

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

WEDNESDAY, JUNE 21, 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 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/84870845612>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 848 7084 5612 to participate.

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

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Ingle ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from May 17, 2023 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

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

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

4.3 Review of Financials for April, 2023 (Pages 10-31)

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

4.4 Salary Survey Results (Pages 32-46)

Based on a District-wide salary survey, shall the Board pull next year's COLA forward and additional increases (for certain Job descriptions) to July's first payroll instead of waiting until April 1st, 2024?

Discussion Items:

1. County Mitigation Fund, current balance \$450,000
2. Placer County Investment Report (Pages 47-59)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations

ADJOURNMENT

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

June 16, 2023
Date

10:30 Am
Time

Cathy Wayford
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM MAY, 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
Tuesday, May 16, 2023 at 2:00 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 2:00 PM.

ROLL CALL

Director Ainsleigh and Director Ingle were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

Director Ainsleigh and Director Ingle made a motion to move Discussion Item #4 OPEB Actuarial to before 4.0 Business.

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 April, 2023 Standing Finance Meeting

The minutes from the April 19, 2023 Standing Finance Meeting were approved by the Committee.

4.2 Review of Cash Requirements for April, 2023

Director Ingle and Director Ainsleigh approved to forward the Cash Requirements to the consent calendar. Director Ingle recommended approval. Director Ainsleigh recommend approval with the exception of one check.

4.3 Review of Financials for March, 2023

Director Ingle and Director Ainsleigh approved the March Financials and forward them to the consent calendar.

4.4 Resolution #2023-14 Moving Residual Funds to the Future Capital Construction Fund and Equipment Reserve Fund

Director Ingle and Director Ainsleigh approved to forward Resolution #2023-14 Moving Residual Funds to the Future Capital Construction Fund and Equipment Reserve Fund to the consent calendar for review and approved by the Broad of Directors.

4.4 Amendment of the Obsolescence List

Director Ingle and Director Ainsleigh approved the Amendment of the Obsolescence List with changes to the consent calendar for review and approved by the Board of Directors.

Discussion Items:

1. County Mitigation Fund, current balance \$450,000 – item was discussed, no change.
2. Placer County Investment Report – item was discussed, no change.
3. California Employers' Pension Prefunding Trust (CEPPT) Fund – item was discussed, no change.
4. OPEB Actuarial – this item was discussed and forwarded to the Board of Directors for further discussion.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 4:06 PM.

Cathy Wayford
Board Secretary

5/31/2023
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
MAY, 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: \$179,953.25**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	5/1/2023
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
24602	P0056	Placer Union High School Distr	5/5/2023	COMM 1ST	PMCHK00002924	\$951.52
24603	1099-103	Terry Masten	5/5/2023	COMM 1ST	PMCHK00002925	\$169.00
24604	1099-256	Healing Pastures, Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$720.00
24605	1099-343	Faith Petersen	5/5/2023	COMM 1ST	PMCHK00002925	\$1,092.00
24606	A0018	Auburn Chamber of Commerce	5/5/2023	COMM 1ST	PMCHK00002925	\$395.00
24607	A0051	Anderson's Sierra Pipe Co.	5/5/2023	COMM 1ST	PMCHK00002925	\$533.22
24608	A0115	Auburn Hardware & Rental LLC	5/5/2023	COMM 1ST	PMCHK00002925	\$117.16
24609	A0170	AT&T Acct 088-034-5818-655	5/5/2023	COMM 1ST	PMCHK00002925	\$90.95
24610	A0174	Applied Landscape Materials db	5/5/2023	COMM 1ST	PMCHK00002925	\$2,574.00
24611	A1010	Advantage Martketing and Print	5/5/2023	COMM 1ST	PMCHK00002925	\$465.47
24612	B0069	Bidwell Water	5/5/2023	COMM 1ST	PMCHK00002925	\$253.35
24613	C0104	Campora Propane Service	5/5/2023	COMM 1ST	PMCHK00002925	\$850.18
24614	D0010	Diamond Pacific	5/5/2023	COMM 1ST	PMCHK00002925	\$317.77
24615	D0066	De Lage Landen Financial Servi	5/5/2023	COMM 1ST	PMCHK00002925	\$332.48
24616	D0087	Demsey, Filliger & Associates,	5/5/2023	COMM 1ST	PMCHK00002925	\$2,500.00
24617	H0060	HercRentals Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$778.37
24618	I0004	Interstate Sales	5/5/2023	COMM 1ST	PMCHK00002925	\$244.53
24619	L0033	Les Schwab	5/5/2023	COMM 1ST	PMCHK00002925	\$784.77
24620	M0013	Meadow Vista Hardware	5/5/2023	COMM 1ST	PMCHK00002925	\$66.87
24621	N0003	Norris Electric, Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$282.75
24622	N0045	Near U CO2	5/5/2023	COMM 1ST	PMCHK00002925	\$456.33
24623	N0048	Normac, Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$95.18
24624	O0022	Ortiz Concrete	5/5/2023	COMM 1ST	PMCHK00002925	\$13,912.00
24625	P0007	Pacific Gas & Electric Company	5/5/2023	COMM 1ST	PMCHK00002925	\$108.03
24626	P0023	PG&E	5/5/2023	COMM 1ST	PMCHK00002925	\$98.29
24627	P0088	PBM Construction Inc	5/5/2023	COMM 1ST	PMCHK00002925	\$1,200.00
24628	Q0003	Quality Automotive	5/5/2023	COMM 1ST	PMCHK00002925	\$27,853.76
24629	R0027	Ross Recreation Equipment, Inc	5/5/2023	COMM 1ST	PMCHK00002925	\$2,770.35
24630	R0065	River City Rentals	5/5/2023	COMM 1ST	PMCHK00002925	\$175.06
24631	R0073	NAPA Auto Parts	5/5/2023	COMM 1ST	PMCHK00002925	\$95.41
24632	S0009	Sierra Saw Sales And Service	5/5/2023	COMM 1ST	PMCHK00002925	\$201.19
24633	S0025	Sierra Pacific Turf Supply, In	5/5/2023	COMM 1ST	PMCHK00002925	\$1,960.60
24634	S0145	SCP Distributors	5/5/2023	COMM 1ST	PMCHK00002925	\$387.21
24635	V0007	Verizon Wireless	5/5/2023	COMM 1ST	PMCHK00002925	\$940.10
24636	W0001	Walker's Office Supplies, Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$366.53
24637	W0003	Warehouse Paint Incorporated	5/5/2023	COMM 1ST	PMCHK00002925	\$47.13
24638	W0010	Waxie Sanitary Supply	5/5/2023	COMM 1ST	PMCHK00002925	\$100.06
24639	C1011	Kasey Casl	5/5/2023	COMM 1ST	PMCHK00002926	\$27.96
24640	W1006	Audrey Warren	5/5/2023	COMM 1ST	PMCHK00002926	\$27.86
24641	1099-271	Kelpro Security	5/12/2023	COMM 1ST	PMCHK00002927	\$4,110.00
24642	1099-295	Juli Land-Marx	5/12/2023	COMM 1ST	PMCHK00002927	\$1,800.00
24643	A0001	Recology Auburn Placer	5/12/2023	COMM 1ST	PMCHK00002927	\$1,208.44
24644	A0027	Recology Auburn Placer	5/12/2023	COMM 1ST	PMCHK00002927	\$1,259.13
24645	A0051	Anderson's Sierra Pipe Co.	5/12/2023	COMM 1ST	PMCHK00002927	\$256.10
24646	A0115	Auburn Hardware & Rental LLC	5/12/2023	COMM 1ST	PMCHK00002927	\$67.55
24647	B0020	BSN Sports, Inc.	5/12/2023	COMM 1ST	PMCHK00002927	\$175.88
24648	C0104	Campora Propane Service	5/12/2023	COMM 1ST	PMCHK00002927	\$358.27
24649	D0025	Dawson Oil Company	5/12/2023	COMM 1ST	PMCHK00002927	\$5,739.07
24651	I0004	Interstate Sales	5/12/2023	COMM 1ST	PMCHK00002927	\$12.74
24652	L0033	Les Schwab	5/12/2023	COMM 1ST	PMCHK00002927	\$78.84
24653	L0100	Lifeguard First Aid & Safety,	5/12/2023	COMM 1ST	PMCHK00002927	\$321.54
24654	M0013	Meadow Vista Hardware	5/12/2023	COMM 1ST	PMCHK00002927	\$49.12
24655	M0098	Meadow Vista County Water Dist	5/12/2023	COMM 1ST	PMCHK00002927	\$459.38
24656	N0045	Near U CO2	5/12/2023	COMM 1ST	PMCHK00002927	\$255.91
24657	N0048	Normac, Inc.	5/12/2023	COMM 1ST	PMCHK00002927	\$172.33
24658	N0052	Nathan Medlar dba NM Ranch Gra	5/12/2023	COMM 1ST	PMCHK00002927	\$4,410.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24659	P0007	Pacific Gas & Electric Company	5/12/2023	COMM 1ST	PMCHK00002927	\$27.24
24660	Q0003	Quality Automotive	5/12/2023	COMM 1ST	PMCHK00002927	\$128.57
24661	R0065	River City Rentals	5/12/2023	COMM 1ST	PMCHK00002927	\$441.32
24662	R0073	NAPA Auto Parts	5/12/2023	COMM 1ST	PMCHK00002927	\$76.84
24663	S0025	Sierra Pacific Turf Supply, In	5/12/2023	COMM 1ST	PMCHK00002927	\$8,780.39
24664	S0054	Souza's Tire Service	5/12/2023	COMM 1ST	PMCHK00002927	\$994.03
24665	S0145	SCP Distributors	5/12/2023	COMM 1ST	PMCHK00002927	\$2,054.82
24666	S0154	Mike Scheele	5/12/2023	COMM 1ST	PMCHK00002927	\$217.46
24667	S1000	State Of California/DOJ	5/12/2023	COMM 1ST	PMCHK00002927	\$96.00
24668	S1007	Stationary Engineers, Local 39	5/12/2023	COMM 1ST	PMCHK00002927	\$419.85
24669	T0031	Turf Star, Inc.	5/12/2023	COMM 1ST	PMCHK00002927	\$956.21
24670	TEMPC	Jennifer Christie	5/12/2023	COMM 1ST	PMCHK00002927	\$80.00
24671	TEMPJ	Tomoyo Jones	5/12/2023	COMM 1ST	PMCHK00002927	\$48.00
24672	TEMPL	Beth Lee	5/12/2023	COMM 1ST	PMCHK00002927	\$1,672.00
24673	TEMPM	Kara Miller	5/12/2023	COMM 1ST	PMCHK00002927	\$190.00
24674	TEMPR	Hannah Ramos	5/12/2023	COMM 1ST	PMCHK00002927	\$200.00
24675	TEMPU	Ultrasignup	5/12/2023	COMM 1ST	PMCHK00002927	\$507.00
24676	TEMPW	Dana Walton	5/12/2023	COMM 1ST	PMCHK00002927	\$220.00
24677	W0001	Walker's Office Supplies, Inc.	5/12/2023	COMM 1ST	PMCHK00002927	\$706.05
24678	W0003	Warehouse Paint Incorporated	5/12/2023	COMM 1ST	PMCHK00002927	\$437.76
24679	W0044	Wave	5/12/2023	COMM 1ST	PMCHK00002927	\$1,203.51
24680	W0045	Williams, Jesse	5/12/2023	COMM 1ST	PMCHK00002927	\$32.10
24681	U0019	US Bank	5/12/2023	COMM 1ST	PMCHK00002928	\$7,448.90
24682	F0038	Fastenal Company	5/12/2023	COMM 1ST	PMCHK00002929	\$133.32
24683	G0097	Gold Mountain California News	5/12/2023	COMM 1ST	PMCHK00002929	\$1,813.00
24684	1099-103	Terry Masten	5/19/2023	COMM 1ST	PMCHK00002930	\$299.00
24685	1099-216	Gerald Harris	5/19/2023	COMM 1ST	PMCHK00002930	\$936.00
24686	1099-218	Auburn Gymnastics Center	5/19/2023	COMM 1ST	PMCHK00002930	\$146.25
24687	1099-269	Deborah Lynn	5/19/2023	COMM 1ST	PMCHK00002930	\$390.00
24688	1099-277	Foothill Karate Do	5/19/2023	COMM 1ST	PMCHK00002930	\$871.00
24689	1099-291	Isaac Humber	5/19/2023	COMM 1ST	PMCHK00002930	\$364.00
24690	1099-313	Alison Lloyd	5/19/2023	COMM 1ST	PMCHK00002930	\$2,121.60
24691	1099-374	Sarah Violet	5/19/2023	COMM 1ST	PMCHK00002930	\$75.00
24692	1099-375	Jennifer Rogers	5/19/2023	COMM 1ST	PMCHK00002930	\$487.50
24693	1099-376	Joanna Britt	5/19/2023	COMM 1ST	PMCHK00002930	\$453.60
24694	1099-380	Emily Mockel	5/19/2023	COMM 1ST	PMCHK00002930	\$438.75
24695	A0013	AT&T	5/19/2023	COMM 1ST	PMCHK00002930	\$74.90
24696	A0051	Anderson's Sierra Pipe Co.	5/19/2023	COMM 1ST	PMCHK00002930	\$9.49
24697	A0115	Auburn Hardware & Rental LLC	5/19/2023	COMM 1ST	PMCHK00002930	\$137.63
24698	C0041	CPRS	5/19/2023	COMM 1ST	PMCHK00002930	\$170.00
24699	D0096	DC Solar Electric, Inc.	5/19/2023	COMM 1ST	PMCHK00002930	\$505.00
24700	E0008	Ewing Irrigation Products, Inc	5/19/2023	COMM 1ST	PMCHK00002930	\$909.16
24701	G0045	GSSA	5/19/2023	COMM 1ST	PMCHK00002930	\$1,747.00
24702	G0096	Garton Tractor	5/19/2023	COMM 1ST	PMCHK00002930	\$1,129.20
24703	H0056	Humana Dental Ins. Co	5/19/2023	COMM 1ST	PMCHK00002930	\$2,609.16
24704	M0065	Wendy Murdoch	5/19/2023	COMM 1ST	PMCHK00002930	\$47.50
24705	N0003	Norris Electric, Inc.	5/19/2023	COMM 1ST	PMCHK00002930	\$377.00
24706	N0045	Near U CO2	5/19/2023	COMM 1ST	PMCHK00002930	\$234.01
24707	N0046	Norman's Nursery	5/19/2023	COMM 1ST	PMCHK00002930	\$1,122.26
24708	Q0003	Quality Automotive	5/19/2023	COMM 1ST	PMCHK00002930	\$777.22
24709	R0073	NAPA Auto Parts	5/19/2023	COMM 1ST	PMCHK00002930	\$152.36
24710	S0009	Sierra Saw Sales And Service	5/19/2023	COMM 1ST	PMCHK00002930	\$1,666.86
24711	S0094	Manouch Shirvanioun	5/19/2023	COMM 1ST	PMCHK00002930	\$52.40
24712	S0173	Sherman Industries Inc.dba She	5/19/2023	COMM 1ST	PMCHK00002930	\$2,250.00
24713	T1000	Transamerica Life Insurance	5/19/2023	COMM 1ST	PMCHK00002930	\$540.00
24714	TEMPB	Brenda Baze	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24715	TEMPC	Tracie Coyle	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24716	TEMPG	Charlotte Goss	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24717	TEMPJ	Kathy Jones	5/19/2023	COMM 1ST	PMCHK00002930	\$57.50
24718	TEMPK	Amanda Kennedy	5/19/2023	COMM 1ST	PMCHK00002930	\$128.00
24719	TEMPM	Kimberly Maker	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24720	TEMPR	Susan Rypma	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24721	TEMPS	Debi Schroeder	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24722	TEMPV	Deborah Vaughn	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24723	TEMPW	Sherry Warren	5/19/2023	COMM 1ST	PMCHK00002930	\$50.00
24724	W0001	Walker's Office Supplies, Inc.	5/19/2023	COMM 1ST	PMCHK00002930	\$107.23
24725	W0043	West Coast Fire Protection Sys	5/19/2023	COMM 1ST	PMCHK00002930	\$200.00
24726	TEMPB	Claudia Beckwith	5/19/2023	COMM 1ST	PMCHK00002931	\$20.00
24727	TEMPC	Tracie Cullati	5/19/2023	COMM 1ST	PMCHK00002931	\$10.00
24728	TEMPM	Kayla MacArthur	5/19/2023	COMM 1ST	PMCHK00002931	\$240.00
24729	TEMPS	Gloria Schwab	5/19/2023	COMM 1ST	PMCHK00002931	\$10.00
24730	TEMPW	Rhonda Willis	5/19/2023	COMM 1ST	PMCHK00002931	\$10.00
24731	TEMPS	Dawn Shenkman	5/19/2023	COMM 1ST	PMCHK00002932	\$10.00
24732	A0051	Anderson's Sierra Pipe Co.	5/26/2023	COMM 1ST	PMCHK00002933	\$152.02
24733	A0115	Auburn Hardware & Rental LLC	5/26/2023	COMM 1ST	PMCHK00002933	\$103.94
24734	A0148	All Pro Backflow	5/26/2023	COMM 1ST	PMCHK00002933	\$559.65
24735	A0174	Applied Landscape Materials db	5/26/2023	COMM 1ST	PMCHK00002933	\$1,501.50
24736	C0111	Cal.net	5/26/2023	COMM 1ST	PMCHK00002933	\$71.40
24737	C0113	Cooks Portable Toilets & Septi	5/26/2023	COMM 1ST	PMCHK00002933	\$1,020.00
24738	D0016	Dancing Dog Productions	5/26/2023	COMM 1ST	PMCHK00002933	\$1,245.07
24739	F0015.	Folsom Lock & Key	5/26/2023	COMM 1ST	PMCHK00002933	\$10.31
24740	G0098	Guzmans Inflate the Fun	5/26/2023	COMM 1ST	PMCHK00002933	\$737.50
24741	K0010	Knorr Systems, Inc.	5/26/2023	COMM 1ST	PMCHK00002933	\$703.00
24742	K0011	The Permanente Medical Group I	5/26/2023	COMM 1ST	PMCHK00002933	\$65.00
24743	L0033	Les Schwab	5/26/2023	COMM 1ST	PMCHK00002933	\$24.29
24744	M0013	Meadow Vista Hardware	5/26/2023	COMM 1ST	PMCHK00002933	\$18.21
24745	N0012	Nevada Irrigation District	5/26/2023	COMM 1ST	PMCHK00002933	\$491.83
24746	P0005	Placer County Water Agency	5/26/2023	COMM 1ST	PMCHK00002933	\$2,557.72
24747	P0007	Pacific Gas & Electric Company	5/26/2023	COMM 1ST	PMCHK00002933	\$15,067.65
24748	Q0003	Quality Automotive	5/26/2023	COMM 1ST	PMCHK00002933	\$198.90
24749	R0073	NAPA Auto Parts	5/26/2023	COMM 1ST	PMCHK00002933	\$89.84
24750	R0075	Ileana Ramos	5/26/2023	COMM 1ST	PMCHK00002933	\$47.50
24751	S0009	Sierra Saw Sales And Service	5/26/2023	COMM 1ST	PMCHK00002933	\$307.65
24752	S0063	Simpson & Simpson, Inc.	5/26/2023	COMM 1ST	PMCHK00002933	\$14,191.00
24753	S0145	SCP Distributors	5/26/2023	COMM 1ST	PMCHK00002933	\$106.01
24754	S0173	Sherman Industries Inc.dba She	5/26/2023	COMM 1ST	PMCHK00002933	\$2,400.00
24755	S1007	Stationary Engineers, Local 39	5/26/2023	COMM 1ST	PMCHK00002933	\$419.85
24756	TEMPM	Andrew Myers	5/26/2023	COMM 1ST	PMCHK00002933	\$190.00
24757	V0007	Verizon Wireless	5/26/2023	COMM 1ST	PMCHK00002933	\$856.09
24758	W0001	Walker's Office Supplies, Inc.	5/26/2023	COMM 1ST	PMCHK00002933	\$816.07
24759	W0003	Warehouse Paint Incorporated	5/26/2023	COMM 1ST	PMCHK00002933	\$33.56

Total Checks: 157

Total Amount of Checks: \$179,953.25

SECTION: 4.0

ITEM: 4.3

REVIEW OF FINANCIALS FOR APRIL, 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)

April's Financials

Important disclosure: *It will be difficult to compare revenues this year with last year. Our new registration software is differing any revenue that has not been earned yet. For example, if someone comes in and pays for a Picnic rental that they will be using in June, the revenue will not post until June. In the past we have recognized revenue when we received the reservation or registration except at year end. Also, we have a pending **\$463** that has not been resolved yet with CivicRec. That should be posted on the May financials (it is highlighted on the Balance Sheet).*

Revenues –

- **Programs** are over budget by **\$12,700**. This is primarily in **Youth Services**; Discovery clubs are up by **\$8,700**.
- **Interest/Investment Interest** is up by **\$8,800** from budget.
- **City Mitigation Revenue** was received by the City of Auburn in the amount of **\$98,000**. At the time of the budget, staff was not sure that the City was going to relinquish any 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 **\$43,000**.

Expenses –

- **Building and Grounds Maintenance** is under budget by **\$7,000**. Maintenance Costs in **Facilities and Grounds** costs are under across the board for our first month of the fiscal year.
- **Fixed Assets Expense** was down by **\$4,900** than budgeted. Our Mower came in sooner than anticipated and we were able to save the anticipated increase if purchased at fiscal year-end.

PROFIT & LOSS
23/24 Approved Budget

	Approved Budget 23-24	% Of Total	2nd Mid-Yr Revision 23-24	% Of Total	2023		2023-24		Last Yr April Actuals	Last Yr YTD Actuals
					April Actuals	% Of Total	YTD Actuals	YTD Budget		
Operating Revenues										
Program Revenue	1,239,872	17%		162,076	9%	255,656	79%	162,076	149,382	255,656
Facility Revenue	188,147	3%		37,310	2%	61,102	19%	37,310	33,326	61,102
Misc. Revenue	47,521	1%		3,609	0%	4,814	1%	3,609	4,171	4,814
Grants & Donations	52,055	1%		-	0%	1,000	0%	-	-	1,000
Interest/Investment Income	43,447	1%		9,057	0%	92	0%	9,057	226	92
Equipment Reserve Transfers	465,959	7%		-	0%	-	0%	-	-	-
Future Cap & ADA Transfers	849,785	12%		-	0%	-	0%	-	-	-
Tax Revenue	4,102,145	58%		1,539,478	83%	-	0%	1,539,478	1,496,134	-
Atwood	28,348	0%		11,330	1%	-	0%	11,330	11,195	-
City Mitigation Transfers/Rev	50,000	1%		98,000	5%	-	0%	98,000	-	-
County Mitigation Revenue	22,000	0%		-	0%	-	0%	-	-	-
Total Operating Revenue	7,089,279	100%	-	1,860,860	100.0	322,664	100.0	1,860,860	1,694,434	322,664
Expenditures										
Program Expense	255,685	4%		8,053	2%	7,652	3%	8,053	6,679	7,652
Operating & Supplies	569,202	8%		44,462	11%	24,792	9%	44,462	43,666	24,792
Utilities Expense	219,359	3%		(2,944)	-1%	2,762	1%	(2,944)	(4,886)	2,762
Professional Services	108,495	2%		15,700	4%	549	0%	15,700	15,418	549
Building & Grounds Maintenance	479,172	7%		11,259	3%	24,462	9%	11,259	18,306	24,462
Property Tax Admin.	74,195	1%		-	0%	-	0%	-	-	-
Wages	2,508,616	37%		117,409	29%	117,145	42%	117,409	120,725	117,145
Benefits & Payroll Costs	1,032,813	15%		55,927	14%	82,631	29%	55,927	57,839	82,631
Fixed Asset Expense	469,005	7%		151,732	37%	17,634	6%	151,732	156,603	17,634
Capital Improvement Projects	964,716	14%		7,098	2%	3,276	1%	7,098	7,200	3,276
Debt Services	165,282	2%		-	0%	-	0%	-	-	-
Total Expenditures	6,846,540	100%	-	408,696	100%	280,903	100%	408,696	421,550	280,903
Net Revenue Over Expenditures	\$ 242,739	3.42	\$ -	\$ 1,452,164		41,761		\$1,452,164	\$1,272,884	\$41,761
Annual Contingency Reserve (1-2%)	\$ -							\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 90,000							\$ 703,308	\$ 90,000	\$ 703,308
Future Capital Construction Reserve	\$ 90,000							\$ 839,370	\$ 90,000	\$ 839,370
COVID Relief Funding	\$ -							\$ 267,874	\$ -	\$ 267,874
ADA Reserve	\$ 5,000							\$ 30,032	\$ 5,000	\$ 30,032
CEPPT/Prefunding	\$ 36,000							\$ 438,228	\$ 36,000	\$ 438,228
TOTALS	\$ 21,739							\$ 2,348,812	\$ 1,051,884	\$ 2,348,812
										Budgeted to Transfer

Balance Sheet

4/30/2023

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	12,683.24
First Foundation Bank	315,044.89
Placer County Treasure-General	4,258,277.75
Placer County Treasurer - City Trust	251,954.21
CA Pension Trust - CEPPT- CalPERS	438,228.20
Accounts Receivable	118,146.62
A/R - Unresolved from CivicRec	(463.00)
Long Term A/R Offset	73,141.00
Due From Other Governments	4,953.25
PCOE Receivables	22,543.75
Prepaid Liability Expense	29,056.00
Prepaid Workers Comp Insurance	11,109.90
Total Current Assets	5,388,973.81
<u>Restricted Reserve Funds</u>	
Total Restricted Funds	0.00
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,241,747.03
Fixed Assets: Equipment	3,805,269.84
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	310,570.10
Fixed Assets: Office Furniture & Rec Equipment	285,635.07
Construction In Progress	340,784.20
Less: Accumulated Depreciation	(11,563,271.53)
Total Fixed Assets	9,472,321.69
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
TOTAL ASSETS	15,152,938.50

		Current YTD
LIABILITIES AND NET PROFIT		
<u>Current Liabilities</u>		
Prepaid Registraion Rev		214,056.17
Deferred Revenue		35.00
User Credits Payable		12,169.35
Accounts Payable		951.52
PGE Tru-up payable		6,908.85
Gift Certificates Unearned		140.00
Compensated Absenses		182,051.26
Sales Tax Payable		148.60
Accrued Liabilities		10,404.00
Total Current Liabilities		\$426,864.75
<u>Long Term Liabilities</u>		
Lease Payable - Sterling Bank		2,082,000.00
Net OPEB Liability		257,900.00
Net Pension Liability		(33,404.00)
Total Long Term Liabilities		2,306,496.00
TOTAL LIABILITIES		2,733,360.75
<u>Deferred Inflows of Resources</u>		
Pensions - Def Inflows of Resources		232,350.00
OPEB - Def Inflows		177,485.00
		409,835.00
<u>Net Position</u>		
Investments in Fixed Assets		7,178,109.52
RFB: Reserved City Mitigation		95,485.15
GFB: Youth Assistance Fund		49,126.16
General Fund Balance		1,345,746.98
RFB: COVID Relief Funding		267,874.00
DFB: Annual Equip Replacement Reserv.		703,307.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		787,374.52
RFB: Arboretum Grant Fund		13,275.73
RFB: Atwood Reserves		(4,061.43)
RFB: Atwood Equip Fund		14,003.66
RFB- 501(c)(3) Fund		7,305.65
GFB: General Fund (ADA Reserve)		30,031.75
Net Profit (Loss)		1,452,163.34
Total Net Postion		\$12,009,742.75
TOTAL LIABILITY AND NET POSITION		\$15,152,938.50

Auburn Rec & Park

Profit & Loss - Summary
4/1/2023 To 4/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	162,076.25	162,076.25	149,382.00	12,694.25	108.50
Rents & Concessions	37,310.08	37,310.08	33,326.00	3,984.08	111.96
Miscellaneous Revenue	3,608.89	3,608.89	4,171.00	(562.11)	86.52
Interest Income	9,056.62	9,056.62	226.00	8,830.62	4007.35
Project Revenue - Government	98,000.00	98,000.00	0.00	98,000.00	0.00
Taxes Revenue	1,550,807.65	1,550,807.65	1,507,329.00	43,478.65	102.88
TOTAL OPERATING REVENUE	\$1,860,859.49	\$1,860,859.49	\$1,694,434.00	\$166,425.49	109.82%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	1,860,859.49	1,860,859.49	1,694,434.00	166,425.49	109.82
EXPENDITURES					
Program Expenses	8,053.20	8,053.20	6,679.00	1,374.20	120.58
Operations & Supplies Expense	44,461.87	44,461.87	43,666.00	795.87	101.82
Utilities Expense	(2,944.04)	(2,944.04)	(4,886.00)	1,941.96	60.26
Professional Services	15,700.19	15,700.19	15,418.00	282.19	101.83
Bldg & Grounds Maintenance	11,258.54	11,258.54	18,306.00	(7,047.46)	61.50
Salaries Expense	117,409.27	117,409.27	120,725.00	(3,315.73)	97.25
Benefits & Payroll Costs	55,927.07	55,927.07	57,839.00	(1,911.93)	96.69
Fixed Asset Expense	151,732.41	151,732.41	156,603.00	(4,870.59)	96.89
Capital Improvement Projects	7,097.64	7,097.64	7,200.00	(102.36)	98.58
TOTAL EXPENDITURES	\$408,696.15	\$408,696.15	\$421,550.00	\$12,853.85	96.95%

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

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
\$1,452,163.34	\$1,452,163.34	\$1,272,884.00	\$179,279.34	114.08%

NET REVENUE OVER EXPENDITURES

Auburn Rec & Park

Profit & Loss - Summary
4/1/2023 To 4/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	162,076.25	162,076.25	149,382.00	12,694.25	108.50
Rents & Concessions	37,310.08	37,310.08	33,326.00	3,984.08	111.96
Miscellaneous Revenue	3,608.89	3,608.89	4,171.00	(562.11)	86.52
Interest Income	9,056.62	9,056.62	226.00	8,830.62	4007.35
Project Revenue - Government	98,000.00	98,000.00	0.00	98,000.00	0.00
Taxes Revenue	1,550,807.65	1,550,807.65	1,507,329.00	43,478.65	102.88
TOTAL OPERATING REVENUE	\$1,860,859.49	\$1,860,859.49	\$1,694,434.00	\$166,425.49	109.82%
OTHER FINANCING SOURCES					
TOTAL OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
TOTAL REVENUES	1,860,859.49	1,860,859.49	1,694,434.00	166,425.49	109.82
EXPENDITURES					
Program Expenses	(8,053.20)	(8,053.20)	(6,679.00)	(1,374.20)	120.58
Operations & Supplies Expense	44,461.87	44,461.87	43,666.00	795.87	101.82
Utilities Expense	(2,944.04)	(2,944.04)	(4,886.00)	1,941.96	60.26
Professional Services	15,700.19	15,700.19	15,418.00	282.19	101.83
Bldg & Grounds Maintenance	11,258.54	11,258.54	18,306.00	(7,047.46)	61.50
Salaries Expense	117,409.27	117,409.27	120,725.00	(3,315.73)	97.25
Benefits & Payroll Costs	55,927.07	55,927.07	57,839.00	(1,911.93)	96.69
Fixed Asset Expense	151,732.41	151,732.41	156,603.00	(4,870.59)	96.89
Capital Improvement Projects	7,097.64	7,097.64	7,200.00	(102.36)	98.58
TOTAL EXPENDITURES	\$408,696.15	\$408,696.15	\$421,550.00	(\$12,853.85)	96.95%

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

Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
(\$1,452,163.34)	(\$1,452,163.34)	(\$1,272,884.00)	(\$179,279.34)	114.08%

NET REVENUE OVER EXPENDITURES

Auburn Rec & Park

Profit & Loss - Detail

4/1/2023 to 4/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	17,193.00	17,193.00	10,200.00	6,993.00	168.56
Skyridge DSC Rev	20,285.97	20,285.97	17,598.00	2,687.97	115.27
Day Camp Rev	6,178.00	6,178.00	6,214.00	(36.00)	99.42
Preschool Revenue	4,550.00	4,550.00	4,552.00	(2.00)	99.96
Newcastle DSC Revenue	11,949.00	11,949.00	12,868.00	(919.00)	92.86
Adult Softball	8,977.50	8,977.50	9,296.00	(318.50)	96.57
Adult Basketball	5,550.00	5,550.00	6,360.00	(810.00)	87.26
Adult Volleyball	990.24	990.24	0.00	990.24	0.00
Pickle Ball Revenue	2,288.00	2,288.00	2,288.00	0.00	100.00
Adult Classes	6,722.15	6,722.15	6,722.00	0.15	100.00
Adult Class Rev - Bureau	857.70	857.70	858.00	(0.30)	99.97
Bocce Ball Prog Revenue	772.80	772.80	600.00	172.80	128.80
Youth Basketball	0.00	0.00	43.00	(43.00)	0.00
Youth Classes	17,034.74	17,034.74	17,035.00	(0.26)	100.00
Youth Class Rev - Bureau	235.00	235.00	235.00	0.00	100.00
Youth Volleyball	946.00	946.00	54.00	892.00	1751.85
Aquatic Activities - Sierra Pool	2,717.70	2,717.70	3,098.00	(380.30)	87.72
Master Swim Revenue	621.39	621.39	1,160.00	(538.61)	53.57
Public Swim - MS Sierra Pool	0.00	0.00	36.00	(36.00)	0.00
Swim Team Revenue	20,070.00	20,070.00	14,782.00	5,288.00	135.77
Synchro Team	10,195.00	10,195.00	16,462.00	(6,267.00)	61.93
Youth Camps Revenue	2,581.00	2,581.00	2,581.00	0.00	100.00
Youth Camp Rev - Bureau	3,722.00	3,722.00	3,722.00	0.00	100.00
Special Events Revenue	10,500.00	10,500.00	10,500.00	0.00	100.00
75th Anniversary Revenue	1,445.00	1,445.00	0.00	1,445.00	0.00
Food Truck Fiesta Revenue	660.00	660.00	0.00	660.00	0.00
Dead Festival Rev	1,280.00	1,280.00	0.00	1,280.00	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Auburn Harvest Festival Rev	1,595.00	1,595.00	750.00	845.00	212.67
Egg Hunt Revenue	361.22	361.22	930.00	(568.78)	38.84
Out of District Fees	1,451.30	1,451.30	214.00	1,237.30	678.18
Out of District Fees - Bureau	346.54	346.54	224.00	122.54	154.71
Total Parks and Recreation Services	162,076.25	162,076.25	149,382.00	12,694.25	108.50
Rents & Concessions					
Fee Waivers, Public	(277.20)	(277.20)	(91.00)	(186.20)	304.62
Fee Waiver - Offset	0.00	0.00	91.00	(91.00)	0.00
Blue Bird Room-CVCC	173.25	173.25	182.00	(8.75)	95.19
Lakeside Rental Revenue - Reg	1,421.75	1,421.75	1,444.00	(22.25)	98.46
Sierra Room Rental - CVCC	762.40	762.40	431.00	331.40	176.89
Sunset Room Rental - CVCC	291.00	291.00	291.00	0.00	100.00
Canyon View Room Rental - CVCC	664.00	664.00	664.00	0.00	100.00
Foothills Room Rental - CVCC	1,151.36	1,151.36	1,157.00	(5.64)	99.51
Pool Rental Rev - Placer Hills	1,236.00	1,236.00	1,236.00	0.00	100.00
American River Room - CVCC	510.00	510.00	510.00	0.00	100.00
Overlook Modular Rent	575.50	575.50	586.00	(10.50)	98.21
Gazebo Rentals	205.00	205.00	200.00	5.00	102.50
Rock Creek Modular Rent	702.90	702.90	337.00	365.90	208.58
Gym Rental Revenue - Rec	420.00	420.00	11.00	409.00	3818.18
Gym Rental Revenue - Reg	396.00	396.00	0.00	396.00	0.00
Tutor Totter Lease Agreement	590.01	590.01	590.00	0.01	100.00
Kitchen Rental Revenue - CVCC	202.00	202.00	0.00	202.00	0.00
Picnic Area Rental Revenue - Rec	3,444.00	3,444.00	3,444.00	0.00	100.00
Picnic Area Rental Revenue - Reg	529.00	529.00	529.00	0.00	100.00
Picnic Area Rental Revenue - Ash	125.00	125.00	125.00	0.00	100.00
Picnic Area Rental Revenue - MV	973.00	973.00	973.00	0.00	100.00
Field "Recreation" Rental Revenue	1,210.00	1,210.00	1,210.00	0.00	100.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field "Bill Beane" Rental - Reg A	984.50	984.50	985.00	(0.50)	99.95
Field "Softball" Rental - MV	386.00	386.00	386.00	0.00	100.00
Field Rental - CV	462.00	462.00	462.00	0.00	100.00
Field Soccer/Baseball-Winchester	430.00	430.00	430.00	0.00	100.00
Field "Beggs" Rental - Rec	1,320.00	1,320.00	1,317.00	3.00	100.23
Field B (softball) Rev - Reg	661.50	661.50	664.00	(2.50)	99.62
Field "James" Rental - Rec	3,194.50	3,194.50	3,199.00	(4.50)	99.86
Field C (Baseball) Rental - Reg	495.00	495.00	495.00	0.00	100.00
Field "Soccer Regional" Rental	54.39	54.39	57.00	(2.61)	95.42
Field "Soccer A" Rental - MV	0.00	0.00	122.00	(122.00)	0.00
Field "Soccer A" Rental - Railhead	4,187.55	4,187.55	308.00	3,879.55	1359.59
Field "Soccer B" Rental - Railhead	1,131.84	1,131.84	1,132.00	(0.16)	99.99
Field Lining Revenue - Rec	53.00	53.00	0.00	53.00	0.00
Field Lining Revenue - Reg	106.00	106.00	0.00	106.00	0.00
Misc Rents & Concessions	1,137.83	1,137.83	1,150.00	(12.17)	98.94
Misc Rents & Concessions - Bureau	1,643.00	1,643.00	0.00	1,643.00	0.00
Custodial Fees	4,318.00	4,318.00	7,493.00	(3,175.00)	57.63
Custodial Fees - Bureau	1,328.00	1,328.00	1,094.00	234.00	121.39
Set up/Take Down Fees - Bureau	112.00	112.00	112.00	0.00	100.00
Total Rents and Concessions	37,310.08	37,310.08	33,326.00	3,984.08	111.96
Miscellaneous Revenue					
MV Comm Ctr Rentals	(420.00)	(420.00)	54.00	(474.00)	(777.78)
Alcohol Permit Fee	1,150.00	1,150.00	1,150.00	0.00	100.00
Alcohol Permit - Bureau	184.00	184.00	181.00	3.00	101.66
MVCC - Alcohol fee	(46.00)	(46.00)	0.00	(46.00)	0.00
MVCC Custodial Fee	(46.00)	(46.00)	0.00	(46.00)	0.00
Verizon Wireless Lease	2,786.89	2,786.89	2,786.00	0.89	100.03

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Miscellaneous Revenue	3,608.89	3,608.89	4,171.00	(562.11)	86.52
Grants & Donations					
Total Grants and Donations	0.00	0.00	0.00	0.00	0.00
Interest Income					
Interest Income - Other	126.86	126.86	83.00	43.86	152.84
Interest Revenue - County	8,595.24	8,595.24	0.00	8,595.24	0.00
Interest Revenue - City Trust	334.52	334.52	143.00	191.52	233.93
Total Interest Income	9,056.62	9,056.62	226.00	8,830.62	4007.35
Project Revenue - Government					
City Mitigation Revenue	98,000.00	98,000.00	0.00	98,000.00	0.00
Total Project Revenue - Government	98,000.00	98,000.00	0.00	98,000.00	0.00
Tax Revenue					
Current Secured Property Taxes General	1,415,775.98	1,415,775.98	1,383,118.00	32,657.98	102.36
Homeowner's Prop. Tax Relief	7,313.10	7,313.10	11,348.00	(4,034.90)	64.44
Current Supplemental Property Taxes	64,191.97	64,191.97	49,898.00	14,293.97	128.65
Unitary & Op Non-unitary Tax	51,102.18	51,102.18	50,681.00	421.18	100.83
Timber Tax Guarantee	0.00	0.00	1.00	(1.00)	0.00
Atwood Tax Revenue	11,330.18	11,330.18	11,195.00	135.18	101.21
Railroad Unitary Property Taxes	1,094.24	1,094.24	1,088.00	6.24	100.57

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	1,550,807.65	1,550,807.65	1,507,329.00	43,478.65	102.88
TOTAL OPERATING REVENUE	\$1,860,859.49	\$1,860,859.49	\$1,694,434.00	\$166,425.49	109.82%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
TOTAL OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,860,859.49	1,860,859.49	1,694,434.00	166,425.49	109.82
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	0.00	0.00	97.00	(97.00)	0.00
Instructor/Youth Classes	149.50	149.50	254.00	(104.50)	58.86
Instructor/Youth Camps	722.80	722.80	0.00	722.80	0.00
Instr/Y Camp - Bureau	1,540.00	1,540.00	0.00	1,540.00	0.00
Skyridge/Program Exp	0.00	0.00	159.00	(159.00)	0.00
Day Camp/Program Exp	0.00	0.00	34.00	(34.00)	0.00
Preschool - Program Expense	0.00	0.00	324.00	(324.00)	0.00
Newcastle Program Expense	0.00	0.00	12.00	(12.00)	0.00
Adult Softball Expense	257.25	257.25	897.00	(639.75)	28.68
Adult Basketball Expense	0.00	0.00	26.00	(26.00)	0.00
Pickle Ball Tennis Expense	263.00	263.00	1,100.00	(837.00)	23.91

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Public Swim Expense	2,290.00	2,290.00	2,311.00	(21.00)	99.09
Public Swim Exp - PH Pool	510.00	510.00	489.00	21.00	104.29
Special Events Expenses	262.00	262.00	0.00	262.00	0.00
Party in the Park Expenses	0.00	0.00	476.00	(476.00)	0.00
75th Anniversary Celebration Expenses	1,280.02	1,280.02	0.00	1,280.02	0.00
Concert at Overlook Expenses	0.00	0.00	201.00	(201.00)	0.00
Auburn Harvest Festival Expenses	102.77	102.77	98.00	4.77	104.87
Egg Hunt Expenses	675.86	675.86	201.00	474.86	336.25
Total Program Expenses	8,053.20	8,053.20	6,679.00	1,374.20	120.58
Operations & Supplies					
Merchant Fees - Youth Services	3,151.60	3,151.60	3,152.00	(0.40)	99.99
Merchant Fees - Cust Serv	4,177.71	4,177.71	4,200.00	(22.29)	99.47
Discounts Taken	(8.59)	(8.59)	0.00	(8.59)	0.00
Telephone - Placer Hills Pool	74.90	74.90	158.00	(83.10)	47.41
Telephone - Cust Serv	734.35	734.35	590.00	144.35	124.47
Telephone (CVCC) - Admin	662.47	662.47	503.00	159.47	131.70
Gift Certificates Expensed	0.00	0.00	61.00	(61.00)	0.00
Telephone - Facilities & Grounds	844.46	844.46	460.00	384.46	183.58
Telephone - Aub EI	90.95	90.95	0.00	90.95	0.00
Activity Guide Expense	16,615.27	16,615.27	12,421.00	4,194.27	133.77
Youth Assistance Expense	713.00	713.00	1,392.00	(679.00)	51.22
Office Supplies - F & G	26.04	26.04	859.00	(832.96)	3.03
Office Supplies-Cust Serv	302.98	302.98	504.00	(201.02)	60.12
Office Supplies - Admin	376.05	376.05	904.00	(527.95)	41.60
Duplication Costs - Admin	107.34	107.34	0.00	107.34	0.00
Office Equip Rental - Cust Serv	941.50	941.50	471.00	470.50	199.89
Office Equip Rental - Admin	332.48	332.48	697.00	(364.52)	47.70
Gas/Mileage Expense - YS	0.00	0.00	20.00	(20.00)	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Liability Insurance - Admin	14,526.00	14,526.00	14,525.00	1.00	100.01
Board Expense	12.36	12.36	0.00	12.36	0.00
Public Relations/Marketing - Cust Serv	0.00	0.00	125.00	(125.00)	0.00
Misc Expenses - Y Serv	0.00	0.00	94.00	(94.00)	0.00
Staff Development - Admin	0.00	0.00	974.00	(974.00)	0.00
Uniform Exp - F & G	(16.53)	(16.53)	0.00	(16.53)	0.00
Small Equipment - Rec Pk	0.00	0.00	79.00	(79.00)	0.00
Small Equipment - Reg Pk	3.85	3.85	7.00	(3.15)	55.00
Restroom Supplies - Recreation Park	0.00	0.00	96.00	(96.00)	0.00
Restroom Supplies - Regional Park	61.68	61.68	91.00	(29.32)	67.78
Restroom Supplies - Ashford Park	0.00	0.00	51.00	(51.00)	0.00
Restroom Supplies - Meadow Vista Park	0.00	0.00	56.00	(56.00)	0.00
Restroom Supplies - Railhead Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Overlook Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Placer Hills Park	0.00	0.00	51.00	(51.00)	0.00
Restroom Supplies - Rec Comm Ctr	0.00	0.00	191.00	(191.00)	0.00
Restroom Supplies - Reg Comm Ctr	0.00	0.00	111.00	(111.00)	0.00
Restroom Supplies - CVCC Comm Ctr	0.00	0.00	168.00	(168.00)	0.00
Sanitation - Reg Pk - Toilet	255.00	255.00	285.00	(30.00)	89.47
Sanitation - Win Pk - Toilet	255.00	255.00	285.00	(30.00)	89.47
Sanitation - Reg - ADA PB Toilet	255.00	255.00	0.00	255.00	0.00
Sanitation - MV - Disposal	(33.00)	(33.00)	(35.00)	2.00	94.29
Total Operations & Supplies	44,461.87	44,461.87	* 43,666.00	795.87	101.82
Utilities Expense					
Lighting Reimb.-Beggs Field	(1,536.00)	(1,536.00)	(1,690.00)	154.00	90.89
Lighting Reimb.-James Field	(2,208.00)	(2,208.00)	(2,244.00)	36.00	98.40
Lighting Reimb.-Rec Field	(424.00)	(424.00)	(466.00)	42.00	90.99

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric Reimb.- CV Comm Ctr	(252.28)	(252.28)	(112.00)	(140.28)	225.25
Gas/Electric - PH Pool	0.00	0.00	49.00	(49.00)	0.00
Lighting Reimb.- Reg Park	(1,320.00)	(1,320.00)	(831.00)	(489.00)	158.85
Lighting Reimb.-Railhead	(172.00)	(172.00)	(307.00)	135.00	56.03
Water - Rec Comm Ctr	352.52	352.52	0.00	352.52	0.00
Water - Reg Comm Ctr	167.31	167.31	209.00	(41.69)	80.05
Water - CV Comm Ctr	57.94	57.94	0.00	57.94	0.00
Water - CVCC	319.96	319.96	0.00	319.96	0.00
Water - Sierra Pool	654.69	654.69	0.00	654.69	0.00
Water - Rec Park	219.17	219.17	0.00	219.17	0.00
Water - Regional Park	188.04	188.04	267.00	(78.96)	70.43
Water - Ashford Park	167.06	167.06	0.00	167.06	0.00
Water - Railhead Park	393.70	393.70	0.00	393.70	0.00
Water - Overlook Park	334.99	334.99	0.00	334.99	0.00
Water - Atwood	112.86	112.86	239.00	(126.14)	47.22
Total Utilities Expense	(2,944.04)	(2,944.04)	(4,886.00)	1,941.96	60.26
Legal Expenses					
Total Legal Expense	0.00	0.00	0.00	0.00	0.00
Professional Services					
Professional Services - F & G	0.00	0.00	193.00	(193.00)	0.00
Professional Services - C Serv	15,475.19	15,475.19	15,000.00	475.19	103.17
Professional Services - Admin	225.00	225.00	225.00	0.00	100.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Professional Services	15,700.19	15,700.19	15,418.00	282.19	101.83
Bldg & Ground Maintenance					
Vehicle Maintenance	368.73	368.73	45.00	323.73	819.40
Equipment Rental	0.00	0.00	210.00	(210.00)	0.00
Maint - Recreation Field	0.00	0.00	395.00	(395.00)	0.00
Maint - James Field	0.00	0.00	381.00	(381.00)	0.00
Maint - Beggs Field	0.00	0.00	259.00	(259.00)	0.00
Maint - Sierra Pool	1,768.08	1,768.08	1,659.00	109.08	106.58
Maint - PH Pool	416.91	416.91	0.00	416.91	0.00
Maint - Recreation Park	1,593.31	1,593.31	1,082.00	511.31	147.26
Maint - Regional Park	110.01	110.01	1,693.00	(1,582.99)	6.50
Maint - Christian Valley Park	0.00	0.00	1,588.00	(1,588.00)	0.00
Maint - Railroad Park	0.00	0.00	333.00	(333.00)	0.00
Maint - Overlook Park	1,465.00	1,465.00	0.00	1,465.00	0.00
Maint - Atwood	0.00	0.00	665.00	(665.00)	0.00
Maint - Bike Park	263.93	263.93	161.00	102.93	163.93
Maint - Ashley Dog Park	0.00	0.00	812.00	(812.00)	0.00
Maint - Recreation Comm Ctr	4,800.00	4,800.00	3,511.00	1,289.00	136.71
Maint - Regional Comm Ctr	211.26	211.26	2,073.00	(1,861.74)	10.19
Maint - CVCC Comm Ctr	232.41	232.41	17.00	215.41	1367.12
Maint - Regional Tennis/Pickleball Courts	28.90	28.90	0.00	28.90	0.00
Maint - RH Soccer A	0.00	0.00	734.00	(734.00)	0.00
Maint - RH Soccer B	0.00	0.00	733.00	(733.00)	0.00
Maint - Regional Bill Bean Field	0.00	0.00	604.00	(604.00)	0.00
Maint - Regional Field B	0.00	0.00	507.00	(507.00)	0.00
Maint - Regional Field C	0.00	0.00	323.00	(323.00)	0.00
Vandalism Repairs Expense	0.00	0.00	521.00	(521.00)	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Building and Grounds Maintenance	11,258.54	11,258.54	18,306.00	(7,047.46)	61.50
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Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
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Salaries Expense					
Wages - (Y.Serv) - Manager	3,249.60	3,249.60	3,250.00	(0.40)	99.99
Wages - (Cust Serv) - Full Time	6,269.04	6,269.04	6,269.00	0.04	100.00
Wages - (Admin) - Full Time	7,627.21	7,627.21	7,627.00	0.21	100.00
Wages - (Admin) - Part Time	3,780.49	3,780.49	3,780.00	0.49	100.01
Wages - (Y.Serv) - Aub Elem - PT	3,245.69	3,245.69	3,246.00	(0.31)	99.99
Wages - (Y.Serv) - AE Maint	0.01	0.01	0.00	0.01	0.00
Wages - (Y.Serv) - Skyridge - PT	4,358.65	4,358.65	5,620.00	(1,261.35)	77.56
Wages - (Y.Serv) - Day Camp - PT	1,771.73	1,771.73	1,840.00	(68.27)	96.29
Wages - (Y.Serv) - DC Maint	0.00	0.00	329.00	(329.00)	0.00
Wages - (Rec) - Full Time	7,818.22	7,818.22	7,879.00	(60.78)	99.23
Wages - (Y.Serv) - Newcastle- PT	3,325.15	3,325.15	4,322.00	(996.85)	76.94
Wages - (Rec) - Adult Softball	409.99	409.99	472.00	(62.01)	86.86
Wages - (Rec) - Adult Basketball	0.06	0.06	268.00	(267.94)	0.02
Wages - (Y.Serv) - Preschool	2,231.98	2,231.98	2,232.00	(0.02)	100.00
Wages - (Aqua) - Aquatics Coordinator	690.50	690.50	681.00	9.50	101.40
Wages - (Aqua) - Aquatic Activities	924.79	924.79	925.00	(0.21)	99.98
Wages - (Aqua) - Public Swim	2,533.02	2,533.02	3,393.00	(859.98)	74.65
Wages - (Aqua) - Master Swim	564.30	564.30	565.00	(0.70)	99.88
Wages - (Aqua) - Swim Team Coaches	594.40	594.40	596.00	(1.60)	99.73
Wages - (Aqua) - Synchronized Swim Coach	681.86	681.86	706.00	(24.14)	96.58
Wages - (Fac & Grds) - Fac Attendant - Rec	5,879.15	5,879.15	6,496.00	(616.85)	90.50
Wages - (Fac & Grds) - Fac Att. - CVCC	3,939.87	3,939.87	4,394.00	(454.13)	89.67

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Reg	1,352.47	1,352.47	1,000.00	352.47	135.25
Wages - (Fac & Grds) - Management	8,969.83	8,969.83	9,041.00	(71.17)	99.21
Wages - (Fac & Grds) - Recreation Park	19,006.97	19,006.97	17,305.00	1,701.97	109.84
Wages - (Fac & Grds) - Regional Park	10,784.11	10,784.11	10,785.00	(0.89)	99.99
Wages - (Fac & Grds) - Ashford Park	2,406.24	2,406.24	2,800.00	(393.76)	85.94
Wages - (Fac & Grds) - Meadow Vista Park	2,693.72	2,693.72	1,800.00	893.72	149.65
Wages - (Fac & Grds) - CV Comm Center	563.01	563.01	1,000.00	(436.99)	56.30
Wages - (Fac & Grds) - Railhead Park	1,311.30	1,311.30	1,500.00	(188.70)	87.42
Wages - (Fac & Grds) - CVCC	638.86	638.86	1,360.00	(721.14)	46.98
Wages - (Fac & Grds) - Overlook Park	954.02	954.02	1,200.00	(245.98)	79.50
Wages - (Fac & Grds) - Placer Hills Park	1,867.66	1,867.66	900.00	967.66	207.52
Wages - (Fac & Grds) - Pocket Parks	527.97	527.97	700.00	(172.03)	75.42
Wages - (Fac & Grds) - Winchester Park	110.97	110.97	300.00	(189.03)	36.99
Wages - (Fac & Grds) - Atwood	52.30	52.30	200.00	(147.70)	26.15
Wages - (Fac & Grds) - Shockley Property	227.97	227.97	0.00	227.97	0.00
Wages - District Administrator	5,895.36	5,895.36	5,895.00	0.36	100.01
Wages - (F & G Proj) - Marriot Meadows	150.80	150.80	0.00	150.80	0.00
Wages - (Rec) - Special Events	0.00	0.00	49.00	(49.00)	0.00
Total Salaries Expense	117,409.27	117,409.27	120,725.00	(3,315.73)	97.25
Benefits & Payroll Costs					
ER Taxes - Rec	494.84	494.84	756.00	(261.16)	65.46
ER Taxes - Aquatics	553.98	553.98	666.00	(112.02)	83.18
ER Taxes - Youth Services	1,275.44	1,275.44	2,212.00	(936.56)	57.66
ER Taxes - Fac & Grds	3,991.14	3,991.14	5,391.00	(1,399.86)	74.03
ER Taxes - Cust Serv	367.04	367.04	545.00	(177.96)	67.35
ER Taxes - Admin	1,019.41	1,019.41	1,026.00	(6.59)	99.36
Employment Expense - Fac & Grds	115.00	115.00	0.00	115.00	0.00
Benefits Expense - Recreation	1,378.01	1,378.01	1,419.00	(40.99)	97.11

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Youth Services	2,890.74	2,890.74	2,100.00	790.74	137.65
Benefits Expense - Fac & Grds	21,751.98	21,751.98	20,760.00	991.98	104.78
Benefits Expense - Cust Serv	2,688.77	2,688.77	2,433.00	255.77	110.51
Benefits Expense - Admin	6,440.10	6,440.10	6,527.00	(86.90)	98.67
Employer Retirement Exp. - Rec	707.08	707.08	825.00	(117.92)	85.71
Employer Retirement Exp. - Aquatics	189.24	189.24	199.00	(9.76)	95.10
Employer Retirement Exp. - Youth Services	1,488.12	1,488.12	1,500.00	(11.88)	99.21
Employer Retirement Exp. - Fac & Grds	4,148.06	4,148.06	4,399.00	(250.94)	94.30
Employer Retirement Exp - Cust Serv	693.35	693.35	783.00	(89.65)	88.55
Employer Retirement Exp. - Admin	1,688.22	1,688.22	1,939.00	(250.78)	87.07
Worker's Comp - Rec	115.39	115.39	139.00	(23.61)	83.01
Worker's Comp - Aquatics	84.20	84.20	10.00	74.20	842.00
Worker's Comp - Youth Services	261.50	261.50	166.00	95.50	157.53
Worker's Comp - Fac & Grds	3,384.98	3,384.98	3,860.00	(475.02)	87.69
Worker's Comp - Cust Serv	26.91	26.91	33.00	(6.09)	81.55
Worker's Comp - Admin	173.57	173.57	151.00	22.57	114.95
Total Benefits and Payroll Costs	55,927.07	55,927.07	57,839.00	(1,911.93)	96.69
Fixed Asset Expense					
Fixed Asset Purchases - Fac & Grds	151,732.41	151,732.41	156,603.00	(4,870.59)	96.89
Total Fixed Asset Expense	151,732.41	151,732.41	156,603.00	(4,870.59)	96.89
Capital Improvement Projects					
City Hall Pickle ball Courts	5,450.00	5,450.00	5,500.00	(50.00)	99.09
MV Park - Repaving of Courts	1,647.64	1,647.64	1,700.00	(52.36)	96.92
Total Capital Improvement Projects	7,097.64	7,097.64	7,200.00	(102.36)	98.58

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$408,696.15	\$408,696.15	\$421,550.00	(\$12,853.85)	96.95%
Net Revenue Over Expenditures	\$1,452,163.34	\$1,452,163.34	\$1,272,884.00	\$179,279.34	114.08%
ADJ. NET REVENUE OVER EXPENDITURES	1,452,163.34	1,452,163.34	1,272,884.00	179,279.34	114.08

4.4 Cover Sheet for Salary Survey Results

Auburn Area Recreation and Park District (District) Policy Committee Meeting May, 2023; Board of Directors meeting, May, 2023; Finance Committee meeting June, 2023.

The Issue

Based on a District-wide salary survey, shall the Board pull next year's COLA forward and additional increases (for certain Job descriptions) to July's first payroll instead of waiting until April 1st, 2024?

Background

Director Holbrook requested that staff conduct a salary survey. Based on the Survey's done in 2021 and again, in August of 2022, pay scales were within the average range with competitive park districts. This April 2023 survey is more extensive and includes other entities that could be considered competitive employment opportunities for the District's staff.

The Policy Committee recommended that 5 Salary Scales increase. Inclusive of the salary scale increase, there were pay increases for 17 employees ranging from 4% - 9.5%.

The District became aware that there may be a couple of red flags in only choosing only the 5 job descriptions. Two Coordinator position salaries were increased, leaving one out. Also, a Customer Service position was increased above an Accounting position that requires more training and education.

The Board of Directors asked that this item be sent back to the Finance Committee to make a recommendation as well, noting the significant financial implication. The Board requested 5 scenarios.

<u>Scenario #1</u>	Restate Staff's recommendation (not included in the Board Packet)
<u>Scenario #2</u>	Restate the Policy committee's recommendation
<u>Scenario #3</u>	Restate the Policy committee's recommendation, but include "red flags"
<u>Scenario #4</u>	Final option, Move the 4% COLA forward for all employee's, include a variable of less months for budgeting purposes.

For reference, this is the Consumer Price Index data per year (CPI) and COLA's that the District provided the last 4 years:

<u>California CPI</u>		<u>COLA's given for the last 4 years:</u>
2019-2020	2.86%	No COLA given by ARD
2020-2021	1.00%	ARD gave 3% on 4/1/21
2021-2022	6.5%	ARD gave 4% on 4/1/22
2022-2023	5.6%	ARD gave 4% on 4/1/23

The District's Board has agreed to, with certain criteria met (revenue growth and CPI stats), another 4% COLA on April 1st, 2024.

ARD Policy on salary schedules:

2.20 Salary Schedule Ranges

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

Recommendation

The Policy Committee recommended **Scenario #2** to update 7 job description salary scales. The recommendation is to pull forward the 2024 COLA early for most employees active in these job descriptions, beginning the first payroll in July. These proposed early increases range from 4% to 9.5% depending on the job description and the amount of time that a person has been in their position. This would NOT include those job descriptions that are already paid at an average wage for their job description.

Staff recommends **Scenario #1** to update 18 job description salary scales. The recommendation is to pull forward the 2024 COLA early for most employees active in these job descriptions, beginning the first payroll in July. These proposed early increases range from 4% to 9.2% depending on the job description and the amount of time that a person has been in their position. This would NOT include those job descriptions that are already paid at an average wage for their job description. This addresses all under average salary scales. It does not move the COLA forward on 5 higher paid positions as they will still be within the new scale, however it will provide for longevity growth within their scale.

The District budgeted conservatively in case a downturn happened prior to the tax revenue being received. Staff budgeted for a 4% increase in tax revenue in April over last year. It is anticipated that we will be receiving a 6.5% increase in tax revenue. This influx would provide the revenue source to fund these proposed increases. It is estimated to be approximately \$43,000 above budget.

Those job descriptions that are not receiving an increase now will receive them in April 2024, providing the prior agreed criteria has been met. Those receiving their COLA early under this proposal would not receive a COLA again in 2024.

- Selected underpaid staff (per survey) would receive an early COLA of 4% - 9.51%.
- Salary Scales would be changed per Policy Committee recommendation.
- Staff receiving an early COLA would NOT receive a COLA in April 2024.
- All of this is contingent upon receiving at least \$40,000 in tax revenue above budget. The District has currently received \$36,000 of that.

Fiscal Impact

2023-2024: Scenario #1 - \$41,812
 Scenario #2 - \$38,500
 Scenario #3 - \$42,036
 Scenario #4 - \$82,038 or \$41,019

This amount is currently not included in the FY23/24 Budget. Influx of additional Tax Revenue would fund this.

Attachment

Salary Survey for selected job descriptions with impact projections
Sheet of each Scenario

Scenario #1 - Staff's New Proposal – Impact of \$41,812.41

*Bring the 4% COLA forward 8 months for those pay scales that are deemed underpaid only, also increasing starting pay for some, which would increase them by more than the 4% in some cases. (** Indicates a scale change, but no COLA brought forward)*

Facilities and Grounds

- Increase the scales for 3 underpaid Positions (Impact: \$31,456.78 for 2023-24)
 1. **Facilities & Grounds Park Worker** (10 EE's) 18.68 – 25.08 to 20.00 - 26.44
 - 3 lowest paid will receive 7% moving them up to \$20.00 per hour, start pay
 - 3 in the next teer will receive 6% moving them up to \$20.79 per hour
 - 4 of the highest paid Park Workers will get their 4% COLA
 2. **Facilities & Grounds Sr. Park Wkr** (4 EE's) 21.01 – 29.60 to 23.00 - 30.78
 - 1 lowest paid will receive 6.35% moving them up to \$23.00 per hour, start pay
 - 3 of the highest paid Sr Park Wkr will get their 4% COLA
 3. **Facilities Coordinator** (1 EE) 22.06 - 31.04 to 25.29 – 32.21
 - This employee will get 9.2% to receive the starting pay of this salary range of \$25.29.

Administration

- Increase the scales for 4 underpaid Positions (Impact: ZERO for 2023-24) **NO COLA
 1. **Account Clerk I** (1 EE) 18.72 – 25.20 to 22.47 – 29.57**
 2. **Account Clerk II** (1 EE) 21.84 – 32.78 to 27.81 – 36.07**
 3. **Executive Assistant** (1 EE) 22.11 – 30.86 to 30.00 – 49.07**
 4. **Administrative Services Manager** (1 EE) 39.94 – 56.24 to 49.93 – 63.43**

Recreation

- Increase the scales for 2 underpaid Positions (Impact: \$2,219.93 for 2023-24)
 1. **Rec Aide III (No EE's)** 17.16 – 22.62 to 19.39 – 24.29
 2. **Sports Coordinator** (1 EE) 23.92 – 32.20 to 25.70 – 33.84

Customer Service

- Increase the scales for 2 underpaid Positions (Impact: \$1,518.00 for 2023-24)
 1. **Customer Service Associate (No EE)** 16.22 – 20.82 to 17.04 – 20.82
 2. **Customer Service Rep** (1 EE) 16.76 – 22.47 to 18.53 – 23.96

Aquatics

- Increase the scale for 1 underpaid Position (Impact: \$723.75 for 2023-24)
 1. **Aquatic Coordinator** (1 EE) 21.63 – 28.96 to 25.29 – 32.21

Youth Services

- Increase the scale for 9 underpaid Positions (Impact: \$5,893.94 for 2023-24) ** No COLA
 1. **Program Leader I & Teacher I** (5 EE's) 16.64 – 21.35 to 16.90 – 21.47
 2. **Program Leader II & Teacher II** (2 EE's) 17.68 – 23.20 to 18.43 – 23.26
 3. **Program Leader III & Teacher III** (5 EE's) 18.72 – 24.58 to 20.50 – 27.04
 4. **Associate Site Director** (1 EE) 18.37 – 22.26 to 19.66 – 25.71
 5. **Program Site Director** (3 EE's) 20.08 – 26.77 to 20.48 – 26.77**
 6. **Program Coordinator** (No EE) 23.40 – 29.48 to 24.70 – 34.17

Scenario #2 - Policy Committee's Proposal – Impact of \$38,500

Bring the 4% COLA forward 8 months for selected pay scales that are deemed underpaid only, also increasing starting pay for some, which would increase them by more than the 4% in some cases. (Difference from Staff recommendation is in green – moving Park Workers to similar Roseville wage, eliminated some other departmental scale changes)

Facilities and Grounds

- Increase the scales for 3 underpaid Positions (Impact: ~~\$31,456.78~~ **\$34,706.37** for 2023-24)
 1. **Facilities & Grounds Park Worker** (10 EE's) 18.68 – 25.08 to ~~20.00–26.44~~ **20.46 – 27.41**
 - 3 lowest paid will receive ~~7%~~ **9.5%** moving them up to ~~\$20.00~~ **\$20.46** per hour, start pay
 - 3 in the next tier will receive ~~6%~~ **6.85%** moving them up to ~~\$20.79~~ **\$20.94** per hour
 - 4 of the highest paid Park Workers will get their 4% COLA
 2. **Facilities & Grounds Sr. Park Wkr** (4 EE's) 21.01 – 29.60 to **23.00 - 30.78**
 - 1 lowest paid will receive 6.35% moving them up to \$23.00 per hour, start pay
 - 3 of the highest paid Sr Park Wkr will get their 4% COLA
 3. **Facilities Coordinator** (1 EE) 22.06 - 31.04 to **25.29 – 32.21**
 - This employee will get 9.2% to receive the starting pay of this salary range of \$25.29.

Recreation

- Increase the scales for 2 underpaid Positions (Impact: **\$2,219.93** for 2023-24)
 1. **Sports Coordinator (1 EE)** 23.92 – 32.20 to **25.70 – 33.84**

Customer Service

- Increase the scales for 2 underpaid Positions (Impact: **\$1,518.00** for 2023-24)
 1. **Customer Service Associate (No EE)** 16.22 – 20.82 to **17.04 – 20.82**
 2. **Customer Service Rep (1 EE)** 16.76 – 22.47 to **18.53 – 23.96**

Scenario #3 - Red Flags addressed (based off of Policy Committee Proposal) – Impact of \$42,036.26

*Bring the 4% COLA forward 8 months for those pay scales that are deemed underpaid only, also increasing starting pay for some, which would increase them by more than the 4% in some cases. **(This addresses the Red Flags only – Account Clerks and Aqua Coordinator added)***

Facilities and Grounds

- Increase the scales for 3 underpaid Positions **(Impact: \$34,706.37 for 2023-24)**
 1. **Facilities & Grounds Park Worker** (10 EE's) 18.68 – 25.08 to **20.46 – 27.41**
 - 3 lowest paid will receive 9.5% moving them up to \$20.46 per hour, start pay
 - 3 in the next teer will receive 6.8% moving them up to \$20.94 per hour
 - 4 of the highest paid Park Workers will get their 4% COLA
 2. **Facilities & Grounds Sr. Park Wkr** (4 EE's) 21.01 – 29.60 to **23.00 - 30.78**
 - 1 lowest paid will receive 6.35% moving them up to \$23.00 per hour, start pay
 - 3 of the highest paid Sr Park Wkr will get their 4% COLA
 3. **Facilities Coordinator** (1 EE) 22.06 - 31.04 to **25.29 – 32.21**
 - This employee will get 9.2% to receive the starting pay of this salary range of \$25.29.

Administration **(Red Flags)**

- Increase the scales for 2 underpaid Positions **(Impact: \$2,868.21 for 2023-24)**
 1. **Account Clerk I** (1 EE) 18.72 – 25.20 to **22.47 – 29.57**
 2. **Account Clerk II** (1 EE) 21.84 – 32.78 to **27.81 – 36.07**

Recreation

- Increase the scales for 2 underpaid Positions **(Impact: \$2,219.93 for 2023-24)**
 1. **Rec Aide III (No EE's)** 17.16 – 22.62 to **19.39 – 24.29**
 2. **Sports Coordinator (1 EE)** 23.92 – 32.20 to **25.70 – 33.84**

Customer Service

- Increase the scales for 2 underpaid Positions **(Impact: \$1,518.00 for 2023-24)**
 1. **Customer Service Associate (No EE)** 16.22 – 20.82 to **17.04 – 20.82**
 2. **Customer Service Rep (1 EE)** 16.76 – 22.47 to **18.53 – 23.96**

Aquatics **(Red Flags)**

- Increase the scale for 1 underpaid Position **(Impact: \$723.75 for 2023-24)**
 1. **Aquatic Coordinator (1 EE)** 21.63 – 28.96 to **25.29 – 32.21**

Scenario #4 - 4% COLA brought forward for all employees – Impact of \$82,037.79

Bring the 4% COLA forward 8 months for all employees, but would not address the salary survey.

(This would raise all scales up by 4% and every employee would see a 4% COLA)

Facilities and Grounds

- Increase the scales for all Positions by 4% (Impact: \$40,393 for 2023-24)

Administration

- Increase the scales for all Positions (Impact: \$16,112.92 for 2023-24)

Recreation

- Increase the scales for all Positions (Impact: \$6,108.94 for 2023-24)

Customer Service

- Increase the scales for all Positions (Impact: \$4,516.78 for 2023-24)

Aquatics

- Increase the scale for 1 underpaid Position (Impact: \$4,921.00 for 2023-24)

4% COLA brought forward for all employees – Impact of \$41,018.90

Bring the 4% COLA forward 4 months for all employees, but would not address the salary survey.

(This would raise all pay scales up by 4% and every employee would receive a 4% increase the 2nd pay period in November, 2023)

Facilities and Grounds

- Increase the scales for all Positions by 4% (Impact: \$20,297 for 2023-24)

Administration

- Increase the scales for all Positions by 4% (Impact: \$8,056 for 2023-24)

Recreation

- Increase the scales for all Positions by 4% (Impact: \$3,054 for 2023-24)

Customer Service

- Increase the scales for all Positions by 4% (Impact: \$2,258 for 2023-24)

Aquatics

- Increase the scale for all Positions by 4% (Impact: \$2,461 for 2023-24)

Facilities and Grounds Park Worker				
ARD	Fac & Grds Park Wkr	18.68	to	25.03
City of Placerville	Park Maintenance Worker	15.50	to	17.45
City of Rocklin	Landscape Services Worker	23.01	to	29.36
City of Roseville	Parks Maint Worker I	20.46	to	28.79
Cordova Rec & Park	Park Maintenance Worker I	22.59	to	28.83
Dry Creek Elementary (Roseville)	Maintenance Worker	25.17	to	30.59
El Dorado County	Grounds Maint Worker I/II	18.63	to	25.16
Fair Oaks Rec & Park	Park Maintenance Worker	22.96	to	29.30
Foresthill School District	Maintenance I/II	16.61	to	24.48
Galt High School District	Groundskeeper	18.30	to	22.24
Loomis Elementary	Maint & Grounds Wkr	22.33	to	27.28
Natomas School District	Grounds Specialist I & II	16.52	to	26.99
PCOE				
Placer County	Parks & Grounds Worker	24.67	to	30.80
Placer High School	Grounds Maint Worker	23.79	to	28.92
Rocklin School District	Groundskeeper I	21.62	to	27.63
Roseville High School	Maintenance Worker I	23.08	to	29.38
Sacramento County	Park Maintenance Worker I	21.18	to	25.75
San Juan School District	Groundskeeper	18.90	to	23.83
Sierra College				
Tahoe Truckee School District	Groundskeeper	20.10	to	24.46
Truckee Donner Rec & Park	Park Facility Wkr: Prepper	21.48	to	23.24
Washington School District				
Western Placer School Dist (Sac)	Groundsman	20.28	to	25.79
		435.86		555.30
		Average	20.76	26.44

Facilities and Grounds SR Park Worker/Pool Operator				
Fac & Grds Sr Park Wkr/Pool	21.01	to	29.60	
Sr Maintenance Worker	24.10	to	29.29	
Landscape Trades Worker	26.03	to	33.22	
Senior Parks Maintenance Worker	24.76	to	34.83	
Park Maintenance Worker II	24.85	to	31.71	
Maintenance Worker II	27.80	to	33.78	
Sr Grounds Maintenance Worker	22.25	to	27.04	
Lead Park Maintenance Worker	23.76	to	30.32	
Lead Maintenance	24.45	to	30.19	
Maintenance & Grounds Wkr	22.33	to	27.28	
Grounds Specialist III	19.49	to	29.46	
Grounds Craftperson	26.00	to	31.58	
Parks & Grounds Worker - Sr	27.20	to	33.97	
Grounds Maint Worker	23.79	to	28.92	
Groundskeeper II/III	23.28	to	29.72	
Senior Park Maint Worker	25.06	to	30.46	
Lead Groundskeeper	21.17	to	26.71	
Grounds Maintenance Tech	24.05	to	30.72	
Maintenance Person	22.18	to	31.59	
Park Facilities Specialist	24.17	to	30.58	
Lead Groundskeeper	24.14	to	27.94	
Grounds Maintenance Worker	21.25	to	27.04	
		523.12		665.95
		Average	23.78	30.27

Facilities Attendant/Custodian & Facilities Maint Worker

ARD	Fac Att/Cust & Fac Maint	18.68	to	25.03
Auburn Union School District	Night Custodian	16.13	to	24.71
City of Placerville	Facility Attendant	15.50	to	17.45
City of Rocklin	Bldg Maint Worker	24.77	to	31.62
City of Roseville	Custodian	18.82	to	26.48
Colfax Elementary	Substitute Custodian	15.68	to	19.29
Dry Creek Elementary (Roseville)	Custodian	20.65	to	25.11
El Dorado County	Custodian	17.91	to	21.77
Elk Grove School District	Custodian I	15.80	to	21.06
Fair Oaks Rec & Park	Night Custodian	19.88	to	25.17
Foresthill School District	Maintenance I	16.61	to	20.41
Gateway Community Charter	Custodian/Janitorial	18.15	to	26.91
Loomis Elementary	Custodians	21.47	to	26.21
Natomas School District	Custodian	16.52	to	26.99
PCOE	Maintenance Custodian	22.50	to	26.58
Placer County	Custodian I/II	17.53	to	24.15
Placer High School	Custodian	21.58	to	26.23
Placerville School District	Custodian	20.44	to	22.12
Roseville High School	Custodian	15.60	to	18.23
Sacramento County	Custodian/ Maint Wkr	18.15	to	25.39
Sacramento Office of Education	Custodian	20.47	to	24.91
Sacramento School District	Custodian - 2nd Shift	15.60	to	18.23
San Juan School District	Custodian	17.65	to	22.18
Sierra College	Custodian	20.78	to	26.53
Southgate Rec & Park	Custodian	15.50	to	16.00
Tahoe Truckee School District	Custodian	20.10	to	24.46
Truckee Donner Rec & Park	Building Facilitator	18.36	to	23.24
Western Placer School Dist (Sac)	Custodian	20.28	to	27.04
Average		521.11		663.50
		18.61		23.70

No adjustment necessary

Senior Facilities Maintenance Worker

Sr Facilities Maint Worker	21.01	to	29.60
Day Custodians	17.36	to	26.65
Maintenance Worker II	21.01	to	25.54
Sr Bldg Maint Worker	26.03	to	33.22
Senior Custodian	20.70	to	29.12
Custodian P/T	17.25	to	23.33
Custodian	20.65	to	25.11
SR Custodian	20.08	to	26.14
Lead Custodian/Pool Maint.	16.59	to	22.12
Maintenance II	19.91	to	24.48
Custodian/Janitorial	18.15	to	26.91
Custodians	21.47	to	26.21
Maintenance Specialist II	21.30	to	32.16
Lead Maintenance Custodian	26.00	to	31.58
Custodian - Senior	21.31	to	26.61
Lead Custodian	24.37	to	29.62
Building Maint Worker	23.12	to	25.39
Custodian - Tk-5th	18.00	to	24.12
Head Custodian	18.10	to	24.35
Custodian	20.78	to	26.53
Head Custodian	24.49	to	34.85
Park Facilities Specialist	24.17	to	30.58
Lead Custodian	22.34	to	28.38
Average		484.19	632.60
		21.05	27.50

No adjustment necessary

Facilities Coordinator

Facilities Coordinator	22.06	to	31.04
Auburn Union School District	Maintenance Supervisor	28.06	to 30.48
Carmichael Rec & Park	Sr Maintenance Worker	24.10	to 29.29
City of Placerville	Bldg Maint Supervisor	31.15	to 38.53
City of Rocklin	Senior Bldg Maint Worker	29.91	to 42.08
City of Roseville	Park Maint Technician	26.09	to 33.30
Cordova Rec & Park	Custodial Supervisor	22.58	to 27.45
El Dorado County			
Fair Oaks Rec & Park			
Foresthill School District			
Natomas School District			
PCOE			
Placer County	Custodian - Supervising	23.49	to 29.34
Placer High School			
Sacramento County	Supervising Custodian	21.33	to 30.05
Sacramento School District			
San Juan School District			
Sunrise Rec & Park			
Truckee Donner Rec & Park	Park Facilities Specialist	24.17	to 30.58
Average		252.94	322.14
		25.29	32.21

No adjustment necessary

Facilities and Grounds Supervisor

Facilities & Grounds Supervisor	31.10	to	41.66
Facilities & Operations Specialist	18.47	to	28.31
Parks Superintendent	28.89	to	35.11
Bldg Maint Supervisor	31.15	to	38.53
Facilities Supervisor	32.72	to	41.80
Grounds Maint Supervisor	25.68	to	31.10
Park Supervisor	26.79	to	39.58
Lead Maintenance	24.45	to	30.19
Grounds Team Leader	21.30	to	32.16
Maintenance & Oper Specialist	27.50	to	34.00
Parks & Grds wkr Supervisor I/II	29.99	to	41.29
Skilled Maintenance Technician	31.45	to	38.23
Park Maintenance Supervisor	33.25	to	40.43
Grounds Maint Specialist II	41.10	to	50.90
Supervisor Grounds & Maint	30.45	to	38.65
Park maintenance Supervisor	32.49	to	35.50
Maintenance Foreman	35.77	to	45.26
Average		502.55	642.70
		29.56	37.81

No adjustment necessary

Fac & Grounds Manager

ARD	Fac & Grounds Manager	41.78	to	56.05
Auburn Union School District	Manager of Maint & Oper	34.51	to	45.12
City of Folsom				
City of Placerville	Parks Superintendent	28.89	to	35.11
City of Rocklin	Parks/Rec Manager	44.86	to	61.84
City of Roseville				
City of West Sacramento	Park Oper Superintendent	48.25	to	58.64
Carmichael Rec & Park District	Park Services Manager	40.51	to	49.26
Cordova Rec & Park	Facilities Manager	39.30	to	50.16
County of Sacramento	Park Maint Superintendent	35.84	to	43.56
El Dorado County	Parks Manager	56.74	to	68.97
Elk Grove School District	Grounds Manager	42.11	to	53.06
Fair Oaks Rec & Park	Parks & Facilities Manager	34.06	to	50.32
Loomis Elementary	Maint/Operations Super	44.46	to	51.54
Mission Oaks Rec & Park District	Parks Superintendent	33.48	to	40.70
Placer County				
Placer High School	Director of Maint & Facilities	66.20	to	80.47
Sacramento County	Park Maint Superintendent	37.27	to	45.31
Sacramento School District	Facilities Management	55.76	to	69.61
Southgate Rec & Park District	Parks Manager	52.17	to	66.58
Sunrise Rec & Park District	Parks & Fac Superintendent	47.11	to	57.27
Tahoe Truckee School District	Coord of Maint & Oper	52.76	to	69.43
Truckee Donner Rec & Park	Park Supervisor	40.24	to	50.91
		876.30		1,103.91
	Average	43.82		55.20

No change is recommended at this time

Fac & Grounds Project Mgr/ Landscape Architect

Fac & Grds Proj /Lndsp Arch	45.50	to	61.07
Senior Park Planner	40.77	to	54.83
Project Coordinator	34.10	to	47.98
Project Manager I/II	40.13	to	48.90
Landscape Architect	43.80	to	55.90
Facilities Project Manager	35.36	to	52.33
Project Manager I/II	33.05	to	45.52
Project Manager	48.85	to	60.80
Planning Manager	44.58	to	56.90
Project Manager	52.73	to	69.39
	418.87		553.62
	Average	41.89	55.36

No adjustment necessary

Cashier - Pool

Swim Aide

Asst. Synchro Coach & Asst. Competitive Coach

ARD	16.12	to	20.70	16.12	to	20.70	16.12	to	20.70
City of Nevada	15.50	to	16.00						
City of Sacramento	15.50	to	18.60						
City of San Ramon	15.75	to	17.00						
City of West Sacramento	15.50								
City of Woodland	15.75								
City of Yuba	15.50	to	16.50						
Consummes CSD	15.50	to	16.50						
Cordova Rec & Park	15.75								
El Dorado Hills	15.50								
Southgate Rec & Park	16.00	to	19.45						
Sunrise Rec & Park District	15.70	to	19.10						
Truckee Donner Rec & Park	203.57	to	127.35						
Average	15.91		18.19						
No adjustment necessary									

Head Lifeguard

Head Lifeguard

Swim Instructor

ARD	16.64	to	21.36	17.68	to	22.38	17.68	to	22.38
City of Davis	16.56	to	16.98						
City of Fairfield	16.17	to							
City of Nevada	15.50	to	17.97						
City of Placerville	16.50	to							
City of Roseville	15.50	to	18.19						
City of Sacramento	15.50	to	16.61						
City of San Ramon	15.75	to	17.85						
City of West Sacramento	15.75	to	17.00						
City of Woodland	17.00								
City of Yuba	15.75								
Consummes CSD	15.50								
Cordova Rec & Park	15.50	to	16.50						
El Dorado Hills	16.50	to	16.91						
Placer County	15.88	to	19.83						
Southgate Rec & Park	17.00	to	20.85						
Sunrise Rec & Park District	17.15	to	23.24						
Truckee Donner Rec & Park	292.98	to	170.64						
Average	16.28		18.96						
No adjustment necessary									

Head Coach - Synchro Swim

Head Coach - Competitive Swim

Head Coach - Comp Swim

ARD	17.25	to	22.81	19.14	to	24.96	17.60	to	20.70
City of Davis									
City of Fairfield									
City of Placerville									
City of Sacramento									
City of San Ramon									
City of West Sacramento									
City of Woodland									
City of Yuba									
Consummes CSD									
Cordova Rec & Park	16.25	to	17.25						
El Dorado Hills									
Southgate Rec & Park									
Sunrise Rec & Park District									
Truckee Donner Rec & Park									
Average	18.15		21.81						
No adjustment necessary									

Master Teacher - Aquatics

Aquatics Coordinator

Aquatics Coordinator

ARD	26.08	to	34.95	21.63	to	28.96	21.02	to	35.47
City of Nevada	19.75	to	20.75						
City of Sacramento	45.83								
City of San Ramon									
City of West Sacramento									
City of Woodland									
City of Yuba									
Consummes CSD									
Cordova Rec & Park									
El Dorado Hills									
Southgate Rec & Park									
Sunrise Rec & Park District									
Truckee Donner Rec & Park									
Average	27.51		27.51						
No adjustment necessary									

Program Leader I / Lic Exempt Preschool Teacher I		Program Leader II / Lic Exempt Pre Tea II		Program Leader III / Lic Exempt Pre Tea III	
ARD	Program Leader I	16.64	to	21.35	
Childtime Learning Center (GB)	Assistant Teacher	18.00	to	25.20	18.72
City of Roseville	Recreation Leader	19.30	to	27.16	20.40
Cordova Rec & Park	Preschool Asst.	17.25	to	18.25	22.82
El Dorado County	Program Aide	16.08	to	19.54	18.75
Foresthill School District	Kids Club Assistant	15.89	to	18.97	21.73
Grass Valley School	Learning Center Aide	16.80	to	21.37	18.44
KinderCare (Rancho Cordova/Aub)	After school Teacher	15.90	to	20.50	
La Petite Academy (Rocklin)	Assistant Teacher	15.50	to	21.70	
La Petite Academy (Roseville)	Assistant Teacher	18.00	to	25.20	16.25
Natomas School District	Childcare Asst.	16.11	to	19.42	18.90
New Pacific School (Roseville)	Childcare Aide	17.00	to	22.78	
Sacramento County	Child Dev. Aide	15.66	to	15.66	18.60
Tahoe Truckee School District	Childcare Asst.	17.78	to	25.30	19.60
Truckee Donner Rec & Park	Recreation Leader 1	17.66	to	22.34	19.86
Western Placer School Dist (Sac)	Preschool Inst Aide	17.17	to	21.79	20.60
		270.35		343.45	202.68
	Average	16.90		21.47	18.43
					255.88
					23.26

Associate Site Director-Preschool		Program Site Director		
ARD	Assoc Site Director	18.37	to	22.26
Auburn Union School District	Preschool Teacher	19.88	to	30.47
Cordova Rec & Park	Preschool Instructor	18.75	to	19.75
Fair Oaks Rec & Park	Preschool Teacher	19.73	to	29.15
Foresthill School District				
Western Placer School District (Sac)	Preschool Instructor	21.25	to	27.04
		97.98		128.67
	Average	19.60		25.73

Program Coordinator		Youth Services Manager		
ARD	Program Coordinator	23.40	to	29.48
City of Roseville	Childcare Site Coord	26.25	to	36.93
El Dorado County	Program Coordinator	24.99	to	30.38
Sacramento County	Child Dev. Superv	22.71	to	40.97
Truckee Donner Rec & Park	Asst. Youth Program Co	26.14	to	33.07
		123.49		170.83
	Average	24.70		34.17

No change is recommended at this time

No change is recommended at this time

Customer Service Associate			
ARD	Customer Serv Assoc	16.22	to 20.82
City of Folsom			to
City of Placerville			to
City of Rocklin			to
Carmichael Rec & Park			to
City of West Sacramento			to
Cordova Rec & Park	Clerical I	17.25	to 18.25
County of Sacramento			to
El Dorado Hills Rec & Park			to
Fair Oaks Rec & Park			to
Mission Oaks Rec & Park			to
Southgate Rec & Park			to
Sunrise Rec & Park			to
Truckee Donner Rec & Park	Office Asst I	17.66	to 22.34
		51.13	61.41
Average		17.04	20.47

Customer Service Rep			
Customer Serv Rep	16.76	to	22.47
Office Asst II	17.74	to	24.55
Office Asst/Cust Serv Rep	17.37	to	21.11
Office Assistant II	19.45	to	26.81
Customer Serv Rep	20.64	to	25.10
Senior Clerk	20.05	to	24.44
Clerical II	19.25	to	20.25
Office Asstant II	18.80	to	22.86
Office Asst/Cust Serv Rep	17.57	to	21.94
Admin. Asst. II	19.05	to	24.31
Office Asstant	18.58	to	22.60
Typist Clerk	19.86	to	24.14
Sr Customer Serv Rep	24.65	to	29.96
Office Asst II	19.86	to	25.13
Average		19.26	23.98

Customer Service / Marketing Manager			
ARD	Customer Serv Mgr	32.24	to 44.37
Cordova Rec & Park	Office Manager	30.00	to
El Dorado Irrigation District	Customer Serv Mgr		to 45.89
Fair Oaks Water District	Customer Serv Mgr		to 47.14
Paradise Irrigation District	Office & Cust Serv Mgr		to 40.10
Truckee Donner Rec & Park	Office Supervisor	32.80	to 43.96
		95.04	221.46
Average		31.68	44.29

No change is recommended at this time

Recreation Aide 1

ARD	Rec Aide 1	16.12	to	20.70
Carmichael Rec & Park	Rec Leader	15.50	to	15.50
Cordova Rec & Park	Recreation Leader I	15.50	to	16.50
El Dorado County	Program Aide	16.08	to	19.54
Fair Oaks Rec & Park	Park Aide/Rec Leader I	15.50	to	19.36
Mission Oaks Rec & Park	Rec Leader	15.50	to	16.75
Sacramento County	Recreation Aide	15.66	to	15.66
San Juan School District	Program Aide	17.02	to	17.74
Southgate Rec & Park	Rec Leader	15.50	to	16.00
Truckee Donner Rec & Park	Recreation Assistant	15.50	to	18.36
		157.88		176.11
	Average	15.79		17.61

No adjustment necessary

Scorekeeper

ARD	Scorekeeper	16.12	to	20.70
Carmichael Rec & Park	Scorekeeper	15.50	to	
City of Placerville	Scorekeeper, Basketball	15.50	to	17.45
City of Placerville	Scorekeeper, Softball	15.97	to	17.97
City of Roseville	Sports Official Scorer	17.00	to	
City of Woodland	Adult-Sports scorekeeper	17.00	to	18.50
Cordova Rec & Park	Sports Official	17.50	to	74.62
		114.59		18.66
	Average	16.37		18.66

No change is recommended at this time

Sports Coordinator

ARD	Sports Coordinator	23.92	to	32.20
Carmichael Rec & Park	Recreation Supervisor	23.25	to	29.56
City of Folsom	Rec Coordinator I/II	21.41	to	28.36
City of Rocklin	Youth Dev Prog Coord	28.87	to	40.62
City of Roseville	Recreation Coordinator	24.09	to	30.75
Cordova Rec & Park	Recreation Coordinator	20.75	to	30.66
Fair Oaks Rec & Park	Recreation Supervisor	30.21	to	36.72
Mission Oaks Rec & Park	Program Coordinator	33.07	to	41.85
Sacramento County	Program Coordinator	205.57	to	270.72
Southgate Rec & Park				
Sunrise Rec & Park				
Truckee Donner Rec & Park				
		25.70		33.84
	Average	25.70		33.84

Recreation Aide 2

Rec Aide 2	16.38	to	20.80
Recreation Leader II	16.25	to	17.25
Park Aide/Rec Leader II	15.90	to	19.86
Recreation Leader	17.23	to	17.23
Program Aide	17.02	to	17.74
Sr Rec Leader	16.25	to	16.75
Recreation Assistant II	15.70	to	19.10
	114.73		128.73
	Average	16.39	18.39

No adjustment necessary

Single Scorekeeper

Scorekeeper	20.02	to	26.73
	20.02		26.73
	Average	20.02	26.73

No change is recommended at this time

Recreation Manager

Recreation Manager	38.56	to	55.09
Rec Services Manager	39.20	to	41.79
Recreation Manager	49.67	to	63.58
Rec Superintendent	32.41	to	39.39
Parks/Rec Manager	44.86	to	61.84
Recreation Manager	46.06	to	55.98
Recreation Manager	43.26	to	55.21
Recreation Manager	34.06	to	50.32
Recreation Manager	33.48	to	40.71
Recreation Manager	52.17	to	66.58
Senior Rec Manager	40.82	to	47.11
	454.55		577.60
	Average	41.32	52.51

No change is recommended at this time

Recreation Aide 3

Rec Aide 3	17.16	to	22.62
Program Assistant	21.73	to	26.41
Rec Leader III	16.31	to	20.81
Recreation Specialist	24.08	to	29.27
Recreation Leader I	17.66	to	22.34
	96.94		121.45
	Average	19.39	24.29

Account Clerk I		18.72	to	25.20
ARD	Account Clerk I	21.44	to	32.85
Auburn Union School District	Accounting Pay Tech	20.02	to	24.34
City of Placerville	Accounting Assistant I	19.46	to	27.38
City of Roseville	Finance Clerk	20.52	to	26.19
Cordova Rec & Park	Account Clerk I			
Dry Creek Elementary (Roseville)	Accountant I	28.57	to	34.73
El Dorado County				
Fair Oaks Rec & Park				
Foresthill School District				
Loomis Elementary				
Natomas School District	Accounting Technician I	20.35	to	30.75
PCOE	Accounting Tech I/II	23.00	to	30.06
Placer County	Accounting Assistant	19.78	to	24.71
Placer High School	Accounting Assistant	23.21	to	28.21
Sacramento County	Account Clerk	20.54	to	28.28
Sacramento School District	Accounting Specialist	21.30	to	25.62
San Juan School District				
Sierra College	Accounts Payable Tech	22.91	to	29.25
Tahoe Truckee School District	Payroll Tech	29.12	to	41.46
Truckee Donner Rec & Park	Accounting Technician I	28.27	to	35.77
Western Placer School Dist (Sac)	Accounting Tech I	22.34	to	28.38
	Average	359.55		473.18
		22.47		29.57

Account Clerk II		21.84	to	32.78
	Accountant	29.36	to	36.76
	Accounting Supervisor	26.50	to	32.21
	Payroll Technician	25.87	to	34.67
	Account Clerk II	24.63	to	31.43
	Acct Tech - Payroll	28.71	to	36.65
	Sr Accountant	34.96	to	42.49
	Accountant	24.72	to	36.53
	Account Tech - Payroll	23.26	to	28.59
	Payroll Technician	26.62	to	38.24
	Accounting Specialist	26.74	to	40.42
	Accounting Tech III	27.00	to	33.17
	Payroll Technician	25.91	to	32.35
	Payroll Technician	32.74	to	39.80
	Accountant	34.32	to	41.71
	Account	34.92	to	42.36
	Payroll Specialist	22.70	to	28.65
	Junior Accountant	27.85	to	35.57
	SR Payroll Tech	31.28	to	44.55
	Accounting Technician 2	30.58	to	38.69
	Accounting Tech II	23.42	to	29.83
	Average	589.93		757.45
		27.81		36.07

Executive Assistant		22.11	to	30.86
ARD	Executive Assistant	40.49	to	49.21
City of Placerville	Assistant Finance Director	33.16	to	43.10
City of Roseville	Executive Assistant	43.80	to	55.90
Cordova Rec & Park	Clerk of the Board/Exec Assit.			
Elk Grove School District	Clerk to the Board	48.73	to	59.23
El Dorado County				
Fair Oaks Rec & Park	Executive Assistant	38.94	to	56.23
Loomis Elementary	Executive Admin Assist	42.17	to	51.26
Natomas School District				
Mission Oaks Rec & Park				
Placer County				
Placer High School	Executive Assistant	41.52	to	50.47
Sacramento County				
Sacramento School District	Admin. Asst to the Board	32.90	to	44.07
San Juan School District	Executive Assistant	35.40	to	50.35
Tahoe Truckee School District				
Truckee Donner Rec & Park				
	Average	378.22		490.68
		17.87		49.07

Administrative Services Manager		39.94	to	56.24
	Admin Serv Mgr	56.73	to	68.96
	Director of Finance	48.53	to	65.04
	Accounting Supervisor	73.72	to	94.08
	Chief Financial Officer	42.11	to	53.06
	Accounting Manager	57.66	to	70.09
	Admin. Services Manager	34.06	to	50.32
	Admin. Services Manager	34.83	to	42.33
	Admin & Fiscal Officer -/II	39.14	to	54.53
	Dir of Acctg & Budget	70.11	to	85.22
	Accounting Manager	56.33	to	62.11
	Budget Services Mgr	46.76	to	58.14
	Accounting Manager	50.91	to	64.42
	Average	650.83		824.54
		50.06		63.43

District Administrator		127,743.00	to	177,443.00
ARD	District Administrator	132,216.00	to	156,511.00
Auburn Union School District	Assistant Director	143,652.00	to	174,624.00
City of Placerville	City Manager	150,000.00	to	190,000.00
City of Folsom	Parks & Rec Director	218,012.00	to	218,012.00
Cordova Rec & Park	General Manager	157,248.00	to	157,248.00
Fair Oaks Rec & Park	District Administrator	140,000.00	to	140,000.00
Foresthill School District	Superintendent	135,016.00	to	156,522.00
Loomis Elementary	Assistance Superintendent	159,533.00	to	184,944.00
Natomas School District	Associate Superintendent	218,640.00	to	234,350.00
PCOE	Parks Administrator	117,666.00	to	146,910.00
Placer County	District Administrator	164,379.00	to	164,379.00
Sunice Rec & Park	Asst. Principal of Elem	112,293.00	to	148,058.00
Tahoe Truckee School District	Assistant Superintendent	168,042.00	to	188,884.00
Washington School District (Sac)	Assistant Superintendent	248,602.00	to	271,743.00
Western Placer School Dist (Sac)	Superintendent	2,393,042.00	to	2,659,928.00
	Average	359,516.11		477,448.53

District Administrator		127,743.00	to	177,443.00
	Assistant Director	143,652.00	to	174,624.00
	City Manager	150,000.00	to	190,000.00
	Parks & Rec Director	218,012.00	to	218,012.00
	General Manager	157,248.00	to	157,248.00
	District Administrator	140,000.00	to	140,000.00
	Superintendent	135,016.00	to	156,522.00
	Assistance Superintendent	159,533.00	to	184,944.00
	Associate Superintendent	218,640.00	to	234,350.00
	Parks Administrator	117,666.00	to	146,910.00
	District Administrator	164,379.00	to	164,379.00
	Asst. Principal of Elem	112,293.00	to	148,058.00
	Assistant Superintendent	168,042.00	to	188,884.00
	Assistant Superintendent	248,602.00	to	271,743.00
	Superintendent	2,393,042.00	to	2,659,928.00
	Average	359,516.11		477,448.53

DISCUSSION ITEMS:

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

Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of April 30, 2023

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

April 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.

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 365 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$1,105,539,612.43 in cash and investments maturing in the next 180 days.



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

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	30,000,000.00	30,000,000.00	30,000,000.00	1.20	1	1	4.932	5.000
U.S. Treasury Coupons	510,000,000.00	489,520,662.97	505,719,532.75	20.25	1,078	512	1.019	1.033
mPower Placer - Long Term	3,571,560.46	3,374,690.87	3,578,254.85	0.14	7,342	4,915	4.103	4.160
Federal Agency Coupons	1,119,000,000.00	1,087,177,093.33	1,118,740,749.91	44.79	880	432	2.128	2.158
Collateralized Inactive Bank Deposits	50,000,000.00	50,000,000.00	50,000,000.00	2.00	1	1	3.945	4.000
Medium Term Notes	10,000,000.00	9,690,500.00	9,969,106.43	0.40	758	255	0.888	0.900
Negotiable Certificates of Deposit	350,000,000.00	349,395,950.00	350,000,000.00	14.01	297	96	4.516	4.579
Collateralized CDs	3,000,000.00	3,000,000.00	3,000,000.00	0.12	366	354	4.650	4.715
Commercial Paper Disc. -Amortizing	355,000,000.00	353,988,209.02	353,988,209.02	14.17	74	21	4.880	4.947
Federal Agency Disc. -Amortizing	55,000,000.00	54,724,506.95	54,724,506.95	2.19	183	39	4.744	4.810
Local Agency Bond	8,890,554.28	8,671,954.19	8,890,554.28	0.36	7,947	5,822	2.780	2.819
mPower Placer	8,877,501.45	7,984,558.33	8,877,501.45	0.36	7,706	5,834	3.674	3.725
mPower - Folsom	461,348.44	429,211.32	461,348.44	0.02	7,683	4,991	2.700	2.738
Investments	2,503,800,964.63	2,447,957,336.98	2,497,949,764.08	100.00%	740	365	2.764	2.802

Cash								
Passbook/Checking (not included in yield calculations)	15,539,612.43	15,539,612.43	15,539,612.43		1	1	0.000	0.000
Total Cash and Investments	2,519,340,577.06	2,463,496,949.41	2,513,489,376.51		740	365	2.764	2.802

	April 30	Month Ending	Fiscal Year To Date
Total Earnings			
Current Year	5,496,453.79		31,110,280.07
Average Daily Balance	2,456,552,587.78		2,038,601,916.57
Effective Rate of Return	2.72%		1.83%

[Signature] 5/10/23
JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP	22486	California Asset Mgmt Prog	3,000,000.00	04/28/2023	30,000,000.00	30,000,000.00	30,000,000.00	5.000	5.000	1	
		Subtotal and Average	3,000,000.00		30,000,000.00	30,000,000.00	30,000,000.00	5.000	5.000	1	
U.S. Treasury Coupons											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,758,800.00	4,987,363.62	0.250	0.476	411	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,115,200.00	9,885,713.79	0.375	0.773	1,006	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,662,100.00	10,189,424.21	1.875	0.443	488	08/31/2024
9128282Z52	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,529,300.00	10,141,471.58	1.375	0.559	641	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,189,500.00	9,901,332.02	0.250	0.680	853	08/31/2025
912828ZV9	20554	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,897,700.00	9,998,461.35	0.125	0.200	75	07/15/2023
91282CAF8	20555	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,857,000.00	9,997,535.43	0.125	0.210	106	08/15/2023
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,212,100.00	9,909,127.11	0.250	0.660	822	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,115,200.00	9,890,927.53	0.375	0.753	1,006	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,128,900.00	9,920,776.52	0.500	0.786	1,034	02/28/2026
91282CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,629,300.00	9,986,038.17	0.125	0.302	290	02/15/2024
912828ZT0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,252,700.00	9,915,509.90	0.250	0.662	761	05/31/2025
912828ZW3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,241,800.00	9,920,869.86	0.250	0.621	791	06/30/2025
91282CAF8	20589	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,857,000.00	9,997,400.07	0.125	0.215	106	08/15/2023
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,181,300.00	9,881,584.55	0.250	0.749	883	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,660,900.00	10,165,101.16	1.750	0.421	457	07/31/2024
912828R69	20592	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,975,600.00	10,011,778.54	1.625	0.189	30	05/31/2023
912828S35	20593	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,941,100.00	10,019,608.03	1.375	0.180	60	06/30/2023
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,252,700.00	9,916,694.89	0.250	0.656	761	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,212,100.00	9,900,448.70	0.250	0.700	822	07/31/2025
912828ZV9	20605	U. S. TREASURY COUPON		04/12/2021	10,000,000.00	9,897,700.00	9,998,364.49	0.125	0.205	75	07/15/2023
91282CAF8	20606	U. S. TREASURY COUPON		04/12/2021	10,000,000.00	9,857,000.00	9,997,481.73	0.125	0.212	106	08/15/2023
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,212,100.00	9,909,897.16	0.250	0.656	822	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,542,800.00	9,989,795.77	0.250	0.349	380	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,507,800.00	9,997,433.66	0.375	0.396	441	07/15/2024
91282CCC3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,507,800.00	9,995,802.34	0.375	0.410	441	07/15/2024
91282CCC3	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,542,600.00	9,987,310.51	0.250	0.373	380	05/15/2024
91282CCN9	21074	U. S. TREASURY COUPON		08/20/2021	10,000,000.00	9,878,100.00	9,997,747.03	0.125	0.216	91	07/31/2023
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,507,800.00	9,983,642.43	0.375	0.512	441	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,507,800.00	9,968,130.86	0.375	0.642	441	07/15/2024
912828ZV9	21153	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,897,700.00	9,995,933.56	0.125	0.323	75	07/15/2023

Portfolio PLCR
NLI AC
PM (PRF_PM2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
April 30, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
U.S. Treasury Coupons												
91282CBEO	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,671,100.00	9,971,309.47	0.125	0.533	259	01/15/2024	
91282CBEO	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,671,100.00	9,972,199.95	0.125	0.520	259	01/15/2024	
91282Z7Y9	21191	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,897,700.00	9,995,172.95	0.125	0.360	75	07/15/2023	
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,507,800.00	9,960,544.48	0.375	0.705	441	07/15/2024	
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,542,600.00	9,950,576.12	0.250	0.730	380	05/15/2024	
91282CCN9	21221	U. S. TREASURY COUPON		12/03/2021	5,000,000.00	4,939,050.00	4,995,240.83	0.125	0.508	91	07/31/2023	
91282CCD1	21227	U. S. TREASURY COUPON		12/07/2021	10,000,000.00	9,963,500.00	9,996,853.30	0.125	0.509	30	05/31/2023	
91282CAK7	21232	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,821,500.00	9,981,912.55	0.125	0.611	137	09/15/2023	
91282CCU3	21233	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,837,900.00	9,984,114.58	0.125	0.604	122	08/31/2023	
91282CBEO	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,671,100.00	9,960,220.76	0.125	0.691	259	01/15/2024	
91282ZP8	21277	U. S. TREASURY COUPON		12/27/2021	10,000,000.00	9,982,800.00	9,998,524.31	0.125	0.511	14	05/15/2023	
91282CBEO	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,671,100.00	9,943,487.10	0.125	0.931	259	01/15/2024	
91282Z7Y9	21299	U. S. TREASURY COUPON		01/11/2022	5,000,000.00	4,948,850.00	4,993,554.69	0.125	0.755	75	07/15/2023	
91282ZP8	21330	U. S. TREASURY COUPON		02/04/2022	5,000,000.00	4,991,400.00	4,998,329.97	0.125	1.002	14	05/15/2023	
91282CBEO	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,671,100.00	9,684,306.28	0.125	4.759	259	01/15/2024	
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,744,316.02	19,717,717.43	3.000	4.054	806	07/15/2025	
91282Z8A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,707,867.40	18,643,724.04	1.500	3.799	1,202	08/15/2026	
91282Z8R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,043,401.10	18,953,619.35	2.250	3.681	1,567	08/15/2027	
91282Z8W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,707,178.45	9,659,418.02	2.750	3.644	1,751	02/15/2028	
Subtotal and Average			461,025,284.90		510,000,000.00	489,520,662.97	505,719,532.75		1.033	512		
mPower Placer - Long Term												
2015NR-A	2015NR-A	mPower Placer		06/16/2015	914,362.11	857,838.07	914,362.11	4.000	3.999	4,507	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	4,873	09/02/2036	
72601FAC2	2018B	Public Finance Authority		06/28/2018	633,906.99	631,764.38	640,601.38	5.050	4.894	5,632	10/01/2038	
Subtotal and Average			3,584,130.10		3,571,560.46	3,374,690.87	3,578,254.85		4.160	4,915		
Federal Agency Coupons												
3133EL3E2	20077	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,862,100.00	10,000,000.00	0.320	0.320	101	08/10/2023	
3133EL3E2	20078	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,862,100.00	9,999,816.50	0.320	0.327	101	08/10/2023	
3133EMKG6	20420	FEDERAL FARM CREDIT BANK		12/15/2020	10,000,000.00	9,932,100.00	10,000,000.00	0.200	0.200	45	06/15/2023	
3133EMKG6	20432	FEDERAL FARM CREDIT BANK		12/21/2020	10,000,000.00	9,932,100.00	10,000,000.00	0.200	0.200	45	06/15/2023	
3133EMLE0	20436	FEDERAL FARM CREDIT BANK		12/22/2020	10,000,000.00	9,805,400.00	10,000,000.00	0.190	0.190	144	09/22/2023	
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,653,000.00	9,996,514.87	0.190	0.240	255	01/11/2024	
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,671,500.00	9,998,972.78	0.230	0.244	263	01/19/2024	

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Federal Agency Coupons												
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,671,500.00	10,002,097.76	0.230	0.201	263	01/19/2024	
3133EMMO2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,286,300.00	9,996,280.90	0.300	0.310	623	01/13/2025	
3133EMUF7	20570	FEDERAL FARM CREDIT BANK		03/22/2021	10,000,000.00	9,810,200.00	9,998,984.80	0.220	0.246	144	09/22/2023	
3133EMWL2	20618	FEDERAL FARM CREDIT BANK		04/19/2021	10,000,000.00	9,896,800.00	10,000,000.00	0.200	0.200	79	07/19/2023	
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,115,400.00	9,993,983.33	1.000	1.021	1,099	05/04/2026	
3133EMYX4	20650	FEDERAL FARM CREDIT BANK		05/10/2021	10,000,000.00	9,988,200.00	9,999,925.00	0.125	0.155	9	05/10/2023	
3133EMAZ8	20669	FEDERAL FARM CREDIT BANK		05/20/2021	10,000,000.00	9,977,300.00	9,999,881.62	0.125	0.150	17	05/18/2023	
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,498,500.00	10,000,000.00	0.330	0.330	399	06/03/2024	
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,498,500.00	10,000,000.00	0.330	0.330	399	06/03/2024	
3133EM2E1	21053	FEDERAL FARM CREDIT BANK		08/10/2021	10,000,000.00	9,864,100.00	9,998,405.00	0.160	0.218	101	08/10/2023	
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,445,000.00	10,000,000.00	0.460	0.460	476	08/19/2024	
3133EM3E0	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,296,300.00	9,991,061.15	0.480	0.531	651	02/10/2025	
3133ENEW6	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,260,000.00	9,997,218.89	0.610	0.624	753	05/23/2025	
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		11/23/2021	10,000,000.00	9,971,400.00	9,999,511.11	0.375	0.455	22	05/23/2023	
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,748,300.00	4,988,497.27	0.570	0.769	428	07/02/2024	
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,718,100.00	10,000,000.00	1.040	1.040	269	01/25/2024	
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,859,050.00	4,996,297.34	1.040	1.142	269	01/25/2024	
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,857,550.00	4,989,530.44	0.900	1.198	262	01/18/2024	
3133ENF39	22047	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,848,550.00	5,000,000.00	1.230	1.230	284	02/09/2024	
3133ENV98	22178	FEDERAL FARM CREDIT BANK		08/08/2022	10,000,000.00	9,940,800.00	10,000,000.00	3.125	3.125	99	08/08/2023	
3133ENY87	22204	FEDERAL FARM CREDIT BANK		10/26/2022	10,000,000.00	9,982,600.00	9,999,370.37	4.670	4.707	86	07/26/2023	
3130AKMA1	20489	FEDERAL HOME LOAN BANK		11/09/2022	10,000,000.00	9,982,100.00	10,000,000.00	5.050	5.050	192	11/09/2023	
3130AKWV4	20503	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,282,600.00	9,998,916.61	0.320	0.326	632	01/22/2025	
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,050,700.00	9,998,901.00	0.500	0.504	1,004	01/29/2026	
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,289,700.00	9,997,409.28	0.330	0.345	625	01/15/2025	
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,289,700.00	9,997,409.28	0.330	0.345	625	01/15/2025	
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,416,100.00	10,000,000.00	0.510	0.510	518	09/30/2024	
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,086,000.00	9,952,591.60	0.750	0.923	1,030	02/24/2026	
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,417,800.00	9,999,579.17	0.500	0.503	514	09/26/2024	
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,515,100.00	10,000,000.00	0.375	0.375	389	05/24/2024	
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,308,700.00	10,000,000.00	0.625	0.625	668	02/27/2025	
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,455,200.00	10,000,000.00	0.410	0.410	458	08/01/2024	
3130AMV66	21003	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,414,700.00	10,000,000.00	0.500	0.542	518	09/30/2024	
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,473,300.00	9,988,373.61	0.330	0.431	424	06/28/2024	
3130ANSM3	21080	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,441,000.00	9,998,526.80	0.510	0.521	487	08/30/2024	
				08/25/2021	10,000,000.00	9,484,000.00	10,000,000.00	0.400	0.400	421	06/25/2024	

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Federal Agency Coupons											
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,553,100.00	5,000,000.00	0.700	0.670	1,213	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,549,800.00	5,000,000.00	0.750	0.700	1,213	08/26/2026
3130ANSMS	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,742,000.00	5,000,000.00	0.400	0.400	421	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,037,100.00	10,000,000.00	1.000	1.001	1,213	08/26/2026
3130ANWZ2	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,558,150.00	5,000,000.00	0.850	0.850	1,031	02/25/2026
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,740,600.00	4,997,045.55	0.400	0.451	424	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,314,100.00	9,991,351.25	0.550	0.600	640	01/30/2025
3130APIWK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,729,850.00	4,995,147.06	0.750	0.822	504	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,646,950.00	4,992,316.26	1.000	1.146	841	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,644,160.00	4,000,000.00	1.250	1.250	1,215	08/28/2026
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,373,900.00	10,000,000.00	1.200	1.200	771	06/10/2025
3130AQCF8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,529,300.00	15,000,000.00	0.760	0.760	260	01/16/2024
3130AQCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,521,500.00	10,000,000.00	1.000	1.317	626	01/16/2025
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,579,500.00	5,000,000.00	1.330	1.468	1,173	07/17/2026
3130AQCN1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,498,000.00	10,000,000.00	1.125	1.254	627	01/17/2025
3130AQCL0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,507,700.00	10,000,000.00	1.125	1.541	778	06/17/2025
3130AQCL5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,263,350.00	15,000,000.00	1.000	0.895	627	01/17/2025
3130AQCV3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,838,250.00	4,998,869.00	0.710	0.742	266	01/22/2024
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,388,800.00	10,000,000.00	1.000	1.000	640	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,537,000.00	9,997,644.44	0.950	0.970	431	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,707,850.00	4,981,719.93	1.100	1.320	623	01/13/2025
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,707,600.00	4,985,648.15	1.125	1.295	631	01/21/2025
3130AQNB5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,764,100.00	4,997,826.39	1.750	1.442	637	01/27/2025
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,915,450.00	5,000,000.00	3.000	2.722	455	07/29/2024
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	10,005,200.00	10,003,039.85	5.000	4.942	219	12/08/2023
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	10,016,233.33	10,048,229.46	4.875	4.520	410	06/14/2024
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,985,800.00	4,991,225.50	4.375	4.510	501	09/13/2024
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,959,450.00	4,963,501.71	4.000	4.570	485	08/28/2024
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	20,030,700.00	20,029,754.59	4.860	4.818	253	01/09/2024
3130AUW92	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,948,800.00	19,987,913.70	4.750	4.837	263	01/19/2024
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,974,000.00	24,995,408.99	4.780	4.805	366	05/01/2024
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	10,008,400.00	10,000,000.00	4.960	4.966	372	05/07/2024
3130AUWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	10,008,900.00	10,000,000.00	4.960	4.966	378	05/13/2024
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	10,018,700.00	10,000,000.00	4.880	4.883	434	07/08/2024
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	10,014,600.00	10,000,000.00	4.880	4.893	441	07/15/2024
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	25,102,000.00	25,000,000.00	5.370	5.377	375	05/10/2024

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Federal Agency Coupons												
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,042,900.00	10,000,000.00	5.360	5.367	385	05/20/2024	
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,044,500.00	10,000,000.00	5.360	5.367	393	05/28/2024	
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,970,000.00	15,000,000.00	4.150	4.154	438	07/12/2024	
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,969,850.00	15,000,000.00	4.180	4.184	445	07/19/2024	
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,974,200.00	10,000,000.00	4.380	4.385	441	07/15/2024	
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,954,400.00	20,000,000.00	4.400	4.405	434	07/08/2024	
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,959,200.00	20,000,000.00	4.410	4.415	427	07/01/2024	
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,902,750.00	25,000,000.00	4.285	4.290	431	07/05/2024	
3130AVLNO	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,911,000.00	25,000,000.00	4.230	4.234	445	07/19/2024	
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,985,500.00	25,000,000.00	4.400	4.404	479	08/22/2024	
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,984,750.00	25,000,000.00	4.420	4.424	470	08/13/2024	
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,984,250.00	25,000,000.00	4.440	4.445	463	08/06/2024	
3134GW7D2	20356	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,981,200.00	10,000,000.00	0.220	0.220	15	05/16/2023	
3134GW7D2	20363	FED HOME LOAN MORT CORP		11/19/2020	10,000,000.00	9,981,200.00	10,000,000.00	0.220	0.220	15	05/16/2023	
3134GXCX8	20375	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,845,600.00	9,999,771.89	0.270	0.277	114	08/23/2023	
3134GXEX8	20376	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,957,400.00	10,000,000.00	0.250	0.250	31	06/01/2023	
3137EAEV7	20404	FED HOME LOAN MORT CORP		12/10/2020	10,000,000.00	9,846,400.00	10,001,241.38	0.250	0.210	115	08/24/2023	
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,169,100.00	9,989,362.98	0.375	0.419	876	09/23/2025	
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,494,100.00	9,999,825.02	0.430	0.432	414	06/18/2024	
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,496,050.00	4,932,875.35	0.750	1.190	1,149	06/23/2026	
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,889,400.00	20,000,000.00	5.000	5.000	452	07/26/2024	
3135G05G4	20405	FEDERAL NATIONAL MORT. ASSOC.		12/10/2020	10,000,000.00	9,909,600.00	10,000,756.77	0.250	0.210	70	07/10/2023	
3135GASU1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,492,200.00	10,000,000.00	0.375	0.375	410	06/14/2024	
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,194,900.00	9,989,636.69	0.375	0.420	847	08/25/2025	
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,446,700.00	9,996,555.96	0.250	0.279	441	07/15/2024	
3135G05G4	21239	FEDERAL NATIONAL MORT. ASSOC.		12/10/2021	10,000,000.00	9,909,600.00	9,994,092.63	0.250	0.560	70	07/10/2023	
		Subtotal and Average	1,063,732,458.12		1,119,000,000.00	1,087,177,093.33	1,118,740,749.91		2.158	432		

Collateralized Inactive Bank Deposits												
SYS19055	19055	Five Star Bank - PIMMA			50,000,000.00	50,000,000.00	50,000,000.00	4.000	4.000	1		
		Subtotal and Average	75,133,333.33		50,000,000.00	50,000,000.00	50,000,000.00		4.000	1		

Medium Term Notes												
89238THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,690,500.00	9,969,106.43	0.450	0.900	255	01/11/2024	
		Subtotal and Average	18,300,577.11		10,000,000.00	9,690,500.00	9,969,106.43		0.900	255		

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Negotiable Certificates of Deposit												
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,970,750.00	15,000,000.00	5.230	5.303	301	02/26/2024	
13606KLB0	22043	CANADIAN IMP BK COMM NY		08/03/2022	25,000,000.00	24,906,250.00	25,000,000.00	3.900	3.954	94	08/03/2023	
60710RAH8	22252	Mizuho Bank LTD		12/08/2022	25,000,000.00	24,991,750.00	25,000,000.00	5.140	5.211	67	07/07/2023	
65602Y4U1	22268	NORINCHUJIN BANK NY		12/14/2022	25,000,000.00	24,970,250.00	25,000,000.00	5.200	5.272	136	09/14/2023	
21684LCJ9	21229	RaboBank Nederland		12/08/2021	10,000,000.00	9,914,900.00	10,000,000.00	0.700	0.000	70	07/10/2023	
21684LCX8	21393	RaboBank Nederland		04/12/2022	10,000,000.00	9,937,700.00	10,000,000.00	2.510	0.000	88	07/28/2023	
78015JA23	22048	Royal Bank of Canada		08/08/2022	10,000,000.00	9,959,300.00	10,000,000.00	4.080	4.137	95	08/04/2023	
85325VDC1	22242	Standard Chartered Bank NY		12/06/2022	25,000,000.00	24,996,250.00	25,000,000.00	5.340	5.414	87	07/12/2023	
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,977,000.00	10,000,000.00	5.180	5.252	246	01/02/2024	
86565FVY5	22207	SUMITOMO MITSUI BANK NY		11/09/2022	25,000,000.00	25,000,000.00	25,000,000.00	5.200	5.272	67	07/07/2023	
87019WGQ2	22269	Swedbank New York		12/14/2022	25,000,000.00	24,973,750.00	25,000,000.00	5.170	5.242	136	09/14/2023	
89114WUR4	21394	TORONTO DOMINION BANK NY		04/12/2022	10,000,000.00	9,989,900.00	10,000,000.00	2.400	2.433	11	05/12/2023	
89115BF62	22053	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,946,100.00	10,000,000.00	4.050	4.106	130	09/08/2023	
89115BF21	22054	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,975,000.00	10,000,000.00	4.020	4.076	70	07/10/2023	
89115BJ27	22066	TORONTO DOMINION BANK NY		08/16/2022	10,000,000.00	9,966,100.00	10,000,000.00	3.900	3.954	81	07/21/2023	
89115BL24	22082	TORONTO DOMINION BANK NY		08/25/2022	10,000,000.00	9,965,800.00	10,000,000.00	3.970	4.025	84	07/24/2023	
89115B2P4	22158	TORONTO DOMINION BANK NY		10/14/2022	10,000,000.00	9,995,900.00	10,000,000.00	5.000	5.069	11	05/12/2023	
89115BKT6	22253	TORONTO DOMINION BANK NY		12/08/2022	10,000,000.00	9,996,900.00	10,000,000.00	5.280	5.353	99	08/08/2023	
90275DQD5	22067	UBS AG STAMFORD CT		08/16/2022	10,000,000.00	9,965,100.00	10,000,000.00	3.910	3.964	81	07/21/2023	
90275DQK9	22164	UBS AG STAMFORD CT		10/19/2022	15,000,000.00	15,000,300.00	15,000,000.00	5.070	5.110	9	05/10/2023	
90275DQL7	22165	UBS AG STAMFORD CT		10/19/2022	20,000,000.00	20,000,000.00	20,000,000.00	5.170	5.242	53	06/23/2023	
96130AQX9	22254	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	14,999,250.00	15,000,000.00	5.180	5.252	67	07/07/2023	
96130AQY7	22255	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	14,994,600.00	15,000,000.00	5.250	5.323	100	08/09/2023	
		Subtotal and Average	350,833,333.33		350,000,000.00	349,395,950.00	350,000,000.00		4.579	96		
Collateralized CDs												
SYS22468	22468	River City Bank		04/19/2023	3,000,000.00	3,000,000.00	3,000,000.00	4.650	4.715	354	04/19/2024	
		Subtotal and Average	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00		4.715	354		
Commercial Paper Disc. -Amortizing												
22533US12	22485	Credit Agricole CIB		04/28/2023	130,000,000.00	130,000,000.00	130,000,000.00	4.750	4.818	0	05/01/2023	
53948BSK6	22079	Lloyds Bank Corp Mkts NY		08/23/2022	10,000,000.00	9,981,500.00	9,981,500.00	3.700	3.906	18	05/19/2023	
53948BT82	22138	Lloyds Bank Corp Mkts NY		10/03/2022	20,000,000.00	19,907,744.44	19,907,744.44	4.370	4.607	38	06/08/2023	
53948BU56	22196	Lloyds Bank Corp Mkts NY		11/04/2022	20,000,000.00	19,809,694.44	19,809,694.44	5.270	5.569	65	07/05/2023	
62479MSNA	22472	MUFG BANK LTD/NY		04/21/2023	130,000,000.00	129,627,658.33	129,627,658.33	4.910	4.999	21	05/22/2023	

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Commercial Paper Disc. -Amortizing											
21687BU58	22208	RABOBANK NEDERLAND NV NY		11/09/2022	25,000,000.00	24,768,211.81	24,768,211.81	5.135	5.418	65	07/05/2023
21687BT92	22258	RABOBANK NEDERLAND NV NY		12/09/2022	20,000,000.00	19,893,400.00	19,893,400.00	4.920	5.116	39	06/09/2023
		Subtotal and Average	284,848,830.44		355,000,000.00	353,988,209.02	353,988,209.02		4.947	21	
Federal Agency Disc. -Amortizing											
313384GX1	22261	Federal Home Loan Bank - Disc		12/09/2022	20,000,000.00	19,885,750.00	19,885,750.00	4.570	4.809	45	06/15/2023
313384JV2	22245	Federal Home Loan Bank Discoun		12/08/2022	10,000,000.00	9,883,090.28	9,883,090.28	4.625	4.876	91	07/31/2023
313384FQ7	22251	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,955,666.67	24,955,666.67	4.560	4.783	14	05/15/2023
		Subtotal and Average	144,742,922.22		55,000,000.00	54,724,506.95	54,724,506.95		4.810	39	
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	5,291,521.59	5,117,113.04	5,291,521.59	2.800	2.800	5,086	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	208,163.49	211,421.66	208,163.49	2.850	2.850	1,695	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	2,087	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,619,516.02	2,550,745.87	2,619,516.02	2.800	2.800	8,826	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	539	10/21/2024
		Subtotal and Average	8,933,662.13		8,890,554.28	8,671,954.19	8,890,554.28		2.819	5,822	
mPower Placer											
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	5,238	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	5,603	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	5,603	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	5,968	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	5,968	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	5,968	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	5,603	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	5,603	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	5,968	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	6,334	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	6,334	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	6,999	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	7,064	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	5,238	09/02/2037
		Subtotal and Average	8,877,501.45		8,877,501.45	7,984,558.33	8,877,501.45		3.725	5,834	

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mPower - Folsom												
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	87,659.92	80,316.12	87,659.92	2.750	2.788	5,238	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	5,603	09/02/2038	
MFIA-2 NR	IA2-NR	mPower Folsom		08/06/2015	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	4,873	09/02/2036	
MF R-1	MFR-1	mPower Folsom		09/01/2015	136,595.55	129,369.72	136,595.55	2.750	2.788	4,873	09/02/2036	
	Subtotal and Average		461,348.44		461,348.44	429,211.32	461,348.44		2.738	4,991		
	Total and Average		2,456,552,587.78		2,503,800,964.63	2,447,957,336.98	2,497,949,764.08		2.802	365		

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM	Days to Maturity
Cash at Bank										
SYS000000	00000	PLACER COUNTY CASH			15,328,337.08	15,328,337.08	15,328,337.08		0.000	1
Undeposited Receipts										
SYS000000	00000	PLACER COUNTY CASH			211,275.35	211,275.35	211,275.35		0.000	1
		Average Balance	0.00							
		Total Cash and Investments	2,456,552,587.78		2,519,340,577.06	2,463,496,949.41	2,513,489,376.51		2.802	365