

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

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com 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/87151394006>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 871 5139 4006 participate.

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

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

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

1.0 CALL TO ORDER

(PLEDGE TO THE FLAG)

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

Roll Call

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from, Recreation Services Sports Coordinator, Jerry Fisher and Facilities and Grounds Manager, Jesse Williams, to Park Worker, Stephen Guzier, as employee of the month for November, 2023.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

4.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be unmuted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

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

5.1 Review and approval of Minutes of the Board of Directors from October, 2023 (Pages 5-9)

Review and approval of Minutes of the Board of Directors from October 26, 2023

5.2 Review of Cash Requirements for October, 2023 (Standing Finance Committee) (Pages 10-13)

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

5.3 Review of Financial for October, 2023 (Standing Finance Committee) (Pages 14-39)

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

5.4 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 Dump Truck F450 made into a flatbed \$13,323, (3) 2016 Ford F350 Engine replacement \$25,807, (4) Turf Star Mower \$150,025. (Standing Finance Committee) (Pages 40-44)

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

_____ 5.5 Annual Investment Policy and Authority for Investment Policy (Program, Personnel, Policy, Fee & Legal Review Committee Meeting) (Pages 45-50)

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

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS (Pages 51-60)

Please see board reports and vandalism reports under item 6.0.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

_____ 8.1 Creating a “Community Wall” at the Auburn Skate Park (Pages 61-62)

Shall the Auburn Area Recreation and Park District (ARD) create a Community Wall and associated benches at the Skate Park, allowing for informal art, poetry, and expression?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ 8.2 Resolution #2023-26: Bank Acknowledgement that it is Federally Insured for \$250,000; Enrolling in an ICS Account (Pages 63-65)

Shall the Auburn Area Recreation and Park District (ARD) sign resolution 2023-26 to acknowledge that First Foundation Bank is Federally Insured for \$250,000? Shall the Auburn Area Recreation and Park District enroll in an Intra FiCash Service to allow the District access for additional coverage of funds?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 County Mitigation Fund, current balance \$537,166
- 9.2 City Mitigation Fund, current balance \$305,207
- 9.3 CEPPT Quarterly Investment Report – September 30, 2023 (Pages 67-74)
- 9.4 Placer County Investment Report – September 30, 2023 (Pages 75-89)

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please state your name, and address for the record (optional). There is a time limitation of three minutes.

13.0 CLOSED SESSION

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

Title: District Administrator

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

ADJOURNMENT

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

Nov. 21, 2023
Date

12:50 pm
Time

Cathy Wayton
Clerk to the Board

SECTION: 5.0

ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE BOARD OF DIRECTORS FROM OCTOBER 26, 2023

INFORMATION: SEE ATTACHED MINUTES

STAFF RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE MINUTES

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, October 26, 2023 6:00 PM**

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

Staff Present: Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Mark Brunner, Recreation Services Manager
Caleb Porter, Youth Services Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Mike Scheele, Landscape Architect/Project Manager
Jesse Williams, Facilities & Grounds Manager

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:20 PM by Chairperson Gray.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

There was no presentations or announcements this month.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ainsleigh seconded by Director Lynch to approve the agenda as written.

Roll Call Vote

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

5 - 0 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

5.1 Review and approval of Minutes of the Board of Directors from September, 2023

- 5.2 **Review of Cash Requirements for September, 2023 (Standing Finance Committee)**
- 5.3 **Review of Financial for September, 2023 (Standing Finance Committee)**
- 5.4 **District Policy on Stale Dated Checks, Per District Policy on Stale Dated Checks, Per Government Code §50050 (Policy, Fee and Legal Review Committee)**
- 5.5 **Amending ARD's Refund Policy for Youth Services (Policy, Fee and Legal Review Committee)**
- 5.6 **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 Modulars. (Standing Finance Committee)**
- 5.7 **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. (Standing Finance Committee)**
- 5.8 **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. (Standing Finance Committee)**
- 5.9 **Resolution #2023-26: Appropriation / GANN Limits. (Standing Finance Committee)**

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve the Consent Calendar with the exception of 5.8 and 5.9.

Roll Call Vote

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

4 – 1 Motion carries.

A second motion was made by Director Lynch and seconded by Director Ingle to approve the Consent Calendar Item 5.8, 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.

Roll Call Vote

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

4 – 1 Motion carries.

A third motion was made by Director Holbrook and seconded by Director Lynch to approve the Consent Calendar Item 5.9 Resolution #2023-26: Appropriation / GANN Limits. (Standing Finance Committee).

Roll Call Vote

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

5 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Resolution #2023-22 Mid-Year Budget Revision for Fiscal Year 2023/2024

A motion was made by Director Holbrook and seconded by Director Ingle to approve Resolution #2023-22 Mid-Year Budget Revision for Fiscal Year 2023/2024.

Roll Call Vote

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

4 - 1 Motion carries.

8.2 Proposed Facility and Grounds Staff Pay Increase

This item failed to receive a motion.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 County Mitigation Fund, current balance \$537,166 – item was not discussed.

9.2 City Mitigation Fund, current balance \$36,620 – item was not discussed.

9.3 CEPPT Quarterly Investment Report June, 2023 (1 Page) – item was not discussed.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

None.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION

None.

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

None.

ADJOURNMENT

The meeting was adjourned at 7:15 PM.

Way Winford
Board Secretary

July 15, 2023
Date

SECTION: 5.0

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

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

FISCAL IMPACT: \$151,089.70

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	10/1/2023
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		COMM 1ST

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25328	1099-375	Jennifer Rogers	10/6/2023	COMM 1ST	PMCHK00002969	\$13.00
25329	1099-385	Sarah Simmons	10/6/2023	COMM 1ST	PMCHK00002969	\$227.50
25330	T0055	TimeClock Plus by Data Managem	10/6/2023	COMM 1ST	PMCHK00002969	\$2,226.00
25331	TEMPB	Atiana Barbieri	10/6/2023	COMM 1ST	PMCHK00002969	\$336.00
25332	TEMPD	Angela Danyus	10/6/2023	COMM 1ST	PMCHK00002969	\$130.00
25333	W0054	Wizix Technology Group	10/6/2023	COMM 1ST	PMCHK00002969	\$47.24
25334	1099-271	Kelpro Security	10/13/2023	COMM 1ST	PMCHK00002970	\$4,757.00
25335	1099-372	Rebecca Partridge	10/13/2023	COMM 1ST	PMCHK00002970	\$292.50
25336	A0001	Recology Auburn Placer	10/13/2023	COMM 1ST	PMCHK00002970	\$1,285.56
25337	A0027	Recology Auburn Placer	10/13/2023	COMM 1ST	PMCHK00002970	\$1,364.43
25338	A0051	Anderson's Sierra Pipe Co.	10/13/2023	COMM 1ST	PMCHK00002970	\$330.76
25339	A0115	Auburn Hardware & Rental LLC	10/13/2023	COMM 1ST	PMCHK00002970	\$325.69
25340	A0174	Applied Landscape Materials db	10/13/2023	COMM 1ST	PMCHK00002970	\$1,340.63
25341	B0020	BSN Sports, Inc.	10/13/2023	COMM 1ST	PMCHK00002970	\$70.35
25342	B0069	Bidwell Water	10/13/2023	COMM 1ST	PMCHK00002970	\$488.70
25343	C0041	CPRS	10/13/2023	COMM 1ST	PMCHK00002970	\$150.00
25344	C0147	Clean Harbors Environmental Se	10/13/2023	COMM 1ST	PMCHK00002970	\$17,555.35
25345	C1011	Kasey Casl	10/13/2023	COMM 1ST	PMCHK00002970	\$18.98
25346	D0016	Dancing Dog Productions	10/13/2023	COMM 1ST	PMCHK00002970	\$679.97
25347	D0025	Dawson Oil Company	10/13/2023	COMM 1ST	PMCHK00002970	\$5,513.51
25348	E0008	Ewing Irrigation Products, Inc	10/13/2023	COMM 1ST	PMCHK00002970	\$1,215.73
25349	F0015.	Folsom Lock & Key	10/13/2023	COMM 1ST	PMCHK00002970	\$6,304.18
25350	G0045	GSSA	10/13/2023	COMM 1ST	PMCHK00002970	\$2,923.12
25351	L0033	Les Schwab	10/13/2023	COMM 1ST	PMCHK00002970	\$400.28
25352	L0039	Leaf	10/13/2023	COMM 1ST	PMCHK00002970	\$159.80
25353	M0013	Meadow Vista Hardware	10/13/2023	COMM 1ST	PMCHK00002970	\$28.08
25354	M0035	Meadow Vista Community Center	10/13/2023	COMM 1ST	PMCHK00002970	\$1,275.00
25355	M0074	Miracle Playsystems Inc	10/13/2023	COMM 1ST	PMCHK00002970	\$1,365.70
25356	M0098	Meadow Vista County Water Dist	10/13/2023	COMM 1ST	PMCHK00002970	\$1,973.38
25357	N0045	Near U CO2	10/13/2023	COMM 1ST	PMCHK00002970	\$196.52
25358	N0048	Normac, Inc.	10/13/2023	COMM 1ST	PMCHK00002970	\$203.69
25359	P0007	Pacific Gas & Electric Company	10/13/2023	COMM 1ST	PMCHK00002970	\$853.51
25360	P0023	PG&E	10/13/2023	COMM 1ST	PMCHK00002970	\$88.17
25361	P0058	Pitney Bowes Inc	10/13/2023	COMM 1ST	PMCHK00002970	\$88.39
25362	Q0003	Quality Automotive	10/13/2023	COMM 1ST	PMCHK00002970	\$533.25
25363	R0065	River City Rentals	10/13/2023	COMM 1ST	PMCHK00002970	\$333.04
25364	R0073	NAPA Auto Parts	10/13/2023	COMM 1ST	PMCHK00002970	\$92.71
25365	S0009	Sierra Saw Sales And Service	10/13/2023	COMM 1ST	PMCHK00002970	\$102.59
25366	S0054	Souza's Tire Service	10/13/2023	COMM 1ST	PMCHK00002970	\$787.94
25367	S0094	Manouch Shirvanioun	10/13/2023	COMM 1ST	PMCHK00002970	\$39.30
25368	S0154	Mike Scheele	10/13/2023	COMM 1ST	PMCHK00002970	\$224.01
25369	S0163	Steffen's HVAC Services	10/13/2023	COMM 1ST	PMCHK00002970	\$2,474.00
25370	S0166	Sierra Snake Removal	10/13/2023	COMM 1ST	PMCHK00002970	\$550.00
25371	S1007	Stationary Engineers, Local 39	10/13/2023	COMM 1ST	PMCHK00002970	\$391.64
25372	T0009	Securitas Technology Corpratio	10/13/2023	COMM 1ST	PMCHK00002970	\$443.67
25373	T0071	Everbank, N.A.	10/13/2023	COMM 1ST	PMCHK00002970	\$107.34
25374	TEMPB	Jan Burnham	10/13/2023	COMM 1ST	PMCHK00002970	\$100.00
25375	U0016	Uptown Signs & Graphics, Inc.	10/13/2023	COMM 1ST	PMCHK00002970	\$135.14
25376	V0019	Valley Rock Landscape Material	10/13/2023	COMM 1ST	PMCHK00002970	\$274.13
25377	W0001	Walker's Office Supplies, Inc.	10/13/2023	COMM 1ST	PMCHK00002970	\$1,499.14
25378	W0003	Warehouse Paint Incorporated	10/13/2023	COMM 1ST	PMCHK00002970	\$29.79
25379	W0010	Waxie Sanitary Supply	10/13/2023	COMM 1ST	PMCHK00002970	\$226.96
25380	W0044	Wave	10/13/2023	COMM 1ST	PMCHK00002970	\$1,221.17
25381	W0045	Williams, Jesse	10/13/2023	COMM 1ST	PMCHK00002970	\$138.86
25383	U0019	US Bank	10/13/2023	COMM 1ST	PMCHK00002971	\$21,128.38
25384	1099-103	Terry Masten	10/20/2023	COMM 1ST	PMCHK00002972	\$81.25

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
25385	1099-218	Auburn Gymnastics Center	10/20/2023	COMM 1ST	PMCHK00002972	\$50.70
25386	1099-269	Deborah Lynn	10/20/2023	COMM 1ST	PMCHK00002972	\$214.50
25387	1099-291	Isaac Humber	10/20/2023	COMM 1ST	PMCHK00002972	\$182.00
25388	1099-313	Alison Lloyd	10/20/2023	COMM 1ST	PMCHK00002972	\$1,248.00
25389	1099-374	Sarah Violett	10/20/2023	COMM 1ST	PMCHK00002972	\$112.50
25390	1099-375	Jennifer Rogers	10/20/2023	COMM 1ST	PMCHK00002972	\$578.50
25391	1099-376	Joanna Britt	10/20/2023	COMM 1ST	PMCHK00002972	\$336.70
25392	1099-380	Emily Mockel	10/20/2023	COMM 1ST	PMCHK00002972	\$195.00
25393	A0013	AT&T	10/20/2023	COMM 1ST	PMCHK00002972	\$53.50
25394	A0051	Anderson's Sierra Pipe Co.	10/20/2023	COMM 1ST	PMCHK00002972	\$152.85
25395	A0115	Auburn Hardware & Rental LLC	10/20/2023	COMM 1ST	PMCHK00002972	\$93.02
25396	B0077	Baker Supplies and Repairs	10/20/2023	COMM 1ST	PMCHK00002972	\$1,797.88
25397	C0044	CSDA Member Services	10/20/2023	COMM 1ST	PMCHK00002972	\$8,851.00
25398	D0010	Diamond Pacific	10/20/2023	COMM 1ST	PMCHK00002972	\$163.60
25399	D0016	Dancing Dog Productions	10/20/2023	COMM 1ST	PMCHK00002972	\$131.89
25400	E0062	Erik Johnson Tile	10/20/2023	COMM 1ST	PMCHK00002972	\$13,252.00
25401	H0056	Humana Dental Ins. Co	10/20/2023	COMM 1ST	PMCHK00002972	\$2,606.79
25402	K0011	The Permanente Medical Group I	10/20/2023	COMM 1ST	PMCHK00002972	\$65.00
25403	M0013	Meadow Vista Hardware	10/20/2023	COMM 1ST	PMCHK00002972	\$43.51
25404	P0007	Pacific Gas & Electric Company	10/20/2023	COMM 1ST	PMCHK00002972	\$1,207.95
25405	P0109	Caleb Porter	10/20/2023	COMM 1ST	PMCHK00002972	\$78.48
25406	TEMPA	Adrien Aurand	10/20/2023	COMM 1ST	PMCHK00002972	\$50.00
25407	TEMPB	Janine Brizendine	10/20/2023	COMM 1ST	PMCHK00002972	\$50.00
25408	TEMPC	Philip Clark	10/20/2023	COMM 1ST	PMCHK00002972	\$76.00
25409	TEMPE	Crystal Eatherton	10/20/2023	COMM 1ST	PMCHK00002972	\$76.00
25410	TEMPP	Krystal Ferry	10/20/2023	COMM 1ST	PMCHK00002972	\$147.00
25411	TEMPL	Brooke Law	10/20/2023	COMM 1ST	PMCHK00002972	\$228.00
25413	1099-129	Robert S. Woods	10/20/2023	COMM 1ST	PMCHK00002973	\$500.00
25414	C0094	Curt Schlenker dba Curt's Auto	10/20/2023	COMM 1ST	PMCHK00002973	\$500.00
25416	N0045	Near U CO2	10/20/2023	COMM 1ST	PMCHK00002973	\$387.51
25417	P0005	Placer County Water Agency	10/20/2023	COMM 1ST	PMCHK00002973	\$1,572.46
25418	R0065	River City Rentals	10/20/2023	COMM 1ST	PMCHK00002973	\$15.47
25419	S0009	Sierra Saw Sales And Service	10/20/2023	COMM 1ST	PMCHK00002973	\$46.28
25420	S0054	Souza's Tire Service	10/20/2023	COMM 1ST	PMCHK00002973	\$680.30
25421	S0067	Superfast Copy	10/20/2023	COMM 1ST	PMCHK00002973	\$111.97
25422	S0145	SCP Distributors	10/20/2023	COMM 1ST	PMCHK00002973	\$1,666.74
25423	S1000	State Of California/DOJ	10/20/2023	COMM 1ST	PMCHK00002973	\$128.00
25424	TEMPB	Summer Black	10/20/2023	COMM 1ST	PMCHK00002973	\$100.00
25425	W0001	Walker's Office Supplies, Inc.	10/20/2023	COMM 1ST	PMCHK00002973	\$1,458.32
25426	W0003	Warehouse Paint Incorporated	10/20/2023	COMM 1ST	PMCHK00002973	\$54.31
25427	1099-336	Donald Timmins	10/27/2023	COMM 1ST	PMCHK00002974	\$500.00
25428	C0111	Cal.net	10/27/2023	COMM 1ST	PMCHK00002974	\$66.94
25429	C0113	Cooks Portable Toilets & Septi	10/27/2023	COMM 1ST	PMCHK00002974	\$1,020.00
25430	C0128	Clipped In Races	10/27/2023	COMM 1ST	PMCHK00002974	\$2,150.00
25431	G0026	Victor Galbraith	10/27/2023	COMM 1ST	PMCHK00002974	\$100.00
25432	N0012	Nevada Irrigation District	10/27/2023	COMM 1ST	PMCHK00002974	\$775.95
25433	P0056	Placer Union High School Distr	10/27/2023	COMM 1ST	PMCHK00002974	\$7,839.96
25434	T1000	Transamerica Life Insurance	10/27/2023	COMM 1ST	PMCHK00002974	\$500.00
25435	TEMPP	Brian Meyers	10/27/2023	COMM 1ST	PMCHK00002974	\$250.00
25436	TEMPO	Lorena O'Neil	10/27/2023	COMM 1ST	PMCHK00002974	\$152.00
25437	TEMPP	Erin Perkins	10/27/2023	COMM 1ST	PMCHK00002974	\$30.00
25438	TEMPP	Danielle Raty	10/27/2023	COMM 1ST	PMCHK00002974	\$500.00
25439	TEMPS	Trish Schreiber	10/27/2023	COMM 1ST	PMCHK00002974	\$100.00
25440	TEMPT	Vivian Trentz	10/27/2023	COMM 1ST	PMCHK00002974	\$100.00
25441	V0007	Verizon Wireless	10/27/2023	COMM 1ST	PMCHK00002974	\$835.95
25442	W0001	Walker's Office Supplies, Inc.	10/27/2023	COMM 1ST	PMCHK00002974	\$7.79
25443	W0050	Randy Warren	10/27/2023	COMM 1ST	PMCHK00002974	\$1,500.00
25444	W0054	Wizix Technology Group	10/27/2023	COMM 1ST	PMCHK00002974	\$22.00
25445	W1006	Audrey Warren	10/27/2023	COMM 1ST	PMCHK00002974	\$88.51
25446	C0072	First Citizens Bank	10/27/2023	COMM 1ST	PMCHK00002975	\$470.75
25447	G0045	GSSA	10/27/2023	COMM 1ST	PMCHK00002975	\$1,301.40
25448	P0007	Pacific Gas & Electric Company	10/27/2023	COMM 1ST	PMCHK00002975	\$7,093.09
25449	S1007	Stationary Engineers, Local 39	10/27/2023	COMM 1ST	PMCHK00002975	\$392.58

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25450	T0071	Everbank, N.A.	10/27/2023	COMM 1ST	PMCHK00002975	\$107.34
25451	TEMPM	Monique Meador	10/27/2023	COMM 1ST	PMCHK00002975	\$200.00
25452	TEMPPP	Lucas Patterson	10/27/2023	COMM 1ST	PMCHK00002975	\$100.00
25453	TEMPR	Dustin Rhoades	10/27/2023	COMM 1ST	PMCHK00002975	\$300.00
25454	W0001	Walker's Office Supplies, Inc.	10/27/2023	COMM 1ST	PMCHK00002975	\$178.68

Total Checks: 124

Total Amount of Checks: \$151,089.70

Cash requirements: Bank account transfers to 501c3		
Date	Reason	Amount
10/12/2023	Moving portion of Platinum sponsorships allocated to Food Truck Fiesta & Dead Fest events (\$2,325 each event)	\$4,650.00
10/12/2023	Move Dead Fest revenue received in CivicRec	\$355.00

SECTION: 5.0

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

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

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

October's Financials

Most adjustments were made at mid-year revision. Here are some items that didn't make the changes to the mid-year budget.

Revenues –

- Program Revenue is up by **\$9,100**. Most of this is coming from Aquatics (**\$7,200**). This was one line item I missed when presenting the mid-year adjustments. The budget now reflects that Swim Lessons came in \$7,200 above budget.
- Rents & Concessions is up by **\$8,100** from budget. The Pee Wee Soccer Field has not been rented in years, which is assisting in bringing the field rentals up by **\$4,400**. The Canyon View Room was budgeted with a negative income in error, so the District is ahead on that line item by \$2,100. Picnic Rentals are up by \$1,500.
- Miscellaneous Revenue is up by **\$30,400**. This came from CAPRI towards the Fire Loss. Most of this will be going towards the new mower replacement.
- Grants & Donations is up due up by **\$15,600** primarily due to a final licensed daycare grant that we received in October (**\$13,500**). The District is also above budget for Youth Assistance Donations by \$2,100.

Expenses –

- Operations & Supplies are up by **\$8,000**. The District has had an influx of Youth Assistance payouts in October, coming in above budget by \$3,900 (this is probably a result of the changes made to the Income limitations on Youth Assistance.) Small Equipment Purchases are also above budget by \$3,400. This may even out in the next few months.

PROFIT & LOSS
23/24 Approved Budget

	Approved Budget	% Of Total	Mid-Yr Revision	% Of Total	2023 October ACTUALS	2023 October Actuals	2023-24 YTD ACTUALS	2023-24 YTD BUDGET			
Operating Revenues	23-24		23-24								
Program Revenue	1,239,872	17%	1,379,019	19%	170,278	22%	147,711	68%	1,022,011	1,012,880	997,679
Facility Revenue	188,147	3%	176,749	2%	20,761	3%	10,714	5%	158,825	150,662	152,544
Misc. Revenue	47,521	1%	93,550	1%	34,078	4%	3,960	2%	105,166	74,704	48,454
Grants & Donations	52,055	1%	92,042	1%	20,606	3%	5,631	3%	94,413	78,844	27,039
Interest/Investment Income	43,447	1%	88,275	1%	(9,963)	-1%	(19,666)	-9%	115,317	115,316	26,003
Equipment Reserve Transfers	465,959	7%	523,529	7%	264,155	34%	-	0%	264,155	264,155	-
Future Cap & ADA Transfers	849,785	12%	673,134	9%	211,197	27%	-	0%	211,197	211,197	-
Tax Revenue	4,102,145	58%	4,239,777	57%	70,041	9%	67,881	31%	1,931,305	1,931,307	1,792,144
Aiwood	28,348	0%	28,483	0%	-	0%	-	0%	12,746	12,746	12,228
City Mitigation Transfers/Rev	50,000	1%	98,000	1%	-	0%	-	0%	98,000	98,000	-
County Mitigation Revenue	22,000	0%	-	0%	-	0%	-	0%	-	-	-
Total Operating Revenue	7,089,279	100%	7,392,558	100%	781,153	100.0	216,231	100.0	4,013,135	3,949,811	3,056,091
Expenditures											
Program Expense	255,685	4%	252,312	4%	22,784	6%	15,411	4%	166,385	164,742	153,056
Operating & Supplies	569,202	8%	560,987	8%	64,396	16%	48,078	13%	338,642	330,594	299,675
Utilities Expense	219,359	3%	244,344	4%	21,180	5%	12,744	4%	91,156	90,004	86,203
Professional Services	108,495	2%	90,114	1%	2,226	1%	4,358	1%	49,950	49,951	45,005
Building & Grounds Maintenance	479,172	7%	569,251	8%	45,108	11%	42,406	12%	272,762	270,701	274,877
Property Tax Admin.	74,195	1%	71,577	1%	-	0%	-	0%	4,279	4,279	-
Wages	2,508,616	37%	2,672,372	39%	182,899	44%	164,922	46%	1,505,423	1,505,394	1,316,940
Benefits & Payroll Costs	1,032,813	15%	1,031,771	15%	67,700	16%	61,016	17%	580,519	582,722	572,399
Fixed Asset Expense	469,005	7%	544,743	8%	(7,257)	-2%	4,888	1%	307,629	308,823	112,865
Capital Improvement Projects	964,716	14%	691,237	10%	13,252	3%	7,694	2%	336,996	333,529	457,433
Debt Services	165,282	2%	165,912	2%	-	0%	-	0%	71,404	71,404	70,035
Total Expenditures	6,846,540	100%	6,894,620	100%	412,288	100%	361,517	100%	3,725,145	3,712,143	3,388,488
Net Revenue Over Expenditures	\$ 242,739	3.42	\$ 497,938		\$ 368,865		(145,286)		\$287,990	\$237,668	(\$52,322)
City Trust Transfer			\$ 87,946						Current Totals		Last yrs Totals
Annual Contingency Reserve (1-2%)	\$ -		\$ -						\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 90,000		\$ 143,000						\$ 622,153	\$ 143,000	\$ 833,959
Future Capital Construction Reserve	\$ 90,000		\$ 180,000						\$ 843,187	\$ 180,000	\$ 839,370
COVID Relief Funding	\$ -		\$ -						\$ 267,874	\$ -	\$ 314,974
ADA Reserve	\$ 5,000		\$ 5,000						\$ 13,009	\$ 5,000	\$ 30,032
CEPPT/Prefunding	\$ 36,000		\$ 60,000					CEPPT	\$ 484,555	\$ 60,000	\$ 405,430
TOTALS	\$ 21,739		\$ 21,992						\$ 2,300,778	\$ (100,332)	\$ 2,493,765
									Budgeted and Transferred		

Balance Sheet

10/31/2023

	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	393,040.31
Placer County Treasure-General	2,300,866.29
Placer County Treasurer - City Trust	254,893.27
Accounts Receivable	40,787.04
Due From Other Governments	13.34
PCOE Receivables	31,580.90
Lease Receivables - Current	39,045.00
Prepaid Expenses	554.55
Prepaid Liability Expense	34,018.00
Prepaid Workers Comp Insurance	42,434.84
Total Current Assets	3,150,496.78
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	484,555.02
Lease Receivables	107,409.00
Total Non-Current Assets	591,964.02
<u>Restricted Reserve Funds</u>	
Transfers out - ADA Reserves	22,023.00
Total Restricted Funds	22,023.00
<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	14,196,887.28

Current
YTD

LIABILITIES AND NET PROFIT

		Current YTD
<u>Current Liabilities</u>		
Deferred Civic Rec Revenue		105,497.92
Prepaid Revenue		34.00
Unearned Civic Rec AVR Offset		15,761.13
User Credits Payable		12,266.51
Refundable Liability (Refunds)		523.60
PGE Tru-up payable		10,484.83
Gift Certificates Unearned		140.00
Compensated Absenses		182,051.26
Sales Tax Payable		255.70
Miscellaneous Deductions		21.63
Lease Payable - Current		122,000.00
Total Current Liabilities		\$449,036.58
<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		3,730,903.58
<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		305,207.15
GFB: Youth Assistance Fund		59,580.66
General Fund Balance		702,770.18
RFB COVID Relief Funding		267,874.00
DFB: Annual Equip Replacement Reserv.		622,152.72
DFB: Annual Contingency Reserve		70,000.00
DFB: Reserved for Future Capital Construction		843,186.52
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)		13,008.75
Net Profit (Loss)		(165,339.97)
Total Net Position		\$9,929,467.70
TOTAL LIABILITY AND NET POSITION		\$14,196,887.28

Auburn Rec & Park

Profit & Loss - Summary
4/1/2023 To 10/31/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	170,277.73	1,022,011.01	1,012,880.00	9,131.01	100.90
Rents & Concessions	20,761.09	158,825.39	150,662.00	8,163.39	105.42
Miscellaneous Revenue	34,078.05	105,165.51	74,704.00	30,461.51	140.78
Grants & Donations	20,606.16	94,412.87	78,844.00	15,568.87	119.75
Interest Income	(9,962.82)	115,316.83	115,316.00	0.83	100.00
Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Taxes Revenue	70,041.40	1,944,050.62	1,944,053.00	(2.38)	100.00
TOTAL OPERATING REVENUE	\$305,801.61	\$3,537,782.23	\$3,474,459.00	\$63,323.23	101.82%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	738,375.00	1,138,704.00	1,138,704.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	\$738,375.00	\$1,138,704.00	\$1,138,704.00	\$0.00	100.00%
TOTAL REVENUES	1,044,176.61	4,676,486.23	4,613,163.00	63,323.23	101.37
EXPENDITURES					
Program Expenses	22,783.88	166,384.90	164,742.01	1,642.89	101.00
Operations & Supplies Expense	64,395.72	338,641.75	330,594.00	8,047.75	102.43
Utilities Expense	21,179.59	91,156.00	90,004.00	1,152.00	101.28
Legal Expenses	0.00	192.00	192.00	0.00	100.00
Professional Services	2,226.00	49,758.46	49,759.00	(0.54)	100.00
Bldg & Grounds Maintenance	45,107.99	272,762.32	270,701.00	2,061.32	100.76
Party Tax Administration/LAFCO	0.00	4,278.87	4,279.00	(0.13)	100.00
Depreciation Expense	182,899.45	1,505,422.67	1,505,394.00	28.67	100.00
Benefits & Payroll Costs	67,700.17	580,519.47	582,722.00	(2,202.53)	99.62

Auburn Rec & Park
Profit & Loss - Summary
4/1/2023 To 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	13,252.00	336,996.37	333,529.00	3,467.37	101.04
Debt Service	0.00	71,403.80	71,404.00	(0.20)	100.00
Transfers Out	716,352.00	1,116,681.00	1,116,681.00	0.00	100.00
TOTAL EXPENDITURES	\$1,128,640.01	\$4,841,826.20	\$4,828,824.01	\$13,002.19	100.27%
NET REVENUE OVER EXPENDITURES	(\$84,463.40)	(\$165,339.97)	(\$215,661.01)	\$50,321.04	76.67%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2023 to 10/31/2023

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	13,870.07	72,051.37	72,051.00	0.37	100.00
Skyridge DSC Rev	31,183.66	127,116.44	127,116.00	0.44	100.00
Day Camp (REC) Rev	3,775.00	149,629.21	149,629.00	0.21	100.00
Day Camp (REG) Rev	(418.00)	64,448.00	64,866.00	(418.00)	99.36
Preschool Revenue	8,157.50	28,177.00	28,177.00	0.00	100.00
Newcastle DSC Revenue	15,114.75	73,056.95	73,057.00	(0.05)	100.00
Adult Softball	4,875.00	29,736.25	28,271.00	1,465.25	105.18
Adult Basketball	2,400.00	12,000.00	12,000.00	0.00	100.00
Adult Volleyball	215.00	6,028.24	6,028.00	0.24	100.00
Pickle Ball Revenue	50.00	6,227.00	6,227.00	0.00	100.00
Adult Classes	5,711.00	31,545.40	31,545.00	0.40	100.00
Adult Class Rev - Bureau	480.00	4,986.70	4,987.00	(0.30)	99.99
Bocce Ball Prog Revenue	(200.00)	1,732.80	1,733.00	(0.20)	99.99
Youth Basketball	63,490.00	63,490.00	63,490.00	0.00	100.00
Youth Classes	3,207.00	60,257.74	60,258.00	(0.26)	100.00
Youth Class Rev - Bureau	145.00	1,530.00	1,530.00	0.00	100.00
Youth Volleyball	0.00	8,686.00	8,686.00	0.00	100.00
Aquatic Activities - Sierra Pool	0.00	17,393.70	17,393.00	0.70	100.00
Master Swim Revenue	0.00	4,240.39	4,240.00	0.39	100.01
Public Swim - MS Sierra Pool	0.00	33,000.00	33,001.00	(1.00)	100.00
Public Swim - Placer Hills Pool	0.00	2,355.00	2,355.00	0.00	100.00
Swim Lessons	0.00	38,937.00	31,766.00	7,171.00	122.57
Swim Lessons - PH	0.00	8,364.00	8,364.00	0.00	100.00
Swim Team Revenue	0.00	26,165.00	26,165.00	0.00	100.00
Tricho Team	0.00	14,435.00	14,435.00	0.00	100.00
Youth Camps Revenue	0.00	43,159.50	43,160.00	(0.50)	100.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Special Events Revenue	(11,300.00)	1,650.00	3,379.00	(1,729.00)	48.83
75th Anniversary Revenue	2,000.00	7,308.92	6,496.00	812.92	112.51
Obstacle Race Revenue	21,457.75	28,957.75	28,958.00	(0.25)	100.00
Dead Festival Rev	(355.00)	0.00	0.00	0.00	0.00
Auburn Harvest Festival Rev	3,355.00	10,365.00	9,145.00	1,220.00	113.34
Egg Hunt Revenue	0.00	1,361.22	1,361.00	0.22	100.02
Out of District Fees	2,823.00	6,679.89	6,211.00	468.89	107.55
Out of District Fees - Bureau	241.00	957.54	818.00	139.54	117.06
Total Parks and Recreation Services	170,277.73	1,022,011.01	1,012,880.00	9,131.01	100.90
Rents & Concessions					
Fee Waivers, Public	(823.50)	(1,697.10)	(1,697.00)	(0.10)	100.01
Fee Waivers, Public, Reclamation	0.00	(616.15)	(266.00)	(350.15)	231.64
Blue Bird Room-CVCC	181.91	1,230.07	1,230.00	0.07	100.01
Lakeside Rental Revenue - Reg	1,124.00	5,915.75	5,916.00	(0.25)	100.00
Sierra Room Rental - CVCC	358.00	4,870.90	4,796.00	74.90	101.56
Sunset Room Rental - CVCC	238.50	798.00	798.00	0.00	100.00
Canyon View Room Rental - CVCC	755.00	1,278.00	(804.00)	2,082.00	(158.96)
Foothills Room Rental - CVCC	990.68	5,407.04	5,407.00	0.04	100.00
Pool Rental Rev - Sierra/Splash	0.00	5,881.73	5,882.00	(0.27)	100.00
Pool Rental Rev - Placer Hills	0.00	2,266.00	2,266.00	0.00	100.00
American River Room - CVCC	0.00	2,825.00	2,825.00	0.00	100.00
Overlook Modular Rent	604.27	4,086.04	4,086.00	0.04	100.00
Gazebo Rentals	297.00	502.00	205.00	297.00	244.88
Rock Creek Modular Rent	0.00	1,054.35	1,054.00	0.35	100.03
Sierra Room Rental Revenue - Rec	0.00	3,891.00	3,891.00	0.00	100.00
Sierra Room Rental Revenue - Reg	2,044.50	9,940.50	9,940.00	0.50	100.01
Sierra Room Rental Revenue - Bureau	623.05	3,705.26	3,705.00	0.26	100.01

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Rec	922.75	7,606.75	7,037.00	569.75	108.10
Picnic Area Rental Revenue - Reg	145.50	1,909.50	947.00	962.50	201.64
Picnic Area Rental Revenue - Ash	145.50	973.00	973.00	0.00	100.00
Picnic Area Rental Revenue - MV	204.00	3,844.00	3,844.00	0.00	100.00
Field "Recreation" Rental Revenue	878.50	5,111.75	5,112.00	(0.25)	100.00
Field "Bill Beane" Rental - Reg A	704.00	2,949.50	2,678.00	271.50	110.14
Field "Softball" Rental - MV	560.00	2,182.00	2,182.00	0.00	100.00
Field Rental - CV	293.25	1,470.25	1,470.00	0.25	100.02
Field Soccer/Baseball-Winchester	672.00	3,218.50	2,861.00	357.50	112.50
Field "Beggs" Rental - Rec	617.25	5,799.00	5,799.00	0.00	100.00
Field B (softball) Rev - Reg	1,008.00	3,208.50	3,209.00	(0.50)	99.98
Field "James" Rental - Rec	1,324.75	12,551.25	12,551.00	0.25	100.00
Field C (Baseball) Rental - Reg	168.00	4,967.00	4,967.00	0.00	100.00
Field "Soccer Regional" Rental	800.00	3,585.49	2,785.00	800.49	128.74
Field "Soccer A" Rental - MV	0.00	60.00	60.00	0.00	100.00
Field "Soccer A" Rental - Railhead	2,346.88	16,834.43	16,834.00	0.43	100.00
Field - PH Soccer Field	513.00	1,510.50	997.00	513.50	151.51
Field "Soccer B" Rental - Railhead	0.00	1,131.84	1,132.00	(0.16)	99.99
Field "Peewee Soccer" Rental - MV	820.00	2,500.00	0.00	2,500.00	0.00
Field Lining Revenue - Rec	0.00	53.00	53.00	0.00	100.00
Field Lining Revenue - Reg	0.00	106.00	106.00	0.00	100.00
Misc Rents & Concessions	94.30	5,660.74	5,661.00	(0.26)	100.00
Misc Rents & Concessions - Bureau	0.00	1,766.00	1,766.00	0.00	100.00
Custodial Fees	1,327.00	12,720.00	12,720.00	0.00	100.00
Custodial Fees - Bureau	441.50	3,825.50	3,826.00	(0.50)	99.99
Set up/Take Down Fees	0.00	250.00	250.00	0.00	100.00
Set up/Take Down Fees - Bureau	230.00	684.00	684.00	0.00	100.00
Total Rents and Concessions	20,761.09	158,825.39	150,662.00	8,163.39	105.42

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Miscellaneous Revenue					
Sales of an Asset - Y Serv	0.00	44,250.00	44,250.00	0.00	100.00
Sales of an Asset - F & G	0.00	900.00	900.00	0.00	100.00
Sales of an Asset - Admin	0.00	5,000.00	5,000.00	0.00	100.00
Advertising Revenue	0.00	150.00	150.00	0.00	100.00
MV Comm Ctr Rentals	(276.00)	(186.00)	(186.00)	0.00	100.00
Alcohol Permit Fee	276.00	3,381.00	3,350.00	31.00	100.93
Alcohol Permit - Bureau	46.00	506.00	506.00	0.00	100.00
MVCC - Alcohol fee	(46.00)	(46.00)	(46.00)	0.00	100.00
MVCC Custodial Fee	(46.00)	(46.00)	(46.00)	0.00	100.00
Miscellaneous Income - Admin.	30,430.20	30,825.20	395.00	30,430.20	7803.85
Verizon Wireless Lease	2,786.89	16,721.34	16,721.00	0.34	100.00
Miscellaneous Income - F & G	906.96	3,709.97	3,710.00	(0.03)	100.00
Total Miscellaneous Revenue	34,078.05	105,165.51	74,704.00	30,461.51	140.78
Grants & Donations					
Youth Assistance Rev	7,131.16	14,533.16	12,439.00	2,094.16	116.84
Donation Rev - F & G	0.00	13,918.71	13,919.00	(0.29)	100.00
Grant Proceeds - Y. Services	13,475.00	58,617.00	45,142.00	13,475.00	129.85
Grant Proceeds - F & G	0.00	7,344.00	7,344.00	0.00	100.00
Total Grants and Donations	20,606.16	94,412.87	78,844.00	15,568.87	119.75
Interest Income					
Interest Income - Other	9.38	654.72	654.00	0.72	100.11
Interest Revenue - County	6,684.70	120,916.63	120,917.00	(0.37)	100.00
Interest - City Trust	639.71	6,873.39	6,873.00	0.39	100.01

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Interest Income	(9,962.82)	115,316.83	115,316.00	0.83	100.00
Project Revenue - Government					
City Mitigation Revenue	0.00	98,000.00	98,000.00	0.00	100.00
Total Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,583,227.50	1,583,228.00	(0.50)	100.00
Homeowner's Prop. Tax Relief	0.00	10,447.28	10,447.00	0.28	100.00
Current Unsecured Prop Taxes General	70,041.40	70,927.90	70,928.00	(0.10)	100.00
Current Supplemental Property Taxes	0.00	111,103.51	111,104.00	(0.49)	100.00
Unitary & Op Non-unitary Tax	0.00	57,489.86	57,490.00	(0.14)	100.00
Delinq Unsecured Property Taxes	0.00	259.81	260.00	(0.19)	99.93
Timber Tax Guarantee	0.00	0.17	1.00	(0.83)	17.00
Atwood Tax Revenue	0.00	12,746.45	12,746.00	0.45	100.00
Delinquent Supplemental Tax Rev	0.00	(223.09)	(223.00)	(0.09)	100.04
Delinquent Secured Property Taxes	0.00	(64.37)	(64.00)	(0.37)	100.58
Railroad Unitary Property Taxes	0.00	1,231.02	1,231.00	0.02	100.00
RDA Pass-Throughs	0.00	96,904.58	96,905.00	(0.42)	100.00
Total Tax Revenue	70,041.40	1,944,050.62	1,944,053.00	(2.38)	100.00
TOTAL OPERATING REVENUE	\$305,801.61	\$3,537,782.23	\$3,474,459.00	\$63,323.23	101.82%

FINANCING SOURCES
from Other Funding Sources

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 10/31/2023
 For All Segment's
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers In - General Fund	497,375.00	510,366.00	510,366.00	0.00	100.00
Transfers In - City Trust	98,000.00	98,000.00	98,000.00	0.00	100.00
Transfers In - Equipment Reserve	53,000.00	183,000.00	183,000.00	0.00	100.00
Transfers In - Future Capital Construction	90,000.00	280,000.00	280,000.00	0.00	100.00
Transfers in - CEPPT Trust	0.00	60,000.00	60,000.00	0.00	100.00
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	738,375.00	1,138,704.00	1,138,704.00	0.00	100.00
TOTAL REVENUES	1,044,176.61	4,676,486.23	4,613,163.00	63,323.23	101.37
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,445.20	15,777.05	15,777.00	0.05	100.00
Instructor/Adult Classes - Bureau	474.50	2,645.50	2,645.00	0.50	100.02
Instructor/Youth Classes	1,612.45	33,207.50	33,208.00	(0.50)	100.00
Instr/Youth Classes - Bureau	0.00	542.75	543.00	(0.25)	99.95
Officials/Adult Softball	2,923.12	9,758.57	9,758.00	0.57	100.01
Officials/Adult Basketball	0.00	3,003.00	3,003.00	0.00	100.00
Officials/Youth Volleyball	0.00	1,008.00	1,008.00	0.00	100.00
Instructor/Youth Camps	0.00	30,908.00	30,908.00	0.00	100.00
Y Camp - Bureau	0.00	16,659.25	16,659.00	0.25	100.00
Elem/Program Exp	327.35	1,960.94	318.00	1,642.94	616.65
Bridge/Program Exp	972.12	2,994.94	2,995.00	(0.06)	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 10/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Day Camp REG Expense	0.00	964.63	965.00	(0.37)	99.96
Preschool - Program Expense	211.50	619.83	620.00	(0.17)	99.97
Newcastle Program Expense	452.88	1,216.42	1,216.00	0.42	100.04
Adult Softball Expense	330.00	425.61	426.00	(0.39)	99.91
Adult Basketball Expense	0.00	1,074.00	1,074.00	0.00	100.00
Pickle Ball Tennis Expense	0.00	391.61	392.00	(0.39)	99.90
Youth Basketball Expense	0.00	462.36	462.00	0.36	100.08
Youth Class Expense	0.00	8.35	8.00	0.35	104.38
Youth Volleyball Expense	0.00	1,072.77	1,073.00	(0.23)	99.98
Aquatic Activities	0.00	1,553.34	1,553.00	0.34	100.02
Public Swim Expense	0.00	3,119.10	3,119.00	0.10	100.00
Public Swim Exp - PH Pool	0.00	744.88	745.00	(0.12)	99.98
Swim Team	0.00	1,148.15	1,148.00	0.15	100.01
Synchro Team Expenses	0.00	1,356.00	1,356.00	0.00	100.00
Special Events Expenses	163.44	1,824.81	1,825.00	(0.19)	99.99
75th Anniversary Expense	0.00	10,689.36	10,690.00	(0.64)	99.99
Obstacle Race Expense	8,278.19	11,675.07	11,675.00	0.07	100.00
Auburn Harvest Festival Expenses	5,579.97	6,689.66	6,690.00	(0.34)	100.00
Egg Hunt Expenses	0.00	758.50	759.00	(0.50)	99.93
Total Program Expenses	22,783.88	166,384.90	164,742.01	1,642.89	101.00
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(21.53)	(21.00)	(0.53)	102.52
Merchant Fees - Youth Services	1,461.33	11,344.57	11,345.00	(0.43)	100.00
Merchant Fees - Cust Serv	2,913.93	15,462.08	15,462.00	0.08	100.00
Counts Taken	(7.90)	(410.02)	(410.00)	(0.02)	100.01
Card Incentives	0.00	(554.69)	(554.00)	(0.69)	100.13
Donations Expense	0.00	500.00	500.00	0.00	100.00

Auburn Rec & Park

Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Cust Serv	526.48	3,869.48	3,870.00	(0.52)	99.99
Telephone (CVCC) - Admin	458.88	3,491.58	3,492.00	(0.42)	99.99
Gift Certificates Expensed (donated)	0.00	50.00	50.00	0.00	100.00
Telephone - Youth Services	21.00	163.68	164.00	(0.32)	99.81
Telephone - Recreation	32.02	225.47	225.00	0.47	100.21
Telephone - Preschool	1.29	61.34	61.00	0.34	100.56
Telephone - Facilities & Grounds	975.34	6,949.67	6,950.00	(0.33)	100.00
Telephone - Day Camp	39.30	718.36	718.00	0.36	100.05
Telephone - Newcastle	34.88	253.56	254.00	(0.44)	99.83
Telephone - Aub El	36.32	621.20	621.00	0.20	100.03
Telephone - Skyridge	36.25	245.19	245.00	0.19	100.08
Postage - Cust Serv	0.00	700.00	700.00	0.00	100.00
Postage - Admin	0.00	298.73	299.00	(0.27)	99.91
Activity Guide Expense	0.00	33,269.73	33,270.00	(0.27)	100.00
Youth Assistance Expense	12,842.81	16,278.81	12,357.00	3,921.81	131.74
Bank Service Charges	0.00	10.03	10.00	0.03	100.30
CEPPT Charges	287.53	545.27	545.00	0.27	100.05
Office Supplies - Rec	0.00	310.63	311.00	(0.37)	99.88
Office Supplies - Aquatics	0.00	1,124.29	1,124.00	0.29	100.03
Office Supplies - Youth Services	0.00	60.06	60.00	0.06	100.10
Office Supplies - F & G	280.05	1,173.01	1,173.00	0.01	100.00
Office Supplies-Cust Serv	746.56	2,867.89	2,868.00	(0.11)	100.00
Office Supplies - Admin	97.19	3,394.15	3,394.00	0.15	100.00
Duplication Costs - Cust Serv	0.00	209.70	210.00	(0.30)	99.86
Duplication Costs - Admin	214.68	1,001.50	1,002.00	(0.50)	99.95
Office Equip Rental - Cust Serv	559.14	3,942.78	3,943.00	(0.22)	99.99
Office Equip Rental - Admin	159.80	2,239.90	2,240.00	(0.10)	100.00
Office Equip Maint - Admin	69.24	271.76	272.00	(0.24)	99.91
Printing Expense - F&G	0.00	124.29	124.00	0.29	100.23
Printing Expense - C.S	0.00	46.13	47.00	(0.87)	98.15

Profit & Loss - Detail
4/1/2023 to 10/31/ 2023
For All Segment 1s
For All Segment 4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dining Expense	0.00	440.50	441.00	(0.50)	99.89
Gas/ MileageExpense - C.Serv	39.30	468.98	469.00	(0.02)	100.00
Gas/ MileageExpense - Admin	0.00	396.95	397.00	(0.05)	99.99
Gas/ MileageExpense - Rec.	0.00	121.18	121.00	0.18	100.15
Gas/ MileageExpense - YS	0.00	11.14	11.00	0.14	101.27
Gas/Mileage Expense - F & G	5,891.85	37,010.44	37,011.00	(0.56)	100.00
General Administrative Exp - Admin	40.00	389.90	390.00	(0.10)	99.97
Liability Insurance - Admin	17,008.00	111,614.00	111,614.00	0.00	100.00
Board Expense	131.89	144.25	144.00	0.25	100.17
Public Relations/ Marketing- Cust Serv	137.75	1,863.16	1,863.00	0.16	100.01
Miscellaneous Expense	0.00	2.75	3.00	(0.25)	91.67
Dues and Subscriptions- Cust Service	0.00	170.46	170.00	0.46	100.27
Dues and Subscriptions- Admin	8,851.00	12,761.00	12,761.00	0.00	100.00
Dues and Subscriptions - Rec.	150.00	150.00	150.00	0.00	100.00
Dues and Subscriptions- F & G	0.00	29.95	30.00	(0.05)	99.83
Staff Appreciation - Rec	20.00	20.00	20.00	0.00	100.00
Staff Appreciation - Aquatics	0.00	24.27	24.00	0.27	101.13
Staff Appreciation - F & G	57.72	117.72	118.00	(0.28)	99.76
Company Celebrations	0.00	246.23	246.00	0.23	100.09
Staff Development - Rec.	245.00	630.00	630.00	0.00	100.00
Staff Development- Aquatics	0.00	31.00	31.00	0.00	100.00
Staff Development - Youth Services	0.00	40.00	40.00	0.00	100.00
Staff Development - F & G	53.08	3,925.76	3,926.00	(0.24)	99.99
Uniform Exp - Aquatics	0.00	86.60	87.00	(0.40)	99.54
Uniform Exp - F & G	(123.99)	(297.55)	(297.00)	(0.55)	100.19
Small Equipment - Aqua	0.00	1,192.62	1,193.00	(0.38)	99.97
Small Equipment - Facilities and Grounds	2,432.15	15,703.72	12,259.00	3,444.72	128.10
Small Equipment - Admin	0.00	1,075.14	1,075.00	0.14	100.01
Field Marking Expense	0.00	2,904.72	2,905.00	(0.28)	99.99
Safety Supplies - F & G	1,357.96	2,133.84	2,134.00	(0.16)	99.99

Auburn Rec & Park

Profit & Loss - Detail
 4/1/2023 to 10/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Safety Supplies - Aquatics	0.00	244.53	245.00	(0.47)	99.81
Safety Supplies - Admin	0.00	390.26	390.00	0.26	100.07
Restroom Supplies - Recreation Park	244.88	941.45	941.00	0.45	100.05
Restroom Supplies - Regional Park	222.54	1,358.74	1,359.00	(0.26)	99.98
Restroom Supplies - Ashford Park	101.29	454.89	455.00	(0.11)	99.98
Restroom Supplies - Meadow Vista Park	115.52	521.39	522.00	(0.61)	99.88
Restroom Supplies - Railhead Park	129.75	587.92	588.00	(0.08)	99.99
Restroom Supplies - Overlook Park	129.75	587.92	588.00	(0.08)	99.99
Restroom Supplies - Placer Hills Park	101.29	454.89	455.00	(0.11)	99.98
Restroom Supplies - Rec Comm Ctr	383.49	1,875.09	1,875.00	0.09	100.01
Restroom Supplies - Reg Comm Ctr	348.02	1,566.55	1,566.00	0.55	100.04
Restroom Supplies - CVCC Comm Ctr	420.34	1,950.51	1,950.00	0.51	100.03
Sanitation - Reg Pk - Toilet	255.00	1,785.00	1,785.00	0.00	100.00
Sanitation - Win Pk - Toilet	255.00	1,785.00	1,785.00	0.00	100.00
Sanitation - Reg - ADA PB Toilet	255.00	1,785.00	1,785.00	0.00	100.00
Sanitation - Rec Pk - Debris Box	1,285.56	8,690.44	8,691.00	(0.56)	99.99
Sanitation - Reg Pk - Disposal	647.86	3,761.73	3,762.00	(0.27)	99.99
Sanitation - MV - Disposal	441.75	2,937.93	2,938.00	(0.07)	100.00
Sanitation - CVCC - Disposal	239.97	1,402.23	1,402.00	0.23	100.02
Bad Debt Expense - Cust Serv	687.38	916.33	229.00	687.33	400.14
Total Operations & Supplies	64,395.72	338,641.75	330,594.00	8,047.75	102.43
Utilities Expense					
Lights - Rec Pk Beggs Field	620.78	2,776.74	2,777.00	(0.26)	99.99
Lighting Reimb.-Beggs Field	0.00	(2,936.00)	(2,936.00)	0.00	100.00
Lights - Rec Pk James Field	1,387.89	7,875.44	7,876.00	(0.56)	99.99
Lighting Reimb.-James Field	(325.50)	(7,783.50)	(7,783.00)	(0.50)	100.01
Lights - Rec Field	43.90	686.55	687.00	(0.45)	99.93

Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Rec Field	0.00	(1,824.00)	(1,824.00)	0.00	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	(540.95)	(1,100.34)	(1,100.00)	(0.34)	100.03
Gas/Electric - Reg Comm Ctr	120.16	1,104.45	1,105.00	(0.55)	99.95
Gas/Electric - CV Comm Ctr	49.18	540.59	541.00	(0.41)	99.92
Electric Reimb. - CV Comm Ctr	(49.18)	(733.09)	(733.00)	(0.09)	100.01
Gas/Electric - CVCC	1,330.68	5,316.87	5,317.00	(0.13)	100.00
Gas/Electric - Sierra Pool	2,208.40	16,552.79	16,554.00	(1.21)	99.99
Gas/Electric - PH Pool	10.52	1,010.54	1,011.00	(0.46)	99.96
Electric - Day Camp	122.68	1,481.14	1,481.00	0.14	100.01
Gas/Elec - Recreation Park	1,830.31	8,286.96	8,287.00	(0.04)	100.00
Gas/Electric - Reg Park	573.81	7,410.19	7,410.00	0.19	100.00
Lighting Reimb. - Reg Park	(256.00)	(3,424.00)	(3,424.00)	0.00	100.00
Gas/Electric - Ashford Park	514.92	3,167.04	3,167.00	0.04	100.00
Gas/Electric - MV Park	871.24	3,999.59	4,000.00	(0.41)	99.99
Electric - Railhead Park	808.42	3,655.97	3,656.00	(0.03)	100.00
Lighting Reimb.-Railhead	(371.30)	(1,973.82)	(1,974.00)	0.18	99.99
Gas/Electric - Winchester Park	138.71	1,076.43	1,076.00	0.43	100.04
Reimbursements - Gas/Elec Pool	0.00	(12,788.85)	(12,789.00)	0.15	100.00
Water - Rec Comm Ctr	0.00	2,027.17	2,027.00	0.17	100.01
Water - Reg Comm Ctr	227.78	1,515.92	1,516.00	(0.08)	100.00
Water - CV Comm Ctr	(70.83)	112.85	113.00	(0.15)	99.87
Water - CVCC	0.00	2,421.98	2,422.00	(0.02)	100.00
Water - Sierra Pool	0.00	3,764.77	3,766.00	(1.23)	99.97
Water - PH Pool	20.44	268.70	269.00	(0.30)	99.89
Water - Rec Park	471.14	3,222.50	3,223.00	(0.50)	99.98
Water - Regional Park	191.17	8,817.19	8,817.00	0.19	100.00
Water - Ashford Park	471.14	3,002.49	3,002.00	0.49	100.02
Water - MV Park	1,601.96	7,336.18	7,336.00	0.18	100.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CV Park	0.00	3,159.26	3,160.00	(0.74)	99.98
Water - Railhead Park	320.25	3,290.02	3,290.00	0.02	100.00
Water - CVCC Park	0.00	2,102.00	2,102.00	0.00	100.00
Water - Overlook Park	0.00	4,972.88	4,973.00	(0.12)	100.00
Water - Placer Hills Park	660.91	4,659.40	4,659.00	0.40	100.01
Water - Atwood	357.00	2,139.05	2,139.00	0.05	100.00
Water - Chana Field	7,839.96	7,839.96	6,682.00	1,157.96	117.33
Reimb - Water - Sierra Pool	0.00	(1,874.01)	(1,874.00)	(0.01)	100.00
Total Utilities Expense	21,179.59	91,156.00	90,004.00	1,152.00	101.28
Legal Expenses					
Legal Fees	0.00	192.00	192.00	0.00	100.00
Total Legal Expense	0.00	192.00	192.00	0.00	100.00
Professional Services					
Professional Services - Rec	0.00	7,077.17	7,077.00	0.17	100.00
Atwood - Professional Services	0.00	2,570.96	2,571.00	(0.04)	100.00
Professional Services - C Serv	0.00	16,495.56	16,496.00	(0.44)	100.00
Professional Services - Admin	2,226.00	5,614.77	5,615.00	(0.23)	100.00
Accounting/Auditor Fees	0.00	18,000.00	18,000.00	0.00	100.00
Total Professional Services	2,226.00	49,758.46	49,759.00	(0.54)	100.00
Ground Maintenance					

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Irrigation Supplies - General	0.00	4,534.42	4,535.00	(0.58)	99.99
Maint - Recreation Field	0.00	1,574.70	1,575.00	(0.30)	99.98
Maint - CV Baseball Field	0.00	884.29	884.00	0.29	100.03
Maint - James Field	0.00	4,627.28	4,627.00	0.28	100.01
Maint - Beggs Field	0.00	345.70	346.00	(0.30)	99.91
Maint - Sierra Pool	2,065.37	37,741.80	37,742.00	(0.20)	100.00
Reimbursement- Maint Pool	0.00	(11,487.03)	(11,487.00)	(0.03)	100.00
Maint & Repairs - Equipment	877.29	13,781.81	18,282.00	(4,500.19)	75.39
Maint - PH Pool	190.76	13,880.18	13,880.00	0.18	100.00
Maint - Winchester Fields	0.00	0.00	2.00	(2.00)	0.00
Maint - MV Tennis / Pickleball Courts	40.73	216.61	216.00	0.61	100.28
Rep/Maint - Aub El	0.00	276.39	276.00	0.39	100.14
Rep/Maint - Rock Creek	0.00	47.65	48.00	(0.35)	99.27
Rep/Maint - Day Camp	485.00	2,083.32	2,083.00	0.32	100.02
Maint - Recreation Park	18,625.76	35,367.07	35,368.00	(0.93)	100.00
Maint - Regional Park	2,878.73	22,839.83	22,840.00	(0.17)	100.00
Maint - Ashford Park	1,691.07	7,136.07	7,137.00	(0.93)	99.99
Maint - Meadow Vista Park	1,714.39	6,653.76	6,654.00	(0.24)	100.00
Maint - Christian Valley Park	0.00	1,144.71	1,145.00	(0.29)	99.98
Maint - Railhead Park	292.50	4,793.26	4,793.00	0.26	100.01
Maint - CVCC Park	0.00	5,756.85	5,757.00	(0.15)	100.00
Maint - Overlook Park	714.92	9,880.41	9,881.00	(0.59)	99.99
Maint - Placer Hills Park	59.46	1,430.08	1,430.00	0.08	100.01
Maint - Pocket Parks	118.16	618.49	618.00	0.49	100.08
Maint - Winchester Park	0.00	316.14	317.00	(0.86)	99.73
Maint - Atwood	3.63	2,700.83	2,701.00	(0.17)	99.99
Maint - Shockley Park	0.00	3,235.50	3,236.00	(0.50)	99.99
Maint - Bike Park	788.69	4,635.36	2,674.00	1,961.36	173.35
Rep/Maint - Skyridge	113.63	562.23	562.00	0.23	100.04
Maint - Ashley Dog Park	3.63	1,279.32	1,280.00	(0.68)	99.95

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 10/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Comm Ctr	2,122.02	16,951.60	16,952.00	(0.40)	100.00
Maint - Regional Comm Ctr	250.35	9,136.36	9,137.00	(0.64)	99.99
Maint - Christian Valley Comm Ctr	0.00	78.50	79.00	(0.50)	99.37
Maint - CVCC Comm Ctr	295.08	9,360.63	9,361.00	(0.37)	100.00
Maint - Overlook Modular	0.00	3,684.61	3,685.00	(0.39)	99.99
Maint - Regional Tennis/Pickleball Courts	40.74	359.64	360.00	(0.36)	99.90
Maint - MV Soccer A	138.98	267.15	267.00	0.15	100.06
Maint - RH Soccer A	76.17	3,140.44	3,141.00	(0.56)	99.98
Maint - PH Soccer Field	2.14	2.14	0.00	2.14	0.00
Maint - MV PeeWee Soccer	81.76	335.66	254.00	81.66	132.15
Maint - RH Soccer B	76.18	2,054.17	2,054.00	0.17	100.01
Maint - Regional Bill Bean Field	0.00	1,192.52	1,193.00	(0.48)	99.96
Maint - MV Softball Field	0.00	6.43	6.00	0.43	107.17
Maint - Regional Field B	0.00	763.76	764.00	(0.24)	99.97
Maint - Regional Field C	0.00	10,186.13	10,186.00	0.13	100.00
Tree Maint - Shockley Park	0.00	1,530.02	1,530.00	0.02	100.00
Vandalism Repairs Expense	6,385.57	9,833.63	9,833.00	0.63	100.01
Total Building and Grounds Maintenance	45,107.99	272,762.32	270,701.00	2,061.32	100.76
Property Tax Administration/LAFCO					
Lafco Fees	0.00	4,278.87	4,279.00	(0.13)	100.00
Total Property Tax Administration/LAFCO	0.00	4,278.87	4,279.00	(0.13)	100.00
Salaries Expense					
Salaries - (Y.Serv) - Manager	5,416.00	43,328.00	43,328.00	0.00	100.00
Salaries - (Cust Serv) - Full Time	10,843.21	85,191.67	85,192.00	(0.33)	100.00
Salaries - (Cust Serv) - Part Time	10,843.21	85,191.67	85,192.00	(0.33)	100.00

Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Admin) - Part Time	6,172.79	44,067.54	44,068.00	(0.46)	100.00
Wages - (Admin) - Board Pay	2,250.00	14,000.00	14,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	6,920.46	33,300.79	33,301.00	(0.21)	100.00
Wages - (Y.Serv) - AE Maint	0.00	243.70	244.00	(0.30)	99.88
Wages - (Y.Serv) - RC Maint	33.60	370.75	371.00	(0.25)	99.93
Wages - (Y.Serv) - Skyridge - PT	10,991.07	46,082.99	46,083.00	(0.01)	100.00
Wages - (Y.Serv) - Skyridge Maint	133.17	896.99	897.00	(0.01)	100.00
Wages - (Y.Serv) - Day Camp - PT	1,425.92	75,800.09	75,800.00	0.09	100.00
Wages - (Y.Serv) - DC Maint	96.06	221.81	222.00	(0.19)	99.91
Wages - Reg Day Camp	0.00	39,597.45	39,597.00	0.45	100.00
Wages - (Rec) - Full Time	12,445.24	94,900.55	94,901.00	(0.45)	100.00
Wages - (Y.Serv) - Newcastle- PT	7,397.77	39,268.56	39,269.00	(0.44)	100.00
Wages - (Y.Serv) - NC Maint	1.00	12.38	12.00	0.38	103.17
Wages - (Rec) - Adult Softball	597.35	4,774.29	4,774.00	0.29	100.01
Wages - (Rec) - Adult Basketball	420.44	2,528.15	2,528.00	0.15	100.01
Wages - (Y.Serv) - Preschool	4,083.72	19,073.02	19,073.00	0.02	100.00
Wages - (Aqua) - Aquatics Coordinator	204.96	12,741.59	12,742.00	(0.41)	100.00
Wages - (Aqua) - Aquatic Activities	179.92	4,556.56	4,546.00	10.56	100.23
Wages - (Aqua) - Public Swim	113.00	66,797.02	66,797.00	0.02	100.00
Wages - (Aqua) - Public Swim-PH	23.63	6,682.96	6,659.00	23.96	100.36
Wages - (Aqua) - Swim Lessons	0.00	15,565.32	15,565.00	0.32	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	2,839.29	2,840.00	(0.71)	99.98
Wages - (Aqua) - Master Swim	0.00	6,276.98	6,277.00	(0.02)	100.00
Wages - (Aqua) - Swim Team Coaches	0.00	13,565.52	13,566.00	(0.48)	100.00
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,867.11	14,867.00	0.11	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	8,094.31	71,615.63	71,616.00	(0.37)	100.00
Wages - (Fac & Grds) - Fac Att - CVCC	2,898.90	29,029.18	29,029.00	0.18	100.00
Wages - (Fac & Grds) - Fac Attendant - Reg	3,742.66	23,606.88	23,607.00	(0.12)	100.00
Wages - (Fac & Grds) - Fac Att Overlook	38.69	107.48	107.00	0.48	100.45
Wages - (Fac & Grds) - Management	15,083.90	113,838.65	113,839.00	(0.35)	100.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Recreation Park	18,224.30	146,408.92	146,409.00	(0.08)	100.00
Wages - (Fac & Grds) - Regional Park	17,760.22	124,585.82	124,586.00	(0.18)	100.00
Wages - (Fac & Grds) - Ashford Park	3,744.53	27,344.15	27,345.00	(0.85)	100.00
Wages - (Fac & Grds) - Meadow Vista Park	4,037.76	30,874.40	30,875.00	(0.60)	100.00
Wages - (Fac & Grds) - CV Comm Center	480.22	4,170.39	4,171.00	(0.61)	99.99
Wages - (Fac & Grds) - Railhead Park	1,945.37	12,507.20	12,507.00	0.20	100.00
Wages - (Fac & Grds) - CVCC	2,148.35	8,987.81	8,988.00	(0.19)	100.00
Wages - (Fac & Grds) - Overlook Park	2,029.17	10,575.36	10,575.00	0.36	100.00
Wages - (Fac & Grds) - Placer Hills Park	827.97	14,605.40	14,606.00	(0.60)	100.00
Wages - (Fac & Grds) - Pocket Parks	662.39	4,658.83	4,659.00	(0.17)	100.00
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	313.68	314.00	(0.32)	99.90
Wages - (Fac & Grds) - Winchester Park	418.12	3,212.09	3,212.00	0.09	100.00
Wages - (Fac & Grds) - Atwood	736.63	3,610.52	3,610.00	0.52	100.01
Wages - (Fac & Grds) - Shockley Property	81.64	3,180.01	3,180.00	0.01	100.00
Wages - (F & G) Special Events	3,098.87	7,055.57	7,056.00	(0.43)	99.99
Wages - District Administrator	10,238.40	77,857.44	77,857.00	0.44	100.00
Wages - (F & G Proj) - Marriot Meadows	387.52	538.32	538.00	0.32	100.06
Wages - (Rec) - Special Events	2,497.46	3,626.62	3,627.00	(0.38)	99.99
Wages - (F & G) Uniform Allowance	650.35	1,499.74	1,500.00	(0.26)	99.98
Total Salaries Expense	182,899.45	1,505,422.67	1,505,394.00	28.67	100.00
Benefits & Payroll Costs					
ER Taxes - Rec	1,191.86	7,794.87	7,795.00	(0.13)	100.00
ER Taxes - Aquatics	48.24	13,055.29	13,055.00	0.29	100.00
ER Taxes - Youth Services	2,679.51	22,618.77	22,619.00	(0.23)	100.00
ER Taxes - Fac & Grds	6,393.97	46,521.30	46,521.00	0.30	100.00
ER Taxes - Cust Serv	781.62	6,117.27	6,117.00	0.27	100.00
ER Taxes - Admin	2,337.35	16,629.90	16,630.00	(0.10)	100.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 10/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employment Expense - Youth Services	0.00	264.25	264.00	0.25	100.10
Employment Expense - Fac & Grds	165.12	945.43	945.00	0.43	100.05
Fingerprinting Exp - Recreation	(32.00)	32.00	0.00	32.00	0.00
Fingerprinting Exp - Aquatics	0.00	79.00	79.00	0.00	100.00
Fingerprinting Exp - Youth Services	32.00	240.00	240.00	0.00	100.00
Fingerprinting Exp - Fac & Grds	96.00	240.00	239.00	1.00	100.42
Benefits Expense - Recreation	2,705.05	17,707.94	17,708.00	(0.06)	100.00
Benefits Expense - Youth Services	2,604.67	18,943.76	18,944.00	(0.24)	100.00
Benefits Expense - Fac & Grds	18,571.89	141,666.88	141,667.00	(0.12)	100.00
Benefits Expense - Cust Serv	2,282.91	16,736.23	16,736.00	0.23	100.00
Benefits Expense - Admin	5,702.31	43,355.04	43,355.00	0.04	100.00
Employer Retirement Exp. - Rec	1,334.70	8,831.79	8,832.00	(0.21)	100.00
Employer Retirement Exp. - Aquatics	72.87	2,237.33	2,237.00	0.33	100.02
Employer Retirement Exp. - Youth Services	2,977.08	22,522.31	22,522.00	0.31	100.00
Employer Retirement Exp. - Fac & Grds	7,193.46	50,439.82	50,440.00	(0.18)	100.00
Employer Retirement Exp - Cust Serv	1,368.68	9,084.18	9,084.00	0.18	100.00
Employer Retirement Exp. - Admin	3,227.73	21,630.24	21,630.00	0.24	100.00
CalPERS Prefunding	0.00	66,875.00	69,111.00	(2,236.00)	96.77
Worker's Comp - Rec	239.24	1,560.02	1,560.00	0.02	100.00
Worker's Comp - Aquatics	7.83	2,103.52	2,104.00	(0.48)	99.98
Worker's Comp - Youth Services	561.37	4,475.98	4,476.00	(0.02)	100.00
Worker's Comp - Fac & Grds	4,852.84	35,521.92	35,523.00	(1.08)	100.00
Worker's Comp - Cust Serv	49.67	379.74	379.00	0.74	100.20
Worker's Comp - Admin	254.20	1,864.75	1,865.00	(0.25)	99.99
Total Benefits and Payroll Costs	67,700.17	580,519.47	582,722.00	(2,202.53)	99.62
Fixed Asset Expense	0.00	3,138.34	3,138.00	0.34	100.01
Fixed Asset Purchases - Aquatics	0.00	3,138.34	3,138.00	0.34	100.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 10/31/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Loss on Removed Assets	0.00	735.00	735.00	0.00	100.00
Fire Loss	(7,256.79)	8,274.32	10,000.00	(1,725.68)	82.74
Total Fixed Asset Expense	(7,256.79)	307,628.59	308,823.00	(1,194.41)	99.61
Capital Improvement Projects					
Rec - Splash Pool Repairs	0.00	32,574.34	32,574.00	0.34	100.00
Sierra Pool Deck Expan Joint Rep	13,252.00	13,252.00	15,000.00	(1,748.00)	88.35
Rec - Daycamp Mod Paving	0.00	12,991.00	12,991.00	0.00	100.00
Sierra Pool Emergency Gates	0.00	16,232.77	16,233.00	(0.23)	100.00
City Hall Pickle ball Courts	0.00	13,758.51	10,054.00	3,704.51	136.85
Regional Pk- Court Repairs	0.00	114,841.77	114,937.00	(95.23)	99.92
MV Park - Repaving of Courts	0.00	96,355.06	94,742.00	1,613.06	101.70
CVCC - Bike Park - fountain, signage, traffic	0.00	1,308.17	1,308.00	0.17	100.01
Marriott Meadows- Const Doc & Related Work	0.00	6,344.00	6,344.00	0.00	100.00
Sierra P - Locker room Floor Repairs	0.00	1,993.23	2,000.00	(6.77)	99.66
Regional Plumbing Infrastructure	0.00	5,323.00	5,323.00	0.00	100.00
Rec - ADA Parking at DC Mods	0.00	22,022.52	22,023.00	(0.48)	100.00
Total Capital Improvement Projects	13,252.00	336,996.37	333,529.00	3,467.37	101.04
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	10,404.00	(0.20)	100.00
Total Debt Service	0.00	71,403.80	71,404.00	(0.20)	100.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 10/31/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfer Out - Equipment Reserve	264,155.00	264,155.00	264,155.00	0.00	100.00
Transfer Out - Future Capital Construction	211,197.00	224,188.00	224,188.00	0.00	100.00
Total Transfers Out	716,352.00	1,116,681.00	1,116,681.00	0.00	100.00
Total Expenditures	\$412,288.01	\$3,725,145.20	\$3,712,143.01	\$13,002.19	100.35%
Net Revenue Over Expenditures	\$631,888.60	\$951,341.03	\$901,019.99	\$50,321.04	105.59%
DJ. NET REVENUE OVER EXPENDITURES	(84,463.40)	(165,339.97)	(215,661.01)	50,321.04	76.67

SECTION: 5.0

ITEM: 5.4 **AMENDED – 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 DUMP TRUCK F450 MADE INTO A FLATBED \$13,323, (3) 2016 FORD F350 ENGINE REPLACEMENT \$25,807, (4) TURF STAR MOWER \$150,025.**

INFORMATION: SEE ATTACHED INFORMATION

5.4 Amended 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 Dump Truck F450 made into a flatbed \$13,323, (3) 2016 Ford F350 Engine replacement \$25,807, (4) Turf Star Mower \$150,025.

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

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt **Amended** Resolution #2023-25, a resolution authorizing the transfer of funds from the Equipment Reserve for the purchase of these four Assets; A New Ford F350 (\$75,000), ~~the overhaul cost of the District's 2000 F450 Dump Truck (deconstructing the dump portion, and repairing the transmission) (\$13,323), a new engine for the 2016 Ford F350 (\$25,807) 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 F350 Truck, and the conversion of the Dump truck to a flatbed truck, and some repairs on the transmission for a total for the two of \$39,130.

The New Ford F350 was purchased 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 Groundsmaster Mower 5900 was purchased from Turf Star, Inc. The total expense for the Western Groundsmaster 5900 was \$150,025 which included a Leaf Mulching kit.

~~This amended Resolution clarifies how the \$39,130 was spent and corrects the misstated repairs from when the item was presented to the Board in September, 2023. The breakdown of that \$39,130 is as follows:~~

- ~~1) The 2000 F450 Dump truck was converted to a flatbed truck by Cooks Manufacturing, Inc. The transmission was repaired by Quality Automotive. The total cost for the rehabilitation of the 2000 Dump Truck was \$13,323.~~
- ~~2) The 2016 F350 Truck received an engine replacement for \$25,807. This work was done by Quality Automotive.~~

Recommendation:

The Finance Committee recommended approving the **Amended** cover sheet and the **Amended** resolution #2023-25. The Committee further recommended sending this item to the Consent Calendar.

Attachment

Amended Resolution #2023-25

AMENDED
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, A RENOVATION OF AN EXISTING 2000
F450 DUMP TRUCK VIN: 1FDXF46F3YEE18658 & A NEW ENGINE FOR THE
2016 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 Trucks (2) for \$39,130;

WHEREAS, One 2000 Ford F450 Dump Truck was converted to a Flat Bed Truck by Cooks Manufacturing and received some transmission repairs at Quality Automotive for a total of \$13,323.06, and;

WHEREAS, One 2016 Ford F350 received an engine replacement by Quality Automotive for \$25,807, and;

WHEREAS, the District purchased the Ford F350 truck from Auburn Ford for \$75,380, and;

WHEREAS, the District purchased a Turfstar Western Groundmaster Mower 5900 from Turf Star, Inc. for \$156,603 and;

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

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 F450, the new engine for the 2016 Ford F350 and the purchase of the Western Groundmaster 5900.

APPROVED, PASSED, AND ADOPTED ON November 30, 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

SECTION: 5.0

**ITEM: 5.5 ANNUAL INVESTMENT POLICY AND
AUTHORITY FOR INVESTMENT POLICY**

INFORMATION: SEE ATTACHED INFORMATION

5.5 Cover Sheet: Annual Investment Policy and Authority for Investment Policy

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

The Issue

Shall the Auburn Area Recreation and Park District assign authority to the Administrative Services Manager (Treasurer) for a one-year period to assume full responsibility to invest or to reinvest funds of the District, or to sell or exchange securities so purchased? Shall the Board of Directors change any part of the Investment Policy?

Background

In November, 2022, the Board of Director's approved an updated Investment Policy for the District. This policy requires the Board of Directors to review and approve the Investment Policy if any changes are made to the policy. It also requires assigning authority to someone to make the deposits and or draw from those funds when the District's need arise, per Board Direction or per District Policy. The Board of Directors assigned this authority to the Administrative Services Manager (Veona Galbraith) for a one-year period. For Auburn Area Recreation and Park District, the authority does not include choosing specific stock investments to be purchased or sold.

Government Code § 53646: *In the case of any other local agency, the treasurer or chief fiscal officer of the local agency may annually render to the legislative body of that local agency and any oversight committee of that local agency a statement of investment policy, which the legislative body of the local agency shall consider at a public meeting. Any change in the policy shall also be considered by the legislative body of the local agency at a public meeting.*

Government Code § 53607: *The authority of the legislative body to invest or to reinvest funds of a local agency, or to sell or exchange securities so purchased, may be delegated for a one-year period by the legislative body to the treasurer of the local agency, who shall thereafter assume full responsibility for those transactions until the delegation of authority is revoked or expires, and shall make a monthly report of those transactions to the legislative body. Subject to review, the legislative body may renew the delegation of authority pursuant to this section each year.*

Government Code § 53607 states authority to invest or to reinvest funds of a local agency, or to sell or exchange securities so purchased may be delegated for a one-year period to the Treasurer of the local agency. As ARD does not have a Treasurer, it is recommended that that authority be given to the Administrative Services Manager. Therefore, it seems prudent to include this as part of the District's Investment policy and require a one-year delegated authority.

Proposed added language: *The Board of Directors shall annually delegate, for a one-year period, the Administrative Services Manager of the District to assume the responsibility for the*

transactions that will be submitted for investment or withdraw, per Board Direction, Board Approved District Policies or Board Approved Budgets.

Recommendation: The Policy Committee recommended updating the Investment Policy, adding the annual authority to the Investment Policy and re-assigning authority to the Administrative Services Manager. The Committee further recommended that this item be placed on the Consent Calendar.

Fiscal Impact: None

Attachments: Annual Statement for Placer County Treasury and CalPERS CEPPT
Current District Investment Policy with proposed new language

Placer County Treasury

October 31, 2022	2,395,498.36	2,119.92	0.1%
November 30, 2022	2,057,824.36	2,811.74	0.1%
December 31, 2022	3,802,450.07	5,592.83	0.1%
January 31, 2023	3,801,466.63	7,344.65	0.2%
February 28, 2023	3,398,651.18	6,182.62	0.2%
March 31, 2023	3,060,310.95	(65,113.08)	-2.1%
April 30, 2023	4,341,069.46	80,333.76	1.9%
May 31, 2023	4,004,170.00	9,402.40	0.2%
June 30, 2023	3,903,037.58	8,371.24	0.2%
July 31, 2023	3,405,336.31	8,653.70	0.3%
August 31, 2023	2,737,119.82	7,470.83	0.3%
September 30, 2023	2,386,825.30	6,684.70	0.3%
Average Balance	3,274,480.00	79,855.31	2.4%

Annual Interest
Earned

CalPERS CEPPT Fund

December 31, 2022	405,430.17	16,691.89	4.1%
March 31, 2023	422,122.06	16,106.20	3.8%
June 30, 2023	498,228.20	3,910.96	0.8%
Deposit	60,000.00		
September 30, 2023	502,139.16	(17,584.14)	-3.5%
Average Balance	471,979.90	19,124.91	4.1%

Annual Interest
Earned

Current District Investment Policy

Proposed new language in red

I. Budget

I. Investment Policy.

- A) The State Legislature has declared the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (Government Code (GC) § 53600.6 and § 53630.1);
- B) Government Code Sections 53601 or 53635, et seq., allow the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency (GC § 53684); these fund transfers shall require the adoption of a resolution.
- C) The treasurer or fiscal officer of a local agency shall annually prepare and submit a statement of investment policy and such policy. Any changes thereto, shall be considered by the local agency's legislative body at a public meeting (GC § 53646). A statement may also be annually presented to any oversight agency of the local agency;
- D) For these reasons, and to ensure prudent and responsible management of the public's funds, it is the policy of the District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all statutes governing the investment of District funds as defined in GC §53600 et seq.

This investment policy applies to all financial assets of the District. These funds are accounted for in the annual audited financial statements of the District.

The Board and persons authorized to make investment decisions subject to these policies are fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a fiduciary shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from policy or expectations are reported in the next issued quarterly treasury report and appropriate actions are taken to control adverse developments. When a deviation poses a significant risk to the District's financial position, the fiscal officer shall notify the Board immediately.

~~The Board of Directors shall annually delegate, for a one-year period, the Administrative Services Manager of the District to assume the responsibility for the transactions that will be submitted for investment or withdraw, per Board Direction, Board Approved District Policies or Board Approved Budgets.~~

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

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

The District will comply with the reporting requirements as defined in GC §53646 et seq. and GC §53607.

SECTION: 6.0

BOARD AND VANDALISM REPORTS

INFORMATION:

SEE ATTACHMENTS

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

- We are now operating with a full staff on for the parks side of the F&G Dept. On the facilities side, we are currently training one new PT staff and will be hiring for another PT staff.
- Work on repairs to the Recreation Park shop (from the fire) continues. Waterproofing has been the main activity, and they started building one of the two ADA ramps that will service the shop and the associated bathrooms.
- Patrice Taylor, with a suggestion from Director Ingle, was able to secure 13 CCC crew members to come in and clear the highly overgrown blackberry bushes at the MV Arboretum. The crew cut and loaded almost 2.5 loads in ARD's dump trailer, which is a very large dump trailer. It really cleaned up the arboretum. We were also able to get this work done free of charge as CalFire referred to this as a "training exercise" for the CCC crew.
- Regarding the recovered items that were stolen from the Regional Park shed: we found out that the Placer County DA's office wants to hold onto the items until the case is adjudicated. This delay won't really have an effect on operations as we had already replaced the gator tires. All of the other items are not frequently used items.
- US Bureau of Reclamation has contracted for a very large herd of goats to graze the Auburn Shaded Fuel Break in the next couple of months. They will be starting on the Cool side and then coming over here. I have attached a graphic representation of the Auburn Shaded Fuel Break.
- As a reminder, here is what we have coming up for the rest of the year.

December 2:	Festival of Lights Parade (ARD has a float)
December 6:	ARD Employee Holiday Luncheon/Training at 11:30am
December 11:	A&D Committee at 9am
December 13:	Policy Committee at 12:30pm
December 13:	Finance Committee at 1pm
December 14:	Children's Christmas Faire @ Fairgrounds (ARD has a booth)
December 14:	Auburn Chamber Holiday Mixer at Recreation Park
December 17 – 19:	Santa's Toy Chest
December 21:	Board of Directors Meeting
December 25/26:	Offices Closed (Christmas and Christmas Eve, observed)
January 1, 2024:	Offices Closed (New Year's Day)

Meetings and events attended or scheduled to attend

- 11/1: Meeting with US Bureau of Reclamation re: renewing Managing Partner Agreement
- 11/1: Festival of Lights Committee
- 11/2: CPRS Fall Forum (guest participant in Administrator "panel")
- 11/7: Rotary
- 11/13: A&D Committee
- 11/14: CAPRI webinar: How to Score 100% on your next inspection
- 11/14: Rotary
- 11/15: Policy Committee
- 11/15: Finance Committee
- 11/15: Festival of Lights Committee
- 11/16: Sierra Foothill Little League re: new scoreboard at MV baseball field
- 11/20: El Dorado Hills CSD re: tour of Auburn Bike Park
- 11/28: CARPD GM Roundtable meeting (Zoom)
- 11/28: Rotary

11/29: CAPRI Inspection
11/29: Festival of Lights Committee

Mark Brunner
Recreation Services Manager
Report to the Board of Directors
November, 2023

Aquatics

- The Sierra Pool will open for the 2024 swim season starting on February 7. This is the first day that both Placer and Colfax will start their swim team seasons. In addition, Masters Swimming will also begin on the same date.
- Aquatics staff will run three lifeguard certification trainings next year. The first class will be from March 25 to 27.
- The Robalos Swim Team and the Auburn Mermaids Synchronized Swim Team season will begin on May 6, 2024.
- The Auburn Mermaids will be hosting their first ever spring break camp. The camp will be in the evenings during the week of spring break and will hopefully introduce new swimmers to the sport.
- Water Aerobics will begin in April of 2024 at the Sierra Pool.

Adult Sports

- The Men's and Women's Fall Adult Softball were able to complete a full season without any rainouts or delays due to weather. The Coed Adult Softball League will be delayed one extra week, due to weather.
- Winter Adult Basketball League started in November. This league will finish their season in the beginning of January.
- The next season of Adult Bocce Ball will begin on March 24.

Special Events

- Upcoming Special Event Dates:
 - Give Thanks Feast – November 19
 - Auburn Chamber Mixer – December 14
 - Santa's Toy Chest – December 17-19
 - Roller Skating Night at Regional Gym – March 29
 - Floating Egg Hunt – March 30
 - Kidzapalooza at Regional Park – May 2
- The 2024 Winter/Spring Recreation Guide will be mailed out to the public on December 28th.

Youth Sports

- The Youth Basketball Development League (YDL), registration closed on October 31. In the end, a total of 985 basketball players registered for this year's league. Teams have been created and coaches are being notified of their rosters. Staff is now in full recruitment mode of volunteer coaches. It is expected that we will need 110 volunteer coaches for this season. Practices will begin on December 1. Games will start on January 6.

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

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

October's Financials

Most adjustments were made at mid-year revision. Here are some items that didn't make the changes to the mid-year budget.

Revenues –

- **Program Revenue** is up by **\$9,100**. Most of this is coming from Aquatics (**\$7,200**). This was one line item I missed when presenting the mid-year adjustments. The budget now reflects that Swim Lessons came in \$7,200 above budget.
- **Rents & Concessions** is up by **\$8,100** from budget. The Pee Wee Soccer Field has not been rented in years, which is assisting in bringing the field rentals up by **\$4,400**. The Canyon View Room was budgeted with a negative income in error, so the District is ahead on that line item by \$2,100. Picnic Rentals are up by \$1,500.
- **Miscellaneous Revenue** is up by **\$30,400**. This came from CAPRI towards the Fire Loss. Most of this will be going towards the new mower replacement.
- **Grants & Donations** is up due up by **\$15,600** primarily due to a final licensed daycare grant that we received in October (**\$13,500**). The District is also above budget for Youth Assistance Donations by \$2,100.

Expenses –

- **Operations & Supplies** are up by **\$8,000**. The District has had an influx of Youth Assistance payouts in October, coming in above budget by \$3,900 (this is probably a result of the changes made to the Income limitations on Youth Assistance.) While this is over budget, the funds are supplied by the Youth Assistant Asset account. Small Equipment Purchases are also above budget by \$3,400. This may even out in the next few months.

Appointments to Note for October:

- Facility Attendant interviews
- Workplace Safety Webinar
- Rec Shop Fire Loss zoom meeting
- Pickle ball club meeting
- PGE webinar (rate increases coming)
- Meeting with new staff member

Caleb Porter
Youth Services Manager
Report to the Board of Directors
November, 2023

Monthly Recap:

Fall weather and themes have continued throughout November. Staff and students have been enjoying the lovely weather and the variety of themes and activities that have participated in during this month. Including these cute trees painted by the students of the preschool to help celebrate the seasons and leaves changing as well as the Fall spirit.



In addition to our typical Afterschool Programming, we held three Day Camps:

- November 1st (Newcastle students).
- November 13th (AUSD students)
- November 21st and 22nd (Both AUSD and Newcastle students)

And we had an amazing group of students at each of the camps.

Upcoming Month:

We are expecting to finish the year off with a little over two weeks of Afterschool Programming for AUSD sites and about two weeks of camp. Newcastle will have 3 weeks of Afterschool Programming and a little over a week of camp.

Camp Dates:

- December 18th to the 29th with the exception of Monday the 25th and Tuesday the 26th. (AUSD Schedule)
- December 22nd to the 29th with the exception of Monday the 25th and Tuesday the 26th. (Newcastle Schedule)

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

RECREATION PARK

- **Rec. Shop Fire:** ADA ramp concrete work began on 11/9 followed closely with roof demolition work and both activities are progressing quickly. Fire damaged fence has been repaired. Fire damaged tree pruning work to follow shortly-work is being bundled with other tree management work in the park. Biweekly Zoom calls have been changed to an “as needed” basis. Communication continues via group emails.
- **Gym Locker Room Floor:** Staff is obtaining fresh quotes and refining the scope of work for this project as two previous quotes obtained are vastly different in cost (80K vs 20K). Goal is to obtain bids and complete the work before the pool opens again February 5th, 2024.
- **Sewer Line at South Restroom: No New Action.** Tree roots have compromised this piping and repairs are needed. Quotes need to be obtained this fall/winter. Sewer line is cracked but still functional.
- **Pool Deck Joint Repairs:** Project completed.
- **Pool Emergency Exits: No New Action.** Panic/emergency exit hardware has been installed. Signage to follow.
- **Plumbing Infrastructure: No New Action.** Soliciting quotes.
- **Splash Pool Repair-Part 2: No New Action.** Repairs are in progress.

MEADOW VISTA & PLACER HILLS PARKS

- **Plumbing Infrastructure: No New Action.** Scope of work needs to be finalized and quotes obtained.
- **Placer Hills Pool Fence Mow band:** Upon double checking with Placer County, it was found that a plan check/review process is required prior to this work being started and it is now in process. District has paid the fee and is awaiting an approval letter. Preparation of informal bid packages and solicitation of quotes will follow.

ASHFORD PARK

- **Levee Repairs & Paving Project: No New Action.** The spillway vegetation and fencing/gate work have been completed however the vegetation removal may need to be re-done as it grew back so quickly. This will allow contractors access to the culvert and the ability to put together bids for the work.

OVERLOOK PARK

- **Two Interpretive Signs Project:** Bureau and other stakeholders need to be consulted, signage program needs to be developed, sign designs and locations needs to be established, signs need

to be ordered and then quotes need to be obtained by contractors for installation. Project to be pushed out to next fiscal year.

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Development Project: No New Action.** Placer County has finally approved the alternate sanitary sewer design and only had minor comments on it. Staff has re-engaged Dudek and the UAIC in order to get the construction drawing redlines and interpretive signage finally completed and ready for fresh budget estimating and bidding at the appropriate time. District application for the Clean California Grant (\$700+K) was found to be unsuccessful.
- **Plumbing Infrastructure: No New Action.** Work scope needs to be finalized and quotes obtained.
- **Re-Pave Park Drive and Parking Lot: No New Action.** Staff consulted with a paving contractor last year to come up with the current \$80K construction estimate. This formal-bid project will be pushed to next fiscal year and the estimate will need to be updated.
- **Pond Leak Investigation Project: No New Action.** Staff will be obtaining quotes from engineers to do this study as well as researching less intensive methods to stop the seepage through the pond levee.
- **Pickle Ball and Tennis Court Crack Repair/surfacing Project: No New Action.** All courts completed and open to the public. Minor cracks have been found in/around court #3 at Regional Park and the contractor was scheduled to repair them the weekend of 10/14-15

CANYON VIEW COMMUNITY CENTER (CVCC)

- **Bike Park, Signage etc.: No New Action.** Numerous small bike park signs remain to be installed and the bike park volunteers have had many others prepared and installed around the park. After reviewing which signs still need to be installed, the district will pay for materials and bike park volunteers will build and install the signs. Likely winter work when the soil is softer.

RAILHEAD PARK

- **Parking Lot Repair/re-seal Project: No New Action.** Staff has obtained preliminary pricing from paving contractors for this work. This work will need to be pushed to next fiscal year.

WINCHESTER/SUGAR PINE RIDGE PARK

- **Booster Pump & Filter Replacement Project:** Staff has not received any response from Rain Bird and so has compiled all the backup information, coupled it with an invoice for the reimbursement amount (\$12,162.11) and emailed it to them stating that "the district would rather not escalate this issue to our attorney and please remit payment as soon as possible". Staff has reached out to our "no cost" lawyer we have through CAPRI and they cannot help us with this so Derek Cole, ARD attorney, was contacted and he will help us draft a "demand letter" in hopes to help resolve this.

AUBURN ELEMENTARY MODULARS

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

SCHOOL PARK PRESERVE PICKLEBALL COURTS

Joint project with City of Auburn and Sky View Foundation: Project bid date has been moved up to December/January 2023/24 in order to hopefully get lower pricing while contractors are not busy. Project will still be conditioned to not start until March 2024 with a 60 working day construction period to allow key Rotary-funded demolition work to be completed by mid-April and allow contractor hopefully warm, dry weather in May/June for optimum paving and surfacing conditions.

MULTI PARK ITEMS

- **Energy Efficient Upgrades: No New Action.** Regional parks pathway light outage issue was found to be bad existing wiring. Centrica sending tech back out to repair/replace the apparently bad photo cells at tennis courts and lower restroom. James Field lights/breakers were found to be exhibiting faulty behavior again. Staff checked it out with Norris electric and found that one of the districts old circuit breakers had caused one of the new field light pole wires to short circuit. Wires were cleaned up and moved to a new breaker that was spare in the panel. Some staff and users still having issues using the phone app that turns on/off the field lights.

MISCELLANEOUS ITEMS

- Assisting the City of Auburn with their path renovation project and ADA access at School Park Preserve. Research into new bottle filler/drinking fountain at Rec Community Center and installation of bike racks at Rec Park and CVCC, parking bumpers and low clearance stickers for placement on and around new solar arrays in parking lots as well as updates of monthly Board reports and Project Activity Reports etc.

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

- Annual Toy Run from Recreation Park to Regional Park will take place on 12/2
- Gathering gifts for Santa's Toy Chest
- Working on Chamber Table Top Mixer which will be at Recreation Park on December 14
- Reviewed and approved Fee Waivers
- Leadership Executive Committee Meetings
- Attended Chamber Ambassador Ribbon Cutting & Mixer
- Chamber Board Meeting

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

Ashford Park:

- Serviced the #15 truck.
- Installed 50 yards of Playground Fiber in the playground area.

Canyon View Community Center:

- Replaced three gas blowers that were “deemed not worth repairing” with electric ones to ease us into the post-gas era.
- Serviced the #00 SUV.

Meadow Vista Park:

- Serviced the #05 truck.
- Repaired the playground sand digger.
- Continued repairing Field A and B’s information centers.

Recreation Park:

- Serviced the #10, #29 and #31 trucks.
- Serviced a Husqvarna 350BT Gas Leaf Blower.
- Clean Harbors Environmental Services helped get us back down to being a small quantity generator of hazardous waste.
- Sierra Snake Removal relocated several rattlesnakes.
- Steffen’s HVAC Services added two additional supply vents in the community center and replaced the front cover/door assembly on the HVAC unit in one of the Day Camp Modulares.

Regional Park:

- Serviced one of the TX 4x2 Traditional Utility Vehicles.
- Repaired one of the outdoor outlets at the Dry Creek Picnic Units.
- Repaired a bench in the Dry Creek Picnic Units area.

Other:

Over the past seven years, we have been making great strides to improving the efficiency of how the Facilities and Grounds Department gets things done by implementing some of the following ideas:

- Creating a maintenance matrix, which serves as a centralized system for tracking and assigning maintenance responsibilities, including placing reoccurring reminders for equipment maintenance.
- Introducing more detailed trainings to ensure that employees receive proper training on all aspects of their responsibilities.
- Procuring new personal protective equipment (PPE).
- Expanding our lineup of equipment to better support all the various tasks our department faces.

<u>OCT VANDALISM REPORT</u>		<u>LABOR COSTS</u>	<u>MATERIAL COSTS</u>
10/13/2023	Regional Park - Steel Door, trim closer, inst.	\$49.94	\$6,304.18
10/20/2023	Auburn Ravine Trail - Lumber, 1x8, 1x4	\$43.64	\$47.08
10/20/2023	Meadow Vista Park - GFCI receptacle	\$43.64	\$34.31
Total Labor for Aug		\$137.22	Total Material for Aug \$6,385.57
Total Labor for Fiscal Year 2023-24		\$514.95	Total Material for Fiscal Year 2023-24 \$7,767.91
Total Labor for Fiscal Year 2022-2023		\$1,261.25	Total Material for Fiscal Year 2022-23 \$7,960.72

8.1 Cover sheet – Creating a “Community Wall” at the Auburn Skate Park

Acquisition and Development Committee November, 2023; Board of Directors meeting, November, 2023

The Issue

Shall the Auburn Area Recreation and Park District (ARD) create a Community Wall and associated benches at the Skate Park, allowing for informal art, poetry and expression?

Background

A group of volunteers associated with the Auburn Skate Park have been working with staff over the past couple of months to make needed improvements at the skate park. Work that has already been done by this group of volunteers includes graffiti removal/covering, removing dilapidated shade covers and general clean up.

The idea for a Community Wall, to allow for the free expression of art, poetry and design was brought up at the October, 2023 A&D Committee meeting. Staff, working with the volunteers, has come up with some basic guidelines and ideas for this Community Wall. The following is the information that will be posted on a sign at the designated wall

Auburn Skate Park Community Wall

This wall and associated concrete benches are open for art, poetry, free expression and related design. The following guidelines and rules will be in place for all work on the wall/benches

- All offensive material will be removed. The Auburn Area Recreation and Park District (ARD) will make the final determination on what is/is not offensive
- The entire wall/benches may be painted over from time-to-time to provide a fresh canvas
- Please report any offensive material to goldcountryindiecollective@gmail.com or to info@auburnrec.com

Recommendation for the Board of Directors

The A&D Committee reviewed this item and sent a positive recommendation to the Board to move forward with the creation of a Community Wall.

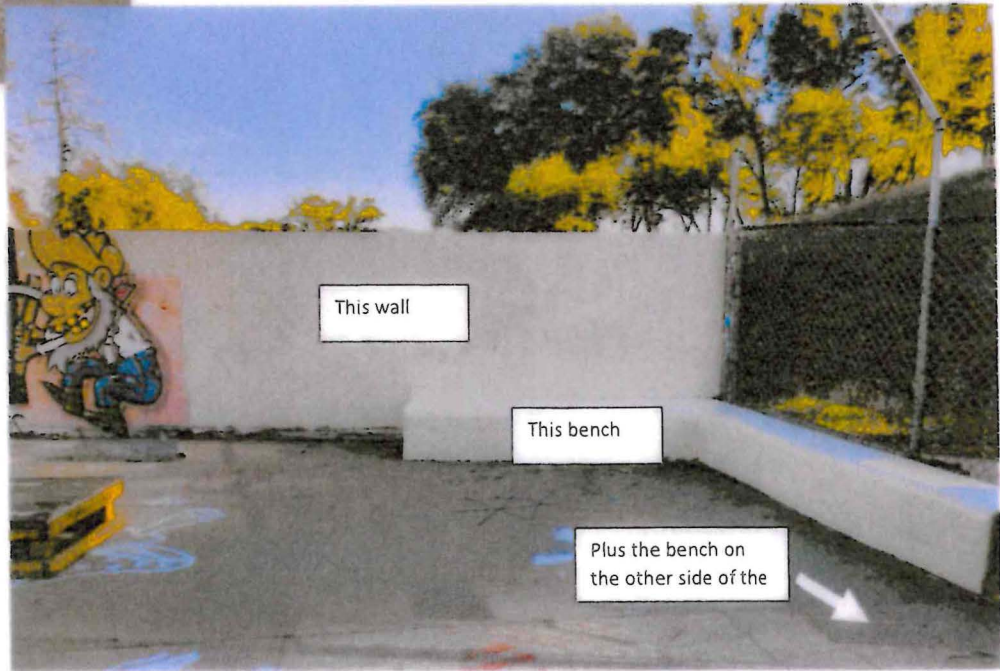
Fiscal Impacts:

Minimal impacts for paint. Some staff time, however the skate park volunteers will provide most of the labor to paint/cover up material that needs removed.

Attachments:

Location of proposed Community Wall/benches at the Auburn Skate Park

Proposed area for "Community Wall" and benches at the Auburn Skate Park



8.2 Cover Sheet: Resolution #2023-26: Bank Acknowledgement that it is Federally Insured for \$250,000; Enrolling in an ICS Account

Auburn Area Recreation and Park District Board Meeting, November 30, 2022.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) sign resolution 2023-26 to acknowledge that First Foundation Bank is Federally Insured for \$250,000? Shall the Auburn Area Recreation and Park District enroll in an Intra FiCash Service to allow the District access for additional coverage of funds?

Background

On November 9, 2023, Gretchen Eischen with First Foundation Bank contacted ARD staff regarding an audit that they were just part of. Our account was flagged because they did not have ARD sign a waiver of security acknowledgement.

This waiver acknowledges that ARD is Federally Insured for up to \$250,000. Considering this and that our account balance in the last year has frequently risen above \$250,000 gave staff concern. At one point this month ARD funds were just shy of \$400,000.

During the COVID emergency, ARD increased its cushion in the District's First Foundation account. In the event that Placer County funds that were allocated to ARD would not be available, the District would have some emergency funds accessible to make payroll. This can now be reduced.

The solution to providing insurance for ARD funds moving forward is an Intra FiCash Service (ICS account) which is tied to our current account. This moves any funds over the \$250,000 to other banks and moves them back when the account falls below whatever limit is given by us. This allows those funds in the ICS account to also be Federally Insured for up to \$250,000, guaranteeing all public funds.

Recommendation

Staff recommends the Board of Directors approve Resolution 2023-26 approving the Waiver of Security, which is required by law for First Foundation bank. Staff further recommends the Board of Directors approve District to enroll in an ICS account to safeguard any funds that exceed \$250,000.

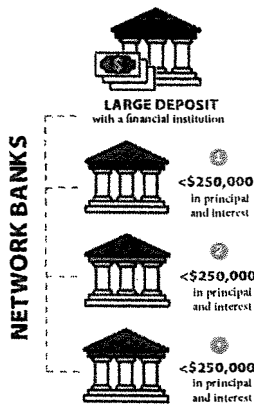
Attachment

Resolution Number 2023-26

Enjoy the safety that comes with access to multi-million-dollar FDIC insurance, but with the simplicity of a single banking relationship by using IntraFi Cash Service (ICS).

How Does ICS Work?

First Foundation Bank, like other institutions that offer ICS, are members of the IntraFi network, which gives us the ability to provide our clients with increased FDIC insurance by placing deposits within the network. When you submit funds for placement through ICS with us, your deposit is divided into amounts under the standard FDIC insurance maximum of \$250,000 and placed in deposit accounts at multiple FDIC-insured banks within the IntraFi network.



PEACE OF MIND

Rest assured knowing that your funds are fully protected by FDIC insurance and market volatility.

TIME SAVINGS

Forego the need to open, manage, and track several deposit accounts and statements across multiple institutions.

LIQUIDITY

Funds placed through ICS aren't locked in for set terms and can be withdrawn.

We are here to help – contact your local First Foundation Banker for more information and get started with ICS today!

THREE SIMPLE STEPS:

- 1. Designate an account.** Identify an account with First Foundation Bank to use with ICS. You may select an existing account or open a new one.
- 2. Complete the paperwork.** Sign the applicable Placement Agreement and forms.
- 3. Make your deposit.** When placing funds through ICS, you work directly with just our bank. We do all the legwork. At your direction or based on triggering events outlined in the applicable Deposit Placement Agreement, funds will be sent from your transaction account at our bank to deposit accounts at other FDIC-insured institutions in increments below the FDIC insurance maximum of \$250,000. This way both principal and interest are eligible for FDIC insurance.

WHAT ELSE DO YOU NEED TO KNOW?

- Your money is always placed at regulated, FDIC-insured institutions.
- You'll access FDIC insurance from many banks while working with just one – ours, a bank you know and trust.
- ICS provides transparent reporting – consolidated statements that list all your accounts together with balances, interest earned, and other details.
- You can check your balances online and see where your funds are at all times.
- In addition to statements, you will receive year-end tax forms, such as 1099 forms.
- As always, your confidential information remains protected.

Deposit placement through CDARS or ICS is subject to the terms, conditions, and disclosures in applicable agreements. Although deposits are placed in increments that do not exceed the FDIC standard maximum deposit insurance amount ("SMDIA") at any one destination bank, a depositor's balances at the institution that places deposits may exceed the SMDIA (e.g., before settlement for deposits or after settlement for withdrawals) or be uninsured (if the placing institution is not an insured bank). The depositor must make any necessary arrangements to protect such balances consistent with applicable law and must determine whether placement through CDARS or ICS satisfies any restrictions on its deposits. A list identifying IntraFi network banks appears at <https://www.intrafi.com/network-banks>. The depositor may exclude banks from eligibility to receive its funds. IntraFi and ICS are registered service marks, and the IntraFi hexagon and IntraFi logo are service marks of IntraFi Network LLC.





RESOLUTION NUMBER 2023-26
WAIVER OF SECURITY

To whom it may concern:

Pursuant to Section 53653 of the Local Agency Deposit Security Law, a treasurer may, at his or her discretion, waive security for such portions as are insured pursuant to Federal law.

WHEREAS, the Federal Deposit Insurance Corporation has set to a certain amount, the maximum insurance for public accounts, and,

WHEREAS, it is to the advantage of First Foundation Bank to increase the amount of its available collateral to secure the deposits of public accounts, and in so doing, without increasing the risk of the deposits of such public accounts;

NOW, THEREFORE, the authorized agent of Auburn Area Recreation District, a public institution, hereby agrees to waive the security required by Section 53652 of the Local Agency Deposit to the maximum federal insured amount of the deposits of the described public institution. As a condition of the granting of this Waiver of Security, it is understood that First Foundation Bank shall continue to maintain approved collateral security for all deposits in excess of federal insured amount per Section 53652 of the Local Agency Deposit Security Law. With the consent of the Treasurer, letters of credit issued by the Federal Home Loan Bank of San Francisco which comply with Section 53651.6 will be the primary means of collateralization, but with the Treasurer's consent, and at the option of the Treasurer, eligible securities may be used or substitute pursuant to Sections 53656 and 53658.

This Waiver shall remain in force as long as the deposit is continuous and the waiver has not been withdrawn by the treasurer.

I am authorized to waive security of the federal insured portion for deposits held by First Foundation Bank.

Local Agency: Auburn Area Recreation District
(Public Agency/Account Holder)

Attest:

By: James A. Gray

Clerk to the Governing Board

Title: Chairman of the Governing Board

Date: _____

Bank Use Only

Approved By: _____
(Signature of FFB Corporate Treasurer)

Date: _____

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 County Mitigation Fund, current balance \$537,166
- 9.2 City Mitigation Fund, current balance \$305,207
- 9.3 CEPPT Quarterly Investment Report – September 30, 2023
- 9.4 Placer County Investment Report – September 30, 2023

CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of September 30, 2023



CEPPT Account Summary

As of September 30, 2023	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	\$68,089	\$380,000	\$448,089
Additional contributions	\$96,000	\$0	\$96,000
Disbursements	\$0	\$0	\$0
CEPPT expenses	(\$486)	(\$1,364)	(\$1,850)
Investment earnings	(\$11,419)	(\$46,265)	(\$57,684)
Total assets (06/23/2021-09/30/2023 = 2.27 years)	\$152,184	\$332,371	\$484,555

CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods Ended August 31, 2023

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	TD
CERBT Strategy 1 (Inception June 1, 2007)	\$15,284,492,297	-2.43%	3.97%	0.33%	4.78%	3.02%	4.86%	6.21%	4.93%
Benchmark		-2.45%	3.90%	0.30%	4.59%	2.82%	4.61%	5.86%	4.53%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,845,156,567	-2.18%	2.45%	-0.20%	2.21%	0.70%	3.70%	5.04%	5.96%
Benchmark		-2.19%	2.41%	-0.21%	2.07%	0.56%	3.53%	4.74%	5.69%
CERBT Strategy 3 (Inception January 1, 2012)	\$777,279,443	-1.96%	1.36%	-0.53%	0.39%	-0.62%	2.90%	4.10%	4.42%
Benchmark		-1.96%	1.32%	-0.55%	0.28%	-0.71%	2.77%	3.81%	4.15%
CERBT Total	\$17,906,928,307								
CEPPT Strategy 1 (Inception October 1, 2019)	\$128,316,243	-1.83%	2.47%	0.04%	3.99%	1.10%	-	-	3.09%
Benchmark		-1.88%	2.41%	0.00%	3.74%	0.89%	-	-	2.98%
CEPPT Strategy 2 (Inception January 1, 2020)	\$45,226,251	-1.36%	0.99%	-0.25%	1.87%	-1.47%	-	-	0.26%
Benchmark		-1.39%	0.95%	-0.30%	1.80%	-1.59%	-	-	0.14%
CEPPT Total	\$173,542,494								

CEPPT Portfolios

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

CEPPT Portfolio Details

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

Total Participation Cost Fee Rate

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

CEPPT/CERBT Consistently Low Fee Rate History

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

632 Prefunding Program Employers

605 CERBT and 92 CEPPT

- State of California
- 160 Cities or Towns
- 10 Counties
- 83 School Employers
- 32 Courts
- 345 Special Districts and other Public Agencies
 - (106 Water, 36 Sanitation, 34 Fire, 26 Transportation)

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Outreach & Support Analyst	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Colleen Cain-Herrback	Administration & Reporting Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	Victor.Anderson@calpers.ca.gov	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prerefunding Programs Webpages
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CEPPT4U@calpers.ca.gov – Questions & Document Submittal

www.calpers.ca.gov/CEPPT

CERBT4U@calpers.ca.gov – Questions & Document Submittal

www.calpers.ca.gov/CERBT

CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System

www.your-fundaccount.com/calpers

Auburn Area Recreation and Park District

CEPPT Strategy 2
 Entity #: SKHE-7321243412-501P
 Quarter Ended September 30, 2023



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$344,235.98	\$344,235.98
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(11,667.49)	(11,667.49)
Administrative Expenses	(130.17)	(130.17)
Investment Expense	(67.19)	(67.19)
Other	0.00	0.00
Ending Balance	\$332,371.13	\$332,371.13
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$332,371.13	\$332,371.13

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	34,087.260	34,087.260
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	34,087.260	34,087.260
Period Beginning Unit Value	10.098671	10.098671
Period Ending Unit Value	9.750596	9.750596

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.

Auburn Area Recreation and Park District

CEPPT Strategy 1
 Entity #: SKHD-7321243412-401P
 Quarter Ended September 30, 2023



Market Value Summary:

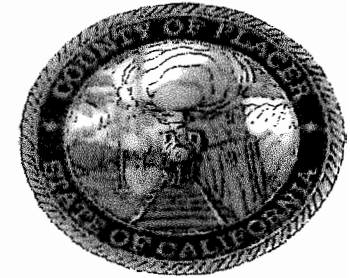
	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$157,903.18	\$157,903.18
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(5,629.12)	(5,629.12)
Administrative Expenses	(59.49)	(59.49)
Investment Expense	(30.68)	(30.68)
Other	0.00	0.00
Ending Balance	\$152,183.89	\$152,183.89
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$152,183.89	\$152,183.89

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	14,093.379	14,093.379
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	14,093.379	14,093.379
Period Beginning Unit Value	11.204095	11.204095
Period Ending Unit Value	10.798279	10.798279

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.

Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of September 30, 2023

PREFACE

Placer County Treasurer's Pooled Investment Report

September 30, 2023

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

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

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

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

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

Government Code 53646 Compliance Report

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

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

The Weighted Average Maturity of the investments with the Treasury is 562 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$440,837,487.87 in cash and investments maturing in the next 180 days.



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

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	90,000,000.00	90,000,000.00	90,000,000.00	4.26	1	1	4.932	5.000
U.S. Treasury Coupons	465,000,000.00	441,261,072.02	458,015,568.02	21.70	1,179	631	2.096	2.126
mPower Placer - Long Term	3,418,099.65	3,256,244.68	3,424,279.08	0.16	7,342	4,770	4.110	4.167
Federal Agency Coupons	1,264,000,000.00	1,227,214,349.44	1,263,817,685.24	59.88	1,018	600	2.914	2.954
Collateralized Inactive Bank Deposi	20,000,000.00	20,000,000.00	20,000,000.00	0.95	1	1	4.438	4.500
Medium Term Notes	10,000,000.00	9,855,000.00	9,987,642.57	0.47	758	102	0.888	0.900
Negotiable Certificates of Deposit	75,000,000.00	74,961,450.00	75,000,000.00	3.55	279	135	5.573	5.651
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	1.09	553	441	4.867	4.935
Commercial Paper Disc. -Amortizing	150,000,000.00	149,947,655.55	149,947,655.55	7.10	5	2	5.244	5.317
Local Agency Bond	8,786,015.70	8,508,158.38	8,786,015.70	0.42	7,967	5,665	2.779	2.818
mPower Placer	8,337,136.64	7,570,453.34	8,337,136.64	0.39	7,706	5,677	3.668	3.719
mPower - Folsom	429,225.47	408,435.99	429,225.47	0.02	7,683	4,837	3.260	3.305
Investments	2,117,970,477.46	2,055,982,819.40	2,110,745,208.27	100.00%	963	562	3.113	3.156
Cash								
Passbook/Checking (not included in yield calculations)	10,837,487.87	10,837,487.87	10,837,487.87		1	1	0.000	0.000
Total Cash and Investments	2,128,807,965.33	2,066,820,307.27	2,121,582,696.14		963	562	3.113	3.156

Total Earnings	September 30 Month Ending	Fiscal Year To Date
Current Year	5,560,396.13	17,012,869.33
Average Daily Balance	2,143,006,435.95	2,235,266,632.77
Effective Rate of Return	3.16%	3.02%


 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR 10/10/23

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgmt Prog			90,000,000.00	90,000,000.00	90,000,000.00	5.000	5.000	1	
Subtotal and Average			90,054,727.04		90,000,000.00	90,000,000.00	90,000,000.00		5.000	1	
U.S. Treasury Coupons											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,820,500.00	4,992,067.67	0.250	0.476	258	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,002,000.00	9,903,095.29	0.375	0.773	853	01/31/2026
912828ZU3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,660,100.00	10,130,035.06	1.875	0.443	335	08/31/2024
912828Z52	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,495,300.00	10,107,703.79	1.375	0.559	488	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,124,600.00	9,919,029.79	0.250	0.680	700	08/31/2025
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,156,300.00	9,926,041.40	0.250	0.660	669	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,002,000.00	9,907,516.09	0.375	0.753	853	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,003,100.00	9,932,499.14	0.500	0.786	881	02/28/2026
91282CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,806,300.00	9,993,404.24	0.125	0.302	137	02/15/2024
912828ZT0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,221,100.00	9,932,496.74	0.250	0.662	608	05/31/2025
912828ZW3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,190,600.00	9,936,175.69	0.250	0.621	638	06/30/2025
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,100,000.00	9,902,102.74	0.250	0.749	730	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,698,100.00	10,109,826.59	1.750	0.421	304	07/31/2024
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,221,100.00	9,933,443.49	0.250	0.656	608	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,156,300.00	9,918,978.32	0.250	0.700	669	07/31/2025
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,156,300.00	9,926,668.13	0.250	0.656	669	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,680,900.00	9,993,904.32	0.250	0.349	227	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,610,200.00	9,998,324.02	0.375	0.396	288	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,610,200.00	9,997,258.67	0.375	0.410	288	07/15/2024
91282CCC3	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,680,900.00	9,992,419.70	0.250	0.373	227	05/15/2024
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,610,200.00	9,989,317.51	0.375	0.512	288	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,610,200.00	9,979,187.50	0.375	0.642	288	07/15/2024
91282CBE0	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,850,400.00	9,988,257.93	0.125	0.533	106	01/15/2024
91282CBE0	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,850,400.00	9,988,622.37	0.125	0.520	106	01/15/2024
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,610,200.00	9,974,233.13	0.375	0.705	288	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,680,900.00	9,970,475.73	0.250	0.730	227	05/15/2024
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,850,400.00	9,983,719.69	0.125	0.691	106	01/15/2024
91282CBE0	21296	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,850,400.00	9,976,871.17	0.125	0.931	106	01/15/2024
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,850,400.00	9,870,797.16	0.125	4.759	106	01/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,273,400.00	19,642,390.47	3.000	4.054	653	07/15/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,230,400.00	18,769,350.76	1.500	3.799	1,049	08/15/2026
9126282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,276,600.00	18,982,874.92	2.250	3.681	1,414	08/15/2027

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,248,400.00	9,644,113.78	2.750	3.644	1,598	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,922,650.00	4,955,446.58	4.125	4.825	488	01/31/2025
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	18,496,800.00	18,887,326.39	2.750	4.161	1,598	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,647,300.00	9,670,087.55	3.125	5.002	684	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,842,976.23	9,905,656.39	4.125	4.614	988	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,788,700.00	9,840,273.40	4.000	4.722	868	02/15/2026
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,293,875.96	19,366,418.31	2.875	4.968	623	06/15/2025
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,470,950.00	14,535,992.50	3.125	4.882	684	08/15/2025
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,698,364.67	9,713,488.63	2.750	5.127	592	05/15/2025
91282CHU3	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,891,255.16	9,927,675.27	4.375	4.705	1,049	08/15/2026
Subtotal and Average			462,547,975.83		465,000,000.00	441,261,072.02	458,015,568.02		2.126	631	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	862,741.56	816,275.16	862,741.56	4.000	3.999	4,354	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,921,451.10	1,805,601.05	1,921,451.10	4.000	4.000	4,720	09/02/2036
7260IFAC2	2018B	Public Finance Authority		06/28/2018	633,906.99	634,368.47	640,086.42	5.050	4.894	5,479	10/01/2038
Subtotal and Average			3,429,444.22		3,418,099.65	3,256,244.68	3,424,279.08		4.167	4,770	
Federal Agency Coupons											
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,852,500.00	9,998,605.95	0.190	0.240	102	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,842,400.00	9,999,570.00	0.230	0.244	110	01/19/2024
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,842,400.00	10,000,878.13	0.230	0.201	110	01/19/2024
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,347,800.00	9,998,702.25	0.300	0.310	470	01/13/2025
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	8,999,600.00	9,994,816.67	1.000	1.021	946	05/04/2026
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,652,300.00	10,000,000.00	0.330	0.330	246	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,652,300.00	10,000,000.00	0.330	0.330	246	06/03/2024
3133EMZU5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,559,700.00	10,000,000.00	0.460	0.460	323	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,338,600.00	9,993,159.47	0.480	0.531	498	02/10/2025
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,252,400.00	9,997,781.11	0.610	0.624	600	05/23/2025
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,815,150.00	4,992,595.63	0.570	0.769	275	07/02/2024
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,859,700.00	10,000,000.00	1.040	1.040	116	01/25/2024
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,929,850.00	4,998,401.12	1.040	1.142	116	01/25/2024
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,932,350.00	4,995,641.08	0.900	1.198	109	01/18/2024
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,923,650.00	5,000,000.00	1.230	1.230	131	02/09/2024
3133ENY87	22204	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	9,994,100.00	10,000,000.00	5.050	5.050	39	11/09/2023
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,340,200.00	9,999,178.30	0.320	0.326	479	01/22/2025

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CUSIP	Investment	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	8,968,000.00	9,999,067.85	0.500	0.504	851	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,349,200.00	9,998,042.19	0.330	0.345	472	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,349,200.00	9,998,042.19	0.330	0.345	472	01/15/2025
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,510,000.00	10,000,000.00	0.510	0.510	365	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	8,996,800.00	9,959,611.60	0.750	0.923	877	02/24/2026
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,513,600.00	9,999,704.17	0.500	0.503	361	09/26/2024
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,669,300.00	10,000,000.00	0.375	0.375	236	05/24/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,339,300.00	10,000,000.00	0.625	0.625	515	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,577,700.00	10,000,000.00	0.410	0.410	305	08/01/2024
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,509,100.00	10,000,000.00	0.500	0.542	365	09/30/2024
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,618,300.00	9,992,555.76	0.330	0.431	271	06/28/2024
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,549,300.00	9,998,988.14	0.510	0.521	334	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,627,300.00	10,000,000.00	0.400	0.400	268	06/25/2024
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,495,150.00	5,000,000.00	0.800	0.730	1,060	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,510,050.00	5,000,000.00	1.250	1.000	1,060	08/26/2026
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,813,650.00	5,000,000.00	0.400	0.400	268	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	8,898,000.00	10,000,000.00	1.000	1.001	1,060	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,509,050.00	5,000,000.00	0.850	0.850	878	02/25/2026
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,811,750.00	4,998,108.30	0.400	0.451	271	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,359,600.00	9,993,413.75	0.550	0.600	487	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,774,400.00	4,996,617.65	0.750	0.822	351	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,618,150.00	4,993,708.24	1.000	1.146	688	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,585,080.00	4,000,000.00	1.250	1.250	1,062	08/28/2026
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,326,800.00	10,000,000.00	1.200	1.200	618	06/10/2025
3130AQCf8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,792,550.00	15,000,000.00	0.760	0.760	107	01/16/2024
3130AQCk7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,553,500.00	10,000,000.00	1.250	1.317	473	01/16/2025
3130AQCt8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,508,050.00	5,000,000.00	1.330	1.468	1,020	07/17/2026
3130AQCn1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,526,200.00	10,000,000.00	1.375	1.254	474	01/17/2025
3130AQCj0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,485,000.00	10,000,000.00	1.375	1.541	625	06/17/2025
3130AQCt5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,310,900.00	15,000,000.00	1.250	1.023	474	01/17/2025
3130AQCv3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,926,600.00	4,999,519.00	0.710	0.742	113	01/22/2024
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,416,600.00	10,000,000.00	1.000	1.000	487	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,654,700.00	9,998,477.78	0.950	0.970	278	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,722,850.00	4,986,200.34	1.100	1.320	470	01/13/2025
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,720,750.00	4,989,120.37	1.125	1.295	478	01/21/2025
3130AQN85	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,773,050.00	4,998,347.22	1.750	1.442	484	01/27/2025

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,944,900.00	5,000,000.00	3.250	2.833	302	07/29/2024
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	9,988,000.00	10,000,919.02	5.000	4.942	66	12/06/2023
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,940,500.00	10,023,476.98	4.875	4.520	257	06/14/2024
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,949,950.00	4,993,900.65	4.375	4.510	348	09/13/2024
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,932,150.00	4,974,979.16	4.000	4.570	332	08/28/2024
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	19,952,600.00	20,002,155.44	4.860	4.818	100	01/09/2024
3130AUM92	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,947,600.00	19,994,940.62	4.750	4.837	110	01/19/2024
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/05/2023	25,000,000.00	24,897,750.00	24,997,321.91	4.780	4.805	213	05/01/2024
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,969,100.00	10,000,000.00	4.960	4.966	219	05/01/2024
3130AUWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,969,000.00	10,000,000.00	4.960	4.966	225	05/13/2024
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,944,200.00	10,000,000.00	4.880	4.883	281	07/08/2024
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,943,000.00	10,000,000.00	4.880	4.883	288	07/15/2024
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	24,985,000.00	25,000,000.00	5.370	5.377	222	05/10/2024
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,992,800.00	10,000,000.00	5.360	5.367	232	05/20/2024
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,992,700.00	10,000,000.00	5.360	5.367	240	05/28/2024
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,833,200.00	15,000,000.00	4.150	4.154	285	07/12/2024
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,832,750.00	15,000,000.00	4.180	4.184	292	07/19/2024
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,905,100.00	10,000,000.00	4.380	4.385	288	07/15/2024
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,817,600.00	20,000,000.00	4.400	4.405	281	07/08/2024
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,837,800.00	20,000,000.00	4.410	4.415	274	07/01/2024
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,753,250.00	25,000,000.00	4.285	4.290	278	07/05/2024
3130AVLNO	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,727,500.00	25,000,000.00	4.230	4.234	292	07/19/2024
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,754,750.00	25,000,000.00	4.400	4.404	326	08/22/2024
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,767,250.00	25,000,000.00	4.420	4.424	317	08/13/2024
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,776,750.00	25,000,000.00	4.440	4.445	310	08/06/2024
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,669,700.00	10,000,000.00	3.660	3.661	1,005	07/02/2026
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,767,700.00	10,000,000.00	4.000	3.961	640	07/02/2025
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,261,000.00	20,000,000.00	3.725	3.726	1,370	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,579,500.00	10,000,000.00	3.615	3.616	1,555	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,618,300.00	10,000,000.00	3.620	3.621	1,234	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,622,400.00	10,000,000.00	3.625	3.626	1,226	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,627,800.00	10,000,000.00	3.635	3.636	1,219	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,750,900.00	10,000,000.00	3.925	3.926	1,061	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,748,500.00	10,000,000.00	3.920	3.921	1,088	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,734,600.00	10,000,000.00	3.930	3.932	1,069	09/04/2026
3130AW6Z6	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,734,700.00	10,000,000.00	3.930	3.931	1,075	09/10/2026

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CU	SIC	Inv	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book value	Stated rate	YTM 365	Days to Maturity	Maturity Date
Federal Reserve Bank Deposits												
31	30	AVV621	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,837,600.00	10,000,000.00	4.180	4.182	708	09/08/2025
31	30	AVV631	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,835,100.00	10,000,000.00	4.180	4.182	702	09/02/2025
31	30	AVV633	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,741,700.00	10,000,000.00	4.060	4.061	1,438	09/08/2024
31	30	AVV636	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,727,100.00	10,000,000.00	4.020	4.021	1,590	02/07/2024
31	30	AVV631	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,745,400.00	10,000,000.00	4.070	4.071	1,431	09/01/2027
31	30	AVV634	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,727,700.00	10,000,000.00	4.020	4.026	1,597	02/14/2028
31	30	AVV636	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	14,931,000.00	15,000,000.00	4.505	4.507	673	08/04/2025
31	30	AVV639	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,954,300.00	10,000,000.00	4.525	4.527	680	08/11/2025
31	30	AVV634	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,754,800.00	20,000,000.00	4.480	4.481	1,230	02/12/2027
31	30	AVV634	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,872,600.00	10,000,000.00	4.450	4.451	1,243	02/25/2027
31	30	AVV631	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,826,400.00	10,000,000.00	4.275	4.276	1,590	02/07/2028
31	30	AVV631	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,746,000.00	20,000,000.00	4.450	4.451	1,240	02/22/2027
31	30	AVV633	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,644,800.00	20,000,000.00	4.270	4.271	1,685	02/22/2028
31	30	AVV631	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	19,804,269.44	20,039,017.14	4.375	4.430	1,713	06/09/2028
31	30	AVV631	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,893,600.00	10,000,000.00	4.500	4.502	1,353	06/19/2024
31	30	AVV631	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,809,800.00	10,000,000.00	4.480	4.480	1,409	08/10/2024
31	30	AVV631	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,806,200.00	10,000,000.00	4.470	4.470	1,404	08/05/2024
31	30	AVV634	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,820,500.00	10,000,000.00	4.495	4.497	1,348	06/10/2027
31	30	AVV633	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,117,600.00	9,991,213.97	0.375	0.419	723	09/23/2025
31	30	AVV633	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,638,300.00	9,999,999.51	0.430	0.432	261	06/18/2024
31	30	AVV633	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,444,150.00	4,941,769.96	0.750	1.190	996	06/23/2026
31	30	AVV633	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,885,200.00	20,000,000.00	5.000	5.000	299	07/26/2024
31	30	AVV631	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,640,100.00	10,000,000.00	0.375	0.375	257	06/14/2024
31	30	AVV631	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,146,900.00	9,991,500.59	0.375	0.420	694	08/23/2025
31	30	AVV631	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,588,400.00	9,997,746.03	0.250	0.279	288	07/15/2024
Subtotal and Average				1,277,810,980.85		1,264,000,000.00	1,227,214,349.44	1,263,417,426.24		2.954	600	
Other Federal Reserve Bank Deposits												
31	30	AVV636	First Star Bank - PIMMA			20,000,000.00	20,000,000.00	20,000,000.00	4.500	4.500	1	
Subtotal and Average				22,833,333.33		20,000,000.00	20,000,000.00	20,000,000.00		4.500	1	
Medium term notes												
31	30	AVV631	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,855,000.00	9,987,642.57	0.450	0.900	102	01/11/2024
Subtotal and Average				9,985,550.74		10,000,000.00	9,855,000.00	9,987,642.57		0.900	102	

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Negotiable Certificates of Deposit											
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,963,700.00	15,000,000.00	5.230	5.303	148	02/26/2024
13606KYF7	22587	CANADIAN IMP BK COMM NY		06/27/2023	25,000,000.00	25,010,000.00	25,000,000.00	5.760	5.840	137	02/15/2024
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,985,500.00	10,000,000.00	5.180	5.252	93	01/02/2024
85325VGC8	22588	Standard Chartered Bank NY		06/27/2023	25,000,000.00	25,002,250.00	25,000,000.00	5.750	5.830	142	02/20/2024
Subtotal and Average			99,000,000.00		75,000,000.00	74,961,450.00	75,000,000.00		5.651	135	
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	460	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	495	02/07/2025
SYS22466	22468	River City Bank		04/19/2023	3,000,000.00	3,000,000.00	3,000,000.00	4.650	4.715	201	04/19/2024
Subtotal and Average			23,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00		4.935	441	
Commercial Paper Disc. -Amortizing											
22533UX24	23100	Credit Agricole CIB		09/29/2023	80,000,000.00	79,988,333.33	79,988,333.33	5.250	5.325	1	10/02/2023
62479MX57	23099	MUFG BANK LTD/NY		09/28/2023	70,000,000.00	69,959,322.22	69,959,322.22	5.230	5.308	4	10/05/2023
Subtotal and Average			123,152,321.53		150,000,000.00	149,947,655.55	149,947,655.55		5.317	2	
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	4,933	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	1,542	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	1,934	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	8,673	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	386	10/21/2024
Subtotal and Average			8,786,015.70		8,786,015.70	8,508,158.38	8,786,015.70		2.818	5,685	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,077,068.47	2,669,830.77	3,077,068.47	3.000	3.042	5,085	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	20,461.32	17,579.24	20,461.32	3.000	3.042	5,450	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	23,514.16	20,202.10	23,514.16	3.000	3.042	5,450	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	40,832.91	33,561.55	40,832.91	4.500	4.563	5,815	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	101,419.95	98,163.36	101,419.95	4.500	4.563	5,815	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	276,035.23	267,899.64	276,035.23	4.500	4.563	5,815	09/02/2039
2017 S-NR	2017 S-NR	Pioneer Community Energy		09/28/2017	117,125.77	97,270.73	117,125.77	3.000	3.042	5,450	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,326,666.25	1,147,602.26	1,326,666.25	3.000	3.042	5,450	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	994,416.16	960,182.39	994,416.16	4.500	4.563	5,815	09/02/2039

**General Fund
Portfolio Management
Portfolio Details - Investments
September 30, 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											
2019-20 NR	2019-20 NR	Pioneer Community Energy		07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	6,181	09/02/2040
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	780,001.57	748,646.29	780,001.57	4.500	4.563	6,181	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	717,521.68	687,213.56	717,521.68	4.500	4.563	6,546	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	800,222.86	769,676.75	800,222.86	4.500	4.563	6,911	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	59,850.32	52,624.71	59,850.32	3.000	3.042	5,085	09/02/2037
Subtotal and Average			8,355,148.80		8,337,136.64	7,570,453.34	8,337,136.64		3.719	5,677	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	79,750.64	75,068.32	79,750.64	2.750	2.788	5,085	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	28,832.54	26,193.84	28,832.54	2.000	2.028	5,450	09/02/2038
MFIA-2 NR	IA2-NR	mPower Folsom		08/06/2015	0.00	0.00	0.00	3.500	3.549	0	09/02/2036
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	193,569.54	184,237.17	193,569.54	3.500	3.549	4,720	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	127,072.75	122,936.66	127,072.75	3.500	3.549	4,720	09/02/2036
Subtotal and Average			430,296.24		429,225.47	408,435.99	429,225.47		3.305	4,837	
Total and Average			2,143,006,435.95		2,117,970,477.46	2,055,982,819.40	2,110,745,208.27		3.156	562	

**General Fund
Portfolio Management
Portfolio Details - Cash
September 30, 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			9,504,118.09	9,504,118.09	9,504,118.09		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			1,333,369.78	1,333,369.78	1,333,369.78		0.000	1
		Average Balance	0.00							1
Total Cash and Investments			2,143,006,435.95		2,128,807,965.33	2,066,820,307.27	2,121,512,696.14		3.156	562



Placer County

**General Fund
Purchases Report
Sorted by Fund - Fund
September 1, 2023 - September 30, 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												
22533UW58	23061	1010	ACP CACPNY	50,000,000.00	09/01/2023	09/05 - At Maturity	49,970,833.33		5.250	09/05/2023	5.253	0.00
63873KW52	23062	1010	ACP NATXNY	50,000,000.00	09/01/2023	09/05 - At Maturity	49,970,833.33		5.250	09/05/2023	5.253	0.00
22533UW66	23063	1010	ACP CACPNY	50,000,000.00	09/05/2023	09/06 - At Maturity	49,992,708.33		5.250	09/06/2023	5.251	0.00
63873KW60	23064	1010	ACP NATXNY	55,000,000.00	09/05/2023	09/06 - At Maturity	54,991,979.16		5.250	09/06/2023	5.251	0.00
22533UW74	23065	1010	ACP CACPNY	50,000,000.00	09/06/2023	09/07 - At Maturity	49,992,708.33		5.250	09/07/2023	5.251	0.00
63873KW78	23066	1010	ACP NATXNY	55,000,000.00	09/06/2023	09/07 - At Maturity	54,991,979.16		5.250	09/07/2023	5.251	0.00
22533UW82	23067	1010	ACP CACPNY	50,000,000.00	09/07/2023	09/08 - At Maturity	49,992,708.33		5.250	09/08/2023	5.251	0.00
63873KW86	23068	1010	ACP NATXNY	55,000,000.00	09/07/2023	09/08 - At Maturity	54,991,979.16		5.250	09/08/2023	5.251	0.00
22533UW85	23069	1010	ACP CACPNY	35,000,000.00	09/08/2023	09/11 - At Maturity	34,984,687.50		5.250	09/11/2023	5.252	0.00
63873KW89	23070	1010	ACP NATXNY	50,000,000.00	09/08/2023	09/11 - At Maturity	49,978,125.00		5.250	09/11/2023	5.252	0.00
22533UWC3	23071	1010	ACP CACPNY	35,000,000.00	09/11/2023	09/12 - At Maturity	34,994,895.83		5.250	09/12/2023	5.251	0.00
63873KWC7	23072	1010	ACP NATXNY	50,000,000.00	09/11/2023	09/12 - At Maturity	49,992,708.33		5.250	09/12/2023	5.251	0.00
22533UWD1	23073	1010	ACP CACPNY	30,000,000.00	09/12/2023	09/13 - At Maturity	29,995,625.00		5.250	09/13/2023	5.251	0.00
63873KWD5	23074	1010	ACP NATXNY	50,000,000.00	09/12/2023	09/13 - At Maturity	49,992,708.33		5.250	09/13/2023	5.251	0.00
22533UWE9	23075	1010	ACP CACPNY	25,000,000.00	09/13/2023	09/14 - At Maturity	24,996,354.17		5.250	09/14/2023	5.251	0.00
63873KWE3	23076	1010	ACP NATXNY	50,000,000.00	09/13/2023	09/14 - At Maturity	49,992,708.33		5.250	09/14/2023	5.251	0.00
22533UWF6	23077	1010	ACP CACPNY	50,000,000.00	09/14/2023	09/15 - At Maturity	49,992,708.33		5.250	09/15/2023	5.251	0.00
63873KWF0	23078	1010	ACP NATXNY	75,000,000.00	09/14/2023	09/15 - At Maturity	74,989,062.50		5.250	09/15/2023	5.251	0.00
22533UWJ8	23079	1010	ACP CACPNY	50,000,000.00	09/15/2023	09/18 - At Maturity	49,978,125.00		5.250	09/18/2023	5.252	0.00
63873KWJ2	23080	1010	ACP NATXNY	85,000,000.00	09/15/2023	09/18 - At Maturity	84,962,812.50		5.250	09/18/2023	5.252	0.00
22533UWK5	23081	1010	ACP CACPNY	50,000,000.00	09/18/2023	09/19 - At Maturity	49,992,708.33		5.250	09/19/2023	5.251	0.00
63873KWK9	23082	1010	ACP NATXNY	80,000,000.00	09/18/2023	09/19 - At Maturity	79,988,333.33		5.250	09/19/2023	5.251	0.00
22533UWL3	23083	1010	ACP CACPNY	60,000,000.00	09/19/2023	09/20 - At Maturity	59,991,250.00		5.250	09/20/2023	5.251	0.00
63873KWL7	23084	1010	ACP NATXNY	75,000,000.00	09/19/2023	09/20 - At Maturity	74,989,062.50		5.250	09/20/2023	5.251	0.00
22533UWM1	23085	1010	ACP CACPNY	60,000,000.00	09/20/2023	09/21 - At Maturity	59,991,250.00		5.250	09/21/2023	5.251	0.00
63873KWM5	23086	1010	ACP NATXNY	75,000,000.00	09/20/2023	09/21 - At Maturity	74,989,062.50		5.250	09/21/2023	5.251	0.00
22533UWN9	23087	1010	ACP CACPNY	50,000,000.00	09/21/2023	09/22 - At Maturity	49,992,708.33		5.250	09/22/2023	5.251	0.00
63873KWN3	23088	1010	ACP NATXNY	75,000,000.00	09/21/2023	09/22 - At Maturity	74,989,062.50		5.250	09/22/2023	5.251	0.00
22533UWR0	23089	1010	ACP CACPNY	50,000,000.00	09/22/2023	09/25 - At Maturity	49,978,125.00		5.250	09/25/2023	5.252	0.00
63873KWR4	23090	1010	ACP NATXNY	85,000,000.00	09/22/2023	09/25 - At Maturity	84,962,812.50		5.250	09/25/2023	5.252	0.00
22533UWS8	23091	1010	ACP CACPNY	80,000,000.00	09/25/2023	09/26 - At Maturity	79,988,333.33		5.250	09/26/2023	5.251	0.00
63873KWS2	23092	1010	ACP NATXNY	80,000,000.00	09/25/2023	09/26 - At Maturity	79,988,333.33		5.250	09/26/2023	5.251	0.00

General Fund
Purchases Report
September 1, 2023 - September 30, 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												
22533UWT6	23093	1010	ACP CACPNY	80,000,000.00	09/26/2023	09/27 - At Maturity	79,988,333.33		5.250	09/27/2023	5.251	0.00
63873KWT0	23094	1010	ACP NATXNY	80,000,000.00	09/26/2023	09/27 - At Maturity	79,988,333.33		5.250	09/27/2023	5.251	0.00
22533UWU3	23095	1010	ACP CACPNY	100,000,000.00	09/27/2023	09/28 - At Maturity	99,985,416.66		5.250	09/28/2023	5.251	0.00
63873KWU7	23096	1010	ACP NATXNY	105,000,000.00	09/27/2023	09/28 - At Maturity	104,984,687.49		5.250	09/28/2023	5.251	0.00
22533UWV1	23097	1010	ACP CACPNY	50,000,000.00	09/28/2023	09/29 - At Maturity	49,992,708.33		5.250	09/29/2023	5.251	0.00
62479MX57	23099	1010	ACP MUFGBK	70,000,000.00	09/28/2023	10/05 - At Maturity	69,928,813.89		5.230	10/05/2023	5.235	69,959,322.22
63873KVV5	23098	1010	ACP NATXNY	80,000,000.00	09/28/2023	09/29 - At Maturity	79,988,333.33		5.250	09/29/2023	5.251	0.00
22533UX24	23100	1010	ACP CACPNY	80,000,000.00	09/29/2023	10/02 - At Maturity	79,965,000.00		5.250	10/02/2023	5.252	79,988,333.33
			Subtotal	2,465,000,000.00			2,464,406,917.96	0.00				149,947,655.55
			Total Purchases	2,465,000,000.00			2,464,406,917.96	0.00				149,947,655.55



**PLACER COUNTY 2023/24
Summary by Issuer
September 30, 2023**

Placer County

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	0.25	2.800	4,933
BAYERISCHE LANDESBK NY	1	15,000,000.00	15,000,000.00	0.71	5.303	148
Credit Agricole CIB	1	80,000,000.00	79,965,000.00	3.77	5.325	1
California Asset Mgmt Prog	1	90,000,000.00	90,000,000.00	4.25	5.000	1
CANADIAN IMP BK COMM NY	1	25,000,000.00	25,000,000.00	1.18	5.840	137
FEDERAL FARM CREDIT BANK	16	140,000,000.00	139,889,180.00	6.60	0.896	294
FEDERAL HOME LOAN BANK	91	1,049,000,000.00	1,048,687,345.40	49.49	3.320	652
FED HOME LOAN MORT CORP	4	45,000,000.00	44,880,400.00	2.12	2.546	461
FEDERAL NATIONAL MORT. ASSOC.	3	30,000,000.00	29,969,000.00	1.41	0.358	413
Five Star Bank - PIMMA	1	20,000,000.00	20,000,000.00	0.94	4.500	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.94	4.968	478
Mid Placer Public School Trans	2	760,125.56	760,125.56	0.04	2.963	1,837
mPower Folsom	5	429,225.47	429,225.47	0.02	3.305	4,837
mPower Placer	7	6,047,489.47	6,047,489.47	0.29	3.519	4,885
MUFG BANK LTD/NY	1	70,000,000.00	69,928,813.89	3.30	5.308	4
Newcastle Elementary SD	1	2,581,953.75	2,581,953.75	0.12	2.800	8,673
Placer Hills Fire Protection	1	152,414.80	152,414.80	0.01	3.000	386
Public Finance Authority	1	633,906.99	646,585.13	0.03	4.894	5,479
Pioneer Community Energy	9	5,013,989.51	5,013,989.51	0.24	4.124	6,046
PLACER COUNTY CASH	2	10,837,487.87	10,837,487.87	0.51	0.000	1
River City Bank	1	3,000,000.00	3,000,000.00	0.14	4.715	201
Standard Chartered Bank NY	2	35,000,000.00	35,000,000.00	1.65	5.665	128
Sierra Valley Energy Authority	1	59,850.32	59,850.32	0.00	3.042	5,085

PLACER COUNTY 2023/24
 Summary by Issuer
 September 30, 2023

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
U.S TREASURY N/B	-	5,000,000.00	4,969,531.25	0.23	0.476	258
TOYOTA MOTOR CREDIT	-	10,000,000.00	9,907,690.00	0.47	0.900	102
U. S. TREASURY COUPON	4	460,000,000.00	450,778,310.47	21.28	2.144	635
Total and Average	198	2,128,807,965.33	2,118,795,914.48	100.00	3.140	559