

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

WEDNESDAY, DECEMBER 13, 2023, 1:00 PM

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

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com or by calling (530) 537-2186 (M-F).

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/81788516680>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 817 8851 6680 to participate.

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

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

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

1.0 CALL TO ORDER

Ainsleigh ____ Ingle ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from November 15, 2023 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for November, 2023 (Pages 6-8)

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

4.3 Review of Financials for November, 2023 (Pages 9-34)

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

4.4 Resolution 2023-26 removal of Jim Ferris from the District's First Foundation Bank accounts and replacement with Director Sue Ingle (Pages 35-36)

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2023-26, removing former ARD Director Jim Ferris from ARD's First Foundation Bank account and adding Director Sue Ingle to the same account?

Discussion Items:

1. County Mitigation Fund, current balance \$537,166
2. City Mitigation Fund, current balance \$255,567
3. Placer County Investment Report (Pages 38-52)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

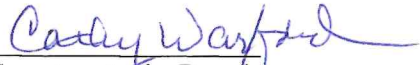
Electric Vehicle Charging Stations.

ADJOURNMENT

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

Dec. 8, 2023
Date

10:00 Am
Time


Secretary to the Board

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Wednesday, November 15, 2023 at 1:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 1:08 PM.

ROLL CALL

Director Ainsleigh and Director Ingle were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from October, 2023 Standing Finance Meeting

The minutes from the October 18, 2023 Standing Finance Meeting were approved with one correction.

4.2 Review of Cash Requirements for October, 2023

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

4.3 Review of Financials for October, 2023

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

4.4 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, (3) Turf Star Mower \$150,025.

Director Ainsleigh and Director Ingle approved 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 and forwarded the item to the consent calendar for review and approval.

Discussion Items:

1. County Mitigation Fund, current balance \$537,166 – no change.
2. City Mitigation Fund, current balance \$36,620 – item was updated to \$305,207.
3. CEPPT Quarterly Investment Report – September Statement – no change.
4. Placer County Investment Report – November, 2023 Statement – no change.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:18 PM.

Carly Wayford
Board Secretary

Nov. 17, 2023
Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$141,371.42**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 11/1/2023 11/30/2023
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25455	1099-256	Healing Pastures, Inc.	11/3/2023	COMM 1ST	PMCHK00002976	\$360.00
25456	1099-342	Susie Bell	11/3/2023	COMM 1ST	PMCHK00002976	\$182.00
25457	1099-374	Sarah Violet	11/3/2023	COMM 1ST	PMCHK00002976	\$94.25
25458	1099-385	Sarah Simmons	11/3/2023	COMM 1ST	PMCHK00002976	\$393.25
25459	1099-388	Pearl, Corwin dba Pearl's Pest	11/3/2023	COMM 1ST	PMCHK00002976	\$189.00
25460	A0051	Anderson's Sierra Pipe Co.	11/3/2023	COMM 1ST	PMCHK00002976	\$201.07
25461	C0104	Campora Propane Service	11/3/2023	COMM 1ST	PMCHK00002976	\$731.45
25462	C0120	Capture Technologies	11/3/2023	COMM 1ST	PMCHK00002976	\$720.00
25463	D0010	Diamond Pacific	11/3/2023	COMM 1ST	PMCHK00002976	\$1,003.56
25464	F0015	Folsom Lock & Key	11/3/2023	COMM 1ST	PMCHK00002976	\$1,000.00
25465	G0073	General Plumbing Supply, Inc.	11/3/2023	COMM 1ST	PMCHK00002976	\$7,853.61
25466	G0096	Garton Tractor	11/3/2023	COMM 1ST	PMCHK00002976	\$352.45
25467	L0033	Les Schwab	11/3/2023	COMM 1ST	PMCHK00002976	\$75.62
25468	L0039	Leaf	11/3/2023	COMM 1ST	PMCHK00002976	\$159.80
25469	N0003	Norris Electric, Inc.	11/3/2023	COMM 1ST	PMCHK00002976	\$3,330.88
25470	N0048	Normac, Inc.	11/3/2023	COMM 1ST	PMCHK00002976	\$167.16
25471	P0005	Placer County Water Agency	11/3/2023	COMM 1ST	PMCHK00002976	\$4,504.38
25472	P0023	PG&E	11/3/2023	COMM 1ST	PMCHK00002976	\$113.13
25473	R0073	NAPA Auto Parts	11/3/2023	COMM 1ST	PMCHK00002976	\$30.00
25474	S0025	Sierra Pacific Turf Supply, In	11/3/2023	COMM 1ST	PMCHK00002976	\$250.54
25475	S0143	SMOA	11/3/2023	COMM 1ST	PMCHK00002976	\$924.00
25476	TEMPD	Anna Duffy	11/3/2023	COMM 1ST	PMCHK00002976	\$364.00
25477	TEMPR	Reno MVLA Soccer Club	11/3/2023	COMM 1ST	PMCHK00002976	\$138.00
25478	TEMPS	Sweep Riders of the Sierra	11/3/2023	COMM 1ST	PMCHK00002976	\$11.60
25479	V0004	Pape Machinery	11/3/2023	COMM 1ST	PMCHK00002976	\$4,867.57
25480	W0003	Warehouse Paint Incorporated	11/3/2023	COMM 1ST	PMCHK00002976	\$185.57
25481	W0010	Waxie Sanitary Supply	11/3/2023	COMM 1ST	PMCHK00002976	\$1,060.91
25482	W0054	Wizix Technology Group	11/3/2023	COMM 1ST	PMCHK00002976	\$18.59
25483	1099-271	Koelsch, Anthony dba Kelpro Se	11/9/2023	COMM 1ST	PMCHK00002977	\$4,363.00
25484	1099-295	Juli Land-Marx	11/9/2023	COMM 1ST	PMCHK00002977	\$1,800.00
25485	A1010	Advantage Marketing and Print	11/9/2023	COMM 1ST	PMCHK00002977	\$10.73
25486	E0030	Ecografax, Inc.	11/9/2023	COMM 1ST	PMCHK00002977	\$1,650.00
25487	G0045	GSSA	11/9/2023	COMM 1ST	PMCHK00002977	\$1,531.10
25488	M0019	Kahl Muscott	11/9/2023	COMM 1ST	PMCHK00002977	\$217.46
25489	M0098	Meadow Vista County Water Dist	11/9/2023	COMM 1ST	PMCHK00002977	\$1,647.38
25490	P0007	Pacific Gas & Electric Company	11/9/2023	COMM 1ST	PMCHK00002977	\$229.75
25491	R0065	River City Rentals	11/9/2023	COMM 1ST	PMCHK00002977	\$31.79
25492	S0094	Manouch Shirvanioun	11/9/2023	COMM 1ST	PMCHK00002977	\$52.40
25493	S0145	SCP Distributors	11/9/2023	COMM 1ST	PMCHK00002977	\$189.47
25494	S0154	Mike Scheele	11/9/2023	COMM 1ST	PMCHK00002977	\$130.35
25495	S1007	Stationary Engineers, Local 39	11/9/2023	COMM 1ST	PMCHK00002977	\$454.08
25496	TEMPD	Nora Davis	11/9/2023	COMM 1ST	PMCHK00002977	\$10.00
25497	TEMPP	Linda Geertsen	11/9/2023	COMM 1ST	PMCHK00002977	\$150.00
25498	TEMPM	Samantha Marchio	11/9/2023	COMM 1ST	PMCHK00002977	\$35.00
25499	W0044	Wave	11/9/2023	COMM 1ST	PMCHK00002977	\$1,219.75
25500	W0054	Wizix Technology Group	11/9/2023	COMM 1ST	PMCHK00002977	\$195.30
25502	D0025	Dawson Oil Company	11/9/2023	COMM 1ST	PMCHK00002978	\$6,276.28
25503	U0019	US Bank	11/13/2023	COMM 1ST	PMCHK00002979	\$14,315.08
25504	1099-103	Terry Masten	11/17/2023	COMM 1ST	PMCHK00002980	\$81.25
25505	1099-117	Juan Aceituno	11/17/2023	COMM 1ST	PMCHK00002980	\$130.00
25506	1099-16	Greater Sacramento Investments	11/17/2023	COMM 1ST	PMCHK00002980	\$802.75
25507	1099-218	Auburn Gymnastics Center	11/17/2023	COMM 1ST	PMCHK00002980	\$101.40
25508	1099-269	Deborah Lynn	11/17/2023	COMM 1ST	PMCHK00002980	\$234.00
25509	1099-291	Isaac Humber	11/17/2023	COMM 1ST	PMCHK00002980	\$156.00
25510	1099-313	Alison Lloyd	11/17/2023	COMM 1ST	PMCHK00002980	\$1,622.40
25511	1099-343	Faith Petersen	11/17/2023	COMM 1ST	PMCHK00002980	\$1,183.00

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25512	1099-363	Cheyenne Little	11/17/2023	COMM 1ST	PMCHK00002980	\$5,089.00
25513	1099-374	Sarah Violet	11/17/2023	COMM 1ST	PMCHK00002980	\$450.00
25514	1099-375	Jennifer Rogers	11/17/2023	COMM 1ST	PMCHK00002980	\$572.00
25515	1099-376	Joanna Britt	11/17/2023	COMM 1ST	PMCHK00002980	\$466.20
25516	1099-380	Emily Mockel	11/17/2023	COMM 1ST	PMCHK00002980	\$292.50
25517	A0013	AT&T	11/17/2023	COMM 1ST	PMCHK00002980	\$53.50
25518	A0027	Recology Auburn Placer	11/17/2023	COMM 1ST	PMCHK00002980	\$1,364.43
25519	B0062	BareBones WorkWear	11/17/2023	COMM 1ST	PMCHK00002980	\$119.02
25520	H0056	Humana Dental Ins. Co	11/17/2023	COMM 1ST	PMCHK00002980	\$2,606.79
25521	P0007	Pacific Gas & Electric Company	11/17/2023	COMM 1ST	PMCHK00002980	\$6,272.25
25522	P0021	Petty Cash	11/17/2023	COMM 1ST	PMCHK00002980	\$163.65
25523	P0029	Placer County Environmental He	11/17/2023	COMM 1ST	PMCHK00002980	\$448.00
25524	R0056	Tricia Ruff	11/17/2023	COMM 1ST	PMCHK00002980	\$59.96
25525	S1000	State Of California/DOJ	11/17/2023	COMM 1ST	PMCHK00002980	\$64.00
25526	A0001	Recology Auburn Placer	11/17/2023	COMM 1ST	PMCHK00002981	\$2,571.12
25527	A0051	Anderson's Sierra Pipe Co.	11/17/2023	COMM 1ST	PMCHK00002981	\$240.07
25528	A0115	Auburn Hardware & Rental LLC	11/17/2023	COMM 1ST	PMCHK00002981	\$208.66
25529	A0139	Auburn Ford	11/17/2023	COMM 1ST	PMCHK00002981	\$196.57
25530	D0010	Diamond Pacific	11/17/2023	COMM 1ST	PMCHK00002981	\$6.53
25531	E0008	Ewing Irrigation Products, Inc	11/17/2023	COMM 1ST	PMCHK00002981	\$756.48
25532	F0038	Fastenal Company	11/17/2023	COMM 1ST	PMCHK00002981	\$2,814.97
25533	M0013	Meadow Vista Hardware	11/17/2023	COMM 1ST	PMCHK00002981	\$89.55
25534	N0045	Near U CO2	11/17/2023	COMM 1ST	PMCHK00002981	\$665.97
25535	N0048	Normac, Inc.	11/17/2023	COMM 1ST	PMCHK00002981	\$62.97
25536	R0073	NAPA Auto Parts	11/17/2023	COMM 1ST	PMCHK00002981	\$111.31
25537	S0009	Sierra Saw Sales And Service	11/17/2023	COMM 1ST	PMCHK00002981	\$2,672.01
25538	S0025	Sierra Pacific Turf Supply, In	11/17/2023	COMM 1ST	PMCHK00002981	\$963.15
25539	T0031	Turf Star, Inc.	11/17/2023	COMM 1ST	PMCHK00002981	\$205.84
25540	V0004	Pape Machinery	11/17/2023	COMM 1ST	PMCHK00002981	\$4,137.98
25541	W0001	Walker's Office Supplies, Inc.	11/17/2023	COMM 1ST	PMCHK00002981	\$817.48
25542	W0010	Waxie Sanitary Supply	11/17/2023	COMM 1ST	PMCHK00002981	\$654.46
25543	W0043	West Coast Fire Protection Sys	11/17/2023	COMM 1ST	PMCHK00002981	\$200.00
25544	A0051	Anderson's Sierra Pipe Co.	11/24/2023	COMM 1ST	PMCHK00002982	\$328.31
25545	B0062	BareBones WorkWear	11/24/2023	COMM 1ST	PMCHK00002982	\$380.65
25546	B0069	Bidwell Water	11/24/2023	COMM 1ST	PMCHK00002982	\$233.40
25547	C0061	California Computer Services	11/24/2023	COMM 1ST	PMCHK00002982	\$4,368.00
25548	C0111	Cal.net	11/24/2023	COMM 1ST	PMCHK00002982	\$66.94
25549	C0113	Cooks Portable Toilets & Septi	11/24/2023	COMM 1ST	PMCHK00002982	\$1,020.00
25550	D0008	The Davey Tree Expert	11/24/2023	COMM 1ST	PMCHK00002982	\$10,000.00
25551	F0015	Folsom Lock & Key	11/24/2023	COMM 1ST	PMCHK00002982	\$12,599.87
25552	K0011	The Permanente Medical Group I	11/24/2023	COMM 1ST	PMCHK00002982	\$130.00
25553	K0026	Mike Kaveney	11/24/2023	COMM 1ST	PMCHK00002982	\$707.50
25554	L0100	Lifeguard First Aid & Safety,	11/24/2023	COMM 1ST	PMCHK00002982	\$321.54
25555	P0005	Placer County Water Agency	11/24/2023	COMM 1ST	PMCHK00002982	\$2,023.18
25556	P0007	Pacific Gas & Electric Company	11/24/2023	COMM 1ST	PMCHK00002982	\$1,010.48
25557	Q0003	Quality Automotive	11/24/2023	COMM 1ST	PMCHK00002982	\$124.73
25558	R0025	Rotary Club of Auburn	11/24/2023	COMM 1ST	PMCHK00002982	\$300.00
25559	S0143	SMOA	11/24/2023	COMM 1ST	PMCHK00002982	\$847.00
25560	S0174	SavATree	11/24/2023	COMM 1ST	PMCHK00002982	\$1,150.00
25561	S1007	Stationary Engineers, Local 39	11/24/2023	COMM 1ST	PMCHK00002982	\$454.67
25562	T1000	Transamerica Life Insurance	11/24/2023	COMM 1ST	PMCHK00002982	\$540.00
25563	TEMPC	Jordyn Ceccato	11/24/2023	COMM 1ST	PMCHK00002982	\$40.00
25564	U0016	Uptown Signs & Graphics, Inc.	11/24/2023	COMM 1ST	PMCHK00002982	\$516.95
25565	W0001	Walker's Office Supplies, Inc.	11/24/2023	COMM 1ST	PMCHK00002982	\$663.16
25566	W0045	Williams, Jesse	11/24/2023	COMM 1ST	PMCHK00002982	\$46.51
REMIT000000000000026	W0010	Waxie Sanitary Supply	11/24/2023		PMCHK00002982	\$0.00

Total Checks: 112

Total Amount of Checks: \$141,371.42

8

SECTION: 4.0

ITEM: 4.3

REVIEW OF FINANCIALS FOR NOVEMBER, 2023

DESCRIPTION:

SEE ATTACHMENT

INFORMATION:

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

FISCAL IMPACT:

NONE

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

November's Financials

Revenues –

- **Program Revenue** is up by **\$23,700**. Most of this is coming from Youth Services and Aquatics. Skyridge expanded their program and it is reflecting **\$10,200** above budget. Aquatics has 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 **\$16,700** from budget. Field rentals are up by **\$8,600**. Room rentals are up by **\$5,000**. Picnic Rentals are up by **\$2,000**.
- **Miscellaneous Revenue** is up by **\$29,800**. Most of this came from CAPRI towards the Fire Loss (\$30,000). This will be going towards the new mower replacement. There was also a \$1,282.25 entry that was made to true up the Deferred Revenue account to CivicRec - we posted it to Misc Income for an offsetting entry. Deferred Revenue has been out of balance to CivicRec by this same amount since CivicRec's inception in April. (We are unable to determine which revenue account so it has been posted against Misc. Revenue – Admin.)
- **Grants & Donations** is up due by **\$23,100** primarily due to final licensed daycare grants that we received in October and November of **\$21,750**.

• *Expenses –*

- **Operations & Supplies** are up by **\$12,800**. The District has had an influx of Youth Assistance payouts in October-November, coming in above budget by **\$6,600** (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 Assistance Asset account and therefore is a wash.** Small Equipment Purchases are also above budget by **\$8,500**. This is partially an effect of the transition to electric equipment. The savings from the shed security will offset this overspending.
- **Maintenance Expenses** are under by **\$11,500**. This is due to the Vandalism line item which is under by **\$11,000**. Staff budgeted for shed security to deter future break-ins. It was last minute to the budget revision, and we estimated high to make sure it would cover. The savings in **Maintenance** will cover the overage in **Operations**.

Auburn Area Recreation and Park District
Balance Sheet
11/30/2023

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	12,683.24
First Foundation Bank	271,948.62
Placer County Treasure-General	2,128,806.60
Placer County Treasurer - City Trust	255,566.98
Accounts Receivable	39,384.01
Due From Other Governments	13.34
PCOE Receivables	32,689.20
Lease Receivables - Current	39,045.00
Prepaid Expenses	554.55
Prepaid Liability Expense	17,010.00
Prepaid Workers Comp Insurance	36,143.00
Total Current Assets	2,834,424.54
<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
Deferred Outflows of Resources	
Pensions - Def Outflows of Resources	941,910.00
	941,910.00
TOTAL ASSETS	13,880,815.04

	Current YTD
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Deferred Civic Rec Revenue	101,147.81
Prepaid Revenue	34.00
Unearned Civic Rec A/R Offset	14,303.36
User Credits Payable	12,176.50
Refundable Liability (Refunds)	1,940.00
PGE Tru-up payable	11,305.94
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
	<hr/>
Total Current Liabilities	\$445,376.20
<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
	<hr/>
Total Long Term Liabilities	3,281,867.00
	<hr/>
TOTAL LIABILITIES	3,727,243.20
<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
	<hr/>
	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)	(477,751.83)
	<hr/>
Total Net Postion	\$9,617,055.84
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TOTAL LIABILITY AND NET POSITION	\$13,880,815.04
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Auburn Rec & ParkProfit & Loss - Summary
4/1/2023 To 11/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	71,923.69	1,093,934.70	1,070,203.00	23,731.70	102.22
Rents & Concessions	12,460.03	171,285.42	154,623.00	16,662.42	110.78
Miscellaneous Revenue	2,930.50	108,096.01	78,283.00	29,813.01	138.08
Grants & Donations	7,641.15	102,054.02	78,943.00	23,111.02	129.28
Interest Income	6,950.49	122,267.32	117,979.00	4,288.32	103.64
Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Taxes Revenue	0.00	1,944,050.62	1,944,053.00	(2.38)	100.00
TOTAL OPERATING REVENUE	\$101,905.86	\$3,639,688.09	\$3,542,084.00	\$97,604.09	102.76%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	1,138,704.00	1,138,704.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	\$0.00	\$1,138,704.00	\$1,138,704.00	\$0.00	100.00%
TOTAL REVENUES	101,905.86	4,778,392.09	4,680,788.00	97,604.09	102.09
EXPENDITURES					
Program Expenses	19,973.44	186,358.34	181,228.01	5,130.33	102.83
Operations & Supplies Expense	44,577.60	383,219.35	370,433.00	12,786.35	103.45
Utilities Expense	16,103.52	107,259.52	108,504.00	(1,244.48)	98.85
Legal Expenses	0.00	192.00	444.00	(252.00)	43.24
Professional Services	7,685.00	57,443.46	57,298.00	145.46	100.25
Bldg & Grounds Maintenance	62,428.02	335,190.34	346,645.00	(11,454.66)	96.70
Property Tax Administration/LAFCO	0.00	4,278.87	4,279.00	(0.13)	100.00
Salaries Expense	189,319.85	1,694,742.52	1,696,220.00	(1,477.48)	99.91
Pensions & Benefits & Payroll Costs	69,855.49	650,374.96	656,834.00	(6,459.04)	99.02
Fixed Asset Expense	0.00	307,628.59	308,823.00	(1,194.41)	99.61

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2023 To 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	4,374.80	341,371.17	337,929.00	3,442.17	101.02
Debt Service	0.00	71,403.80	71,404.00	(0.20)	100.00
Transfers Out	0.00	1,116,681.00	1,116,681.00	0.00	100.00
TOTAL EXPENDITURES	\$414,317.72	\$5,256,143.92	\$5,256,722.01	(\$578.09)	99.99%
NET REVENUE OVER EXPENDITURES	(\$312,411.86)	(\$477,751.83)	(\$575,934.01)	\$98,182.18	82.95%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2023 to 11/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	9,444.54	81,495.91	85,694.00	(4,198.09)	95.10
Skyridge DSC Rev	25,018.80	152,135.24	141,894.00	10,241.24	107.22
Day Camp (REC) Rev	7,015.00	156,644.21	152,530.00	4,114.21	102.70
Day Camp (REG) Rev	456.00	64,904.00	64,866.00	38.00	100.06
Preschool Revenue	5,932.50	34,109.50	32,160.00	1,949.50	106.06
Newcastle DSC Revenue	12,793.85	85,850.80	83,856.00	1,994.80	102.38
Adult Softball	0.00	29,736.25	28,271.00	1,465.25	105.18
Adult Basketball	0.00	12,000.00	13,308.00	(1,308.00)	90.17
Adult Volleyball	40.00	6,068.24	6,252.00	(183.76)	97.06
Pickle Ball Revenue	50.00	6,277.00	6,741.00	(464.00)	93.12
Adult Classes	2,858.00	34,403.40	33,719.00	684.40	102.03
Adult Class Rev - Bureau	1,210.00	6,196.70	5,534.00	662.70	111.98
Bocce Ball Prog Revenue	0.00	1,732.80	2,333.00	(600.20)	74.27
Youth Basketball	3,030.00	66,520.00	63,490.00	3,030.00	104.77
Youth Classes	3,369.00	63,626.74	63,501.00	125.74	100.20
Youth Class Rev - Bureau	210.00	1,740.00	2,230.00	(490.00)	78.03
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	(144.00)	32,856.00	33,001.00	(145.00)	99.56
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
Synchro 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
Youth Camp Rev - Bureau	0.00	35,982.00	36,224.00	(242.00)	99.33

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Special Events Revenue	0.00	1,650.00	3,379.00	(1,729.00)	48.83
75th Anniversary Revenue	0.00	7,308.92	6,496.00	812.92	112.51
Obstacle Race Revenue	0.00	28,957.75	30,625.00	(1,667.25)	94.56
Auburn Harvest Festival Rev	210.00	10,575.00	9,145.00	1,430.00	115.64
Egg Hunt Revenue	0.00	1,361.22	1,361.00	0.22	100.02
Out of District Fees	308.00	6,987.89	6,211.00	776.89	112.51
Out of District Fees - Bureau	122.00	1,079.54	818.00	261.54	131.97
Total Parks and Recreation Services	71,923.69	1,093,934.70	1,070,203.00	23,731.70	102.22
Rents & Concessions					
Fee Waivers, Public	(222.75)	(1,919.85)	(1,828.00)	(91.85)	105.03
Fee Waivers, Public, Reclamation	0.00	(616.15)	(266.00)	(350.15)	231.64
Blue Bird Room-CVCC	181.91	1,411.98	1,412.00	(0.02)	100.00
Lakeside Rental Revenue - Reg	1,373.50	7,289.25	6,795.00	494.25	107.27
Sierra Room Rental - CVCC	810.50	5,681.40	4,796.00	885.40	118.46
Sunset Room Rental - CVCC	112.50	910.50	868.00	42.50	104.90
Canyon View Room Rental - CVCC	0.00	1,278.00	(804.00)	2,082.00	(158.96)
Foothills Room Rental - CVCC	1,142.00	6,549.04	5,407.00	1,142.04	121.12
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	3,694.00	(869.00)	76.48
Overlook Modular Rent	604.27	4,690.31	4,691.00	(0.69)	99.99
Gazebo Rentals	0.00	502.00	205.00	297.00	244.88
Rock Creek Modular Rent	0.00	1,054.35	1,054.00	0.35	100.03
Gym Rental Revenue - Rec	0.00	3,891.00	4,222.00	(331.00)	92.16
Gym Rental Revenue - Reg	1,747.50	11,688.00	10,148.00	1,540.00	115.18
Tutor Totter Lease Agreement	623.05	4,328.31	4,328.00	0.31	100.01
Kitchen Rental Revenue - CVCC	252.50	1,261.00	924.00	337.00	136.47
Picnic Area Rental Revenue - Rec	349.50	7,956.25	7,037.00	919.25	113.06

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Reg	174.00	2,083.50	947.00	1,136.50	220.01
Picnic Area Rental Revenue - Ash	0.00	973.00	973.00	0.00	100.00
Picnic Area Rental Revenue - MV	0.00	3,844.00	3,873.00	(29.00)	99.25
Field "Recreation" Rental Revenue	316.25	5,428.00	5,112.00	316.00	106.18
Field "Bill Beane" Rental - Reg A	352.00	3,301.50	2,678.00	623.50	123.28
Field "Softball" Rental - MV	200.00	2,382.00	2,182.00	200.00	109.17
Field Rental - CV	138.00	1,608.25	1,470.00	138.25	109.41
Field Soccer/Baseball-Winchester	535.50	3,754.00	2,861.00	893.00	131.21
Field "Beggs" Rental - Rec	350.00	6,149.00	5,910.00	239.00	104.04
Field B (softball) Rev - Reg	399.00	3,607.50	3,209.00	398.50	112.42
Field "James" Rental - Rec	297.00	12,848.25	12,551.00	297.25	102.37
Field C (Baseball) Rental - Reg	210.00	5,177.00	4,967.00	210.00	104.23
Field "Soccer Regional" Rental	0.00	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	611.50	17,445.93	16,834.00	611.93	103.64
Field - PH Soccer Field	285.00	1,795.50	728.00	1,067.50	246.64
Field "Soccer B" Rental - Railhead	0.00	1,131.84	1,132.00	(0.16)	99.99
Field "Peewee Soccer" Rental - MV	410.00	2,910.00	0.00	2,910.00	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	69.30	5,730.04	5,677.00	53.04	100.93
Misc Rents & Concessions - Bureau	0.00	1,766.00	1,766.00	0.00	100.00
Custodial Fees	622.00	13,342.00	13,055.00	287.00	102.20
Custodial Fees - Bureau	230.00	4,055.50	3,876.00	179.50	104.63
Set up/Take Down Fees	50.00	300.00	303.00	(3.00)	99.01
Set up/Take Down Fees - Bureau	236.00	920.00	684.00	236.00	134.50
Total Rents and Concessions	12,460.03	171,285.42	154,623.00	16,662.42	110.78

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	336.00	150.00	(171.00)	321.00	(87.72)
Alcohol Permit Fee	184.00	3,565.00	3,350.00	215.00	106.42
Alcohol Permit - Bureau	46.00	552.00	506.00	46.00	109.09
MVCC - Alcohol fee	46.00	0.00	(46.00)	46.00	0.00
MVCC Custodial Fee	46.00	0.00	(46.00)	46.00	0.00
Miscellaneous Income - Admin.	(1,282.24)	29,542.96	395.00	29,147.96	7479.23
Miscellaneous Revenue - Recreation	767.85	767.85	0.00	767.85	0.00
Verizon Wireless Lease	2,786.89	19,508.23	19,507.00	1.23	100.01
Miscellaneous Income - F & G	0.00	3,709.97	4,488.00	(778.03)	82.66
Total Miscellaneous Revenue	2,930.50	108,096.01	78,283.00	29,813.01	138.08
Grants & Donations					
Youth Assistance Rev	(608.85)	13,924.31	12,439.00	1,485.31	111.94
Donation Rev - F & G	0.00	13,918.71	14,018.00	(99.29)	99.29
Grant Proceeds - Y. Services	8,250.00	66,867.00	45,142.00	21,725.00	148.13
Grant Proceeds - F & G	0.00	7,344.00	7,344.00	0.00	100.00
Total Grants and Donations	7,641.15	102,054.02	78,943.00	23,111.02	129.28
Interest Income					
Interest Income - Other	10.12	664.84	687.00	(22.16)	96.77
Interest Revenue - County	6,266.66	127,183.29	123,448.00	3,735.29	103.03
Interest - City Trust	673.71	7,547.10	6,972.00	575.10	108.25
Interest - Pension Trust	0.00	(13,127.91)	(13,128.00)	0.09	100.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Interest Income	6,950.49	122,267.32	117,979.00	4,288.32	103.64
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	0.00	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	0.00	1,944,050.62	1,944,053.00	(2.38)	100.00
TOTAL OPERATING REVENUE	\$101,905.86	\$3,639,688.09	\$3,542,084.00	\$97,604.09	102.76%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers In - General Fund	0.00	510,366.00	510,366.00	0.00	100.00
Transfers In - City Trust	0.00	98,000.00	98,000.00	0.00	100.00
Transfers In - Equipment Reserve	0.00	183,000.00	183,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	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	0.00	1,138,704.00	1,138,704.00	0.00	100.00
TOTAL REVENUES	101,905.86	4,778,392.09	4,680,788.00	97,604.09	102.09
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	3,765.45	19,542.50	17,864.00	1,678.50	109.40
Instructor/Adult Classes - Bureau	286.00	2,931.50	3,179.00	(247.50)	92.22
Instructor/Youth Classes	7,355.80	40,563.30	38,557.00	2,006.30	105.20
Instr/Youth Classes - Bureau	0.00	542.75	1,203.00	(660.25)	45.12
Officials/Adult Softball	1,531.10	11,289.67	10,060.00	1,229.67	112.22
Officials/Adult Basketball	1,771.00	4,774.00	6,992.00	(2,218.00)	68.28
Officials/Youth Volleyball	0.00	1,008.00	1,008.00	0.00	100.00
Instructor/Youth Camps	802.75	31,710.75	30,908.00	802.75	102.60
Instr/Y Camp - Bureau	0.00	16,659.25	18,163.00	(1,503.75)	91.72
Aub Elem/Program Exp	223.88	2,184.82	318.00	1,866.82	687.05
Skyridge/Program Exp	705.25	3,700.19	3,266.00	434.19	113.29
Day Camp/Program Exp	73.76	2,198.71	2,248.01	(49.30)	97.81

	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	23.57	643.40	697.00	(53.60)	92.31
Newcastle Program Expense	242.64	1,459.06	1,463.00	(3.94)	99.73
Adult Softball Expense	0.00	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	812.00	(420.39)	48.23
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	394.00	2,218.81	1,825.00	393.81	121.58
75th Anniversary Expense	0.00	10,689.36	10,690.00	(0.64)	99.99
Obstacle Race Expense	1,362.53	13,037.60	11,877.00	1,160.60	109.77
Auburn Harvest Festival Expenses	1,435.71	8,125.37	7,410.00	715.37	109.65
Egg Hunt Expenses	0.00	758.50	759.00	(0.50)	99.93
Total Program Expenses	19,973.44	186,358.34	181,228.01	5,130.33	102.83
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(21.53)	(21.00)	(0.53)	102.52
Merchant Fees - Youth Services	826.63	12,171.20	13,064.00	(892.80)	93.17
Merchant Fees - Cust Serv	464.98	15,927.06	15,885.00	42.06	100.27
Discounts Taken	(30.25)	(440.27)	(457.00)	16.73	96.34
Cal Card Incentives	0.00	(554.69)	(554.00)	(0.69)	100.13
Donations Expense	300.00	800.00	920.00	(120.00)	86.96
Telephone - Placer Hills Pool	53.50	450.12	449.00	1.12	100.25

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Cust Serv	526.48	4,395.96	4,494.00	(98.04)	97.82
Telephone (CVCC) - Admin	328.69	3,820.27	4,041.00	(220.73)	94.54
Gift Certificates Expensed (donated)	0.00	50.00	50.00	0.00	100.00
Telephone - Youth Services	0.00	163.68	185.00	(21.32)	88.48
Telephone - Recreation	0.00	225.47	255.00	(29.53)	88.42
Telephone - Preschool	0.00	61.34	63.00	(1.66)	97.37
Telephone - Facilities & Grounds	331.52	7,281.19	8,175.00	(893.81)	89.07
Telephone - Day Camp	0.00	718.36	767.00	(48.64)	93.66
Telephone - Newcastle	0.00	253.56	289.00	(35.44)	87.74
Telephone - Aub EI	0.00	621.20	673.00	(51.80)	92.30
Telephone - Skyridge	0.00	245.19	276.00	(30.81)	88.84
Postage - Cust Serv	0.00	700.00	700.00	0.00	100.00
Postage - Admin	0.00	298.73	313.00	(14.27)	95.44
Activity Guide Expense	333.00	33,602.73	33,613.00	(10.27)	99.97
Youth Assistance Expense	2,845.98	19,124.79	12,357.00	6,767.79	154.77
Bank Service Charges	0.00	10.03	10.00	0.03	100.30
CEPPT Charges	0.00	545.27	545.00	0.27	100.05
Office Supplies - Rec	0.00	310.63	344.00	(33.37)	90.30
Office Supplies - Aquatics	0.00	1,124.29	1,124.00	0.29	100.03
Office Supplies - Youth Services	24.12	84.18	260.00	(175.82)	32.38
Office Supplies - F & G	112.73	1,285.74	1,516.00	(230.26)	84.81
Office Supplies-Cust Serv	47.17	2,915.06	3,059.00	(143.94)	95.30
Office Supplies - Admin	162.91	3,557.06	4,459.00	(901.94)	79.77
Duplication Costs - Cust Serv	0.00	209.70	216.00	(6.30)	97.08
Duplication Costs - Admin	0.00	1,001.50	1,128.00	(126.50)	88.79
Office Equip Rental - Cust Serv	0.00	3,942.78	3,943.00	(0.22)	99.99
Office Equip Rental - Admin	159.80	2,399.70	2,589.00	(189.30)	92.69
Office Equip Maint - Admin	213.89	485.65	1,043.00	(557.35)	46.56
Dining Expense - F&G	0.00	124.29	124.00	0.29	100.23
Dining Expense - CS	20.50	66.63	47.00	19.63	141.77

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dining Expense	120.00	560.50	557.00	3.50	100.63
Gas/Mileage Expense - C.Serv	52.40	521.38	512.00	9.38	101.83
Gas/Mileage Expense - Admin	256.11	653.06	724.00	(70.94)	90.20
Gas/Mileage Expense - Rec.	0.00	121.18	145.00	(23.82)	83.57
Gas/Mileage Expense - YS	0.00	11.14	60.00	(48.86)	18.57
Gas/Mileage Expense - F & G	6,453.14	43,463.58	41,654.00	1,809.58	104.34
General Administrative Exp - Admin	40.00	429.90	434.00	(4.10)	99.06
Liability Insurance - Admin	17,008.00	128,622.00	128,620.00	2.00	100.00
Board Expense	60.00	204.25	144.00	60.25	141.84
Public Relations/Marketing - Cust Serv	244.99	2,108.15	2,114.00	(5.85)	99.72
Miscellaneous Expense	0.00	2.75	3.00	(0.25)	91.67
Dues and Subscriptions-Youth Services	81.19	81.19	103.00	(21.81)	78.83
Dues and Subscriptions - Cust Service	0.00	170.46	170.00	0.46	100.27
Dues and Subscriptions - Admin	0.00	12,761.00	12,761.00	0.00	100.00
Dues and Subscriptions - Rec.	0.00	150.00	150.00	0.00	100.00
Dues and Subscriptions - F & G	0.00	29.95	469.00	(439.05)	6.39
Staff Appreciation - Rec	0.00	20.00	82.00	(62.00)	24.39
Staff Appreciation - Aquatics	0.00	24.27	24.00	0.27	101.13
Staff Appreciation - F & G	20.00	137.72	272.00	(134.28)	50.63
Company Celebrations	0.00	246.23	246.00	0.23	100.09
Staff Development - Admin	0.00	0.00	52.00	(52.00)	0.00
Staff Development - Rec.	0.00	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	332.95	4,258.71	5,088.00	(829.29)	83.70
Uniform Exp - Rec.	0.00	0.00	(18.00)	18.00	0.00
Uniform Exp - Aquatics	0.00	86.60	87.00	(0.40)	99.54
Uniform Exp - F & G	162.99	(134.56)	(24.00)	(110.56)	560.67
Small Equipment - Aqua	0.00	1,192.62	1,193.00	(0.38)	99.97
Small Equipment - Facilities and Grounds	5,948.87	21,652.59	13,196.00	8,456.59	164.08

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Small Equipment - Admin	0.00	1,075.14	1,075.00	0.14	100.01
Field Marking Expense	0.00	2,904.72	3,492.00	(587.28)	83.18
Safety Supplies - F & G	701.72	2,835.56	2,191.00	644.56	129.42
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	273.30	1,214.75	1,041.00	173.75	116.69
Restroom Supplies - Regional Park	252.32	1,611.06	1,656.00	(44.94)	97.29
Restroom Supplies - Ashford Park	125.86	580.75	522.00	58.75	111.26
Restroom Supplies - Meadow Vista Park	174.12	695.51	596.00	99.51	116.70
Restroom Supplies - Railroad Park	138.79	726.71	666.00	60.71	109.12
Restroom Supplies - Overlook Park	138.79	726.71	667.00	59.71	108.95
Restroom Supplies - Placer Hills Park	125.86	580.75	522.00	58.75	111.26
Restroom Supplies - Rec Comm Ctr	384.05	2,259.14	2,085.00	174.14	108.35
Restroom Supplies - Reg Comm Ctr	298.00	1,864.55	1,736.00	128.55	107.41
Restroom Supplies - CVCC Comm Ctr	439.58	2,390.09	2,157.00	233.09	110.81
Sanitation - Reg Pk - Toilet	255.00	2,040.00	2,056.00	(16.00)	99.22
Sanitation - Win Pk - Toilet	255.00	2,040.00	2,042.00	(2.00)	99.90
Sanitation - Reg - ADA PB Toilet	255.00	2,040.00	2,053.00	(13.00)	99.37
Sanitation - Rec Pk - Debris Box	1,928.34	10,618.78	9,909.00	709.78	107.16
Sanitation - Reg Pk - Disposal	647.86	4,409.59	4,386.00	23.59	100.54
Sanitation - MV - Disposal	441.75	3,379.68	3,383.00	(3.32)	99.90
Sanitation - CVCC - Disposal	239.97	1,642.20	1,871.00	(228.80)	87.77
Bad Debt Expense - Cust Serv	0.00	916.33	229.00	687.33	400.14
Total Operations & Supplies	44,577.60	383,219.35	370,433.00	12,786.35	103.45
Utilities Expense					
Lights - Rec Pk Beggs Field	488.62	3,265.36	2,964.00	301.36	110.17
Lighting Reimb.-Beggs Field	(399.57)	(3,335.57)	(3,005.00)	(330.57)	111.00

Auburn Rec & Park
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 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Pk James Field	1,048.92	8,924.36	8,855.00	69.36	100.78
Lighting Reimb.-James Field	(63.00)	(7,846.50)	(8,053.00)	206.50	97.44
Lights - Rec Field	155.63	842.18	809.00	33.18	104.10
Lighting Reimb.-Rec Field	0.00	(1,824.00)	(1,824.00)	0.00	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	104.45	(995.89)	1,639.00	(2,634.89)	(60.76)
Gas/Electric - Reg Comm Ctr	625.45	1,729.90	1,360.00	369.90	127.20
Gas/Electric - CV Comm Ctr	108.46	649.05	599.00	50.05	108.36
Electric Reimb.- CV Comm Ctr	(108.46)	(841.55)	(827.00)	(14.55)	101.76
Gas/Electric - CVCC	1,088.27	6,405.14	7,077.00	(671.86)	90.51
Gas/Electric - Sierra Pool	839.86	17,392.65	16,554.00	838.65	105.07
Gas/Electric - PH Pool	872.57	1,883.11	1,742.00	141.11	108.10
Electric - Day Camp	194.70	1,675.84	1,542.00	133.84	108.68
Gas/Elec - Recreation Park	745.89	9,032.85	8,287.00	745.85	109.00
Gas/Electric - Reg Park	1,631.37	9,041.56	7,446.00	1,595.56	121.43
Lighting Reimb.- Reg Park	(256.00)	(3,680.00)	(3,424.00)	(256.00)	107.48
Gas/Electric - Ashford Park	236.16	3,403.20	3,733.00	(329.80)	91.17
Gas/Electric - MV Park	329.45	4,329.04	4,298.00	31.04	100.72
Electric - Railroad Park	642.65	4,298.62	3,892.00	406.62	110.45
Lighting Reimb.-Railhead	(351.73)	(2,325.55)	(2,294.00)	(31.55)	101.38
Gas/Electric - Winchester Park	65.72	1,142.15	1,124.00	18.15	101.62
Reimbursements - Gas/Elec Pool	0.00	(12,788.85)	(12,789.00)	0.15	100.00
Water - Rec Comm Ctr	888.00	2,915.17	2,235.00	680.17	130.43
Water - Reg Comm Ctr	0.00	1,515.92	1,745.00	(229.08)	86.87
Water - CV Comm Ctr	460.33	573.18	469.00	104.18	122.21
Water - CVCC	688.77	3,110.75	4,501.00	(1,390.25)	69.11
Water - Sierra Pool	418.32	4,183.09	4,179.00	4.09	100.10
Water - PH Pool	10.84	279.54	286.00	(6.46)	97.74
Water - Rec Park	749.60	3,972.10	3,864.00	108.10	102.80

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Regional Park	0.00	8,817.19	9,157.00	(339.81)	96.29
Water - Ashford Park	614.34	3,616.83	3,541.00	75.83	102.14
Water - MV Park	1,392.86	8,729.04	8,276.00	453.04	105.47
Water - CV Park	447.74	3,607.00	3,588.00	19.00	100.53
Water - Railroad Park	636.32	3,926.34	3,852.00	74.34	101.93
Water - CVCC Park	317.12	2,419.12	3,081.00	(661.88)	78.52
Water - Overlook Park	1,129.36	6,102.24	6,785.00	(682.76)	89.94
Water - Placer Hills Park	350.51	5,009.91	6,107.00	(1,097.09)	82.04
Water - Atwood	0.00	2,139.05	2,325.00	(185.95)	92.00
Water - Ridge Runners Field	0.00	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	16,103.52	107,259.52	108,504.00	(1,244.48)	98.85
Legal Expenses	0.00	192.00	444.00	(252.00)	43.24
Legal Fees	0.00	192.00	444.00	(252.00)	43.24
Total Legal Expense	0.00	192.00	444.00	(252.00)	43.24
Professional Services	1,073.00	8,150.17	9,331.00	(1,180.83)	87.35
Professional Services - Rec	1,650.00	1,650.00	323.00	1,327.00	510.84
Professional Services - F & G	0.00	2,570.96	2,571.00	(0.04)	100.00
Atwood - Professional Services	0.00	16,495.56	16,496.00	(0.44)	100.00
Professional Services - C Serv	4,962.00	10,576.77	10,577.00	(0.23)	100.00
Professional Services - Admin	0.00	18,000.00	18,000.00	0.00	100.00
Accounting/Auditor Fees					

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 11/30/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Professional Services	7,685.00	57,443.46	57,298.00	145.46	100.25
Bldg & Ground Maintenance					
Vehicle Maintenance	374.45	27,396.35	25,086.00	2,310.35	109.21
Irrigation Supplies - General	298.53	4,832.95	4,551.00	281.95	106.20
Maint - Recreation Field	0.00	1,574.70	1,987.00	(412.30)	79.25
Maint - CV Baseball Field	0.00	884.29	884.00	0.29	100.03
Maint - James Field	376.86	5,004.14	5,562.00	(557.86)	89.97
Maint - Beggs Field	0.00	345.70	558.00	(212.30)	61.95
Maint - Sierra Pool	1,016.21	38,758.01	38,853.00	(94.99)	99.76
Reimbursement- Maint Pool	0.00	(11,487.03)	(11,487.00)	(0.03)	100.00
Maint & Repairs - Equipment	13,577.05	27,358.86	23,636.00	3,722.86	115.75
Maint - PH Pool	170.77	14,050.95	14,058.00	(7.05)	99.95
Maint - Winchester Fields	0.00	0.00	284.00	(284.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	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	0.00	2,083.32	2,083.00	0.32	100.02
Maint - Recreation Park	520.03	35,887.10	37,726.00	(1,838.90)	95.13
Maint - Regional Park	7,580.77	30,420.60	25,783.00	4,637.60	117.99
Maint - Ashford Park	616.74	7,752.81	8,277.00	(524.19)	93.67
Maint - Meadow Vista Park	1,295.20	7,948.96	8,575.00	(626.04)	92.70
Maint - Christian Valley Park	0.00	1,144.71	3,069.00	(1,924.29)	37.30
Maint - Railhead Park	302.25	5,095.51	5,699.00	(603.49)	89.41
Maint - CVCC Park	0.00	5,756.85	6,004.00	(247.15)	95.88
Maint - Overlook Park	671.81	10,552.22	10,701.00	(148.78)	98.61
Maint - Placer Hills Park	140.25	1,570.33	1,782.00	(211.67)	88.12
Maint - Pocket Parks	940.64	1,559.13	618.00	941.13	252.29
Maint - Mt. Vernon Park	0.00	0.00	57.00	(57.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Winchester Park	0.00	316.14	317.00	(0.86)	99.73
Maint - Atwood	358.58	3,059.41	2,988.00	71.41	102.39
Maint - Shockley Park	0.00	3,235.50	4,329.00	(1,093.50)	74.74
Maint - Bike Park	608.86	5,244.22	3,581.00	1,663.22	146.45
Rep/Maint - Skyridge	0.00	562.23	562.00	0.23	100.04
Maint - Ashley Dog Park	3.63	1,282.95	1,889.00	(606.05)	67.92
Maint - Recreation Comm Ctr	119.30	17,070.90	18,178.00	(1,107.10)	93.91
Maint - Regional Comm Ctr	3,247.31	12,383.67	10,798.00	1,585.67	114.69
Maint - Christian Valley Comm Ctr	0.00	78.50	79.00	(0.50)	99.37
Maint - CVCC Comm Ctr	259.93	9,620.56	10,066.00	(445.44)	95.58
Maint - Overlook Modular	0.00	3,684.61	4,685.00	(1,000.39)	78.65
Maint - Regional Tennis/Pickleball Courts	0.00	359.64	413.00	(53.36)	87.08
Maint - MV Soccer A	8.14	275.29	267.00	8.29	103.11
Maint - RH Soccer A	0.00	3,140.44	3,415.00	(274.56)	91.96
Maint - PH Soccer Field	0.00	2.14	0.00	2.14	0.00
Maint - MV PeeWee Soccer	4.06	339.72	254.00	85.72	133.75
Maint - RH Soccer B	0.00	2,054.17	2,328.00	(273.83)	88.24
Maint - Regional Bill Bean Field	4,419.27	5,611.79	5,612.00	(0.21)	100.00
Maint - MV Softball Field	0.00	6.43	6.00	0.43	107.17
Maint - Regional Field B	477.12	1,240.88	2,502.00	(1,261.12)	49.60
Maint - Regional Field C	0.00	10,186.13	13,208.00	(3,021.87)	77.12
Tree Maint - Rec Park	11,150.00	11,150.00	10,000.00	1,150.00	111.50
Tree Maint - Shockley Park	0.00	1,530.02	1,530.00	0.02	100.00
Vandalism Repairs Expense	13,890.26	23,723.89	34,752.00	(11,028.11)	68.27
Total Building and Grounds Maintenance	62,428.02	335,190.34	346,645.00	(11,454.66)	96.70
Property Tax Administration/LAFCO	0.00	4,278.87	4,279.00	(0.13)	100.00
Lafo Fees					

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Property Tax Administration/LAFCO	0.00	4,278.87	4,279.00	(0.13)	100.00
Salaries Expense					
Wages - (Y.Serv) - Manager	5,416.00	48,744.00	48,744.00	0.00	100.00
Wages - (Cust Serv) - Full Time	10,891.36	96,083.03	96,186.00	(102.97)	99.89
Wages - (Admin) - Full Time	13,326.46	107,387.96	107,419.00	(31.04)	99.97
Wages - (Admin) - Part Time	6,276.00	50,343.54	50,562.00	(218.46)	99.57
Wages - (Admin) - Board Pay	2,500.00	16,500.00	16,500.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	7,223.36	40,524.15	40,265.00	259.15	100.64
Wages - (Y.Serv) - AE Maint	30.06	273.76	244.00	29.76	112.20
Wages - (Y.Serv) - RC Maint	91.50	462.25	468.00	(5.75)	98.77
Wages - (Y.Serv) - Skyridge - PT	11,414.85	57,497.84	53,207.00	4,290.84	108.06
Wages - (Y.Serv) - Skyridge Maint	18.28	915.27	897.00	18.27	102.04
Wages - (Y.Serv) - Day Camp - PT	1,388.36	77,188.45	76,880.00	308.45	100.40
Wages - (Y.Serv) - DC Maint	0.00	221.81	336.00	(114.19)	66.02
Wages - Reg Day Camp	0.00	39,597.45	39,597.00	0.45	100.00
Wages - (Rec) - Full Time	13,543.35	108,443.90	108,537.00	(93.10)	99.91
Wages - (Y.Serv) - Newcastle- PT	9,209.41	48,477.97	45,655.00	2,822.97	106.18
Wages - (Y.Serv) - NC Maint	18.46	30.84	85.00	(54.16)	36.28
Wages - (Rec) - Adult Softball	805.86	5,580.15	4,926.00	654.15	113.28
Wages - (Rec) - Adult Basketball	309.00	2,837.15	2,539.00	298.15	111.74
Wages - (Y.Serv) - Preschool	4,331.10	23,404.12	23,641.00	(236.88)	99.00
Wages - (Aqua) - Aquatics Coordinator	211.29	12,952.88	12,773.00	179.88	101.41
Wages - (Aqua) - Aquatic Activities	0.00	4,556.56	4,546.00	10.56	100.23
Wages - (Aqua) - Public Swim	0.00	66,797.02	66,797.00	0.02	100.00
Wages - (Aqua) - Public Swim-PH	0.00	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

Auburn Rec & Park
 Profit & Loss - Detail
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	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Aqua) - Swim Team Coaches	0.00	13,565.52	13,589.00	(23.48)	99.83
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,867.11	14,867.00	0.11	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	8,414.60	80,030.23	80,110.00	(79.77)	99.90
Wages - (Fac & Grds) - Fac Att. - CVCC	3,461.12	32,490.30	34,229.00	(1,738.70)	94.92
Wages - (Fac & Grds) - Fac Attendant - Reg	4,010.83	27,617.71	25,407.00	2,210.71	108.70
Wages - (Fac & Grds) - Fac Att Overlook	0.00	107.48	107.00	0.48	100.45
Wages - (Fac & Grds) - Management	15,191.18	129,029.83	129,564.00	(534.17)	99.59
Wages - (Fac & Grds) - Recreation Park	21,366.49	167,775.41	172,734.00	(4,958.59)	97.13
Wages - (Fac & Grds) - Regional Park	18,916.86	143,502.68	149,592.00	(6,089.32)	95.93
Wages - (Fac & Grds) - Ashford Park	4,349.95	31,694.10	31,445.00	249.10	100.79
Wages - (Fac & Grds) - Meadow Vista Park	5,715.96	36,590.36	35,475.00	1,115.36	103.14
Wages - (Fac & Grds) - CV Comm Center	337.57	4,507.96	4,671.00	(163.04)	96.51
Wages - (Fac & Grds) - Railroad Park	1,558.45	14,065.65	14,007.00	58.65	100.42
Wages - (Fac & Grds) - CVCC	952.04	9,939.85	10,988.00	(1,048.15)	90.46
Wages - (Fac & Grds) - Overlook Park	1,535.20	12,110.56	12,775.00	(664.44)	94.80
Wages - (Fac & Grds) - Placer Hills Park	1,341.67	15,947.07	15,906.00	41.07	100.26
Wages - (Fac & Grds) - Pocket Parks	930.34	5,589.17	5,259.00	330.17	106.28
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	313.68	314.00	(0.32)	99.90
Wages - (Fac & Grds) - Winchester Park	545.25	3,757.34	3,512.00	245.34	106.99
Wages - (Fac & Grds) - Atwood	944.57	4,555.09	4,010.00	545.09	113.59
Wages - (Fac & Grds) - Shockley Property	14.40	3,194.41	3,280.00	(85.59)	97.39
Wages - (F & G) Special Events	1,176.41	8,231.98	7,056.00	1,175.98	116.67
Wages - District Administrator	10,238.40	88,095.84	88,813.00	(717.16)	99.19
Wages - (F & G Proj) - Marriot Meadows	133.27	671.59	538.00	133.59	124.83
Wages - (Rec) - Special Events	248.59	3,875.21	3,627.00	248.21	106.84
Wages - (F & G) Uniform Allowance	932.00	2,431.74	2,200.00	231.74	110.53
Total Salaries Expense	189,319.85	1,694,742.52	1,696,220.00	(1,477.48)	99.91

Auburn Rec & Park
Profit & Loss - Detail
4/1/2023 to 11/30/2023
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Rec	1,099.23	8,894.10	8,972.00	(77.90)	99.13
ER Taxes - Aquatics	16.16	13,071.45	13,193.00	(121.55)	99.08
ER Taxes - Youth Services	2,910.34	25,529.11	25,640.00	(110.89)	99.57
ER Taxes - Fac & Grds	6,799.28	53,320.58	55,467.00	(2,146.42)	96.13
ER Taxes - Cust Serv	785.30	6,902.57	6,981.00	(78.43)	98.88
ER Taxes - Admin	2,364.69	18,994.59	19,108.00	(113.41)	99.41
Employment Expense - Aquatics	0.00	44.94	45.00	(0.06)	99.87
Employment Expense - Youth Services	0.00	264.25	321.00	(56.75)	82.32
Employment Expense - Fac & Grds	337.07	1,282.50	1,215.00	67.50	105.56
Fingerprinting Exp - Recreation	20.00	52.00	0.00	52.00	0.00
Fingerprinting Exp - Aquatics	0.00	79.00	79.00	0.00	100.00
Fingerprinting Exp - Youth Services	0.00	240.00	343.00	(103.00)	69.97
Fingerprinting Exp - Fac & Grds	89.00	329.00	239.00	90.00	137.66
Benefits Expense - Recreation	2,705.05	20,412.99	19,562.00	850.99	104.35
Benefits Expense - Youth Services	2,604.67	21,548.43	21,467.00	81.43	100.38
Benefits Expense - Fac & Grds	19,227.74	160,894.62	160,609.00	285.62	100.18
Benefits Expense - Cust Serv	2,282.91	19,019.14	19,060.00	(40.86)	99.79
Benefits Expense - Admin	5,704.75	49,059.79	49,294.00	(234.21)	99.53
Employer Retirement Exp. - Rec	1,330.95	10,162.74	10,173.00	(10.26)	99.90
Employer Retirement Exp. - Aquatics	26.69	2,264.02	2,240.00	24.02	101.07
Employer Retirement Exp. - Youth Services	3,091.24	25,613.55	24,551.00	1,062.55	104.33
Employer Retirement Exp. - Fac & Grds	7,561.92	58,001.74	58,985.00	(983.26)	98.33
Employer Retirement Exp - Cust Serv	1,368.68	10,452.86	10,399.00	53.86	100.52
Employer Retirement Exp. - Admin	3,237.98	24,868.22	24,855.00	13.22	100.05
CalPERS Prefunding	0.00	66,875.00	69,111.00	(2,236.00)	96.77
Worker's Comp - Rec	223.75	1,783.77	1,706.00	77.77	104.56
Worker's Comp - Aquatics	3.17	2,106.69	2,111.00	(4.31)	99.80
Worker's Comp - Youth Services	595.63	5,071.61	5,433.00	(361.39)	93.35
Worker's Comp - Fac & Grds	5,163.47	40,685.39	43,023.00	(2,337.61)	94.57
Worker's Comp - Cust Serv	49.89	429.63	426.00	3.63	100.85

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Admin	255.93	2,120.68	2,226.00	(105.32)	95.27
Total Benefits and Payroll Costs	69,855.49	650,374.96	656,834.00	(6,459.04)	99.02
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	3,138.34	3,138.00	0.34	100.01
Fixed Asset Purchases - Fac & Grds	0.00	295,480.93	294,950.00	530.93	100.18
Loss on Removed Assets	0.00	735.00	735.00	0.00	100.00
Fire Loss	0.00	8,274.32	10,000.00	(1,725.68)	82.74
Total Fixed Asset Expense	0.00	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	0.00	13,252.00	15,000.00	(1,748.00)	88.35
PH Pool Fence Mow Strip	448.00	448.00	500.00	(52.00)	89.60
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 Woi	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 - Restroom Plumbing Upgrades	3,926.80	3,926.80	3,900.00	26.80	100.69
Rec - ADA Parking at DC Mods	0.00	22,022.52	22,023.00	(0.48)	100.00
Total Capital Improvement Projects	4,374.80	341,371.17	337,929.00	3,442.17	101.02

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2023 to 11/30/2023
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service					
Principal Lease Payment- Sterling Bank	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
Transfers Out					
Transfers Out - General Fund	0.00	628,338.00	628,338.00	0.00	100.00
Transfer Out - Equipment Reserve	0.00	264,155.00	264,155.00	0.00	100.00
Transfer Out - Future Capital Construction	0.00	224,188.00	224,188.00	0.00	100.00
Total Transfers Out	0.00	1,116,681.00	1,116,681.00	0.00	100.00
Total Expenditures	\$414,317.72	\$4,139,462.92	\$4,140,041.01	(\$578.09)	99.99%
Net Revenue Over Expenditures	(\$312,411.86)	\$638,929.17	\$540,746.99	\$98,182.18	118.16%
ADJ. NET REVENUE OVER EXPENDITURES	(312,411.86)	(477,751.83)	(575,934.01)	98,182.18	82.95

4.4 Cover Sheet – Resolution 2023-26 removal of Jim Ferris from the District’s First Foundation Bank accounts and replacement with Director Sue Ingle

Auburn Area Recreation and Park District (ARD) Finance meeting, December, 2023.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2023-26, removing former ARD Director Jim Ferris from ARD’s First Foundation Bank account and adding Director Sue Ingle to the same account?

Background

On December 8, 2022, Director James Ferris resigned from the Auburn Area Recreation and Park District Board of Directors.

On January 26, 2023, Director Sue Ingle was appointed to the Auburn Area Recreation and Park District Board of Directors, replacing Director James Ferris.

Director Sue Ingle should now be a signer to the District’s First Foundation Bank Accounts.

Recommendation

Staff recommends that the Finance Committee approve resolution #2023-26, the removal of Director James Ferris and the addition of Director Sue Ingle to the First Foundation Bank Accounts. Staff recommends sending the approval recommendation to the consent calendar.

Attachments

Resolution #2023-26

RESOLUTION NUMBER 2023-26

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE REMOVAL OF FORMER DIRECTOR JAMES FERRIS AND THE ADDITION OF DIRECTOR SUE INGLE TO THE DISTRICT FIRST FOUNDATION BANK ACCOUNTS.

WHEREAS, on December 8, 2022, Director James Ferris resigned from the Auburn Area Recreation & Park District Board of Directors, and;

WHEREAS, on January 26, 2023, Director Sue Ingle was appointed to the Auburn Area Recreation and Park District Board of Directors, and;

WHEREAS, Former Director James Ferris needs to be removed as a signer and Director Sue Ingle needs to be added as a signer to the District's First Foundation Bank accounts.

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 removes Director James Ferris from any and all First Foundation Bank accounts and adds in his place Director Sue Ingle.

APPROVED, PASSED, AND ADOPTED ON December 21, 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

DISCUSSION ITEMS:

1. County Mitigation Fund, current balance \$537,166
2. City Mitigation Fund, current balance \$225,567
3. Placer County Investment Report – October, 2023



Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of October 31, 2023

2976 Richardson Drive • Auburn, California 95603
Tax Collector / Business Licenses (530) 889-4120 • Treasurer (530) 889-4140 • Bonds (530) 889-4146

PREFACE

Placer County Treasurer's Pooled Investment Report

October 31, 2023

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

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

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

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

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

Government Code 53646 Compliance Report

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

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

The Weighted Average Maturity of the investments with the Treasury is 588 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$398,345,900.05 in cash and investments maturing in the next 180 days.



Placer County

**General Fund
Portfolio Management
Portfolio Summary
October 31, 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	4.15	1	1	4.932	5.000
U.S. Treasury Coupons	595,000,000.00	586,796,641.31	583,246,862.54	26.87	1,186	729	2.679	2.717
mPower Placer - Long Term	3,315,974.47	3,154,045.16	3,321,071.97	0.15	7,341	4,717	4.088	4.144
Federal Agency Coupons	1,264,000,000.00	1,227,750,059.44	1,263,891,452.08	58.22	1,018	569	2.914	2.954
Collateralized Inactive Bank Deposits	20,000,000.00	20,000,000.00	20,000,000.00	0.92	1	1	4.438	4.500
Medium Term Notes	10,000,000.00	9,901,000.00	9,991,349.80	0.46	758	71	0.888	0.900
Negotiable Certificates of Deposit	75,000,000.00	74,965,250.00	75,000,000.00	3.46	279	104	5.573	5.651
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	1.06	553	410	4.867	4.935
Commercial Paper Disc. -Amortizing	85,000,000.00	85,000,000.00	85,000,000.00	3.92	1	0	5.251	5.324
Local Agency Bond	8,580,306.04	8,303,434.25	8,580,306.04	0.40	8,015	5,699	2.778	2.817
mPower Placer	8,337,136.64	7,570,453.34	8,337,136.64	0.38	7,706	5,646	3.668	3.719
mPower - Folsom	429,225.47	408,435.99	429,225.47	0.02	7,683	4,806	3.260	3.305
Investments	2,182,662,642.62	2,116,849,319.49	2,170,737,404.54	100.00%	1,005	588	3.148	3.191

Cash								
Passbook/Checking (not included in yield calculations)	30,345,900.05	30,345,900.05	30,345,900.05		1	1	0.000	0.000
Total Cash and Investments	2,213,008,542.67	2,147,195,219.54	2,201,083,304.59		1,005	588	3.148	3.191

Total Earnings	October 31 Month Ending	Fiscal Year To Date
Current Year	5,746,059.06	22,759,843.01
Average Daily Balance	2,155,303,991.57	2,215,128,406.13
Effective Rate of Return	3.14%	3.05%


 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP	22486	California Asset Mgmt Prog	90,013,253.35		90,000,000.00	90,000,000.00	90,000,000.00	5.000	5.000	1	
		Subtotal and Average			90,000,000.00	90,000,000.00	90,000,000.00	5.000	5.000	1	
U.S. Treasury Coupons											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,840,650.00	4,993,020.78	0.250	0.476	227	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,023,800.00	9,906,617.03	0.375	0.773	822	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,707,000.00	10,118,001.97	1.875	0.443	304	08/31/2024
912828Z52	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,526,200.00	10,100,861.96	1.375	0.559	457	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,166,600.00	9,922,615.62	0.250	0.680	689	08/31/2025
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,188,700.00	9,929,468.48	0.250	0.660	638	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,023,800.00	9,910,877.17	0.375	0.753	822	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,021,900.00	9,934,874.31	0.500	0.786	850	02/28/2026
91282CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,848,100.00	9,994,896.71	0.125	0.302	106	02/15/2024
912828ZT0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,254,300.00	9,935,938.52	0.250	0.662	577	05/31/2025
912828ZW3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,223,400.00	9,939,276.87	0.250	0.621	607	08/30/2025
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,128,900.00	9,906,260.02	0.250	0.749	699	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,726,200.00	10,088,627.17	1.750	0.421	273	07/31/2024
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,254,300.00	9,936,837.00	0.250	0.656	577	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,188,700.00	9,922,732.69	0.250	0.700	638	07/31/2025
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,188,700.00	9,930,066.17	0.250	0.656	638	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,721,900.00	9,994,736.77	0.250	0.349	196	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,649,600.00	9,998,504.42	0.375	0.396	257	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,649,600.00	9,997,553.74	0.375	0.410	257	07/15/2024
91282CCC3	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,721,900.00	9,993,454.90	0.250	0.373	196	05/15/2024
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,649,600.00	9,990,467.36	0.375	0.512	257	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,649,600.00	9,981,427.74	0.375	0.642	257	07/15/2024
91282CBE0	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,893,400.00	9,991,691.93	0.125	0.533	75	01/15/2024
91282CBE0	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,893,400.00	9,991,949.79	0.125	0.520	75	01/15/2024
91282CBE0	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,649,600.00	9,977,006.65	0.375	0.705	257	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,721,900.00	9,974,507.68	0.250	0.730	196	05/15/2024
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,893,400.00	9,988,480.91	0.125	0.691	75	01/15/2024
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,893,400.00	9,983,635.26	0.125	0.931	75	01/15/2024
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,893,400.00	9,908,582.90	0.125	4.759	75	01/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,298,400.00	19,659,367.34	3.000	4.054	622	07/15/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,231,200.00	18,805,718.85	1.500	3.799	1,018	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,192,200.00	19,005,173.99	2.250	3.681	1,383	08/15/2027

Portfolio PLCR
 NLI AC
 PM (PRF_PMI2) 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,188,300.00	9,651,017.71	2.750	3.644	1,567	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,927,750.00	4,958,276.82	4.125	4.825	457	01/31/2025
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	18,376,600.00	18,908,911.42	2.750	4.161	1,567	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,658,200.00	9,685,039.72	3.125	5.002	653	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,828,976.23	9,909,500.63	4.125	4.614	957	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,782,800.00	9,845,977.92	4.000	4.722	837	02/15/2026
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,324,475.96	19,399,899.19	2.875	4.968	592	08/15/2025
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,487,300.00	14,557,022.08	3.125	4.882	653	08/15/2025
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,715,164.67	9,732,600.55	2.750	5.127	561	05/15/2025
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,872,455.16	9,930,269.33	4.375	4.705	1,018	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,719,255.98	19,760,743.45	3.875	4.927	806	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,008,645.65	20,061,387.57	4.500	4.829	987	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,576,977.17	18,686,272.39	2.375	4.723	1,291	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,635,225.00	18,810,682.53	2.875	4.642	1,657	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,863,639.95	9,841,951.23	3.875	5.137	806	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,009,214.13	9,975,047.13	4.500	5.073	987	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	13,936,605.16	13,885,052.96	2.375	5.014	1,291	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	13,981,106.25	13,923,977.21	2.875	4.968	1,657	05/15/2028
Subtotal and Average			616,490,456.86		595,000,000.00	566,796,641.31	583,246,862.54		2.717	729	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	862,741.56	816,275.16	862,741.56	4.000	3.989	4,323	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	4,689	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	531,781.81	532,168.95	536,879.31	5.050	4.894	5,448	10/01/2038
Subtotal and Average			3,321,112.38		3,315,974.47	3,154,045.16	3,321,071.97		4.144	4,717	
Federal Agency Coupons											
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,896,600.00	9,999,024.16	0.190	0.240	71	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,885,700.00	9,999,589.44	0.230	0.244	79	01/19/2024
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,885,700.00	10,000,634.21	0.230	0.201	79	01/19/2024
3133EMMG2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,393,500.00	9,998,786.52	0.300	0.310	439	01/13/2025
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,041,200.00	9,984,983.33	1.000	1.021	915	05/04/2026
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,696,500.00	10,000,000.00	0.330	0.330	215	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,696,500.00	10,000,000.00	0.330	0.330	215	06/03/2024
3133EMZU5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,605,500.00	10,000,000.00	0.460	0.460	292	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,383,800.00	9,993,579.14	0.480	0.531	467	02/10/2025

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Federal Agency Coupons												
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,293,400.00	9,997,893.55	0.810	0.624	569	05/23/2025	
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,835,600.00	4,993,415.30	0.570	0.769	244	07/02/2024	
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,889,200.00	10,000,000.00	1.040	1.040	85	01/25/2024	
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,944,600.00	4,998,821.88	1.040	1.142	85	01/25/2024	
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,949,450.00	4,996,863.21	0.900	1.198	78	01/18/2024	
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,940,900.00	5,000,000.00	1.230	1.230	100	02/09/2024	
3133ENY87	22204	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	9,998,900.00	10,000,000.00	5.050	5.050	8	11/09/2023	
3130AKWA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,384,700.00	9,999,230.64	0.320	0.326	448	01/22/2025	
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,014,300.00	9,999,101.22	0.500	0.504	820	01/29/2026	
3130AKWR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,394,400.00	9,998,168.78	0.330	0.345	441	01/15/2025	
3130AKWR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,394,400.00	9,998,168.78	0.330	0.345	441	01/15/2025	
3130ALT7H	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,562,200.00	10,000,000.00	0.510	0.510	334	09/30/2024	
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,043,600.00	9,961,015.60	0.750	0.923	846	02/24/2026	
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,555,200.00	9,999,729.17	0.500	0.503	330	09/26/2024	
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,713,100.00	10,000,000.00	0.375	0.375	205	05/24/2024	
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,383,900.00	10,000,000.00	0.625	0.625	484	02/27/2025	
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,620,100.00	10,000,000.00	0.410	0.410	274	09/01/2024	
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,550,200.00	10,000,000.00	0.500	0.542	334	09/30/2024	
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,661,700.00	9,993,392.19	0.330	0.431	240	06/28/2024	
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,596,600.00	9,999,080.40	0.510	0.521	303	09/30/2024	
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,670,400.00	10,000,000.00	0.400	0.400	237	06/25/2024	
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,510,700.00	5,000,000.00	0.800	0.730	1,029	08/26/2026	
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,505,650.00	5,000,000.00	1.250	1.000	1,029	08/26/2026	
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,835,200.00	5,000,000.00	0.400	0.400	237	06/25/2024	
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	8,925,700.00	10,000,000.00	1.000	1.001	1,029	08/26/2026	
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,532,050.00	5,000,000.00	0.850	0.850	847	02/25/2026	
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,833,150.00	4,998,320.85	0.400	0.451	240	06/28/2024	
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	9,402,900.00	9,993,826.25	0.550	0.600	456	01/30/2025	
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,794,500.00	4,996,911.76	0.750	0.822	320	09/16/2024	
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,633,800.00	4,993,986.64	1.000	1.146	657	08/19/2025	
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,595,440.00	4,000,000.00	1.250	1.250	1,031	08/28/2026	
3130AQBB5	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,363,900.00	10,000,000.00	1.200	1.200	587	06/10/2025	
3130AQCF8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,852,100.00	15,000,000.00	0.760	0.760	76	01/16/2024	
3130AQCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	5,000,000.00	9,591,700.00	10,000,000.00	1.250	1.317	442	01/16/2025	
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,522,350.00	5,000,000.00	1.330	1.468	989	07/17/2026	
3130AQCN1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,563,000.00	10,000,000.00	1.375	1.254	443	01/17/2025	

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Federal Agency Coupons												
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,522,100.00	10,000,000.00	1.375	1.541	594	06/17/2025	
3130AQCJ5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,368,050.00	15,000,000.00	1.250	1.023	443	01/17/2025	
3130AQCVC3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,945,750.00	4,999,649.00	0.710	0.742	82	01/22/2024	
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,456,400.00	10,000,000.00	1.000	1.000	456	01/30/2025	
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,692,000.00	9,998,644.44	0.950	0.970	247	07/05/2024	
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,742,450.00	4,987,096.42	1.100	1.320	439	01/13/2025	
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,739,900.00	4,989,814.81	1.125	1.295	447	01/21/2025	
3130AQNBS5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,785,100.00	4,998,451.39	1.750	1.442	453	01/27/2025	
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,955,450.00	5,000,000.00	3.500	2.917	271	07/29/2024	
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	9,993,100.00	10,000,494.86	5.000	4.942	35	12/06/2023	
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,964,000.00	10,020,693.15	4.875	4.520	226	06/14/2024	
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,954,200.00	4,994,435.68	4.375	4.510	317	09/13/2024	
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,938,150.00	4,977,274.65	4.000	4.570	301	08/28/2024	
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	19,963,800.00	20,001,495.61	4.860	4.818	69	01/09/2024	
3130AUW62	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,964,200.00	19,996,346.00	4.750	4.837	79	01/19/2024	
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,915,000.00	24,997,704.49	4.780	4.805	182	05/01/2024	
3130AUWX8	22380	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,974,500.00	10,000,000.00	4.960	4.966	188	05/07/2024	
3130AUWV0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,974,300.00	10,000,000.00	4.960	4.966	194	05/13/2024	
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,950,600.00	10,000,000.00	4.880	4.883	250	07/08/2024	
3130AUWV6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,948,900.00	10,000,000.00	4.880	4.883	257	07/15/2024	
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	24,988,750.00	25,000,000.00	5.370	5.377	191	05/10/2024	
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,985,000.00	10,000,000.00	5.360	5.367	201	05/20/2024	
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	9,994,900.00	10,000,000.00	5.360	5.367	209	05/28/2024	
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,850,750.00	15,000,000.00	4.150	4.154	254	07/12/2024	
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,849,100.00	15,000,000.00	4.180	4.184	261	07/19/2024	
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,914,800.00	10,000,000.00	4.380	4.385	257	07/15/2024	
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,837,600.00	20,000,000.00	4.400	4.405	253	07/08/2024	
3130AVJBS9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,857,000.00	20,000,000.00	4.410	4.415	250	07/01/2024	
3130AVL59	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,781,000.00	25,000,000.00	4.285	4.290	247	07/05/2024	
3130AVLN0	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,754,250.00	25,000,000.00	4.230	4.234	261	07/19/2024	
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,775,500.00	25,000,000.00	4.400	4.404	295	08/22/2024	
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,786,500.00	25,000,000.00	4.420	4.424	286	08/13/2024	
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,795,000.00	25,000,000.00	4.440	4.445	279	08/06/2024	
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,649,300.00	10,000,000.00	3.660	3.661	974	07/02/2026	
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,768,300.00	10,000,000.00	4.000	3.961	609	07/02/2025	
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,145,000.00	20,000,000.00	3.725	3.726	1,339	07/02/2027	

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Federal Agency Coupons														
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,500,500.00	10,000,000.00	3.615	3.616	1,524	01/03/2028			
3130AWZU3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,576,600.00	10,000,000.00	3.620	3.621	1,203	02/16/2027			
3130AWZV1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,581,700.00	10,000,000.00	3.625	3.626	1,195	02/08/2027			
3130AWZV9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,587,700.00	10,000,000.00	3.635	3.636	1,188	02/01/2027			
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,719,800.00	10,000,000.00	3.925	3.926	1,050	09/16/2026			
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,716,800.00	10,000,000.00	3.920	3.921	1,057	09/23/2026			
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,705,300.00	10,000,000.00	3.930	3.932	1,038	09/04/2026			
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,704,800.00	10,000,000.00	3.930	3.931	1,044	09/10/2026			
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,832,000.00	10,000,000.00	4.180	4.182	677	09/08/2025			
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,830,000.00	10,000,000.00	4.180	4.182	671	09/02/2025			
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,672,200.00	10,000,000.00	4.060	4.061	1,407	09/08/2027			
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,640,800.00	10,000,000.00	4.020	4.021	1,559	02/07/2028			
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,676,700.00	10,000,000.00	4.070	4.071	1,400	09/01/2027			
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,640,500.00	10,000,000.00	4.025	4.026	1,566	02/14/2028			
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	14,918,550.00	15,000,000.00	4.905	4.907	642	08/04/2025			
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,945,600.00	10,000,000.00	4.895	4.897	649	08/11/2025			
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,660,200.00	20,000,000.00	4.460	4.461	1,199	02/12/2027			
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,823,900.00	10,000,000.00	4.450	4.451	1,212	02/25/2027			
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,738,100.00	10,000,000.00	4.275	4.276	1,559	02/07/2028			
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,649,200.00	20,000,000.00	4.450	4.451	1,209	02/22/2027			
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,464,900.00	20,000,000.00	4.270	4.271	1,574	02/22/2028			
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	19,596,869.44	20,039,835.60	4.375	4.430	1,682	06/09/2028			
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,831,700.00	10,000,000.00	4.500	4.502	1,322	06/15/2027			
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,738,300.00	10,000,000.00	4.480	4.480	1,378	08/10/2027			
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,735,900.00	10,000,000.00	4.470	4.470	1,373	08/05/2027			
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,751,800.00	10,000,000.00	4.495	4.497	1,317	06/10/2027			
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,147,400.00	9,991,584.17	0.375	0.419	692	09/23/2025			
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,682,700.00	9,999,902.41	0.430	0.432	230	06/18/2024			
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,465,150.00	4,943,548.88	0.750	1.190	965	06/23/2026			
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,892,200.00	20,000,000.00	5.000	5.000	268	07/26/2024			
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,684,600.00	10,000,000.00	0.375	0.375	226	06/14/2024			
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,174,700.00	9,991,873.37	0.375	0.420	663	08/25/2025			
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,628,800.00	9,997,984.13	0.250	0.279	257	07/15/2024			
Subtotal and Average										1,263,825,012.21	1,227,750,059.44	1,263,831,452.08	2.954	569

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**General Fund
Portfolio Management
Portfolio Details - Investments
October 31, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Collateralized Inactive Bank Deposits											
SYS19055	19055	Five Star Bank - PIMMA	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	4.500	4.500	1	
		Subtotal and Average	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00	4.500	4.500	1	
Medium Term Notes											
89236THU2	21246	TOYOTA MOTOR CREDIT	9,989,615.77	12/14/2021	10,000,000.00	9,901,000.00	9,991,349.80	0.450	0.900	71	01/11/2024
		Subtotal and Average	9,989,615.77		10,000,000.00	9,901,000.00	9,991,349.80	0.450	0.900	71	
Negotiable Certificates of Deposit											
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,962,350.00	15,000,000.00	5.230	5.303	117	02/26/2024
13608KYF7	22587	CANADIAN IMP BK COMM NY		06/27/2023	25,000,000.00	25,006,000.00	25,000,000.00	5.760	5.840	106	02/15/2024
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,992,900.00	10,000,000.00	5.180	5.252	62	01/02/2024
85325VGC8	22588	Standard Chartered Bank NY		06/27/2023	25,000,000.00	25,004,000.00	25,000,000.00	5.750	5.830	111	02/20/2024
		Subtotal and Average	75,000,000.00		74,965,250.00	75,000,000.00	75,000,000.00	5.651	5.651	104	
Collateralized CDs											
SYS252579	22579	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	429	01/03/2025
SYS225580	22580	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	464	02/07/2025
SYS22468	22468	River City Bank		04/19/2023	3,000,000.00	3,000,000.00	3,000,000.00	4.650	4.715	170	04/19/2024
		Subtotal and Average	23,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00	4.935	4.935	410	
Commercial Paper Disc. -Amortizing											
22533UY15	23145	Credit Agricole CIB		10/31/2023	85,000,000.00	85,000,000.00	85,000,000.00	5.250	5.324	0	11/01/2023
		Subtotal and Average	89,507,668.82		85,000,000.00	85,000,000.00	85,000,000.00	5.324	5.324	0	
Federal Agency Disc. -Amortizing											
		Subtotal and Average	27,739,602.42								
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	5,135,862.35	5,096,485.69	5,135,862.35	2.800	2.800	4,902	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	1,511	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	1,903	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	8,642	06/30/2047
SYS19127	19127	Placer Hillis Fire Protection		10/21/2019	102,364.38	102,789.60	102,364.38	3.000	3.000	355	10/21/2024
		Subtotal and Average	8,622,639.17		8,580,306.04	8,303,434.25	8,580,306.04	2.817	2.817	5,699	

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**General Fund
Portfolio Management
Portfolio Details - Investments
October 31, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
mPower Placer												
2016NR-A	2016NR-A	mPower Placer	2,669,830.77	08/04/2016	3,077,068.47	2,669,830.77	3,077,068.47	3.000	3.042	5,054	09/02/2037	
2017 NR	2017 NR	mPower Placer	17,579.24	07/06/2017	20,461.32	17,579.24	20,461.32	3.000	3.042	5,419	09/02/2038	
2017 R	2017 R	mPower Placer	23,514.16	07/06/2017	23,514.16	20,202.10	23,514.16	3.000	3.042	5,419	09/02/2038	
2018 NR	2018 NR	mPower Placer	40,832.91	07/26/2018	40,832.91	33,581.55	40,832.91	4.500	4.563	5,784	09/02/2039	
2018 R	2018 R	mPower Placer	101,419.95	07/12/2018	101,419.95	98,163.36	101,419.95	4.500	4.563	5,784	09/02/2039	
2018 S-NR	18003	Pioneer Community Energy	276,035.23	08/09/2018	276,035.23	267,899.64	276,035.23	4.500	4.563	5,784	09/02/2039	
2017 S NR	2017 S-NR	Pioneer Community Energy	117,125.77	09/28/2017	117,125.77	97,270.73	117,125.77	3.000	3.042	5,419	09/02/2038	
2017 S-R	2017 S-R	Pioneer Community Energy	1,328,666.25	07/06/2017	1,328,666.25	1,147,602.26	1,328,666.25	3.000	3.042	5,419	09/02/2038	
2018 S-R	2018 S-R	Pioneer Community Energy	994,416.16	07/12/2018	994,416.16	960,182.39	994,416.16	4.500	4.563	5,784	09/02/2039	
2019-20 NR	2019-20 NR	Pioneer Community Energy	-0.01	07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	6,150	09/02/2040	
2019-20 R-1	2019-20 R-1	Pioneer Community Energy	780,001.57	07/11/2019	780,001.57	748,646.29	780,001.57	4.500	4.563	6,150	09/02/2040	
2020-21 NR	2020-21 NR	Pioneer Community Energy	0.00	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	717,521.68	07/23/2020	717,521.68	687,213.56	717,521.68	4.500	4.563	6,515	09/02/2041	
2021-22 R1	2021-22 R1	Pioneer Community Energy	800,222.86	08/26/2021	800,222.86	769,676.75	800,222.86	4.500	4.563	6,880	09/02/2042	
2016S R-1	2016S R-1	Sierra Valley Energy Authority	59,850.32	01/26/2017	59,850.32	52,624.71	59,850.32	3.000	3.042	5,054	09/02/2037	
Subtotal and Average			8,337,136.64		8,337,136.64	7,570,453.34	8,337,136.64		3.719	5,646		
mPower - Folsom												
2016-IA3 #2	2016-IA3 #2	mPower Folsom	75,068.32	07/14/2016	79,750.64	75,068.32	79,750.64	2.750	2.788	5,054	09/02/2037	
2017-IA3 #3	2017-IA3 #3	mPower Folsom	26,193.84	07/27/2017	28,832.54	26,193.84	28,832.54	2.000	2.028	5,419	09/02/2038	
MFA-2 NR	IA2-NR	mPower Folsom	0.00	08/06/2015	0.00	0.00	0.00	3.500	3.549	0	09/02/2036	
MFA-3	MFA-3	mPower Folsom	184,237.17	09/01/2015	193,569.54	184,237.17	193,569.54	3.500	3.549	4,689	09/02/2036	
MF R-1	MFR-1	mPower Folsom	122,936.66	09/01/2015	127,072.75	122,936.66	127,072.75	3.500	3.549	4,689	09/02/2036	
Subtotal and Average			429,225.47		429,225.47	408,435.99	429,225.47		3.305	4,806		
Total and Average			2,155,303,991.57		2,182,662,642.62	2,116,849,319.49	2,170,737,404.54		3.191	588		

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SY500000	00000	PLACER COUNTY CASH			23,554,643.35	23,554,643.35	23,554,643.35		0.000	1
Undeposited Receipts										
SY500000VAULT	00000VAULT	PLACER COUNTY CASH			6,791,256.70	6,791,256.70	6,791,256.70		0.000	1
		Average Balance	0.00							1
		Total Cash and Investments	2,155,303,991.57		2,213,008,542.87	2,147,195,219.54	2,201,083,304.59		3.191	588



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

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	5,135,862.35	5,135,862.35	0.23	2.800	4,902
BAYERISCHE LANDESBK NY	1	15,000,000.00	15,000,000.00	0.68	5.303	117
Credit Agricote CIB	1	85,000,000.00	84,987,604.16	3.87	5.324	0
California Asset Mgm't Prog	1	90,000,000.00	90,000,000.00	4.10	5.000	1
CANADIAN IMP BK COMM NY	1	25,000,000.00	25,000,000.00	1.14	5.840	106
FEDERAL FARM CREDIT BANK	16	140,000,000.00	139,889,180.00	6.37	0.896	263
FEDERAL HOME LOAN BANK	91	1,049,000,000.00	1,048,687,345.40	47.74	3.321	621
FED HOME LOAN MORT CORP	4	45,000,000.00	44,880,400.00	2.04	2.546	431
FEDERAL NATIONAL MORT. ASSOC.	3	30,000,000.00	29,969,000.00	1.36	0.358	382
Five Star Bank - PIMMA	1	20,000,000.00	20,000,000.00	0.91	4.500	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.91	4.968	447
Mid Placer Public School Trans	2	760,125.56	760,125.56	0.03	2.963	1,806
mPower Folsom	5	429,225.47	429,225.47	0.02	3.305	4,806
mPower Placer	7	6,047,489.47	6,047,489.47	0.28	3.519	4,854
Newcastle Elementary SD	1	2,581,953.75	2,581,953.75	0.12	2.800	8,642
Placer Hills Fire Protection	1	102,364.38	102,364.38	0.00	3.000	355
Public Finance Authority	1	531,781.81	542,417.45	0.02	4.894	5,448
Pioneer Community Energy	9	5,013,989.51	5,013,989.51	0.23	4.124	6,015
PLACER COUNTY CASH	2	30,345,900.05	30,345,900.05	1.38	0.000	1
River City Bank	1	3,000,000.00	3,000,000.00	0.14	4.715	170
Standard Chartered Bank NY	2	35,000,000.00	35,000,000.00	1.59	5.665	97
Sierra Valley Energy Authority	1	59,850.32	59,850.32	0.00	3.042	5,054
U.S TREASURY N/B	1	5,000,000.00	4,969,531.25	0.23	0.476	227

General Fund
 Summary by Issuer
 October 31, 2023

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
TOYOTA MOTOR CREDIT	1	10,000,000.00	9,907,690.00	0.45	0.900	71
U. S. TREASURY COUPON	49	590,000,000.00	574,231,435.47	26.14	2.736	733
Total and Average	205	2,213,008,542.67	2,196,541,364.59	100.00	3.147	580



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

CUSIP	Investment #	Fund	Sec. Type	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
22533UX32	23101	1010	ACP CACPNY	35,000,000.00	10/02/2023	10/03 - At Maturity	34,994,895.83		5.250	10/03/2023	5.251	0.00
63873KX36	23102	1010	ACP NATXNY	40,000,000.00	10/02/2023	10/03 - At Maturity	39,994,166.67		5.250	10/03/2023	5.251	0.00
22533UX40	23103	1010	ACP CACPNY	40,000,000.00	10/03/2023	10/04 - At Maturity	39,994,166.67		5.250	10/04/2023	5.251	0.00
63873KX44	23104	1010	ACP NATXNY	40,000,000.00	10/03/2023	10/04 - At Maturity	39,994,166.67		5.250	10/04/2023	5.251	0.00
22533UX57	23105	1010	ACP CACPNY	40,000,000.00	10/04/2023	10/05 - At Maturity	39,994,166.67		5.250	10/05/2023	5.251	0.00
63873KX51	23106	1010	ACP NATXNY	45,000,000.00	10/04/2023	10/05 - At Maturity	44,993,437.50		5.250	10/05/2023	5.251	0.00
22533UX65	23107	1010	ACP CACPNY	65,000,000.00	10/05/2023	10/06 - At Maturity	64,990,520.83		5.250	10/06/2023	5.251	0.00
63873KX69	23108	1010	ACP NATXNY	100,000,000.00	10/05/2023	10/06 - At Maturity	99,985,416.66		5.250	10/06/2023	5.251	0.00
22533UXA6	23109	1010	ACP CACPNY	70,000,000.00	10/06/2023	10/10 - At Maturity	69,959,166.66		5.250	10/10/2023	5.253	0.00
63873KXA0	23110	1010	ACP NATXNY	70,000,000.00	10/06/2023	10/10 - At Maturity	69,959,166.66		5.250	10/10/2023	5.253	0.00
313384MW8	23111	1010	AFD FHLBDN	140,000,000.00	10/10/2023	10/11 - At Maturity	139,979,466.67		5.280	10/11/2023	5.354	0.00
313384MW6	23112	1010	AFD FHLBDN	140,000,000.00	10/11/2023	10/12 - At Maturity	139,979,466.67		5.280	10/12/2023	5.354	0.00
22533UXD0	23113	1010	ACP CACPNY	70,000,000.00	10/12/2023	10/13 - At Maturity	69,989,791.66		5.250	10/13/2023	5.251	0.00
63873KXD4	23114	1010	ACP NATXNY	70,000,000.00	10/12/2023	10/13 - At Maturity	69,989,791.66		5.250	10/13/2023	5.251	0.00
313384NA3	23115	1010	AFD FHLBDN	165,000,000.00	10/13/2023	10/16 - At Maturity	164,927,674.99		5.260	10/16/2023	5.335	0.00
313384NB1	23120	1010	AFD FHLBDN	85,000,000.00	10/16/2023	10/17 - At Maturity	84,987,580.55		5.260	10/17/2023	5.334	0.00
91282CGE5	23116	1010	TRC UST	20,000,000.00	10/16/2023	01/15 - 07/15	19,556,250.00	195,855.98	3.875	01/15/2026	4.927	19,760,743.45
91282CHM6	23117	1010	TRC UST	20,000,000.00	10/16/2023	01/15 - 07/15	19,831,250.00	227,445.65	4.500	07/15/2026	4.829	20,061,387.57
912828X88	23118	1010	TRC UST	20,000,000.00	10/16/2023	11/15 - 05/15	18,468,750.00	198,777.17	2.375	05/15/2027	4.723	18,686,272.39
912828X87	23119	1010	TRC UST	20,000,000.00	10/16/2023	11/15 - 05/15	18,556,250.00	240,625.00	2.875	05/15/2028	4.842	18,810,682.53
22533UXJ7	23121	1010	ACP CACPNY	50,000,000.00	10/17/2023	10/18 - At Maturity	49,992,708.33		5.250	10/18/2023	5.251	0.00
63873KXJ1	23122	1010	ACP NATXNY	50,000,000.00	10/17/2023	10/18 - At Maturity	49,992,708.33		5.250	10/18/2023	5.251	0.00
22533UXK4	23123	1010	ACP CACPNY	50,000,000.00	10/18/2023	10/19 - At Maturity	49,992,708.33		5.250	10/19/2023	5.251	0.00
63873KXK8	23124	1010	ACP NATXNY	55,000,000.00	10/18/2023	10/19 - At Maturity	54,981,979.16		5.250	10/19/2023	5.251	0.00
22533UXL2	23125	1010	ACP CACPNY	50,000,000.00	10/19/2023	10/20 - At Maturity	49,992,708.33		5.250	10/20/2023	5.251	0.00
63873KXL6	23126	1010	ACP NATXNY	70,000,000.00	10/19/2023	10/20 - At Maturity	69,989,791.66		5.250	10/20/2023	5.251	0.00
22533UXP3	23127	1010	ACP CACPNY	30,000,000.00	10/20/2023	10/23 - At Maturity	29,986,875.00		5.250	10/23/2023	5.252	0.00
63873KXP7	23128	1010	ACP NATXNY	30,000,000.00	10/20/2023	10/23 - At Maturity	29,986,875.00		5.250	10/23/2023	5.252	0.00
91282CGE5	23129	1010	TRC UST	10,000,000.00	10/20/2023	01/15 - 07/15	9,735,937.50	102,139.95	3.875	01/15/2026	6.137	9,841,951.23
91282CHM6	23130	1010	TRC UST	10,000,000.00	10/20/2023	01/15 - 07/15	9,854,987.50	118,614.13	4.500	07/15/2026	5.073	9,975,047.13
912828X88	23131	1010	TRC UST	15,000,000.00	10/20/2023	11/15 - 05/15	13,720,312.50	152,955.16	2.375	05/15/2027	5.014	13,885,052.96
912828X87	23132	1010	TRC UST	15,000,000.00	10/20/2023	11/15 - 05/15	13,729,687.50	185,156.25	2.875	05/15/2028	4.968	13,923,977.21

General Fund
Purchases Report
October 1, 2023 - October 31, 2023

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
22533UXQ1	23133	1010	ACP	CACPNY	25,000,000.00	10/23/2023	10/24 - At Maturity	24,996,354.17		5.250	10/24/2023	5.251	0.00
63873KXQ5	23134	1010	ACP	NATXNY	20,000,000.00	10/23/2023	10/24 - At Maturity	19,997,083.33		5.250	10/24/2023	5.251	0.00
22533UXR9	23135	1010	ACP	CACPNY	25,000,000.00	10/24/2023	10/25 - At Maturity	24,996,354.17		5.250	10/25/2023	5.251	0.00
63873KXR3	23136	1010	ACP	NATXNY	25,000,000.00	10/24/2023	10/25 - At Maturity	24,996,354.17		5.250	10/25/2023	5.251	0.00
22533UXS7	23137	1010	ACP	CACPNY	25,000,000.00	10/25/2023	10/26 - At Maturity	24,996,354.17		5.250	10/26/2023	5.251	0.00
63873KXS1	23138	1010	ACP	NATXNY	40,000,000.00	10/25/2023	10/26 - At Maturity	39,994,166.67		5.250	10/26/2023	5.251	0.00
22533UXT5	23139	1010	ACP	CACPNY	35,000,000.00	10/26/2023	10/27 - At Maturity	34,994,895.83		5.250	10/27/2023	5.251	0.00
63873KXT9	23140	1010	ACP	NATXNY	35,000,000.00	10/26/2023	10/27 - At Maturity	34,994,895.83		5.250	10/27/2023	5.251	0.00
22533UXW8	23141	1010	ACP	CACPNY	50,000,000.00	10/27/2023	10/30 - At Maturity	49,978,125.00		5.250	10/30/2023	5.252	0.00
63873KXW2	23142	1010	ACP	NATXNY	70,000,000.00	10/27/2023	10/30 - At Maturity	69,969,375.00		5.250	10/30/2023	5.252	0.00
22533UXX6	23143	1010	ACP	CACPNY	65,000,000.00	10/30/2023	10/31 - At Maturity	64,990,520.83		5.250	10/31/2023	5.251	0.00
63873KXX0	23144	1010	ACP	NATXNY	65,000,000.00	10/30/2023	10/31 - At Maturity	64,990,520.83		5.250	10/31/2023	5.251	0.00
22533UY15	23145	1010	ACP	CACPNY	85,000,000.00	10/31/2023	11/01 - At Maturity	84,987,604.16		5.250	11/01/2023	5.251	85,000,000.00
			Subtotal		2,295,000,000.00			2,287,975,126.32	1,421,569.29				209,945,114.47
			Total Purchases		2,295,000,000.00			2,287,975,126.32	1,421,569.29				209,945,114.47

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