

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, FEBRUARY 15, 2023, 12:45 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com 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/85642945819>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 856 4294 5819 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 ___ Ingle ___

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 January 18, 2023 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for January, 2023 (Pages 6-8)

Recommendation: Review and approve cash requirements for January, 2023, forward to the consent calendar for review and approval.

4.3 Review of Financials for January, 2023 (Pages 9-38)

Recommendation: Review and approve Financials for January, 2023, forward to the consent calendar for review and approval.

4.4 Preliminary Budget and Resolution # 2023-6 for Fiscal Year 2023/2024 (Pages 39-71)

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2023-24 passing the preliminary FY 2023-2024 budget?

4.5 Amendment of the Obsolescence List (Pages 72-77)

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

4.6 Resolution #2023-5: Transfer of \$55,000 from the Future Capital Construction Reserves for the Roof at Christian Valley Community Center (Pages 78-79)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-5, a resolution authorizing the transfer of funds from the Future Capital Construction Reserves in the amount of \$55,000 to provide money to the general fund for the Roof at Christian Valley Community Center (Tutor Totter Preschool).

4.7 Resolution #2023-07 Purchase of a New Rotary Mower (Pages 80-93)

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2023-07, authorizing the District Administrator to purchase a new rotary lawn mower?

Discussion Items:

1. County Mitigation Fund, current balance \$450,000
2. Placer County Investment Report (Pages 95-79)
3. California Employers' Pension Prefunding Trust (CEPPT) Fund (Pages 112-118)

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:

2/10/2023
Date

10:30 Am
Time

Cathy Wayford
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JANUARY,
2023 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes
Meeting of the Standing Finance Committee
Wednesday, January 18, 2023 at 12:45 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 12:50 PM.

ROLL CALL

Director Ainsleigh and Director Holbrook were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ainsleigh and Director Holbrook to move 4.2 Review of Cash Requirements for December, 2022 to after the consent items.

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 December, 2022 Standing Finance Meeting

The minutes from the December 7, 2022 Standing Finance Meeting were approved by the Committee.

4.2 Review of Cash Requirements for December, 2022

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

4.3 Review of Financials for November, 2022

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

4.4 Review of Financials for December, 2022

Director Ainsleigh and Director Holbrook approved the Financials for December and forwarded to the consent calendar.

4.5 Truck repairs/used Truck Purchase

Director Ainsleigh and Director Holbrook approved the Truck repairs/used Truck Purchase and forwarded to the to the Board for further review and consideration.

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

Director Ainsleigh and Director Holbrook approved the 2nd Mid-Year Budget Revision for Fiscal year 2022/2023 and forwarded to the consent calendar.

4.7 Amendment of the Obsolescence List

Director Ainsleigh and Director Holbrook approved the Amendment of the Obsolescence List and forwarded to the consent calendar.

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

Director Ainsleigh and Director Holbrook approved the Transfer of \$47,100 from the COVID Relief Fund for the ADA, Fire Safety Upgrades, Locks & Doors Repair Project at Canyon View Community Center and forwarded to the consent calendar.

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

Director Ainsleigh and Director Holbrook approved the Transfer of \$26,995 from the Future Capital Construction Reserves for the Meadow Vista Parking Reseal and Path Repair Project and forwarded to the consent calendar.

Discussion Items:

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

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

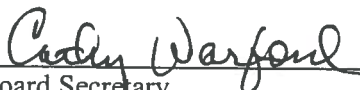
None.

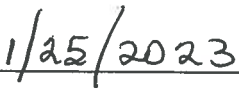
6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 1:25 PM.


Board Secretary


Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
JANUARY, 2023**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

STAFF

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

SEE ATTACHED LISTING

OF EXPENSES: \$150,429.76

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	1/1/2023	1/31/2023
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last	Checkbook ID	COMM 1ST

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24119	A0115	Auburn Hardware & Rental LLC	1/6/2023	COMM 1ST	PMCHK00002900	\$9.64
24120	A0170	AT&T Acct 088-034-5818-655	1/6/2023	COMM 1ST	PMCHK00002900	\$90.95
24121	D0025	Dawson Oil Company	1/6/2023	COMM 1ST	PMCHK00002900	\$3,997.31
24122	D0066	De Lage Landen Financial Servi	1/6/2023	COMM 1ST	PMCHK00002900	\$332.48
24123	M0035	Meadow Vista Community Center	1/6/2023	COMM 1ST	PMCHK00002900	\$2,135.00
24124	N0003	Norris Electric, Inc.	1/6/2023	COMM 1ST	PMCHK00002900	\$1,286.22
24125	N0045	Near U CO2	1/6/2023	COMM 1ST	PMCHK00002900	\$550.65
24126	P0007	Pacific Gas & Electric Company	1/6/2023	COMM 1ST	PMCHK00002900	\$98.75
24127	Q0003	Quality Automotive	1/6/2023	COMM 1ST	PMCHK00002900	\$966.49
24128	S1007	Stationary Engineers, Local 39	1/6/2023	COMM 1ST	PMCHK00002900	\$428.02
24129	TEMPC	Adrian Compton	1/6/2023	COMM 1ST	PMCHK00002900	\$140.00
24130	TEMPK	Amanda Katches	1/6/2023	COMM 1ST	PMCHK00002900	\$280.00
24131	TEMPL	Coreen Larson	1/6/2023	COMM 1ST	PMCHK00002900	\$150.00
24132	TEMPM	Pamela Massee	1/6/2023	COMM 1ST	PMCHK00002900	\$140.00
24133	TEMPR	Laura Reding	1/6/2023	COMM 1ST	PMCHK00002900	\$150.00
24134	TEMPS	Karen Simmons	1/6/2023	COMM 1ST	PMCHK00002900	\$140.00
24135	V0004	Pape Machinery	1/6/2023	COMM 1ST	PMCHK00002900	\$4,363.52
24136	W0001	Walker's Office Supplies, Inc.	1/6/2023	COMM 1ST	PMCHK00002900	\$509.25
24137	W0044	Wave	1/6/2023	COMM 1ST	PMCHK00002900	\$1,105.06
24138	U0019	US Bank	1/11/2023	COMM 1ST	PMCHK00002901	\$6,936.14
24139	1099-256	Healing Pastures, Inc.	1/13/2023	COMM 1ST	PMCHK00002902	\$618.75
24140	1099-269	Deborah Lynn	1/13/2023	COMM 1ST	PMCHK00002902	\$175.50
24141	1099-271	Kelpro Security	1/13/2023	COMM 1ST	PMCHK00002902	\$4,276.00
24142	1099-277	Foothill Karate Do	1/13/2023	COMM 1ST	PMCHK00002902	\$624.00
24143	1099-313	Alison Lloyd	1/13/2023	COMM 1ST	PMCHK00002902	\$1,008.15
24144	1099-375	Jennifer Rogers	1/13/2023	COMM 1ST	PMCHK00002902	\$175.50
24145	1099-380	Emily Mockel	1/13/2023	COMM 1ST	PMCHK00002902	\$341.25
24146	A0001	Recology Auburn Placer	1/13/2023	COMM 1ST	PMCHK00002902	\$579.85
24147	A0027	Recology Auburn Placer	1/13/2023	COMM 1ST	PMCHK00002902	\$1,253.29
24148	A0134	Advanced Intregrated Pest Mana	1/13/2023	COMM 1ST	PMCHK00002902	\$155.00
24149	B0069	Bidwell Water	1/13/2023	COMM 1ST	PMCHK00002902	\$268.20
24150	C0144	Clark Roofing, Inc.	1/13/2023	COMM 1ST	PMCHK00002902	\$52,962.40
24151	D0010	Diamond Pacific	1/13/2023	COMM 1ST	PMCHK00002902	\$96.46
24152	I0010	Inland Business Systems	1/13/2023	COMM 1ST	PMCHK00002902	\$5.63
24153	M0098	Meadow Vista County Water Dist	1/13/2023	COMM 1ST	PMCHK00002902	\$311.68
24154	N0045	Near U CO2	1/13/2023	COMM 1ST	PMCHK00002902	\$181.10
24155	P0007	Pacific Gas & Electric Company	1/13/2023	COMM 1ST	PMCHK00002902	\$22.14
24156	P0116	Print Project Managers	1/13/2023	COMM 1ST	PMCHK00002902	\$14,216.44
24157	R0073	NAPA Auto Parts	1/13/2023	COMM 1ST	PMCHK00002902	\$27.83
24158	S0094	Manouch Shirvanioun	1/13/2023	COMM 1ST	PMCHK00002902	\$56.25
24159	S0154	Mike Scheele	1/13/2023	COMM 1ST	PMCHK00002902	\$79.38
24160	T0031	Turf Star, Inc.	1/13/2023	COMM 1ST	PMCHK00002902	\$3,560.74
24161	TEMPW	Christina Worden	1/13/2023	COMM 1ST	PMCHK00002902	\$113.00
24162	U0016	Uptown Signs & Graphics, Inc.	1/13/2023	COMM 1ST	PMCHK00002902	\$734.66
24163	W0001	Walker's Office Supplies, Inc.	1/13/2023	COMM 1ST	PMCHK00002902	\$1,162.41
24164	W0003	Warehouse Paint Incorporated	1/13/2023	COMM 1ST	PMCHK00002902	\$53.04
24165	W0044	Wave	1/13/2023	COMM 1ST	PMCHK00002902	\$474.43
24166	W0045	Williams, Jesse	1/13/2023	COMM 1ST	PMCHK00002902	\$43.13
24167	W1006	Audrey Warren	1/13/2023	COMM 1ST	PMCHK00002902	\$159.61
24168	A0013	AT&T	1/20/2023	COMM 1ST	PMCHK00002903	\$74.90
24169	A0115	Auburn Hardware & Rental LLC	1/20/2023	COMM 1ST	PMCHK00002903	\$57.84
24170	G0014	Gold Country Tractors, Inc.	1/20/2023	COMM 1ST	PMCHK00002903	\$1,587.94
24171	H0056	Humana Dental Ins. Co	1/20/2023	COMM 1ST	PMCHK00002903	\$2,672.86
24172	P0007	Pacific Gas & Electric Company	1/20/2023	COMM 1ST	PMCHK00002903	\$2,669.29
24173	S1007	Stationary Engineers, Local 39	1/20/2023	COMM 1ST	PMCHK00002903	\$428.02
24174	T0031	Turf Star, Inc.	1/20/2023	COMM 1ST	PMCHK00002903	\$768.00
24175	TEMPD	Debra DeBerge	1/20/2023	COMM 1ST	PMCHK00002903	\$46.00
24176	W0001	Walker's Office Supplies, Inc.	1/20/2023	COMM 1ST	PMCHK00002903	\$64.55
24177	1099-295	Juli Land-Marx	1/27/2023	COMM 1ST	PMCHK00002904	\$1,800.00
24178	1099-374	Sarah Violet	1/27/2023	COMM 1ST	PMCHK00002904	\$159.25
24179	A0051	Anderson's Sierra Pipe Co.	1/27/2023	COMM 1ST	PMCHK00002904	\$59.99
24180	A0115	Auburn Hardware & Rental LLC	1/27/2023	COMM 1ST	PMCHK00002904	\$128.15
24181	B0020	BSN Sports, Inc.	1/27/2023	COMM 1ST	PMCHK00002904	\$2,399.40
24182	B0062	BareBones WorkWear	1/27/2023	COMM 1ST	PMCHK00002904	\$85.77
24183	C0111	Cal.net	1/27/2023	COMM 1ST	PMCHK00002904	\$71.40
24184	C0113	Cooks Portable Toilets & Septi	1/27/2023	COMM 1ST	PMCHK00002904	\$1,020.00
24185	C0121	Cole Huber LLP	1/27/2023	COMM 1ST	PMCHK00002904	\$648.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24186	D0010	Diamond Pacific	1/27/2023	COMM 1ST	PMCHK00002904	\$70.84
24187	D0077	Dudek	1/27/2023	COMM 1ST	PMCHK00002904	\$766.25
24188	G0045	GSSA	1/27/2023	COMM 1ST	PMCHK00002904	\$1,939.50
24189	G0097	Gold Mountain California News	1/27/2023	COMM 1ST	PMCHK00002904	\$1,232.00
24190	K0011	The Permanente Medical Group I	1/27/2023	COMM 1ST	PMCHK00002904	\$130.00
24191	M0013	Meadow Vista Hardware	1/27/2023	COMM 1ST	PMCHK00002904	\$209.37
24192	M0039	Meadow Vista Water Users Assoc	1/27/2023	COMM 1ST	PMCHK00002904	\$500.00
24193	N0012	Nevada Irrigation District	1/27/2023	COMM 1ST	PMCHK00002904	\$473.24
24194	N0045	Near U CO2	1/27/2023	COMM 1ST	PMCHK00002904	\$307.76
24195	P0005	Placer County Water Agency	1/27/2023	COMM 1ST	PMCHK00002904	\$2,229.85
24196	P0007	Pacific Gas & Electric Company	1/27/2023	COMM 1ST	PMCHK00002904	\$8,211.43
24197	P0109	Caleb Porter	1/27/2023	COMM 1ST	PMCHK00002904	\$73.12
24198	Q0003	Quality Automotive	1/27/2023	COMM 1ST	PMCHK00002904	\$61.68
24199	S0009	Sierra Saw Sales And Service	1/27/2023	COMM 1ST	PMCHK00002904	\$462.90
24200	S0145	SCP Distributors	1/27/2023	COMM 1ST	PMCHK00002904	\$4,988.49
24201	T1000	Transamerica Life Insurance	1/27/2023	COMM 1ST	PMCHK00002904	\$480.00
24202	TEMPB	Mallery Buckman	1/27/2023	COMM 1ST	PMCHK00002904	\$40.00
24203	TEMPC	Erin Capagail	1/27/2023	COMM 1ST	PMCHK00002904	\$40.00
24204	TEMPD	Shannon Dooley	1/27/2023	COMM 1ST	PMCHK00002904	\$40.00
24205	TEMPJ	Akshay Jariwala	1/27/2023	COMM 1ST	PMCHK00002904	\$140.00
24206	TEMPL	Julie Larson	1/27/2023	COMM 1ST	PMCHK00002904	\$80.00
24207	TEMPM	Helen Martin	1/27/2023	COMM 1ST	PMCHK00002904	\$40.00
24208	TEMPP	Valerie Perry	1/27/2023	COMM 1ST	PMCHK00002904	\$40.00
24209	TEMPS	Liz Spera	1/27/2023	COMM 1ST	PMCHK00002904	\$10.00
24210	TEMPV	Nicole Virtue	1/27/2023	COMM 1ST	PMCHK00002904	\$40.00
24211	U0026	Union Pacific Railroad	1/27/2023	COMM 1ST	PMCHK00002904	\$2,202.80
24212	V0007	Verizon Wireless	1/27/2023	COMM 1ST	PMCHK00002904	\$947.95
24213	W0001	Walker's Office Supplies, Inc.	1/27/2023	COMM 1ST	PMCHK00002904	\$2,385.92

Total Checks: 95

Total Amount of Checks: \$150,429.76

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR JANUARY, 2023

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)

January's Financials

Revenues –

- Programs are over budget by **\$40,000**. Most notable variances are in the Youth Services Dept by **\$26,000** at Skyridge Discovery Club. Recreation Department is also trending above budget by **\$18,000**, mostly coming from Adult Classes (**\$6,600**) and Youth Basketball (**\$4,500**).
- Tax Revenues came in above budget for December's deposits and is now over budget by **\$94,000**.

Expenses –

- Wages/Benefits are under budget by **\$51,000**. Most of this savings is in Youth Services Dept with a savings of **\$33,000** and Administration with a savings of **\$10,000**. This can be attributed by staffing fluctuations in Youth Services and lower buyouts than expected.

PROFIT & LOSS
22/23 Approved Budget

	Approved Budget 22-23	% Of Total	2nd Mid-Yr Revision 22-23	% Of Total	2023 January Actuals	Last Yr January Actuals	2022-23 YTD Actuals	2022-23 YTD Budget	Last Yr YTD Actuals
Operating Revenues									
Program Revenue	1,217,421	19%	1,290,244	19%	72,956	73,737	1,201,418	1,161,012	1,076,769
Facility Revenue	193,104	3%	191,418	3%	4,779	9,296	166,623	168,608	159,254
Misc. Revenue	55,162	1%	72,243	1%	1,606	2,912	58,396	51,095	39,283
Grants & Donations	188,838	3%	200,257	3%	14,155	15,205	217,778	210,200	89,248
Interest Income	22,093	0%	56,647	1%	22,893	2,741	52,198	51,407	8,380
Equipment Reserve Transfers	193,900	3%	337,621	5%	-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%	382,005	6%	-	-	-	-	-
Tax Revenue	3,882,944	60%	3,938,940	59%	2,220,899	2,059,382	4,024,466	3,931,073	3,777,208
Atwood	27,850	0%	27,779	0%	15,579	26,885	27,807	27,621	27,039
Sterling Loan	-	0%	-	0%	-	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%	70,000	1%	-	-	-	-	-
County Mitigation Revenue	25,000	0%	85,000	1%	-	-	-	-	1,361,286
Total Operating Revenue	6,503,312	100%	6,652,154	100%	2,352,867	2,190,158	5,833,686	5,686,016	6,538,467
Expenditures									
Program Expense	224,301	4%	238,802	4%	6,657	5,487	193,096	194,012	182,929
Operating & Supplies	471,293	7%	497,137	8%	47,098	29,142	426,565	421,913	377,500
Utilities Expense	218,816	3%	192,353	3%	15,247	14,804	143,005	144,431	210,204
Professional Services	93,797	1%	92,717	1%	1,721	829	52,783	68,299	75,963
Building & Grounds Maintenance	503,839	8%	520,645	8%	28,713	18,642	385,695	387,703	401,482
Property Tax Admin.	116,864	2%	117,374	2%	69,380	63,811	69,380	75,319	71,878
Wages	2,411,804	38%	2,343,852	37%	164,165	151,305	1,842,610	1,882,253	1,764,489
Benefits & Payroll Costs	981,072	16%	954,785	15%	65,141	49,159	763,593	775,123	960,518
Fixed Asset Expense	212,100	3%	403,259	6%	1,232	4,651	179,772	203,894	62,253
Capital Improvement Projects	908,137	14%	834,261	13%	54,463	213,128	560,969	565,264	2,073,406
Debt Services	164,716	3%	164,589	3%	2,203	2,139	153,681	153,555	152,321
Total Expenditures	6,306,739	100%	6,359,774	100%	456,020	553,097	4,771,149	4,871,766	6,332,943
Net Revenue Over Expenditures	\$ 196,573	3.02	\$ 292,380	3.02	\$ 1,896,847	\$ 1,637,061	\$ 1,062,537	\$ 814,250	\$ 205,524
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 80,000		\$ 80,000		\$ 80,000	\$ 80,000	\$ 786,281	\$ -	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ 120,000		\$ 120,000	\$ -	\$ 839,370	\$ -	\$ 699,370
COVID Relief Funding	\$ -		\$ -		\$ -	\$ -	\$ 267,874	\$ -	\$ -
ADA Reserve	\$ 5,000		\$ 5,000		\$ 5,000	\$ -	\$ 30,032	\$ -	\$ 20,032
CEPPT/Prefunding	\$ 60,000		\$ 60,000		\$ 60,000	\$ -	\$ 422,122	\$ -	\$ 430,120
TOTALS	\$ 11,573		\$ 27,380		\$ 265,000	\$ -	\$ 2,415,679	\$ -	\$ 1,923,481

Balance Sheet

1/31/2023

Current
YTD**ASSETS**Current Assets

Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	311,134.00
Placer County Treasure-General	3,720,390.28
Placer County Treasurer - City Trust	152,739.23
CA Pension Trust - CEPPT- CalPERS	422,122.06
Accounts Receivable	9,680.80
Due From Other Governments	107,028.71
PCOE Receivables	19,894.25
Prepaid Expenses	1,250.79
Prepaid Liability Expense	72,634.00
Prepaid Workers Comp Insurance	32,476.07

Total Current Assets**4,857,235.84**Restricted Reserve Funds

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

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

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

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

TOTAL ASSETS**14,408,988.36**

		Current YTD
LIABILITIES AND NET PROFIT		
<u>Current Liabilities</u>		
Prepaid Revenue		44,485.05
PGE Tru-up payable		6,001.81
Retentions Payable		110,692.91
Gift Certificates Unearned		140.00
Compensated Absenses		156,951.38
Sales Tax Payable		5.29
Total Current Liabilities		\$318,276.44
<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		2,680,112.44
<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		95,485.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		986,354.65
RFB: COVID Relief Funding		267,874.00
DFB: Annual Equip Replacement Reserv.		786,280.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		842,374.52
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)		1,062,536.40
Total Net Postion		\$11,391,271.92
TOTAL LIABILITY AND NET POSITION		\$14,408,988.36

Auburn Rec & ParkProfit & Loss - Summary
4/1/2022 To 1/31/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	72,955.54	1,201,417.84	1,161,012.00	40,405.84	103.48
Rents & Concessions	4,779.18	166,623.19	168,608.00	(1,984.81)	98.82
Miscellaneous Revenue	1,606.33	58,395.59	51,095.00	7,300.59	114.29
Grants & Donations	14,154.90	217,777.83	210,200.00	7,577.83	103.61
Interest Income	22,892.84	52,198.01	51,407.00	791.01	101.54
Project Revenue - Government	0.00	85,000.00	85,000.00	0.00	100.00
Taxes Revenue	2,236,477.76	4,052,273.14	3,958,693.62	93,579.52	102.36
TOTAL OPERATING REVENUE	\$2,352,866.55	\$5,833,685.60	\$5,686,015.62	\$147,669.98	102.60%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	2,352,866.55	5,833,685.60	5,686,015.62	147,669.98	102.60
EXPENDITURES					
Program Expenses	6,657.27	193,096.31	194,012.00	(915.69)	99.53
Operations & Supplies Expense	47,097.76	426,564.87	421,912.51	4,652.36	101.10
Utilities Expense	15,247.16	143,004.85	144,431.00	(1,426.15)	99.01
Legal Expenses	648.00	1,194.53	2,859.00	(1,664.47)	41.78
Professional Services	1,073.00	51,588.25	65,440.00	(13,851.75)	78.83
Bldg & Grounds Maintenance	28,713.25	385,694.55	387,703.05	(2,008.50)	99.48
Property Tax Administration/LAFCO	69,380.43	69,380.43	75,319.00	(5,938.57)	92.12
Salaries Expense	164,165.39	1,842,610.09	1,882,252.76	(39,642.67)	97.89
Benefits & Payroll Costs	65,141.13	763,593.11	775,122.87	(11,529.76)	98.51
Fixed Asset Expense	1,232.00	179,772.39	203,894.00	(24,121.61)	88.17
Capital Improvement Projects	54,463.31	560,968.62	565,264.00	(4,295.38)	99.24

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2022 To 1/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	2,202.80	153,681.20	153,555.00	126.20	100.08
TOTAL EXPENDITURES	\$456,021.50	\$4,771,149.20	\$4,871,765.19	(\$100,615.99)	97.94%
NET REVENUE OVER EXPENDITURES	\$1,896,845.05	\$1,062,536.40	\$814,250.43	\$248,285.97	130.49%

Auburn Rec & Park
Transfers to General Fund
4/1/2022 to 1/31/2023

		Impact to the General Fund
<u>Future Capital Construction Reserve Balance Forward</u>		
4/2/2022	Transfer in (Annual Budget)	\$699,370.00
	Resolution 2022-11	(\$40,000.00)
5/27/2022	Transfer in	\$50,000.00
	Resolution 2022-15	(\$50,000.00)
10/12/2022	Transfer in	\$50,000.00
	Resolution 2022-22	(\$30,000.00)
1/27/2023	Transfer in	\$30,000.00
	Resolution 2023-1	(\$26,995.00)
1/27/2023	Transfer out (MV Parking Lot Paving)	\$26,995.00
	Resolution 2023-3	
	Total Future Capital Construction Reserve	\$839,370.00
<u>City Mitigation Reserves Balance Forward</u>		
11/18/2022	Transfer out (Wheelchair swing)	\$207,207.00
	Resolution 2022-25	(\$55,861.00)
	Total City Mitigation Reserve	\$151,346.00
<u>Equipment Replacement Reserves Balance Forward</u>		
4/2/2022	Transfer in (Annual Budget)	\$703,958.72
	Resolution 2022-11	(\$80,000.00)
5/27/2022	Transfer in	\$50,000.00
	Resolution 2022-15	(\$50,000.00)
12/21/2022	Transfer out (Ventrac Mower)	\$47,678.00
	Resolution 2022-26	
	Total Equip Replacement Reserves	\$786,280.72
<u>ADA Reserves Balance Forward</u>		
6/21/2022	Transfer in (Annual Budget)	\$25,031.75
	Resolution 2022-11	\$5,000.00
	Total ADA Reserves	\$30,031.75
<u>Contingency Reserves Balance Forward</u>		
	Total Contingency Reserves	\$70,000.00
<u>COVID Relief Reserves</u>		
1/27/2023	Transfer out (CVCC Locks)	\$314,974.00
	Resolution 2023-2	(\$47,100.00)
	Total COVID Relief Reserves	\$267,874.00
	Total Impact FY 2022/23	\$127,366.00
	Total Adjusted Impact to General Fund 2022-23	(\$127,366.00)

Auburn Rec & ParkProfit & Loss - Summary
4/1/2022 To 1/31/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	72,955.54	1,201,417.84	1,161,012.00	40,405.84	103.48
Rents & Concessions	4,779.18	166,623.19	168,608.00	(1,984.81)	98.82
Miscellaneous Revenue	1,606.33	58,395.59	51,095.00	7,300.59	114.29
Grants & Donations	14,154.90	217,777.83	210,200.00	7,577.83	103.61
Interest Income	22,892.84	52,198.01	51,407.00	791.01	101.54
Project Revenue - Government	0.00	85,000.00	85,000.00	0.00	100.00
Taxes Revenue	2,236,477.76	4,052,273.14	3,958,693.62	93,579.52	102.36
TOTAL OPERATING REVENUE	\$2,352,866.55	\$5,833,685.60	\$5,686,015.62	\$147,669.98	102.60%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	2,352,866.55	5,833,685.60	5,686,015.62	147,669.98	102.60
EXPENDITURES					
Program Expenses	6,657.27	193,096.31	194,012.00	(915.69)	99.53
Operations & Supplies Expense	47,097.76	426,564.87	421,912.51	4,652.36	101.10
Utilities Expense	15,247.16	143,004.85	144,431.00	(1,426.15)	99.01
Legal Expenses	648.00	1,194.53	2,859.00	(1,664.47)	41.78
Professional Services	1,073.00	51,588.25	65,440.00	(13,851.75)	78.83
Bldg & Grounds Maintenance	28,713.25	385,694.55	387,703.05	(2,008.50)	99.48
Property Tax Administration/LAFCO	69,380.43	69,380.43	75,319.00	(5,938.57)	92.12
Salaries Expense	164,165.39	1,842,610.09	1,882,252.76	(39,642.67)	97.89
Benefits & Payroll Costs	65,141.13	763,593.11	775,122.87	(11,529.76)	98.51
Fixed Asset Expense	1,232.00	179,772.39	203,894.00	(24,121.61)	88.17
Capital Improvement Projects	54,463.31	560,968.62	565,264.00	(4,295.38)	99.24

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2022 To 1/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	2,202.80	153,681.20	153,555.00	126.20	100.08
TOTAL EXPENDITURES	\$456,021.50	\$4,771,149.20	\$4,871,765.19	(\$100,615.99)	97.94%
NET REVENUE OVER EXPENDITURES	\$1,896,845.05	\$1,062,536.40	\$814,250.43	\$248,285.97	130.49%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2022 to 1/31/2023

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	16,922.42	120,111.84	115,700.00	4,411.84	103.81
Skyridge DSC Rev	21,845.29	155,841.23	129,807.00	26,034.23	120.06
Day Camp Rev	188.00	184,734.50	190,792.00	(6,057.50)	96.83
Preschool Revenue	5,045.00	46,463.00	46,445.00	18.00	100.04
Newcastle DSC Revenue	11,945.00	92,772.44	92,780.00	(7.56)	99.99
Adult Softball	2,795.00	32,173.00	29,282.00	2,891.00	109.87
Adult Basketball	0.00	16,675.18	15,970.00	705.18	104.42
Sr. Sports	0.00	0.00	62.00	(62.00)	0.00
Adult Volleyball	1,686.80	5,551.80	3,807.00	1,744.80	145.83
Pickle Ball Revenue	1,219.00	9,401.00	7,609.00	1,792.00	123.55
Adult Classes	5,854.46	46,655.96	40,859.00	5,796.96	114.19
Adult Class Rev - Bureau	1,659.96	8,934.33	7,127.00	1,807.33	125.36
Bocce Ball Prog Revenue	(71.60)	1,328.40	800.00	528.40	166.05
Youth Basketball	1,700.00	130,804.00	126,274.00	4,530.00	103.59
Youth Classes	3,395.64	54,158.88	51,752.00	2,406.88	104.65
Youth Class Rev - Bureau	400.00	4,809.00	3,800.00	1,009.00	126.55
Youth Volleyball	0.00	7,255.00	7,250.00	5.00	100.07
Aquatic Activities - Sierra Pool	1,022.82	14,839.07	13,509.00	1,330.07	109.85
Aquatic Activities - PH Pool	0.00	1,548.00	1,548.00	0.00	100.00
Master Swim Revenue	280.00	4,527.00	4,721.00	(194.00)	95.89
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	(861.00)	40,585.00	41,819.00	(1,234.00)	97.05
Swim Lessons - PH	(555.00)	8,723.00	9,398.00	(675.00)	92.82
Swim Team Revenue	276.00	23,442.00	24,400.00	(958.00)	96.07
Synchro Team	350.00	15,734.59	15,581.00	153.59	100.99
Youth Camps Revenue	(592.00)	26,242.00	28,996.00	(2,754.00)	90.50

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	(988.00)	28,818.00	30,010.00	(1,192.00)	96.03
Youth Sports Camps	(1,128.00)	22,196.25	23,218.00	(1,021.75)	95.60
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	593.75	2,093.75	1,500.00	593.75	139.58
Party in the Park Revenue	0.00	11,804.73	11,805.00	(0.27)	100.00
Obstacle Race Revenue	0.00	30,625.00	30,640.00	(15.00)	99.95
Auburn Harvest Festival Rev	0.00	10,680.00	10,680.00	0.00	100.00
Egg Hunt Revenue	3.00	2,432.50	2,430.00	2.50	100.10
Boots N Bells Dance Revenue	0.00	2,575.00	2,575.00	0.00	100.00
Out of District Fees	27.00	2,892.14	3,691.00	(798.86)	78.36
Out of District Fees - Bureau	(58.00)	442.00	352.00	90.00	125.57
Return check fees	0.00	0.00	31.00	(31.00)	0.00
Total Parks and Recreation Services	72,955.54	1,201,417.84	1,161,012.00	40,405.84	103.48
Rents & Concessions					
Fee Waivers, Public	(1,060.65)	(7,971.36)	(9,456.00)	1,484.64	84.30
Fee Waiver - Offset	1,060.65	7,971.36	9,456.00	(1,484.64)	84.30
Blue Bird Room-CVCC	0.00	1,732.50	1,721.00	11.50	100.67
Stella Irving Rental Revenue - Rec	0.00	59.56	59.00	0.56	100.95
Lakeside Rental Revenue - Reg	51.50	9,869.56	10,732.00	(862.44)	91.96
Sierra Room Rental - CVCC	(46.40)	3,419.97	3,288.00	131.97	104.01
Sunset Room Rental - CVCC	0.00	1,294.30	1,435.00	(140.70)	90.20
Canyon View Room Rental - CVCC	91.00	3,029.36	3,622.00	(592.64)	83.64
Foothills Room Rental - CVCC	52.32	7,029.91	7,078.00	(48.09)	99.32
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	510.00	5,744.40	5,617.00	127.40	102.27
Conference Rental Revenue - Rec	0.00	106.37	105.00	1.37	101.31

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Board Room Rental	0.00	256.00	126.00	130.00	203.18
Overlook Modular Rent	575.50	5,755.00	6,390.00	(635.00)	90.06
Gazebo Rentals	0.00	490.00	435.00	55.00	112.64
Rock Creek Modular Rent	351.45	3,801.60	3,442.00	359.60	110.45
Gym Rental Revenue - Rec	0.00	532.00	6.00	526.00	8866.67
Gym Rental Revenue - Reg	291.55	3,635.80	3,470.00	165.80	104.78
Tutor Totter Lease Agreement	590.01	5,828.08	5,788.00	40.08	100.69
Kitchen Rental Revenue - Rec	0.00	73.06	73.00	0.06	100.08
Kitchen Rental Revenue - CVCC	0.00	165.00	0.00	165.00	0.00
Picnic Area Rental Revenue - Rec	(1,182.50)	9,066.57	9,492.00	(425.43)	95.52
Picnic Area Rental Revenue - Reg	83.00	2,168.82	1,326.00	842.82	163.56
Picnic Area Rental Revenue - Ash	0.00	1,306.36	1,062.00	244.36	123.01
Picnic Area Rental Revenue - MV	(266.76)	4,189.64	4,143.00	46.64	101.13
Field "Recreation" Rental Revenue	0.00	4,293.84	3,700.00	593.84	116.05
Field "Bill Beane" Rental - Reg A	0.00	1,235.09	2,400.00	(1,164.91)	51.46
Field "Softball" Rental - MV	380.00	1,404.00	1,000.00	404.00	140.40
Field Rental - CV	0.00	1,519.50	1,476.00	43.50	102.95
Bike Park Rentals	40.00	80.00	40.00	40.00	200.00
Field Soccer/Baseball-Winchester	300.00	2,840.16	2,540.00	300.16	111.82
Field "Beggs" Rental - Rec	120.00	6,102.00	5,954.00	148.00	102.49
Field B (softball) Rev - Reg	0.00	2,502.25	2,457.00	45.25	101.84
Field "James" Rental - Rec	3,341.30	19,865.30	21,158.00	(1,292.70)	93.89
Field C (Baseball) Rental - Reg	0.00	3,039.23	3,586.00	(546.77)	84.75
Bocce Ball Field Rental	40.00	224.00	120.00	104.00	186.67
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	245.00	(129.00)	47.35
Field "Soccer A" Rental - Railhead	0.00	4,272.85	5,738.00	(1,465.15)	74.47
Field - PH Soccer Field	0.00	1,308.00	1,008.00	300.00	129.76
Field "Soccer B" Rental - Railhead	(79.50)	7,103.77	8,874.00	(1,770.23)	80.05
Field Lining Revenue - Rec	0.00	53.00	53.00	0.00	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 1/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions	355.89	2,019.95	1,748.00	271.95	115.56
Misc Rents & Concessions - Bureau	(714.00)	4,907.00	4,120.00	787.00	119.10
Custodial Fees	(171.18)	18,446.56	18,790.00	(343.44)	98.17
Custodial Fees - Bureau	(46.00)	2,605.26	944.00	1,661.26	275.98
Set up/Take Down Fees	112.00	972.00	894.00	78.00	108.73
Set up/Take Down Fees - Bureau	0.00	567.80	456.00	111.80	124.52
Total Rents and Concessions	4,779.18	166,623.19	168,608.00	(1,984.81)	98.82
Miscellaneous Revenue					
MV Comm Ctr Rentals	(683.00)	(19.12)	(486.00)	466.88	3.93
Alcohol Permit Fee	(405.56)	3,991.12	4,003.00	(11.88)	99.70
Alcohol Permit - Bureau	46.00	360.00	268.00	92.00	134.33
MVCC - Alcohol fee	(92.00)	7.06	(44.00)	51.06	(16.05)
MVCC Custodial Fee	(46.00)	53.06	(44.00)	97.06	(120.59)
Miscellaneous Income - Admin.	0.00	22,666.04	19,957.00	2,709.04	113.57
Miscellaneous Revenue - Recreation	0.00	772.59	0.00	772.59	0.00
Verizon Wireless Lease	2,786.89	27,138.37	26,177.00	961.37	103.67
Miscellaneous Income - F & G	0.00	3,426.47	1,264.00	2,162.47	271.08
Total Miscellaneous Revenue	1,606.33	58,395.59	51,095.00	7,300.59	114.29
Grants & Donations					
Donations - MV Arboretum	0.00	2,338.00	2,338.00	0.00	100.00
Youth Assistance Rev	10,626.26	21,379.53	8,944.00	12,435.53	239.04
Donation Rev - F & G	0.00	1,050.00	3,384.00	(2,334.00)	31.03
Donations - Bike Park	3,528.64	8,753.12	4,500.00	4,253.12	194.51
Grant Proceeds - Y. Services	0.00	1,999.73	1,999.00	0.73	100.04
Grant Proceeds - F & G	0.00	175,309.33	182,637.00	(7,327.67)	95.99

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - Admin	0.00	6,948.12	6,398.00	550.12	108.60
Total Grants and Donations	14,154.90	217,777.83	210,200.00	7,577.83	103.61
Interest Income					
Interest Income - Other	50.00	764.52	506.00	258.52	151.09
Interest Revenue - County	5,592.83	93,297.03	82,656.00	10,641.03	112.87
Interest Revenue - City Trust	316.22	1,393.08	660.00	733.08	211.07
Interest - Pension Trust	16,933.79	(43,256.62)	(32,415.00)	(10,841.62)	133.45
Total Interest Income	22,892.84	52,198.01	51,407.00	791.01	101.54
Project Revenue - Government					
County Mitigation Revenue	0.00	85,000.00	85,000.00	0.00	100.00
Total Project Revenue - Government	0.00	85,000.00	85,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	1,946,691.98	3,438,203.82	3,374,450.02	63,753.80	101.89
Homeowner's Prop. Tax Relief	0.00	14,045.98	14,284.00	(238.02)	98.33
Current Unsecured Prop Taxes General	0.00	76,106.12	71,598.35	4,507.77	106.30
Current Supplemental Property Taxes	64,159.36	149,028.38	137,605.70	11,422.68	108.30
Unitary & Op Non-unitary Tax	70,265.49	124,026.51	122,777.00	1,249.51	101.02
Delinq Unsecured Property Taxes	0.00	135.41	590.00	(454.59)	22.95
Timber Tax Guarantee	0.00	0.82	0.00	0.82	0.00
Atwood Tax Revenue	15,578.99	27,806.77	27,621.00	185.77	100.67
Delinquent Supplemental Tax Rev	0.00	197.27	99.00	98.27	199.26
Delinquent Secured Property Taxes	0.00	61.30	(589.45)	650.75	(10.40)

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Railroad Unitary Property Taxes	1,504.58	2,681.35	2,658.00	23.35	100.88
RDA Pass-Throughs	138,277.36	219,979.41	207,600.00	12,379.41	105.96
Total Tax Revenue	2,236,477.76	4,052,273.14	3,958,693.62	93,579.52	102.36
TOTAL OPERATING REVENUE	\$2,352,866.55	\$5,833,685.60	\$5,686,015.62	\$147,669.98	102.60%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES					
TOTAL REVENUES	2,352,866.55	5,833,685.60	5,686,015.62	147,669.98	102.60
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	975.00	20,657.92	23,006.00	(2,348.08)	89.79
Instructor/Adult Classes - Bureau	0.00	4,189.25	4,123.00	66.25	101.61
Instructor/Youth Classes	1,349.40	27,538.88	28,495.00	(956.12)	96.65
Instr/Youth Classes - Bureau	159.25	2,662.75	585.00	2,077.75	455.17
Officials/Adult Softball	0.00	8,681.54	6,501.00	2,180.54	133.54
Officials/Adult Basketball	0.00	8,192.35	6,691.00	1,501.35	122.44
Officials/Adult Volleyball	0.00	456.00	0.00	456.00	0.00
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

Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Youth Camps	618.75	34,121.90	33,951.00	170.90	100.50
Instr/Y Camp - Bureau	0.00	17,688.80	17,744.00	(55.20)	99.69
Instructors - Youth Sports Camps	0.00	1,504.10	6,794.00	(5,289.90)	22.14
Aub Elem/Program Exp	219.97	2,487.51	3,373.00	(885.49)	73.75
Skyridge/Program Exp	315.41	3,218.00	4,709.00	(1,491.00)	68.34
Day Camp/Program Exp	53.40	3,745.12	3,711.00	34.12	100.92
Preschool - Program Expense	159.61	1,763.56	2,349.00	(585.44)	75.08
Newcastle Program Expense	190.28	2,930.25	4,082.00	(1,151.75)	71.79
Adult Softball Expense	1,939.50	3,134.63	1,165.00	1,969.63	269.07
Adult Basketball Expense	0.00	24.89	497.00	(472.11)	5.01
Adult Volleyball Expense	0.00	0.00	220.00	(220.00)	0.00
Pickle Ball Tennis Expense	200.68	1,815.12	1,880.00	(64.88)	96.55
Adult Class Expense	0.00	0.00	(87.00)	87.00	0.00
Bocce Ball Prog Expense	0.00	0.00	86.00	(86.00)	0.00
Youth Basketball Expense	253.94	5,658.49	3,571.00	2,087.49	158.46
PeeWee Basketball	0.00	0.00	1,834.00	(1,834.00)	0.00
Youth Class Expense	0.00	7.82	8.00	(0.18)	97.75
Youth Volleyball Expense	0.00	852.33	1,100.00	(247.67)	77.49
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	1,361.00	(117.00)	91.40
Youth Camps	0.00	0.00	(4,678.00)	4,678.00	0.00
Special Events Expenses	222.08	1,254.78	2,339.00	(1,084.22)	53.65
Party in the Park Expenses	0.00	9,257.75	9,264.00	(6.25)	99.93
Food Truck Fiesta Expenses - PAY FROM 5/	0.00	0.00	5,875.00	(5,875.00)	0.00
Obstacle Race Expense	0.00	11,357.31	9,134.00	2,223.31	124.34
Auburn Harvest Festival Expenses	0.00	7,071.04	627.00	6,444.04	1127.76
Egg Hunt Expenses	0.00	815.85	816.00	(0.15)	99.98

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2022 to 1/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Boots N Bells Expenses	0.00	1,733.24	3,957.00	(2,223.76)	43.80
Total Program Expenses	6,657.27	193,096.31	194,012.00	(915.69)	99.53
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	27.00	27.00	0.00	100.00
Merchant Fees - Youth Services	0.00	12,076.59	13,394.00	(1,317.41)	90.16
Merchant Fees - Cust Serv	0.00	14,473.69	13,651.00	822.69	106.03
Discounts Taken	(2.82)	(234.61)	(75.00)	(159.61)	312.81
Cal Card Incentives	0.00	(1,585.39)	(1,344.00)	(241.39)	117.96
Penalties	0.00	500.00	4.00	496.00	12500.00
Donations Expense	0.00	900.00	962.50	(62.50)	93.51
Telephone - Placer Hills Pool	74.90	749.00	845.00	(96.00)	88.64
Telephone - Cust Serv	567.11	5,705.78	5,742.00	(36.22)	99.37
Telephone (CVCC) - Admin	518.29	5,424.89	5,472.00	(47.11)	99.14
Gift Certificates Expensed	0.00	358.00	358.00	0.00	100.00
Telephone - Youth Services	20.03	274.83	529.00	(254.17)	51.95
Telephone - Recreation	27.05	306.09	254.00	52.09	120.51
Telephone - Preschool	25.09	301.78	477.00	(175.22)	63.27
Telephone - Facilities & Grounds	1,313.44	11,479.68	11,074.00	405.68	103.66
Telephone - Day Camp	38.11	381.54	427.00	(45.46)	89.35
Telephone - Newcastle	33.03	373.96	384.00	(10.04)	97.39
Telephone - Aub El	126.98	1,323.37	1,335.00	(11.63)	99.13
Telephone - Skyridge	31.37	380.18	401.00	(20.82)	94.81
Postage - Admin	0.00	(4.71)	(5.00)	0.29	94.20
Activity Guide Expense	14,549.44	40,243.69	35,516.13	4,727.56	113.31
Youth Assistance Expense	300.00	11,729.63	10,463.18	1,266.45	112.10
Bank Service Charges	0.00	0.00	0.40	(0.40)	0.00
CEPPT Charges	241.73	741.73	332.25	409.48	223.25
Office Supplies - Rec	45.03	676.71	1,054.24	(377.53)	64.19

Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - Youth Services	0.00	626.63	627.00	(0.37)	99.94
Office Supplies - F & G	331.67	10,163.07	9,863.00	300.07	103.04
Office Supplies-Cust Serv	687.17	2,280.76	2,074.00	206.76	109.97
Office Supplies - Admin	620.81	6,652.19	5,486.65	1,165.54	121.24
Duplication Costs - Cust Serv	5.63	22.52	18.00	4.52	125.11
Duplication Costs - Admin	0.00	1,205.99	1,326.00	(120.01)	90.95
Office Equip Rental - Cust Serv	0.00	5,237.84	5,176.00	61.84	101.20
Office Equip Rental - Admin	332.48	3,681.82	3,745.40	(63.58)	98.30
Dining Expense - CS	20.50	157.90	274.00	(116.10)	57.63
Dining Expense	0.00	447.95	745.00	(297.05)	60.13
Gas/Mileage Expense - C.Serv	56.25	415.80	322.00	93.80	129.13
Gas/Mileage Expense - Admin	0.00	1,195.06	925.00	270.06	129.20
Gas/Mileage Expense - Rec.	0.00	55.76	187.00	(131.24)	29.82
Gas/Mileage Expense - YS	0.00	0.00	104.00	(104.00)	0.00
Gas/Mileage Expense - F & G	4,074.90	52,142.56	52,531.00	(388.44)	99.26
General Administrative Exp - Admin	40.00	509.90	1,134.95	(625.05)	44.93
Liability Insurance - Admin	14,526.00	136,933.72	134,368.10	2,565.62	101.91
Board Expense	241.60	1,183.94	902.00	281.94	131.26
Public Relations/Marketing - Cust Serv	405.08	2,358.16	2,429.00	(70.84)	97.08
Miscellaneous Expense	0.00	500.00	500.00	0.00	100.00
Dues and Subscriptions-Youth Services	0.00	90.00	125.00	(35.00)	72.00
Dues and Subscriptions - Cust Service	0.00	138.00	402.00	(264.00)	34.33
Dues and Subscriptions - Admin	0.00	12,853.00	11,808.00	1,045.00	108.85
Dues and Subscriptions - Rec.	0.00	320.00	771.00	(451.00)	41.51
Dues and Subscriptions - F & G	0.00	429.00	429.00	0.00	100.00
Staff Appreciation - Rec	0.00	25.00	150.00	(125.00)	16.67
Staff Appreciation - Aquatics	0.00	0.00	29.00	(29.00)	0.00
Staff Appreciation - Youth Services	203.04	300.24	237.00	63.24	126.68
Staff Appreciation - F & G	55.05	370.67	336.00	34.67	110.32
Staff Appreciation - Cust Serv	0.00	20.00	20.00	0.00	100.00

Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Appreciation - Admin	56.40	56.40	1,198.00	(1,141.60)	4.71
Company Celebrations	(501.06)	668.64	1,454.57	(785.93)	45.97
Bad Debts Expense - Recreation	0.00	0.00	27.00	(27.00)	0.00
Bad Debts Expense - Y Services	573.13	899.30	906.00	(6.70)	99.26
Staff Development - Admin	0.00	2,609.02	1,270.00	1,339.02	205.44
Staff Development - Rec.	50.00	314.50	849.14	(534.64)	37.04
Staff Development - Aquatics	0.00	438.18	187.00	251.18	234.32
Staff Development - Youth Services	0.00	790.00	1,200.00	(410.00)	65.83
Staff Development - F & G	0.00	6,125.69	6,124.00	1.69	100.03
Uniform Exp - Rec.	0.00	187.08	147.00	40.08	127.27
Uniform Exp - Aquatics	0.00	48.52	130.00	(81.48)	37.32
Uniform Allowance - YS	(203.04)	0.00	0.00	0.00	0.00
Uniform Exp - F & G	(126.53)	(662.11)	(538.00)	(124.11)	123.07
Uniform Exp - Admin	(56.40)	0.00	0.00	0.00	0.00
Small Equipment - Aqua	2,606.43	2,606.43	0.00	2,606.43	0.00
Small Equipment - Y Serv	0.00	3,059.78	2,460.00	599.78	124.38
Small Equipment - Rec Pk	1,732.90	10,337.02	8,658.00	1,679.02	119.39
Small Equipment - Reg Pk	29.78	3,398.09	3,573.00	(174.91)	95.11
Small Equipment - MV Park	0.00	36.46	249.00	(212.54)	14.64
Small Equipment - CVCC	0.00	785.79	786.00	(0.21)	99.97
Small Equipment - C Serv	0.00	0.00	2,800.00	(2,800.00)	0.00
Small Equipment - Admin	0.00	0.00	217.00	(217.00)	0.00
Field Marking Expense	0.00	1,653.81	1,652.00	1.81	100.11
Safety Supplies - F & G	154.31	2,636.96	4,696.00	(2,059.04)	56.15
Safety Supplies - Rec	0.00	61.21	61.00	0.21	100.34
Safety Supplies - Aquatics	0.00	321.54	480.00	(158.46)	66.99
Safety Supplies - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Restroom Supplies - Recreation Park	71.68	1,311.55	1,327.00	(15.45)	98.84
Restroom Supplies - Regional Park	87.83	2,510.00	2,549.00	(39.00)	98.47
Restroom Supplies - Ashford Park	38.89	695.20	715.00	(19.80)	97.23

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Meadow Vista Park	42.74	774.37	796.00	(21.63)	97.28
Restroom Supplies - Railroad Park	46.59	853.51	876.00	(22.49)	97.43
Restroom Supplies - Overlook Park	46.59	853.51	885.00	(31.49)	96.44
Restroom Supplies - Placer Hills Park	38.89	695.21	709.00	(13.79)	98.06
Restroom Supplies - Rec Comm Ctr	123.09	2,435.46	2,392.00	43.46	101.82
Restroom Supplies - Reg Comm Ctr	103.52	1,636.55	1,605.00	31.55	101.97
Restroom Supplies - CVCC Comm Ctr	107.92	2,046.22	2,041.00	5.22	100.26
Sanitation - Reg Pk - Toilet	255.00	2,671.00	3,393.00	(722.00)	78.72
Sanitation - Win Pk - Toilet	255.00	2,485.00	2,797.00	(312.00)	88.85
Sanitation - Rec Pk - ADA Toilet	0.00	0.00	(2.00)	2.00	0.00
Sanitation - Reg - ADA PB Toilet	255.00	2,249.00	2,282.00	(33.00)	98.55
Sanitation - Rec Pk - Debris Box	579.85	10,926.75	10,969.00	(42.25)	99.62
Sanitation - Reg Pk - Disposal	594.05	5,329.95	5,352.00	(22.05)	99.59
Sanitation - MV - Disposal	404.64	3,596.61	3,611.00	(14.39)	99.60
Sanitation - CVCC - Disposal	221.60	2,201.76	2,205.00	(3.24)	99.85
Total Operations & Supplies	47,097.76	426,564.87	421,912.51	4,652.36	101.10
Utilities Expense					
Lights - Rec Pk Beggs Field	171.43	3,332.68	3,209.00	123.68	103.85
Lighting Reimb.-Beggs Field	0.00	(1,599.00)	(1,599.00)	0.00	100.00
Lights - Rec Pk James Field	157.18	7,922.40	6,104.00	1,818.40	129.79
Lighting Reimb.-James Field	0.00	(3,000.25)	(3,000.00)	(0.25)	100.01
Lights - Rec Field	62.58	975.01	919.00	56.01	106.10
Lighting Reimb.-Rec Field	0.00	(424.00)	(424.00)	0.00	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	2,070.85	8,798.62	8,372.00	426.62	105.10
Gas/Electric - Reg Comm Ctr	2,744.05	6,439.99	5,442.00	997.99	118.34
Gas/Electric - CV Comm Ctr	231.70	1,027.75	891.00	136.75	115.35
Electric Reimb.- CV Comm Ctr	(231.70)	(1,212.74)	(1,076.00)	(136.74)	112.71

Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - CVCC	2,962.60	10,736.80	9,384.00	1,352.80	114.42
Gas/Electric - Sierra Pool	767.73	11,343.60	21,883.00	(10,539.40)	51.84
Gas/Electric - PH Pool	612.98	5,029.94	3,238.00	1,791.94	155.34
Electric - Day Camp	454.48	2,767.33	2,628.00	139.33	105.30
Gas/Elec - Recreation Park	868.46	10,823.74	10,545.00	278.74	102.64
Gas/Electric - Reg Park	366.15	3,954.93	3,893.00	61.93	101.59
Lighting Reimb.- Reg Park	0.00	(4,791.02)	(4,791.00)	(0.02)	100.00
Gas/Electric - Ashford Park	227.99	3,337.64	3,299.00	38.64	101.17
Gas/Electric - MV Park	250.85	4,034.09	4,126.00	(91.91)	97.77
Electric - Railroad Park	147.69	4,039.07	3,970.00	69.07	101.74
Lighting Reimb.-Railhead	(143.15)	(2,127.56)	(2,058.00)	(69.56)	103.38
Gas/Electric - Winchester Park	10.52	1,469.21	1,473.00	(3.79)	99.74
Reimbursements - Gas/Elec Pool	0.00	(21,914.34)	(21,914.00)	(0.34)	100.00
Water - Rec Comm Ctr	1,002.55	3,671.36	2,869.00	802.36	127.97
Water - Reg Comm Ctr	166.57	2,046.24	2,208.00	(161.76)	92.67
Water - CV Comm Ctr	49.57	1,659.61	1,610.00	49.61	103.08
Water - CVCC	318.76	3,587.59	3,269.00	318.59	109.75
Water - Sierra Pool	0.00	2,557.86	1,945.00	612.86	131.51
Water - PH Pool	0.00	226.87	208.00	18.87	109.07
Water - Rec Park	121.45	4,045.21	4,017.00	28.21	100.70
Water - Regional Park	172.60	8,815.74	8,822.00	(6.26)	99.93
Water - Ashford Park	65.29	3,785.59	3,813.00	(27.41)	99.28
Water - MV Park	804.09	9,340.54	9,160.00	180.54	101.97
Water - CV Park	0.00	4,049.82	4,050.00	(0.18)	100.00
Water - Railroad Park	262.89	4,197.15	4,027.00	170.15	104.23
Water - CVCC Park	0.00	1,923.56	1,924.00	(0.44)	99.98
Water - Overlook Park	313.58	6,277.93	5,964.00	313.93	105.26
Water - Placer Hills Park	103.35	4,703.68	4,707.00	(3.32)	99.93

Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Atwood	134.07	2,727.47	2,900.00	(172.53)	94.05
Water - Chana Field	0.00	8,745.22	8,745.00	0.22	100.00
Reimb - Water - Sierra Pool	0.00	(763.31)	(764.00)	0.69	99.91
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,344.00	0.02	100.00
Sanitation - 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	15,247.16	143,004.85	144,431.00	(1,426.15)	99.01
Legal Expenses					
Legal Fees	648.00	1,194.53	2,859.00	(1,664.47)	41.78
Total Legal Expense	648.00	1,194.53	2,859.00	(1,664.47)	41.78
Professional Services					
Professional Services - Rec	1,073.00	9,916.50	12,024.00	(2,107.50)	82.47
Professional Services - YS	0.00	62.50	263.00	(200.50)	23.76
Professional Services - F & G	0.00	2,535.98	6,231.00	(3,695.02)	40.70
Professional Services - Atwood	0.00	2,599.07	5,720.00	(3,120.93)	45.44
Professional Services - C Serv	0.00	10,265.00	10,313.00	(48.00)	99.54
Professional Services - Admin	0.00	12,359.20	13,490.00	(1,130.80)	91.62
Accounting/Auditor Fees	0.00	13,850.00	17,399.00	(3,549.00)	79.60
Total Professional Services	1,073.00	51,588.25	65,440.00	(13,851.75)	78.83
Bldg & Ground Maintenance					

Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Vehicle Maintenance	1,760.14	20,390.18	21,127.00	(736.82)	96.51
Equipment Rental	0.00	200.00	200.00	0.00	100.00
Irrigation Supplies - General	0.00	319.25	319.00	0.25	100.08
Maint - Recreation Field	0.00	2,613.48	2,613.00	0.48	100.02
Maint - James Field	0.00	5,386.68	5,387.00	(0.32)	99.99
Maint - Beggs Field	0.00	2,425.96	2,426.00	(0.04)	100.00
Maint - Sierra Pool	1,954.48	40,531.64	39,309.00	1,222.64	103.11
Reimbursement- Maint Pool	0.00	(22,916.18)	(22,916.00)	(0.18)	100.00
Maint & Repairs - Equipment	12,197.94	47,161.74	44,336.00	2,825.74	106.37
Maint - PH Pool	1,484.44	17,573.57	16,089.00	1,484.57	109.23
Maint - Winchester Fields	0.00	586.84	587.00	(0.16)	99.97
Maint - MV Tennis / Pickleball Courts	1,199.70	1,533.86	334.00	1,199.86	459.24
Rep/Maint - Aub El	0.00	2,668.37	3,552.00	(883.63)	75.12
Rep/Maint - Rock Creek	0.00	66.42	301.00	(234.58)	22.07
Rep/Maint - Day Camp	1,141.22	1,814.32	852.00	962.32	212.95
Maint - Recreation Park	571.23	24,969.71	26,841.00	(1,871.29)	93.03
Maint - Regional Park	3,015.69	54,126.18	53,906.00	220.18	100.41
Maint - Ashford Park	493.71	10,130.77	10,007.00	123.77	101.24
Maint - Meadow Vista Park	530.47	35,575.91	35,633.00	(57.09)	99.84
Maint - Christian Valley Park	165.43	3,137.59	3,046.00	91.59	103.01
Maint - Railroad Park	467.68	6,019.09	5,853.00	166.09	102.84
Maint - CVCC Park	199.41	5,866.09	5,978.00	(111.91)	98.13
Maint - Overlook Park	614.93	6,889.08	6,750.00	139.08	102.06
Maint - Placer Hills Park	165.43	1,812.83	1,647.00	165.83	110.07
Maint - Pocket Parks	165.43	482.99	318.00	164.99	151.88
Maint - Mt. Vernon Park	0.00	107.50	107.00	0.50	100.47
Maint - Winchester Park	165.43	490.58	325.00	165.58	150.95
Maint - Atwood	165.42	2,977.41	2,817.00	160.41	105.69
Maint - Shockley Park	0.00	1,363.82	1,364.00	(0.18)	99.99
Maint - Bike Park	596.00	7,597.57	7,869.00	(271.43)	96.55

Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Skyridge	0.00	1,290.07	2,264.00	(973.93)	56.98
Maint - Ashley Dog Park	165.43	3,658.45	3,498.00	160.45	104.59
Rep/Maint - Preschool	0.00	544.78	0.00	544.78	0.00
Maint - Recreation Comm Ctr	103.45	13,548.62	14,458.00	(909.38)	93.71
Maint - Regional Comm Ctr	77.50	6,573.38	9,445.00	(2,871.62)	69.60
Maint - Christian Valley Comm Ctr	0.00	108.56	116.00	(7.44)	93.59
Maint - CVCC Comm Ctr	112.99	18,512.59	19,744.00	(1,231.41)	93.76
Maint - Overlook Modular	0.00	162.60	163.00	(0.40)	99.76
Maint - Regional Tennis/Pickleball Courts	1,199.70	2,450.27	3,116.00	(665.73)	78.64
Maint - RH Soccer A	0.00	4,319.26	4,319.00	0.26	100.01
Maint - Regional Field Soccer	0.00	3,841.36	3,841.00	0.36	100.01
Maint - RH Soccer B	0.00	4,318.40	4,421.00	(102.60)	97.68
Maint - Regional Bill Bean Field	0.00	10,917.32	10,917.00	0.32	100.00
Maint - Regional Field B	0.00	12,567.21	12,567.00	0.21	100.00
Maint - Regional Field C	0.00	15,071.72	15,081.00	(9.28)	99.94
Vandalism Repairs Expense	0.00	5,906.71	6,276.05	(369.34)	94.12
Rep/Maint - Alta Vista	0.00	0.00	500.00	(500.00)	0.00
Total Building and Grounds Maintenance	28,713.25	385,694.55	387,703.05	(2,008.50)	99.48
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
Atwood County Collection Fee	283.25	283.25	280.00	3.25	101.16
Property Tax Administration	64,964.56	64,964.56	72,143.00	(7,178.44)	90.05
Lafco Fees	4,132.62	4,132.62	2,386.00	1,746.62	173.20
Total Property Tax Administration/LAFCO	69,380.43	69,380.43	75,319.00	(5,938.57)	92.12
Salaries Expense					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Manager	4,856.00	54,180.66	57,312.00	(3,131.34)	94.54
Wages - (Cust Serv) - Full Time	10,117.83	110,176.45	110,229.00	(52.55)	99.95
Wages - (Admin) - Full Time	12,212.54	129,949.19	131,632.00	(1,682.81)	98.72
Wages - (Admin) - Part Time	5,855.65	58,703.95	57,053.00	1,650.95	102.89
Wages - (Admin) - Board Pay	0.00	19,750.00	21,750.00	(2,000.00)	90.81
Wages - (Y.Serv) - Aub Elem - PT	5,750.40	51,081.47	57,163.00	(6,081.53)	89.36
Wages - (Y.Serv) - AE Maint	12.10	736.16	618.00	118.16	119.12
Wages - (Y. Serv) - RC Maint	0.00	164.39	131.00	33.39	125.49
Wages - (Y.Serv) - Skyridge - PT	5,864.09	52,742.63	56,098.00	(3,355.37)	94.02
Wages - (Y.Serv) - Skyridge Maint	62.36	153.00	393.00	(240.00)	38.93
Wages - (Y.Serv) - Day Camp - PT	3,699.37	112,671.55	120,151.00	(7,479.45)	93.78
Wages - (Y.Serv) - DC Maint	0.00	531.16	945.00	(413.84)	56.21
Wages - (Rec) - Full Time	12,512.81	125,553.91	124,059.00	1,494.91	101.21
Wages - (Y. Serv) - Newcastle-PT	5,159.69	51,041.81	55,366.00	(4,324.19)	92.19
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	0.00	4,859.33	5,046.00	(186.67)	96.30
Wages - (Rec) - Adult Basketball	89.47	3,293.59	3,604.00	(310.41)	91.39
Wages - (Y.Serv) - Preschool	3,033.25	28,776.84	30,527.00	(1,750.16)	94.27
Wages - (Aqua) - Aquatics Coordinator	315.54	12,545.71	13,146.00	(600.29)	95.43
Wages - (Aqua) - Aquatic Activities	0.00	5,067.92	4,901.00	166.92	103.41
Wages - (Aqua) - Public Swim	0.00	47,452.10	48,233.00	(780.90)	98.38
Wages - (Aqua) - Public Swim-PH	0.00	4,673.55	4,458.00	215.55	104.84
Wages - (Aqua) - Swim Lessons	0.00	12,368.76	12,325.00	43.76	100.36
Wages - (Aqua) - Swim Lessons-PH	0.00	2,997.87	2,955.00	42.87	101.45
Wages - (Aqua) - Master Swim	0.00	2,631.67	2,549.00	82.67	103.24
Wages - (Aqua) - Swim Team Coaches	0.00	13,086.37	11,832.00	1,254.37	110.60
Wages - (Aqua) - Synchronized Swim Coach	0.00	12,556.98	12,557.00	(0.02)	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	10,877.48	89,366.95	87,445.00	1,921.95	102.20

Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Att. - CVCC	3,980.04	39,986.11	40,807.00	(820.89)	97.99
Wages - (Fac & Grds) - Fac Attendant - Reg	3,708.36	18,349.55	16,841.00	1,508.55	108.96
Wages - (Fac & Grds) - Fac Att Overlook	18.48	159.89	(859.24)	1,019.13	(18.61)
Wages - (Fac & Grds) - Management	13,126.71	126,039.01	126,084.00	(44.99)	99.96
Wages - (Fac & Grds) - Recreation Park	20,609.67	178,612.46	181,176.00	(2,563.54)	98.59
Wages - (Fac & Grds) - Regional Park	17,218.12	176,648.99	181,034.00	(4,385.01)	97.58
Wages - (Fac & Grds) - Ashford Park	3,488.08	32,744.24	32,956.00	(211.76)	99.36
Wages - (Fac & Grds) - Meadow Vista Park	3,947.54	38,183.18	38,436.00	(252.82)	99.34
Wages - (Fac & Grds) - CV Comm Center	252.45	5,092.03	5,440.00	(347.97)	93.60
Wages - (Fac & Grds) - Railhead Park	1,315.71	14,057.51	14,142.00	(84.49)	99.40
Wages - (Fac & Grds) - CVCC	1,595.92	19,431.06	19,735.00	(303.94)	98.46
Wages - (Fac & Grds) - Overlook Park	1,266.50	14,383.85	15,517.00	(1,133.15)	92.70
Wages - (Fac & Grds) - Placer Hills Park	882.21	15,277.18	15,495.00	(217.82)	98.59
Wages - (Fac & Grds) - Pocket Parks	936.44	7,052.19	6,616.00	436.19	106.59
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.00	38.00	(38.00)	0.00
Wages - (Fac & Grds) - Winchester Park	176.84	3,276.39	3,400.00	(123.61)	96.36
Wages - (Fac & Grds) - Atwood	331.49	4,323.06	4,082.00	241.06	105.91
Wages - (Fac & Grds) - Shockley Property	10.75	1,093.02	1,182.00	(88.98)	92.47
Wages - (F & G) Special Events	0.00	7,052.88	7,050.00	2.88	100.04
Wages - District Administrator	9,448.00	103,101.67	108,760.00	(5,658.33)	94.80
Wages - (F & G Proj) - Marriot Meadows	1,143.10	14,678.33	14,703.00	(24.67)	99.83
Wages - (Rec) - Special Events	0.00	4,195.17	4,128.00	67.17	101.63
Wages - (F & G) Uniform Allowance	290.40	11,655.36	12,865.00	(1,209.64)	90.60
Total Salaries Expense	164,165.39	1,842,610.09	1,882,252.76	(39,642.67)	97.89
Benefits & Payroll Costs					
ER Taxes - Rec	1,080.08	10,327.80	10,697.00	(369.20)	96.55
ER Taxes - Aquatics	29.19	10,554.53	10,542.00	12.53	100.12
ER Taxes - Youth Services	2,506.75	27,611.32	29,613.00	(2,001.68)	93.24

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Fac & Grds	7,499.58	61,178.33	62,212.00	(1,033.67)	98.34
ER Taxes - Cust Serv	888.01	8,462.19	8,608.00	(145.81)	98.31
ER Taxes - Admin	2,413.86	23,422.02	24,556.27	(1,134.25)	95.38
Employment Expense - Rec	12.63	12.63	420.00	(407.37)	3.01
Employment Expense - Aquatics	12.64	130.60	118.00	12.60	110.68
Employment Expense - Youth Services	12.64	317.64	383.00	(65.36)	82.94
Employment Expense - Fac & Grds	142.64	1,021.91	1,183.00	(161.09)	86.38
Employment Expense - Admin	0.00	0.00	27.75	(27.75)	0.00
Fingerprinting Exp - Recreation	0.00	0.00	235.85	(235.85)	0.00
Fingerprinting Exp - Aquatics	0.00	492.00	492.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	717.00	1,009.00	(292.00)	71.06
Fingerprinting Exp - Fac & Grds	0.00	215.00	266.00	(51.00)	80.83
Fingerprinting Exp - Admin	0.00	215.00	58.00	157.00	370.69
Benefits Expense - Recreation	3,408.64	32,784.57	32,728.00	56.57	100.17
Benefits Expense - Youth Services	2,461.48	26,337.32	26,786.00	(448.68)	98.33
Benefits Expense - Fac & Grds	17,716.68	183,222.51	182,447.00	775.51	100.43
Benefits Expense - Cust Serv	2,282.91	22,168.07	22,332.00	(163.93)	99.27
Benefits Expense - Admin	5,431.17	51,638.23	51,941.00	(302.77)	99.42
Employer Retirement Exp. - Rec	1,133.02	11,250.63	11,546.00	(295.37)	97.44
Employer Retirement Exp. - Aquatics	34.90	2,459.81	1,792.00	667.81	137.27
Employer Retirement Exp. - Youth Services	2,065.08	22,564.90	25,077.00	(2,512.10)	89.98
Employer Retirement Exp. - Fac & Grds	6,860.35	63,545.36	63,676.00	(130.64)	99.80
Employer Retirement Exp - Cust Serv	1,113.50	11,238.53	12,138.00	(899.47)	92.59
Employer Retirement Exp. - Admin	2,691.86	26,941.62	28,467.00	(1,525.38)	94.64
CalPERS Prefunding	0.00	108,956.00	108,956.00	0.00	100.00
Worker's Comp - Rec	176.93	1,947.53	2,055.00	(107.47)	94.77
Worker's Comp - Aquatics	4.44	1,621.60	1,618.00	3.60	100.22
Worker's Comp - Youth Services	322.55	4,953.72	5,717.00	(763.28)	86.65
Worker's Comp - Fac & Grds	4,558.99	44,446.57	44,527.00	(80.43)	99.82
Worker's Comp - Cust Serv	43.41	467.02	503.00	(35.98)	92.85

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Admin	237.20	2,371.15	2,396.00	(24.85)	98.96
Total Benefits and Payroll Costs	65,141.13	763,593.11	775,122.87	(11,529.76)	98.51
Fixed Asset Expense					
Fixed Asset Purchases - Recreation	0.00	7,590.00	7,590.00	0.00	100.00
Fixed Asset Purchases - Aquatics	0.00	57,913.60	63,799.00	(5,885.40)	90.78
Fixed Asset Purchases - Fac & Grds	1,232.00	98,170.78	114,505.00	(16,334.22)	85.74
Fixed Asset Purchases - Admin	0.00	16,098.01	18,000.00	(1,901.99)	89.43
Total Fixed Asset Expense	1,232.00	179,772.39	203,894.00	(24,121.61)	88.17
Capital Improvement Projects					
PH Pool - ReKey Facility	0.00	5,207.64	5,208.00	(0.36)	99.99
Rec - Daycamp Mod Paving	0.00	6,265.00	6,500.00	(235.00)	96.39
Electrical Infrastructure Upgrades	0.00	133.76	150.00	(16.24)	89.17
CV - Tutor Totter Roof	52,962.40	54,274.16	55,000.00	(725.84)	98.68
CVCC - Bike Park - fountain, signage, traffic	734.66	10,148.31	10,150.00	(1.69)	99.98
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	26,995.00	(0.25)	100.00
Overlook - ADA Restroom Upgrades	0.00	11,745.02	11,800.00	(54.98)	99.53
Ashford- Levee Repairs/Paving	0.00	4,741.28	4,750.00	(8.72)	99.82
Meadow Vista - Playground	0.00	96,731.14	96,732.00	(0.86)	100.00
Marriott Meadows- Const Doc & Related Woi	766.25	133,143.83	133,200.00	(56.17)	99.96
Rec - Wheelchair Swing	0.00	81,803.78	85,000.00	(3,196.22)	96.24
Reg - Restroom Partitions	0.00	35,423.20	35,423.00	0.20	100.00
Rec - James Field Wiring Infrast.	0.00	44,721.10	44,721.00	0.10	100.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2022 to 1/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Capital Improvement Projects	54,463.31	560,968.62	565,264.00	(4,295.38)	99.24
Debt Service					
Recreation Park Lease	2,202.80	2,202.80	2,076.00	126.80	106.11
Principal Lease Payment- Sterling Bank	0.00	119,000.00	119,000.00	0.00	100.00
Sterling Lease Interest Expense	0.00	32,478.40	32,479.00	(0.60)	100.00
Total Debt Service	2,202.80	153,681.20	153,555.00	126.20	100.08
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$456,021.50	\$4,771,149.20	\$4,871,765.19	(\$100,615.99)	97.94%
Net Revenue Over Expenditures	\$1,896,845.05	\$1,062,536.40	\$814,250.43	\$248,285.97	130.49%
ADJ. NET REVENUE OVER EXPENDITURES	1,896,845.05	1,062,536.40	814,250.43	248,285.97	130.49

SECTION: 4.0

ITEM: 4.4 REVIEW OF THE PRELIMINARY BUDGET

DESCRIPTION: SEE ATTACHMENT

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

FISCAL IMPACT: NONE

Item 4.4 Cover Sheet - Preliminary Budget and Resolution # 2023-6 for Fiscal Year 2023/2024

Auburn Area Recreation and Park District Standing Finance Committee meeting February, 2023.

The Issue:

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2023-24 passing the preliminary FY 2023-2024 budget?

Background:

Staff has met with departmental managers over the past week to finalize budget requests and basic departmental needs for the next fiscal year 2023-2024.

The attached budget summary sheet outlines the results of these meetings.

Administration:

Staff projects an increase in property tax revenue of approximately \$68,971 assuming a 4% increase in December and a 0% increase for next April. Foreseeing a possible recession, staff budgeted extra conservatively. Most likely our April revenues will present at the same increase as our January postings just received at over 7%. But, just in case something comes in, such as a last minute cut, the District will be prepared.

Aquatics:

Most of Aquatics programs are increasing rates by at least 3% to compensate for the raise in wages and other expenses, except for Public Swim that will continue with the same entrance fees as last year.

More wages have been allocated for this year, opening up our availability for public swim with a stronger staff base of lifeguards.

Aquatics Department will be installing a “**mow strip**” at **Placer Hills Pool** for Health and Safety requirements. The **Locker room floor** is scheduled to be redone at Sierra Pool and also some **Deck Expansion Joint Repairs**. The **Splash pool** will get a facelift with a **new paint** job after some repairs are completed in 2022-23.

Customer Service:

No significant changes.

Facilities and Grounds:

Facility Rental rates will increase by 5% to compensate for the raise in wages and other inflated costs.

(*Since the Project list has not been given final approval, some of the items below may change with the Final Budget)

Some of the larger Assets that will be paid for from the Equipment Fund-

- One Truck will be purchased at an estimate of \$75,000 (to pull Dump Trailer).
- A Ford Ranger will be replaced at an estimate of \$40,000.
- One John Deere Gator Cart will be replaced at an estimate of \$18,000.
- A Pro Force Blower will be purchased for \$12,000.
- Railhead Park is requiring a VFD for the irrigation pump, estimated at \$80,000.

The following will be paid from the Future Capital Construction Reserve-

- Recreation Shop Floor Repairs have not been completed and are budgeted at \$50,000.
- ADA Parking at Day Camp Mods will be done for \$15,000.
- The District's Tennis and Pickleball Courts will be re-surfaced.
- Marriot Meadow's will have an allocation of \$150,000 for project progress.
- Ashford Park's levee needs repair and paving to garage is budgeted at \$70,250.
- Ashford Park's retaining wall may need some repairs, to determine what that will entail. This is budgeted at \$10,000 to investigate.
- Overlook Interpretive Signage, \$10,000.
- Railhead Park's Parking lot to be repaired and resealed for \$60,000.
- A Tree Audit Survey will be done at designated areas to keep the cost down. Staff is budgeting \$30,000 for this.

The following to be paid from COVID Relief Funds:

- Regional Park's Park Drive needs repaving for an estimated \$80,000.
- Plumbing Infrastructure repairs will be done at Recreation, Meadow Vista and Regional parks for \$50,000.

- Rec Park’s back sewer line needs replacing. Staff has anticipated spending approximately \$30,000 to complete this.

The following to be paid from City Mitigation, County Mitigation and Donations-

- Regional Park, at the Dry Creek side of the park, \$45,000. (\$23,000 will be paid for from COVID relief funds).
- The City is installing 3 new Pickleball Courts, we will be contributing \$50,000 towards that endeavor.

Recreation

District Program rates will be raised by 3% to compensate for the raise in wages and other inflated expenses.

Youth Services

Discovery and Day Camps will be raising their fees by 3 - 6% to compensate for the raise in wages and other inflated expenses.

Overall, in 2023/2024 the District has growing expenses due to inflation. Like everywhere else our costs have raised substantially. Minimum wage has increased again and COLAs will help to compensate employees for inflation. With some large contributions to the CalPERS Unfunded Liability, we have eliminated the deficit. However, will the loss in investments that deficit is sure to return this year. Staff budgeted conservatively, while looking to this future year with some conservative growth. Our RDA funds have been included to reflect \$223,247 as part of our tax revenues for 2023-2024. The District will have a residual balance of **\$23,542** after the transfers to the reserves.

For the 2023-2024 Budget, staff has proposed that the District transfer the following to the Reserved Funds:

- \$75,000 to Future Capital Construction Reserve
- \$5,000 to the ADA Reserve, per policy
- \$90,000 to the Equipment Reserve
- \$60,000 to the CEPPT Trust and CalPERS UAL, per policy

Recommendation: Staff recommends that the Finance Committee review and recommend approval of Resolution # 2023-6 to the Board for the preliminary budget for 2023-2024.

Attachments: Resolution # 2023-6
 Summary 2023-2024 budget
 Departmental Budgets
 Five Year Projected Budgets

**Resolution No. 2023 - 6
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF PRELIMINARY BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Preliminary Budget for Fiscal Year 2023-2024.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Budget Revision for the Fiscal Year 2023-2024 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue		
Program Revenue	1,351,354.00	
Facility Rentals	185,233.00	
Total Park & Rec. Services Revenue	1,536,587.00	
Government Revenues		
Taxes, Governmental Revenue	4,129,652.00	
Total Governmental Revenue	4,129,652.00	
Other Revenue		
Interest Revenue	37,594.00	
Misc. Revenue	47,985.00	
Total Other Revenue	85,579.00	
Donations		
Donations, Grant, In kind	6,587.00	
Total Donation Revenue	6,587.00	
TOTAL OPERATING REVENUES	5,758,405.00	
Project and Equipment Revenue		
Grant Proceeds	-	
Contributions/In kind Services Revenue	-	
Transfer in from Equipment Reserves	288,765.00	
Transfer in from ADA Reserves	-	
Transfer in from Reserves	856,050.00	
Total Project and Equipment Revenue	1,144,815.00	
Park Dedication Revenue		
City Park Dedication Revenue	50,000.00	
County Park Dedication Revenue	22,000.00	
Total Park Dedication Revenue	72,000.00	
TOTAL PROJECT AND EQUIPMENT REVENUES	1,216,815.00	
TOTAL REVENUES	6,975,220.00	

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	250,301.00
Operations & Supplies	564,722.00
Utilities Expense	205,164.00
Professional Expenses	102,043.00
Building & Grounds expense	518,091.00
Property Tax Admin. Fees	74,195.00
Election Cost	2,600,411.00
Wages & Benefits	1,042,971.00
Equipment and Land Lease	165,282.00
Fixed Assets	3,046.00
Equipment Reserve Expenditures	288,765.00
	<hr/>
Total Operating Expenditures	5,814,991.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	2,637.00
ADA reserve projects	-
Future Cap Projects	856,050.00
In-Kind & Grant Contribution Projects	
Total Project Expenditures	<hr/> 858,687.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	50,000.00
County Park Dedication Project Expenditures	22,000.00
Total Park Ded. Project Expenditures	<hr/> 72,000.00
TOTAL EXPENDITURES	<hr/> 6,745,678.00
TOTAL REVENUE SURPLUS (DEFICIT)	<hr/> 229,542.00
TO EQUIPMENT RESERVE	90,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS 115 Trust	36,000.00
TO FUTURE CAP CONSTRUCTION RESV.	75,000.00
	<hr/>
OPERATING BUDGET BALANCE	23,542.00

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 23rd day of February, 2023 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

James A. Gray
Board of Directors

Kahl Muscott
District Administrator

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

2023/2024 Preliminary Budget

Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA & COVID	Atwood III taxes	RDA passthru	Transfer in from		TOTAL	% of Total
											Equip	Reserves		
Administration		39,477		36,246		3,878,057				223,247			4,177,027	60%
F&G	170,007	8,508	4,388	1,348	50,000	22,000		776,050	28,348		279,765		1,340,414	19%
Cust Service	13,677												13,677	0%
Recreation	454,066		2,199										456,265	7%
Youth Services	727,965	4,944											732,909	11%
Aquatics	155,646	10,282						80,000			9,000		254,928	4%
TOTAL	1,351,354	47,985	6,587	37,594	50,000	22,000	3,878,057	856,050	28,348	223,247	288,765		6,975,220	100%

Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Reserves	TOTAL	Eq Res, GASB & ADA
F&G	182,865	193,277	7,693	460,629	1,218,700	539,967	282,811	848,050	2,637		2,313		3,743,942	54%
Cust. Service	39,531		16,659		144,403	47,478							248,071	4%
Recreation	225,529	62,681	13,643		193,068	73,851							568,772	8%
Youth Services	16,859	27,773	3,315	14,667	468,381	116,303							647,498	9%
Aquatics	7,913	5,432	8,572	42,795	141,038	18,775	9,000	80,000					313,525	5%
TOTAL	250,301	205,164	102,043	518,091	74,195	2,600,411	1,042,971	291,811	928,050	2,637	165,282		6,876,678	100%

Transfer to Future Capital Construction Reserve 75,000

Net Revenue

23,542 0.34%

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

2023-2024 Preliminary Budget

Operating Revenues	Preliminary Budget	% of total	2023-2024 Final Budget
Program Revenue	\$ 1,351,354	19.4	
Facility Revenue	\$ 185,233	2.7	
Misc. Revenue	\$ 47,985	0.7	
Donations, Grant Revenue and In Kind	\$ 6,587	0.1	
Interest Income	\$ 37,594	0.5	
Transfer in from City Mitigation	\$ 50,000	0.7	
Transfer in from County Mitigation	\$ 22,000	0.3	
Tax Revenue	\$ 4,101,304	58.8	
Transfer in from Cap Const, ADA & Equip Res	\$ 1,144,815	16.4	
Misc (atwood etc)	\$ 28,348	0.4	
Total Operating Revenue	\$ 6,975,220	100.00	-

Expenditures	Preliminary Budget	% of total	2023-2024 Final Budget
Program Expense	\$ 250,301	3.6%	
Operating & Supplies	\$ 564,722	8.2%	
Utilities Expense	\$ 205,164	3.0%	
Professional Services	\$ 102,043	1.5%	
Building & Grounds Maintenance	\$ 518,091	7.5%	
Property Tax Admin.	\$ 74,195	1.1%	
Wages	\$ 2,600,411	37.8%	
Benefits & Payroll Costs	\$ 1,042,971	15.2%	
Fixed Asset Expense	\$ 291,811	4.2%	
Capital Improvement Projects Mitigation & Funds	\$ 928,050	13.5%	
Capital Improvement Projects General Fund	\$ 2,637	0.0%	
Debt Services	\$ 165,282	2.4%	
Reserve Deposits (ADA, Conting, GASB)	\$ 131,000	1.9%	
Total Expenditures	\$ 6,876,678	100	-
Net Revenue Over Expenditures	98,542		-

Transfer to Future Capital Construction Reserve 75,000.00

Net Revenue 23,542

Administration 2022-2023

Revenues

	FY 22-23 Actual	FY 22-23 Budget	Mid Year 22 - 23	Preliminary
Miscellaneous Revenues	Actual to Date	Budget	Budget Revision	2023-24
Misc. Income -w/c div and other	2,797	-	-	2,797
Verizon cell lease	35,416	32,344	31,695	36,477
TOTAL	38,213	32,344	31,695	39,274
	(88)	32,432	51,652	
Grant Proceeds - Admin	6,948	-	6,398	0
	-	-	-	0
TOTAL	6,948	-	6,398	0

Interest Income

Interest Revenue other	802	388	543	722
Interest Revenue - County	22,537	7,254	84,254	20,283
Interest - Pension Trust	(43,256)	14,000	(28,915)	15,241
TOTAL	(19,917)	21,642	55,882	36,246
	(0)	21,642	55,882	

Taxes & Gov't Revenues

Current Sec Prop Tax General	1,491,587	3,343,406	3,374,450	1,551,230
Homeowner's Prop. Tax Reduction	21,913	22,559	22,151	22,349
Current Unsec Prop Tax General	76,106	74,129	71,598	76,154
Suppl. Prop Tax Current	149,028	114,058	137,606	152,423
Unitary & Op Non-unitary Tax	124,027	123,351	122,777	126,177
Prior Unsec Prop Tax	135	466	590	140
Timber Tax Guarantee	1	-	-	1
Prior Supplemental Tax Rev	197	4,500	99	197
Prior Secured Prop Taxes	61	(172)	(589)	38
Railroad Unitary Prop Taxes	2,682	2,581	2,658	2,729
Pipeline	-	-	-	0
RDA Pass - Throughs	219,979	198,066	207,600	223,247
TOTAL	2,085,716	3,882,944	3,938,940	2,154,687
		3,882,944	3,938,940	

Other Financing Sources

Transfers In - General Fund	-	-	-	0
Transfers In - UAL Reserves			-	0
Transfers In - Atwood		-	-	0
Transfers In - Atwood Equip.		-	-	0
Transfers from Future Capital Cor	-	-	-	0
Transfers from Equipment Reserv	-	-	-	0
Transfers from ADA Reserv	-	-	-	0
Transfers from City Mitigation	-	-	-	0
Total Other Financing Source	-	-	-	0

Total Revenues

2,104,012	3,936,930	4,032,915	2,230,207
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(88) 3,937,018 4,052,872

Expenditures	FY 22-23 Actual	FY 22-23 Budget	Final 21-22	Preliminary
Operations & Supplies	Actual to Date	Budget	Budget Revision	2023-24
Discounts Taken	(235)	-	(75)	-235
Finance Charges	-	-	-	0
CalCard Incentive	(1,817)	(1,916)	(1,576)	-1,817
Penalties	496	2,303	-	496
Donations Expense	900	788	963	945
Telephone (CVCC) - Admin	6,558	6,472	6,605	6,886
Postage - Admin	(5)	513	(5)	-5
Bank Service Charges	-	-	-	0
CEPPT Charges	742	86	332	779
Office Supplies	6,824	5,604	5,657	7,165
Duplication Costs- Admin	1,439	1,667	1,559	1,511
Office Equip. Rental- Admin	4,238	4,690	4,303	4,449
Office Equip Maint - Admin	-	-	-	0
Dining Expense	737	923	1,034	774
Gas/Mileage Expense	1,508	1,690	1,240	1,583
General Admin Exp	1,681	2,399	2,306	1,765
Liability Insurance	165,984	149,350	161,594	200,458
Board Expense	1,578	1,261	1,295	3,657
Miscellaneous Expense	500	-	500	0
Dues & Subscriptions	12,934	11,095	12,922	14,874
Staff Appreciation	81	169	43	85
Staff Development	2,924	1,711	1,928	3,070
Small Office Equipment	-	-	-	0
Safety Supplies - Administration	-	-	-	0
TOTAL	207,067	188,805	200,625	246,440
	(0)	188,805	200,625	
Legal Fees	18,920	22,032	20,595	7,818

	FY 22-23 Actual	FY 22-23 Budget	Final 21-22	Preliminary
Professional Services	Actual to Date	Budget	Budget Revision	2023-24
Professional Services	12,465	12,567	13,595	35,030
Accounting/Auditor Fees	13,850	19,594	17,399	21,000
Environmental Services	-	-	-	0
TOTAL	26,315	32,161	30,994	56,030
	-	54,193	51,589	
Property Tax/Election Expense				
Property Tax Administration	66,019	73,198	73,198	69,320
CalPERS SS Fee	510	-	510	536
Election Expense	41,280	41,280	41,280	0
LAFCO Fees	4,133	2,386	2,386	4,340

TOTAL	111,942	116,864	117,374	74,195
	-	116,864	117,374	

	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Final 21-22 Budget Revision	Preliminary 2023-24
Salaries/Wages Expenses				
Wages - Admin - Full Time	161,293	163,525	162,975	175,809
Wages - Admin - Part Time	73,069	66,419	71,419	79,645
Wages- Admin - Board Pay	27,250	30,000	29,250	30,000
Wages - District Administrator	129,146	137,305	134,805	149,367
TOTAL	390,758	397,249	398,449	434,821
	-	397,249	398,449	

Benefits & Payroll Costs				
ER -Taxes - Admin (7.65%)	29,310	31,243	30,443	33,264
Employment Expense - Admin	46	99	74	48
Fingerprinting	215	26	58	221
Benefits Expense - Admin	62,676	62,304	62,979	67,690
Employer Retirement Exp	35,445	36,527	36,527	37,217
CalPERS Prefunding	108,956	147,879	108,956	93,111
Worker's Compensation	2,976	3,316	3,002	15,046
TOTAL	239,624	281,394	242,039	246,597
	-	281,394	242,039	

Fixed Assets- Equipment				
Fixed Assets	16,098	-	18,000	0
Computer Purchases - Admin.	-	-	-	0
TOTAL	16,098	-	18,000	0

Principal Lease payment	119,000	119,000	119,000	122,000
Sterling Lease Interest Expense	32,479	43,513	43,513	40,969
	151,479	162,513	162,513	162,969
	-	162,513	162,513	
Total Expenditures	1,162,203	1,201,018	1,190,589	1,228,871
	(0)	1,201,018	1,214,589	

Total Revenues	2,110,960	3,936,930	3,932,936	2,230,207
Total Expenditures	1,162,203	1,201,018	1,238,521	1,228,871
Net Gain (Loss)	948,757	2,735,912	2,694,415	1,001,335

Customer Service 22-23 Budget Revenues

	FY 22-23 ACTUAL	FY 22-23 Budget	22-23 Final Mid Year	Prelim 23-24
Revenue				
Out of Dist Fees	3,205	13,378	4,004	13,227
Out of Dist Fees - Bureau	442	872	352	450
Return Check Fees	0	31	31	0
Total	3,647	14,281	4,387	13,677
		14,281	4,387	
Rents & Concessions				
	0	0	0	0
Total	0	0	0	0
Miscellaneous Revenue				
	0	0	0	0
Total	0	0	0	
Grant Revenue				
	0	0	0	0
Total	0	0	0	0
Other Financing Sources				
Transfers from Equipment Reserv	0	0	0	0
Total	0	0	0	0
Total Revenues	3,647	14,281	11,260	13,677

Expenditures

	FY 22-23 ACTUAL	FY 22-23 Budget		Prelim 23-24
Expenditures				
Cash short/over	27	138	27	27
Merchant fees	16,279	11,375	15,456	17,093
Bad Debt	-21	-21	-21	-22
Telephone expense	6,891	6,926	6,926	7,098
Gift certificates Given Out	358	59	358	362
Postage	505	505	505	530
Office Supplies	2,978	3,004	2,771	3,127
Duplication costs	43	60	38	45
Office Equipment rental	6,284	6,161	6,221	6,284
Office equipment Maintenance	0	0	0	0
Dining Expense - Customer Service	160	0	274	168

Gas/Mileage Expense	448	456	354	493
Public Relations/Marketing	3,963	4,535	4,035	4,161
Dues and Subscriptions	138	400	400	145
Safety Supplies	0	0	0	0
Staff Appreciation	20	0	20	20
Staff Development	0	0	0	0
Theft Expense	0	0	0	0
Small Office equipment	0	0	2,800	0
Total Expenditures	38,073	33,598	40,164	39,531
		33,596	40,162	

Prof Services	11,380	9,329	11,428	16,659
	11,380	9,329	11,428	16,659
		9,330	11,429	

Prelim

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year	23-24
Wages (F/T)	137,335	137,385	137,385	144,403
Wages (P/T)	0	0	0	0
Total	137,335	137,385	137,385	144,403
		137,385	137,385	

ER -Taxes - Admin (7.65%)(10.85%)	10,614	10,760	10,760	11,047
Employment Expense	100	100	100	110
Fingerprinting Expense	100	100	100	110
Benefits Expense	26,840	27,001	27,001	28,987
Employer Retirement Exp. (16.622%)	14,231	15,128	15,128	15,369
Worker's Compensation (.68% x 148%)	579	617	617	1,854
Total	52,464	53,706	53,706	57,478
		53,438	53,886	

Total Salaries & Benefits 189,799 190,643 191,091 201,881

Prelim

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year	23-24
Fixed Assets- Equipment				
Fixed Asset Purchases	0	0	0	0
Fixed Asset Purchases (computer)	0	0	0	0
	0	0	0	0
Total Expenditures	239,252	233,570	242,683	258,071
		233,749	242,862	

Total Revenues	3,647	14,281	11,260	13,677
Total Expenditures	239,252	233,570	236,865	258,071
Contingency Reserve (2% of expen	0	0	492	
Net Gain (Loss)	-236,190	-219,781	-226,097	-246,787

Recreation 2022-2023

Revenues	FY 22-23 Actual	FY 22-23 Budget	Mid-year 2022-23	Preliminary
Program Revenue	Actual to Date	Budget	Budget Revision	23/24
Adult Softball	34,640	26,832	31,749	35,679
Adult Basketball	16,675	10,970	15,970	17,175
Sr. Sports	546	793	608	0
Adult Volleyball	4,886	4,527	3,807	5,107
Pickle Ball	9,739	10,343	8,036	10,018
Adult Classes	47,568	31,090	42,640	47,568
Adult Classes - Bureau	13,563	10,871	11,915	13,563
Bocce Ball	1,328	640	800	1,328
Youth Basketball	118,414	126,491	126,274	111,966
Youth Classes	55,827	53,205	54,205	55,827
Youth Classes - Bureau	6,663	5,440	5,740	6,663
Youth Volleyball (New)	7,255	7,500	7,250	7,473
Youth Camps	25,967	27,856	28,996	26,227
Youth Camps - Bureau	28,818	20,600	30,010	29,106
Youth Sports Camp	21,840	21,968	23,218	22,058
Youth Sports Camp - Bureau	1,088	596	1,496	1,099
Tennis Revenue	250	0	250	250
Special Events	3,973	1,879	3,379	3,379
Party in the Park/75th Anniver	11,804	12,008	11,805	11,804
Food Truck Fiesta	855	0	0	0
Great Obstacle Race	30,625	30,640	30,640	30,625
Dead Festival	465	0	0	4,000
Auburn Community Festival	9,145	11,017	11,017	9,145
Egg Hunt	2,430	2,500	2,430	1,430
Boots and Bells	2,575	3,000	2,575	2,575
Total Program Revenues	456,939	420,766	454,810	454,066
		371,066	404,810	
Misc. Revenue				
Activity Guide-Advertising Rev.	0	0	0	0
Miscellaneous Rev	773	0	0	0
TOTAL MISC REVENUE	773	0	0	0
		0	0	
Grants & Donations				
Youth Assistance Fund - In Dist	21,379	15,303	13,239	2,199
Donations - Recreation	0	0	0	0

TOTAL GRANTS & DONATIONS	21,379	15,303	13,239	2,199
		15303	13,239	
<i>Total Revenues</i>	479,091	436,069	468,049	456,265
		386,369	418,049	

Expenditures

Program Expenditures	FY 22-23 Actual	FY 22-23 Budget	Mid Year	Preliminary
	Actual to Date	Budget	Budget Revision	23/24
Instructors - Adult Classes	23,996	21,243	26,343	23,996
Inst - A Classes - Bureau	6,351	5,203	6,283	6,351
Instructors - Youth Classes	30,870	31,817	31,827	30,870
Inst - Y Classes - Bureau	2,663	0	585	2,663
Officials - Adult Softball	8,135	6,999	7,273	8,867
Officials - Adult Basketball	10,453	4,046	7,631	11,394
Officials - Adult Volleyball	456	0	0	497
Officials - Youth Basketball	8,343	4,460	8,183	9,094
Officials - Youth Volleyball	(76)	0	0	(83)
Instructors- Youth Camp	34,122	29,300	34,007	34,122
Inst - Y Camp - Bureau	17,689	11,800	17,762	17,689
Instructors- Youth Sports Camp	1,504	5,470	6,720	1,504
Inst - Y Sports Camp - Bureau	0	0	0	0
Adult Softball Expense	3,198	1,201	1,348	3,358
Adult Basketball Expense	298	625	650	313
Adult Volleyball Expense	284	284	284	298
Pickle Ball/Tennis	2,260	2,147	2,147	2,373
Adult Class Expense	500	199	199	525
Bocce Ball Prog Expense	0	0	0	0
Youth Basketball Expense	20,616	24,016	22,949	21,647
Pee Wee/Short Shots	0	0	0	0
T-Ball	0	0	0	0
Youth Class Expense	8	0	8	8
Youth Volleyball Expense (New)	853	400	922	896
Youth Camp Expense	79	79	79	83
Youth Sports Camps	0	0	0	0
Special Events	1,255	1,900	2,345	1,318
Party in the Park/75th Anniv	9,258	8,020	9,258	24,721
Food Truck Fiesta	0	0	0	0
Obstacle	11,357	11,357	11,357	11,925
Dead Festival	0	0	0	0
Auburn Community Festival Exp	7,071	6,502	6,502	8,425
Egg Hunt	816	2,500	816	857
Boots and Bells	1,733	3,000	1,734	1,820

TOTAL PROGRAM EXP.

204,092	182,568	207,212	225,529
	186,823	211,467	

Operating Expenditures

Telephone	419	368	368	432
Activity Guide	40,586	34,851	35,859	41,804
Youth Assistance Expense	11,997	11,076	10,731	12,357
Office Supplies	677	1,005	1,054	1,297
Gas/Mileage	361	512	492	379
Dues & Subscriptions	1,606	2,057	2,057	1,654
Staff Appreciation	80	150	150	82
Company Celebrations	1,438	1,723	1,723	1,582
Bad Debts Expense	0	27	27	0
Staff Development	769	1,162	1,359	2,807
Small Rec Equipment	0	0	0	0
Uniform Expense	186	0	147	192
Safety Supplies	93	32	93	96

TOTAL OPERATING EXP

58,212	52,963	54,060	62,681
	52,963	54,060	

	FY 22-23 Actual	FY 22-23 Budget	Mid Year	Preliminary
	Actual to Date	Budget	Budget Revision	23/24
Professional Services				
Professional Services	12,993	14,745	15,297	13,643
Total Professional Services	12,993	14,745	15,297	13,643
		14745	15,297	

Salaries/Wages Expenditures

Wages - Full Time	161,556	157,703	160,061	178,068
Wages - Part Time	75	0	77	82
Wages - Seasonal	0	254	44	0
Wages - Adult Softball	5,139	4,955	5,327	5,602
Wages - Uniform	0	0	0	0
Wages - Adult Basketball	4,352	4,636	4,663	4,744
Wages - Adult Volleyball	0	0	0	0
Wages - Special Events	4,195	4,441	4,128	4,573

Totals

175,317	171,989	174,300	193,068
	171989	174,300	

Benefits & Payroll Expenditures

			23/24	
ER -Taxes - (13.65%)	13,520	13,713	13,890	14,770
Employment Expense	72	537	479	75
Fingerprinting Expense	34	303	269	35

Benefits Expense	39,359	38,997	39,299	42,508
Calpers Exp.	14,577	14,709	14,871	13,565
Worker's Comp	2,683	2,843	2,791	2,898
Totals	70,244	71,102	71,599	73,851
		71,102	71,599	
Equipment & Fixed Assets				
Fixed Assets - Recreation	7,590	4,907	7,590	0
Computer Purchases - Rec	0	0	0	0
Totals	7,590	4,907	7,590	0
		4,200	6,883	
Total Expenditures	528,448	498,274	530,058	568,772
		501,822	533,606	
Total Revenues	479,091	436,069	440,326	456,265
Total Expenditures	528,448	498,274	506,483	568,772
Contingency (1% of expenses)	0	0	0	0
Net Gain (Loss)	(49,357)	(62,205)	(66,157)	(112,507)

Aquatics 22-23 Budget Revenues

	FY 22-23 ACTUAL	FY 22-23 Budget	Mid Year	Prelim 23-24
Adult Aquatic Activities	16,367	15,989	14,895	16,858
Adult Aquatic Activities Placer Hills	1,548	2,989	1,548	1,594
Master Swim	5,171	7,268	5,365	5,326
Public Swim	30,054	26,583	30,089	34,456
Public Swim - Placer Hills Pool	2,157	1,858	2,157	2,722
Swim Lessons	40,585	47,918	41,519	41,803
Swim Lessons - Placer Hills Pool	8,723	7,046	9,398	8,985
Swim Team	24,394	23,882	25,352	25,060
Synchro Team	17,249	17,865	17,095	18,843
Misc Income	0	0	0	0
Totals	146,248	151,398	147,418	155,646
Rents & Concessions		151,398	147,418	
Sierra/Splash Pool Rental	8,335	11,293	8,335	8,585
Placer Hills Pool rental	1,648	1,442	1,648	1,697
Totals	9,983	12,735	9,983	10,282
Grants & Donations		12,735	9,983	
Donation Rev - Aquatics	0	0	0	0

Other Financing Sources

Transfers from Future Capital Constr.	0	0	0	65,000
Transfers from COVID Relief	0	0	0	15,000
Transfers from Equipment Reserv	12,500	12,500	18,277	9,000
Transfers from ADA Reserv	0	0	0	0
City Mitigation Apportionment	0	0	0	0
Totals	12,500	12,500	18,277	89,000

Total Revenues	168,731	176,633	175,678	254,929
		176,632	175,678	

Expenditures

	ACTUAL	Budget	Mid Year	Prelim 22/23
Program Expenditures				
Instructors - Aquatics	0	891	0	0
Adult Aquatic Activities Exp.	759	5,386	759	782
Public Swim Expenses	5,579	1,887	2,603	3,746
Public Swim Expenses PH	475	481	475	489
Swim Lessons Expenses	0	0	0	0
Swim Team Expenses	1,450	544	1,450	1,494
Synchro Team Expenses	1,361	1,006	1,361	1,402

Totals

9,624	10,195	6,648	7,913
	10,195	6,648	

Operations & Supplies

Telephone - Placer Hills Pool	908	1,011	923	947
Office Supplies	0	0	0	0
Gas Milleage - Aquatics	0	0	0	0
Professional Services	0	0	0	0
Staff Appreciation- Aquatics	0	209	9	0
Staff Development- Aquatics	438	366	527	460
Safety Supplies - Aquatics	322	630	330	338
Small Equipment	2,606	860	0	3,636
Small Equipment - PH Pool	0	0	0	0
Uniform Exp	48	130	40	50
Totals	4,322	3,206	1,829	5,432

Utilities

Gas/Electric - Sierra Pool	23,203	32,665	27,776	24,595
Gas/Electric - Placer Hills	5,733	5,486	4,745	4,961
Reimbursement - Gas/Electric	-21,914	-11,661	-21,914	-23,229
Water - Sierra Pool	2,585	2,326	2,195	2,714
Water - Placer Hills	316	308	344	332
Reimbursement - Water	-763	-1,063	-764	-801
Totals	9,160	28,061	12,382	8,572
		28,061	12,382	

Maintenance

Maintenance - Sierra Pool	56,405	64,160	55,183	49,685
Reimbursement - Maintenance	-22,916	-4,801	-22,916	-24,062
Maintenance - Placer Hills pool	18,291	9,414	16,807	17,171
Totals	51,780	68,773	49,074	42,795

Salaries/Wages Expenses**Prelim**

	FY 22-23 Prelim	FY 21-22 Budget	Mid Year	22/23 Prelim
Wages - Aquatics Coordinator	14,821	17,965	14,768	16,155
Wages - Adult aquatics	5,067	4,948	5,051	5,523
Wages - Public Swim	51,542	57,421	52,735	67,417
Wages - Public Swim - PH Pool	4,673	4,616	4,458	5,603
Wages - Swim Lessons	12,369	15,614	12,325	11,036
Wages - Swim Lessons - PH Pool	2,998	2,096	2,985	3,268
Wages - Master Swim	2,632	3,300	2,629	2,869
Uniform allowance				900
Wages - Coaches (Swim Team)	13,086	9,778	11,652	14,264
Wages - Coaches (Synchro)	12,848	13,314	12,848	14,004
Totals	120,036	129,052	119,451	141,038
		129,052	119,451	

Benefits & Payroll Costs

ER -Taxes -(12.65%)	11,166	11,751	11,154	10,789
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Employment Exp- Aquatics	142	118	118	143
Fingerprinting Exp- Aquatics	1,322	701	564	1,335
Calpers Exp. 16.444%	2,044	2,596	2,044	2,205
Worker's Comp (1.9% x 74%)	1,714	2,202	1,712	4,302
Totals	16,226	17,368	15,592	18,775
		17,368	15,592	

Equipment & Fixed Assets

Fixed Assets - Aquatics	57,913	4,782	63,799	9,000
Totals	57,913	4,782	63,799	9,000
		21,500		

Splash Pool Repairs	0	0	0	15,000
PH Rekey Facility/new gates	5,208	0	5,208	0
PH Pool Fence mow strip				25,000
Locker room Floor				25,000
Sierra Pool Deck Expansion Joint Repair	0	0	0	15,000
	5,208	0	5,208	80,000
		0	5,208	
Total Expenditures	270,392	261,437	273,983	313,524

Total Revenues	168,163	176,633	182,204	254,929
Total Expenditures	270,392	261,437	300,508	313,524
Net Gain (Loss)	-135,729	-84,804	-118,304	-58,595

Youth Services 2022-2023

Revenues

	FY 22-23 Actual	FY 22-23 Budget	Final 22-23	Preliminary
	Actual to Date	Budget	Budget Revision	2023-24
Auburn Elem DSC Revenue	152,294	144,883	144,881	144,679
Skyridge DSC Revenue	193,141	166,584	165,109	198,935
Rec Day Camp Rev (School & Summer)	188,353	196,872	196,410	199,654
Preschool	56,554	58,351	59,536	59,947
Newcastle DSC Revenue	117,688	113,985	117,692	124,749
TOTAL	708,030	680,675	683,628	727,965
		680,676	683,629	
Grant Proceeds	2,000	0	1,999	0
Donations	0	0	0	0
	2,000	0	1,999	0
<i>Future Capital Construction</i>	54,160	54,160	54,160	0
<i>Equipment Reserves</i>	0	0	0	0
	54,160	54,160	54,160	0
Rents & Concessions				
Rock Creek Modular Rent	4,506	4,167	4,148	4,944
		4,167	4,148	
Miscellaneous Revenue				
Other Misc Income	0	0	0	0
Total Revenues	768,696	739,002	743,935	732,909
		734,843	739,776	

Expenses

	FY 22-23 Actual	FY 22-23 Budget	Final 22-23	Preliminary
	Actual to Date	Budget	Budget Revision	22/23
Program Expenditures				
Auburn Elem - Program Expense	2,854	3,150	3,740	2,899
Skyridge - Program Expense	3,890	5,274	5,631	4,085
Rec Day Camp - Program Exp (Sch. & Sum)	4,134	10,901	10,721	4,341
Preschool	2,205	2,760	2,490	2,315
Newcastle - Program Expense	3,524	5,198	4,676	3,219
	16,607	27,283	20,687	16,859
		27,283	20,687	
Operations & Supplies				
Miscellaneous Expense	91	0	0	94
Advertising - Youth Services	0	0	0	0
Merchant fees	15,954	15,913	15,913	16,433
Telephone - Youth Services (Cell phones)	424	900	679	437
Telephone - Preschool	432	780	607	445
Telephone - Rec Day Camp Modular	558	693	605	575
Telephone - Newcastle	502	492	511	517

Telephone- Auburn Elem	1,445	1,526	1,548	1,488
Telephone- Skyridge	489	615	511	504
Office Supplies - Youth Services	753	555	753	776
Gas/Mileage Reimbursement Expense	6	300	110	240
Dues and Subscriptions	90	125	125	93
Staff Appreciation - Youth Services	320	240	257	251
Bad Debts Expense	900	1,600	906	927
Staff Development - Youth Services	1,790	2,200	2,200	1,844
Safety Supplies - Youth Services	0	1,000	500	0
				0
Small Equipment	3,060	1,150	2,460	3,152
TOTAL	26,814	28,089	27,685	27,773
Utilities		28,089	27,685	
Electric - Day Camp	3,127	3,287	2,987	3,315
	3,127	3,287	2,987	3,315
Professional Services		3,287	2,987	
Professional Services	63	600	263	200
	63	600	263	200
		600	263	

	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Final 22-23	Preliminary 22/23
Rep/Maint - Auburn Elem	3,427	2,994	4,312	6,182
Rep/Maint - Rock Creek	250	252	485	263
Rep/Maint - Rec Day Camp	1,992	331	1,031	2,092
Rep/Maint - Skyridge	2,729	3,504	3,704	5,365
Rep/Maint - Newcastle	0	0	0	0
Rep/Maint - Preschool	729	184	684	765
	9,127	7,265	10,216	14,667
		7,265	10,216	

	FY 22-23 Actual Actual to Date	FY 22-23 Budget Budget	Final 22-23	Preliminary 22/23
Salaries/Wages Expenses				
Wages - (Y.Serv) - Manager & Coord	66,616	71,247	69,747	71,306
Wages - (Y.Serv) - Aub Elem - PT	66,384	74,065	72,465	72,359
Wages - (Y.Serv) - Aub Elem Maint	968	693	849	9,890
Wages - (Y.Serv) - Rock Creek Maint	163	231	131	178
Wages - (Y.Serv) - Skyridge - PT	66,643	74,499	69,999	72,641
Wages - (Y.Serv) - Skyridge Maint	557	1,097	797	607
Wages - (Y.Serv) - Rec Day Camp - PT	115,713	117,392	123,192	126,127
Wages - (Y.Serv) - Day Camp Maintenanc	532	981	945	580
Wages- (Y.Serv) - Newcastle - PT	69,291	75,114	73,614	75,527
Wages - (Y.Serv) - Newcastle Maint	26	0	26	28
Wages - (Y.Serv) - Preschool	35,906	40,156	37,656	39,138
TOTAL WAGES	422,799	455,475	449,421	468,381
		455,475	449,421	

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)	30,870	33,252	32,872	35,831
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Employment Exp- Y.S.	944	775	1,009	991
Fingerprinting Exp - Y.S.	941	919	1,233	988
Benefits Expense - Y.S.	31,982	32,540	32,430	34,541
Employer Retirement Exp. YS	27,761	32,773	30,273	29,982
Worker's Compensation - Y.S.	6,013	7,275	6,775	13,970
TOTAL BENEFITS	98,511	107,534	104,592	116,303
		107,534	104,592	
<i>Total Salaries & Benefits</i>	521,310	563,009	553,922	584,684

FY 22-23 Actual FY 22-23 Budget Preliminary

Fixed Assets- Equipment

	Actual to Date	Budget	Final 22-23	22/23
Fixed Asset Purchases	0	0	0	0
Fixed Asset Purchases (computer)	0	0	0	0
	0	0	0	0

Capital Improvement

Rec Disc Club Roof Repairs	15,580	15,580	15,580	0
Auburn El Disc Club Roof Repairs	18,580	18,580	18,580	0
Paving Solution between Modulars	19,765	20,000	20,000	0
	53,925	54,160	54,160	0
		52,500	52,500	

Total Expenditures

	630,973	683,693	670,011	647,498
		682,033	668,351	
Total Revenues	768,696	739,002	741,936	732,909
Total Expenditures	630,973	683,693	669,883	647,498
Contingency Reserve (1% of expense)	0	0	0	0
Net Gain (Loss)	137,723	55,309	72,053	85,411

Facilities & Grounds 22-23 Budget

Revenues

	FY 22-23 Actual	FY 22-23 Budget	Mid Year	Prelim
Rents and Concessions	Actual to Date	Budget	Budget Revision	23/24
Fee Waivers- Public	(7,572)	(4,856)	(9,101)	(7,193)
Fee Waivers-CVCC Public	566	0	0	538
Fee Waiver Offset	7,006	4,856	9,101	6,656
Blue Bird Room - CVCC	2,077	2,175	2,076	2,181
Stella Irving - Rec	60	0	59	63
Lakeside - Reg	12,080	6,557	12,957	12,684
Sierra Room Rental- CVCC	2,552	2,544	2,871	2,680
Sunset Room Rental- CVCC	1,324	1,018	1,679	1,390
Canyon View Room Rental-CVCC	1,205	1,821	3,216	1,265
Foothills Room Rental- CVCC	6,026	4,077	6,829	6,327
Oak Room Rental-CVCC	0	0	0	0
American River Room	6,689	5,745	6,945	7,023
Conference Room Rentals	106	605	105	111
Board Room Rental - CVCC	256	126	126	269
Conference Modular - Overlook	6,430	7,956	7,956	6,752
Gazebo - Rec	490	455	435	515
Gym - Rec	521	406	6	547
Gym - Reg	3,636	1,503	3,470	3,818
Tutor Totter Lease Agreement	6,992	6,973	6,952	7,342
Kitchen - Rec	73	0	73	77
Kitchen - Reg	0	0	0	0
Kitchen-CVCC	165	92	0	173
Picnic Area - Rec	8,701	9,451	9,951	9,136
Picnic Area - Reg	2,225	1,538	1,472	2,336
Picnic Area - Ashford	1,528	923	1,223	1,604
Picnic Area - Meadow Vista	4,136	3,674	4,674	4,343
Field - Recreation	6,530	5,288	4,428	6,857
Field A "Bill Beane"- Reg	1,718	3,018	3,018	1,804
Field - Softball MV	1,918	6,701	3,297	2,014
Field - Christian Valley	2,005	2,557	1,652	2,105
Bike Park Rentals	80	0	40	84
Field Soccer/Baseball-Winchester	2,840	4,788	4,938	2,982
Field "Beggs" - Rec	8,426	8,538	6,841	8,847
Field B - Reg	4,208	960	2,457	4,418
Field "James" - Rec	15,401	16,207	24,673	16,171
Field "Chana" - Reg	3,358	7,437	3,905	3,526
Bocce Ball Field Rental	224	0	120	235
Field Soccer - Reg	1,609	3,130	2,046	1,689
Field Soccer A- MV	207	129	245	217
Field Soccer A- Railhead	5,116	7,463	6,581	5,372
Field Placer Hills	1,307	8,885	1,008	1,372
Field Soccer B- MV	0	1,844	0	0
Field Soccer B- Railhead	8,234	10,316	10,316	8,646
Field "Pee Wee Soccer" Rental - MV	0	0	0	0
Field Lining Revenue - Rec	53	0	53	56
Field Lining Revenue - Reg	0	0	0	0

Field Lining Revenue - MV	0	0	0	0
Misc Rents & Concessions	2,502	9,093	3,346	2,627
Misc Rents & Concessions - Bureau	4,907	4,398	4,120	5,152
Custodial Fees	19,391	15,158	17,586	20,361
Custodial Fees- Bureau	2,848	519	1,141	2,990
Set up and Take Down Fees	1,077	1,189	999	1,131
Set up and Take Down Fees-Bureau	680	946	1,402	714
TOTAL RENTS & CONCESSIONS	161,911	176,203	177,287	170,007
		176,203	177,287	

Miscellaneous Revenues

MV comm ctr rental	664	60	(486)	95
Sales of an Asset	0	1,470	0	0
Recycling Revenue	0	0	0	0
Alcohol permit	4,403	4,164	4,416	4,535
Alcohol permit - Bureau	129	(51)	37	133
MV alcohol fee	7	0	(44)	0
MV cust fee	53	0	(44)	0
Misc Income - F & G	3,636	1,785	1,474	3,745
Total Misc Revenue	8,892	7,428	5,353	8,508
		7,427	5,353	
	FY 22-23 Actual	Budget	Mid Year	Prelim

Grants & Donations

	Actual to Date	Budget	Budget Revision	22/23
Grant Proceeds	175,309	182,637	182,637	2,351,558
Donations - MV Arboretum	0	0	2,338	0
Donations F&G	4,388	3,334	4,384	4,388
Pump trac donations	8,753	2,867	4,500	0
TOTAL GRANTS & DONATIONS	188,450	188,838	193,859	2,355,946
		188,838	193,859	

Interest Revenue - City Trust	1,498	451	765	1,348
TOTAL Interest Income	1,498	451	765	1,348
		451	765	

Project Revenue - Government

County Mitigation	85,000	25,000	85,000	445,000
City Mitigation Revenue	10,000	10,000	10,000	0
Total Project Revenue - Gov	95,000	35,000	95,000	445,000
		35,000	95,000	

Other Financing Sources

Transfers from Future Capital Constr.	221,745	500,895	221,745	723,050
COVID Relief Funds	47,100	141,100	141,100	175,000
Transfers from Equipment Reserv	188,111	188,111	305,216	279,765
Transfers from ADA Reserv	15,000	15,000	15,000	0
Transfers from City Mitigation	0	60,000	60,000	50,000
Total Other Financing Sources	471,956	905,106	743,061	1,227,815
		818,400	656,355	

Taxes & Government Revenue

Atwood III Tax Revenue	27,965	27,850	27,779	28,348
Total Taxes & Gov't Revenue	27,965	27,850	27,779	28,348
		27,850	27,779	
TOTAL REVENUES	955,672	1,340,876	1,243,104	3,009,157
		1,254,169	1,156,398	

Expenditures

	FY 22-23 Actual	FY 22-23 Budget	Mid Year	Prelim
Operations & Supplies	Actual to Date	Budget	Budget Revision	22/23
Telephone - F & G	14,700	13,602	13,102	15,435
Office Supplies - F & G	10,617	1,801	9,660	11,148
Duplication Cost - F & G	0	0	0	0
Gas/Mileage Expense - Fac & Gr.. (10% incr)	65,370	59,637	64,917	71,907
Membership & Dues - F & G	429	419	449	472
Staff Appreciation - F & G	397	518	494	417
Staff Development - F & G	6,992	6,011	6,731	7,342
Uniform Exp	(287)	1,688	(635)	(301)
Small Tools and Equipment-Rec Park	10,512	2,981	5,488	11,038
Small Tools and Equipment-Reg Park	3,541	2,995	3,753	3,718
Small Tools and Equipment-MV Park	159	545	461	167
Small Tools and Equipment-CVCC Fac	918	919	919	964
Small Tools and Equipment - Overlook	0	0	0	0
Field Marking Expense	1,653	2,138	2,012	1,736
Safety Supplies - F & G	2,987	8,584	5,707	3,136
Restroom Supplies - Rec Park	1,592	1,867	1,834	1,672
Restroom Supplies - Reg. Park	2,817	2,035	2,130	2,958
Restroom Supplies - Ashford	833	1,088	970	875
Restroom Supplies - M.V. Park	940	1,223	1,094	987
Restroom Supplies - Railhead Park	1,005	1,249	1,131	1,055
Restroom Supplies - Overlook Park	1,041	1,405	1,190	1,093
Restroom Supplies - Placer Hills Park	723	856	802	759
Restroom Supplies - Rec. Comm Ctr	2,968	3,088	3,031	3,116
Restroom Supplies - Reg. Comm. Ctr	2,096	2,535	2,223	2,201
Restroom Supplies - CVCC	2,698	3,364	3,120	2,833
Sanitation- Regional Park- Port. Toilet	3,145	5,789	4,810	3,302
Sanitation- Winchester Park- Port. Toilet	2,959	3,510	3,396	3,107
Sanitation- Rec Park ADA Portab	0	2,267	368	0
Sanitation - Reg ADA Pickleball Toilets	2,737	2,489	2,769	2,874
Rec Park - Debris Box	12,451	14,458	16,214	13,074
Sanitation- Regional Park - Debris	7,184	7,416	7,304	7,543
Sanitation- MV Park- Debris	4,967	5,437	5,187	5,215
Sanitation- CVCC - Debris	2,880	2,720	2,681	3,024
TOTAL OPERATIONS & SUPPLIES	171,024	164,634	173,312	182,865
		164,634	172,776	
		FY 22-23 Budget		
	FY 22-23 Actual	Budget	Mid Year	Prelim
	Actual to Date	Budget	Budget Revision	22/23
Lights- Rec Pk Beggs Field (LL)	3,481	1,062	1,942	3,690
Lighting Reimbursements - Beggs Fld.	(1,599)	(804)	(1,674)	(1,759)
Lights- Rec Park James Field (LL)	8,026	1,031	3,831	8,508
Lighting Reimbursements - James Fld.	(3,000)	(2,412)	(2,712)	(3,300)
Lights- Recreation Field (LL)	1,035	266	626	1,097
Lighting Reimbursements - Rec Fld.	(424)	(110)	(450)	(466)
Gas/Electric - Rec Comm Ctr	11,398	8,488	8,508	12,082
Gas/Electric - Reg Comm Ctr	7,428	5,969	5,119	7,874
Gas/Elec. - Chr Vly Comm Ctr	1,537	1,340	1,320	1,629
Electric Reimbursements - Chr Vly CC	(1,960)	(1,781)	(1,507)	(2,078)
Gas/Electric - CVCC	11,877	9,008	8,450	12,590

Gas/Electric - Recreation Park	11,465	10,529	11,304	12,153
Lighting Reimb - Rec Park	36	36	36	37
Gas/Electric - Reg Park	6,758	14,933	11,908	7,163
Lighting Reimbursements - Reg Park	(5,346)	(5,452)	(6,852)	(5,506)
Gas/Electric - Ashford Park	3,491	4,088	3,868	3,700
Gas/Elec. - MV Park	4,882	6,338	5,559	5,175
Electric - Railhead	4,275	4,795	4,175	4,532
Lighting Reimbursements - Railhead	(2,386)	(3,132)	(2,372)	(2,529)
Gas/Electric - Overlook Park	0	0	0	0
Gas/Electric- Winchester Park	1,553	1,853	1,623	1,646
Water - Rec Comm Ctr	4,292	2,496	2,506	4,507
Water - Reg Comm Ctr	2,285	2,155	2,405	2,399
Water - Chr Vly Comm Ctr	1,792	3,204	2,004	1,882
Water - CVCC	4,490	4,084	3,534	4,715
Water - Recreation Park	4,525	4,667	4,347	4,751
Water - Regional Park	9,025	10,345	9,815	9,476
Water - Ashford Park	4,186	4,089	3,609	4,395
Water - MV Park	12,406	20,384	16,540	13,026
Water - Chr Vly Park	4,050	2,922	4,222	4,253
Water - Railhead Park	4,675	4,095	3,935	4,909
Water - CVCC (Park)	1,923	2,956	2,056	2,019
Water - Overlook	6,791	6,362	7,872	7,131
Water - Placer Hills Park	5,843	5,969	5,849	6,135
Water - Winchester Park	0	0	0	0
Water - Atwood	2,929	3,395	3,810	3,075
Water - Chana Field	13,682	13,682	13,682	14,366
Sanitation - Rec Park (Sewer)	9,344	9,811	9,344	9,811
Sanitation - Regional Park - (Sewer)	15,858	15,858	15,858	16,651
Sanitation - Ashford Park (Sewer)	1,795	1,795	1,795	1,885
Sanitation - Railhead (Sewer)	174	183	174	183
Sanitation - Overlook (Sewer)	736	773	736	773
Sanitation - CVCC (Sewer)	10,189	12,198	10,189	10,698
TOTAL UTILITIES	183,517	187,468	176,984	193,277
		187,468	176,984	

	FY 22-23 Actual	FY 22-23 Budget	Mid Year	Prelim
Professional Services	Actual to Date	Budget	Budget Revision	22/23
Professional Services	2,602	7,086	6,296	2,732
Professional Services - Bureau	0	0	0	0
Professional Services - Atwood III	1,843	7,563	7,563	1,935
Atwood - County Admin Coll Fee	2,882	280	280	3,026
Total Professional Services	7,327	14,929	14,139	7,693
		14,929	14,139	

Building & Grounds Maintenance

Equipment Rental - F & G	2,131	338	518	2,238
District Vehicles Maint - F & G	39,388	67,792	63,082	41,357
Irrigation supplies	1,073	2,553	1,153	1,127
Maint - Recreation Field	3,688	1,944	2,564	3,872
Maint - CV Baseball Field	44	2,017	657	46
Maint - James Field	5,821	2,280	3,900	6,112

Maint - Beggs Field	3,530	2,506	2,616	3,707
Maint & Repairs - Equipment	54,738	32,173	35,183	57,475
Maint- Rec Park - Irrigation Pump	0	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0	0
Maint- MV Park - Irrigation Pump	0	0	0	0
Maint - Winchester - Irrigation Pump	0	0	0	0
Maint - M.V. Soccer Field	0	0	0	0
Maint- Winchester Field	898	1,157	1,147	943
Maint - M.V. Tennis/Pickleball Courts	334	0	0	351
Maint - Recreation Park	30,905	27,345	36,245	30,450
Maint - Regional Park	62,846	67,126	62,626	54,206
Maint - Ashford Park	11,975	10,942	12,042	12,574
Maint - Meadow Vista Park	40,534	34,182	35,592	32,561
Maint - Christian Valley Park	4,383	4,621	4,511	4,602
Maint - Railhead Park	9,688	5,743	6,703	10,172
Maint- CVCC Park	6,838	6,725	7,125	7,180
Maint - Overlook Park	8,921	9,701	11,095	9,367
Maint - Placer Hills Park	3,847	5,071	4,081	4,039
Maint - Pocket Parks	854	864	784	897
Maint - Mt. Vernon Park	170	233	233	179
Maint - Winchester Park	836	1,815	1,565	878
Maint - Atwood III	5,171	4,198	5,688	5,430
Maint - Shockley	1,867	2,340	1,510	1,960
Maint - Bike Park	11,474	12,561	13,131	12,048
Maint - Ashley dog park	7,396	5,343	6,043	5,766
Maint - Recreation Comm Ctr	16,913	24,342	16,002	12,509
Maint - Regional Comm Ctr	6,978	16,740	10,934	7,327
Maint - Christian Valley Comm Ctr	12,376	4,106	4,146	9,995
Maint - CVCC	10,756	9,624	7,624	9,294
Maint - Overlook Modular	214	118	118	225
Maint - Regional Tennis/Pickleball Courts	2,451	3,041	3,711	1,574
Maint - MV Soccer A Field	83	97	87	87
Maint - RH Soccer A Field	7,949	4,651	6,121	8,346
Maint - PH Soccer Field	0	0	0	0
Maint - Regional Field Soccer	3,842	0	120	4,034
Maint - MV PeeWee Soccer	0	0	0	0
Maint - RH Soccer B Field	7,948	4,649	6,229	8,345
Maint - Reg Bill Beane Field	15,117	14,210	13,940	13,873
Maint - MV Softball Field	353	353	353	371
Maint - Regional Field B	16,320	9,920	10,280	30,947
Maint - Regional Field C	15,142	7,275	7,275	12,000
Tree Maint Rec Park	0	10,000	10,000	5,000
Tree Maint Reg	10,000	10,000	10,000	10,000
Tree Maint Ashford	0	0	0	0
Tree Maint MV park	0	5,000	5,000	5,000
Tree Maint Christian Valley Park	0	0	0	0
Tree Maint Overlook Park	0	1,500	0	0
Tree Maint PH Park	0	5,000	5,000	0
Tree Maint Shockley Park	5,000	5,000	5,000	5,000
Tree Maint Railhead Park	0	0	0	0
Tree Maint Pocket Parks	0	0	0	0

Tree Maint Atwood Park	0	0	0	0
Vandalism Repairs Exp.	6,827	7,576	10,346	7,168
TOTAL MAINTENANCE	457,619	454,772	452,080	460,629
		439,901	415,755	

	FY 22-23 Actual	FY 22-23 Budget	Mid Year	Prelim
Salaries/Wages Expenses	Actual to Date	Budget	Budget Revision	22/23
Wages - Fac Attend - Rec Park	112,376	116,306	110,306	122,490
Wages - Fac Attend - CVCC	51,456	53,024	53,024	56,087
Wages - Fac Attend - Reg Park	26,623	31,453	26,753	29,019
Wages - Fac Attend - Overlook	160	2,325	1,325	174
Wages - Management	170,887	176,386	178,632	186,267
Wages - Rec Park	216,913	250,758	238,207	236,435
Wages - Reg Park	232,292	239,296	238,096	253,198
Wages - Ashford Park	61,989	64,245	61,445	67,568
Wages - Meadow Vista Park	47,435	51,151	49,551	51,704
Wages - CV Comm Ctr	6,000	8,178	8,178	6,540
Wages - Railhead Park	16,447	17,139	17,139	17,927
Wages - CVCC	22,381	17,650	23,299	24,395
Wages - Overlook Park	17,726	17,390	18,015	19,321
Wages - Placer Hills Park	18,076	18,450	18,450	19,703
Wages - Pocket Parks	8,451	6,900	8,080	9,212
Wages- Mt. Vernon Park	0	838	838	69,491
Wages - Winchester Park	3,898	5,620	5,720	4,249
Wages - Atwood	5,542	6,020	5,120	6,041
Wages - Shockley	1,494	5,350	3,128	1,628
Wages - Special Events	8,042	7,850	8,615	8,766
Wages - Proj - Marriott Meadows	13,689	9,635	13,535	14,921
Wages - Uniform Allowance	12,443	14,690	12,390	13,563
	1,054,320	1,120,654	1,099,846	1,218,700
		1,120,654	1,099,846	

	FY 22-23 Actual	FY 22-23 Budget	Mid Year	Prelim
	Actual to Date	Budget	Budget Revision	22/23
ER -Taxes - F & G (7.65%)	84,611	90,256	87,550	93,231
Employment Expense - F & G	1,699	2,914	2,014	1,784
Fingerprinting Exp. - F & G	280	403	303	294
Benefits Expense - F & G	250,194	258,007	258,547	275,213
Employer Retirement Exp.	82,814	87,722	84,892	88,611
Worker's Comp.	57,015	67,951	58,771	80,834
TOTAL BENEFITS & PAYROLL COSTS	476,613	507,253	492,077	539,967
		510,236	492,077	
TOTAL SALARIES, BENEFITS	1,530,933	1,627,907	1,538,645	1,758,667

Fixed Assets

Fixed Asset Purchases - F&G	276,171	186,400	306,505	209,329
Fixed Asset Purchases - Bureau	0	0	0	0
Computer Purchases	0	0	0	0
TOTAL FIXED ASSETS	276,171	186,400	306,505	209,329
		186,400	306,505	

Lease Purchase Princ/Interest

	0	0	0	0
	0	0	0	0
TOTAL LEASE COSTS	0	0	0	0

Rent

Bureau of Reclamation Lease	0	0	0	0
Rec Park Lease UPPR	2,203	2,203	2,076	2,313
TOTAL RENT	2,203	2,203	2,076	2,313

FY 22-23

FY 22-23 Actual

Budget

Mid Year

Prelim

Actual to Date

Budget

Budget Revision

22/23

Plumbing Infrastructure	0	50,000	0	20,000
Electrical Infrastructure	33,984	34,000	34,000	0
Railhead - Parking lot reseal	0	60,000	0	60,000
Overlook Security Camera	0	0	10,000	0
Tutor Totter Roof	54,274	45,000	55,000	0
Bike Park Fountain, Signage, Traffic	10,150	15,000	15,000	4,800
CVCC Lock and Door Repair	47,100	50,000	47,100	0
Energy Efficiency Project	2,535	0	2,535	0
MV Parking lot Restripe/Reseal	26,995	13,000	27,000	0
Overlook Restrooms ADA upgrades	14,945	15,000	15,000	0
Ashford - Levee Repair and Paving	4,741	75,000	4,750	70,250
Meadow Vista Playground	96,732	100,000	96,732	0
Overlook - Signage	10,000	10,000	10,000	10,000
Reg - Marriott Meadows Construction Docs	182,582	182,637	182,637	2,946,558
Ashford - Retention Wall Investigation	10,000	10,000	10,000	0
Wheelchair Swing Project	81,804	86,000	85,000	0
Reg - Trail Signs	0	10,000	0	0
Pond Leak Investigation	40,000	40,000	40,000	0
Partitions at Regional Park	35,422	0	20,000	0
Rec Shop Floor Repairs	0	20,000	0	50,000
James Field Re-Wiring	44,722	40,000	44,721	0
Rec Park Plumbing upgrade	15,000	0	15,000	15,000
MV Park Plumbing upgrade	15,000	0	15,000	15,000
Pickleball Courts at City Hall				50,000
ADA Parking at DC Mods				15,000
Sewerline, back Rec Restrooms			0	30,000
Mural Maintenance Shop Building			0	3,000
Tennis/Pickleball Courts			0	150,000
Repave Park Drive - Regional			0	80,000

Total Capital Improvements (Funded)	725,986	855,637	729,475	3,519,608
		855,637	729,475	

TOTAL CAP IMPROVEMENT	725,986	855,637	744,143	3,519,608
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TOTAL EXPENDITURES	3,354,780	3,488,839	3,412,262	6,334,381
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3,484,562 3,409,633

Total Revenues	955,672	1,351,807	1,248,906	3,009,157
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Total Expenditures	3,354,780	3,488,839	3,395,323	6,334,381
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Contingency Fund 1% of total exp	0	0	0	0
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Restricted reserve for equip repl	0	0	0	0
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Net Gain (Loss)

(2,399,108)	(2,137,032)	(2,175,538)	(3,325,224)
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	PRELIM 23/24	PRELIM 24/25	PRELIM 25/26	PRELIM 26/27	PRELIM 27/28
Operating Revenues					
Program Revenue	1,351,354	1,391,895	1,461,489	1,505,334	1,550,494
Facility Revenue	185,233	194,495	204,219	214,430	225,152
Misc. Revenue	47,985	74,410	76,643	78,942	81,310
Grants, Donations, in kind	6,587	6,785	2,358,546	7,192	7,407
Interest Income	37,594	39,474	41,447	43,520	45,696
Transfers in from City Mitigation	50,000	150,000	-	-	-
Transfers in from County Mitig.	22,000	105,000	445,000	-	-
Transfers in from ADA Reserv.	-	18,500	-	-	-
Transfers in from Capital Const.	658,050	290,000	-	-	-
Transfers in from Equip Resv.	288,765	149,465	-	-	-
Transfers in from COVID Relief	198,000	2.84	154,106	102,000	160,638
Tax Revenue	4,101,304	4,244,850	4,393,419	4,547,189	4,706,341
Atwood III taxes	28,348	29,765	31,254	32,816	34,457
Total Operating Revenue	6,975,220	6,694,638	9,166,124	6,531,423	6,811,495
Expenditures					
Program Expense	250,301	257,810	265,544	273,511	281,716
Operating & Supplies	564,722	581,664	599,114	617,087	635,600
Utilities Expense	205,164	215,422	226,193	237,503	249,378
Professional Services	102,043	107,145	112,502	118,128	124,034
Building & Grounds Maint	518,091	533,634	549,643	566,132	583,116
Property Tax Administration	74,195	120,895	76,421	124,522	78,713
Wages	2,600,411	2,756,436	2,921,822	3,097,131	3,282,959
Benefits & Payroll Costs	1,042,971	1,105,549	1,171,882	1,242,195	1,316,727
Fixed Asset Expense	291,811	179,840	182,291	112,352	160,638
Capital Imp. Projects	928,050	466,500	3,012,077	-	-
General Fund Projects	2,637	-	-	-	-
Debt Services	165,282	163,361	162,711	162,998	163,221
Contingency	-	-	-	-	-
Total Expenditures	6,745,678	6,488,256	9,280,200	6,551,558	6,876,102
Equip Reserves	90,000	120,000	130,000	130,000	130,000
Unfunded Liability	36,000	36,000	36,000	36,000	36,000
ADA Reserves	5,000	5,000	5,000	5,000	5,000
Contingency Reserves	-	-	-	-	-
Future Capital Construction	75,000	50,000	50,000	50,000	50,000
Surplus/(deficit)	23,542	382	(330,076)	(236,135)	(280,607)

4.5 Cover Sheet - Amendment of the Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting February, 2023.

The Issue

Shall the Auburn Recreation District (District) approve the 2023/2024 Five-year Obsolescence List (Equipment Reserves)?

Background

The District is preparing the Preliminary Annual Budget for 2023-2024 and it is typical that the Five Year Obsolescence List is also reviewed, updated and approved at the same time.

One asset has been moved from 2022-23 since it will no longer be available until early 2024. The projected balance at the end of the fifth year is \$256,129.

- The cost estimate on the **truck** that will tow the Dump Trailer is being increased by **\$10,000** based on a meeting this week and will be pushed until 2023-24, back to the **\$75,000** originally approved by the board.
- A **Pro Force blower** has been added to the asset list and will be funded by the Equipment Reserves for an additional **\$12,000**. This will allow for less transport of the single Pro Force blower in the District's inventory.
- The **Railhead VFD/Filter** for the Pond Pump was increased based on the pump being installed in 2022-23, by \$30,000. **(+\$80,000)**
- The **Storage shed** was pushed to 2024-25 fiscal year. **(-\$16,000)**
- A **Portable mound** for ballfield. **(+\$4,000)**
- Self-Closing gate at Sierra Pool per licensing requirements. **(+\$3,000)**
- Moved the **Carpet** replacement in the **Lakeside Room at Regional Community Center** to 2024-25. **(-\$7,000)**

Recommendation for the Finance Committee

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

Fiscal Impact

The fiscal impact from the changes for Obsolescence List is an increase of \$36,000 in 2023-24. Most of assets will be funded through the Equipment Reserves, those in the last column will be funded from General Fund.

Attachment

Five-Year Obsolescence List

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund	
Estimated balance 581,338 0									
Vehicles									
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018	2023	\$40,000	\$40,000		
New Ford F350 Truck to low dump trailer						\$65,000	\$75,000	Moved fr 22-23	
Gators									
Gator Cart #6	2012	9,200	10	2022	2023	21,000	\$18,000		
Facilities									
Rec Park offices carpet (600 sq.ft. est) REC only	2006		12	2018	2023	\$3,400	\$5,000		
Rec Park lobby and hallway carpet (2500 sq.ft.)	2012	\$9,900	10	2022	2023	13,365	14,000		
Rec Park offices carpet (800 sq.ft. est)(YS/GS)	2006		12	2018	2023	\$4,000	\$5,000		
Heat & Air Units									
Overlook Modular Bard HVAC	Unknown	\$5,000	15	2023	2023	\$8,000	\$8,000		
Grounds Equipment									
Advance 320 Floor Scrubber	1992	\$4,000	32	2022	2024	9,000	\$9,000		
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$3,046	\$0	\$3,046	
Pro Force Blower	(new)					\$12,000	\$12,000	Added	
Pools									
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2023	952	0	\$952	
Circulation pump, Splash pool	2015	4,600	8	2023	2023	6,000	6,000		
Self-Closing Gate at Sierra Pool						3,000	3,000	Added	
Rec Equipment									
Portable Mound						\$4,000	\$4,000	Added	
Pumps									
RH VFD/Filter for Pond Pump	Unknown			2022	2023	\$50,000	\$80,000	Increased	
TOTAL							279,000	3,998	
Estimated Balance Remaining							302,338		

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance							422,338	0
Vehicles								
2005 Dodge 2500 vin 831735 unit 24	2005	\$21,410	12	2017	2024	34,150	\$34,150	
Gators								
John Deere Gator #1	2013	\$8,080	10	2023	2024	\$21,000	\$21,000	
Mowers								
Brush Mower FH541VB15586 (Pull Behind)	2009	\$3,189	15	2024	2024	\$4,863	\$0	\$4,863
Pools								
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$990	\$0	\$990
Facilities								
Commercial Refrigerator (CYCC)	2002	\$1,962	15	2017	2024	\$3,335	\$0	\$3,335
Storage Building								
Lakeside Room carpet (1,365 sq.ft.; carpet tiles)	2007	4,500	15	2022	2023	\$16,000	\$16,000	Move fr 22-23
Grounds Equipment								
Baldor ECP400T 15HP Motor	2015	2,484	10	2025	2025	\$3,353	\$0	\$3,353
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$13,315	13,315	
Rec Equipment								
Regional Shade Structure -pickleball	2011	3,556	10	2021	2024	\$4,800	\$0	\$4,800
Regional Park Scoreboard for C Field	2002	2,367	20	2022	2024	\$4,024	\$0	\$4,024
Pumps								
Recreation Park irrigation pump/motor (rebuild '19)	2006	\$4,600	8	2014	2024	\$50,000	\$50,000	
Heat & Air Units								
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$15,000	\$15,000	
TOTAL							149,465	31,365
Estimated Balance Remaining							272,873	

Auburn Recreation District Park Obsolescence List

2025/2026

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig		year to be Replaced	New	FUNDING SOURCE	
				Repl Date	Repl			Equip Reserve	Genl Fund
Estimated balance									
Vehicles								402,873	0
2007 Ford Ranger vin 95264 unit 10	2006	\$11,327	12	2018		2025	\$40,000	\$40,000	
Gators									
Gator Cart #5	2012	9,200	10	2022		2025	21,000	\$21,000	
Mowers									
Facilities									
Heat & Air Units									
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025		2025	\$15,000	\$15,000	
Rec building - cust serv. HVAC	2008	\$6,038	18	2026		2026	\$12,000	\$12,000	
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026		2026	\$6,000	\$6,000	
Pools									
Heater, Sierra Pool	2018	\$51,645	8	2026		2026	\$66,106	\$66,106	
Sierra Pool Lift							\$10,000		\$10,000
Sierra Pool Umbrella #2 of 3	2012	807	7	2025		2025	\$1,029	\$0	\$1,029
Placer Hills Pool Cover	2022	\$4,133	4	2026		2026	\$4,500	\$0	\$4,500
Rec Equipment									
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	15	2018		2023	\$7,685	\$0	\$7,685
TOTAL								154,106	29,214
Estimated Balance Remaining								248,767	

Auburn Recreation District Park Obsolescence List

2026/2027

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund	Estimated balance	
									378,767	0
Vehicles										
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	15	2017	2026	\$49,500	\$50,000			
Gators										
John Deere Gator w/lift (114178589)	2015	\$9,668	10	2025	2026	22,000	\$22,000			
Mowers										
Facilities										
Heat & Air Units										
Rec building - lobby HVAC	2008	\$9,000	19	2027	2027	\$15,000	\$15,000			
Rec building - Women's Restroom Heater	2008	\$2,000	19	2027	2027	\$6,000	\$0	\$6,000		
Regional Facility Attendant office HVAC	2008	\$8,000	19	2027	2027	\$15,000	\$15,000			
Camera Systems										
Pumps										
Pool Equipment										
PH Pool circulation pump	2019	\$3,400	8	2026	2026	\$4,352	\$0	\$4,352		
Sierra Pool Umbrella #3 of 3	2023	850	7	2019	2026	1,070	0	\$1,070		
Sierra Pool Cover	2022	13,377	4	2026	2026	14,700	14,700			
TOTAL							102,000	11,422		
Estimated Balance Remaining							276,767			

Auburn Recreation District Park Obsolescence List

2027/2028

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New		Equip Reserve	Genl Fund
						Acquisition Cost	416,767		
Estimated balance									
Vehicles									
2013 F150 vin 11454 unit	2013	\$19,559	13	2026	2027	\$33,000		\$33,000	
Gators									
Polaris Ranger	2016	\$9,999	10	2026	2027	\$22,000		22,000	
Computer Equipment									
Rec Park Server	2022	9,106	5	2022	2027	\$12,060		\$12,060	
CVCC server	2022	9,884	5	2022	2027	\$12,060		\$12,060	
Grounds Equipment									
Sweepster V62 pull behind leaf vacuum	2003	\$21,610	25	2028	2028	\$40,618		\$40,518	
Facilities									
MV Park picnic units	2006		20	2026	2027	\$20,000		\$20,000	
Rec Park picnic units	2006		20	2026	2028	\$21,000		\$21,000	
Camera Systems									
Heat & Air Units									
Pool Equipment									
Sierra Pool Umbrella #1 of 3	2024	\$850	3	2027	2027	\$1,107		\$0	\$1,107
TOTAL								160,638	1,107
Estimated Balance Remaining								256,129	

4.6 Cover Sheet: Resolution #2023-5: Transfer of \$55,000 from the Future Capital Construction Reserves for the Roof at Christian Valley Community Center.

Auburn Area Recreation and Park District Finance committee meeting, February, 2023.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-5, a resolution authorizing the transfer of funds from the Future Capital Construction Reserves in the amount of **\$55,000** to provide money to the general fund for the Roof at Christian Valley Community Center (Tutor Totter Preschool).

Background

On June 30, 2022, the Board of Directors approved the updated Project list for 2022-23 which included **\$55,000** to be spent from Future Capital Reserves to contract for the Christian Valley Community Center Roof (Tutor Totter roof) replacement project.

On October 13, 2022, The Board of Directors approved resolution #2022-24, awarding the contract to **Clark Roofing, Inc.** to replace the Tutor Totter Roof in the amount of **\$49,424.89** (base bid plus add-alternate).

The prior scope of work indicated only one roof to be removed. During removal it was found there were two roofs over most of the building needing to be removed. The Board of Directors held a Special Meeting on December 20, 2022 and authorized additional contingency funding for additional work. The District paid an additional **\$6,325** for a total expense of **\$55,749.89**. Clark Roofing, Inc. has completed the Tutor Totter Roof. Staff was able to schedule most of the work to be done on the weekend, with minimal inconvenience to the Tutor Totter Staff and children.

Final Payment and will be made in full this month (February) from the District's General Funds in the amount of **\$55,749.89**. The general fund needs to be reimbursed in the amount of **\$55,000** in which was approved for the expense from the Future Capital Construction Reserves.

Recommendation

Staff recommends sending this to the consent calendar for the Board to review and adopt Resolution #2023-5; a resolution approving the transfer of the Future Capital Construction Reserves in the amount of **\$55,000** to the General Fund as this is an appropriate use of these reserves.

Attachment:

Resolution Number 2023-5

RESOLUTION NUMBER 2023-5

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 \$55,000 FROM THE FUTURE CAPITAL CONSTRUCTION FUND RESERVES TO THE GENERAL FUND.

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

WHEREAS, one of the approved projects, the Christian Valley Community Center Roof Project (Tutor Totter Preschool), was estimated at \$55,000, and;

WHEREAS, In October of 2022, the Auburn Area Recreation & Park District Board of Directors approved the contract with Clark Roofing, Inc, and;

WHEREAS, The Tutor Totter Preschool Roof Project has been completed slightly over budget at \$55,749.87 and the reserve funds need to be transferred, and;

THEREFORE, the Auburn Area Recreation and Park District Board of Directors does hereby resolve the following:

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$55,000 from the Future Capital Construction Reserve Account for the expenses paid to complete the Tutor Totter Preschool Roof Replacement Project to the General Fund.

APPROVED, PASSED, AND ADOPTED ON February 23, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A Gray
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

4.7 Cover Sheet – Resolution #2023-07 Purchase of a New Rotary Mower

Auburn Area Recreation and Park District Finance Committee meeting February, 2023

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2023-07, authorizing the District Administrator to purchase a new rotary lawn mower?

Background

ARD needs to purchase a large rotary lawn mower for the continued mowing and care of its facilities. This new mower will end up being used at Regional Park. This large park, with its extensive open grass areas, 3 ball fields and one soccer field, currently takes approximately 16 – 20 hours per week to mow. The mower currently used has a 132 inch width of cut, and a smaller mower is used to get around trees and other objects. The mowing season starts (approximately) in February and ends (approximately) in November.

Three rotary lawn mowers have been reviewed. Information about each is attached.

All purchases over \$25,000 must be approved by the Board of Directors. District policy states the following (in part):

- II. Purchasing
 - A. Purchasing Agent(s). The District Administrator or a designated manager shall serve as the purchasing agent for the District, and will be vested with the authority to purchase supplies, materials, services and equipment within annual budgetary authority limits as follows:

Purchasing Agent:

District Administrator: \$25,000/purchase

Section IV (Competitive Bidding) also states the following:

- D. Purchases of Equipment Valued Over Five Thousand Dollars (\$5,000). For equipment estimated to cost more than Five Thousand Dollars (\$5,000), three quotations from different vendors will be sought, when available. Contracts for equipment costing more than \$25,000 shall be approved by the Board of Directors.

Recommendation

Provide a positive recommendation to the ARD Board to approve and adopt Resolution #2023-07, authorizing staff to purchase a Turfstar Western Groundmaster 5900.

Staff is recommending the purchase of the Turfstar Western Groundmaster 5900. While this mower is \$48,000 more than the next model, it should be pointed out that, based on the efficiency factor, staff will be able to mow Regional Park in about half of the time. That will save approximately 8 staff hours per/week. While this additional 8 hours per week does not provide a return on investment in a reasonable time frame (i.e. we will not pay back the extra \$48,000 in staff time), we will nonetheless free up 8 extra hours of staff time per week during the busiest times of the year.

Alternatives available to the Finance Committee

1. Recommend to the Board to purchase the Turfstar Western Groundmaster 4000-D

Fiscal Impact

The fiscal impact of purchasing the Turfstar Western Groundmaster 5900 is \$149,146. This funding would come from ARD's Equipment Reserve.

Attachments

Resolution 2023-07
Comparison of Rotary Mowers
Information on each of the mowers

RESOLUTION NUMBER 2023-07

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE PURCHASE OF A TURFSTAR WESTERN GROUNDMASTER 5900

WHEREAS the Auburn Area Recreation and Park District Board of Directors has created an Equipment Reserve Fund to assist with the purchase of new and replacement equipment, and

WHEREAS the District is in need of a new rotary mower for continued operations, and

WHEREAS staff has performed due diligence and research and determined that the Turfstar Western Groundmaster 5900 is the best rotary mower for the District, THEREFORE

The Auburn Area Recreation and Park District Board of Directors, does hereby resolve the following:

That the Auburn Area Recreation and Park District authorizes the District Administrator to purchase a new Turfstar Western Groundmaster 5900 for 149,146.00.

APPROVED, PASSED, AND ADOPTED ON February 23, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A. Gray
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Rotary Mower Comparison

Vendor	Engine Type	Rated Horsepower	Mowing Speed	Width of Cut	Efficiency Factor (Acres Mowed per Hour)
John Deere 1600 Turbo Series III	Diesel	60 hp at 3000 RPM	up to 9 mph	128 in.	10.47
TurfStar Western Groundsmaster 4000-D	Diesel	55 hp at 2000 RPM	up to 8.3 mph	132 in.	9.96
TurfStar Western Groundsmaster 5900	Diesel	72 hp at 2500 RPM	up to 10.8 mph	192 in.	18.85

Applicable on all three options:

Engine is in back of the operator for a cooler ride.

Operator is not sitting on top of a hot transmission.

Cutting units are out front and to either side for greater visibility so the operator doesn't need to turn around.

	Staffs Wages per Acre	Seat	Sunshade (Option?)	Height of Cut	Weight	Price
John Deere	\$2.17 per acre	Adjustable air ride high backed seat	Canopy available with fan	1-5.5 in.	4,173 lbs.	\$59,602.00
TurfStar 4000-D	\$2.28 per acre	4-way adjustable, right armrest travles with air ride suspension seat	Canopy available with fan	1-5 in.	4,205 lbs.	\$101,995.00
Turfstar 5900	\$1.20 per acre	4-way adjustable, right armrest travles with air ride suspension seat	Canopy available with fan	1-6 in.	6,710 lbs.	\$149,146.00

	Warranty	Staff's Recommendation
John Deere	Two-year limited	Currently own. Staff's least favorite.
TurfStar 4000-D	Two-year limited	Currently own.
Turfstar 5900	Two-year limited	Demoed. Staff's pick

Wide-Area Mowers

The 1600 Turbo Series III. Go wide. Go long. Go strong.

Let's talk width: almost 11 feet (3.35 m). You want to hear about coverage? Then pay attention to an area of more than 75 acres in a single eight-hour day. And as for strength, well, how does a high-torque 60.0 hp (44.0 kW) turbo-charged diesel engine sound?

No matter how you measure it, the 1600 Turbo Series III Wide-Area Mower means business. With sweeping deck coverage, an innovative baffling system that virtually eliminates clumping and wings that follow ground contour, the 1600 delivers a consistent quality cut. And thanks to on-demand or full-time rear wheel drive and an advanced top-draw cooling system, it can keep at it acre after acre.

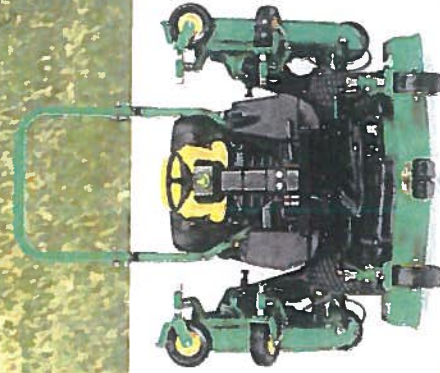
And don't worry — the 1600 can think small, too. Mowing with just one wing and the center deck, or the center deck alone, it's flexible enough to maneuver along paths as narrow as 84 inches (2.13 m) wide.



62 in. with center deck only
128 in. with all wings down

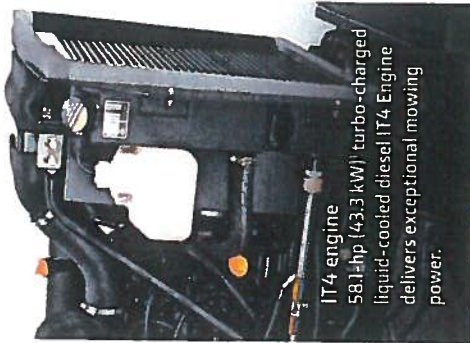


94 in. with center deck and either side deck

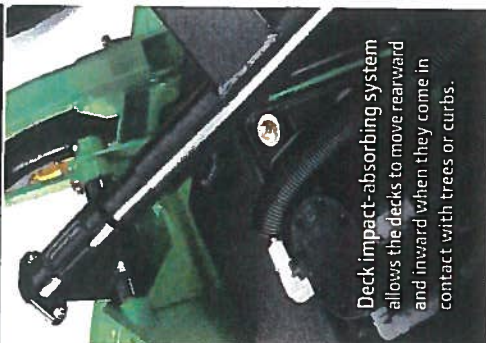


84-in. transport width with both sides folded in

Electronic engine control and Exhaust Gas Recirculation (EGR) system ensures lower emissions and improved engine responsiveness.



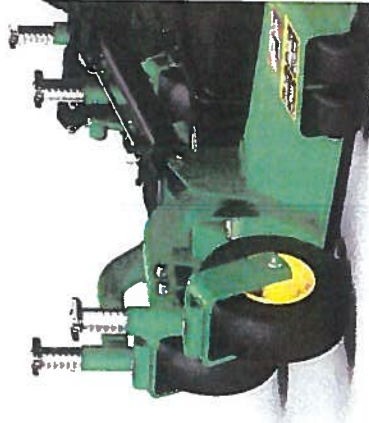
IT4 engine
58.1 hp (43.3 kW) turbo-charged liquid-cooled diesel IT4 Engine delivers exceptional mowing power.



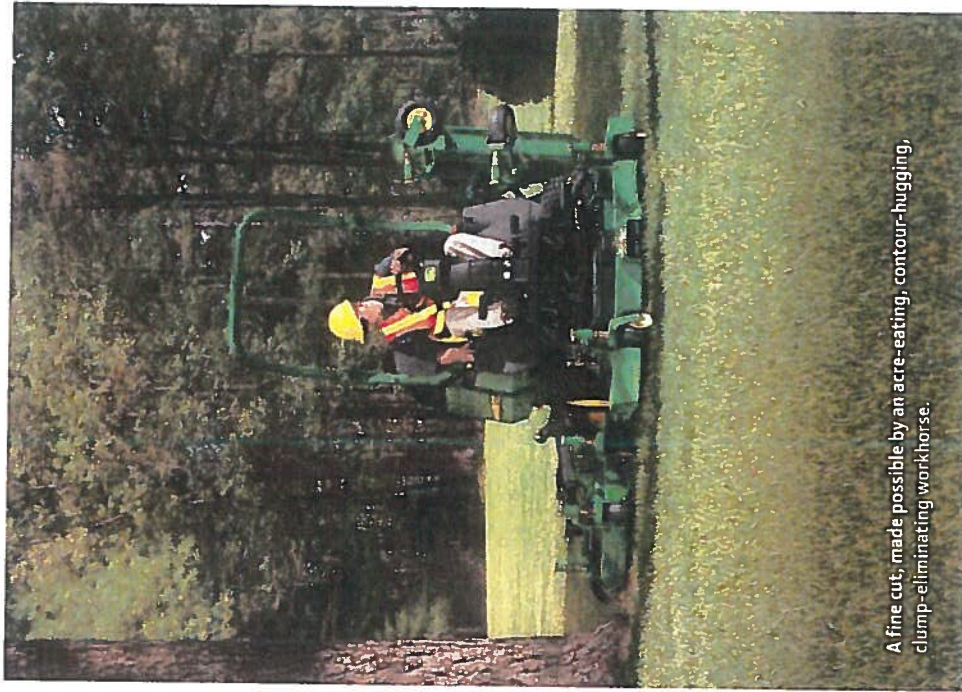
Deck impact-absorbing system allows the decks to move rearward and inward when they come in contact with trees or curbs.

Features include:

- Welded, tubular-steel frame
- Liquid-cooled engine
- On Demand or Full Time 4WD
- Hydraulic implement lift
- Hydraulic, closed-loop deck drive
- Air-ride suspension seat
- Flat Free anti-scalp caster tires
- Up to 15 mph (24 km/h) forward and 7.5 mph (12 km/h) reverse



Flat Free caster tires look and perform like rubber air-filled tires.



A fine cut, made possible by an acre-eating, contour-hugging, clump-eliminating workhorse.

Serviceability

1600 Turbo Series III

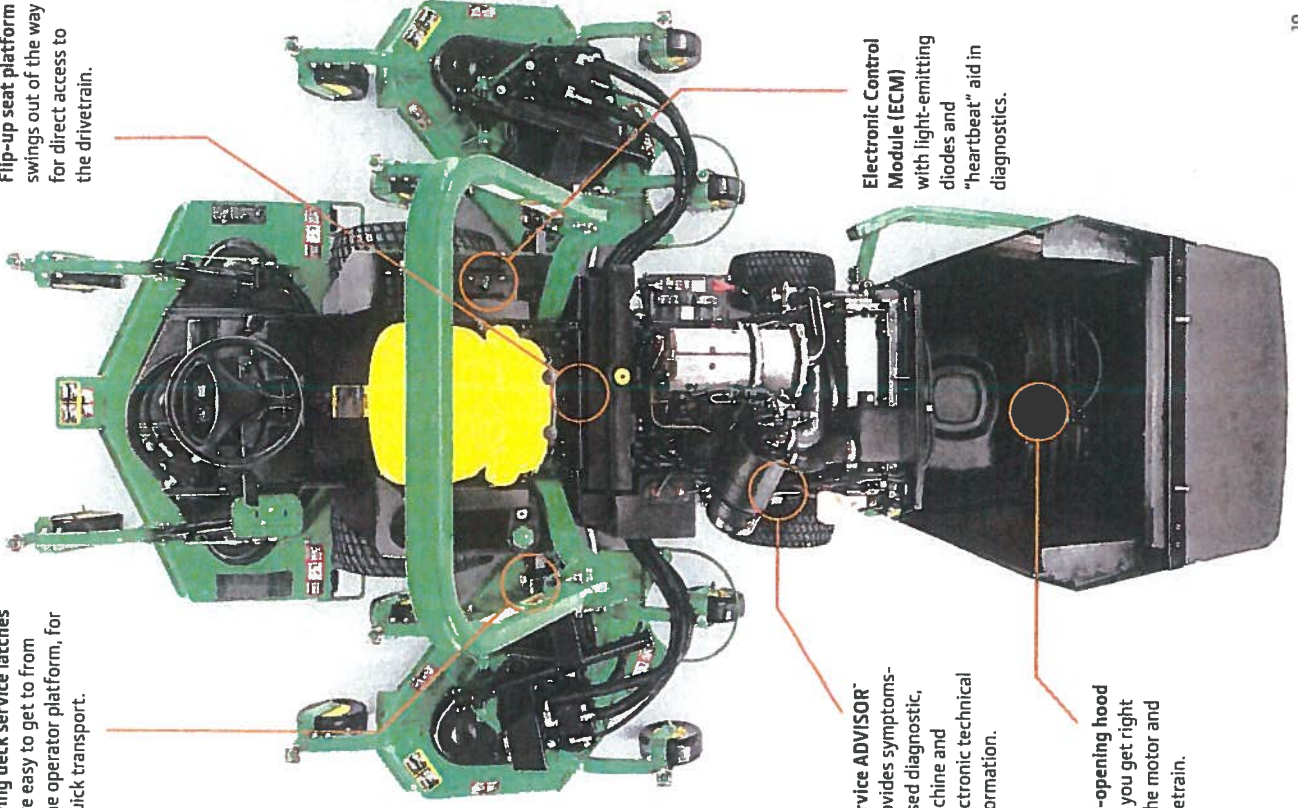
Always at your service.

It takes more than a comfortable seat to make a machine truly easy on its operator. Durability is a must, so you can get the maximum amount of work done in the minimum amount of time. Easy access that allows quick servicing is mandatory for the same reason. And the 1600 Series II Turbo has that in spades.

From smart design touches like the position of the daily services points to advanced technology like the Service ADVISOR™ diagnostic module, the 1600 is set up from top to bottom to put the important stuff within arm's reach – and eliminate awkward reach-arounds from top, bottom, or sides for that matter.

Wing deck service latches are easy to get to from the operator platform, for quick transport.

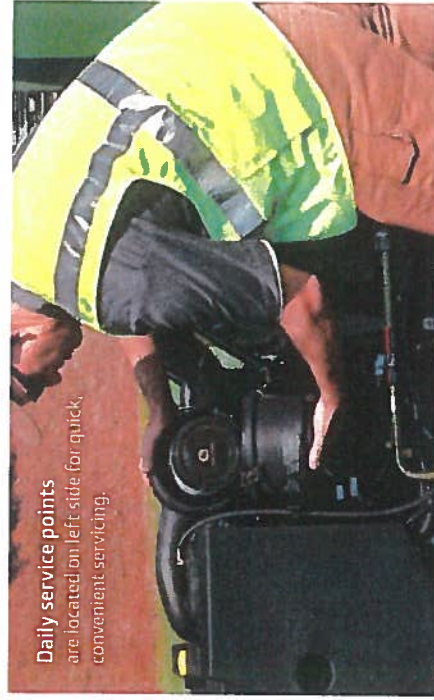
Flip-up seat platform swings out of the way for direct access to the drivetrain.



Service ADVISOR™ provides symptoms-based diagnostic, machine and electronic technical information.

Electronic Control Module (ECM) with light-emitting diodes and “heartbeat” aid in diagnostics.

90°-opening hood lets you get right to the motor and drivetrain.



Daily service points are located on left side for quick, convenient servicing.



Belt changes can be accomplished with little or no need for tools.

Specifications

WIDE-AREA MOWER

1580

3TNV88C
374 HP (275 kW), @ 3000 rpm, PS
3-cylinder Diesel
100.2 cu. in. (1,64 L)
Full Pressure
Spin-on
Liquid
Dual element, dry

Diesel
16 U.S. gal. (61 L)
Automotive type
75
12
480

Hydrostatic
Two-pedal foot
Optional
Yes, dual speed trans.
Standard
Yes

High 0-15 mph/Low 0-8 mph (High 0-24 km/h / Low 0-13 km/h)
High 0-5 mph / Low 0-5 mph (High 0-8 km/h / Low 0-8 km/h)

Front
Wet multi-disk, modulated
2000 rpm

Open center
6.3 U.S. gpm (238 L/m)
Front lift, std

Internal wet disk
Standard

26x12-12
6

49.2 in. (125 cm)
7 in. (178 cm)
55.5 in. (140.9 cm)
86.7 in. (220.2 cm)

Standard
ISO 21299:2009
83.7 in. (212.6 cm)
59 in. (149.9 cm)
N/A
2120 lb. (962 kg)

24 months

1585

3TNV88C
374 HP (275 kW), @ 3000 rpm, PS
3-cylinder Diesel
100.2 cu. in. (1,64 L)
Full Pressure
Spin-on
Liquid
Dual element, dry

Diesel
16 U.S. gal. (61 L)
Automotive type
95
12
480

Hydrostatic
Two-pedal foot
Optional
Yes, dual speed trans.
Standard
Yes

High 0-15 mph/Low 0-8 mph (High 0-24 km/h / Low 0-13 km/h)
High 0-5 mph / Low 0-5 mph (High 0-8 km/h / Low 0-8 km/h)

Front
Wet multi-disk, modulated
2000 rpm

Open center
6.3 U.S. gpm (238 L/m)
Front lift, std

Internal wet disk
Standard

26x12-12
6

49.2 in. (125 cm)
7 in. (178 cm)
58 in. (147.3 cm), (26x12 tires, wide stance)
86.7 in. (220.2 cm)

CAB
ISO 21299:2009
N/A
N/A
85.2 in. (216.4 cm)
2593 lb. (1176 kg)

24 months

Engine

Certified Horsepower
Engine Model
Displacement
Cylinders
Oil Filter
Lubrication
Cooling
Air Cleaner

Fuel System

Fuel Type
Fuel Tank Capacity

Electrical System

Charge System
Battery Voltage
Hour Meter
Operator Presence Starting System

Drive Train

Hydraulic Pumps
Wheel Motors
Hydraulic Capacity
Travel Speed Forward
Travel Speed Reverse

PTO

Type
Drive
Brakes

Park Brake
Park Brake Actuation

Mower Decks

Available Widths / Type
Deck construction
Deck thickness
Height-of-Cut Range / Increment

Blades

Tip Speed
Number

Wheels and Tires

Drive (Rear) Tires
Caster Wheel Type
Caster Wheel Size

Dimensions

Overall Length
Overall Width (chute down)
Height
Weight (with Fluids)

Warranty

Duration
Type

1600 Turbo Series III

60 HP (44 kW) @ 3000 RPM, PS
4TNV84T-ZDJ/WM (T4)
1276 cu in 2.091 L (2091 CC)
4
Spin-On
Pressurized by lobe-style pump
Liquid-cooled water centrifugal
Dual-element dry type

Diesel
22 US gallons (83.3 L)

75 amp
12 Volt
Standard
Standard

Drive Train

Closed Loop Hydrostatic
2 cu. in. displacement axial piston motor
74.0 U.S. gal. (53.0 L)
High 0-15 mph (0-24 km/h) / Low 0-9 mph (0-14.5 km/h)
High 0-7.5 mph (0-12 km/h) / Low 0-4.5 mph (0-7.2 km/h)

Hydraulic, Independent
Electric solenoid

Internal wet disk
Hand brake

62, 94, 128 in. (157, 239, 325 cm)
Fabricated Steel
7 gauge (.177 in)
1.0 - 5.5 in (2.5 - 14 cm)

13,000 f/m
7 - 3 center, 2 left, 2 right

26x12-12
Flat Free
11x4.0-5

132 in (335 cm)
134 in (340 cm)
ROPS up, 98 in. (249 cm) ROPS down, 74 in. (188 cm)
With four-post canopy ROPS, 82 in. (208 cm)
4,173 lbs. (1893 kg)

24 months
Single Source Commercial

TORO

Groundsmaster[®] 4000-D/4010-D

WIDE AREA ROTARY MOWERS

FEATURES

- 55 hp (41 kW) Yanmar[®] engine, Tier 4 Final Compliant, turbo-diesel engine
- Smart Power[™] - optimized mowing in all conditions
- Foldable ROPS
- 11' (3.4 m) width of cut
- Full-time 4WD forward and reverse
- All-time traction assist assures full-time 4WD
- 0" uncut circle in turns
- SmartCool[™] auto-reversing cooling fan
- HybridDrive[™] cutting deck system delivers unmatched reliability
- 4-way adjustable seat and Air Ride Suspension
- InfoCenter[™] displays simple operating info while monitoring machine health
- Integrated ControlHub[™] with fingertip electronic controls
- Top and rear air intake for increased cooling
- Climate-controlled safety cab with air conditioning and heater (4010-D)
- Isolated operator platform for greater comfort and smoother ride

Operator-friendly and smart by design.

With Smart Power[™] technology, high engine torque and patented, HybridDrive[™] cutting deck system, the Groundsmaster 4000-D and 4010-D deliver power where you need it most – to cut grass, no matter how tough the conditions. With their excellent trimming capability, you'll maneuver around obstacles with ease. Both mowers can mow a 0" uncut circle, allowing you to mow back and forth patterns without leaving any uncut grass. The patented, parallel hydraulic traction system maintains consistent hydraulic flow between the front and rear wheels to assure full time 4-wheel drive. This allows you to mow with confidence, even on hills and wet grass.

toro.com/4000



Groundsmaster[™] 4010-D

Groundsmaster[™] 4000-D

**4
TIER****SMART POWER**

Call your Toro distributor at 800-803-8676

GROUNDMASTER 4000-D, TIER 4 DIESEL, MODEL 30609 GROUNDMASTER 4010-D, TIER 4 DIESEL, MODEL 30636																
ENGINE	Yanmar® 4-cylinder, liquid-cooled, turbo-charged diesel. 127 cu. in. (2.1 liter) displacement. Engine rated at 55 hp (41 kW) net and 125 ft.-lbs. (169 Nm) torque at 2,000 rpm. 8 quart (7.6 liter) oil capacity. EPA Tier IV Final Compliant															
AIR CLEANER	Dry, replaceable primary and safety elements.															
RADIATOR	Rear-mount, cross-flow, 7-row, 6.3 fins per inch, 9 quart (8.5 liter) capacity.															
FUEL CAPACITY	21 gallons (79.5 liters) diesel fuel. Biodiesel-Ready for use up to B-20(20% biodiesel and 80% petroleum blend)															
TRACTION DRIVE	Parallel hydrostatic, closed loop system with full-time 4WD. Forward/reverse in low (mow) and high (transport) range with full-time, automatic traction assist (forward only) standard on Groundsmaster 4000-D models. Variable displacement piston pump with electronic servo control powers dual speed displacement piston motor drive into double reduction planetary in front, and mechanical axle in rear. SmartPower™ feature controls traction speed to maintain optimal cutting blade speed.															
HYDRAULICS/COOLING	8.75 gallon (33.1 liter) capacity with 10 micron remote spin-on filter. 9 row, single pass cooler, 6.3 fins per inch, that tilts out for cleaning. Variable speed radiator cooling fan with automatic (based on coolant and oil temps) and manual reversing capabilities.															
DIAGNOSTICS	Diagnostic pressure test ports: forward and reverse traction, left, center and right decks, reverse 4WD, lift, steering, charge and deck counterbalance circuits.															
GROUND SPEED	Transport: 0-16.2 mph (0-26.1 km/h) forward, 0-8.1 mph (0-13 km/h) reverse. Mow: 0-8.3 mph (0-13.4 km/h) forward, 0-4 mph (0-6.4 km/h) reverse.															
TIRES	Front: 26 x 12-12, 6-ply tubeless Multi-Trac. Rear: 20 x 10-10, 6-ply tubeless Multi-Trac.															
MAIN FRAME	All welded formed-steel frame with integral tie-down anchors.															
BRAKES	Mechanically actuated, internal wet disc brakes on input to each planetary drive. Individual foot-operated steering brake control of left and right wheel. Lock pedals together and latch to engage parking brake.															
SEAT	4-way adjustable, right armrest travels with seat and suspension.															
STEERING	Power steering with dedicated power source. Steering wheel tilts to desired operator position. Uncut circle: 0" diameter.															
INSTRUMENTATION	InfoCenter™: Onboard LCD display shows gauges, alerts/faults, service reminders, electrical system diagnostics. Indicates fuel level, coolant temp, intake temperature, low oil pressure, alternator, engine hours, engine rpm, hydraulic oil temperature, voltage															
CONTROLS	Tilt steering, ignition switch, throttle switch, foot-operated traction pedal, lockable individual brake pedals, parking brake lock, mow/transport speed selector switch, 3-two position switches for individual deck lift/lower, counterbalance adjustment, tow valves, cup holder, toolbox, radio holder, fan switch and 12-volt power outlet.															
CRUISE CONTROL	Standard															
ELECTRICAL	12-volt, 690 cold cranking amps battery, 80 amp alternator (4010-D). Overload protection with automotive type fuses.															
INTERLOCKS	Prevents engine from starting unless traction pedal is in neutral and deck is disengaged. If operator leaves seat while moving or deck is engaged, traction and / or deck stops, info center alarms and gives message. Mowing only permitted in low range. Traction not allowed if parking brake engaged and pedal moved out of neutral, info center alarms and gives message. Deck transport latches.															
GROUND CLEARANCE	6.5" (16.5 cm)															
OVERALL DIMENSIONS	<table border="1"> <thead> <tr> <th>Height</th> <th>Length</th> <th>Width</th> <th>Transport Width</th> <th>Wheelbase</th> </tr> </thead> <tbody> <tr> <td>85" (216 cm) w/ROPS up</td> <td>135" (343 cm)</td> <td>136" (346 cm)</td> <td>71" (180 cm)</td> <td>55.5" (140 cm)</td> </tr> <tr> <td>93.9" (237 cm) w/ cab</td> <td>w/decks down</td> <td>w/decks down</td> <td>@ 2" (5 cm) HDC</td> <td></td> </tr> </tbody> </table>	Height	Length	Width	Transport Width	Wheelbase	85" (216 cm) w/ROPS up	135" (343 cm)	136" (346 cm)	71" (180 cm)	55.5" (140 cm)	93.9" (237 cm) w/ cab	w/decks down	w/decks down	@ 2" (5 cm) HDC	
Height	Length	Width	Transport Width	Wheelbase												
85" (216 cm) w/ROPS up	135" (343 cm)	136" (346 cm)	71" (180 cm)	55.5" (140 cm)												
93.9" (237 cm) w/ cab	w/decks down	w/decks down	@ 2" (5 cm) HDC													
WEIGHT	4205 lbs. (1907 kg) w/ full fluids (GM4000). 4759 lbs. (2159 kg) w/ full fluids (GM4010).															
SAFETY CAB (4010)	MODEL 30636: ROPS certified cab with heat, AC and the following standard features: climate system pressurized cab, heavy-duty pantograph front windshield wiper and washer, front windshield has 38" of visibility, interior mirror, fold away exterior side mirrors, molded front fenders, right and left doors and rear window have tinted (50%) glass, front and rear windows open, quick release window latches act as emergency exit, rubber sound isolator cab mounts and upholstered interior panels and headliner, textured neoprene floor mat, interior dome light.															
SAFETY	Complies with American National Standards Institute (ANSI) B71.4-2012 and applicable ISO EN 5395 (CE) (machine directive 89/392, 91/368, 93/44, 84/538, 89/336) requirements, Optional lights. Meets ANSI/ASAE 5279.12 (Lighting and Marking of Agricultural Equipment on Highways). Foldable ROPS, ISO 21299 certified.															
SOUND PRESSURE OPERATOR EAR**	<80 dB when GM4010-D models (30636 & 30635) have "Quiet Mode" activated by Toro Distributor.															
WARRANTY	Two-year limited warranty. Refer to operator's manual for further details.															
ACCESSORIES	Work light, Road lights consisting of dual taillights, dual headlights, slow moving vehicle sign, turn signal, flasher and lights; Sunshade Beacon															
CUTTING DECKS																
WIDTH OF CUT	Overall: 132" (335 cm), Front: 62" (157.5 cm), Wings: 42" (106.7 cm), Overlap: 7" (12.8 cm).															
MOWING RATE	Mows up to 11.0 acres/h (4.5 hectares/h) at 8.5 mph (13.4 km/h) (assumes no overlap or stops).															
CONSTRUCTION	Welded .100" (25 mm) steel with 7 and 10-gauge steel channel and plate reinforcements, bullnose bumpers.															
DECK DRIVE	Direct mounted hydraulic motor into spindle. Remaining spindle(s) driven by individual B section Kevlar belt. Quick release belt covers.															
HEIGHT-OF-CUT	1"-5" (25-127 mm) in .5" (13 mm) increments.															
SPINDLES	1.25" (3.17 cm) diameter spindle shafts, 9" (22.9 cm) diameter conical ductile iron housing, and 2 greaseable tapered roller bearings.															
BLADES	21.75" (55.2 cm) long, 2.5" (6.4 cm) wide, .25" (.64 cm) thick.															
CASTER WHEELS	8 x 3.50-4, 4-ply, smooth, pneumatic, seated precision ball bearings.															
GROUND FOLLOWING	6" anti-scalp cups on each blade, adjustable skids on each deck, 4 anti-scalp rollers on front deck and 1 on each wing.															
WING PROTECTION	Bi-directional, impact absorption device on each wing deck.															
RECYCLER KIT	Model 30420 will convert decks into Guardian® Recycler® decks.															
MULCHING KIT	Model 30422.															
SKIDS	Reversible polymeric.															

*Specifications and design subject to change without notice. Products depicted in this literature are for demonstration purposes only. Actual products offered for sale may vary in use, design, required attachments and safety features. See distributor for details on all warranties. **Per EN ISO 5295:2013



TORO

Groundsmaster® 5900/5910

LARGE AREA ROTARY MOWER

FEATURES

- 192 in. (488 cm) width of cut, mows 100+ acres per day
- 3.3 L Yanmar® EPA Tier 4 Final and EU Stage IV emissions compliant turbo-diesel engine
- Full-time, bi-directional 4WD
- SmartPower™ -optimized mowing in all conditions
- CrossTrax™ all-wheel drive system offers increased cross wheel traction control
- 0° uncut circle in turns
- Onboard InfoCenter™ with advisories and diagnostics for maximum uptime
- SmartCool™ auto-reversing cooling fans
- 24-volt electrical system powers cooling system
- HybridDrive™ cutting deck system delivers unmatched reliability
- 4-way adjustable seat and Air Ride Suspension
- Integrated ControlArm™ with fingertip electronic controls
- All-season safety cab with air conditioning and heater (5910)

More Parks & More Rec.

Tasked with maintaining more parks and sports fields with no additional workers or budget? Is it possible to do more with less? The Groundsmaster® 5900 Series mowers can mow over 17 acres/hour (6.87 hectares/hour) using only one operator! And to match the 16' (4.88 m) wide mowing brawn and a more fuel-efficient EPA Tier 4 Final and EU Stage IV emissions compliant Yanmar® 3.3 L engine, the Groundsmaster 5900 series is loaded with intelligence. SmartPower™ allows the operator to effortlessly maintain the correct speed for optimal cutting, while the SmartCool™ system prevents overheating with auto-reversing the cooling fans. An onboard InfoCenter™ gives the operator a quick read on all systems and even provides assistance at the right moment. When the comfort and safety of an all season cab, the incredibly nimble handling, and tough Toro durability are added in, the new Groundsmaster 5900 series proves beyond doubt that increased efficiency and ease of operation lead to higher productivity.

toro.com/5900*Groundsmaster® 5900**Groundsmaster® 5910***4
TIER****SMARTPOWER****Call your Toro distributor at 800-803-8676**

GROUNDMASTER 5900, MODEL 31698 / GROUNDMASTER 5910, MODEL 31699	
ENGINE	Yanmar 3.3L, EPA Tier 4 Final and EU Stage IV emissions compliant, turbocharged diesel with direct injection and electronic high-pressure common rail. 72 HP (53.7 kW) @ 2500 rpm, Torque: 206 lb.-ft. (279 N•m) @ 1625 rpm Displacement: 202 cu. in. (3.3 L).
COOLING SYSTEM	24V dual electric fan banks for separate engine radiator and hydraulic oil cooling; fan banks are variable speed with auto-reverse feature (SmartCool®, based on coolant and oil temps), radiator is cross flow, 3 rows, 9 fins per in. (FPI). Hydraulic oil cooler is crossflow, 6 FPI. Cooling fan banks tilts away for fast, easy cleaning.
FUEL SYSTEM	Uses ultra-low sulfur diesel fuel only. Biodiesel compatible up to B20.
CAPACITIES	Fuel: 35 gal.(132L) Hydraulic: 19 gal (71.9 L). Engine Oil w/filter: 11 qt. (10.4 L). Coolant: 13.5 qt. (12.7 L) (Model 31698), 18 qt. (17 L) (Model 31699)
HYDRAULIC SYSTEM	Capacity: 19 gal (71.9 L) reservoir, Remote spin-on charge filter, Oil: Toro premium all season hydraulic fluid
TIRES/WHEELS	Front: 29x12.00-15, 6 ply rating, 32 psi, Rear: 23x10.50-12, 6 ply rating, 30 psi;
INSTRUMENTATION	Onboard LCD (InfoCenter™) display shows customizable gauges, service reminders, advisories/faults and troubleshooting assistance. Indicates fuel level, coolant temp, hydraulic oil temp, engine glow plug, low oil pressure, air cleaner restriction, 12 and 24 volt alternator voltage output, engine hours and rpm, and engine DPF regeneration.
POWERTRAIN	Full time automatic forward and reverse 4WD in low (mow) range. Front wheel drive in transport. Parallel hydrostatic, closed loop with cross wheel traction (CrossTrax™) design; traction drive pump, variable displacement piston, servo control. Front drive: 2-speed, fixed displacement high torque, low speed radial piston motors. Rear drive: single speed, fixed displacement, high torque, low speed radial piston motors. SmartPower™ feature controls traction speed to maintain optimal cutting blade speed.
ELECTRICAL SYSTEM	Main: 12 volt system; Alternator: 12V, 80 amp, supplied w/ engine Battery: 1380 CCA (2x 690 CCA), Cooling Fans, Engine/Hydraulic cooling: 24 volt system; Alternator: 24V, 105 amp w/ remote sense; Battery: 350 CCA; Disconnect ON/OFF switch for 12 & 24 volt service safety. Service: Dynamic, hydrostatic 4WD in low range. Front wheel drive braking in high range. Parking: Electro-hydraulic controlled via double-motion rocker switch. Spring applied, hydraulic released. Internal to front wheel motors. Automatically applies with engine OFF or key OFF Manual override from operator platform for servicing
PRODUCTIVITY	Infinitely variable speed. Forward speeds: mow: 0-10.8 mph (17.4 km/h) Transport: 0-20 mph (0-32.2 km/h). Reverse speeds: mow 0-5.7 mph (0-9.2 km/h), transport: 0-10.5 mph (0-16.9 km/h) transport. Speed control: Electronic, limits max speed. Maximum productivity: 20.8 acres/hr. (8.4 ha/hr). Typical productivity: 13.1 acres/hr (5.3 ha/hr)**; NOTE: For EU countries complying to ISO 5395, all speeds and mow rates should be reduced by 12%.
CONTROLS	Control arm, right armrest, travels with seat and suspension. Deck lift/lower, electrohydraulic switches. Throttle, electronic, variable. Traction pedal, electronic. Park brakes: double-motion switch. Steering, hydrostatic load sensing. Other: High/low range, PTO, cruise control, lights (31698 only), horn, key switch, wing deck transport latches (manual).
OPERATOR STATION	Operator platform: isolated rubber mounted. Seat: 4 way adjustable with vinyl (31698) or cloth (31699) cushions standard. Suspension: air-ride with 3 in. (7.6 cm) of adjustability. Steering: power and adjustable tilt. Traction Pedal: adjustable angle uses position sensor. Storage box, cup holder, and 12 volt power outlet, double USB port, standard.
STEERING	Uncut circle - 0" diameter. Turning radius - 86" (218 cm)
CAB (5910)	ROPS certified cab with heat, AC and the following standard features: climate system pressurized cab, heavy-duty pantograph front windshield wiper and washer, front windshield has 38" of visibility, interior mirror, fold away exterior side mirrors, molded front fenders, right and left doors and rear window have tinted (50%) glass, front and rear windows open, quick release window latches act as emergency exit, rubber sound isolator cab mounts and upholstered interior panels and headliner, textured neoprene floor mat, interior dome light. Power provided for optional aftermarket audio accessories. Optional road lights, rotating beacon and work lights available.
SAFETY AND LIGHTING	Standard (31698 & 31699): SMV sign rear mounted; LED brake, tail lights and flashers mounted in rear bumper; horn. ROPS Unit (31698) headlights, red and amber flashers, turn signals. Cab Unit (31699): Optional light kits, North American Road Light Kit (30706), Rotating Beacon Kit (31509), Work Light Kit (114-5610). Disconnect ON/OFF switch for 12 & 24-volt service safety.
CERTIFICATION	Meets or exceeds EU Machinery Directive (2006/42/EC); ISO 5395-2013 and ANSI B71.4-2012; ISO 21299 and SAE J1194; OSHA 29CFR1910.95 (SAE J1175, European Directive 2000/14/EC, ISO 5395-2013); EN 55012:2007 and CISPR12. Model 31698 meets or exceeds ANSI/ASAE S279.12 (Lighting and Marking of Agricultural Equipment on Highways). Model 31699 air conditioning system meets SAE J1503, Section 8.
WARRANTY	Two year limited warranty.
VEHICLE WEIGHT (W/ FULL FLUIDS)	6,710 lbs. (3043 kg) (31698), 7,304 lbs. (3313 kg) (31699)
GROUND CLEARANCE	10.3 in. (26.1 cm)
DIMENSIONS	WIDTH: Transport: 99 in. (251 cm), Mow: 199 in. (505 cm) LENGTH: 174 in. (442 cm) HEIGHT: 85 in. (216 cm) (31698), 95 in. (241 cm) (31699) WHEELBASE: 77 in. (196 cm)

CUTTING DECKS	
TYPE	Three rear discharge rotary decks
CUTTING WIDTH	192 in. (488 cm), 57 in. (145 cm), 92 in. (234 cm), 144 in. (366 cm)
HEIGHT OF CUT	1-6" in (2.5 - 15 cm) in 0.5 in. (1.3 cm) increments.
CONSTRUCTION	11-gauge high-strength steel. 7-gauge, reinforcements, bullnose bumpers.
PROTECTION	Wing decks. 2 way shock absorption.
DECK DRIVE	HybridDrive™ - Hydraulic motor to spindle, remaining spindle(s), driven by "B" section v-belts.
TENSIONING	Automatic, spring loaded idlers.
SPINDLES	Shaft: 1.25" (3.2 cm) hardened steel. Housing: 9" (22.9 cm) ductile iron. Bearings: Greaseable tapered roller.
STANDARD BLADES	20" (50.8 cm), heat-treated steel blades.
OPTIONAL BLADES	Atomic™ mulching blades, flat blades.
SKIDS	4 reversible polymeric, 2 reversible steel

*Specifications and design subject to change without notice. Products depicted in this literature are for demonstration purposes only.

Actual products offered for sale may vary in use, design, required attachments and safety features. See distributor for details on all warranties.

**Maximum productivity @ 10.8 mph (17.4 km/h) & 100% efficiency.

Typical productivity @ 8 mph (12.9 km/h) & 85% efficiency



DISCUSSION ITEMS:

1. County Mitigation Fund, current balance \$450,000
2. Placer County Investment Report
3. California Employers' Pension Prefunding Trust (CEPPT) Fund

Discussion Item #2 - Cover Sheet – Placer County Investment Report

Auburn Area Recreation and Park District (ARD) Finance meeting, February, 2023.

Monthly, staff will provide the Board of Directors with the Placer County Treasurer's Pooled Investment Report for the prior month for the Board's perusal. This statement will show October's investments and average interest earnings/(losses) for the month's activities.

Placer County Treasurer holds the majority of ARD's funds. The remaining funds are held at the District's CalPERS CEPPT (California Employers' Pension Prefunding Trust Fund).

The County earned an overall average of **2.29%** in December.

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 December, 2022

Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of December 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

December 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 392 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$813,993,698.80 in cash and investments maturing in the next 180 days.



**General Fund
Portfolio Management
Portfolio Summary
December 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	435,765,024.18	458,410,560.00	19.89	1,017	495	0.614	0.623
mPower Placer - Long Term	3,711,365.54	4,353,197.61	3,719,461.09	0.16	7,343	5,052	4.118	4.175
Federal Agency Coupons	784,000,000.00	742,722,775.41	783,683,615.69	34.01	1,067	549	0.969	0.982
Collateralized Inactive Bank Deposits	85,000,000.00	85,000,000.00	85,000,000.00	3.69	1	1	3.945	4.000
Medium Term Notes	20,000,000.00	19,547,700.00	19,953,463.06	0.87	1,275	245	1.760	1.784
Negotiable Certificates of Deposit	445,000,000.00	443,810,850.00	445,000,000.00	19.31	302	154	3.613	3.663
Collateralized CDs	3,000,000.00	3,000,000.00	3,000,000.00	0.13	365	108	1.600	1.622
Commercial Paper Disc. -Amortizing	300,000,000.00	297,669,643.75	297,666,502.09	12.92	97	57	4.425	4.487
Federal Agency Disc. -Amortizing	190,000,000.00	187,797,670.83	187,797,670.83	8.15	124	93	4.485	4.548
Local Agency Bond	9,140,133.94	10,523,946.16	9,140,133.94	0.40	7,882	5,882	2.791	2.820
mPower Placer	9,430,089.98	10,576,863.18	9,430,089.98	0.41	7,707	5,959	3.672	3.723
mPower - Folsom	1,666,525.79	1,871,102.49	1,666,525.79	0.07	7,694	5,026	2.736	2.774
Investments	2,310,948,135.25	2,242,658,793.61	2,304,488,042.47	100.00%	738	392	2.284	2.316

Cash								
Passbook/Checking (not included in yield calculations)	25,993,698.80	25,993,698.80	25,993,698.80		1	1	0.000	0.000
Total Cash and Investments	2,336,941,834.05	2,268,652,492.41	2,330,481,741.27		738	392	2.284	2.316

Total Earnings	December 31	Month Ending	Fiscal Year To Date
Current Year	3,999,404.54		12,405,407.79
Average Daily Balance	2,200,029,040.48		1,889,911,374.93
Effective Rate of Return	2.14%		1.30%


 ERIC WAIDMANN, ASST. TREASURER-TAX COLLECTOR

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,692,600.00	4,983,674.16	0.250	0.476	531	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	8,897,300.00	9,872,081.24	0.375	0.773	1,126	01/31/2026
91282B2U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,564,800.00	10,236,003.94	1.875	0.443	608	08/31/2024
91282B2S2	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,398,400.00	10,167,956.12	1.375	0.559	761	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	8,992,200.00	9,887,451.41	0.250	0.680	973	08/31/2025
91282BZY9	20554	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,757,000.00	9,995,999.52	0.125	0.200	195	07/15/2023
91282CAF8	20555	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,723,100.00	9,994,745.36	0.125	0.210	226	08/15/2023
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,023,800.00	9,895,860.99	0.250	0.660	942	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	8,897,300.00	9,877,916.90	0.375	0.753	1,126	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	8,910,600.00	9,911,582.30	0.500	0.786	1,154	02/28/2026
91282CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,501,200.00	9,980,260.85	0.125	0.302	410	02/15/2024
91282BZT0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,078,100.00	9,902,186.89	0.250	0.662	881	05/31/2025
91282BZW3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,059,000.00	9,908,865.28	0.250	0.621	911	06/30/2025
91282CAF8	20589	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,723,100.00	9,994,456.76	0.125	0.215	226	08/15/2023
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	8,978,900.00	9,865,491.85	0.250	0.749	1,003	09/30/2025
91282BY87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,565,200.00	10,208,453.76	1.750	0.421	577	07/31/2024
91282BR69	20592	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,882,400.00	10,058,892.70	1.625	0.189	150	05/31/2023
91282BS35	20593	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,842,600.00	10,058,824.10	1.375	0.180	180	06/30/2023
91282BZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,078,100.00	9,903,558.74	0.250	0.656	881	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,023,800.00	9,885,915.66	0.250	0.700	942	07/31/2025
91282BZY9	20605	U. S. TREASURY COUPON		04/12/2021	10,000,000.00	9,757,000.00	9,995,747.69	0.125	0.205	195	07/15/2023
91282CAF8	20606	U. S. TREASURY COUPON		04/12/2021	10,000,000.00	9,723,100.00	9,994,630.85	0.125	0.212	226	08/15/2023
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,023,800.00	9,896,743.46	0.250	0.656	942	07/31/2025
91282CCCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,412,100.00	9,986,573.39	0.250	0.349	500	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,367,600.00	9,996,735.34	0.375	0.396	561	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,367,600.00	9,994,860.12	0.375	0.410	561	07/15/2024
91282CCCC3	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,412,100.00	9,983,303.31	0.250	0.373	500	05/15/2024
91282CCN9	21074	U. S. TREASURY COUPON		08/20/2021	10,000,000.00	9,736,700.00	9,994,776.08	0.125	0.216	211	07/31/2023
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,367,600.00	9,979,191.39	0.375	0.512	561	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,367,600.00	9,959,458.99	0.375	0.642	561	07/15/2024
91282BZY9	21153	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,757,000.00	9,989,427.25	0.125	0.323	195	07/15/2023
91282CBEO	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,534,900.00	9,958,016.56	0.125	0.533	379	01/15/2024
91282CBEO	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,534,900.00	9,959,319.62	0.125	0.520	379	01/15/2024
91282BZY9	21191	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,757,000.00	9,987,449.66	0.125	0.360	195	07/15/2023
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,367,600.00	9,949,808.28	0.375	0.705	561	07/15/2024
91282CCCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,412,100.00	9,934,968.58	0.250	0.730	500	05/15/2024

Data Updated: FUNDSNAP: 01/03/2023 11:33
Run Date: 01/03/2023 - 11:34

Portfolio PLCR
NL: AC
PM (PRF_PM2) 7 3.11

**General Fund
Portfolio Management
Portfolio Details - Investments
December 31, 2022**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CCN9	21221	U. S. TREASURY COUPON		12/03/2021	5,000,000.00	4,868,350.00	4,988,965.01	0.125	0.508	211	07/31/2023
91282CBG5	21222	U. S. TREASURY COUPON		12/03/2021	5,000,000.00	4,984,950.00	4,999,087.93	0.125	0.348	30	01/31/2023
91282CCD1	21227	U. S. TREASURY COUPON		12/07/2021	10,000,000.00	9,821,500.00	9,984,266.49	0.125	0.509	150	05/31/2023
91282CAK7	21232	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,686,300.00	9,966,069.53	0.125	0.611	257	09/15/2023
91282CCU3	21233	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,898,100.00	9,968,489.58	0.125	0.604	242	08/31/2023
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,534,900.00	9,941,790.22	0.125	0.691	379	01/15/2024
91282BZP8	21277	U. S. TREASURY COUPON		12/27/2021	10,000,000.00	9,835,200.00	9,985,875.50	0.125	0.511	134	05/15/2023
91282CBG5	21280	U. S. TREASURY COUPON		12/28/2021	5,000,000.00	4,984,950.00	4,998,825.19	0.125	0.412	30	01/31/2023
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,534,900.00	9,917,303.52	0.125	0.931	379	01/15/2024
91282BZY9	21299	U. S. TREASURY COUPON		01/11/2022	5,000,000.00	4,878,500.00	4,983,242.19	0.125	0.755	195	07/15/2023
91282BZP8	21330	U. S. TREASURY COUPON		02/04/2022	5,000,000.00	4,917,600.00	4,984,015.46	0.125	1.002	134	05/15/2023
91282BZZ9	21390	U. S. TREASURY COUPON		04/11/2022	10,000,000.00	9,992,700.00	9,999,647.18	1.500	1.592	14	01/15/2023
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,538,874.18	9,542,013.10	0.125	4.759	379	01/15/2024
		Subtotal and Average	458,367,157.42		460,000,000.00	435,765,024.18	458,410,580.00		0.623	495	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		08/16/2015	914,362.11	1,085,187.81	914,362.11	4.000	3.999	4,627	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	4,993	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	720,362.66	883,261.87	728,438.21	5.050	4.894	5,752	10/01/2038
		Subtotal and Average	3,719,515.83		3,711,385.54	4,353,197.61	3,719,461.09		4.175	5,052	
Federal Agency Coupons											
3133EL3E2	20077	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,739,700.00	10,000,000.00	0.320	0.320	221	08/10/2023
3133EL3E2	20078	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,739,700.00	9,999,594.07	0.320	0.327	221	08/10/2023
3133EMKG6	20420	FEDERAL FARM CREDIT BANK		12/15/2020	10,000,000.00	9,785,600.00	10,000,000.00	0.200	0.200	165	06/15/2023
3133EMKG6	20432	FEDERAL FARM CREDIT BANK		12/21/2020	10,000,000.00	9,785,600.00	10,000,000.00	0.200	0.200	165	06/15/2023
3133EMLE0	20436	FEDERAL FARM CREDIT BANK		12/22/2020	10,000,000.00	9,656,400.00	10,000,000.00	0.190	0.190	264	09/22/2023
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,525,000.00	9,994,842.01	0.190	0.240	375	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,532,700.00	9,998,495.00	0.230	0.244	383	01/19/2024
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,532,700.00	10,003,073.46	0.230	0.201	383	01/19/2024
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,147,900.00	9,997,943.82	0.300	0.310	743	01/13/2025
3133EMUJ7	20570	FEDERAL FARM CREDIT BANK		03/22/2021	10,000,000.00	9,676,700.00	9,999,120.80	0.220	0.246	264	09/22/2023
3133EMWL2	20618	FEDERAL FARM CREDIT BANK		04/19/2021	10,000,000.00	9,755,300.00	10,000,000.00	0.200	0.200	199	07/19/2023
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	8,956,700.00	9,993,316.67	1.000	1.021	1,219	05/04/2026
3133EMYX4	20650	FEDERAL FARM CREDIT BANK		05/10/2021	10,000,000.00	9,847,900.00	9,998,925.00	0.125	0.155	129	05/10/2023

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Federal Agency Coupons											
3133EMA28	20669	FEDERAL FARM CREDIT BANK		05/20/2021	10,000,000.00	9,843,900.00	9,998,045.96	0.125	0.150	137	05/18/2023
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,387,700.00	10,000,000.00	0.330	0.330	519	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,387,700.00	10,000,000.00	0.330	0.330	519	06/03/2024
3133EMZ01	21053	FEDERAL FARM CREDIT BANK		08/10/2021	10,000,000.00	9,732,000.00	9,996,471.67	0.160	0.218	221	08/10/2023
3133EMZ05	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,314,600.00	10,000,000.00	0.460	0.460	596	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,157,300.00	9,989,382.49	0.480	0.531	771	02/10/2025
3133EMU67	21073	FEDERAL FARM CREDIT BANK		08/20/2021	10,000,000.00	9,979,300.00	10,000,000.00	0.125	0.125	22	01/23/2023
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,097,700.00	9,996,769.12	0.610	0.624	873	05/23/2025
3133ENEW6	21210	FEDERAL FARM CREDIT BANK		11/23/2021	10,000,000.00	9,842,700.00	9,996,844.44	0.375	0.455	142	05/23/2023
3133ELO56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,688,650.00	4,985,218.58	0.570	0.769	548	07/02/2024
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	5,000,000.00	9,594,000.00	10,000,000.00	1.040	1.040	389	01/25/2024
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,797,000.00	4,994,614.31	1.040	1.142	389	01/25/2024
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,808,750.00	4,984,641.93	0.900	1.198	382	01/18/2024
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,795,400.00	5,000,000.00	1.230	1.230	404	02/09/2024
3133ENF39	22047	FEDERAL FARM CREDIT BANK		08/08/2022	10,000,000.00	9,899,000.00	10,000,000.00	3.120	3.120	219	08/08/2023
3133ENV98	22178	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	9,992,000.00	9,998,481.48	4.870	4.707	206	07/26/2023
3133ENV87	22204	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	10,001,400.00	10,000,000.00	5.050	5.050	312	11/09/2023
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,145,500.00	9,998,707.26	0.320	0.326	752	01/22/2025
3130AKVV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	8,855,800.00	9,998,767.52	0.500	0.504	1,124	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,123,800.00	9,996,902.95	0.330	0.345	745	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,123,800.00	9,996,902.95	0.330	0.345	745	01/15/2025
3130ALT7H	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,275,400.00	10,000,000.00	0.510	0.510	638	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	8,904,400.00	9,946,975.60	0.750	0.923	1,150	02/24/2026
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,302,600.00	9,999,479.17	0.500	0.503	634	09/26/2024
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,382,500.00	10,000,000.00	0.375	0.375	509	05/24/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,150,000.00	10,000,000.00	0.625	0.625	788	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,311,300.00	10,000,000.00	0.410	0.410	578	08/01/2024
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,273,700.00	10,000,000.00	0.500	0.542	638	09/30/2024
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,333,700.00	9,985,027.88	0.330	0.431	544	06/28/2024
3130AMZ08	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,304,100.00	9,998,157.73	0.510	0.521	607	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,352,800.00	10,000,000.00	0.400	0.400	541	06/25/2024
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,450,550.00	5,000,000.00	0.650	0.635	1,333	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,447,800.00	5,000,000.00	0.750	0.700	1,333	08/26/2026
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,676,400.00	5,000,000.00	0.400	0.400	541	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	8,842,200.00	10,000,000.00	1.000	1.001	1,333	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,466,450.00	5,000,000.00	0.850	0.850	1,151	02/25/2026

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Federal Agency Coupons												
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,674,850.00	4,996,195.34	0.400	0.451	544	06/28/2024	
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,171,200.00	9,989,701.25	0.550	0.600	760	01/30/2025	
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,663,350.00	4,993,970.59	0.750	0.822	624	09/16/2024	
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,554,800.00	4,991,202.67	1.000	1.146	961	08/19/2025	
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,568,840.00	4,000,000.00	1.250	1.250	1,335	08/28/2026	
3130AQ885	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,204,900.00	10,000,000.00	1.200	1.200	891	06/10/2025	
3130AQC8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,341,950.00	15,000,000.00	0.760	0.760	380	01/16/2024	
3130AQC7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,391,200.00	10,000,000.00	1.000	1.317	746	01/16/2025	
3130AQC8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,487,700.00	5,000,000.00	1.330	1.468	1,293	07/17/2026	
3130AQC1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,369,500.00	10,000,000.00	1.000	1.254	747	01/17/2025	
3130AQC0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,338,900.00	10,000,000.00	1.000	1.541	898	06/17/2025	
3130AQC5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,068,050.00	15,000,000.00	1.000	0.895	747	01/17/2025	
3130AQC3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,774,950.00	4,998,349.00	0.710	0.742	386	01/22/2024	
3130AQC9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,240,200.00	10,000,000.00	1.000	1.000	760	01/30/2025	
3130AQC1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,422,000.00	9,996,977.78	0.950	0.970	551	07/05/2024	
3130AQC4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,643,600.00	4,978,135.60	1.100	1.320	743	01/13/2025	
3130AQC3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,651,450.00	4,982,870.37	1.125	1.295	751	01/21/2025	
3130AQC8	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,700,250.00	4,997,409.72	0.750	0.775	757	01/27/2025	
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,883,300.00	5,000,000.00	2.500	2.417	575	07/29/2024	
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	10,004,500.00	10,004,736.50	5.000	4.942	339	12/06/2023	
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	10,022,933.33	10,059,364.79	4.875	4.520	530	06/14/2024	
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,999,702.08	5,009,137.46	4.375	4.510	621	09/13/2024	
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,946,400.00	4,954,319.75	4.000	4.570	605	08/28/2024	
3134GW7E0	20355	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,948,300.00	10,000,000.00	0.200	0.200	46	02/16/2023	
3134GW7D2	20356	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,832,200.00	9,999,400.00	0.220	0.236	135	05/16/2023	
3134GW7D2	20363	FED HOME LOAN MORT CORP		11/19/2020	10,000,000.00	9,832,200.00	10,000,000.00	0.220	0.220	135	05/16/2023	
3134GXC8	20375	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,712,600.00	9,999,527.49	0.270	0.277	234	08/23/2023	
3134GXC8	20376	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,810,800.00	10,000,000.00	0.250	0.250	151	06/01/2023	
3137EAEV7	20404	FED HOME LOAN MORT CORP		12/10/2020	10,000,000.00	9,708,800.00	10,002,559.65	0.250	0.210	235	08/24/2023	
3137EAEV3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	8,998,800.00	9,987,882.19	0.375	0.419	996	09/23/2025	
3134GXS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,383,800.00	9,999,773.43	0.430	0.432	554	06/18/2024	
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,406,750.00	4,925,759.66	0.750	1.190	1,269	06/23/2026	
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	20,008,400.00	20,000,000.00	5.000	5.000	572	07/26/2024	
3135G05G4	20405	FEDERAL NATIONAL MORT. ASSOC.		12/10/2020	10,000,000.00	9,765,500.00	10,002,072.90	0.250	0.210	190	07/10/2023	
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,382,500.00	10,000,000.00	0.375	0.375	530	06/14/2024	
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,018,900.00	9,988,145.56	0.375	0.420	967	08/25/2025	

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Federal Agency Coupons											
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,299,400.00	9,995,603.17	0.250	0.279	561	07/15/2024
3135G05G4	21239	FEDERAL NATIONAL MORT. ASSOC.		12/10/2021	10,000,000.00	9,765,500.00	9,993,818.95	0.250	0.560	190	07/10/2023
		Subtotal and Average	764,966,441.12		784,000,000.00	742,722,775.41	783,683,615.69		0.982	549	
Collateralized Inactive Bank Deposits											
SYS19055	19055	Five Star Bank - PIMMA			85,000,000.00	85,000,000.00	85,000,000.00	4.000	4.000	1	
		Subtotal and Average	52,096,774.19		85,000,000.00	85,000,000.00	85,000,000.00		4.000	1	
Medium Term Notes											
89236TEY7	17074	TOYOTA MOTOR CREDIT		06/01/2018	10,000,000.00	9,981,600.00	9,999,185.55	4.627	2.665	115	04/26/2023
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,566,100.00	9,954,277.51	0.450	0.900	375	01/11/2024
		Subtotal and Average	19,951,629.66		20,000,000.00	19,547,700.00	19,953,463.06		1.784	245	
Negotiable Certificates of Deposit											
13606KCE4	21310	CANADIAN IMP BK COMM NY		01/21/2022	10,000,000.00	9,946,100.00	10,000,000.00	0.870	0.882	53	02/23/2023
13606KLB0	22043	CANADIAN IMP BK COMM NY		08/03/2022	25,000,000.00	24,811,250.00	25,000,000.00	3.900	3.954	214	08/03/2023
60710RAH8	22252	Mizuho Bank LTD		12/08/2022	25,000,000.00	25,006,500.00	25,000,000.00	5.140	5.211	187	07/07/2023
65602Y4U1	22268	NORINCHUKIN BANK NY		12/14/2022	25,000,000.00	24,996,500.00	25,000,000.00	5.200	5.272	256	09/14/2023
21684LCJ9	21229	Rabobank Nederland		12/08/2021	10,000,000.00	9,811,800.00	10,000,000.00	0.700	0.000	190	07/10/2023
21684LCX8	21393	Rabobank Nederland		04/12/2022	10,000,000.00	9,894,400.00	10,000,000.00	2.510	0.000	208	07/28/2023
78012U2V6	21286	Royal Bank of Canada		01/04/2022	10,000,000.00	9,994,800.00	10,000,000.00	0.600	0.608	3	01/04/2023
78012UJ3E3	21313	Royal Bank of Canada		01/24/2022	10,000,000.00	9,975,400.00	10,000,000.00	0.800	0.811	23	01/24/2023
78012U4W2	21379	Royal Bank of Canada		04/06/2022	5,000,000.00	4,965,850.00	5,000,000.00	2.270	2.302	95	04/06/2023
78012U5A9	21397	Royal Bank of Canada		04/12/2022	10,000,000.00	9,969,700.00	10,000,000.00	2.050	2.078	43	02/13/2023
78015JA23	22048	Royal Bank of Canada		08/08/2022	10,000,000.00	9,929,600.00	10,000,000.00	4.080	4.137	215	08/04/2023
83369XAK4	21289	SOCIETE GENERALE NY		01/04/2022	10,000,000.00	9,994,800.00	10,000,000.00	0.600	0.608	3	01/04/2023
85325V4A9	21290	Standard Chartered Bank NY		01/05/2022	10,000,000.00	9,994,800.00	10,000,000.00	0.600	0.000	3	01/04/2023
85325V4A8	21303	Standard Chartered Bank NY		01/18/2022	10,000,000.00	9,980,900.00	10,000,000.00	0.740	0.750	17	01/18/2023
85325VZG8	21389	Standard Chartered Bank NY		04/11/2022	20,000,000.00	19,986,400.00	20,000,000.00	1.950	1.977	8	01/09/2023
85325VZH6	21399	Standard Chartered Bank NY		04/13/2022	10,000,000.00	9,970,200.00	10,000,000.00	2.040	2.068	43	02/13/2023
85325VDC1	22242	Standard Chartered Bank NY		12/06/2022	25,000,000.00	25,014,500.00	25,000,000.00	5.340	5.414	207	07/27/2023
85656FVY5	22207	SUMITOMO MITSUI BANK NY		11/09/2022	25,000,000.00	25,000,000.00	25,000,000.00	5.200	5.242	187	07/07/2023
87019WGC2	22269	Swedbank New York		12/14/2022	25,000,000.00	25,006,250.00	25,000,000.00	5.170	5.242	256	09/14/2023
89114WJUR4	21394	TORONTO DOMINION BANK NY		04/12/2022	10,000,000.00	9,908,700.00	10,000,000.00	2.400	2.433	131	05/12/2023
89115BF62	22053	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,912,900.00	10,000,000.00	4.050	4.106	250	09/08/2023

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Negotiable Certificates of Deposit												
89115BF21	22054	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,999,200.00	10,000,000.00	4.020	4.076	190	07/10/2023	
89115BJ27	22066	TORONTO DOMINION BANK NY		08/16/2022	10,000,000.00	9,928,100.00	10,000,000.00	3.900	3.954	201	07/21/2023	
89115BL24	22082	TORONTO DOMINION BANK NY		08/25/2022	10,000,000.00	9,930,800.00	10,000,000.00	3.970	4.025	204	07/24/2023	
89115BZP4	22158	TORONTO DOMINION BANK NY		10/14/2022	10,000,000.00	10,004,200.00	10,000,000.00	5.000	5.069	131	05/12/2023	
89115BK16	22253	TORONTO DOMINION BANK NY		12/08/2022	10,000,000.00	10,005,000.00	10,000,000.00	5.280	5.353	219	08/08/2023	
90275DP27	21410	UBS AG STAMFORD CT		04/20/2022	15,000,000.00	14,979,300.00	15,000,000.00	2.010	2.038	19	01/20/2023	
90275DQD5	22067	UBS AG STAMFORD CT		08/16/2022	10,000,000.00	9,927,900.00	10,000,000.00	3.910	3.964	201	07/21/2023	
90275DQK9	22164	UBS AG STAMFORD CT		10/19/2022	15,000,000.00	15,011,550.00	15,000,000.00	5.070	5.110	129	05/10/2023	
90275DQL7	22165	UBS AG STAMFORD CT		10/19/2022	20,000,000.00	19,999,800.00	20,000,000.00	5.170	5.242	173	06/23/2023	
96130AQX9	22254	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	15,004,950.00	15,000,000.00	5.180	5.252	187	07/07/2023	
96130AQY7	22255	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	15,008,700.00	15,000,000.00	5.250	5.323	220	08/09/2023	
		Subtotal and Average	405,322,580.65		445,000,000.00	443,810,850.00	445,000,000.00		3.663	154		
Collateralized CDs												
SYS21411	21411	River City Bank		04/19/2022	3,000,000.00	3,000,000.00	3,000,000.00	1.600	1.622	108	04/19/2023	
		Subtotal and Average	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00		1.622	108		
Commercial Paper Disc. -Amortizing												
22533UN33	22281	Credit Agricole CIB		12/30/2022	130,000,000.00	129,969,305.56	129,969,305.56	4.250	4.311	2	01/03/2023	
53948BSK6	22079	Lloyds Bank Corp Mkts NY		08/23/2022	10,000,000.00	9,858,166.67	9,858,166.67	3.700	3.906	138	05/19/2023	
53948BT82	22138	Lloyds Bank Corp Mkts NY		10/03/2022	20,000,000.00	19,616,411.11	19,616,411.11	4.370	4.607	158	06/08/2023	
53948BU56	22196	Lloyds Bank Corp Mkts NY		11/04/2022	20,000,000.00	19,465,836.11	19,458,361.11	5.270	5.569	185	07/05/2023	
62479MNH2	22139	MUFG BANK LTD/NY		10/03/2022	25,000,000.00	24,954,565.55	24,958,888.89	3.700	3.793	16	01/17/2023	
62479MNH2	22157	MUFG BANK LTD/NY		10/14/2022	15,000,000.00	14,972,733.33	14,972,733.33	4.090	4.192	16	01/17/2023	
62479MNJ8	22168	MUFG BANK LTD/NY		10/19/2022	25,000,000.00	24,950,298.61	24,950,298.61	4.210	4.314	17	01/18/2023	
62479MN41	22232	MUFG BANK LTD/NY		11/29/2022	10,000,000.00	9,996,641.67	9,996,641.67	4.030	4.103	3	01/04/2023	
21687BU58	22208	RABOBANK NEDERLAND NV NY		11/09/2022	25,000,000.00	24,340,295.14	24,340,295.14	5.135	5.418	185	07/05/2023	
21687BT92	22258	RABOBANK NEDERLAND NV NY		12/09/2022	20,000,000.00	19,565,400.00	19,565,400.00	4.920	5.116	159	06/09/2023	
		Subtotal and Average	303,555,588.98		300,000,000.00	297,689,643.75	297,686,502.09		4.487	57		
Federal Agency Disc. -Amortizing												
313384GX1	22261	Federal Home Loan Bank - Disc		12/09/2022	20,000,000.00	19,581,083.33	19,581,083.33	4.570	4.809	165	06/15/2023	
313384AN9	22142	Federal Home Loan Bank Discoun		10/04/2022	20,000,000.00	19,975,933.33	19,975,933.33	3.610	3.749	12	01/13/2023	
313384JV2	22245	Federal Home Loan Bank Discoun		12/08/2022	10,000,000.00	9,728,923.61	9,728,923.61	4.625	4.876	211	07/31/2023	
313384CT4	22248	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,802,517.36	24,802,517.36	4.375	4.547	65	03/07/2023	

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**General Fund
Portfolio Management
Portfolio Details - Investments
December 31, 2022**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Disc. -Amortizing											
313384DC0	22249	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,773,888.89	24,773,888.89	4.400	4.578	74	03/16/2023
313384DR7	22250	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,732,052.09	24,732,052.09	4.435	4.622	87	03/29/2023
313384FQ7	22251	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,575,666.67	24,575,666.67	4.560	4.783	134	05/15/2023
313384DA4	22259	Federal Home Loan Bank Discoun		12/09/2022	20,000,000.00	19,826,000.00	19,826,000.00	4.350	4.524	72	03/14/2023
313384DL0	22260	Federal Home Loan Bank Discoun		12/09/2022	20,000,000.00	19,801,605.55	19,801,605.55	4.355	4.534	82	03/24/2023
		Subtotal and Average	147,780,902.79		190,000,000.00	187,797,670.83	187,797,670.83		4.548	93	
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	5,206	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	208,163.49	223,780.75	208,163.49	2.850	2.850	1,815	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	2,207	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,619,516.02	3,075,047.24	2,619,516.02	2.800	2.800	8,946	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	659	10/21/2024
		Subtotal and Average	9,187,201.83		9,140,133.94	10,523,946.16	9,140,133.94		2.820	5,882	
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	5,358	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	5,723	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	5,723	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	6,088	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	6,088	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	6,088	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	5,723	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,491,643.04	1,601,022.24	1,491,643.04	3.000	3.042	5,723	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	6,088	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	6,454	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	6,454	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	6,819	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	7,184	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	5,358	09/02/2037
		Subtotal and Average	9,430,089.98		9,430,089.98	10,576,883.18	9,430,089.98		3.723	5,959	

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
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	5,358	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	5,723	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	4,993	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	4,993	09/02/2036
MFR-1	MFR-1	mPower Folsom		09/01/2015	136,595.55	154,520.16	136,595.55	2.750	2.788	4,993	09/02/2036
	Subtotal and Average		1,666,525.79		1,666,525.79	1,871,102.49	1,666,525.79		2.774	5,026	
	Total and Average		2,200,029,040.48		2,310,948,135.25	2,242,658,793.61	2,304,488,042.47		2.316	392	

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**General Fund
Portfolio Management
Portfolio Details - Cash
December 31, 2022**

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			25,238,688.43	25,238,688.43	25,238,688.43		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			755,010.37	755,010.37	755,010.37		0.000	1
		Average Balance	0.00							
		Total Cash and Investments	2,200,029,040.48		2,336,941,834.05	2,268,652,492.41	2,330,481,741.27		2.316	392



Placer County

General Fund Purchases Report Sorted by Fund - Fund December 1, 2022 - December 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
22533UM26	22234	1010	ACP	CACPNY	100,000,000.00	12/01/2022	12/02 - At Maturity	99,989,583.34	3.750	3.750	12/02/2022	3.750	0.00
63873KM20	22235	1010	ACP	NATXNY	55,000,000.00	12/01/2022	12/02 - At Maturity	54,994,270.84	3.750	3.750	12/02/2022	3.750	0.00
22533UM59	22236	1010	ACP	CACPNY	70,000,000.00	12/02/2022	12/05 - At Maturity	69,978,125.00	3.750	3.750	12/05/2022	3.751	0.00
63873KM53	22237	1010	ACP	NATXNY	70,000,000.00	12/02/2022	12/05 - At Maturity	69,978,125.00	3.750	3.750	12/05/2022	3.751	0.00
22533UM67	22238	1010	ACP	CACPNY	80,000,000.00	12/05/2022	12/06 - At Maturity	79,991,666.67	3.750	3.750	12/06/2022	3.750	0.00
63873KM61	22239	1010	ACP	NATXNY	75,000,000.00	12/05/2022	12/06 - At Maturity	74,992,187.50	3.750	3.750	12/06/2022	3.750	0.00
22533UM75	22240	1010	ACP	CACPNY	70,000,000.00	12/06/2022	12/07 - At Maturity	69,992,708.34	3.750	3.750	12/07/2022	3.750	0.00
63873KM79	22241	1010	ACP	NATXNY	70,000,000.00	12/06/2022	12/07 - At Maturity	69,992,708.34	3.750	3.750	12/07/2022	3.750	0.00
85325VDC1	22242	1010	NCB	STANNY	25,000,000.00	12/06/2022	07/27 - At Maturity	25,000,000.00	5.340	07/27/2023	5.340	25,000,000.00	
22533UM83	22243	1010	ACP	CACPNY	77,000,000.00	12/07/2022	12/08 - At Maturity	76,991,979.17	3.750	3.750	12/08/2022	3.750	0.00
63873KM87	22244	1010	ACP	NATXNY	75,000,000.00	12/07/2022	12/08 - At Maturity	74,992,187.50	3.750	3.750	12/08/2022	3.750	0.00
22533UM91	22246	1010	ACP	CACPNY	75,000,000.00	12/08/2022	12/09 - At Maturity	74,992,187.50	3.750	3.750	12/09/2022	3.750	0.00
313384JV2	22245	1010	AFD	FHLBDN	10,000,000.00	12/08/2022	07/31 - At Maturity	9,698,090.28	4.625	07/31/2023	4.809	9,728,923.61	
313384CT4	22248	1010	AFD	FHLBDN	25,000,000.00	12/08/2022	03/07 - At Maturity	24,729,600.69	4.375	03/07/2023	4.484	24,802,517.36	
313384DC0	22249	1010	AFD	FHLBDN	25,000,000.00	12/08/2022	03/16 - At Maturity	24,658,135.42	4.435	03/29/2023	4.559	24,773,888.89	
313384DR7	22250	1010	AFD	FHLBDN	25,000,000.00	12/08/2022	03/29 - At Maturity	24,499,666.67	4.400	03/16/2023	4.515	24,732,052.09	
313384FQ7	22251	1010	AFD	FHLBDN	25,000,000.00	12/08/2022	05/15 - At Maturity	24,499,666.67	4.560	05/15/2023	4.718	24,575,866.67	
60710RAH8	22252	1010	NCB	MIZBNK	25,000,000.00	12/08/2022	07/07 - At Maturity	25,000,000.00	5.140	07/07/2023	5.140	25,000,000.00	
63873KM95	22247	1010	ACP	NATXNY	75,000,000.00	12/08/2022	12/09 - At Maturity	74,992,187.50	3.750	3.750	12/09/2022	3.750	0.00
89115BKT6	22253	1010	NCB	TDNY	10,000,000.00	12/08/2022	08/08 - At Maturity	10,000,000.00	5.280	08/08/2023	5.280	10,000,000.00	
96130AQX9	22254	1010	NCB	WSTNY	15,000,000.00	12/08/2022	07/07 - At Maturity	15,000,000.00	5.180	07/07/2023	5.180	15,000,000.00	
96130AQY7	22255	1010	NCB	WSTNY	15,000,000.00	12/08/2022	08/09 - At Maturity	15,000,000.00	5.250	08/09/2023	5.250	15,000,000.00	
22533UMC4	22256	1010	ACP	CACPNY	60,000,000.00	12/09/2022	12/12 - At Maturity	59,981,250.00	3.750	3.750	12/12/2022	3.751	0.00
313384GX1	22261	1010	AFD	FHDN	20,000,000.00	12/09/2022	06/15 - At Maturity	19,522,688.89	4.570	06/15/2023	4.743	19,581,083.33	
313384DA4	22259	1010	AFD	FHLBDN	20,000,000.00	12/09/2022	03/14 - At Maturity	19,770,416.67	4.350	03/14/2023	4.462	19,826,000.00	
313384DL0	22260	1010	AFD	FHLBDN	20,000,000.00	12/09/2022	03/24 - At Maturity	19,745,968.33	4.355	03/24/2023	4.472	19,801,605.55	
63873KMC8	22257	1010	ACP	NATXNY	60,000,000.00	12/09/2022	12/12 - At Maturity	59,981,250.00	3.750	3.750	12/12/2022	3.751	0.00
21687BT92	22258	1010	ACP	RABONY	20,000,000.00	12/09/2022	06/09 - At Maturity	19,502,533.33	4.920	06/09/2023	5.046	19,565,400.00	
22533UMD2	22262	1010	ACP	CACPNY	70,000,000.00	12/12/2022	12/13 - At Maturity	69,992,708.34	3.750	3.750	12/13/2022	3.750	0.00
63873KMD6	22263	1010	ACP	NATXNY	70,000,000.00	12/12/2022	12/13 - At Maturity	69,992,708.34	3.750	3.750	12/13/2022	3.750	0.00
22533UMEO	22264	1010	ACP	CACPNY	100,000,000.00	12/13/2022	12/14 - At Maturity	99,989,583.34	3.750	3.750	12/14/2022	3.750	0.00

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General Fund
Purchases Report
December 1, 2022 - December 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													
63873KME4	22265	1010	ACP	NATXNY	75,000,000.00	12/13/2022	12/14 - At Maturity	74,992,187.50		3.750	12/14/2022	3.750	0.00
22533UMF7	22266	1010	ACP	CACPNY	75,000,000.00	12/14/2022	12/15 - At Maturity	74,992,187.50		3.750	12/15/2022	3.750	0.00
63873KMF1	22267	1010	ACP	NATXNY	70,000,000.00	12/14/2022	12/15 - At Maturity	69,992,708.34		3.750	12/15/2022	3.750	0.00
65602YAU1	22268	1010	NCB	NORNY	25,000,000.00	12/14/2022	09/14 - At Maturity	25,000,000.00		5.200	09/14/2023	5.200	25,000,000.00
87019WVGQ2	22269	1010	NCB	SWEDBK	25,000,000.00	12/14/2022	09/14 - At Maturity	25,000,000.00		5.170	09/14/2023	5.170	25,000,000.00
22533UMG5	22270	1010	ACP	CACPNY	75,000,000.00	12/15/2022	12/16 - At Maturity	74,991,145.83		4.250	12/16/2022	4.251	0.00
63873KMG9	22271	1010	ACP	NATXNY	75,000,000.00	12/15/2022	12/16 - At Maturity	74,991,145.83		4.250	12/16/2022	4.251	0.00
22533UMK6	22272	1010	ACP	CACPNY	80,000,000.00	12/16/2022	12/19 - At Maturity	79,971,666.67		4.250	12/19/2022	4.252	0.00
63873KMK0	22273	1010	ACP	NATXNY	75,000,000.00	12/16/2022	12/19 - At Maturity	74,973,437.50		4.250	12/19/2022	4.252	0.00
22533JML4	22274	1010	ACP	CACPNY	80,000,000.00	12/19/2022	12/20 - At Maturity	79,990,555.55		4.250	12/20/2022	4.251	0.00
63873KML8	22275	1010	ACP	NATXNY	80,000,000.00	12/19/2022	12/20 - At Maturity	79,990,555.55		4.250	12/20/2022	4.251	0.00
22533JMM2	22276	1010	ACP	CACPNY	65,000,000.00	12/20/2022	12/21 - At Maturity	64,992,326.39		4.250	12/21/2022	4.251	0.00
63873KMM6	22277	1010	ACP	NATXNY	50,000,000.00	12/20/2022	12/21 - At Maturity	49,994,097.22		4.250	12/21/2022	4.251	0.00
22533JMN0	22278	1010	ACP	CACPNY	65,000,000.00	12/21/2022	12/22 - At Maturity	64,992,326.39		4.250	12/22/2022	4.251	0.00
63873KMN4	22279	1010	ACP	NATXNY	50,000,000.00	12/21/2022	12/21 - At Maturity	49,994,097.22		4.250	12/21/2022	4.251	0.00
22533JMP5	22280	1010	ACP	CACPNY	65,000,000.00	12/22/2022	12/22 - At Maturity	64,992,326.39		4.250	12/22/2022	4.251	0.00
63873KMP9	22281	1010	ACP	NATXNY	50,000,000.00	12/22/2022	12/23 - At Maturity	49,994,097.22		4.250	12/23/2022	4.251	0.00
22533JMT7	22282	1010	ACP	CACPNY	80,000,000.00	12/23/2022	12/27 - At Maturity	79,962,222.22		4.250	12/27/2022	4.252	0.00
63873KMT1	22283	1010	ACP	NATXNY	45,000,000.00	12/23/2022	12/27 - At Maturity	44,978,750.00		4.250	12/27/2022	4.252	0.00
22533JMU4	22284	1010	ACP	CACPNY	70,000,000.00	12/27/2022	12/28 - At Maturity	69,991,736.11		4.250	12/28/2022	4.251	0.00
63873KWU8	22285	1010	ACP	NATXNY	70,000,000.00	12/27/2022	12/28 - At Maturity	69,991,736.11		4.250	12/28/2022	4.251	0.00
22533JMV2	22286	1010	ACP	CACPNY	110,000,000.00	12/28/2022	12/29 - At Maturity	109,987,013.88		4.250	12/29/2022	4.251	0.00
63873KMW6	22287	1010	ACP	NATXNY	70,000,000.00	12/28/2022	12/29 - At Maturity	69,991,736.11		4.250	12/29/2022	4.251	0.00
22533JMW0	22288	1010	ACP	CACPNY	70,000,000.00	12/29/2022	12/30 - At Maturity	69,991,736.11		4.250	12/30/2022	4.251	0.00
63873KMW4	22289	1010	ACP	NATXNY	120,000,000.00	12/29/2022	12/30 - At Maturity	119,985,833.33		4.250	12/30/2022	4.251	0.00
22533JN33	22291	1010	ACP	CACPNY	130,000,000.00	12/30/2022	01/03 - At Maturity	129,938,611.11		4.250	01/03/2023	4.252	129,969,305.56
3134GYBU5	22290	1010	FAC	FHLMC	20,000,000.00	12/30/2022	07/26 - 01/26	20,000,000.00		5.000	07/26/2024	5.000	20,000,000.00
			Subtotal		3,392,000,000.00			3,388,307,888.91	0.00				477,356,443.06
			Total Purchases		3,392,000,000.00			3,388,307,888.91	0.00				477,356,443.06

Portfolio PLCR
NLI AC
PU (PRF_PU) 7.3.11
Report Ver. 7.3.11



General Fund Summary by Issuer December 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	0.23	2.800	5,206
Credit Agricole CIB	1	130,000,000.00	129,938,611.11	5.58	4.311	2
CANADIAN IMP BK COMM NY	2	35,000,000.00	35,000,000.00	1.50	3.076	168
FEDERAL FARM CREDIT BANK	30	280,000,000.00	279,844,100.00	12.02	0.827	376
Federal Home Loan Bank - Disc	1	20,000,000.00	19,522,688.89	0.84	4.809	165
FEDERAL HOME LOAN BANK	42	349,000,000.00	348,749,445.00	14.98	1.122	742
Federal Home Loan Bank Discoun	8	170,000,000.00	167,599,862.51	7.20	4.517	85
FED HOME LOAN MORT CORP	10	105,000,000.00	104,885,100.00	4.51	1.223	404
FEDERAL NATIONAL MORT. ASSOC.	5	50,000,000.00	49,930,400.00	2.15	0.389	488
Five Star Bank - PIMMA	1	85,000,000.00	85,000,000.00	3.65	4.000	1
Lloyds Bank Corp Mkis NY	3	50,000,000.00	48,409,988.89	2.08	4.848	165
Mid Placer Public School Trans	2	873,860.68	873,860.68	0.04	2.964	2,114
Mizuho Bank LTD	1	25,000,000.00	25,000,000.00	1.07	5.211	187
mPower Folsom	5	1,666,525.79	1,666,525.79	0.07	2.774	5,026
mPower Placer	7	6,689,733.62	6,689,733.62	0.29	3.510	5,177
MUFG BANK LTD/NY	4	75,000,000.00	74,259,394.45	3.19	4.088	15
Newcastle Elementary SD	1	2,619,516.02	2,619,516.02	0.11	2.800	8,946
NORINCHUKIN BANK NY	1	25,000,000.00	25,000,000.00	1.07	5.272	256
Placer Hillis Fire Protection	1	201,725.56	201,725.56	0.01	3.000	659
Public Finance Authority	1	720,362.66	734,769.91	0.03	4.894	5,752
Pioneer Community Energy	9	5,665,472.01	5,665,472.01	0.24	4.129	6,321
PLACER COUNTY CASH	2	25,993,698.80	25,993,698.80	1.12	0.000	1

General Fund
Summary by Issuer
December 31, 2022

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Rabobank Nederland	2	20,000,000.00	20,000,000.00	0.86	0.000	199
RABOBANK NEDERLAND NV NY	2	45,000,000.00	43,653,831.94	1.88	5.283	173
River City Bank	1	3,000,000.00	3,000,000.00	0.13	1.622	108
Royal Bank of Canada	5	45,000,000.00	45,000,000.00	1.93	1.952	74
SOCIETEGENERALE NY	1	10,000,000.00	10,000,000.00	0.43	0.808	3
Standard Chartered Bank NY	5	75,000,000.00	75,000,000.00	3.22	2.708	80
SUMITOMO MITSUI BANK NY	1	25,000,000.00	25,000,000.00	1.07	5.272	187
Sierra Valley Energy Authority	1	65,907.23	65,907.23	0.00	3.042	5,358
Swedbank New York	1	25,000,000.00	25,000,000.00	1.07	5.242	256
U.S. TREASURY N/B	1	5,000,000.00	4,969,531.25	0.21	0.476	531
TORONTO DOMINION BANK NY	7	70,000,000.00	70,000,000.00	3.01	4.145	189
TOYOTA MOTOR CREDIT	2	20,000,000.00	19,895,190.00	0.85	1.784	245
UBS AG STAMFORD CT	4	60,000,000.00	60,000,000.00	2.58	4.195	128
U. S. TREASURY COUPON	48	455,000,000.00	452,783,485.48	19.45	0.624	494
WESTPAC BANKING CORP NY	2	30,000,000.00	30,000,000.00	1.29	5.287	204
Total and Average	221	2,336,941,834.05	2,327,397,870.82	100.00	2.290	387

Discussion Item #3 Cover Sheet – California Employers’ Pension Prefunding Trust (CEPPT) Fund

Auburn Area Recreation and Park District (ARD) Standing Finance Committee, February 2023.

The Issue

Quarterly Interest Statement for the CEPPT.

Background

The California Employers’ Pension Prefunding Trust Fund (CEPPT) is a Section 115 trust fund dedicated to prefunding employer contributions to defined benefit pension systems for eligible California public agencies.

By joining this trust fund, California public agencies can help finance pension contributions in part from investment earnings provided by CalPERS.

ARD elected to participate in the CEPPT on June 23, 2021. There is currently \$422,122 in this fund. Strategy 1 began on June 23, 2021 and holds \$92,053 for future payments to our CalPERS Pension liabilities. Strategy 2 began on Jan 4, 2022 and holds \$330,069 for a Contingency Reserve.

ARD experienced gains this quarter, ending December 2022, in the amount of \$16,934 (Strategy 1 = \$4,800; Strategy 2 = \$12,133). The District is happy to see this moving in the right direction.

Recommendation for the Finance Committee

Review and discuss

Fiscal Impact

Gain of \$16,933.79
Quarter fees of \$241.73

Attachments

CEPPT Account Update Summary

CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of December 31, 2022



CEPPT Account Summary

As of December 31, 2022	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	\$68,089	\$380,000	\$448,089
Additional contributions	\$36,000	\$0	\$36,000
Disbursements	\$0	\$0	\$0
CEPPT expenses	(\$280)	(\$778)	(\$1,058)
Investment earnings	(\$11,756)	(\$49,153)	(\$60,908)
Total assets (06/23/2021-12/31/2022 = 1.52 years)	\$92,053	\$330,069	\$422,122

CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods ended November 30, 2022

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$13,459,360,123	6.45%	0.06%	2.00%	-12.85%	3.73%	4.66%	6.37%	4.86%
Benchmark		6.44%	0.08%	1.99%	-13.00%	3.48%	4.40%	6.03%	4.46%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,721,150,600	6.15%	-0.99%	0.17%	-13.71%	1.97%	3.62%	5.04%	6.07%
Benchmark		6.12%	-0.98%	0.16%	-13.78%	1.80%	3.42%	4.74%	5.80%
CERBT Strategy 3 (Inception January 1, 2012)	\$754,489,489	5.75%	-1.73%	-1.06%	-13.26%	0.96%	2.89%	3.86%	4.52%
Benchmark		5.71%	-1.74%	-1.09%	-13.31%	0.82%	2.73%	3.56%	4.25%
CERBT Total	\$15,935,000,212								
CEPPT Strategy 1 (Inception October 1, 2019)	\$70,265,817	5.55%	0.06%	1.31%	-12.13%	1.96%	-	-	2.58%
Benchmark		5.53%	0.01%	1.29%	-12.30%	1.85%	-	-	2.50%
CEPPT Strategy 2 (Inception January 1, 2020)	\$26,939,687	4.67%	-0.55%	-0.26%	-11.87%	-	-	-	-0.50%
Benchmark		4.66%	-0.60%	-0.31%	-11.97%	-	-	-	-0.63%
CEPPT Total	\$97,205,504								

CEPPT Portfolios

2022 Capital Market Assumptions	CEPPT Strategy 1	CEPPT Strategy 2
Expected Return	4.5%	3.5%
Risk	8.8%	6.1%

CEPPT Portfolio Details

Asset Classification	Benchmark	CEPPT Strategy 1	CEPPT Strategy 2
Global Equity	MSCI All Country World Index IMI (Net)	37% ±5%	21% ±5%
Fixed Income	Bloomberg U.S. Aggregate Bond Index	44% ±5%	61% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Liquid Index (Net)	14% ±5%	9% ±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5% ±3%	9% ±3%
Cash	91-Day Treasury Bill	0% +2%	0% +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, fee rate may change in the future
 - Fee is applied daily to assets under management
 - 10 basis points - CERBT
 - 25 basis points - CEPPT

CEPPT/CERBT Consistently Low Fee Rate History

Fiscal Year	CERBT	CEPPT
2007-2008	2.00 basis points	-
2008-2009	6.00 basis points	-
2009-2010	9.00 basis points	-
2010-2011	12.00 basis points	-
2011-2012	12.00 basis points	-
2012-2013	15.00 basis points	-
2013-2014	14.00 basis points	-
2014-2015	10.00 basis points	-
2015-2016	10.00 basis points	-
2016-2017	10.00 basis points	-
2017-2018	10.00 basis points	-
2018-2019	10.00 basis points	-
2019-2020	10.00 basis points	25.00 basis points
2020-2021	10.00 basis points	25.00 basis points
2021-2022	10.00 basis points	25.00 basis points
2022-2023	10.00 basis points	25.00 basis points

620 Prefunding Program Employers

598 CERBT and 79 CEPPT

- State of California
- 156 Cities or Towns
- 10 Counties
- 81 School Employers
- 32 Courts
- 340 Special Districts and other Public Agencies
 - (103 Water, 37 Sanitation, 34 Fire, 25 Transportation)

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Matt Goss	Outreach & Support Program Manager	Matthew.Goss@calpers.ca.gov	(916) 795-9071	(916) 382-6487
Karen Lookingbill	Outreach & Support Manager	Karen.Lookingbill@calpers.ca.gov	(916) 795-1387	(916) 501-2219
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Outreach & Support Analyst	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Colleen Cain-Herrback	Administration & Reporting Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	Victor.Anderson@calpers.ca.gov	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
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CEPPT4U@calpers.ca.gov – Questions & Document Submittal

www.calpers.ca.gov/CEPPT

CERBT4U@calpers.ca.gov – Questions & Document Submittal

www.calpers.ca.gov/CERBT

CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System