

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA  
WEDNESDAY, MARCH 22, 2023, 12:45 PM**

**CANYON VIEW COMMUNITY CENTER, BOARD ROOM  
471 MAIDU DRIVE  
AUBURN, CA**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/83228438064>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 832 2843 8064 to participate.

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

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

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

**1.0 CALL TO ORDER**

Ainsleigh \_\_\_\_ 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 February 15, 2023 Standing Finance Meeting  
(Pages 4-6)**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for February, 2023 (Pages 7-10)**

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

**4.3 Review of Financials for February, 2023 (Pages 11-38)**

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

**4.4 Final Budget and Resolution # 2023-10 for Fiscal Year 2023/2024 (Pages 39-71)**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2023-10 passing the Final FY 2023/2024 budget?

**4.5 Amendment of the Obsolescence List (Pages 72-73)**

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

**4.6 Should Auburn Area Recreation and Park District pull our funds from the CEPPT (California Employers' Pension Prefunding Trust) and invest elsewhere? (Pages 74-86)**

Director Ainsleigh requested that ARD remove the Prefunding Trust Reserves from the CalPERS CEPPT and invest elsewhere.

**4.7 Fee Waiver Request for Placer High School Grad Night (Pages 87-89)**

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for Placer High Grad Night's use of Recreation Park?

**4.8 Resolution #2023-11: Transfer of Equipment Reserve Funds in the amount of \$82,973 (Pages 90-91)**

Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2023-11, a resolution authorizing the transfer funds from the Equipment Reserve Fund to reimburse the general fund for the purchase of four (4) assets: a 2022 Great Northern 18' Car Hauler Trailer for \$16,136; a 2023 Big Tex Dump Trailer for \$24,402; Water Heaters for the Sierra Pool Locker room for \$20,588; and an irrigation pump for Winchester Park for \$21,847? All four assets total \$82,973.

**Discussion Items:**

1. County Mitigation Fund, current balance \$450,000
2. Placer County Investment Report **(Pages 93-107)**

**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:

3/16/2023  
Date

1:15 pm  
Time

Cathy Wayford  
Secretary to the Board

**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM FEBRUARY,  
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, February 15, 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 1:00 PM.

**ROLL CALL**

Director Ainsleigh and Director Ingle were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved as written.

**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 January, 2023 Standing Finance Meeting**

The minutes from the January 18, 2023 Standing Finance Meeting were approved by the Committee.

**4.2 Review of Cash Requirements for January, 2023**

Director Ainsleigh and Director Ingle recommended approval of the Cash Requirements for January and forwarded to the consent calendar.

**4.3 Review of Financials for January, 2023**

Director Ainsleigh and Director Ingle recommended approval of the Financials for January and forwarded to the consent calendar.

**4.4 Preliminary Budget and Resolution #2023-6 for Fiscal Year 2023/2024**

Director Ainsleigh and Director Ingle recommended approval of the Preliminary Budget and Resolution #2023-6 for Fiscal Year 2023/2024 and forwarded to the Board for consideration. The Committee would like the item to be brought back to the March Standing Finance Committee meeting.

**4.5 Amendment of the Obsolescence List**

Director Ainsleigh and Director Ingle would like the Board of Directors to consider the Amendment of the Obsolescence List and forwarded to the consent calendar.

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

Director Ainsleigh and Director Ingle made a positive recommendation of the Transfer of \$55,000 from the Future Capital Construction Reserves for the Roof at Christian Valley Community Center and forwarded to the consent calendar.

**4.7 Resolution #2023-7: Purchase of a New Rotary Mower**

Director Ainsleigh and Director Ingle had a split recommendation of the Purchase of a New Rotary Mower and would like it sent to the Board of Directors as an Action Item.

**Discussion Items:**

1. County Mitigation Fund, current balance \$450,000 – item was discussed.
2. Placer County Investment Report – item was discussed.
3. California Employers’ Pension Prefunding Trust (CEPPT) Fund – item was discussed and the Committee would like it brought back to the March Standing Finance Committee meeting.

**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 3:00 PM.

Cathy Warford  
Board Secretary

2/23/2023  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
FEBRUARY, 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: \$149,473.94**

Ranges: From: To: From: To:  
 Check Number First Last Check Date 2/1/2022 2/28/2022  
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST  
 Vendor Name First Last

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22642	A0170	AT&T Acct 088-034-5818-655	2/4/2022	COMM 1ST	PMCHK00002811	\$90.95
22643	C0111	Cal.net	2/4/2022	COMM 1ST	PMCHK00002811	\$66.90
22644	D0010	Diamond Pacific	2/4/2022	COMM 1ST	PMCHK00002811	\$247.46
22645	M0013	Meadow Vista Hardware	2/4/2022	COMM 1ST	PMCHK00002811	\$1.94
22646	P0005	Placer County Water Agency	2/4/2022	COMM 1ST	PMCHK00002811	\$2,837.17
22647	PO023	PG&E	2/4/2022	COMM 1ST	PMCHK00002811	\$91.21
22648	S0103	SCI Consulting Group	2/4/2022	COMM 1ST	PMCHK00002811	\$916.00
22649	S1007	Stationary Engineers, Local 39	2/4/2022	COMM 1ST	PMCHK00002811	\$421.42
22650	TEMPL	Susan Long	2/4/2022	COMM 1ST	PMCHK00002811	\$50.00
22651	U0016	Uptown Signs & Graphics, Inc.	2/4/2022	COMM 1ST	PMCHK00002811	\$45.05
22652	V0007	Verizon Wireless	2/4/2022	COMM 1ST	PMCHK00002811	\$822.90
22653	V0019	Valley Rock Landscape Material	2/4/2022	COMM 1ST	PMCHK00002811	\$488.75
22654	W0001	Walker's Office Supplies, Inc.	2/4/2022	COMM 1ST	PMCHK00002811	\$399.10
22655	W0044	Wave	2/4/2022	COMM 1ST	PMCHK00002811	\$136.82
22656	1099-256	Healing Pastures, Inc.	2/11/2022	COMM 1ST	PMCHK00002812	\$41.25
22657	1099-291	Isaac Humber	2/11/2022	COMM 1ST	PMCHK00002812	\$227.50
22658	1099-313	Alison Lloyd	2/11/2022	COMM 1ST	PMCHK00002812	\$237.60
22659	1099-342	Susie Bell	2/11/2022	COMM 1ST	PMCHK00002812	\$30.00
22660	1099-343	Faith Petersen	2/11/2022	COMM 1ST	PMCHK00002812	\$594.00
22661	1099-374	Sarah Violett	2/11/2022	COMM 1ST	PMCHK00002812	\$75.00
22662	1099-375	Jennifer Rogers	2/11/2022	COMM 1ST	PMCHK00002812	\$312.00
22663	1099-376	Joanna Britt	2/11/2022	COMM 1ST	PMCHK00002812	\$151.20
22664	A0013	AT&T	2/11/2022	COMM 1ST	PMCHK00002812	\$74.90
22665	A0027	Recology Auburn Placer	2/11/2022	COMM 1ST	PMCHK00002812	\$1,237.86
22666	A0051	Anderson's Sierra Pipe Co.	2/11/2022	COMM 1ST	PMCHK00002812	\$31.56
22667	A0115	Auburn Hardware & Rental LLC	2/11/2022	COMM 1ST	PMCHK00002812	\$58.91
22668	A0172	ABT Plumbing, Electric, Heat &	2/11/2022	COMM 1ST	PMCHK00002812	\$68.00
22669	C0004	CAPRI	2/11/2022	COMM 1ST	PMCHK00002812	\$598.25
22670	C0072	CIT Technology Fin. Serv., Inc	2/11/2022	COMM 1ST	PMCHK00002812	\$470.75
22671	D0010	Diamond Pacific	2/11/2022	COMM 1ST	PMCHK00002812	\$23.01
22672	E0008	Ewing Irrigation Products, Inc	2/11/2022	COMM 1ST	PMCHK00002812	\$1,832.23
22673	M0013	Meadow Vista Hardware	2/11/2022	COMM 1ST	PMCHK00002812	\$55.72
22674	M0098	Meadow Vista County Water Dist	2/11/2022	COMM 1ST	PMCHK00002812	\$242.08
22675	P0007	Pacific Gas & Electric Company	2/11/2022	COMM 1ST	PMCHK00002812	\$252.19
22676	Q0003	Quality Automotive	2/11/2022	COMM 1ST	PMCHK00002812	\$327.91
22677	S0009	Sierra Saw Sales And Service	2/11/2022	COMM 1ST	PMCHK00002812	\$342.11
22678	S0025	Sierra Pacific Turf Supply, In	2/11/2022	COMM 1ST	PMCHK00002812	\$85.80
22679	S0054	Souza's Tire Service	2/11/2022	COMM 1ST	PMCHK00002812	\$750.01
22680	S0067	Superfast Copy	2/11/2022	COMM 1ST	PMCHK00002812	\$7.19
22681	S0094	Manouch Shirvanioun	2/11/2022	COMM 1ST	PMCHK00002812	\$29.25
22682	S0145	SCP Distributors	2/11/2022	COMM 1ST	PMCHK00002812	\$287.34
22683	S0152	SiteOne Landscape Supply, LLC	2/11/2022	COMM 1ST	PMCHK00002812	\$415.48
22684	TEMPB	Alicia Brown	2/11/2022	COMM 1ST	PMCHK00002812	\$742.00
22685	TEMPG	Amanda Gedda	2/11/2022	COMM 1ST	PMCHK00002812	\$30.00
22686	TEMPR	Kelsey Rubio	2/11/2022	COMM 1ST	PMCHK00002812	\$123.00
22687	TEMPS	Veronica Stoddard	2/11/2022	COMM 1ST	PMCHK00002812	\$88.00
22688	TEMPP	Your DCE	2/11/2022	COMM 1ST	PMCHK00002812	\$36.23
22689	V0019	Valley Rock Landscape Material	2/11/2022	COMM 1ST	PMCHK00002812	\$69.82
22690	W0003	Warehouse Paint Incorporated	2/11/2022	COMM 1ST	PMCHK00002812	\$214.29
22691	W0001	Walker's Office Supplies, Inc.	2/11/2022	COMM 1ST	PMCHK00002812	\$1,986.97
22692	TEMPP	Laine Powers	2/11/2022	COMM 1ST	PMCHK00002812	\$140.00
22693	TEMPL	Rocia Lake	2/11/2022	COMM 1ST	PMCHK00002812	\$140.00
22694	1099-269	Deborah Lynn	2/11/2022	COMM 1ST	PMCHK00002812	\$175.50
22695	A0147	Michael V. Harms dba American	2/14/2022	COMM 1ST	PMCHK00002813	\$4,520.00
22696	1099-295	Juli Land-Marx	2/18/2022	COMM 1ST	PMCHK00002814	\$1,650.00
22697	A0001	Recology Auburn Placer	2/18/2022	COMM 1ST	PMCHK00002814	\$1,705.65



\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22698	A0051	Anderson's Sierra Pipe Co.	2/18/2022	COMM 1ST	PMCHK00002814	\$321.01
22699	A0091	Altara	2/18/2022	COMM 1ST	PMCHK00002814	\$700.00
22700	A0172	ABT Plumbing, Electric, Heat &	2/18/2022	COMM 1ST	PMCHK00002814	\$2,731.00
22701	B0062	BareBones WorkWear	2/18/2022	COMM 1ST	PMCHK00002814	\$294.85
22702	C0137	Centrica Business Solutions	2/18/2022	COMM 1ST	PMCHK00002814	\$48,646.41
22703	D0025	Dawson Oil Company	2/18/2022	COMM 1ST	PMCHK00002814	\$4,259.24
22704	H0056	Humana Dental Ins. Co	2/18/2022	COMM 1ST	PMCHK00002814	\$2,896.37
22705	K0011	The Permanente Medical Group I	2/18/2022	COMM 1ST	PMCHK00002814	\$65.00
22706	L0016	Loomis Union School District	2/18/2022	COMM 1ST	PMCHK00002814	\$1,755.00
22707	L0100	Lifeguard First Aid & Safety,	2/18/2022	COMM 1ST	PMCHK00002814	\$300.08
22708	M0035	Meadow Vista Community Center	2/18/2022	COMM 1ST	PMCHK00002814	\$510.00
22709	N0003	Norris Electric, Inc.	2/18/2022	COMM 1ST	PMCHK00002814	\$7,665.58
22710	N0048	Normac, Inc.	2/18/2022	COMM 1ST	PMCHK00002814	\$1,383.70
22711	N0051	National Aquatic Services, Inc	2/18/2022	COMM 1ST	PMCHK00002814	\$6,286.26
22712	P0005	Placer County Water Agency	2/18/2022	COMM 1ST	PMCHK00002814	\$95.76
22713	P0007	Pacific Gas & Electric Company	2/18/2022	COMM 1ST	PMCHK00002814	\$32.77
22714	P0031	Placer Hills Union Elem. Schoo	2/18/2022	COMM 1ST	PMCHK00002814	\$4,090.00
22715	S0025	Sierra Pacific Turf Supply, In	2/18/2022	COMM 1ST	PMCHK00002814	\$157.92
22716	S0054	Souza's Tire Service	2/18/2022	COMM 1ST	PMCHK00002814	\$100.15
22717	S0145	SCP Distributors	2/18/2022	COMM 1ST	PMCHK00002814	\$152.67
22718	S0154	Mike Scheele	2/18/2022	COMM 1ST	PMCHK00002814	\$229.88
22719	S0163	Steffen's HVAC Services	2/18/2022	COMM 1ST	PMCHK00002814	\$1,261.00
22720	S1000	State Of California/DOJ	2/18/2022	COMM 1ST	PMCHK00002814	\$318.00
22721	S1007	Stationary Engineers, Local 39	2/18/2022	COMM 1ST	PMCHK00002814	\$421.42
22722	T0077	TeamSideline.com	2/18/2022	COMM 1ST	PMCHK00002814	\$649.00
22723	TEMPA	Ricky Armbruster	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22724	TEMPB	Casey Barrett	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22725	TEMPC	Lupe Camacho	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22726	TEMPG	Conor Gray	2/18/2022	COMM 1ST	PMCHK00002814	\$120.00
22727	TEMPM	Brian McNeas	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22728	TEMPO	Rebecca Oest	2/18/2022	COMM 1ST	PMCHK00002814	\$120.00
22729	TEMPR	Michele Reina	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22730	TEMPS	Gary Smith	2/18/2022	COMM 1ST	PMCHK00002814	\$60.00
22731	TEMPW	Josh Woytus	2/18/2022	COMM 1ST	PMCHK00002814	\$120.00
22732	TEMPY	Your DCE	2/18/2022	COMM 1ST	PMCHK00002814	\$52.76
22733	U0019	US Bank	2/18/2022	COMM 1ST	PMCHK00002814	\$6,687.21
22734	W0044	Wave	2/18/2022	COMM 1ST	PMCHK00002814	\$1,214.73
22735	W0045	Williams, Jesse	2/18/2022	COMM 1ST	PMCHK00002814	\$80.73
22736	TEMPK	Christina Kay	2/16/2022	COMM 1ST	PMCHK00002815	\$557.00
22737	1099-117	Juan Aceituno	2/25/2022	COMM 1ST	PMCHK00002816	\$552.50
22738	1099-218	Auburn Gymnastics Center	2/25/2022	COMM 1ST	PMCHK00002816	\$48.75
22739	1099-313	Alison Lloyd	2/25/2022	COMM 1ST	PMCHK00002816	\$712.80
22740	1099-374	Sarah Violet	2/25/2022	COMM 1ST	PMCHK00002816	\$175.50
22741	A0013	AT&T	2/25/2022	COMM 1ST	PMCHK00002816	\$74.90
22742	A0051	Anderson's Sierra Pipe Co.	2/25/2022	COMM 1ST	PMCHK00002816	\$243.39
22743	A0059	All Electric Motors	2/25/2022	COMM 1ST	PMCHK00002816	\$2,260.26
22744	A0091	Altara	2/25/2022	COMM 1ST	PMCHK00002816	\$800.00
22745	A0115	Auburn Hardware & Rental LLC	2/25/2022	COMM 1ST	PMCHK00002816	\$32.13
22746	B0069	Bidwell Water	2/25/2022	COMM 1ST	PMCHK00002816	\$173.75
22747	C0061	California Computer Services	2/25/2022	COMM 1ST	PMCHK00002816	\$4,080.00
22748	D0010	Diamond Pacific	2/25/2022	COMM 1ST	PMCHK00002816	\$3.70
22749	D0066	De Lage Landen Financial Servi	2/25/2022	COMM 1ST	PMCHK00002816	\$332.48
22750	H0060	HercRentals Inc.	2/25/2022	COMM 1ST	PMCHK00002816	\$2,341.44
22751	M0013	Meadow Vista Hardware	2/25/2022	COMM 1ST	PMCHK00002816	\$62.35
22752	N0045	Near U CO2	2/25/2022	COMM 1ST	PMCHK00002816	\$242.23
22753	N0050	N&S Tractor	2/25/2022	COMM 1ST	PMCHK00002816	\$2,250.23
22754	P0007	Pacific Gas & Electric Company	2/25/2022	COMM 1ST	PMCHK00002816	\$2,388.79
22755	R0065	River City Rentals	2/25/2022	COMM 1ST	PMCHK00002816	\$702.62
22756	R0073	NAPA Auto Parts	2/25/2022	COMM 1ST	PMCHK00002816	\$42.62
22757	S0025	Sierra Pacific Turf Supply, In	2/25/2022	COMM 1ST	PMCHK00002816	\$671.78
22758	S0145	SCP Distributors	2/25/2022	COMM 1ST	PMCHK00002816	\$1,423.46
22759	T1000	Transamerica Life Insurance	2/25/2022	COMM 1ST	PMCHK00002816	\$480.00
22760	TEMPA	Pam Akin	2/25/2022	COMM 1ST	PMCHK00002816	\$281.00

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
22761	TEMPB	Tacoma Barrios	2/25/2022	COMM 1ST	PMCHK00002816	\$120.00
22762	TEMPR	Me'Shay Robinson	2/25/2022	COMM 1ST	PMCHK00002816	\$120.00
22763	TEMPS	Jessica Smith	2/25/2022	COMM 1ST	PMCHK00002816	\$60.00
22764	TEMPV	Ciara Varvas	2/25/2022	COMM 1ST	PMCHK00002816	\$240.00
22765	V0004	Pape Machinery	2/25/2022	COMM 1ST	PMCHK00002816	\$1,652.55
22766	W0001	Walker's Office Supplies, Inc.	2/25/2022	COMM 1ST	PMCHK00002816	\$226.22
22767	W0003	Warehouse Paint Incorporated	2/25/2022	COMM 1ST	PMCHK00002816	\$74.41
22768	C0111	Cal.net	2/25/2022	COMM 1ST	PMCHK00002817	\$66.90
22769	H0063	Holt of California	2/25/2022	COMM 1ST	PMCHK00002817	\$3,434.15
22770	N0012	Nevada Irrigation District	2/25/2022	COMM 1ST	PMCHK00002817	\$520.96
22771	T0071	TIAA Commercial Finance, Inc.	2/25/2022	COMM 1ST	PMCHK00002817	\$107.34
22772	TEMPR	Brian Roth	2/25/2022	COMM 1ST	PMCHK00002817	\$60.00
22773	TEMPS	Peggy Seitzinger	2/25/2022	COMM 1ST	PMCHK00002817	\$683.00

Total Checks: 132

Total Amount of Checks: \$149,473.94

**SECTION: 4.0**

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

## February's Financials

### *Revenues –*

- **Programs** are over budget by **\$49,000**. Most notable variances are in the **Youth Services Dept** over by **\$27,000** at **Skyridge Discovery Club** and **Recreation Department** is also trending above budget from Adult Classes (**\$7,700**) and Youth Basketball (**\$8,900**).
- **Rents** are under budget by **\$5,700**. Most of this comes from rentals at James Field (**\$5,300**). This is mostly due to no out-of-District traveling teams renting the field like the District had last year.
- **Miscellaneous Revenue** is above budget by **\$7,600**. **\$2,700** came from a **Workers' Comp** refund after the annual audit and **\$2,000** was a return from Special Events wages to **Facilities and Grounds**.
- **Grants & Donations** are up **\$20,500**, mostly due to a **\$15,400** grant for **Youth Services**.
- **Interest/Investment Interest** is up by **\$7,300** from budget.
- **Tax Revenues** came in above budget for December's deposits and is now over budget by **\$94,400**.

### *Expenses –*

- **Program Expenses** are over budget by **\$7,100**. This can be attributed by the rise in **Program Revenue**.
- **Operations & Supplies** are over budget by **\$10,300**. The **Activity Guide** ran **\$4,700** over budget. **Liability Insurance** is trending **\$3,500** over anticipated and a Pool Sweep that was budgeted under Fixed Assets, but fell below our threshold so we expensed it under **Small Equipment** at **\$2,600**.
- **Utilities** are over budget by **\$15,800**. This was our first-year budgeting for a savings with our solar. We have a significant savings (**\$40,700**) from our prior year even with the huge increases everyone is experiencing with new PGE rates.
- **Building and Ground Maintenance** is under by **\$18,500**, however that is expected to be spent in March.
- **Administration County & Election fees** were under by **\$9,000** than budgeted.
- **Wages/Benefits** are under budget by **\$65,000**. Most of this savings is in **Youth Services Dept** with a savings of **\$31,000** and **Administration** with a savings of **\$10,000** and **Facilities & Grounds** with a savings of **\$21,000**. This can be attributed by staffing fluctuations in Youth Services and Facilities & Grounds.
- **Fixed assets** are down by **\$24,000**. **Facilities & Ground's** Irrigation Pump for Winchester has not been purchased yet. (**\$22,000**).
- **Capital Improvement Projects** are down by **\$12,500**, but this is a compilation of projects that are in process. Some will not be completed until next fiscal year. Some of this will be presented in the final budget detailed cover sheet.

**PROFIT & LOSS**  
**22/23 Approved Budget**

	Approved Budget 22-23	% Of Total	2nd Mid-Yr Revision 22-23	% Of Total	2023 February ACTUALS	Last Yr January Actuals	2022-23 YTD ACTUALS	2022-23 YTD BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,217,421	19%	1,290,244	19%	70,575	52,332	1,271,993	1,222,822	1,159,542
Facility Revenue	193,104	3%	191,418	3%	8,981	11,948	175,605	181,374	172,563
Misc. Revenue	55,162	1%	72,243	1%	3,399	4,100	61,795	54,204	41,461
Grants & Donations	188,838	3%	200,257	3%	17,187	4,780	234,965	214,495	426,308
Interest Income	22,093	0%	56,647	1%	7,674	1,323	59,872	52,577	10,536
Equipment Reserve Transfers	193,900	3%	337,621	5%	-	-	-	-	-
Future Cap & ADA Transfers	627,000	10%	382,005	6%	-	22,000	-	-	22,000
Tax Revenue	3,882,944	60%	3,938,940	59%	8,708	8,638	4,033,175	3,938,940	3,770,946
Atwood	27,850	0%	27,779	0%	-	-	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%	-	-	-	-	1,890,907
<b>Total Operating Revenue</b>	<b>6,503,312</b>	<b>100%</b>	<b>6,652,154</b>	<b>100%</b>	<b>116,524</b>	<b>105,121</b>	<b>5,950,212</b>	<b>5,777,033</b>	<b>7,521,302</b>
<b>Expenditures</b>									
Program Expense	224,301	4%	238,802	4%	30,840	5,487	223,936	216,811	178,919
Operating & Supplies	471,293	7%	497,137	8%	37,322	29,142	463,887	453,541	379,689
Utilities Expense	218,816	3%	192,353	3%	21,307	14,804	164,312	148,562	204,993
Professional Services	93,797	1%	92,717	1%	13,854	829	66,637	72,125	90,752
Building & Grounds Maintenance	503,839	8%	520,645	8%	41,188	18,642	426,882	445,347	384,736
Property Tax Admin.	116,864	2%	117,374	2%	39,219	63,811	108,599	117,654	72,277
Wages	2,411,804	38%	2,343,852	37%	166,032	151,305	2,008,642	2,053,595	1,922,440
Benefits & Payroll Costs	981,072	16%	954,785	15%	64,495	49,159	828,088	848,061	1,018,926
Fixed Asset Expense	212,100	3%	403,259	6%	-	4,651	179,772	203,894	60,167
Capital Improvement Projects	908,137	14%	834,261	13%	83,437	213,128	644,406	656,894	2,153,725
Debt Services	164,716	3%	164,589	3%	-	2,139	153,681	153,555	144,516
<b>Total Expenditures</b>	<b>6,306,739</b>	<b>100%</b>	<b>6,359,774</b>	<b>100%</b>	<b>497,694</b>	<b>553,097</b>	<b>5,268,842</b>	<b>5,370,039</b>	<b>6,611,140</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 196,573</b>	<b>3.02</b>	<b>\$ 292,380</b>		<b>\$ (381,170)</b>	<b>(447,976)</b>	<b>\$681,370</b>	<b>\$406,994</b>	<b>\$910,162</b>
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	\$ -	\$ 1,005,574
COVID Relief Funding	\$ -		\$ -		\$ -	\$ -	\$ 267,874	\$ -	\$ -
ADA Reserve	\$ 5,000		\$ 5,000		\$ 5,000	\$ -	\$ 30,032	\$ -	\$ 35,032
CEPPT/Prefunding	\$ 60,000		\$ 60,000		\$ 60,000	\$ -	\$ 422,122	\$ -	\$ 450,256
<b>TOTALS</b>	<b>\$ 11,573</b>		<b>\$ 27,380</b>		<b>\$ 265,000</b>		<b>\$ 2,415,679</b>		<b>\$ 2,264,821</b>

## Balance Sheet

2/28/2023

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	7,305.65
First Foundation Bank	324,545.19
Placer County Treasure-General	3,351,420.47
Placer County Treasurer - City Trust	153,033.66
CA Pension Trust - CEPPT- CalPERS	422,122.06
Accounts Receivable	5,455.05
Due From Other Governments	47,028.71
PCOE Receivables	19,987.50
Prepaid Expenses	1,644.79
Prepaid Liability Expense	58,108.00
Prepaid Workers Comp Insurance	27,199.28
<b>Total Current Assets</b>	<b>4,418,430.36</b>
<u>Restricted Reserve Funds</u>	
<b>Total Restricted Funds</b>	<b>0.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,104,508.46
Fixed Assets: Equipment	1,355,255.99
Fixed Assets: Computer Equipment & Software	64,942.85
Fixed Assets: Vehicles	269,962.88
Fixed Assets: Office Furniture & Rec Equipment	85,215.63
Construction In Progress	2,354,535.62
Less: Accumulated Depreciation	(10,970,972.76)
<b>Total Fixed Assets</b>	<b>9,233,994.79</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
<b>TOTAL ASSETS</b>	<b>13,944,068.15</b>

## LIABILITIES AND NET PROFIT

	Current YTD
<b><u>Current Liabilities</u></b>	
Prepaid Revenue	70,616.16
PGE Tru-up payable	7,149.09
Gift Certificates Unearned	140.00
Compensated Absenses	156,951.38
Sales Tax Payable	5.29
Federal Withholding Payable	(91.79)
Social Security-FICA Payable	(212.30)
State Disability Ins.-SDI Pay	(12.49)
Miscellaneous Deductions	(20.33)
<b>Total Current Liabilities</b>	<b>\$234,525.01</b>
<b><u>Long Term Liabilities</u></b>	
Lease Payable - Sterling Bank	2,082,000.00
Net OPEB Liability	313,240.00
Net Pension Liability	(33,404.00)
<b>Total Long Term Liabilities</b>	<b>2,361,836.00</b>
<b>TOTAL LIABILITIES</b>	<b>2,596,361.01</b>
<b><u>Deferred Inflows of Resources</u></b>	
Pensions - Def Inflows of Resources	232,350.00
OPEB - Def Inflows	105,254.00
	337,604.00
<b><u>Net Position</u></b>	
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	1,041,354.65
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	787,374.52
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)	681,367.62
<b>Total Net Postion</b>	<b>\$11,010,103.14</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$13,944,068.15</b>

**Auburn Rec & Park**Profit & Loss - Summary  
4/1/2022 To 2/28/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	70,574.87	1,271,992.71	1,222,822.00	49,170.71	104.02
Rents & Concessions	8,981.43	175,604.62	181,374.00	(5,769.38)	96.82
Miscellaneous Revenue	3,399.06	61,794.65	54,204.00	7,590.65	114.00
Grants & Donations	17,187.00	234,964.83	214,495.00	20,469.83	109.54
Interest Income	7,673.70	59,871.71	52,577.00	7,294.71	113.87
Project Revenue - Government	0.00	85,000.00	85,000.00	0.00	100.00
Taxes Revenue	8,708.42	4,060,981.56	3,966,560.62	94,420.94	102.38
<b>TOTAL OPERATING REVENUE</b>	<b>\$116,524.48</b>	<b>\$5,950,210.08</b>	<b>\$5,777,032.62</b>	<b>\$173,177.46</b>	<b>103.00%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>116,524.48</b>	<b>5,950,210.08</b>	<b>5,777,032.62</b>	<b>173,177.46</b>	<b>103.00</b>
<b>EXPENDITURES</b>					
Program Expenses	30,839.73	223,936.04	216,811.00	7,125.04	103.29
Operations & Supplies Expense	37,322.04	463,886.91	453,540.51	10,346.40	102.28
Utilities Expense	21,307.22	164,312.07	148,562.00	15,750.07	110.60
Legal Expenses	0.00	1,194.53	4,359.00	(3,164.47)	27.40
Professional Services	13,854.00	65,442.25	67,766.00	(2,323.75)	96.57
Bldg & Grounds Maintenance	41,187.68	426,882.23	445,347.05	(18,464.82)	95.85
Property Tax Administration/LAFCO	39,218.75	108,599.18	117,654.00	(9,054.82)	92.30
Salaries Expense	166,031.54	2,008,641.63	2,053,595.00	(44,953.37)	97.81
Benefits & Payroll Costs	64,495.15	828,088.26	848,061.27	(19,973.01)	97.65
Fixed Asset Expense	0.00	179,772.39	203,894.00	(24,121.61)	88.17
Capital Improvement Projects	83,437.15	644,405.77	656,894.00	(12,488.23)	98.10



Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2022 To 2/28/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	0.00	153,681.20	153,555.00	126.20	100.08
<b>TOTAL EXPENDITURES</b>	\$497,693.26	\$5,268,842.46	\$5,370,038.83	(\$101,196.37)	98.12%
<b>NET REVENUE OVER EXPENDITURES</b>	(\$381,168.78)	\$681,367.62	\$406,993.79	\$274,373.83	167.42%

**Auburn Rec & Park**  
Transfers to General Fund  
4/1/2022 to 2/28/2023

	Impact to the General Fund	
<b>Future Capital Construction Reserve Balance Forward</b>		
4/2/2022 Transfer in (Annual Budget)	\$699,370.00	
Resolution 2022-11	\$40,000.00	(\$40,000.00)
5/27/2022 Transfer in	\$50,000.00	(\$50,000.00)
Resolution 2022-15	\$50,000.00	(\$50,000.00)
Resolution 2022-22	\$30,000.00	(\$30,000.00)
1/27/2023 Transfer in	(\$26,995.00)	\$26,995.00
Resolution 2023-1	(\$55,000.00)	\$55,000.00
1/27/2023 Transfer out (MV Parking Lot Paving)		
Resolution 2023-3		
2/23/2023 Transfer out (Tutor Totter Roof)		
Resolution 2023-5		
<b>Total Future Capital Construction Reserve</b>	<b>\$839,370.00</b>	
<b>City Mitigation Reserves Balance Forward</b>		
11/18/2022 Transfer out (Wheelchair swing)	\$207,207.00	
Resolution 2022-25	(\$55,861.00)	\$55,861.00
<b>Total City Mitigation Reserve</b>	<b>\$151,346.00</b>	
<b>Equipment Replacement Reserves Balance Forward</b>		
4/2/2022 Transfer in (Annual Budget)	\$703,958.72	
Resolution 2022-11	\$80,000.00	(\$80,000.00)
5/27/2022 Transfer in	\$50,000.00	(\$50,000.00)
Resolution 2022-15		
12/21/2022 Transfer out (Ventrac Mower)	(\$47,678.00)	\$47,678.00
Resolution 2022-26		
<b>Total Equip Replacement Reserves</b>	<b>\$786,280.72</b>	
<b>ADA Reserves Balance Forward</b>		
6/21/2022 Transfer in (Annual Budget)	\$25,031.75	
Resolution 2022-11	\$5,000.00	(\$5,000.00)
<b>Total ADA Reserves</b>	<b>\$30,031.75</b>	
<b>Contingency Reserves Balance Forward</b>		
	\$70,000.00	
<b>Total Contingency Reserves</b>	<b>\$70,000.00</b>	
<b>COVID Relief Reserves</b>		
1/27/2023 Transfer out (CVCC Locks)	\$314,974.00	
Resolution 2023-2	(\$47,100.00)	\$47,100.00
<b>Total COVID Relief Reserves</b>	<b>\$267,874.00</b>	
<b>Total Impact FY 2022/23</b>		<b>(\$72,366.00)</b>
<b>Total Adjusted Impact to General Fund 2022-23</b>		<b>(\$72,366.00)</b>

**Transfers not impacting General Fund**  
Feb 2023 \$26,114.73 Transferred from "Proceeds from Note Payable Contra" to Placer County Treasury-General.

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2022 to 2/28/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Aub Elem DSC Rev	12,485.73	132,597.57	127,521.00	5,076.57	103.98
Skyridge DSC Rev	17,575.04	173,416.27	145,891.00	27,525.27	118.87
Day Camp Rev	6,084.00	190,818.50	194,410.00	(3,591.50)	98.15
Preschool Revenue	7,382.00	53,845.00	51,408.00	2,437.00	104.74
Newcastle DSC Revenue	9,845.00	102,617.44	102,614.00	3.44	100.00
Adult Softball	2,250.00	34,423.00	31,275.00	3,148.00	110.07
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	177.60	5,729.40	3,807.00	1,922.40	150.50
Pickle Ball Revenue	191.00	9,592.00	8,036.00	1,556.00	119.36
Adult Classes	2,571.00	49,226.96	40,876.00	8,350.96	120.43
Adult Class Rev - Bureau	969.52	9,903.85	10,535.00	(631.15)	94.01
Bocce Ball Prog Revenue	8.40	1,336.80	800.00	536.80	167.10
Youth Basketball	4,398.00	135,202.00	126,274.00	8,928.00	107.07
Youth Classes	3,545.08	57,703.96	54,205.00	3,498.96	106.46
Youth Class Rev - Bureau	262.00	5,071.00	5,740.00	(669.00)	88.35
Youth Volleyball	0.00	7,255.00	7,250.00	5.00	100.07
Aquatic Activities - Sierra Pool	1,596.46	16,435.53	14,534.00	1,901.53	113.08
Aquatic Activities - PH Pool	0.00	1,548.00	1,548.00	0.00	100.00
Master Swim Revenue	346.04	4,873.04	5,149.00	(275.96)	94.64
Public Swim - MS Sierra Pool	0.00	30,054.00	30,089.00	(35.00)	99.88
Public Swim - Placer Hills Pool	0.00	2,157.00	2,157.00	0.00	100.00
Swim Lessons	0.00	40,585.00	41,819.00	(1,234.00)	97.05
Swim Lessons - PH	0.00	8,723.00	9,398.00	(675.00)	92.82
Swim Team Revenue	225.00	23,667.00	24,400.00	(733.00)	97.00
Synchro Team	830.00	16,564.59	17,095.00	(530.41)	96.90
Youth Camps Revenue	0.00	26,242.00	28,996.00	(2,754.00)	90.50

Profit & Loss - Detail  
4/1/2022 to 2/28/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	(240.00)	28,578.00	30,010.00	(1,432.00)	95.23
Youth Sports Camps	0.00	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	0.00	2,093.75	3,379.00	(1,285.25)	61.96
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	11,017.00	(337.00)	96.94
Egg Hunt Revenue	15.00	2,447.50	2,430.00	17.50	100.72
Boots N Bells Dance Revenue	0.00	2,575.00	2,575.00	0.00	100.00
Out of District Fees	76.00	2,968.14	3,760.00	(791.86)	78.94
Out of District Fees - Bureau	(18.00)	424.00	352.00	72.00	120.46
Return check fees	0.00	0.00	31.00	(31.00)	0.00
<b>Total Parks and Recreation Services</b>	<b>70,574.87</b>	<b>1,271,992.71</b>	<b>1,222,822.00</b>	<b>49,170.71</b>	<b>104.02</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(395.50)	(8,366.86)	(9,101.00)	734.14	91.93
Fee Waiver - Offset	395.50	8,366.86	9,101.00	(734.14)	91.93
Blue Bird Room-CVCC	173.25	1,905.75	1,903.00	2.75	100.15
Stella Irving Rental Revenue - Rec	0.00	59.56	59.00	0.56	100.95
Lakeside Rental Revenue - Reg	422.50	10,292.06	12,294.00	(2,001.94)	83.72
Sierra Room Rental - CVCC	(195.15)	3,224.82	2,663.00	561.82	121.10
Sunset Room Rental - CVCC	329.04	1,623.34	1,435.00	188.34	113.13
Canyon View Room Rental - CVCC	(367.00)	2,662.36	3,130.00	(467.64)	85.06
Foothills Room Rental - CVCC	433.00	7,462.91	6,829.00	633.91	109.28
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	400.00	6,144.40	6,562.00	(417.60)	93.64
Conference Rental Revenue - Rec	0.00	106.37	105.00	1.37	101.31

Profit & Loss - Detail  
4/1/2022 to 2/28/2023  
For All Segment1s  
For All Segment4s

	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	6,330.50	7,378.00	(1,047.50)	85.80
Gazebo Rentals	0.00	490.00	435.00	55.00	112.64
Rock Creek Modular Rent	351.45	4,153.05	3,795.00	358.05	109.44
Gym Rental Revenue - Rec	0.00	532.00	6.00	526.00	8866.67
Gym Rental Revenue - Reg	966.00	4,601.80	3,470.00	1,131.80	132.62
Tutor Totter Lease Agreement	590.01	6,418.09	6,370.00	48.09	100.76
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	141.49	9,208.06	9,825.00	(616.94)	93.72
Picnic Area Rental Revenue - Reg	0.00	2,168.82	1,409.00	759.82	153.93
Picnic Area Rental Revenue - Ash	0.00	1,306.36	1,118.00	188.36	116.85
Picnic Area Rental Revenue - MV	(20.50)	4,169.14	4,503.00	(333.86)	92.59
Field "Recreation" Rental Revenue	132.00	4,425.84	4,428.00	(2.16)	99.95
Field "Bill Beane" Rental - Reg A	0.00	1,235.09	2,709.00	(1,473.91)	45.59
Field "Softball" Rental - MV	0.00	1,404.00	1,302.00	102.00	107.83
Field Rental - CV	0.00	1,519.50	1,564.00	(44.50)	97.16
Bike Park Rentals	0.00	80.00	40.00	40.00	200.00
Field Soccer/Baseball-Winchester	(346.50)	2,493.66	2,680.00	(186.34)	93.05
Field "Beggs" Rental - Rec	204.00	6,306.00	6,841.00	(535.00)	92.18
Field B (softball) Rev - Reg	60.00	2,562.25	2,457.00	105.25	104.28
Field "James" Rental - Rec	(517.50)	19,347.80	24,673.00	(5,325.20)	78.42
Field C (Baseball) Rental - Reg	286.89	3,326.12	3,905.00	(578.88)	85.18
Bocce Ball Field Rental	0.00	224.00	120.00	104.00	186.67
Field "Soccer Regional" Rental	0.00	1,608.96	2,046.00	(437.04)	78.64
Field "Soccer A" Rental - MV	0.00	116.00	245.00	(129.00)	47.35
Field "Soccer A" Rental - Railhead	2,860.00	7,132.85	6,581.00	551.85	108.39
Field - PH Soccer Field	0.00	1,308.00	1,008.00	300.00	129.76
Field "Soccer B" Rental - Railhead	546.00	7,649.77	10,316.00	(2,666.23)	74.15
Field Lining Revenue - Rec	0.00	53.00	53.00	0.00	100.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 2/28/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions	172.00	2,191.95	3,241.00	(1,049.05)	67.63
Misc Rents & Concessions - Bureau	1,144.00	6,051.00	4,120.00	1,931.00	146.87
Custodial Fees	571.34	19,017.90	17,083.00	1,934.90	111.33
Custodial Fees - Bureau	69.61	2,674.87	1,141.00	1,533.87	234.43
Set up/Take Down Fees	0.00	972.00	894.00	78.00	108.73
Set up/Take Down Fees - Bureau	0.00	567.80	456.00	111.80	124.52
<b>Total Rents and Concessions</b>	<b>8,981.43</b>	<b>175,604.62</b>	<b>181,374.00</b>	<b>(5,769.38)</b>	<b>96.82</b>
<b>Miscellaneous Revenue</b>					
MV Comm Ctr Rentals	420.00	400.88	(486.00)	886.88	(82.49)
Alcohol Permit Fee	100.17	4,091.29	4,374.00	(282.71)	93.54
Alcohol Permit - Bureau	0.00	360.00	37.00	323.00	972.97
MVCC - Alcohol fee	46.00	53.06	(44.00)	97.06	(120.59)
MVCC Custodial Fee	46.00	99.06	(44.00)	143.06	(225.14)
Miscellaneous Income - Admin.	0.00	22,666.04	19,957.00	2,709.04	113.57
Miscellaneous Revenue - Recreation	0.00	772.59	0.00	772.59	0.00
Verizon Wireless Lease	2,786.89	29,925.26	28,936.00	989.26	103.42
Miscellaneous Income - F & G	0.00	3,426.47	1,474.00	1,952.47	232.46
<b>Total Miscellaneous Revenue</b>	<b>3,399.06</b>	<b>61,794.65</b>	<b>54,204.00</b>	<b>7,590.65</b>	<b>114.00</b>
<b>Grants &amp; Donations</b>					
Donations - MV Arboretum	0.00	2,338.00	2,338.00	0.00	100.00
Youth Assistance Rev	37.00	21,416.53	13,239.00	8,177.53	161.77
Donation Rev - Aqua	1,750.00	1,750.00	0.00	1,750.00	0.00
Donation Rev - F & G	0.00	1,050.00	3,384.00	(2,334.00)	31.03
Donations - Bike Park	0.00	8,753.12	4,500.00	4,253.12	194.51
Grant Proceeds - Y. Services	15,400.00	17,399.73	1,999.00	15,400.73	870.42

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 2/28/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Grant Proceeds - F & G	0.00	175,309.33	182,637.00	(7,327.67)	95.99
Grant Proceeds - Admin	0.00	6,948.12	6,398.00	550.12	108.60
<b>Total Grants and Donations</b>	<b>17,187.00</b>	<b>234,964.83</b>	<b>214,495.00</b>	<b>20,469.83</b>	<b>109.54</b>
<b>Interest Income</b>					
Interest Income - Other	34.62	799.14	543.00	256.14	147.17
Interest Revenue - County	7,344.65	100,641.68	83,754.00	16,887.68	120.16
Interest Revenue - City Trust	294.43	1,687.51	695.00	992.51	242.81
Interest - Pension Trust	0.00	(43,256.62)	(32,415.00)	(10,841.62)	133.45
<b>Total Interest Income</b>	<b>7,673.70</b>	<b>59,871.71</b>	<b>52,577.00</b>	<b>7,294.71</b>	<b>113.87</b>
<b>Project Revenue - Government</b>					
County Mitigation Revenue	0.00	85,000.00	85,000.00	0.00	100.00
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Tax Revenue</b>					
Current Secured Property Taxes General	0.00	3,438,203.82	3,374,450.02	63,753.80	101.89
Homeowner's Prop. Tax Relief	7,313.10	21,359.08	22,151.00	(791.92)	96.43
Current Unsecured Prop Taxes General	0.00	76,106.12	71,598.35	4,507.77	106.30
Current Supplemental Property Taxes	0.00	149,028.38	137,605.70	11,422.68	108.30
Unitary & Op Non-unitary Tax	1,395.32	125,421.83	122,777.00	2,644.83	102.15
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	0.00	27,806.77	27,621.00	185.77	100.67
Delinquent Supplemental Tax Rev	0.00	197.27	99.00	98.27	199.26

Profit & Loss - Detail  
4/1/2022 to 2/28/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Delinquent Secured Property Taxes	0.00	61.30	(589.45)	650.75	(10.40)
Railroad Unitary Property Taxes	0.00	2,681.35	2,658.00	23.35	100.88
RDA Pass-Throughs	0.00	219,979.41	207,600.00	12,379.41	105.96
<b>Total Tax Revenue</b>	<b>8,708.42</b>	<b>4,060,981.56</b>	<b>3,966,560.62</b>	<b>94,420.94</b>	<b>102.38</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$116,524.48</b>	<b>\$5,950,210.08</b>	<b>\$5,777,032.62</b>	<b>\$173,177.46</b>	<b>103.00%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>116,524.48</b>	<b>5,950,210.08</b>	<b>5,777,032.62</b>	<b>173,177.46</b>	<b>103.00</b>
<b>EXPENDITURES</b>					
<b>Program Expenses</b>					
Instructor/Adult Classes	2,138.80	22,796.72	22,797.00	(0.28)	100.00
Instructor/Adult Classes - Bureau	799.50	4,988.75	4,933.00	55.75	101.13
Instructor/Youth Classes	1,533.90	29,072.78	29,711.00	(638.22)	97.85
Instr/Youth Classes - Bureau	319.75	2,982.50	2,983.00	(0.50)	99.98
Officials/Adult Softball	0.00	8,681.54	7,273.00	1,408.54	119.37
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



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 2/28/2023  
 For All Segment1's  
 For All Segment4's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Volleyball	0.00	84.00	0.00	84.00	0.00
Instructor/Youth Camps	0.00	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	1,494.00	10.10	100.68
Aub Elem/Program Exp	284.31	2,771.82	3,373.00	(601.18)	82.18
Skyridge/Program Exp	444.91	3,662.91	5,014.00	(1,351.09)	73.05
Day Camp/Program Exp	0.00	3,745.12	3,839.00	(93.88)	97.56
Preschool - Program Expense	25.70	1,789.26	2,580.00	(790.74)	69.35
Newcastle Program Expense	248.52	3,178.77	4,309.00	(1,130.23)	73.77
Adult Softball Expense	0.00	3,134.63	1,165.00	1,969.63	269.07
Adult Basketball Expense	0.00	24.89	25.00	(0.11)	99.56
Pickle Ball Tennis Expense	0.00	1,815.12	1,815.00	0.12	100.01
Youth Basketball Expense	23,134.00	28,792.49	24,169.00	4,623.49	119.13
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	300.00	1,020.00	720.00	300.00	141.67
Public Swim Expense	125.00	2,704.23	2,603.00	101.23	103.89
Public Swim Exp - PH Pool	125.00	600.00	475.00	125.00	126.32
Swim Team	1,352.30	2,802.20	1,450.00	1,352.20	193.26
Synchro Team Expenses	0.00	1,244.00	1,361.00	(117.00)	91.40
Special Events Expenses	8.04	1,262.82	1,263.00	(0.18)	99.99
Party in the Park Expenses	0.00	9,257.75	9,264.00	(6.25)	99.93
Obstacle Race Expense	0.00	11,357.31	11,357.00	0.31	100.00
Auburn Harvest Festival Expenses	0.00	7,071.04	7,071.00	0.04	100.00
Egg Hunt Expenses	0.00	815.85	816.00	(0.15)	99.98
Boots N Bells Expenses	0.00	1,733.24	1,734.00	(0.76)	99.96
<b>Total Program Expenses</b>	<b>30,839.73</b>	<b>223,936.04</b>	<b>216,811.00</b>	<b>7,125.04</b>	<b>103.29</b>

Operations & Supplies

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 2/28/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cash Short/Over-Cust Serv	0.00	27.00	27.00	0.00	100.00
Merchant Fees - Youth Services	2,504.50	14,581.09	14,400.00	181.09	101.26
Merchant Fees - Cust Serv	2,613.90	17,087.59	15,050.00	2,037.59	113.54
Bad Debt Expense	0.00	0.00	(21.00)	21.00	0.00
Discounts Taken	(120.27)	(354.88)	(75.00)	(279.88)	473.17
Cal Card Incentives	(480.74)	(2,066.13)	(1,344.00)	(722.13)	153.73
Penalties	0.00	500.00	0.00	500.00	0.00
Donations Expense	0.00	900.00	962.50	(62.50)	93.51
Telephone - Placer Hills Pool	74.90	823.90	924.00	(100.10)	89.17
Telephone - Cust Serv	567.11	6,272.89	6,318.00	(45.11)	99.29
Telephone (CVCC) - Admin	471.24	5,896.13	6,027.00	(130.87)	97.83
Gift Certificates Expensed	0.00	358.00	358.00	0.00	100.00
Telephone - Youth Services	0.00	274.83	604.00	(329.17)	45.50
Telephone - Recreation	0.00	306.09	311.00	(4.91)	98.42
Telephone - Preschool	0.00	301.78	542.00	(240.22)	55.68
Telephone - Facilities & Grounds	626.92	12,106.60	12,147.00	(40.40)	99.67
Telephone - Day Camp	0.00	381.54	488.00	(106.46)	78.18
Telephone - Newcastle	0.00	373.96	428.00	(54.04)	87.37
Telephone - Aub EI	90.95	1,414.32	1,464.00	(49.68)	96.61
Telephone - Skyridge	0.00	380.18	438.00	(57.82)	86.80
Postage - Cust Serv	200.00	200.00	0.00	200.00	0.00
Postage - Admin	300.00	295.29	(5.00)	300.29	(5905.80)
Activity Guide Expense	333.00	40,576.69	35,859.13	4,717.56	113.16
Youth Assistance Expense	0.00	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	0.00	741.73	332.25	409.48	223.25
Office Supplies - Rec	83.07	759.78	1,054.24	(294.46)	72.07
Office Supplies - Youth Services	0.00	626.63	737.00	(110.37)	85.02
Office Supplies - F & G	249.77	10,412.84	9,982.00	430.84	104.32
Office Supplies-Cust Serv	281.28	2,562.04	2,138.00	424.04	119.83

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - Admin	757.44	7,409.63	5,630.65	1,778.98	131.60
Duplication Costs - Cust Serv	0.00	22.52	18.00	4.52	125.11
Duplication Costs - Admin	107.34	1,313.33	1,438.00	(124.67)	91.33
Office Equip Rental - Cust Serv	941.50	6,179.34	5,652.00	527.34	109.33
Office Equip Rental - Admin	332.48	4,014.30	4,094.40	(80.10)	98.04
Office Equip Maint - Cust Serv	16.08	16.08	0.00	16.08	0.00
Dining Expense - CS	0.00	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	32.75	448.55	352.00	96.55	127.43
Gas/Mileage Expense - Admin	152.62	1,347.68	925.00	422.68	145.70
Gas/Mileage Expense - Rec.	0.00	55.76	187.00	(131.24)	29.82
Gas/Mileage Expense - YS	0.00	0.00	110.00	(110.00)	0.00
Gas/Mileage Expense - F & G	4,055.33	56,197.89	57,362.00	(1,164.11)	97.97
General Administrative Exp - Admin	40.00	549.90	1,176.95	(627.05)	46.72
Liability Insurance - Admin	14,526.00	151,459.72	147,981.10	3,478.62	102.35
Board Expense	125.06	1,309.00	902.00	407.00	145.12
Public Relations/Marketing - Cust Serv	1,739.04	4,097.20	2,520.00	1,577.20	162.59
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	1,439.00	(1,119.00)	22.24
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	0.00	300.24	237.00	63.24	126.68
Staff Appreciation - F & G	0.00	370.67	336.00	34.67	110.32
Staff Appreciation - Cust Serv	0.00	20.00	20.00	0.00	100.00
Staff Appreciation - Admin	0.00	56.40	1,198.00	(1,141.60)	4.71
Company Celebrations	800.00	1,468.64	1,454.57	14.07	100.97

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bad Debts Expense - Recreation	0.00	0.00	27.00	(27.00)	0.00
Bad Debts Expense - Y Services	0.00	899.30	906.00	(6.70)	99.26
Staff Development - Admin	225.00	2,834.02	1,270.00	1,564.02	223.15
Staff Development - Rec.	0.00	314.50	1,359.14	(1,044.64)	23.14
Staff Development - Aquatics	70.00	508.18	187.00	321.18	271.75
Staff Development - Youth Services	0.00	790.00	2,200.00	(1,410.00)	35.91
Staff Development - F & G	607.00	6,732.69	6,990.00	(257.31)	96.32
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 Exp - F & G	204.79	(457.32)	(353.00)	(104.32)	129.55
Small Equipment - Aqua	0.00	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	246.18	10,583.20	8,708.00	1,875.20	121.53
Small Equipment - Reg Pk	865.84	4,263.93	3,589.00	674.93	118.81
Small Equipment - MV Park	0.00	36.46	288.00	(251.54)	12.66
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	48.57	2,685.53	4,696.00	(2,010.47)	57.19
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	125.38	1,436.93	1,418.00	18.93	101.34
Restroom Supplies - Regional Park	167.10	2,677.10	2,668.00	9.10	100.34
Restroom Supplies - Ashford Park	77.68	772.88	757.00	15.88	102.10
Restroom Supplies - Meadow Vista Park	85.96	860.33	845.00	15.33	101.81
Restroom Supplies - Railroad Park	94.24	947.75	932.00	15.75	101.69
Restroom Supplies - Overlook Park	94.24	947.75	956.00	(8.25)	99.14
Restroom Supplies - Placer Hills Park	77.68	772.89	736.00	36.89	105.01

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 2/28/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Rec Comm Ctr	213.88	2,649.34	2,548.00	101.34	103.98
Restroom Supplies - Reg Comm Ctr	166.53	1,803.08	1,723.00	80.08	104.65
Restroom Supplies - CVCC Comm Ctr	190.35	2,236.57	2,220.00	16.57	100.75
Sanitation - Reg Pk - Toilet	0.00	2,671.00	3,393.00	(722.00)	78.72
Sanitation - Win Pk - Toilet	255.00	2,740.00	2,797.00	(57.00)	97.96
Sanitation - Rec Pk - ADA Toilet	0.00	0.00	(2.00)	2.00	0.00
Sanitation - Reg - ADA PB Toilet	255.00	2,504.00	2,282.00	222.00	109.73
Sanitation - Rec Pk - Debris Box	604.22	11,530.97	11,593.00	(62.03)	99.47
Sanitation - Reg Pk - Disposal	594.05	5,924.00	5,970.00	(46.00)	99.23
Sanitation - MV - Disposal	404.64	4,001.25	4,067.00	(65.75)	98.38
Sanitation - CVCC - Disposal	227.44	2,429.20	2,432.00	(2.80)	99.89
<b>Total Operations &amp; Supplies</b>	<b>37,322.04</b>	<b>463,886.91</b>	<b>453,540.51</b>	<b>10,346.40</b>	<b>102.28</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	175.51	3,508.19	3,209.00	299.19	109.32
Lighting Reimb.-Beggs Field	0.00	(1,599.00)	(1,599.00)	0.00	100.00
Lights - Rec Pk James Field	243.99	8,166.39	6,104.00	2,062.39	133.79
Lighting Reimb.-James Field	(178.50)	(3,178.75)	(3,000.00)	(178.75)	105.96
Lights - Rec Field	46.20	1,021.21	919.00	102.21	111.12
Lighting Reimb.-Rec Field	0.00	(424.00)	(424.00)	0.00	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	2,552.47	11,351.09	8,372.00	2,979.09	135.58
Gas/Electric - Reg Comm Ctr	3,881.61	10,321.60	5,442.00	4,879.60	189.67
Gas/Electric - CV Comm Ctr	303.57	1,331.32	891.00	440.32	149.42
Electric Reimb.- CV Comm Ctr	(303.57)	(1,516.31)	(1,315.00)	(201.31)	115.31
Gas/Electric - CVCC	4,751.59	15,488.39	10,101.00	5,387.39	153.34
Gas/Electric - Sierra Pool	4,829.63	16,173.23	21,883.00	(5,709.77)	73.91
Gas/Electric - PH Pool	494.86	5,524.80	3,238.00	2,286.80	170.62
Electric - Day Camp	225.80	2,993.13	2,808.00	185.13	106.59

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Elec - Recreation Park	889.99	11,713.73	10,613.00	1,100.73	110.37
Gas/Electric - Reg Park	536.29	4,491.22	3,893.00	598.22	115.37
Lighting Reimb.- Reg Park	(529.11)	(5,320.13)	(5,345.00)	24.87	99.54
Gas/Electric - Ashford Park	222.61	3,560.25	3,334.00	226.25	106.79
Gas/Electric - MV Park	243.66	4,277.75	4,391.00	(113.25)	97.42
Electric - Railroad Park	55.88	4,094.95	3,970.00	124.95	103.15
Lighting Reimb.-Railhead	(55.88)	(2,183.44)	(2,192.00)	8.56	99.61
Gas/Electric - Winchester Park	9.55	1,478.76	1,473.00	5.76	100.39
Reimbursements - Gas/Elec Pool	0.00	(21,914.34)	(21,914.00)	(0.34)	100.00
Water - Rec Comm Ctr	1,017.99	4,689.35	3,488.00	1,201.35	134.44
Water - Reg Comm Ctr	0.00	2,046.24	2,385.00	(338.76)	85.80
Water - CV Comm Ctr	46.02	1,705.63	1,743.00	(37.37)	97.86
Water - CVCC	361.95	3,949.54	4,171.00	(221.46)	94.69
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	232.01	4,277.22	4,289.00	(11.78)	99.73
Water - Regional Park	0.00	8,815.74	9,031.00	(215.26)	97.62
Water - Ashford Park	160.44	3,946.03	4,006.00	(59.97)	98.50
Water - MV Park	250.86	9,591.40	9,408.00	183.40	101.95
Water - CV Park	0.00	4,049.82	4,050.00	(0.18)	100.00
Water - Railroad Park	397.14	4,594.29	4,296.00	298.29	106.94
Water - CVCC Park	0.00	1,923.56	1,924.00	(0.44)	99.98
Water - Overlook Park	341.31	6,619.24	6,477.00	142.24	102.20
Water - Placer Hills Park	103.35	4,807.03	4,814.00	(6.97)	99.86
Water - Atwood	0.00	2,727.47	3,051.00	(323.53)	89.40
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

Profit & Loss - Detail  
4/1/2022 to 2/28/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Railhead Park (Sewer)	0.00	173.78	174.00	(0.22)	99.87
Sanitation - Overlook (Sewer)	0.00	735.88	736.00	(0.12)	99.98
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,189.00	0.15	100.00
<b>Total Utilities Expense</b>	<b>21,307.22</b>	<b>164,312.07</b>	<b>148,562.00</b>	<b>15,750.07</b>	<b>110.60</b>
<b>Legal Expenses</b>	<b>0.00</b>	<b>1,194.53</b>	<b>4,359.00</b>	<b>(3,164.47)</b>	<b>27.40</b>
Legal Fees	0.00	1,194.53	4,359.00	(3,164.47)	27.40
<b>Total Legal Expense</b>	<b>0.00</b>	<b>1,194.53</b>	<b>4,359.00</b>	<b>(3,164.47)</b>	<b>27.40</b>
<b>Professional Services</b>	<b>5,404.00</b>	<b>15,320.50</b>	<b>13,407.00</b>	<b>1,913.50</b>	<b>114.27</b>
Professional Services - Rec	0.00	62.50	263.00	(200.50)	23.76
Professional Services - YS	0.00	2,535.98	6,231.00	(3,695.02)	40.70
Professional Services - F & G	4,000.00	6,599.07	6,663.00	(63.93)	99.04
Professional Services - Atwood	0.00	10,265.00	10,313.00	(48.00)	99.54
Professional Services - C Serv	4,450.00	16,809.20	13,490.00	3,319.20	124.61
Professional Services - Admin	0.00	13,850.00	17,399.00	(3,549.00)	79.60
Accounting/Auditor Fees					
<b>Total Professional Services</b>	<b>13,854.00</b>	<b>65,442.25</b>	<b>67,766.00</b>	<b>(2,323.75)</b>	<b>96.57</b>
<b>Bldg &amp; Ground Maintenance</b>	<b>651.43</b>	<b>21,041.61</b>	<b>39,026.00</b>	<b>(17,984.39)</b>	<b>53.92</b>
Vehicle Maintenance	0.00	200.00	268.00	(68.00)	74.63
Equipment Rental	0.00	319.25	1,073.00	(753.75)	29.75
Irrigation Supplies - General	681.93	3,295.41	3,413.00	(117.59)	96.56
Maint - Recreation Field					

Profit & Loss - Detail  
4/1/2022 to 2/28/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CV Baseball Field	42.90	42.90	0.00	42.90	0.00
Maint - James Field	689.35	6,076.03	5,822.00	254.03	104.36
Maint - Beggs Field	1,005.40	3,431.36	3,272.00	159.36	104.87
Maint - Sierra Pool	4,316.65	44,848.29	44,050.00	798.29	101.81
Reimbursement- Maint Pool	0.00	(22,916.18)	(22,916.00)	(0.18)	100.00
Maint & Repairs - Equipment	15,664.71	62,826.45	48,973.00	13,853.45	128.29
Maint - PH Pool	240.83	17,814.40	16,327.00	1,487.40	109.11
Maint - Winchester Fields	0.00	586.84	587.00	(0.16)	99.97
Maint - MV Tennis / Pickleball Courts	0.00	1,533.86	334.00	1,199.86	459.24
Rep/Maint - Aub EI	0.00	2,668.37	3,652.00	(983.63)	73.07
Rep/Maint - Rock Creek	417.70	484.12	401.00	83.12	120.73
Rep/Maint - Day Camp	0.00	1,814.32	952.00	862.32	190.58
Maint - Recreation Park	783.98	25,753.69	27,900.00	(2,146.31)	92.31
Maint - Regional Park	7,613.26	61,739.44	57,757.00	3,982.44	106.90
Maint - Ashford Park	371.12	10,501.89	10,125.00	376.89	103.72
Maint - Meadow Vista Park	382.43	35,958.34	36,303.00	(344.66)	99.05
Maint - Christian Valley Park	1,504.05	4,641.64	3,164.00	1,477.64	146.70
Maint - Railroad Park	372.39	6,391.48	8,373.00	(1,981.52)	76.33
Maint - CVCC Park	118.78	5,984.87	6,096.00	(111.13)	98.18
Maint - Overlook Park	449.50	7,338.58	6,868.00	470.58	106.85
Maint - Placer Hills Park	0.00	1,812.83	3,308.00	(1,495.17)	54.80
Maint - Pocket Parks	0.00	482.99	436.00	46.99	110.78
Maint - Mt. Vernon Park	0.00	107.50	107.00	0.50	100.47
Maint - Winchester Park	0.00	490.58	445.00	45.58	110.24
Maint - Atwood	55.22	3,032.63	2,935.00	97.63	103.33
Maint - Shockley Park	0.00	1,363.82	1,364.00	(0.18)	99.99
Maint - Bike Park	1,507.83	9,105.40	7,869.00	1,236.40	115.71
Rep/Maint - Skyridge	0.00	1,290.07	2,364.00	(1,073.93)	54.57
Maint - Ashley Dog Park	53.79	3,712.24	3,616.00	96.24	102.66
Rep/Maint - Newcastle	0.00	0.00	104.00	(104.00)	0.00



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 2/28/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Preschool	0.00	544.78	0.00	544.78	0.00
Maint - Recreation Comm Ctr	333.62	13,882.24	14,833.00	(950.76)	93.59
Maint - Regional Comm Ctr	331.94	6,905.32	9,736.00	(2,830.68)	70.93
Maint - Christian Valley Comm Ctr	1,008.22	1,116.78	4,116.00	(2,999.22)	27.13
Maint - CVCC Comm Ctr	1,405.92	19,918.51	20,224.00	(305.49)	98.49
Maint - Overlook Modular	0.00	162.60	184.00	(21.40)	88.37
Maint - Regional Tennis/Pickleball Courts	0.00	2,450.27	3,116.00	(665.73)	78.64
Maint - RH Soccer A	85.80	4,405.06	4,386.00	19.06	100.44
Maint - Regional Field Soccer	34.86	3,876.22	3,841.00	35.22	100.92
Maint - RH Soccer B	0.00	4,318.40	4,488.00	(169.60)	96.22
Maint - Regional Bill Bean Field	42.90	10,960.22	10,917.00	43.22	100.40
Maint - MV Softball Field	0.00	0.00	29.00	(29.00)	0.00
Maint - Regional Field B	42.90	12,610.11	12,567.00	43.11	100.34
Maint - Regional Field C	85.80	15,157.52	15,148.00	9.52	100.06
Tree Maint - Reg Park	0.00	0.00	10,000.00	(10,000.00)	0.00
Vandalism Repairs Expense	892.47	6,799.18	6,894.05	(94.87)	98.62
Rep/Maint - Alta Vista	0.00	0.00	500.00	(500.00)	0.00
<b>Total Building and Grounds Maintenance</b>	<b>41,187.68</b>	<b>426,882.23</b>	<b>445,347.05</b>	<b>(18,464.82)</b>	<b>95.85</b>
<b>Property Tax Administration/LAFCO</b>					
CalPERS SS Admin Fee	0.00	0.00	510.00	(510.00)	0.00
Atwood County Collection Fee	0.00	283.25	280.00	3.25	101.16
Property Tax Administration	0.00	64,964.56	73,198.00	(8,233.44)	88.75
Election Expense	39,218.75	39,218.75	41,280.00	(2,061.25)	95.01
Lafco Fees	0.00	4,132.62	2,386.00	1,746.62	173.20
<b>Total Property Tax Administration/LAFCO</b>	<b>39,218.75</b>	<b>108,599.18</b>	<b>117,654.00</b>	<b>(9,054.82)</b>	<b>92.30</b>

Profit & Loss - Detail  
4/1/2022 to 2/28/2023  
For All Segment1's  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	5,195.60	59,376.26	62,839.00	(3,462.74)	94.49
Wages - (Cust Serv) - Full Time	10,100.71	120,277.16	120,104.00	173.16	100.14
Wages - (Admin) - Full Time	12,203.52	142,152.71	143,030.00	(877.29)	99.39
Wages - (Admin) - Part Time	6,003.49	64,707.44	62,277.00	2,430.44	103.90
Wages - (Admin) - Board Pay	2,250.00	22,000.00	24,250.00	(2,250.00)	90.72
Wages - (Y.Serv) - Aub Elem - PT	6,624.77	57,706.24	62,869.00	(5,162.76)	91.79
Wages - (Y.Serv) - AE Maint	(40.22)	695.94	849.00	(153.06)	81.97
Wages - (Y.Serv) - RC Maint	12.25	176.64	131.00	45.64	134.84
Wages - (Y.Serv) - Skyridge - PT	8,154.44	60,897.07	62,095.00	(1,197.93)	98.07
Wages - (Y.Serv) - Skyridge Maint	12.92	165.92	393.00	(227.08)	42.22
Wages - (Y.Serv) - Day Camp - PT	0.00	112,671.55	120,270.00	(7,598.45)	93.68
Wages - (Y.Serv) - DC Maint	20.04	551.20	945.00	(393.80)	58.33
Wages - (Rec) - Full Time	12,506.01	138,059.92	138,742.00	(682.08)	99.51
Wages - (Y.Serv) - Newcastle-PT	7,191.58	58,233.39	62,791.00	(4,557.61)	92.74
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	627.48	3,921.07	4,227.00	(305.93)	92.76
Wages - (Y.Serv) - Preschool	3,653.94	32,430.78	34,940.00	(2,509.22)	92.82
Wages - (Aqua) - Aquatics Coordinator	1,323.99	13,869.70	13,942.00	(72.30)	99.48
Wages - (Aqua) - Aquatic Activities	0.00	5,067.92	4,901.00	166.92	103.41
Wages - (Aqua) - Public Swim	687.93	48,140.03	48,842.00	(701.97)	98.56
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	96.80	2,728.47	2,549.00	179.47	107.04
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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Rec	7,316.31	96,683.26	98,199.00	(1,515.74)	98.46
Wages - (Fac & Grds) - Fac Att. - CVCC	3,835.71	43,821.82	44,051.00	(229.18)	99.48
Wages - (Fac & Grds) - Fac Attendant - Reg	2,406.01	20,755.56	19,436.00	1,319.56	106.79
Wages - (Fac & Grds) - Fac Att Overlook	0.00	159.89	0.00	159.89	0.00
Wages - (Fac & Grds) - Management	13,086.30	139,125.31	141,167.00	(2,041.69)	98.55
Wages - (Fac & Grds) - Recreation Park	21,062.37	199,674.83	199,609.00	65.83	100.03
Wages - (Fac & Grds) - Regional Park	16,313.05	192,962.04	196,854.00	(3,891.96)	98.02
Wages - (Fac & Grds) - Ashford Park	2,991.97	35,736.21	38,956.00	(3,219.79)	91.74
Wages - (Fac & Grds) - Meadow Vista Park	4,252.94	42,436.12	42,577.00	(140.88)	99.67
Wages - (Fac & Grds) - CV Comm Center	363.62	5,455.65	6,040.00	(584.35)	90.33
Wages - (Fac & Grds) - Railroad Park	1,414.94	15,472.45	15,342.00	130.45	100.85
Wages - (Fac & Grds) - CVCC	1,521.29	20,952.35	20,935.00	17.35	100.08
Wages - (Fac & Grds) - Overlook Park	1,294.51	15,678.36	17,217.00	(1,538.64)	91.06
Wages - (Fac & Grds) - Placer Hills Park	797.01	16,074.19	16,695.00	(620.81)	96.28
Wages - (Fac & Grds) - Pocket Parks	749.52	7,801.71	7,216.00	585.71	108.12
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	0.00	38.00	(38.00)	0.00
Wages - (Fac & Grds) - Winchester Park	180.09	3,456.48	3,900.00	(443.52)	88.63
Wages - (Fac & Grds) - Atwood	604.93	4,927.99	4,482.00	445.99	109.95
Wages - (Fac & Grds) - Shockley Property	17.27	1,110.29	1,582.00	(471.71)	70.18
Wages - (F & G) Special Events	0.00	7,052.88	7,050.00	2.88	100.04
Wages - District Administrator	9,448.00	112,549.67	118,232.00	(5,682.33)	95.19
Wages - (F & G Proj) - Marriot Meadows	1,250.45	15,928.78	15,928.00	0.78	100.01
Wages - (Rec) - Special Events	0.00	4,195.17	4,128.00	67.17	101.63
Wages - (F & G) Uniform Allowance	500.00	12,155.36	13,655.00	(1,499.64)	89.02
<b>Total Salaries Expense</b>	<b>166,031.54</b>	<b>2,008,641.63</b>	<b>2,053,595.00</b>	<b>(44,953.37)</b>	<b>97.81</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	998.50	11,326.30	12,143.00	(816.70)	93.27
ER Taxes - Aquatics	195.06	10,749.59	10,675.00	74.59	100.70

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2022 to 2/28/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Youth Services	2,695.17	30,306.49	31,863.00	(1,556.51)	95.12
ER Taxes - Fac & Grds	6,611.05	67,789.38	70,745.00	(2,955.62)	95.82
ER Taxes - Cust Serv	785.67	9,247.86	9,541.00	(293.14)	96.93
ER Taxes - Admin	2,290.08	25,712.10	26,568.27	(856.17)	96.78
Employment Expense - Rec	0.00	12.63	478.80	(466.17)	2.64
Employment Expense - Aquatics	0.00	130.60	118.00	12.60	110.68
Employment Expense - Youth Services	0.00	317.64	944.00	(626.36)	33.65
Employment Expense - Fac & Grds	431.58	1,453.49	1,360.00	93.49	106.87
Employment Expense - Admin	0.00	0.00	40.75	(40.75)	0.00
Fingerprinting Exp - Recreation	0.00	0.00	269.45	(269.45)	0.00
Fingerprinting Exp - Aquatics	0.00	492.00	492.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	717.00	1,233.00	(516.00)	58.15
Fingerprinting Exp - Fac & Grds	32.00	247.00	331.00	(84.00)	74.62
Fingerprinting Exp - Admin	0.00	215.00	58.00	157.00	370.69
Benefits Expense - Recreation	3,778.26	36,562.83	36,014.00	548.83	101.52
Benefits Expense - Youth Services	2,604.67	28,941.99	29,601.00	(659.01)	97.77
Benefits Expense - Fac & Grds	17,857.88	201,080.39	204,771.00	(3,690.61)	98.20
Benefits Expense - Cust Serv	2,282.91	24,450.98	24,662.00	(211.02)	99.14
Benefits Expense - Admin	5,249.30	56,887.53	57,076.00	(188.47)	99.67
Employer Retirement Exp. - Rec	1,133.02	12,383.65	12,933.00	(549.35)	95.75
Employer Retirement Exp. - Aquatics	146.44	2,606.25	1,880.00	726.25	138.63
Employer Retirement Exp. - Youth Services	2,239.79	24,804.69	26,963.00	(2,158.31)	92.00
Employer Retirement Exp. - Fac & Grds	6,073.90	69,619.26	70,683.00	(1,063.74)	98.50
Employer Retirement Exp - Cust Serv	1,113.62	12,352.15	13,225.00	(872.85)	93.40
Employer Retirement Exp. - Admin	2,699.46	29,641.08	32,032.00	(2,390.92)	92.54
CalPERS Prefunding	0.00	108,956.00	108,956.00	0.00	100.00
Worker's Comp - Rec	184.49	2,132.02	2,322.00	(189.98)	91.82
Worker's Comp - Aquatics	29.65	1,651.25	1,638.00	13.25	100.81
Worker's Comp - Youth Services	436.14	5,389.86	6,155.00	(765.14)	87.57
Worker's Comp - Fac & Grds	4,361.72	48,808.29	49,129.00	(320.71)	99.35

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2022 to 2/28/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Cust Serv	43.32	510.34	545.00	(34.66)	93.64
Worker's Comp - Admin	221.47	2,592.62	2,616.00	(23.38)	99.11
<b>Total Benefits and Payroll Costs</b>	<b>64,495.15</b>	<b>828,088.26</b>	<b>848,061.27</b>	<b>(19,973.01)</b>	<b>97.65</b>
<b>Fixed Asset Expense</b>					
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	0.00	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
<b>Total Fixed Asset Expense</b>	<b>0.00</b>	<b>179,772.39</b>	<b>203,894.00</b>	<b>(24,121.61)</b>	<b>88.17</b>
<b>Capital Improvement Projects</b>					
PH Pool - ReKey Facility	0.00	5,207.64	5,208.00	(0.36)	99.99
Rec - Daycamp Mod Paving	0.00	6,265.00	20,000.00	(13,735.00)	31.33
Electrical Infrastructure Upgrades	27,439.34	27,573.10	34,000.00	(6,426.90)	81.10
CV - Tutor Totter Roof	2,787.49	57,061.65	55,000.00	2,061.65	103.75
CVCC - Bike Park - fountain, signage, traffic	64.25	10,212.56	15,000.00	(4,787.44)	68.08
CVCC - Lock and Door Repairs	0.00	47,100.31	47,100.00	0.31	100.00
Energy Efficiency Project	36,859.07	39,394.41	2,535.00	36,859.41	1554.02
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	15,000.00	(3,254.98)	78.30
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
Overlook - Interpretive Signage	0.00	0.00	10,000.00	(10,000.00)	0.00
Marriott Meadows- Const Doc & Related Wor	707.00	133,850.83	133,850.00	0.83	100.00
Ash - Retaining Wall Investigation	0.00	0.00	10,000.00	(10,000.00)	0.00
Rec - Wheelchair Swing	0.00	81,803.78	85,000.00	(3,196.22)	96.24

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Reg - Restroom Partitions	0.00	35,423.20	35,423.00	0.20	100.00
Rec Daycamp Roof Repairs	15,580.00	15,580.00	15,580.00	0.00	100.00
Rec - James Field Wiring Infrast.	0.00	44,721.10	44,721.00	0.10	100.00
<b>Total Capital Improvement Projects</b>	<b>83,437.15</b>	<b>644,405.77</b>	<b>656,894.00</b>	<b>(12,488.23)</b>	<b>98.10</b>
<b>Debt Service</b>					
Recreation Park Lease	0.00	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
<b>Total Debt Service</b>	<b>0.00</b>	<b>153,681.20</b>	<b>153,555.00</b>	<b>126.20</b>	<b>100.08</b>
<b>Transfers Out</b>					
<b>Total Transfers Out</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>\$497,693.26</b>	<b>\$5,268,842.46</b>	<b>\$5,370,038.83</b>	<b>(\$101,196.37)</b>	<b>98.12%</b>
<b>Net Revenue Over Expenditures</b>	<b>(\$381,168.78)</b>	<b>\$681,367.62</b>	<b>\$406,993.79</b>	<b>\$274,373.83</b>	<b>167.42%</b>
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(381,168.78)</b>	<b>681,367.62</b>	<b>406,993.79</b>	<b>274,373.83</b>	<b>167.42</b>

## 4.4 Cover Sheet - Final Budget and Resolution # 2023-10 for Fiscal Year 2023/2024

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

### The Issue

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2023-10 passing the Final FY 2023/2024 budget?

### Background

The ARD Board of Directors approved a Preliminary Budget for FY 23/24 at the February 23<sup>rd</sup> Board of Directors meeting. Staff has made slight adjustments based on Jan – Feb 2023 actuals over the past several weeks and also firming up the projects 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 updates. Relevant changes from Preliminary to Final budget are reflected below and highlighted.

### Administration:

Staff projects an increase in property tax revenue of approximately \$68,971 assuming a 4% increase for taxes that will be received in April and a 0% increase for taxes that will be received in December.

### 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.

#### **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.
- Winchester Park will be installing a booster pump that was purchased in 2022-23, estimated at \$30,356.
- A new mover has been ordered and the District hopes it will arrive in 2023-24 for Regional Park at an estimate of \$156,603.

#### **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.
- 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.

#### **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 the ADA Reserves-**

- ADA Parking at Recreation Park in front of the Modulares, estimated at \$15,0000.

**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.

**The following will be funded by The Statewide Park Grant-**

- Marriott Meadows' Construction Docs and related professional Services remaining from 2022-2023 (\$40,431).

**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 rise in wages and other inflated expenses. All Auburn Elementary Discovery Club Revenues and expenses have been removed from budget per a recent social media post and a follow up remote meeting with AUSD.

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 last year. However, with experienced loss in investments that deficit is being reversed this year. Staff budgeted conservatively, while looking to this future year with some minimal growth. Our RDA funds have been included to reflect \$223,247 as part of our tax revenues for 2023-2024. Residual Funds have resulted in a \$21,739 positive balance after income, expenses and transfers to reserves have been applied.

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

- \$90,000 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 # 2023-10 to the Board for the final budget for 2023-2024.

**Attachments**

Resolution # 2023-10  
Summary 2023-2024 budget  
Departmental Budgets

**Resolution No. 2023 - 10  
Before the Governing Board of the  
Auburn Area Recreation and Park District  
County of Placer, State of California**

**ADOPTION OF FINAL BUDGET, GENERAL FUND**

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

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

**REVENUES**

<b>Park &amp; Recreation Services Revenue</b>	
Program Revenue	1,239,872.00
Facility Rentals	188,147.00
Total Park & Rec. Services Revenue	1,428,019.00
<b>Government Revenues</b>	
Taxes, Governmental Revenue	4,130,493.00
Total Governmental Revenue	4,130,493.00
<b>Other Revenue</b>	
Interest Revenue	43,447.00
Misc. Revenue	47,521.00
Total Other Revenue	90,968.00
<b>Donations</b>	
Donations, Grant, In kind	11,624.00
Total Donation Revenue	11,624.00
<b>TOTAL OPERATING REVENUES</b>	5,661,104.00
<b>Project and Equipment Revenue</b>	
Grant Proceeds	40,431.00
Contributions/In kind Services Revenue	-
Transfer in from Equipment Reserves	465,959.00
Transfer in from ADA Reserves	15,000.00
Transfer in from Reserves	834,785.00
Total Project and Equipment Revenue	1,356,175.00
<b>Park Dedication Revenue</b>	
City Park Dedication Revenue	50,000.00
County Park Dedication Revenue	22,000.00
Total Park Dedication Revenue	72,000.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>	1,428,175.00
<b>TOTAL REVENUES</b>	<b>7,089,279.00</b>

**EXPENDITURES**

Program, Administrative and General Expenditures	
Program Expenditures	255,685.00
Operations & Supplies	569,202.00
Utilities Expense	219,359.00
Professional Expenses	108,495.00
Building & Grounds expense	479,172.00
Property Tax Admin. Fees	74,195.00
Election Cost	-
Wages & Benefits	3,541,429.00
Equipment and Land Lease	165,282.00
Fixed Assets	3,046.00
Equipment Reserve Expenditures	465,959.00
	<hr/>
<b>Total Operating Expenditures</b>	<b>5,881,824.00</b>
Capital Improvement Projects	
General Fund Capital Improvement Projects	2,500.00
ADA reserve projects	15,000.00
Future Cap Projects	636,785.00
COVID Relief Funds	198,000.00
In-Kind & Grant Contribution Projects	40,431.00
<b>Total Project Expenditures</b>	<b>892,716.00</b>
	<hr/>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	50,000.00
County Park Dedication Project Expenditures	22,000.00
<b>Total Park Ded. Project Expenditures</b>	<b>72,000.00</b>
	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>6,846,540.00</b>
	<hr/>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>242,739.00</b>
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.	90,000.00
	<hr/>
<b>OPERATING BUDGET BALANCE</b>	<b>21,739.00</b>

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 30th day of March, 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 Final Budget**

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA & COVID	Atwood Ill taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			39,274		41,866			3,878,898			223,247		4,183,285	59%
F&G		166,518	8,247	44,819	1,581	50,000		22,000	756,050	28,348		456,959	1,534,522	23%
Cust Service	13,643												13,643	0%
Recreation	465,996			7,236									473,232	7%
Youth Services	605,011	11,347						13,735					630,093	9%
Aquatics	155,222	10,282						80,000				9,000	254,504	4%
<b>TOTAL</b>	<b>1,239,872</b>	<b>188,147</b>	<b>47,521</b>	<b>52,055</b>	<b>43,447</b>	<b>50,000</b>	<b>22,000</b>	<b>3,878,898</b>	<b>849,785</b>	<b>28,348</b>	<b>223,247</b>	<b>465,959</b>	<b>7,089,279</b>	<b>100%</b>

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	Eq Res. GASB & ADA Reserves	TOTAL	%
Administration	247,449		62,868		74,195	434,871	246,829				162,969		1,355,181	19%
F&G	183,988	206,910	10,903	429,290		1,200,098	537,111	460,005	868,481	2,500	2,313	5,000	3,906,599	56%
Cust. Service	44,195	16,659				144,431	57,224						262,509	4%
Recreation	234,113	62,044	17,865			189,057	77,574						580,653	8%
Youth Services	13,780	26,026	3,417	7,530		391,512	94,077		13,735				550,277	8%
Aquatics	7,792	5,500	9,032	42,352		148,647	19,998	9,000	80,000				322,321	5%
<b>TOTAL</b>	<b>255,685</b>	<b>569,202</b>	<b>219,359</b>	<b>479,172</b>	<b>74,195</b>	<b>2,509,616</b>	<b>1,032,813</b>	<b>469,005</b>	<b>962,216</b>	<b>2,500</b>	<b>165,282</b>	<b>131,000</b>	<b>6,977,540</b>	<b>100%</b>

Transfer to Future Capital Construction Reserve 90,000

**Net Revenue 4% and 0% in Dec 21,739 0.31%**

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

**2023-2024 Final Budget**

Operating Revenues	Preliminary		2022-2023	
	Budget	% of total	Final Budget	
Program Revenue	\$ 1,351,354	19.4	1,239,872	17.5
Facility Revenue	\$ 185,233	2.7	188,147	2.7
Misc. Revenue	\$ 47,985	0.7	47,521	0.7
Donations, Grant Revenue and In Kind	\$ 6,587	0.1	52,055	0.7
Interest Income	\$ 37,594	0.5	43,447	0.6
Transfer in from City Mitigation	\$ 50,000	0.7	50,000	0.7
Transfer in from County Mitigation	\$ 22,000	0.3	22,000	0.3
Tax Revenue	\$ 4,101,304	58.9	4,102,145	57.9
Transfer in from Cap Const, ADA & Equip Res	\$ 1,131,815	16.3	1,315,744	18.6
Misc (atwood etc)	\$ 28,348	0.4	28,348	0.4
<b>Total Operating Revenue</b>	<b>\$ 6,962,220</b>	<b>100.00</b>	<b>7,089,279</b>	<b>100.00</b>

Expenditures				
Program Expense	\$ 250,301	3.6%	255,685	3.7%
Operating & Supplies	\$ 564,722	8.2%	569,202	8.2%
Utilities Expense	\$ 205,164	3.0%	219,359	3.1%
Professional Services	\$ 102,043	1.5%	108,495	1.6%
Building & Grounds Maintenance	\$ 518,091	7.5%	479,172	6.9%
Property Tax Admin.	\$ 74,195	1.1%	74,195	1.1%
Wages	\$ 2,600,411	37.9%	2,508,616	36.0%
Benefits & Payroll Costs	\$ 1,042,971	15.2%	1,032,813	14.8%
Fixed Asset Expense	\$ 278,811	4.1%	469,005	6.7%
Capital Improvement Projects Mitigation & Funds	\$ 928,050	13.5%	962,216	13.8%
Capital Improvement Projects General Fund	\$ 2,637	0.0%	2,500	0.0%
Debt Services	\$ 165,282	2.4%	165,282	2.4%
Reserve Deposits (ADA, Conting, GASB)	\$ 131,000	1.9%	131,000	1.9%
<b>Total Expenditures</b>	<b>\$ 6,863,678</b>	<b>100</b>	<b>6,977,540</b>	<b>100</b>

Net Revenue Over Expenditures

98,542

111,739

Transfer to Future Capital Construction Reserve

75,000.00

90,000.00

**Net Revenue**

**23,542**

**21,739**

	Estimated 4/23	Est 4/1/23
Annual Equip Replacement Fund	706,091	792,073
Future Capital Construction Fund	708,684	839,369
Contingency Reserve	70,000	70,000
ADA reserve	23,832	35,032
CEPPT Trust	458,122	458,122
COVID Relief Funds	267,874	267,874
<b>TOTAL RESERVES</b>	<b>\$ 2,234,603</b>	<b>\$ 2,462,470</b>

## Administration

### Revenues

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

### Interest Income

Interest Revenue other	800	543	720
Interest Revenue - County	28,784	84,254	25,906
Interest - Pension Trust	(43,256)	(28,915)	15,241
TOTAL	(13,672)	55,882	41,866
	(0)	55,882	

### Taxes & Gov't Revenues

Current Sec Prop Tax General	3,438,204	3,374,450	3,497,847
Homeowner's Prop. Tax Reduction	21,359	22,151	21,795
Current Unsec Prop Tax General	76,106	71,598	76,154
Suppl. Prop Tax Current	149,028	137,606	152,423
Unitary & Op Non-unitary Tax	125,422	122,777	127,572
Prior Unsec Prop Tax	135	590	140
Timber Tax Guarantee	1	-	1
Prior Supplemental Tax Rev	197	99	197
Prior Secured Prop Taxes	61	(589)	38
Railroad Unitary Prop Taxes	2,682	2,658	2,729
Pipeline	-	-	0
RDA Pass - Throughs	219,979	207,600	223,247
TOTAL	4,033,174	3,938,940	4,102,145
		3,938,940	

(88) 4,052,872

### Expenditures

	FY 22-23 Actual Actual to Date	Final 21-22 Budget Revision	Final 2023-24
<b>Operations &amp; Supplies</b>			
Discounts Taken	(355)	(75)	-355
Finance Charges	(481)	-	-505

CalCard Incentive	(1,817)	(1,576)	-1,817
Penalties	500	-	500
Donations Expense	900	963	945
Telephone (CVCC) - Admin	6,474	6,605	6,798
Postage - Admin	295	(5)	310
Bank Service Charges	-	-	0
CEPPT Charges	992	332	1,042
Office Supplies	7,437	5,657	7,809
Duplication Costs- Admin	1,434	1,559	1,505
Office Equip. Rental- Admin	4,344	4,303	4,561
Office Equip Maint - Admin	-	-	0
Dining Expense	737	1,034	774
Gas/Mileage Expense	1,661	1,240	1,744
General Admin Exp	1,679	2,306	1,763
Liability Insurance	165,985	161,594	200,459
Board Expense	1,703	1,295	3,657
Miscellaneous Expense	500	500	0
Dues & Subscriptions	12,934	12,922	14,874
Staff Appreciation	76	43	80
Staff Development	3,149	1,928	3,306
Small Office Equipment	-	-	0
Safety Supplies - Administration	-	-	0
<b>TOTAL</b>	<b>208,147</b>	<b>200,625</b>	<b>247,449</b>
	<b>(0)</b>	<b>200,625</b>	
Legal Fees	17,420	20,595	6,243

	FY 22-23 Actual Actual to Date	Final 21-22 Budget Revision	Final 2023-24
<b>Professional Services</b>			
Professional Services	16,915	13,595	35,625
Accounting/Auditor Fees	13,850	17,399	18,000
Environmental Services	-	-	0
<b>TOTAL</b>	<b>30,765</b>	<b>30,994</b>	<b>53,625</b>
	-	51,589	

<b>Property Tax/Election Expense</b>			
Property Tax Administration	66,019	73,198	69,320
CalPERS SS Fee	510	510	536
Election Expense	39,219	41,280	0
LAFCO Fees	4,133	2,386	4,340
<b>TOTAL</b>	<b>109,881</b>	<b>117,374</b>	<b>74,195</b>
	-	117,374	

	FY 22-23 Actual Actual to Date	Final 21-22 Budget Revision	Final 2023-24
<b>Salaries/Wages Expenses</b>			



Wages - Admin - Full Time	162,099	162,975	179,675
Wages - Admin - Part Time	73,848	71,419	82,730
Wages- Admin - Board Pay	27,000	29,250	30,000
Wages - District Administrator	129,122	134,805	142,466
<b>TOTAL</b>	<b>392,069</b>	<b>398,449</b>	<b>434,871</b>
	-	398,449	

**Benefits & Payroll Costs**

ER -Taxes - Admin (7.65%)	29,588	30,443	34,004
Employment Expense - Admin	33	74	34
Fingerprinting	215	58	221
Benefits Expense - Admin	62,790	62,979	73,913
Employer Retirement Exp	34,579	36,527	41,056
CalPERS Prefunding	108,956	108,956	93,111
Worker's Compensation	2,977	3,002	4,490
<b>TOTAL</b>	<b>239,138</b>	<b>242,039</b>	<b>246,829</b>
	-	242,039	

**Fixed Assets- Equipment**

Fixed Assets	16,098	18,000	0
Computer Purchases - Admin.	-	-	0
<b>TOTAL</b>	<b>16,098</b>	<b>18,000</b>	<b>0</b>

Principal Lease payment	119,000	119,000	122,000
Sterling Lease Interest Expense	32,479	43,513	40,969
	151,479	162,513	162,969
	-	162,513	
<b>Total Expenditures</b>	<b>1,164,996</b>	<b>1,190,589</b>	<b>1,226,182</b>
	(0)	1,214,589	

<b>Total Revenues</b>	<b>4,064,663</b>	<b>3,932,936</b>	<b>4,183,285</b>
<b>Total Expenditures</b>	<b>1,164,996</b>	<b>1,238,521</b>	<b>1,226,182</b>
<b>Net Gain (Loss)</b>	<b>2,899,667</b>	<b>2,694,415</b>	<b>2,957,104</b>

## Facilities & Grounds

### Revenues

	FY 22-23 Actual	Mid Year	Final
<b>Rents and Concessions</b>	<b>Actual to Date :</b>	<b>Budget Revision</b>	<b>23/24</b>
<i>Fee Waivers- Public</i>	(8,323)	(9,101)	(7,907)
<i>Fee Waivers-CVCC Public</i>	566	0	538
<i>Fee Waiver Offset</i>	7,757	9,101	7,369
Blue Bird Room - CVCC	2,077	2,076	2,181
Stella Irving - Rec	60	59	63
Lakeside - Reg	10,941	12,957	11,488
<i>Sierra Room Rental- CVCC</i>	2,982	2,871	3,131
<i>Sunset Room Rental- CVCC</i>	1,653	1,679	1,736
<i>Canyon View Room Rental-CVCC</i>	1,330	3,216	1,397
<i>Foothills Room Rental- CVCC</i>	6,708	6,829	7,043
<i>Oak Room Rental-CVCC</i>	0	0	0
American River Room	6,144	6,945	6,451
Conference Room Rentals	106	105	111
Board Room Rental - CVCC	256	126	269
Conference Modular - Overlook	6,018	7,956	6,319
Gazebo - Rec	490	435	515
Gym - Rec	521	6	547
Gym - Reg	4,632	3,470	4,864
Tutor Totter Lease Agreement	7,000	6,952	7,377
Kitchen - Rec	73	73	77
Kitchen - Reg	0	0	0
Kitchen-CVCC	165	0	173
Picnic Area - Rec	8,509	9,951	8,934
Picnic Area - Reg	2,142	1,472	2,249
Picnic Area - Ashford	1,472	1,223	1,546
Picnic Area - Meadow Vista	3,755	4,674	3,943
Field - Recreation	5,934	4,428	6,231
Field A "Bill Beane"- Reg	1,718	3,018	1,804
Field - Softball MV	1,616	3,297	1,697
Field - Christian Valley	2,005	1,652	2,105
Bike Park Rentals	80	40	84
Field Soccer/Baseball-Winchester	2,353	4,938	2,471
Field "Beggs" - Rec	7,743	6,841	8,130
Field B - Reg	4,268	2,457	4,481
Field "James" - Rec	11,368	24,673	11,936
Field "Chana" - Reg	3,326	3,905	3,492
Bocce Ball Field Rental	224	120	235
Field Soccer - Reg	1,477	2,046	1,551
Field Soccer A- MV	207	245	217

Field Soccer A- Railhead	7,133	6,581	7,490
Field Placer Hills	1,307	1,008	1,372
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	7,338	10,316	7,705
Field "Pee Wee Soccer" Rental - MV	0	0	0
Field Lining Revenue - Rec	53	53	56
Field Lining Revenue - Reg	0	0	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	1,181	3,346	1,240
Misc Rents & Concessions - Bureau	6,051	4,120	6,354
Custodial Fees	21,669	17,586	22,752
Custodial Fees- Bureau	2,721	1,141	2,857
Set up and Take Down Fees	1,077	999	1,131
Set up and Take Down Fees-Bureau	680	1,402	714
<b>TOTAL RENTS &amp; CONCESSIONS</b>	<b>158,563</b>	<b>177,287</b>	<b>166,518</b>
		<b>177,287</b>	

**Miscellaneous Revenues**

MV comm ctr rental	664	(486)	95
Sales of an Asset	100	0	100
Recycling Revenue	0	0	0
Alcohol permit	4,032	4,416	4,153
Alcohol permit - Bureau	360	37	371
MV alcohol fee	7	(44)	0
MV cust fee	53	(44)	0
Misc Income - F & G	3,426	1,474	3,529
<b>Total Misc Revenue</b>	<b>8,642</b>	<b>5,353</b>	<b>8,247</b>
		<b>5,353</b>	

FY 22-23 Actual                      Mid Year                      Final

**Grants & Donations**

Actual to Date : Budget Revision                      23/24

Grant Proceeds	175,309	182,637	40,431
Donations - MV Arboretum	0	2,338	0
Donations F&G	4,388	4,384	4,388
Pump trac donations	8,753	4,500	0
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>188,450</b>	<b>193,859</b>	<b>44,819</b>
		<b>193,859</b>	

Interest Revenue - City Trust	1,757	765	1,581
<b>TOTAL Interest Income</b>	<b>1,757</b>	<b>765</b>	<b>1,581</b>
		<b>765</b>	

**Project Revenue - Government**

County Mitigation	85,000	85,000	22,000
City Mitigation Revenue	10,000	10,000	50,000
<b>Total Project Revenue - Gov</b>	<b>95,000</b>	<b>95,000</b>	<b>72,000</b>
		<b>95,000</b>	

**Other Financing Sources**

Transfers from Future Capital Constr.	221,745	221,745	558,050
COVID Relief Funds	47,100	141,100	183,000
Transfers from Equipment Reserv	188,111	305,216	300,356
Transfers from ADA Reserv	15,000	15,000	15,000
Transfers from City Mitigation	0	60,000	0
<b>Total Other Financing Sources</b>	471,956	743,061	1,056,406
		656,355	

### Taxes & Government Revenue

Atwood III Tax Revenue	27,965	27,779	28,348
<b>Total Taxes &amp; Gov't Revenue</b>	27,965	27,779	28,348
		27,779	
<b>TOTAL REVENUES</b>	952,333	1,243,104	321,514
		1,156,398	

### Expenditures

	FY 22-23 Actual	Mid Year	Prelim
Operations & Supplies	Actual to Date	Budget Revision	23/24
Telephone - F & G	13,508	13,102	14,183
Office Supplies - F & G	10,748	9,660	11,285
Duplication Cost - F & G	0	0	0
Gas/Mileage Expense - Fac & Gr.. (10% incr)	64,594	64,917	71,053
Membership & Dues - F & G	429	449	472
Staff Appreciation - F & G	397	494	417
Staff Development - F & G	6,733	7,581	7,070
Uniform Exp	(267)	(635)	1,112
Small Tools and Equipment-Rec Park	10,708	5,488	11,243
Small Tools and Equipment-Reg Park	4,391	3,753	4,611
Small Tools and Equipment-MV Park	120	461	126
Small Tools and Equipment-CVCC Fac	918	919	964
Small Tools and Equipment - Overlook	0	0	0
Field Marking Expense	1,653	2,012	1,736
Safety Supplies - F & G	3,036	5,707	3,188
Restroom Supplies - Rec Park	1,626	1,834	1,707
Restroom Supplies - Reg. Park	2,865	2,130	3,008
Restroom Supplies - Ashford	869	970	912
Restroom Supplies - M.V. Park	977	1,094	1,026
Restroom Supplies - Railhead Park	1,043	1,131	1,095
Restroom Supplies - Overlook Park	1,064	1,190	1,117
Restroom Supplies - Placer Hills Park	774	802	813
Restroom Supplies - Rec. Comm Ctr	3,026	3,031	3,177
Restroom Supplies - Reg. Comm. Ctr	2,145	2,223	2,252
Restroom Supplies - CVCC	2,709	3,120	2,844
Sanitation- Regional Park- Port. Toilet	3,145	4,810	3,302
Sanitation- Winchester Park- Port. Toilet	3,214	3,396	3,375
Sanitation- Rec Park ADA Portab	0	368	0

Sanitation - Reg ADA Pickleball Toilets	2,992	2,769	3,142
Rec Park - Debris Box	12,431	16,214	13,053
Sanitation- Regional Park - Debris	7,160	7,304	7,518
Sanitation- MV Park- Debris	4,916	5,187	5,162
Sanitation- CVCC - Debris	2,880	2,681	3,024
<b>TOTAL OPERATIONS &amp; SUPPLIES</b>	170,804	174,162	183,988
		172,776	

	FY 22-23 Actual	Mid Year	Final
	Actual to Date	Budget Revision	23/24
Lights- Rec Pk Beggs Field (LL)	3,657	1,942	3,876
Lighting Reimbursements - Beggs Fld.	(1,599)	(1,674)	(1,759)
Lights- Rec Park James Field (LL)	8,467	3,831	8,975
Lighting Reimbursements - James Fld.	(3,179)	(2,712)	(3,497)
Lights- Recreation Field (LL)	1,081	626	1,146
Lighting Reimbursements - Rec Fld.	(424)	(450)	(466)
Gas/Electric - Rec Comm Ctr	13,950	8,508	14,787
Gas/Electric - Reg Comm Ctr	14,210	5,119	15,063
Gas/Elec. - Chr Vly Comm Ctr	1,841	1,320	1,951
Electric Reimbursements - Chr Vly CC	(2,025)	(1,507)	(2,147)
Gas/Electric - CVCC	15,912	8,450	16,867
Gas/Electric - Recreation Park	12,287	11,304	13,024
Lighting Reimb - Rec Park	36	36	37
Gas/Electric - Reg Park	5,589	11,908	5,924
Lighting Reimbursements - Reg Park	(5,321)	(6,852)	(5,481)
Gas/Electric - Ashford Park	3,810	3,868	4,039
Gas/Elec. - MV Park	4,861	5,559	5,153
Electric - Railhead	4,215	4,175	4,468
Lighting Reimbursements - Railhead	(2,308)	(2,372)	(2,446)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,563	1,623	1,657
Water - Rec Comm Ctr	5,711	2,506	5,997
Water - Reg Comm Ctr	2,222	2,405	2,333
Water - Chr Vly Comm Ctr	1,755	2,004	1,843
	0	0	(852)
Water - CVCC	4,315	3,534	4,531
Water - Recreation Park	4,507	4,347	4,732
Water - Regional Park	8,996	9,815	9,446
Water - Ashford Park	4,153	3,609	4,361
Water - MV Park	10,192	16,540	10,702
Water - Chr Vly Park	4,050	4,222	4,253
Water - Railhead Park	4,995	3,935	5,245
Water - CVCC (Park)	1,923	2,056	2,019
Water - Overlook	7,019	7,872	7,370
Water - Placer Hills Park	5,005	5,849	5,255

Water - Winchester Park	0	0	0
Water - Atwood	2,879	3,810	3,023
Water - Chana Field	14,745	13,682	15,482
Sanitation - Rec Park (Sewer)	9,344	9,344	9,811
Sanitation - Regional Park - (Sewer)	15,858	15,858	16,651
Sanitation - Ashford Park (Sewer)	1,795	1,795	1,885
Sanitation - Railhead (Sewer)	174	174	183
Sanitation - Overlook (Sewer)	736	736	773
Sanitation - CVCC (Sewer)	10,189	10,189	10,698
<b>TOTAL UTILITIES</b>	197,186	176,984	206,910
		176,984	

	FY 22-23 Actual	Mid Year	Final
<b>Professional Services</b>	<b>Actual to Date</b>	<b>Budget Revision</b>	<b>23/24</b>
Professional Services	2,602	6,296	2,732
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	4,900	7,563	5,145
Atwood - County Admin Coll Fee	2,882	280	3,026
<b>Total Professional Services</b>	10,384	14,139	10,903
		14,139	

### Building & Grounds Maintenance

Equipment Rental - F & G	2,063	518	2,166
District Vehicles Maint - F & G	48,040	63,082	35,442
Irrigation supplies	319	1,153	335
Maint - Recreation Field	3,570	2,564	3,749
Maint - CV Baseball Field	87	657	91
Maint - James Field	6,075	3,900	6,379
Maint - Beggs Field	3,689	2,616	3,873
Maint & Repairs - Equipment	65,766	35,183	49,054
Maint- Rec Park - Irrigation Pump	0	0	0
Maint- Reg Park - Irrigation Pump	0	0	0
Maint- Ashford Park - Irrigation Pump	0	0	0
Maint- MV Park - Irrigation Pump	0	0	0
Maint - Winchester - Irrigation Pump	0	0	0
Maint - M.V. Soccer Field	0	0	0
Maint- Winchester Field	898	1,147	943
Maint - M.V. Tennis/Pickleball Courts	334	0	351
Maint - Recreation Park	35,252	36,245	30,015
Maint - Regional Park	66,608	62,626	53,156
Maint - Ashford Park	12,228	12,042	12,839
Maint - Meadow Vista Park	42,969	35,592	30,118
Maint - Christian Valley Park	5,769	4,511	6,057
Maint - Railhead Park	7,540	6,703	7,917

Maint- CVCC Park	6,839	7,125	7,181
Maint - Overlook Park	9,253	11,095	9,716
Maint - Placer Hills Park	2,186	4,081	2,295
Maint - Pocket Parks	736	784	773
Maint - Mt. Vernon Park	170	233	179
Maint - Winchester Park	716	1,565	752
Maint - Atwood III	5,108	5,688	5,363
Maint - Shockley	1,867	1,510	1,960
Maint - Bike Park	12,982	13,131	13,631
Maint - Ashley dog park	7,332	6,043	5,699
Maint - Recreation Comm Ctr	16,872	16,002	12,466
Maint - Regional Comm Ctr	7,019	10,934	7,370
Maint - Christian Valley Comm Ctr	9,384	4,146	6,853
Maint - CVCC	11,682	7,624	10,266
Maint - Overlook Modular	193	118	203
Maint - Regional Tennis/Pickleball Courts	2,451	3,711	1,574
Maint - MV Soccer A Field	83	87	87
Maint - RH Soccer A Field	7,968	6,121	8,366
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	3,877	120	4,071
Maint - MV PeeWee Soccer	0	0	0
Maint - RH Soccer B Field	7,881	6,229	8,275
Maint - Reg Bill Beane Field	15,160	13,940	13,918
Maint - MV Softball Field	324	353	340
Maint - Regional Field B	16,363	10,280	30,992
Maint - Regional Field C	15,161	7,275	12,020
Tree Maint Rec Park	10,000	10,000	5,000
Tree Maint Reg	0	10,000	0
Tree Maint Ashford	0	0	0
Tree Maint MV park	0	5,000	5,000
Tree Maint Christian Valley Park	0	0	0
Tree Maint Overlook Park	0	0	0
Tree Maint PH Park	0	5,000	0
Tree Maint Shockley Park	5,000	5,000	5,000
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	7,101	10,346	7,456
<b>TOTAL MAINTENANCE</b>	<b>484,915</b>	<b>452,080</b>	<b>429,290</b>

	FY 22-23 Actual	Mid Year	Final
<b>Salaries/Wages Expenses</b>	<b>Actual to Date</b>	<b>Budget Revision</b>	<b>23/24</b>
Wages - Fac Attend - Rec Park	108,938	110,306	117,036
Wages - Fac Attend - CVCC	52,048	53,024	54,390

Wages - Fac Attend - Reg Park	26,434	26,753	31,179
Wages - Fac Attend - Overlook	160	2,184	0
Wages - Management	167,665	177,407	213,053
Wages - Rec Park	222,542	241,207	259,259
Wages - Reg Park	230,092	235,096	257,488
Wages - Ashford Park	58,981	61,445	70,800
Wages - Meadow Vista Park	46,688	48,692	54,700
Wages - CV Comm Ctr	5,764	8,178	9,500
Wages - Railhead Park	16,662	17,139	19,600
Wages - CVCC	22,702	23,299	25,200
Wages - Overlook Park	17,321	18,015	20,100
Wages - Placer Hills Park	17,673	18,450	20,700
Wages - Pocket Parks	8,601	8,080	10,150
Wages- Mt. Vernon Park	0	838	0
Wages - Winchester Park	3,578	5,720	4,700
Wages - Atwood	5,747	5,120	6,650
Wages - Shockley	1,111	3,128	2,000
Wages - Special Events	8,042	8,615	9,080
Wages - Proj - Marriott Meadows	14,939	14,760	1,363
Wages - Uniform Allowance	12,153	12,390	13,150
	1,047,841	1,099,846	1,200,098
		1,099,846	

	FY 22-23 Actual	Mid Year	Final
	Actual to Date	Budget Revision	23/24
ER -Taxes - F & G (7.65%)	82,689	87,550	95,189
Employment Expense - F & G	1,954	2,014	2,052
Fingerprinting Exp. - F & G	247	303	259
Benefits Expense - F & G	245,728	258,547	244,655
Employer Retirement Exp.	81,881	84,892	99,500
Worker's Comp.	56,775	58,771	95,456
<b>TOTAL BENEFITS &amp; PAYROLL COSTS</b>	<b>469,274</b>	<b>492,077</b>	<b>537,111</b>
		492,077	
<b>TOTAL SALARIES, BENEFITS</b>	<b>1,517,115</b>	<b>1,538,645</b>	<b>1,737,209</b>

**Fixed Assets**

Fixed Asset Purchases - F&G	313,939	306,505	460,005
Fixed Asset Purchases - Bureau	0	0	0
Computer Purchases	0	0	0
<b>TOTAL FIXED ASSETS</b>	<b>313,939</b>	<b>306,505</b>	<b>460,005</b>
		306,505	

**Lease Purchase Princ/Interest**

	0	0	0
	0	0	0



**TOTAL LEASE COSTS**

0 0 0

**Rent**

Bureau of Reclamation Lease	0	0	0
Rec Park Lease UPPR	2,203	2,076	2,313
<b>TOTAL RENT</b>	<b>2,203</b>	<b>2,076</b>	<b>2,313</b>
		<b>2,076</b>	

FY 22-23 Actual      Mid Year      Prelim  
 Actual to Date : Budget Revision      23/24

Plumbing Infastructure	0	0	20,000
Electrical Infastructure	27,573	34,000	0
Railhead - Parking lot reseal	0	0	60,000
Overlook Security Camera	0	10,000	0
Tutor Totter Roof	57,061	55,000	0
Bike Park Fountain, Signage, Traffic	10,214	15,000	4,800
CVCC Lock and Door Repair	47,100	47,100	0
Energy Efficiency Project	39,394	2,535	0
MV Parking lot Restripe/Reseal	26,995	27,000	0
Overlook Restrooms ADA upgrades	14,945	15,000	0
Ashford - Levee Repair and Paving	4,741	4,750	70,250
Meadow Vista Playground	96,732	96,732	0
Overlook - Signage	10,000	10,000	10,000
Reg - Marriott Meadows Construction Docs	182,639	182,637	40,431
Ashford - Retention Wall Investigation	10,000	10,000	10,000
Wheelchair Swing Project	81,804	85,000	0
Reg - Trail Signs	0	0	0
Pond Leak Investigation	40,000	40,000	0
Partitions at Regional Park	35,422	20,000	0
Rec Shop Floor Repairs	0	0	50,000
James Field Re-Wireing	44,722	44,721	0
Rec Park Plumbing upgrade	15,000	15,000	15,000
MV Park Plumbing upgrade	15,000	15,000	15,000
Reg - Vault Toilets			45,000
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	200,000
Marriot Meadows Savings			150,000
Repave Park Drive - Regional		0	80,000

**Total Capital Improvements (Funded)**      759,342      **729,475**      **868,481**  
|      **729,475**

**TOTAL CAP IMPROVEMENT**      **759,342**      **744,143**      **868,481**

<b>TOTAL EXPENDITURES</b>	3,455,888	<u>3,413,112</u>	<b>3,899,098</b>
<b>Total Revenues</b>	952,333	<u>1,248,906</u>	<b>321,514</b>
<b>Total Expenditures</b>	3,455,888	<u>3,396,173</u>	<b>3,899,098</b>
<b>Contingency Fund 1% of total exp</b>	0	0	<b>0</b>
<b>Restricted reserve for equip repl</b>	0	0	<b>0</b>
<b>Net Gain (Loss)</b>	(2,503,555)	<u>(2,176,388)</u>	<b>(3,577,584)</b>

## Customer Service

### Revenues

	FY 22-23 ACTUAL	22-23 Final Mid Year	Final 23-24
<b>Revenue</b>			
Out of Dist Fees	3,190	4,004	13,211
Out of Dist Fees - Bureau	424	352	432
Return Check Fees	0	31	0
Total	3,614	4,387 4,387	13,643
<b>Rents &amp; Concessions</b>			
	0	0	0
Total	0	0	0
<b>Miscellaneous Revenue</b>			
	0	0	0
Total	0	0	
<b>Grant Revenue</b>			
	0	0	0
Total	0	0	0
<b>Other Financing Sources</b>			
Transfers from Equipment Reserv	0	0	0
Total	0	0	0
<b>Total Revenues</b>	<b>3,614</b>	<b>11,260</b>	<b>13,643</b>

### Expenditures

	FY 22-23 ACTUAL		Final 23-24
<b>Expenditures</b>			
Cash short/over	27	27	27
Merchant fees	18,488	15,456	19,412
Bad Debt	0	-21	0
Telephone expense	6,882	6,926	7,088
Gift certificates Given Out	358	358	362
Postage	400	505	420
Office Supplies	3,195	2,771	3,355
Duplication costs	43	38	45
Office Equipment rental	6,750	6,221	6,750
Office equipment Maintenance	16	0	17
Dining Expense - Customer Service	160	274	168

Gas/Mileage Expense	449	354	494
Public Relations/Marketing	5,611	4,035	5,892
Dues and Subscriptions	138	400	145
Safety Supplies	0	0	0
Staff Appreciation	20	20	20
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	2,800	2,800	0
<b>Total Expenditures</b>	<b>45,337</b>	<b>40,164</b>	<b>44,195</b>
		<b>40,162</b>	

Prof Services	11,380	11,428	16,659
	11,380	11,428	16,659
		<b>11,429</b>	

**Final**

FY 22-23

ACTUAL Mid Year 23-24

Wages (F/T)	137,561	137,385	144,431
Wages (P/T)	0	0	0
Total	137,561	137,385	144,431
		<b>137,385</b>	

ER -Taxes - Admin (7.65%)(10.85%)	10,467	10,760	11,343
Employment Expense	100	100	110
Fingerprinting Expense	100	100	110
Benefits Expense	26,793	27,001	28,511
Employer Retirement Exp. (16.622%)	14,258	15,128	16,210
Worker's Compensation (.68% x 148%)	580	617	940
Total	52,298	53,706	57,224
		<b>53,886</b>	

**Total Salaries & Benefits**      189,859      191,091      201,655

**Final**

FY 22-23

ACTUAL Mid Year 23-24

**Fixed Assets- Equipment**

Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	0	0	0

**Total Expenditures**      246,576      242,683      262,509

**242,862**

Total Revenues	3,614	11,260	13,643
Total Expenditures	246,576	236,865	262,509
Contingency Reserve (2% of expen	0	492	
Net Gain (Loss)	<u>-243,547</u>	<u>-226,097</u>	<u>-251,308</u>

# Recreation

Revenues	FY 22-23 Actual	Mid-year 2022-23	Final
Program Revenue	Actual to Date	Budget Revision	23/24
Adult Softball	34,897	31,749	35,944
Adult Basketball	16,675	15,970	17,175
Sr. Sports	546	608	0
Adult Volleyball	5,064	3,807	5,290
Pickle Ball	9,503	8,036	10,018
Adult Classes	50,122	42,640	50,122
Adult Classes - Bureau	10,645	11,915	10,645
Bocce Ball	1,336	800	1,336
Youth Basketball	122,812	126,274	126,496
Youth Classes	56,919	54,205	56,919
Youth Classes - Bureau	4,985	5,740	4,985
Youth Volleyball (New)	7,255	7,250	7,473
Youth Camps	25,967	28,996	26,227
Youth Camps - Bureau	28,578	30,010	28,864
Youth Sports Camp	21,840	23,218	22,058
Youth Sports Camp - Bureau	1,088	1,496	1,099
Tennis Revenue	250	250	250
Special Events	2,094	3,379	1,500
Party in the Park/75th Anniver	11,804	11,805	11,804
Food Truck Fiesta	855	0	0
Great Obstacle Race	30,625	30,640	30,625
Dead Festival	465	0	4,000
Auburn Community Festival	9,145	11,017	9,145
Egg Hunt	2,445	2,430	1,445
Boots and Bells	2,575	2,575	2,575
<b>Total Program Revenues</b>	<b>458,490</b>	<b>454,810</b>	<b>465,996</b>
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	773	0	0
<b>TOTAL MISC REVENUE</b>	<b>773</b>	<b>0</b>	<b>0</b>
<b>Grants &amp; Donations</b>			
Youth Assistance Fund - In Dist	21,416	13,239	7,236
Donations - Recreation	0	0	0

TOTAL GRANTS & DONATIONS	21,416	13,239	7,236
		13,239	
<b>Total Revenues</b>	<b>480,679</b>	<b>468,049</b>	<b>473,232</b>
		418,049	

### Expenditures

Program Expenditures	FY 22-23 Actual Actual to Date	Mid Year Budget Revision	Final 23/24
Instructors - Adult Classes	24,827	24,826	24,827
Inst - A Classes - Bureau	6,341	6,283	6,341
Instructors - Youth Classes	31,188	31,827	31,188
Inst - Y Classes - Bureau	2,983	2,983	3,012
Officials - Adult Softball	7,363	7,273	8,026
Officials - Adult Basketball	10,453	7,631	11,394
Officials - Adult Volleyball	456	0	497
Officials - Youth Basketball	8,343	8,183	9,094
Officials - Youth Volleyball	(76)	0	(83)
Instructors- Youth Camp	34,122	34,007	34,122
Inst - Y Camp - Bureau	17,689	17,762	17,689
Instructors- Youth Sports Camp	1,504	1,420	1,504
Inst - Y Sports Camp - Bureau	0	0	0
Adult Softball Expense	3,198	1,348	3,358
Adult Basketball Expense	298	178	313
Adult Volleyball Expense	284	64	298
Pickle Ball/Tennis	2,213	2,035	2,324
Adult Class Expense	500	286	525
Bocce Ball Prog Expense	0	(86)	0
Youth Basketball Expense	28,293	28,090	29,708
Pee Wee/Short Shots	0	(1,834)	0
T-Ball	0	0	0
Youth Class Expense	8	8	8
Youth Volleyball Expense (New)	853	922	896
Youth Camp Expense	0	4,678	0
Youth Sports Camps	0	0	0
Special Events	1,263	1,269	1,326
Party in the Park/75th Anniv	9,258	9,258	24,721
Food Truck Fiesta	0	(5,875)	0
Obstacle	11,357	13,580	11,925
Dead Festival	0	0	0
Auburn Community Festival Exp	7,071	12,946	8,425
Egg Hunt	816	816	857
Boots and Bells	1,733	(489)	1,820

**TOTAL PROGRAM EXP.****212,338****209,389****234,113****Operating Expenditures**

Telephone	362	311	373
Activity Guide	40,576	35,859	41,793
Youth Assistance Expense	11,997	10,731	12,357
Office Supplies	760	1,054	1,383
Gas/Mileage	361	492	379
Dues & Subscriptions	938	2,057	966
Staff Appreciation	80	150	82
Company Celebrations	1,469	1,723	1,616
Bad Debts Expense	0	27	0
Staff Development	769	1,359	2,807
Small Rec Equipment	0	0	0
Uniform Expense	186	147	192
Safety Supplies	93	93	96

**TOTAL OPERATING EXP****57,591****54,003****62,044**

	FY 22-23 Actual Actual to Date	Mid Year Budget Revision	Preliminary 23/24
<b>Professional Services</b>			
Professional Services	17,014	15,297	17,865
<b>Total Professional Services</b>	<b>17,014</b>	<b>15,297</b>	<b>17,865</b>

**Salaries/Wages Expenditures**

Wages - Full Time	159,379	160,061	177,980
Wages - Part Time	75	77	0
Wages - Seasonal	0	44	0
Wages - Adult Softball	5,139	5,327	5,867
Wages - Uniform	0	0	0
Wages - Adult Basketball	4,356	4,663	4,180
Wages - Adult Volleyball	0	0	0
Wages - Special Events	4,195	4,128	1,030

**Totals****173,144****174,300****189,057****174,300****Benefits & Payroll Expenditures****23/24**

ER -Taxes - (13.65%)	13,073	13,890	14,989
Employment Expense	13	479	14
Fingerprinting Expense	0	269	0



Benefits Expense	39,851	39,299	41,151
Calpers Exp.	14,323	14,871	17,062
Worker's Comp	2,600	2,791	4,359
<b>Totals</b>	<b>69,860</b>	<b>71,599</b>	<b>77,574</b>
		<b>71,599</b>	
<b>Equipment &amp; Fixed Assets</b>			
Fixed Assets - Recreation	7,590	7,590	0
Computer Purchases - Rec	0	0	0
<b>Totals</b>	<b>7,590</b>	<b>7,590</b>	<b>0</b>
<b>Total Expenditures</b>	<b>537,537</b>	<b>532,178</b>	<b>580,653</b>
<b>Total Revenues</b>	<b>480,679</b>	<b>440,326</b>	<b>473,232</b>
<b>Total Expenditures</b>	<b>537,537</b>	<b>508,603</b>	<b>580,653</b>
<b>Contingency (1% of expenses)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Gain (Loss)</b>	<b>(56,858)</b>	<b>(68,277)</b>	<b>(107,422)</b>

## Youth Services

### Revenues

	FY 22-23 Actual	Final 22-23	Final
	Actual to Date	Budget Revision	2023-24
Auburn Elem DSC Revenue	152,959	144,881	0
Skyridge DSC Revenue	194,632	165,109	200,471
Rec Day Camp Rev (School & Summer)	190,819	196,410	217,268
Preschool	58,973	59,536	62,511
Newcastle DSC Revenue	117,699	117,692	124,761
<b>TOTAL</b>	<b>715,082</b>	<b>683,628</b>	<b>605,011</b>
		683,629	
Grant Proceeds	17,400	1,999	0
Donations	0	0	0
	<b>17,400</b>	<b>1,999</b>	<b>0</b>
<i>Future Capital Construction</i>	54,160	54,160	13,735
<i>Equipment Reserves</i>	0	0	0
	<b>54,160</b>	<b>54,160</b>	<b>13,735</b>
<b>Rents &amp; Concessions</b>			
Rock Creek Modular Rent	4,504	4,148	11,347
		4,148	
<b>Miscellaneous Revenue</b>			
Other Misc Income	0	0	0
<b>Total Revenues</b>	<b>791,146</b>	<b>743,935</b>	<b>630,093</b>
		739,776	

### Expenses

	FY 22-23 Actual	Final 22-23	Final
	Actual to Date	Budget Revision	23/24
<b>Program Expenditures</b>			
Auburn Elem - Program Expense	3,138	3,740	
Skyridge - Program Expense	4,030	5,631	4,232
Rec Day Camp - Program Exp (Sch. & Sum)	4,006	10,721	4,206
Preschool	2,000	2,490	2,100
Newcastle - Program Expense	3,546	4,676	3,242
	<b>16,720</b>	<b>20,687</b>	<b>13,780</b>
		20,687	
<b>Operations &amp; Supplies</b>			
Miscellaneous Expense	91	0	94
Advertising - Youth Services	0	0	0
Merchant fees	16,095	15,913	16,578

Telephone - Youth Services (Cell phones)	349	679	359
Telephone - Preschool	367	607	378
Telephone - Rec Day Camp Modular	497	605	512
Telephone - Newcastle	458	511	472
Telephone- Auburn Elem	1,407	1,548	
Telephone- Skyridge	452	511	466
Office Supplies - Youth Services	643	753	662
Gas/Mileage Reimbursement Expense	0	110	240
Dues and Subscriptions	90	125	93
Staff Appreciation - Youth Services	320	257	251
Bad Debts Expense	900	906	927
Staff Development - Youth Services	1,790	2,200	1,844
Safety Supplies - Youth Services	0	500	0
			0
Small Equipment	3,060	2,460	3,152
<b>TOTAL</b>	<b>26,519</b>	<b>27,685</b>	<b>26,026</b>
<b>Utilites</b>		<b>27,685</b>	
Electric - Day Camp	3,224	2,987	3,417
	<b>3,224</b>	<b>2,987</b>	<b>3,417</b>
<b>Professional Services</b>		<b>2,987</b>	
Professional Services	63	263	200
	<b>63</b>	<b>263</b>	<b>200</b>
		<b>263</b>	

	FY 22-23 Actual Actual to Date	Final 22-23	Final 23/24
Rep/Maint - Auburn Elem	2,667	4,312	0
Rep/Maint - Rock Creek	484	485	508
Rep/Maint - Rec Day Camp	1,892	1,031	1,987
Rep/Maint - Skyridge	1,789	3,704	4,378
Rep/Maint - Newcastle	0	0	0
Rep/Maint - Preschool	625	684	656
	<b>7,457</b>	<b>10,216</b>	<b>7,530</b>
		<b>10,216</b>	

	FY 22-23 Actual Actual to Date	Final 22-23	Final 23/24
<b>Salaries/Wages Expenses</b>			
Wages - (Y.Serv) - Manager & Coord	66,285	69,747	71,120
Wages - (Y.Serv) - Aub Elem - PT	67,303	72,465	
Wages - (Y.Serv) - Aub Elem Maint	697	849	865
Wages - (Y.Serv) - Rock Creek Maint	175	131	191
Wages - (Y.Serv) - Skyridge - PT	68,800	69,999	76,455
Wages - (Y.Serv) - Skyridge Maint	570	797	619
Wages - (Y.Serv) - Rec Day Camp - PT	115,594	123,192	121,277
Wages - (Y.Serv) - Day Camp Maintenanc	552	945	598

Wages- (Y.Serv) - Newcastle - PT	69,058	73,614	<b>75,765</b>
Wages - (Y.Serv) - Newcastle Maint	26	26	<b>28</b>
Wages - (Y.Serv) - Preschool	35,147	37,656	<b>44,594</b>
<b>TOTAL WAGES</b>	<b>424,207</b>	<b>449,421</b>	<b>391,512</b>
		449,421	

**Benefits & Payroll Costs**

ER Taxes (SS/MC/SUTA/ETT)	31,315	32,872	<b>33,337</b>
Employment Exp- Y.S.	383	1,009	<b>402</b>
Fingerprinting Exp - Y.S.	717	1,233	<b>753</b>
Benefits Expense - Y.S.	31,772	32,430	<b>32,584</b>
Employer Retirement Exp. YS	28,115	30,273	<b>33,732</b>
Worker's Compensation - Y.S.	6,011	6,775	<b>9,585</b>
<b>TOTAL BENEFITS</b>	<b>98,313</b>	<b>104,592</b>	<b>94,077</b>
		104,592	
<b>Total Salaries &amp; Benefits</b>	<b>522,520</b>	<b>553,922</b>	<b>581,368</b>

FY 22-23 Actual Final

**Fixed Assets- Equipment**

	Actual to Date	Final 22-23	23/24
Fixed Asset Purchases	0	0	<b>0</b>
Fixed Asset Purchases (computer)	0	0	<b>0</b>
	0	0	<b>0</b>

**Capital Improvement**

Rec Disc Club Roof Repairs	15,580	15,580	<b>0</b>
Auburn EI Disc Club Roof Repairs	18,580	18,580	<b>0</b>
Paving Solution between Modulars	6,265	20,000	<b>0</b>
	40,425	54,160	<b>0</b>
		52,500	

**Total Expenditures**

<b>Total Revenues</b>	<b>791,146</b>	<b>741,936</b>	<b>765,404</b>
<b>Total Expenditures</b>	<b>616,928</b>	<b>669,883</b>	<b>642,352</b>
<b>Contingency Reserve (1% of expense)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Gain (Loss)</b>	<b>174,218</b>	<b>72,053</b>	<b>123,052</b>

# Aquatics

## Revenues

	FY 22-23		Final
	ACTUAL	Mid Year	23-24
Adult Aquatic Activities	16,496	14,895	16,991
Adult Aquatic Activities Placer Hills	1,548	1,548	1,594
Master Swim	5,089	5,365	5,242
Public Swim	30,054	30,089	34,456
Public Swim - Placer Hills Pool	2,157	2,157	2,722
Swim Lessons	40,585	41,519	41,803
Swim Lessons - Placer Hills Pool	8,723	9,398	8,985
Swim Team	24,619	25,352	25,292
Synchro Team	16,565	17,095	18,139
Misc Income	0	0	0
<b>Totals</b>	<b>145,836</b>	<b>147,418</b>	<b>155,222</b>
<b>Rents &amp; Concessions</b>		147,418	
Sierra/Splash Pool Rental	8,335	8,335	8,585
Placer Hills Pool rental	1,648	1,648	1,697
<b>Totals</b>	<b>9,983</b>	<b>9,983</b>	<b>10,282</b>
<b>Grants &amp; Donations</b>		9,983	
Donation Rev - Aquatics	1,750	0	0

## Other Financing Sources

Transfers from Future Capital Constr.	0	0	65,000
Transfers from COVID Relief	0	0	15,000
Transfers from Equipment Reserv	12,500	18,277	9,000
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
<b>Totals</b>	<b>12,500</b>	<b>18,277</b>	<b>89,000</b>
		18,277	
<b>Total Revenues</b>	<b>170,069</b>	<b>175,678</b>	<b>254,505</b>
		175,678	

## Expenditures

	FY 22-23		Final
	ACTUAL	Mid Year	23-24
<b>Program Expenditures</b>			
Instructors - Aquatics	0	0	0
Adult Aquatic Activities Exp.	1,059	759	782
Public Swim Expenses	5,704	2,603	3,746
Public Swim Expenses PH	600	475	489
Swim Lessons Expenses	0	0	0
Swim Team Expenses	2,802	1,450	1,494
Synchro Team Expenses	1,244	1,361	1,281

**Totals**

11,409	6,648	7,792
	6,648	

**Operations & Supplies**

Telephone - Placer Hills Pool	904	923	943
Office Supplies	0	0	0
Gas Milleage - Aquatics	0	0	0
Professional Services	0	0	0
Staff Appreciation- Aquatics	0	9	0
Staff Development- Aquatics	508	527	532
Safety Supplies - Aquatics	322	330	338
Small Equipment	2,606	0	3,636
Small Equipment - PH Pool	0	0	0
Uniform Exp	48	40	50
<b>Totals</b>	<b>4,388</b>	<b>1,829</b>	<b>5,500</b>

**Utilities**

Gas/Electric - Sierra Pool	23,682	27,776	25,103
Gas/Electric - Placer Hills	5,688	4,745	4,913
<b>Reimbursement - Gas/Electric</b>	<b>-21,914</b>	<b>-21,914</b>	<b>-23,229</b>
Water - Sierra Pool	2,585	2,195	2,714
Water - Placer Hills	316	344	332
<b>Reimbursement - Water</b>	<b>-763</b>	<b>-764</b>	<b>-801</b>
<b>Totals</b>	<b>9,594</b>	<b>12,382</b>	<b>9,032</b>
		12,382	

**Maintenance**

Maintenance - Sierra Pool	55,981	55,183	49,240
<b>Reimbursement - Maintenance</b>	<b>-22,916</b>	<b>-22,916</b>	<b>-24,062</b>
Maintenance - Placer Hills pool	18,294	16,807	17,174
<b>Totals</b>	<b>51,359</b>	<b>49,074</b>	<b>42,352</b>

**Salaries/Wages Expenses**

	FY 22-23		Final
	Prelim	Mid Year	23-24
Wages - Aquatics Coordinator	15,349	14,768	15,220
Wages - Adult aquatics	5,067	5,051	3,426
Wages - Public Swim	51,461	52,735	70,782
Wages - Public Swim - PH Pool	4,673	4,458	7,347
Wages - Swim Lessons	12,369	12,325	12,671
Wages - Swim Lessons - PH Pool	2,998	2,985	3,267
Wages - Master Swim	2,729	2,629	3,004
Uniform allowance			450
Wages - Coaches (Swim Team)	13,086	11,652	17,396
Wages - Coaches (Synchro)	12,848	12,848	15,083
<b>Totals</b>	<b>120,580</b>	<b>119,451</b>	<b>148,647</b>
		119,451	

**Benefits & Payroll Costs**

ER -Taxes -(12.65%)	11,228	11,154	14,032
---------------------	--------	--------	--------

Employment Exp- Aquatics	142	118	143
Fingerprinting Exp- Aquatics	1,322	564	1,335
Calpers Exp. 16.444%	2,010	2,044	2,074
Worker's Comp (1.9% x 74%)	1,724	1,712	2,413
<b>Totals</b>	<b>16,426</b>	<b>15,592</b>	<b>19,998</b>
		15,592	

**Equipment & Fixed Assets**

Fixed Assets - Aquatics	57,913	63,799	9,000
<b>Totals</b>	<b>57,913</b>	<b>63,799</b>	<b>9,000</b>

Splash Pool Repairs	0	0	15,000
PH Rekey Facility/new gates	5,208	5,208	0
PH Pool Fence mow strip			25,000
Locker room Floor			25,000
Sierra Pool Deck Expansion Joint Repair	0	0	15,000
	5,208	5,208	80,000
		5,208	

**Total Expenditures**                      **270,392    273,983    322,321**

**Total Revenues**                              **168,163    182,204    254,505**

**Total Expenditures**                      **270,392    300,508    322,321**

**Net Gain (Loss)**                              **-135,729    -118,304    -67,816**

## **4.5 Cover Sheet - Amendment of the Obsolescence List**

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

### **The Issue**

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

### **Background**

The District has prepared the Final Annual Budget for 2023-2024 and has made a couple of minor changes to the Obsolescence List, moving two uncompleted asset purchases that will be moved forward to the new fiscal year. It is typical to update the Board of these changes at the same time that the Final Budget is approved.

Two assets have been moved from 2022-23. This change only affects the 2023-2024 planned asset purchases.

- A **Toro Groundmaster Mower** approved at \$156,603.
- The **Winchester Irrigation Pump Install** that was purchased in 2022-2023. The install is budgeted for \$30,356.

### **Recommendation for the Finance Committee**

Staff recommends forwarding this to the consent calendar for the Board to review and approve the updated Obsolescence List for 2023-2024.

### **Fiscal Impact**

There is no fiscal impact from the changes for Obsolescence List. These purchases were just moved from fiscal year 2022-23 to fiscal year 2023-24

### **Attachment**

2023-2024 Obsolescence List



Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund
Estimated balance								
792,073								
0								
<b>Vehicles</b>								
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	12	2018	2023	\$40,000	\$40,000	
New Ford F350 Truck to tow dump trailer						\$65,000	\$75,000	
<b>Gators</b>								
Gator Cart #6	2012	9,200	10	2022	2023	21,000	\$18,000	
<b>Facilities</b>								
Rec Park offices carpet (600 sq.ft. est) <b>REC</b> 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/CS)	2006		12	2018	2023	\$4,000	\$5,000	
<b>Mowers</b>								
Jacobsen R311T 59HP Wide Cut mower (model 69178)	2015	\$60,701	18	2033	2023	\$156,603	\$156,603	Moved fr 22-23
<b>Heat &amp; Air Units</b>								
Overlook Modular Bard HVAC	Unknown	\$5,000	15	2023	2023	\$8,000	\$8,000	
<b>Grounds Equipment</b>								
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	
<b>Pools</b>								
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2023	952	0	\$952
Circulation pump, Splash pool	2015	4,600	8	2023	2023	6,000	6,000	
Self-Closing Gate at Sierra Pool						3,000	3,000	
<b>Rec Equipment</b>								
Portable Mound						\$4,000	\$4,000	
<b>Pumps</b>								
RH VFD/Filter for Pond Pump	Unknown			2022	2023	\$80,000	\$80,000	
Winchester Park irrigation pump install	2002	\$4,600	8	2010	2022	30,356	\$30,356	Moved fr 22-23
<b>TOTAL</b>							465,959	3,998
Estimated Balance Remaining								
326,114								

## **4.6 Cover Sheet – Should Auburn Area Recreation and Park District pull our funds from the CEPPT (California Employers’ Pension Prefunding Trust) and invest elsewhere?**

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

Director Ainsleigh requested that ARD remove the Prefunding Trust Reserves from the CalPERS CEPPT and invest elsewhere.

### **Background**

On June 23, 2021, after considering PARS and CalPERS as investment mechanisms, the Board of Directors approved setting up and moving \$68,290 into a CalPERS CEPPT to save and invest funds for future pension obligations in a strategy 1 account (expected return 5%, with a risk of 8.2%). It was determined that the CalPERS CEPPT would be more conservative with the funds and charge less as well. Both programs had historical records of long term returns with diversification. PARS investments for 2022, depending on which strategy was invested in, saw losses between 12.06% - 16.08% (average of 13.78%, about the same as the CEPPT).

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

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

The District has seen 3 quarter reports with significant losses, (quarters March 2022, June 2022 and September 2022). The final quarter December, 2022 was a positive \$16,000 gain, and Placer County Treasury would have been a gain of \$2,110 had we left the funds there. It is clear that when we see market gains, they will be better in the CEPPT and when we see losses, they will also be greater in the CEPPT. Director Ainsleigh has requested an updated comparison of the Placer County Treasury versus the CEPPT (the last report was done in November, reporting through September’s statements).

The results were as follows:

CalPERS CEPPT has decreased its value in investments by \$61,967 since ARD’s inception. The District has lost approximately 13.7%.

Placer County Treasury has also decreased its value in investments, but our value of these funds would have decrease by only \$40,531.

The CalPERS Pension Trust invests with State Street which has sleeves comprised of Morgan Stanley Capital Investments which includes 9,142 companies and in 47 markets, broad and diversified. What is important to note is the 14 year return history for the State Street investment

portfolio, which proves an overall climb in values. In 14 years, we should see something very similar in our investments. If the District pulled the funds out now, it would be a loss that would not be recovered as the stocks would sell at the low values of today not for the potential they carry in the future.

The \$36,000 in investments made in April of 2022 were purchased at a low value and those stocks will show quicker return when the market is able to recover.

Unlike the CalPERS retirement investments, the CEPPT investments are not limited by certain restricted investment mechanisms.

CD's have the best rates right now at banks, however that would not follow GC §53600.5, objective B: **“The secondary objective shall be to meet the liquidity needs of the District.”** Tying our funds up in a CD would not provide the liquidity should we need them for any contingency without losing all the interest it is earning and defeats the purpose of long-term planning.

This is the GC §53600.5 and also part of our Investment Policy:

As specified in GC §53600.5, when investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, the primary objectives of the investment activities, in priority order, shall be:

- A) Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the whole portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
- B) The secondary objective shall be to meet the liquidity needs of the District.
- C) The third objective shall be to achieve a return on the funds under the District's control.

### **Recommendation**

Staff recommends keeping our funds with CalPERS CEPPT and allowing the investments to grow. Pulling them out now would cause the District to make these losses a reality, instead of leaving them in place for the potential growth that will only come in time.

### **Attachments**

Report by quarter comparison of both CalPERS CEPPT and Placer County Treasury.  
Morgan Stanley Capital International 13-year return history.  
How badly did other stocks perform in 2022?  
MSCI (Morgan Stanley Capital International) data, including Top 10 holdings

**CalPERS CEPPT Strategy 1**  
Expected Return 5%, Risk 8.2%

Invested in Strategy 1	Started				
	6/23/2021	9/30/2021	12/31/2021	3/31/2022	6/30/2022
	68,290.00				36,000.00
<b>Total Fund</b>	<b>68,290.00</b>				<b>36,000.00</b>
Fees	(2.84)	(264.46)	(40.22)	(38.00)	(51.46)
Income/Loss on Strategy 1	203.97	(40.20)	2,310.79	(3,816.00)	(9,354.15)
<b>Quarter's changes</b>	<b>201.13</b>	<b>(304.66)</b>	<b>2,270.57</b>	<b>(3,854.00)</b>	<b>(9,405.61)</b>
<b>Current Balance in Strategy 1</b>	<b>68,491.13</b>	<b>68,186.47</b>	<b>70,457.04</b>	<b>66,603.04</b>	<b>93,197.43</b>

The District's total loss since inception between both Strategies **61,967.21**  
Total Funds **422,322.79**

**CalPERS CEPPT Strategy 2**  
Expected Return 4%, Risk 5.2%

Invested in Strategy 2	Started				
	6/23/2021	9/30/2021	12/31/2021	3/31/2022	6/30/2022
				380,000.00	
<b>Total</b>				<b>380,000.00</b>	
Fees				(195.44)	(197.53)
Income/Loss on Strategy 2				(16,085.00)	(26,561.08)
<b>Quarter's changes</b>				<b>(16,281.44)</b>	<b>(18,835.15)</b>
<b>Current Balance in Strategy 2</b>				<b>363,718.56</b>	<b>336,959.95</b>

Difference between the two programs since conception of the CEPPT if we had kept the funds in the County Treasury **21,436.68**

**Placer County Treasury**

Invested in Strategy 1	Started				
	6/23/2021	9/30/2021	12/31/2021	3/31/2022	6/30/2022
	68,290.00				36,000.00
<b>Total moved from the Treasury</b>	<b>68,290.00</b>				<b>36,000.00</b>
Fees					
Interest	4.44	20.66	(155.70)	(8,560.36)	(3,130.36)
<b>Quarter's changes</b>	<b>4.44</b>	<b>20.66</b>	<b>(155.70)</b>	<b>(8,560.36)</b>	<b>(3,130.36)</b>
<b>Current Potential Balance</b>	<b>68,294.44</b>	<b>68,315.10</b>	<b>68,159.39</b>	<b>439,599.03</b>	<b>472,468.67</b>

The District's total loss would have been with the Placer County Treasury **(40,530.53)**  
Total Funds if stayed **443,759.47**

**Morgan Stanley Capital International**

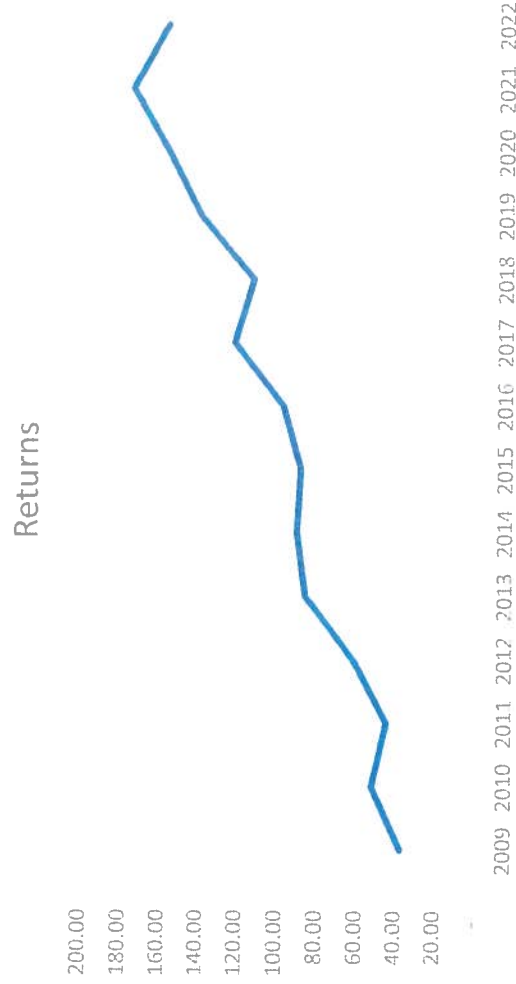
**23 Developed Markets**

**24 Emerging Markets**

**9,142 constituents**

**Index is comprehensive, covering approximately 99% of the global equity investment opportunity set**

<b>Year</b>	<b>Returns</b>
2009	37.18
2010	14.87
2011	(7.43)
2012	17.04
2013	24.17
2014	4.36
2015	(1.68)
2016	8.96
2017	24.58
2018	(9.61)
2019	27.04
2020	16.81
2021	18.71
2022	(18.00)



# How Badly Did Stock Markets Perform In 2022?

**Nasdaq Composite: Down 33.1%**

**Russell 2000: Down 21.6%**

**S&P 500: Down 19.4%**

**Dow Jones Industrials: Down 8.8%** This was considered reasonably well compared to others.

**Amazon and Disney: Down 40%**

**Facebook: Down 60%**

**ARD investments: Down 13.7%**

# MSCI ACWI IMI Index (USD) *ARID's Investment Index*

The MSCI ACWI Investable Market Index (IMI) captures large, mid and small cap representation across 23 Developed Markets (DM) and 24 Emerging Markets (EM) countries\*. With 9,142 constituents, the index is comprehensive, covering approximately 99% of the global equity investment opportunity set.

## CUMULATIVE INDEX PERFORMANCE – GROSS RETURNS (USD) (JAN 2008 – JAN 2023)

## ANNUAL PERFORMANCE (%)



Year	MSCI ACWI IMI	MSCI World IMI	MSCI Emerging Markets IMI
2022	-18.00	-17.81	-19.46
2021	18.71	21.56	0.06
2020	16.81	16.48	18.78
2019	27.04	28.20	18.10
2018	-9.61	-8.93	-14.71
2017	24.58	23.09	37.28
2016	8.96	8.82	10.30
2015	-1.68	-0.26	-13.55
2014	4.36	5.07	-1.42
2013	24.17	28.09	-1.86
2012	17.04	16.75	19.08
2011	-7.43	-5.53	-19.24
2010	14.87	14.10	20.22
2009	37.18	32.35	82.88

## INDEX PERFORMANCE – GROSS RETURNS (%) (JAN 31, 2023)

## FUNDAMENTALS (JAN 31, 2023)

	1 Mo	3 Mo	1 Yr	YTD	ANNUALIZED				Div Yld (%)	P/E	P/E Fwd	P/BV
					3 Yr	5 Yr	10 Yr	Since May 31, 1994				
MSCI ACWI IMI	7.39	11.22	-7.14	7.39	7.35	5.87	8.76	7.45	2.22	17.52	15.48	2.45
MSCI World IMI	7.36	10.05	-6.58	7.36	8.01	6.78	9.56	7.77	2.09	18.34	16.07	2.62
MSCI Emerging Markets IMI	7.65	21.24	-11.35	7.65	2.60	-0.79	2.61	4.71	3.18	13.02	12.01	1.62

## INDEX RISK AND RETURN CHARACTERISTICS (JAN 31, 2023)

	Turnover (%) <sup>1</sup>	ANNUALIZED STD DEV (%) <sup>2</sup>			SHARPE RATIO <sup>2,3</sup>			Since May 31, 1994	MAXIMUM DRAWDOWN (%)	Period YYYY-MM-DD
		3 Yr	5 Yr	10 Yr	3 Yr	5 Yr	10 Yr			
MSCI ACWI IMI	2.33	20.87	18.14	14.60	0.41	0.33	0.59	0.38	58.28	2007-10-31–2009-03-09
MSCI World IMI	2.07	21.39	18.52	14.79	0.43	0.38	0.63	0.40	57.69	2007-10-31–2009-03-09
MSCI Emerging Markets IMI	5.01	20.92	18.78	16.73	0.19	-0.02	0.18	0.21	65.34	2007-10-31–2008-10-27

<sup>1</sup> Last 12 months

<sup>2</sup> Based on monthly gross returns data

<sup>3</sup> Based on NY FED Overnight SOFR from Sep 1 2021 & on ICE LIBOR 1M prior that date

\* DM countries include Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, the UK and the US. EM countries include Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Kuwait, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

The MSCI ACWI IMI Index was launched on Jun 05, 2007. Data prior to the launch date is back-tested test (i.e. calculations of how the index might have performed over that time period had the index existed). There are frequently material differences between back-tested performance and actual results. Past performance – whether actual or back-tested – is no indication or guarantee of future performance.

INDEX CHARACTERISTICS

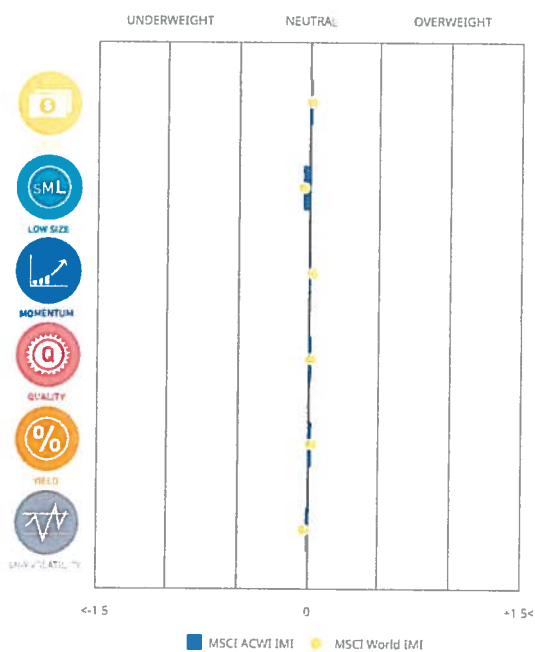
MSCI ACWI IMI	
Number of Constituents	9,142
Mkt Cap (USD Millions)	
Index	68,392,482.99
Largest	2,318,848.81
Smallest	12.57
Average	7,481.13
Median	1,125.90

TOP 10 CONSTITUENTS

	Float Adj Mkt Cap (USD Billions)	Index Wt. (%)	Sector
APPLE	2,318.85	3.39	Info Tech
MICROSOFT CORP	1,755.73	2.57	Info Tech
AMAZON.COM	945.58	1.38	Cons Discr
ALPHABET A	592.64	0.87	Comm Svcs
ALPHABET C	553.95	0.81	Comm Svcs
NVIDIA	486.47	0.71	Info Tech
EXXON MOBIL CORP	483.49	0.71	Energy
UNITEDHEALTH GROUP	466.93	0.68	Health Care
TESLA	461.36	0.67	Cons Discr
JOHNSON & JOHNSON	429.66	0.63	Health Care
Total	8,494.67	12.42	

FACTORS - KEY EXPOSURES THAT DRIVE RISK AND RETURN

MSCI FACTOR BOX



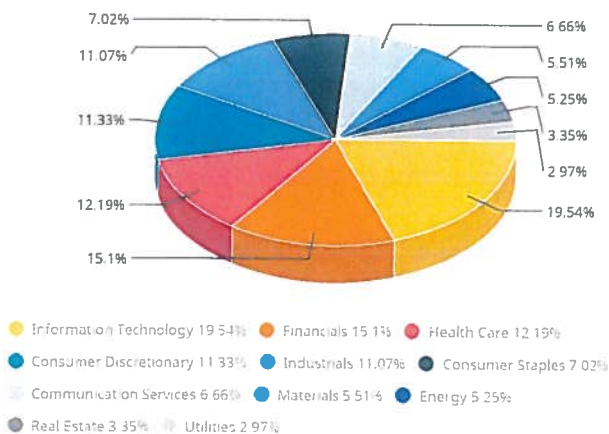
MSCI FaCS

- VALUE**  
Relatively Inexpensive Stocks
- LOW SIZE**  
Smaller Companies
- MOMENTUM**  
Rising Stocks
- QUALITY**  
Sound Balance Sheet Stocks
- YIELD**  
Cash Flow Paid Out
- LOW VOLATILITY**  
Lower Risk Stocks

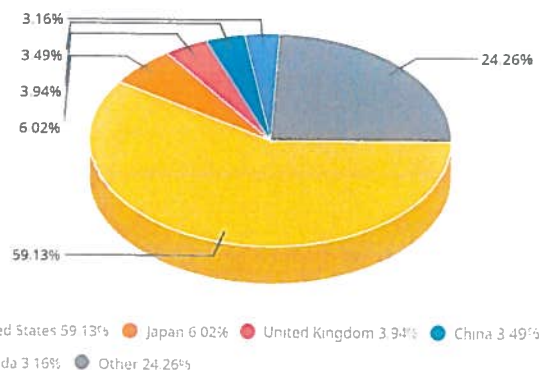
MSCI FaCS provides absolute factor exposures relative to a broad global index - MSCI ACWI IMI.

Neutral factor exposure (FaCS = 0) represents MSCI ACWI IMI.

SECTOR WEIGHTS



COUNTRY WEIGHTS





## INDEX FRAMEWORK

The index is based on the [MSCI Global Investable Market Indexes \(GIMI\) Methodology](#)—a comprehensive and consistent approach to index construction that allows for meaningful global views and cross regional comparisons across all market capitalization size, sector and style segments and combinations. This methodology aims to provide exhaustive coverage of the relevant investment opportunity set with a strong emphasis on index liquidity, investability and replicability. The index is reviewed quarterly—in February, May, August and November—with the objective of reflecting change in the underlying equity markets in a timely manner, while limiting undue index turnover. During the May and November semi-annual index reviews, the index is rebalanced and the large, mid and small capitalization cutoff points are recalculated.

This summary is provided for illustrative purposes only and does not include all material elements of the index or its methodology. For a complete description of the index methodology, please see [Index methodology - MSCI](#).

## MSCI FACTOR BOX AND FaCS FRAMEWORK (Please refer to complete description of the MSCI FaCS methodology [here](#))

MSCI FaCS is a standard method for evaluating and reporting the Factor characteristics of equity portfolios. MSCI FaCS consists of Factor Groups (e.g. Value, Size, Momentum, Quality, Yield, and Volatility) that have been extensively documented in academic literature and validated by MSCI Research as key drivers of risk and return in equity portfolios. These Factor Groups are constructed by aggregating 16 factors (e.g. Book-to-Price, Earnings/Dividend Yields, LT Reversal, Leverage, Earnings Variability/Quality, Beta) from the latest Barra global equity factor risk model, GEMLT, designed to make fund comparisons transparent and intuitive for use. The MSCI Factor Box, which is powered by MSCI FaCS, provides a visualization designed to easily compare absolute exposures of funds/indexes and their benchmarks along 6 Factor Groups that have historically demonstrated excess market returns over the long run.

## ABOUT MSCI

MSCI is a leading provider of critical decision support tools and services for the global investment community. With over 45 years of expertise in research, data and technology, we power better investment decisions by enabling clients to understand and analyze key drivers of risk and return and confidently build more effective portfolios. We create industry-leading research-enhanced solutions that clients use to gain insight into and improve transparency across the investment process. To learn more, please visit [www.msci.com](http://www.msci.com).

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# MSCI ACWI IMI Index Strategy

Fact Sheet  
Equity

31 December 2022

## Investment Objective

The Strategy seeks an investment return that approximates as closely as practicable, before expenses, the performance of its benchmark index (the "Index") over the long term.

## Benchmark

The MSCI ACWI IMI Index is a free float-adjusted market capitalization weighted index that is designed to measure the equity market performance of developed and emerging markets.

## Investment Strategy

The Strategy is managed using an "indexing" investment approach, by which SSGA attempts to approximate, before expenses, the performance of the Index over the long term. SSGA will typically attempt to invest in the equity securities comprising the Index, in approximately the same proportions as they are represented in the Index. Equity securities may include common stocks, preferred stocks, depository receipts, or other securities convertible into common stock. Equity securities held by the Strategy may be denominated in foreign currencies and may be held outside the United States. In some cases, it may not be possible or practicable to purchase all of the securities comprising the Index, or to hold them in the same weightings as they represent in the Index. In those circumstances, SSGA may employ a sampling or optimization technique to construct the portfolio in question. A Portfolio may also invest in the securities of Chinese companies, normally restricted to residents of the People's Republic of China (commonly known as "A Shares" or "China A Shares"), through the Stock Connect program or other channels.

From time to time securities are added to or removed from the Index. SSGA may sell securities that are represented in the Index, or purchase securities that are not yet represented in the Index, prior to or after their removal or addition to the Index. SSGA may also utilize other pooled investment vehicles, including those managed by SSGA and its affiliates, as substitutes for

gaining direct exposure to securities or a group of securities in the Index. The Strategy may at times purchase or sell index futures contracts, or options on those futures, or engage in other transactions involving the use of derivatives, in lieu of investment directly in the securities making up the Index or to enhance the Strategy's replication of the Index return. The Strategy's return may not match the return of the Index.

SSGA may implement the Strategy's asset allocations through investments in investment pools (which may, but will not necessarily, be registered under the U.S. Investment Company Act of 1940, as amended) managed or sponsored by SSGA or an affiliate. Because of the unit issuance processes employed by the various underlying investment pools, allocations by the Strategy to certain pools on a given trading day may be invested in such pools at the next trading day's net asset value per unit. This will result in the portion of the Strategy's assets being invested in such investment pools being held in cash for the trading day and may result in increased tracking error. This could adversely impact the return to any investor.

## Key Facts

- Managed using an indexing strategy
- May use futures and other derivatives
- Only designated 'Securities Lending' Portfolios may lend and enter repurchase agreements (See applicable governing documents for a Portfolio's authority to lend. Participation in a securities lending program may adversely affect the investment returns and risk profile of the Portfolio. See "Securities Lending Risk; Risks of Investment of Cash Collateral" in the Strategy Disclosure Document.)
- May invest in other investment pools, including those managed by SSGA and its affiliates
- Is not a leveraged Strategy
- Will not sell securities short

This document provides summary information regarding the Strategy. It should be read in conjunction with the Strategy's Disclosure Document, which is available from SSGA. The Strategy Disclosure Document contains important information about the Strategy, including a description of a number of risks.

## Performance

	Composite (Gross) <sup>1,2</sup> (%)	Composite (Net) <sup>1,2</sup> (%)	Benchmark <sup>4</sup> (%)
<b>Total Returns</b>			
Q4 2022	10.03	10.00	9.84
YTD	-18.02	-18.12	-18.40
1 Year	-18.02	-18.12	-18.40
3 Year	4.34	4.20	3.89
5 Year	5.40	5.26	4.96
10 Year	8.39	8.25	7.94
<b>Calendar Year Returns</b>			
2022	-18.02	-18.12	-18.40
2021	18.82	18.66	18.22
2020	16.60	16.45	16.25
2019	26.84	26.67	26.35
2018	-9.70	-9.82	-10.08
2017	24.47	24.31	23.95

1 The performance shown is of a Composite (as defined below) consisting of all discretionary accounts using this investment strategy. The performance shown is not that of a particular fund or shareclass. The performance shown is not indicative of individual plan participant results, which could differ substantially. The above information is considered supplemental to the GIPS presentation for this Composite, which can be found in the Appendix or was previously presented. A GIPS presentation is also available upon request. **Past performance is not a reliable indicator of future performance.** Performance returns for periods of less than one year are not annualized. The performance figures contained herein are provided on a gross and net of fees basis. Gross of fees do not reflect and net of fees do reflect the deduction of advisory or other fees which could reduce the return. Some members of this composite may accrue administration fees. The performance includes the reinvestment of dividends and other corporate earnings.

2 These performance figures are provided gross of fees and expenses other than actual trading fees and expenses, and reflect all items of income, gain, and loss (other than unrealized gain or loss on units of the securities lending pools held by any portfolio in the Composite). The performance figures do not take account of the mark to market value of the units of the securities lending cash collateral pools held by any of the portfolios in the Composite. If they had, the performance shown would have been lower.

3 These performance figures (i) are provided net of actual trading, audit, custody, administrative and legal fees and expenses; (ii) beginning on 9/30/2014, adjusted quarterly to reflect the highest investment management fee on the actual fee schedule, inclusive of incentive fee, if any, of any account within the Composite ("Management Fee") at the relevant time; prior to 9/30/2014, adjusted for an assumed investment management fee, which is equal to or higher than the Management Fee (except in each case certain small accounts-subject to a minimum investment management fee-may have incurred an actual investment management fee higher than that fee assumed in calculating the performance shown above); and (iii) reflect all items of income, gain and loss (other than unrealized gain or loss on units of the securities lending pools held by any portfolio in the Composite).

4 Index returns are unmanaged and do not reflect the deduction of any fees or expenses. Index returns reflect all items of income, gain and loss and the reinvestment of dividends (net of any applicable withholding tax rates) and other income and are calculated in U.S. dollars. It is not possible to invest directly in an index.

Performance returns are calculated in U.S. dollars.

## Supplemental Information

### Characteristics

Annual Dividend Yield (Trailing 12 Months)	2.28%
Beta (Trailing 36 Months)	1.00
Composite Assets Under Management (M)	US\$39,837.10
Estimated 3-5 Year EPS Growth	10.73%
Price/Book Ratio	2.3x
Price/Earnings (Forward 12 Months)	14.2x
Standard Deviation (Annualized 36 Months)	20.23%
Total Number of Holdings	5,390
Average Market Cap (M)	US\$243,645.87

Top Holdings	Percent
APPLE INC	3.32
MICROSOFT CORP	2.70
AMAZON.COM INC	1.23
ALPHABET INC-CL A	0.84
UNITEDHEALTH GROUP INC	0.79
ALPHABET INC-CL C	0.78
JOHNSON & JOHNSON	0.74
EXXON MOBIL CORP	0.73
BERKSHIRE HATHAWAY INC-CL B	0.64
JPMORGAN CHASE & CO	0.63

For the purpose of complying with the Global Investment Performance Standards (GIPS), the firm ("SSGA-Global") is defined as all portfolios managed across the global offices of State Street Global Advisors (SSGA) and SSGA Funds Management, Inc., with the exception of Charitable Asset Management which is held out to the marketplace as a distinct business entity. Prior to January 2011, SSGA-Global excluded its wrap fee business and assets accounted for on a book value basis (global cash and stable value assets). Prior to July 2017, SSGA-Global excluded Fiduciary Advisory Solutions. In January 2011, SSGA acquired the Bank of Ireland Asset Management Limited (now known as SSGA Ireland Limited), a GIPS Compliant firm. On January 01, 2012 SSGA Ireland Limited assets were merged into SSGA-Global. In July 2016, SSGA acquired the asset management and advisory services business conducted by GE Asset Management ("GEAM"), a GIPS Compliant firm. On July 01, 2017 GEAM assets were merged into SSGA-Global.

The MSCI ACWI IMI Index Composite (the "Composite"), inception date 4/1/2008, seeks to achieve the Investment Objective described above using the Investment Strategy described above, and includes all portfolios that SSGA has determined are similarly managed across the global offices of State Street Global Advisors (SSGA) and SSGA Funds Management, Inc., with the exception of Charitable Asset Management, which is held out to the market place as a distinct business entity. Prior to January 2011, the Composite also excluded portfolios within SSGA's wrap fee business (Intermediary Business Group (IBG)) and assets accounted for on a book value basis (global cash and stable value assets). Prior to July 2017, the Composite also excluded portfolios within the Fiduciary Advisory Solutions business.

To receive a complete list and description of SSGA-Global's composites and/or a GIPS' composite report, please contact your SSGA Representative. SSGA-Global claims compliance with the Global Investment Performance Standards (GIPS). GIPS is a registered trademark of CFA Institute. CFA Institute does not endorse or promote this organization, nor does it warrant the accuracy or quality of the content contained herein.

An investment in the Strategy is not FDIC insured, nor is it an obligation or deposit of, or guaranteed by State Street Corporation, SSGA or their affiliates.

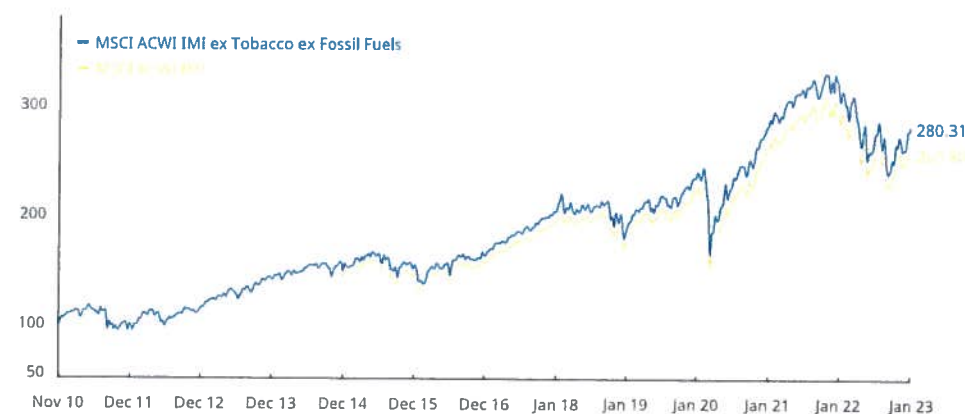
The MSCI ACWI IMI Index is a trademark of MSCI Inc.

# MSCI ACWI IMI ex Tobacco ex Fossil Fuels Index (USD)

Excluding Tobacco & Fossil Fuels

The MSCI ACWI IMI ex Tobacco ex Fossil Fuels Index is based on the MSCI ACWI IMI Index, its parent index, and includes large, mid and small-cap stocks across 23 Developed Markets (DM) and 24 Emerging Markets (EM) countries\*. The index represents the performance of the broad market while excluding companies that are classified under the Tobacco sub-industry based on the Global Industry Classification Standard (GICS®) or own oil, gas, coal reserves. Constituent selection is based on data from MSCI ESG Research.

## CUMULATIVE INDEX PERFORMANCE – NET RETURNS (USD) (NOV 2010 – JAN 2023)



## ANNUAL PERFORMANCE (%)

Year	MSCI ACWI IMI ex Tobacco ex Fossil Fuels	MSCI ACWI IMI
2022	-20.42	-18.40
2021	17.70	18.22
2020	18.52	16.25
2019	27.33	26.35
2018	-9.77	-10.08
2017	24.93	23.95
2016	7.15	8.36
2015	-0.60	-2.19
2014	5.54	3.84
2013	25.21	23.55
2012	18.32	16.38
2011	-8.50	-7.89

## INDEX PERFORMANCE – NET RETURNS (%) (JAN 31, 2023)

	1 Mo	3 Mo	1 Yr	YTD	ANNUALIZED				Div Yld (%)	P/E	P/E Fwd	P/BV
					3 Yr	5 Yr	10 Yr	Since Nov 30, 2010				
MSCI ACWI IMI ex Tobacco ex Fossil Fuels	7.71	11.45	-8.92	7.71	6.50	5.42	8.71	8.83	2.07	18.86	16.41	2.54
MSCI ACWI IMI	7.37	11.10	-7.60	7.37	6.86	5.35	8.21	8.36	2.22	17.52	15.48	2.45

## FUNDAMENTALS (JAN 31, 2023)

## INDEX RISK AND RETURN CHARACTERISTICS (JAN 31, 2023)

	Turnover (%) <sup>1</sup>	ANNUALIZED STD DEV (%) <sup>2</sup>			SHARPE RATIO <sup>2,3</sup>			Since Nov 30, 2010	MAXIMUM DRAWDOWN	
		3 Yr	5 Yr	10 Yr	3 Yr	5 Yr	10 Yr		(%)	Period YYYY-MM-DD
MSCI ACWI IMI ex Tobacco ex Fossil Fuels	2.74	20.84	18.11	14.55	0.37	0.31	0.59	0.60	33.89	2020-02-12–2020-03-23
MSCI ACWI IMI	2.33	20.87	18.15	14.60	0.38	0.31	0.55	0.56	34.52	2020-02-12–2020-03-23

<sup>1</sup> Last 12 months <sup>2</sup> Based on monthly net returns data

<sup>3</sup> Based on NY FED Overnight SOFR from Sep 1 2021 & on ICE LIBOR 1M prior that date

# MSCI ACWI IMI ex Tobacco ex Fossil Fuels Index (USD)

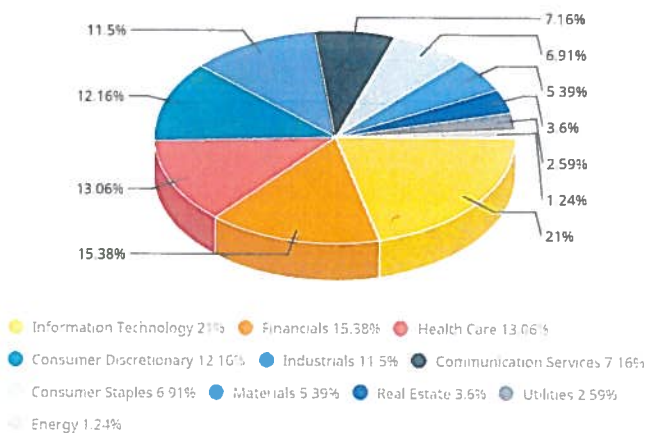
## INDEX CHARACTERISTICS

	MSCI ACWI IMI ex Tobacco ex Fossil Fuels
<b>Number of Constituents</b>	8,584
	<b>Mkt Cap (USD Millions)</b>
<b>Index</b>	63,528,108.66
<b>Largest</b>	2,318,848.81
<b>Smallest</b>	12.57
<b>Average</b>	7,400.76
<b>Median</b>	1,151.90

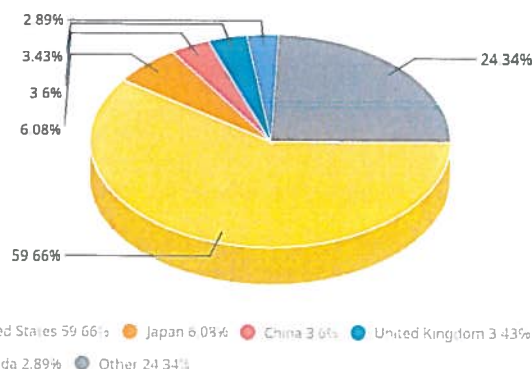
## TOP 10 CONSTITUENTS

	Country	Float Adj Mkt Cap (USD Billions)	Index Wt. (%)	Sector
APPLE	US	2,318.85	3.65	Info Tech
MICROSOFT CORP	US	1,755.73	2.76	Info Tech
AMAZON.COM	US	945.58	1.49	Cons Discr
ALPHABET A	US	592.64	0.93	Comm Srvcs
ALPHABET C	US	553.95	0.87	Comm Srvcs
NVIDIA	US	486.47	0.77	Info Tech
UNITEDHEALTH GROUP	US	466.93	0.74	Health Care
TESLA	US	461.36	0.73	Cons Discr
JOHNSON & JOHNSON	US	429.66	0.68	Health Care
TAIWAN SEMICONDUCTOR MFG	TW	428.27	0.67	Info Tech
<b>Total</b>		<b>8,439.45</b>	<b>13.28</b>	

## SECTOR WEIGHTS



## COUNTRY WEIGHTS



\* DM countries include Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Hong Kong, Ireland, Israel, Italy, Japan, Netherlands, New Zealand, Norway, Portugal, Singapore, Spain, Sweden, Switzerland, the UK and the US. EM countries include Brazil, Chile, China, Colombia, Czech Republic, Egypt, Greece, Hungary, India, Indonesia, Korea, Kuwait, Malaysia, Mexico, Peru, Philippines, Poland, Qatar, Saudi Arabia, South Africa, Taiwan, Thailand, Turkey and United Arab Emirates.

The MSCI ACWI IMI ex Tobacco ex Fossil Fuels Index was launched on Apr 28, 2020. Data prior to the launch date is back-tested test (i.e. calculations of how the index might have performed over that time period had the index existed). There are frequently material differences between back-tested performance and actual results. Past performance – whether actual or back-tested – is no indication or guarantee of future performance.

**INDEX FRAMEWORK**

The MSCI ACWI IMI ex Tobacco ex Fossil Fuels Index is reviewed on a quarterly basis to coincide with the regular Semi-Annual and Quarterly Index Reviews of the MSCI Global Investable Market Indexes. At index reviews, all companies in the underlying universe are reviewed for inclusion in the MSCI ACWI IMI ex Tobacco ex Fossil Fuels Indexes. Any constituent identified as having fossil fuel reserves (proved & probable coal reserves, oil & natural gas reserves) are excluded. Any constituent that is deleted from the Parent index as a result of an index review is also deleted from the MSCI ACWI IMI ex Tobacco ex Fossil Fuels Index.

Any current constituent newly classified under the Tobacco sub-industry based on the Global Industry Classification Standard (GICS®) is deleted from the Index at the time of classification.

This summary is provided for illustrative purposes only and does not include all material elements of the index or its methodology. For a complete description of the index methodology, please see [Index methodology - MSCI](#).

**ABOUT MSCI**

MSCI is a leading provider of critical decision support tools and services for the global investment community. With over 45 years of expertise in research, data and technology, we power better investment decisions by enabling clients to understand and analyze key drivers of risk and return and confidently build more effective portfolios. We create industry-leading research-enhanced solutions that clients use to gain insight into and improve transparency across the investment process. To learn more, please visit [www.msci.com](http://www.msci.com)

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## **4.7 Cover Sheet – Fee Waiver Request for Placer High School Grad Night**

**Auburn Area Recreation and Park District (ARD) Finance Committee Meeting March, 2023.**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for Placer High Grad Night's use of Recreation Park?

### **Background**

Each year, the Recreation Park Community Center building, pool and surrounding area is used for the Placer High Grad Night. Information on the event is attached.

Provided below is the District's Policy & Procedures for Fee Waivers, as was amended on 12/15/22:

#### **XXIX. Policy & Procedures for Fee Waivers**

Fee waivers may be granted to non-profit organizations, schools, other public agencies and ARD co-sponsored events for once per year, annual events or rentals. The following rules will apply for Fee Waivers:

- A. A 30% fee, based on the current "A/B" rate, will be charged for all fee waivers.
- B. A 50% fee, based on the current "A/B" rate, will be applied to all groups that charge admission or do not meet at least one of the following criteria:
  1. The non-profit charity/agency must provide a service that complements or enhances services provided by ARD.
  2. There is an identifiable secondary benefit to ARD.
  3. The charity/agency provides a service that ARD could provide but chooses not to.
- C. ARD staff can approve fee waivers up to a dollar amount of \$2,000. Fee waivers over this amount will be sent to the Finance Committee and finally to the Consent Calendar.
- D. Fee waiver requests not in accordance with this policy can be appealed to the Board of Directors.
- E. The person or organization making the fee waiver request should be responsible for the following:
  1. Paying applicable custodial, set up/take down fee.
  2. Paying the alcohol fee, if applicable.  
Special Events – paying the current rate per hour/person for staffing the event (one maintenance worker per 500 attendees).
  3. Special Events – events over 250 attendees require a dumpster.

4. Special Events – events with 400 + attendees will require one portable toilet. Add 1 portable toilet for every 200 additional attendees.
5. Special Events – in most cases the person/organization requesting the fee waiver will take care of trash, bathrooms, etc.

**Recommendation for the Finance Committee**

Review and send a recommendation to the Board. Policy states that fee waivers over \$2,000 will be sent to the Consent Calendar.

**Fiscal Impact**

For the 2023 Grad Night, the fees layout as follows:

Custodial and Staffing (lifeguard) fee: \$725 *Note: this amount is not eligible for a fee waiver*

Rental Fees: \$4,820.40 Per ARD policy, PHS Grad Night is eligible for fee waivers that would reduce this amount to **\$2,410.20**

**The TOTAL that PHS would be paying for 2023 Grad Night is \$3,135.20** (\$725 + \$2410.20)

The amount waived is \$2,410.20

Last year (2022), PHS Grad Night paid a total of \$940.54 (based off of the previous policy).

**Attachments:**

2023 Placer High Grad Night Fee Waiver request.



FYI-

2019:

Board approved waiving 100% of rental fees.

They paid: \$725.00 (\$500 custodial fee and \$225 for lifeguards)

2020:

Rental fees: \$4,071.15

Board approved waiving 100% of rental fees.

They paid: \$725.00 (\$500 custodial fee and \$225 for lifeguards)

2022:

Rental fees: \$4,408.65

Board approved waiving 90% of rental fees (\$3,968.11)

They paid: \$940.54 (\$500 custodial fee and \$440.54 rental fees)

## **4.8 Cover Sheet: Resolution #2023-11: Transfer of Equipment Reserve Funds in the amount of \$82,973**

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

### **The Issue:**

Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2023-11, a resolution authorizing the transfer funds from the Equipment Reserve Fund to reimburse the general fund for the purchase of four (4) assets: a 2022 Great Northern 18' Car Hauler Trailer for \$16,136; a 2023 Big Tex Dump Trailer for \$24,402; Water Heaters for the Sierra Pool Locker room for \$20,588; and an irrigation pump for Winchester Park for \$21,847? All four assets total \$82,973.

### **Background:**

On the January 2023 Board meeting, the Board of Directors authorized the Budget and Obsolescence List to include, but not limited to; a 18' trailer for \$16,136, a dump trailer for \$24,402, water heater replacements for \$20,588 and an irrigation booster pump and install at Winchester park for \$50,000. These assets were to be funded by the Equipment Reserve Fund.

On February 1<sup>st</sup>, 2023, staff placed the order for the Winchester Park's Rain Bird Pump station for \$21,847. It should arrive before the end of March, 2023. The installation will take place next fiscal year 2023-24.

The District purchased the Great Northern 18' Trailer from Sundowner Trailers and a locking system for \$16,136. The 2023 Beg Tex Dump Trailers was purchased from Featherlite Trailers, for which we installed some wood floor protection and a locking system for a total cost of \$24,402. The Navien Water Heaters (3) were purchased and installed by Water Heater Pro for the price of \$20,588. Expenses from the previously stated assets were paid out of the general fund. The Rainbird Booster Pump for Winchester has been ordered from SiteOne Landscape Supply and will be paid for in March. This will be paid from the General fund as well in the amount of \$21,847, but staff is recommending the funds be provided now as the District's fiscal year is about to be completed.

### **Recommendation:**

Staff recommends that the Finance Committee review and send a recommendation to the consent calendar for approval of Resolution #2023-11, a resolution approving the transfer of the Equipment Reserve fund to the General Fund in the amount of \$82,973 as this is an appropriate use of these reserves.

### **Attachment:**

Resolution Number 2023-11

RESOLUTION NUMBER 2023-11

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 \$82,973 FROM THE EQUIPMENT RESERVE FUND TO THE GENERAL FUND.

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

WHEREAS, one of the approved assets, the Great Northern 18' Trailer, with locking system upgrades purchased for \$16,136 at Sundowner Trailers, and;

WHEREAS, one of the approved assets, the Big Tex Dump Trailer, with protection base and locking system upgrades purchased for \$24,402 from Featherlite Trailers, and;

WHEREAS, one of the approved purchases, the Navien Water Heaters (3) were purchased and installed for \$20,588 by Water Heater Pro, and;

WHEREAS, one of the approved purchases, the Rainbird Booster Pump has been ordered for \$21,847 from SiteOne Landscape Supply and will be paid for in March,

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 \$82,973 from the Equipment Reserve Fund Account for the expenses paid to purchase the two trailers, 3 water heaters and the Irrigation Pump to the General Fund.

APPROVED, PASSED, AND ADOPTED ON March 30, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

---

James A Gray  
Chairman of the Governing Board

ATTEST:

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Clerk to the Governing Board

**DISCUSSION ITEMS:**

1. County Mitigation Fund, current balance \$450,000
2. Placer County Investment Report

Office of  
Tristan Butcher  
Treasurer-Tax Collector  
County of Placer

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## COUNTY OF PLACER

### TREASURER'S POOLED INVESTMENT REPORT

For the Month of January 31, 2023

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

## PREFACE

### Placer County Treasurer's Pooled Investment Report

January 31, 2023

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

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

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

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

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

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### Government Code 53646 Compliance Report

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

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

The Weighted Average Maturity of the investments with the Treasury is 399 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$925,345,945.58 in cash and investments maturing in the next 180 days.




**General Fund  
Portfolio Management  
Portfolio Summary  
January 31, 2023**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
U.S. Treasury Coupons	440,000,000.00	418,262,250.00	438,495,847.66	20.48	1,047	485	0.598	0.606
mPower Placer - Long Term	3,711,385.54	4,353,197.61	3,719,344.05	0.17	7,343	5,021	4.118	4.175
Federal Agency Coupons	814,000,000.00	777,442,405.41	813,715,074.55	38.01	1,039	516	1.171	1.187
Collateralized Inactive Bank Deposits	85,000,000.00	85,000,000.00	85,000,000.00	3.97	1	1	3.945	4.000
Medium Term Notes	20,000,000.00	19,566,100.00	19,957,382.76	0.93	1,275	214	1.760	1.784
Negotiable Certificates of Deposit	360,000,000.00	359,290,500.00	360,000,000.00	16.82	296	156	4.198	4.256
Collateralized CDs	3,000,000.00	3,000,000.00	3,000,000.00	0.14	365	77	1.600	1.622
Commercial Paper Disc - Amortizing	160,000,000.00	158,231,795.83	158,231,795.83	7.39	137	81	4.683	4.748
Federal Agency Disc - Amortizing	240,000,000.00	238,472,737.51	238,472,737.51	11.14	91	51	4.471	4.533
Local Agency Bond	9,093,375.13	10,472,715.66	9,093,375.13	0.42	7,903	5,870	2.781	2.819
mPower Placer	9,430,089.98	10,576,883.18	9,430,089.98	0.44	7,707	5,928	3.672	3.723
mPower - Folsom	1,666,525.79	1,871,102.49	1,666,525.79	0.08	7,694	4,995	2.736	2.774
<b>Investments</b>	<b>2,145,901,376.44</b>	<b>2,086,559,687.69</b>	<b>2,140,782,173.26</b>	<b>100.00%</b>	<b>778</b>	<b>399</b>	<b>2.330</b>	<b>2.363</b>

<b>Cash</b>								
Passbook/Checking (not included in yield calculations)	37,345,945.58	37,345,945.58	37,345,945.58		1	1	0.000	0.000
<b>Total Cash and Investments</b>	<b>2,183,247,322.02</b>	<b>2,123,905,633.27</b>	<b>2,178,128,118.84</b>		<b>778</b>	<b>399</b>	<b>2.330</b>	<b>2.363</b>

Total Earnings	January 31 Month Ending	Fiscal Year To Date
Current Year	4,503,350.23	16,909,156.65
Average Daily Balance	2,261,804,321.03	1,943,533,148.55
Effective Rate of Return	2.34%	1.48%

  
 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 01/01/2023-01/31/2023  
 Data Updated: FUNDSNAP: 02/10/2023 09:36  
 Run Date 02/10/2023 - 09:36

Portfolio PLCR  
 NLI AC  
 IE (PRF\_PM1)7.3.11  
 Report Ver. 7.3.11

**General Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**January 31, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>U.S. Treasury Coupons</b>												
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,716,000.00	4,984,627.27	0.250	0.476	500	06/15/2024	
91282CBH3	20549	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,022,700.00	9,875,602.98	0.375	0.773	1,095	01/31/2026	
9128282U3	20550	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,609,400.00	10,223,970.84	1.875	0.443	577	08/31/2024	
912828252	20551	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,466,400.00	10,161,114.28	1.375	0.559	730	01/31/2025	
91282CAJ0	20553	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,096,100.00	9,891,037.23	0.250	0.680	942	08/31/2025	
912828ZY9	20554	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,792,600.00	9,996,635.49	0.125	0.200	164	07/15/2023	
91282CAF8	20555	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,754,300.00	9,995,466.13	0.125	0.210	195	08/15/2023	
91282CAB7	20556	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,121,900.00	9,899,288.07	0.250	0.660	911	07/31/2025	
91282CBH3	20557	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,022,700.00	9,881,277.98	0.375	0.753	1,095	01/31/2026	
91282CBQ3	20558	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,035,600.00	9,913,957.47	0.500	0.786	1,123	02/28/2026	
91282CBM2	20559	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,535,900.00	9,981,753.33	0.125	0.302	379	02/15/2024	
912828ZT0	20569	U.S. TREASURY COUPON		03/19/2021	10,000,000.00	9,163,300.00	9,905,628.67	0.250	0.662	850	05/31/2025	
912828ZW3	20575	U.S. TREASURY COUPON		03/25/2021	10,000,000.00	9,153,900.00	9,911,966.47	0.250	0.621	880	06/30/2025	
91282CAF8	20589	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,754,300.00	9,995,217.11	0.125	0.215	195	08/15/2023	
91282CAM3	20590	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,085,900.00	9,869,649.13	0.250	0.749	972	09/30/2025	
912828Y87	20591	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,604,300.00	10,197,254.34	1.750	0.421	546	07/31/2024	
912828R69	20592	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,897,700.00	10,046,721.54	1.625	0.189	119	05/31/2023	
912828S35	20593	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,864,500.00	10,048,693.28	1.375	0.180	149	06/30/2023	
912828ZT0	20600	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	9,163,300.00	9,966,952.25	0.250	0.656	850	05/31/2025	
91282CAB7	20601	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	9,121,900.00	9,889,670.03	0.250	0.700	911	07/31/2025	
912828ZY9	20605	U.S. TREASURY COUPON		04/12/2021	10,000,000.00	9,782,600.00	9,996,423.70	0.125	0.205	164	07/15/2023	
91282CAF8	20606	U.S. TREASURY COUPON		04/12/2021	10,000,000.00	9,754,300.00	9,995,367.32	0.125	0.212	195	08/15/2023	
91282CAB7	20612	U.S. TREASURY COUPON		04/15/2021	10,000,000.00	9,121,900.00	9,900,141.50	0.250	0.656	911	07/31/2025	
91282CCC3	20670	U.S. TREASURY COUPON		05/20/2021	10,000,000.00	9,457,400.00	9,987,405.84	0.250	0.349	469	05/15/2024	
91282CCL3	21049	U.S. TREASURY COUPON		08/06/2021	10,000,000.00	9,423,800.00	9,996,915.74	0.375	0.398	530	07/15/2024	
91282CCL3	21059	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,423,800.00	9,994,955.19	0.375	0.410	530	07/15/2024	
91282CCC3	21061	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,457,400.00	9,984,338.50	0.250	0.373	469	05/15/2024	
91282CCN9	21074	U.S. TREASURY COUPON		08/20/2021	10,000,000.00	9,773,400.00	9,995,543.58	0.125	0.216	180	07/31/2023	
91282CCL3	21140	U.S. TREASURY COUPON		10/08/2021	10,000,000.00	9,423,800.00	9,980,341.25	0.375	0.512	530	07/15/2024	
91282CCL3	21152	U.S. TREASURY COUPON		10/19/2021	10,000,000.00	9,423,800.00	9,961,699.22	0.375	0.642	530	07/15/2024	
912828ZY9	21153	U.S. TREASURY COUPON		10/19/2021	10,000,000.00	9,792,600.00	9,991,108.04	0.125	0.323	164	07/15/2023	
91282CBE0	21178	U.S. TREASURY COUPON		11/02/2021	10,000,000.00	9,572,300.00	9,961,450.56	0.125	0.533	348	01/15/2024	
91282CBE0	21190	U.S. TREASURY COUPON		11/09/2021	10,000,000.00	9,572,300.00	9,962,647.04	0.125	0.520	348	01/15/2024	
912828ZY9	21191	U.S. TREASURY COUPON		11/09/2021	10,000,000.00	9,792,600.00	9,989,444.84	0.125	0.360	164	07/15/2023	
91282CCL3	21196	U.S. TREASURY COUPON		11/10/2021	10,000,000.00	9,423,800.00	9,952,581.80	0.375	0.705	530	07/15/2024	
91282CCC3	21219	U.S. TREASURY COUPON		12/02/2021	10,000,000.00	9,457,400.00	9,939,000.52	0.250	0.730	469	05/15/2024	

Portfolio PLCR  
 NLI AC  
 FM (PRF\_PM2)7.3.11

Data Updated: FUNDSNAP: 02/10/2023 09:36

Run Date: 02/10/2023 - 09:36



**General Fund  
Portfolio Management  
Portfolio Details - Investments  
January 31, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>U.S. Treasury Coupons</b>											
91282CCN9	21221	U. S. TREASURY COUPON		12/03/2021	5,000,000.00	4,886,700.00	4,990,586.26	0.125	0.508	180	07/31/2023
91282CCD1	21227	U. S. TREASURY COUPON		12/07/2021	10,000,000.00	9,851,600.00	9,987,518.09	0.125	0.509	119	05/31/2023
91282CAK7	21232	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,720,300.00	9,970,162.31	0.125	0.611	228	09/15/2023
91282CCU3	21233	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,737,900.00	9,972,526.04	0.125	0.604	211	08/31/2023
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,572,300.00	9,946,551.44	0.125	0.691	348	01/15/2024
91282ZP8	21277	U. S. TREASURY COUPON		12/27/2021	10,000,000.00	9,871,100.00	9,989,143.11	0.125	0.511	103	05/15/2023
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,572,300.00	9,924,067.61	0.125	0.931	348	01/15/2024
91282ZY9	21299	U. S. TREASURY COUPON		01/11/2022	5,000,000.00	4,896,300.00	4,985,906.25	0.125	0.755	164	07/15/2023
91282ZP8	21330	U. S. TREASURY COUPON		02/04/2022	5,000,000.00	4,935,550.00	4,987,713.37	0.125	1.002	103	05/15/2023
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,572,300.00	9,575,824.65	0.125	4.759	348	01/15/2024
		<b>Subtotal and Average</b>	<b>452,648,396.07</b>		<b>440,000,000.00</b>	<b>418,262,250.00</b>	<b>438,495,847.66</b>		<b>0.606</b>	<b>485</b>	

<b>mPower Placer - Long Term</b>											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	914,362.11	1,085,187.81	914,362.11	4.000	3.999	4,596	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	4,962	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	720,362.66	863,261.87	728,321.17	5.050	4.894	5,721	10/01/2038
		<b>Subtotal and Average</b>	<b>3,719,398.80</b>		<b>3,711,385.54</b>	<b>4,353,197.61</b>	<b>3,719,344.05</b>		<b>4.175</b>	<b>5,021</b>	

<b>Federal Agency Coupons</b>											
3133EL3E2	20077	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,758,400.00	10,000,000.00	0.320	0.320	190	08/10/2023
3133EL3E2	20078	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,758,400.00	9,999,649.68	0.320	0.327	190	08/10/2023
3133EMKG6	20420	FEDERAL FARM CREDIT BANK		12/15/2020	10,000,000.00	9,825,900.00	10,000,000.00	0.200	0.200	134	06/15/2023
3133EMKG6	20432	FEDERAL FARM CREDIT BANK		12/21/2020	10,000,000.00	9,825,900.00	10,000,000.00	0.200	0.200	134	06/15/2023
3133EMLE0	20436	FEDERAL FARM CREDIT BANK		12/22/2020	10,000,000.00	9,700,100.00	10,000,000.00	0.190	0.190	233	09/22/2023
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,569,000.00	9,995,260.22	0.190	0.240	344	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,573,800.00	9,998,614.44	0.230	0.244	352	01/19/2024
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,573,800.00	10,002,829.53	0.230	0.201	352	01/19/2024
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,233,000.00	9,998,028.09	0.300	0.310	712	01/13/2025
3133EMUF7	20570	FEDERAL FARM CREDIT BANK		03/22/2021	10,000,000.00	9,705,100.00	9,996,336.80	0.220	0.246	233	09/22/2023
3133EMWL2	20618	FEDERAL FARM CREDIT BANK		04/19/2021	10,000,000.00	9,781,800.00	10,000,000.00	0.200	0.200	168	07/19/2023
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,046,800.00	9,993,483.33	1.000	1.021	1,188	05/04/2026
3133EMYX4	20650	FEDERAL FARM CREDIT BANK		05/10/2021	10,000,000.00	9,876,100.00	9,999,175.00	0.125	0.155	98	05/10/2023
3133EWA28	20669	FEDERAL FARM CREDIT BANK		05/20/2021	10,000,000.00	9,870,500.00	9,999,254.87	0.125	0.150	106	05/16/2023
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,434,700.00	10,000,000.00	0.330	0.330	488	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,434,700.00	10,000,000.00	0.330	0.330	488	06/03/2024

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**General Fund  
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>Federal Agency Coupons</b>												
3133EM2E1	21053	FEDERAL FARM CREDIT BANK		08/10/2021	10,000,000.00	9,758,500.00	9,996,955.00	0.160	0.218	190	08/10/2023	
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,381,900.00	10,000,000.00	0.460	0.460	565	08/19/2024	
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,249,300.00	9,989,802.16	0.480	0.531	740	02/10/2025	
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,204,300.00	9,996,881.56	0.610	0.624	842	05/23/2025	
3133ENEW6	21210	FEDERAL FARM CREDIT BANK		11/23/2021	10,000,000.00	9,868,100.00	9,997,511.11	0.375	0.455	111	05/23/2023	
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,719,350.00	4,986,038.25	0.570	0.769	517	07/02/2024	
3133ENLY4	21318	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,633,700.00	10,000,000.00	1.040	1.040	358	01/25/2024	
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,816,850.00	4,995,035.06	1.040	1.142	358	01/25/2024	
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,815,700.00	4,985,864.08	0.900	1.198	351	01/18/2024	
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,821,550.00	5,000,000.00	1.230	1.230	373	02/09/2024	
3133ENF39	22047	FEDERAL FARM CREDIT BANK		08/08/2022	10,000,000.00	9,904,100.00	10,000,000.00	3.125	3.125	188	08/08/2023	
3133ENV98	22178	FEDERAL FARM CREDIT BANK		10/26/2022	10,000,000.00	9,981,100.00	9,998,703.70	4.670	4.707	175	07/26/2023	
3133ENY87	22204	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	9,984,600.00	10,000,000.00	5.050	5.050	281	11/09/2023	
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,229,900.00	9,998,759.60	0.320	0.326	721	01/22/2025	
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	8,979,100.00	9,998,800.89	0.500	0.504	1,093	01/29/2026	
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,237,000.00	9,997,029.54	0.330	0.345	714	01/15/2025	
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,237,000.00	9,997,029.54	0.330	0.345	714	01/15/2025	
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,355,100.00	10,000,000.00	0.510	0.510	607	09/30/2024	
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,010,000.00	9,948,379.60	0.750	0.923	1,119	02/24/2026	
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,356,700.00	9,999,504.17	0.500	0.503	603	09/26/2024	
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,450,900.00	10,000,000.00	0.375	0.375	478	05/24/2024	
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,263,700.00	10,000,000.00	0.625	0.625	757	02/27/2025	
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,389,800.00	10,000,000.00	0.410	0.410	547	08/01/2024	
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,353,500.00	10,000,000.00	0.500	0.542	607	09/30/2024	
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,411,300.00	9,985,884.31	0.330	0.431	513	06/28/2024	
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,380,700.00	9,998,250.00	0.510	0.521	576	08/30/2024	
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,423,500.00	10,000,000.00	0.400	0.400	510	06/25/2024	
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,518,800.00	5,000,000.00	0.650	0.635	1,302	08/26/2026	
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,514,700.00	5,000,000.00	0.750	0.700	1,302	08/26/2026	
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,711,750.00	5,000,000.00	0.400	0.400	510	06/25/2024	
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	8,974,100.00	10,000,000.00	1.000	1.001	1,302	08/26/2026	
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,518,750.00	5,000,000.00	0.850	0.850	1,120	02/25/2026	
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,710,350.00	4,996,407.89	0.400	0.451	513	06/28/2024	
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,267,300.00	9,990,113.75	0.550	0.600	729	01/30/2025	
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,701,650.00	4,994,264.71	0.750	0.822	593	09/16/2024	
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,616,150.00	4,991,481.07	1.000	1.146	930	08/19/2025	

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Data Updated: FUNDSNAP: 02/10/2023 09:36  
Run Date: 02/10/2023 - 09:36

**General Fund**  
**Portfolio Management**  
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>Federal Agency Coupons</b>												
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,621,320.00	4,000,000.00	1.250	1.250	1,304	08/28/2026	
3130AQBB5	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,316,400.00	10,000,000.00	1.200	1.200	860	06/10/2025	
3130AOCF8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,424,000.00	15,000,000.00	0.760	0.760	349	01/16/2024	
3130AOCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,481,000.00	10,000,000.00	1.000	1.317	715	01/16/2025	
3130AOC78	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,552,450.00	5,000,000.00	1.330	1.468	1,262	07/17/2026	
3130AOCN1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,459,500.00	10,000,000.00	1.000	1.254	716	01/17/2025	
3130AOCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,450,800.00	10,000,000.00	1.000	1.541	867	06/17/2025	
3130AOC15	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,202,750.00	15,000,000.00	1.000	0.895	716	01/17/2025	
3130AOCV3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,802,700.00	4,998,479.00	0.710	0.742	355	01/22/2024	
3130AOCN9	21263	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,352,100.00	10,000,000.00	1.000	1.000	729	01/30/2025	
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,488,100.00	9,997,144.44	0.950	0.970	520	07/05/2024	
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,690,200.00	4,979,031.68	1.100	1.320	712	01/13/2025	
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,690,100.00	4,983,564.81	1.125	1.295	720	01/21/2025	
3130AQNB5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,739,800.00	4,997,513.89	1.750	1.442	726	01/27/2025	
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,904,250.00	5,000,000.00	2.750	2.583	544	07/29/2024	
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	10,007,300.00	10,004,312.34	5.000	4.942	308	12/06/2023	
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	10,032,233.33	10,056,580.96	4.875	4.520	499	06/14/2024	
3130ASZHS	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	5,013,402.08	5,009,672.49	4.375	4.510	590	09/13/2024	
3130AUGS7	22315	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,961,900.00	4,956,615.24	4.000	4.570	574	08/28/2024	
3130AUM92	22318	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	20,021,500.00	20,031,734.07	4.860	4.818	342	01/09/2024	
3134GW7E0	20355	FED HOME LOAN MORT CORP		01/19/2023	20,000,000.00	19,981,400.00	19,983,697.55	4.750	4.837	352	01/19/2024	
3134GW7D2	20356	FED HOME LOAN MORT CORP		01/18/2023	10,000,000.00	9,986,100.00	10,000,000.00	0.200	0.200	15	02/16/2023	
3134GW7D2	20363	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,866,500.00	9,999,533.33	0.220	0.236	104	05/16/2023	
3134GXCY8	20375	FED HOME LOAN MORT CORP		11/19/2020	10,000,000.00	9,866,500.00	10,000,000.00	0.220	0.220	104	05/16/2023	
3134GXEX8	20376	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,740,300.00	9,999,588.59	0.270	0.277	203	08/23/2023	
3137EAUV7	20404	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,847,200.00	10,000,000.00	0.250	0.250	120	06/01/2023	
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/10/2020	10,000,000.00	9,747,000.00	10,002,230.08	0.250	0.210	204	08/24/2023	
3134GXG57	20574	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,099,000.00	9,988,252.39	0.375	0.419	965	09/23/2025	
3134GXHY3	20576	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,433,900.00	9,999,786.33	0.430	0.432	503	06/18/2024	
3134GYBU5	21290	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,478,900.00	4,927,538.58	0.750	1.190	1,238	06/23/2026	
3135G05G4	20405	FEDERAL NATIONAL MORT. ASSOC.		12/30/2022	20,000,000.00	19,834,600.00	20,000,000.00	5.000	5.000	541	07/26/2024	
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/10/2020	10,000,000.00	9,804,900.00	10,001,743.87	0.250	0.210	159	07/10/2023	
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,430,100.00	10,000,000.00	0.375	0.375	499	06/14/2024	
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,112,800.00	9,988,518.34	0.375	0.420	936	08/25/2025	
3135G05G4	21239	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,383,700.00	9,995,841.27	0.250	0.279	530	07/15/2024	
				12/10/2021	10,000,000.00	9,804,900.00	9,986,387.37	0.250	0.560	159	07/10/2023	

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**General Fund  
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Portfolio Details - Investments  
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
		<b>Subtotal and Average</b>	<b>798,215,725.43</b>		<b>814,000,000.00</b>	<b>777,442,405.41</b>	<b>813,715,074.55</b>		<b>1.187</b>	<b>516</b>	
<b>Collateralized Inactive Bank Deposits</b>											
SYS19055	19055	Five Star Bank - PIMMA			85,000,000.00	85,000,000.00	85,000,000.00	4.000	4.000	1	
		<b>Subtotal and Average</b>	<b>85,000,000.00</b>		<b>85,000,000.00</b>	<b>85,000,000.00</b>	<b>85,000,000.00</b>		<b>4.000</b>	<b>1</b>	
<b>Medium Term Notes</b>											
89236TEY7	17074	TOYOTA MOTOR CREDIT		06/01/2018	10,000,000.00	9,987,000.00	9,999,398.02	4.627	2.665	84	04/26/2023
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,599,100.00	9,957,984.74	0.450	0.900	344	01/11/2024
		<b>Subtotal and Average</b>	<b>19,955,549.35</b>		<b>20,000,000.00</b>	<b>19,586,100.00</b>	<b>19,957,382.76</b>		<b>1.784</b>	<b>214</b>	
<b>Negotiable Certificates of Deposit</b>											
13606KCE4	21310	CANADIAN IMP BK COMM NY		01/21/2022	10,000,000.00	9,976,600.00	10,000,000.00	0.870	0.882	22	02/23/2023
13606KLB0	22043	CANADIAN IMP BK COMM NY		08/03/2022	25,000,000.00	24,857,000.00	25,000,000.00	3.900	3.954	183	08/03/2023
60710RAH8	22252	Mizuho Bank LTD		12/08/2022	25,000,000.00	25,020,500.00	25,000,000.00	5.140	5.211	156	07/07/2023
65602Y4U1	22268	NORINCHUKIN BANK NY		12/14/2022	25,000,000.00	25,013,250.00	25,000,000.00	5.200	5.272	225	09/14/2023
21684LCJ9	21229	RaboBank Nederland		12/08/2021	10,000,000.00	9,830,000.00	10,000,000.00	0.700	0.000	159	07/10/2023
21684LCX8	21393	RaboBank Nederland		04/12/2022	10,000,000.00	9,897,600.00	10,000,000.00	2.510	0.000	177	07/28/2023
78012U4W2	21379	Royal Bank of Canada		04/06/2022	5,000,000.00	4,977,150.00	5,000,000.00	2.270	2.302	64	04/06/2023
78012U5A9	21397	Royal Bank of Canada		04/12/2022	10,000,000.00	9,991,000.00	10,000,000.00	2.050	2.078	12	02/13/2023
78015JA23	22048	Royal Bank of Canada		08/08/2022	10,000,000.00	9,949,700.00	10,000,000.00	4.080	4.137	184	08/04/2023
85325VZH6	21399	Standard Chartered Bank NY		04/13/2022	10,000,000.00	9,990,900.00	10,000,000.00	2.040	2.068	12	02/13/2023
85325VDC1	22242	Standard Chartered Bank NY		12/06/2022	25,000,000.00	25,034,000.00	25,000,000.00	5.340	5.414	176	07/27/2023
86565FVY5	22207	SUMITOMO MITSUI BANK NY		11/09/2022	25,000,000.00	25,000,000.00	25,000,000.00	5.200	5.272	156	07/07/2023
87019WGQ2	22269	Swedbank New York		12/14/2022	25,000,000.00	25,007,500.00	25,000,000.00	5.170	5.242	225	09/14/2023
89114WUR4	21394	TORONTO DOMINION BANK NY		04/12/2022	10,000,000.00	9,934,200.00	10,000,000.00	2.400	2.433	100	05/12/2023
89115BF62	22053	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,933,400.00	10,000,000.00	4.050	4.106	219	09/08/2023
89115BF21	22054	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,957,000.00	10,000,000.00	4.020	4.076	159	07/10/2023
89115BJZ7	22066	TORONTO DOMINION BANK NY		08/16/2022	10,000,000.00	9,947,100.00	10,000,000.00	3.900	3.954	170	07/21/2023
89115BL24	22082	TORONTO DOMINION BANK NY		08/25/2022	10,000,000.00	9,949,200.00	10,000,000.00	3.970	4.025	173	07/24/2023
89115BP4	22158	TORONTO DOMINION BANK NY		10/14/2022	10,000,000.00	10,008,800.00	10,000,000.00	5.000	5.069	100	05/12/2023
89115BK76	22253	TORONTO DOMINION BANK NY		12/08/2022	10,000,000.00	10,012,300.00	10,000,000.00	5.280	5.353	188	08/08/2023
90275DQD5	22067	UBS AG STAMFORD CT		08/16/2022	10,000,000.00	9,942,800.00	10,000,000.00	3.910	3.964	170	07/21/2023
90275DQK9	22164	UBS AG STAMFORD CT		10/19/2022	15,000,000.00	15,010,800.00	15,000,000.00	5.070	5.110	98	05/10/2023
90275DQL7	22165	UBS AG STAMFORD CT		10/19/2022	20,000,000.00	20,014,800.00	20,000,000.00	5.170	5.242	142	08/23/2023
96130AQX9	22254	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	15,016,650.00	15,000,000.00	5.180	5.252	156	07/07/2023
96130AQY7	22255	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	15,020,250.00	15,000,000.00	5.250	5.323	189	08/09/2023

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**General Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**January 31, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Collateralized CDs</b>											
SYS21411	21411	River City Bank	390,161,290.32	04/19/2022	3,000,000.00	3,000,000.00	3,000,000.00	1.600	1.622	77	04/19/2023
<b>Subtotal and Average</b>			<b>390,161,290.32</b>		<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>		<b>1.622</b>	<b>77</b>	
<b>Commercial Paper Disc. -Amortizing</b>											
22533UP15	22336	Credit Agricole CIB		01/31/2023	65,000,000.00	65,000,000.00	65,000,000.00	4.250	4.310	0	02/01/2023
53948BSK6	22079	Lloyds Bank Corp Mkts NY		08/23/2022	10,000,000.00	9,890,027.78	9,890,027.78	3.700	3.906	107	05/19/2023
53948BT82	22138	Lloyds Bank Corp Mkts NY		10/03/2022	20,000,000.00	19,691,672.22	19,691,672.22	4.370	4.607	127	06/08/2023
53948BU56	22196	Lloyds Bank Corp Mkts NY		11/04/2022	20,000,000.00	19,549,122.22	19,549,122.22	5.270	5.569	154	07/05/2023
21687BU58	22208	RABOBANK NEDERLAND NV NY		11/09/2022	25,000,000.00	24,450,840.28	24,450,840.28	5.135	5.418	154	07/05/2023
21687BT92	22258	RABOBANK NEDERLAND NV NY		12/09/2022	20,000,000.00	19,650,133.33	19,650,133.33	4.920	5.116	128	06/09/2023
<b>Subtotal and Average</b>			<b>263,277,209.34</b>		<b>160,000,000.00</b>	<b>158,231,795.83</b>	<b>158,231,795.83</b>		<b>4.748</b>	<b>81</b>	
<b>Federal Agency Disc. -Amortizing</b>											
313384GX1	22261	Federal Home Loan Bank - Disc		12/09/2022	20,000,000.00	19,659,788.89	19,659,788.89	4.570	4.809	134	06/15/2023
313384JV2	22245	Federal Home Loan Bank Discoun		12/08/2022	10,000,000.00	9,768,750.00	9,768,750.00	4.625	4.876	180	07/31/2023
313384CT4	22248	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,896,701.39	24,896,701.39	4.375	4.547	34	03/07/2023
313384DC0	22249	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,868,611.11	24,868,611.11	4.400	4.578	43	03/16/2023
313384DR7	22250	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,827,527.78	24,827,527.78	4.435	4.622	56	03/29/2023
313384FQ7	22251	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,673,833.34	24,673,833.34	4.560	4.783	103	05/15/2023
313384DA4	22259	Federal Home Loan Bank Discoun		12/09/2022	20,000,000.00	19,900,916.67	19,900,916.67	4.350	4.524	41	03/14/2023
313384DL0	22260	Federal Home Loan Bank Discoun		12/09/2022	20,000,000.00	19,876,608.33	19,876,608.33	4.355	4.534	51	03/24/2023
313588BH7	22329	Fannie Discount		01/26/2023	70,000,000.00	70,000,000.00	70,000,000.00	4.150	4.269	0	02/01/2023
<b>Subtotal and Average</b>			<b>207,821,031.06</b>		<b>240,000,000.00</b>	<b>238,472,737.51</b>	<b>238,472,737.51</b>		<b>4.533</b>	<b>51</b>	
<b>Local Agency Bond</b>											
SYS16098	16098	Ackerman School District		04/03/2017	5,445,031.68	6,283,354.20	5,445,031.68	2.800	2.800	5,175	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	1,784	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	618,938.38	678,129.31	618,938.38	3.000	3.000	2,176	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	8,915	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	628	10/21/2024
<b>Subtotal and Average</b>			<b>9,116,000.36</b>		<b>9,093,375.13</b>	<b>10,472,715.66</b>	<b>9,093,375.13</b>		<b>2.819</b>	<b>5,870</b>	

**General Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**January 31, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>mPower Placer</b>												
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	5,327	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	5,692	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	5,692	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	6,057	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	6,057	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	6,057	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	5,692	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	5,692	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	6,057	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	6,423	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	6,423	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	6,788	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	7,153	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	5,327	09/02/2037	
<b>Subtotal and Average</b>			<b>9,430,089.98</b>		<b>9,430,089.98</b>	<b>10,576,883.18</b>	<b>9,430,089.98</b>		<b>3.723</b>	<b>5,928</b>		
<b>mPower - Folsom</b>												
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	87,659.92	94,758.53	87,659.92	2.750	2.788	5,327	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	5,692	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	4,992	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	4,992	09/02/2036	
MF R-1	MFR-1	mPower Folsom		09/01/2015	136,595.55	154,520.16	136,595.55	2.750	2.788	4,992	09/02/2036	
<b>Subtotal and Average</b>			<b>1,666,525.79</b>		<b>1,666,525.79</b>	<b>1,871,102.49</b>	<b>1,666,525.79</b>		<b>2.774</b>	<b>4,995</b>		
<b>Total and Average</b>			<b>2,261,804,321.03</b>		<b>2,145,901,376.44</b>	<b>2,086,559,687.69</b>	<b>2,140,782,173.26</b>		<b>2.363</b>	<b>399</b>		

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**General Fund  
Portfolio Management  
Portfolio Details - Cash  
January 31, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
<b>Cash at Bank</b>										
SYS00000	00000	PLACER COUNTY CASH			16,815,534.53	16,815,534.53	16,815,534.53		0.000	1
<b>Undeposited Receipts</b>										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			20,530,411.05	20,530,411.05	20,530,411.05		0.000	1
		<b>Average Balance</b>	<b>0.00</b>							
		<b>Total Cash and Investments</b>	<b>2,261,804,321.03</b>		<b>2,183,247,322.02</b>	<b>2,123,905,633.27</b>	<b>2,178,128,118.84</b>		<b>2.363</b>	<b>399</b>

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General Fund
Purchases Report
Sorted by Fund - Fund
January 1, 2023 - January 31, 2023

Table with columns: 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. Rows include various CUSIPs like 22533UN41, 63873KN45, etc.



General Fund  
Purchases Report  
January 1, 2023 - January 31, 2023

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
22533JUN02	22323	1010	ACP	CACPNY	70,000,000.00	01/23/2023	01/24 - At Maturity	69,991,736.11		4.250	01/24/2023	4.251	0.00
63873KNQ6	22324	1010	ACP	NATXNY	67,000,000.00	01/23/2023	01/24 - At Maturity	66,992,090.28		4.250	01/24/2023	4.251	0.00
22533JUNR0	22325	1010	ACP	CACPNY	75,000,000.00	01/24/2023	01/25 - At Maturity	74,991,145.83		4.250	01/25/2023	4.251	0.00
63873KNR4	22326	1010	ACP	NATXNY	75,000,000.00	01/24/2023	01/25 - At Maturity	74,991,145.83		4.250	01/25/2023	4.251	0.00
22533JUNS8	22327	1010	ACP	CACPNY	80,000,000.00	01/25/2023	01/26 - At Maturity	79,990,555.55		4.250	01/26/2023	4.251	0.00
63873KNS2	22328	1010	ACP	NATXNY	75,000,000.00	01/25/2023	01/26 - At Maturity	74,991,145.83		4.250	01/26/2023	4.251	0.00
22533JUNT6	22330	1010	ACP	CACPNY	50,000,000.00	01/26/2023	01/27 - At Maturity	49,994,097.22		4.250	01/27/2023	4.251	0.00
313588BH7	22329	1010	AFD	FNMDN	70,000,000.00	01/26/2023	02/01 - At Maturity	69,951,583.34		4.150	02/01/2023	4.211	70,000,000.00
63873KNT0	22331	1010	ACP	NATXNY	34,000,000.00	01/26/2023	01/27 - At Maturity	33,995,986.11		4.250	01/27/2023	4.251	0.00
22533JUNW9	22332	1010	ACP	CACPNY	62,000,000.00	01/27/2023	01/30 - At Maturity	61,978,041.67		4.250	01/30/2023	4.252	0.00
63873KNW3	22333	1010	ACP	NATXNY	60,000,000.00	01/27/2023	01/30 - At Maturity	59,978,750.00		4.250	01/30/2023	4.252	0.00
22533JUNX7	22334	1010	ACP	CACPNY	61,000,000.00	01/30/2023	01/31 - At Maturity	60,992,798.61		4.250	01/31/2023	4.251	0.00
63873KNX1	22335	1010	ACP	NATXNY	50,000,000.00	01/30/2023	01/31 - At Maturity	49,994,097.22		4.250	01/31/2023	4.251	0.00
22533JUP15	22336	1010	ACP	CACPNY	65,000,000.00	01/31/2023	02/01 - At Maturity	64,992,326.39		4.250	02/01/2023	4.251	65,000,000.00
				Subtotal	2,513,000,000.00			2,512,415,530.35	24,300.00				175,015,431.62
				Total Purchases	2,513,000,000.00			2,512,415,530.35	24,300.00				175,015,431.62

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## PLACER COUNTY 2022/23 Summary by Issuer January 31, 2023

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	0.25	2.800	5,175
Credit Agricole CIB	1	65,000,000.00	64,992,326.39	2.99	4.310	0
CANADIAN IMP BK COMM NY	2	35,000,000.00	35,000,000.00	1.61	3.078	137
FEDERAL FARM CREDIT BANK	29	270,000,000.00	269,844,100.00	12.41	0.853	358
Federal Home Loan Bank - Disc	1	20,000,000.00	19,522,888.89	0.90	4.809	134
FEDERAL HOME LOAN BANK	44	389,000,000.00	388,740,300.40	17.88	1.514	673
Federal Home Loan Bank Discoun	7	150,000,000.00	147,802,423.62	6.80	4.621	63
FED HOME LOAN MORT CORP	10	105,000,000.00	104,885,100.00	4.82	1.223	373
FEDERAL NATIONAL MORT. ASSOC.	5	50,000,000.00	49,930,400.00	2.30	0.369	457
Fannie Discount	1	70,000,000.00	69,951,583.34	3.22	4.269	0
Five Star Bank - PIMMA	1	85,000,000.00	85,000,000.00	3.91	4.000	1
Lloyds Bank Corp Mkts NY	3	50,000,000.00	48,409,988.89	2.23	4.848	134
Mid Placer Public School Trans	2	827,101.87	827,101.87	0.04	2.962	2,077
Mizuho Bank LTD	1	25,000,000.00	25,000,000.00	1.15	5.211	156
mPower Folsom	5	1,666,525.79	1,666,525.79	0.08	2.774	4,995
mPower Placer	7	6,689,733.62	6,689,733.62	0.31	3.510	5,146
Newcastle Elementary SD	1	2,619,516.02	2,619,516.02	0.12	2.800	8,915
NORINCHUKIN BANK NY	1	25,000,000.00	25,000,000.00	1.15	5.272	225
Placer Hills Fire Protection	1	201,725.56	201,725.56	0.01	3.000	628
Public Finance Authority	1	720,362.66	734,769.91	0.03	4.894	5,721
Pioneer Community Energy	9	5,665,472.01	5,665,472.01	0.26	4.129	6,290
PLACER COUNTY CASH	2	37,345,945.58	37,345,945.58	1.72	0.000	1

PLACER COUNTY 2022/23  
 Summary by Issuer  
 January 31, 2023

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	0.92	0.000	168
RABOBANK NEDERLAND NV NY	2	45,000,000.00	43,653,831.94	2.01	5.283	142
River City Bank	1	3,000,000.00	3,000,000.00	0.14	1.622	77
Royal Bank of Canada	3	25,000,000.00	25,000,000.00	1.15	2.946	91
Standard Chartered Bank NY	2	35,000,000.00	35,000,000.00	1.61	4.458	129
SUMITOMO MITSUI BANK NY	1	25,000,000.00	25,000,000.00	1.15	5.272	156
Sierra Valley Energy Authority	1	65,907.23	65,907.23	0.00	3.042	5,327
Swedbank New York	1	25,000,000.00	25,000,000.00	1.15	5.242	225
U S TREASURY N/B	1	5,000,000.00	4,969,531.25	0.23	0.476	500
TORONTO DOMINION BANK NY	7	70,000,000.00	70,000,000.00	3.22	4.145	158
TOYOTA MOTOR CREDIT	2	20,000,000.00	19,895,190.00	0.91	1.784	214
UBS AG STAMFORD CT	3	45,000,000.00	45,000,000.00	2.07	4.914	134
U. S. TREASURY COUPON	45	435,000,000.00	432,819,032.35	19.90	0.608	485
WESTPAC BANKING CORP NY	2	30,000,000.00	30,000,000.00	1.38	5.287	173
<b>Total and Average</b>	<b>208</b>	<b>2,183,247,322.02</b>	<b>2,174,678,226.34</b>	<b>100.00</b>	<b>2.322</b>	<b>393</b>