

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

WEDNESDAY, OCTOBER 18, 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/82547158176>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 825 4715 8176 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 September 20, 2023 Standing Finance Meeting
(Pages 4-6)**

Recommendation: Review and approve minutes.

Review of Cash Requirements for September, 2023 (Pages 7-10)

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

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

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

4.4 Resolution #2023-22 Mid-Year Budget Revision for Fiscal Year 2023/2024 (Pages 39-69)

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2023-2024 revised budget and adopt the Resolution #2023-22?

4.5 Resolution #2023-23: Transfer \$22,023 from the ADA Reserve to the General Fund for the completion of the Recreation Park ADA parking at the Day Camp Modulares. (Pages 70-71)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-23, a resolution authorizing the transfer of funds from the ADA Reserves in the amount of \$22,023 to reimburse the general fund for the expenses paid for the Recreation Park ADA parking at the Day Camp Modulares?

4.6 Resolution #2023-24: Transfer \$211,197 from the Future Capital Construction Reserve to the General Fund for the completion of the Resurfacing of the Regional Park and Meadow Vista Park Tennis and Pickleball Courts. (Pages 72-74)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-24, a resolution authorizing the transfer of funds from the Future Capital Reserves in the amount of \$211,197 to reimburse the general fund for the expenses paid for the Resurfacing of the Tennis and Pickleball Courts at Regional Park and Meadow Vista Park?

4.7 Resolution #2023-25: Transfer \$264,155 from the Equipment Reserves to the General Fund. The purchased Assets budgeted to be funded by the Equipment Reserves are (1) New Ford F350 Truck \$75,000, (2) 2000 Truck overhauled \$39,130, (3) Turf Star Mower \$150,025. (Pages 75-77)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-25, a resolution authorizing the transfer of funds from the Equipment Reserve for the purchase of these three Assets; A New Ford F350 (\$75,000), the overhaul cost of the District's 2000 Dump Truck (deconstructing the dump portion, replacing the engine and repairing the transmission) (\$39,130) and a New Turf Star Mower (\$150,025) for a total of \$264,155.

4.8 Resolution #2023-26: Appropriation / GANN Limits. (Pages 78-82)

Shall the Auburn Area Recreation and Park District (District) adopt Resolution 2023-26, establishing the District's appropriation limit for FY 23/24?

4.9 Proposed Facility and Grounds Staff Pay Increase (Pages 83-85)

Shall the Auburn Area Recreation and Park District consider changing the Facility and Grounds pay rate to match the Office staff's pay?

Discussion Items:

1. County Mitigation Fund, current balance \$537,166
2. City Mitigation Fund, current balance \$36,620
3. Placer County Investment Report – October, 2023 (Pages 87-101)

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:

October 13, 2023
Date

10:45am
Time

Cathy Weyford
Secretary to the Board

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Wednesday, September 20, 2023 at 1:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 1:05 PM.

ROLL CALL

Director Ainsleigh and Director Ingle were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from August, 2023 Standing Finance Meeting

The minutes from the August 23, 2023 Standing Finance Meeting were approved with correction.

4.2 Review of Cash Requirements for August, 2023

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

4.3 Review of Financials for August, 2023

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

4.4 Resolution #2023-20: Transfer of \$12,991 from the Future Capital Construction Reserves for the Recreation Modular Courtyard Repairs

Director Ainsleigh and Director Ingle approved Resolution #2023-20: Transfer of \$12,991 from the Future Capital Construction Reserves for the Recreation Modular Courtyard Repairs and forwarded the item to the consent calendar for review and approval.

4.5 Resolution #2023-21: Purchase of a used/new vehicle

The Committee had a split recommendation. Director Ingle recommended approving and passing Resolution #2023-21. Direct Ainsleigh recommended consideration to approval of Resolution #2023-21: Purchase of a used/new vehicle. Both agreed that the purchase should not exceed \$50,000.

4.6 Amendment of the Obsolescence List

Director Ainsleigh and Director Ingle reviewed the Amendment of the Obsolescence List and forwarded the item to the consent calendar for review and approval.

Discussion Items:

1. County Mitigation Fund, current balance \$537,166 – no change.
2. City Mitigation Fund, current balance #36,620 – no change.
3. Placer County Investment Report – Updated June, 2023 – no change.
4. Placer County Investment Report –July, 2023 – no change.
5. CEPPT Quarterly Investment Report – June, 2023 (1 Page) – no change.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:09 PM.

Cathy Wierford
Board Secretary

Sept 25, 2023
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
SEPTEMBER, 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: \$384,062.97**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 9/1/2023 9/30/2023
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25236	U0019	US Bank	9/6/2023	COMM 1ST	PMCHK00002963	\$11,402.67
25177	A0051	Anderson's Sierra Pipe Co.	9/1/2023	COMM 1ST	PMCHK00002960	\$240.66
25178	A0115	Auburn Hardware & Rental LLC	9/1/2023	COMM 1ST	PMCHK00002960	\$247.18
25179	A0139	Auburn Ford	9/1/2023	COMM 1ST	PMCHK00002960	\$360.36
25180	A0148	All Pro Backflow	9/1/2023	COMM 1ST	PMCHK00002960	\$2,100.00
25181	C0072	First Citizens Bank	9/1/2023	COMM 1ST	PMCHK00002960	\$470.75
25182	C0104	Campora Propane Service	9/1/2023	COMM 1ST	PMCHK00002960	\$468.01
25183	C0113	Cooks Portable Toilets & Septi	9/1/2023	COMM 1ST	PMCHK00002960	\$1,400.00
25184	C0133	California Smog	9/1/2023	COMM 1ST	PMCHK00002960	\$40.00
25185	E0008	Ewing Irrigation Products, Inc	9/1/2023	COMM 1ST	PMCHK00002960	\$2,676.68
25186	F0015.	Folsom Lock & Key	9/1/2023	COMM 1ST	PMCHK00002960	\$32,764.55
25187	F0038	Fastenal Company	9/1/2023	COMM 1ST	PMCHK00002960	\$61.65
25188	H0065	Randy Hubbard	9/1/2023	COMM 1ST	PMCHK00002960	\$24.89
25189	L0033	Les Schwab	9/1/2023	COMM 1ST	PMCHK00002960	\$90.26
25190	M0013	Meadow Vista Hardware	9/1/2023	COMM 1ST	PMCHK00002960	\$42.21
25191	N0003	Norris Electric, Inc.	9/1/2023	COMM 1ST	PMCHK00002960	\$1,513.19
25192	N0045	Near U CO2	9/1/2023	COMM 1ST	PMCHK00002960	\$927.88
25193	N0048	Normac, Inc.	9/1/2023	COMM 1ST	PMCHK00002960	\$177.03
25194	R0065	River City Rentals	9/1/2023	COMM 1ST	PMCHK00002960	\$425.23
25195	R0073	NAPA Auto Parts	9/1/2023	COMM 1ST	PMCHK00002960	\$14.56
25196	S0009	Sierra Saw Sales And Service	9/1/2023	COMM 1ST	PMCHK00002960	\$804.86
25197	S0145	SCP Distributors	9/1/2023	COMM 1ST	PMCHK00002960	\$2,407.99
25198	S1007	Stationary Engineers, Local 39	9/1/2023	COMM 1ST	PMCHK00002960	\$390.05
25199	T0071	TIAA Commercial Finance, Inc.	9/1/2023	COMM 1ST	PMCHK00002960	\$107.34
25200	TEMPA	Erin Anthony	9/1/2023	COMM 1ST	PMCHK00002960	\$342.00
25201	U0016	Uptown Signs & Graphics, Inc.	9/1/2023	COMM 1ST	PMCHK00002960	\$453.15
25202	V0022	Vintage Contractors, Inc.	9/1/2023	COMM 1ST	PMCHK00002960	\$20,164.00
25203	W0001	Walker's Office Supplies, Inc.	9/1/2023	COMM 1ST	PMCHK00002960	\$54.92
25204	W0043	West Coast Fire Protection Sys	9/1/2023	COMM 1ST	PMCHK00002960	\$200.00
25205	W0054	Wizix Technology Group	9/1/2023	COMM 1ST	PMCHK00002960	\$37.83
25206	1099-218	Auburn Gymnastics Center	9/8/2023	COMM 1ST	PMCHK00002961	\$101.40
25207	1099-313	Alison Lloyd	9/8/2023	COMM 1ST	PMCHK00002961	\$249.60
25208	1099-375	Jennifer Rogers	9/8/2023	COMM 1ST	PMCHK00002961	\$876.20
25209	1099-387	Keith P. Wilson dba WDSLA	9/8/2023	COMM 1ST	PMCHK00002961	\$1,400.00
25210	A0051	Anderson's Sierra Pipe Co.	9/8/2023	COMM 1ST	PMCHK00002961	\$218.14
25211	A0115	Auburn Hardware & Rental LLC	9/8/2023	COMM 1ST	PMCHK00002961	\$52.30
25212	A1010	Advantage Marketing and Print	9/8/2023	COMM 1ST	PMCHK00002961	\$411.84
25213	C0129	Cornerstone Environmental Cont	9/8/2023	COMM 1ST	PMCHK00002961	\$41,072.11
25214	C0136	Cal-Line Equipment, Inc	9/8/2023	COMM 1ST	PMCHK00002961	\$923.62
25215	D0010	Diamond Pacific	9/8/2023	COMM 1ST	PMCHK00002961	\$0.34
25216	D0025	Dawson Oil Company	9/8/2023	COMM 1ST	PMCHK00002961	\$6,027.91
25217	L0039	Leaf	9/8/2023	COMM 1ST	PMCHK00002961	\$159.80
25218	M0013	Meadow Vista Hardware	9/8/2023	COMM 1ST	PMCHK00002961	\$62.18
25219	N0048	Normac, Inc.	9/8/2023	COMM 1ST	PMCHK00002961	\$134.12
25220	P0005	Placer County Water Agency	9/8/2023	COMM 1ST	PMCHK00002961	\$1,262.53
25221	P0007	Pacific Gas & Electric Company	9/8/2023	COMM 1ST	PMCHK00002961	\$829.48
25222	P0023	PG&E	9/8/2023	COMM 1ST	PMCHK00002961	\$100.25
25223	S0009	Sierra Saw Sales And Service	9/8/2023	COMM 1ST	PMCHK00002961	\$549.11
25224	S0050	Sierra Safety	9/8/2023	COMM 1ST	PMCHK00002961	\$247.43
25225	S0103	SCI Consulting Group	9/8/2023	COMM 1ST	PMCHK00002961	\$2,570.96
25226	S0173	Sherman Industries Inc.dba She	9/8/2023	COMM 1ST	PMCHK00002961	\$2,365.00
25227	T0079	The Engineering Enterprise	9/8/2023	COMM 1ST	PMCHK00002961	\$3,956.00
25228	TEMPL	Karissa Lowry	9/8/2023	COMM 1ST	PMCHK00002961	\$188.00
25229	TEMPN	Taylre Nelson	9/8/2023	COMM 1ST	PMCHK00002961	\$10.00
25230	W0001	Walker's Office Supplies, Inc.	9/8/2023	COMM 1ST	PMCHK00002961	\$118.11
25231	W0003	Warehouse Paint Incorporated	9/8/2023	COMM 1ST	PMCHK00002961	\$54.31

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
25232	W0044	Wave	9/8/2023	COMM 1ST	PMCHK00002961	\$1,216.37
25233	W0054	Wizix Technology Group	9/8/2023	COMM 1ST	PMCHK00002961	\$97.65
25234	P0021	Petty Cash	9/8/2023	COMM 1ST	PMCHK00002962	\$100.00
25235	TEMPM	Lindsey Madison	9/8/2023	COMM 1ST	PMCHK00002962	\$256.00
25237	1099-221	Timothy Bowen	9/15/2023	COMM 1ST	PMCHK00002964	\$7,631.25
25238	1099-271	Kelpro Security	9/15/2023	COMM 1ST	PMCHK00002964	\$4,450.00
25239	1099-388	Pearl, Corwin dba Pearl's Pest	9/15/2023	COMM 1ST	PMCHK00002964	\$239.00
25240	A0001	Recology Auburn Placer	9/15/2023	COMM 1ST	PMCHK00002964	\$642.78
25241	A0027	Recology Auburn Placer	9/15/2023	COMM 1ST	PMCHK00002964	\$1,364.43
25242	A0051	Anderson's Sierra Pipe Co.	9/15/2023	COMM 1ST	PMCHK00002964	\$316.63
25243	A0115	Auburn Hardware & Rental LLC	9/15/2023	COMM 1ST	PMCHK00002964	\$138.99
25244	C0061	California Computer Services	9/15/2023	COMM 1ST	PMCHK00002964	\$2,970.37
25245	C0146	Collins, Carlin	9/15/2023	COMM 1ST	PMCHK00002964	\$11.14
25246	F0023	Jerry Fisher	9/15/2023	COMM 1ST	PMCHK00002964	\$121.18
25247	G0045	GSSA	9/15/2023	COMM 1ST	PMCHK00002964	\$2,079.60
25248	M0013	Meadow Vista Hardware	9/15/2023	COMM 1ST	PMCHK00002964	\$20.37
25249	M0098	Meadow Vista County Water Dist	9/15/2023	COMM 1ST	PMCHK00002964	\$2,467.38
25250	N0003	Norris Electric, Inc.	9/15/2023	COMM 1ST	PMCHK00002964	\$255.00
25251	N0045	Near U CO2	9/15/2023	COMM 1ST	PMCHK00002964	\$564.08
25252	P0007	Pacific Gas & Electric Company	9/15/2023	COMM 1ST	PMCHK00002964	\$44.86
25253	P0058	Pitney Bowes Inc	9/15/2023	COMM 1ST	PMCHK00002964	\$115.59
25254	P0116	Print Project Managers	9/15/2023	COMM 1ST	PMCHK00002964	\$14,656.46
25255	S0008	Sherwin-Williams	9/15/2023	COMM 1ST	PMCHK00002964	\$10.56
25256	S0009	Sierra Saw Sales And Service	9/15/2023	COMM 1ST	PMCHK00002964	\$51.15
25257	S1007	Stationary Engineers, Local 39	9/15/2023	COMM 1ST	PMCHK00002964	\$370.75
25258	TEMPB	Jessica Baldwin	9/15/2023	COMM 1ST	PMCHK00002964	\$25.00
25259	TEMPH	Casey Harges	9/15/2023	COMM 1ST	PMCHK00002964	\$25.00
25260	U0016	Uptown Signs & Graphics, Inc.	9/15/2023	COMM 1ST	PMCHK00002964	\$135.14
25261	W0001	Walker's Office Supplies, Inc.	9/15/2023	COMM 1ST	PMCHK00002964	\$52.33
25262	W0003	Warehouse Paint Incorporated	9/15/2023	COMM 1ST	PMCHK00002964	\$1,753.47
25263	W0045	Williams, Jesse	9/15/2023	COMM 1ST	PMCHK00002964	\$280.18
25264	F0058	Foothill Karate-Do	9/18/2023	COMM 1ST	PMCHK00002965	\$22.75
25265	1099-218	Auburn Gymnastics Center	9/22/2023	COMM 1ST	PMCHK00002966	\$50.70
25266	1099-269	Deborah Lynn	9/22/2023	COMM 1ST	PMCHK00002966	\$156.00
25267	1099-291	Isaac Humber	9/22/2023	COMM 1ST	PMCHK00002966	\$338.00
25268	1099-313	Alison Lloyd	9/22/2023	COMM 1ST	PMCHK00002966	\$1,185.60
25269	1099-343	Faith Petersen	9/22/2023	COMM 1ST	PMCHK00002966	\$845.00
25270	1099-374	Sarah Violet	9/22/2023	COMM 1ST	PMCHK00002966	\$91.00
25271	1099-375	Jennifer Rogers	9/22/2023	COMM 1ST	PMCHK00002966	\$19.50
25272	1099-376	Joanna Britt	9/22/2023	COMM 1ST	PMCHK00002966	\$403.20
25273	1099-380	Emily Mockel	9/22/2023	COMM 1ST	PMCHK00002966	\$390.00
25274	A0013	AT&T	9/22/2023	COMM 1ST	PMCHK00002966	\$53.50
25275	C0111	Cal.net	9/22/2023	COMM 1ST	PMCHK00002966	\$66.94
25276	C0120	Capture Technologies	9/22/2023	COMM 1ST	PMCHK00002966	\$120.00
25277	C0129	Cornerstone Environmental Cont	9/22/2023	COMM 1ST	PMCHK00002966	\$760.00
25278	F0041	Friends of ARD	9/22/2023	COMM 1ST	PMCHK00002966	\$5,293.00
25279	F0058	Foothill Karate-Do	9/22/2023	COMM 1ST	PMCHK00002966	\$669.50
25280	H0056	Humana Dental Ins. Co	9/22/2023	COMM 1ST	PMCHK00002966	\$2,474.65
25282	P0007	Pacific Gas & Electric Company	9/22/2023	COMM 1ST	PMCHK00002966	\$8,372.88
25283	S0067	Superfast Copy	9/22/2023	COMM 1ST	PMCHK00002966	\$85.12
25284	S0094	Manouch Shirvanioun	9/22/2023	COMM 1ST	PMCHK00002966	\$52.40
25285	S0143	SMOA	9/22/2023	COMM 1ST	PMCHK00002966	\$2,623.00
25286	S0154	Mike Scheele	9/22/2023	COMM 1ST	PMCHK00002966	\$293.44
25287	S1000	State Of California/DOJ	9/22/2023	COMM 1ST	PMCHK00002966	\$74.00
25288	T1000	Transamerica Life Insurance	9/22/2023	COMM 1ST	PMCHK00002966	\$480.00
25289	TEMPF	49er Water Service	9/22/2023	COMM 1ST	PMCHK00002966	\$500.00
25290	TEMPH	Ashley Haley	9/22/2023	COMM 1ST	PMCHK00002966	\$80.00
25291	TEMPS	Nicole Shea	9/22/2023	COMM 1ST	PMCHK00002966	\$35.00
25292	W0001	Walker's Office Supplies, Inc.	9/22/2023	COMM 1ST	PMCHK00002966	\$60.50
25293	TEMPW	Michelle Wiederhold	9/22/2023	COMM 1ST	PMCHK00002967	\$96.00
25294	1099-122	Gordon Ainsleigh	9/29/2023	COMM 1ST	PMCHK00002968	\$112.00
25295	1099-295	Juli Land-Marx	9/29/2023	COMM 1ST	PMCHK00002968	\$1,800.00
25296	1099-374	Sarah Violet	9/29/2023	COMM 1ST	PMCHK00002968	\$279.75

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
25297	A0051	Anderson's Sierra Pipe Co.	9/29/2023	COMM 1ST	PMCHK00002968	\$27.02
25298	A0115	Auburn Hardware & Rental LLC	9/29/2023	COMM 1ST	PMCHK00002968	\$22.41
25299	A0148	All Pro Backflow	9/29/2023	COMM 1ST	PMCHK00002968	\$1,069.99
25300	C0061	California Computer Services	9/29/2023	COMM 1ST	PMCHK00002968	\$7,193.34
25301	C0072	First Citizens Bank	9/29/2023	COMM 1ST	PMCHK00002968	\$470.75
25302	C0104	Campana Propane Service	9/29/2023	COMM 1ST	PMCHK00002968	\$505.10
25303	C0113	Cooks Portable Toilets & Septi	9/29/2023	COMM 1ST	PMCHK00002968	\$1,020.00
25304	C0142	Commercial Appliance Maintenac	9/29/2023	COMM 1ST	PMCHK00002968	\$275.00
25305	D0010	Diamond Pacific	9/29/2023	COMM 1ST	PMCHK00002968	\$101.15
25306	F0015	Folsom Lock & Key	9/29/2023	COMM 1ST	PMCHK00002968	\$488.52
25307	F0038	Fastenal Company	9/29/2023	COMM 1ST	PMCHK00002968	\$285.22
25308	F0060	First Serve Productions Inc.	9/29/2023	COMM 1ST	PMCHK00002968	\$129,888.00
25309	H0065	Randy Hubbard	9/29/2023	COMM 1ST	PMCHK00002968	\$17.03
25310	I0010	Inland Business Systems	9/29/2023	COMM 1ST	PMCHK00002968	\$173.44
25311	L0098	Andie Leventin	9/29/2023	COMM 1ST	PMCHK00002968	\$19.65
25312	N0012	Nevada Irrigation District	9/29/2023	COMM 1ST	PMCHK00002968	\$885.50
25313	N0045	Near U CO2	9/29/2023	COMM 1ST	PMCHK00002968	\$359.63
25314	N0048	Normac, Inc.	9/29/2023	COMM 1ST	PMCHK00002968	\$1,887.51
25315	P0005	Placer County Water Agency	9/29/2023	COMM 1ST	PMCHK00002968	\$4,767.48
25316	P0021	Petty Cash	9/29/2023	COMM 1ST	PMCHK00002968	\$195.66
25317	P0088	PBM Construction Inc	9/29/2023	COMM 1ST	PMCHK00002968	\$2,500.00
25318	Q0003	Quality Automotive	9/29/2023	COMM 1ST	PMCHK00002968	\$6,245.48
25319	S0009	Sierra Saw Sales And Service	9/29/2023	COMM 1ST	PMCHK00002968	\$3,140.31
25320	S0050	Sierra Safety	9/29/2023	COMM 1ST	PMCHK00002968	\$22.52
25321	S0166	Sierra Snake Removal	9/29/2023	COMM 1ST	PMCHK00002968	\$550.00
25322	TEMPJ	Linda Jacques	9/29/2023	COMM 1ST	PMCHK00002968	\$10.00
25323	TEMPR	Josie Romine	9/29/2023	COMM 1ST	PMCHK00002968	\$179.00
25324	V0004	Pape Machinery	9/29/2023	COMM 1ST	PMCHK00002968	\$455.22
25325	V0007	Verizon Wireless	9/29/2023	COMM 1ST	PMCHK00002968	\$809.08
25326	W0001	Walker's Office Supplies, Inc.	9/29/2023	COMM 1ST	PMCHK00002968	\$5,734.49
25327	W0003	Warehouse Paint Incorporated	9/29/2023	COMM 1ST	PMCHK00002968	\$67.69

Total Checks: 150

Total Amount of Checks: \$384,062.97

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR SEPTEMBER, 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)

September's Financials

Revenues –

- **Program Revenue** is up by **\$86,000**. This is coming from Youth Services (**\$87,000**). We did not anticipate revenue for Auburn Elementary of **\$58,000**. Youth Services Day Camp programs are up by **\$29,000**.
- **Rents & Concessions** is down by **\$15,700** from budget. Youth Services lost the Rock Creek Modular rental (**\$7,000**) and Facilities and Grounds rentals are down by **\$6,000**.
- **Miscellaneous Revenue** is up by **\$45,800**. The sale of the Auburn Elementary Modular was **\$44,250**, which was not budgeted for in March.
- **Grants & Donations** is up due to a final licensed daycare grant that we received in June and Sept. (**\$45,000**). The District received a **\$6,000** grant reimbursement for the Marriot Meadows Project through the State. **\$7,000** has been gifted for Bench donations. This puts us above budget by **\$68,000** in this category.
- **Interest/Investment Interest** is up by **\$117,000** from budget. This is primarily due to an end-of-year 'Fair Market Value' audit entry that was reversed for this fiscal year throwing this off by **\$71,700**. It is not actual income and more than likely it will be reversed again in March. The District's actual amount over budget is **\$45,300**.
- **City Mitigation Revenue** was received by the City of Auburn in the amount of **\$98,000**, showing we are above expected budget by **\$48,000**. At the time of the budget, staff was not sure what the City was going to relinquish of Mitigation Funds to us. We have not received anything in 8 years. Keep in mind, these funds are to only be used for improvements in the City of Auburn or close by in its sphere of influence. These funds will be held in the District's City Trust account at the Treasury. \$65,000 is slated to be used for the new Auburn Park Preserve Pickleball Courts in Spring of 2024.
- **Tax Revenues** came in above budget by **\$68,000**. The board approved using \$41,812 to bring the April 2024 COLA forward for determined underpaid staff.
- **Transfers of Funds** This line item is showing **\$24,000** above budget. **\$24,000** of these funds were budgeted in the Payroll Benefit category to send to the UAL to bring down the debt. However, in June our records showed that we were currently "super funded." Per policy (when super funded), it is to be forwarded to the CEPPT to save for future retirement debt budgeting.

Expenses –

- **Operations & Supplies** are down by **\$19,000**. This is mostly apparent in Facilities and Grounds. This department is under by **\$13,000**. Office Supplies are down by **\$8,000** and Gasoline is down by **\$3,600** from budget.
- **Utilities Expenses** are showing they are over by **\$15,000**. While expenses are over what was expected, the difference is from the District's reimbursement from the High Schools' usage of Marsha Skinner Sierra Pool. The reduction of usage and the increased usage by the District allowed for a loss of reimbursed utilities by **\$10,000** and energy expenses were higher at Sierra Pool than budgeted by **\$5,000**. Both of these extra costs are due to some pool maintenance issues.

- **Bldg & Grounds Maintenance** is over by **\$36,000**. The Aquatics Department was hit considerably by maintenance (over and above a normal season). The High Schools also didn't use the pool as much as last year (due to the green issue). The anticipated reimbursement was much lower than the prior year. Aquatics is over budget by \$31,000 and Facilities and Grounds is over budget by \$7,000.
- **Payroll Expenses** are over budget by **\$35,000**. A portion of this is from the Youth Services which will be rectified at budget revision. Youth Serv Dept is over by **\$47,600**. Youth Services had extra wages for Auburn EI to support the increased revenue. This department had the 2024 COLA moved forward, which has an impact as well. Aquatics is over by **\$10,000**. Aquatics also had an increase of staff this year, with extended pool activities. There were savings in Facilities and Grounds due to absent staff.
- **Fixed Assets Expense** is over by **\$52,000**. **\$39,100** was spent to restore a truck that the District is keeping in the fleet. **\$26,000** was budgeted last year for a new engine, but staff wasn't able to get that completed until this fiscal year. The Dump Truck was close to being out of compliance for regulation weight so it was converted to a flat bed. With some transmission leak repairs, the vehicle is now in prime condition for a long future with the District.
- **Capital Improvements** are over by **\$36,000**. Two Projects have been approved by the Board in the Aquatics Department, but they will not be in the budget until next month with the mid-year revision. One is the increased expenses for the Splash Pool (**\$18,000** spent so far) and the Second one is the Emergency Gates that went in this month for **\$16,000**. The Pickleball Courts also came in **\$11,000** over budget, which is also included in the Mid-year revision to compensate for those expenses. These were also approved by the Board during the contract acceptance and the Project list update.

PROFIT & LOSS
23/24 Approved Budget

	Approved Budget 23-24	% Of Total	Mid-Yr Revision 23-24	% Of Total	2023 September ACTUALS	Last Yr September Actuals	2023-24 YTD ACTUALS	2023-24 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues									
Program Revenue	1,239,872	17%			77,429	104,454	851,733	765,591	849,968
Facility Revenue	188,147	3%			20,638	12,141	138,064	153,768	141,831
Misc. Revenue	47,521	1%			6,634	3,562	71,087	25,239	44,494
Grants & Donations	52,055	1%			7,449	6,727	73,807	5,588	21,409
Interest/Investment Income	43,447	1%			31	72	125,280	8,306	45,669
Equipment Reserve Transfers	465,959	7%			-	-	-	-	-
Future Cap & ADA Transfers	849,785	12%			12,991	-	1,861,263	1,793,370	1,724,263
Tax Revenue	4,102,145	58%			-	-	12,746	12,611	12,228
Atwood	28,348	0%			-	-	98,000	50,000	-
City Mitigation Transfers/Rev	50,000	1%			-	-	-	-	-
County Mitigation Revenue	22,000	0%			-	-	-	-	-
Total Operating Revenue	7,089,279	100%	-	0%	125,172	126,956	3,231,980	2,814,473	2,839,862
Expenditures									
Program Expense	255,685	4%			19,644	8,453	143,601	150,832	137,645
Operating & Supplies	569,202	8%			57,178	55,763	274,246	293,550	251,597
Utilities Expense	219,359	3%			17,628	20,098	69,976	55,374	73,458
Professional Services	108,495	2%			6,734	7,847	47,724	50,115	40,647
Building & Grounds Maintenance	479,172	7%			44,222	49,489	227,654	191,633	232,471
Property Tax Admin.	74,195	1%			-	-	4,279	4,340	-
Wages	2,508,616	37%			262,272	239,917	1,322,523	1,278,182	1,152,019
Benefits & Payroll Costs	1,032,813	15%			85,274	76,427	512,819	522,351	511,383
Fixed Asset Expense	469,005	7%			47,013	28,478	314,885	262,959	107,978
Capital Improvement Projects	964,716	14%			194,896	128,312	323,744	287,395	449,739
Debt Services	165,282	2%			-	-	71,404	70,774	70,035
Total Expenditures	6,846,540	100%	-	0%	734,861	614,784	3,312,855	3,167,505	3,026,972
Net Revenue Over Expenditures	\$ 242,739	3.42	\$ -	0%	\$ (609,689)	(487,828)	(\$80,875)	(\$353,032)	(\$187,110)
Annual Contingency Reserve (1-2%)	\$ -								
Annual Equip Replacement Reserve	\$ 90,000							\$ 90,000	\$ 833,959
Future Capital Construction Reserve	\$ 90,000							\$ 90,000	\$ 789,370
COVID Relief Funding	\$ -							\$ -	\$ 314,974
ADA Reserve	\$ 5,000							\$ 5,000	\$ 30,032
CEPPT/Prefunding	\$ 36,000							\$ 36,000	\$ 466,120
TOTALS	\$ 21,739							\$ (574,032)	\$ 2,504,455
									Budgeted and Transferred

Balance Sheet

9/30/2023

	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	404,034.28
Placer County Treasure-General	2,360,793.13
Placer County Treasurer - City Trust	254,253.56
Accounts Receivable	27,652.26
Due From Other Governments	13.34
PCOE Receivables	28,513.80
Lease Recievables - Current	39,045.00
Prepaid Expenses	276.00
Prepaid Liability Expense	51,026.00
Prepaid Workers Comp Insurance	48,399.99
Total Current Assets	3,227,270.60
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	502,139.16
Lease Receivables	107,409.00
Total Non-Current Assets	609,548.16
<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	3,801,561.05
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	310,570.10
Fixed Assets: Office Furniture & Rec Equipment	289,343.86
Construction In Progress	340,784.20
Less: Accumulated Depreciation	(11,545,099.74)
Total Fixed Assets	9,490,493.48
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	941,910.00
	941,910.00
TOTAL ASSETS	14,269,222.24

	Current YTD
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Deferred Civic Rec Revenue	101,707.72
Prepaid Revenue	34.00
Unearned Civic Rec A/R Offset	6,636.72
User Credits Payable	12,477.35
Refundable Liability (Refunds)	466.00
PGE Tru-up payable	9,636.90
Gift Certificates Unearned	140.00
Compensated Absences	182,051.26
Sales Tax Payable	255.70
Worker's Comp Payable	1,480.86
Miscellaneous Deductions	21.63
Lease Payable - Current	122,000.00
Total Current Liabilities	\$436,908.14
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	1,841,000.00
Net OPEB Liability	257,900.00
Net Pension Liability	1,182,967.00
Total Long Term Liabilities	3,281,867.00
TOTAL LIABILITIES	3,718,775.14
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	177,485.00
Deferred Inflows - Leases	142,748.00
	536,516.00
<u>Net Position</u>	
Investments in Fixed Assets	7,178,166.52
RFB: Reserved City Mitigation	207,207.15
GFB: Youth Assistance Fund	59,580.66
General Fund Balance	446,395.18
RFB: COVID Relief Funding	267,874.00
DFB: Annual Equip Replacement Reserv.	833,307.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	964,383.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	(4,061.87)
RFB: Atwood Equip Fund	14,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	35,031.75
Net Profit (Loss)	(80,876.57)
Total Net Postion	\$10,013,931.10
TOTAL LIABILITY AND NET POSITION	\$14,269,222.24

Auburn Rec & Park

Profit & Loss - Summary
4/1/2023 To 9/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	77,429.09	851,733.28	765,591.00	86,142.28	111.25
Rents & Concessions	20,638.29	138,064.30	153,768.00	(15,703.70)	89.79
Miscellaneous Revenue	6,633.90	71,087.46	25,239.00	45,848.46	281.66
Grants & Donations	7,448.50	73,806.71	5,588.00	68,218.71	1320.81
Interest Income	30.54	125,279.65	8,306.00	116,973.65	1508.30
Project Revenue - Government	0.00	98,000.00	50,000.00	48,000.00	196.00
Taxes Revenue	0.00	1,874,009.22	1,805,981.00	68,028.22	103.77
TOTAL OPERATING REVENUE	\$112,180.32	\$3,231,980.62	\$2,814,473.00	\$417,507.62	114.83%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	12,991.00	400,329.00	376,329.00	24,000.00	106.38
TOTAL OTHER FINANCING SOURCES	\$12,991.00	\$400,329.00	\$376,329.00	\$24,000.00	106.38%
TOTAL REVENUES	125,171.32	3,632,309.62	3,190,802.00	441,507.62	113.84
EXPENDITURES					
Program Expenses	19,643.57	143,601.02	150,832.00	(7,230.98)	95.21
Operations & Supplies Expense	57,177.51	274,246.03	293,550.00	(19,303.97)	93.42
Utilities Expense	17,628.25	69,976.41	55,374.00	14,602.41	126.37
Legal Expenses	0.00	192.00	311.00	(119.00)	61.74
Professional Services	6,734.33	47,532.46	49,804.00	(2,271.54)	95.44
Bldg & Grounds Maintenance	44,221.84	227,654.33	191,633.00	36,021.33	118.80
Property Tax Administration/LAFCO	0.00	4,278.87	4,340.00	(61.13)	98.59
Salaries Expense	262,271.61	1,322,523.22	1,278,182.00	44,341.22	103.47
Benefits & Payroll Costs	85,274.00	512,819.30	522,351.00	(9,531.70)	98.18
Fixed Asset Expense	47,013.15	314,885.38	262,959.00	51,926.38	119.75

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2023 To 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	194,895.82	323,744.37	287,395.00	36,349.37	112.65
Debt Service	0.00	71,403.80	70,774.00	629.80	100.89
Transfers Out	12,991.00	400,329.00	400,329.00	0.00	100.00
TOTAL EXPENDITURES	\$747,851.08	\$3,713,186.19	\$3,567,834.00	\$145,352.19	104.07%
NET REVENUE OVER EXPENDITURES	(\$622,679.76)	(\$80,876.57)	(\$377,032.00)	\$296,155.43	21.45%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2023 to 9/30/2023

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	12,341.15	58,181.30	34,600.00	23,581.30	168.15
Skyridge DSC Rev	29,439.86	95,932.78	82,995.00	12,937.78	115.59
Day Camp (REC) Rev	11,943.71	145,854.21	111,961.00	33,893.21	130.27
Day Camp (REG) Rev	(1,158.00)	64,866.00	51,178.00	13,688.00	126.75
Preschool Revenue	6,230.00	20,019.50	23,694.00	(3,674.50)	84.49
Newcastle DSC Revenue	634.45	57,942.20	51,384.00	6,558.20	112.76
Adult Softball	2,275.00	24,861.25	30,259.00	(5,397.75)	82.16
Adult Basketball	0.00	9,600.00	11,613.00	(2,013.00)	82.67
Adult Volleyball	2,930.00	5,813.24	2,587.00	3,226.24	224.71
Pickle Ball Revenue	535.00	6,177.00	6,100.00	77.00	101.26
Adult Classes	2,886.00	25,834.40	32,477.00	(6,642.60)	79.55
Adult Class Rev - Bureau	580.00	4,506.70	5,400.00	(893.30)	83.46
Bocce Ball Prog Revenue	840.00	1,932.80	800.00	1,132.80	241.60
Youth Basketball	0.00	0.00	43.00	(43.00)	0.00
Youth Classes	9,818.00	57,050.74	40,118.00	16,932.74	142.21
Youth Class Rev - Bureau	140.00	1,385.00	3,408.00	(2,023.00)	40.64
Youth Volleyball	0.00	8,686.00	7,473.00	1,213.00	116.23
Aquatic Activities - Sierra Pool	189.00	17,393.70	16,991.00	402.70	102.37
Aquatic Activities - PH Pool	0.00	0.00	1,594.00	(1,594.00)	0.00
Master Swim Revenue	0.00	4,240.39	4,376.00	(135.61)	96.90
Public Swim - MS Sierra Pool	0.00	33,000.00	34,456.00	(1,456.00)	95.77
Public Swim - Placer Hills Pool	0.00	2,355.00	2,722.00	(367.00)	86.52
Swim Lessons	0.00	38,937.00	41,803.00	(2,866.00)	93.14
Swim Lessons - PH	0.00	8,364.00	8,985.00	(621.00)	93.09
Swim Team Revenue	0.00	26,165.00	23,795.00	2,370.00	109.96
Synchro Team	0.00	14,435.00	16,923.00	(2,488.00)	85.30
Youth Camps Revenue	1,375.00	43,159.50	48,580.00	(5,420.50)	88.84

Profit & Loss - Detail
4/1/2023 to 9/30/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camp Rev - Bureau	0.00	35,982.00	33,403.00	2,579.00	107.72
Tennis Revenue	0.00	0.00	250.00	(250.00)	0.00
Special Events Revenue	0.00	12,950.00	3,379.00	9,571.00	383.25
75th Anniversary Revenue	73.92	5,308.92	11,805.00	(6,496.08)	44.97
Food Truck Fiesta Revenue	(4,888.00)	0.00	0.00	0.00	0.00
Obstacle Race Revenue	0.00	7,500.00	7,500.00	0.00	100.00
Dead Festival Rev	(50.00)	355.00	0.00	355.00	0.00
Auburn Harvest Festival Rev	650.00	7,010.00	7,400.00	(390.00)	94.73
Egg Hunt Revenue	0.00	1,361.22	1,430.00	(68.78)	95.19
Out of District Fees	564.00	3,856.89	3,778.00	78.89	102.09
Out of District Fees - Bureau	80.00	716.54	331.00	385.54	216.48
Total Parks and Recreation Services	77,429.09	851,733.28	765,591.00	86,142.28	111.25
Rents & Concessions					
Fee Waivers, Public	(235.80)	(873.60)	(5,546.00)	4,672.40	15.75
Fee Waivers, Public, Reclamation	(229.75)	(616.15)	188.00	(804.15)	(327.74)
Fee Waiver - Offset	0.00	0.00	91.00	(91.00)	0.00
Blue Bird Room-CVCC	181.91	1,048.16	1,092.00	(43.84)	95.99
Stella Irving Rental Revenue - Rec	0.00	0.00	63.00	(63.00)	0.00
Lakeside Rental Revenue - Reg	1,148.00	4,791.75	8,041.00	(3,249.25)	59.59
Sierra Room Rental - CVCC	1,006.00	4,512.90	2,848.00	1,664.90	158.46
Sunset Room Rental - CVCC	28.50	559.50	1,289.00	(729.50)	43.41
Canyon View Room Rental - CVCC	(141.00)	523.00	2,724.00	(2,201.00)	19.20
Foothills Room Rental - CVCC	486.00	4,416.36	5,024.00	(607.64)	87.91
Pool Rental Rev - Sierra/Splash	0.00	5,881.73	8,585.00	(2,703.27)	68.51
Pool Rental Rev - Placer Hills	0.00	2,266.00	1,697.00	569.00	133.53
American River Room - CVCC	110.00	2,825.00	3,681.00	(856.00)	76.75
Conference Rental Revenue - Rec	0.00	0.00	111.00	(111.00)	0.00
Overlook Modular Rent	604.27	3,481.77	3,629.00	(147.23)	95.94

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 9/30/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gazebo Rentals	0.00	205.00	515.00	(310.00)	39.81
Rock Creek Modular Rent	0.00	1,054.35	8,347.00	(7,292.65)	12.63
Gym Rental Revenue - Rec	0.00	3,891.00	115.00	3,776.00	3383.48
Gym Rental Revenue - Reg	1,500.00	7,896.00	3,304.00	4,592.00	238.98
Tutor Totter Lease Agreement	33.04	3,082.21	3,639.00	(556.79)	84.70
Kitchen Rental Revenue - Rec	0.00	0.00	77.00	(77.00)	0.00
Kitchen Rental Revenue - CVCC	192.00	857.00	106.00	751.00	808.49
Picnic Area Rental Revenue - Rec	923.00	6,684.00	10,356.00	(3,672.00)	64.54
Picnic Area Rental Revenue - Reg	257.50	1,764.00	3,997.00	(2,233.00)	44.13
Picnic Area Rental Revenue - Ash	58.50	827.50	1,255.00	(427.50)	65.94
Picnic Area Rental Revenue - MV	847.50	3,640.00	4,253.00	(613.00)	85.59
Field "Recreation" Rental Revenue	661.25	4,233.25	4,509.00	(275.75)	93.88
Field "Bill Beane" Rental - Reg A	484.00	2,245.50	1,372.00	873.50	163.67
Field "Softball" Rental - MV	564.00	1,622.00	999.00	623.00	162.36
Field Rental - CV	0.00	1,177.00	1,596.00	(419.00)	73.75
Bike Park Rentals	0.00	0.00	42.00	(42.00)	0.00
Field Soccer/Baseball-Winchester	703.50	2,546.50	2,771.00	(224.50)	91.90
Field "Beggs" Rental - Rec	631.25	5,181.75	5,554.00	(372.25)	93.30
Field B (softball) Rev - Reg	189.00	2,200.50	2,501.00	(300.50)	87.99
Field "James" Rental - Rec	1,469.50	11,226.50	15,766.00	(4,539.50)	71.21
Field C (Baseball) Rental - Reg	876.00	4,799.00	3,171.00	1,628.00	151.34
Bocce Ball Field Rental	0.00	0.00	193.00	(193.00)	0.00
Field "Soccer Regional" Rental	543.96	2,785.49	1,689.00	1,096.49	164.92
Field "Soccer A" Rental - MV	0.00	60.00	122.00	(62.00)	49.18
Field "Soccer A" Rental - Railroad	2,655.25	14,487.55	4,487.00	10,000.55	322.88
Field - PH Soccer Field	456.00	997.50	1,694.00	(696.50)	58.88
Field "Soccer B" Rental - Railroad	0.00	1,131.84	7,334.00	(6,202.16)	15.43
Field "Peewee Soccer" Rental - MV	830.00	1,680.00	0.00	1,680.00	0.00
Field Lining Revenue - Rec	0.00	53.00	56.00	(3.00)	94.64
Field Lining Revenue - Reg	0.00	106.00	0.00	106.00	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 9/30/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Misc Rents & Concessions	1,426.91	5,566.44	1,497.00	4,069.44	371.84
Misc Rents & Concessions - Bureau	0.00	1,766.00	7,332.00	(5,566.00)	24.09
Custodial Fees	1,618.00	11,393.00	18,405.00	(7,012.00)	61.90
Custodial Fees - Bureau	430.00	3,384.00	1,984.00	1,400.00	170.57
Set up/Take Down Fees	100.00	250.00	852.00	(602.00)	29.34
Set up/Take Down Fees - Bureau	230.00	454.00	361.00	93.00	125.76
Total Rents and Concessions	20,638.29	138,064.30	153,768.00	(15,703.70)	89.79
Miscellaneous Revenue					
Sales of an Asset - Y Serv	0.00	44,250.00	0.00	44,250.00	0.00
Sales of an Asset - F & G	400.00	900.00	0.00	900.00	0.00
Sales of an Asset - Admin	0.00	5,000.00	0.00	5,000.00	0.00
Advertising Revenue	0.00	150.00	0.00	150.00	0.00
MV Comm Ctr Rentals	0.00	90.00	59.00	31.00	152.54
Alcohol Permit Fee	552.00	3,105.00	4,087.00	(982.00)	75.97
Alcohol Permit - Bureau	92.00	460.00	275.00	185.00	167.27
Miscellaneous Income - Admin.	0.00	395.00	2,797.00	(2,402.00)	14.12
Verizon Wireless Lease	2,786.89	13,934.45	16,719.00	(2,784.55)	83.35
Miscellaneous Income - F & G	2,803.01	2,803.01	1,302.00	1,501.01	215.29
Total Miscellaneous Revenue	6,633.90	71,087.46	25,239.00	45,848.46	281.66
Grants & Donations					
Youth Assistance Rev	4.50	7,402.00	2,200.00	5,202.00	336.46
Donation Rev - F & G	7,004.00	13,918.71	3,388.00	10,530.71	410.82
Grant Proceeds - Y. Services	440.00	45,142.00	0.00	45,142.00	0.00
Grant Proceeds - F & G	0.00	7,344.00	0.00	7,344.00	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	7,448.50	73,806.71	5,588.00	68,218.71	1320.81
Interest Income					
Interest Income - Other	30.54	645.34	353.00	292.34	182.82
Interest Revenue - County	0.00	114,231.93	7,507.00	106,724.93	1521.67
Interest - City Trust	0.00	6,233.68	446.00	5,787.68	1397.69
Interest - Pension Trust	0.00	4,168.70	0.00	4,168.70	0.00
Total Interest Income	30.54	125,279.65	8,306.00	116,973.65	1508.30
Project Revenue - Government					
City Mitigation Revenue	0.00	98,000.00	50,000.00	48,000.00	196.00
Total Project Revenue - Government	0.00	98,000.00	50,000.00	48,000.00	196.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,583,227.50	1,550,729.00	32,498.50	102.10
Homeowner's Prop. Tax Relief	0.00	10,447.28	11,348.00	(900.72)	92.06
Current Unsecured Prop Taxes General	0.00	886.50	1,239.00	(352.50)	71.55
Current Supplemental Property Taxes	0.00	111,103.51	88,278.00	22,825.51	125.86
Unitary & Op Non-unitary Tax	0.00	57,489.86	55,912.00	1,577.86	102.82
Delinq Unsecured Property Taxes	0.00	259.81	140.00	119.81	185.58
Timber Tax Guarantee	0.00	0.17	1.00	(0.83)	17.00
Atwood Tax Revenue	0.00	12,746.45	12,611.00	135.45	101.07
Delinquent Supplemental Tax Rev	0.00	(223.09)	(10.00)	(213.09)	2230.90
Delinquent Secured Property Taxes	0.00	(64.37)	(597.00)	532.63	10.78
Railroad Unitary Property Taxes	0.00	1,231.02	1,360.00	(128.98)	90.52
RDA Pass-Throughs	0.00	96,904.58	84,970.00	11,934.58	114.05

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	0.00	1,874,009.22	1,805,981.00	68,028.22	103.77
TOTAL OPERATING REVENUE	\$112,180.32	\$3,231,980.62	\$2,814,473.00	\$417,507.62	114.83%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	12,991.00	12,991.00	12,991.00	0.00	100.00
Transfers In - Equipment Reserve	0.00	130,000.00	130,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	190,000.00	190,000.00	0.00	100.00
Transfers in - CEPPT Trust	0.00	60,000.00	36,000.00	24,000.00	166.67
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
Transfer In - Arboretum Fund	0.00	2,338.00	2,338.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	12,991.00	400,329.00	376,329.00	24,000.00	106.38
TOTAL REVENUES	125,171.32	3,632,309.62	3,190,802.00	441,507.62	113.84
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	2,969.40	14,331.85	14,148.00	183.85	101.30
Instructor/Adult Classes - Bureau	338.00	2,171.00	2,552.00	(381.00)	85.07
Instructor/Youth Classes	1,977.30	31,595.05	17,371.00	14,224.05	181.88
Instr/Youth Classes - Bureau	91.00	542.75	585.00	(42.25)	92.78
Officials/Adult Softball	2,079.60	6,835.45	6,500.00	335.45	105.16

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Adult Basketball	1,463.00	3,003.00	4,030.00	(1,027.00)	74.52
Officials/Youth Basketball	0.00	0.00	174.00	(174.00)	0.00
Officials/Youth Volleyball	818.00	1,008.00	(83.00)	1,091.00	(1214.46)
Instructor/Youth Camps	0.00	30,908.00	33,952.00	(3,044.00)	91.03
Instr/Y Camp - Bureau	7,631.25	16,659.25	18,107.00	(1,447.75)	92.00
Aub Elem/Program Exp	151.16	1,633.59	1,316.00	317.59	124.13
Skyridge/Program Exp	386.62	2,022.82	1,932.00	90.82	104.70
Day Camp/Program Exp	130.60	2,111.79	2,124.00	(12.21)	99.43
Day Camp REG Expense	6.64	964.63	1,484.00	(519.37)	65.00
Preschool - Program Expense	48.50	408.33	1,359.00	(950.67)	30.05
Newcastle Program Expense	220.41	763.54	1,575.00	(811.46)	48.48
Adult Softball Expense	0.00	95.61	1,224.00	(1,128.39)	7.81
Adult Basketball Expense	0.00	1,074.00	26.00	1,048.00	4130.77
Pickle Ball Tennis Expense	0.00	391.61	1,466.00	(1,074.39)	26.71
Adult Class Expense	0.00	0.00	525.00	(525.00)	0.00
Youth Basketball Expense	299.34	462.36	390.00	72.36	118.55
Youth Class Expense	0.00	8.35	8.00	0.35	104.38
Youth Volleyball Expense	0.00	1,072.77	896.00	176.77	119.73
Aquatic Activities	0.00	1,553.34	742.00	811.34	209.35
Public Swim Expense	0.00	3,119.10	2,656.00	463.10	117.44
Public Swim Exp - PH Pool	0.00	744.88	489.00	255.88	152.33
Swim Team	0.00	1,148.15	1,494.00	(345.85)	76.85
Synchro Team Expenses	0.00	1,356.00	1,281.00	75.00	105.86
Special Events Expenses	185.40	1,661.37	546.00	1,115.37	304.28
75th Anniversary Expense	0.00	10,689.36	24,721.00	(14,031.64)	43.24
Obstacle Race Expense	247.43	3,396.88	4,989.00	(1,592.12)	68.09
Auburn Harvest Festival Expenses	599.92	1,109.69	1,396.00	(286.31)	79.49
Egg Hunt Expenses	0.00	758.50	857.00	(98.50)	88.51
	19,643.57	143,601.02	150,832.00	(7,230.98)	95.21

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment's
 For All Segment's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(21.53)	27.00	(48.53)	(79.74)
Merchant Fees - Youth Services	1,769.24	9,883.24	11,915.00	(2,031.76)	82.95
Merchant Fees - Cust Serv	1,659.51	12,548.15	15,938.00	(3,389.85)	78.73
Discounts Taken	(346.03)	(402.12)	(90.00)	(312.12)	446.80
Cal Card Incentives	(554.69)	(554.69)	(859.00)	304.31	64.57
Donations Expense	0.00	500.00	525.00	(25.00)	95.24
Telephone - Placer Hills Pool	53.50	343.12	473.00	(129.88)	72.54
Telephone - Cust Serv	523.34	3,343.00	3,541.00	(198.00)	94.41
Telephone (CVCC) - Admin	475.91	3,032.70	3,536.00	(503.30)	85.77
Gift Certificates Expensed (donated)	50.00	50.00	362.00	(312.00)	13.81
Telephone - Youth Services	20.84	142.68	201.00	(58.32)	70.99
Telephone - Recreation	30.55	193.45	184.00	9.45	105.14
Telephone - Preschool	1.28	60.05	208.00	(147.95)	28.87
Telephone - Facilities & Grounds	864.82	5,974.33	6,963.00	(988.67)	85.80
Telephone - Day Camp	188.86	679.06	234.00	445.06	290.20
Telephone - Newcastle	34.63	218.68	246.00	(27.32)	88.89
Telephone - Aub El	35.55	584.88	420.00	164.88	139.26
Telephone - Skyridge	32.98	208.94	266.00	(57.06)	78.55
Postage - Cust Serv	0.00	700.00	420.00	280.00	166.67
Postage - Admin	(0.14)	298.73	324.00	(25.27)	92.20
Activity Guide Expense	14,989.46	33,269.73	25,436.00	7,833.73	130.80
Youth Assistance Expense	(40.00)	3,436.00	4,637.00	(1,201.00)	74.10
Bank Service Charges	0.00	10.03	0.00	10.03	0.00
CEPPT Charges	0.00	257.74	261.00	(3.26)	98.75
Office Supplies - Rec	129.15	310.63	31.00	279.63	1002.03
Office Supplies - Aquatics	0.00	1,124.29	0.00	1,124.29	0.00
Office Supplies - Youth Services	0.00	60.06	646.00	(585.94)	9.30
Office Supplies - F & G	0.00	892.96	9,001.00	(8,108.04)	9.92

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies-Cust Serv	92.62	2,121.33	1,282.00	839.33	165.47
Office Supplies - Admin	537.26	3,296.96	4,872.00	(1,575.04)	67.67
Duplication Costs - Cust Serv	173.44	209.70	12.00	197.70	1747.50
Duplication Costs - Admin	107.34	786.82	699.00	87.82	112.56
Office Equip Rental - Cust Serv	941.50	3,383.64	3,650.00	(266.36)	92.70
Office Equip Rental - Admin	373.04	2,080.10	2,704.00	(623.90)	76.93
Office Equip Maint - Admin	37.83	202.52	0.00	202.52	0.00
Dining Expense - F&G	124.29	124.29	0.00	124.29	0.00
Dining Expense - CS	25.63	46.13	125.00	(78.87)	36.90
Dining Expense	240.00	440.50	355.00	85.50	124.09
Gas/Mileage Expense - C.Serv	72.05	429.68	280.00	149.68	153.46
Gas/Mileage Expense - Admin	22.93	396.95	536.00	(139.05)	74.06
Gas/Mileage Expense - Rec.	121.18	121.18	35.00	86.18	346.23
Gas/Mileage Expense - YS	11.14	11.14	120.00	(108.86)	9.28
Gas/Mileage Expense - F & G	6,530.95	31,118.59	34,734.00	(3,615.41)	89.59
General Administrative Exp - Admin	40.00	349.90	368.00	(18.10)	95.08
Liability Insurance - Admin	17,008.00	94,606.00	95,871.00	(1,265.00)	98.68
Board Expense	0.00	12.36	807.00	(794.64)	1.53
Public Relations/Marketing - Cust Serv	137.75	1,725.41	1,391.00	334.41	124.04
Misc Expenses - Y Serv	0.00	0.00	94.00	(94.00)	0.00
Miscellaneous Expense	2.75	2.75	0.00	2.75	0.00
Dues and Subscriptions - Cust Service	0.00	170.46	145.00	25.46	117.56
Dues and Subscriptions - Admin	0.00	3,910.00	4,649.00	(739.00)	84.10
Dues and Subscriptions - F & G	0.00	29.95	33.00	(3.05)	90.76
Staff Appreciation - Rec	0.00	0.00	26.00	(26.00)	0.00
Staff Appreciation - Aquatics	0.00	24.27	0.00	24.27	0.00
Staff Appreciation - F & G	20.00	60.00	79.00	(19.00)	75.95
Staff Appreciation - Cust Serv	0.00	0.00	20.00	(20.00)	0.00
Company Celebrations	246.23	246.23	407.00	(160.77)	60.50
Bad Debts Expense - Y Services	0.00	0.00	22.00	(22.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - Admin	0.00	0.00	1,593.00	(1,593.00)	0.00
Staff Development - Rec.	385.00	385.00	2,220.00	(1,835.00)	17.34
Staff Development - Aquatics	0.00	31.00	47.00	(16.00)	65.96
Staff Development - Youth Services	0.00	40.00	814.00	(774.00)	4.91
Staff Development - F & G	997.41	3,872.68	3,945.00	(72.32)	98.17
Uniform Exp - Rec.	0.00	0.00	151.00	(151.00)	0.00
Uniform Exp - Aquatics	0.00	86.60	22.00	64.60	393.64
Uniform Exp - F & G	(24.78)	(173.56)	0.00	(173.56)	0.00
Uniform Exp - Admin	24.78	0.00	0.00	0.00	0.00
Small Equipment - Aqua	0.00	1,192.62	0.00	1,192.62	0.00
Small Equipment - Y Serv	0.00	0.00	2,213.00	(2,213.00)	0.00
Small Equipment - Facilities and Grounds	13,271.57	13,271.57	9,630.00	3,641.57	137.82
Small Equipment - Rec Pk	(328.36)	0.00	0.00	0.00	0.00
Small Equipment - Reg Pk	(382.66)	0.00	3,783.00	(3,783.00)	0.00
Small Equipment - MV Park	(269.70)	0.00	0.00	0.00	0.00
Small Equipment - CVCC	(8,527.89)	0.00	854.00	(854.00)	0.00
Small Equipment - Admin	0.00	1,075.14	0.00	1,075.14	0.00
Field Marking Expense	0.00	2,904.72	1,149.00	1,755.72	252.80
Safety Supplies - F & G	498.17	775.88	1,542.00	(766.12)	50.32
Safety Supplies - Rec	0.00	0.00	63.00	(63.00)	0.00
Safety Supplies - Aquatics	0.00	244.53	338.00	(93.47)	72.35
Safety Supplies - Admin	390.26	390.26	0.00	390.26	0.00
Restroom Supplies - Recreation Park	85.60	696.57	960.00	(263.43)	72.56
Restroom Supplies - Regional Park	129.78	1,136.20	1,301.00	(164.80)	87.33
Restroom Supplies - Ashford Park	39.54	353.60	498.00	(144.40)	71.00
Restroom Supplies - Meadow Vista Park	46.08	405.87	555.00	(149.13)	73.13
Restroom Supplies - Railroad Park	52.62	458.17	607.00	(148.83)	75.48
Restroom Supplies - Overlook Park	52.62	458.17	607.00	(148.83)	75.48
Restroom Supplies - Placer Hills Park	39.54	353.60	498.00	(144.40)	71.00
Restroom Supplies - Rec Comm Ctr	172.47	1,491.60	1,874.00	(382.40)	79.59

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Reg Comm Ctr	126.81	1,218.53	1,131.00	87.53	107.74
Restroom Supplies - CVCC Comm Ctr	140.60	1,530.17	1,485.00	45.17	103.04
Sanitation - Reg Pk - Toilet	255.00	1,530.00	1,741.00	(211.00)	87.88
Sanitation - Win Pk - Toilet	255.00	1,530.00	1,541.00	(11.00)	99.29
Sanitation - Reg - ADA PB Toilet	255.00	1,530.00	1,298.00	232.00	117.87
Sanitation - Reg Pk - Debris Box	642.78	7,404.88	6,603.00	801.88	112.14
Sanitation - Reg Pk - Disposal	683.86	3,113.87	3,101.00	12.87	100.42
Sanitation - MV - Disposal	1,141.75	2,496.18	2,078.00	418.18	120.12
Sanitation - CVCC - Disposal	239.97	1,162.26	1,146.00	16.26	101.42
Bad Debt Expense - Cust Serv	0.00	228.95	0.00	228.95	0.00
Total Operations & Supplies	57,177.51	274,246.03	293,550.00	(19,303.97)	93.42
Utilities Expense					
Lights - Rec Pk Beggs Field	314.88	2,155.96	1,821.00	334.96	118.39
Lighting Reimb.-Beggs Field	0.00	(2,936.00)	(1,690.00)	(1,246.00)	173.73
Lights - Rec Pk James Field	816.35	6,487.55	4,819.00	1,668.55	134.62
Lighting Reimb.-James Field	(210.00)	(7,458.00)	(2,706.00)	(4,752.00)	275.61
Lights - Rec Field	77.89	642.65	645.00	(2.35)	99.64
Lighting Reimb.-Rec Field	0.00	(1,824.00)	(466.00)	(1,358.00)	391.42
Gas/Elect - Rec Comm Ctr - Fac & Grds	(58.57)	(559.39)	3,442.00	(4,001.39)	(16.25)
Gas/Electric - Reg Comm Ctr	122.43	984.29	852.00	132.29	115.53
Gas/Electric - CV Comm Ctr	96.71	491.41	479.00	12.41	102.59
Electric Reimb.- CV Comm Ctr	(96.71)	(683.91)	(591.00)	(92.91)	115.72
Gas/Electric - CVCC	1,628.33	3,986.19	1,149.00	2,837.19	346.93
Gas/Electric - Sierra Pool	587.07	14,344.39	8,640.00	5,704.39	166.02
Gas/Electric - PH Pool	1,084.77	1,000.02	1,611.00	(610.98)	62.07
Electric - Day Camp	279.56	1,358.46	1,647.00	(288.54)	82.48

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	0.00	192.00	311.00	(119.00)	61.74
Total Legal Expense	0.00	192.00	311.00	(119.00)	61.74
Professional Services					
Professional Services - Rec	1,073.00	7,077.17	5,701.00	1,376.17	124.14
Professional Services - F & G	0.00	0.00	1,257.00	(1,257.00)	0.00
Atwood - Professional Services	2,570.96	2,570.96	2,729.00	(158.04)	94.21
Professional Services - C Serv	1,020.37	16,495.56	15,131.00	1,364.56	109.02
Professional Services - Admin	2,070.00	3,388.77	6,986.00	(3,597.23)	48.51
Accounting/Auditor Fees	0.00	18,000.00	18,000.00	0.00	100.00
Total Professional Services	6,734.33	47,532.46	49,804.00	(2,271.54)	95.44
Bldg & Ground Maintenance					
Vehicle Maintenance	4,735.21	22,046.62	7,533.00	14,513.62	292.67
Equipment Rental	0.00	0.00	2,033.00	(2,033.00)	0.00
Irrigation Supplies - General	1,887.51	4,534.42	244.00	4,290.42	1858.37
Maint - Recreation Field	0.00	1,574.70	2,138.00	(563.30)	73.65
Maint - CV Baseball Field	0.00	884.29	0.00	884.29	0.00
Maint - James Field	649.12	4,627.28	4,352.00	275.28	106.33
Maint - Beggs Field	0.00	345.70	2,285.00	(1,939.30)	15.13
Maint - Sierra Pool	3,645.90	35,676.43	20,121.00	15,555.43	177.31
Reimbursement- Maint Pool	0.00	(11,487.03)	(24,062.00)	12,574.97	47.74
Maint & Repairs - Equipment	3,267.25	12,904.52	14,225.00	(1,320.48)	90.72
Maint - PH Pool	1,328.69	13,689.42	10,384.00	3,305.42	131.83

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Winchester Fields	0.00	0.00	282.00	(282.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	175.88	0.00	175.88	0.00
Rep/Maint - Aub EI	181.09	276.39	0.00	276.39	0.00
Rep/Maint - Rock Creek	0.00	47.65	35.00	12.65	136.14
Rep/Maint - Day Camp	0.00	1,598.32	1,818.00	(219.68)	87.92
Maint - Recreation Park	1,388.14	16,741.31	17,601.00	(859.69)	95.12
Maint - Regional Park	4,118.79	19,961.10	20,071.00	(109.90)	99.45
Maint - Ashford Park	2,369.18	5,445.00	6,886.00	(1,441.00)	79.07
Maint - Meadow Vista Park	707.56	4,939.37	16,504.00	(11,564.63)	29.93
Maint - Christian Valley Park	825.01	1,144.71	2,697.00	(1,552.29)	42.44
Maint - Railroad Park	2,991.59	4,500.76	4,325.00	175.76	104.06
Maint - CVCC Park	883.30	5,756.85	5,566.00	190.85	103.43
Maint - Overlook Park	1,211.91	9,165.49	5,345.00	3,820.49	171.48
Maint - Placer Hills Park	1,370.62	1,370.62	843.00	527.62	162.59
Maint - Pocket Parks	300.63	500.33	332.00	168.33	150.70
Maint - Mt. Vernon Park	0.00	0.00	57.00	(57.00)	0.00
Maint - Winchester Park	300.63	316.14	341.00	(24.86)	92.71
Maint - Atwood	2,672.89	2,697.20	2,650.00	47.20	101.78
Maint - Shockley Park	1,061.41	3,235.50	339.00	2,896.50	954.43
Maint - Bike Park	1,211.18	3,846.67	5,171.00	(1,324.33)	74.39
Rep/Maint - Skyridge	284.47	448.60	2,584.00	(2,135.40)	17.36
Maint - Ashley Dog Park	307.89	1,275.69	2,867.00	(1,591.31)	44.50
Maint - Recreation Comm Ctr	2,554.72	14,829.58	6,216.00	8,613.58	238.57
Maint - Regional Comm Ctr	343.25	8,886.01	5,814.00	3,072.01	152.84
Maint - Christian Valley Comm Ctr	0.00	78.50	79.00	(0.50)	99.37
Maint - CVCC Comm Ctr	172.31	9,065.55	4,469.00	4,596.55	202.85
Maint - Overlook Modular	817.52	3,684.61	1,137.00	2,547.61	324.06
Maint - Regional Tennis/Pickleball Courts	0.00	318.90	1,313.00	(994.10)	24.29
Maint - MV Soccer A	55.98	128.17	0.00	128.17	0.00
Maint - RH Soccer A	0.00	3,064.27	3,395.00	(330.73)	90.26

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field Soccer	0.00	0.00	3,930.00	(3,930.00)	0.00
Maint - MV PeeWee Soccer	181.71	253.90	0.00	253.90	0.00
Maint - RH Soccer B	0.00	1,977.99	3,394.00	(1,416.01)	58.28
Maint - Regional Bill Bean Field	0.00	1,192.52	8,115.00	(6,922.48)	14.70
Maint - MV Softball Field	6.43	6.43	0.00	6.43	0.00
Maint - Regional Field B	373.33	763.76	8,545.00	(7,781.24)	8.94
Maint - Regional Field C	0.00	10,186.13	5,034.00	5,152.13	202.35
Tree Maint - Shockley Park	0.00	1,530.02	1,530.00	0.02	100.00
Vandalism Repairs Expense	2,016.62	3,448.06	3,095.00	353.06	111.41
Total Building and Grounds Maintenance	44,221.84	227,654.33	191,633.00	36,021.33	118.80
Property Tax Administration/LAFCO	0.00	4,278.87	4,340.00	(61.13)	98.59
Lafoo Fees	0.00	4,278.87	4,340.00	(61.13)	98.59
Total Property Tax Administration/LAFCO	0.00	4,278.87	4,340.00	(61.13)	98.59
Salaries Expense	8,124.00	37,912.00	33,310.00	4,602.00	113.82
Wages - (Y.Serv) - Manager	16,266.29	74,348.46	68,917.00	5,431.46	107.88
Wages - (Cust Serv) - Full Time	19,985.22	80,739.09	84,634.00	(3,894.91)	95.40
Wages - (Admin) - Full Time	9,163.99	37,894.75	38,664.00	(769.25)	98.01
Wages - (Admin) - Part Time	2,000.00	11,750.00	12,500.00	(750.00)	94.00
Wages - (Admin) - Board Pay	10,046.49	26,380.33	6,946.00	19,434.33	379.79
Wages - (Y.Serv) - Aub Elem - PT	68.86	243.70	372.00	(128.30)	65.51
Wages - (Y.Serv) - AE Maint	0.00	337.15	60.00	277.15	561.92
Wages - (Y.Serv) - RC Maint	14,084.49	35,091.92	29,225.00	5,866.92	120.08
Wages - (Y.Serv) - Skyridge - PT	126.67	763.82	76.00	687.82	1005.03
Wages - (Y.Serv) - Skyridge Maint	3,137.59	74,374.17	71,932.00	2,442.17	103.40
Wages - (Y.Serv) - Day Camp - PT					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - DC Maint	34.22	125.75	349.00	(223.25)	36.03
Wages - Reg Day Camp	0.00	39,597.45	36,668.00	2,929.45	107.99
Wages - (Rec) - Full Time	19,557.42	82,455.31	84,544.00	(2,088.69)	97.53
Wages - (Y. Serv) - Newcastle- PT	14,456.43	31,870.79	30,544.00	1,326.79	104.34
Wages - (Y.Serv) - NC Maint	0.00	11.38	28.00	(16.62)	40.64
Wages - (Rec) - Adult Softball	1,112.35	4,176.94	4,533.00	(356.06)	92.15
Wages - (Rec) - Adult Basketball	647.66	2,107.71	1,709.00	398.71	123.33
Wages - (Y.Serv) - Preschool	6,044.88	14,989.30	15,079.00	(89.70)	99.41
Wages - (Aqua) - Aquatics Coordinator	230.81	12,536.63	12,467.00	69.63	100.56
Wages - (Aqua) - Aquatic Activities	623.72	4,376.64	3,257.00	1,119.64	134.38
Wages - (Aqua) - Public Swim	551.71	66,684.02	62,479.00	4,205.02	106.73
Wages - (Aqua) - Public Swim-PH	352.10	6,659.33	7,347.00	(687.67)	90.64
Wages - (Aqua) - Swim Lessons	133.29	15,565.32	13,121.00	2,444.32	118.63
Wages - (Aqua) - Swim Lessons-PH	46.26	2,839.29	3,268.00	(428.71)	86.88
Wages - (Aqua) - Master Swim	1,144.28	6,276.98	3,464.00	2,812.98	181.21
Wages - (Aqua) - Swim Team Coaches	0.00	13,565.52	14,496.00	(930.48)	93.58
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,867.11	13,707.00	1,160.11	108.46
Wages - (Fac & Grds) - Fac Attendant - Rec	15,121.37	63,521.32	58,467.00	5,054.32	108.65
Wages - (Fac & Grds) - Fac Att. - CVCC	5,138.01	26,130.28	24,994.00	1,136.28	104.55
Wages - (Fac & Grds) - Fac Attendant - Reg	4,974.60	19,864.22	13,479.00	6,385.22	147.37
Wages - (Fac & Grds) - Fac Att Overlook	68.79	68.79	0.00	68.79	0.00
Wages - (Fac & Grds) - Management	23,082.51	98,754.75	98,099.00	655.75	100.67
Wages - (Fac & Grds) - Recreation Park	19,659.95	128,184.62	136,196.00	(8,011.38)	94.12
Wages - (Fac & Grds) - Regional Park	23,720.67	106,825.60	112,105.00	(5,279.40)	95.29
Wages - (Fac & Grds) - Ashford Park	4,735.15	23,599.62	22,600.00	999.62	104.42
Wages - (Fac & Grds) - Meadow Vista Park	6,713.12	26,836.64	25,700.00	1,136.64	104.42
Wages - (Fac & Grds) - CV Comm Center	820.28	3,690.17	5,500.00	(1,809.83)	67.09
Wages - (Fac & Grds) - Railhead Park	2,344.40	10,561.83	10,500.00	61.83	100.59
Wages - (Fac & Grds) - CVCC	2,740.93	6,839.46	7,960.00	(1,120.54)	85.92
Wages - (Fac & Grds) - Overlook Park	2,175.93	8,546.19	10,200.00	(1,653.81)	83.79

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Placer Hills Park	2,590.00	13,777.43	12,500.00	1,277.43	110.22
Wages - (Fac & Grds) - Pocket Parks	709.39	3,996.44	5,400.00	(1,403.56)	74.01
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	313.68	0.00	313.68	0.00
Wages - (Fac & Grds) - Winchester Park	596.34	2,793.97	3,100.00	(306.03)	90.13
Wages - (Fac & Grds) - Atwood	721.37	2,873.89	3,500.00	(626.11)	82.11
Wages - (Fac & Grds) - Shockley Property	0.00	3,098.37	1,400.00	1,698.37	221.31
Wages - (F & G) Special Events	2,577.78	3,956.70	3,780.00	176.70	104.68
Wages - District Administrator	15,357.60	67,619.04	67,157.00	462.04	100.69
Wages - (F & G Proj) - Marriot Meadows	0.00	150.80	150.00	0.80	100.53
Wages - (Rec) - Special Events	484.69	1,129.16	249.00	880.16	453.48
Wages - (F & G) Uniform Allowance	0.00	849.39	1,450.00	(600.61)	58.58
Total Salaries Expense	262,271.61	1,322,523.22	1,278,182.00	44,341.22	103.47
Benefits & Payroll Costs					
ER Taxes - Rec	1,636.12	6,603.01	6,960.00	(356.99)	94.87
ER Taxes - Aquatics	263.44	13,007.05	12,625.00	382.05	103.03
ER Taxes - Youth Services	4,226.51	19,939.26	18,213.00	1,726.26	109.48
ER Taxes - Fac & Grds	8,704.07	40,127.33	43,230.00	(3,102.67)	92.82
ER Taxes - Cust Serv	1,196.48	5,335.65	5,272.00	63.65	101.21
ER Taxes - Admin	3,462.24	14,292.55	15,526.00	(1,233.45)	92.06
Employment Expense - Aquatics	0.00	44.94	119.00	(74.06)	37.77
Employment Expense - Youth Services	169.25	264.25	321.00	(56.75)	82.32
Employment Expense - Fac & Grds	90.33	780.31	451.00	329.31	173.02
Fingerprinting Exp - Recreation	0.00	64.00	0.00	64.00	0.00
Fingerprinting Exp - Aquatics	0.00	79.00	497.00	(418.00)	15.90
Fingerprinting Exp - Youth Services	104.00	208.00	753.00	(545.00)	27.62
Fingerprinting Exp - Fac & Grds	65.00	144.00	133.00	11.00	108.27
Fingerprinting Exp - Admin	0.00	0.00	33.00	(33.00)	0.00
Benefits Expense - Recreation	2,705.05	15,002.89	18,704.00	(3,701.11)	80.21

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Youth Services	2,604.67	16,339.09	12,624.00	3,715.09	129.43
Benefits Expense - Fac & Grds	19,489.28	123,094.99	123,483.00	(388.01)	99.69
Benefits Expense - Cust Serv	2,282.91	14,453.32	14,198.00	255.32	101.80
Benefits Expense - Admin	6,242.94	37,652.73	36,695.00	957.73	102.61
Employer Retirement Exp. - Rec	1,963.13	7,497.09	7,959.00	(461.91)	94.20
Employer Retirement Exp. - Aquatics	107.93	2,164.46	1,722.00	442.46	125.70
Employer Retirement Exp. - Youth Services	4,652.40	19,545.23	13,779.00	5,766.23	141.85
Employer Retirement Exp. - Fac & Grds	10,047.70	43,246.36	45,723.00	(2,476.64)	94.58
Employer Retirement Exp - Cust Serv	2,053.02	7,715.50	7,503.00	212.50	102.83
Employer Retirement Exp. - Admin	4,832.12	18,402.51	18,696.00	(293.49)	98.43
CalPERS Prefunding	0.00	66,875.00	69,111.00	(2,236.00)	96.77
Worker's Comp - Rec	338.16	1,320.78	1,682.00	(361.22)	78.52
Worker's Comp - Aquatics	46.26	2,095.69	1,802.00	293.69	116.30
Worker's Comp - Youth Services	854.20	3,914.61	4,020.00	(105.39)	97.38
Worker's Comp - Fac & Grds	6,688.28	30,669.08	38,155.00	(7,485.92)	80.38
Worker's Comp - Cust Serv	74.51	330.07	406.00	(75.93)	81.30
Worker's Comp - Admin	374.00	1,610.55	1,956.00	(345.45)	82.34
Total Benefits and Payroll Costs	85,274.00	512,819.30	522,351.00	(9,531.70)	98.18
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	3,138.34	0.00	3,138.34	0.00
Fixed Asset Purchases - Fac & Grds	36,163.63	295,480.93	262,959.00	32,521.93	112.37
Loss on Removed Assets	0.00	735.00	0.00	735.00	0.00
Fire Loss	10,849.52	15,531.11	0.00	15,531.11	0.00
Total Fixed Asset Expense	47,013.15	314,885.38	262,959.00	51,926.38	119.75

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rec - Splash Pool Repairs	30,324.34	32,574.34	15,000.00	17,574.34	217.16
Sierra Pool Deck Expan Joint Rep	(13,912.00)	0.00	15,000.00	(15,000.00)	0.00
Rec - Daycamp Mod Paving	0.00	12,991.00	13,735.00	(744.00)	94.58
Sierra Pool Emergency Gates	16,232.77	16,232.77	0.00	16,232.77	0.00
City Hall Pickle ball Courts	7,660.00	13,758.51	13,760.00	(1.49)	99.99
Regional Pk- Court Repairs	113,017.73	114,841.77	105,258.00	9,583.77	109.11
MV Park - Repaving of Courts	37,057.23	96,355.06	94,742.00	1,613.06	101.70
CVCC - Bike Park - fountain, signage, traffic	0.00	1,308.17	1,300.00	8.17	100.63
Marriott Meadows- Const Doc & Related Woi	0.00	6,344.00	6,300.00	44.00	100.70
Sierra P - Locker room Floor Repairs	1,993.23	1,993.23	2,000.00	(6.77)	99.66
Regional Plumbing infrastructure	0.00	5,323.00	5,300.00	23.00	100.43
Rec - ADA Parking at DC Mods	2,522.52	22,022.52	15,000.00	7,022.52	146.82
Total Capital Improvement Projects	194,895.82	323,744.37	287,395.00	36,349.37	112.65
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	61,000.00	61,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	10,403.80	9,774.00	629.80	106.44
Total Debt Service	0.00	71,403.80	70,774.00	629.80	100.89
Transfers Out					
Transfers Out - General Fund	0.00	387,338.00	387,338.00	0.00	100.00
Transfer Out - Future Capital Construction	12,991.00	12,991.00	12,991.00	0.00	100.00
Total Transfers Out	12,991.00	400,329.00	400,329.00	0.00	100.00
Total Expenditures	\$734,860.08	\$3,312,857.19	\$3,167,505.00	\$145,352.19	104.59%

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 9/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Net Revenue Over Expenditures	(\$609,688.76)	\$319,452.43	\$23,297.00	\$296,155.43	1371.22%
ADJ. NET REVENUE OVER EXPENDITURES	(622,679.76)	(80,876.57)	(377,032.00)	296,155.43	21.45

4.4 Cover Sheet for Resolution #2023-22 Mid-Year Budget Revision for Fiscal Year 2023/2024

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

The Issue

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2023-2024 revised budget and adopt the Resolution #2023-22?

Background

On an annual basis, the District is required to prepare and submit for approval a mid-year adjusting budget for the balance of the fiscal year. Such adjustments are made when circumstances change between the time the Board of Directors approved the final budget in April and the ensuing six months of actual revenues and expenditures.

The attached budget summary sheet contains the final approved budget, by department, and the proposed mid-year adjustments recommended by staff.

Some of the highlights of the revision:

Administration

1. **Increase** of Interest/Investment Income \$39,000.
2. **Increase** of Tax Revenue \$137,928. (\$68,00 current offset + 3% increase for December's Tax Revenue for an additional \$69,928) Previously staff budgeted for no increases for December's Tax revenues.
3. **Decrease** of Professional Services. Staff elected not to initiate a new Accounting Program, reducing this line item by \$21,600.
4. **Decrease** of Benefits and Payroll costs by \$24,000, since that was moved by a transfer to the District's CEPPT Fund.

Customer Service

1. **Increase** of Payroll/Benefits due to an early 2024 COLA and a larger PTO buyout than expected, raising the budget by \$11,360.

Recreation

No significant changes

Aquatics

1. **Decrease** in Program Revenue \$14,000.
2. **Increase** in Utilities \$17,000.

3. **Increase** in Maintenance costs for Sierra & Placer Hills pools \$31,000.
4. **Increase** in Wage/Benefit Expenses \$14,800.
5. **Increase** in Pool Projects by \$47,000.
 - Increase in repair projects at Splash Pool \$31,000.
 - Add: Pool Emergency Gates \$16,233.

Facilities and Grounds

1. **Decrease** overall in Grants/Donations \$18,000.
 - Marriott Meadows on hold (\$33,000)
 - Donations increased by +\$15,000
2. **Increase** of Mitigation Revenue/transfers \$26,000.
 - County reduced by \$22,000 (cancelled project)
 - City increased by \$48,000
3. **Increase** of Maintenance \$52,000.
 - Chemical Recycling \$18,000
 - Theft Replacement/Stronger Locking system at Regional \$25,000
4. **Increase** of Payroll/Benefits \$55,700 due to an early 2024 COLA.
5. **Increase** of Asset Purchases \$53,600
 - Update to Old Dump Truck \$39,000
 - New Truck price increase \$10,000
 - Price **reduction** on New Mower of \$6,600
6. **Decrease** of Capital Improvements \$321,000.
 - Rec Park Shop Floor repair **removed** \$50,000
 - City Pickleball Courts **postponed to the following year** \$40,000
 - Rec Shop Fire Deductible **added** \$10,000
 - Day camp ADA parking **increased** \$7,000
 - Rec Shop Mural **postponed to the following year** \$3,000
 - Reg Gym Locker-room roof repairs **added** \$18,000
 - Overlook – Fire Siding Damage **added** \$7,500
 - Tennis/Pickleball Courts **increased** \$11,300
 - Marriot Meadows **on hold** \$34,000
 - Repave Park Drive **postponed to the following year** \$80,000
 - Ashford Levee **postponed to the following year** \$70,250
 - Vault Toilets **removed** \$45,000
 - Railhead Parking lot repave **postponed to the following year** \$60,000

Youth Services

1. **Increase** of Program Revenue \$168,600.
 - Added Auburn Elementary \$140,300
2. **Increase** of Grant Revenue \$45,000.
3. **Decrease** of Rental Income \$10,000.
 - Rock Creek Modular Preschool closed.
4. **Increase** of Misc Income due to the sale of the Modular \$44,000.

5. Increase of Payroll/Benefits due to an early 2024 COLA, a larger PTO buyout than expected and the inclusion of Auburn Elementary Staff Wages, \$119,500.
6. Increase of Projects by \$10,000.
7. Roof and siding repair to Auburn Modular \$11,000

2023-24 has had some growth and some extra expenses as well. Aquatics had the staff it needed this year and kept the pool open more generously. With that comes more expenses and greater losses. Youth Services has continued to run the Auburn Discovery Club in the midst of great changes at the school site, including running our program from only one modular.

As we see the growth of investment revenue, we need to be cognizant of the possibilities of slow growth in the 2nd half of our fiscal year due to the Fed set to do more increases to the interest rates. As inflation has raised, the District's costs have increased over the last couple of years. Prevailing wage has taken its toll on our overall maintenance costs when projects are needing completed. Facilities and Grounds continues to experience fluctuations in full-time staff.

Staff has included a 3% tax increase for the December apportionment. (Originally, staff budgeted for a 0% increase preparing for a possible downturn). Placer County is currently projecting for a 4% increase.

The net result of the mid-year adjustments is a projected surplus of \$21,992. Reserve transfers were made; Future Capital Construction Reserve in the amount of \$90,000, the ADA Reserves in the amount of \$5,000, the Equipment Reserve transfer of \$90,000 and the CalPERS/CEPPT contribution in the amount of \$60,000 (approved and transferred with the initial budget). An additional **\$80,000** is recommended for transfer to the Future Capital Construction and an additional **\$53,000** to the Equipment Reserves with this budget revision to provide for contingencies and future Assets/Projects.

Recommendation:

Staff recommends sending a positive recommendation to the Board of Directors to review and adopt the Mid-Year Budget Resolution #2023-22.

Attachments:

Summary 2023/2024 budget
Departmental Budgets
Resolution #2023-22

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

2023/2024 Mid-Year Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA & COVID	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			39,088	-	80,906			4,003,212	-	28,483	236,565	-	4,359,771	59%
F&G		167,547	10,062	26,962	7,369	98,000		-	521,910			499,891	1,360,224	18%
Cust Service	7,029											7,029		0%
Recreation	458,044		150	12,438									470,632	6%
Youth Services	773,585	1,054	44,250	45,142				23,991					888,022	12%
Aquatics	140,361	8,148						127,233				12,138	287,880	4%
TOTAL	1,379,019	176,749	93,550	84,542	88,275	98,000	-	4,003,212	673,134	28,483	236,565	512,029	7,373,558	100%

Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Eq Res, GASB & ADA Reserves	TOTAL	%
Administration	241,521	-	43,152	88,275	71,577	439,371	222,780	-	28,483	-	163,599	203,000	1,385,000	20%
F&G	175,760	215,404	9,497	476,365		1,243,342	549,622	513,605	540,013	-	2,313	5,000	3,750,921	53%
Cust. Service	42,167		18,024			154,589	58,426	-					273,206	4%
Recreation	231,365	72,320	19,241			189,181	61,977	-					574,084	8%
Youth Services	11,896	21,702	3,129	7,126		487,139	118,064	-	23,991				673,247	10%
Aquatics	9,051	7,517	25,811	85,760		158,750	20,902	12,138	127,233				447,162	6%
TOTAL	252,312	560,987	244,344	569,251	71,577	2,672,372	1,031,771	525,743	691,237	-	165,912	208,000	7,083,620	100%

Transfer to Future Capital Construction Reserve 180,000
Transfer to City Trust Fund 87,946

Net Revenue

21,992 0.30%

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

2023-2024 Mid-Year Budget

Operating Revenues	Final Budget Budget	% of total	2023-2024	
			Mid-year	
Program Revenue	\$ 1,239,872	17.5	1,379,019	18.7
Facility Revenue	\$ 188,147	2.7	176,749	2.4
Misc. Revenue	\$ 47,521	0.7	93,550	1.3
Donations, Grant Revenue and In Kind	\$ 52,055	0.7	84,542	1.1
Interest Income	\$ 43,447	0.6	88,275	1.2
City Mitigation	\$ 50,000	0.7	98,000	1.3
Transfer in from County Mitigation	\$ 22,000	0.3	-	0.0
Tax Revenue	\$ 4,102,145	57.9	4,239,777	57.5
Transfer in from Cap Const, ADA & Equip Res	\$ 1,315,744	18.6	1,185,163	16.1
Misc (atwood etc)	\$ 28,348	0.4	28,483	0.4
Total Operating Revenue	\$ 7,089,279	100.00	7,373,558	100.00

Expenditures				
Program Expense	\$ 255,685	3.7%	252,312	3.6%
Operating & Supplies	\$ 569,202	8.2%	560,987	7.9%
Utilities Expense	\$ 219,359	3.1%	244,344	3.4%
Professional Services	\$ 108,495	1.6%	90,114	1.3%
Building & Grounds Maintenance	\$ 479,172	6.9%	569,251	8.0%
Property Tax Admin.	\$ 74,195	1.1%	71,577	1.0%
Wages	\$ 2,508,616	36.0%	2,672,372	37.7%
Benefits & Payroll Costs	\$ 1,032,813	14.8%	1,031,771	14.6%
Fixed Asset Expense	\$ 469,005	6.7%	525,743	7.4%
Capital Improvement Projects Mitigation & Funds	\$ 962,216	13.8%	691,237	9.8%
Capital Improvement Projects General Fund	\$ 2,500	0.0%	-	0.0%
Debt Services	\$ 165,282	2.4%	165,912	2.3%
Reserve Deposits (ADA, Cont, GASB, Equip)	\$ 131,000	1.9%	208,000	2.9%
Total Expenditures	\$ 6,977,540	100	7,083,620	100
Net Revenue Over Expenditures	111,739		289,938	
Transfer to City Trust Fund			87,946.00	
Transfer to Future Capital Construction Reserve	90,000.00		180,000.00	

Net Revenue

21,739

21,992

Annual Equip Replacement Fund	793,308	916,308
Future Capital Construction Fund	877,375	1,137,375
Contingency Reserve	70,000	70,000
ADA reserve	35,032	35,032
CEPPT Trust	498,228	502,139
COVID Relief Funds	267,874	267,874
City Trust	253,016	351,016
TOTAL RESERVES	\$ 2,794,833	\$ 3,279,744

Administration 2023-2024

Revenues

Miscellaneous Revenues	FY 23-24 Budget Budget	Mid Year 23 - 24 Budget Revision
Sales of an Asset	-	5,000
Misc. Income -w/c div and other	2,797	395
Verizon cell lease	36,477	33,693
TOTAL	39,274	39,088

Grant Proceeds - Admin	-	-
	-	-
TOTAL	-	-

Interest Income

Interest Revenue other	720	832
Interest Revenue - County	25,906	70,906
Interest - Pension Trust	15,241	9,168
TOTAL	41,867	80,906

Taxes & Gov't Revenues

Current Sec Prop Tax General	3,497,847	3,591,403
Homeowner's Prop. Tax Reduction	21,795	21,207
Current Unsec Prop Tax General	76,154	78,048
Suppl. Prop Tax Current	152,423	177,174
Unitary & Op Non-unitary Tax	127,572	131,258
Prior Unsec Prop Tax	140	260
Timber Tax Guarantee	1	1
Prior Supplemental Tax Rev	197	(16)
Prior Secured Prop Taxes	38	571
Railroad Unitary Prop Taxes	2,729	2,600
Pipeline	-	-
RDA Pass - Throughs	223,247	236,565
TOTAL	4,102,143	4,239,071

Other Financing Sources

Transfers In - General Fund	1,200,388	1,200,388
Transfers In - Atwood Equipment	3,000	3,000
Transfers in - City Trust	-	98,000
Transfers In- MV Arboretum	2,338	2,338
Transfers In - Equipment Reserv	130,000	183,000
Transfers In - Future Capital Cons	190,000	280,000
Transfers In - CEPPT Trust	36,000	60,000
Transfers In - ADA Reserv	5,000	5,000
Transfers In - Youth Assistance F	-	-

Total Other Financing Source	1,566,726	1,831,726
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Total Revenues	5,750,010	6,190,791
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Administration Expenditures

	FY 22-23 Budget	Final 21-22
	Budget	Budget Revision
Operations & Supplies		
Discounts Taken	(355)	(667)
Finance Charges	(505)	(505)
CalCard Incentive	(1,817)	(1,512)
Penalties	500	500
Donations Expense	945	920
Telephone (CVCC) - Admin	6,798	6,295
Postage - Admin	310	285
Bank Service Charges	-	10
CEPPT Charges	1,042	1,039
Office Supplies	7,809	6,534
Duplication Costs- Admin	1,505	1,593
Office Equip. Rental- Admin	4,561	3,937
Office Equip Maint - Admin	-	1,043
Dining Expense	774	860
Gas/Mileage Expense	1,744	1,794
General Admin Exp	1,763	1,745
Liability Insurance	200,459	196,652
Board Expense	3,657	2,863
Miscellaneous Expense	-	3
Dues & Subscriptions	14,874	14,874
Staff Appreciation	80	80
Staff Development	3,306	1,713
Small Office Equipment	-	1,075
Safety Supplies - Administration	-	390
TOTAL	247,450	241,521

Legal Fees	6,243	11,124
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	FY 22-23 Budget	Final 21-22
	Budget	Budget Revision
Professional Services		
Professional Services	35,625	13,528
Accounting/Auditor Fees	18,000	18,500
Environmental Services	-	-
TOTAL	53,625	32,028

Property Tax/Election Expense		
CalPERS SS Fee	536	536

Property Tax Administration	69,320	66,762
Election Expense	-	-
LAFCO Fees	4,340	4,279
TOTAL	74,196	71,577

Administration

Expenditures Cont.

	FY 22-23 Budget Budget	Final 21-22 Budget Revision
Salaries/Wages Expenses		
Wages - Admin - Full Time	179,675	179,675
Wages - Admin - Part Time	82,730	82,730
Wages- Admin - Board Pay	30,000	30,000
Wages - District Administrator	142,466	146,966
TOTAL	434,871	439,371

Benefits & Payroll Costs

ER -Taxes - Admin (7.65%)	34,004	34,347
Employment Expense - Admin	34	34
Fingerprinting	221	221
Benefits Expense - Admin	73,913	74,618
Employer Retirement Exp	41,056	40,676
CalPERS Prefunding	93,111	69,111
Worker's Compensation	4,490	3,773
TOTAL	246,829	222,780

Fixed Assets- Equipment

Fixed Assets	-	-
Computer Purchases - Admin.	-	-
TOTAL	-	-

Transfers Out

Transfers out - General Fund	485,338	650,338
Transfers out - Atwood Fund	3,000	3,000
Transfers out - City Trust	14,000	14,000
Transfers out - COVID Reserv	159,962	159,962
Transfers out - ADA Reserv	22,023	22,023
Transfers out - Equipment Reserv	511,649	511,649
Transfers out - Future Cap Const	492,754	492,754
	1,688,726	1,853,726

Principal Lease payment	122,000	122,000
Sterling Lease Interest Expense	40,969	41,599
	162,969	163,599

Total Expenditures

	1,226,183	1,226,183
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Total Revenues
Total Expenditures

Net Gain (Loss)

5,750,010	5,750,010
1,226,183	1,226,183
4,523,827	4,523,827

Customer Service 23-24 Budget Revenues

	FY 23-24 Budget	23-24 Final Mid Year
Revenue		
Out of Dist Fees	13,211	6,211
Out of Dist Fees - Bureau	432	818
Return Check Fees	0	0
Total	13,643	7,029
 Total Revenues	 13,643	 7,029

Customer Service Expenditures

	FY 23-24 Budget	23-24 Final Mid Year
Operations		
Cash short/over	27	-21
Merchant fees	19,413	16,023
Bad Debt	0	229
Telephone expense	7,088	6,890
Gift certificates Given Out	362	50
Postage	420	700
Office Supplies	3,355	4,194
Duplication costs	45	243
Office Equipment rental	6,750	6,484
Office equipment Maintenance	17	17
Dining Expense - Customer Service	168	90
Gas/Mileage Expense	494	644
Public Relations/Marketing	5,892	6,226
Dues and Subscriptions	145	170
Staff Appreciation	20	0
Staff Development	0	0
 Theft Expense	 0	 0
Small Office equipment	0	0
Total Operations	44,195	42,167
 Prof Services	 16,659	 18,024
	16,659	18,024

	FY 23-24 Budget	23-24 Final Mid Year
Wages (F/T)	144,431	154,589
Wages (P/T)	0	0
Total	144,431	154,589

ER -Taxes - Admin (7.65%)(10.85%)	11,343	11,833
Employment Expense	110	110
Fingerprinting Expense	110	110
Benefits Expense	28,511	28,971
Employer Retirement Exp. (16.622%)	16,210	16,692
Worker's Compensation (.68% x 148%)	940	710
Total	57,224	58,426

Total Salaries & Benefits 201,655 213,015

	FY 23-24 Budget	23-24 Final Mid Year
Fixed Assets- Equipment		
Fixed Asset Purchases	0	0
	0	0

Total Expenditures 262,510 273,207

Total Revenues	13,643	7,029
Total Expenditures	262,510	273,207
Contingency Reserve (2% of exper	0	563
Net Gain (Loss)	-249,430	-266,741

Recreation 2023-2024 Budget

Revenues	FY 23-24 Budget	Mid-year 2023-24 Budget Revision
Program Revenue	Budget	Budget Revision
Adult Softball	35,944	28,271
Adult Basketball	17,175	15,162
Adult Volleyball	5,290	8,516
Pickle Ball	10,018	10,095
Adult Classes	50,122	43,479
Adult Classes - Bureau	10,052	9,159
Bocce Ball	1,336	2,469
Youth Basketball	124,466	124,423
Youth Classes	56,919	73,852
Youth Classes - Bureau	4,985	2,962
Youth Volleyball (New)	7,473	8,686
Youth Camps	48,285	43,548
Youth Camps - Bureau	29,963	36,401
Tennis Revenue	250	0
Special Events	3,379	3,379
Party in the Park	0	0
75th Anniversary Party	11,805	6,496
Food Truck Fiesta	0	0
Great Obstacle Race	30,625	30,625
Dead Festival	4,000	0
Auburn Community Festival	9,145	9,145
Egg Hunt	1,445	1,376
Boots and Bells	2,575	0
Total Program Revenues	465,252	458,044
Misc. Revenue		
Activity Guide-Advertising Rev.	0	150
Miscellaneous Rev	0	0
TOTAL MISC REVENUE	0	150
Grants & Donations		
Youth Assistance Fund - In Dist	7,236	12,438
Donations - Recreation	0	0
TOTAL GRANTS & DONATIONS	7,236	12,438

Total Revenues

472,488

470,632

**Recreation
2023-2024 Budget
Expenditures**

	FY 23-24 Budget	Mid-year 2023-24 Budget Revision
Program Expenditures		
Instructors - Adult Classes	24,827	25,794
Inst - A Classes - Bureau	6,341	5,960
Instructors - Youth Classes	31,188	45,412
Inst - Y Classes - Bureau	3,012	2,970
Officials - Adult Softball	8,026	10,060
Officials - Adult Basketball	11,394	10,367
Officials - Adult Volleyball	497	497
Officials - Youth Basketball	9,094	8,920
Officials - Youth Volleyball	(83)	1,008
Instructors- Youth Camp	34,122	31,527
Inst - Y Camp - Bureau	19,193	18,368
Instructors- Youth Sports Camp	0	0
Inst - Y Sports Camp - Bureau	0	0
Adult Softball Expense	3,358	2,230
Adult Basketball Expense	313	1,361
Adult Volleyball Expense	298	298
Pickle Ball/Tennis	2,324	1,250
Adult Class Expense	525	0
Bocce Ball Prog Expense	0	0
Youth Basketball Expense	29,708	29,780
Pee Wee/Short Shots	0	0
T-Ball	0	0
Youth Class Expense	8	8
Youth Volleyball Expense (New)	896	1,073
Youth Camp Expense	0	0
Youth Sports Camps	0	0
Special Events	1,326	2,553
75th Anniversary	24,721	10,690
Food Truck Fiesta	0	0
Obstacle	12,055	12,055
Dead Festival	0	0
Auburn Community Festival Exp	8,425	8,425
Egg Hunt	857	759
Boots and Bells	1,820	0

TOTAL PROGRAM EXP. **234,245** **231,365**

Operating Expenditures

Telephone	373	382
Activity Guide	41,793	53,193
Youth Assistance Expense	12,357	12,357
Office Supplies	1,383	1,663
Gas/Mileage	379	465
Dues & Subscriptions	966	966
Staff Appreciation	82	82
Company Celebrations	1,616	2,167
Bad Debts Expense	0	0
Staff Development	2,806	971
Small Rec Equipment	0	0
Uniform Expense	192	41
Safety Supplies	96	33

TOTAL OPERATING EXP **62,043** **72,320**

FY 23-24
Budget Mid-year 2023-24
Budget Budget Revision

Professional Services

Professional Services	17,865	19,241
Total Professional Services	17,865	19,241

Salaries/Wages Expenditures

Wages - Full Time	177,980	178,539
Wages - Part Time	0	0
Wages - Seasonal	0	0
Wages - Adult Softball	5,867	5,170
Wages - Uniform	0	0
Wages - Adult Basketball	4,180	4,047
Wages - Adult Volleyball	0	0
Wages - Special Events	1,030	1,425

Totals **189,057** **189,181**

FY 23-24
Budget Mid-year 2023-24
Budget Budget Revision

Benefits & Payroll Expenditures

ER -Taxes - (13.65%)	14,989	15,147
Employment Expense	14	14
Fingerprinting Expense	0	0

Benefits Expense	41,151	26,969
Calpers Exp.	17,062	16,784
Worker's Comp	4,359	3,063
Totals	77,575	61,977

Equipment & Fixed Assets

Fixed Assets - Recreation	0	0
Computer Purchases - Rec	0	0
Totals	0	0

Total Expenditures	580,785	574,084
Total Revenues	472,488	470,632
Total Expenditures	580,785	574,084
Contingency (1% of expenses)	0	0
Net Gain (Loss)	(108,297)	(103,452)

Totals

7,792 9,051

Operations & Supplies

Telephone - Placer Hills Pool
Office Supplies
Gas Milleage - Aquatics
Professional Services
Staff Appreciation- Aquatics
Staff Development- Aquatics
Uniform Exp
Small Equipment
Small Equipment - PH Pool
Safety Supplies - Aquatics

943	664
-	1,124
-	0
-	0
-	24
532	516
50	115
3,636	4,829
-	0
338	245
5,499	7,517

Totals

Utilities

Gas/Electric - Sierra Pool
Gas/Electric - Placer Hills
Reimbursement - Gas/Electric
Water - Sierra Pool
Water - Placer Hills

25,103	31,607
4,913	4,302
(23,229)	-12,789
2,714	4,178
332	387
(801)	-1,874
9,032	25,811

Reimbursement - Water

Totals

Maintenance

Maintenance - Sierra Pool
Reimbursement - Maintenance
Maintenance - Placer Hills pool

61,213	76,768
(24,062)	-11,487
17,174	20,479
54,325	85,760

Totals

FY 20-21 Final

Park & Services Expenses

Wages - Aquatics Coordinator
Wages - Adult aquatics
Wages - Public Swim
Wages - Public Swim - PH Pool
Wages - Swim Lessons
Wages - Swim Lessons - PH Pool
Master Swim
Wages - Uniform allowance
Wages - Coaches (Swim Team)
Wages - Coaches (Synchro)

Budget	Mid Year
15,220	15,627
3,866	4,986
70,782	74,987
7,347	6,659
12,671	15,115
3,267	2,839
3,565	6,378
450	450
16,376	15,446
15,103	16,263
148,647	158,750

Totals

Benefits & Payroll Costs

ER -Taxes -(12.65%)	14,032	14,663
Employment Exp- Aquatics	143	69
Fingerprinting Exp- Aquatics	1,335	917
Calpers Exp. 16.444%	2,074	2,552
Worker's Comp (1.9% x 74%)	2,413	2,700
Totals	19,998	20,902

Equipment & Fixed Assets

Fixed Assets - Aquatics	9,000	12,138
Totals	9,000	12,138

Capital Improvement Projects

Splash Pool Repair (Part II)	15,000	46,000
Emergency Gates	-	16,233
Sierra Pool Deck Expansion Joint Rep	15,000	15,000
PH Pool Mow Strip	25,000	25,000
Lockerroom Floor Repair	25,000	25,000
	-	0
	80,000	127,233

Total Expenditures	334,293	447,162
Total Revenues	254,506	288,817
Total Expenditures	334,293	447,162
	-	0
Net Gain (Loss)	(79,787)	-158,345

Youth Services 2023-2024

Revenues

	FY 23-24 Budget	2023-24
	Budget	Budget Revision
Auburn Elem DSC Revenue	0	140,267
Skyridge DSC Revenue	200,471	213,408
Rec Day Camp Rev (School & Summer)	146,090	168,889
Regional Day Camp	71,178	64,866
Preschool	62,511	54,836
Newcastle DSC Revenue	124,761	131,319
TOTAL	605,011	773,585
Grant Proceeds	0	45,142
Donations	0	0
	0	45,142
<i>Future Capital Construction</i>	13,735	12,991
<i>COVID relief Reserves</i>	0	11,000
<i>Equipment Reserves</i>	0	0
	13,735	23,991
Rents & Concessions		
Rock Creek Modular Rent	11,347	1,054
	4,167	1,054
Miscellaneous Revenue		
Other Misc Income	0	44,250
Total Revenues	630,093	888,022

Youth Services Expenses

Program Expenditures

	FY 23-24 Budget	2023-24
	Budget	Budget Revision
Auburn Elem - Program Expense	0	318
Skyridge - Program Expense	4,232	4,323
Rec Day Camp - Program Exp (Sch. & Sum)	2,722	2,710
	1,484	965
Preschool	2,100	1,149
Newcastle - Program Expense	3,242	2,431
	13,780	11,896

Operations & Supplies

Advertising - Youth Services	0	0
Merchant fees	16,578	14,252
Telephone - Youth Services (Cell phones)	359	301
Telephone - Preschool	378	(19)
Telephone - Rec Day Camp Modular	512	1,006
Telephone - Newcastle	472	480
Telephone- Auburn Elem	0	879
Telephone- Skyridge	466	442
Office Supplies - Youth Services	662	276
Gas/Mileage Reimbursement Expense	240	140
Miscellaneous Expense	94	0
Dues and Subscriptions	93	93
Staff Appreciation - Youth Services	251	251
Bad Debts Expense	927	1,592
Staff Development - Youth Services	1,844	1,070
Safety Supplies - Youth Services	0	0
Small Equipment	3,152	939
TOTAL	26,028	21,702

Utilites

Electric - Day Camp	3,417	3,129
	3,417	3,129

Professional Services

Professional Services	200	200
	200	200

FY 23-24 Budget	2023-24
Budget	Budget Revision

Rep/Maint - Auburn Elem	0	276
Rep/Maint - Rock Creek	508	48
Rep/Maint - Rec Day Camp	1,987	1,768
Rep/Maint - Skyridge	4,378	4,378
Rep/Maint - Newcastle	0	0
Rep/Maint - Preschool	656	656
	7,529	7,126

FY 23-24 Budget	2023-24
Budget	Budget Revision

Salaries/Wages Expenses

Wages - (Y.Serv) - Manager & Coord	71,120	75,994
Wages - (Y.Serv) - Aub Elem - PT	6,946	76,119
Wages - (Y.Serv) - Aub Elem Maint	855	1,355
Wages - (Y.Serv) - Rock Creek Maint	191	468
Wages - (Y.Serv) - Skyridge - PT	76,492	84,082
Wages - (Y.Serv) - Skyridge Maint	619	1,119

Facilities & Grounds 23-24 Budget

Revenues

	FY 23-24 Budget	Mid Year
Rents and Concessions	Budget	Budget Revision
<i>Fee Waivers- Public</i>	(7,907)	(3,235)
<i>Fee Waivers-CVCC Public</i>	538	(266)
<i>Fee Waiver Offset</i>	7,369	0
Blue Bird Room - CVCC	2,181	2,137
Stella Irving - Rec	63	0
Lakeside - Reg	11,488	8,239
Sierra Room Rental- CVCC	3,131	4,796
Sunset Room Rental- CVCC	1,736	1,006
Canyon View Room Rental-CVCC	1,397	(804)
Foothills Room Rental- CVCC	7,043	6,435
Oak Room Rental-CVCC	0	0
American River Room	6,451	5,595
Conference Room Rentals	111	(1)
Board Room Rental - CVCC	269	0
Conference Modular - Overlook	6,319	6,172
Gazebo - Rec	515	205
Gym - Rec	547	4,439
Gym - Reg	4,864	10,956
Tutor Totter Lease Agreement	7,377	6,820
Kitchen - Rec	77	0
Kitchen - Reg	0	0
Kitchen-CVCC	173	924
Picnic Area - Rec	8,934	7,037
Picnic Area - Reg	2,249	947
Picnic Area - Ashford	1,546	1,118
Picnic Area - Meadow Vista	3,943	3,921
Field - Recreation	6,231	5,955
Field A "Bill Beane"- Reg	1,804	2,678
Field - Softball MV	1,697	2,320
Field - Christian Valley	2,105	1,686
Bike Park Rentals	84	42
Field Soccer/Baseball-Winchester	2,471	2,861
Field "Beggs" - Rec	8,130	7,758
Field B - Reg	4,481	4,180
Field "James" - Rec	11,936	14,734
Field "Chana" - Reg	3,492	5,120
Bocce Ball Field Rental	235	42
Field Soccer - Reg	1,551	2,785

Field Soccer A- MV	217	155
Field Soccer A- Railhead	7,490	17,491
Field Placer Hills	1,372	997
Field Soccer B- MV	0	0
Field Soccer B- Railhead	7,705	1,705
Field "Pee Wee Soccer" Rental - MV	0	1,680
Field Lining Revenue - Rec	56	53
Field Lining Revenue - Reg	0	106
Field Lining Revenue - MV	0	0
Misc Rents & Concessions	1,240	6,301
Misc Rents & Concessions - Bureau	6,354	1,125
Custodial Fees	22,752	15,740
Custodial Fees- Bureau	2,857	4,257
Set up and Take Down Fees	1,131	529
Set up and Take Down Fees-Bureau	714	806
TOTAL RENTS & CONCESSIONS	166,519	167,547

Miscellaneous Revenues

MV comm ctr rental	95	126
Sales of an Asset	100	1,000
Alcohol permit	4,153	3,350
Alcohol permit - Bureau	371	556
MV alcohol fee	0	0
MV cust fee	0	0
Misc Income - F & G	3,529	5,030
Total Misc Revenue	8,248	10,062

FY 23-24 Budget

Mid Year

Grants & Donations

	Budget	Budget Revision
Donations - MV Arboretum	0	0
Donations F&G	4,388	16,918
Grant Proceeds	40,431	7,344
Pump trac donations	0	2,700
TOTAL GRANTS & DONATIONS	44,819	26,962

Interest Revenue - City Trust	1,581	7,369
TOTAL Interest Income	1,581	7,369

Project Revenue - Government

County Mitigation	22,000	0
City Mitigation Revenue	50,000	98,000
Total Project Revenue - Gov	72,000	98,000

Other Financing Sources

Transfers from Future Capital Constr.	558,050	396,092
COVID Relief Funds	183,000	105,500
Transfers from Equipment Reserv	456,959	499,891
Transfers from ADA Reserv	15,000	22,023
Transfers from City Mitigation	0	(87,946)
Total Other Financing Sources	1,213,009	935,560

Taxes & Government Revenue

Atwood III Tax Revenue	28,348	28,483
Total Taxes & Gov't Revenue	28,348	28,483

TOTAL REVENUES

1,534,524 1,273,983

Facilities & Grounds

23-24 Budget

Expenses

FY 23-24 Budget

Mid Year

Operations & Supplies

Budget

Budget Revision

Telephone - F & G	14,183	13,195
Office Supplies - F & G	11,285	3,285
Duplication Cost - F & G	0	0
Dining Expense	0	124
Gas/Mileage Expense - Fac & Gr.. (10% incr)	71,053	71,053
Membership & Dues - F & G	472	469
Staff Appreciation - F & G	417	398
Staff Development - F & G	6,151	6,151
Uniform Exp	1,112	939
Small Tools and Equipment	16,944	16,944
Small Tools and Equipment-Rec Park	0	0
Small Tools and Equipment-Reg Park	0	0
Small Tools and Equipment-MV Park	0	0
Small Tools and Equipment-CVCC Fac	0	0
Small Tools and Equipment - Overlook	0	0
Field Marking Expense	1,736	3,492
Safety Supplies - F & G	3,188	2,422
Restroom Supplies - Rec Park	1,707	1,444
Restroom Supplies - Reg. Park	3,008	2,844
Restroom Supplies - Ashford	912	812
Restroom Supplies - M.V. Park	1,026	926
Restroom Supplies - Railhead Park	1,095	995
Restroom Supplies - Overlook Park	1,117	1,017
Restroom Supplies - Placer Hills Park	813	713
Restroom Supplies - Rec. Comm Ctr	3,177	2,927

Restroom Supplies - Reg. Comm. Ctr	2,252	2,415
Restroom Supplies - CVCC	2,844	2,987
Sanitation- Regional Park- Port. Toilet	3,302	3,091
Sanitation- Winchester Park- Port. Toilet	3,375	3,364
Sanitation- Rec Park ADA Portab	0	0
Sanitation - Reg ADA Pickleball Toilets	3,142	3,374
Rec Park - Debris Box	13,053	13,855
Sanitation- Regional Park - Debris	7,518	7,778
Sanitation- MV Park- Debris	5,162	5,699
Sanitation- CVCC - Debris	3,024	3,047
TOTAL OPERATIONS & SUPPLIES	183,068	175,760

	FY 23-24 Budget	Mid Year
Actual	Budget	Budget Revision
Lights- Rec Pk Beggs Field (LL)	3,876	4,546
Lighting Reimbursements - Beggs Fld.	(1,759)	(3,005)
Lights- Rec Park James Field (LL)	8,975	11,214
Lighting Reimbursements - James Fld.	(3,497)	(8,249)
Lights- Recreation Field (LL)	1,146	1,194
Lighting Reimbursements - Rec Fld.	(466)	(1,824)
Gas/Electric - Rec Comm Ctr	14,787	10,786
Gas/Electric - Reg Comm Ctr	15,063	16,107
Gas/Elec. - Chr Vly Comm Ctr	1,951	2,046
Electric Reimbursements - Chr Vly CC	(2,147)	(2,240)
Gas/Electric - CVCC	16,867	21,354
Gas/Electric - Recreation Park	13,024	12,242
Lighting Reimb - Rec Park	37	37
Gas/Electric - Reg Park	5,924	10,685
Lighting Reimbursements - Reg Park	(5,481)	(3,713)
Gas/Electric - Ashford Park	4,039	4,951
Gas/Elec. - MV Park	5,153	5,797
Electric - Railhead	4,468	5,188
Lighting Reimbursements - Railhead	(2,446)	(2,751)
Gas/Electric - Overlook Park	0	0
Gas/Electric- Winchester Park	1,657	1,255
Water - Rec Comm Ctr	5,997	6,785
Water - Reg Comm Ctr	2,333	2,280
Water - Chr Vly Comm Ctr	1,843	1,222
Water - CVCC	3,679	6,266
Water - Recreation Park	4,732	4,922
Water - Regional Park	9,446	9,728
Water - Ashford Park	4,361	4,345
Water - MV Park	10,702	10,714
Water - Chr Vly Park	4,253	3,588

Water - Railhead Park	5,245	6,095
Water - CVCC (Park)	2,019	3,081
Water - Overlook	7,370	8,190
Water - Placer Hills Park	5,255	6,827
Water - Atwood	3,023	2,758
Water - Chana Field	15,482	12,982
Sanitation - Rec Park (Sewer)	9,811	9,811
Sanitation - Regional Park - (Sewer)	16,651	16,651
Sanitation - Ashford Park (Sewer)	1,885	1,885
Sanitation - Railhead (Sewer)	183	183
Sanitation - Overlook (Sewer)	773	773
Sanitation - CVCC (Sewer)	10,698	10,698
TOTAL UTILITIES	206,912	215,404

	FY 23-24 Budget	Mid Year
Professional Services	Budget	Budget Revision
Professional Services	2,732	1,000
Professional Services - Bureau	0	0
Professional Services - Atwood III	7,874	8,200
Atwood - County Admin Coll Fee	297	297
Total Professional Services	10,903	9,497

Building & Grounds Maintenance

District Vehicles Maint - F & G	35,442	35,442
Equipment Rental - F & G	2,166	2,166
Irrigation supplies	335	4,625
Maint - Recreation Field	3,749	3,186
Maint - CV Baseball Field	91	975
Maint - James Field	6,379	6,654
Maint - Beggs Field	3,873	1,934
Maint & Repairs - Equipment	49,054	44,054
Maint- Rec Park - Irrigation Pump	0	0
Maint- Reg Park - Irrigation Pump	0	0
Maint- Ashford Park - Irrigation Pump	0	0
Maint- MV Park - Irrigation Pump	0	0
Maint - Winchester - Irrigation Pump	0	0
Maint - M.V. Soccer Field	0	0
Maint- Winchester Field	943	661
Maint - M.V. Tennis/Pickleball Courts	351	527
Maint - Recreation Park	30,015	47,156

Maint - Regional Park	53,156	46,656
Maint - Ashford Park	12,839	12,839
Maint - Meadow Vista Park	30,119	15,619
Maint - Christian Valley Park	6,057	6,057
Maint - Railhead Park	7,917	8,093
Maint- CVCC Park	7,181	7,372
Maint - Overlook Park	9,716	14,679
Maint - Placer Hills Park	2,295	2,823
Maint - Pocket Parks	773	941
Maint - Mt. Vernon Park	179	122
Maint - Winchester Park	752	728
Maint - Atwood III	5,363	5,410
Maint - Shockley	1,960	4,857
Maint - Bike Park	13,631	10,486
Maint - Ashley dog park	5,699	4,108
Maint - Recreation Comm Ctr	12,466	23,080
Maint - Regional Comm Ctr	7,370	17,442
Maint - Christian Valley Comm Ctr	6,853	6,853
Maint - CVCC	10,266	16,059
Maint - Overlook Modular	203	4,716
Maint - Regional Tennis/Pickleball Courts	1,574	674
Maint - MV Soccer A Field	87	350
Maint - RH Soccer A Field	8,366	8,036
Maint - PH Soccer Field	0	0
Maint - Regional Field Soccer	4,071	141
Maint - MV PeeWee Soccer	0	254
Maint - RH Soccer B Field	8,275	6,859
Maint - Reg Bill Beane Field	13,918	6,996
Maint - MV Softball Field	340	346
Maint - Regional Field B	30,992	23,211
Maint - Regional Field C	12,020	17,172
Tree Maint Rec Park	5,000	10,000
Tree Maint Reg	0	0
Tree Maint Ashford	0	0
Tree Maint MV park	0	5,000
Tree Maint Christian Valley Park	0	0
Tree Maint Overlook Park	0	0
Tree Maint PH Park	0	0
Tree Maint Shockley Park	5,000	5,000
Tree Maint Railhead Park	0	0
Tree Maint Pocket Parks	0	0
Tree Maint Atwood Park	0	0
Vandalism Repairs Exp.	7,456	36,006
TOTAL MAINTENANCE	424,292	476,365

Salaries/Wages Expenses	FY 23-24 Budget	Mid Year
	Budget	Budget Revision
Wages - Fac Attend - Rec Park	117,036	120,446
Wages - Fac Attend - CVCC	55,330	57,528
Wages - Fac Attend - Reg Park	31,179	35,890
Wages - Fac Attend - Overlook	0	0
Wages - Management	215,253	216,414
Wages - Rec Park	269,824	286,754
Wages - Reg Park	250,593	264,806
Wages - Ashford Park	70,800	73,064
Wages - Meadow Vista Park	54,700	55,424
Wages - CV Comm Ctr	9,500	7,770
Wages - Railhead Park	19,600	19,417
Wages - CVCC	19,060	18,299
Wages - Overlook Park	20,100	18,870
Wages - Placer Hills Park	20,700	22,387
Wages - Pocket Parks	10,150	8,737
Wages- Mt. Vernon Park	0	314
Wages - Winchester Park	4,700	4,698
Wages - Atwood	6,650	6,203
Wages - Shockley	2,000	3,798
Wages - Special Events	8,260	8,259
Wages - Proj - Marriott Meadows	1,513	1,514
Wages - Uniform Allowance	13,150	12,750
	1,200,098	1,243,342

	FY 23-24 Budget	Mid Year
	Actual Budget	Budget Revision
ER -Taxes - F & G (7.65%)	94,188	101,907
Employment Expense - F & G	2,052	2,291
Fingerprinting Exp. - F & G	259	239
Benefits Expense - F & G	247,718	262,564
Employer Retirement Exp.	99,500	100,643
Worker's Comp.	93,393	81,977
TOTAL BENEFITS & PAYROLL COSTS	537,111	549,622
TOTAL SALARIES, BENEFITS	1,737,208	1,792,963

Fixed Assets

Fixed Asset Purchases - F&G	460,005	512,870
Loss on Removed Assets	0	735

Computer Purchases	0	0
TOTAL FIXED ASSETS	460,005	513,605

Rent

Rec Park Lease UPPR	2,313	2,313
TOTAL RENT	2,313	2,313

	FY 23-24 Budget	Mid Year
Actual	Budget	Budget Revision
Bike Park Fountain, Signage, Traffic	4,800	4,800
Overlook - Signage	10,000	10,000
Reg - Marriott Meadows Construction Docs	40,431	6,344
Ashford - Retention Wall Investigation	10,000	10,000
Reg Park Plumbing upgrade	20,000	20,000
Rec Maintenance Shop Fire	0	10,000
Rec Shop Floor Repairs	50,000	0
Rec Park Plumbing upgrade	15,000	15,000
MV Park Plumbing upgrade	15,000	15,000
Pickleball Courts at City Hall	50,000	10,054
ADA Parking at DC Mods	15,000	22,023
Sewerline, back Rec Restrooms	30,000	30,000
Mural Maintenance Shop Building	3,000	0
Reg - Tennis/Pickleball Courts	105,258	114,937
MV - Tennis/Pickleball Courts	94,742	96,355
Reg - Vault Toilets	45,000	0
Reg - Gym and lockerroom roof repairs	0	18,000
Siding at Overlook - Fire Damage	0	7,500
Marriot Meadows Savings	150,000	150,000
Rec - N. Front Playground Replcmnt & POT		
Beggs Staircase Replacement (metal)		
Emergency Exit onto Auburn-Folsom Rd		
Picnic Unit Concrete Apron		
MV baseball field scoreboard		
Tennis Court Path of Travel		
Repave Park Drive - Regional	80,000	
Ashford - Levee Repair and Paving	70,250	
Reg - Dry Creek Playground Prepcmnt & POT		
Reg - Canal Repair		
Reg - Pond Leak Investigation		
Reg - Breezway Painting		
Reg - Kiosks & Signage		
All Parks - Drinking Fountain Replacement		
Railhead - Parking lot reseal	60,000	
Total Capital Improvements (Funded)	868,481	540,013

**Resolution Number 2023-22
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF MID-YEAR BUDGET REVISION, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has created a Mid-Year Budget Revision for Fiscal Year 2023-2024.

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

REVENUES

Park & Recreation Services Revenue		
Program Revenue		1,379,019.00
Facility Rentals		176,749.00
Total Park & Rec. Services Revenue		1,555,768.00
 Government Revenues		
Taxes, Governmental Revenue		4,268,260.00
Total Governmental Revenue		4,268,260.00
 Other Revenue		
Interest Revenue		88,275.00
Misc. Revenue		93,550.00
Total Other Revenue		181,825.00
 Donations		
Donations, Grant, In kind		78,198.00
Total Donation Revenue		78,198.00
TOTAL OPERATING REVENUES		6,084,051.00
 Project, Equipment and Reserve Transfer Revenue		
Transfer in from ADA Reserves		22,023.00
Grant Proceeds		6,344.00
Transfer in from Equipment Reserves		512,029.00
Transfer in from Reserves		651,111.00
Total Project and Equipment Revenue		1,191,507.00
 Park Dedication Revenue		
City Park Dedication Revenue		98,000.00
County Park Dedication Revenue		-
Total Park Dedication Revenue		98,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES		1,289,507.00
TOTAL REVENUES		7,373,558.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	252,312.00
Operations & Supplies	560,987.00
Utilities Expense	244,344.00
Professional Expenses	90,114.00
Building & Grounds expense	569,251.00
Property Tax Admin. Fees	71,577.00
Election Cost	-
Wages & Benefits	3,704,143.00
Equipment and Land Lease	165,912.00
Fixed Assets	13,714.00
Equipment Reserve Expenditures	512,029.00
	<hr/>
Total Operating Expenditures	6,184,383.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	-
ADA reserve projects	22,023.00
Future Cap Projects	652,816.00
In-Kind & Other Contribution Projects	6,344.00
Total Project Expenditures	681,183.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	10,054.00
County Park Dedication Project Expenditures	-
Total Park Ded. Project Expenditures	10,054.00
	<hr/>
TOTAL EXPENDITURES	6,875,620.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	497,938.00
TO EQUIPMENT RESERVE	143,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	60,000.00
TO CITY TRUST RESERVE	87,946.00
TO FUTURE CAP CONSTRUCTION RESV.	180,000.00
	<hr/>
OPERATING BUDGET BALANCE	21,992.00

BE IT FURTHER RESOLVED, that the Mid-Year Budget Revision is hereby adopted on this 26th day of October, 2023 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

James A. Gray
Board of Directors

Kahl Muscott
District Administrator

4.5 Cover Sheet: Resolution #2023-23: Transfer \$22,023 from the ADA Reserve to the General Fund for the completion of the Recreation Park ADA parking at the Day Camp Modulares.

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

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2022-23, a resolution authorizing the transfer of funds from the ADA Reserves in the amount of \$22,023 to reimburse the general fund for the expenses paid for the Recreation Park ADA parking at the Day Camp Modulares?

Background

On September 28, 2023, the Board of Directors authorized an updated Project List authorizing \$23,000 to be spent from the ADA Reserves for the Recreation Park ADA parking at the Day Camp Modulares.

Simpson and Simpson, Inc. was awarded the contract for the majority of the work. PBM Construction was hired to construct a safety rail for the parking area as well.

Simpson & Simpson, Inc. and PBM Construction have completed the ADA Parking area at the Recreation Park Day Camp lot, and the District has expensed \$22,023 from the general fund.

Recommendation

Staff recommends that the Finance Committee review and recommend approval of Resolution #2022-23; a resolution approving the transfer of the ADA Reserves in the amount of \$22,023 to the General Fund as this is an appropriate use of these reserves. Staff recommends the Finance Committee recommend approval and forward this to the Board of Directors to the consent calendar for the Board's review and adoption.

Attachment

Resolution Number 2022-23

RESOLUTION NUMBER 2023-23

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$22,023 FROM THE ADA RESERVES FOR THE RENOVATION OF THE RECREATION PARK DAY CAMP ADA PARKING AREA.

WHEREAS, in March of 2023, the Auburn Area Recreation & Park District Board of Directors approved the Project List, including the Recreation Park ADA parking renovation for the fiscal year 2023-2024 to be funded from the ADA Reserves, and;

WHEREAS, in September of 2023, the Auburn Area Recreation & Park District Board of Directors approved and Updated Project List, including the approval of an updated estimate of \$23,000 for the Recreation Park ADA parking renovation.

WHEREAS, the Recreation Day Camp ADA parking renovation was completed by Simpson and Simpson, Inc. and additional safety fencing installed by PBM Construction in September, 2023, and;

WHEREAS, \$22,023 needs to be transferred into the General Fund from the ADA Reserves, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$22,023 from the ADA Reserves to the General Fund for the completion of the Recreation Day Camp ADA parking project,

APPROVED, PASSED, AND ADOPTED ON October 26, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A. Gray
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

4.6 Cover Sheet: Resolution #2023-24: Transfer \$211,197 from the Future Capital Construction Reserve to the General Fund for the completion of the Resurfacing of the Regional Park and Meadow Vista Park Tennis and Pickleball Courts.

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

The Issue:

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-24, a resolution authorizing the transfer of funds from the Future Capital Reserves in the amount of \$211,197 to reimburse the general fund for the expenses paid for the Resurfacing of the Tennis and Pickleball Courts at Regional Park and Meadow Vista Park?

Background:

In March 2023, the Board of Directors approved the Project List for 2023-2024 authorizing \$200,000 to be spent from the Future Capital Construction Reserves for the resurfacing of the Tennis and Pickleball Courts at Regional Park and Meadow Vista Park.

First Serve Productions, Inc. was awarded the contract for the resurfacing of the Regional Park Tennis and Pickleball Courts using the Rite Way method. First Serve Productions, Inc. was also awarded the contract for the resurfacing of the Meadow Vista Tennis Courts using the Rite Way method. Vintage Contractors, Inc. was awarded the contract for the resurfacing of the Meadow Vista Pickleball Courts using Slip Sheet method.

Through the bidding process, quotes came in higher than budget. In September 2023, the Board of Directors approved an updated Project list for 2023-2024 to include an updated estimate for the resurfacing of the Meadow Vista and Regional Park Tennis and Pickleball courts at \$211,292.

First Serve Productions, Inc. and Vintage Contractors, Inc have completed the Resurfacing Project for all of the Tennis and Pickleball Courts at Meadow Vista and Regional Park. The final total cost of the courts came to \$211,197.

Recommendation:

Staff recommends that the Finance Committee review and recommend approval of Resolution #2023-24; a resolution approving the transfer of the Future Capital Construction Reserves in the amount of \$211,197 to the General Fund as this is an appropriate use of these reserves.

Attachment: Resolution Number 2023-24

RESOLUTION NUMBER 2023-24

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$211,197 FROM THE FUTURE CAPITAL CONSTRUCTION RESERVES FOR THE RESURFACING OF THE MEADOW VISTA PARK TENNIS/PICKLEBALL COURTS AND THE REGIONAL PARK TENNIS/PICKLEBALL COURTS.

WHEREAS, in March of 2023, the Auburn Area Recreation & Park District Board of Directors approved the Project List, including the Resurfacing of the Tennis and Pickleball Courts for Meadow Vista Park and Regional Park for the fiscal year 2023-2024 to be funded from the Future Capital Construction Reserves for \$200,000, and;

WHEREAS, in September of 2023, the Auburn Area Recreation & Park District Board of Directors approved and Updated Project List, including the approval of an updated cost of \$211,292 for both parks. \$114,937 for Regional Park's resurfacing and \$96,355 for Meadow Vista Park's resurfacing of both the tennis courts and the pickleball courts.

WHEREAS, the Regional Park's Tennis and Pickleball Courts have been resurfaced by First Serve Productions, Inc., and;

WHEREAS, the Meadow Vista Park's Tennis Courts have been resurfaced by First Serve Productions, Inc. and;

WEREEAS, the Meadow Vista Park's Pickleball Courts have been resurfaced by Vintage Contractors, Inc. and:

WHEREAS, \$211,197 needs to be transferred into the General Fund from the Future Capital Construction Reserves, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$211,197 from the Future Capital Construction Reserves to the General Fund for the completion of the Resurfacing of Regional Park's Tennis and Pickleball Courts and Meadow Vista's Tennis and Pickleball Courts.

APPROVED, PASSED, AND ADOPTED ON October 26, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A. Gray
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

4.7 Cover sheet –Resolution #2023-25 Transfer \$264,155 from the Equipment Reserves to the General Fund. The purchased Assets budgeted to be funded by the Equipment Reserves are (1) New Ford F350 Truck \$75,000, (2) 2000 Truck overhauled \$39,130, (3) Turf Star Mower \$150,025.

Auburn Area Recreation and Park District Finance Committee, October, 2023

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2023-25, a resolution authorizing the transfer of funds from the Equipment Reserve for the purchase of these three Assets; A New Ford F350 (\$75,000), the overhaul cost of the District's 2000 Dump Truck (deconstructing the dump portion, replacing the engine and repairing the transmission) (\$39,130) and a New Turf Star Mower (\$150,025) for a total of \$264,155.

Background

In March 2023, the Board of Directors approved the Obsolescence List for 2023-2024 authorizing the purchase of: a New Ford F350 Truck to pull the dump trailer for \$75,000, and a New wide cut mower for \$156,603.

In September 2023, the Board of Directors approved the updated Obsolescence List for 2023-2024 authorizing the purchase of a new engine for the District's 2000 year Truck, and the conversion of the truck from being a Dump truck to being a flat bed truck, and some repairs on the transmission for \$39,130.

The Ford F350 was purchase from Auburn Ford. The District installed a towing package and applied the District Logo. The total expense for the F350 was \$75,380.

The Turfstar Western Groundsmanager Mower 5900 was purchased from Turf Star, Inc. The total expense for the Western Groundsmanager 5900 was \$150,025 which included a Leaf Mulching kit.

The Dump truck was converted to a regular truck by Cooks Manufacturing, Inc. The engine was replaced and the transmission was repaired by Quality Automotive. The total cost for the rehabilitation of the 2000 Truck was \$39,130.

Recommendation:

Staff recommends the Finance Committee review and recommend approval of the Resolution #2023-25; a resolution approving the transfer of the Equipment Reserve in the amount of \$264,155 to the General Fund as this is an appropriate use of these reserves.

Attachment

Resolution #2023-25

RESOLUTION NUMBER 2023-25

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$264,155 FROM THE EQUIPMENT RESERVES FOR THE PURCHASE OF A NEW FORD F350 TRUCK, A TURFSTAR WESTERN GROUNDMASTER 5900 AND A RENOVATION OF AN EXISTING 2000 F350 TRUCK VIN: 1FT8W3AT4GEC53704.

WHEREAS, in March of 2023, the Auburn Area Recreation & Park District Board of Directors approved the Obsolescence List, including the purchase of a Ford F350 for \$75,000 and a Turfstar Mower for \$156,603 for the fiscal year 2023-2024 to be funded from the Equipment Reserves, and;

WHEREAS, in September of 2023, the Auburn Area Recreation & Park District Board of Directors approved an Updated Obsolescence List, including the approval of renovating the District's 2000 Ford F350 for \$39,130.

WHEREAS, the District purchased the Ford F350 truck from Auburn Ford, and;

WHEREAS, the District purchased a Turfstar Western Groundmaster Mower 5900 from Turf Star, Inc, and;

WEREEAS, the District converted the 2000 Ford F350 Dump Truck into a flatbed truck by Cooks Manufacturing and had the engine replaced and the transmission leak repaired by Quality Automotive and:

WHEREAS, \$264,155 needs to be transferred into the General Fund from the Future Capital Construction Reserves, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$264,155 from the Equipment Reserves to the General Fund for the purchase of the New Ford F350, the renovation of the 2000 Ford F350 and the purchase of the Western Groundmaster 5900.

APPROVED, PASSED, AND ADOPTED ON October 26, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A. Gray
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

4.8 Cover Sheet – Resolution 2023-26 Appropriation / GANN Limits

**Auburn Area Recreation and Park District (District) Standing Finance Committee,
October, 2023.**

The Issue

Shall the Auburn Area Recreation and Park District (District) adopt Resolution 2023-26, establishing the District's appropriation limit for FY 23/24?

Background

Voters approved Proposition 4 in November of 1979, an initiative that added Article XIII B to the California Constitution. This constitutional amendment, also known as the *Gann initiative*, placed limits on the growth of expenditures for publicly funded programs.

Division 9 of Title 1, beginning with Section 7900 of the Government Code, was then added to laws to establish the process for calculating state and local government appropriations limits and appropriations subject to limitation under Article XIII B of the California Constitution.

The calculation of the District for fiscal year July 2023 – June 2024 is calculated on an annual basis by Placer County Auditor - Controller's office. The change in population within Placer County, as provided by the State Department of Finance, and the change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction, are the factors used to calculate your appropriation limit.

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.

The GANN Limit for Fiscal year 2023 – 2024 is \$8,463,162.18, which increased by 4.66% from last fiscal year.

Recommendation for the Standing Finance Committee:

Staff recommends that the Standing Finance Committee review and recommend adoption of resolution 2023-24 establishing the District's appropriation limit of \$8,463,162.18 for Fiscal year 2023-2024.

Fiscal Impact

None

Attachments

GANN Limit historical report
Tax Revenue Report for 2022-2023
Resolution 2023-26



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

DATE: **September 27, 2023**

TO: **Independent Special Districts of Placer County**

FROM: **Andrew C. Sisk, Auditor-Controller** *ACS*

SUBJECT: **Fiscal Year 2023/2024 Appropriation Limit**

The calculation of your District's appropriation limit for fiscal year 2023/24 is attached. The change in population within Placer County, as provided by the State Department of Finance, and the change in California per capita personal income, are the factors used to calculate your appropriation limit.

If you have any questions, please contact Joe Aire at (530) 889-4198 or Darlene Justice at (530) 889-4201.

ACS:ja
Attachment

**GANN LIMIT
AUBURN AREA RECREATION & PARK DISTRICT (Fund 30150)**

1986/87 BASE YEAR LIMITATION (Prop 111 7/1/90)

\$ 634,432.00

	PCI/LNRC	POP RATIO	% FACTOR	LIMITATION
1987/88	1.0350	1.0357	1.0719	680,047.66
1988/89	1.0474	1.0445	1.0940	743,972.14
1989/90	1.0520	1.0501	1.1047	821,866.02
1990/91	1.0421	1.0561	1.1006	904,545.74
1991/92	1.0414	1.0539	1.0975	992,738.95
1992/93	0.9936	1.0391	1.0324	1,024,903.69
1993/94	1.0272	1.0379	1.0661	1,092,649.82
1994/95	1.0071	1.0320	1.0393	1,135,590.96
1995/96	1.0472	1.0415	1.0907	1,238,589.06
1996/97	1.0467	1.0321	1.0803	1,338,047.76
1997/98	1.0467	1.0164	1.0639	1,423,549.01
1998/99	1.0415	1.0261	1.0687	1,521,346.83
1999/00	1.0453	1.0297	1.0763	1,637,425.59
2000/01	1.0491	1.0300	1.0806	1,769,402.09
2001/02	1.0782	1.0355	1.1165	1,975,537.43
2002/03	0.9873	1.0395	1.0263	2,027,494.06
2003/04	1.0484	1.0610	1.1124	2,255,384.39
2004/05	1.0393	1.0531	1.0945	2,468,518.21
2005/06	1.0393	1.0531	1.0945	2,701,793.18
2006/07	1.0396	1.0381	1.0792	2,915,775.20
2007/08	1.0866	1.0284	1.1175	3,258,378.79
2008/09	1.2195	1.0277	1.2533	4,083,726.14
2009/10	1.0062	1.0203	1.0266	4,192,353.26
2010/11	0.9746	1.0209	0.9950	4,171,391.49
2011/12	1.0251	1.0181	1.0437	4,353,681.30
2012/13	1.0377	1.0117	1.0498	4,570,494.63
2013/14	1.0512	1.0072	1.0588	4,839,239.71
2014/15	1.0147	1.0168	1.0317	4,992,643.61
2015/16	1.0382	1.0076	1.0461	5,222,804.48
2016/17	1.0537	1.0096	1.0638	5,556,019.41
2017/18	1.0369	1.0176	1.0551	5,862,156.08
2018/19	1.0367	1.0166	1.0539	6,178,126.29
2019/20	1.0404	1.0185	1.0596	6,546,342.62
2020/21	1.0459	1.0195	1.0663	6,980,332.73
2021/22	1.0573	1.0150	1.0732	7,491,010.38
2022/23	1.0755	1.0037	1.0795	8,086,391.02
2023/24	1.0444	1.0021	1.0466	8,463,162.18

Note: The Appropriation Limit is calculated pursuant to Article XIII B, Section 8(e) (2) of the State Constitution.



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

DATE: **September 27, 2023**

TO: **Independent Special Districts**

FROM: **Andrew C. Sisk, Auditor-Controller** *ACS*

SUBJECT: **Limitations of Government Appropriations for FY 2022/23**

We have measured (tested) the appropriation limit for the fiscal year ended June 30, 2023 to assist you in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution. The accompanying worksheet of the Limitations of Government Appropriations is based on actual revenues realized during the fiscal year.

If you have any questions, please contact Joe Alire at (530) 889-4198 or Darlene Justice at (530) 889-4201.

ACS:ja

Attachment

AUBURN AREA PARK & RECREATION DISTRICT (Fund 30150)
GANN INITIATIVE - PROP 111
LIMITATIONS OF GOVERNMENT APPROPRIATIONS
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION

FY 2022/2023

<u>REVENUE SOURCE</u>	<u>TAX REVENUE</u>	<u>NON-TAX REVENUE</u>
Taxes	\$ 4,151,105	
HOPTR	20,895	
Direct Charges		\$ 28,325
Park & Recreation Services		2,212,964
	<u>4,172,000</u>	<u>2,241,289</u>
SUBTOTAL		
	<u>4,172,000</u>	<u>2,241,289</u>
INTEREST %	65.05%	34.95%
Interest Revenue Subject to LIMIT	63,046	63,046
INTEREST APPORTION	<u>41,011</u>	<u>22,035</u>
REVENUE SUBJECT TO LIMIT	4,213,011	<u>\$ 2,263,324</u>
APPROPRIATION LIMIT 22/23	<u>8,086,391</u>	
AMOUNT (OVER)/UNDER LIMIT	<u>\$ 3,873,380</u>	

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.

4.9 Cover Sheet – Proposed Facility and Grounds staff pay increase

Auburn Area Recreation and Park District (ARD) Finance Committee Meeting October 2023.

The Issue

Shall the Auburn Area Recreation and Park District consider changing the Facility and Grounds pay rate to match the Office staff's pay?

Background

Director Ainsleigh requested staff to look into implementing an increase to Facility and Grounds pay rate to be equivalent to Office Staff.

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.

For those employees represented by Local 39, the schedules are developed through negotiation between the union and the District, and are ratified by the members and the Board of Directors.

Recommendation

Staff does not recommend that the Board of Directors pursue an increase at this time. Facilities and Grounds staff received a 4% COLA on April 1st and another 4%-9% increases in July. The 2nd COLA was outside of the Union negotiated contract. The annual budget could not sustain the proposal shown below in the fiscal impact area. The recent increases brought the District in line with a recent salary survey.

Fiscal Impact

To change the Park Worker scale to match the Acct. Clerk I scale would be a 12% increase or \$66,105 for the 2024-2025 Fiscal year. This would only be an impact to this single position. It would most likely impact other positions, such as the Supervisor position to name one.

To change the Sr Park Worker/Pool Operator scale to match the Acct. Clerk II scale would be a 21% increase or \$59,280 for the 2024-2025 Fiscal year. This would only be an impact to this single position. It would most likely impact other positions, such as the Supervisor position to name one.

Attachment

Spreadsheet of Office and Park Worker Positions

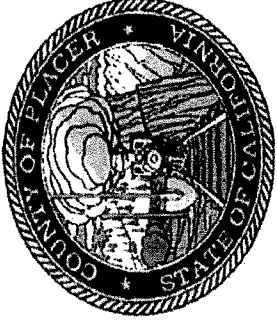
Current Job Pay Scales for Office workers and Park Workers

Customer Service Associate	17.04	to	20.82
Human Resources Clerk	17.36	to	23.22
Customer Service Rep	18.53	to	23.96
Administrative Assistant	18.65	to	25.31
Fac & Grds Park Wkr	20.00	to	26.44
Accounting Clerk I	22.47	to	29.57
Sr Park Wkr / Pool Operator	23.00	to	30.78
Accounting Clerk II	27.81	to	36.07
Executive Assistant	30.00	to	49.07

DISCUSSION ITEMS:

1. County Mitigation Fund, current balance \$537,166
2. City Mitigation Fund, current balance \$36,620
3. Placer County Investment Report – October, 2023

Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of August 31, 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

August 31, 2023

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

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

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

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

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

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 576 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$495,712,312.17 in cash and investments maturing in the next 180 days.



Placer County

General Fund Portfolio Management Portfolio Summary August 31, 2023

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	90,410,452.82	90,410,452.82	90,410,452.82	4.18	1	1	4.932	5.000
U.S. Treasury Coupons	475,000,000.00	451,749,822.02	467,736,771.27	21.64	1,167	647	2.063	2.092
mPower Placer - Long Term	3,571,560.46	3,400,785.00	3,577,842.89	0.17	7,342	4,792	4.103	4.160
Federal Agency Coupons	1,284,000,000.00	1,249,690,369.44	1,283,803,767.20	59.39	1,018	621	2.872	2.911
Collateralized Inactive Bank Deposi	25,000,000.00	25,000,000.00	25,000,000.00	1.16	1	1	4.438	4.500
Medium Term Notes	10,000,000.00	9,823,600.00	9,983,935.34	0.46	758	132	0.888	0.900
Negotiable Certificates of Deposit	135,000,000.00	134,907,250.00	135,000,000.00	6.25	286	97	5.317	5.391
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	1.06	553	471	4.867	4.935
Commercial Paper Disc. -Amortizing	105,000,000.00	105,000,000.00	105,000,000.00	4.86	1	0	5.251	5.324
Local Agency Bond	8,786,015.70	8,508,158.38	8,786,015.70	0.41	7,967	5,715	2.779	2.818
mPower Placer	8,877,501.45	8,064,929.64	8,877,501.45	0.41	7,706	5,711	3.674	3.725
mPower - Folsom	461,348.44	439,005.56	461,348.44	0.02	7,683	4,868	2.700	2.738
Investments	2,169,106,878.87	2,109,994,372.86	2,161,637,635.11	100.00%	962	576	3.086	3.129

Cash	20,712,312.17	20,712,312.17	20,712,312.17		1	1	0.000	0.000
Passbook/Checking (not included in yield calculations)								
Total Cash and Investments	2,189,819,191.04	2,130,706,685.03	2,182,349,947.28		962	576	3.086	3.129

Total Earnings	August 31 Month Ending	Fiscal Year To Date
Current Year	5,670,375.81	11,452,473.15
Average Daily Balance	2,212,680,833.76	2,279,938,340.91
Effective Rate of Return	3.02%	2.96%



 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 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	72,991,097.98		90,410,452.82	90,410,452.82	90,410,452.82	5.000	5.000	1	
		Subtotal and Average			90,410,452.82	90,410,452.82	90,410,452.82	5.000	5.000	1	
U.S. Treasury Coupons											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,803,150.00	4,991,145.31	0.250	0.476	288	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,025,400.00	9,899,687.15	0.375	0.773	883	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,660,900.00	10,141,680.00	1.875	0.443	365	08/31/2024
912828252	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,489,500.00	10,114,324.93	1.375	0.559	518	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,130,500.00	9,915,559.64	0.250	0.680	730	08/31/2025
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,160,600.00	9,922,724.87	0.250	0.660	699	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,025,400.00	9,904,263.43	0.375	0.753	883	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,028,900.00	9,930,200.59	0.500	0.786	911	02/28/2026
91282CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,764,500.00	9,991,959.91	0.125	0.302	167	02/15/2024
9128282T0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,214,800.00	9,929,165.99	0.250	0.662	638	05/31/2025
9128282W3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,189,800.00	9,933,174.54	0.250	0.621	668	06/30/2025
91282CAMS	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,110,900.00	9,898,079.57	0.250	0.749	760	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,673,400.00	10,120,664.74	1.750	0.421	334	07/31/2024
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,214,800.00	9,930,159.45	0.250	0.656	638	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,160,600.00	9,915,345.06	0.250	0.700	699	07/31/2025
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,160,600.00	9,923,379.70	0.250	0.656	699	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,642,600.00	9,993,088.72	0.250	0.349	257	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,575,400.00	9,998,149.44	0.375	0.396	318	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,575,400.00	9,996,973.11	0.375	0.410	318	07/15/2024
91282CCC3	21081	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,642,600.00	9,991,417.90	0.250	0.373	257	05/15/2024
91282CCL3	21140	U. S. TREASURY COUPON		10/09/2021	10,000,000.00	9,575,400.00	9,988,204.75	0.375	0.512	318	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,575,400.00	9,977,019.53	0.375	0.642	318	07/15/2024
91282CBE0	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,808,600.00	9,984,934.70	0.125	0.533	136	01/15/2024
91282CBE0	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,808,600.00	9,985,402.29	0.125	0.520	136	01/15/2024
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,575,400.00	9,971,549.08	0.375	0.705	318	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,642,600.00	9,966,573.85	0.250	0.730	257	05/15/2024
91282CAK7	21232	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,979,800.00	9,998,151.65	0.125	0.611	14	09/15/2023
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,808,600.00	9,979,112.06	0.125	0.691	136	01/15/2024
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,808,600.00	9,970,325.27	0.125	0.931	136	01/15/2024
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,808,600.00	9,834,230.32	0.125	4.759	136	01/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,317,200.00	19,625,961.24	3.000	4.054	683	07/15/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,332,000.00	18,734,155.84	1.500	3.799	1,079	08/15/2026

Portfolio PLCR
 NLI AC
 PM (PRE_PM2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 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												
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,466,400.00	18,961,295.18	2.250	3.681	1,444	08/15/2027	
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,368,800.00	9,637,432.57	2.750	3.644	1,628	02/15/2028	
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,930,300.00	4,952,707.64	4.125	4.825	518	01/31/2025	
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	18,737,600.00	18,866,437.65	2.750	4.161	1,628	02/15/2028	
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,674,600.00	9,655,617.70	3.125	5.002	714	08/15/2025	
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,912,576.23	9,901,936.15	4.125	4.614	1,018	06/15/2026	
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,842,200.00	9,834,752.89	4.000	4.722	898	02/15/2026	
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,330,675.96	19,334,017.46	2.875	4.968	653	06/15/2025	
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,511,900.00	14,515,641.30	3.125	4.882	714	08/15/2025	
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,714,064.67	9,694,993.22	2.750	5.127	622	05/15/2025	
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,970,155.16	9,925,164.88	4.375	4.705	1,079	08/15/2026	
Subtotal and Average					475,000,000.00	451,749,822.02	467,736,771.27		2.092	647		

mPower Placer - Long Term												
2015NR-A	2015NR-A	mPower Placer		06/16/2015	914,362.11	865,115.48	914,362.11	4.000	3.999	4,384	09/02/2035	
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	2,023,291.36	1,901,301.05	2,023,291.36	4.000	4.000	4,750	09/02/2036	
72601FAC2	2018B	Public Finance Authority		06/28/2018	633,906.99	634,368.47	640,189.42	5.050	4.894	5,509	10/01/2038	
Subtotal and Average					3,571,560.46	3,400,785.00	3,577,842.89		4.160	4,792		

Federal Agency Coupons												
3133EMLE0	20436	FEDERAL FARM CREDIT BANK		12/22/2020	10,000,000.00	9,966,300.00	10,000,000.00	0.190	0.190	21	09/22/2023	
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,808,000.00	9,998,187.73	0.190	0.240	132	01/11/2024	
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,800,700.00	9,999,450.56	0.230	0.244	140	01/19/2024	
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,800,700.00	10,001,122.06	0.230	0.201	140	01/19/2024	
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,326,700.00	9,998,617.98	0.300	0.310	500	01/13/2025	
3133EMUF7	20570	FEDERAL FARM CREDIT BANK		03/22/2021	10,000,000.00	9,971,500.00	9,999,848.80	0.220	0.245	21	09/22/2023	
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,033,700.00	9,984,650.00	1.000	1.021	976	05/04/2026	
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,617,500.00	10,000,000.00	0.330	0.330	276	06/03/2024	
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,617,500.00	10,000,000.00	0.330	0.330	276	06/03/2024	
3133EMZU5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,531,000.00	10,000,000.00	0.460	0.460	353	08/19/2024	
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,319,000.00	9,992,739.81	0.480	0.531	528	02/10/2025	
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,247,100.00	9,997,668.67	0.610	0.624	630	05/23/2025	
3133ELO56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,799,450.00	4,991,775.96	0.570	0.769	305	07/02/2024	
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,821,800.00	10,000,000.00	1.040	1.040	146	01/25/2024	
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,910,900.00	4,997,980.36	1.040	1.142	146	01/25/2024	
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,912,550.00	4,994,418.95	0.900	1.198	139	01/18/2024	

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Federal Agency Coupons												
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,905,800.00	5,000,000.00	1.230	1.230	161	02/09/2024	
3133ENY87	22204	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	9,986,700.00	10,000,000.00	5.050	5.050	69	11/09/2023	
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,319,600.00	9,999,125.96	0.320	0.326	509	01/22/2025	
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	8,987,800.00	9,999,034.48	0.500	0.504	881	01/29/2026	
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,328,700.00	9,997,915.61	0.330	0.345	502	01/15/2025	
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,328,700.00	9,997,915.61	0.330	0.345	502	01/15/2025	
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,494,600.00	10,000,000.00	0.510	0.510	395	09/30/2024	
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,025,500.00	9,958,207.60	0.750	0.923	907	02/24/2026	
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,491,100.00	9,999,679.17	0.500	0.503	391	09/26/2024	
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,633,300.00	10,000,000.00	0.375	0.375	266	05/24/2024	
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,321,100.00	10,000,000.00	0.625	0.625	545	02/27/2025	
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,548,600.00	10,000,000.00	0.410	0.410	335	08/01/2024	
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,486,700.00	10,000,000.00	0.500	0.542	395	09/30/2024	
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,584,700.00	9,991,719.33	0.330	0.431	301	06/28/2024	
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,523,200.00	9,998,895.87	0.510	0.521	364	08/30/2024	
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,594,200.00	10,000,000.00	0.400	0.400	298	06/25/2024	
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,513,200.00	5,000,000.00	0.800	0.730	1,090	08/26/2026	
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,520,900.00	5,000,000.00	1.250	1.000	1,090	08/26/2026	
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,797,100.00	5,000,000.00	0.400	0.400	298	06/25/2024	
3130ANV56	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	8,937,600.00	10,000,000.00	1.000	1.001	1,090	08/26/2026	
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,523,800.00	5,000,000.00	0.850	0.850	908	02/25/2026	
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,795,200.00	4,997,895.75	0.400	0.451	301	06/28/2024	
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,358,900.00	9,993,001.25	0.550	0.600	517	01/30/2025	
3130APWK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,763,550.00	4,996,323.53	0.750	0.822	381	09/16/2024	
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,630,400.00	4,993,429.84	1.000	1.146	718	08/19/2025	
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,614,800.00	4,000,000.00	1.250	1.250	1,092	08/28/2026	
3130AQ885	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,321,300.00	10,000,000.00	1.200	1.200	648	06/10/2025	
3130AOCF8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,732,700.00	15,000,000.00	0.760	0.760	137	01/16/2024	
3130AOCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,539,200.00	10,000,000.00	1.250	1.317	503	01/16/2025	
3130AOCQ18	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,527,600.00	5,000,000.00	1.330	1.468	1,050	07/17/2026	
3130AOCN1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,503,100.00	10,000,000.00	1.250	1.254	504	01/17/2025	
3130AOCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,476,900.00	10,000,000.00	1.250	1.541	655	06/17/2025	
3130AACL5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,289,450.00	15,000,000.00	1.250	1.023	504	01/17/2025	
3130AOCV3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,906,400.00	4,999,389.00	0.710	0.742	143	01/22/2024	
3130AAGEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,402,500.00	10,000,000.00	1.000	1.000	517	01/30/2025	
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,626,000.00	9,998,311.11	0.950	0.970	308	07/05/2024	

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Federal Agency Coupons												
3130AQT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,715,200.00	4,985,304.25	1.100	1.320	500	01/13/2025	
3130AQF3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,708,700.00	4,988,425.93	1.125	1.295	508	01/21/2025	
3130AQN5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,772,300.00	4,998,243.06	1.750	1.442	514	01/27/2025	
3130ARN9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,838,000.00	5,000,000.00	3.250	2.833	332	07/29/2024	
3130ATV3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	9,979,800.00	10,001,343.19	5.000	4.942	96	12/06/2023	
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,960,100.00	10,026,260.81	4.875	4.520	287	06/14/2024	
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,954,400.00	4,993,365.62	4.375	4.510	378	09/13/2024	
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,933,850.00	4,972,683.67	4.000	4.570	362	08/28/2024	
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	19,936,000.00	20,002,815.27	4.860	4.818	130	01/09/2024	
3130AUM92	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,932,600.00	19,993,535.24	4.750	4.837	140	01/19/2024	
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,898,750.00	24,996,939.33	4.780	4.805	243	05/01/2024	
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,971,500.00	10,000,000.00	4.960	4.966	249	05/07/2024	
3130AUWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,972,000.00	10,000,000.00	4.960	4.966	255	05/13/2024	
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,951,500.00	10,000,000.00	4.880	4.883	311	07/08/2024	
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,950,600.00	10,000,000.00	4.880	4.883	318	07/15/2024	
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	25,001,500.00	25,000,000.00	5.370	5.377	252	05/10/2024	
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,999,500.00	10,000,000.00	5.360	5.367	262	05/20/2024	
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,000,000.00	10,000,000.00	5.360	5.367	270	05/28/2024	
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,835,450.00	15,000,000.00	4.150	4.154	315	07/12/2024	
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,835,900.00	15,000,000.00	4.180	4.184	322	07/19/2024	
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,908,700.00	10,000,000.00	4.380	4.385	318	07/15/2024	
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,824,200.00	20,000,000.00	4.400	4.405	311	07/08/2024	
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,845,400.00	20,000,000.00	4.410	4.415	304	07/01/2024	
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,758,750.00	25,000,000.00	4.285	4.290	308	07/05/2024	
3130AVLN0	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,733,500.00	25,000,000.00	4.230	4.234	322	07/19/2024	
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,771,500.00	25,000,000.00	4.400	4.404	356	08/22/2024	
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,783,250.00	25,000,000.00	4.420	4.424	347	08/13/2024	
3130AVO54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,792,250.00	25,000,000.00	4.440	4.445	340	08/06/2024	
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,733,300.00	10,000,000.00	3.660	3.661	1,035	07/02/2026	
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,790,700.00	10,000,000.00	4.000	3.961	670	07/02/2025	
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,435,200.00	20,000,000.00	3.725	3.726	1,400	07/02/2027	
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,662,100.00	10,000,000.00	3.615	3.616	1,565	01/03/2028	
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,709,100.00	10,000,000.00	3.620	3.621	1,264	02/16/2027	
3130AWZV1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,712,200.00	10,000,000.00	3.625	3.626	1,256	02/08/2027	
3130AWZW9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,716,700.00	10,000,000.00	3.635	3.636	1,249	02/01/2027	
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,826,200.00	10,000,000.00	3.925	3.926	1,111	09/16/2026	

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Federal Agency Coupons												
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,823,800.00	10,000,000.00	3.920	3.921	1,118	09/23/2026	
3130AW7A2	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,809,000.00	10,000,000.00	3.930	3.932	1,099	09/04/2026	
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,809,300.00	10,000,000.00	3.930	3.931	1,105	09/10/2026	
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,851,300.00	10,000,000.00	4.180	4.182	738	09/08/2025	
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,872,700.00	10,000,000.00	4.180	4.182	732	09/02/2025	
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,828,400.00	10,000,000.00	4.060	4.061	1,468	09/08/2027	
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,875,900.00	10,000,000.00	4.020	4.021	1,620	02/07/2028	
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,832,800.00	10,000,000.00	4.070	4.071	1,461	09/01/2027	
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,877,500.00	10,000,000.00	4.025	4.028	1,627	02/14/2028	
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	14,991,750.00	15,000,000.00	4.905	4.907	703	08/04/2025	
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,995,400.00	20,000,000.00	4.895	4.897	710	08/11/2025	
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,950,200.00	20,000,000.00	4.460	4.461	1,260	02/12/2027	
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,971,900.00	10,000,000.00	4.450	4.451	1,273	02/25/2027	
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,977,800.00	10,000,000.00	4.275	4.276	1,620	02/07/2028	
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,943,800.00	20,000,000.00	4.450	4.451	1,270	02/22/2027	
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	18,951,600.00	20,000,000.00	4.270	4.271	1,635	02/22/2028	
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,147,469.44	20,038,198.67	4.375	4.430	1,743	06/09/2028	
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,988,500.00	10,000,000.00	4.500	4.502	1,383	06/15/2027	
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,911,300.00	10,000,000.00	4.480	4.480	1,439	08/10/2027	
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,907,100.00	10,000,000.00	4.470	4.470	1,434	08/05/2027	
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,914,100.00	10,000,000.00	4.485	4.487	1,378	06/10/2027	
3137EAX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,124,400.00	9,990,843.77	0.375	0.419	753	09/23/2025	
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,604,900.00	9,999,876.61	0.430	0.432	291	06/18/2024	
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,464,350.00	4,939,991.04	0.750	1.190	1,026	06/23/2026	
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,881,800.00	20,000,000.00	5.000	5.000	329	07/26/2024	
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,605,900.00	10,000,000.00	0.375	0.375	287	08/14/2024	
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,142,500.00	9,991,127.81	0.375	0.420	724	08/25/2025	
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,558,900.00	9,997,507.94	0.250	0.279	318	07/15/2024	
Subtotal and Average					1,284,000,000.00	1,249,690,369.44	1,283,803,767.20		2.911	621		
Collateralized Inactive Bank Deposits												
SYS19055	19055	Five Star Bank - PIMMA			25,000,000.00	25,000,000.00	25,000,000.00	4.500	4.500	1		
Subtotal and Average					25,000,000.00	25,000,000.00	25,000,000.00		4.500	1		

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General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Medium Term Notes											
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,823,600.00	9,983,935.34	0.450	0.900	132	01/11/2024
		Subtotal and Average	9,982,201.32		10,000,000.00	9,823,600.00	9,983,935.34		0.900	132	
Negotiable Certificates of Deposit											
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,949,900.00	15,000,000.00	5.230	5.303	178	02/26/2024
13606KYF7	22587	CANADIAN IMP BK COMM NY		06/27/2023	25,000,000.00	25,003,750.00	25,000,000.00	5.760	5.840	167	02/15/2024
65602Y4U1	22268	NORINCHUKIN BANK NY		12/14/2022	25,000,000.00	24,996,750.00	25,000,000.00	5.200	5.272	13	09/14/2023
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,981,800.00	10,000,000.00	5.180	5.252	123	01/02/2024
85325VGC8	22588	Standard Chartered Bank NY		06/27/2023	25,000,000.00	24,981,250.00	25,000,000.00	5.750	5.830	172	02/20/2024
87019WGO2	22269	Swedbank New York		12/14/2022	25,000,000.00	24,997,000.00	25,000,000.00	5.170	5.242	13	09/14/2023
89115BF62	22053	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,996,800.00	10,000,000.00	4.050	4.106	7	09/08/2023
		Subtotal and Average	143,709,677.42		135,000,000.00	134,907,250.00	135,000,000.00		5.391	97	
Collateralized CDs											
SYS22579	22579	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	490	01/03/2025
SYS22580	22580	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	525	02/07/2025
SYS22468	22468	River City Bank		04/19/2023	3,000,000.00	3,000,000.00	3,000,000.00	4.650	4.715	231	04/19/2024
		Subtotal and Average	23,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00		4.935	471	
Commercial Paper Disc. -Amortizing											
22533UW17	23060	Credit Agricole CIB		08/31/2023	105,000,000.00	105,000,000.00	105,000,000.00	5.250	5.324	0	09/01/2023
		Subtotal and Average	140,475,450.27		105,000,000.00	105,000,000.00	105,000,000.00		5.324	0	
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	5,291,521.59	5,250,951.49	5,291,521.59	2.800	2.800	4,963	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	188,647.37	189,450.44	188,647.37	2.850	2.850	1,572	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	571,478.19	581,789.37	571,478.19	3.000	3.000	1,964	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,581,953.75	2,332,919.15	2,581,953.75	2.800	2.800	6,703	06/30/2047
SYS19127	19127	Placer Hills Fire Protection		10/21/2019	152,414.80	153,047.93	152,414.80	3.000	3.000	416	10/21/2024
		Subtotal and Average	8,786,015.70		8,786,015.70	8,508,158.38	8,786,015.70		2.818	5,715	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,215,202.45	2,789,683.27	3,215,202.45	3.000	3.042	5,115	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	21,290.64	18,291.75	21,290.64	3.000	3.042	5,480	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	24,467.21	21,020.91	24,467.21	3.000	3.042	5,480	09/02/2038

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General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 2023

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer											
2018 NR	2018 NR	mPower Placer		07/26/2018	42,333.41	34,794.85	42,333.41	4.500	4.563	5,845	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	132,148.30	127,905.02	132,148.30	4.500	4.563	5,845	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	290,576.68	282,012.51	290,576.68	4.500	4.563	5,845	09/02/2039
2017 S-NR	2017 S-NR	Pioneer Community Energy		09/28/2017	121,872.98	101,213.19	121,872.98	3.000	3.042	5,480	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,442,876.01	1,246,248.08	1,442,876.01	3.000	3.042	5,480	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	1,071,482.43	1,034,595.58	1,071,482.43	4.500	4.563	5,845	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	6,211	09/02/2040
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	842,661.62	808,787.47	842,661.62	4.500	4.563	6,211	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	743,474.42	776,263.80	4.500	4.563	6,576	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	833,232.10	801,425.96	833,232.10	4.500	4.563	6,941	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	63,093.83	55,476.64	63,093.83	3.000	3.042	5,115	09/02/2037
Subtotal and Average			8,877,501.45		8,877,501.45	8,064,529.64	8,877,501.45		3.725	5.711	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	87,659.92	82,513.23	87,659.92	2.750	2.788	5,115	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	30,467.10	27,678.81	30,467.10	2.000	2.028	5,480	09/02/2038
MFIA-2 NR	MFIA-2 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	196,664.02	206,625.87	2.750	2.788	4,750	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	136,595.55	132,149.50	136,595.55	2.750	2.788	4,750	09/02/2036
Subtotal and Average			461,348.44		461,348.44	439,005.56	461,348.44		2.738	4.868	
Total and Average			2,212,680,833.76		2,169,106,878.87	2,109,994,372.86	2,161,637,635.11		3.129	5.76	

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			12,866,017.90	12,866,017.90	12,866,017.90		0.000	1
Undeposited Receipts										
SYS00000	00000	PLACER COUNTY CASH			7,846,294.27	7,846,294.27	7,846,294.27		0.000	1
		Average Balance	0.00							1
		Total Cash and Investments	2,212,680,833.76		2,189,819,191.04	2,130,706,685.03	2,182,349,947.28		3.129	576



Placer County

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

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
22533UV26	23010	1010	ACP	CACPNY	40,000,000.00	08/01/2023	08/02 - At Maturity	39,994,166.67		5.250	08/02/2023	5.251	0.00
63873KV20	23011	1010	ACP	NATXNY	40,000,000.00	08/01/2023	08/02 - At Maturity	39,994,166.67		5.250	08/02/2023	5.251	0.00
22533UV34	23012	1010	ACP	CACPNY	40,000,000.00	08/02/2023	08/03 - At Maturity	39,994,166.67		5.250	08/03/2023	5.251	0.00
63873KV38	23013	1010	ACP	NATXNY	40,000,000.00	08/02/2023	08/03 - At Maturity	39,994,166.67		5.250	08/03/2023	5.251	0.00
22533UV42	23014	1010	ACP	CACPNY	50,000,000.00	08/03/2023	08/04 - At Maturity	49,992,708.33		5.250	08/04/2023	5.251	0.00
63873KV46	23015	1010	ACP	NATXNY	55,000,000.00	08/03/2023	08/04 - At Maturity	54,991,979.16		5.250	08/04/2023	5.251	0.00
22533UV75	23016	1010	ACP	CACPNY	60,000,000.00	08/04/2023	08/07 - At Maturity	59,973,779.00		5.250	08/07/2023	5.252	0.00
63873KV79	23017	1010	ACP	NATXNY	50,000,000.00	08/04/2023	08/07 - At Maturity	49,978,125.00		5.250	08/07/2023	5.252	0.00
22533UV83	23018	1010	ACP	CACPNY	80,000,000.00	08/07/2023	08/08 - At Maturity	79,988,333.33		5.250	08/08/2023	5.251	0.00
63873KV87	23019	1010	ACP	NATXNY	80,000,000.00	08/07/2023	08/08 - At Maturity	79,988,333.33		5.250	08/08/2023	5.251	0.00
22533UV91	23020	1010	ACP	CACPNY	80,000,000.00	08/08/2023	08/09 - At Maturity	79,988,333.33		5.250	08/09/2023	5.251	0.00
63873KV95	23021	1010	ACP	NATXNY	100,000,000.00	08/08/2023	08/09 - At Maturity	99,985,416.66		5.250	08/09/2023	5.251	0.00
22533UVA8	23022	1010	ACP	CACPNY	85,000,000.00	08/09/2023	08/10 - At Maturity	84,987,604.16		5.250	08/10/2023	5.251	0.00
63873KVA2	23023	1010	ACP	NATXNY	100,000,000.00	08/09/2023	08/10 - At Maturity	99,985,416.66		5.250	08/10/2023	5.251	0.00
22533UVB6	23024	1010	ACP	CACPNY	75,000,000.00	08/10/2023	08/11 - At Maturity	74,989,062.50		5.250	08/11/2023	5.251	0.00
63873KV80	23025	1010	ACP	NATXNY	80,000,000.00	08/10/2023	08/11 - At Maturity	79,988,333.33		5.250	08/11/2023	5.251	0.00
22533UVE0	23026	1010	ACP	CACPNY	65,000,000.00	08/11/2023	08/14 - At Maturity	64,971,562.50		5.250	08/14/2023	5.252	0.00
63873KVE4	23027	1010	ACP	NATXNY	70,000,000.00	08/11/2023	08/14 - At Maturity	69,969,375.00		5.250	08/14/2023	5.252	0.00
22533UVF7	23028	1010	ACP	CACPNY	135,000,000.00	08/14/2023	08/15 - At Maturity	134,980,312.49		5.250	08/15/2023	5.251	0.00
22533UVG5	23029	1010	ACP	CACPNY	80,000,000.00	08/15/2023	08/16 - At Maturity	79,988,333.33		5.250	08/16/2023	5.251	0.00
63873KV99	23030	1010	ACP	NATXNY	100,000,000.00	08/15/2023	08/16 - At Maturity	99,985,416.66		5.250	08/16/2023	5.251	0.00
22533UVH3	23036	1010	ACP	CACPNY	60,000,000.00	08/16/2023	08/17 - At Maturity	59,991,250.00		5.250	08/17/2023	5.251	0.00
3130AWMN7	23031	1010	FAC	FHLB	20,000,000.00	08/16/2023	12/09 - 06/09	19,952,720.00	85,069.44	4.375	06/09/2028	4.430	20,038,198.67
3130AWWZ9	23032	1010	FAC	FHLB	10,000,000.00	08/16/2023	12/15 - 06/15	10,000,000.00		4.500	06/15/2027	4.502	10,000,000.00
3130AWX21	23033	1010	FAC	FHLB	10,000,000.00	08/16/2023	02/10 - 08/10	10,000,000.00		4.480	08/10/2027	4.480	10,000,000.00
3130AWX52	23034	1010	FAC	FHLB	10,000,000.00	08/16/2023	02/05 - 08/05	10,000,000.00		4.470	08/05/2027	4.470	10,000,000.00
3130AWX54	23035	1010	FAC	FHLB	10,000,000.00	08/16/2023	12/10 - 06/10	10,000,000.00		4.495	06/10/2027	4.497	10,000,000.00
63873KVH7	23037	1010	ACP	NATXNY	65,000,000.00	08/16/2023	08/17 - At Maturity	64,990,520.83		5.250	08/17/2023	5.251	0.00
22533UVJ9	23038	1010	ACP	CACPNY	65,000,000.00	08/17/2023	08/18 - At Maturity	64,990,520.83		5.250	08/18/2023	5.251	0.00
63873KVJ3	23039	1010	ACP	NATXNY	65,000,000.00	08/17/2023	08/18 - At Maturity	64,990,520.83		5.250	08/18/2023	5.251	0.00
22533UVM2	23040	1010	ACP	CACPNY	70,000,000.00	08/18/2023	08/21 - At Maturity	69,969,375.00		5.250	08/21/2023	5.252	0.00
63873KVM6	23041	1010	ACP	NATXNY	75,000,000.00	08/18/2023	08/21 - At Maturity	74,967,187.50		5.250	08/21/2023	5.252	0.00

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**General Fund
Purchases Report
August 1, 2023 - August 31, 2023**

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund													
22533UVN0	23042	1010	ACP	CACPNY	75,000,000.00	08/21/2023	08/22 - At Maturity	74,989,062.50		5.250	08/22/2023	5.251	0.00
63873KVN4	23043	1010	ACP	NATXNY	75,000,000.00	08/21/2023	08/22 - At Maturity	74,989,062.50		5.250	08/22/2023	5.251	0.00
22533UVP5	23044	1010	ACP	CACPNY	75,000,000.00	08/22/2023	08/23 - At Maturity	74,989,062.50		5.250	08/23/2023	5.251	0.00
63873KVP9	23045	1010	ACP	NATXNY	80,000,000.00	08/22/2023	08/23 - At Maturity	79,988,333.33		5.250	08/23/2023	5.251	0.00
22533UVQ3	23046	1010	ACP	CACPNY	145,000,000.00	08/23/2023	08/24 - At Maturity	144,978,854.16		5.250	08/24/2023	5.251	0.00
22533UVU4	23047	1010	ACP	CACPNY	20,000,000.00	08/23/2023	08/28 - At Maturity	19,985,416.67		5.250	08/28/2023	5.254	0.00
22533UVR1	23048	1010	ACP	CACPNY	70,000,000.00	08/24/2023	08/25 - At Maturity	69,989,791.66		5.250	08/25/2023	5.251	0.00
63873KVR5	23049	1010	ACP	NATXNY	70,000,000.00	08/24/2023	08/25 - At Maturity	69,989,791.66		5.250	08/25/2023	5.251	0.00
22533UVU4	23050	1010	ACP	CACPNY	70,000,000.00	08/25/2023	08/28 - At Maturity	69,989,375.00		5.250	08/28/2023	5.252	0.00
63873KVU8	23051	1010	ACP	NATXNY	70,000,000.00	08/25/2023	08/28 - At Maturity	69,989,375.00		5.250	08/28/2023	5.252	0.00
22533UVV2	23053	1010	ACP	CACPNY	70,000,000.00	08/28/2023	08/29 - At Maturity	69,989,791.66		5.250	08/29/2023	5.251	0.00
63873KVV6	23054	1010	ACP	NATXNY	70,000,000.00	08/28/2023	08/29 - At Maturity	69,989,791.66		5.250	08/29/2023	5.251	0.00
91282CEQ0	23052	1010	TRC	UST	10,000,000.00	08/28/2023	11/15 - 05/15	9,614,062.50	78,484.67	2.750	05/15/2025	5.127	9,694,993.22
91282CHU8	23055	1010	TRC	UST	10,000,000.00	08/28/2023	02/15 - 08/15	9,909,375.00	15,455.16	4.375	08/15/2026	4.705	9,925,164.88
22533UVV0	23056	1010	ACP	CACPNY	80,000,000.00	08/29/2023	08/30 - At Maturity	79,988,333.33		5.250	08/30/2023	5.251	0.00
63873KVM4	23057	1010	ACP	NATXNY	80,000,000.00	08/29/2023	08/30 - At Maturity	79,988,333.33		5.250	08/30/2023	5.251	0.00
22533UVX8	23058	1010	ACP	CACPNY	80,000,000.00	08/30/2023	08/31 - At Maturity	79,988,333.33		5.250	08/31/2023	5.251	0.00
63873KVX2	23059	1010	ACP	NATXNY	75,000,000.00	08/30/2023	08/31 - At Maturity	74,989,062.50		5.250	08/31/2023	5.251	0.00
22533UJW17	23060	1010	ACP	CACPNY	105,000,000.00	08/31/2023	09/01 - At Maturity	104,984,687.49		5.250	09/01/2023	5.251	105,000,000.00
			Subtotal		3,295,000,000.00			3,293,841,053.22	178,989.27				184,658,356.77
			Total Purchases		3,295,000,000.00			3,293,841,053.22	178,989.27				184,658,356.77



**General Fund
Summary by Issuer
August 31, 2023**

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	5,291,521.59	5,291,521.59	0.24	2.800	4,963
BAYERISCHE LANDESBK NY	1	15,000,000.00	15,000,000.00	0.69	5.303	178
Credit Agricole CIB	1	105,000,000.00	104,984,687.49	4.82	5.324	0
California Asset Mgmt Prog	1	90,410,452.82	90,410,452.82	4.15	5.000	1
CANADIAN IMP BK COMM NY	1	25,000,000.00	25,000,000.00	1.15	5.840	167
FEDERAL FARM CREDIT BANK	18	160,000,000.00	159,882,700.00	7.33	0.812	286
FEDERAL HOME LOAN BANK	91	1,049,000,000.00	1,048,687,345.40	48.11	3.320	682
FED HOME LOAN MORT CORP	4	45,000,000.00	44,880,400.00	2.06	2.546	491
FEDERAL NATIONAL MORT. ASSOC.	3	30,000,000.00	29,969,000.00	1.37	0.358	443
Five Star Bank - PIMMA	1	25,000,000.00	25,000,000.00	1.15	4.500	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.92	4.968	508
Mid Placer Public School Trans	2	760,125.56	760,125.56	0.03	2.963	1,867
mPower Folsom	5	461,348.44	461,348.44	0.02	2.738	4,868
mPower Placer	7	6,373,095.48	6,373,095.48	0.29	3.525	4,917
Newcastle Elementary SD	1	2,581,953.75	2,581,953.75	0.12	2.800	8,703
NORINCHUKIN BANK NY	1	25,000,000.00	25,000,000.00	1.15	5.272	13
Placer Hills Fire Protection	1	152,414.80	152,414.80	0.01	3.000	416
Public Finance Authority	1	633,906.99	646,585.13	0.03	4.894	5,509
Pioneer Community Energy	9	5,378,965.61	5,378,965.61	0.25	4.120	6,071
PLACER COUNTY CASH	2	20,712,312.17	20,712,312.17	0.95	0.000	1
River City Bank	1	3,000,000.00	3,000,000.00	0.14	4.715	231
Standard Chartered Bank NY	2	35,000,000.00	35,000,000.00	1.61	5.665	158
Sierra Valley Energy Authority	1	63,093.83	63,093.83	0.00	3.042	5,115

General Fund
Summary by Issuer
August 31, 2023

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Swedbank New York	1	25,000,000.00	25,000,000.00	1.15	5.242	13
U.S. TREASURY N/B	1	5,000,000.00	4,969,531.25	0.23	0.476	288
TORONTO DOMINION BANK NY	1	10,000,000.00	10,000,000.00	0.46	4.106	7
TOYOTA MOTOR CREDIT	1	10,000,000.00	9,907,690.00	0.45	0.900	132
U. S. TREASURY COUPON	42	470,000,000.00	460,693,154.22	21.13	2.110	651
Total and Average	203	2,189,819,191.04	2,179,806,377.54	100.00	3.099	571