

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA**

**WEDNESDAY, AUGUST 23, 2023, 1:00 PM**

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

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at [kmuscott@auburnrec.com](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/87487416866>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 874 8741 6866 to participate.

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

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

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

**1.0 CALL TO ORDER**

Ainsleigh \_\_\_ Ingle \_\_\_

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

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

**4.0 BUSINESS**

**4.1 Approval of Minutes from July 19, 2023 Standing Finance Meeting  
(Pages 3-5)**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for July, 2023 (Pages 6-9)**

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

**4.3 Review of Financials for June, 2023 (Pages 10-35)**

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

**4.4 Review of Financials for July, 2023 (Pages 36-61)**

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

**4.5 Earthquake Insurance (Page 62)**

Shall the Auburn Area Recreation and Park District (ARD) pursue earthquake coverage for certain assets?

**Discussion Items:**

1. County Mitigation Fund, current balance \$537,166
2. City Mitigation Fund, current balance \$36,620
3. Placer County Investment Report (Pages 64-80)
4. CEPPT Quarterly Investment Report (April – June) (Pages 81-86)

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

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations

**ADJOURNMENT**

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

August 16, 2023  
Date

2:30 p.m.  
Time

Cathy Wayford  
Secretary to the Board

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHED MINUTES**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Meeting Minutes  
of the Standing Finance Committee  
Wednesday, July 19, 2023 at 1:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

The meeting of the Standing Finance Committee was called to order at 1:00 PM.

**ROLL CALL**

Director Ainsleigh and Director Ingle were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made to move 4.6 Annual Audit for Fiscal Year 2022/2023 to after Public Comment.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from June, 2023 Standing Finance Meeting**

The minutes from the June 21, 2023 Standing Finance Meeting were approved.

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

Director Ingle and Director Ainsleigh approved the Cash Requirements for June and forwarded them to the consent calendar for review and approval.

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

Director Ingle and Director Ainsleigh approved the Financials for May and forwarded them to the consent calendar for review and approval.

**4.4 District Administrator Contract Update and Salary Increase**

Director Ingle and Director Ainsleigh approved the District Administrator Contract Update and Salary Increase and forwarded the item to the consent calendar for review and approval.

**4.5 Placer County Auditor-Controller MOU**

Director Ingle and Director Ainsleigh approved the Placer County Auditor-Controller MOU and forwarded the item to the consent calendar for review and approval.

**4.6 Annual Audit for Fiscal year 2022/2023**

Director Ingle and Director Ainsleigh reviewed the Annual Audit for Fiscal Year 2022/2023 and forwarded the item to the Board for consideration.

**4.7 Sale of Modular II at Auburn Elementary**

Director Ingle and Director Ainsleigh approved the Sale of Modular II at Auburn Elementary and forwarded the item to the Board for consideration.

**Discussion Items:**

1. County Mitigation Fund, current balance \$537,166 – no change.
2. County Mitigation Fund, current balance \$83,495 – no change.
3. Placer County Investment Report – no change.

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

Director Ingle would like to check into the cost of putting bike racks at Overlook Park and Railhead Park.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations – no update on this item.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 3:17 PM.

Cathy Wayford  
Board Secretary

August 7, 2023  
Date

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION:**

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

**SEE ATTACHED LISTING  
OF EXPENSES: \$225,832.30**

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	7/1/2023
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		COMM 1ST

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24939	1099-363	Cheyenne Little	7/7/2023	COMM 1ST	PMCHK00002947	\$6,237.00
24940	A0051	Anderson's Sierra Pipe Co.	7/7/2023	COMM 1ST	PMCHK00002947	\$501.21
24941	A0115	Auburn Hardware & Rental LLC	7/7/2023	COMM 1ST	PMCHK00002947	\$184.57
24942	B0069	Bidwell Water	7/7/2023	COMM 1ST	PMCHK00002947	\$479.85
24943	D0008	The Davey Tree Expert	7/7/2023	COMM 1ST	PMCHK00002947	\$1,500.00
24944	D0010	Diamond Pacific	7/7/2023	COMM 1ST	PMCHK00002947	\$29.72
24945	D0025	Dawson Oil Company	7/7/2023	COMM 1ST	PMCHK00002947	\$6,012.86
24946	E0008	Ewing Irrigation Products, Inc	7/7/2023	COMM 1ST	PMCHK00002947	\$562.91
24947	F0015.	Folsom Lock & Key	7/7/2023	COMM 1ST	PMCHK00002947	\$3,139.43
24948	G0014	Gold Country Tractors, Inc.	7/7/2023	COMM 1ST	PMCHK00002947	\$177.37
24949	N0003	Norris Electric, Inc.	7/7/2023	COMM 1ST	PMCHK00002947	\$1,406.32
24950	P0058	Pitney Bowes Inc	7/7/2023	COMM 1ST	PMCHK00002947	\$88.39
24951	R0057	Reserve Account	7/7/2023	COMM 1ST	PMCHK00002947	\$1,000.00
24952	R0073	NAPA Auto Parts	7/7/2023	COMM 1ST	PMCHK00002947	\$131.81
24953	R0078	Rooker's Collision Center, Inc	7/7/2023	COMM 1ST	PMCHK00002947	\$3,213.62
24954	S0025	Sierra Pacific Turf Supply, In	7/7/2023	COMM 1ST	PMCHK00002947	\$363.20
24955	S0165	Debra Sierra	7/7/2023	COMM 1ST	PMCHK00002947	\$26.20
24956	S1007	Stationary Engineers, Local 39	7/7/2023	COMM 1ST	PMCHK00002947	\$459.95
24957	T0071	TIAA Commercial Finance, Inc.	7/7/2023	COMM 1ST	PMCHK00002947	\$107.34
24958	TEMPF	Foothill Quilters Guild	7/7/2023	COMM 1ST	PMCHK00002947	\$402.00
24959	TEMPL	Lessiak, Shirley	7/7/2023	COMM 1ST	PMCHK00002947	\$342.00
24960	W0001	Walker's Office Supplies, Inc.	7/7/2023	COMM 1ST	PMCHK00002947	\$1,940.77
24961	W0003	Warehouse Paint Incorporated	7/7/2023	COMM 1ST	PMCHK00002947	\$162.93
24962	W0054	Wizix Technology Group	7/7/2023	COMM 1ST	PMCHK00002947	\$24.26
24963	U0019	US Bank	7/14/2023	COMM 1ST	PMCHK00002949	\$19,604.49
24964	1099-103	Terry Masten	7/14/2023	COMM 1ST	PMCHK00002948	\$221.00
24965	1099-16	Greater Sacramento Investments	7/14/2023	COMM 1ST	PMCHK00002948	\$4,335.50
24966	1099-218	Auburn Gymnastics Center	7/14/2023	COMM 1ST	PMCHK00002948	\$456.30
24967	1099-269	Deborah Lynn	7/14/2023	COMM 1ST	PMCHK00002948	\$78.00
24968	1099-291	Isaac Humber	7/14/2023	COMM 1ST	PMCHK00002948	\$208.00
24969	1099-313	Alison Lloyd	7/14/2023	COMM 1ST	PMCHK00002948	\$1,049.10
24970	1099-328	Douglas Christensen	7/14/2023	COMM 1ST	PMCHK00002948	\$5,499.00
24971	1099-342	Susie Bell	7/14/2023	COMM 1ST	PMCHK00002948	\$286.00
24972	1099-343	Faith Petersen	7/14/2023	COMM 1ST	PMCHK00002948	\$1,859.00
24973	1099-374	Sarah Violett	7/14/2023	COMM 1ST	PMCHK00002948	\$75.00
24974	1099-375	Jennifer Rogers	7/14/2023	COMM 1ST	PMCHK00002948	\$535.60
24975	1099-376	Joanna Britt	7/14/2023	COMM 1ST	PMCHK00002948	\$504.00
24976	1099-380	Emily Mockel	7/14/2023	COMM 1ST	PMCHK00002948	\$682.50
24977	1099-385	Sarah Simmons	7/14/2023	COMM 1ST	PMCHK00002948	\$162.50
24978	B0056	Cindy Bell	7/14/2023	COMM 1ST	PMCHK00002948	\$43.00
24979	M0065	Wendy Murdoch	7/14/2023	COMM 1ST	PMCHK00002948	\$37.62
24980	R0056	Tricia Ruff	7/14/2023	COMM 1ST	PMCHK00002948	\$33.32
24981	S0094	Manouch Shirvanioun	7/14/2023	COMM 1ST	PMCHK00002948	\$88.42
24982	TEMPB	Mychalene Black	7/14/2023	COMM 1ST	PMCHK00002948	\$205.00
24983	TEMPE	Kathy Edmundson	7/14/2023	COMM 1ST	PMCHK00002948	\$180.00
24984	TEMPH	Larry Harris	7/14/2023	COMM 1ST	PMCHK00002948	\$205.00
24985	TEMPK	Lynn Knoll	7/14/2023	COMM 1ST	PMCHK00002948	\$89.00
24986	TEMPM	Cade Melissa	7/14/2023	COMM 1ST	PMCHK00002948	\$195.00
24987	TEMPR	Lorielle Roberts	7/14/2023	COMM 1ST	PMCHK00002948	\$180.00
24988	TEMPS	Amanda Stahl	7/14/2023	COMM 1ST	PMCHK00002948	\$360.00
24989	W0042	Live Oak Waldorf School	7/14/2023	COMM 1ST	PMCHK00002948	\$2,646.00
24990	1099-271	Kelpro Security	7/14/2023	COMM 1ST	PMCHK00002950	\$4,547.00
24991	A0001	Recology Auburn Placer	7/14/2023	COMM 1ST	PMCHK00002950	\$1,812.66
24992	A0002	A&A Stepping Stone Mfg., Inc.	7/14/2023	COMM 1ST	PMCHK00002950	\$486.10
24993	A0027	Recology Auburn Placer	7/14/2023	COMM 1ST	PMCHK00002950	\$1,259.13
24994	A0115	Auburn Hardware & Rental LLC	7/14/2023	COMM 1ST	PMCHK00002950	\$57.75

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24995	G0045	GSSA	7/14/2023	COMM 1ST	PMCHK00002950	\$1,780.05
24996	M0013	Meadow Vista Hardware	7/14/2023	COMM 1ST	PMCHK00002950	\$121.30
24997	M0098	Meadow Vista County Water Dist	7/14/2023	COMM 1ST	PMCHK00002950	\$1,973.38
24998	N0003	Norris Electric, Inc.	7/14/2023	COMM 1ST	PMCHK00002950	\$290.00
24999	N0048	Normac, Inc.	7/14/2023	COMM 1ST	PMCHK00002950	\$375.60
25000	P0007	Pacific Gas & Electric Company	7/14/2023	COMM 1ST	PMCHK00002950	\$709.96
25001	R0025	Rotary Club of Auburn	7/14/2023	COMM 1ST	PMCHK00002950	\$240.00
25002	R0073	NAPA Auto Parts	7/14/2023	COMM 1ST	PMCHK00002950	\$55.24
25003	S0143	SMOA	7/14/2023	COMM 1ST	PMCHK00002950	\$1,730.00
25004	TEMP5	Keri Stokoe	7/14/2023	COMM 1ST	PMCHK00002950	\$190.00
25005	W0044	Wave	7/14/2023	COMM 1ST	PMCHK00002950	\$1,205.78
25006	W0054	Wizix Technology Group	7/14/2023	COMM 1ST	PMCHK00002950	\$97.65
25007	H0056	Humana Dental Ins. Co	7/21/2023	COMM 1ST	PMCHK00002951	\$2,692.88
25008	L0033	Les Schwab	7/21/2023	COMM 1ST	PMCHK00002951	\$223.80
25009	L0039	Leaf	7/21/2023	COMM 1ST	PMCHK00002951	\$239.70
25010	S0067	Superfast Copy	7/21/2023	COMM 1ST	PMCHK00002951	\$18.92
25011	S0151	SESAC	7/21/2023	COMM 1ST	PMCHK00002951	\$552.00
25012	S1000	State Of California/DOJ	7/21/2023	COMM 1ST	PMCHK00002951	\$32.00
25013	S1007	Stationary Engineers, Local 39	7/21/2023	COMM 1ST	PMCHK00002951	\$474.93
25014	T1000	Transamerica Life Insurance	7/21/2023	COMM 1ST	PMCHK00002951	\$540.00
25015	TEMPB	Athena Bergen	7/21/2023	COMM 1ST	PMCHK00002951	\$50.00
25016	TEMPM	Stephanie Mendoza	7/21/2023	COMM 1ST	PMCHK00002951	\$380.00
25017	W0045	Williams, Jesse	7/21/2023	COMM 1ST	PMCHK00002951	\$71.40
25018	1099-117	Juan Aceituno	7/28/2023	COMM 1ST	PMCHK00002952	\$455.00
25019	1099-16	Greater Sacramento Investments	7/28/2023	COMM 1ST	PMCHK00002952	\$2,733.25
25020	1099-313	Alison Lloyd	7/28/2023	COMM 1ST	PMCHK00002952	\$1,146.60
25021	1099-328	Douglas Christensen	7/28/2023	COMM 1ST	PMCHK00002952	\$1,989.00
25022	1099-342	Susie Bell	7/28/2023	COMM 1ST	PMCHK00002952	\$292.50
25023	A0051	Anderson's Sierra Pipe Co.	7/28/2023	COMM 1ST	PMCHK00002952	\$52.87
25024	A0172	ABT Plumbing, Electric, Heat &	7/28/2023	COMM 1ST	PMCHK00002952	\$5,323.00
25025	B0020	BSN Sports, Inc.	7/28/2023	COMM 1ST	PMCHK00002952	\$2,735.89
25026	B0077	Baker Supplies and Repairs	7/28/2023	COMM 1ST	PMCHK00002952	\$861.28
25027	C0072	First Citizens Bank	7/28/2023	COMM 1ST	PMCHK00002952	\$470.75
25028	C0111	Cal.net	7/28/2023	COMM 1ST	PMCHK00002952	\$66.94
25029	C0113	Cooks Portable Toilets & Septi	7/28/2023	COMM 1ST	PMCHK00002952	\$1,020.00
25030	C0133	California Smog	7/28/2023	COMM 1ST	PMCHK00002952	\$40.00
25031	D0010	Diamond Pacific	7/28/2023	COMM 1ST	PMCHK00002952	\$59.21
25032	DC096	DC Solar Electric, Inc.	7/28/2023	COMM 1ST	PMCHK00002952	\$2,080.00
25033	F0038	Fastenal Company	7/28/2023	COMM 1ST	PMCHK00002952	\$780.95
25034	F0059	CSG Forte Payments, Inc.	7/28/2023	COMM 1ST	PMCHK00002952	\$6,502.22
25035	I0010	Inland Business Systems	7/28/2023	COMM 1ST	PMCHK00002952	\$250.12
25036	K0010	Knorr Systems, Inc.	7/28/2023	COMM 1ST	PMCHK00002952	\$1,016.00
25037	K0026	Mike Kaveney	7/28/2023	COMM 1ST	PMCHK00002952	\$650.00
25038	N0012	Nevada Irrigation District	7/28/2023	COMM 1ST	PMCHK00002952	\$935.58
25039	N0045	Near U CO2	7/28/2023	COMM 1ST	PMCHK00002952	\$836.85
25040	N0048	Normac, Inc.	7/28/2023	COMM 1ST	PMCHK00002952	\$2,258.52
25041	P0001	Placer Farm Supply	7/28/2023	COMM 1ST	PMCHK00002952	\$393.47
25042	P0005	Placer County Water Agency	7/28/2023	COMM 1ST	PMCHK00002952	\$4,724.99
25043	P0007	Pacific Gas & Electric Company	7/28/2023	COMM 1ST	PMCHK00002952	\$9,170.37
25044	Q0003	Quality Automotive	7/28/2023	COMM 1ST	PMCHK00002952	\$3,521.02
25045	R0065	River City Rentals	7/28/2023	COMM 1ST	PMCHK00002952	\$901.05
25046	S0009	Sierra Saw Sales And Service	7/28/2023	COMM 1ST	PMCHK00002952	\$26.67
25047	S0067	Superfast Copy	7/28/2023	COMM 1ST	PMCHK00002952	\$7.46
25048	S0145	SCP Distributors	7/28/2023	COMM 1ST	PMCHK00002952	\$6,103.37
25049	S0154	Mike Scheele	7/28/2023	COMM 1ST	PMCHK00002952	\$178.64
25050	S0167	Special District Risk Manageme	7/28/2023	COMM 1ST	PMCHK00002952	\$71,703.46
25051	T0009	Securitas Technology Corpratio	7/28/2023	COMM 1ST	PMCHK00002952	\$443.67
25052	T0071	TIAA Commercial Finance, Inc.	7/28/2023	COMM 1ST	PMCHK00002952	\$107.34
25053	TEMPM	Meagan Mulligan	7/28/2023	COMM 1ST	PMCHK00002952	\$140.00
25054	V0007	Verizon Wireless	7/28/2023	COMM 1ST	PMCHK00002952	\$851.95
25055	W0001	Walker's Office Supplies, Inc.	7/28/2023	COMM 1ST	PMCHK00002952	\$955.02
25056	W0042	Live Oak Waldorf School	7/28/2023	COMM 1ST	PMCHK00002952	\$3,528.00



System: 8/16/2023 1:01:26 PM  
User Date: 8/16/2023

Auburn Rec & Park  
VENDOR CHECK REGISTER REPORT  
Payables Management

Page: 3  
User ID: Theresa

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
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Total Checks:	118				Total Amount of Checks:	\$225,832.30
						=====

**SECTION: 4.0**

**ITEM: 4.3 REVIEW OF FINANCIALS FOR JUNE, 2023**

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

Extra Revenue (above budget is in Green)  
Short Revenue (under budget is in Red)  
Less Expenses (below budget is in Green)  
Overspent Expenses (above budget is in Red)

## June's Financials

### *Revenues –*

- **Grants & Donations** is up due to a final licensed daycare grant that we received this month, in the amount of **\$44,702**. We will be applying for a **\$6,000** grant for the Marriot Meadows Project through the Per Capita Grant and we were given **\$6,000** for Bench donations, putting us **\$54,000** above budget in this category. It should be noted that expenses were also made for the last **\$12,000** listed here.
- **Interest/Investment Interest** is up by **\$103,700** from budget. This is primarily due to an end of year 'Fair Market Value' audit entry that was reversed for this fiscal year throwing this off by **\$71,700**. It is not actual income and more than likely it will be reversed again in March. The District's actual amount over budget is **\$32,000**.
- **City Mitigation Revenue** was received by the City of Auburn in the amount of **\$98,000**, showing we are above expected budget of **\$48,000**. At the time of the budget, staff was not sure what the City was going to relinquish of Mitigation Funds to us. We have not received anything in 8 years. Keep in mind, these funds are to only be used for improvements in the City of Auburn or close by in its sphere of influence. These funds will be held in the District's City Trust account at the Treasury. \$65,000 is slated to be used for the new Auburn Park Preserve Pickleball Courts.
- **Tax Revenues** came in above budget by **\$68,100**. The board approved using \$41,812 to bring the April 2024 COLA forward for determined underpaid staff.
- **Transfers of Funds** This line item is showing **\$24,000** above budget. These funds were budgeted in the Payroll Benefit category to send to the UAL to bring down the debt. However, in June our records showed that we were currently "super funded". Per policy (when super funded), it was forwarded to the CEPPT to save for future retirement debt budgeting.

### *Expenses –*

- **Utilities Expense** is over budget by **\$13,000**. Field lights and reimbursements account for approximately \$5,300 of this. Regional Outdoor electric is over by \$4,100.
- **Payroll Expense** is over budget by **\$18,400**. Facilities and Grounds have had some overtime that has brought them \$6,000 over budget. Youth Services is over budget by \$13,000 due to increased buyouts (which will even out) and Auburn Elementary wages. Auburn Elementary Revenue will offset the wages (both were removed from the budget in March).
- **Benefits Expense** is under by **\$23,500**. This is the \$24,000 that funds the transfer above to the CEPPT instead of the Unfunded Liability at CalPERS. The budget will be re-allocated to reflect this category change at mid-year.
- **Fixed Assets Expense** is over by **\$34,300**. Part of this is the \$26,000 that was budgeted for last fiscal year for the truck engine replacement. It is scheduled to be funded by the Equipment Reserves and the budget will be updated mid-year. This has a neutral impact on the budget, since the funds have already been set aside for this asset, but it is reflected as an overage because it was not listed for replacement in this fiscal year. \$4,500 of this is expenses paid out for items replaced from the fire, and the remainder is for a pump at Placer Hills Pool (not expected).

**PROFIT & LOSS**  
**23/24 Approved Budget**

	Approved Budget 23-24	% Of Total	2nd Mid-Yr Revision 23-24	% Of Total	2023 June Actuals	Last Yr June Actuals	2023-24 YTD ACTUALS	2023-24 BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,239,872	17%			203,140	119,536	466,695	462,090	527,106
Facility Revenue	188,147	3%			22,387	13,579	77,750	73,387	90,142
Misc. Revenue	47,521	1%			3,983	2,483	10,999	10,718	13,539
Grants & Donations	52,055	1%			57,420	7,095	58,420	3,989	10,987
Interest/Investment Income	43,447	1%			9,248	-	103,772	2,906	75,587
Equipment Reserve Transfers	465,959	7%			-	-	-	-	-
Future Cap & ADA Transfers	849,785	12%			-	-	-	-	-
Tax Revenue	4,102,145	58%			220,101	-	1,859,617	1,791,636	1,520,292
Atwood	28,348	0%			1,416	-	12,746	12,611	10,869
City Mitigation Transfers/Rev	50,000	1%			-	-	98,000	50,000	-
County Mitigation Revenue	22,000	0%			-	-	-	-	-
<b>Total Operating Revenue</b>	<b>7,089,279</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>517,695</b>	<b>142,693</b>	<b>2,687,999</b>	<b>2,407,337</b>	<b>2,248,522</b>
<b>Expenditures</b>									
Program Expense	255,685	4%			28,290	22,120	50,389	44,523	45,884
Operating & Supplies	569,202	8%			40,517	35,415	126,477	126,843	106,836
Utilities Expense	219,359	3%			10,970	(17,115)	23,168	10,069	238
Professional Services	108,495	2%			18,932	2,063	38,844	36,632	14,396
Building & Grounds Maintenance	479,172	7%			32,544	23,191	93,185	84,244	74,913
Property Tax Admin.	74,195	1%			-	-	-	-	-
Wages	2,508,616	37%			253,910	202,269	559,206	540,779	484,348
Benefits & Payroll Costs	1,032,813	15%			79,760	68,209	203,428	202,946	215,439
Fixed Asset Expense	469,005	7%			9,404	-	191,871	157,603	17,634
Capital Improvement Projects	964,716	14%			8,247	4,089	46,311	48,235	73,019
Debt Services	165,282	2%			71,404	70,035	71,404	70,774	70,035
<b>Total Expenditures</b>	<b>6,846,540</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>553,978</b>	<b>410,276</b>	<b>1,404,283</b>	<b>1,322,648</b>	<b>1,102,742</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 242,739</b>	<b>3.42</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ (36,283)</b>	<b>(267,583)</b>	<b>\$1,283,716</b>	<b>\$1,084,689</b>	<b>\$1,145,780</b>
Annual Contingency Reserve (1-2%)	\$ -								
Annual Equip Replacement Reserve	\$ 90,000							\$ 90,000	\$ 833,959
Future Capital Construction Reserve	\$ 90,000							\$ 90,000	\$ 789,370
COVID Relief Funding	\$ -							\$ -	\$ 314,974
ADA Reserve	\$ 5,000							\$ 5,000	\$ 30,032
CEPPT/Prefunding	\$ 36,000							\$ 36,000	\$ 466,120
<b>TOTALS</b>	<b>\$ 21,739</b>							<b>\$ 863,689</b>	<b>\$ 2,504,455</b>
									Budgeted and Transferred

## Balance Sheet

6/30/2023

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	12,683.24
First Foundation Bank	354,585.53
Placer County Treasure-General	3,911,950.62
Placer County Treasurer - City Trust	253,015.80
Accounts Receivable	69,968.27
Due From Other Governments	33,023.05
PCOE Receivables	24,012.50
Lease Recievables - Current	39,045.00
<b>Total Current Assets</b>	<b>4,698,864.01</b>
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	498,228.20
Lease Receivables	107,409.00
<b>Total Non-Current Assets</b>	<b>605,637.20</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	14,241,747.03
Fixed Assets: Equipment	3,801,561.05
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	310,570.10
Fixed Assets: Office Furniture & Rec Equipment	289,343.86
Construction In Progress	340,784.20
Less: Accumulated Depreciation	(11,545,099.74)
<b>Total Fixed Assets</b>	<b>9,490,493.48</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	941,910.00
	941,910.00
<b>TOTAL ASSETS</b>	<b>15,736,904.69</b>

	Current YTD
<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Deferred Civic Rec Revenue	157,012.35
Prepaid Revenue	35.00
Unearned Civic Rec A/R Offset	49,882.33
User Credits Payable	14,844.35
Refundable Liability (Refunds)	1,231.00
Accounts Payable	6,237.00
PGE Tru-up payable	4,918.17
Gift Certificates Unearned	140.00
Compensated Absenses	182,051.26
Sales Tax Payable	165.13
Worker's Comp Payable	1,480.86
Lease Payable - Current	122,000.00
<b>Total Current Liabilities</b>	<b>\$539,997.45</b>
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	1,841,000.00
Net OPEB Liability	257,900.00
Net Pension Liability	1,182,967.00
<b>Total Long Term Liabilities</b>	<b>3,281,867.00</b>
<b>TOTAL LIABILITIES</b>	<b>3,821,864.45</b>
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	177,485.00
Deferred Inflows - Leases	142,748.00
	536,516.00
<u>Net Position</u>	
Investments in Fixed Assets	7,178,166.52
RFB: Reserved City Mitigation	207,207.15
GFB: Youth Assistance Fund	49,126.16
General Fund Balance	593,709.24
RFB: COVID Relief Funding	267,874.00
DFB: Annual Equip Replacement Reserv.	793,307.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	877,374.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Atwood Reserves	(8,574.43)
RFB: Atwood Equip Fund	11,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	35,031.75
Net Profit (Loss)	1,283,716.57
<b>Total Net Postion</b>	<b>\$11,378,524.24</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$15,736,904.69</b>

**Auburn Rec & Park**Profit & Loss - Summary  
4/1/2023 To 6/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	203,139.57	466,695.37	462,090.00	4,605.37	101.00
Rents & Concessions	22,386.91	77,749.76	73,387.00	4,362.76	105.95
Miscellaneous Revenue	3,983.00	10,998.78	10,718.00	280.78	102.62
Grants & Donations	57,419.64	58,419.64	3,989.00	54,430.64	1464.52
Interest Income	9,247.51	103,772.04	2,906.00	100,866.04	3570.96
Project Revenue - Government	0.00	98,000.00	50,000.00	48,000.00	196.00
Taxes Revenue	221,517.15	1,872,363.73	1,804,247.00	68,116.73	103.78
<b>TOTAL OPERATING REVENUE</b>	<b>\$517,693.78</b>	<b>\$2,687,999.32</b>	<b>\$2,407,337.00</b>	<b>\$280,662.32</b>	<b>111.66%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer Funds from other sources	245,000.00	245,000.00	221,000.00	24,000.00	110.86
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$245,000.00</b>	<b>\$245,000.00</b>	<b>\$221,000.00</b>	<b>\$24,000.00</b>	<b>110.86%</b>
<b>TOTAL REVENUES</b>	<b>762,693.78</b>	<b>2,932,999.32</b>	<b>2,628,337.00</b>	<b>304,662.32</b>	<b>111.59</b>
<b>EXPENDITURES</b>					
Program Expenses	28,290.07	50,389.43	44,523.00	5,866.43	113.18
Operations & Supplies Expense	40,517.22	126,476.96	126,843.00	(366.04)	99.71
Utilities Expense	10,969.62	23,167.53	10,069.00	13,098.53	230.09
Legal Expenses	192.00	192.00	210.00	(18.00)	91.43
Professional Services	18,739.77	38,652.13	36,422.00	2,230.13	106.12
Bldg & Grounds Maintenance	32,543.66	93,184.55	84,244.00	8,940.55	110.61
Salaries Expense	253,909.62	559,205.96	540,779.00	18,426.96	103.41
Benefits & Payroll Costs	79,759.83	203,428.41	226,946.00	(23,517.59)	89.64
Fixed Asset Expense	9,404.33	191,870.90	157,603.00	34,267.90	121.74
Capital Improvement Projects	8,247.44	46,311.08	48,235.00	(1,923.92)	96.01

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2023 To 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	71,403.80	71,403.80	70,774.00	629.80	100.89
Transfers Out	245,000.00	245,000.00	245,000.00	0.00	100.00
<b>TOTAL EXPENDITURES</b>	<b>\$798,977.36</b>	<b>\$1,649,282.75</b>	<b>\$1,591,648.00</b>	<b>\$57,634.75</b>	<b>103.62%</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(\$36,283.58)</b>	<b>\$1,283,716.57</b>	<b>\$1,036,689.00</b>	<b>\$247,027.57</b>	<b>123.83%</b>



**Auburn Rec & Park**

Profit & Loss - Detail

4/1/2023 to 6/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Aub Elem DSC Rev	4,320.50	38,981.25	34,600.00	4,381.25	112.66
Skyridge DSC Rev	4,719.52	45,867.54	36,802.00	9,065.54	124.63
Day Camp (REC) Rev	45,232.00	57,745.00	65,842.00	(8,097.00)	87.70
Day Camp (REG) Rev	22,540.00	22,540.00	22,540.00	0.00	100.00
Preschool Revenue	0.00	10,737.00	10,710.00	27.00	100.25
Newcastle DSC Revenue	4,428.75	27,764.25	24,692.00	3,072.25	112.44
Adult Softball	13,650.00	22,586.25	23,106.00	(519.75)	97.75
Adult Basketball	0.00	5,400.00	6,360.00	(960.00)	84.91
Adult Volleyball	220.00	2,850.24	268.00	2,582.24	1063.52
Pickle Ball Revenue	611.00	3,720.00	3,677.00	43.00	101.17
Adult Classes	5,589.00	16,804.40	17,414.00	(609.60)	96.50
Adult Class Rev - Bureau	1,004.00	2,872.70	2,749.00	123.70	104.50
Bocce Ball Prog Revenue	280.00	1,052.80	600.00	452.80	175.47
Youth Basketball	0.00	0.00	43.00	(43.00)	0.00
Youth Classes	15,774.00	36,665.74	29,846.00	6,819.74	122.85
Youth Class Rev - Bureau	140.00	655.00	1,483.00	(828.00)	44.17
Youth Volleyball	0.00	8,686.00	6,581.00	2,105.00	131.99
Aquatic Activities - Sierra Pool	7,234.00	11,951.70	9,028.00	2,923.70	132.39
Master Swim Revenue	986.75	2,714.39	2,938.00	(223.61)	92.39
Public Swim - MS Sierra Pool	15,605.00	15,607.00	18,088.00	(2,481.00)	86.28
Public Swim - Placer Hills Pool	788.00	788.00	1,101.00	(313.00)	71.57
Swim Lessons	25,256.00	25,256.00	25,287.00	(31.00)	99.88
Swim Lessons - PH	5,517.00	5,517.00	5,537.00	(20.00)	99.64
Swim Team Revenue	350.00	26,165.00	23,940.00	2,225.00	109.29
Synchro Team	0.00	14,155.00	16,924.00	(2,769.00)	83.64
Youth Camps Revenue	12,681.50	15,227.50	22,581.00	(7,353.50)	67.44
Youth Camp Rev - Bureau	12,310.00	15,837.00	18,184.00	(2,347.00)	87.09

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tennis Revenue	0.00	0.00	250.00	(250.00)	0.00
Special Events Revenue	0.00	13,500.00	20,278.00	(6,778.00)	66.58
75th Anniversary Revenue	1,293.96	4,608.96	2,945.00	1,663.96	156.50
Food Truck Fiesta Revenue	0.00	1,285.00	0.00	1,285.00	0.00
Obstacle Race Revenue	0.00	0.00	1,000.00	(1,000.00)	0.00
Dead Festival Rev	655.00	2,805.00	0.00	2,805.00	0.00
Auburn Harvest Festival Rev	470.00	2,585.00	2,585.00	0.00	100.00
Egg Hunt Revenue	0.00	361.22	1,430.00	(1,068.78)	25.26
Out of District Fees	1,425.59	2,998.89	2,467.00	531.89	121.56
Out of District Fees - Bureau	58.00	404.54	214.00	190.54	189.04
<b>Total Parks and Recreation Services</b>	<b>203,139.57</b>	<b>466,695.37</b>	<b>462,090.00</b>	<b>4,605.37</b>	<b>101.00</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	0.00	(425.70)	(527.00)	101.30	80.78
Fee Waivers, Public, Reclamation	0.00	(333.90)	(350.00)	16.10	95.40
Fee Waiver - Offset	0.00	0.00	91.00	(91.00)	0.00
Blue Bird Room-CVCC	173.25	519.75	546.00	(26.25)	95.19
Stella Irving Rental Revenue - Rec	0.00	0.00	63.00	(63.00)	0.00
Lakeside Rental Revenue - Reg	302.50	1,966.25	2,065.00	(98.75)	95.22
Sierra Room Rental - CVCC	537.00	1,857.90	1,411.00	446.90	131.67
Sunset Room Rental - CVCC	28.50	348.00	355.00	(7.00)	98.03
Canyon View Room Rental - CVCC	(191.00)	473.00	1,523.00	(1,050.00)	31.06
Foothills Room Rental - CVCC	99.32	1,907.68	2,193.00	(285.32)	86.99
Pool Rental Rev - Sierra/Splash	5,341.73	5,341.73	5,293.00	48.73	100.92
Pool Rental Rev - Placer Hills	1,030.00	2,266.00	1,697.00	569.00	133.53
American River Room - CVCC	675.00	1,695.00	2,192.00	(497.00)	77.33
Overlook Modular Rent	575.50	1,726.50	1,814.00	(87.50)	95.18
Gazebo Rentals	0.00	205.00	215.00	(10.00)	95.35
Rock Creek Modular Rent	0.00	1,054.35	674.00	380.35	156.43

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 6/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gym Rental Revenue - Rec	1,656.00	2,925.00	11.00	2,914.00	26590.91
Gym Rental Revenue - Reg	1,500.00	3,396.00	212.00	3,184.00	1601.89
Tutor Totter Lease Agreement	623.05	1,803.07	1,770.00	33.07	101.87
Kitchen Rental Revenue - Rec	0.00	0.00	77.00	(77.00)	0.00
Kitchen Rental Revenue - CVCC	151.50	385.50	106.00	279.50	363.68
Picnic Area Rental Revenue - Rec	697.00	4,671.00	4,905.00	(234.00)	95.23
Picnic Area Rental Revenue - Reg	361.00	1,224.00	1,285.00	(61.00)	95.25
Picnic Area Rental Revenue - Ash	139.00	430.00	766.00	(336.00)	56.14
Picnic Area Rental Revenue - MV	583.00	1,645.00	1,727.00	(82.00)	95.25
Field "Recreation" Rental Revenue	632.50	3,272.50	2,638.00	634.50	124.05
Field "Bill Beane" Rental - Reg A	147.00	1,761.50	1,208.00	553.50	145.82
Field "Softball" Rental - MV	0.00	842.00	780.00	62.00	107.95
Field Rental - CV	55.00	1,177.00	1,180.00	(3.00)	99.75
Bike Park Rentals	0.00	0.00	42.00	(42.00)	0.00
Field Soccer/Baseball-Winchester	(320.00)	1,030.00	1,534.00	(504.00)	67.15
Field "Beggs" Rental - Rec	1,314.00	4,110.00	3,040.00	1,070.00	135.20
Field B (softball) Rev - Reg	670.00	1,931.50	2,314.00	(382.50)	83.47
Field "James" Rental - Rec	1,961.00	6,598.50	9,708.00	(3,109.50)	67.97
Field C (Baseball) Rental - Reg	(4.00)	930.00	1,919.00	(989.00)	48.46
Field "Soccer Regional" Rental	157.78	266.56	1,343.00	(1,076.44)	19.85
Field "Soccer A" Rental - MV	0.00	0.00	122.00	(122.00)	0.00
Field "Soccer A" Rental - Railhead	1,008.00	6,932.80	504.00	6,428.80	1375.56
Field "Soccer B" Rental - Railhead	0.00	1,131.84	1,686.00	(554.16)	67.13
Field Lining Revenue - Rec	0.00	53.00	0.00	53.00	0.00
Field Lining Revenue - Reg	0.00	106.00	0.00	106.00	0.00
Misc Rents & Concessions	69.28	1,276.43	1,219.00	57.43	104.71
Misc Rents & Concessions - Bureau	48.00	1,691.00	2,143.00	(452.00)	78.91
Custodial Fees	1,748.00	7,178.00	10,137.00	(2,959.00)	70.81
Custodial Fees - Bureau	468.00	2,118.00	1,480.00	638.00	143.11
Set up/Take Down Fees	150.00	150.00	158.00	(8.00)	94.94

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 6/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Set up/Take Down Fees - Bureau	0.00	112.00	118.00	(6.00)	94.92
<b>Total Rents and Concessions</b>	<b>22,386.91</b>	<b>77,749.76</b>	<b>73,387.00</b>	<b>4,362.76</b>	<b>105.95</b>
<b>Miscellaneous Revenue</b>					
Sales of an Asset - F & G	500.00	500.00	0.00	500.00	0.00
Sales of an Asset - Admin	5,000.00	5,000.00	0.00	5,000.00	0.00
Advertising Revenue	150.00	150.00	0.00	150.00	0.00
MV Comm Ctr Rentals	(2,269.00)	(2,437.00)	176.00	(2,613.00)	(1384.66)
Alcohol Permit Fee	391.00	1,863.00	1,956.00	(93.00)	95.25
Alcohol Permit - Bureau	46.00	230.00	228.00	2.00	100.88
MVCC - Alcohol fee	(92.00)	(138.00)	0.00	(138.00)	0.00
MVCC Custodial Fee	(138.00)	(138.00)	0.00	(138.00)	0.00
Miscellaneous Income - Admin.	395.00	395.00	0.00	395.00	0.00
Verizon Wireless Lease	0.00	5,573.78	8,358.00	(2,784.22)	66.69
<b>Total Miscellaneous Revenue</b>	<b>3,983.00</b>	<b>10,998.78</b>	<b>10,718.00</b>	<b>280.78</b>	<b>102.62</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	0.00	0.00	601.00	(601.00)	0.00
Donation Rev - F & G	6,373.64	6,373.64	3,388.00	2,985.64	188.12
Grant Proceeds - Y. Services	44,702.00	44,702.00	0.00	44,702.00	0.00
Grant Proceeds - F & G	6,344.00	7,344.00	0.00	7,344.00	0.00
<b>Total Grants and Donations</b>	<b>57,419.64</b>	<b>58,419.64</b>	<b>3,989.00</b>	<b>54,430.64</b>	<b>1464.52</b>
<b>Interest Income</b>					
Interest Income - Other	75.54	429.71	102.00	327.71	421.28

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 6/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Revenue - County	8,610.25	98,346.41	2,661.00	95,685.41	3695.84
Interest - City Trust	561.72	4,995.92	143.00	4,852.92	3493.65
<b>Total Interest Income</b>	<b>9,247.51</b>	<b>103,772.04</b>	<b>2,906.00</b>	<b>100,866.04</b>	<b>3570.96</b>
<b>Project Revenue - Government</b>	<b>(98,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
City Mitigation Revenue - use -700					
City Mitigation Revenue	98,000.00	98,000.00	50,000.00	48,000.00	196.00
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>98,000.00</b>	<b>50,000.00</b>	<b>48,000.00</b>	<b>196.00</b>
<b>Tax Revenue</b>	<b>167,451.52</b>	<b>1,583,227.50</b>	<b>1,549,133.00</b>	<b>34,094.50</b>	<b>102.20</b>
Current Secured Property Taxes General	0.00	10,447.28	11,348.00	(900.72)	92.06
Homeowner's Prop. Tax Relief	566.26	566.26	1,237.00	(670.74)	45.78
Current Unsecured Prop Taxes General	45,593.48	109,785.45	88,278.00	21,507.45	124.36
Current Supplemental Property Taxes	6,387.68	57,489.86	55,912.00	1,577.86	102.82
Unitary & Op Non-unitary Tax	259.81	259.81	140.00	119.81	185.58
Delinq Unsecured Property Taxes	0.00	0.17	1.00	(0.83)	17.00
Timber Tax Guarantee	1,416.27	12,746.45	12,611.00	135.45	101.07
Atwood Tax Revenue	(223.09)	(223.09)	(10.00)	(213.09)	2230.90
Delinquent Supplemental Tax Rev	(71.56)	(71.56)	(597.00)	525.44	11.99
Delinquent Secured Property Taxes	136.78	1,231.02	1,224.00	7.02	100.57
Railroad Unitary Property Taxes	0.00	96,904.58	84,970.00	11,934.58	114.05
RDA Pass-Throughs					
<b>Total Tax Revenue</b>	<b>221,517.15</b>	<b>1,872,363.73</b>	<b>1,804,247.00</b>	<b>68,116.73</b>	<b>103.78</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$517,693.78</b>	<b>\$2,687,999.32</b>	<b>\$2,407,337.00</b>	<b>\$280,662.32</b>	<b>111.66%</b>

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
Transfers In - Equipment Reserve	90,000.00	90,000.00	90,000.00	0.00	100.00
Transfers In - Future Capital Construction	90,000.00	90,000.00	90,000.00	0.00	100.00
Transfers in - CEPPT Trust	60,000.00	60,000.00	36,000.00	24,000.00	166.67
Transfers In - ADA Reserves	5,000.00	5,000.00	5,000.00	0.00	100.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>245,000.00</b>	<b>245,000.00</b>	<b>221,000.00</b>	<b>24,000.00</b>	<b>110.86</b>
<b>TOTAL REVENUES</b>	<b>762,693.78</b>	<b>2,932,999.32</b>	<b>2,628,337.00</b>	<b>304,662.32</b>	<b>111.59</b>
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Adult Classes	2,682.30	6,613.90	8,142.00	(1,528.10)	81.23
Instructor/Adult Classes - Bureau	494.00	858.00	1,102.00	(244.00)	77.86
Instructor/Youth Classes	10,964.30	15,381.90	6,863.00	8,518.90	224.13
Instr/Youth Classes - Bureau	91.00	91.00	0.00	91.00	0.00
Officials/Adult Softball	1,228.80	2,975.80	3,012.00	(36.20)	98.80
Officials/Adult Basketball	0.00	0.00	782.00	(782.00)	0.00
Instructor/Youth Camps	1,793.35	2,516.15	3,076.00	(559.85)	81.80
Instr/Y Camp - Bureau	0.00	1,540.00	418.00	1,122.00	368.42
Aub Elem/Program Exp	433.52	630.87	0.00	630.87	0.00
Skyridge/Program Exp	583.16	793.02	915.00	(121.98)	86.67
Day Camp/Program Exp	555.09	608.71	1,035.00	(426.29)	58.81
Day Camp REG Expense	443.62	443.62	300.00	143.62	147.87

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Preschool - Program Expense	42.50	70.36	764.00	(693.64)	9.21
Newcastle Program Expense	368.62	525.11	1,189.00	(663.89)	44.16
Adult Softball Expense	0.00	95.61	960.00	(864.39)	9.96
Adult Basketball Expense	924.00	924.00	26.00	898.00	3553.85
Pickle Ball Tennis Expense	0.00	299.95	1,168.00	(868.05)	25.68
Adult Class Expense	0.00	0.00	525.00	(525.00)	0.00
Youth Class Expense	0.00	8.35	8.00	0.35	104.38
Youth Volleyball Expense	887.47	887.47	695.00	192.47	127.69
Aquatic Activities	460.00	1,093.34	742.00	351.34	147.35
Public Swim Expense	0.00	2,524.88	2,379.00	145.88	106.13
Public Swim Exp - PH Pool	0.00	744.88	489.00	255.88	152.33
Special Events Expenses	435.00	961.00	339.00	622.00	283.48
75th Anniversary Celebration Expenses	5,509.34	8,416.24	8,509.00	(92.76)	98.91
Obstacle Race Expense	394.00	524.00	130.00	394.00	403.08
Auburn Harvest Festival Expenses	0.00	102.77	98.00	4.77	104.87
Egg Hunt Expenses	0.00	758.50	857.00	(98.50)	88.51
<b>Total Program Expenses</b>	<b>28,290.07</b>	<b>50,389.43</b>	<b>44,523.00</b>	<b>5,866.43</b>	<b>113.18</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	(3.08)	(3.08)	8.00	(11.08)	(38.50)
Merchant Fees - Youth Services	1,089.03	5,773.05	7,654.00	(1,880.95)	75.43
Merchant Fees - Cust Serv	2,114.03	8,260.40	11,528.00	(3,267.60)	71.66
Discounts Taken	(8.89)	(38.75)	0.00	(38.75)	0.00
Telephone - Placer Hills Pool	74.90	224.70	316.00	(91.30)	71.11
Telephone - Cust Serv	524.89	1,779.38	1,770.00	9.38	100.53
Telephone (CVCC) - Admin	467.54	1,649.20	1,582.00	67.20	104.25
Gift Certificates Expensed	0.00	0.00	206.00	(206.00)	0.00
Telephone - Youth Services	28.84	79.29	46.00	33.29	172.37
Telephone - Recreation	34.78	96.85	62.00	34.85	156.21

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 6/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Preschool	1.21	56.35	84.00	(27.65)	67.08
Telephone - Facilities & Grounds	950.89	3,410.56	3,351.00	59.56	101.78
Telephone - Day Camp	39.51	117.95	78.00	39.95	151.22
Telephone - Newcastle	35.84	105.59	88.00	17.59	119.99
Telephone - Aub EI	128.28	382.14	0.00	382.14	0.00
Telephone - Skyridge	34.48	101.65	65.00	36.65	156.39
Postage - Admin	(1.13)	(1.13)	0.00	(1.13)	0.00
Activity Guide Expense	666.00	17,614.27	12,421.00	5,193.27	141.81
Youth Assistance Expense	413.00	2,966.00	3,081.00	(115.00)	96.27
Bank Service Charges	0.00	10.03	0.00	10.03	0.00
Office Supplies - Rec	90.09	90.09	0.00	90.09	0.00
Office Supplies - Aquatics	991.00	1,060.69	0.00	1,060.69	0.00
Office Supplies - Youth Services	0.00	0.00	452.00	(452.00)	0.00
Office Supplies - F & G	109.73	300.60	859.00	(558.40)	34.99
Office Supplies-Cust Serv	244.53	1,263.38	869.00	394.38	145.38
Office Supplies - Admin	772.15	1,688.27	2,591.00	(902.73)	65.16
Duplication Costs - Cust Serv	36.26	36.26	0.00	36.26	0.00
Duplication Costs - Admin	107.34	214.68	226.00	(11.32)	94.99
Office Equip Rental - Cust Serv	1,012.90	1,954.40	1,413.00	541.40	138.32
Office Equip Rental - Admin	544.95	1,209.91	1,155.00	54.91	104.75
Dining Expense - CS	20.50	20.50	52.00	(31.50)	39.42
Dining Expense	180.00	180.00	129.00	51.00	139.54
Gas/Mileage Expense - C.Serv	75.33	127.73	104.00	23.73	122.82
Gas/Mileage Expense - Admin	16.38	16.38	251.00	(234.62)	6.53
Gas/Mileage Expense - YS	0.00	0.00	60.00	(60.00)	0.00
Gas/Mileage Expense - F & G	6,595.16	12,583.79	12,729.00	(145.21)	98.86
General Administrative Exp - Admin	41.00	228.90	242.00	(13.10)	94.59
Liability Insurance - Admin	14,530.00	43,582.00	43,578.00	4.00	100.01
Board Expense	0.00	12.36	0.00	12.36	0.00
Public Relations/Marketing - Cust Serv	178.58	1,288.08	648.00	640.08	198.78



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Expenses - Y Serv	0.00	0.00	94.00	(94.00)	0.00
Dues and Subscriptions - Admin	0.00	170.00	195.00	(25.00)	87.18
Dues and Subscriptions - F & G	0.00	0.00	33.00	(33.00)	0.00
Staff Appreciation - F & G	20.00	20.00	36.00	(16.00)	55.56
Staff Appreciation - Cust Serv	0.00	0.00	20.00	(20.00)	0.00
Bad Debts Expense - Y Services	0.00	0.00	22.00	(22.00)	0.00
Staff Development - Admin	0.00	0.00	994.00	(994.00)	0.00
Staff Development - Aquatics	(132.00)	(132.00)	0.00	(132.00)	0.00
Staff Development - Youth Services	40.00	40.00	0.00	40.00	0.00
Staff Development - F & G	945.00	945.00	900.00	45.00	105.00
Uniform Exp - Rec.	0.00	0.00	151.00	(151.00)	0.00
Uniform Exp - Aquatics	(586.83)	103.86	39.00	64.86	266.31
Uniform Exp - F & G	(24.78)	(148.78)	0.00	(148.78)	0.00
Small Equipment - Rec Pk	178.79	328.36	1,874.00	(1,545.64)	17.52
Small Equipment - Reg Pk	143.41	283.58	300.00	(16.42)	94.53
Small Equipment - MV Park	0.00	269.70	270.00	(0.30)	99.89
Small Equipment - CVCC	1,853.24	3,333.28	534.00	2,799.28	624.21
Small Equipment - Admin	1,075.14	1,075.14	0.00	1,075.14	0.00
Field Marking Expense	540.65	1,449.81	173.00	1,276.81	838.04
Safety Supplies - F & G	(194.91)	18.47	654.00	(635.53)	2.82
Safety Supplies - Aquatics	0.00	244.53	338.00	(93.47)	72.35
Restroom Supplies - Recreation Park	84.42	180.41	486.00	(305.59)	37.12
Restroom Supplies - Regional Park	156.91	386.63	535.00	(148.37)	72.27
Restroom Supplies - Ashford Park	38.85	80.98	269.00	(188.02)	30.10
Restroom Supplies - Meadow Vista Park	45.59	99.45	293.00	(193.55)	33.94
Restroom Supplies - Railhead Park	52.33	117.93	315.00	(197.07)	37.44
Restroom Supplies - Overlook Park	52.33	117.93	315.00	(197.07)	37.44
Restroom Supplies - Placer Hills Park	38.85	80.98	269.00	(188.02)	30.10
Restroom Supplies - Rec Comm Ctr	193.14	411.74	1,119.00	(707.26)	36.80
Restroom Supplies - Reg Comm Ctr	136.02	281.83	511.00	(229.17)	55.15

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - CVCC Comm Ctr	149.97	577.74	774.00	(196.26)	74.64
Sanitation - Reg Pk - Toilet	255.00	765.00	885.00	(120.00)	86.44
Sanitation - Win Pk - Toilet	255.00	765.00	737.00	28.00	103.80
Sanitation - Reg - ADA PB Toilet	255.00	765.00	494.00	271.00	154.86
Sanitation - Reg Pk - Debris Box	1,812.66	3,021.10	2,985.00	36.10	101.21
Sanitation - Reg Pk - Disposal	594.05	1,188.10	1,235.00	(46.90)	96.20
Sanitation - MV - Disposal	138.25	509.89	842.00	(332.11)	60.56
Sanitation - CVCC - Disposal	227.44	454.88	454.00	0.88	100.19
Bad Debt Expense - Cust Serv	37.68	228.95	0.00	228.95	0.00
<b>Total Operations &amp; Supplies</b>	<b>40,517.22</b>	<b>126,476.96</b>	<b>126,843.00</b>	<b>(366.04)</b>	<b>99.71</b>
<b>Utilities Expense</b>					
Lights - Rec Pk Beggs Field	415.41	850.39	432.00	418.39	196.85
Lighting Reimb.-Beggs Field	0.00	(1,536.00)	(1,690.00)	154.00	90.89
Lights - Rec Pk James Field	1,154.32	2,387.58	951.00	1,436.58	251.06
Lighting Reimb.-James Field	(57.75)	(2,307.75)	(2,244.00)	(63.75)	102.84
Lights - Rec Field	184.70	325.05	225.00	100.05	144.47
Lighting Reimb.-Rec Field	0.00	(424.00)	(466.00)	42.00	90.99
Gas/Elect - Rec Comm Ctr - Fac & Grds	(300.71)	(376.30)	644.00	(1,020.30)	(58.43)
Gas/Electric - Reg Comm Ctr	143.19	446.48	1,204.00	(757.52)	37.08
Gas/Electric - CV Comm Ctr	106.33	231.23	104.00	127.23	222.34
Electric Reimb.- CV Comm Ctr	(46.55)	(423.73)	(216.00)	(207.73)	196.17
Gas/Electric - CVCC	812.55	(110.05)	1,149.00	(1,259.05)	(9.58)
Gas/Electric - Sierra Pool	4,461.83	8,120.89	7,301.00	819.89	111.23
Gas/Electric - PH Pool	(153.42)	(182.64)	144.00	(326.64)	(126.83)
Electric - Day Camp	107.52	346.63	281.00	65.63	123.36
Gas/Elec - Recreation Park	1,162.54	1,959.00	917.00	1,042.00	213.63

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 6/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Reg Park	348.46	6,178.64	2,061.00	4,117.64	299.79
Lighting Reimb.- Reg Park	(56.00)	(1,776.00)	(4,525.00)	2,749.00	39.25
Gas/Electric - Ashford Park	406.58	633.65	231.00	402.65	274.31
Gas/Electric - MV Park	246.80	474.78	617.00	(142.22)	76.95
Electric - Railhead Park	342.53	686.70	208.00	478.70	330.14
Lighting Reimb.-Railhead	(342.53)	(858.70)	(515.00)	(343.70)	166.74
Gas/Electric - Winchester Park	10.79	21.48	49.00	(27.52)	43.84
Reimbursements - Gas/Elec Pool	(12,788.85)	(12,788.85)	(13,229.00)	440.15	96.67
Water - Rec Comm Ctr	396.43	1,085.86	275.00	810.86	394.86
Water - Reg Comm Ctr	230.91	570.37	381.00	189.37	149.70
Water - CV Comm Ctr	(70.83)	28.13	475.00	(446.87)	5.92
Water - CVCC	373.38	958.71	415.00	543.71	231.01
Water - Sierra Pool	736.24	2,016.61	510.00	1,506.61	395.41
Water - PH Pool	20.47	20.47	22.00	(1.53)	93.05
Water - Rec Park	1,074.25	1,409.20	824.00	585.20	171.02
Water - Regional Park	7,532.45	7,917.92	7,665.00	252.92	103.30
Water - Ashford Park	1,047.18	1,291.49	686.00	605.49	188.26
Water - MV Park	1,700.53	1,967.95	2,249.00	(281.05)	87.50
Water - CV Park	548.45	609.97	713.00	(103.03)	85.55
Water - Railhead Park	914.47	1,611.86	726.00	885.86	222.02
Water - CVCC Park	373.38	638.74	415.00	223.74	153.91
Water - Overlook Park	1,040.79	1,737.53	815.00	922.53	213.19
Water - Placer Hills Park	388.88	684.23	597.00	87.23	114.61
Water - Atwood	378.91	614.02	469.00	145.02	130.92
Reimb - Water - Sierra Pool	(1,874.01)	(1,874.01)	(801.00)	(1,073.01)	233.96
<b>Total Utilities Expense</b>	<b>10,969.62</b>	<b>23,167.53</b>	<b>10,069.00</b>	<b>13,098.53</b>	<b>230.09</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	192.00	192.00	210.00	(18.00)	91.43
<b>Total Legal Expense</b>	<b>192.00</b>	<b>192.00</b>	<b>210.00</b>	<b>(18.00)</b>	<b>91.43</b>
Professional Services					
Professional Services - Rec	2,146.00	3,858.17	2,254.00	1,604.17	171.17
Professional Services - F & G	0.00	0.00	225.00	(225.00)	0.00
Professional Services - C Serv	0.00	15,475.19	15,000.00	475.19	103.17
Professional Services - Admin	1,093.77	1,318.77	1,443.00	(124.23)	91.39
Accounting/Auditor Fees	15,500.00	18,000.00	17,500.00	500.00	102.86
<b>Total Professional Services</b>	<b>18,739.77</b>	<b>38,652.13</b>	<b>36,422.00</b>	<b>2,230.13</b>	<b>106.12</b>
Bldg & Ground Maintenance					
Vehicle Maintenance	3,697.79	6,865.28	3,002.00	3,863.28	228.69
Equipment Rental	0.00	0.00	210.00	(210.00)	0.00
Irrigation Supplies - General	16.09	427.87	88.00	339.87	486.22
Maint - Recreation Field	0.00	206.76	872.00	(665.24)	23.71
Maint - CV Baseball Field	458.12	884.29	0.00	884.29	0.00
Maint - James Field	190.27	2,557.93	1,351.00	1,206.93	189.34
Maint - Beggs Field	0.00	345.70	630.00	(284.30)	54.87
Maint - Sierra Pool	12,925.11	21,008.07	9,400.00	11,608.07	223.49
Reimbursement- Maint Pool	(11,487.03)	(11,487.03)	(12,062.00)	574.97	95.23
Maint & Repairs - Equipment	2,185.72	5,993.60	8,047.00	(2,053.40)	74.48
Maint - PH Pool	6,583.96	9,805.95	1,417.00	8,388.95	692.02
Maint - Winchester Fields	0.00	0.00	282.00	(282.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	175.88	0.00	175.88	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Day Camp	0.00	0.00	281.00	(281.00)	0.00
Maint - Recreation Park	1,022.29	10,056.95	11,245.00	(1,188.05)	89.44
Maint - Regional Park	6,243.95	9,055.10	8,989.00	66.10	100.74
Maint - Ashford Park	302.25	674.70	5,269.00	(4,594.30)	12.81
Maint - Meadow Vista Park	448.01	3,422.08	8,230.00	(4,807.92)	41.58
Maint - Christian Valley Park	9.30	89.25	2,253.00	(2,163.75)	3.96
Maint - Railhead Park	312.74	914.42	1,610.00	(695.58)	56.80
Maint - CVCC Park	0.00	4,410.00	4,896.00	(486.00)	90.07
Maint - Overlook Park	2,949.50	4,936.83	3,772.00	1,164.83	130.88
Maint - Placer Hills Park	0.00	0.00	509.00	(509.00)	0.00
Maint - Pocket Parks	0.00	0.00	161.00	(161.00)	0.00
Maint - Mt. Vernon Park	0.00	0.00	57.00	(57.00)	0.00
Maint - Winchester Park	0.00	0.00	156.00	(156.00)	0.00
Maint - Atwood	6.16	6.16	1,466.00	(1,459.84)	0.42
Maint - Shockley Park	0.00	0.00	339.00	(339.00)	0.00
Maint - Bike Park	596.00	1,444.93	1,640.00	(195.07)	88.11
Maint - Ashley Dog Park	0.00	328.26	1,529.00	(1,200.74)	21.47
Maint - Recreation Comm Ctr	(401.15)	5,177.16	3,781.00	1,396.16	136.93
Maint - Regional Comm Ctr	1,030.86	1,729.34	2,348.00	(618.66)	73.65
Maint - Christian Valley Comm Ctr	0.00	0.00	44.00	(44.00)	0.00
Maint - CVCC Comm Ctr	1,532.16	2,918.40	1,886.00	1,032.40	154.74
Maint - Overlook Modular	2,789.43	2,789.43	1,000.00	1,789.43	278.94
Maint - Regional Tennis/Pickleball Courts	0.00	28.90	653.00	(624.10)	4.43
Maint - MV Soccer A	57.06	72.19	0.00	72.19	0.00
Maint - RH Soccer A	0.00	3,064.27	1,621.00	1,443.27	189.04
Maint - MV PeeWee Soccer	57.06	72.19	0.00	72.19	0.00
Maint - RH Soccer B	0.00	1,977.99	1,620.00	357.99	122.10
Maint - Regional Bill Bean Field	0.00	707.23	1,054.00	(346.77)	67.10
Maint - Regional Field B	121.43	390.43	1,204.00	(813.57)	32.43
Maint - Regional Field C	370.00	1,607.46	683.00	924.46	235.35

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Vandalism Repairs Expense	526.58	526.58	2,711.00	(2,184.42)	19.42
Total Building and Grounds Maintenance	32,543.66	93,184.55	84,244.00	8,940.55	110.61
Property Tax Administration/LAFCO					
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	10,290.40	18,956.00	14,354.00	4,602.00	132.06
Wages - (Cust Serv) - Full Time	19,679.86	36,424.02	33,284.00	3,140.02	109.43
Wages - (Admin) - Full Time	13,693.22	34,204.02	38,124.00	(3,919.98)	89.72
Wages - (Admin) - Part Time	6,479.91	16,637.59	16,719.00	(81.41)	99.51
Wages - (Admin) - Board Pay	2,500.00	4,750.00	5,000.00	(250.00)	95.00
Wages - (Y.Serv) - Aub Elem - PT	4,689.10	15,079.24	6,946.00	8,133.24	217.09
Wages - (Y.Serv) - AE Maint	55.58	89.28	87.00	2.28	102.62
Wages - (Y. Serv) - RC Maint	0.00	209.25	60.00	149.25	348.75
Wages - (Y.Serv) - Skyridge - PT	6,799.86	20,432.09	17,535.00	2,897.09	116.52
Wages - (Y.Serv) - Skyridge Maint	87.64	87.64	30.00	57.64	292.13
Wages - (Y.Serv) - Day Camp - PT	10,294.72	12,145.13	14,557.00	(2,411.87)	83.43
Wages - (Y.Serv) - DC Maint	91.53	91.53	349.00	(257.47)	26.23
Wages - Reg Day Camp	5,172.05	5,172.05	5,200.00	(27.95)	99.46
Wages - (Rec) - Full Time	16,147.92	36,985.18	38,673.00	(1,687.82)	95.64
Wages - (Y. Serv) - Newcastle- PT	5,957.28	16,141.06	14,866.00	1,275.06	108.58
Wages - (Y.Serv) - NC Maint	0.00	0.00	28.00	(28.00)	0.00
Wages - (Rec) - Adult Softball	747.94	1,815.62	1,973.00	(157.38)	92.02
Wages - (Rec) - Adult Basketball	367.53	861.56	678.00	183.56	127.07
Wages - (Y.Serv) - Preschool	2,210.95	8,824.12	9,392.00	(567.88)	93.95
Wages - (Aqua) - Aquatics Coordinator	2,799.68	5,220.55	4,645.00	575.55	112.39

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Aquatic Activities	1,108.13	2,345.94	2,110.00	235.94	111.18
Wages - (Aqua) - Public Swim	17,379.50	23,500.93	23,345.00	155.93	100.67
Wages - (Aqua) - Public Swim-PH	524.65	524.65	295.00	229.65	177.85
Wages - (Aqua) - Swim Lessons	3,317.68	3,448.76	3,316.00	132.76	104.00
Wages - (Aqua) - Swim Lessons-PH	247.16	247.16	244.00	3.16	101.30
Wages - (Aqua) - Master Swim	1,040.60	2,876.33	2,231.00	645.33	128.93
Wages - (Aqua) - Swim Team Coaches	3,244.67	5,089.14	5,213.00	(123.86)	97.62
Wages - (Aqua) - Synchronized Swim Coach	3,734.78	6,509.22	6,936.00	(426.78)	93.85
Wages - (Fac & Grds) - Fac Attendant - Rec	11,633.21	26,890.44	26,354.00	536.44	102.04
Wages - (Fac & Grds) - Fac Att. - CVCC	4,301.19	11,965.88	12,794.00	(828.12)	93.53
Wages - (Fac & Grds) - Fac Attendant - Reg	3,368.87	7,695.01	4,179.00	3,516.01	184.14
Wages - (Fac & Grds) - Management	21,588.04	45,586.40	43,631.00	1,955.40	104.48
Wages - (Fac & Grds) - Recreation Park	21,279.87	61,773.68	60,973.00	800.68	101.31
Wages - (Fac & Grds) - Regional Park	18,124.94	48,971.80	47,785.00	1,186.80	102.48
Wages - (Fac & Grds) - Ashford Park	3,831.93	10,289.61	10,300.00	(10.39)	99.90
Wages - (Fac & Grds) - Meadow Vista Park	4,643.02	12,099.13	10,200.00	1,899.13	118.62
Wages - (Fac & Grds) - CV Comm Center	601.98	1,707.42	3,000.00	(1,292.58)	56.91
Wages - (Fac & Grds) - Railhead Park	2,098.12	5,110.03	5,500.00	(389.97)	92.91
Wages - (Fac & Grds) - CVCC	748.54	2,091.07	2,160.00	(68.93)	96.81
Wages - (Fac & Grds) - Overlook Park	1,316.36	3,747.86	5,200.00	(1,452.14)	72.07
Wages - (Fac & Grds) - Placer Hills Park	3,167.99	6,105.74	3,900.00	2,205.74	156.56
Wages - (Fac & Grds) - Pocket Parks	454.33	1,433.73	2,700.00	(1,266.27)	53.10
Wages - (Fac & Grds) - Winchester Park	397.86	997.80	900.00	97.80	110.87
Wages - (Fac & Grds) - Atwood	235.51	444.05	1,100.00	(655.95)	40.37
Wages - (Fac & Grds) - Shockley Property	0.00	245.62	400.00	(154.38)	61.41
Wages - District Administrator	16,703.52	32,424.48	32,014.00	410.48	101.28
Wages - (F & G Proj) - Marriot Meadows	0.00	150.80	400.00	(249.20)	37.70
Wages - (Rec) - Special Events	0.00	0.00	249.00	(249.00)	0.00
Wages - (F & G) Uniform Allowance	752.00	807.35	850.00	(42.65)	94.98

Profit & Loss - Detail  
4/1/2023 to 6/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Salaries Expense	253,909.62	559,205.96	540,779.00	18,426.96	103.41
Benefits & Payroll Costs					
ER Taxes - Rec	1,274.80	2,810.90	3,176.00	(365.10)	88.50
ER Taxes - Aquatics	3,036.17	4,526.80	4,640.00	(113.20)	97.56
ER Taxes - Youth Services	3,512.74	7,368.71	7,419.00	(50.29)	99.32
ER Taxes - Fac & Grds	7,246.01	17,623.73	19,152.00	(1,528.27)	92.02
ER Taxes - Cust Serv	1,457.63	2,578.12	2,546.00	32.12	101.26
ER Taxes - Admin	2,953.38	6,266.00	7,027.00	(761.00)	89.17
Employment Expense - Aquatics	44.94	44.94	119.00	(74.06)	37.77
Employment Expense - Youth Services	0.00	95.00	116.00	(21.00)	81.90
Employment Expense - Fac & Grds	0.00	512.74	240.00	272.74	213.64
Fingerprinting Exp - Recreation	0.00	32.00	0.00	32.00	0.00
Fingerprinting Exp - Aquatics	79.00	79.00	497.00	(418.00)	15.90
Fingerprinting Exp - Youth Services	32.00	32.00	351.00	(319.00)	9.12
Fingerprinting Exp - Fac & Grds	15.00	79.00	99.00	(20.00)	79.80
Benefits Expense - Recreation	2,895.05	7,018.11	8,477.00	(1,458.89)	82.79
Benefits Expense - Youth Services	2,737.17	8,525.08	6,437.00	2,088.08	132.44
Benefits Expense - Fac & Grds	23,862.94	64,272.59	61,849.00	2,423.59	103.92
Benefits Expense - Cust Serv	2,382.91	7,604.59	7,349.00	255.59	103.48
Benefits Expense - Admin	5,663.28	17,862.31	19,028.00	(1,165.69)	93.87
Employer Retirement Exp. - Rec	1,178.46	3,064.00	3,455.00	(391.00)	88.68
Employer Retirement Exp. - Aquatics	489.82	933.11	629.00	304.11	148.35
Employer Retirement Exp. - Youth Services	2,891.50	6,768.05	4,914.00	1,854.05	137.73
Employer Retirement Exp. - Fac & Grds	7,216.92	18,337.36	18,915.00	(577.64)	96.95
Employer Retirement Exp - Cust Serv	1,166.69	3,018.06	3,023.00	(4.94)	99.84
Employer Retirement Exp. - Admin	2,830.76	7,338.90	7,487.00	(148.10)	98.02
CalPERS Prefunding	0.00	0.00	24,000.00	(24,000.00)	0.00
Worker's Comp - Rec	242.52	556.81	584.00	(27.19)	95.34



Profit & Loss - Detail  
4/1/2023 to 6/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Aquatics	468.66	698.76	65.00	633.76	1075.02
Worker's Comp - Youth Services	653.10	1,395.81	934.00	461.81	149.44
Worker's Comp - Fac & Grds	5,011.11	13,092.21	13,555.00	(462.79)	96.59
Worker's Comp - Cust Serv	84.46	156.33	154.00	2.33	101.51
Worker's Comp - Admin	332.81	737.39	709.00	28.39	104.00
<b>Total Benefits and Payroll Costs</b>	<b>79,759.83</b>	<b>203,428.41</b>	<b>226,946.00</b>	<b>(23,517.59)</b>	<b>89.64</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Aquatics	3,138.34	3,138.34	0.00	3,138.34	0.00
Fixed Asset Purchases - Fac & Grds	986.85	183,453.42	157,603.00	25,850.42	116.40
Loss on Removed Assets	735.00	735.00	0.00	735.00	0.00
Fire Loss	4,544.14	4,544.14	0.00	4,544.14	0.00
<b>Total Fixed Asset Expense</b>	<b>9,404.33</b>	<b>191,870.90</b>	<b>157,603.00</b>	<b>34,267.90</b>	<b>121.74</b>
<b>Capital Improvement Projects</b>					
Rec - Splash Pool Repairs	0.00	2,250.00	2,300.00	(50.00)	97.83
Sierra Pool Deck Expan Joint Rep	0.00	13,912.00	15,000.00	(1,088.00)	92.75
Rec - Daycamp Mod Paving	0.00	12,991.00	13,735.00	(744.00)	94.58
City Hall Pickle ball Courts	600.00	6,050.00	6,100.00	(50.00)	99.18
Regional Pk- Court Repairs	0.00	1,813.00	1,800.00	13.00	100.72
MV Park - Repaving of Courts	0.00	1,647.64	1,700.00	(52.36)	96.92
CVCC - Bike Park - fountain, signage, traffic	1,303.44	1,303.44	1,300.00	3.44	100.27
Marriott Meadows- Const Doc & Related Woi	6,344.00	6,344.00	6,300.00	44.00	100.70
<b>Total Capital Improvement Projects</b>	<b>8,247.44</b>	<b>46,311.08</b>	<b>48,235.00</b>	<b>(1,923.92)</b>	<b>96.01</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 6/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service					
Principal Lease Payment- Sterling Bank	61,000.00	61,000.00	61,000.00	0.00	100.00
Webster Lease Interest Expense	10,403.80	10,403.80	9,774.00	629.80	106.44
<b>Total Debt Service</b>	<b>71,403.80</b>	<b>71,403.80</b>	<b>70,774.00</b>	<b>629.80</b>	<b>100.89</b>
Transfers Out					
Transfers Out - General Fund	245,000.00	245,000.00	245,000.00	0.00	100.00
<b>Total Transfers Out</b>	<b>245,000.00</b>	<b>245,000.00</b>	<b>245,000.00</b>	<b>0.00</b>	<b>100.00</b>
Total Expenditures	\$553,977.36	\$1,404,282.75	\$1,346,648.00	\$57,634.75	104.28%
Net Revenue Over Expenditures	\$208,716.42	\$1,528,716.57	\$1,281,689.00	\$247,027.57	119.27%
<b>ADJ. NET REVENUE OVER EXPENDITURES</b>	<b>(36,283.58)</b>	<b>1,283,716.57</b>	<b>1,036,689.00</b>	<b>247,027.57</b>	<b>123.83</b>

**SECTION: 4.0**

**ITEM: 4.4 REVIEW OF FINANCIALS FOR JULY, 2023**

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

Extra Revenue (above budget is in Green)  
Short Revenue (under budget is in Red)  
Less Expenses (below budget is in Green)  
Overspent Expenses (above budget is in Red)

## July's Financials

### *Revenues –*

- **Program Revenue** is up by **\$29,400**. This is coming from Youth Services. We did not anticipate revenue for Auburn Elementary or Regional Day Camp.
- **Rents & Concessions** is down by **\$11,500** from budget. This may be due to our budget prediction changes from last year (timing), and partially from an error in fees that were not adjusted at the beginning of the fiscal year. Fees have now been updated correctly, but anything that was charged prior to July 31<sup>st</sup> was at last years' rates.
- **Grants & Donations** is up due to a final licensed daycare grant that we received in June in the amount of **\$44,702**. We have applied for a **\$6,000** grant reimbursement for the Marriot Meadows Project through the Per Capita Grant and we were given **\$6,000** for Bench donations, putting us **\$54,000** above budget in this category.
- **Interest/Investment Interest** is up by **\$103,300** from budget. This is primarily due to an end-of-year 'Fair Market Value' audit entry that was reversed for this fiscal year throwing this off by **\$71,700**. It is not actual income and more than likely it will be reversed again in March. The District's actual amount over budget is **\$31,600**.
- **City Mitigation Revenue** was received by the City of Auburn in the amount of **\$98,000**, showing we are above expected budget of **\$48,000**. At the time of the budget, staff was not sure what the City was going to relinquish of Mitigation Funds to us. We have not received anything in 8 years. Keep in mind, these funds are to only be used for improvements in the City of Auburn or close by in its sphere of influence. These funds will be held in the District's City Trust account at the Treasury. \$65,000 is slated to be used for the new Auburn Park Preserve Pickleball Courts.
- **Tax Revenues** came in above budget by **\$67,981**. The board approved using \$41,812 to bring the April 2024 COLA forward for determined underpaid staff.
- **Transfers of Funds** This line item is showing **\$24,000** above budget. These funds were budgeted in the Payroll Benefit category to send to the UAL to bring down the debt. However, in June our records showed that we were currently "super funded." Per policy (when super funded), it was forwarded to the CEPPT to save for future retirement debt budgeting.

### *Expenses –*

- **Bldg & Grounds Maintenance** is over by **\$18,600**. The Aquatics Department was hit considerably by maintenance (over and above a normal season). The High Schools also didn't use the pool as much as last year (due to the green issue). The anticipated reimbursement was much lower than the prior year.
- **Payroll Expense** are over budget by **\$30,800**. A portion of this is from the increased wages in Facilities and Grounds and Youth Services which will be rectified at budget revision. Facilities and Grounds have had some overtime that has brought them over budget as well. The Fac & Grds Dept is over by \$9,600. Youth Services had extra wages for the Auburn El and Reg Daycamp, to support the increased revenue. Youth Serv Dept is over by \$23,900.
- **Fixed Assets Expense** is over by **\$34,300**. Part of this is the \$26,000 that was budgeted for last fiscal year for the truck engine replacement. It is scheduled to be funded by the Equipment Reserves and

the budget will be updated mid-year. This has a neutral impact on the budget since the funds have already been set aside for this asset, but it is reflected as an overage because it was not listed for replacement in this fiscal year. \$4,500 of this is expenses paid out for items replaced from the fire, and the remainder is for a pump at Placer Hills Pool (not expected).

**PROFIT & LOSS**  
**23/24 Approved Budget**

	Approved Budget 23-24	% Of Total	Mid-Yr Revision 23-24	% Of Total	2023 July ACTUALS	Last Yr July Actuals	2023-24 YTD ACTUALS	2023-24 BUDGET	Last Yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,239,872	17%	-		200,708	103,288	667,403	638,010	630,394
Facility Revenue	188,147	3%	-		21,421	27,617	99,171	110,634	117,759
Misc. Revenue	47,521	1%	-		8,791	2,882	19,790	15,459	16,421
Grants & Donations	52,055	1%	-		-	4,450	58,420	3,989	15,437
Interest/Investment Income	43,447	1%	-		4,003	1,739	107,775	4,472	77,326
Equipment Reserve Transfers	465,959	7%	-		-	-	-	-	-
Future Cap & ADA Transfers	849,785	12%	-		-	-	-	-	-
Tax Revenue	4,102,145	58%	-		1,416	203,793	1,859,618	1,791,772	1,722,726
Atwood	28,348	0%	-		-	-	12,746	12,611	12,228
City Mitigation Transfers/Rev	50,000	1%	-		-	-	98,000	50,000	-
County Mitigation Revenue	22,000	0%	-		-	-	-	-	-
<b>Total Operating Revenue</b>	<b>7,089,279</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>236,339</b>	<b>343,769</b>	<b>2,922,923</b>	<b>2,626,947</b>	<b>2,592,291</b>
<b>Expenditures</b>									
Program Expense	255,685	4%	-		38,236	51,361	89,124	96,874	97,244
Operating & Supplies	569,202	8%	-		44,222	43,373	168,294	172,189	150,209
Utilities Expense	219,359	3%	-		15,482	38,110	40,063	28,683	38,348
Professional Services	108,495	2%	-		-	3,186	38,652	39,602	17,582
Building & Grounds Maintenance	479,172	7%	-		47,639	33,697	140,824	122,227	108,609
Property Tax Admin.	74,195	1%	-		4,279	-	4,279	4,340	-
Wages	2,508,616	37%	-		258,076	220,161	817,282	784,026	704,509
Benefits & Payroll Costs	1,032,813	15%	-		146,497	153,090	349,926	352,354	368,530
Fixed Asset Expense	469,005	7%	-		81	-	191,952	157,603	17,634
Capital Improvement Projects	964,716	14%	-		5,349	148,983	51,660	53,535	222,002
Debt Services	165,282	2%	-		-	-	71,404	70,774	70,035
<b>Total Expenditures</b>	<b>6,846,540</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>559,861</b>	<b>691,961</b>	<b>1,963,460</b>	<b>1,882,207</b>	<b>1,794,702</b>

<b>Net Revenue Over Expenditures</b>	<b>\$ 242,739</b>	<b>3.42</b>	<b>\$ -</b>	<b>\$ (323,522)</b>	<b>\$ (348,192)</b>	<b>\$ 959,463</b>	<b>\$ 744,740</b>	<b>\$ 797,589</b>
Annual Contingency Reserve (1-2%)	\$ -							\$ 70,000
Annual Equip Replacement Reserve	\$ 90,000							\$ 90,000
Future Capital Construction Reserve	\$ 90,000							\$ 90,000
COVID Relief Funding	\$ -							\$ 267,874
ADA Reserve	\$ 5,000							\$ 5,000
CEPPT/Prefunding	\$ 36,000							\$ 498,228
<b>TOTALS</b>	<b>\$ 21,739</b>							<b>\$ 2,541,817</b>
								<b>\$ 523,740</b>
								<b>\$ 2,504,455</b>
								Budgeted and Transferred

## Balance Sheet

7/31/2023

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	12,683.24
First Foundation Bank	344,279.73
Placer County Treasure-General	3,437,918.42
Placer County Treasurer - City Trust	253,015.80
Accounts Receivable	27,889.87
Due From Other Governments	33,023.05
PCOE Receivables	31,218.75
Lease Recievables - Current	39,045.00
Prepaid Expenses	276.00
Prepaid Liability Expense	(17,008.00)
Prepaid Workers Comp Insurance	64,053.23
<b>Total Current Assets</b>	<b>4,226,975.09</b>
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	502,139.16
Lease Receivables	107,409.00
<b>Total Non-Current Assets</b>	<b>609,548.16</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	14,241,747.03
Fixed Assets: Equipment	3,801,561.05
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	310,570.10
Fixed Assets: Office Furniture & Rec Equipment	289,343.86
Construction In Progress	340,784.20
Less: Accumulated Depreciation	(11,545,099.74)
<b>Total Fixed Assets</b>	<b>9,490,493.48</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	941,910.00
	941,910.00
<b>TOTAL ASSETS</b>	<b>15,268,926.73</b>

	Current YTD
<b>LIABILITIES AND NET PROFIT</b>	
<u>Current Liabilities</u>	
Deferred Civic Rec Revenue	54,686.59
Prepaid Revenue	34.00
Unearned Civic Rec A/R Offset	15,875.30
User Credits Payable	15,400.85
Refundable Liability (Refunds)	581.00
PGE Tru-up payable	4,432.95
Gift Certificates Unearned	140.00
Compensated Absences	182,051.26
Sales Tax Payable	255.70
Worker's Comp Payable	1,480.86
Miscellaneous Deductions	20.50
Lease Payable - Current	122,000.00
<b>Total Current Liabilities</b>	<b>\$396,959.01</b>
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	1,841,000.00
Net OPEB Liability	257,900.00
Net Pension Liability	1,182,967.00
<b>Total Long Term Liabilities</b>	<b>3,281,867.00</b>
<b>TOTAL LIABILITIES</b>	<b>3,678,826.01</b>
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	177,485.00
Deferred Inflows - Leases	142,748.00
	536,516.00
<u>Net Position</u>	
Investments in Fixed Assets	7,178,166.52
RFB: Reserved City Mitigation	207,207.15
GFB: Youth Assistance Fund	59,580.66
General Fund Balance	575,831.18
RFB: COVID Relief Funding	267,874.00
DFB: Annual Equip Replacement Reserv.	793,307.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	877,374.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Atwood Reserves	(4,150.87)
RFB: Atwood Equip Fund	14,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	35,031.75
Net Profit (Loss)	958,777.05
<b>Total Net Postion</b>	<b>\$11,053,584.72</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$15,268,926.73</b>



# Auburn Rec & Park

Profit & Loss - Summary  
4/1/2023 To 7/31/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	200,707.77	667,403.14	638,010.00	29,393.14	104.61
Rents & Concessions	21,421.14	99,170.90	110,634.00	(11,463.10)	89.64
Miscellaneous Revenue	8,790.78	19,789.56	15,459.00	4,330.56	128.01
Grants & Donations	0.00	58,419.64	3,989.00	54,430.64	1464.52
Interest Income	4,002.62	107,774.66	4,472.00	103,302.66	2409.99
Project Revenue - Government	0.00	98,000.00	50,000.00	48,000.00	196.00
Taxes Revenue	0.00	1,872,363.73	1,804,383.00	67,980.73	103.77
<b>TOTAL OPERATING REVENUE</b>	<b>\$234,922.31</b>	<b>\$2,922,921.63</b>	<b>\$2,626,947.00</b>	<b>\$295,974.63</b>	<b>111.27%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer Funds from other sources	0.00	245,000.00	221,000.00	24,000.00	110.86
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$245,000.00</b>	<b>\$221,000.00</b>	<b>\$24,000.00</b>	<b>110.86%</b>
<b>TOTAL REVENUES</b>	<b>234,922.31</b>	<b>3,167,921.63</b>	<b>2,847,947.00</b>	<b>319,974.63</b>	<b>111.24</b>
<b>EXPENDITURES</b>					
Program Expenses	38,235.88	88,625.31	96,874.00	(8,248.69)	91.49
Operations & Supplies Expense	44,222.26	170,699.22	172,189.00	(1,489.78)	99.14
Utilities Expense	15,481.63	38,649.16	28,683.00	9,966.16	134.75
Legal Expenses	0.00	192.00	311.00	(119.00)	61.74
Professional Services	0.00	38,652.13	39,602.00	(949.87)	97.60
Bldg & Grounds Maintenance	47,638.99	140,823.54	122,227.00	18,596.54	115.22
Property Tax Administration/LAFCO	4,278.87	4,278.87	4,340.00	(61.13)	98.59
Salaries Expense	258,076.04	817,282.00	784,026.00	33,256.00	104.24
Benefits & Payroll Costs	146,497.31	349,925.72	352,354.00	(2,428.28)	99.31
Fixed Asset Expense	81.47	191,952.37	157,603.00	34,349.37	121.80

Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2023 To 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	5,349.38	51,660.46	53,535.00	(1,874.54)	96.50
Debt Service	0.00	71,403.80	70,774.00	629.80	100.89
Transfers Out	0.00	245,000.00	245,000.00	0.00	100.00
<b>TOTAL EXPENDITURES</b>	<b>\$559,861.83</b>	<b>\$2,209,144.58</b>	<b>\$2,127,518.00</b>	<b>\$81,626.58</b>	<b>103.84%</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(\$324,939.52)</b>	<b>\$958,777.05</b>	<b>\$720,429.00</b>	<b>\$238,348.05</b>	<b>133.08%</b>

## Auburn Rec &amp; Park

Profit &amp; Loss - Detail

4/1/2023 to 7/31/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Aub Elem DSC Rev	572.00	39,553.25	34,600.00	4,953.25	114.32
Skyridge DSC Rev	407.23	46,274.77	38,411.00	7,863.77	120.47
Day Camp (REC) Rev	55,899.00	113,644.00	107,679.00	5,965.00	105.54
Day Camp (REG) Rev	34,603.00	57,143.00	51,178.00	5,965.00	111.66
Preschool Revenue	0.00	10,737.00	10,922.00	(185.00)	98.31
Newcastle DSC Revenue	11,301.50	39,065.75	25,646.00	13,419.75	152.33
Adult Softball	0.00	22,586.25	25,784.00	(3,197.75)	87.60
Adult Basketball	0.00	5,400.00	10,995.00	(5,595.00)	49.11
Adult Volleyball	33.00	2,883.24	268.00	2,615.24	1075.84
Pickle Ball Revenue	940.00	4,660.00	3,677.00	983.00	126.73
Adult Classes	2,331.00	19,135.40	23,472.00	(4,336.60)	81.52
Adult Class Rev - Bureau	510.00	3,382.70	3,251.00	131.70	104.05
Bocce Ball Prog Revenue	0.00	1,052.80	600.00	452.80	175.47
Youth Basketball	0.00	0.00	43.00	(43.00)	0.00
Youth Classes	5,138.00	41,803.74	33,697.00	8,106.74	124.06
Youth Class Rev - Bureau	415.00	1,070.00	2,703.00	(1,633.00)	39.59
Youth Volleyball	0.00	8,686.00	6,581.00	2,105.00	131.99
Aquatic Activities - Sierra Pool	3,510.00	15,461.70	11,721.00	3,740.70	131.92
Aquatic Activities - PH Pool	0.00	0.00	1,594.00	(1,594.00)	0.00
Master Swim Revenue	746.00	3,460.39	4,104.00	(643.61)	84.32
Public Swim - MS Sierra Pool	14,327.00	29,934.00	28,368.00	1,566.00	105.52
Public Swim - Placer Hills Pool	1,435.00	2,223.00	2,052.00	171.00	108.33
Swim Lessons	13,681.00	38,937.00	48,974.00	(10,037.00)	79.51
Swim Lessons - PH	2,847.00	8,364.00	8,984.00	(620.00)	93.10
Swim Team Revenue	0.00	26,165.00	23,940.00	2,225.00	109.29
Synchro Team	280.00	14,435.00	16,924.00	(2,489.00)	85.29
Youth Camps Revenue	26,557.00	41,784.50	47,641.00	(5,856.50)	87.71

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	20,294.00	36,131.00	32,544.00	3,587.00	111.02
Tennis Revenue	0.00	0.00	250.00	(250.00)	0.00
Special Events Revenue	0.00	13,500.00	20,278.00	(6,778.00)	66.58
75th Anniversary Revenue	626.04	5,235.00	3,135.00	2,100.00	166.99
Food Truck Fiesta Revenue	575.00	1,860.00	0.00	1,860.00	0.00
Obstacle Race Revenue	2,500.00	2,500.00	1,000.00	1,500.00	250.00
Dead Festival Rev	525.00	3,330.00	0.00	3,330.00	0.00
Auburn Harvest Festival Rev	420.00	3,005.00	2,745.00	260.00	109.47
Egg Hunt Revenue	0.00	361.22	1,430.00	(1,068.78)	25.26
Out of District Fees	61.00	3,059.89	2,547.00	512.89	120.14
Out of District Fees - Bureau	174.00	578.54	272.00	306.54	212.70
<b>Total Parks and Recreation Services</b>	<b>200,707.77</b>	<b>667,403.14</b>	<b>638,010.00</b>	<b>29,393.14</b>	<b>104.61</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	0.00	(425.70)	(5,008.00)	4,582.30	8.50
Fee Waivers, Public, Reclamation	(52.50)	(386.40)	(350.00)	(36.40)	110.40
Fee Waiver - Offset	0.00	0.00	91.00	(91.00)	0.00
Blue Bird Room-CVCC	173.25	693.00	728.00	(35.00)	95.19
Stella Irving Rental Revenue - Rec	0.00	0.00	63.00	(63.00)	0.00
Lakeside Rental Revenue - Reg	740.00	2,706.25	3,552.00	(845.75)	76.19
Sierra Room Rental - CVCC	1,649.00	3,506.90	1,411.00	2,095.90	248.54
Sunset Room Rental - CVCC	154.50	502.50	629.00	(126.50)	79.89
Canyon View Room Rental - CVCC	191.00	664.00	2,724.00	(2,060.00)	24.38
Foothills Room Rental - CVCC	1,484.68	3,392.36	3,675.00	(282.64)	92.31
Pool Rental Rev - Sierra/Splash	540.00	5,881.73	7,342.00	(1,460.27)	80.11
Pool Rental Rev - Placer Hills	0.00	2,266.00	2,297.00	(31.00)	98.65
American River Room - CVCC	510.00	2,205.00	2,579.00	(374.00)	85.50
Overlook Modular Rent	575.50	2,302.00	2,419.00	(117.00)	95.16
Gazebo Rentals	0.00	205.00	220.00	(15.00)	93.18

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rock Creek Modular Rent	0.00	1,054.35	1,174.00	(119.65)	89.81
Gym Rental Revenue - Rec	966.00	3,891.00	11.00	3,880.00	35372.73
Gym Rental Revenue - Reg	1,500.00	4,896.00	2,806.00	2,090.00	174.48
Tutor Totter Lease Agreement	623.05	2,426.12	2,393.00	33.12	101.38
Kitchen Rental Revenue - Rec	0.00	0.00	77.00	(77.00)	0.00
Kitchen Rental Revenue - CVCC	279.50	665.00	106.00	559.00	627.36
Picnic Area Rental Revenue - Rec	527.00	5,198.00	6,722.00	(1,524.00)	77.33
Picnic Area Rental Revenue - Reg	112.00	1,336.00	2,189.00	(853.00)	61.03
Picnic Area Rental Revenue - Ash	166.00	596.00	929.00	(333.00)	64.16
Picnic Area Rental Revenue - MV	500.00	2,145.00	2,569.00	(424.00)	83.50
Field "Recreation" Rental Revenue	154.00	3,426.50	3,423.00	3.50	100.10
Field "Bill Beane" Rental - Reg A	0.00	1,761.50	1,296.00	465.50	135.92
Field "Softball" Rental - MV	0.00	842.00	780.00	62.00	107.95
Field Rental - CV	0.00	1,177.00	1,180.00	(3.00)	99.75
Bike Park Rentals	0.00	0.00	42.00	(42.00)	0.00
Field Soccer/Baseball-Winchester	120.00	1,150.00	1,702.00	(552.00)	67.57
Field "Begg's" Rental - Rec	378.00	4,488.00	4,439.00	49.00	101.10
Field B (softball) Rev - Reg	80.00	2,011.50	2,501.00	(489.50)	80.43
Field "James" Rental - Rec	1,846.00	8,444.50	14,872.00	(6,427.50)	56.78
Field C (Baseball) Rental - Reg	1,930.50	2,860.50	3,150.00	(289.50)	90.81
Bocce Ball Field Rental	0.00	0.00	126.00	(126.00)	0.00
Field "Soccer Regional" Rental	1,204.36	1,470.92	1,727.00	(256.08)	85.17
Field "Soccer A" Rental - MV	0.00	0.00	122.00	(122.00)	0.00
Field "Soccer A" Rental - Railhead	2,943.00	9,875.80	4,082.00	5,793.80	241.94
Field "Soccer B" Rental - Railhead	0.00	1,131.84	6,291.00	(5,159.16)	17.99
Field Lining Revenue - Rec	0.00	53.00	56.00	(3.00)	94.64
Field Lining Revenue - Reg	0.00	106.00	0.00	106.00	0.00
Misc Rents & Concessions	70.30	1,346.73	1,359.00	(12.27)	99.10
Misc Rents & Concessions - Bureau	75.00	1,766.00	7,106.00	(5,340.00)	24.85
Custodial Fees	1,217.00	8,395.00	12,893.00	(4,498.00)	65.11

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	652.00	2,770.00	1,633.00	1,137.00	169.63
Set up/Take Down Fees	0.00	150.00	276.00	(126.00)	54.35
Set up/Take Down Fees - Bureau	112.00	224.00	230.00	(6.00)	97.39
<b>Total Rents and Concessions</b>	<b>21,421.14</b>	<b>99,170.90</b>	<b>110,634.00</b>	<b>(11,463.10)</b>	<b>89.64</b>
<b>Miscellaneous Revenue</b>					
Sales of an Asset - F & G	0.00	500.00	0.00	500.00	0.00
Sales of an Asset - Admin	0.00	5,000.00	0.00	5,000.00	0.00
Advertising Revenue	0.00	150.00	0.00	150.00	0.00
MV Comm Ctr Rentals	2,527.00	90.00	118.00	(28.00)	76.27
Alcohol Permit Fee	276.00	2,139.00	2,666.00	(527.00)	80.23
Alcohol Permit - Bureau	138.00	368.00	228.00	140.00	161.40
MVCC - Alcohol fee	138.00	0.00	0.00	0.00	0.00
MVCC Custodial Fee	138.00	0.00	0.00	0.00	0.00
Miscellaneous Income - Admin.	0.00	395.00	0.00	395.00	0.00
Verizon Wireless Lease	5,573.78	11,147.56	11,145.00	2.56	100.02
Miscellaneous Income - F & G	0.00	0.00	1,302.00	(1,302.00)	0.00
<b>Total Miscellaneous Revenue</b>	<b>8,790.78</b>	<b>19,789.56</b>	<b>15,459.00</b>	<b>4,330.56</b>	<b>128.01</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	0.00	0.00	601.00	(601.00)	0.00
Donation Rev - F & G	0.00	6,373.64	3,388.00	2,985.64	188.12
Grant Proceeds - Y. Services	0.00	44,702.00	0.00	44,702.00	0.00
Grant Proceeds - F & G	0.00	7,344.00	0.00	7,344.00	0.00
<b>Total Grants and Donations</b>	<b>0.00</b>	<b>58,419.64</b>	<b>3,989.00</b>	<b>54,430.64</b>	<b>1464.52</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Interest Income</b>					
Interest Income - Other	72.93	502.64	274.00	228.64	183.45
Interest Revenue - County	(239.01)	98,107.40	3,973.00	94,134.40	2469.35
Interest - City Trust	0.00	4,995.92	225.00	4,770.92	2220.41
Interest - Pension Trust	4,168.70	4,168.70	0.00	4,168.70	0.00
<b>Total Interest Income</b>	<b>4,002.62</b>	<b>107,774.66</b>	<b>4,472.00</b>	<b>103,302.66</b>	<b>2409.99</b>
<b>Project Revenue - Government</b>					
City Mitigation Revenue	0.00	98,000.00	50,000.00	48,000.00	196.00
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>98,000.00</b>	<b>50,000.00</b>	<b>48,000.00</b>	<b>196.00</b>
<b>Tax Revenue</b>					
Current Secured Property Taxes General	0.00	1,583,227.50	1,549,133.00	34,094.50	102.20
Homeowner's Prop. Tax Relief	0.00	10,447.28	11,348.00	(900.72)	92.06
Current Unsecured Prop Taxes General	0.00	566.26	1,237.00	(670.74)	45.78
Current Supplemental Property Taxes	0.00	109,785.45	88,278.00	21,507.45	124.36
Unitary & Op Non-unitary Tax	0.00	57,489.86	55,912.00	1,577.86	102.82
Delinq Unsecured Property Taxes	0.00	259.81	140.00	119.81	185.58
Timber Tax Guarantee	0.00	0.17	1.00	(0.83)	17.00
Atwood Tax Revenue	0.00	12,746.45	12,611.00	135.45	101.07
Delinquent Supplemental Tax Rev	0.00	(223.09)	(10.00)	(213.09)	2230.90
Delinquent Secured Property Taxes	0.00	(71.56)	(597.00)	525.44	11.99
Railroad Unitary Property Taxes	0.00	1,231.02	1,360.00	(128.98)	90.52
RDA Pass-Throughs	0.00	96,904.58	84,970.00	11,934.58	114.05

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	0.00	1,872,363.73	1,804,383.00	67,980.73	103.77
<b>TOTAL OPERATING REVENUE</b>	<b>\$234,922.31</b>	<b>\$2,922,921.63</b>	<b>\$2,626,947.00</b>	<b>\$295,974.63</b>	<b>111.27%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
Transfers In - Equipment Reserve	0.00	90,000.00	90,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	90,000.00	90,000.00	0.00	100.00
Transfers in - CEPPT Trust	0.00	60,000.00	36,000.00	24,000.00	166.67
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>245,000.00</b>	<b>221,000.00</b>	<b>24,000.00</b>	<b>110.86</b>
<b>TOTAL REVENUES</b>	<b>234,922.31</b>	<b>3,167,921.63</b>	<b>2,847,947.00</b>	<b>319,974.63</b>	<b>111.24</b>
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Adult Classes	3,139.10	9,753.00	12,040.00	(2,287.00)	81.01
Instructor/Adult Classes - Bureau	663.00	1,521.00	1,752.00	(231.00)	86.82
Instructor/Youth Classes	3,357.50	18,739.40	9,901.00	8,838.40	189.27
Instr/Youth Classes - Bureau	0.00	91.00	585.00	(494.00)	15.56
Officials/Adult Softball	1,780.05	4,755.85	4,485.00	270.85	106.04
Officials/Adult Basketball	1,540.00	1,540.00	2,687.00	(1,147.00)	57.31
Officials/Youth Basketball	0.00	0.00	174.00	(174.00)	0.00



Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 7/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Volleyball	190.00	190.00	0.00	190.00	0.00
Instructor/Youth Camps	13,821.25	16,337.40	23,234.00	(6,896.60)	70.32
Instr/Y Camp - Bureau	7,488.00	9,028.00	14,705.00	(5,677.00)	61.39
Aub Elem/Program Exp	755.03	1,385.90	1,316.00	69.90	105.31
Skyridge/Program Exp	746.62	1,539.64	1,396.00	143.64	110.29
Day Camp/Program Exp	693.81	1,302.52	1,303.00	(0.48)	99.96
Day Camp REG Expense	274.56	718.18	720.00	(1.82)	99.75
Preschool - Program Expense	0.00	70.36	1,315.00	(1,244.64)	5.35
Newcastle Program Expense	18.02	543.13	1,189.00	(645.87)	45.68
Adult Softball Expense	0.00	95.61	1,035.00	(939.39)	9.24
Adult Basketball Expense	150.00	1,074.00	26.00	1,048.00	4130.77
Pickle Ball Tennis Expense	91.66	391.61	1,419.00	(1,027.39)	27.60
Adult Class Expense	0.00	0.00	525.00	(525.00)	0.00
Youth Class Expense	0.00	8.35	8.00	0.35	104.38
Youth Volleyball Expense	185.30	1,072.77	715.00	357.77	150.04
Aquatic Activities	460.00	1,553.34	742.00	811.34	209.35
Public Swim Expense	299.68	2,824.56	2,628.00	196.56	107.48
Public Swim Exp - PH Pool	0.00	744.88	489.00	255.88	152.33
Swim Team	0.00	0.00	606.00	(606.00)	0.00
Synchro Team Expenses	0.00	0.00	258.00	(258.00)	0.00
Special Events Expenses	53.18	1,014.18	546.00	468.18	185.75
75th Anniversary Celebration Expenses	2,253.12	10,669.36	9,721.00	948.36	109.76
Obstacle Race Expense	0.00	524.00	130.00	394.00	403.08
Auburn Harvest Festival Expenses	276.00	378.77	367.00	11.77	103.21
Egg Hunt Expenses	0.00	758.50	857.00	(98.50)	88.51
<b>Total Program Expenses</b>	<b>38,235.88</b>	<b>88,625.31</b>	<b>96,874.00</b>	<b>(8,248.69)</b>	<b>91.49</b>
Contributions & Supplies					
Cash Short/Over-Cust Serv	(21.45)	(24.53)	27.00	(51.53)	(90.85)

Profit & Loss - Detail  
4/1/2023 to 7/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Merchant Fees - Youth Services	866.46	6,639.51	9,103.00	(2,463.49)	72.94
Merchant Fees - Cust Serv	1,283.55	9,543.95	12,759.00	(3,215.05)	74.80
Discounts Taken	(11.42)	(50.17)	0.00	(50.17)	0.00
Cal Card Incentives	0.00	0.00	(374.00)	374.00	0.00
Telephone - Placer Hills Pool	0.00	224.70	316.00	(91.30)	71.11
Telephone - Cust Serv	520.14	2,299.52	2,363.00	(63.48)	97.31
Telephone (CVCC) - Admin	457.06	2,106.26	2,410.00	(303.74)	87.40
Gift Certificates Expensed	0.00	0.00	362.00	(362.00)	0.00
Telephone - Youth Services	21.49	100.78	134.00	(33.22)	75.21
Telephone - Recreation	35.50	132.35	95.00	37.35	139.32
Telephone - Preschool	1.21	57.56	130.00	(72.44)	44.28
Telephone - Facilities & Grounds	795.25	4,205.81	4,677.00	(471.19)	89.93
Telephone - Day Camp	185.80	303.75	117.00	186.75	259.62
Telephone - Newcastle	35.91	141.50	135.00	6.50	104.82
Telephone - Aub El	37.19	419.33	420.00	(0.67)	99.84
Telephone - Skyridge	35.12	136.77	161.00	(24.23)	84.95
Postage - Cust Serv	700.00	700.00	420.00	280.00	166.67
Postage - Admin	300.00	298.87	324.00	(25.13)	92.24
Activity Guide Expense	0.00	17,614.27	12,764.00	4,850.27	138.00
Youth Assistance Expense	90.00	3,056.00	3,040.00	16.00	100.53
Bank Service Charges	0.00	10.03	0.00	10.03	0.00
CEPPT Charges	257.74	257.74	0.00	257.74	0.00
Office Supplies - Rec	60.06	150.15	22.00	128.15	682.50
Office Supplies - Aquatics	0.00	1,060.69	0.00	1,060.69	0.00
Office Supplies - Youth Services	60.06	60.06	452.00	(391.94)	13.29
Office Supplies - F & G	245.94	546.54	3,513.00	(2,966.46)	15.56
Office Supplies-Cust Serv	188.26	1,451.64	890.00	561.64	163.11
Office Supplies - Admin	73.50	1,761.77	3,856.00	(2,094.23)	45.69
Duplication Costs - Cust Serv	0.00	36.26	12.00	24.26	302.17
Duplication Costs - Admin	464.80	679.48	475.00	204.48	143.05

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Cust Serv	487.74	2,442.14	2,708.00	(265.86)	90.18
Office Equip Rental - Admin	337.35	1,547.26	1,504.00	43.26	102.88
Office Equip Maint - Admin	24.26	24.26	0.00	24.26	0.00
Dining Expense - CS	0.00	20.50	78.00	(57.50)	26.28
Dining Expense	20.50	200.50	204.00	(3.50)	98.28
Gas/Mileage Expense - C.Serv	88.42	216.15	149.00	67.15	145.07
Gas/Mileage Expense - Admin	0.00	16.38	297.00	(280.62)	5.52
Gas/Mileage Expense - YS	0.00	0.00	80.00	(80.00)	0.00
Gas/Mileage Expense - F & G	6,259.15	18,842.94	19,726.00	(883.06)	95.52
General Administrative Exp - Admin	41.00	269.90	284.00	(14.10)	95.04
Liability Insurance - Admin	17,008.00	60,590.00	61,009.00	(419.00)	99.31
Board Expense	0.00	12.36	0.00	12.36	0.00
Public Relations/Marketing - Cust Serv	133.75	1,421.83	842.00	579.83	168.86
Misc Expenses - Y Serv	0.00	0.00	94.00	(94.00)	0.00
Dues and Subscriptions - Admin	240.00	410.00	195.00	215.00	210.26
Dues and Subscriptions - F & G	29.95	29.95	33.00	(3.05)	90.76
Staff Appreciation - F & G	0.00	20.00	58.00	(38.00)	34.48
Staff Appreciation - Cust Serv	0.00	0.00	20.00	(20.00)	0.00
Bad Debts Expense - Y Services	0.00	0.00	22.00	(22.00)	0.00
Staff Development - Admin	0.00	0.00	994.00	(994.00)	0.00
Staff Development - Aquatics	92.00	(40.00)	47.00	(87.00)	(85.11)
Staff Development - Youth Services	0.00	40.00	0.00	40.00	0.00
Staff Development - F & G	0.00	945.00	1,656.00	(711.00)	57.07
Uniform Exp - Rec.	0.00	0.00	151.00	(151.00)	0.00
Uniform Exp - Aquatics	(17.26)	86.60	39.00	47.60	222.05
Uniform Exp - F & G	0.00	(148.78)	0.00	(148.78)	0.00
Small Equipment - Aqua	1,192.62	1,192.62	0.00	1,192.62	0.00
Small Equipment - Rec Pk	0.00	328.36	2,811.00	(2,482.64)	11.68
Small Equipment - Reg Pk	72.29	355.87	364.00	(8.13)	97.77
Small Equipment - MV Park	0.00	269.70	270.00	(0.30)	99.89

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - CVCC	5,194.61	8,527.89	694.00	7,833.89	1228.80
Small Equipment - Admin	0.00	1,075.14	0.00	1,075.14	0.00
Field Marking Expense	0.00	1,449.81	976.00	473.81	148.55
Safety Supplies - F & G	259.24	277.71	654.00	(376.29)	42.46
Safety Supplies - Aquatics	0.00	244.53	338.00	(93.47)	72.35
Restroom Supplies - Recreation Park	206.57	386.98	569.00	(182.02)	68.01
Restroom Supplies - Regional Park	334.77	721.40	696.00	25.40	103.65
Restroom Supplies - Ashford Park	103.17	184.15	317.00	(132.85)	58.09
Restroom Supplies - Meadow Vista Park	116.77	216.22	348.00	(131.78)	62.13
Restroom Supplies - Railroad Park	130.38	248.31	376.00	(127.69)	66.04
Restroom Supplies - Overlook Park	130.38	248.31	376.00	(127.69)	66.04
Restroom Supplies - Placer Hills Park	103.17	184.15	317.00	(132.85)	58.09
Restroom Supplies - Rec Comm Ctr	440.00	851.74	1,283.00	(431.26)	66.39
Restroom Supplies - Reg Comm Ctr	340.96	622.79	611.00	11.79	101.93
Restroom Supplies - CVCC Comm Ctr	368.36	946.10	886.00	60.10	106.78
Sanitation - Reg Pk - Toilet	255.00	1,020.00	1,205.00	(185.00)	84.65
Sanitation - Win Pk - Toilet	255.00	1,020.00	1,005.00	15.00	101.49
Sanitation - Reg - ADA PB Toilet	255.00	1,020.00	762.00	258.00	133.86
Sanitation - Rec Pk - Debris Box	1,812.66	4,833.76	4,776.00	57.76	101.21
Sanitation - Reg Pk - Disposal	594.05	1,782.15	1,853.00	(70.85)	96.18
Sanitation - MV - Disposal	402.79	912.68	1,228.00	(315.32)	74.32
Sanitation - CVCC - Disposal	227.44	682.32	681.00	1.32	100.19
Bad Debt Expense - Cust Serv	0.00	228.95	0.00	228.95	0.00
<b>Total Operations &amp; Supplies</b>	<b>44,222.26</b>	<b>170,699.22</b>	<b>172,189.00</b>	<b>(1,489.78)</b>	<b>99.14</b>
<b>Utilities Expense</b>					
Utilities - Rec Pk Beggs Field	636.79	1,487.18	1,341.00	146.18	110.90
Utilities - Fighting Reimb.-Beggs Field	0.00	(1,536.00)	(1,690.00)	154.00	90.89

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Pk James Field	2,454.62	4,842.20	3,669.00	1,173.20	131.98
Lighting Reimb.-James Field	(278.25)	(2,586.00)	(2,955.00)	369.00	87.51
Lights - Rec Field	57.07	382.12	530.00	(147.88)	72.10
Lighting Reimb.-Rec Field	0.00	(424.00)	(466.00)	42.00	90.99
Gas/Elect - Rec Comm Ctr - Fac & Grds	(372.39)	(748.69)	644.00	(1,392.69)	(116.26)
Gas/Electric - Reg Comm Ctr	139.72	586.20	(246.00)	832.20	(238.29)
Gas/Electric - CV Comm Ctr	63.06	294.29	261.00	33.29	112.76
Electric Reimb.- CV Comm Ctr	(63.06)	(486.79)	(373.00)	(113.79)	130.51
Gas/Electric - CVCC	815.83	705.78	1,149.00	(443.22)	61.43
Gas/Electric - Sierra Pool	1,404.61	9,525.50	6,084.00	3,441.50	156.57
Gas/Electric - PH Pool	10.19	(172.45)	1,070.00	(1,242.45)	(16.12)
Electric - Day Camp	295.75	642.38	765.00	(122.62)	83.97
Gas/Elec - Recreation Park	1,308.35	3,267.35	3,675.00	(407.65)	88.91
Gas/Electric - Reg Park	157.77	6,336.41	4,647.00	1,689.41	136.36
Lighting Reimb.- Reg Park	(784.00)	(2,560.00)	(4,624.00)	2,064.00	55.36
Gas/Electric - Ashford Park	611.21	1,244.86	1,140.00	104.86	109.20
Gas/Electric - MV Park	751.70	1,226.48	1,301.00	(74.52)	94.27
Electric - Railroad Park	740.17	1,426.87	993.00	433.87	143.69
Lighting Reimb.-Railhead	(351.29)	(1,209.99)	(802.00)	(407.99)	150.87
Gas/Electric - Winchester Park	320.66	342.14	568.00	(225.86)	60.24
Reimbursements - Gas/Elec Pool	0.00	(12,788.85)	(13,229.00)	440.15	96.67
Water - Rec Comm Ctr	319.63	1,405.49	794.00	611.49	177.01
Water - Reg Comm Ctr	234.04	804.41	842.00	(37.59)	95.54
Water - CV Comm Ctr	(70.83)	(42.70)	475.00	(517.70)	(8.99)
Water - CVCC	463.15	1,421.86	709.00	712.86	200.54
Water - Sierra Pool	593.60	2,610.21	1,473.00	1,137.21	177.20
Water - PH Pool	50.37	70.84	60.00	10.84	118.07
Water - Rec Park	134.76	1,543.96	1,409.00	134.96	109.58

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment's  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Regional Park	347.67	8,265.59	8,087.00	178.59	102.21
Water - Ashford Park	111.69	1,403.18	1,246.00	157.18	112.62
Water - MV Park	1,275.96	3,243.91	3,249.00	(5.09)	99.84
Water - CV Park	1,053.98	1,663.95	1,594.00	69.95	104.39
Water - Railhead Park	226.88	1,838.74	1,262.00	576.74	145.70
Water - CVCC Park	463.15	1,101.89	709.00	392.89	155.42
Water - Overlook Park	1,048.22	2,785.75	1,594.00	1,191.75	174.77
Water - Placer Hills Park	956.98	1,641.21	1,314.00	327.21	124.90
Water - Atwood	353.87	967.89	1,215.00	(247.11)	79.66
Reimb - Water - Sierra Pool	0.00	(1,874.01)	(801.00)	(1,073.01)	233.96
<b>Total Utilities Expense</b>	<b>15,481.63</b>	<b>38,649.16</b>	<b>28,683.00</b>	<b>9,966.16</b>	<b>134.75</b>
<b>Legal Expenses</b>	<b>0.00</b>	<b>192.00</b>	<b>311.00</b>	<b>(119.00)</b>	<b>61.74</b>
<b>Total Legal Expense</b>	<b>0.00</b>	<b>192.00</b>	<b>311.00</b>	<b>(119.00)</b>	<b>61.74</b>
<b>Professional Services</b>	<b>0.00</b>	<b>3,858.17</b>	<b>3,447.00</b>	<b>411.17</b>	<b>111.93</b>
Professional Services - Rec	0.00	0.00	291.00	(291.00)	0.00
Professional Services - F & G	0.00	15,475.19	15,131.00	344.19	102.28
Professional Services - C Serv	0.00	1,318.77	2,733.00	(1,414.23)	48.25
Professional Services - Admin	0.00	18,000.00	18,000.00	0.00	100.00
Accounting/Auditor Fees	0.00	38,652.13	39,602.00	(949.87)	97.60

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bldg & Ground Maintenance					
Vehicle Maintenance	6,858.13	13,723.41	3,002.00	10,721.41	457.14
Equipment Rental	0.00	0.00	210.00	(210.00)	0.00
Irrigation Supplies - General	2,219.04	2,646.91	225.00	2,421.91	1176.40
Maint - Recreation Field	1,367.94	1,574.70	1,130.00	444.70	139.35
Maint - CV Baseball Field	0.00	884.29	0.00	884.29	0.00
Maint - James Field	562.91	3,120.84	1,853.00	1,267.84	168.42
Maint - Beggs Field	0.00	345.70	971.00	(625.30)	35.60
Maint - Sierra Pool	7,327.34	28,335.41	11,984.00	16,351.41	236.44
Reimbursement- Maint Pool	0.00	(11,487.03)	(12,062.00)	574.97	95.23
Maint & Repairs - Equipment	2,298.88	8,292.48	12,771.00	(4,478.52)	64.93
Maint - PH Pool	1,210.31	11,016.26	5,077.00	5,939.26	216.98
Maint - Winchester Fields	0.00	0.00	282.00	(282.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	175.88	0.00	175.88	0.00
Rep/Maint - Day Camp	1,503.02	1,503.02	1,572.00	(68.98)	95.61
Maint - Recreation Park	1,413.45	11,470.40	13,364.00	(1,893.60)	85.83
Maint - Regional Park	3,809.26	12,864.36	14,471.00	(1,606.64)	88.90
Maint - Ashford Park	1,233.20	1,907.90	5,947.00	(4,039.10)	32.08
Maint - Meadow Vista Park	409.25	3,831.33	10,637.00	(6,805.67)	36.02
Maint - Christian Valley Park	230.45	319.70	2,258.00	(1,938.30)	14.16
Maint - Railhead Park	292.50	1,206.92	1,918.00	(711.08)	62.93
Maint - CVCC Park	0.00	4,410.00	5,103.00	(693.00)	86.42
Maint - Overlook Park	2,434.97	7,371.80	4,872.00	2,499.80	151.31
Maint - Placer Hills Park	0.00	0.00	509.00	(509.00)	0.00
Maint - Pocket Parks	199.70	199.70	161.00	38.70	124.04
Maint - Mt. Vernon Park	0.00	0.00	57.00	(57.00)	0.00
Maint - Winchester Park	15.51	15.51	170.00	(154.49)	9.12
Maint - Atwood	10.89	17.05	2,453.00	(2,435.95)	0.70
Maint - Shockley Park	1,791.33	1,791.33	339.00	1,452.33	528.42
Maint - Bike Park	585.00	2,029.93	3,825.00	(1,795.07)	53.07

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Ashley Dog Park	85.21	413.47	1,808.00	(1,394.53)	22.87
Maint - Recreation Comm Ctr	5,625.58	10,802.74	4,764.00	6,038.74	226.76
Maint - Regional Comm Ctr	2,140.46	3,869.80	2,900.00	969.80	133.44
Maint - Christian Valley Comm Ctr	0.00	0.00	79.00	(79.00)	0.00
Maint - CVCC Comm Ctr	1,115.60	4,034.00	3,148.00	886.00	128.15
Maint - Overlook Modular	0.00	2,789.43	1,035.00	1,754.43	269.51
Maint - Regional Tennis/Pickleball Courts	290.00	318.90	700.00	(381.10)	45.56
Maint - MV Soccer A	0.00	72.19	0.00	72.19	0.00
Maint - RH Soccer A	0.00	3,064.27	1,955.00	1,109.27	156.74
Maint - Regional Field Soccer	0.00	0.00	129.00	(129.00)	0.00
Maint - MV PeeWee Soccer	0.00	72.19	0.00	72.19	0.00
Maint - RH Soccer B	0.00	1,977.99	1,954.00	23.99	101.23
Maint - Regional Bill Bean Field	485.29	1,192.52	2,227.00	(1,034.48)	53.55
Maint - Regional Field B	0.00	390.43	2,820.00	(2,429.57)	13.85
Maint - Regional Field C	0.00	1,607.46	1,368.00	239.46	117.50
Tree Maint - Shockley Park	1,530.02	1,530.02	1,530.00	0.02	100.00
Vandalism Repairs Expense	593.75	1,120.33	2,711.00	(1,590.67)	41.33
<b>Total Building and Grounds Maintenance</b>	<b>47,638.99</b>	<b>140,823.54</b>	<b>122,227.00</b>	<b>18,596.54</b>	<b>115.22</b>
<b>Property Tax Administration/LAFCO</b>	<b>4,278.87</b>	<b>4,278.87</b>	<b>4,340.00</b>	<b>(61.13)</b>	<b>98.59</b>
<b>Total Property Tax Administration/LAFCO</b>	<b>4,278.87</b>	<b>4,278.87</b>	<b>4,340.00</b>	<b>(61.13)</b>	<b>98.59</b>
<b>Salaries Expense</b>	<b>5,416.00</b>	<b>24,372.00</b>	<b>19,770.00</b>	<b>4,602.00</b>	<b>123.28</b>
Wages - (Y.Serv) - Manager	10,795.42	47,219.44	43,465.00	3,754.44	108.64
Wages - (Cust Serv) - Full Time	13,340.79	47,544.81	51,241.00	(3,696.19)	92.79



Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Admin) - Part Time	6,042.71	22,680.30	22,911.00	(230.70)	98.99
Wages - (Admin) - Board Pay	2,500.00	7,250.00	7,500.00	(250.00)	96.67
Wages - (Y.Serv) - Aub Elem - PT	684.96	15,764.20	6,946.00	8,818.20	226.95
Wages - (Y.Serv) - AE Maint	24.22	113.50	114.00	(0.50)	99.56
Wages - (Y.Serv) - RC Maint	127.90	337.15	60.00	277.15	561.92
Wages - (Y.Serv) - Skyridge - PT	147.02	20,579.11	17,572.00	3,007.11	117.11
Wages - (Y.Serv) - Skyridge Maint	203.68	291.32	57.00	234.32	511.09
Wages - (Y.Serv) - Day Camp - PT	29,870.15	42,015.28	42,013.00	2.28	100.01
Wages - (Y.Serv) - DC Maint	0.00	91.53	349.00	(257.47)	26.23
Wages - Reg Day Camp	17,814.02	22,986.07	22,300.00	686.07	103.08
Wages - (Rec) - Full Time	12,663.86	49,649.04	51,667.00	(2,017.96)	96.09
Wages - (Y.Serv) - Newcastle- PT	132.89	16,273.95	14,885.00	1,388.95	109.33
Wages - (Y.Serv) - NC Maint	0.00	0.00	28.00	(28.00)	0.00
Wages - (Rec) - Adult Softball	416.77	2,232.39	2,788.00	(555.61)	80.07
Wages - (Rec) - Adult Basketball	424.74	1,286.30	1,093.00	193.30	117.69
Wages - (Y.Serv) - Preschool	0.00	8,824.12	9,392.00	(567.88)	93.95
Wages - (Aqua) - Aquatics Coordinator	3,563.17	8,783.72	8,732.00	51.72	100.59
Wages - (Aqua) - Aquatic Activities	737.29	3,083.23	2,850.00	233.23	108.18
Wages - (Aqua) - Public Swim	24,152.62	47,653.55	43,345.00	4,308.55	109.94
Wages - (Aqua) - Public Swim-PH	3,221.26	3,745.91	3,847.00	(101.09)	97.37
Wages - (Aqua) - Swim Lessons	7,399.18	10,847.94	9,681.00	1,166.94	112.05
Wages - (Aqua) - Swim Lessons-PH	2,055.07	2,302.23	2,112.00	190.23	109.01
Wages - (Aqua) - Master Swim	1,235.30	4,111.63	2,910.00	1,201.63	141.29
Wages - (Aqua) - Swim Team Coaches	4,303.91	9,393.05	10,754.00	(1,360.95)	87.35
Wages - (Aqua) - Synchronized Swim Coach	4,746.71	11,255.93	11,391.00	(135.07)	98.81
Wages - (Fac & Grds) - Fac Attendant - Rec	12,008.33	38,898.77	35,672.00	3,226.77	109.05
Wages - (Fac & Grds) - Fac Att. - CVCC	4,059.46	16,025.34	15,794.00	231.34	101.47
Wages - (Fac & Grds) - Fac Attendant - Reg	3,131.63	10,826.64	7,179.00	3,647.64	150.81
Wages - (Fac & Grds) - Management	14,750.44	60,336.84	58,976.00	1,360.84	102.31
Wages - (Fac & Grds) - Recreation Park	20,046.05	81,819.73	81,433.00	386.73	100.48

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Regional Park	20,128.14	69,099.94	67,785.00	1,314.94	101.94
Wages - (Fac & Grds) - Ashford Park	4,701.07	14,990.68	12,600.00	2,390.68	118.97
Wages - (Fac & Grds) - Meadow Vista Park	4,451.86	16,550.99	14,400.00	2,150.99	114.94
Wages - (Fac & Grds) - CV Comm Center	537.85	2,245.27	4,000.00	(1,754.73)	56.13
Wages - (Fac & Grds) - Railhead Park	2,012.37	7,122.40	7,100.00	22.40	100.32
Wages - (Fac & Grds) - CVCC	523.97	2,615.04	3,360.00	(744.96)	77.83
Wages - (Fac & Grds) - Overlook Park	1,699.96	5,447.82	6,400.00	(952.18)	85.12
Wages - (Fac & Grds) - Placer Hills Park	2,745.61	8,851.35	7,000.00	1,851.35	126.45
Wages - (Fac & Grds) - Pocket Parks	1,271.85	2,705.58	4,200.00	(1,494.42)	64.42
Wages - (Fac & Grds) - Winchester Park	388.42	1,386.22	1,400.00	(13.78)	99.02
Wages - (Fac & Grds) - Atwood	1,334.88	1,778.93	2,100.00	(321.07)	84.71
Wages - (Fac & Grds) - Shockley Property	398.26	643.88	400.00	243.88	160.97
Wages - (F & G) Special Events	1,378.92	1,378.92	0.00	1,378.92	0.00
Wages - District Administrator	9,825.60	42,250.08	42,055.00	195.08	100.46
Wages - (F & G Proj) - Marriott Meadows	0.00	150.80	1,100.00	(949.20)	13.71
Wages - (Rec) - Special Events	644.47	644.47	249.00	395.47	258.82
Wages - (F & G) Uniform Allowance	17.26	824.61	1,050.00	(225.39)	78.53
<b>Total Salaries Expense</b>	<b>258,076.04</b>	<b>817,282.00</b>	<b>784,026.00</b>	<b>33,256.00</b>	<b>104.24</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	1,037.51	3,848.41	4,264.00	(415.59)	90.25
ER Taxes - Aquatics	4,687.07	9,213.87	9,227.00	(13.13)	99.86
ER Taxes - Youth Services	4,212.03	11,580.74	11,251.00	329.74	102.93
ER Taxes - Fac & Grds	7,027.80	24,651.53	26,008.00	(1,356.47)	94.78
ER Taxes - Cust Serv	777.95	3,356.07	3,325.00	31.07	100.93
ER Taxes - Admin	2,316.38	8,582.38	9,464.00	(881.62)	90.68
Employment Expense - Aquatics	0.00	44.94	119.00	(74.06)	37.77
Employment Expense - Youth Services	0.00	95.00	190.00	(95.00)	50.00
Employment Expense - Fac & Grds	0.00	512.74	314.00	198.74	163.29

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 7/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Recreation	32.00	64.00	0.00	64.00	0.00
Fingerprinting Exp - Aquatics	0.00	79.00	497.00	(418.00)	15.90
Fingerprinting Exp - Youth Services	0.00	32.00	540.00	(508.00)	5.93
Fingerprinting Exp - Fac & Grds	0.00	79.00	99.00	(20.00)	79.80
Benefits Expense - Recreation	2,705.05	9,723.16	11,886.00	(2,162.84)	81.80
Benefits Expense - Youth Services	2,604.67	11,129.75	8,537.00	2,592.75	130.37
Benefits Expense - Fac & Grds	19,799.13	84,071.72	81,696.00	2,375.72	102.91
Benefits Expense - Cust Serv	2,282.91	9,887.50	9,632.00	255.50	102.65
Benefits Expense - Admin	7,091.87	24,954.18	24,817.00	137.18	100.55
Employer Retirement Exp. - Rec	1,230.58	4,294.58	4,733.00	(438.42)	90.74
Employer Retirement Exp. - Aquatics	564.18	1,497.29	1,205.00	292.29	124.26
Employer Retirement Exp. - Youth Services	3,988.89	10,756.94	7,667.00	3,089.94	140.30
Employer Retirement Exp. - Fac & Grds	7,347.19	25,684.55	26,544.00	(859.45)	96.76
Employer Retirement Exp - Cust Serv	1,275.74	4,293.80	4,302.00	(8.20)	99.81
Employer Retirement Exp. - Admin	2,991.13	10,330.03	10,668.00	(337.97)	96.83
CalPERS Prefunding	66,875.00	66,875.00	69,111.00	(2,236.00)	96.77
Worker's Comp - Rec	211.85	768.66	900.00	(131.34)	85.41
Worker's Comp - Aquatics	766.69	1,465.45	972.00	493.45	150.77
Worker's Comp - Youth Services	833.73	2,229.54	1,935.00	294.54	115.22
Worker's Comp - Fac & Grds	5,540.08	18,632.29	21,159.00	(2,526.71)	88.06
Worker's Comp - Cust Serv	49.46	205.79	226.00	(20.21)	91.06
Worker's Comp - Admin	248.42	985.81	1,066.00	(80.19)	92.48
<b>Total Benefits and Payroll Costs</b>	<b>146,497.31</b>	<b>349,925.72</b>	<b>352,354.00</b>	<b>(2,428.28)</b>	<b>99.31</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Aquatics	0.00	3,138.34	0.00	3,138.34	0.00
Fixed Asset Purchases - Fac & Grds	0.00	183,453.42	157,603.00	25,850.42	116.40
Loss on Removed Assets	0.00	735.00	0.00	735.00	0.00
Fire Loss	81.47	4,625.61	0.00	4,625.61	0.00

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Fixed Asset Expense	81.47	191,952.37	157,603.00	34,349.37	121.80
Capital Improvement Projects					
Rec - Splash Pool Repairs	0.00	2,250.00	2,300.00	(50.00)	97.83
Sierra Pool Deck Expan Joint Rep	0.00	13,912.00	15,000.00	(1,088.00)	92.75
Rec - Daycamp Mod Paving	0.00	12,991.00	13,735.00	(744.00)	94.58
City Hall Pickle ball Courts	7.46	6,057.46	6,100.00	(42.54)	99.30
Regional Pk- Court Repairs	0.00	1,813.00	1,800.00	13.00	100.72
MV Park - Repaving of Courts	14.19	1,661.83	1,700.00	(38.17)	97.76
CVCC - Bike Park - fountain, signage, traffic	4.73	1,308.17	1,300.00	8.17	100.63
Marriott Meadows- Const Doc & Related Woi	0.00	6,344.00	6,300.00	44.00	100.70
Regional Plumbing infrastructure	5,323.00	5,323.00	5,300.00	23.00	100.43
Total Capital Improvement Projects	5,349.38	51,660.46	53,535.00	(1,874.54)	96.50
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	61,000.00	61,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	10,403.80	9,774.00	629.80	106.44
Total Debt Service	0.00	71,403.80	70,774.00	629.80	100.89
Transfers Out					
Transfers Out - General Fund	0.00	245,000.00	245,000.00	0.00	100.00
Total Transfers Out	0.00	245,000.00	245,000.00	0.00	100.00
Total Expenditures	\$559,861.83	\$1,964,144.58	\$1,882,518.00	\$81,626.58	104.34%

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 7/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Net Revenue Over Expenditures	(\$324,939.52)	\$1,203,777.05	\$965,429.00	\$238,348.05	124.69%
ADJ. NET REVENUE OVER EXPENDITURES	(324,939.52)	958,777.05	720,429.00	238,348.05	133.08

## **4.5 Cover Sheet – Earthquake Insurance**

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

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) pursue earthquake coverage for certain assets?

### **Background**

On June 23, 2023, a letter was sent out from CAPRI (California Association for Park & Recreation Indemnity) informing us that the CAPRI Board voted to amend the General Liability & Property memorandum of coverage, effective July 1, 2023. This amendment was to reduce Earthquake Insurance to \$150,000 limit per occurrence.

Prior coverage was \$5M to be split with other impacted CAPRI member districts experiencing loss (after an earthquake after a \$50,000 deductible). Notably, in the history of the policy, no CAPRI members had ever had an earthquake related claim.

Staff submitted a request for earthquake coverage on our community centers; Recreation, Regional, and Canyon View and also Ashford Park shop with one of our excess insurance carriers, Alliant. This resulted in just over \$13M in assets.

According to homefacts.com, Auburn, CA has a high earthquake risk, with a total of 14 earthquakes since 1931. The USGS database shows that there is a 31.81% chance of a major earthquake within 50km of Auburn, CA within the next 50 years. The largest earthquake within 30 miles of Auburn, CA was a 2.8 Magnitude in 2002.

### **Estimated Proposal**

An early rough indicator estimated a cost of **\$35,000 per year** for a coverage of \$5M limit from Alliant Insurance.

A discussion is warranted whether we peruse this and request a more formal bid and if staff should push for coverage \$13M instead of \$5M.

### **Recommendation**

Review and discuss; forward to the Board for review and discussion with a recommendation.

Staff does not recommend pursuing obtaining the extra earthquake coverage as the yearly premium is too costly.

### **Attachments**

N/A

**DISCUSSION ITEMS:**

1. County Mitigation Fund, current balance \$537,166
2. City Mitigation Fund, current balance \$36,620
3. Placer County Investment Report
4. CEPPT Quarterly Investment Report (April – June)

Office of  
Tristan Butcher  
Treasurer-Tax Collector  
County of Placer

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**COUNTY OF PLACER**

**TREASURER'S POOLED INVESTMENT REPORT**

**For the Month of June 30, 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

June 30, 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 451 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$777,383,207.77 in cash and investments maturing in the next 180 days.




Placer County

**General Fund  
Portfolio Management  
Portfolio Summary  
June 30, 2023**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGP	30,000,000.00	30,000,000.00	30,000,000.00	1.26	1	1	4.932	5.000
U.S. Treasury Coupons	490,000,000.00	466,990,211.31	485,100,568.87	20.31	1,138	545	1.236	1.253
mPower Placer - Long Term	3,571,560.46	3,374,690.87	3,578,048.87	0.15	7,342	4,854	4.103	4.160
Federal Agency Coupons	1,219,000,000.00	1,180,736,560.00	1,218,762,458.47	51.03	949	532	2.505	2.540
Collateralized Inactive Bank Deposits	30,000,000.00	30,000,000.00	30,000,000.00	1.26	1	1	4.438	4.500
Medium Term Notes	10,000,000.00	9,736,000.00	9,976,520.88	0.42	758	194	0.888	0.900
Negotiable Certificates of Deposit	345,000,000.00	344,691,800.00	345,000,000.00	14.44	295	75	4.682	4.747
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	0.96	553	533	4.867	4.935
Commercial Paper Disc. -Amortizing	95,000,000.00	94,960,136.11	94,960,136.11	3.98	115	3	5.195	5.267
Federal Agency Disc. -Amortizing	130,000,000.00	129,930,458.33	129,930,458.33	5.44	21	4	4.724	4.789
Local Agency Bond	8,833,475.89	8,615,556.46	8,833,475.89	0.37	7,944	5,757	2.780	2.819
mPower Placer	8,877,501.45	7,984,558.33	8,877,501.45	0.37	7,706	5,773	3.674	3.725
mPower - Folsom	461,348.44	429,211.32	461,348.44	0.02	7,683	4,930	2.700	2.738
<b>Investments</b>	<b>2,393,743,886.24</b>	<b>2,330,449,182.73</b>	<b>2,388,480,517.31</b>	<b>100.00%</b>	<b>843</b>	<b>450</b>	<b>2.868</b>	<b>2.908</b>

<b>Cash</b>								
Passbook/Checking (not included in yield calculations)	32,383,207.77	32,383,207.77	32,383,207.77		1	1	0.000	0.000
<b>Total Cash and Investments</b>	<b>2,426,127,094.01</b>	<b>2,362,832,390.50</b>	<b>2,420,863,725.08</b>		<b>843</b>	<b>450</b>	<b>2.868</b>	<b>2.908</b>

	June 30 Month Ending	Fiscal Year To Date	Fiscal Year Ending
<b>Total Earnings</b>			
Current Year	5,464,122.60	42,416,382.86	42,416,382.86
<b>Average Daily Balance</b>	<b>2,348,827,397.21</b>	<b>2,101,247,303.97</b>	
<b>Effective Rate of Return</b>	<b>2.83%</b>	<b>2.02%</b>	

  
 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

**General Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**June 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365 Maturity	Days to Maturity	Maturity Date
LGIP	22486	California Asset Mgmt Prog	30,000,000.00	04/28/2023	30,000,000.00	30,000,000.00	30,000,000.00	5.000	5.000	1	
		Subtotal and Average	30,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	5.000	5.000	1	
<b>U.S. Treasury Coupons</b>											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,760,750.00	4,989,239.09	0.250	0.476	350	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	8,978,100.00	9,892,643.67	0.375	0.773	945	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,607,800.00	10,165,746.19	1.875	0.443	427	08/31/2024
912828252	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,430,900.00	10,128,008.61	1.375	0.559	580	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,072,700.00	9,908,387.99	0.250	0.680	792	08/31/2025
912828ZY9	20554	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,983,400.00	9,999,712.79	0.125	0.200	14	07/15/2023
91282CAF8	20555	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,939,500.00	9,998,953.72	0.125	0.210	45	08/15/2023
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,099,600.00	9,915,870.71	0.250	0.660	761	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	8,978,100.00	9,897,541.27	0.375	0.753	945	01/31/2026
91282CBM2	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	8,982,800.00	9,925,450.24	0.500	0.786	973	02/28/2026
912828ZT0	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,680,100.00	9,988,974.96	0.125	0.302	229	02/15/2024
912828ZM3	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,151,200.00	9,922,282.43	0.250	0.662	700	05/31/2025
91282CAF8	20575	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,132,800.00	9,926,972.18	0.250	0.621	730	06/30/2025
91282CAM3	20589	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,939,500.00	9,989,896.26	0.125	0.215	45	08/15/2023
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,057,400.00	9,889,765.00	0.250	0.749	822	09/30/2025
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,618,000.00	10,143,063.58	1.750	0.421	396	07/31/2024
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,999,600.00	9,907,836.32	0.250	0.656	700	05/31/2025
912828ZY9	20605	U. S. TREASURY COUPON		04/12/2021	10,000,000.00	9,983,400.00	9,999,694.71	0.125	0.205	14	07/15/2023
91282CAF8	20606	U. S. TREASURY COUPON		04/12/2021	10,000,000.00	9,939,500.00	9,989,930.92	0.125	0.212	45	08/15/2023
91282CC03	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,099,600.00	9,916,583.63	0.250	0.656	761	07/31/2025
91282CCL3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,562,100.00	9,991,433.82	0.250	0.349	319	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,497,300.00	9,997,788.64	0.375	0.396	380	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,497,300.00	9,996,382.97	0.375	0.410	380	07/15/2024
91282CC03	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,562,100.00	9,989,347.51	0.250	0.373	319	05/15/2024
91282CCN9	21074	U. S. TREASURY COUPON		08/20/2021	10,000,000.00	9,961,200.00	9,999,257.26	0.125	0.216	30	07/31/2023
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,497,300.00	9,985,905.04	0.375	0.512	380	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,497,300.00	9,972,539.06	0.375	0.642	380	07/15/2024
912828ZY9	21153	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,983,400.00	9,999,240.93	0.125	0.323	14	07/15/2023
91282CBEO	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,726,600.00	9,978,066.70	0.125	0.533	198	01/15/2024
91282CBEO	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,726,600.00	9,978,747.45	0.125	0.520	198	01/15/2024
912828ZY9	21191	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,983,400.00	9,999,098.95	0.125	0.360	14	07/15/2023

Portfolio PLCR  
NLI AC  
PM (PRE\_PMT) 7.3.11

**General Fund  
Portfolio Management  
Portfolio Details - Investments  
June 30, 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>											
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,497,300.00	9,966,002.04	0.375	0.705	380	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,562,100.00	9,958,509.95	0.250	0.730	319	05/15/2024
91282CCN9	21221	U. S. TREASURY COUPON		12/03/2021	5,000,000.00	4,980,600.00	4,998,431.04	0.125	0.508	30	07/31/2023
91282CAK7	21232	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,898,000.00	9,989,966.09	0.125	0.611	76	09/15/2023
91282CCU3	21233	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,918,000.00	9,992,057.29	0.125	0.604	61	08/31/2023
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,726,600.00	9,969,589.61	0.125	0.691	198	01/15/2024
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,726,600.00	9,956,797.09	0.125	0.931	198	01/15/2024
91282ZY9	21299	U. S. TREASURY COUPON		01/11/2022	5,000,000.00	4,991,700.00	4,998,796.88	0.125	0.755	14	07/15/2023
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,726,600.00	9,758,658.85	0.125	4.759	198	01/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,434,916.02	19,751,123.53	3.000	4.054	745	07/15/2025
91282A27	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,334,267.40	18,715,287.06	1.500	3.799	1,141	08/15/2026
91282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,569,001.10	18,997,498.15	2.250	3.681	1,506	08/15/2027
91282R3W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,447,478.45	9,673,003.17	2.750	3.644	1,690	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,996,707.18	5,022,254.34	4.125	4.825	580	01/31/2025
91282R3W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	18,999,791.16	19,026,858.74	2.750	4.161	1,690	02/15/2028
<b>Subtotal and Average</b>			<b>475,086,355.15</b>		<b>490,000,000.00</b>	<b>466,990,211.31</b>	<b>485,100,568.87</b>		<b>1.253</b>	<b>545</b>	

<b>mPower Placer - Long Term</b>											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	914,362.11	857,838.07	914,362.11	4.000	3.999	4,446	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	2,023,291.36	1,885,088.42	2,023,291.36	4.000	4.000	4,812	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	633,906.99	631,764.38	640,395.40	5.050	4.894	5,571	10/01/2038
<b>Subtotal and Average</b>			<b>3,578,098.65</b>		<b>3,571,560.46</b>	<b>3,374,690.87</b>	<b>3,578,048.87</b>		<b>4.160</b>	<b>4,854</b>	

<b>Federal Agency Coupons</b>											
3133EL3E2	20077	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,941,600.00	10,000,000.00	0.320	0.320	40	08/10/2023
3133EL3E2	20078	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,941,600.00	9,999,927.71	0.320	0.327	40	08/10/2023
3133EMLE0	20436	FEDERAL FARM CREDIT BANK		12/22/2020	10,000,000.00	9,878,300.00	10,000,000.00	0.190	0.190	83	09/22/2023
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,717,100.00	9,997,351.30	0.190	0.240	194	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,718,800.00	9,999,211.67	0.230	0.244	202	01/19/2024
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,718,800.00	10,001,609.91	0.230	0.201	202	01/19/2024
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,265,900.00	9,998,449.44	0.300	0.310	562	01/13/2025
3133EMUF7	20570	FEDERAL FARM CREDIT BANK		03/22/2021	10,000,000.00	9,885,600.00	9,999,416.80	0.220	0.246	83	09/22/2023
3133EMWV2	20618	FEDERAL FARM CREDIT BANK		04/19/2021	10,000,000.00	9,977,800.00	10,000,000.00	0.200	0.200	18	07/19/2023
3133EMVE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	8,985,400.00	9,994,316.67	1.000	1.021	1,038	05/04/2026
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,529,700.00	10,000,000.00	0.330	0.330	338	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,529,700.00	10,000,000.00	0.330	0.330	338	06/03/2024

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**General Fund**  
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365 Maturity	Days to Maturity	Maturity Date
<b>Federal Agency Coupons</b>											
3133EM2E1	21053	FEDERAL FARM CREDIT BANK		08/10/2021	10,000,000.00	9,945,500.00	9,999,371.67	0.160	0.218	40	08/10/2023
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,447,100.00	10,000,000.00	0.460	0.460	415	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,274,800.00	9,991,900.48	0.480	0.531	590	02/10/2025
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,200,600.00	9,997,443.78	0.610	0.624	692	05/23/2025
3133ELQ56	21280	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,758,700.00	4,990,136.61	0.570	0.769	367	07/02/2024
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,743,400.00	10,000,000.00	1.040	1.040	208	01/25/2024
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,871,700.00	4,997,138.85	1.040	1.142	208	01/25/2024
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,876,300.00	4,991,974.70	0.900	1.198	201	01/18/2024
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,869,600.00	5,000,000.00	1.230	1.230	223	02/09/2024
3133ENF39	22047	FEDERAL FARM CREDIT BANK		08/08/2022	10,000,000.00	9,975,000.00	10,000,000.00	3.125	3.125	38	08/08/2023
3133ENV98	22178	FEDERAL FARM CREDIT BANK		10/26/2022	10,000,000.00	9,995,100.00	9,998,814.81	4.670	4.707	25	07/26/2023
3133ENY67	22204	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	9,978,000.00	10,000,000.00	5.050	5.050	131	11/09/2023
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,260,100.00	9,999,021.28	0.320	0.326	571	01/22/2025
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	8,966,400.00	9,998,967.74	0.500	0.504	943	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,268,500.00	9,997,662.45	0.330	0.345	564	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,288,500.00	9,997,662.45	0.330	0.345	564	01/15/2025
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,403,300.00	10,000,000.00	0.510	0.510	457	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	8,935,000.00	9,955,399.60	0.750	0.923	969	02/24/2026
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,406,300.00	9,999,628.17	0.500	0.503	453	09/26/2024
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,548,000.00	10,000,000.00	0.375	0.375	328	05/24/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,267,900.00	10,000,000.00	0.625	0.625	607	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,462,500.00	10,000,000.00	0.410	0.410	397	09/01/2024
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,402,100.00	10,000,000.00	0.500	0.542	457	09/30/2024
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,498,900.00	9,990,046.47	0.330	0.431	363	06/28/2024
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,440,800.00	9,998,711.34	0.510	0.521	426	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,509,000.00	10,000,000.00	0.400	0.400	360	06/25/2024
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,508,600.00	5,000,000.00	0.700	0.670	1,152	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,501,800.00	5,000,000.00	0.750	0.700	1,152	08/26/2026
3130ANSV6	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,754,500.00	5,000,000.00	0.400	0.400	360	06/25/2024
3130ANWS3	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	8,938,400.00	10,000,000.00	1.000	1.001	1,152	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,512,200.00	5,000,000.00	0.850	0.860	970	02/25/2026
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,752,800.00	4,997,470.65	0.400	0.451	363	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,285,900.00	9,992,176.25	0.550	0.600	579	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,723,150.00	4,995,735.29	0.750	0.822	443	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,602,900.00	4,992,873.05	1.000	1.146	780	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,603,360.00	4,000,000.00	1.250	1.250	1,154	08/28/2026

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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>											
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,248,100.00	10,000,000.00	1.200	1.200	710	06/10/2025
3130AQC85	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,609,550.00	15,000,000.00	0.760	0.760	199	01/16/2024
3130AQC87	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,492,300.00	10,000,000.00	1.250	1.317	565	01/16/2025
3130AQC88	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,527,400.00	5,000,000.00	1.330	1.468	1,112	07/17/2026
3130AQC89	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,465,900.00	10,000,000.00	1.250	1.254	566	01/17/2025
3130AQC90	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,442,600.00	10,000,000.00	1.250	1.541	717	06/17/2025
3130AQC95	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,219,400.00	15,000,000.00	1.250	1.023	566	01/17/2025
3130AQC93	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,864,700.00	4,999,129.00	0.710	0.742	205	01/22/2024
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,301,800.00	10,000,000.00	1.000	1.000	579	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,551,100.00	9,997,977.78	0.950	0.970	370	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,691,100.00	4,983,512.09	1.100	1.320	562	01/13/2025
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,689,850.00	4,987,037.04	1.125	1.295	570	01/21/2025
3130AQNB5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,726,700.00	4,998,034.72	1.750	1.442	576	01/27/2025
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,916,100.00	5,000,000.00	3.000	2.722	394	07/29/2024
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	9,981,800.00	10,002,191.52	5.000	4.942	158	12/06/2023
3130ATV88	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,942,200.00	10,031,828.47	4.875	4.520	349	06/14/2024
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,941,550.00	4,992,295.56	4.375	4.510	440	09/13/2024
3130ASZHS	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,920,950.00	4,968,092.69	4.000	4.570	424	08/28/2024
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	19,972,500.00	20,028,434.93	4.860	4.818	192	01/09/2024
3130AUM92	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,899,200.00	19,990,724.47	4.750	4.837	202	01/19/2024
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,828,500.00	24,996,174.16	4.780	4.805	305	05/01/2024
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,945,500.00	10,000,000.00	4.960	4.966	311	05/07/2024
3130AUWV0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,944,400.00	10,000,000.00	4.960	4.966	317	05/13/2024
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,939,500.00	10,000,000.00	4.880	4.883	373	07/08/2024
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,934,500.00	10,000,000.00	4.880	4.883	380	07/15/2024
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	24,931,250.00	25,000,000.00	5.370	5.377	314	05/10/2024
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,971,100.00	10,000,000.00	5.360	5.367	324	05/20/2024
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,970,600.00	10,000,000.00	5.360	5.367	332	05/28/2024
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,857,500.00	15,000,000.00	4.150	4.154	374	07/12/2024
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,854,950.00	15,000,000.00	4.180	4.184	384	07/19/2024
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,899,500.00	10,000,000.00	4.360	4.385	380	07/15/2024
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,807,200.00	20,000,000.00	4.400	4.405	373	07/08/2024
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,814,400.00	20,000,000.00	4.410	4.415	366	07/01/2024
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,726,000.00	25,000,000.00	4.285	4.290	370	07/05/2024
3130AVLNO	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,724,750.00	25,000,000.00	4.230	4.234	384	07/19/2024
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,769,250.00	25,000,000.00	4.400	4.404	418	08/22/2024

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<b>Federal Agency Coupons</b>												
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,773,500.00	25,000,000.00	4.420	4.424	409	08/13/2024	
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,777,000.00	25,000,000.00	4.440	4.445	402	08/06/2024	
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,707,200.00	10,000,000.00	3.660	3.661	1,097	07/02/2026	
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,832,600.00	10,000,000.00	4.000	4.002	732	07/02/2025	
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,473,600.00	20,000,000.00	3.725	3.728	1,462	07/02/2027	
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,715,400.00	10,000,000.00	3.615	3.616	1,647	01/03/2028	
3130AVW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,692,400.00	10,000,000.00	3.620	3.621	1,326	02/16/2027	
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,693,900.00	10,000,000.00	3.625	3.626	1,318	02/08/2027	
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,697,000.00	10,000,000.00	3.635	3.636	1,311	02/01/2027	
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,782,700.00	10,000,000.00	3.925	3.926	1,173	09/16/2026	
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,781,500.00	10,000,000.00	3.920	3.921	1,180	09/23/2026	
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,783,700.00	10,000,000.00	3.930	3.932	1,161	09/04/2026	
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,783,900.00	10,000,000.00	3.930	3.931	1,167	09/10/2026	
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,843,200.00	10,000,000.00	4.180	4.182	800	09/08/2025	
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,881,200.00	10,000,000.00	4.180	4.182	794	09/02/2025	
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,870,900.00	10,000,000.00	4.060	4.061	1,530	09/08/2027	
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,887,600.00	10,000,000.00	4.020	4.021	1,682	02/07/2027	
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,873,400.00	10,000,000.00	4.070	4.071	1,523	09/01/2027	
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,891,400.00	10,000,000.00	4.025	4.026	1,689	02/14/2028	
3134GXCX8	20375	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,927,400.00	9,998,894.09	0.270	0.277	53	08/23/2023	
3137EAEV7	20404	FED HOME LOAN MORT CORP		12/10/2020	10,000,000.00	9,930,000.00	10,000,582.24	0.250	0.210	54	08/24/2023	
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,073,700.00	9,990,103.38	0.375	0.419	815	09/23/2025	
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,520,200.00	9,999,850.82	0.430	0.432	353	06/18/2024	
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,450,950.00	4,936,433.19	0.750	1.190	1,088	06/23/2026	
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,849,800.00	20,000,000.00	5.000	5.000	391	07/26/2024	
3135G05G4	20405	FEDERAL NATIONAL MORT. ASSOC.		12/10/2020	10,000,000.00	9,981,000.00	10,000,098.71	0.250	0.210	9	07/10/2023	
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,520,100.00	10,000,000.00	0.375	0.375	349	06/14/2024	
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,099,500.00	9,990,382.25	0.375	0.420	786	08/25/2025	
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,470,100.00	9,997,031.75	0.250	0.279	380	07/15/2024	
3135G05G4	21239	FEDERAL NATIONAL MORT. ASSOC.		12/10/2021	10,000,000.00	9,991,000.00	9,999,229.47	0.250	0.560	9	07/10/2023	
		<b>Subtotal and Average</b>	<b>1,212,759,469.59</b>		<b>1,219,000,000.00</b>	<b>1,180,736,560.00</b>	<b>1,218,752,458.47</b>		<b>2.540</b>	<b>532</b>		
<b>Collateralized Inactive Bank Deposits</b>												
SYS19055	19055	Five Star Bank - PIMMA			30,000,000.00	30,000,000.00	30,000,000.00	4.500	4.500	1		
		<b>Subtotal and Average</b>	<b>42,666,666.67</b>		<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>		<b>4.500</b>	<b>1</b>		

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**General Fund  
Portfolio Management  
Portfolio Details - Investments  
June 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Medium Term Notes</b>											
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,736,000.00	9,976,520.88	0.450	0.900	194	01/11/2024
Subtotal and Average			9,974,725.06		10,000,000.00	9,736,000.00	9,976,520.88		0.900	194	
<b>Negotiable Certificates of Deposit</b>											
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,931,000.00	15,000,000.00	5.230	5.303	240	02/26/2024
13606KLB0	22043	CANADIAN IMP BK COMM NY		09/03/2022	25,000,000.00	24,967,250.00	25,000,000.00	3.900	3.954	33	08/03/2023
13606KYF7	22587	CANADIAN IMP BK COMM NY		06/27/2023	25,000,000.00	24,987,500.00	25,000,000.00	5.760	5.840	229	02/15/2024
60710RAH8	22252	Mizuho Bank LTD		12/08/2022	25,000,000.00	24,999,750.00	25,000,000.00	5.140	5.211	6	07/07/2023
65602Y4U1	22268	NORINCHUKIN BANK NY		12/14/2022	25,000,000.00	24,983,000.00	25,000,000.00	5.200	5.272	75	09/14/2023
21684LCJ9	21229	RaboBank Nederland		12/08/2021	10,000,000.00	9,987,500.00	10,000,000.00	0.700	0.000	9	07/10/2023
21684LCX8	21393	RaboBank Nederland		04/12/2022	10,000,000.00	9,978,900.00	10,000,000.00	2.510	0.000	27	07/28/2023
78015JA23	22048	Royal Bank of Canada		08/08/2022	10,000,000.00	9,987,900.00	10,000,000.00	4.080	4.137	34	08/04/2023
85325VDC1	22242	Standard Chartered Bank NY		12/06/2022	25,000,000.00	25,001,250.00	25,000,000.00	5.340	5.414	26	07/27/2023
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,966,100.00	10,000,000.00	5.180	5.252	185	01/02/2024
85325VGC8	22588	Standard Chartered Bank NY		06/27/2023	25,000,000.00	24,985,000.00	25,000,000.00	5.750	5.830	234	02/20/2024
86565FVY5	22207	SUMITOMO MITSUI BANK NY		11/09/2022	25,000,000.00	24,987,500.00	25,000,000.00	5.200	5.272	6	07/07/2023
87019WVG2	22269	Swedbank New York		12/14/2022	25,000,000.00	24,984,750.00	25,000,000.00	5.170	5.242	75	09/14/2023
89115BF62	22053	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,972,800.00	10,000,000.00	4.050	4.106	69	09/08/2023
89115BF21	22054	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,996,800.00	10,000,000.00	4.020	4.076	9	07/10/2023
89115BJ27	22066	TORONTO DOMINION BANK NY		08/16/2022	10,000,000.00	9,992,000.00	10,000,000.00	3.900	3.954	20	07/21/2023
89115BL24	22082	TORONTO DOMINION BANK NY		08/25/2022	10,000,000.00	9,991,300.00	10,000,000.00	3.970	4.025	23	07/24/2023
89115BK16	22253	TORONTO DOMINION BANK NY		12/08/2022	10,000,000.00	9,999,900.00	10,000,000.00	5.280	5.353	38	08/08/2023
90275DQD5	22087	UBS AG STAMFORD CT		08/16/2022	10,000,000.00	9,992,100.00	10,000,000.00	3.910	3.964	20	07/21/2023
96130AQX9	22254	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	15,000,000.00	15,000,000.00	5.180	5.252	6	07/07/2023
96130AQY7	22255	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	14,999,700.00	15,000,000.00	5.250	5.323	39	08/09/2023
Subtotal and Average			316,333,333.33		345,000,000.00	344,691,800.00	345,000,000.00		4.747	75	
<b>Collateralized CDs</b>											
SY522579	22579	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	552	01/03/2025
SY522580	22580	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	587	02/07/2025
SY522468	22468	River City Bank		04/19/2023	3,000,000.00	3,000,000.00	3,000,000.00	4.650	4.715	293	04/19/2024
Subtotal and Average			10,333,333.33		23,000,000.00	23,000,000.00	23,000,000.00		4.935	533	
<b>Commercial Paper Disc. - Amortizing</b>											
22533UU35	22595	Credit Agricole CIB		06/30/2023	50,000,000.00	49,986,111.11	49,986,111.11	5.000	5.072	2	07/03/2023
53948BU56	22196	Lloyds Bank Corp Mkts NY		11/04/2022	20,000,000.00	19,988,288.89	19,988,288.89	5.270	5.569	4	07/05/2023

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**General Fund  
Portfolio Management  
Portfolio Details - Investments  
June 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365 Maturity	Days to Maturity	Maturity Date
<b>Commercial Paper Disc. -Amortizing</b>											
21687BU58	22208	RABOBANK NEDERLAND NV NY		11/09/2022	25,000,000.00	24,985,736.11	24,985,736.11	5.135	5.418	4	07/05/2023
		Subtotal and Average	188,849,935.26		95,000,000.00	94,960,136.11	94,960,136.11		5.267	3	
<b>Federal Agency Disc. -Amortizing</b>											
313384JV2	22245	Federal Home Loan Bank Discoun		12/08/2022	10,000,000.00	9,961,458.33	9,961,458.33	4.625	4.876	30	07/31/2023
313588HR9	22594	Fannie Discount		06/30/2023	120,000,000.00	119,969,000.00	119,969,000.00	4.650	4.782	2	07/03/2023
		Subtotal and Average	23,267,428.56		130,000,000.00	129,930,458.33	129,930,458.33		4.789	4	
<b>Local Agency Bond</b>											
SYS16098	16098	Ackerman School District		04/03/2017	5,291,521.59	5,117,113.04	5,291,521.59	2.800	2.800	5,025	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	188,647.37	191,600.08	188,647.37	2.850	2.850	1,634	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	618,938.38	637,771.44	618,938.38	3.000	3.000	2,026	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,581,953.75	2,514,169.72	2,581,953.75	2.800	2.800	8,765	06/30/2047
SYS19127	19127	Placer Hills Fire Protection		10/21/2019	152,414.80	154,902.18	152,414.80	3.000	3.000	478	10/21/2024
		Subtotal and Average	8,882,796.83		8,833,475.89	8,615,556.46	8,833,475.89		2.819	5,757	
<b>mPower Placer</b>											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,215,202.45	2,751,654.17	3,215,202.45	3.000	3.042	5,177	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	21,290.64	18,040.38	21,290.64	3.000	3.042	5,542	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	24,467.21	20,732.02	24,467.21	3.000	3.042	5,542	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	42,333.41	34,291.88	42,333.41	4.500	4.563	5,907	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	132,148.30	127,113.58	132,148.30	4.500	4.563	5,907	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	290,576.68	280,213.84	290,576.68	4.500	4.563	5,907	09/02/2039
2017 S NR	2017 S-NR	Pioneer Community Energy		09/28/2017	121,872.98	99,758.76	121,872.98	3.000	3.042	5,542	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,442,876.01	1,229,888.75	1,442,876.01	3.000	3.042	5,542	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	1,071,482.43	1,027,540.94	1,071,482.43	4.500	4.563	5,907	09/02/2039
2019-20 NR	2019-20 NR	Pioneer Community Energy		07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	6,273	09/02/2040
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	842,661.62	802,933.50	842,661.62	4.500	4.563	6,273	09/02/2040
2020-21 NR	2020-21 NR	Pioneer Community Energy		10/01/2020	0.00	0.00	0.00	4.500	4.563	0	09/02/2041
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	776,263.80	738,833.14	776,263.80	4.500	4.563	6,638	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	833,232.10	798,562.15	833,232.10	4.500	4.563	7,003	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	63,093.83	54,995.23	63,093.83	3.000	3.042	5,177	09/02/2037
		Subtotal and Average	8,877,501.45		8,877,501.45	7,984,558.33	8,877,501.45		3.725	5,773	

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**General Fund**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**June 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>mPower - Folsom</b>												
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	87,659.92	80,316.12	87,659.92	2.750	2.788	5,177	09/02/2037	
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	30,467.10	27,060.76	30,467.10	2.000	2.028	5,542	09/02/2038	
MFIA-2 NR	IA2-NR	mPower Folsom		09/06/2015	0.00	0.00	0.00	2.750	2.788	0	09/02/2036	
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	206,625.87	192,444.72	206,625.87	2.750	2.788	4,812	09/02/2036	
MF R-1	MFR-1	mPower Folsom		09/01/2015	136,595.55	129,389.72	136,595.55	2.750	2.788	4,812	09/02/2036	
	<b>Subtotal and Average</b>		<b>461,348.44</b>		<b>461,348.44</b>	<b>429,211.32</b>	<b>461,348.44</b>		<b>2.738</b>	<b>4,930</b>		
	<b>Total and Average</b>		<b>2,348,827,397.21</b>		<b>2,393,743,886.24</b>	<b>2,330,449,182.73</b>	<b>2,388,480,517.31</b>		<b>2.908</b>	<b>450</b>		

Portfolio PLCR  
 NLI AC  
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**General Fund  
Portfolio Management  
Portfolio Details - Cash  
June 30, 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			19,137,070.38	19,137,070.38	19,137,070.38		0.000	1
<b>Undeposited Receipts</b>										
SYS00000	VAULT	PLACER COUNTY CASH			13,246,137.39	13,246,137.39	13,246,137.39		0.000	1
		<b>Average Balance</b>	<b>0.00</b>							<b>1</b>
		<b>Total Cash and Investments</b>	<b>2,348,827,397.21</b>		<b>2,426,127,094.01</b>	<b>2,362,832,390.50</b>	<b>2,420,863,725.08</b>		<b>2.908</b>	<b>450</b>

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Placer County

## General Fund Purchases Report Sorted by Fund - Fund June 1, 2023 - June 30, 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
<b>General Fund</b>													
22533UT29	22543	1010	ACP	CACPNY	75,000,000.00	06/01/2023	06/02 - At Maturity	74,989,583.34		5.000	06/02/2023	5.001	0.00
63873KT23	22544	1010	ACP	NATXNY	75,000,000.00	06/01/2023	06/02 - At Maturity	74,989,583.34		5.000	06/02/2023	5.001	0.00
22533UT52	22545	1010	ACP	CACPNY	70,000,000.00	06/02/2023	06/05 - At Maturity	69,970,833.34		5.000	06/05/2023	5.002	0.00
63873KT56	22546	1010	ACP	NATXNY	70,000,000.00	06/02/2023	06/05 - At Maturity	69,970,833.34		5.000	06/05/2023	5.002	0.00
22533UT60	22547	1010	ACP	CACPNY	70,000,000.00	06/05/2023	06/06 - At Maturity	69,990,277.78		5.000	06/06/2023	5.001	0.00
63873KT64	22548	1010	ACP	NATXNY	70,000,000.00	06/05/2023	06/06 - At Maturity	69,990,277.78		5.000	06/06/2023	5.001	0.00
22533UT78	22549	1010	ACP	CACPNY	50,000,000.00	06/06/2023	06/07 - At Maturity	49,993,055.56		5.000	06/07/2023	5.001	0.00
62479MTL7	22551	1010	ACP	MUFGBK	40,000,000.00	06/06/2023	06/20 - At Maturity	39,921,755.56		5.030	06/20/2023	5.040	0.00
63873KT72	22550	1010	ACP	NATXNY	50,000,000.00	06/06/2023	06/07 - At Maturity	49,993,055.56		5.000	06/07/2023	5.001	0.00
22533UT86	22552	1010	ACP	CACPNY	35,000,000.00	06/07/2023	06/08 - At Maturity	34,995,138.89		5.000	06/08/2023	5.001	0.00
63873KT80	22553	1010	ACP	NATXNY	50,000,000.00	06/07/2023	06/08 - At Maturity	49,993,055.56		5.000	06/08/2023	5.001	0.00
22533UT94	22554	1010	ACP	CACPNY	50,000,000.00	06/08/2023	06/09 - At Maturity	49,993,055.56		5.000	06/09/2023	5.001	0.00
63873KT98	22555	1010	ACP	NATXNY	55,000,000.00	06/09/2023	06/09 - At Maturity	54,992,361.12		5.000	06/09/2023	5.001	0.00
22533UTC7	22556	1010	ACP	CACPNY	60,000,000.00	06/09/2023	06/12 - At Maturity	59,975,000.00		5.000	06/12/2023	5.002	0.00
63873KTC1	22557	1010	ACP	NATXNY	60,000,000.00	06/09/2023	06/12 - At Maturity	59,975,000.00		5.000	06/12/2023	5.002	0.00
22533UTD5	22561	1010	ACP	CACPNY	45,000,000.00	06/12/2023	06/13 - At Maturity	44,993,750.00		5.000	06/13/2023	5.001	0.00
3130AWFA3	22559	1010	FAC	FHLB	10,000,000.00	06/12/2023	09/08 - 03/08	10,000,000.00		4.060	09/08/2027	4.061	10,000,000.00
3130AWF96	22560	1010	FAC	FHLB	10,000,000.00	06/12/2023	08/07 - 02/07	10,000,000.00		4.020	02/07/2028	4.021	10,000,000.00
63873KTD9	22562	1010	ACP	NATXNY	50,000,000.00	06/12/2023	06/13 - At Maturity	49,993,055.56		5.000	06/13/2023	5.001	0.00
91282CGG0	22558	1010	TRC	UST	5,000,000.00	06/12/2023	07/31 - 01/31	4,945,312.50	75,207.18	4.125	01/31/2025	4.825	5,022,254.34
22533UTE3	22563	1010	ACP	CACPNY	35,000,000.00	06/13/2023	06/14 - At Maturity	34,995,138.89		5.000	06/14/2023	5.001	0.00
3130AWFB1	22565	1010	FAC	FHLB	10,000,000.00	06/13/2023	09/01 - 03/01	10,000,000.00		4.070	09/01/2027	4.071	10,000,000.00
3130AWFC9	22566	1010	FAC	FHLB	10,000,000.00	06/13/2023	08/14 - 02/14	10,000,000.00		4.025	02/14/2028	4.026	10,000,000.00
63873KTE7	22564	1010	ACP	NATXNY	35,000,000.00	06/13/2023	06/14 - At Maturity	34,995,138.89		5.000	06/14/2023	5.056	0.00
22533UTF0	22567	1010	ACP	CACPNY	30,000,000.00	06/14/2023	06/15 - At Maturity	29,995,833.33		5.000	06/15/2023	5.001	0.00
63873KTF4	22568	1010	ACP	NATXNY	35,000,000.00	06/14/2023	06/15 - At Maturity	34,995,138.89		5.000	06/15/2023	5.001	0.00
22533UTG2	22569	1010	ACP	CACPNY	50,000,000.00	06/15/2023	06/16 - At Maturity	49,993,055.56		5.000	06/16/2023	5.001	0.00
63873KTG8	22570	1010	ACP	NATXNY	60,000,000.00	06/15/2023	06/16 - At Maturity	59,991,666.67		5.000	06/16/2023	5.001	0.00
22533UTL7	22571	1010	ACP	CACPNY	40,000,000.00	06/16/2023	06/20 - At Maturity	39,977,777.78		5.000	06/20/2023	5.003	0.00
63873KTL1	22572	1010	ACP	NATXNY	50,000,000.00	06/16/2023	06/20 - At Maturity	49,972,222.22		5.000	06/20/2023	5.003	0.00
22533UTM5	22573	1010	ACP	CACPNY	65,000,000.00	06/20/2023	06/21 - At Maturity	64,990,972.23		5.000	06/21/2023	5.001	0.00
SYS22579	22579	1010	BCD	FSBC	10,000,000.00	06/20/2023	07/31 - Monthly	10,000,000.00		4.900	01/03/2025	4.900	10,000,000.00

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

General Fund  
Purchases Report  
June 1, 2023 - June 30, 2023

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Purchase Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
SYS22580	22580	1010	BCD	FSBC	10,000,000.00	06/20/2023	07/31 - Monthly	10,000,000.00		4.900	02/07/2025	4.900	10,000,000.00
63873KTM9	22574	1010	ACP	NATXNY	65,000,000.00	06/20/2023	06/21 - At Maturity	64,990,972.23		5.000	06/21/2023	5.001	0.00
22533JTN3	22575	1010	ACP	CACPNY	65,000,000.00	06/21/2023	06/22 - At Maturity	64,990,972.23		5.000	06/22/2023	5.001	0.00
63873KTN7	22576	1010	ACP	NATXNY	70,000,000.00	06/21/2023	06/22 - At Maturity	69,990,277.78		5.000	06/22/2023	5.001	0.00
22533JTP8	22577	1010	ACP	CACPNY	65,000,000.00	06/22/2023	06/23 - At Maturity	64,990,277.78		5.000	06/23/2023	5.001	0.00
63873KTP2	22578	1010	ACP	NATXNY	70,000,000.00	06/22/2023	06/23 - At Maturity	69,990,277.78		5.000	06/23/2023	5.001	0.00
22533JTS2	22581	1010	ACP	CACPNY	75,000,000.00	06/23/2023	06/26 - At Maturity	74,968,750.00		5.000	06/26/2023	5.002	0.00
63873KTS6	22582	1010	ACP	NATXNY	80,000,000.00	06/23/2023	06/26 - At Maturity	79,966,666.67		5.000	06/26/2023	5.002	0.00
22533JTT0	22583	1010	ACP	CACPNY	75,000,000.00	06/26/2023	06/27 - At Maturity	74,989,583.34		5.000	06/27/2023	5.001	0.00
63873KTT4	22584	1010	ACP	NATXNY	80,000,000.00	06/26/2023	06/27 - At Maturity	79,988,888.89		5.000	06/27/2023	5.001	0.00
22533JTT7	22585	1010	ACP	CACPNY	50,000,000.00	06/27/2023	06/28 - At Maturity	49,993,055.56		5.000	06/28/2023	5.001	0.00
13606KYF7	22587	1010	NCB	CIBCNY	25,000,000.00	06/27/2023	02/15 - At Maturity	25,000,000.00		5.760	02/15/2024	5.760	25,000,000.00
63873KTU1	22586	1010	ACP	NATXNY	55,000,000.00	06/27/2023	06/28 - At Maturity	54,992,361.12		5.000	06/28/2023	5.001	0.00
86325VGC8	22588	1010	NCB	STANNY	25,000,000.00	06/27/2023	02/20 - At Maturity	25,000,000.00		5.750	02/20/2024	5.750	25,000,000.00
22533JTV5	22589	1010	ACP	CACPNY	60,000,000.00	06/28/2023	06/29 - At Maturity	59,991,666.67		5.000	06/29/2023	5.001	0.00
63873KTV9	22590	1010	ACP	NATXNY	65,000,000.00	06/28/2023	06/29 - At Maturity	64,990,972.23		5.000	06/29/2023	5.001	0.00
22533JTW3	22591	1010	ACP	CACPNY	50,000,000.00	06/29/2023	06/30 - At Maturity	49,993,055.56		5.000	06/30/2023	5.001	0.00
63873KTW7	22592	1010	ACP	NATXNY	50,000,000.00	06/29/2023	06/30 - At Maturity	49,993,055.56		5.000	06/30/2023	5.001	0.00
9128283W8	22593	1010	TRC	UST	20,000,000.00	09/29/2023	08/15 - 02/15	18,821,875.00	203,591.16	2.750	02/15/2028	4.161	19,026,858.74
22533JUU95	22595	1010	ACP	CACPNY	50,000,000.00	06/30/2023	07/03 - At Maturity	49,979,166.67		5.000	07/03/2023	5.002	49,986,111.11
313588HR9	22594	1010	AFD	FNMDN	120,000,000.00	06/30/2023	07/03 - At Maturity	119,953,500.00		4.650	07/03/2023	4.716	119,969,000.00
			Subtotal		2,655,000,000.00			2,653,147,998.77	278,798.34				304,004,224.19
			Total Purchases		2,655,000,000.00			2,653,147,998.77	278,798.34				304,004,224.19

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



## General Fund Summary by Issuer June 30, 2023

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	5,291,521.59	5,291,521.59	0.22	2.800	5,025
BAYERISCHE LANDESBK NY	1	15,000,000.00	15,000,000.00	0.62	5.303	240
Credit Agricole CIB	1	50,000,000.00	49,979,166.67	2.07	5.072	2
California Asset Mgmt Prog	1	30,000,000.00	30,000,000.00	1.24	5.000	1
CANADIAN IMP BK COMM NY	2	50,000,000.00	50,000,000.00	2.07	4.897	131
FEDERAL FARM CREDIT BANK	24	220,000,000.00	219,867,100.00	9.10	0.995	263
FEDERAL HOME LOAN BANK	79	884,000,000.00	883,734,625.40	36.57	3.099	622
Federal Home Loan Bank Discoun	1	10,000,000.00	9,698,090.28	0.40	4.876	30
FED HOME LOAN MORT CORP	6	65,000,000.00	64,889,100.00	2.69	1.837	399
FEDERAL NATIONAL MORT. ASSOC.	5	50,000,000.00	49,930,400.00	2.07	0.369	307
Fannie Discount	1	120,000,000.00	119,953,500.00	4.96	4.782	2
Five Star Bank - PIMMA	1	30,000,000.00	30,000,000.00	1.24	4.500	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.83	4.968	570
Lloyds Bank Corp Mkts NY	1	20,000,000.00	19,288,550.00	0.80	5.569	4
Mid Placer Public School Trans	2	807,585.75	807,585.75	0.03	2.965	1,934
Mizuho Bank LTD	1	25,000,000.00	25,000,000.00	1.03	5.211	6
mPower Folsom	5	461,348.44	461,348.44	0.02	2.738	4,930
mPower Placer	7	6,373,095.48	6,373,095.48	0.26	3.525	4,979
Newcastle Elementary SD	1	2,581,953.75	2,581,953.75	0.11	2.800	8,765
NORINCHUKIN BANK NY	1	25,000,000.00	25,000,000.00	1.03	5.272	75
Placer Hills Fire Protection	1	152,414.80	152,414.80	0.01	3.000	478
Public Finance Authority	1	633,906.99	646,585.13	0.03	4.894	5,571
Pioneer Community Energy	9	5,378,965.61	5,378,965.61	0.22	4.120	6,133

General Fund  
Summary by Issuer  
June 30, 2023

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
PLACER COUNTY CASH	2	32,383,207.77	32,383,207.77	1.34	0.000	1
Rabobank Nederland	2	20,000,000.00	20,000,000.00	0.83	0.000	18
RABOBANK NEDERLAND NV NY	1	25,000,000.00	24,151,298.61	1.00	5.418	4
River City Bank	1	3,000,000.00	3,000,000.00	0.12	4.715	293
Royal Bank of Canada	1	10,000,000.00	10,000,000.00	0.41	4.137	34
Standard Chartered Bank NY	3	60,000,000.00	60,000,000.00	2.48	5.560	139
SUMITOMO MITSUI BANK NY	1	25,000,000.00	25,000,000.00	1.03	5.272	6
Sierra Valley Energy Authority	1	63,093.83	63,093.83	0.00	3.042	5,177
Swedbank New York	1	25,000,000.00	25,000,000.00	1.03	5.242	75
U.S. TREASURY N/B	1	5,000,000.00	4,969,531.25	0.21	0.476	350
TORONTO DOMINION BANK NY	5	50,000,000.00	50,000,000.00	2.07	4.303	32
TOYOTA MOTOR CREDIT	1	10,000,000.00	9,907,690.00	0.41	0.900	194
UBS AG STAMFORD CT	1	10,000,000.00	10,000,000.00	0.41	3.964	20
U. S. TREASURY COUPON	46	485,000,000.00	477,782,313.59	19.77	1.261	548
WESTPAC BANKING CORP NY	2	30,000,000.00	30,000,000.00	1.24	5.287	23
<b>Total and Average</b>	<b>223</b>	<b>2,426,127,094.01</b>	<b>2,416,291,137.95</b>	<b>100.00</b>	<b>2.869</b>	<b>444</b>



# CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of June 30, 2023

## CEPPT Account Summary

As of June 30, 2023	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	\$68,089	\$380,000	\$448,089
Additional contributions	\$96,000	\$0	\$96,000
Disbursements	\$0	\$0	\$0
CEPPT expenses	(\$334)	(\$971)	(\$1,304)
Investment earnings	(\$7,799)	(\$36,757)	(\$44,556)
Total assets (06/23/2021-06/30/2023 = 2.02 years)	\$155,956	\$342,272	\$498,228

# CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods ended June 30, 2023

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$14,982,584,659	3.62%	2.58%	6.37%	6.37%	5.48%	5.21%	6.24%	4.88%
Benchmark		3.59%	2.53%	6.27%	6.27%	5.36%	5.04%	5.99%	4.56%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,859,466,877	2.64%	1.47%	3.51%	3.51%	2.66%	4.05%	5.07%	5.96%
Benchmark		2.63%	1.44%	3.46%	3.46%	2.59%	3.96%	4.87%	5.80%
CERBT Strategy 3 (Inception January 1, 2012)	\$773,210,640	1.89%	0.63%	1.53%	1.53%	0.92%	3.20%	4.09%	4.43%
Benchmark		1.88%	0.62%	1.50%	1.50%	0.91%	3.15%	3.90%	4.26%
<b>CERBT Total</b>	<b>\$17,615,262,176</b>								
CEPPT Strategy 1 (Inception October 1, 2019)	\$96,657,149	2.41%	1.75%	5.01%	5.01%	2.70%	-	-	2.98%
Benchmark		2.41%	1.77%	5.06%	5.06%	2.72%	-	-	3.11%
CEPPT Strategy 2 (Inception January 1, 2020)	\$43,461,172	1.23%	0.57%	2.19%	2.19%	-0.72%	-	-	0.11%
Benchmark		1.25%	0.62%	2.40%	2.40%	-0.61%	-	-	0.24%
<b>CEPPT Total</b>	<b>\$140,118,321</b>								

## CEPPT Portfolios

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

## CEPPT Portfolio Details

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

## Total Participation Cost Fee Rate

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

## CEPPT/CERBT Consistently Low Fee Rate History

Fiscal Year	CERBT	CEPPT
2007-2008	2.00 basis points	-
2008-2009	6.00 basis points	-
2009-2010	9.00 basis points	-
2010-2012	12.00 basis points	-
2012-2013	15.00 basis points	-
2013-2014	14.00 basis points	-
2014-2019	10.00 basis points	-
2019-2023	10.00 basis points	25.00 basis points

## 630 Prefunding Program Employers

606 CERBT and 90 CEPPT

- State of California
- 159 Cities or Towns
- 10 Counties
- 83 School Employers
- 32 Courts
- 345 Special Districts and other Public Agencies
  - (104 Water, 38 Sanitation, 34 Fire, 26 Transportation)

## Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	<a href="mailto:Darren.Lathrop@calpers.ca.gov">Darren.Lathrop@calpers.ca.gov</a>	(916) 795-0751	(916) 291-0391
Lee Lo	Outreach & Support Analyst	<a href="mailto:Lee.Lo@calpers.ca.gov">Lee.Lo@calpers.ca.gov</a>	(916) 795-4034	(916) 612-4128
Colleen Cain-Herrback	Administration & Reporting Program Manager	<a href="mailto:Colleen.Cain-Herrback@calpers.ca.gov">Colleen.Cain-Herrback@calpers.ca.gov</a>	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	<a href="mailto:Victor.Anderson@calpers.ca.gov">Victor.Anderson@calpers.ca.gov</a>	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	<a href="mailto:Robert.Sharp@calpers.ca.gov">Robert.Sharp@calpers.ca.gov</a>	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
<a href="mailto:CEPPT4U@calpers.ca.gov">CEPPT4U@calpers.ca.gov</a> – Questions & Document Submittal	<a href="http://www.calpers.ca.gov/CEPPT">www.calpers.ca.gov/CEPPT</a>
<a href="mailto:CERBT4U@calpers.ca.gov">CERBT4U@calpers.ca.gov</a> – Questions & Document Submittal	<a href="http://www.calpers.ca.gov/CERBT">www.calpers.ca.gov/CERBT</a>
<a href="mailto:CERBTACCOUNT@calpers.ca.gov">CERBTACCOUNT@calpers.ca.gov</a> – Online Record Keeping System	