

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE BOARD OF DIRECTORS AGENDA  
THURSDAY, MARCH 30, 2023, 6:00 PM  
CANYON VIEW COMMUNITY CENTER, BOARD ROOM  
471 MAIDU DRIVE, AUBURN, CA 95603**

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/89756456473>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 897 5645 6473 participate.

People using the Zoom website will be able to see and hear the Board, and the Board will be able to hear the public. The Board 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**

**(PLEDGE TO THE FLAG)**

The Board of Directors of the Auburn Area Recreation and Park District welcomes you to its meetings. Regular meetings are scheduled at 6 p.m. the last Thursday of each month. The November and December Board meetings will be scheduled in consideration of recognized holidays. Your attendance and interest is encouraged and appreciated. Special accommodations may be made upon request to the District Administrator 72 hours in advance of the meeting.

**Roll Call**

Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

Presentation from, Facilities and Grounds Manager, Jesse Williams, to Park Worker, Jonathan Laymon, as employee of the month for March, 2023.

**3.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

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Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

### Roll Call Vote

**4.0 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 Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

**5.0 CONSENT ITEMS** – (roll call vote). All matters listed under the Consent Calendar are to be considered routine by the Board of Directors and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the Board votes on the motion to adopt, a member or members of the Board, staff or the public requests a specific item to be removed from the Consent Calendar for separate discussion and action.

\_\_\_\_\_ **5.1 Review and approval of Minutes of the Board of Directors from February, 2023 (Pages 6-12)**

Review and approval of Minutes of the Board of Directors from February 23, 2023

\_\_\_\_\_ **5.2 Review of Cash Requirements for February, 2023 (Standing Finance Committee) (Pages 13-15)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ **5.3 Review of Financials for February, 2023 (Standing Finance Committee) (Pages 16-43)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ **5.4 Amendment of the Obsolescence List (Standing Finance Committee) (Pages 44-45)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ **5.5 Resolution #2023-11: Transfer of Equipment Reserve Funds in the amount of \$82,973 (Standing Finance Committee) (Pages 46-47)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ **5.6 Added language on selected Job Descriptions (Program, Personnel, Policy, Fee & Legal Review Committee) (Page 48)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ 5.7 **COLA Wage Increase (Program, Personnel, Policy, Fee & Legal Review Committee) (Pages 49-52)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ 5.8 **District Administrator Contract Amendment - COLA (Program, Personnel, Policy, Fee & Legal Review Committee) (Pages 53-55)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ 5.9 **Review of Policies Regarding Park, Facility and Amenity Closures (Program, Personnel, Policy, Fee & Legal Review Committee) (Pages 56-57)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Consent Calendar for review and approval.

\_\_\_\_\_ 5.10 **Auburn Area Recreation and Park District's Refund Policy Amendments (Program, Personnel, Policy, Fee & Legal Review Committee) (Pages 58-61)**

This item was reviewed and approved by the Program, Personnel, Policy, Fee & Legal Review Committee and forwarded to the Consent Calendar for review and approval.

**6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS (Pages 62-71)**

Please see board reports and vandalism reports under item 6.0.

**7.0 UNFINISHED BUSINESS**

None.

**8.0 NEW BUSINESS**

\_\_\_\_\_ 8.1 **Fee Waiver Request for Placer High School Grad Night (Pages 72-82)**

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

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.2 Additional Pickleball Courts/Options for Pickleball (Pages 83-97)**

Shall the Auburn Area Recreation and Park District (ARD) modify their pickleball and/or tennis courts to provide more pickleball court space?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.3 FY 2023/2024 Project List and Future Plan Update (Pages 98-103)**

Shall the Auburn Area Recreation and Park District (ARD) direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 23/24 Project List, and approve the Future Plan Update?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.4 Extension of Managing Partner Agreement between ARD and U.S. Bureau of Reclamation (Pages 104-132)**

Shall the Auburn Area Recreation and Park District (ARD) extend the Managing Partner Agreement with the United States Department of the Interior, Bureau of Reclamation (Reclamation) for the continued management of certain lands and facilities?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.5 Final Budget and Resolution #2023-10 for Fiscal year 2023/2024 (Pages 133-165)**

**PUBLIC HEARING**

**OPEN PUBLIC HEARING**

**STAFF PRESENTATION**

**PUBLIC COMMENT**

**BOARD DISCUSSION/ACTION**

**CLOSE PUBLIC HEARING**

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

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 County Mitigation Fund, current balance \$450,000
- 9.2 Placer County Investment Report (Pages 167-181)
- 9.3 Review of 2016 Tree Inventory (Pages 182-193)

**10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

No action will be taken at this time on any item announced or reported by a Board Member. The Board or a member of the Board may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 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 Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

**13.0 CLOSED SESSION**

**13.1 Public Employee Performance Evaluation (Gov Code 54954.5, subd. (e), 54947.)**

**Title: District Administrator**

**14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION**

**ADJOURNMENT**

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

3/24/2023  
Date

9:30 AM  
Time

Cathy Worfors  
Clerk to the Board

**SECTION: 5.0**

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE BOARD OF DIRECTORS FROM FEBRUARY 23, 2023**

**INFORMATION: SEE ATTACHED MINUTES**

**STAFF RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE MINUTES**

**FISCAL IMPACT: NONE**

**Auburn Area Recreation and Park District  
Minutes of the Meeting of the Board of Directors  
Thursday, February 23, 2023 6:00 PM**

**Board Members Present:** Chairperson Jim Gray  
Director H. Gordon Ainsleigh  
Vice-Chairperson Scott Holbrook  
Director Sue Ingle

**Board Members Absent:** Director Mike Lynch

**Staff Present:** Kahl Muscott, District Administrator  
Veona Galbraith, Administrative Services Manager  
Caleb Porter, Youth Services Manager  
Manouch Shirvanioun, Customer Service/Marketing Manager  
Mark Brunner, Recreation Services Manager  
Jesse Williams, Facilities & Grounds Manager  
Cathy Warford, Recording Secretary

**Staff Excused:** Mike Scheele, Landscape Architect/Project Manager

**1.0 CALL TO ORDER**

The Meeting of the Board of Directors was called to order at 6:00 PM by Chairperson Gray.

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

A presentation was given from Administrative Services Manager, Veona Galbraith, to Account Clerk I, Theresa Milam, as employee of the month for February, 2023.

**3.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made by Director Holbrook and seconded by Director Ingle to approve the agenda as written.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Yes  
Director Ingle - Yes  
Director Lynch – Absent

4 – 0 Motion carries.

**4.0 PUBLIC COMMENT**

None.

**5.0 CONSENT ITEMS**

- 5.1 Review and approval of Minutes of the Board of Directors from January, 2023**
- 5.2 Review and approval of the Special Minutes of the Board of Directors from January, 2023**
- 5.3 Review of Cash Requirements for January, 2023 (Standing Finance Committee)**
- 5.4 Review of Financials for January, 2023 (Standing Finance Committee)**
- 5.5 Resolution #2023-5: Transfer of \$55,000 from the Future Capital Construction Reserves for the Roof at Christian Valley Community Center (Standing Finance Committee)**
- 5.6 Swim Aide Job Description**

A motion was made by Director Holbrook and seconded by Director Ingle to approve the Consent Calendar as written.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Yes  
Director Ingle - Yes  
Director Lynch – Absent

4 – 0 Motion carries.

**6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS**

Board reports were provided to the Board under separate cover.

**7.0 UNFINISHED BUSINESS**

None.

**8.0 NEW BUSINESS**

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

A motion was made by Director Holbrook and seconded by Director Ingle to approve the Preliminary Budget and Resolution # 2023-6 for Fiscal Year 2023/2024.

**Roll Call Vote**

Director Ainsleigh – Yes



Chairperson Gray – Yes  
Vice-Chairperson Holbrook – No  
Director Ingle - Yes  
Director Lynch – Absent

3 – 1 Motion carries.

**8.2 Resolution # 2023-08: Preparation of Atwood III Engineer’s Report for FY 2023/2024**

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve Resolution # 2023-08: Preparation of Atwood III Engineer’s Report for FY 2023/2024.

In the future, Director Holbrook would like this item to go automatically go to Consent Items.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Yes  
Director Ingle - Yes  
Director Lynch – Absent

4 – 0 Motion carries.

**8.3 Amendment of the Obsolescence List**

A motion was made by Director Holbrook and seconded by Director Ingle to approve the Amendment of the Obsolescence List.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Yes  
Director Ingle - Yes  
Director Lynch – Absent

4 – 0 Motion carries.

**8.4 Resolution # 2023-09: ARD Winchester Park Booster Pump Replacement Project-Award of Contract**

A motion was made by Director Ingle and seconded by Director Ainsleigh to approve Resolution # 2023-09: ARD Winchester Park Booster Pump Replacement Project-Award of Contract.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Yes  
Director Ingle - Yes  
Director Lynch – Absent

4 – 0 Motion carries.

**8.5 Resolution # 2023-07: Purchase of a New Rotary Mower**

A motion was made by Director Ingle and seconded by Director Gray to approve Resolution # 2023-07: Purchase of a New Rotary Mower.

**Roll Call Vote**

Director Ainsleigh – No  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Yes  
Director Ingle - Yes  
Director Lynch – Absent

3 – 1 Motion carries.

An amended motion was made by Director Holbrook and seconded by Director Ingle to have a 1% percent contingency funding clause in the contract.

**Roll Call Vote**

Director Ainsleigh – No  
Chairperson Gray – No  
Vice-Chairperson Holbrook – Yes  
Director Ingle - Yes  
Director Lynch – Absent

2 – 2 Motion fails.

A second amended motion was made by Director Ingle and seconded by Director Ainsleigh to have a 5% percent contingency funding clause in the contract.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – No  
Director Ingle - Yes  
Director Lynch – Absent

3 – 1 Motion carries.

**8.6 2023 ARD Friend of Recreation Nominations**

The ARD Board of Directors voted on the nominations for the 2023 Friend of Recreation Award. Their votes on 1<sup>st</sup> and 2<sup>nd</sup> place, were:

Director Gray: 1. Heidi and Bud Rietjens; 2. Placer County Sheriff  
Director Holbrook: 1. Placer County Sheriff; 2. Heidi and Bud Rietjens  
Director Ainsleigh: 1. Placer County Sheriff; 2. Heidi and Bud Rietjens  
Director Ingle: 1. Jim Ferris; 2. Placer County Sheriff  
Director Lynch: Absent

Per policy, the Placer County Sheriff was named the 2023 ARD Friend of Recreation.

**8.7 CSDA Board of Directors Call for Nominations – Seat C**

A motion was made by Director Gray and seconded by Director Holbrook to approve the nomination of Scott Holbrook for the CSDA board of Directors Seat C.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Yes  
Director Ingle - Yes  
Director Lynch – Absent

4 – 0 Motion carries.

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 FY 2023/2024 Project List and Future Plan Update – item was discussed. This item will be brought back to the Board in March.
- 9.2 County Mitigation Fund, current balance \$450,000.
- 9.3 Placer County Investment Report – item was discussed.
- 9.4 California Employers; Pension Prefunding Trust (CEPPT) Fund – item was discussed.
- 9.5 Board of Member Training Status – item was discussed.

**10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

Director Ingle and Director Ainsleigh met with Patrice Taylor and Stewart Feldman at Meadow Vista Arboretum to understand their needs.

Director Gray wanted to remind everyone that Kahl Muscott’s review was coming up and that they should send in all their comments to Director Holbrook in a timely manner.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT**

None.

**13.0 CLOSED SESSION**

None.

**14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION**

None.

**ADJOURNMENT**

The meeting was adjourned at 7:11 PM.

Cathy Wanford  
Board Secretary

2/24/2023  
Date

**SECTION: 5.0**

**ITEM: 5.2 REVIEW AND APPROVAL OF CASH  
REQUIREMENTS FOR FEBRUARY, 2023**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING  
FINANCE COMMITTEE AND FORWARDED TO  
THE CONSENT CALENDAR FOR REVIEW AND  
APPROVAL**

**FISCAL IMPACT: \$362,817.11**

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Ranges: From: To: From: To:  
 Check Number First Last Check Date 2/1/2023 2/28/2023  
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST  
 Vendor Name First Last

Sorted By: Check Date

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24214	A0051	Anderson's Sierra Pipe Co.	2/3/2023	COMM 1ST	PMCHK00002905	\$90.48
24215	A0115	Auburn Hardware & Rental LLC	2/3/2023	COMM 1ST	PMCHK00002905	\$23.35
24216	C0044	CSDA Member Services	2/3/2023	COMM 1ST	PMCHK00002905	\$225.00
24217	C0072	CIT Technology Fin. Serv., Inc	2/3/2023	COMM 1ST	PMCHK00002905	\$470.75
24218	D0066	De Lage Landen Financial Servi	2/3/2023	COMM 1ST	PMCHK00002905	\$332.48
24219	G0096	Garton Tractor	2/3/2023	COMM 1ST	PMCHK00002905	\$1,181.16
24220	N0051	National Aquatic Services, Inc	2/3/2023	COMM 1ST	PMCHK00002905	\$716.26
24221	P0005	Placer County Water Agency	2/3/2023	COMM 1ST	PMCHK00002905	\$303.39
24222	P0007	Pacific Gas & Electric Company	2/3/2023	COMM 1ST	PMCHK00002905	\$1,537.73
24223	P0023	PG&E	2/3/2023	COMM 1ST	PMCHK00002905	\$95.87
24224	R0057	Reserve Account	2/3/2023	COMM 1ST	PMCHK00002905	\$500.00
24226	S1007	Stationary Engineers, Local 39	2/3/2023	COMM 1ST	PMCHK00002905	\$428.56
24227	T0071	TIAA Commercial Finance, Inc.	2/3/2023	COMM 1ST	PMCHK00002905	\$107.34
24228	T1000	Transamerica Life Insurance	2/3/2023	COMM 1ST	PMCHK00002905	\$20.00
24229	TEMPC	Madelyn Clancy	2/3/2023	COMM 1ST	PMCHK00002905	\$40.00
24230	TEMPL	Gabriella Lueras	2/3/2023	COMM 1ST	PMCHK00002905	\$46.00
24231	TEMPN	Newcomers and Neighbors	2/3/2023	COMM 1ST	PMCHK00002905	\$197.50
24232	TEMPS	Seceley Swinson	2/3/2023	COMM 1ST	PMCHK00002905	\$92.00
24233	V0004	Pape Machinery	2/3/2023	COMM 1ST	PMCHK00002905	\$4,358.89
24234	W0001	Walker's Office Supplies, Inc.	2/3/2023	COMM 1ST	PMCHK00002905	\$821.94
24235	U0019	US Bank	2/10/2023	COMM 1ST	PMCHK00002906	\$9,657.72
24236	1099-218	Auburn Gymnastics Center	2/10/2023	COMM 1ST	PMCHK00002907	\$46.75
24237	1099-271	Kelpro Security	2/10/2023	COMM 1ST	PMCHK00002907	\$4,363.00
24238	1099-291	Isaac Humber	2/10/2023	COMM 1ST	PMCHK00002907	\$182.00
24239	1099-295	Juli Land-Marx	2/10/2023	COMM 1ST	PMCHK00002907	\$6,131.00
24240	1099-342	Susie Bell	2/10/2023	COMM 1ST	PMCHK00002907	\$91.00
24241	1099-343	Faith Petersen	2/10/2023	COMM 1ST	PMCHK00002907	\$234.00
24242	1099-376	Joanna Britt	2/10/2023	COMM 1ST	PMCHK00002907	\$352.80
24243	A0001	Recology Auburn Placer	2/10/2023	COMM 1ST	PMCHK00002907	\$604.22
24244	A0027	Recology Auburn Placer	2/10/2023	COMM 1ST	PMCHK00002907	\$1,259.13
24245	A0051	Anderson's Sierra Pipe Co.	2/10/2023	COMM 1ST	PMCHK00002907	\$112.30
24246	A0115	Auburn Hardware & Rental LLC	2/10/2023	COMM 1ST	PMCHK00002907	\$70.72
24247	A0139	Auburn Ford	2/10/2023	COMM 1ST	PMCHK00002907	\$284.64
24248	A0170	AT&T Acct 088-034-5818-655	2/10/2023	COMM 1ST	PMCHK00002907	\$90.95
24249	B0069	Bidwell Water	2/10/2023	COMM 1ST	PMCHK00002907	\$258.30
24250	B0076	BAD Inc. dba Impressive Exteri	2/10/2023	COMM 1ST	PMCHK00002907	\$1,504.05
24251	C0125	Michael D. Crawford	2/10/2023	COMM 1ST	PMCHK00002907	\$600.00
24252	C0137	Centrica Business Solutions	2/10/2023	COMM 1ST	PMCHK00002907	\$174,991.32
24253	D0025	Dawson Oil Company	2/10/2023	COMM 1ST	PMCHK00002907	\$3,902.05
24254	F0015.	Folsom Lock & Key	2/10/2023	COMM 1ST	PMCHK00002907	\$134.06
24255	M0013	Meadow Vista Hardware	2/10/2023	COMM 1ST	PMCHK00002907	\$14.14
24256	M0098	Meadow Vista County Water Dist	2/10/2023	COMM 1ST	PMCHK00002907	\$247.38
24257	N0045	Near U CO2	2/10/2023	COMM 1ST	PMCHK00002907	\$439.46
24258	P0007	Pacific Gas & Electric Company	2/10/2023	COMM 1ST	PMCHK00002907	\$135.39
24259	P0062	Placer County Recorder's Offic	2/10/2023	COMM 1ST	PMCHK00002907	\$39,218.75
24260	Q0003	Quality Automotive	2/10/2023	COMM 1ST	PMCHK00002907	\$349.24
24261	R0073	NAPA Auto Parts	2/10/2023	COMM 1ST	PMCHK00002907	\$14.99
24262	S0025	Sierra Pacific Turf Supply, In	2/10/2023	COMM 1ST	PMCHK00002907	\$514.80
24263	S0094	Manouch Shirvanioun	2/10/2023	COMM 1ST	PMCHK00002907	\$32.75
24264	T0031	Turf Star, Inc.	2/10/2023	COMM 1ST	PMCHK00002907	\$3,015.43
24265	TEMPK	William Kish	2/10/2023	COMM 1ST	PMCHK00002907	\$34.50
24266	TEMPM	Doris Morehart	2/10/2023	COMM 1ST	PMCHK00002907	\$148.00
24267	TEMPW	Angela Wade	2/10/2023	COMM 1ST	PMCHK00002907	\$150.00
24268	W0001	Walker's Office Supplies, Inc.	2/10/2023	COMM 1ST	PMCHK00002907	\$59.08
24269	W0044	Wave	2/10/2023	COMM 1ST	PMCHK00002907	\$1,576.30
24270	Y0002	Yuba Lock & Safe	2/10/2023	COMM 1ST	PMCHK00002907	\$11

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24271	A0002	A&A Stepping Stone Mfg., Inc.	2/17/2023	COMM 1ST	PMCHK00002908	\$126.34
24272	A0013	AT&T	2/17/2023	COMM 1ST	PMCHK00002908	\$74.30
24273	A0091	Altara	2/17/2023	COMM 1ST	PMCHK00002908	\$100.00
24274	A0115	Auburn Hardware & Rental LLC	2/17/2023	COMM 1ST	PMCHK00002908	\$222.73
24275	A0177	All Seasons North Roofing & Wa	2/17/2023	COMM 1ST	PMCHK00002908	\$15,580.00
24276	A1010	Advantage Martketing and Print	2/17/2023	COMM 1ST	PMCHK00002908	\$152.30
24277	C0061	California Computer Services	2/17/2023	COMM 1ST	PMCHK00002908	\$4,320.00
24278	C0144	Clark Roofing, Inc.	2/17/2023	COMM 1ST	PMCHK00002908	\$2,787.49
24279	D0010	Diamond Pacific	2/17/2023	COMM 1ST	PMCHK00002908	\$277.80
24280	F0015	Folsom Lock & Key	2/17/2023	COMM 1ST	PMCHK00002908	\$417.70
24281	F0038	Fastenal Company	2/17/2023	COMM 1ST	PMCHK00002908	\$770.91
24282	G0021	Veona Galbraith	2/17/2023	COMM 1ST	PMCHK00002908	\$152.62
24283	G0096	Garton Tractor	2/17/2023	COMM 1ST	PMCHK00002908	\$6,435.22
24284	H0056	Humana Dental Ins. Co	2/17/2023	COMM 1ST	PMCHK00002908	\$2,626.81
24285	L0016	Loomis Union School District	2/17/2023	COMM 1ST	PMCHK00002908	\$8,775.00
24286	L0100	Lifeguard First Aid & Safety,	2/17/2023	COMM 1ST	PMCHK00002908	\$267.54
24287	N0003	Norris Electric, Inc.	2/17/2023	COMM 1ST	PMCHK00002908	\$1,008.22
24288	N0028	Newcastle Elementary School Di	2/17/2023	COMM 1ST	PMCHK00002908	\$7,220.00
24289	P0031	Placer Hills Union Elem. Schoo	2/17/2023	COMM 1ST	PMCHK00002908	\$6,440.00
24290	P0083	Placer County Resource Conserv	2/17/2023	COMM 1ST	PMCHK00002908	\$4,000.00
24291	S0009	Sierra Saw Sales And Service	2/17/2023	COMM 1ST	PMCHK00002908	\$205.48
24292	S0018	Sunland Analytical Lab, Inc.	2/17/2023	COMM 1ST	PMCHK00002908	\$107.00
24293	S0145	SCP Distributors	2/17/2023	COMM 1ST	PMCHK00002908	\$2,976.44
24294	S0154	Mike Scheele	2/17/2023	COMM 1ST	PMCHK00002908	\$76.64
24295	S1000	State Of California/DOJ	2/17/2023	COMM 1ST	PMCHK00002908	\$32.00
24296	S1007	Stationary Engineers, Local 39	2/17/2023	COMM 1ST	PMCHK00002908	\$428.56
24297	T0031	Turf Star, Inc.	2/17/2023	COMM 1ST	PMCHK00002908	\$400.00
24298	T0077	TeamSideline.com	2/17/2023	COMM 1ST	PMCHK00002908	\$699.00
24299	TEMPU	Kari Uno	2/17/2023	COMM 1ST	PMCHK00002908	\$240.00
24300	W0001	Walker's Office Supplies, Inc.	2/17/2023	COMM 1ST	PMCHK00002908	\$1,138.42
24301	W0043	West Coast Fire Protection Sys	2/17/2023	COMM 1ST	PMCHK00002908	\$300.00
24302	W0045	Williams, Jesse	2/17/2023	COMM 1ST	PMCHK00002908	\$76.64
24303	1099-117	Juan Aceituno	2/24/2023	COMM 1ST	PMCHK00002909	\$617.50
24304	1099-218	Auburn Gymnastics Center	2/24/2023	COMM 1ST	PMCHK00002909	\$48.75
24305	1099-269	Deborah Lynn	2/24/2023	COMM 1ST	PMCHK00002909	\$175.50
24306	1099-313	Alison Lloyd	2/24/2023	COMM 1ST	PMCHK00002909	\$1,076.40
24307	1099-342	Susie Bell	2/24/2023	COMM 1ST	PMCHK00002909	\$143.00
24308	1099-374	Sarah Violet	2/24/2023	COMM 1ST	PMCHK00002909	\$473.50
24309	1099-375	Jennifer Rogers	2/24/2023	COMM 1ST	PMCHK00002909	\$923.00
24310	1099-380	Emily Mockel	2/24/2023	COMM 1ST	PMCHK00002909	\$243.75
24311	1099-383	Tyler Dickerson	2/24/2023	COMM 1ST	PMCHK00002909	\$192.00
24312	A0051	Anderson's Sierra Pipe Co.	2/24/2023	COMM 1ST	PMCHK00002909	\$64.25
24313	B0049	Baldoni Construction Service I	2/24/2023	COMM 1ST	PMCHK00002909	\$4,750.00
24314	B0062	BareBones WorkWear	2/24/2023	COMM 1ST	PMCHK00002909	\$204.79
24315	C0072	CIT Technology Fin. Serv., Inc	2/24/2023	COMM 1ST	PMCHK00002909	\$470.75
24316	C0111	Cal.net	2/24/2023	COMM 1ST	PMCHK00002909	\$71.40
24317	C0113	Cooks Portable Toilets & Septi	2/24/2023	COMM 1ST	PMCHK00002909	\$765.00
24318	P0005	Placer County Water Agency	2/24/2023	COMM 1ST	PMCHK00002909	\$2,360.30
24319	P0007	Pacific Gas & Electric Company	2/24/2023	COMM 1ST	PMCHK00002909	\$16,546.94
24321	S0067	Superfast Copy	2/24/2023	COMM 1ST	PMCHK00002909	\$7.46
24322	T1000	Transamerica Life Insurance	2/24/2023	COMM 1ST	PMCHK00002909	\$500.00
24323	TEMPC	Breanne Cole	2/24/2023	COMM 1ST	PMCHK00002909	\$109.00
24324	W0001	Walker's Office Supplies, Inc.	2/24/2023	COMM 1ST	PMCHK00002909	\$2,225.20

Total Checks: 109

Total Amount of Checks: \$362,817.11

**SECTION: 5.0**

**ITEM: 5.3 REVIEW AND APPROVAL OF FINANCIALS  
FOR FEBRUARY, 2023**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING  
FINANCE COMMITTEE AND FORWARDED TO  
THE CONSENT CALENDAR FOR REVIEW AND  
APPROVAL**



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	% Of Total	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	61%	52,332	1,271,993	1,222,822	1,159,542
Facility Revenue	193,104	3%	191,418	3%	8,981	8%	11,948	175,605	181,374	172,563
Misc. Revenue	55,162	1%	72,243	1%	3,399	3%	4,100	61,795	54,204	41,461
Grants & Donations	188,838	3%	200,257	3%	17,187	15%	4,780	234,965	214,495	426,308
Interest Income	22,093	0%	56,647	1%	7,674	7%	1,323	59,872	52,577	10,536
Equipment Reserve Transfers	193,900	3%	337,621	5%	-	0%	-	-	-	-
Future Cap & ADA Transfers	627,000	10%	382,005	6%	-	0%	22,000	-	-	22,000
Tax Revenue	3,882,944	60%	3,938,940	59%	8,708	7%	8,638	4,033,175	3,938,940	3,770,946
Atwood	27,850	0%	27,779	0%	-	0%	-	27,807	27,621	27,039
Sterling Loan	-	0%	-	0%	-	0%	-	-	-	-
City Mitigation Transfers/Rev	70,000	1%	70,000	1%	-	0%	-	-	-	-
County Mitigation Revenue	25,000	0%	85,000	1%	-	0%	-	-	-	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>100%</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	6%	5,487	223,936	216,811	178,919
Operating & Supplies	471,293	7%	497,137	8%	37,322	7%	29,142	463,887	453,541	379,689
Utilities Expense	218,816	3%	192,353	3%	21,307	4%	14,804	164,312	148,562	204,993
Professional Services	93,797	1%	92,717	1%	13,854	3%	829	66,637	72,125	90,752
Building & Grounds Maintenance	503,839	8%	520,645	8%	41,188	8%	18,642	426,882	445,347	384,736
Property Tax Admin.	116,864	2%	117,374	2%	39,219	8%	63,811	108,599	117,654	72,277
Wages	2,411,804	38%	2,343,852	37%	166,032	33%	151,305	2,008,642	2,053,595	1,922,440
Benefits & Payroll Costs	981,072	16%	954,785	15%	64,495	13%	49,159	828,088	848,061	1,018,926
Fixed Asset Expense	212,100	3%	403,259	6%	-	0%	4,651	179,772	203,894	60,167
Capital Improvement Projects	908,137	14%	834,261	13%	83,437	17%	213,128	644,406	656,894	2,153,725
Debt Services	164,716	3%	164,589	3%	-	0%	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>100%</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>	<b>\$ 264,821</b>	<b>\$ 2,264,821</b>
Annual Contingency Reserve (1-2%)	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Annual Equip Replacement Reserve	\$ 80,000		\$ 80,000	\$ 80,000	\$ 80,000		\$ 786,281	\$ 703,959	\$ 703,959	\$ 703,959
Future Capital Construction Reserve	\$ 40,000		\$ 120,000	\$ 120,000	\$ 120,000		\$ 839,370	\$ 1,005,574	\$ 1,005,574	\$ 1,005,574
COVID Relief Funding	\$ -		\$ -	\$ -	\$ -		\$ 267,874	\$ -	\$ -	\$ -
ADA Reserve	\$ 5,000		\$ 5,000	\$ 5,000	\$ 5,000		\$ 30,032	\$ 35,032	\$ 35,032	\$ 35,032
CEPPT/Prefunding	\$ 60,000		\$ 60,000	\$ 60,000	\$ 60,000		\$ 422,122	\$ 450,256	\$ 450,256	\$ 450,256
<b>TOTALS</b>	<b>\$ 11,573</b>		<b>\$ 27,380</b>	<b>\$ 265,000</b>	<b>\$ 265,000</b>		<b>\$ 2,415,679</b>	<b>\$ 2,415,679</b>	<b>\$ 2,415,679</b>	<b>\$ 2,415,679</b>

# Auburn Area Recreation and Park District

## 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
	<b>291,643.00</b>
<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	Transfers not impacting 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	
5/27/2022 Transfer in	\$50,000.00	
Resolution 2022-15	\$50,000.00	
10/12/2022 Transfer in	\$30,000.00	
Resolution 2022-22	\$30,000.00	
1/27/2023 Transfer in	(\$26,995.00)	
Resolution 2023-1	(\$55,000.00)	
1/27/2023 Transfer out (MV Parking Lot Paving)	\$26,995.00	
Resolution 2023-3	\$55,000.00	
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)	
<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	
5/27/2022 Transfer in	\$50,000.00	
Resolution 2022-15	(\$47,678.00)	
12/21/2022 Transfer out (Ventrac Mower)		
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	
<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)	
<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>	

## 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
OPERATING REVENUE					
Park & Recreation Services					
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



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
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

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
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

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
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

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
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

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
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



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
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

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

	Current	Actual	Budget	Variance	Percent Of
	Month	YTD	YTD		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 - Railhead 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 - Railhead 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

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
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>
Legal Expenses					
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>
Professional Services					
Professional Services - Rec	5,404.00	15,320.50	13,407.00	1,913.50	114.27
Professional Services - YS	0.00	62.50	263.00	(200.50)	23.76
Professional Services - F & G	0.00	2,535.98	6,231.00	(3,695.02)	40.70
Professional Services - Atwood	4,000.00	6,599.07	6,663.00	(63.93)	99.04
Professional Services - C Serv	0.00	10,265.00	10,313.00	(48.00)	99.54
Professional Services - Admin	4,450.00	16,809.20	13,490.00	3,319.20	124.61
Accounting/Auditor Fees	0.00	13,850.00	17,399.00	(3,549.00)	79.60
<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>
Bldg & Ground Maintenance					
Vehicle Maintenance	651.43	21,041.61	39,026.00	(17,984.39)	53.92
Equipment Rental	0.00	200.00	268.00	(68.00)	74.63
Irrigation Supplies - General	0.00	319.25	1,073.00	(753.75)	29.75
Maint - Recreation Field	681.93	3,295.41	3,413.00	(117.59)	96.56

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
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 El	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
Lafoo 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>

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
<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

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
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



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

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

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
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>

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

**Auburn Area Recreation and Park District Finance Committee meeting March, 2023;  
Board of Directors, 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**

The Finance Committee recommends approval and forwards the updated Obsolescence List to the consent calendar for the Board to review and approve.

### **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								

## **5.5 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; March, 2023, Board of Directors 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 booter 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**

The Finance Committee reviewed and recommends approval of resolution #2023-11 to be sent to the consent calendar for the Board of Director's final approval; 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

## **5.6 Cover Sheet - Added Language on selected Job Descriptions**

**Auburn Area Recreation and Park District (District) Program, Personnel, Policy & Fee Committee Meeting March, 2023; Board of Directors meeting, March, 2023**

### **The Issue**

Shall the Auburn Area Recreation and Park District add language noting particular job descriptions require on-site employment?

### **Background**

The Administrative Services Manager attended the PARMA (Public Agency Risk Management Association) conference in February. It was recommended that the District add language to some of the job descriptions to include:

**“This position requires you to carry out your duties on-site”**

Teleworking has become a potential reasonable accommodation for a disability and is analyzed differently than other requests. The District needs to clearly state when certain job descriptions cannot consider remote work for any accommodation.

The District’s Personnel Policy on changes to job descriptions:

#### **2.11 Job Duties**

The District reserves the right, at any time, with or without notice, to alter or change job responsibilities, reassign or transfer job positions, or assign additional job responsibilities.

### **Job Descriptions:**

Customer Service Representative	2 Associate Site Director Positions
Customer Service Associate	4 Program Leader positions
Aquatics Coordinator	Youth Services Program Coordinator
Sports Coordinator	Facilities & Grounds Custodian
4 Swim Coach Positions	Facilities & Grounds Sr Park Wkr & Pool Opr
Aquatic Cashier	Facilities and Grounds Supervisor
Master Teacher	Facilities Coordinator
3 Recreation Aide Positions	Facilities & Grounds Park Worker
Scorekeeper	Facilities Attendant & Custodian
Swim Lessons and Swim-Aide positions	Facilities Maintenance Worker
2 Lifeguard positions	Senior Facilities Maintenance Worker
4 Preschool Teacher positions	

### **Recommendation:**

The Program, Personnel, Policy and Fee Committee recommends approval and sends this update to the consent calendar for final Board approval.

### **Fiscal Impact:**

None



## **5.7 Cover Sheet - COLA Wage Increase**

**Auburn Area Recreation and Park District (District) Policy Committee Meeting March, 2023; Board of Directors meeting, March, 2023.**

### **The Issue**

Shall the Auburn Area Recreation and Park District change pay scales for a district wide COLA Wage increase on April 1<sup>st</sup>, 2023, based on the Union contract for 2022-2025?

### **Background**

The annual Union negotiations for 2023-2024 have agreed on a 4% COLA for this year and is within the constraints of the budget. Union Negotiations were approved March of 2022 including Colas of 4% in 2022, 4% in 2023 and 4% in 2024 providing that the CPI is a minimum of 4% for each of these years and that the District has met minimum revenue limits. The District has met those revenue limits and the CPI is above 4%.

#### California CPI for the last 3 years:

2019-2020	2.86%	No COLA given
2020-2021	1.00%	ARD gave 3%
2021-2022	6.5%	ARD gave 4%
2022-2023	5.6%	

ARD Policy on salary schedules:

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

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

### **Recommendation**

The Program, Personnel, Policy and Fee committee recommends approving this COLA and forwards this to the consent calendar for final Board approval.

### **Fiscal Impact**

2023-2024: \$102,600. This amount is included in the FY23/24 Budget.

### **Attachment**

Spreadsheet of proposed Job Description changes

# Job Description Changes 2023-2024 Facilities and Grounds

## Proposed 4% COLA Wage Increases - April 1, 2023

<u>Facilities Attendant/Custodian</u>		<u>Facilities Coordinator</u>	
	Wage Scale		Wage Scale
Current	17.96 to 24.07	Current	21.21 to 29.85
New	18.68 to 25.03 4.0%	New	22.06 to 31.04 4.0%
<u>Custodian</u>		<u>Fac &amp; Grounds Supervisor</u>	
	Wage Scale		Wage Scale
Current	17.96 to 24.07	Current	29.90 to 40.07
New	18.68 to 25.03 4.0%	New	31.10 to 41.67 4.0%
<u>Park Worker &amp; Facilities Maintenance Worker</u>		<u>Fac &amp; Grounds Manager</u>	
	Wage Scale		Wage Scale
Current	17.96 to 24.07	Current	40.17 to 53.89
New	18.68 to 25.03 4.0%	New	41.78 to 56.05 4.0%
<u>Senior Facilities Maintenance Worker &amp; Senior Park Worker/Pool Operator</u>		<u>Fac &amp; Grds Landscape Architect</u>	
	Wage Scale		Wage Scale
Current	20.20 to 28.46	Current	43.75 to 58.72
New	21.01 to 29.60 4.0%	New	45.50 to 61.07 4.0%
		<u>Fac &amp; Grds Project Manager</u>	
			Wage Scale
		Current	43.75 to 58.72
		New	45.50 to 61.07 4.0%

# Job Description Changes 2023-2024 Recreation, Customer Service & Administration 4% COLA Wage Increases - April 1, 2023

	<u>Recreation Manager</u>	<u>Human Resources Clerk</u>																																																																																																																																																																
<p style="text-align: center;"><u>Recreation Aide I</u></p> <p style="text-align: center;">Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Current</td> <td style="width: 10%; text-align: center;">15.50</td> <td style="width: 10%; text-align: center;">to</td> <td style="width: 10%; text-align: center;">19.90</td> <td style="width: 10%;"></td> </tr> <tr> <td>New</td> <td style="text-align: center;">16.12</td> <td style="text-align: center;">to</td> <td style="text-align: center;">20.70</td> <td style="text-align: right;">4.0%</td> </tr> </table> <p style="text-align: center;"><u>Recreation Aide II</u></p> <p style="text-align: center;">Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Current</td> <td style="width: 10%; text-align: center;">15.75</td> <td style="width: 10%; text-align: center;">to</td> <td style="width: 10%; text-align: center;">20.00</td> <td style="width: 10%;"></td> </tr> <tr> <td>New</td> <td style="text-align: center;">16.38</td> <td style="text-align: center;">to</td> <td style="text-align: center;">20.80</td> <td style="text-align: right;">4.0%</td> </tr> </table> <p style="text-align: center;"><u>Recreation Aide III</u></p> <p style="text-align: center;">Wage Scale</p> <table style="width: 100%; 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# Job Description Changes 2023-2024 Youth Services and Aquatics

## 4% COLA Wage Increases - April 1, 2023

<p><u>Youth Services Program Leader I &amp; Preschool Teacher 1</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Wage Scale</td> <td style="width: 50%;"></td> <td style="width: 50%;"></td> </tr> <tr> <td>Current</td> <td style="text-align: center;">16.00 to 20.53</td> <td></td> </tr> <tr> <td>New</td> <td style="text-align: center;">16.64 to 21.35</td> <td style="text-align: right;">4.0%</td> </tr> </table> <p><u>Youth Services Program Leader II &amp; Preschool Teacher 2</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">Wage Scale</td> <td style="width: 50%;"></td> <td style="width: 50%;"></td> </tr> <tr> <td>Current</td> <td style="text-align: center;">17.00 to 22.31</td> <td></td> </tr> <tr> <td>New</td> <td style="text-align: center;">17.68 to 23.20</td> <td style="text-align: right;">4.0%</td> </tr> </table> <p><u>Youth Services Associate Site Director (License Exempt)</u></p> <table style="width: 100%; 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## **5.8 Cover sheet – District Administrator contract amendment – COLA**

**Auburn Area Recreation and Park District (ARD) Finance Committee March, 2023; Board of Directors meeting March, 2023.**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve an amendment (Amendment # 10) to the District Administrator’s contract for a Cost-of-Living Adjustment (COLA)?

### **Background**

Staff is recommending a 4% COLA increase for employees per the tentative agreement with Local 39, which was approved by the Board, March, 2022.

Per the **existing** ARD District Administrator’s contract:

### **3. Salary**

- a. District Administrator’s annual salary shall be one hundred twenty-two thousand, eight hundred thirty dollars (\$122,830) per year for the term of this contract for performance of the duties of the District Administrator. Said salary shall be payable in twenty-six (26) equal by-weekly payments. When only a portion of any year or month is served, the District Administrator’s salary shall be prorated to reflect such service. (Amended April, 2022)
- b. In lieu of annual step increases, on September 1<sup>st</sup> of each year, the District Administrator’s salary shall be increased by the percentage increase found in CPI-Urban with the consent of the District Administrator, provided the District Administrator’s most recent performance evaluation, as required by Section 7, is “satisfactory” or better for the preceding year. Should the District Administrator’s evaluation not be “satisfactory” or better, his salary shall not be adjusted.
- c. Further, the Board reserves the right to increase the annual salary of the District Administrator at any time by any amount, with the consent of the District Administrator. Any adjustment in salary made during the life of this contract shall be in the form of a written amendment, and shall become a part of this contract. It is provided, however, that by so amending this contract it shall not be considered that the District has entered into a new contract with the District Administrator.

A proposed amendment (Amendment #10) is attached. **This proposed amendment would raise the District Administrator’s yearly salary to \$127,743.**

**Recommendation for the Finance Committee**

The Policy Committee recommends approval for the District Administrator’s COLA and forwards this to the consent calendar for Board approval.

**Alternatives Available to the Finance Committee**

1. Do not recommend amending the District Administrator’s contract
2. Request more information and bring back to a subsequent meeting

**Fiscal Impact**

The Fiscal Impact of a 4% increase in the District Administrator’s annual salary is \$4,913 per year. There is approximately \$1,207 in “roll-up” costs, broken out as such:

FICA	6.2%
MED	1.45%
W. Comp	2% (*111% exp mod)
457 match	2.5%
CalPERS	12.2%

The total fiscal impact is as follows:

Salary	\$4,913
Roll-ups	<u>1,207</u>
Total fiscal impact	\$6,120

This amount is included in the FY 23/24 budget.

**Attachments**

Proposed Amendment #10 to the October 30, 2012 contract between ARD Board of Directors and District Administrator Kahl Muscott.

**Amendment #10 to the contract signed August 30, 2012, between the Auburn Area Recreation and Park District Board of Directors and District Administrator Kahl Muscott:**

Section 3a will be deleted in its entirety and replaced with the following:

3. Salary

- a. District Administrator's annual salary shall be one hundred twenty-seven, seven-hundred and forty-three dollars (\$127,743) per year for the term of this contract for performance of the duties of the District Administrator. Said salary shall be payable in twenty-six (26) equal by-weekly payments. When only a portion of any year or month is served, the District Administrator's salary shall be prorated to reflect such service.

## 5.9 Cover sheet – Review of Policies Regarding Park, Facility and Amenity Closures

Auburn Recreation District Policy Committee meeting January, 2023; February. 2023; March, 2023; Board of Directors meeting March, 2023

### The Issue

Shall the Auburn Area Recreation and Park District (ARD) amend its policies regarding park, facility and amenity closures? Director Holbrook requested this review.

### Background

The ARD Policy Committee is recommending the following amendments to ARD's policy on park closures:

#### **XXXX. Park, Facility and Amenity Closures**

From time to time, due to a variety of reasons, there may be a need to close parks, buildings, structures, amenities and/or facilities at the District. In general, the District is committed to keeping parks and facilities open and available.

The following is a clarification of when and how these closures are to may be conducted.

- A. Eminent safety issue: At any time, a structure or facility is found in such a state that there is an immediate safety concern any District employee has the authority to prevent access. This may include monitoring the situation and preventing public access until additional staff or resources can be obtained to appropriately repair or secure the structure. Staff must notify management immediately and document the issue as is called out in related policy and procedure manuals.
- B. Potential Safety Issue: Any issue or concern, witnessed or noticed by staff, the public or outside public agencies must be reported to District management to assess the issue and take appropriate action as deemed necessary. The issue will be reviewed and the situation evaluated to determine further action, if any.
- C. Damage Prevention and Asset Protection: District staff and/or Administration shall, at their earliest opportunity, close facilities, fields, structures or amenities should there be a high likelihood of damage by the use. Closures of sports fields should follow the guidelines and procedures found in section XXI of this policy manual.
- D. Directive of other officials: Administration will shut down any facility ordered by an authorized state, county or other government official. The District Administrator will notify the Board of Directors of the details of the directive and actions taken.
- E. Subjective Closures: This includes any potential or actual closures that may not be clear or which may not have a consensus on the public safety or asset



protection value. These closures shall be discussed with the entire Board or a quorum as available for direction as the majority deems needed. Board Chairperson and the entire Board for direction and action as may be needed. If needed, the District Administrator shall have the ability to err on the side of caution and shall have the ability to initially close a park, building, structure, amenity and/or facility prior to Board action and/or direction.

**Recommendation for the Board of Directors**

The Policy Committee sent a positive recommendation to the Board to amend the park, facility and amenity closure policy as noted above. The Committee further recommended that this item go to the Consent Calendar.

**Fiscal Impact**

N/A

**Attachments**

None

## **5.10 Cover Sheet - Auburn Area Recreation and Park District's Refund Policy Amendments**

**Auburn Area Recreation and Park District Program, Personnel, Policy, Fee & Legal Review Committee Meeting, March, 2023; Board of Directors, March, 2023.**

### **The Issue**

Shall the Personnel, Policy, Fee & Legal Review Committee recommend approving changes to the **District Policy** to amend the Refund Policies to parallel credit expiration across programs/ rentals and restate some of Youth Services refund policies?

### **Background**

Currently, the District's credit on account expires after one year for registrations. This amendment would also expire rental credits after one year.

Youth Services refund policy was changed slightly to eliminate a day/time and note 2-weeks notice instead. The policy also eliminated stating an old registration software.

### **Recommendation**

The Program, Personnel, Policy and Fee committee reviewed and are sending a positive recommendation to the Board of Directors to update the District Policies on Refunds to the consent calendar for final approval.

### **Fiscal Impact**

None

### **Attachments**

Current policy with amendments in red.

## Proposed amendments

### **ARD Reservation Refund Policy. Cancellations of reservations will be subject to the following conditions and fees:**

1. Cancellations or changes in a reservation made with at least 60 days notice will be offered a full refund or credit on account.
2. Cancellations or changes in a reservation made with 14 – 59 days' notice will be offered a full credit on account.
3. Cancellations or changes in a reservation made with less than 14 days' notice will be subject to a 50% cancellation fee. The remaining balance will be credited on account.
4. Credits are good for one year from the date of issuance.

### **Customer Service Manager refund parameters.**

1. Refunds or credits on account can be issued for a legitimate emergency that prevents the customer from using the reservation. The customer must provide some form of proof and/or a written statement to the Customer Service Manager as to the circumstances surrounding the missed reservation.
2. The Customer Service Manager must then make a recommendation to the District Administrator for a refund/credit on account. The District Administrator must approve all refunds/credits on account.
3. The costs for staff time, equipment or supplies that were incurred as the result of a late cancellation cannot be refunded.

### **ARD Youth Services Refund Policy Regarding Refunds/credits/day changes**

1. ARD Day Camp
  - a. All requests for refunds, credits or day changes must be made ~~on the proper change form in writing~~ and must go through the day camp director or Youth Services Manager. Credits are good for one year from the date of issuance.
  - b. In order to receive full refunds or credits, or to move days that are already paid, ~~requests must be made by Friday, 5:00 p.m., two weeks prior to the session on the proper change form.~~ 14 days' notice is due on any changes to the contracted schedule. Failure to give at least 14 days' notice will result in the parent/guardian/client being ~~you will still be~~ required to pay for the contracted day(s) even if their ~~your~~ child(ren) do(es) not attend. This includes field trips.
  - c. ~~In order to receive half refund or credit, including moving days, requests must be made on the proper change form by Friday, 5:00 p.m., one week prior. This includes field trips.~~

- d. ~~After 5:00 p.m. on the last Friday prior to the session-~~ **If 14 days' notice is not given,** days may not be moved and no refunds or credits will be issued except for illness with a doctor's note citing the specific dates a child may not attend. This includes field trips. ARD does not offer make-up dates for classes or swim lessons missed due to field trips.
- e. There is no refund for other ARD classes, camps or swim lessons missed due to field trips or events, nor does ARD offer a part-time discount to participants of these activities other than the half day rate at the session times offered.
- f. ARD does not extend credits/refunds/day changes for students who are suspended from the program for any reason.
- g. ARD offers credits (not refunds) for days paid in the event of an unexpected day camp closure due to acts of nature or other circumstances beyond our control.
- h. ARD may offer refunds if a Federal, State or local emergency is declared. If the totality of refunds exceeds \$25,000, the District Administrator will obtain approval of the Board.
- i. Payments on account will be accepted from subsidy groups who contract with ARD to provide care for approved campers.
- j. **All credits through CivicRec must be authorized by the Youth Services Manager.** All refunds ~~or credits through Daycareworks~~ must be authorized by the Youth Services Manager, processed by Customer Service and documents forwarded to accounting.
- k. In the event of power outages with poor air quality and/or temperatures above 90 degrees, we will only offer the morning session until 12:30 and close for the afternoon. Credits, not refunds, will be offered at that time.

## 2. ARD Discovery Club

- a. Days must be contracted and paid in advance and may not be changed or moved once payment is received. **14 days' notice is due on any changes to the contracted schedule. Failure to give at least 14 days' notice will result in the parent/guardian/client being you will still be required to pay for the contracted day(s) even if their year child(ren) do(es) not attend.**
- b. No credits or refunds for unused days except in the event of an illness with a doctor's note stating specific dates that a child may not attend.
- c. ARD may offer refunds if a Federal, State or local emergency is declared. If the totality of refunds exceeds \$25,000, the District Administrator will obtain approval of the Board.
- d. Discovery Club does not operate on the school's late starts, early dismissals or school closures due to severe weather, snow days, power outages, or other

circumstances beyond the program's control. There are no credits or refunds for those days.

- e. Payments on account will be accepted from subsidy groups who contract with ARD to provide care for approved students.
- f. **All credits through CivicRec must be authorized by the Youth Services Manager.** All refunds ~~or credits through Daycareworks~~ must be authorized by the Youth Services Manager, processed by Customer Service and documents forwarded to accounting.

### 3. ARD KinderReady Preschool

- a. If class is cancelled due to circumstances beyond the program's control, credit (not refunds) will be issued. Otherwise, no credits or refunds are given for absences.
- b. ARD may offer refunds if a Federal, State or local emergency is declared. If the totality of refunds exceeds \$25,000, the District Administrator will obtain approval of the Board.
- c. If a family needs to leave the program, they are required to give a 30-day notice.
- d. Payments on account will be accepted from subsidy groups who contract with ARD to provide care for approved students.

**SECTION: 6.0**

**BOARD AND VANDALISM REPORTS**

**INFORMATION:**

**SEE ATTACHMENTS**

**Kahl Muscott**  
**District Administrator**  
**Report to the Board of Directors**  
**March, 2023**

- We are interviewing for a FT Park Worker and PT Facility Attendant/Custodian.
- We are in a continual process of hiring lifeguards. We should get another shot of candidates after our upcoming lifeguard training classes. We are hoping to have enough guards to be able to open the pools on weekends this summer. Unfortunately, we will also not have enough lifeguards for the school pool parties that we used to host every May.
- Rotarians at Work Day, this year taking place at Ashford Park (shade structure repair and staining) and Recreation Park (tree planting) is now scheduled for April 15<sup>th</sup>. Let's hope we have good weather as we are running out of available weekends for the Rotary Club.
- The Auburn Chamber's St. Patrick's Day Dinner was a great success at the Recreation Park gym. Approximately 200 people showed up for the festivities.
- Mike Scheele submitted 3 projects to Congressman Kevin Kiley's office as part of their Community Project Funding Request. All three are identified projects from our Project List (paving at Park Dr., Railhead Park parking lot and a new playground and ADA path of travel at Regional Park Dry Creek end).
- We are very close to getting our new website online. This new website will have a fresh new look and, more importantly, allow staff to make modifications to it as needed.
- The City of Auburn is working on clearing the on-street parking on the narrow section of Racetrack St., on the northside of Recreation Park. Many of the people that park in the narrow section are employees or guests at the Rock Creek Care Center. Their GM has been poking around about the ability of their employees being able to park in the Recreation Park parking lot. I told their GM that we could not allow that.
- Veona's broccoli salad was a hit at this year's Celebrity Chef event (Veona and I represented ARD).

**Meetings and events attended or scheduled to attend**

- 3/1: Mitch Hanna re: Sutter Auburn Faith sponsorship
- 3/2: CARPD Legislative Committee meeting (Zoom)
- 3/2: Celebrity Chef
- 3/7: Rotary
- 3/8: ARD website review with Juli Land-Marx
- 3/13: ARD Injury and Illness Prevention Program (IIPP) training
- 3/14: Rotary
- 3/15: AUSD re: status of Auburn Elementary after-school care
- 3/17: Auburn Chamber St. Patrick's Day Dinner at Recreation Park
- 3/20: A&D Committee
- 3/20: AUSD re: status of Auburn Elementary after-school care
- 3/21: Meeting with City of Auburn branding consultant
- 3/21: Rotary
- 3/22: Policy Committee
- 3/22: Finance Committee
- 3/23: ARD Safety Committee
- 3/27: AUSD re: status of Auburn Elementary after-school care
- 3/28: CARPD Roundtable meeting (Zoom)
- 3/28: Rotary

**Mark Brunner**  
**Recreation**  
**Report to the Board of Directors**  
**March, 2023**

**Aquatics**

- Public Swim will start at Sierra Pool on June 5 and will run every day throughout the summer. Staff believes that we will have enough lifeguards hired in time to be able to operate seven days a week. Hours for Monday thru Friday will be from 11-2:30pm. Saturday hours will be from 2-5pm and Sunday hours will be from 1-5pm.
- High School Swim season is finally underway. Both Placer and Colfax High School are holding their team practice at the Sierra Pool Monday thru Friday. Their swim season is scheduled to come to an end at the end of April.
- Water Aerobics is being hosted at Sierra Pool on Mondays and Wednesdays. Traditionally, the program does not start until June. The class is growing as the weather gets warmer.
- Mermaids Synchronized Swimming Team has started their conditioning and swim clinics. The program remains popular, with high attendance for both of the March programs.
- In March, staff held a lifeguard instruction class. The class is sold out. Staff is hoping to recruit five lifeguards from the class. The next Lifeguard class will be held during spring break and is sold out. Staff is hoping to recruit all ten of the participants from the spring break class.

**Adult Sports**

- Adult Softball was scheduled to start their season at the beginning of March. Unfortunately, the rain has not let up and all of the games have been rained out. Staff is hopeful that they will be able to start their season on March 30.

**Recreation Guide/Website**

- The Summer Recreation Guide will be mailed out to the Auburn community on April 3. The guide will highlight the ARD 75th Celebration, summer camps, swim lessons, and other summer special events.
- The District will be launching a new website on April 1. The new website will be more interactive for the customer and much easier to navigate. Another key component to the new site is that District staff will be able to edit the website themselves. This will keep the website more current.

**Special Events**

- Food Truck Fiesta truck lineup has been set. The trucks to be at this year's event in August are The Tin Lantern, Drewskis, Outlaw Cuisine, Pinorrito, Cousins Maine Lobster, Maria's Mexican Tacos, Dubbs Lunchbox, Old Town Pizza, Bubble Cone Ice Cream, Hefty Gyros, and Parker's Hot Dogs.
- ARD 75 Celebration vendor forms are now online and able to be downloaded by potential vendors. In addition, the carnival booth forms are also now online. Staff will be recruiting local businesses and groups to host a carnival game style booth for the event.
- The Floating Egg Hunt will be held at Sierra Pool on April 8 from 12-2pm. The event is only \$3 per family to be able to participate. All of the prizes for the event were graciously donated by Feed The Hungry of Auburn.



**Veona Galbraith**  
**Administrative Services Manager**  
**Report to the Board of Directors**  
**March, 2023**

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.

***Appointments to Note for February:***

- Budget meetings with all departmental managers
- Civic Rec Training (3-2hour sessions)
- Anti-Harassment Training
- Form 700 requirement
- 2-Day Risk Management Conference in Sacramento
- Meeting with Managers concerning Civic Rec
- Leadership Auburn meeting

**Caleb Porter**

**Youth Services Manager**

**Report to the Board of Directors**

**March, 2023**

**Monthly Recap:**

This month we have continued our normal programming. We have had a few different themes throughout the month including celebration of Women's History Month and St. Patrick's Day. Here are some rainbows that were made by the students of the Preschool for St. Patrick's decorations.



They were also visited by Lucky the Leprechaun, who sent them on an amazing and tricky scavenger hunt that ended right back at their classroom where Lucky had left them treats but also messed up their classroom.

**Next Month:**

The first week of April, we will be hosting a camp at Recreation Park for Spring Break. Filled with fun and engaging activities and hopefully we will be able to do a community service project and go swimming. We expect a good group of students for the week.

Additionally, registration for our Summer Program will also open up. We have already gotten a good amount of interest for the program. Staff has excitedly been planning for it as well.

**Mike Scheele**  
**Landscape Architect/Project Manager**  
**Report to the Board of Directors**  
**March, 2023**

**RECREATION PARK**

- **Driveway Asphalt Repair & Modular Courtyard Re-Paving Project: No New Action.** Low bid was received from Simpson & Simpson Inc. and the work is scheduled to happen if the weather gets warm enough (55 degrees and rising) in the coming weeks. Project will be delayed until later in the spring.
- **South Play Area Wheelchair Swing Project: No New Action.** Project completed. Rubber surfacing needs some repairs and staff has coordinated with the vendor that they will return to do this work when the weather is warmer and drier.
- **Rec. Shop Floor Reinforcement Project:** Staff is in process of getting quotes to replace the bathroom doors in order to stop the rain from getting in and causing the damage to the wooden support members below.

**MEADOW VISTA PARK**

- **Pickle Ball Court Crack Filling Project:** Staff has obtained current quotes for both the "RiteWay" and "Slipsheet" systems of court repairs and will be providing recommendations as to which repair system to use (at both Meadow Vista and Regional Parks) at the March A&D and Board Meetings.

**ASHFORD PARK**

- **Levee Repairs & Paving Project: No New Action.** This project is being pushed out to next fiscal year. The spillway vegetation and fencing/gate work have been completed. This will allow contractors access to the culvert and assist with putting together bids for the work.
- **Retaining Wall Investigation Project: No New Action.** Staff will be obtaining preliminary pricing from engineers for this work.

**OVERLOOK PARK**

- **Two Interpretive Signs Project: No New Action.** Bureau and other stakeholders need to be consulted, signage program needs to be developed, sign designs and locations needs to be established, signs need to be ordered and then quotes need to be obtained by contractors for installation.
- **Restroom ADA Upgrades & Partitions Project:** New partitions part of the work has been completed. ADA signage/parking lot striping and other minor work remains. Staff has requested a quote to replace the ADA parking lot striping in front of the restrooms and will include necessary modifications to the signage as well.

**REGIONAL PARK & MARRIOTT MEADOWS SITE**

- **Marriott Meadows Park Site Development Project:** Staff remains awaiting Placer County approval of a proposed modified sanitary sewer connection that will save the project 80-100K and needs this info in order to finish redlining the construction document set. Brush/small tree removal clearing sub-project with the Sacramento Regional Conservation Corps (SRCC) has been postponed into the future when the project timeline will be better known. Progress has been made on the five interpretive signage drafts. Coordination still needs to occur with the UAIC to obtain the final drafts of the Ridge

Runners and Nisenan Cultural History signs. Staff has been making progress on getting the Mt. Vernon property re-listed for sale. Staff has received confirmation that a large multi-trade general contractor (Bothman Construction) will take a look at the project when the redlines have been addressed and provide the District with a current budget.

- **Kiosk/Signage Project in Regional Park: No New Action.** This project is being pushed out to next fiscal year. Signage program needs to be developed.
- **Pond Leak Investigation Project: No New Action.** Staff will be obtaining quotes from engineers to do this study as well as researching less intensive methods to stop the seepage through the pond levee next fiscal year.
- **Pickle Ball Court Crack Filling Project:** Staff has obtained current quotes for both the "RiteWay" and "Slipsheet" systems of court repairs and will be providing recommendations as to which repair system to use (at both Meadow Vista and Regional Parks) at the March A&D and Board Meetings.

### **CANYON VIEW COMMUNITY CENTER (CVCC)**

- **Bike Park, Fountain/Bottle filler, Signage etc.:** The Auburn Endurance Committee has submitted, and staff has approved, mock ups of the plaques they will be affixing to the Bike Park fountain commemorating their donation at some point in the near future. Numerous small bike park signs remain to be installed and the bike park volunteers have had many others prepared and installed around the park. It is anticipated that remaining signs will be installed with volunteer help later this spring.

### **RAILHEAD PARK**

- **Parking Lot Repair/re-seal Project: No New Action.** This project will be pushed out to next fiscal year.

### **WINCHESTER/SUGAR PINE RIDGE PARK**

- **Booster Pump & Filter Replacement Project:** Staff has made contact with the Winchester Golf Course superintendent and alerted them of the pump project. Upon notification, the Course will shut off the source water as necessary for the pump project to occur. Cornerstone Environmental Engineers Inc. was the low bid on this project and will begin the work as soon as the rain stops and the ground dries up a bit. The District-purchased pump is currently being shipped to the Rancho Cordova branch of Site One where they will store it free of charge until the contractor picks it up.

### **CHRISTIAN VALLEY PARK**

- **Tutor Totter Roof Repair Project: No new action.** Project completed. Notice of Completion has been filed with Placer County for recordation. Final retention monies have been authorized for payment.

### **AUBURN ELEMENTARY MODULARS**

- **Discovery Club Modular Roof Repair Project: No New Action.** Project work is on hold pending the currently on-going school closure discussion.

## **SCHOOL PARK PRESERVE PICKLEBALL COURTS**

- **Possible joint project with City of Auburn and Sky View Foundation:** ARD has been meeting with the City of Auburn about the possibility of constructing three new pickleball courts at the old basketball court behind city hall near the School Park Preserve. While not set in stone, ARD is offering staff time to prepare cost estimates, construction drawings, CEQA review, bidding and possibly some funding (if acceptable to the Board) for the project with the city and the Sky View Foundation. Staff has been preparing cost estimates regarding different design scenarios for the project and will be meeting again with the group on 4/4.

## **MULTI PARK ITEMS**

- **Energy Efficient Upgrades:** Final punch list was completed on 3/23 and after receipt of an Unconditional Waiver and Release from Centrica, assuring the District that all the subcontractors have been paid, staff will make the final retention payment and file a Notice of Completion with the County.

## **MISCELLANEOUS ITEMS**

- Regional Park Memorial Bench has been received and contractor is just waiting for the ground to dry out to install it. This bench will be installed on the west side of the pond near the basketball courts. The Recreation Park Memorial Bench is due to be delivered early April and is slated to be installed at the bocce ball courts. Other peripheral tasks/projects include; Regional Park Pond weir gate research, parking bumpers and low clearance stickers for placement on and around new solar arrays in parking lots as well as updates of monthly Board reports and Project Activity Reports etc.

### **Manouch Shirvanioun** **Customer Service/Marketing Manager** **Report to the Board of Directors** **March, 2023**

- Number of cancellations due to the rain. Auburn Little League has been able to use the gym at Regional Park.
- Outlaws Roller Derby group will be using the Regional Gym starting May 15\ three days per week
- Received and processed Placer Jr. Hillmen's
- Two running events were hosted at Overlook Park
- Reviewed and approved Fee Waivers
- Auburn Chamber hosted St. Patrick's Dinner at Recreation Park. Very successful event. Committee wants to host it at ARD again on Sunday, March 17, 2024 Attended Chamber Board meeting, ambassador visits and mixer
- Leadership Auburn Executive Committee meetings

### **Jesse Williams** **Facilities & Grounds Manager** **Report to the Board of Directors** **February, 2023**

#### **Ashford Park, Railhead Park, Recreation Park, Regional Park:**

- Sierra Pacific Turf Supply performed soil tests for the turf at Ashley Memorial Dog Park, Railhead Field A and B, Recreation Field, Beggs Field, James field, Bill Bean Field, Regional B Field and Ridge Runners Field.

**Canyon View Community Center**

- Repaired the porta potty.
- Continued installing ventilated shelving for storage.

**Christian Valley Park**

- Impressive Exteriors replaced a window.
- Norris Electric repaired the parking lot light.

**Placer Hills Park:**

- Lifeguard First Aid and Safety serviced our eye wash station.

**Recreation Park:**

- Serviced the #29 truck.
- Repaired both dugout benches at Beggs Field.
- National Aquatics Services serviced the pool heater.
- Lifeguard First Aid and Safety serviced our eye wash station.
- Serviced one of the TX 4x2 Traditional Utility Vehicles.
- Serviced the Jacobson R311 Wide Area Mower.

**Regional Park:**

- Serviced the #23 van.
- Serviced the Jacobsen Tri King 1800G.
- Repaired the porta potty.
- Serviced the Viper Fang 20" Pad Assist Floor Scrubber.
- Quarterly fire inspections performed by West Coast Fire Inspection.

**Other:**

In the face of budget-busting gasoline prices since last summer, we are also getting hammered with the soaring cost of natural gas. Wholesale prices for this commodity rose 63% since October. While we are facing natural gas bills that are double and even triple their historical cost these high gas bills have added to our budget shortcomings which we were already facing, partly due to rising inflation and high cost of materials.

	<u>MARCH VANDALISM REPORT</u>		LABOR COSTS	MATERIAL COSTS
2/3/2023	Regional Park - Put up new restroom signs		\$28.46	\$97.98
2/10/2023	Regional Park - Removal of Old Signes		\$20.80	\$23.58
2/17/2023	District Wide - put locks on outdoor electrical outlets		\$150.88	\$770.91
	Total Labor for Jan		\$200.14	\$892.47
	Total Labor for Fiscal Year 2022-23		\$1,100.08	\$5,906.71
	Total Labor for Fiscal Year 2021-22		\$3,639.66	\$9,160.79

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

**Auburn Area Recreation and Park District (ARD) Finance Committee Meeting March, 2023;  
Board of Directors Meeting March 30, 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 Board of Directors**

The ARD Finance Committee forwarded this item to the Board with a recommendation to approve more than a 50% fee waiver.

**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)

FEE WAIVER REQUEST

PERSON MAKING REQUEST Rachel White

NAME OF THE ORGANIZATION Placer Grad Night

IRS/NON PROFIT TAX ID NUMBER \_\_\_\_\_

ADDRESS AND PHONE NUMBER \_\_\_\_\_

Auburn, CA 95603

*Rachel White*

2-3-2023

Signature

Date

OFFICE USE ONLY

APPLICABLE FEES

Rental Fees

\$ 4,820.<sup>40</sup>

Custodial Fees

\$ 500.<sup>00</sup>

Alcohol Permit Fees

\$ —

Setup/Takedown

\$ —

Staffing Fees

\$ 225.<sup>00</sup> Lifeguards

Miscellaneous Fees

\$ —

TOTAL FEES DUE

\$ 3,135.<sup>20</sup>

FEES WAIVED

\$ 2,410.<sup>20</sup>

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

\$ \_\_\_\_\_

REQUEST APPROVED?

Yes

No

COMMENTS:

Rental fees: \$4,820.<sup>40</sup>

50% Fee Waiver Per Policy = \$2,410.<sup>20</sup>

Approved by: \_\_\_\_\_

Date



## FEE WAIVER REQUEST AND APPLICATION

In order to be considered for a fee waiver request, you must complete this questionnaire and submit necessary documents as indicated below. A letter on the requesting organization's letterhead must accompany this application. The letter should include the reason for requesting a fee waiver and how this event benefits our community. Requests must be submitted 60 days prior to the event. Applicants must complete and submit Indoor or Outdoor Reservation Applications with this request. Incomplete applications will not be processed.

1) Is this a non-profit organization? yes

Must provide supporting documentation for non-profit status before being considered for a fee waiver request.

Example: A letter from IRS stating your non-profit status

2) Can you provide financial documents for the organization? not at this time

Example: Bank statements or tax returns. If unable to provide these documents, please attach an explanation letter.

3) Is this the first time that your organization is asking for a fee waiver from ARD? no

4) Is this a fundraiser? no

5) How much money do you anticipate generating from this event? \$0

6) Is there a fee or a charge for people to attend or participate in your event? yes

7) How does a fee waiver affect your event? Can you hold your event in a different location if ARD can not consider a fee waiver at this time? Please explain.

We are a completely volunteer-driven organization with no overhead or salaries to pay.

The fee waiver allows us to use all the funds we raise and put them into the event. If we are not given the discount we will be using a large amount of the funds that we raised toward the rental of the facility. This will make the event less for the students and we will have to look for other options for Grad Night. This could also limit the number of students that can attend our event or make the event inaccessible to some students.

8) Have you asked for a fee waiver from other agencies in the community? yes

Please indicate which agency: many local businesses contribute to our event.

9) Are there any other agencies in the community that are working with you on this project? no

Please provide a list of these agencies and contact information.

10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fees?

yes  
If no, please explain:

11) Will you consider paying for staffing and utility fees if we waive the rental fees? yes  
\$25.00 per hour plus applicable custodial fees

12) If you are unable to meet one of the offers (Items 10 or 11 above), are you able to provide a hardship statement with supporting documentations, such as bank statements or tax returns? no  
Please indicate what is being provided with this request:



**Invoice**

Print Date: 3/7/2023 1:55 PM  
Create Date: 3/7/2023 12:24 PM

Invoice Date  
3/7/2023

Auburn Parks and Recreation District  
123 Recreation Drive  
Auburn, CA 95603

Payer: **Organization Placer High Grad Night**  
275 Orange Street  
Auburn, CA 95602

Invoice Number  
0013652  
Invoice Status  
OPEN

Due Date: 3/7/2023  
Balance Due: \$3,135.20

<u>Description</u>	<u>Registrant</u>	<u>Qty</u>	<u>Unit Price</u>	<u>Amount Due</u>	<u>Amount Paid</u>
Multi Facility: Conference Room / Kitchen Rec / Recreation Gym / Stella Irving Room / Teen Center / Pre-School Room - Recreation Park / Sierra Pool / A) Custodial Fee Initial Date: 5/25/2023 1:00 PM-2:00 PM	Organization Placer High Grad Night	1	3,135.20	3,135.20	0.00

Sub Total	3,135.20
Sales Tax	0.00
<b>Total</b>	<b>3,135.20</b>
Less Amount Paid	0.00
<b>Balance Due</b>	<b>\$3,135.20</b>

This invoice is due upon receipt. Invoices over 30 days will be charged 1.5% per month, 18% per annum, minimum of \$0.60. Claims for discrepancies must be made within three days of receipt of invoice. Please put your league, club, or household identification and invoice # on your check.



**Reservation Details Permit**

**Auburn Parks and Recreation District**

**Organization Placer High Grad Night  
(530) 210-3789**

**Conference Room, Kitchen Rec, Recreation Gym, Stella Irving Room, Teen Center  
Multiple Facilities**

**1. Conference Room – 5/25/2023 1:00 PM – 5/25/2023 8:00 PM**

Group Size: 1

Facility Fee: **\$100.62**

Total: **\$100.62**

**2. Kitchen Rec – 5/25/2023 1:00 PM – 5/25/2023 8:00 PM**

Group Size: 1

Facility Fee: **\$56.35**

Total: **\$56.35**

**3. Recreation Gym – 5/25/2023 1:00 PM – 5/25/2023 8:00 PM**

Group Size: 1

Facility Fee: **\$172.90**

Total: **\$172.90**

**4. Stella Irving Room – 5/25/2023 1:00 PM – 5/25/2023 8:00 PM**

Group Size: 1

Facility Fee: **\$56.35**

Total: **\$56.35**

**5. Teen Center – 5/25/2023 1:00 PM – 5/25/2023 8:00 PM**

Group Size: 1

Facility Fee: **\$17.25**

Total: **\$17.25**



**Reservation Details Permit**

**Auburn Parks and Recreation District**

**Organization Placer High Grad Night  
(530) 210-3789**

**Conference Room, Kitchen Rec, Recreation Gym, Stella Irving Room, Teen Center, Pre-School Room - Recreation Park**

**Multiple Facilities**

- 1. Conference Room – 5/26/2023 8:00 AM – 5/26/2023 8:00 PM**  
Group Size: 1  
Facility Fee: \$172.50  
Total: \$172.50
- 2. Kitchen Rec – 5/26/2023 8:00 AM – 5/26/2023 8:00 PM**  
Group Size: 1  
Facility Fee: \$92.57  
Total: \$92.57
- 3. Recreation Gym – 5/26/2023 8:00 AM – 5/26/2023 8:00 PM**  
Group Size: 1  
Facility Fee: \$296.40  
Total: \$296.40
- 4. Stella Irving Room – 5/26/2023 8:00 AM – 5/26/2023 8:00 PM**  
Group Size: 1  
Facility Fee: \$92.57  
Total: \$92.57
- 5. Teen Center – 5/26/2023 8:00 AM – 5/26/2023 8:00 PM**  
Group Size: 1  
Facility Fee: \$17.25  
Total: \$17.25
- 6. Pre-School Room - Recreation Park – 5/26/2023 1:00 PM – 5/26/2023 8:00 PM**  
Group Size: 1  
Facility Fee: \$15.00  
Total: \$15.00



**Reservation Details Permit**

**Auburn Parks and Recreation District**

**Organization Placer High Grad Night  
(530) 210-3789**

**Conference Room, Kitchen Rec, Recreation Gym, Pre-School Room - Recreation Park, Stella Irving Room, Sierra Pool  
Multiple Facilities**

**1. Conference Room – 5/27/2023 8:00 AM – 5/27/2023 8:00 PM**

Group Size: 1  
Facility Fee: \$172.50  
Total: \$172.50

**2. Kitchen Rec – 5/27/2023 8:00 AM – 5/27/2023 8:00 PM**

Group Size: 1  
Facility Fee: \$92.57  
Total: \$92.57

**3. Recreation Gym – 5/27/2023 8:00 AM – 5/27/2023 8:00 PM**

Group Size: 1  
Facility Fee: \$296.40  
Total: \$296.40

**4. Pre-School Room - Recreation Park – 5/27/2023 8:00 AM – 5/27/2023 8:00 PM**

Group Size: 1  
Facility Fee: \$25.00  
Total: \$25.00

**5. Stella Irving Room – 5/27/2023 8:00 AM – 5/27/2023 8:00 PM**

Group Size: 1  
Facility Fee: \$92.57  
Total: \$92.57

**6. Sierra Pool – 5/27/2023 8:00 PM – 5/27/2023 11:30 PM**

Group Size: 1  
Facility Fee: \$262.00  
Total: \$262.00





**Reservation Details Permit**

**Auburn Parks and Recreation District**

**Organization Placer High Grad Night  
(530) 210-3789**

**Conference Room, Kitchen Rec, Recreation Gym, Pre-School Room - Recreation Park, Stella Irving Room, Teen Center**

**Multiple Facilities**

- 1. Conference Room – 5/28/2023 8:00 AM – 5/28/2023 2:00 PM**  
Group Size: 1  
Facility Fee: \$86.25  
Total: \$86.25
- 2. Kitchen Rec – 5/28/2023 8:00 AM – 5/28/2023 2:00 PM**  
Group Size: 1  
Facility Fee: \$56.35  
Total: \$56.35
- 3. Recreation Gym – 5/28/2023 8:00 AM – 5/28/2023 2:00 PM**  
Group Size: 1  
Facility Fee: \$148.20  
Total: \$148.20
- 4. Pre-School Room - Recreation Park – 5/28/2023 8:00 AM – 5/28/2023 2:00 PM**  
Group Size: 1  
Facility Fee: \$15.00  
Total: \$15.00
- 5. Stella Irving Room – 5/28/2023 8:00 AM – 5/28/2023 2:00 PM**  
Group Size: 1  
Facility Fee: \$56.35  
Total: \$56.35
- 6. Teen Center – 5/28/2023 8:00 AM – 5/28/2023 2:00 PM**  
Group Size: 1  
Facility Fee: \$17.25  
Total: \$17.25



**Reservation Details**

**Auburn Parks and Recreation District**

**Organization Placer High Grad Night  
(530) 210-3789**

**A) Custodial Fee, A) Custodial Fee  
Multiple Facilities**

**1. A) Custodial Fee – 5/28/2023 8:00 AM – 5/28/2023 2:00 PM**

Group Size: 1

Facility Fee: **\$500.00**

Total: **\$500.00**

**2. A) Custodial Fee – 5/28/2023 8:00 AM – 5/28/2023 2:00 PM**

Line Description: **Lifeguards**

Group Size: 1

Facility Fee: **\$225.00**

Total: **\$225.00**

## 8.2 Cover sheet – Additional Pickleball Courts/Options for Pickleball

**Auburn Area Recreation and Park District Acquisition and Development meeting June, 2022; Board of Directors Meeting June 30, 2022; September, 2022; A&D Committee March, 2023; Board of Directors Meeting March 30, 2023**

### The Issue

Shall the Auburn Area Recreation and Park District (ARD) modify their pickleball and/or tennis courts to provide more pickleball court space?

### Background

ARD currently has the following inventory of pickleball and tennis courts:

#### Regional Park

6 permanent outdoor pickleball courts

4 permanent outdoor tennis courts

3 indoor pickleball courts using the multi-use gym (these courts are only available at certain times)

#### Recreation Park

3 indoor pickleball courts using the multi-use gym (these courts are only available at certain times)

#### Meadow Vista Park

4 permanent outdoor pickleball courts

1 permanent outdoor tennis court

#### Sugar Pine Ridge Park (“Winchester Park”)

1 permanent outdoor tennis court

The continuing growth of pickleball has resulted in sometimes lengthy waits for court time.

Per direction from the Board, staff posted notices on the tennis courts and pickleball courts at Regional Park and Meadow Vista Park, asking for comments on some proposed ideas. This same notice was posted on ARD’s Facebook page. Those notices were posted on July 13<sup>th</sup>, 2022 (July 14<sup>th</sup> on ARD’s Facebook page). The comment period closed on August 31<sup>st</sup>. In total, 98 comments were received during that comment period. A breakdown of the responses is attached. A full copy of all of the comments received can be obtained per request.

The following options are being considered to create more pickleball play opportunities:

- 1) Make a tennis court a multi-use court. This would require repainting the surface, striping, new portable nets and some form of storage container. Crack repair should also be done before the surface is repainted, and should be done using the “Riteway” Crack repair system, or something similar. Estimated cost is \$28,000 for a single tennis court.

Pros: Quick, relatively inexpensive

Cons: Conflict between PB and tennis; issues with nets being left out

- 2) Convert tennis court(s) to pickleball. This would be similar to what ARD did in 2015 at Regional Park. The estimated cost to convert a set of two tennis courts, as is currently present at Regional Park, is \$57,000. This would include using the Riteway Crack repair system.

Pros: creates permanent pickleball courts.

Cons: relatively high cost; loss of tennis courts

- 3) Build new pickleball courts. This would require finding a suitable location and more funding. In 2008, it cost ARD \$170,000 to build the new tennis courts at Regional Park. The Sunrise Recreation and Park District recently received a quote to build 3 new pickleball courts. The estimated cost for the courts, including design and construction administration was \$350,000.

Pros: brand new courts without the loss of other courts

Cons: cost

Note: the estimated costs to repair/restripe our existing courts, using the Riteway Crack system (2 year warranty), is as follows:

1. Repair the red <u>and</u> blue tennis courts at Regional	\$57,700
2. Repair the Regional PB courts	\$33,500
3. Repair the MV PB courts	\$26,500
4. Repair the MV Tennis court	\$20,500

ARD was also presented with information and a quote from MV pickleball players to repair the MV Pickleball Courts using the Slipsheet system. This system of repair is much more extensive than the Riteway system and features a 5 year warranty. The estimated cost to repair the MV Pickleball courts with the Slipsheet system is \$74,360.00

The MV pickleball players also advocated for flipping the courts from a East/West orientation to a North/South orientation.

ARD has also been in discussions with the City of Auburn regarding the construction of 3 new pickleball courts on an old asphalt pad, located below City Hall and above the School Park Preserve. At this point in time, the project costs are being proposed to be split between ARD, the City of Auburn and Sky View Foundation. ARD portion would be \$50,000, to be paid for with City of Auburn Park Impact Mitigation Fees.

A cost has not been obtained to repair the more heavily damaged tennis court at Sugar Pine Ridge Park (Winchester).

ARD currently has \$200,000 budgeted for tennis/pickleball crack repairs in FY 23/24.

**Recommendation for the Board of Directors**

The A&D Committee had a split recommendation:

Director Gray recommends the following:

- Repairing all of the courts
- Creating temporary multi-use courts on the Meadow Vista tennis court and the Regional Park “blue” court using temporary lines (pending the development of the City Hall courts)
- Advocating for new pickleball courts at Auburn City Hall/School Park Preserve

Director Lynch recommends the following:

- Repairing all of the courts
- Converting the Regional Park “blue” courts to permanent pickleball courts

Staff recommends the following:

- Repairing all of the courts using the “Riteway” system, except for the MV Park pickleball courts, where staff recommends using the Slip Sheet system

**Fiscal Impact**

The estimated costs to complete Director Gray’s recommendation is \$187,000, not including any project contingency.

The estimated costs to complete Director Lynch’s recommendation is \$214,000, not including any project contingency.

The estimated costs to complete the repairs per staff’s recommendation is \$186,060, not including any project contingency.

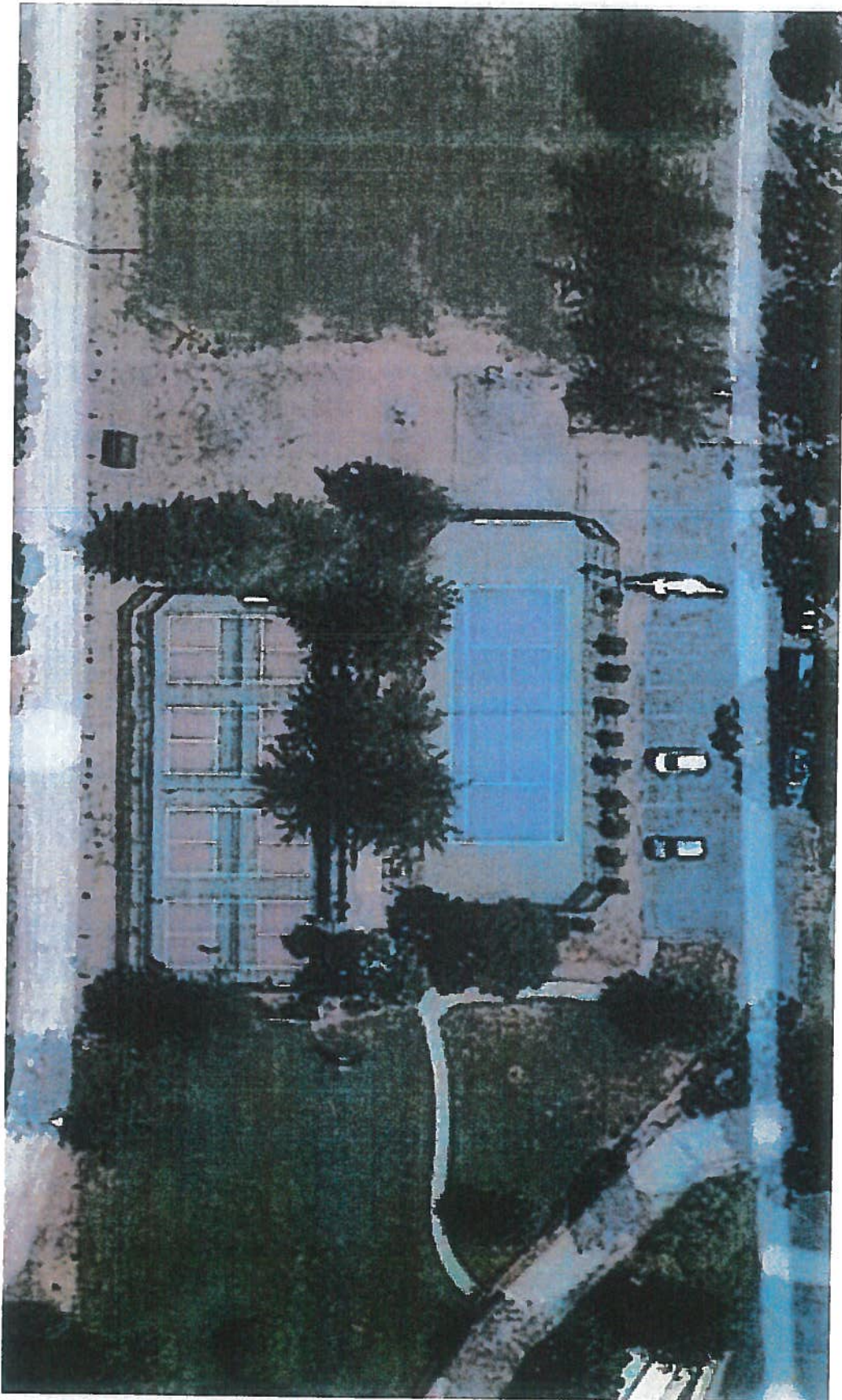
**Attachments**

Aerial photos of the Regional Park and Meadow Vista Park pickleball and tennis courts  
Pickleball/Tennis Court comment summary  
Information about the Riteway system  
Information about the Slip Sheet system

## Regional Park Tennis/Pickleball Courts



## Meadow Vista Park Tennis/Pickleball Courts



## Pickleball / Tennis Court Feedback

### 98 messages received (some were open to multiple solutions stated below)

29 messages were in favor of protecting Tennis Courts

67 messages were in favor of expanding Pickleball Courts

2 messages neither for or against

### Meadow Vista Park

- 14 Opposed any change to the Tennis Court at Meadow Vista Park
- 7 Requested that the one Tennis Court at Meadow Vista be converted to Pickleball Courts
- 15 Were open to a Dual use Tennis/Pickleball Court in MV, some with hesitation & questions
- 7 Didn't want any change to existing at Meadow Vista, but said ARD should add NEW PB Courts

### Regional Park

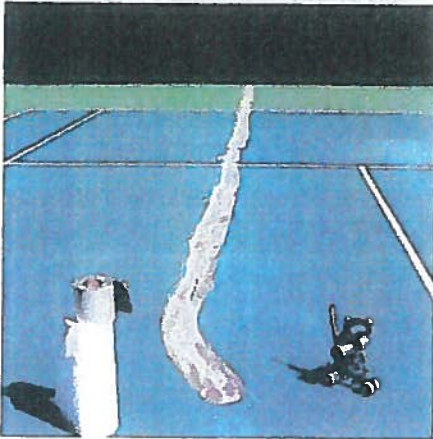
- 13 Opposed to any change to the Tennis Courts at Regional Park
- 40 Would like to see, or are open to converting 2 Tennis Courts to Pickleball Courts at Regional
- 5 Stated if there is any conversion, please keep the lighted Red Courts for Tennis only at Reg.
- 10 Would like to see all Tennis Courts converted to Pickleball Courts at Regional (*not clearly stated*)
- 10 Were open to Dual use Tennis/Pickleball Courts at Regional, some with hesitation & questions
- 15 Build more Pickleball Courts at Regional
- 3 Think Pickleball is a fad
- 8 Want much needed repairs made on Tennis Courts
- 3 Want Pickleball Courts resurfaced

### Miscellaneous

- 5 Mentioned lights for the courts without them (Blue Courts at Reg and Courts at MV)
- 4 Want more shade
- 6 Just learning Pickleball
- 3 8+ years playing Pickleball



When you fix a crack, "Do It The RiteWay."



RiteWay offers a signature court crack repair system that stands in a league of its own. The RiteWay Crack Repair System is a patented system that uses a MicroSealant technology to repair existing court cracks. **Guaranteed Crack Repair.**

← Properly Prepared Crack

## RiteWay Crack Repair System:

1.



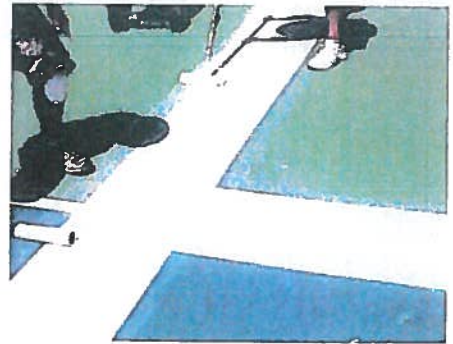
↑ Applying RiteWay MicroSealant Tape

2.



↑ Applying RiteWay Stress Mat

3.



↑ Applying RiteWay Bonding Edge

Stress Mat and Bonding Edge are Adhered with Latex and Acrylic Binding Formula.



**Finished Repair Ready  
for Color Coating.**

Materials Made in the USA  
[www.RiteWayTennis.com](http://www.RiteWayTennis.com)  
**1-877-5-RiteWay**



# RiteWay

Guaranteed Tennis Court Crack Repair

## Fix Your Cracks — “Do it the RiteWay”

To ensure that you are getting the best crack repair system, include the following bid specifications:

1. Clean out crack making it free of dirt and other debris.
2. Crack to be filled from bottom to top with court patch binder or cement and let dry.
3. Filled crack must be scraped or buffed flush with court and cleaned, broomed and blown.
4. Area to be repaired must be DRY and at 60°F and up to 100°F.
5. Apply RiteWay Crack Repair System, centering the first layer RiteWay MicroSealant™ tape over filled crack. This flexible adhesive layer is key to the system. “Slip sheet” systems are not equivalent.
6. Apply Liquid Acrylic and Latex binding formula (50/50) over MicroSealant™ tape. Apply second layer 20” stress mat centered over first layer saturating with binding formula.
7. Apply binding edge, the third layer of the RiteWay Crack Repair System, centered over stress mat edge. Let dry.
8. When dry, apply a minimum of two coats of acrylic resurfacer with sand lengthwise over crack repair.
9. The courts are ready to be color coated and striped.

**No Dead Spots • No Hollow Sounds • No Bubbling**

Fix your problem cracked courts.

**“Do it the RiteWay.”**

US Patent No.  
7,597,503

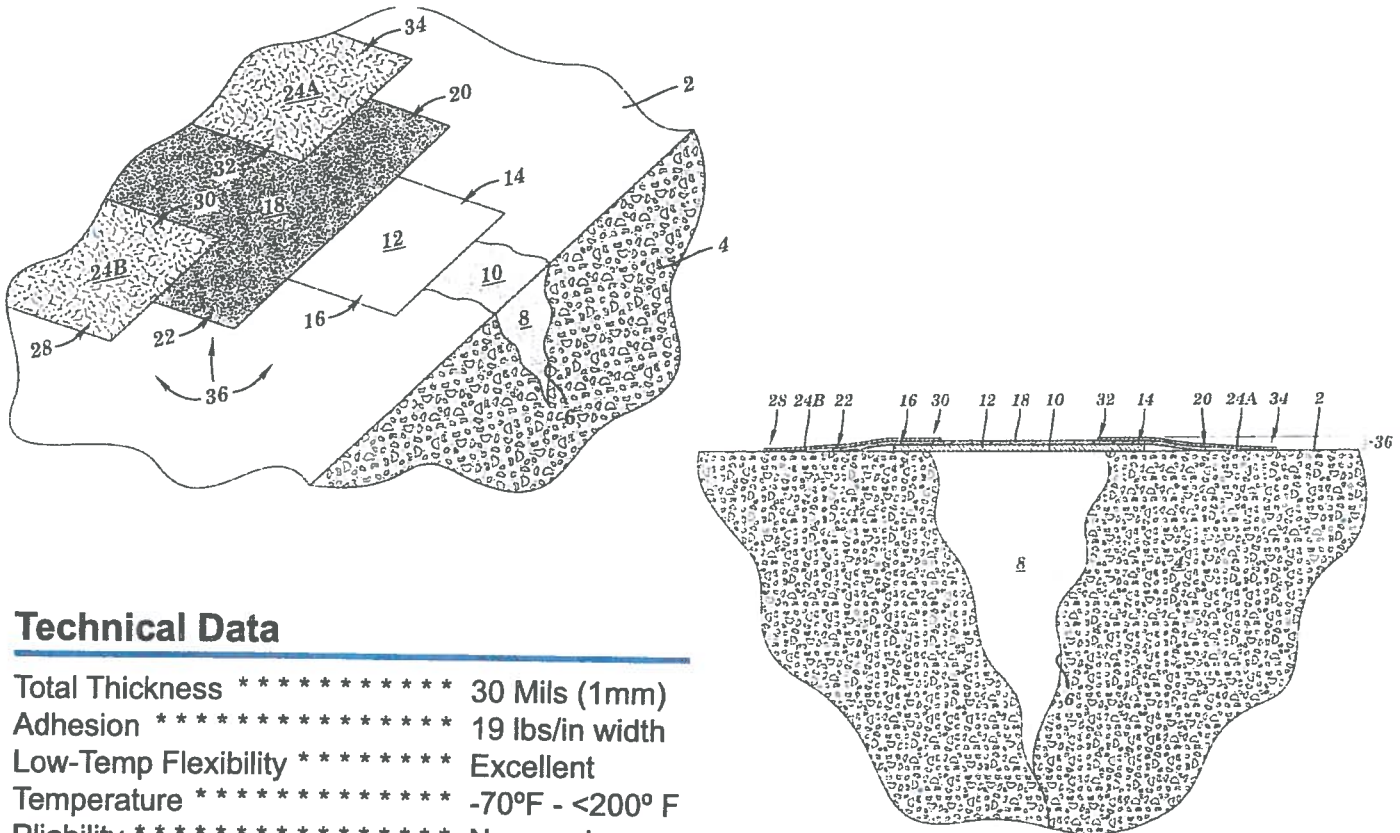
RiteWay Tennis Products • 4 Sycamore Way • Branford, CT 06405 • 1-877-5-RiteWay

## Cut Sheet

1. #4 = Base
2. #8 & 10 = Filled Crack
3. #12 & 14 = MicroSealant Tape
4. #18, 20 & 22 = Stress Matt 20"
5. #24A & B = Bonding Edge 9.5"

RiteWay WebSeal utilizes advanced MicroSealant™ Technology, a 100% solids formulation of synthetic resins, thermoplastics and non-curing rubber (non-butyl) with a built-in primer, bonded to a woven polyester backing for maximum comfortability.

Designed NOT to harden under even the most rigorous conditions. Sag temperature >200° F. Adhesive is protected (while in a roll) by a tough, easily removed siliconized release liner, which prevents contaminations prior to its use. All materials are prefabricated to provide uniform thickness.



### Technical Data

Total Thickness	*****	30 Mils (1mm)
Adhesion	*****	19 lbs/in width
Low-Temp Flexibility	*****	Excellent
Temperature	*****	-70°F - <200° F
Pliability	*****	No membrane cracking
Water Vapor Test (ASTME 96B)		.005 grms/100" sq./24hours/100°
Permanence	*****	.001 perms maximum
Elongation	*****	>500%
Application Temperature	*****	>150°F to 20°F

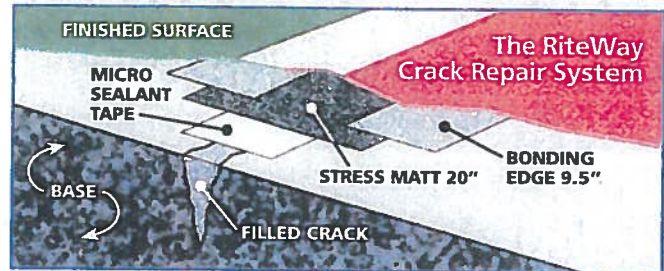
# Tennis...anyone?

The cracks in this court were repaired using traditional methods

## If you can't afford to do it right... can you afford to do it again?

You've heard *that* before, but here at [INSERT COMPANY NAME], it's not just a catchy rhyme, it's our mantra. Traditional crack repair methods can leave unsightly patches that don't last—resulting in frequent and costly repairs. Tennis court cracks expand and contract with changes in temperature, freezing and thawing and with use. To insure a long-lasting, durable and seamless repair, we use the RiteWay Crack Repair System.

RiteWay is a layered system that becomes an integral part of the tennis court and results in an invisible repair which is not effected by weather or temperature. The installation is so

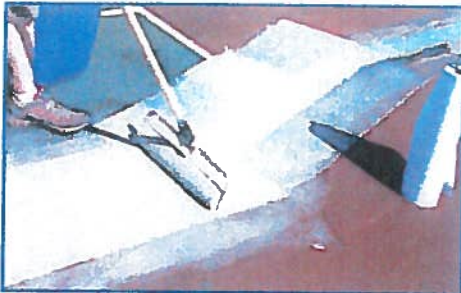


unique that many tennis court owners can't believe its proven success until they see it for themselves.

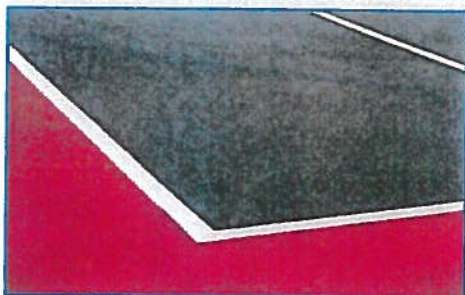
The RiteWay System utilizes a micro-technology that allows the existing cracks in your court to move without breaking the repair. It not only keeps cracks from coming back, but it eliminates dead spots, hollow sounds and bubbling common with other systems.

## **RiteWay** A durable system in a league of its own.

*Crack Repair System*



RiteWay Crack Repair System: Laying down micro sealant tape and stress mat.



RiteWay Crack Repair System: Finished repair.

**No Hollow-Sounding Areas. No Dead Spots. No Bubbling. A True Bounce. Guaranteed.**

We've seen the other systems on the market, but no other overlay system can give you the RiteWay results or guarantee. A RiteWay repair comes with a 2-year conditional warranty and is priced 50 to 75% below the cost of reconstruction.

**RiteWay will keep your court looking new and playing safe year after year.**

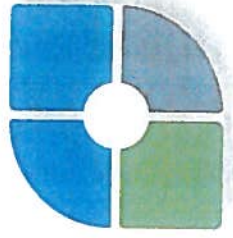
**Works well on these surfaces:**

Tennis	Basketball
Volleyball	Handball
Inline Hockey	Pickleball

[COMPANY LOGO]  
[CONTACT INFO.]

[TAG LINE]

# THE



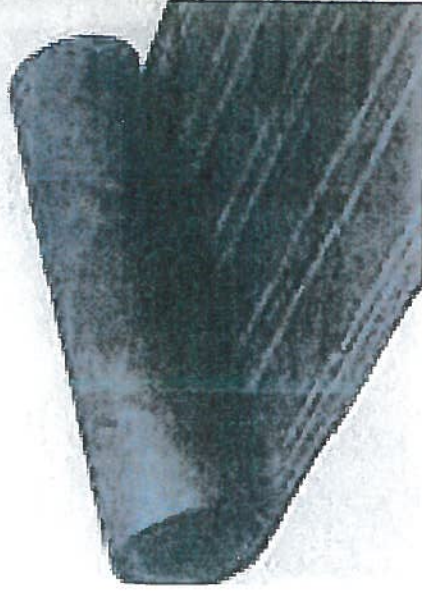
FRASER  
EDWARDS  
COMPANY, LLC.

# SLIP-SHEET METHOD

ADVANCED CRACK-RESISTANT RE-  
SURFACING SYSTEM

# SLIP-SHEET MATERIAL

- **Slip-sheet is a specially constructed ply felt that is built for strength, flexibility and the allowance of movement from substrates.**



# WHY SLIP-SHEET?

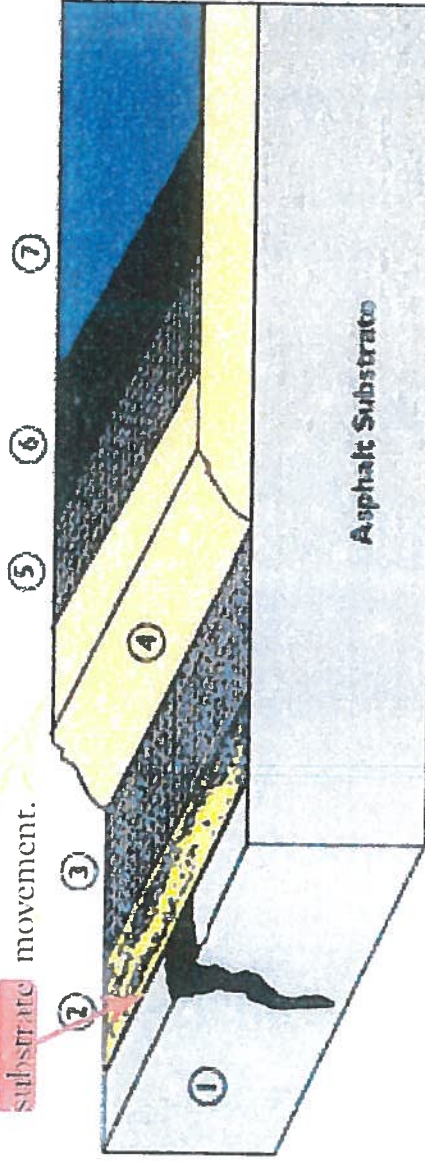
- **No heavy equipment to damage existing court structure or surrounding landscape.**
- **Consistent tensile strength and tear resistance.**
- **Readily accommodates gassing and venting by existing substrates.**
- **Low moisture absorption, excellent dimensional stability and resistance to rot and deterioration.**
- **Flexibility and conformability.**
- **Allows movement of substrates and cracking without breaking through new surfaces.**
- **Total site control of aggregates to avoid introduction of iron oxides and containments in the surface substrate.**
- **Does not change footing, feel and most important tennis ball response.**
- **Our goal is NOTHING. This means no changes to the court and game except NO cracks.**
- **Provides a resilient substrate and additional cushions surfaces are available.**

# SLIP-SHEET SURFACE UP CLOSE

- 1. SUBSTRATE:**  
Cracked, uneven asphalt or concrete existing
- 2. SLIPSHEET LAYER:**  
Fiberglass Felt, GLASFAB #30
- 3. CARPET COAT MEMBRANE #1:**  
Jute/Burlap reinforced membrane
- 4. 1/2" TOPPING:**  
Mix Carpet coat/gravel/plaster sand.
- 5/6. CARPET COAT MEMBRANE #2/REFINEMENT COATS/HOT ROLL.**
- 7. TENNIS COURT SURFACE SYSTEM – Plexipave and Latexite Systems.**

Slip-sheet system (surface) remains unaffected by substrate movement.

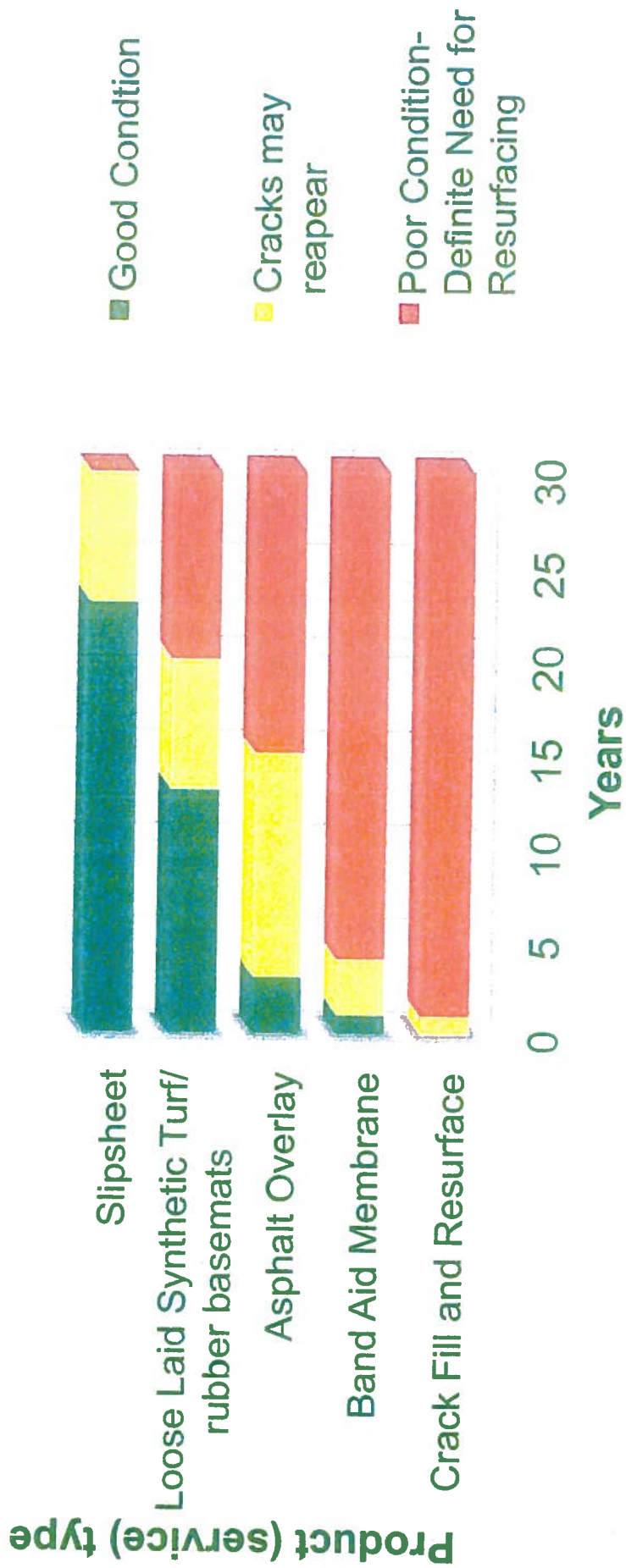
## THE SLIPSHEET SYSTEM



Baseroack



# SLIP-SHEET LONGEVITY



### **8.3 Cover sheet – FY 2023/2024 Project List and Future Plan Update**

**Auburn Area Recreation and Park District Acquisition and Development Committee February, 2023; Board of Directors Meeting February, 2023; A&D Committee meeting March, 2023; Board of Directors Meeting March 30, 2023**

#### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 23/24 Project List, and approve the Future Plan Update?

#### **Background**

ARD staff provides a proposed Project List for each Fiscal Year. This Project List is based off of projects incorporated in the Five-Year Project List (Future Plan) as well as any new needs proposed by the community, staff and Board.

The Five-Year Project List (Future Plan) is comprised of those projects deemed to be of the highest priority and reflects the District's goal to address needed existing infrastructure upgrades, bring new features into the existing park system and complete potential land acquisition and new park development.

A list of the proposed changes to the FY 23/24 Project List and Five-Year Plan is attached.

The Project List and Future Plan were reviewed at the February A&D and Board meeting, and sent back to committee for further review and refinement to create a final document.

It should be noted that, since the FY 23/24 Project List was reviewed in February, a few projects were moved from the FY 22/23 Project List to the FY 23/24 Project List. The reason for these projects being moved is due to not being able to complete them before March 31, 2023, mainly due to adverse weather.

#### **Recommendation for the Board of Directors**

The A&D Committee sent a positive recommendation to the Board to direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 23/24 Project List, and approve the Future Plan Update.

#### **Fiscal Impact**

The fiscal impact of the FY 22/23 Project List is indicated on that document.  
The fiscal impact of the Five-Year Project List is indicated on those documents.

Please note the deficit that currently exists in the ARD Reserves beginning in year 24/25.

#### **Attachments**

Five Year Project List (Future Plan), including FY 23/24 Project List

Notes to proposed amendments to FY 23/24 Project list and CIP revision

Auburn Recreation District Five Year Project List

Project List

2023/2024

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	COVID Relief Funds
<b>Recreation Park</b>									
Driveway valve box repair	2,500		2,500						
Locker room Floor	50,000				25,000				25,000
Rec Mod courtyard repairs	13,735				13,735				
Replace sewer line, back restroom	30,000								30,000
Sierra Pool deck expansion joint repair	15,000								15,000
Painting/mural maintenance shop building	6,000		3,000		3,000				
Rec Shop Floor Repairs	50,000				50,000				
ADA parking at Mads	15,000			15,000	15,000				
Plumbing infrastructure repairs	15,000								15,000
Splash Pool repair part 2	15,000				15,000				
<b>City Hall/School Park Preserve</b>									
New pickleball courts (ARD portion)	65,000	0					65,000		
<b>Meadow Vista Items</b>									
PH Pool fence mow strip	25,000	0			25,000				
Plumbing infrastructure repairs	15,000								15,000
<b>Winchester</b>									
Booster pump install									
<b>Regional Park</b>									
Tennis/pickleball courts surfaces at Regional, MV	200,000	0			200,000				0
Marmot Meadows reserves	150,000				150,000				0
Marmot Meadows construction docs & related work	40,431						40,431.00		
New vault toilet, Dry Creek end	45,000					22,000			23,000
Repave Park Dr.	80,000								80,000
<b>Ashford Park</b>									
Plumbing infrastructure upgrades	20,000								20,000
<b>Overlook Park</b>									
Levee Repairs and paving to garage	75,000	4,750			70,250				
Retaining wall investigation	10,000				10,000				
<b>Overlook Park</b>									
Interpretive Signage (2 x \$5K)	10,000				10,000				
<b>Railhead Park</b>									
New pump and filter	0								
Parking lot repair/seal	60,000								
<b>Auburn Bike Park</b>									
Signage	4,800		4,800						
<b>TOTAL</b>	<b>1,012,466</b>	<b>4,750</b>	<b>10,300</b>	<b>15,000</b>	<b>603,985</b>	<b>22,000</b>	<b>65,000</b>	<b>40,431</b>	<b>223,000</b>
Estimated Balance Remaining			20,032	243,389	501,375	217,945	2,606,646		44,874

28,918 equipment Reserve

80,000 equipment reserve

Yellow = updated number or new project to list  
Green = moved from a previous year

Note: Assumes \$50,000/year in County Mitigation Fees  
Note: Assumes \$5000/year in ADA reserve funds  
Note: Assumes \$10,000/year in city mitigation  
Note: Assumes \$90,000 added to FCC this year  
Note: Placer County to use approx. \$350,000

# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list  
 Green = moved from a previous year

## 2024/2025

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	COVID Relief Funds
44,874										
<i>Recreation Park</i>										
North (Front) Playground	120,000						120,000			
North Playground, Path of Travel	30,000						30,000			
Emergency exit gates at Sierra Pool	15,000									
<i>Meadow Vista Park</i>										
Pond-island renovation										Postponed
<i>Regional Park</i>										
Tennis Court Path of Travel	41,500		3,000	18,500		20,000				
Dry Creek playground replace/ADA path of travel	125,000				40,000	85,000				
Pond muckering										
Canal Repair	40,000				40,000					
Marriott Meadows reserves	150,000				150,000					100,000
Pond leak investigation	40,000				40,000					
Breezway Painting	40,000		20,000		20,000					
Shade structures at south-end picnic tables	50,000									50,000
Kiosks/signage	10,000		10,000							
<i>Various Parks</i>										
Drinking fountain replacement	35,000									
<b>TOTAL</b>	<b>531,500</b>	<b>0</b>	<b>33,000</b>	<b>18,500</b>	<b>290,000</b>	<b>105,000</b>	<b>150,000</b>	<b>0</b>		<b>35,000</b>
<b>Estimated Balance Remaining</b>	<b>6,532</b>		<b>3,389</b>	<b>446,375</b>	<b>77,945</b>	<b>2,606,646</b>				<b>9,874</b>

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$50000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$50,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds

# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

## 2025/2026

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind
				25,032	53,389	496,375	87,945	2,606,646		
<i>Regional Park</i>										
Walking pathway extension, Dry Creek	266,000									
Marriott Meadows Development	3,690,550				445,000			2,351,558	300,000	
<i>Various Parks</i>										
Tree audit/survey	30,000									
<b>TOTAL</b>	3,985,550	0	0	0	30,000	445,000	0	2,351,558		0
<b>Estimated Balance Remaining</b>				25,032	23,389	51,375	87,945	255,088		0

265,000

593,992

Postponed MM Deficit

- Note: Assumes \$50,000/year in County Mitigation Fees
- Note: Assumes \$5000/year in ADA reserve funds
- Note: Assumes \$10,000/year in city mitigation
- Note: Assumes \$50,000 added to FCC per year
- Note: Assumes \$50,000/year in Equipment Reserve funds

## **FY 23/24 Project List and CIP notes**

### **Proposed changes to previous list**

#### **FY 22/23**

##### **Overlook Park**

New Security Camera: Have cancelled/postponed this project based on less-than-good results from previous cameras

#### **FY 23/24**

##### **Recreation Park**

ADA parking at mods: this project would add ADA parking stalls in front of the modular buildings at the back of the park. When ARD hosts a large event or has a large rental in the back of the park (approximately 4 – 5x/year), there is no available ADA parking for the south end of the park.

Plumbing Infrastructure repairs: this project was pushed back from FY 22/23

Splash Pool repairs, part 2: The second part of these repairs (post repair and resurfacing) could not be finished before 3/31/23. These repairs will happen before mid-May, 2023

##### **City Hall/School Park Preserve**

New pickleball courts: Working in cooperation with the City of Auburn and the group responsible for the School Park Preserve, ARD would help fund and maintain 3 new lit pickleball courts on the asphalt area below City Hall and above the School Park Preserve. The cost for the project is being proposed to split 3 ways. ARD's portion (\$65,000) would come from City Mitigation funding, which is available.

##### **Meadow Vista Park**

Placer Hills Pool mow strip: this will add a concrete "mow strip" around the bottom of the fence, thereby satisfying a Placer County Health Dept. regulation.

Plumbing Infrastructure repairs: this project was pushed back from FY 22/23

##### **Regional Park**

Marriott Meadows Reserves: this would be the first of 2 – 3 set asides to help fund the deficit at Marriott Meadows. This deficit was created by the failed sale of Mt. Vernon Park and worse than expected inflation.

##### **Overlook Park**

Interpretive signage: this project was pushed back from FY 22/23

##### **Auburn Bike Park**

Signage: installing needed signage at the Bike Park

## **FY 24/25**

### **Recreation Park**

North (front) playground and path of travel: This project was pushed back from FY 23/24.

Emergency exit gates at Sierra Pool: this project would add one or more emergency exit gates at the pool.

### **Regional Park**

Marriott Meadows Reserves: this would be the second of 2 – 3 set asides to help fund the deficit at Marriott Meadows. This deficit was created by the failed sale of Mt. Vernon Park and worse than expected inflation.

Pond leak investigation: this project was moved from FY 23/24

Shade structure at south-end picnic tables: this project would add shade to the existing tables at the southwest end of the pond.

Kiosks/signage: this project was moved from FY 23/24

### **Various Parks**

Drinking fountain replacement: this project was moved from FY 23/24

## **FY 25/26**

Marriott Meadows Development: this project was moved from FY 23/24 and its estimated costs were updated

### **Various Parks**

Tree audit/survey: ARD's last tree survey was in 2015. This survey would target trees in high use areas at Recreation Park, Regional Park and Meadow Vista Park.

## **8.4 Cover sheet –Extension of Managing Partner Agreement between ARD and U.S. Bureau of Reclamation**

**Auburn Area Recreation and Park District Acquisition and Development Committee  
March, 2023; Board of Directors Meeting March 30, 2023**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) extend the Managing Partner Agreement with the United States Department of the Interior, Bureau of Reclamation (Reclamation) for the continued management of certain lands and facilities?

### **Background**

ARD entered into a Managing Partner Agreement (MPA) with Reclamation on February 3<sup>rd</sup>, 2000, for the management, development, operation and maintenance of certain Reclamation Lands and Facilities – Auburn-Folsom South Unit, Central Valley Project, California. These lands and facilities include:

- The Canyon View Community Center and surrounding property, including the Auburn Bike Park
- Railhead Park
- Overlook Park and surrounding property, including the Auburn Skate Park

Per the terms of the existing Agreement, the Agreement may be extended by mutual agreement of the parties to this Agreement, if, at least one year prior to the expiration of the Agreement, the ARD advises Reclamation, in writing, that it desired to extend the term of the Agreement for up to an additional 25 years.

### **Recommendation for the Board of Directors**

The A&D Committee sent a positive recommendation to the Board to direct the District Administrator to send a letter to Reclamation, notifying them of our desire to extend the existing MPA. A copy of the letter is attached.

### **Fiscal Impact**

For FY 21/22 management of Reclamation properties had the following P&L:

Revenues:	\$101,473
Expenses:	\$341,519*
Profit/(loss):	(\$240,046)

\*does not include “roll-ups” for wages. The estimated roll-ups = \$34,926

### **Attachments**

Letter to Reclamation notifying them of ARD’s intent to extend the existing MPA  
Existing MPA (entered into on 2/3/2000)





## AUBURN AREA RECREATION AND PARK DISTRICT

March 30, 2023

Area Manager  
Central California Area Office, Bureau of Reclamation  
7794 Folsom Dam Rd.  
Folsom, CA 95630-1799

**Re: Extension of Managing Partner Agreement (Contract No. 00-LC-20-7281) between the United States and the Auburn Area Recreation and Park District**

The Auburn Area Recreation and Park District would like to extend the Managing Partner Agreement with the United States Department of the Interior, Bureau of Reclamation (Contract No. 00-LC-7281) for the management, development, operation and maintenance of certain Reclamation Lands and Facilities – Auburn-Folsom South Unit, Central Valley Project, California.

Per the terms of the existing Agreement, the Agreement may be extended by mutual agreement of the parties to this Agreement, if, at least one year prior to the expiration of the Agreement, the Auburn Area Recreation and Park District advises the United States, in writing, that it desired to extend the term of the Agreement for up to an additional 25 years. The existing agreement was made on February 3<sup>rd</sup>, 2000.

Please consider this letter notice that the Auburn Area Recreation and Park District would like to extend the Agreement for an additional 25 years.

Please send any questions, correspondence or requests to Kahl Muscott, Auburn Area Recreation and Park District Administrator. He can be reached at (530) 537-2186, emailed at [kmuscott@auburnrec.com](mailto:kmuscott@auburnrec.com) or via U.S. Mail at:

Auburn Area Recreation and Park District  
471 Maidu Dr. #200  
Auburn, CA 95603

Sincerely,

Kahl Muscott  
District Administrator

MANAGEMENT AGREEMENT  
BETWEEN  
THE UNITED STATES  
DEPARTMENT OF THE INTERIOR  
BUREAU OF RECLAMATION  
AND  
THE AUBURN AREA RECREATION AND PARK DISTRICT  
FOR  
THE MANAGEMENT, DEVELOPMENT, OPERATION, AND  
MAINTENANCE OF CERTAIN  
RECLAMATION LAND AND FACILITIES  
AT AUBURN DAM AND RESERVOIR PROJECT AREA -  
AUBURN DAM OVERLOOK, RAILHEAD AREAS, AND  
THE ADMINISTRATION BUILDING ON MAIDU DRIVE WITH  
ADJACENT PROPERTY

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UNITED STATES  
DEPARTMENT OF THE INTERIOR  
BUREAU OF RECLAMATION  
CENTRAL VALLEY PROJECT

**AGREEMENT BETWEEN THE UNITED STATES OF AMERICA AND  
THE AUBURN AREA RECREATION AND PARK DISTRICT  
FOR THE MANAGEMENT AND DEVELOPMENT OF  
CERTAIN LANDS AND FACILITIES OF THE AUBURN-FOLSOM SOUTH UNIT**

THIS AGREEMENT, made this *3rd* day of *February*-2000,  
pursuant to the Act of June 17, 1902 (32 Stat. 388) and all Acts amendatory thereof and  
supplementary thereto, collectively known and referred to as the Federal Reclamation Laws  
including the Federal Water Project Recreation Act of July 9, 1965 (79 Stat. 213), as amended,  
by and between **THE UNITED STATES OF AMERICA**, acting through the Department of the  
Interior, Bureau of Reclamation, (**United States**), represented by the officer executing this  
instrument on its behalf, which officer, his successor, and his duly authorized representative are  
hereinafter severally called the Contracting Officer, and, **The Auburn Area Recreation and  
Park District (District)**, a non-profit special recreation district organized under the laws of the  
State of California acting through its Board of Directors, each represented by the officers  
executing this document.

## **PREAMBLE**

The United States acquired certain lands, hereinafter referred to as "Auburn Dam and Reservoir Area Lands," for the purpose of constructing, operating and maintaining the Auburn-Folsom South Unit, Auburn Dam and Reservoir, an authorized feature of the Central Valley Project.

The District is presently managing and developing Auburn Dam and Reservoir Area Lands in the City of Auburn for a public park site in accordance with a License designated as Contract No. 5-07-20-L6465.

The District now desires to manage and develop for public recreation additional Auburn Dam and Reservoir Area Lands including the Auburn Dam Overlook site, the adjacent land known as the Railhead Park Area, all of which is located on both sides of Pacific Avenue in the City of Auburn, and the Administration Building with its adjacent lands located at Maidu Drive.

The United States is willing to permit the District to manage and develop said additional Auburn Dam and Reservoir Area Lands as such use is not, at this time, incompatible with the purpose for which such land was acquired and is now being administered.

## **AGREEMENT**

The United States hereby grants the District the non-exclusive right to construct and/or install, develop, manage, maintain and operate public recreation facilities on the real property described above as shown on the attached maps marked Exhibit "A" and "B" incorporated herein by reference, subject to the following terms and conditions. Other lands and/or facilities may be added or deleted in the future by amending this agreement with appropriate information and maps as needed.

## **TERMS AND CONDITIONS**

### **Term of Agreement**

1. The term of this Agreement shall begin upon execution of this document by the United States, and shall continue for a period of 25 years, unless sooner terminated. The Agreement may be extended by mutual agreement of the parties to this Agreement if, at least one year prior to the expiration of the Agreement, the District advises the United States, in writing, that it desires to extend the term of this Agreement for up to an additional 25 years, but in no event beyond 50 years from the effective date of this Agreement.

### **Operations and Development**

2.a. The District shall construct and/or install, develop, manage, operate, and maintain recreation facilities in the Railhead Park and Auburn Dam Overlook Areas, and the Administration Building site in accordance with an Operation and Development Plan (Plan) approved by the United States. The Plan shall be completed by the District within six (6) months following the execution of this Agreement, and submitted to the United States for its review and written approval.

b. The District shall submit to the United States for its review and written approval all site specific development plans, in a format the United States determines as acceptable, before construction begins.

c. The Plan shall be jointly reviewed by the United States and the District at least every five (5) years after the date on which the original Plan is approved by the United States..

d. The United States may provide funds consistent with what is allowable by existing laws and regulations to the District, to cost share designing and constructing recreation facilities that are pursuant to this Agreement.

e. Upon request of the United States or the District, the parties will review the District's development, operation and management of the Railhead Park and Auburn Dam Overlook Areas, and the Administration Building site. The United States at its option may make inspections at any time and consult with the District concerning development, operations and management, and land use.

#### **Reclamation Use Paramount**

3. The rights of the District under this Agreement are subordinate to the rights of the United States, its agents, employees, or assigns. Public use of any portion of the Area covered by this Agreement may be restricted by the United States whenever the United States determines that such restriction is necessary in the interest of the Central Valley Project, public health and safety, or national security.

#### **Adjustment to Land Use Boundary**

4. If future needs arise which the United States determines will require use of any or all of the Area covered by this Agreement which the United States determines are incompatible with the District's development and/or operation of such lands pursuant to this Agreement, the District will be so notified. After the United States and the District have consulted and the United States has given full consideration to means of minimizing resulting adverse effects, if any, relating to the District's responsibilities, the United States shall delete those lands from the use Area covered by this Agreement and produce a new Exhibit "A" for inclusion with this Agreement.

#### **Miscellaneous Provisions**

5.a. The District, its contractors, or agents of assignees, shall be subject to the Equal Opportunity Requirements set forth in Exhibit "C", attached hereto and incorporated herein.

b. Upon request, the District shall furnish the United States a record of visitation and recreation use by the public, and any other related information pertaining to the use of the Area covered by this Agreement requested by the United States.

c. The District will be responsible for the payment of all utilities and services to the Area covered by this Agreement, except as provided for in paragraph 5.d. below, and the maintenance and repair of all structures located on such lands on the effective date of the Agreement, and as may hereafter be placed or constructed .

d. The street lights located at the Auburn Overlook site and located at the Administration Building site are to be maintained by the United States under contract with Pacific Gas and Electric.

e. This agreement is subject to Title VI, Civil Rights Act of 1964 (78 Stat .241) and the Interior regulations issued pursuant thereto in 43CFR17, as modified or amended and set forth in Exhibit "D" attached and incorporated herein.

#### **Environmental Requirements**

6. The District shall:

a. Comply with all applicable Federal, State, and local laws and regulation, and Reclamation policies and instructions, existing or hereafter enacted or promulgated, concerning any toxic or hazardous material that will be used, produced, transported, stored or disposed of on or in waters or facilities of the Auburn-Folsom South Unit and the surrounding lands. "Toxic or Hazardous material" means any substance, pollutant or contaminant listed as hazardous or toxic by any Federal, States or local agency or governmental body pursuant to any law or regulation pertaining to such materials.



b. Not allow contamination or pollution of waters or facilities of the Auburn-Folsom South Unit and the surrounding lands by toxic or hazardous materials, thermal pollution, refuse, garbage, sewage effluent, industrial waste, petroleum products, mine tailings, mineral salts, pesticides (including, but not limited to, the misuse of pesticides), pesticide containers or any other pollutants.

c. Report to the Bureau of Reclamation Area Manager or the appointed representative of the Central California Area Office, 7794 Folsom Dam Road, Folsom, California 95630, within a reasonable amount of time of its occurrence, any event which may or does result in pollution or contamination affecting lands, water or facilities of the Auburn-Folsom South Unit and the surrounding lands.

d. Include the provisions contained in paragraphs a. through c. in any subcontract or third party contract it may enter into in accordance with this Agreement.

Violations of any of the provisions of paragraphs a. through d. shall constitute grounds for immediate termination of this Agreement and shall make the District liable for the cost of full and complete remediation and/or restoration of any Federal resources or facilities that are adversely affected as a result of the violation.

e. The District shall plan, construct, operate, maintain, and manage all structures and facilities on the premises herein described so as to minimize adverse environmental consequences. In so doing, careful consideration will be given to alleviating potentially harmful effects on, but not limited to, landscape, soils, water, air, mineral, timber, or population or other animate resources. No artificial modification of the environment shall be undertaken without prior approval of the United States, in writing.

f. The United States may require the District to provide an environmental analysis which may be used to determine the actions necessary to meet requirements of the National Environment Policy Act (NEPA), ESA and NHPA among others, as needed.

g. The District shall correct or modify any pollution of soil, air, or water and deterioration of living or inanimate resources caused by or resulting from the exercise of the privileges granted herein in accordance with rules, regulations, and directives of the Secretary of the Interior, including, but not limited to, aesthetic qualities of the environment, and in compliance with all Federal laws as determined by Reclamation. Increased cost will not justify noncompliance with environmental quality controls required by the United States.

h. In the use of pesticides on the land and facilities covered by this Agreement, the District shall comply with all provisions of Federal and State pesticide laws and any amendments thereto. The District is specifically prohibited from using on the land and facilities covered under the Agreement any and all pesticides not licensed for use in California. Further, in the use of all pesticides on lands owned by the United States, the District shall submit plans for such use annually and shall obtain prior written approval of the United States before implementing said plans.

i. In the administration of recreation development and when due to recreation activities, the District will take all reasonable measures necessary to minimize siltation and erosion, prevent and suppress wildfires, protect against the introduction and spreading of noxious weeds detrimental to agriculture, and cooperate in watershed management practices. All concession contracts hereafter entered into shall contain suitable provisions consistent herewith, including such provisions as are required by the United States.

### **Reservations**

7. The privileges herein granted to the District are limited to the management of the Areas covered by this Agreement, and operation, maintenance, repair, replacement, and future expansion of all related recreation facilities. Such privileges are subject to:

a. Existing rights, privileges, or interests in the Areas covered by this Agreement to which the title of the United States may be subject. The District will not interfere with such rights, privileges, or interests.

b. The rights of properly authorized officers, assignees, agents, employees, permittees, and lessees of the United States, acting in an official capacity, to enter upon the lands described herein without charge for the purpose of enforcing, protecting, and exercising the rights reserved to the United States and protecting the rights vested in those not party to this Agreement.

### **Third Party Contracts and Permits**

8. The District may issue and administer concession agreements, licenses, permits, and contracts to persons or associations for public recreation purposes only. Concession activities and conditions shall comply with Reclamation's Concession Management Program attached here as Exhibit "E" and incorporated herein by reference. All such instruments shall be submitted to the United States for its review and written approval before the instruments are executed. All instruments used for such purposes throughout the Area covered by this Agreement shall be subject to applicable terms of this Agreement and shall contain language recognizing the prior right for Central Valley Project purposes, and effecting releases and indemnifications to and for the United States, their successors and assigns, and their officers, and agents. The term of such licenses, permits, or contracts shall not exceed the duration of this Agreement and such licenses, permits, and contracts shall contain the following provision:

In the event of the termination of the Agreement between the United States, and the District, the United States shall be deemed to stand in the stead of the District as grantor in third-party agreements. In the event of such termination, the United States, within 90 days thereafter, may terminate the agreement license, permit, or contract by giving written notice to the concessionaire, licensee, permittee, or contractor that any improvements constructed on the premises at its sole cost must be removed from the premises within a period of time as determined by the United States to be reasonable, but in no event less than 30 days. After expiration of such period of time, the title to any remaining improvements shall vest in the United States.

The United States will issue and administer all non-recreation leases, licenses, permits, easements, or rights-of-way for the area covered by this Agreement after consultation with the District.

#### **Fees and Charges**

9. The public shall be allowed access to the Area covered by this Agreement; however, the District may levy a fee for the use of facilities located thereon. Fees will be set in accordance with fees established for other District managed park and recreation Areas

#### **Use of Revenues**

10. Revenues as referred to in this article shall mean receipts from user fees charged by the District in accordance with Article 9, above. The District shall account for all revenues and expenditures. All receipts in excess of the administrative, operation and maintenance, development, and replacement costs will be paid to the United States. The District shall maintain such accounting records as are necessary to satisfy the requirements of this Agreement and shall furnish, upon request, to the United States, not later than 90 days following the close of the District's fiscal year, a financial report of all revenues received and expenditures for operation and maintenance, replacements, construction, and development of facilities.

#### **Examination of Records**

11. The District agrees that the United States shall have access to and right to examine any pertinent books, documents, papers, and records of the District involving transactions related to this Agreement

### **Liability of Contractors and Permittee**

12. The District shall require all contractors and permittees to carry such public liability and property damage insurance as is customary among prudent operators of similar businesses under comparable circumstances.

### **Termination**

13.a. If the Contracting Officer determines that the District, its contractors, licensees, or permittees have failed to observe the requirements of this Agreement, the Contracting Officer may give written notice to District of the default or violation. Unless District corrects such default or violation or is pursuing positive action to correct such default or violation to the satisfaction of the Contracting Officer within ninety (90) days after receipt of such written notice, the United States retains authority to terminate this Agreement. If this Agreement is terminated, District shall be notified in writing.

b. The United States may terminate this Agreement upon one (1) year written notice to the District should the areas covered by this Agreement be required for Central Valley Project purposes

c. The Agreement may be terminated upon mutual agreement

### **Title to Land, Improvements and Restoration**

14 a. Structures and improvements constructed by the United States or constructed at the expense of the United States shall remain the property of United States. The District shall keep a current and accurate inventory of any structures and improvements previously installed or constructed by the United States, a current and accurate inventory of any structures and improvements installed or constructed solely at its own expense, and a current and accurate inventory of any structures or facilities paid for or partially paid for from funds expended by the

United States under Public Law 89-72 or under any other Federally financed program. Within 30 days of completion of any new structures or facilities, the District shall provide to the United States in writing a description of those structures and facilities.

b. For a period of 180 days after termination of this Agreement, or such longer period as may be determined by the United States to be reasonable, the District shall have the privilege of salvaging and/or removing structures or facilities installed or constructed by the District at its sole cost or expense, and that are not determined to be necessary for the continued operation and management of the areas covered by this Agreement. However, should the United States determine that some or all of the structures or facilities the District chooses to remove are necessary for the continued operation and management of the areas covered by this Agreement, the United States at its option may purchase such structures and facilities constructed solely by the District at their amortized discounted value. After the expiration of the 180 day period, the title to all remaining such District financed structures or facilities not removed shall be vested in the United States. The District shall restore the land occupied by such removed structures or facilities to its original condition as determined to be satisfactory to the United States

#### **Certification of Nonsegregated Facilities**

15. The District certifies that it does not maintain or provide for its employees any segregated facilities at any of its establishments, and that it does not permit its employees to perform their services at any location under its control where segregated facilities are maintained. The District certifies further that it will not maintain or provide for its employees any segregated facilities at any of its establishments, and that it will not permit its employees to perform their services at any location under its control where segregated facilities are maintained. The District agrees that a breach of this certification is a violation of the Equal Opportunity Clause in this

Agreement. As used in this certification, the term "segregated facilities" means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms, and other storage or dressing areas, parking lots, drinking fountains, recreation and entertainment areas, transportation, and housing facilities provided for employees which are segregated by explicit directive or are, in fact, segregated on the basis of race, creed, color, or national origin, because of habit, local custom, or otherwise. The District agrees that (except where it has obtained identical certification from proposed subcontractors for specific time periods) it will obtain identical certification from proposed subcontractors prior to the award of subcontracts exceeding \$10,000 which are not exempt from the provisions of the Equal Opportunity Clause, and that it will retain such certification in its files.

NOTE: The penalty for making false statements in offers is prescribed in 17 U.S.C. 1001.

#### **Construction Materials and Mining**

16 There is reserved to the United States the right to remove from the Area any and all materials necessary for construction, operation, and maintenance of the Auburn Dam and Reservoir Project, the right to prospect for, extract, and carry on the development for oil, gas, coal, and other minerals, and the right to issue leases or permits to prospect for oil, gas, or other minerals on said lands under the Act of February 25, 1920 (41 Stat. 437), and acts amendatory thereof or supplementary thereto, and the Act of August 7, 1947 (61 Stat. 913). The District will be consulted and the United States will give full consideration to the District's interest concerning any proposal prior to the exercise of these rights within the Area.

#### **Risk Damages**

17 a The District shall maintain in force policies of public liability and property damage insurance as is customary among prudent operators under comparable circumstances.

b. The District will hold the United States, its employees, agents, or assigns, harmless against all claims of every character arising out of or in connection with the management, development, operational and maintenance of Auburn-Folsom South Unit. The District and the United States will each be responsible and liable for their own acts, omissions, and negligence. However, nothing in this agreement will be construed to be an admission of fault or liability, and nothing will limit the defenses and immunities legally available as against each other or other parties.

c. Within thirty (30) days of receipt by either party of any claim for liability arising from actions within the scope of this Agreement, the party receiving the claim shall notify the other party of such claim and provide a copy of the claim to the other party, if it is in written form. Nothing in the article shall be construed to limit the right of either party to assert such affirmative defenses and file such cross complaints as may be appropriate in relation to any claim affecting the liability of such party.

#### **Contingent on Appropriations or Allotment of Funds**

18. The expenditure of any money and the performance of any work by the United States or the District, as provided for by the terms of this Agreement, is made contingent on Congress or the District making the necessary appropriations for the allotment of funds and shall be contingent upon such appropriation or allotment being made. The failure of Congress or the District to appropriate funds or the absence of any allotment of funds shall not impose any liability on the United States or the District

#### **Officials or Employees Not to Benefit**

19. No member of or delegate to Congress or Resident Commissioner and no officer, agent, or employee of the Department of the Interior, or official or employee of the District shall



be admitted to any share or part of this Agreement or to any benefit that may arise, but this restriction shall not be construed to extend to this Agreement if made with a company or corporation for its general benefit.

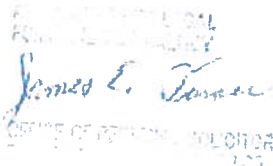
Notices

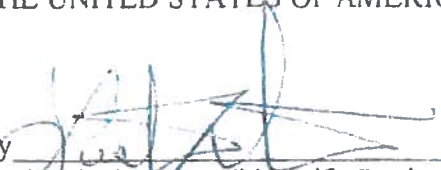
20.a. Any notice, demand, or request required or authorized by this Agreement to be given or made to or upon the United States shall be deemed properly given or made if delivered by mail, postage-prepaid, to the Area Manager, Central California Area Office, Bureau of Reclamation, 7794 Folsom Dam Road, Folsom, California 95630-1799.

b. Any notice, demand, or request required or authorized by this Agreement to be given or made to or upon the District shall be properly given or made if delivered by mail, postage-prepaid, or franked envelope, to: District Manager, Auburn Area Recreation and Park District, 123 Recreation Drive, Auburn, California 95603-5427.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

THE UNITED STATES OF AMERICA

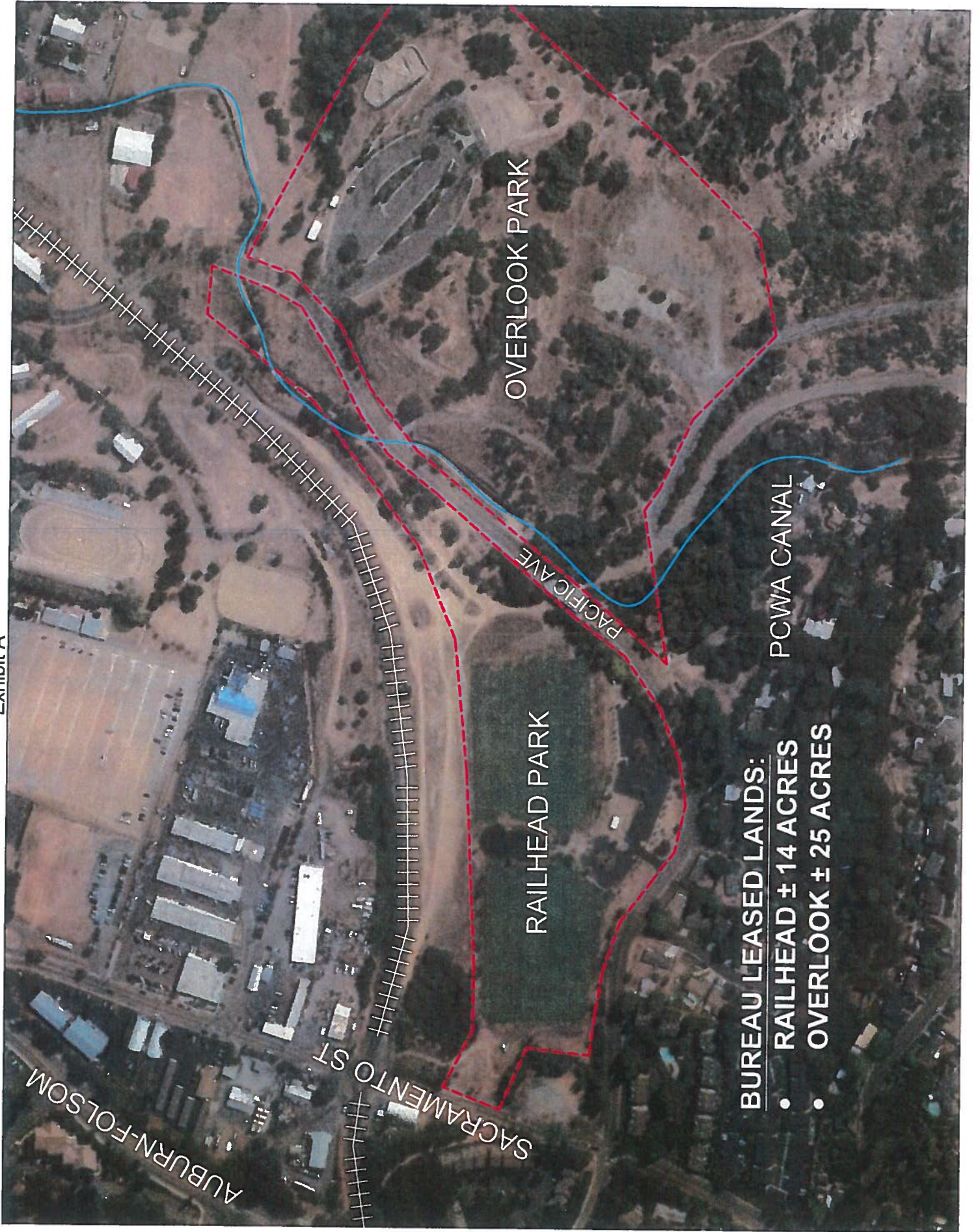
  
James E. [Signature]  
OFFICE OF REGIONAL DIRECTOR

By   
Regional Director, Mid Pacific Region  
Bureau of Reclamation

AUBURN AREA RECREATION AND PARK DISTRICT

By   
Chairperson

Attest:   
Secretary of the Board of Directors



**BUREAU LEASED LANDS:**

- RAILHEAD ± 14 ACRES
- OVERLOOK ± 25 ACRES



## EXHIBIT "C"

### EQUAL OPPORTUNITY REQUIREMENTS

During the performance of this contract, the District agrees as follows:

- (a) The District will not discriminate against any employee or applicant for employment because of race, color, age, religion, sex, or national origin. The District will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, age, religion, sex, or national origin. Such action shall include, but not be limited to, the following: Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The District agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Contracting Officer setting forth the provisions of this Equal Opportunity clause.
- (b) The District will, in all solicitations or advertisements for employees placed by or on behalf of the District, state that all qualified applicants will receive consideration for employment without regard to race, color, age, religion, sex, or national origin.
- (c) The District will send to each labor union or representative of workers with which it has a collective bargaining Agreement or other contract or understanding, a notice to be provided by the Contracting Officer, advising the labor union or worker's representative of the Contractor's commitments under this Equal Opportunity clause, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (d) The District will comply with all provisions of Executive Order No. 11246 of September 24, 1965, as amended, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (e) The District will furnish all information and reports required by said amended Executive Order and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to its books, records, and accounts by the Contracting Officer and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.
- (f) In the event of the District's noncompliance with the Equal Opportunity clause of this contract or with any of the said rules, regulations, or orders, this

contract may be canceled, terminated, or suspended, in whole or in part, and the District may be declared ineligible for further Government contracts in accordance with procedures authorized in said amended Executive Order, and such other sanctions may be imposed and remedies invoked as provided in said Executive Order, or by rules, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

- (g) The District will include the provisions of paragraphs (a) through (g) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of said amended Executive Order, so that such provisions will be binding upon each subcontractor or vendor. The District will take such action with respect to any subcontract or purchase order as the Contracting Officer may direct as a means of enforcing such provisions, including sanctions for noncompliance; Provided, however, that in the event the District becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the Contracting Officer, the District may request the United States to enter into such litigation to protect the interests of the United States.

EXHIBIT "D"

TITLE VI, CIVIL RIGHTS ACT OF 1964

- (a) The District agrees that it will comply with Title VI of the Civil Rights Act of July 2, 1964 (78 Stat. 241), and all requirements imposed by or pursuant to the Department of the Interior Regulation (43 CFR 17) issued pursuant to that title, to the end that, in accordance with Title VI of that Act and the Regulation, no person in the United States shall, on the ground of race, color, sex, or national origin be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which the District receives financial assistance from the United States and hereby gives assurance that it will immediately take any measures to effectuate this Agreement.
- (b) If any real property or structure thereon is provided or improved with the aid of Federal financial assistance extended to the District by the United States, this assurance obligates the District, or in the case of any transfer of such property, any transferee for the period during which the real property or structure is used for a purpose involving the provision of similar services or benefits. If any personal property is so provided, this assurance obligates the District for the period during which it retains ownership or possession of the property. In all other cases, this assurance obligates the District for the period during which the Federal financial assistance is extended to it by the United States.
- (c) This assurance is given in consideration of and for the purpose of obtaining any and all Federal grants, loans, contracts, property, discounts, or other Federal financial assistance extended after the date hereof to the District by the United States, including installment payments after such date on account of arrangements for Federal financial assistance which were approved before such date. The District recognizes and agrees that such Federal financial assistance will be extended in reliance on the representations and Agreements made in this assurance, and that the United States shall reserve the right to seek judicial enforcement of this assurance. This assurance is binding on the District, its successors, transferees, and assignees.

EXHIBIT "E"

**Reclamation Manual / Directives and Standards LND 04-02**

Categories/Laws and Regulations/Reclamation Home Page

**Subject:** Concessions Management by Non-Federal Partners

**Purpose:** To establish minimum approval standards for all new, modified, or renewed non-Federal concession contracts.

**Authority:** Reclamation Act of 1902, as amended and supplemented; Federal Water Project Recreation Act of 1965, as amended; and the Reclamation Project Act of 1939.

**Contact:** Land, Recreation, and Cultural Resources Office, D-5300

1. **Stewardship.** Reclamation is responsible for resources stewardship and will adhere to the highest standards for concessions management on all land and water under its jurisdiction. Reclamation may transfer to managing partners the responsibility to develop and manage public recreational areas and concession services. Transferred areas are managed by a partner under Federal authorities, the partner's authorities, specific contracts, and agreements with Reclamation. Well-planned and managed concessions on the Federal estate are of mutual interest to Reclamation and its partners.

2. **Non-Federal Policy and Procedures.** Reclamation recognizes that State and local laws and regulations may differ from those of Federal agencies. Every effort will be made to ensure that management agreements and concession contracts are compatible with both State and Federal laws. In the absence of the partner having acceptable policies and procedures that address the concessions principles, Reclamation will work with the partner to develop such policies and procedures. As an alternative, the partner may adopt Reclamation's Concessions Management directives and standards and applicable guidelines.

3. **Definitions.**

A. **Concession.** A concession is a non-Federal commercial business that supports public recreational uses and provides facilities, goods, or services for which revenues are collected. A concession generally involves use of the Federal estate and may involve the use or development of improvements.

B. **Exclusive Use.** Exclusive use is any use which excludes other appropriate public recreational use or users for extended periods of time, including concessionaire- permitted sites on which dwellings or improvements are privately owned, such as a cabin, trailer, or mobile home. Exclusive use occurs when there is neither:

- (1) An established process that frequently rotates users of specific sites, and
- (2) A process which accommodates changes in use, including a process for determining and accommodating other desired public uses and resource values.

C. **Federal Estate.** The Federal land and water areas under the primary jurisdiction of the Department of the Interior, Bureau of Reclamation.

D. **Fixed Assets.** Fixed assets are any structure, fixture, or capital improvement placed on the Federal estate.

E. **Management Agreement.** A contractual agreement between Reclamation and a non-Federal public entity (partner) which outlines each party's duties and responsibilities for managing specified Reclamation project lands and/or waters.

**F. Nonprofit Organization.** A nonprofit organization is defined by the Internal Revenue Service Code and the Code of Federal Regulations.

**G. Partner.** A partner is a non-Federal public entity that manages recreation and other resources through a contractual agreement with Reclamation.

**H. Total Benefits.** Total benefits include:

(1) **Direct Returns.** These are fees generated by authorized concessions contracts and paid directly to the managing entity or the United States Treasury.

(2) **Direct Benefits.** These are fees paid into a contractually designated special account for resource and capital improvements that directly benefit the public in the area of operations where the fees are collected.

(3) **Indirect Benefits.** These are improvements to the Federal estate or services performed by the concessionaire that benefit the public.

#### 4. Managing Partner Agreements.

**A. Management Agreement.** A management agreement is a binding contract between Reclamation and a partner which establishes a relationship that is critical to providing public recreation uses and concession services on the Federal estate.

(1) **Agreement Standards.** The management agreement must be negotiated with the understanding that the agreement and any subsequent concession contracts, including contract renewal or modification, issued by a non-Federal partner meet the standards provided through these Concessions Management by Non-Federal Partners Directives and Standards.

(2) **Contract Approval.** Prior to issuance or renewal of a concession contract by a non-Federal partner, the contract must be approved by Reclamation.

(3) **Stand In Stead Conditions.** All management agreements will contain the conditions under which Reclamation will stand in stead of the partner for concession contracts the partner has entered into, should the management agreement be terminated or expire.

(4) **Review and Evaluation.** All management agreements will authorize Reclamation to schedule concession operation reviews and evaluations.

**B. Disposition of Fees.** Concession fees earned by a partner will be applied in the following order: returned to the area to provide for operation, maintenance, replacement, and new development requirements or services associated with management of the area or facilities. Any excess fees (profit) will be returned to Reclamation and disposed of according to applicable Reclamation law, rules and regulations, and policy.

**C. Statistical Data.** The following quantitative information will be provided by the partner and maintained by Reclamation:

(1) Type of services provided;

(2) Length of contract;

(3) Expiration date;



- (4) Gross receipts;
- (5) Fees paid to the U.S. Treasury;
- (6) Total benefits;
- (7) Audit reports and results; and
- (8) Visitor use data.

5. **Concessions Planning.** Concession opportunities and development will consider the concessions principles listed in Reclamation's Concessions Management Policy, be based on appropriate plans independently or jointly developed by the partner or Reclamation, and approved by Reclamation.

6. **Concessions Contracting.** The following items will be addressed in all new concessions contracts issued by non-Federal partners.

A. **Sales and Transfers.** All sales and transfers of existing concessions must be approved according to the management agreement and be reported to Reclamation in a timely manner.

B. **Contract Language.** A partner will develop and use contract language which complies with all applicable Federal laws, rules, executive orders, regulations, and Reclamation's Concessions Management Policy and this Concessions Management by Non-Federal Partners Directives and Standards.

C. **Length of Term.** The term for a concession may not exceed the term of the management agreement between Reclamation and the partner. In general, term length should be as short as possible and based on new investment and analysis of economic factors and conditions.

D. **Subconcessions.** All subconcessions must meet the terms and conditions of the prime concession contract. The partner must approve all subconcessions and notify Reclamation within 30 days.

E. **Concessions Building and Improvement Program.** All designs and construction must be approved by Reclamation prior to initiation and comply with current applicable Federal, State, and local environmental laws or regulations and building code requirements, including those for accessibility and historical preservation. In areas where no construction standards are available, Reclamation may provide appropriate standards. Where required and prior to construction, building permits must be obtained from local authorities by the concessionaire. All facilities will be harmonious in form, line, color, and texture with the surrounding landscape.

F. **Operation and Maintenance Plan.** Concessionaires will prepare an annual operation and maintenance plan which should be approved by the partner. The concessions contract must clearly state what the plan will contain.

G. **Compensation.** A right to compensation exists when a concessionaire places Reclamation-approved fixed assets on the Federal estate. The right to compensation to a concessionaire for fixed assets is the responsibility of the partner and must be addressed in the concession contract issued by the partner.

H. **Partner Obligations for Compensation.** No financial obligation or risk will reside in the Federal Government for compensation for fixed assets as a result of the partner awarding a concession contract. All new concession contracts issued by the partner will address rights to compensation to the concessionaire for fixed assets. Unless Reclamation

has agreed to assume compensation obligations in a concession contract, interests in fixed assets may not extend beyond the term of the management agreement or the concession contract. In addition, the concession contract must provide appropriate language to reduce, eliminate, or allow interests in fixed assets and define methods of compensation, if any, to the concessionaire by the partner.

**I. Area of Operation.** Each concession contract will include a legal description and a detailed map that defines the area(s) necessary to conduct the business activities authorized by the contract.

**J. Additional Facilities or Services.** Any proposal for expansion of facilities or services located outside the existing concession boundary must be coordinated by the partner and be approved by Reclamation.

**K. Exclusive Use.** Any new facility, service, or site determined by Reclamation to be exclusive use will not be allowed. New, renewed, or modified partnership agreements will include clauses which require the partner to: phase out existing exclusive use facilities, services, or sites if the planning process determines that the lands are needed for other public purposes; and remove any existing exclusive use facility, service, or site if:

- (1) Abandoned or not used for the purpose for which it was authorized;
- (2) Condemned or identified as a public health or safety hazard;
- (3) Destroyed by fire, flood, or other acts of nature; or
- (4) Vandalized beyond reasonable repair.

Replacement or relocation of an exclusive use facility, service, or site identified in paragraph K(1) through (4) is prohibited.

**L. Reclamation Rights.** All concession contracts must be subject to the rights of Reclamation and its agents to use the lands and waters involved for authorized purposes.

**M. Termination of Concession Contract.** Concession contracts will acknowledge the right of Reclamation to terminate any concession contract authorized by a partner.

**N. Total Benefits.** The partner will establish and recover fair benefits, including direct return and direct and indirect benefits, for the uses, rights, and privileges granted by a concession contract.

**O. Rates and Merchandise.** Rates charged by concessionaires for services, food, lodging, and merchandise will be based on charges that are comparable to services, facilities, and merchandise provided by the private sector in similar situations.

**P. Concessions Safety Program.** Concessionaires are responsible for providing and ensuring a safe and healthful environment by developing, implementing, and administering health, safety, and hazardous materials programs that are approved by the partner and periodically reviewed by Reclamation.

**Q. Food Sanitation.** Concessionaire's food services will comply with Federal, State, and local regulations.

**R. Advertising and Signs.** The use of the Reclamation seal, logo, or name must be approved by Reclamation prior to display in advertisements or on signs. The use of outdoor signs or other forms of advertising on the Federal estate must be approved by Reclamation.

**S. Utility Services Provided by Reclamation.** The value for utility services provided by Reclamation will be based on the recovery of full operating and replacement costs for utility capital investments and comparable utility rates. Utility services include, but are not limited to, electricity, power, water, waste disposal, gas, and communications systems.

## 7. Concessions Administration.

**A. Insurance Program.** Concessionaires must have an insurance policy that will indemnify the United States and meet applicable State requirements. All liability policies will provide that the insurance company shall have no right of subrogation against the United States and will provide that the United States is named as additional insured.

**B. System of Recordkeeping.** Financial reports and records necessary for management and oversight of concessions must be maintained and available to the partner and to Reclamation upon request. At a minimum, each concessionaire will complete Reclamation's annual financial report form(s).

**C. Employment of Reclamation Personnel or Family Members.**<sup>(1)</sup> Reclamation employees or family member(s) may not be owners, partners, board members, corporate officers, or general managers of any business providing commercial services on the Federal estate, nor may they have any financial interest in such a company. Ownership of stock shares traded in a recognized open market is not considered a financial interest under these directives and standards. Reclamation employees are further prohibited from using their public office for private or family gain. A Reclamation employee involved in activities concerning preparing specifications, awarding a contract, or administering a concession may not be involved in that activity if the employee or a family member is involved in any phase or operation of that concession. Any Reclamation employee or family member(s) responsible for any phase of a concession contract will receive approval to be excused from duties if the employee or a family member is involved in competing for the contract or the Reclamation employee will financially benefit from the awarding of the contract.

**D. Annual Review and Evaluation.** At a minimum, a joint annual review of concessions operations must be completed by the partner and Reclamation. Such a review should identify problems and implement solutions in a written report.

**E. Nonprofit Organizations.** In certain circumstances, it may be suitable for cooperative associations or nonprofit organizations to sell goods or provide visitor services to meet Reclamation's and the partners goals and objectives. These associations and organizations must not be associated with a concessionaire and any such arrangements must be approved by the partner and Reclamation. All organizations must provide proof of their nonprofit status to Reclamation and the partner.

<sup>1</sup> Guidance on this issue should be obtained from an Ethics Counselor in the servicing Reclamation Personnel/Human Resources Office.

(74) 4/3/98  
Supersedes (65) 11/4/97

AFFIDAVIT

I, Patricia B. Larson, declare as follows:

On December 16, 1999, the Board of Directors of the Auburn Area Recreation and Park District adopted the Bureau of Reclamation Agreement for the Dam Overlook, Railhead Park and Maidu Facilities.

The Board authorized Chairman William Wauters the power to sign the original Agreement on behalf of the Park District.

AYES: 3

NOES: 0

ABSENT: 2

Dated: January 13, 2000

ATTEST:

Patricia B. Larson  
Patricia B. Larson  
Clerk to the Board of Directors

## **8.5 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;  
Board of Directors 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 booter 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 Modulars, 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**

The Finance Committee reviewed and recommend with a split decision to adopt the budget Resolution # 2023-10. Director Ingle recommends that the Board approval of the Budget as is. Director Ainsleigh does not recommend approval of the Budget because funds are not allocated to the improvement to Shockley Park.

**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
	1,428,019.00
Total Park & Rec. Services Revenue	1,428,019.00
 <b>Government Revenues</b>	
Taxes, Governmental Revenue	4,130,493.00
	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
	90,968.00
Total Other Revenue	90,968.00
 <b>Donations</b>	
Donations, Grant, In kind	11,624.00
	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
	1,356,175.00
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
	72,000.00
Total Park Dedication Revenue	72,000.00
 <b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>	
	1,428,175.00
 <b>TOTAL REVENUES</b>	
	7,089,279.00

**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>
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/>
OPERATING BUDGET BALANCE	<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.

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James A. Gray  
Board of Directors

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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		Tax revenue	Atwood III taxes	RDA passthru	Transfer in from		TOTAL	% of Total
						City Mitigation	County Mitigation				Future Cap & ADA & COVID	Equip Reserves		
Administration														
F&G		39,274	8,247	44,819	41,866	3,878,898	22,000	28,348	223,247	4,183,285	456,959	1,534,522	59%	
Cust Service	13,643	106,518	8,247	44,819	1,581	756,050	50,000	28,348	223,247	1,534,522	456,959	1,534,522	22%	
Recreation	465,996			7,236						13,643			0%	
Youth Services	605,011	11,347								473,252			7%	
Aquatics	155,222	10,282								630,093			9%	
<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>3,878,898</b>	<b>22,000</b>	<b>28,348</b>	<b>223,247</b>	<b>7,089,279</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	% of Total
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	17,865	77,574	144,431	57,224								262,509	4%
Recreation	234,113	62,044	3,417	200	391,512	94,077	13,735	80,000						580,653	8%
Youth Services	13,780	26,026	9,032		148,647	19,998	9,000							590,277	8%
Aquatics	7,792	5,500												322,321	5%
<b>TOTAL</b>	<b>255,685</b>	<b>569,202</b>	<b>219,359</b>	<b>108,495</b>	<b>479,172</b>	<b>74,195</b>	<b>2,508,616</b>	<b>1,032,813</b>	<b>469,005</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 Budget	% of total	2022-2023	
			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	<b>98,542</b>		<b>111,739</b>	

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

Miscellaneous Revenues	FY 22-23 Actual Actual to Date	Mid Year 22 - 23 Budget Revision	Final 2023-24
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

Operations & Supplies	FY 22-23 Actual Actual to Date	Final 21-22 Budget Revision	Final 2023-24
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	

	FY 22-23 Actual Actual to Date	Final 21-22 Budget Revision	Final 2023-24
<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
Rents and Concessions	Actual to Date :	Budget Revision	23/24
Fee Waivers- Public	(8,323)	(9,101)	(7,907)
Fee Waivers-CVCC Public	566	0	538
Fee Waiver Offset	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
Sierra Room Rental- CVCC	2,982	2,871	3,131
Sunset Room Rental- CVCC	1,653	1,679	1,736
Canyon View Room Rental-CVCC	1,330	3,216	1,397
Foothills Room Rental- CVCC	6,708	6,829	7,043
Oak Room Rental-CVCC	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
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<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
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#### Operations & Supplies

	Actual to Date :	Budget Revision	23/24
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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

**Salaries/Wages Expenses**

Actual to Date : Budget Revision                      23/24

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> 2,076	<b>2,313</b>

	FY 22-23 Actual Actual to Date	Mid Year Budget Revision	Prelim 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 Efficiancy 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
<b>Total Capital Improvements (Funded)</b>	<b>759,342</b>	<b>729,475</b> 729,475	<b>868,481</b>
<b>TOTAL CAP IMPROVEMENT</b>	<b>759,342</b>	<b>744,143</b>	<b>868,481</b>

<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

**Final**

FY 22-23      22-23 Final  
ACTUAL      Mid Year      23-24

#### Revenue

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	13,643
		4,387	

#### Rents & Concessions

	0	0	0
Total	0	0	0

#### Miscellaneous Revenue

	0	0	0
Total	0	0	

#### Grant Revenue

	0	0	0
Total	0	0	0

#### Other Financing Sources

Transfers from Equipment Reserv	0	0	0
Total	0	0	0

### Total Revenues

3,614      11,260      13,643

### Expenditures

**Final**

FY 22-23      Final  
ACTUAL      23-24

#### Expenditures

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
<b>Total</b>	<b>137,561</b>	<b>137,385</b>	<b>144,431</b>
		<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
<b>Total</b>	<b>52,298</b>	<b>53,706</b>	<b>57,224</b>
		<b>53,886</b>	

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

**Final**

	FY 22-23 ACTUAL	Mid Year	23-24
<b>Fixed Assets- Equipment</b>			
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**

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

# 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	Mid Year	Final
	Actual to Date	Budget Revision	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

<b>TOTAL PROGRAM EXP.</b>	<b>212,338</b>	<b>209,389</b>	<b>234,113</b>
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**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

<b>TOTAL OPERATING EXP</b>	<b>57,591</b>	<b>54,003</b>	<b>62,044</b>
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	FY 22-23 Actual	Mid Year	Preliminary
	Actual to Date	Budget Revision	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>
		15,297	

**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

<b>Totals</b>	<b>173,144</b>	<b>174,300</b>	<b>189,057</b>
		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>	

**Equipment & Fixed Assets**

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>

**Total Expenditures**                      **537,537**                      **532,178**                      **580,653**

Total Revenues	480,679	440,326	473,232
Total Expenditures	537,537	508,603	580,653
Contingency (1% of expenses)	0	0	0
<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
Program Expenditures			
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>

**Utilites**

Electric - Day Camp	3,224	2,987	3,417
	<b>3,224</b>	<b>2,987</b>	<b>3,417</b>

**Professional Services**

Professional Services	63	263	200
	<b>63</b>	<b>263</b>	<b>200</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>
		10,216	

**FY 22-23 Actual**

**Actual to Date**

**Final 22-23**

**Final**

**23/24**

**Salaries/Wages Expenses**

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>

**Total Expenditures**

		52,500	
	616,928	670,011	<b>642,352</b>
		668,351	
<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>		<b>147,418</b>	
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>		<b>9,983</b>	
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>
		<b>18,277</b>	
<b>Total Revenues</b>	<b>170,069</b>	<b>175,678</b>	<b>254,505</b>
		<b>175,678</b>	

### Expenditures

	FY 22-23		Final
	ACTUAL	Mid Year	23-24
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>

**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
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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

**SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 County Mitigation Fund, current balance \$450,000
- 9.2 Placer County Investment Report
- 9.3 Review of 2016 Tree Inventory

Office of  
Tristan Butcher  
Treasurer-Tax Collector  
County of Placer



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	418,252,250.00	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	7,943	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	19,586,100.00	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>

	January 31	Month Ending	Fiscal Year To Date
Total Earnings			
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  
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Portfolio PLCR  
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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>U.S. Treasury Coupons</b>											
91282CCG4	21124	U S TREASURY N/B		09/28/2021	5,000,000.00	4,716,000.00	4,984,027.27	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
91282BJU3	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
91282BZ52	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
91282BZY9	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	9,965,466.13	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
91282BZT0	20569	U S TREASURY COUPON		03/19/2021	10,000,000.00	9,163,300.00	9,905,628.67	0.250	0.662	350	05/31/2025
91282BZW3	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
91282B7B7	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
91282BR69	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
91282BS35	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
91282BZT0	20600	U S TREASURY COUPON		04/09/2021	10,000,000.00	9,163,300.00	9,900,952.25	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	9,899,670.03	0.250	0.700	911	07/31/2025
91282BZY9	20605	U S TREASURY COUPON		04/12/2021	10,000,000.00	9,792,600.00	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	0.396	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
91282CCL3	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		10/09/2021	10,000,000.00	9,423,800.00	9,990,341.25	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
91282BZY9	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
91282BZY9	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

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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>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	226	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
91282CBEO	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
91282BP8	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
91282CBEO	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
91282BP8	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
91282CBEO	22209	U S TREASURY COUPON		11/09/2022	10,000,000.00	9,572,300.00	9,575,924.65	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	883,261.87	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	20488	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	188	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
3133EMXY4	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
3133EMA28	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	05/18/2023
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**  
**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>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	21316	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	4,985,864.06	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	9,998,800.80	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	20600	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	
3130AMH08	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	9,985,864.31	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	21090	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	
3130ANV56	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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**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>											
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
3130AQBB8	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
3130AQCF8	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
3130AQCK7	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
3130AQCTB	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
3130AQCN1	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
3130AQCJ0	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
3130AQC15	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
3130AQC3V	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
3130AQEN9	21283	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
3130AQFHT	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
3130AQT4	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
3130AQNBS	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	22210	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	10,032,233.33	10,056,580.96	4.875	4.520	499	06/14/2024
3130ATND5	22217	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
3130ASZH5	22218	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
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	20,021,500.00	20,031,734.07	4.860	4.818	342	01/09/2024
3130AUMB2	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,981,400.00	19,983,697.55	4.750	4.837	352	01/19/2024
3134GW7E0	20355	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,980,100.00	10,000,000.00	0.200	0.200	15	02/16/2023
3134GW7D2	20356	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
3134GW7D2	20363	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
3134GXCX8	20375	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,847,200.00	10,000,000.00	0.250	0.277	203	08/23/2023
3134GXEX8	20376	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,740,300.00	10,000,000.00	0.250	0.250	120	06/01/2023
3137EAEV7	20404	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
3137EAEX3	20417	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
3134GXGSG7	20574	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
3134GXHY3	21206	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
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,934,600.00	20,000,000.00	5.000	5.000	541	07/26/2024
3135G05G4	20405	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
3135GA5U1	20409	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
3135G05X7	20421	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
3135GAC90	20475	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
3135G05G4	21239	FEDERAL NATIONAL MORT ASSOC		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**  
**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 Inactive Bank Deposits</b>			798,215,725.43		814,000,000.00	777,442,405.41	813,715,074.55		1,187	516	
SYS19055	19055	Five Star Bank - PIMMA	85,000,000.00		85,000,000.00	85,000,000.00	85,000,000.00	4.000	4,000	1	
<b>Medium Term Notes</b>			85,000,000.00		85,000,000.00	85,000,000.00	85,000,000.00	4,000	4,000	1	
89236TEY7	17074	TOYOTA MOTOR CREDIT		06/01/2018	10,000,000.00	9,987,000.00	9,999,398.02	4.627	2.685	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>			19,955,549.35		20,000,000.00	19,586,100.00	19,957,382.76		1,784	214	
<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
13606KLR0	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	182	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
87019WGX2	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
89115RF62	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	08/08/2023
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
89115BJ27	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
89115B2P4	22158	TORONTO DOMINION BANK NY		10/14/2022	10,000,000.00	10,006,800.00	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	06/23/2023
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  
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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>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
313568BH7	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>	

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**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>mPower Placer</b>											
2016NR-A	2016NR-A	mPower Placer	3,523,199.67	08/04/2016	3,285,514.20	3,285,514.20	3,000	3.042	5.327	09/02/2037	
2017 NR	2017 NR	mPower Placer	230,560.71	07/06/2017	214,247.62	214,247.62	3,000	3.042	5.692	09/02/2038	
2017 R	2017 R	mPower Placer	26,161.59	07/06/2017	24,467.21	24,467.21	3,000	3.042	5.692	09/02/2038	
2018 NR	2018 NR	mPower Placer	44,160.31	07/26/2018	42,333.41	42,333.41	4,500	4.563	6.057	09/02/2039	
2018 R	2018 R	mPower Placer	208,328.76	07/12/2018	132,148.30	132,148.30	4,500	4.563	6.057	09/02/2039	
2018 S-NR	18003	Pioneer Community Energy	345,822.86	08/09/2018	290,576.68	290,576.68	4,500	4.563	6.057	09/02/2039	
2017 S-NR	2017 S-NR	Pioneer Community Energy	126,749.85	09/28/2017	121,872.98	121,872.98	3,000	3.042	5.692	09/02/2038	
2017 S-R	2017 S-R	Pioneer Community Energy	1,601,022.24	07/06/2017	1,491,643.04	1,491,643.04	3,000	3.042	5.692	09/02/2038	
2018 S-R	2018 S-R	Pioneer Community Energy	1,413,605.38	07/12/2018	1,165,112.51	1,165,112.51	4,500	4.563	6.057	09/02/2039	
2019-20 NR	2019-20 NR	Pioneer Community Energy	-0.01	07/18/2019	-0.01	-0.01	4,500	4.563	6.423	09/02/2040	
2019-20 R-1	2019-20 R-1	Pioneer Community Energy	870,658.81	07/11/2019	870,658.81	870,658.81	4,500	4.563	6.423	09/02/2040	
2020-21 NR	2020-21 NR	Pioneer Community Energy	0.00	10/01/2020	0.00	0.00	4,500	4.563	0	09/02/2041	
2020-21 R1	2020-21 R1	Pioneer Community Energy	1,012,368.97	07/23/2020	821,487.35	821,487.35	4,500	4.563	6.788	09/02/2041	
2021-22 R1	2021-22 R1	Pioneer Community Energy	904,120.65	08/26/2021	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	70,502.15	01/26/2017	65,907.23	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>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	94,758.53	07/14/2016	87,659.92	87,659.92	2,750	2.788	5.327	09/02/2037	
2017-IA3 #3	2017-IA3 #3	mPower Folsom	33,023.08	07/27/2017	30,467.10	30,467.10	2,000	2.028	5.692	09/02/2038	
MFIA-2 NR	MFIA-2 NR	mPower Folsom	1,357,439.46	08/06/2015	1,205,177.35	1,205,177.35	2,750	2.788	4.962	09/02/2036	
MFIA-3	MFIA-3	mPower Folsom	231,361.26	09/01/2015	206,625.87	206,625.87	2,750	2.788	4.962	09/02/2036	
MF R-1	MF R-1	mPower Folsom	154,520.16	09/01/2015	136,595.55	136,595.55	2,750	2.788	4.962	09/02/2036	
<b>Subtotal and Average</b>			<b>1,666,525.79</b>		<b>1,666,525.79</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>2,140,782,173.26</b>		<b>2.363</b>	<b>399</b>		



**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>										
SYS00000	VAULT	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>1</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>



Placer County

# General Fund Purchases Report Sorted by Fund - Fund 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
22533UN41	22292	1010	ACP	CACPNY	55,000,000.00	01/03/2023	01/04 - At Maturity	54,993,506.94	*	4.250	01/04/2023	4.251	0.00
63873KN45	22293	1010	ACP	NATXNY	50,000,000.00	01/03/2023	01/04 - At Maturity	49,994,097.22		4.250	01/04/2023	4.251	0.00
22533UN58	22295	1010	ACP	CACPNY	57,000,000.00	01/04/2023	01/05 - At Maturity	56,993,270.83		4.250	01/05/2023	4.251	0.00
63873KN52	22296	1010	ACP	NATXNY	40,000,000.00	01/04/2023	01/05 - At Maturity	49,994,097.22		4.250	01/05/2023	4.251	0.00
74433HNL4	22294	1010	ACP	PRU	40,000,000.00	01/04/2023	01/20 - At Maturity	39,924,977.78		4.220	01/20/2023	4.228	0.00
22533UN66	22297	1010	ACP	CACPNY	56,000,000.00	01/05/2023	01/06 - At Maturity	55,993,388.89		4.250	01/06/2023	4.251	0.00
63873KN60	22298	1010	ACP	NATXNY	50,000,000.00	01/05/2023	01/06 - At Maturity	49,994,097.22		4.250	01/06/2023	4.251	0.00
22533UN90	22299	1010	ACP	CACPNY	56,000,000.00	01/06/2023	01/09 - At Maturity	55,980,166.67		4.250	01/09/2023	4.252	0.00
63873KN94	22300	1010	ACP	NATXNY	50,000,000.00	01/06/2023	01/09 - At Maturity	49,982,291.67		4.250	01/09/2023	4.252	0.00
22533UN47	22301	1010	ACP	CACPNY	60,000,000.00	01/09/2023	01/10 - At Maturity	59,992,916.66		4.250	01/10/2023	4.251	0.00
63873KNA1	22302	1010	ACP	NATXNY	60,000,000.00	01/09/2023	01/10 - At Maturity	59,992,916.66		4.250	01/10/2023	4.251	0.00
22533UNB5	22303	1010	ACP	CACPNY	65,000,000.00	01/10/2023	01/11 - At Maturity	64,992,326.39		4.250	01/11/2023	4.251	0.00
63873KNB9	22304	1010	ACP	NATXNY	50,000,000.00	01/11/2023	01/11 - At Maturity	49,994,097.22		4.250	01/11/2023	4.251	0.00
22533UNC3	22305	1010	ACP	CACPNY	55,000,000.00	01/11/2023	01/12 - At Maturity	54,993,506.94		4.250	01/12/2023	4.251	0.00
313396AV5	22307	1010	AFD	FREDN	40,000,000.00	01/11/2023	01/20 - At Maturity	39,959,900.00		4.010	01/20/2023	4.070	0.00
63873KNC7	22306	1010	ACP	NATXNY	50,000,000.00	01/11/2023	01/12 - At Maturity	49,994,097.22		4.250	01/12/2023	4.251	0.00
22533UND1	22308	1010	ACP	CACPNY	53,000,000.00	01/12/2023	01/13 - At Maturity	52,993,743.05		4.250	01/13/2023	4.251	0.00
63873KND5	22309	1010	ACP	NATXNY	50,000,000.00	01/12/2023	01/13 - At Maturity	49,994,097.22		4.250	01/13/2023	4.251	0.00
22533UNH2	22310	1010	ACP	CACPNY	65,000,000.00	01/13/2023	01/17 - At Maturity	64,969,305.56		4.250	01/17/2023	4.252	0.00
63873KNH6	22311	1010	ACP	NATXNY	50,000,000.00	01/13/2023	01/17 - At Maturity	49,976,388.89		4.250	01/17/2023	4.252	0.00
22533UNJ8	22312	1010	ACP	CACPNY	57,000,000.00	01/17/2023	01/18 - At Maturity	56,993,270.83		4.250	01/18/2023	4.251	0.00
313384AV1	22314	1010	AFD	FHLBDN	70,000,000.00	01/17/2023	01/20 - At Maturity	69,975,908.34		4.130	01/20/2023	4.189	0.00
63873KNJ2	22313	1010	ACP	NATXNY	50,000,000.00	01/17/2023	01/18 - At Maturity	49,994,097.22		4.250	01/18/2023	4.251	0.00
22533UNK5	22316	1010	ACP	CACPNY	60,000,000.00	01/18/2023	01/19 - At Maturity	59,982,916.66		4.250	01/19/2023	4.251	0.00
3130AUGS7	22315	1010	FAC	FHLB	20,000,000.00	01/18/2023	07/09 - 01/09	20,007,720.00	24,300.00	4.860	01/09/2024	4.818	20,031,734.07
63873KNK9	22317	1010	ACP	NATXNY	60,000,000.00	01/18/2023	01/19 - At Maturity	59,992,916.66		4.250	01/19/2023	4.251	0.00
22533UNL3	22319	1010	ACP	CACPNY	55,000,000.00	01/19/2023	01/20 - At Maturity	54,993,506.94		4.250	01/20/2023	4.251	0.00
3130AUM92	22318	1010	FAC	FHLB	20,000,000.00	01/19/2023	07/19 - 01/19	19,983,135.40		4.750	01/19/2024	4.837	19,983,697.55
63873KNL7	22320	1010	ACP	NATXNY	50,000,000.00	01/19/2023	01/20 - At Maturity	49,994,097.22		4.250	01/20/2023	4.251	0.00
22533UNP4	22321	1010	ACP	CACPNY	65,000,000.00	01/20/2023	01/23 - At Maturity	64,976,979.17		4.250	01/23/2023	4.252	0.00
63873KNP8	22322	1010	ACP	NATXNY	50,000,000.00	01/20/2023	01/23 - At Maturity	49,982,291.67		4.250	01/23/2023	4.252	0.00

Portfolio PLCR  
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Report Ver 7.3.11

Data Updated: FUNDSNAP: 02/10/2023 09:30  
Run Date: 02/10/2023 - 09:30

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 Purchase	Maturity Date	YTM	Ending Book Value
22533UNO2	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
22533UNR0	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
22533UNS8	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
22533UNT6	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
22533UNW9	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	50,978,750.00		4.250	01/30/2023	4.252	0.00
22533UNX7	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
22533UP15	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
			<b>Subtotal</b>		<b>2,513,000,000.00</b>			<b>2,512,415,530.35</b>	<b>24,300.00</b>				<b>175,015,431.62</b>
			<b>Total Purchases</b>		<b>2,513,000,000.00</b>			<b>2,512,415,530.35</b>	<b>24,300.00</b>				<b>175,015,431.62</b>

Portfolio PLCR  
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Report Ver 7.3.11

Data Updated: FUNDSNAP - 02/10/2023 09:30  
Run Date 02/10/2023 - 09:30



**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	65,992,326.39	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	3.076	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	19,522,688.89	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	69,951,563.34	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>

## **Discussion Item #3 - Cover sheet – Review of 2016 Tree Inventory**

**Auburn Area Recreation and Park District Acquisition and Development Committee  
March, 2023; Board of Directors Meeting March, 2023**

### **The Issue**

A review of the inventory and rating of park trees done in 2016. The A&D Committee requested this review.

### **Background**

In 2016, ARD contracted with Abacus Consulting Arborists to do an inventory and subsequent health rating of all trees at the following parks:

- Recreation Park
- Regional Park
- Ashford Park
- Meadow Vista Park

The cost for this work was \$16,035.

Staff has been using this inventory and rating system to help determine which trees need to be addressed each year.

### **Recommendation for the Board of Directors**

Review and discuss.

Staff has provided the Executive Summary, Introduction and a SAMPLE of the inventory and ratings for a few of the trees at Ashford Park. The entirety of the reports and maps is hundreds of pages long.

### **Fiscal Impact**

N/A to this review.

Staff is discussing commissioning an updated inventory and rating of trees.

### **Attachments**

Executive Summary  
Introduction  
Sample of Ashford Park inventory  
Ashford Park inventory map

**ABACUS**  
CONSULTING ARBORISTS



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# Tree Management Plan

Prepared at the request of:

Auburn Area Recreation & Parks District

**By:**  
**Nicole Harrison**

June 10, 2016

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## Executive Summary

Kahl Muscott of Auburn Area Recreation and Park District (ARD) contacted ABACUS to inventory and evaluate all park trees at the Ashford Park, Meadow Vista Park, Recreation Park and Regional Park and prepare a Tree Management Plan to implement strategies to reduce risk of tree failure and increase the health of the trees in the parks. Three of these parks are located at in Auburn, California and the other in Meadow Vista, California (Figure 1).

Nicole D. Harrison, ISA Certified Arborist #WE-6500AM TRAQ, Kenneth A. Menzer, ISA Certified Arborist #WE-2122AM TRAQ, Aimee Nunez, ISA Certified Arborist #WE-11485A, and Arborist Assistants, Nicholas McNamara, Drake Linton, Shane Grauer, and Michael McNamara, of ABACUS were on site at the four parks on various days from November 15th 2015, to April 30th, 2016. For each park, a Level 2 assessment was performed on all trees 10" or greater unless otherwise noted in the tree documentation. This assessment level is limited to the observation of conditions and defects which are readily visible from the ground level. A level 1 assessment was performed on trees which were less than 10" diameter or inaccessible unless otherwise noted in the tree documentation.

Trees are an asset whose value increases over time as they grow and become mature. The value of a tree can be greatly impacted by the quality of care and maintenance it receives. In fact, a mature tree can quickly transition from an asset to a liability with poor care. The quality of care of the trees in all four parks is low. Many of the trees are in poor condition and will require removal as they decline from large pruning wounds and preventable failures (Figure 4,7,10 and 13). In order to increase the standard of care, pruning recommendations by individual tree are provided for each park. The pruning is divided into 3 categories: Park Staff, Tree Trimming Contractor, and Certified Arborist. This division is meant to match the individual tree's requirements to the most appropriate and cost effective care. These recommendations together with strict adherence to national pruning standards (ANSI A300) will reduce the risk of failures.

Resources in the soil are limited. Space for canopy development is also limited. Too many trees growing in a defined area will result in poor quality trees with higher instances of failure. There are many places, particularly in the Recreation and Regional parks, where there are far too many trees growing too close together for the trees to be healthy and develop good structure. Thinning is recommended and is addressed in the tree documentation with statements such as 'no canopy space' or 'thin out'.

Irrigation is the single largest environmental condition which can be altered by humans to help or hinder a tree's health. In all of the parks, the species majority is native oaks which have developed over thousands of years to have effective drought tolerance adaptations. These trees grow and flourish without supplemental irrigation all over the Sacramento Valley and Sierra Nevada foothills. Generally, frequent irrigation to support grass is a serious problem for our native trees. In addition, water in the wrong location, such as spraying the bark of the trees, is just as detrimental. The native oaks in the

parks are declining, in large part due to poor irrigation practices; These irrigation practices should be modified to improve the condition of the native oaks. Strategies to address this problem are further defined in the tree documentation by individual tree but it should be noted that grass is replaceable in a day while a mature tree can take 50 – 100 years to replace.

In public areas, over use, maintenance activities, and vandalism play a large role in the health of the trees. Protection from soil compaction and resulting root loss as a result of foot traffic is essential for mature trees. On young trees the primary cause of damage is mowers and weed eaters. Additionally, sunburn kills many young trees and is directly attributable to removal (instead of reduction) of all the lower limbs on a young tree with thin, immature bark. Recommendations to reduce or eliminate damage are provided in the tree documentation by individual tree. Park staff must be adequately trained to provide tree care to prevent damage to young trees. Maintenance must include mitigation efforts to alleviate compaction in heavily used areas. These remedial actions are defined in the tree documentation as 'Other Care'.

## Introduction

The local community parks are extremely valuable open space areas that represent a considerable economic and environmental asset to the communities of Auburn and Meadow Vista, California.

Unlike buildings and structures that depreciate in value after being built, trees appreciate in value through time. There is a significant amount of research that verifies the positive effects that trees exert on a community. Trees provide:

- Oxygen and food
- Carbon sequestration
- Beauty and ornament
- Wildlife habitat
- Rain capture, and dust and erosion control
- Shade and energy savings in heating and cooling, and
- Enhanced property values (Pittenger, 2015).

Additionally, trees can provide unexpected benefits such as:

- Psychological well-being
- Reduced crime, graffiti, noise, and litter
- Stronger ties to neighbors, with a greater sense of safety for urban residents
- Extended life of street surfaces through shade
- Greater productivity and work satisfaction for desk workers with “green” views, and
- Providing alternatives to landfills for “green” waste via mulching (Associates, 2015).

These benefits are maximized under a healthy and sustainably managed urban forest, but declining forests can have the opposite effect. It can increase energy costs, increase maintenance costs, and can cause potentially hazardous situations to urban structures and humans (Associates, 2015).

Therefore, in order to maximize the benefits provided by trees in these community parks, the development and implementation of a proactive, progressive and long range tree management plan is necessary. Tree Management Plans provide guidelines and specific recommendations to apply industry standard tree care to promote the health and safety of community trees.

This Tree Management Plan provides the Auburn Recreation and Park District (ARD) with detailed guidelines for achieving short term (immediate reduction in risk) and long term (healthy, sustainable trees) goals of tree care for the four parks.

## Project Description

Kahl Muscott of Auburn Area Recreation and Park District (ARD) contacted **ABACUS** to inventory and evaluate all park trees at the Ashford Park, Meadow Vista Park, Recreation Park and Regional Park and produce a Tree Management Plan. Three of these parks are located at in Auburn, California and the other in Meadow Vista, California (Figure 1).

## Methods

Nicole Harrison, ISA Certified Arborist #WE-6500AM TRAQ, Kenneth A Menzer, ISA Certified Arborist #WE-2122AM TRAQ, Aimee Nunez, ISA Certified Arborist #WE-11485A, and Arborist Assistants, Nicholas McNamara, Drake Linton, Shane Grauer, and Michael McNamara, of **ABACUS** were on site various days throughout November 15<sup>th</sup> 2015, to June 1<sup>st</sup>, 2016 providing tree species identification, location, measurements of DBH<sup>1</sup>, field condition notes, recommended actions, ratings, pruning goals, and maximum recommended cut sizes.

### ***Level of Inspection, Testing and Analysis***

There are three levels of tree assessment as stated by ANSI (American National Standard Institute) and ISA's *Best Management Practices: Tree Risk Assessment*.

- Level 1 – Limited Visual Assessment
- Level 2 – Basic Visual Assessment
- Level 3 – Advanced Assessment

For each park, a Level 2 assessment was performed unless otherwise noted in the tree documentation. This assessment level is limited to the observation of conditions and defects which are readily visible. A Level 1 assessment may have been performed due on specific trees inside the inventory area in the event that access was limited and is noted in the tree documentation (ie: debris at the base) or in area's of heavy canopy and relatively low traffic (ie: heavy blackberries infestations). Additionally, the scope of work identified Level 1 assessment areas (Figures 2 – 5).

In the inventory, there may be recommendations for a Level 3 assessment to be performed on specific trees that were determined to have a target. A target can be people, property, or high activity areas where a failure is likely to result in injury or damage. The Level 3 assessment includes, but is not limited to, aerial inspection and evaluation of the structural defects of a tree including decay and load testing for purposes of risk analysis.

No laboratory or chemical testing and analyses were performed, only above ground level observations.

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<sup>1</sup> See Tree Size Expressed by Trunk Diameter see Glossary

Ashford Park

March 1, 2016

## Tree Inventory and Recommendations

Abacus Consulting Arborists

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Tree #	Species Common Name	Species Botanical Name	DBH	Root Condition	Trunk Condition	Canopy Condition	Inspect ion Level	Rating	Recommendations	Pruner	Pruning Goal
1	Interior Live Oak	<i>Quercus wislizenii</i>	18, 17, 26	Bare soil	CDL @ 4' with included bark, 22 had CDL failure at ± 15' to east, bows over street - suppressed by tree #7	Significant lower canopy dead wood over street	2	2	Increase potential for better health with mulch, Manage failure zone - target is street	CA	Reduce likelihood of branch failure by reducing canopy weight and redirecting growth while maintaining tree health
2	Valley Oak	<i>Quercus lobata</i>	20, 22, 15, 25	Surface roots, bare soil	Co-dominant leader at 4' into 4 stems, cavity at crotch, vase shape, rip failure at 30' to north, extended limb to south	Sparse canopy	2	3	Increase potential for better health with mulch, Manage failure zone - target is street	CA	Reduce likelihood of branch failure and co- dominant leader failure while maintaining adequate leaf surface for tree health
3	Alder	<i>Alnus rhombifolia</i>	17	Tag to south, against the bridge	Top failure, decay cavities	-	1	1	Retain for wildlife, reduce top	TT	Prune as required to prevent failure onto target
4	Alder	<i>Alnus rhombifolia</i>	20	-	Top Failure, recent limb failure at ± 15'	-	1	1	Retain for wildlife	TT	Prune as required to prevent failure onto a target
5	Valley Oak	<i>Quercus lobata</i>	20, 16	-	Large wounds on 20" stem at ± 30'	Bows over stream	2	3	Regularly reduce weight to prevent failure	TT	Reduce likelihood of branch failure while maintaining tree health
6	Valley Oak	<i>Quercus lobata</i>	21, 21	Fill at base to south, parking at 3'	Leans, dead limb at 2' to south, top failure rip with birdhole over stream, large deadwood at 20', failures thruout	-	2	2	Remove dead wood, re-inspect for wound closure, regularly reduce weight, Remove in 10 years	CA	Reduce likelihood of branch failure while maintaining tree health

Ashford Park  
March 1, 2016

Tree Inventory and Recommendations

Abacus Consulting Arborists

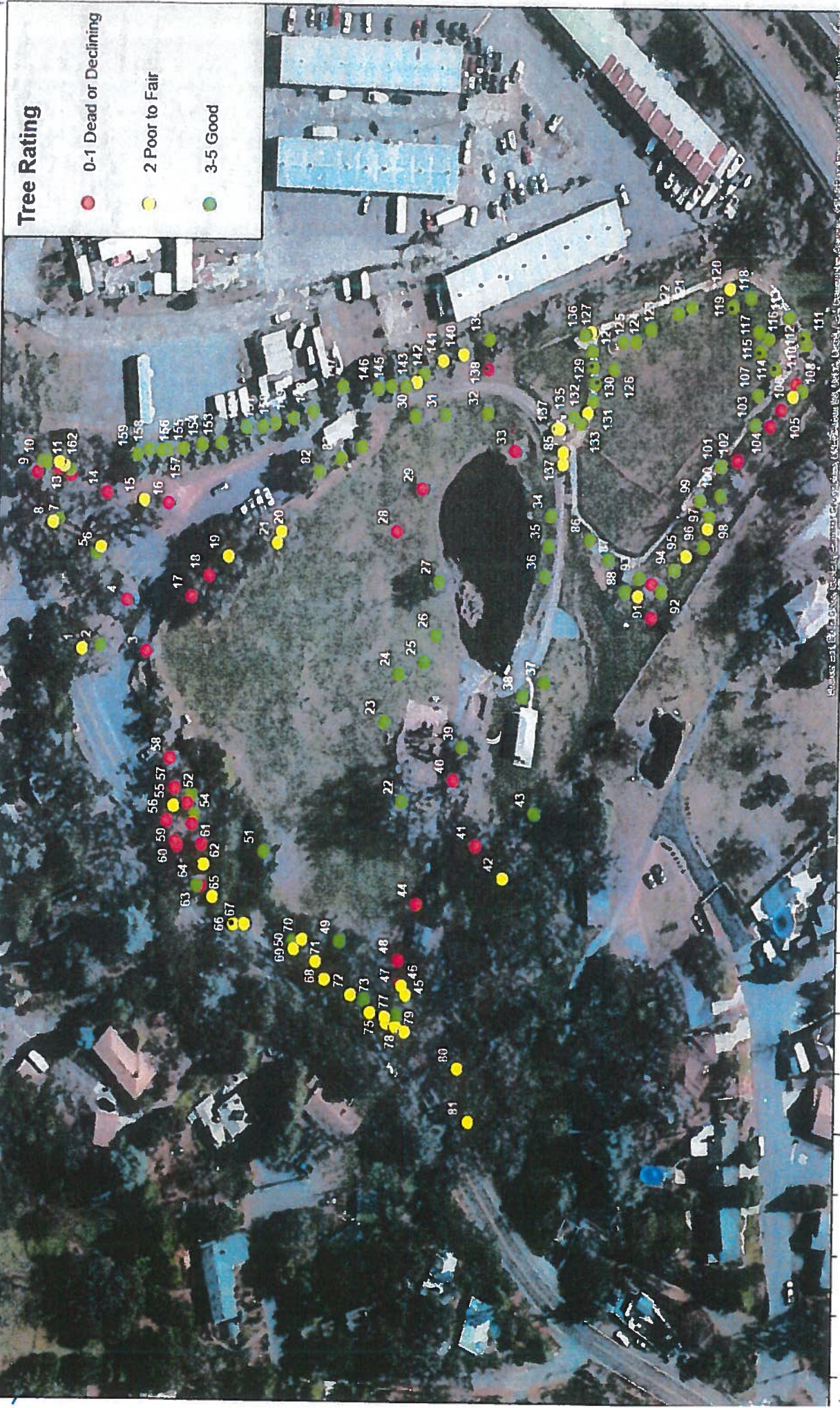
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7	Valley Oak	<i>Quercus lobata</i>	27	2' to parking, fill to south	Dominant, Co-dominant leader at 10', leans to north east, failures over stream, closing wounds on limbs over parking		2	3	Remove fill, prevent failure with regular weight reduction	TT	Reduce likelihood of branch failure while maintaining tree health
8	Valley Oak	<i>Quercus lobata</i>	15	-	Suppressed by tree #6, large failures, poor structure	Epicormic growth	2	2	Reduce or remove	TT	Prune as required to prevent failure onto a target
9	Arizona Cypress	<i>Cupressus arizonica</i>	10	-	Leans, top failure	Very sparse canopy, mostly dead	2	1	Remove	TT	Remove
10	Valley Oak	<i>Quercus lobata</i>	19	-		High canopy, unbalanced canopy to east	2	3	Eliminate parking off paved areas, alleviate compaction, mulch, street is target	TT	Reduce likelihood of branch failure while maintaining tree health
11	Arizona Cypress	<i>Cupressus arizonica</i>	14	1' from base of tree #10	Leans toward parking, stubs	Very sparse canopy	2	3	Remove	TT	Remove
12	California Black Oak	<i>Quercus kelloggii</i>	18	Too much decay at base	Bows to east, too much decay in main stem at 20-30'		2	1	High likelihood of failure, No Target	TT	No pruning required
13	Valley Oak	<i>Quercus lobata</i>	25	On slope, mechanical damage to surface roots, bare soil with tire tracks	Co-dominant leader at 10' with included bark, structural limbs to east bow	Good leaf surface, some epicormic growth	2	3	Eliminate driving and parking off paved areas, alleviate compaction, add mulch annually for 3 years	TT	Reduce likelihood of branch failure while maintaining tree health

Ashford - 20 pages  
 MV - 23 pages  
 Regional - 103 pages  
 Recreation - 57 pages



# ASHFORD PARK



Photos and GIS Data provided by the City of Ashford, Georgia. (Aerial Imagery by Google, Dec 15, 2018).  
 Prepared by: Altabcos Consulting Architects  
 2/9/2019