47)	99.85
Total Legal Expense	0.00	306.53	307.00	(0.47)	99.85
Professional Services					
Professional Services - Rec	1,073.00	6,500.50	7,452.00	(951.50)	87.23

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - YS	0.00	62.50	263.00	(200.50)	23.76
Professional Services - F & G	760.00	1,955.98	2,486.00	(530.02)	78.68
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	2,525.00	9,805.20	10,874.00	(1,068.80)	90.17
Accounting/Auditor Fees	0.00	13,850.00	17,399.00	(3,549.00)	79.60
Total Professional Services	4,358.00	44,698.25	52,521.00	(7,822.75)	85.11
Bldg & Ground Maintenance					
Vehicle Maintenance	1,794.27	10,705.19	14,919.00	(4,213.81)	71.76
Equipment Rental	0.00	200.00	323.00	(123.00)	61.92
Irrigation Supplies - General	16.08	247.23	321.00	(73.77)	77.02
Maint - Recreation Field	193.09	2,228.81	1,490.00	738.81	149.59
Maint - CV Baseball Field	0.00	0.00	613.00	(613.00)	0.00
Maint - James Field	890.28	5,035.51	3,431.00	1,604.51	146.77
Maint - Beggs Field	201.51	2,376.62	1,513.00	863.62	157.08
Maint - Sierra Pool	11,243.15	29,967.50	29,205.00	762.50	102.61
Reimbursement- Maint Pool	0.00	(22,916.18)	(22,916.00)	(0.18)	100.00
Maint & Repairs - Equipment	797.32	21,776.68	22,803.00	(1,026.32)	95.50
Maint - PH Pool	164.64	11,959.20	11,949.00	10.20	100.09
Maint - Winchester Fields	268.75	537.50	554.00	(16.50)	97.02
Rep/Maint - Aub El	66.41	2,620.14	3,220.00	(599.86)	81.37
Rep/Maint - Rock Creek	33.21	66.42	265.00	(198.58)	25.06
Rep/Maint - Day Camp	66.41	654.92	777.00	(122.08)	84.29
Maint - Recreation Park	3,318.61	21,987.04	22,423.00	(435.96)	98.06
Maint - Regional Park	4,825.38	39,443.08	39,336.00	107.08	100.27
Maint - Ashford Park	2,345.38	8,904.58	6,547.00	2,357.58	136.01
Maint - Meadow Vista Park	1,355.37	30,451.51	29,804.00	647.51	102.17

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Christian Valley Park	353.93	2,922.82	2,846.00	76.82	102.70
Maint - Railhead Park	722.50	4,840.75	2,543.00	2,297.75	190.36
Maint - CVCC Park	234.37	5,536.70	5,553.00	(16.30)	99.71
Maint - Overlook Park	816.48	4,953.90	5,223.00	(269.10)	94.85
Maint - Placer Hills Park	844.73	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	53.75	107.50	114.00	(6.50)	94.30
Maint - Winchester Park	0.00	325.15	836.00	(510.85)	38.89
Maint - Atwood	268.75	2,792.03	3,197.00	(404.97)	87.33
Maint - Shockley Park	1,041.32	1,363.82	668.00	695.82	204.17
Maint - Bike Park	616.69	5,544.30	6,174.00	(629.70)	89.80
Rep/Maint - Skyridge	66.41	1,290.07	2,195.00	(904.93)	58.77
Maint - Ashley Dog Park	620.19	3,351.24	2,290.00	1,061.24	146.34
Rep/Maint - Preschool	0.00	544.78	500.00	44.78	108.96
Maint - Recreation Comm Ctr	1,792.90	12,712.88	10,378.00	2,334.88	122.50
Maint - Regional Comm Ctr	436.39	5,976.30	5,540.00	436.30	107.88
Maint - Christian Valley Comm Ctr	33.21	108.56	72.00	36.56	150.78
Maint - CVCC Comm Ctr	766.33	4,068.00	5,383.00	(1,315.00)	75.57
Maint - Overlook Modular	33.21	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	333.46	3,566.94	2,490.00	1,076.94	143.25
Maint - Regional Field Soccer	0.00	3,742.72	120.00	3,622.72	3118.93
Maint - RH Soccer B	333.46	3,566.08	2,495.00	1,071.08	142.93
Maint - Regional Bill Bean Field	823.45	10,456.49	9,353.00	1,103.49	111.80
Maint - Regional Field B	1,655.18	11,935.38	6,022.00	5,913.38	198.20
Maint - Regional Field C	2,877.54	9,640.27	6,975.00	2,665.27	138.21
Vandalism Repairs Expense	102.15	5,906.71	7,485.00	(1,578.29)	78.91
Total Building and Grounds Maintenance	42,406.26	274,877.27	257,778.00	17,099.27	106.63

Property Tax Administration/LAFCO		Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Property Tax Administration/LAFCO		0.00	0.00	0.00	0.00	0.00
Salaries Expense						
Wages - (Y.Serv) - Manager		4,800.00	35,959.06	36,071.00	(111.94)	99.69
Wages - (Cust Serv) - Full Time		10,084.72	74,934.29	75,099.00	(164.71)	99.78
Wages - (Admin) - Full Time		12,197.76	88,951.38	89,048.00	(96.62)	99.89
Wages - (Admin) - Part Time		5,512.76	40,019.88	41,551.00	(1,531.12)	96.32
Wages - (Admin) - Board Pay		2,000.00	14,250.00	14,250.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT		6,788.22	33,500.22	33,882.00	(381.78)	98.87
Wages - (Y.Serv) - AE Maint		68.54	413.44	386.00	27.44	107.11
Wages - (Y. Serv) - RC Maint		108.12	164.01	131.00	33.01	125.20
Wages - (Y.Serv) - Skyridge - PT		7,829.92	32,690.96	33,611.00	(920.04)	97.26
Wages - (Y.Serv) - Skyridge Maint		0.00	71.49	162.00	(90.51)	44.13
Wages - (Y.Serv) - Day Camp - PT		777.68	106,455.84	106,537.00	(81.16)	99.92
Wages - (Y.Serv) - DC Maint		14.52	363.03	714.00	(350.97)	50.85
Wages - (Rec) - Full Time		11,210.86	82,403.11	85,715.00	(3,311.89)	96.14
Wages - (Y. Serv) - Newcastle- PT		7,221.88	34,599.60	34,695.00	(95.40)	99.73
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		630.97	4,436.79	4,843.00	(406.21)	91.61
Wages - (Rec) - Adult Basketball		477.13	2,315.29	2,808.00	(492.71)	82.45
Wages - (Y.Serv) - Preschool		3,979.03	18,382.37	18,390.00	(7.63)	99.96
Wages - (Aqua) - Aquatics Coordinator		174.62	12,100.39	12,168.00	(67.61)	99.44
Wages - (Aqua) - Aquatic Activities		109.83	5,015.52	5,051.00	(35.48)	99.30
Wages - (Aqua) - Public Swim		(15.54)	47,452.10	47,433.00	19.10	100.04

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Public Swim-PH	44.00	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	11,742.37	11,652.00	90.37	100.78
Wages - (Aqua) - Synchronized Swim Coach	0.00	12,556.98	12,557.00	(0.02)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	7,746.72	59,656.78	60,191.00	(534.22)	99.11
Wages - (Fac & Grds) - Fac Att. - CVCC	4,616.02	27,955.12	28,003.00	(47.88)	99.83
Wages - (Fac & Grds) - Fac Attendant - Reg	1,689.45	11,286.57	11,626.00	(339.43)	97.08
Wages - (Fac & Grds) - Fac Att Overlook	16.70	141.41	1,220.00	(1,078.59)	11.59
Wages - (Fac & Grds) - Management	10,648.91	87,151.98	91,485.00	(4,333.02)	95.26
Wages - (Fac & Grds) - Recreation Park	14,929.29	117,416.05	122,735.00	(5,318.95)	95.67
Wages - (Fac & Grds) - Regional Park	17,581.85	120,282.55	121,222.00	(939.45)	99.23
Wages - (Fac & Grds) - Ashford Park	3,559.37	22,303.49	22,300.00	3.49	100.02
Wages - (Fac & Grds) - Meadow Vista Park	4,176.84	26,380.91	28,800.00	(2,419.09)	91.60
Wages - (Fac & Grds) - CV Comm Center	551.51	4,191.98	5,670.00	(1,478.02)	73.93
Wages - (Fac & Grds) - Railroad Park	1,376.43	10,366.26	10,950.00	(583.74)	94.67
Wages - (Fac & Grds) - CVCC	2,163.97	14,517.97	16,149.00	(1,631.03)	89.90
Wages - (Fac & Grds) - Overlook Park	986.79	9,771.83	10,675.00	(903.17)	91.54
Wages - (Fac & Grds) - Placer Hills Park	1,036.05	11,892.28	12,950.00	(1,057.72)	91.83
Wages - (Fac & Grds) - Pocket Parks	557.59	4,941.67	5,280.00	(338.33)	93.59
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.00	800.00	(800.00)	0.00
Wages - (Fac & Grds) - Winchester Park	270.95	2,793.91	4,400.00	(1,606.09)	63.50
Wages - (Fac & Grds) - Atwood	109.38	3,019.36	3,010.00	9.36	100.31
Wages - (Fac & Grds) - Shockley Property	0.00	1,001.35	2,528.00	(1,526.65)	39.61
Wages - (F & G) Special Events	3,799.31	6,791.49	8,115.00	(1,323.51)	83.69
Wages - District Administrator	9,448.00	70,359.63	70,458.00	(98.37)	99.86
Wages - (F & G Proj) - Marriot Meadows	3,344.97	9,512.67	12,100.00	(2,587.33)	78.62
Wages - (Rec) - Special Events	2,296.64	4,122.83	4,128.00	(5.17)	99.88
Wages - (F & G) Uniform Allowance	0.00	9,529.43	10,000.00	(470.57)	95.29

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Salaries Expense	164,921.76	1,316,940.48	1,354,093.00	(37,152.52)	97.26
Benefits & Payroll Costs					
ER Taxes - Rec	1,089.31	7,102.33	7,467.00	(364.67)	95.12
ER Taxes - Aquatics	25.92	10,384.40	10,387.00	(2.60)	99.98
ER Taxes - Youth Services	2,443.37	20,640.39	20,688.00	(47.61)	99.77
ER Taxes - Fac & Grds	5,767.40	41,689.86	42,746.00	(1,056.14)	97.53
ER Taxes - Cust Serv	730.70	5,590.68	5,620.00	(29.32)	99.48
ER Taxes - Admin	2,126.04	15,785.39	15,793.00	(7.61)	99.95
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	719.00	(2.00)	99.72
Fingerprinting Exp - Fac & Grds	25.00	151.00	155.00	(4.00)	97.42
Fingerprinting Exp - Admin	0.00	32.00	32.00	0.00	100.00
Benefits Expense - Recreation	3,203.56	23,058.65	23,022.00	36.65	100.16
Benefits Expense - Youth Services	2,573.85	18,789.65	18,793.00	(3.35)	99.98
Benefits Expense - Fac & Grds	17,238.08	130,459.99	132,473.00	(2,013.01)	98.48
Benefits Expense - Cust Serv	2,130.63	15,662.99	15,129.00	533.99	103.53
Benefits Expense - Admin	4,993.40	36,361.32	36,082.00	279.32	100.77
Employer Retirement Exp. - Rec	1,120.02	7,856.81	8,076.00	(219.19)	97.29
Employer Retirement Exp. - Aquatics	31.46	1,657.79	1,658.00	(0.21)	99.99
Employer Retirement Exp. - Youth Services	2,182.44	16,255.97	16,315.00	(59.03)	99.64
Employer Retirement Exp. - Fac & Grds	6,273.82	43,851.41	46,706.00	(2,854.59)	93.89
Employer Retirement Exp - Cust Serv	1,112.60	7,897.89	7,979.00	(81.11)	98.98

Profit & Loss - Detail
4/1/2022 to 10/31/2022
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Admin	2,665.25	18,846.88	19,073.00	(226.12)	98.81
CalPERS Prefunding	0.00	108,956.00	108,956.00	0.00	100.00
Worker's Comp - Rec	205.48	1,307.11	1,502.00	(194.89)	87.03
Worker's Comp - Aquatics	4.40	1,595.70	1,596.00	(0.30)	99.98
Worker's Comp - Youth Services	453.31	3,748.99	4,129.00	(380.01)	90.80
Worker's Comp - Fac & Grds	4,358.45	30,736.90	32,569.00	(1,832.10)	94.38
Worker's Comp - Cust Serv	43.28	315.81	359.00	(43.19)	87.97
Worker's Comp - Admin	218.18	1,602.18	1,602.00	0.18	100.01
Total Benefits and Payroll Costs	61,015.95	572,399.32	581,732.00	(9,332.68)	98.40
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	4,390.00	4,390.00	0.00	100.00
Fixed Asset Purchases - Aquatics	0.00	37,325.60	37,631.00	(305.40)	99.19
Fixed Asset Purchases - Fac & Grds	4,887.64	71,149.85	66,305.00	4,844.85	107.31
Total Fixed Asset Expense	4,887.64	112,865.45	108,326.00	4,539.45	104.19
Capital Improvement Projects					
PH Pool - ReKey Facility	0.00	5,207.64	5,208.00	(0.36)	99.99
Rec - Daycamp Mod Paving	5,625.00	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	705.59	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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Marriott Meadows- Const Doc & Related Wor	918.64	110,651.78	110,900.00	(248.22)	99.78
Rec - Wheelchair Swing	217.50	81,803.78	85,000.00	(3,196.22)	96.24
Reg - Restroom Particians	227.39	19,821.79	20,000.00	(178.21)	99.11
Rec - James Field Wiring Infrast.	0.00	44,721.10	44,721.00	0.10	100.00
Total Capital Improvement Projects	7,694.12	457,433.08	461,296.00	(3,862.92)	99.16
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	59,000.00	59,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	11,034.60	11,035.00	(0.40)	100.00
Total Debt Service	0.00	70,034.60	70,035.00	(0.40)	100.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$361,517.14	\$3,388,488.78	\$3,441,040.00	(\$52,551.22)	98.47%
Net Revenue Over Expenditures	(\$145,286.77)	(\$332,397.00)	(\$446,248.00)	\$113,851.00	74.49%
ADJ. NET REVENUE OVER EXPENDITURES	(145,286.77)	(332,397.00)	(446,248.00)	113,851.00	74.49

Item 4.4 Cover Sheet: Resolution #2022-26: Transfer of Equipment Reserve Fund

Auburn Area Recreation and Park District December, 2022 Finance meeting.

The Issue

Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2022-26, a resolution authorizing the transfer funds from the Equipment Reserve Fund in the amount of \$47,678 to reimburse the general fund for the purchase of, a Ventrac Kubota tractor?

Background

On the June 24, 2021 Board Meeting, the Board of Directors approved the purchase of a new Ventrac Kubota tractor and associated attachments for \$43,227.43 to be funded by the Equipment Reserve Fund, per resolution 2021-15.

At the June 2022 Board meeting, the Board of Directors authorized the revised pricing for purchasing the Ventrac Kubota tractor model 4500Y and associated attachments for \$47,945.96. This asset was to be funded by the Equipment Reserve Fund.

The District's final cost was \$47,678 to purchase the Ventrac Kubota tractor model 4500Y from TurfStar. All expenses were paid out of the general fund.

Recommendation

Staff recommends that the Finance Committee review and make a recommendation to the Board of Directors to adopt Resolution #2022-26, a resolution approving the transfer from the Equipment Reserve fund to the General Fund in the amount of \$47,678 as this is an appropriate use of these reserves.

Attachment

Resolution Number 2022-26

RESOLUTION NUMBER 2022-26

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 \$47,678 FROM THE EQUIPMENT
RESERVES TO THE GENERAL FUND.

WHEREAS, in June of 2021, the Auburn Area Recreation & Park District Board of Directors approved Equipment Reserve funds in the amount of \$43,227 should be used to purchase a Ventrac Kubota tractor model 4500Y and associated attachments, and;

WHEREAS, in June of 2022, the Auburn Area Recreation & Park District Board of Directors approved an increased revised purchase price of \$47,946 for a Ventrac Kubota tractor model 4500Y and associated attachments, and;

WHEREAS, the Board of Directors approved using funding from the Equipment Reserves for the purchase of the Ventrac Kubota tractor model 4500Y and associated attachments, 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 \$47,678 from the Equipment Reserves for the expense of purchasing the Ventrac Kubota tractor model 4500Y and associated attachments to the General Fund

APPROVED, PASSED, AND ADOPTED ON December 15, 2022 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

DISCUSSION ITEMS:

1. County Mitigation Fund, current balance \$113,375
2. Risk Assessment
3. Placer County Investment Report
4. Placer County Treasury versus CalPERS CEPPT
5. Increase in ARD's Minimum Wage

Discussion Item #2 Cover Sheet – Risk Assessment

Auburn Area Recreation and Park District (ARD) Finance meeting, December, 2022.

Background

Per our past auditor, Richardson & Company, LLP, a recommendation was made that the District hold a Risk Assessment meeting annually.

Our last meeting on Risk was held February, 2022. December of each year will be more optimal timing.

Discussion

This is to encourage the Finance Committee to ask pointed questions on any fraud that they would like to inquire on. Staff can respond on how we are mitigating the risk, if it is already being done, or we can come up with suggestions on how to lower the risk of fraud within ARD.

Discussion Item #3 Cover Sheet – Placer County Investment Report

Auburn Area Recreation and Park District (ARD) Finance meeting, December, 2022.

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 **1.44%** in October.

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 October 2022

Office of
Jenine Windeshausen
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of October 31, 2022

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

October 31, 2022

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

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

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

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

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

Government Code 53646 Compliance Report

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

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

The Weighted Average Maturity of the investments with the Treasury is 496 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$480,893,829.48 in cash and investments maturing in the next 180 days.



Placer County

General Fund
Portfolio Management
Portfolio Summary
October 31, 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	433,007,500.00	458,765,229.61	25.17	1,047	547	0.562	0.570
mPower Placer - Long Term	3,711,385.54	4,353,197.61	3,719,895.18	0.20	7,343	5,113	4.118	4.175
Federal Agency Coupons	734,000,000.00	687,417,840.00	733,623,044.10	40.25	1,107	607	0.644	0.653
Collateralized Inactive Bank Deposits	5,000,000.00	5,000,000.00	5,000,000.00	0.27	1	1	1.479	1.500
Medium Term Notes	20,000,000.00	19,453,000.00	19,945,623.67	1.09	1,275	306	1.760	1.785
Negotiable Certificates of Deposit	280,000,000.00	277,712,950.00	280,000,000.00	15.36	337	178	2.669	2.706
Collateralized CDs	3,000,000.00	3,000,000.00	3,000,000.00	0.16	365	169	1.600	1.622
Commercial Paper Disc. -Amortizing	230,000,000.00	228,674,958.34	228,895,812.50	12.55	62	49	3.475	3.524
Federal Agency Disc. -Amortizing	70,000,000.00	69,795,600.00	69,819,261.13	3.83	38	26	3.296	3.342
Local Agency Bond	9,196,419.52	10,588,117.19	9,196,419.52	0.50	7,885	5,947	2.781	2.820
mPower Placer	9,430,089.98	10,576,883.18	9,430,089.98	0.52	7,707	6,020	3.672	3.723
mPower - Folsom	1,666,525.79	1,871,102.49	1,666,525.79	0.09	7,694	5,087	2.736	2.774
Investments	1,826,004,420.83	1,751,451,148.81	1,822,861,701.46	100.00%	886	496	1.443	1.463

Cash								
Passbook/Checking (not included in yield calculations)	17,893,829.48	17,893,829.48	17,893,829.48		1	1	0.000	0.000
Total Cash and Investments	1,843,898,250.31	1,769,344,978.29	1,840,755,530.94		886	496	1.443	1.463

Total Earnings	October 31	Month Ending	Fiscal Year To Date
Current Year	1,804,011.47		5,851,350.83
Average Daily Balance	1,788,474,948.84		1,812,924,767.85
Effective Rate of Return	1.19%		0.96%


ERIC WAIDMANN, ASST. TREASURER-TAX COLLECTOR
11/8/22

Reporting period 10/01/2022-10/31/2022
Data Updated: FUNDSNAP: 11/01/2022 14:01
Run Date: 11/01/2022 - 14:01

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General Fund
Portfolio Management
Portfolio Details - Investments
October 31, 2022

Page 1

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
912828M80	17022	U.S. TREASURY N/B		12/01/2017	10,000,000.00	9,986,900.00	9,998,895.12	2.000	2.147	29	11/30/2022
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,660,750.00	4,981,798.69	0.250	0.476	592	08/15/2024
91282CBH3	20549	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	8,784,400.00	9,865,151.36	0.375	0.773	1,187	01/31/2026
912828U3	20550	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,525,400.00	10,259,681.96	1.875	0.443	669	08/31/2024
912828Z52	20551	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,347,700.00	10,181,419.10	1.375	0.559	822	01/31/2025
91282CAJ0	20553	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	8,894,900.00	9,880,395.44	0.250	0.680	1,034	08/31/2025
912828ZY9	20554	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,686,700.00	9,994,748.08	0.125	0.200	256	07/15/2023
91282CAF8	20555	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,652,000.00	9,993,327.07	0.125	0.210	287	08/15/2023
91282CAB7	20556	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	8,929,700.00	9,889,117.38	0.250	0.660	1,003	07/31/2025
91282CBH3	20557	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	8,784,400.00	9,871,303.16	0.375	0.753	1,187	01/31/2026
91282CBQ3	20558	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	8,794,900.00	9,906,908.57	0.500	0.786	1,215	02/28/2026
91282CBM2	20559	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,438,700.00	9,977,324.05	0.125	0.302	471	02/15/2024
912828ZT0	20569	U.S. TREASURY COUPON		03/19/2021	10,000,000.00	8,981,300.00	9,895,414.36	0.250	0.662	942	05/31/2025
912828ZW3	20575	U.S. TREASURY COUPON		03/25/2021	10,000,000.00	8,970,300.00	9,902,762.96	0.250	0.621	972	06/30/2025
91282CAF8	20589	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,652,000.00	9,992,960.57	0.125	0.215	287	08/15/2023
91282CAM3	20590	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	8,877,300.00	9,857,311.39	0.250	0.749	1,064	09/30/2025
912828Y87	20591	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,523,100.00	10,230,491.33	1.750	0.421	638	07/31/2024
912828R69	20592	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,832,800.00	10,082,842.39	1.625	0.189	211	05/31/2023
912828S35	20593	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	9,792,200.00	10,078,758.93	1.375	0.180	241	08/30/2023
912828ZT0	20600	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	8,981,300.00	9,898,881.20	0.250	0.656	942	05/31/2025
91282CAB7	20601	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	8,929,700.00	9,878,528.03	0.250	0.700	1,003	07/31/2025
912828ZY9	20605	U.S. TREASURY COUPON		04/12/2021	10,000,000.00	9,686,700.00	9,994,417.48	0.125	0.205	256	07/15/2023
91282CAF8	20606	U.S. TREASURY COUPON		04/12/2021	10,000,000.00	9,552,000.00	9,993,181.65	0.125	0.212	287	08/15/2023
91282CAB7	20612	U.S. TREASURY COUPON		04/15/2021	10,000,000.00	8,929,700.00	9,890,057.00	0.250	0.656	1,003	07/31/2025
91282CCC3	20670	U.S. TREASURY COUPON		05/20/2021	10,000,000.00	9,352,300.00	9,984,935.34	0.250	0.349	561	05/15/2024
91282CCL3	21048	U.S. TREASURY COUPON		08/06/2021	10,000,000.00	9,313,300.00	9,996,380.35	0.375	0.396	622	07/15/2024
91282CCL3	21059	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,313,300.00	9,994,079.49	0.375	0.410	622	07/15/2024
91282CCC3	21061	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,352,300.00	9,981,266.31	0.250	0.373	561	05/15/2024
91282CCN9	21074	U.S. TREASURY COUPON		08/20/2021	10,000,000.00	9,668,800.00	9,993,265.85	0.125	0.216	272	07/31/2023
91282CCL3	21140	U.S. TREASURY COUPON		10/08/2021	10,000,000.00	9,313,300.00	9,976,928.78	0.375	0.512	622	07/15/2024
91282CCL3	21152	U.S. TREASURY COUPON		10/19/2021	10,000,000.00	9,313,300.00	9,965,050.78	0.375	0.642	622	07/15/2024
912828ZY9	21153	U.S. TREASURY COUPON		10/19/2021	10,000,000.00	9,686,700.00	9,986,119.87	0.125	0.323	256	07/15/2023
91282CBE0	21178	U.S. TREASURY COUPON		11/02/2021	10,000,000.00	9,470,700.00	9,951,259.33	0.125	0.533	440	01/15/2024
91282CBE0	21190	U.S. TREASURY COUPON		11/09/2021	10,000,000.00	9,470,700.00	9,952,772.12	0.125	0.520	440	01/15/2024
912828ZY9	21191	U.S. TREASURY COUPON		11/09/2021	10,000,000.00	9,686,700.00	9,983,523.66	0.125	0.360	256	07/15/2023
91282CCL3	21196	U.S. TREASURY COUPON		11/10/2021	10,000,000.00	9,313,300.00	9,944,350.72	0.375	0.705	622	07/15/2024

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U.S. Treasury Coupons											
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,352,300.00	9,927,034.74	0.250	0.730	561	05/15/2024
91282CCN9	21221	U. S. TREASURY COUPON		12/03/2021	5,000,000.00	4,834,400.00	4,985,774.80	0.125	0.508	272	07/31/2023
91282CBG5	21222	U. S. TREASURY COUPON		12/03/2021	5,000,000.00	4,951,100.00	4,997,233.38	0.125	0.348	91	01/31/2023
91282CCD1	21227	U. S. TREASURY COUPON		12/07/2021	10,000,000.00	9,744,500.00	9,977,868.20	0.125	0.509	211	05/31/2023
91282CAK7	21232	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,815,600.00	9,958,015.99	0.125	0.611	318	09/15/2023
91282CCU3	21233	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,625,800.00	9,960,546.87	0.125	0.604	303	08/31/2023
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,470,700.00	9,932,421.36	0.125	0.691	440	01/15/2024
91282BZP8	21277	U. S. TREASURY COUPON		12/27/2021	10,000,000.00	9,766,800.00	9,979,445.68	0.125	0.511	195	05/15/2023
91282CBG5	21280	U. S. TREASURY COUPON		12/28/2021	5,000,000.00	4,951,100.00	4,996,436.40	0.125	0.412	91	01/31/2023
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,470,700.00	9,903,993.53	0.125	0.931	440	01/15/2024
91282BZY9	21299	U. S. TREASURY COUPON		01/11/2022	5,000,000.00	4,843,350.00	4,978,000.00	0.125	0.755	256	07/15/2023
91282BZP8	21330	U. S. TREASURY COUPON		02/04/2022	5,000,000.00	4,863,400.00	4,976,738.91	0.125	1.002	195	05/15/2023
91282BZ29	21390	U. S. TREASURY COUPON		04/11/2022	10,000,000.00	9,948,200.00	9,998,109.88	1.500	1.592	75	01/15/2023
Subtotal and Average					460,000,000.00	433,007,500.00	458,765,229.61		0.570	547	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		05/16/2015	914,362.11	1,085,187.81	914,362.11	4.000	3.989	4,688	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	5,054	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	720,362.66	883,261.87	728,672.28	5.050	4.894	5,813	10/01/2038
Subtotal and Average					3,711,385.54	4,353,197.61	3,719,695.16		4.175	5,113	
Federal Agency Coupons											
3133EL3E2	20077	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,882,500.00	10,000,000.00	0.320	0.320	282	08/10/2023
3133EL3E2	20078	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,662,500.00	9,999,482.85	0.320	0.327	282	08/10/2023
3133EMHE5	20393	FEDERAL FARM CREDIT BANK		12/08/2020	10,000,000.00	9,964,600.00	9,999,786.35	0.170	0.195	29	11/30/2022
3133EMKG6	20420	FEDERAL FARM CREDIT BANK		12/15/2020	10,000,000.00	9,705,600.00	10,000,000.00	0.200	0.200	226	06/15/2023
3133EMKG6	20432	FEDERAL FARM CREDIT BANK		12/21/2020	10,000,000.00	9,705,600.00	10,000,000.00	0.200	0.200	226	06/15/2023
3133EMLE0	20436	FEDERAL FARM CREDIT BANK		12/22/2020	10,000,000.00	9,585,300.00	10,000,000.00	0.190	0.190	325	09/22/2023
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,453,300.00	9,994,005.58	0.190	0.240	436	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,480,800.00	9,998,256.11	0.230	0.244	444	01/19/2024
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,480,800.00	10,003,561.31	0.230	0.201	444	01/19/2024
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,067,700.00	9,997,775.28	0.300	0.310	804	01/13/2025
3133EMMUF7	20570	FEDERAL FARM CREDIT BANK		03/22/2021	10,000,000.00	9,606,700.00	9,997,688.80	0.220	0.246	325	09/22/2023
3133EMMVL2	20618	FEDERAL FARM CREDIT BANK		04/19/2021	10,000,000.00	9,674,600.00	10,000,000.00	0.200	0.200	260	07/19/2023
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	8,836,200.00	9,992,983.33	1.000	1.021	1,280	05/04/2026

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Federal Agency Coupons											
3133EMVX4	20650	FEDERAL FARM CREDIT BANK		05/10/2021	10,000,000.00	9,767,500.00	9,998,425.00	0.125	0.155	190	05/10/2023
3133EMA28	20669	FEDERAL FARM CREDIT BANK		05/20/2021	10,000,000.00	9,766,300.00	9,998,628.13	0.125	0.150	198	05/18/2023
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,325,800.00	10,000,000.00	0.330	0.330	580	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,325,800.00	10,000,000.00	0.330	0.330	580	06/03/2024
3133EM2E1	21053	FEDERAL FARM CREDIT BANK		08/10/2021	10,000,000.00	9,651,900.00	9,995,505.00	0.160	0.218	282	08/10/2023
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,249,100.00	10,000,000.00	0.460	0.460	657	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,076,000.00	9,988,543.17	0.480	0.531	832	02/10/2025
3133EMU67	21073	FEDERAL FARM CREDIT BANK		08/20/2021	10,000,000.00	9,911,800.00	10,000,000.00	0.125	0.125	83	01/23/2023
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,007,000.00	9,996,544.23	0.610	0.624	934	05/23/2025
3133ENEW6	21210	FEDERAL FARM CREDIT BANK		11/23/2021	10,000,000.00	9,767,400.00	9,995,511.11	0.375	0.455	203	05/23/2023
3133ELOQ6	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,657,950.00	4,983,579.23	0.570	0.769	609	07/02/2024
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,530,000.00	10,000,000.00	1.040	1.040	450	01/25/2024
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,765,000.00	4,993,772.79	1.040	1.142	450	01/25/2024
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,784,300.00	4,982,197.67	0.900	1.198	443	01/18/2024
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,781,200.00	5,000,000.00	1.230	1.230	465	02/09/2024
3133ENF39	22047	FEDERAL FARM CREDIT BANK		08/08/2022	10,000,000.00	9,877,700.00	10,000,000.00	3.120	3.120	280	08/08/2023
3133ENV986	22178	FEDERAL FARM CREDIT BANK		10/26/2022	10,000,000.00	9,996,700.00	9,998,037.04	4.707	4.743	267	07/26/2023
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,060,800.00	9,998,602.58	0.320	0.326	813	01/22/2025
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	8,730,800.00	9,998,700.78	0.500	0.504	1,185	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,061,100.00	9,996,649.79	0.330	0.345	806	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,061,100.00	9,996,649.79	0.330	0.345	806	01/15/2025
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,206,900.00	10,000,000.00	0.510	0.510	699	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	8,782,000.00	9,944,167.60	0.750	0.923	1,211	02/24/2026
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,230,600.00	9,999,429.17	0.500	0.503	695	09/28/2024
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,320,000.00	10,000,000.00	0.375	0.375	570	05/24/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,105,000.00	10,000,000.00	0.625	0.625	849	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,282,900.00	10,000,000.00	0.410	0.410	639	08/01/2024
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,205,100.00	10,000,000.00	0.500	0.542	699	09/30/2024
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,302,600.00	9,983,355.02	0.330	0.431	605	06/28/2024
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,238,400.00	9,997,973.20	0.510	0.521	668	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,288,900.00	10,000,000.00	0.400	0.400	602	06/25/2024
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,384,950.00	5,000,000.00	0.650	0.835	1,394	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,381,500.00	5,000,000.00	0.750	0.700	1,394	08/26/2026
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,644,450.00	5,000,000.00	0.400	0.400	602	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	8,714,900.00	10,000,000.00	1.000	1.001	1,394	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,405,600.00	5,000,000.00	0.850	0.850	1,212	02/25/2026

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Federal Agency Coupons											
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,642,850.00	4,995,770.24	0.400	0.451	605	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,092,300.00	9,988,876.25	0.550	0.600	821	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,632,100.00	4,993,382.35	0.750	0.822	685	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,506,300.00	4,990,645.88	1.000	1.146	1,022	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,519,440.00	4,000,000.00	1.250	1.250	1,396	08/28/2026
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,120,000.00	10,000,000.00	1.200	1.200	952	06/10/2025
3130AQC8F	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,260,500.00	15,000,000.00	0.760	0.760	441	01/16/2024
3130AQC87	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,316,500.00	10,000,000.00	0.750	1.317	807	01/16/2025
3130AQC8T	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,427,350.00	5,000,000.00	1.330	1.468	1,354	07/17/2026
3130AQC8N	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,296,500.00	10,000,000.00	0.875	1.254	808	01/17/2025
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,252,600.00	10,000,000.00	0.875	1.541	959	08/17/2025
3130AQC8L	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	13,956,000.00	15,000,000.00	0.750	0.726	808	01/17/2025
3130AQC8V	21283	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,747,450.00	4,998,089.00	0.710	0.742	447	01/22/2024
3130AQC89	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,166,500.00	10,000,000.00	1.000	1.000	821	01/30/2025
3130AQC8H	21281	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,365,800.00	9,996,644.44	0.950	0.970	612	07/05/2024
3130AQC8T	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,614,700.00	4,978,343.43	1.100	1.320	804	01/13/2025
3130AQC8G	21312	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,616,600.00	4,981,481.48	1.125	1.295	812	01/21/2025
3130AQC8B	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,661,400.00	4,997,201.39	0.750	0.775	818	01/27/2025
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,863,950.00	5,000,000.00	2.500	2.417	636	07/29/2024
3134GW7E0	20355	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,874,100.00	10,000,000.00	0.200	0.200	107	02/16/2023
3134GW7D2	20356	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,752,500.00	9,999,133.33	0.220	0.236	196	05/16/2023
3134GW7D2	20363	FED HOME LOAN MORT CORP		11/19/2020	10,000,000.00	9,752,500.00	10,000,000.00	0.220	0.220	196	05/16/2023
3134GXCY8	20375	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,627,100.00	9,999,405.30	0.270	0.277	295	08/23/2023
3134GXEX8	20376	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,732,700.00	10,000,000.00	0.250	0.250	212	06/01/2023
3137EAEV7	20404	FED HOME LOAN MORT CORP		12/10/2020	10,000,000.00	9,643,800.00	10,003,218.79	0.250	0.210	296	08/24/2023
3137EAEV3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	8,896,500.00	9,987,141.79	0.375	0.419	1,057	09/23/2025
3134GXG57	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,322,700.00	9,999,747.64	0.430	0.432	595	06/18/2024
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,361,550.00	4,922,201.82	0.750	1.190	1,330	06/23/2026
3135G05G4	20405	FEDERAL NATIONAL MORT. ASSOC.		12/10/2020	10,000,000.00	9,695,300.00	10,002,730.97	0.250	0.210	251	07/10/2023
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,304,200.00	10,000,000.00	0.375	0.375	591	06/14/2024
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	8,915,300.00	9,987,400.00	0.375	0.420	1,028	08/25/2025
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,251,200.00	9,995,126.98	0.250	0.279	622	07/15/2024
3135G05G4	21239	FEDERAL NATIONAL MORT. ASSOC.		12/10/2021	10,000,000.00	9,695,300.00	9,978,682.11	0.250	0.560	251	07/10/2023
Subtotal and Average					734,000,000.00	687,417,840.00	733,623,044.10		0.653	607	

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Collateralized Inactive Bank Deposits											
SVS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	1.500	1.500	1	
Subtotal and Average			5,000,000.00		5,000,000.00	5,000,000.00		1.500	1.500	1	
Medium Term Notes											
89236TEY7	17074	TOYOTA MOTOR CREDIT		06/01/2018	10,000,000.00	9,975,800.00	9,998,760.62	4.627	2.665	176	04/26/2023
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,477,200.00	9,946,863.05	0.450	0.900	436	01/11/2024
Subtotal and Average			24,137,418.15		20,000,000.00	19,453,000.00	19,945,623.67		1.785	306	
Negotiable Certificates of Deposit											
13606KCE4	21310	CANADIAN IMP BK COMM NY		01/21/2022	10,000,000.00	9,891,500.00	10,000,000.00	0.870	0.882	114	02/23/2023
13606KLB0	22043	CANADIAN IMP BK COMM NY		08/03/2022	25,000,000.00	24,719,750.00	25,000,000.00	3.900	3.954	275	08/03/2023
21684LCJ9	21229	Rabobank Nederland		12/08/2021	10,000,000.00	9,752,500.00	10,000,000.00	0.700	0.000	251	07/10/2023
21684LCX8	21393	Rabobank Nederland		04/12/2022	10,000,000.00	9,861,000.00	10,000,000.00	2.510	0.000	269	07/28/2023
78012U2V6	21286	Royal Bank of Canada		01/04/2022	10,000,000.00	9,936,600.00	10,000,000.00	0.600	0.608	64	01/04/2023
78012U3E3	21313	Royal Bank of Canada		01/24/2022	10,000,000.00	9,914,700.00	10,000,000.00	0.800	0.811	84	01/24/2023
78012U4W2	21379	Royal Bank of Canada		04/06/2022	5,000,000.00	4,941,300.00	5,000,000.00	2.270	2.302	156	04/06/2023
78012U5A9	21397	Royal Bank of Canada		04/12/2022	10,000,000.00	9,926,000.00	10,000,000.00	2.050	2.078	104	02/13/2023
78015JA23	22048	Royal Bank of Canada		08/08/2022	10,000,000.00	9,900,200.00	10,000,000.00	4.080	4.137	276	08/04/2023
83369XAK4	21289	SOCIETEGENERALE NY		01/04/2022	10,000,000.00	9,939,100.00	10,000,000.00	0.600	0.608	64	01/04/2023
85325VW49	21290	Standard Chartered Bank NY		01/05/2022	10,000,000.00	9,938,800.00	10,000,000.00	0.600	0.000	64	01/04/2023
85325VW48	21303	Standard Chartered Bank NY		01/18/2022	10,000,000.00	9,926,200.00	10,000,000.00	0.740	0.750	78	01/18/2023
85325VZG8	21389	Standard Chartered Bank NY		04/11/2022	20,000,000.00	19,918,000.00	20,000,000.00	1.950	1.977	69	01/09/2023
85325VZH6	21399	Standard Chartered Bank NY		04/13/2022	10,000,000.00	9,932,900.00	10,000,000.00	2.040	2.068	104	02/13/2023
89114WUR4	21394	TORONTO DOMINION BANK NY		04/12/2022	10,000,000.00	9,848,800.00	10,000,000.00	2.400	2.433	192	05/12/2023
89115BF62	22053	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,878,900.00	10,000,000.00	4.050	4.106	311	09/08/2023
89115BJ27	22054	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,905,700.00	10,000,000.00	4.020	4.076	251	07/10/2023
89115BL24	22066	TORONTO DOMINION BANK NY		08/16/2022	10,000,000.00	9,881,900.00	10,000,000.00	3.900	3.954	262	07/21/2023
89115B2P4	22082	TORONTO DOMINION BANK NY		08/25/2022	10,000,000.00	9,895,500.00	10,000,000.00	3.970	4.025	265	07/24/2023
90275DPZ7	22158	TORONTO DOMINION BANK NY		10/14/2022	10,000,000.00	9,987,400.00	10,000,000.00	5.000	5.069	192	05/12/2023
90275DQD5	21410	UBS AG STAMFORD CT		04/20/2022	15,000,000.00	14,924,400.00	15,000,000.00	2.010	2.038	80	01/20/2023
90275DQK9	22067	UBS AG STAMFORD CT		08/16/2022	10,000,000.00	9,898,600.00	10,000,000.00	3.910	3.964	262	07/21/2023
90275DQK9	22164	UBS AG STAMFORD CT		10/19/2022	15,000,000.00	14,988,600.00	15,000,000.00	5.070	5.110	190	05/10/2023
90275DQJ7	22165	UBS AG STAMFORD CT		10/19/2022	20,000,000.00	19,994,600.00	20,000,000.00	5.170	5.242	234	06/23/2023
Subtotal and Average			260,645,161.29		280,000,000.00	277,712,950.00	280,000,000.00		2.706	178	

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Collateralized CDs											
SYS21411	21411	River City Bank		04/19/2022	3,000,000.00	3,000,000.00	3,000,000.00	1.600	1.622	169	04/19/2023
		Subtotal and Average	3,000,000.00		3,000,000.00	3,000,000.00			1.622	169	
Commercial Paper Disc. -Amortizing											
22533UL19	22189	Credit Agricole CIB		10/31/2022	120,000,000.00	120,000,000.00	120,000,000.00	3.000	3.042	0	11/01/2022
53948BSK6	22079	Lloyds Bank Corp Mkts NY		08/23/2022	10,000,000.00	9,795,472.22	9,795,472.22	3.700	3.906	199	05/19/2023
53948BT82	22138	Lloyds Bank Corp Mkts NY		10/03/2022	20,000,000.00	19,468,316.67	19,468,316.67	4.370	4.607	219	06/08/2023
62479MNH2	22139	MUFG BANK LTD/NY		10/03/2022	25,000,000.00	24,781,298.62	24,802,152.78	3.700	3.793	77	01/17/2023
62479MNH2	22157	MUFG BANK LTD/NY		10/14/2022	15,000,000.00	14,868,779.17	14,868,779.17	4.090	4.192	77	01/17/2023
62479MNH8	22168	MUFG BANK LTD/NY		10/19/2022	25,000,000.00	24,771,958.33	24,771,958.33	4.210	4.314	78	01/18/2023
62479ML92	22181	MUFG BANK LTD/NY		10/26/2022	15,000,000.00	14,989,133.33	14,989,133.33	3.260	3.309	8	11/09/2022
		Subtotal and Average	197,366,838.76		230,000,000.00	228,674,958.34	228,695,812.50		3.524	49	
Federal Agency Disc. -Amortizing											
313385N77	22184	Federal Home Loan Bank - Disc		10/27/2022	25,000,000.00	24,979,500.00	24,982,833.34	3.090	3.180	8	11/09/2022
313385N77	22185	Federal Home Loan Bank - Disc		10/27/2022	25,000,000.00	24,979,500.00	24,982,833.34	3.090	3.180	8	11/09/2022
313384AN9	22142	Federal Home Loan Bank Discount		10/04/2022	20,000,000.00	19,836,600.00	19,853,594.45	3.610	3.749	73	01/13/2023
		Subtotal and Average	41,447,169.72		70,000,000.00	69,795,600.00	69,819,261.13		3.342	26	
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	5,445,031.68	6,283,354.20	5,445,031.68	2.800	2.800	5,267	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	1,876	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	2,268	01/16/2029
16115	16115	Newcastle Elementary SD		09/30/2017	2,656,559.68	3,118,532.75	2,656,559.68	2.800	2.800	9,007	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	720	10/21/2024
		Subtotal and Average	9,237,529.90		9,196,419.52	10,588,117.19	9,196,419.52		2.820	5,947	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,285,514.20	3,523,139.67	3,285,514.20	3.000	3.042	5,419	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	214,247.62	230,560.71	214,247.62	3.000	3.042	5,784	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	24,467.21	26,161.59	24,467.21	3.000	3.042	5,784	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	42,333.41	44,160.31	42,333.41	4.500	4.563	6,149	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	132,148.30	208,328.76	132,148.30	4.500	4.563	6,149	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	290,576.68	345,822.86	290,576.68	4.500	4.563	6,149	09/02/2039
2017 S NR	2017 S NR	Pioneer Community Energy		09/28/2017	121,872.98	126,749.85	121,872.98	3.000	3.042	5,784	09/02/2038

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer											
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,491,643.04	1,501,022.24	1,491,643.04	3.000	3.042	5,784	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	1,165,112.51	1,413,605.38	1,165,112.51	4.500	4.563	6,149	09/02/2039
2019-20 NR	2019-20 NR	Pioneer Community Energy		07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	6,515	09/02/2040
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	870,658.81	1,070,340.05	870,658.81	4.500	4.563	6,515	09/02/2040
2020-21 NR	2020-21 NR	Pioneer Community Energy		10/01/2020	0.00	0.00	0.00	4.500	4.563	0	09/02/2041
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	821,487.35	1,012,368.97	821,487.35	4.500	4.563	6,880	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	904,120.65	904,120.65	904,120.65	4.500	4.563	7,245	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	65,907.23	70,502.15	65,907.23	3.000	3.042	5,419	09/02/2037
Subtotal and Average			9,430,089.98		9,430,089.98	10,576,883.18	9,430,089.98		3.723	6,020	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	87,659.92	94,758.53	87,659.92	2.750	2.788	5,419	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	30,467.10	33,023.08	30,467.10	2.000	2.028	5,784	09/02/2038
MFA-2 NR	IA2 NR	mPower Folsom		08/06/2015	1,205,177.35	1,357,439.46	1,205,177.35	2.750	2.788	5,054	09/02/2036
MFA-3	MFA-3	mPower Folsom		09/01/2015	206,625.87	231,361.26	206,625.87	2.750	2.788	5,054	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	136,595.55	154,520.16	136,595.55	2.750	2.788	5,054	09/02/2036
Subtotal and Average			1,666,525.79		1,666,525.79	1,871,102.49	1,666,525.79		2.774	5,087	
Total and Average			1,788,474,948.84		1,826,004,420.83	1,751,451,148.81	1,822,861,701.46		1.463	496	

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Portfolio Details - Cash
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			16,776,956.56	16,776,956.56	16,776,956.56		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			1,116,872.92	1,116,872.92	1,116,872.92		0.000	1
		Average Balance	0.00							1
Total Cash and Investments			1,788,474,948.84		1,843,898,250.31	1,769,344,978.29	1,840,755,530.94		1.463	496

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Placer County

General Fund
Purchases Report
Sorted by Fund - Fund
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CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund													
22533UK44	22136	1010	ACP	CACPNY	50,000,000.00	10/03/2022	10/04 - At Maturity	49,995,833.33		3.000	10/04/2022	3.000	0.00
53948BT82	22138	1010	ACP	LBCMNY	20,000,000.00	10/03/2022	06/08 - At Maturity	19,397,911.11		4.370	06/08/2023	4.544	19,468,316.67
62479MNH2	22139	1010	ACP	MUFGBK	25,000,000.00	10/03/2022	01/17 - At Maturity	24,727,638.89		3.700	01/17/2023	3.741	24,802,152.78
63873KK48	22137	1010	ACP	NATXNY	50,000,000.00	10/03/2022	10/04 - At Maturity	49,995,833.33		3.000	10/04/2022	3.000	0.00
22533UK51	22140	1010	ACP	CACPNY	60,000,000.00	10/04/2022	10/05 - At Maturity	59,995,000.00		3.000	10/05/2022	3.000	0.00
313384AN9	22142	1010	AFD	FHLBDN	20,000,000.00	10/04/2022	01/13 - At Maturity	19,797,438.89		3.610	01/13/2023	3.698	19,853,594.45
63873KK55	22141	1010	ACP	NATXNY	50,000,000.00	10/04/2022	10/05 - At Maturity	49,995,833.33		3.000	10/05/2022	3.000	0.00
22533UK69	22143	1010	ACP	CACPNY	60,000,000.00	10/05/2022	10/06 - At Maturity	59,995,000.00		3.000	10/06/2022	3.000	0.00
63873KK63	22144	1010	ACP	CACPNY	50,000,000.00	10/05/2022	10/06 - At Maturity	49,995,833.33		3.000	10/06/2022	3.000	0.00
22533UK77	22145	1010	ACP	CACPNY	65,000,000.00	10/06/2022	10/07 - At Maturity	64,994,583.33		3.000	10/07/2022	3.000	0.00
63873KK71	22146	1010	ACP	NATXNY	50,000,000.00	10/06/2022	10/07 - At Maturity	49,995,833.33		3.000	10/07/2022	3.000	0.00
22533UKB8	22148	1010	ACP	CACPNY	50,000,000.00	10/07/2022	10/11 - At Maturity	49,983,333.33		3.000	10/11/2022	3.001	0.00
63873KKB2	22147	1010	ACP	NATXNY	50,000,000.00	10/07/2022	10/11 - At Maturity	49,983,333.33		3.000	10/11/2022	3.001	0.00
22533UKC6	22149	1010	ACP	CACPNY	50,000,000.00	10/11/2022	10/12 - At Maturity	49,995,833.33		3.000	10/12/2022	3.000	0.00
53873KKC0	22150	1010	ACP	NATXNY	50,000,000.00	10/12/2022	10/13 - At Maturity	49,995,833.33		3.000	10/12/2022	3.000	0.00
22533UKD4	22151	1010	ACP	CACPNY	50,000,000.00	10/12/2022	10/13 - At Maturity	49,995,833.33		3.000	10/13/2022	3.000	0.00
63873KKD8	22152	1010	ACP	NATXNY	55,000,000.00	10/13/2022	10/14 - At Maturity	54,995,416.66		3.000	10/14/2022	3.000	0.00
22533UKE2	22153	1010	ACP	CACPNY	50,000,000.00	10/13/2022	10/14 - At Maturity	49,995,833.33		3.000	10/14/2022	3.000	0.00
63873KKE6	22154	1010	ACP	NATXNY	50,000,000.00	10/13/2022	10/14 - At Maturity	49,995,833.33		3.000	10/14/2022	3.000	0.00
22533UKH5	22155	1010	ACP	CACPNY	50,000,000.00	10/14/2022	10/17 - At Maturity	49,987,500.00		3.000	10/17/2022	3.001	0.00
22533UKH5	22159	1010	ACP	CACPNY	50,000,000.00	10/14/2022	10/17 - At Maturity	49,987,500.00		3.000	10/17/2022	3.001	0.00
62479MNH2	22157	1010	ACP	MUFGBK	15,000,000.00	10/14/2022	01/17 - At Maturity	14,838,104.17		4.090	01/17/2023	4.135	14,868,779.17
63873KKH9	22156	1010	ACP	NATXNY	50,000,000.00	10/14/2022	10/17 - At Maturity	49,987,500.00		3.000	10/17/2022	3.001	0.00
89115B2P4	22158	1010	NCB	TDNY	10,000,000.00	10/14/2022	05/12 - At Maturity	10,000,000.00		5.000	05/12/2023	5.000	10,000,000.00
22533UKJ1	22160	1010	ACP	CACPNY	100,000,000.00	10/17/2022	10/18 - At Maturity	99,991,666.66		3.000	10/18/2022	3.000	0.00
63883KKJ5	22161	1010	ACP	NATXNY	65,000,000.00	10/17/2022	10/18 - At Maturity	64,994,583.33		3.000	10/18/2022	3.000	0.00
22533UKK8	22162	1010	ACP	CACPNY	100,000,000.00	10/18/2022	10/19 - At Maturity	99,991,666.66		3.000	10/19/2022	3.000	0.00
63873KKK2	22163	1010	ACP	NATXNY	75,000,000.00	10/18/2022	10/19 - At Maturity	74,993,750.00		3.000	10/19/2022	3.000	0.00
22533UKL6	22166	1010	ACP	CACPNY	65,000,000.00	10/19/2022	10/20 - At Maturity	64,994,583.33		3.000	10/20/2022	3.000	0.00
62479MNH8	22168	1010	ACP	MUFGBK	25,000,000.00	10/19/2022	01/18 - At Maturity	24,733,951.39		4.210	01/18/2023	4.265	24,771,958.33
63873KKL0	22167	1010	ACP	NATXNY	50,000,000.00	10/19/2022	10/20 - At Maturity	49,995,833.33		3.000	10/20/2022	3.000	0.00

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General Fund
Purchases Report
October 1, 2022 - October 31, 2022

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund													
90275DQK9	22164	1010	NCB	UBSNCT	15,000,000.00	10/19/2022	05/10 - At Maturity	15,000,000.00		5.070	05/10/2023	5.040	15,000,000.00
90275DQ17	22165	1010	NCB	UBSNCT	20,000,000.00	10/19/2022	06/23 - At Maturity	20,000,000.00		5.170	06/23/2023	5.170	20,000,000.00
22533UKM4	22169	1010	ACP	CACPNY	60,000,000.00	10/20/2022	10/21 - At Maturity	59,995,000.00		3.000	10/21/2022	3.000	0.00
63873KKM8	22170	1010	ACP	NATXNY	60,000,000.00	10/20/2022	10/21 - At Maturity	59,995,000.00		3.000	10/21/2022	3.000	0.00
22533UKQ5	22171	1010	ACP	CACPNY	60,000,000.00	10/21/2022	10/24 - At Maturity	59,985,000.00		3.000	10/24/2022	3.001	0.00
63873KKQ9	22172	1010	ACP	NATXNY	60,000,000.00	10/21/2022	10/24 - At Maturity	59,985,000.00		3.000	10/24/2022	3.001	0.00
22533UKR3	22173	1010	ACP	CACPNY	75,000,000.00	10/24/2022	10/25 - At Maturity	74,993,750.00		3.000	10/25/2022	3.000	0.00
63873KKR7	22174	1010	ACP	NATXNY	70,000,000.00	10/24/2022	10/25 - At Maturity	69,994,166.66		3.000	10/25/2022	3.000	0.00
22533UKS1	22175	1010	ACP	CACPNY	85,000,000.00	10/25/2022	10/26 - At Maturity	84,994,583.33		3.000	10/26/2022	3.000	0.00
313385M60	22177	1010	AFD	FHLBDN	50,000,000.00	10/25/2022	10/31 - At Maturity	49,976,000.00		2.880	10/31/2022	2.921	0.00
63873KKS5	22176	1010	ACP	NATXNY	65,000,000.00	10/25/2022	10/26 - At Maturity	64,994,583.33		3.000	10/26/2022	3.000	0.00
22533UKT9	22179	1010	ACP	CACPNY	65,000,000.00	10/26/2022	10/27 - At Maturity	64,994,583.33		3.000	10/27/2022	3.000	0.00
3133ENV986	22178	1010	FAC	FFCB	10,000,000.00	10/26/2022	04/26 - 07/26	9,998,000.00		4.707	07/26/2023	4.743	9,998,037.04
62479ML92	22181	1010	ACP	MUFGBK	15,000,000.00	10/26/2022	11/09 - At Maturity	14,980,983.33		3.260	11/09/2022	3.264	14,989,133.33
63873KKT3	22180	1010	ACP	NATXNY	50,000,000.00	10/26/2022	10/27 - At Maturity	49,995,833.33		3.000	10/27/2022	3.000	0.00
22533UKU6	22182	1010	ACP	CACPNY	50,000,000.00	10/27/2022	10/28 - At Maturity	49,995,833.33		3.000	10/28/2022	3.000	0.00
313385N77	22184	1010	AFD	FHDN	25,000,000.00	10/27/2022	11/09 - At Maturity	24,972,104.17		3.090	11/09/2022	3.136	24,982,833.34
313385N77	22185	1010	AFD	FHDN	25,000,000.00	10/27/2022	11/09 - At Maturity	24,972,104.17		3.090	11/09/2022	3.136	24,982,833.34
63873KKU0	22183	1010	ACP	NATXNY	50,000,000.00	10/27/2022	10/28 - At Maturity	49,995,833.33		3.000	10/28/2022	3.000	0.00
22533UKX0	22186	1010	ACP	CACPNY	50,000,000.00	10/28/2022	10/31 - At Maturity	49,987,500.00		3.000	10/31/2022	3.001	0.00
63873KKX4	22187	1010	ACP	NATXNY	40,000,000.00	10/28/2022	10/31 - At Maturity	39,990,000.00		3.000	10/31/2022	3.001	0.00
63873KKX4	22188	1010	ACP	NATXNY	20,000,000.00	10/28/2022	10/31 - At Maturity	19,995,000.00		3.000	10/31/2022	3.001	0.00
22533UL19	22189	1010	ACP	CACPNY	120,000,000.00	10/31/2022	11/01 - At Maturity	119,989,999.99		3.000	11/01/2022	3.000	120,000,000.00
Subtotal								2,678,105,486.01	0.00				343,717,638.45
Total Purchases								2,678,105,486.01	0.00				343,717,638.45

Data Updated: FUNDSNAP: 11/01/2022 14:02
Run Date: 11/01/2022 - 14:02

Portfolio PLCR
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General Fund Summary by Issuer October 31, 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	0.30	2.800	5,267
Credit Agricole CIB	1	120,000,000.00	119,989,999.99	6.52	3.042	0
CANADIAN IMP BK COMM NY	2	35,000,000.00	35,000,000.00	1.90	3.076	229
FEDERAL FARM CREDIT BANK	30	280,000,000.00	279,839,100.00	15.21	0.655	424
Federal Home Loan Bank - Disc	2	50,000,000.00	49,944,208.34	2.72	3.180	8
FEDERAL HOME LOAN BANK	38	319,000,000.00	318,752,080.00	17.33	0.780	826
Federal Home Loan Bank Discoun	1	20,000,000.00	19,797,438.89	1.08	3.749	73
FED HOME LOAN MORT CORP	9	85,000,000.00	84,885,100.00	4.61	0.333	425
FEDERAL NATIONAL MORT. ASSOC.	5	50,000,000.00	49,930,400.00	2.71	0.369	549
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.27	1.500	1
Lloyds Bank Corp Mkts NY	2	30,000,000.00	29,121,438.89	1.58	4.372	212
Mid Placer Public School Trans	2	893,102.60	893,102.60	0.05	2.962	2,168
mPower Folsom	5	1,666,525.79	1,666,525.79	0.09	2.774	5,087
mPower Placer	7	6,689,733.62	6,689,733.62	0.36	3.510	5,238
MUFG BANK LTD/NY	4	80,000,000.00	79,280,677.78	4.31	3.939	64
Newcastle Elementary SD	1	2,656,559.68	2,656,559.68	0.14	2.800	9,007
Placer Hills Fire Protection	1	201,725.56	201,725.56	0.01	3.000	720
Public Finance Authority	1	720,362.66	734,769.91	0.04	4.894	5,813
Pioneer Community Energy	9	5,665,472.01	5,665,472.01	0.31	4.129	6,382
PLACER COUNTY CASH	2	17,893,829.48	17,893,829.48	0.97	0.000	1
RaboBank Nederland	2	20,000,000.00	20,000,000.00	1.09	0.000	260
River City Bank	1	3,000,000.00	3,000,000.00	0.16	1.622	169

General Fund
Summary by Issuer
October 31, 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	2.45	1.952	135
SOCIETEGENERALE NY	1	10,000,000.00	10,000,000.00	0.54	0.608	64
Standard Chartered Bank NY	4	50,000,000.00	50,000,000.00	2.72	1.354	77
Sierra Valley Energy Authority	1	65,907.23	65,907.23	0.00	3.042	5,419
U.S. TREASURY N/B	2	15,000,000.00	14,900,000.00	0.81	1.592	216
TORONTO DOMINION BANK NY	6	60,000,000.00	60,000,000.00	3.26	3.944	246
TOYOTA MOTOR CREDIT	2	20,000,000.00	19,895,190.00	1.08	1.785	306
UBS AG STAMFORD CT	4	60,000,000.00	60,000,000.00	3.26	4.195	189
U. S. TREASURY COUPON	47	445,000,000.00	443,310,047.98	24.10	0.535	558
Total and Average	199	1,843,898,250.31	1,839,558,339.43	100.00	1.448	492

Discussion Item #4 Cover Sheet – Placer County Treasury versus CalPERS CEPPT

Auburn Area Recreation and Park District (ARD) Finance meeting, December, 2022.

Director Ainsleigh requested a report showing what we would have had in the Placer County Treasury had we not created the ARD CalPERS CEPPT account.

Background

On June 23, 2021, the Board of Directors approved setting up and moving \$68,290 into a CalPERS CEPPT to save and invest funds for future pension obligations in a strategy 1 account (expected return 5%, with a risk of 8.2%).

In March 2022, the Board of Directors approved moving part of the District's contingency reserve to the CalPERS CEPPT as well, in the amount of \$380,000. This was moved to a strategy 2 account (expected return 4%, with a risk of 5.2%).

In April 2022, per the ARD District policy, and the approval of the Board of Directors, and additional \$36,000 was deposited into the CalPERS CEPPT as an annual savings for future pension obligations. This went into the strategy 1 account.

The District has seen 3 quarter reports with significant losses.

Results

CalPERS CEPPT has decreased its value in investments by \$78,658.64 since ARD's inception. Placer County Treasury has also decreased its value in investments, but our value of these funds would have decrease by only \$42,640.17, (54% of the value decrease of the investment option ARD chose).

Attachment

Report by quarter comparison of both CalPERS CEPPT and Placer County Treasury.

CalPERS CEPPT Strategy 1

Expected Return 5%, Risk 8.2%

	Started				
	6/23/2021	9/30/2021	12/31/2021	3/31/2022	9/30/2022
Invested in Strategy 1	68,290.00				36,000.00
Total Fund	68,290.00				36,000.00
Fees	(2.84)	(264.46)	(40.22)	(38.00)	(51.46)
Income/Loss on Strategy 1	203.97	(40.20)	2,310.79	(3,816.00)	(5,636.22)
Quarter's changes	201.13	(304.66)	2,270.57	(3,854.00)	(5,690.87)
Current Balance in Strategy 1	68,491.13	68,186.47	70,457.04	66,603.04	87,506.56

The District's total Loss since inception between both Strategies
Total Funds (78,658.64) 405,631.36

CalPERS CEPPT Strategy 2

Expected Return 4%, Risk 5.2%

	Started				
	6/23/2021	9/30/2021	12/31/2021	3/31/2022	9/30/2022
Invested in Strategy 2	-			380,000.00	
Total				380,000.00	
Fees				(195.44)	(197.53)
Income/Loss on Strategy 2				(16,086.00)	(26,561.08)
Quarter's changes				(16,281.44)	(26,758.61)
Current Balance in Strategy 2				363,718.56	336,959.95
					318,124.80

Placer County Treasury

	6/23/2021	9/30/2021	12/31/2021	3/31/2022	6/30/2022	9/30/2022
Total moved from the Treasury	68,290.00			380,000.00	36,000.00	
Fees						
Interest	4.44	20.66	(155.70)	(8,560.36)	(3,130.36)	(30,818.74)
Quarter's changes	4.44	20.66	(155.70)	(8,560.36)	(3,130.36)	(30,818.74)
Current Potential Balance	68,294.44	68,315.10	68,159.39	439,599.03	472,468.67	441,649.93

The District's total loss would have been with the Placer County Treasury
Total Funds if stayed (42,640.07) 441,649.93

Discussion Item #5 Cover Sheet - Increase in ARD's Minimum Wage

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

The Issue

Shall the Auburn Area Recreation and Park District change pay scales for all impacted job descriptions implementing an ARD minimum wage of \$20 per hour?

Background

Director Ainsleigh requested staff to look into the impact of implementing an ARD minimum wage of \$20 per 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 will receive a commensurate salary or wage increase.

Recommendation

Staff does not recommend that the Board of Directors pursue a District wide minimum wage of \$20 per hour. The impact on the budget with roll ups would be a significant hardship to the District at this time. These employees will be seeing a potential of 9% increases in the coming fiscal year, (5% merit and 4% COLA).

Fiscal Impact

The total impact on one fiscal year would be \$238,651 for wages and roll-ups.

Attachment

Spreadsheet of departmental impacts

District Wide Minimum Wage \$20.00

Aquatics	29%	25,498.00
Youth Services	25%	67,990.00
Recreation Services	29%	5,329.00
Facilities & Grounds	11%	121,849.00
Customer Service	24%	10,860.00
Administration	11%	7,125.00
Total Annual Impact		<u>238,651.00</u>