

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE BOARD OF DIRECTORS AGENDA  
THURSDAY, FEBRUARY 29, 2024, 6:00 PM  
CANYON VIEW COMMUNITY CENTER, BOARD ROOM  
471 MAIDU DRIVE, AUBURN, CA 95603**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/84539929945>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 845 3992 9945 participate.

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

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

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

## **1.0 CALL TO ORDER**

### **(PLEDGE TO THE FLAG)**

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

### **Roll Call**

Ainsleigh \_\_\_\_ Gray \_\_\_\_ Holbrook \_\_\_\_ Ingle \_\_\_\_ Lynch \_\_\_\_

## **2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

Presentation from, Youth Services Manager, Caleb Porter, to Associate Site Director, Novelty Cambria, as employee of the month for February, 2024.

Presentation from Barry Miller, City of Auburn's Consultant working on the City of Auburn's General Plan update. **(Pages 6-7)**

### 3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

#### Roll Call Vote

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

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

\_\_\_\_\_ 5.1 **Review and approval of Minutes of the Board of Directors from January, 2024 (Pages 8-12)**

Review and approval of Minutes of the Board of Directors from January 25, 2024

\_\_\_\_\_ 5.2 **Review of Cash Requirements for January, 2024 (Standing Finance Committee) (Pages 13-16)**

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

\_\_\_\_\_ 5.3 **Review of Financial for January, 2024 (Standing Finance Committee) (Pages 17-43)**

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

\_\_\_\_\_ 5.4 **Resolution #2024-02: Transfer \$23,252 from the COVID Relief Fund Reserves to the General Fund for the completion of the Auburn Elementary Modular siding/roof repairs for \$10,000 and the Sierra Pool Deck Expansion Joint Repairs. (Standing Finance Committee) (Pages 44-47)**

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

\_\_\_\_\_ 5.5 **Resolution 2024-03: Preparation of Atwood III Engineer’s Report for FY 2024/2025 (Acquisition and Development Committee) (Pages 48-52)**

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

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS (Pages 53-63)**

Please see board reports and vandalism reports under item 6.0.

**7.0 UNFINISHED BUSINESS**

None.

**8.0 NEW BUSINESS**

\_\_\_\_\_ **8.1 Sale of 1 Modular at Auburn Elementary & 2 Modulares at Skyridge Elementary (Pages 64-83)**

Shall the Auburn Area Recreation and Park District (ARD) approve resolution #2024-5; approving to sell the Modular I unit at Auburn Elementary and Modular I & II at Skyridge Elementary to the Auburn Union School District for \$49,560 each?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.2 Preliminary Budget and Resolution # 2024-04 for Fiscal Year 2024/2025 (Pages 84-115)**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2024-04 passing the preliminary FY 2024-2025 budget?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_  
Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**



\_\_\_\_\_ **8.3 2024-2025 Obsolescence List (Pages 116-123)**

Shall the Auburn Recreation District (District) approve the 2024-2025 Obsolescence List (Equipment Reserves)?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.4 Proposed Fee Change – Out of District Fees for Facility Rentals (Pages 124-126)**

Shall the Auburn Area Recreation and Park District (ARD) change the fee that is charged for Out of District facility rentals?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.5 ARD Friend of Recreation Nominations (Pages 127-133)**

Shall the Auburn Area Recreation and Park District select an organization/person(s) for the 2024 “Friend of Recreation” award?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

\_\_\_\_\_ **8.6 Call for Nominations for CSDA Board of Directors (Pages 134-140)**

Shall the Auburn Area Recreation and Park District (ARD) nominate an ARD Board member for the California Special District Association (CSDA) Board of Directors, Seat A?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_



Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 Enforcing Dog Park Closures (Pages 142-145)
- 9.2 2023/2024 Preliminary Project List and Future Plan Update (Pages 146-156)
- 9.3 County Mitigation Fund, current balance \$710,000
- 9.4 City Mitigation Fund, current balance \$257,691 (Available Funds - \$21,492)
- 9.5 Placer County Investment Report as of December 31, 2023 (Pages 157-168)
- 9.6 CEPPT Account Update as of December 31, 2023 (Pages 169-176)

**10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

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

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

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

**13.0 CLOSED SESSION**

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

**Title: District Administrator**

- 13.2 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE (Gov. Code §§ 54954.5, subd; (e), 54957.)**

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

**ADJOURNMENT**

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

2/23/2024  
Date

12pm  
Time

Cathy Wayford  
Clerk to the Board



# ENVISION AUBURN 2045

## GENERAL PLAN UPDATE FAQ



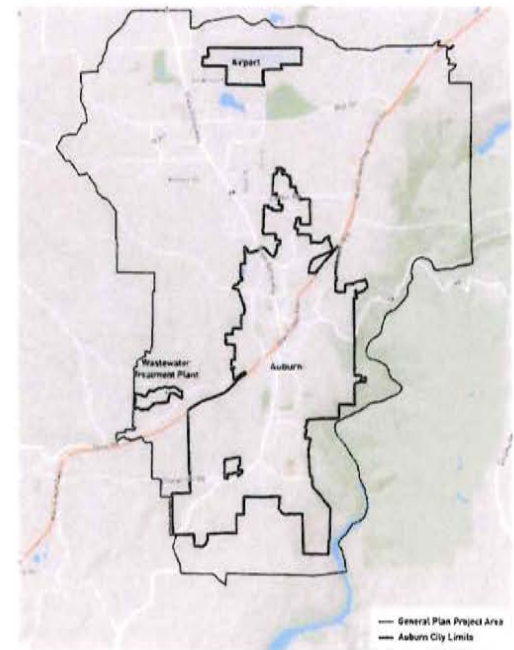
### WHAT IS A GENERAL PLAN?

State law requires every city and county in California to prepare a "General Plan" for its future growth and development. A General Plan covers topics such as land use, transportation, housing, open space, natural resources, and public services. Local General Plans have been mandatory in California since the 1950s. State law also requires such Plans to be periodically updated in response to changing conditions.

Each General Plan includes maps expressing the community's vision of how and where it will grow and change in the future. The General Plan typically has a time horizon of about 20 years, giving the city an opportunity to think long-term about what it wishes to preserve and what it wishes to change. Once a General Plan is adopted, it is used by the City Council, local commissions, and City Staff as they make day to day decisions about the community's future.

### WHAT GEOGRAPHIC AREA IS COVERED BY THE PLAN?

General Plans are required to cover all areas within the city limits plus land outside the city limits that may impact Auburn's future. In Auburn, that's a very large area-- more than three times larger than the city itself. Properties in this area generally have Auburn addresses and are functionally part of the community. While they are under Placer County's jurisdiction, the City can adopt policies that may guide zoning, development, and annexation decisions. Policies and maps for the unincorporated area may be more generalized than those for land within the city. Much of the General Plan's focus is on the neighborhoods, business districts, and open spaces within the city limits. The project area map is shown to the right.



### WHY IS THE CITY UPDATING ITS PLAN?

Auburn's General Plan was adopted in 1993 and looked ahead to the Year 2012. The city, the region, and the world were very different then, yet that plan still guides decisions that will shape Auburn's future. The city needs a new, forward-looking plan that reflects the realities of today's world, and the growth pressures and challenges the City will face in the future. State laws for general plans also have changed, especially in the last decade. These require that the Plan consider new topic areas like sustainability and wildfire hazards. We aren't starting from scratch. The 1993 Plan is now being reviewed to determine what to carry forward, what to update, and what to leave behind. This is also an opportunity for a new generation of Auburn residents to have a say in the city's future.

### WHAT TOPICS ARE ADDRESSED IN THE PLAN?

By State law, the General Plan must address seven topic areas, called "elements." The mandatory elements are land use, transportation, housing, open space, conservation, safety, and noise. Depending on local demographics, some cities in the State are also required to adopt environmental justice elements. Cities are also encouraged to adopt "optional" elements which reflect local issues. Auburn's 1993 Plan included optional elements on economic development and historic preservation. Each element constitutes a chapter of the plan, and includes background data on the topic, a discussion of issues, and goals, policies, and actions for the future.



For more information  
& to receive updates visit:  
[auburn2045.co](http://auburn2045.co) - 6 -



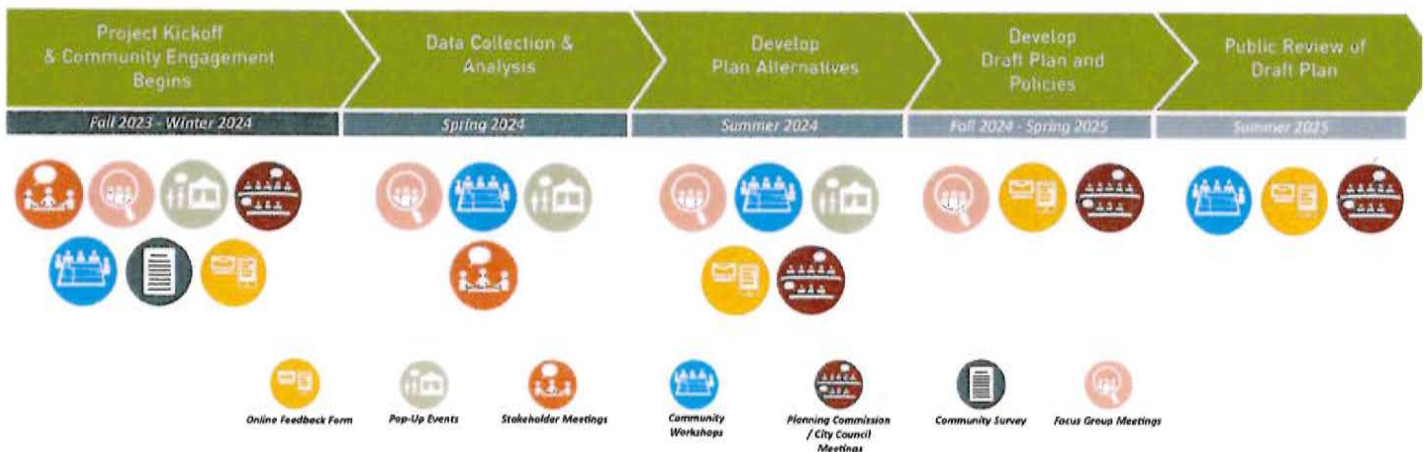
## WHAT IS THE SCHEDULE FOR THE PLAN UPDATE?

The General Plan Update will take approximately 2-1/2 years to complete. The City is now in the first phase of the project, which is focused on setting long-term goals, and collecting and analyzing data about Auburn. An inventory of existing conditions, including environmental resources, community services and facilities, transportation, and our local economy, is being completed. Later in 2024, the City will begin developing new policies and actions and drafting the updated Plan. A complete environmental impact report (EIR) will be prepared, examining how adoption of the new Plan could affect our city and how any adverse impacts must be mitigated. The Draft General Plan and EIR are scheduled for publication by Summer 2025. The Planning Commission and City Council will then hold public hearings to adopt the documents, making edits as needed to reflect public input.

## HOW WILL THE COMMUNITY BE INVOLVED?

Public input is an essential part of the Plan Update. In addition to providing information on the project via the [project website](#), the City is creating a platform for Auburn residents to speak out on long-range planning issues. In addition, the City Council is appointing a small Steering Committee to guide the process. The City will also be providing direct outreach to community and neighborhood groups, advocacy groups, City commissions and committees, and other stakeholders. A number of community workshops also will be scheduled, including virtual (i.e., Zoom) meetings and in-person meetings. There will also be pop up events at future City events where you can learn more about the project and share your thoughts on Auburn's future.

### ENVISION AUBURN 2045 GENERAL PLAN UPDATE COMMUNITY ENGAGEMENT TIMELINE



## HOW WILL THIS AFFECT ME?

The General Plan is critically important to all Auburn residents and businesses. It determines how and where future growth and development may occur, and how growth will be managed to protect the quality of life in the city. It underpins local zoning and guides the use of property throughout the city. Most Auburn neighborhoods will not see major changes in the coming years. Other areas may change significantly. Moreover, the Plan addresses issues that impact all of us—including traffic, jobs, housing, environmental quality, resilience, disaster preparedness, and public services. We encourage you to check the [project website](#) frequently for updates on plan proposals and ideas.



For more information  
& to receive updates visit:  
[auburn2045.co](http://auburn2045.co)-7-



**SECTION: 5.0**

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE  
BOARD OF DIRECTORS FROM JANUARY 25, 2024**

**INFORMATION: SEE ATTACHED MINUTES**

**STAFF  
RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE  
MINUTES**

**FISCAL IMPACT: NONE**

**8.0 NEW BUSINESS**

**8.1 Resolution #2024: ARD School Park Preserve Multi-Use Area Project-Award of Contract**

A motion was made by Chairman Holbrook and seconded by Director Gray to approve Resolution #2024: ARD School Park Preserve Multi-Use Area Project-Award of Contract.

**Roll Call Vote**

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

5 – 0 Motion carries.

**8.2 Nomination for the LAFCO Special District Voting and Alternate Commissioner**

A motion was made by Director Lynch and seconded by Chairperson Holbrook to approve nominating Director Ainsleigh to LAFCO Special District Selection Committee.

**Roll Call Vote**

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

4 – 0 - 1 Motion carries.

A second motion was made by Director Gray and seconded by Director Ainsleigh to approve nominating Director Ainsleigh to LAFCO Special District Selection Committee and to the Alternate seat.

**Roll Call Vote**

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

3 – 0 - 2 Motion carries.

**8.3 Policy Review, Possible Amendment – Resident Discounts/Out of District Fees for Facility Rentals**

A motion was made by Chairperson Holbrook and seconded by Director Lynch to approve the new language for the Out of District Facility Use policy, with modifications. That new policy language will read “Non-profit organizations that serve the District shall be eligible for in-district fees/rates.

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

4 - 1 Motion carries.

The Board opted to send back to the Policy Committee the discussion/decision on the new fee for Out of District renters

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 Nomination Process for ARD’s Friend of Recreation Award – was discussed.
- 9.2 2023 Events P&L Review – was discussed.
- 9.3 County Mitigation Fund, current balance \$537,166 – was discussed.
- 9.4 City Mitigation Fund, current balance \$256,225 (Available Funds - \$24,892) – was not discussed.
- 9.5 Placer County Investment Report, November 30, 2023 – was not discussed.

**10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

None.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT**

None.

**13.0 CLOSED SESSION**

None.

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

None.



## ADJOURNMENT

The meeting was adjourned at 7:17 PM.

Cathy Warford  
Board Secretary

2/14/2024  
Date

**SECTION: 5.0**

**ITEM: 5.2 REVIEW AND APPROVAL OF CASH  
REQUIREMENTS FOR JANUARY, 2024**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

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

**FISCAL IMPACT: \$14,344.57 – Placer County Payments  
\$104,417.91 – First Foundation Payments**

System: 2/1/2024 8:38:30 AM  
User Date: 2/1/2024

Auburn Rec & Park  
VENDOR CHECK REGISTER REPORT  
Payables Management

Page: 1  
User ID: D Shaw

Ranges: From: To: Check Date From: To:  
Check Number First Last 1/1/2024 1/31/2024  
Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST  
Vendor Name First Last

Sorted By: Check Number

First Foundation Payments

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25704	1099-271	Koelsch, Anthony dba Kelpro Se	1/8/2024	COMM 1ST	PMCHK00002995	\$4,363.00
25705	A0027	Recology Auburn Placer	1/8/2024	COMM 1ST	PMCHK00002995	\$1,364.43
25706	C0041	CPRS	1/8/2024	COMM 1ST	PMCHK00002995	\$170.00
25707	C0061	California Computer Services	1/8/2024	COMM 1ST	PMCHK00002995	\$361.16
25708	L0039	Leaf	1/8/2024	COMM 1ST	PMCHK00002995	\$159.80
25709	M0098	Meadow Vista County Water Dist	1/8/2024	COMM 1ST	PMCHK00002995	\$329.38
25710	P0007	Pacific Gas & Electric Company	1/8/2024	COMM 1ST	PMCHK00002995	\$1,268.04
25711	P0023	PG&E	1/8/2024	COMM 1ST	PMCHK00002995	\$100.98
25712	S1007	Stationary Engineers, Local 39	1/8/2024	COMM 1ST	PMCHK00002995	\$456.55
25713	T0071	Everbank, N.A.	1/8/2024	COMM 1ST	PMCHK00002995	\$107.34
25714	TEMPD	Jaxson Dickson	1/8/2024	COMM 1ST	PMCHK00002995	\$140.00
25715	TEMPM	Elena Marquez	1/8/2024	COMM 1ST	PMCHK00002995	\$130.00
25716	TEMPS	Ian Stafford	1/8/2024	COMM 1ST	PMCHK00002995	\$140.00
25717	W0001	Walker's Office Supplies, Inc.	1/8/2024	COMM 1ST	PMCHK00002995	\$403.69
25718	W0044	Wave	1/8/2024	COMM 1ST	PMCHK00002995	\$1,218.70
25719	W0054	Wizix Technology Group	1/8/2024	COMM 1ST	PMCHK00002995	\$117.15
25720	1099-256	Healing Pastures, Inc.	1/12/2024	COMM 1ST	PMCHK00002996	\$900.00
25721	1099-269	Deborah Lynn	1/12/2024	COMM 1ST	PMCHK00002996	\$156.00
25722	1099-295	Juli Land-Marx	1/12/2024	COMM 1ST	PMCHK00002996	\$1,800.00
25723	1099-313	Alison Lloyd	1/12/2024	COMM 1ST	PMCHK00002996	\$1,240.20
25724	1099-342	Susie Bell	1/12/2024	COMM 1ST	PMCHK00002996	\$65.00
25725	1099-375	Jennifer Rogers	1/12/2024	COMM 1ST	PMCHK00002996	\$253.50
25726	1099-380	Emily Mockel	1/12/2024	COMM 1ST	PMCHK00002996	\$185.25
25727	A0001	Recology Auburn Placer	1/12/2024	COMM 1ST	PMCHK00002996	\$1,285.56
25728	A0051	Anderson's Sierra Pipe Co.	1/12/2024	COMM 1ST	PMCHK00002996	\$70.35
25729	A0115	Auburn Hardware & Rental LLC	1/12/2024	COMM 1ST	PMCHK00002996	\$192.79
25730	B0062	BareBones WorkWear	1/12/2024	COMM 1ST	PMCHK00002996	\$498.59
25731	C0041	CPRS	1/12/2024	COMM 1ST	PMCHK00002996	\$170.00
25732	C0143	CleanTec	1/12/2024	COMM 1ST	PMCHK00002996	\$56.81
25733	D0010	Diamond Pacific	1/12/2024	COMM 1ST	PMCHK00002996	\$49.04
25734	D0025	Dawson Oil Company	1/12/2024	COMM 1ST	PMCHK00002996	\$4,119.15
25735	F0015	Folsom Lock & Key	1/12/2024	COMM 1ST	PMCHK00002996	\$5,022.20
25736	F0058	Foothill Karate-Do	1/12/2024	COMM 1ST	PMCHK00002996	\$568.75
25737	I0004	Interstate Sales	1/12/2024	COMM 1ST	PMCHK00002996	\$29.73
25738	K0010	Knorr Systems, Inc.	1/12/2024	COMM 1ST	PMCHK00002996	\$562.00
25739	M0013	Meadow Vista Hardware	1/12/2024	COMM 1ST	PMCHK00002996	\$39.86
25740	N0045	Near U CO2	1/12/2024	COMM 1ST	PMCHK00002996	\$193.36
25741	N0048	Normac, Inc.	1/12/2024	COMM 1ST	PMCHK00002996	\$3,270.88
25742	P0007	Pacific Gas & Electric Company	1/12/2024	COMM 1ST	PMCHK00002996	\$40.02
25743	Q0003	Quality Automotive	1/12/2024	COMM 1ST	PMCHK00002996	\$86.61
25744	R0073	NAPA Auto Parts	1/12/2024	COMM 1ST	PMCHK00002996	\$165.65
25745	S0009	Sierra Saw Sales And Service	1/12/2024	COMM 1ST	PMCHK00002996	\$3,688.11
25746	S0094	Manouch Shirvanioun	1/12/2024	COMM 1ST	PMCHK00002996	\$26.20
25747	S0145	SCP Distributors	1/12/2024	COMM 1ST	PMCHK00002996	\$1,381.95
25748	TEMPB	Lynn Brennan	1/12/2024	COMM 1ST	PMCHK00002996	\$150.00
25749	TEMPC	Carleton Copa	1/12/2024	COMM 1ST	PMCHK00002996	\$150.00
25750	TEMPD	Leeann Duke	1/12/2024	COMM 1ST	PMCHK00002996	\$140.00
25751	TEMPS	Valerie Summer	1/12/2024	COMM 1ST	PMCHK00002996	\$140.00
25752	U0016	Uptown Signs & Graphics, Inc.	1/12/2024	COMM 1ST	PMCHK00002996	\$437.58
25753	U0026	Union Pacific Railroad	1/12/2024	COMM 1ST	PMCHK00002996	\$2,268.88
25754	W0001	Walker's Office Supplies, Inc.	1/12/2024	COMM 1ST	PMCHK00002996	\$52.95
25755	U0019	US Bank	1/12/2024	COMM 1ST	PMCHK00002997	\$15,321.46
25756	A0115	Auburn Hardware & Rental LLC	1/19/2024	COMM 1ST	PMCHK00002998	\$89.11
25757	A0172	ABT Plumbing, Electric, Heat &	1/19/2024	COMM 1ST	PMCHK00002998	\$1,429.00
25758	B0020	BSN Sports, Inc.	1/19/2024	COMM 1ST	PMCHK00002998	\$514.28
25759	C0148	Challenger Sports Corp	1/19/2024	COMM 1ST	PMCHK00002998	\$2,976.25



System: 2/1/2024 8:38:30 AM  
 User Date: 2/1/2024

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Page: 2  
 User ID: D Shaw

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25760	D0010	Diamond Pacific	1/19/2024	COMM 1ST	PMCHK00002998	\$56.01
25761	D0077	Dudek	1/19/2024	COMM 1ST	PMCHK00002998	\$2,400.00
25762	F0015.	Folsom Lock & Key	1/19/2024	COMM 1ST	PMCHK00002998	\$215.00
25763	F0038	Fastenal Company	1/19/2024	COMM 1ST	PMCHK00002998	\$52.93
25764	N0003	Norris Electric, Inc.	1/19/2024	COMM 1ST	PMCHK00002998	\$433.63
25765	N0028	Newcastle Elementary School Di	1/19/2024	COMM 1ST	PMCHK00002998	\$6,885.00
25766	S0067	Superfast Copy	1/19/2024	COMM 1ST	PMCHK00002998	\$10.15
25767	S0154	Mike Scheele	1/19/2024	COMM 1ST	PMCHK00002998	\$79.91
25768	S0173	Sherman Industries Inc.dba She	1/19/2024	COMM 1ST	PMCHK00002998	\$4,103.50
25769	S1007	Stationary Engineers, Local 39	1/19/2024	COMM 1ST	PMCHK00002998	\$456.55
25770	TEMPB	Alicia Bardakjian	1/19/2024	COMM 1ST	PMCHK00002998	\$48.00
25771	U0034	USA Softball of Sacramento	1/19/2024	COMM 1ST	PMCHK00002998	\$2,017.08
25772	W0001	Walker's Office Supplies, Inc.	1/19/2024	COMM 1ST	PMCHK00002998	\$1,654.25
25773	W0003	Warehouse Paint Incorporated	1/19/2024	COMM 1ST	PMCHK00002998	\$54.31
25774	W0045	Williams, Jesse	1/19/2024	COMM 1ST	PMCHK00002998	\$23.58
25775	W1006	Audrey Warren	1/19/2024	COMM 1ST	PMCHK00002998	\$52.53
25776	1099-103	Terry Masten	1/26/2024	COMM 1ST	PMCHK00003000	\$113.75
25777	1099-374	Sarah Violet	1/26/2024	COMM 1ST	PMCHK00003000	\$159.25
25778	1099-385	Sarah Simmons	1/26/2024	COMM 1ST	PMCHK00003000	\$45.50
25779	A0013	AT&T	1/26/2024	COMM 1ST	PMCHK00003000	\$53.50
25780	A0051	Anderson's Sierra Pipe Co.	1/26/2024	COMM 1ST	PMCHK00003000	\$152.36
25781	A0115	Auburn Hardware & Rental LLC	1/26/2024	COMM 1ST	PMCHK00003000	\$177.56
25782	A1010	Advantage Martketing and Print	1/26/2024	COMM 1ST	PMCHK00003000	\$195.20
25783	B0020	BSN Sports, Inc.	1/26/2024	COMM 1ST	PMCHK00003000	\$175.88
25784	C0111	Cal.net	1/26/2024	COMM 1ST	PMCHK00003000	\$66.94
25785	C0113	Cooks Portable Toilets & Septi	1/26/2024	COMM 1ST	PMCHK00003000	\$1,020.00
25786	F0038	Fastenal Company	1/26/2024	COMM 1ST	PMCHK00003000	\$2,260.67
25787	H0056	Humana Dental Ins. Co	1/26/2024	COMM 1ST	PMCHK00003000	\$3,022.52
25788	L0039	Leaf	1/26/2024	COMM 1ST	PMCHK00003000	\$159.80
25789	M0013	Meadow Vista Hardware	1/26/2024	COMM 1ST	PMCHK00003000	\$83.17
25790	N0012	Nevada Irrigation District	1/26/2024	COMM 1ST	PMCHK00003000	\$467.69
25791	N0045	Near U CO2	1/26/2024	COMM 1ST	PMCHK00003000	\$211.45
25792	P0005	Placer County Water Agency	1/26/2024	COMM 1ST	PMCHK00003000	\$1,869.43
25793	P0007	Pacific Gas & Electric Company	1/26/2024	COMM 1ST	PMCHK00003000	\$8,647.24
25794	Q0003	Quality Automotive	1/26/2024	COMM 1ST	PMCHK00003000	\$484.55
25795	R0027	Ross Recreation Equipment, Inc	1/26/2024	COMM 1ST	PMCHK00003000	\$2,713.35
25796	S0009	Sierra Saw Sales And Service	1/26/2024	COMM 1ST	PMCHK00003000	\$266.92
25797	T0046	Linda Donnelly	1/26/2024	COMM 1ST	PMCHK00003000	\$262.76
25798	T1000	Transamerica Life Insurance	1/26/2024	COMM 1ST	PMCHK00003000	\$540.00
25799	TEMPB	Julianne Bain	1/26/2024	COMM 1ST	PMCHK00003000	\$5.00
25800	TEMPL	Elle Lippold	1/26/2024	COMM 1ST	PMCHK00003000	\$5.00
25801	TEMPW	Thomas Wolf	1/26/2024	COMM 1ST	PMCHK00003000	\$133.00
25802	V0007	Verizon Wireless	1/26/2024	COMM 1ST	PMCHK00003000	\$805.69
25803	W0001	Walker's Office Supplies, Inc.	1/26/2024	COMM 1ST	PMCHK00003000	\$543.04
25804	W0003	Warehouse Paint Incorporated	1/26/2024	COMM 1ST	PMCHK00003000	\$132.97
25805	C0138	California Dept of Social Serv	1/26/2024	COMM 1ST	PMCHK00003001	\$484.00

Total Checks: 102

Total Amount of Checks: \$104,417.91

System: 2/15/2024 9:34:56 AM  
User Date: 1/31/2024

Auburn Rec & Park  
VENDOR CHECK REGISTER REPORT  
Payables Management

Page: 1  
User ID: D Shaw

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	1/1/2024
Vendor ID	First	Last	Checkbook ID	PCO
Vendor Name	First	Last		

Sorted By: Check Number

\* Voided Checks

Placer County Payments

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
1003	P0116	Print Project Managers	1/10/2024	PCO	PMCHK00002999	\$14,344.57
Total Checks:	1				Total Amount of Checks:	\$14,344.57

**SECTION: 5.0**

**ITEM: 5.3 REVIEW AND APPROVAL OF FINANCIALS  
FOR JANUARY, 2024`**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

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



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

## January's Financials

### *Revenues –*

- **Program Revenue** is up by **\$64,000**. Most of this is coming from Recreation Department and Youth Services Department. **Youth Basketball** brought in **\$24,000** over budget. **Skyridge Discovery Club** brought in **\$18,500** over budget, and **Day Camp** is over budget by **\$8,800**. Aquatics Department is still showing **\$7,200** over budget in **Swim Lessons**.
- **Rents & Concessions** is up by **\$16,600** from budget. **Field rentals** are up by **\$6,800**. **Facility rentals** are up by **\$7,100**.
- **Miscellaneous Revenue** is up by **\$28,700**. Most of this came from CAPRI towards the Fire Loss (\$29,150). This will be going towards the new mower replacement.
- **Grants & Donations** is up due by **\$28,200**, primarily due to final licensed daycare grants that we received in October and November of **\$21,700**. **Youth Assistance** Revenue is also above budget by **\$5,800**.
- **Interest/Investment income** is **\$46,300** more than anticipated.
- **Tax Revenues** is above budget by **\$21,200**.

### • *Expenses –*

- **Utilities** are under by **\$20,300**. PGE rates are set to increase by 14% beginning January 1<sup>st</sup>. This nice savings will not last long.
- **Maintenance Expenses** are under by **\$38,800**. **\$5,000** was set aside for some maintenance costs at the Tutor Totter Center to prevent rodents, which has not transpired yet. Less maintenance was required at the Ridge Runners Field (C Field) at Regional Park which is under by **\$6,700**. **Meadow Vista Park** maintenance is under by **\$4,600**. **Maintenance and Repairs on Equipment** is under **(\$5,200)**, but that will most likely level out in February and March when the manager completes his annual maintenance on the equipment.
- **Wages & Benefits** are under budget by **\$51,600**. This comes from Facilities and Grounds.
- **Fixed Assets** are under budget by **\$79,500**. We are getting towards the end of the fiscal year and some of the planned assets have not been purchased yet. **\$80,000** was budgeted for the **Railhead Pond Pump** in January, which will now be pushed out to next fiscal year.

## Balance Sheet

1/31/2024

	Current YTD
<b>ASSETS</b>	
<b><u>Current Assets</u></b>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	12,683.24
First Foundation Bank	282,629.89
Placer County Treasure-General	3,708,405.44
Placer County Treasurer - City Trust	257,690.69
Accounts Receivable	46,709.36
Due From Other Governments	13.34
PCOE Receivables	32,424.45
Lease Recievables - Current	39,045.00
Prepaid Expenses	778.30
Prepaid Liability Expense	85,044.00
Prepaid Workers Comp Insurance	23,007.11
<b>Total Current Assets</b>	<b>4,489,010.82</b>
<b><u>Non-Current Assets</u></b>	
CEPPT (CalPERS) Trust	526,062.68
Lease Receivables	107,409.00
<b>Total Non-Current Assets</b>	<b>633,471.68</b>
<b><u>Restricted Reserve Funds</u></b>	
Transfers out - ADA Reserves	22,023.00
<b>Total Restricted Funds</b>	<b>22,023.00</b>
<b><u>Fixed Assets</u></b>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,241,747.03
Fixed Assets: Equipment	3,801,561.05
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	310,570.10
Fixed Assets: Office Furniture & Rec Equipment	289,343.86
Construction In Progress	340,784.20
Less: Accumulated Depreciation	(11,545,099.74)
<b>Total Fixed Assets</b>	<b>9,490,493.48</b>
<b><u>Deferred Outflows of Resources</u></b>	
Pensions - Def Outflows of Resources	941,910.00
	941,910.00
<b>TOTAL ASSETS</b>	<b>15,576,908.98</b>

	Current YTD
<b>LIABILITIES AND NET PROFIT</b>	
<b><u>Current Liabilities</u></b>	
Deferred Civic Rec Revenue	71,672.28
Prepaid Revenue	9,034.00
Unearned Civic Rec A/R Offset	36,311.61
User Credits Payable	12,213.25
Refundable Liability (Refunds)	307.00
Accounts Payable	4,103.50
PGE Tru-up payable	14,716.24
Gift Certificates Unearned	140.00
Compensated Absenses	166,130.34
Sales Tax Payable	48.03
Miscellaneous Deductions	21.63
Lease Payable - Current	122,000.00
<b>Total Current Liabilities</b>	<b>\$436,697.88</b>
<b><u>Long Term Liabilities</u></b>	
Lease Payable - Sterling Bank	1,841,000.00
Net OPEB Liability	257,900.00
Net Pension Liability	1,182,967.00
<b>Total Long Term Liabilities</b>	<b>3,281,867.00</b>
<b>TOTAL LIABILITIES</b>	<b>3,718,564.88</b>
<b><u>Deferred Inflows of Resources</u></b>	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	177,485.00
Deferred Inflows - Leases	142,748.00
	536,516.00
<b><u>Net Position</u></b>	
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)	1,227,020.43
<b>Total Net Postion</b>	<b>\$11,321,828.10</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$15,576,908.98</b>

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

	Approved Budget 23-24	% Of Total	Mid-Yr Revision 23-24	% Of Total	2024 January Actuals	Last Yr January Actuals	2023-24 YTD Actuals	2023-24 YTD Budget	Last Yr YTD Actuals
<b>Operating Revenues</b>									
Program Revenue	1,239,872	17%	1,379,019	19%	96,489	72,956	1,321,599	1,257,515	1,201,418
Facility Revenue	188,147	3%	176,749	2%	5,077	4,780	179,782	163,171	166,623
Misc. Revenue	47,521	1%	93,550	1%	3,513	1,606	113,646	84,921	58,396
Grants & Donations	52,055	1%	92,042	1%	12,307	14,155	114,511	86,343	217,778
Interest/Investment Income	43,447	1%	88,275	1%	63,350	22,893	191,874	145,620	52,198
Equipment Reserve Transfers	465,959	7%	523,529	7%	-	-	264,155	264,155	47,678
Future Cap & ADA Transfers	849,785	12%	673,134	9%	-	74,095	246,211	246,211	74,095
Tax Revenue	4,102,145	58%	4,239,777	57%	2,321,754	2,220,899	4,259,804	4,239,207	4,024,466
Atwood	28,348	0%	28,483	0%	16,202	15,579	28,948	28,325	27,807
City Mitigation Transfers/Rev	50,000	1%	98,000	1%	-	-	98,000	98,000	55,861
County Mitigation Revenue	22,000	0%	-	0%	-	-	-	-	85,000
<b>Total Operating Revenue</b>	<b>7,089,279</b>	<b>100%</b>	<b>7,392,558</b>	<b>100%</b>	<b>2,518,692</b>	<b>2,426,963</b>	<b>6,818,530</b>	<b>6,613,468</b>	<b>6,011,320</b>
<b>Expenditures</b>									
Program Expense	255,685	4%	252,312	4%	18,173	6,657	216,546	207,964	193,096
Operating & Supplies	569,202	8%	560,987	8%	58,748	47,098	485,189	476,666	426,565
Utilities Expense	219,359	3%	244,344	4%	14,333	15,247	153,757	174,065	143,005
Professional Services	108,495	2%	90,114	1%	1,729	1,721	60,582	61,581	52,783
Building & Grounds Maintenance	479,172	7%	569,251	8%	29,862	28,713	406,305	445,078	385,695
Property Tax Admin.	74,195	1%	71,577	1%	67,189	69,380	71,468	69,933	69,380
Wages	2,508,616	37%	2,672,372	39%	185,862	164,165	2,082,741	2,110,795	1,842,610
Benefits & Payroll Costs	1,032,813	15%	1,031,771	15%	79,980	65,141	803,104	826,795	763,593
Fixed Asset Expense	469,005	7%	544,743	8%	2,807	1,232	313,358	392,823	179,772
Capital Improvement Projects	964,716	14%	691,237	10%	3,914	54,463	355,283	349,733	560,969
Debt Services	165,282	2%	165,912	2%	2,269	2,203	154,834	154,768	153,681
<b>Total Expenditures</b>	<b>6,846,540</b>	<b>100%</b>	<b>6,894,620</b>	<b>100%</b>	<b>464,866</b>	<b>456,020</b>	<b>5,103,167</b>	<b>5,270,201</b>	<b>4,771,149</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 242,739</b>	<b>3.42</b>	<b>\$ 497,938</b>		<b>\$ 2,053,826</b>	<b>\$ 1,970,943</b>	<b>\$ 1,715,363</b>	<b>\$ 1,343,267</b>	<b>\$ 1,240,171</b>
City Trust Transfer			\$ 87,946				Current Totals		Last Yrs Totals
Annual Contingency Reserve (1-2%)	\$ -		\$ -				\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 90,000		\$ 143,000				\$ 622,153	\$ 143,000	\$ 786,281
Future Capital Construction Reserve	\$ 90,000		\$ 180,000				\$ 843,187	\$ 180,000	\$ 839,370
COVID Relief Funding	\$ -		\$ -				\$ 267,874	\$ -	\$ 267,874
ADA Reserve	\$ 5,000		\$ 5,000				\$ 13,009	\$ 5,000	\$ 30,032
CEPPT/Prefunding	\$ 36,000		\$ 60,000				\$ 484,555	\$ 60,000	\$ 422,122
<b>TOTALS</b>	<b>\$ 21,739</b>		<b>\$ 21,992</b>				<b>\$ 2,300,778</b>	<b>\$ 955,267</b>	<b>\$ 2,415,679</b>
								Budgeted and Transferred	

**Auburn Rec & Park**Profit & Loss - Summary  
4/1/2023 To 1/31/2024

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	96,488.64	1,321,598.67	1,257,515.00	64,083.67	105.10
Rents & Concessions	5,077.27	179,781.92	163,171.00	16,610.92	110.18
Miscellaneous Revenue	3,512.50	113,646.40	84,921.00	28,725.40	133.83
Grants & Donations	12,307.34	114,511.36	86,343.00	28,168.36	132.62
Interest Income	63,350.12	191,874.46	145,620.00	46,254.46	131.76
Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Taxes Revenue	2,337,955.55	4,288,752.19	4,267,532.00	21,220.19	100.50
<b>TOTAL OPERATING REVENUE</b>	<b>\$2,518,691.42</b>	<b>\$6,308,165.00</b>	<b>\$6,103,102.00</b>	<b>\$205,063.00</b>	<b>103.36%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer Funds from other sources	0.00	1,138,704.00	1,138,704.00	0.00	100.00
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$1,138,704.00</b>	<b>\$1,138,704.00</b>	<b>\$0.00</b>	<b>100.00%</b>
<b>TOTAL REVENUES</b>	<b>2,518,691.42</b>	<b>7,446,869.00</b>	<b>7,241,806.00</b>	<b>205,063.00</b>	<b>102.83</b>
<b>EXPENDITURES</b>					
Program Expenses	18,173.13	216,545.97	207,964.01	8,581.96	104.13
Operations & Supplies Expense	58,748.00	485,189.49	476,666.00	8,523.49	101.79
Utilities Expense	14,332.87	153,756.95	174,065.00	(20,308.05)	88.33
Legal Expenses	0.00	192.00	444.00	(252.00)	43.24
Professional Services	1,728.74	60,390.20	61,137.00	(746.80)	98.78
Bldg & Grounds Maintenance	29,862.10	406,305.38	445,078.00	(38,772.62)	91.29
Property Tax Administration/LAFCO	67,188.82	71,467.69	69,933.00	1,534.69	102.20
Utilities Expense	185,861.84	2,082,741.20	2,110,795.00	(28,053.80)	98.67
Benefits & Payroll Costs	79,980.27	803,103.89	826,639.00	(23,535.11)	97.15
Fixed Asset Expense	2,807.12	313,358.40	392,823.00	(79,464.60)	79.77



Auburn Rec & Park  
Profit & Loss - Summary  
4/1/2023 To 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	3,913.65	355,282.52	349,733.00	5,549.52	101.59
Debt Service	2,268.88	154,833.88	154,768.00	65.88	100.04
Transfers Out	0.00	1,116,681.00	1,116,681.00	0.00	100.00
TOTAL EXPENDITURES	\$464,865.42	\$6,219,848.57	\$6,386,726.01	(\$166,877.44)	97.39%
NET REVENUE OVER EXPENDITURES	\$2,053,826.00	\$1,227,020.43	\$855,079.99	\$371,940.44	143.50%

**Auburn Rec & Park**

Profit &amp; Loss - Detail

4/1/2023 to 1/31/2024

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
Aub Elem DSC Rev	17,269.13	106,097.94	112,980.00	(6,882.06)	93.91
Skyridge DSC Rev	36,079.81	196,163.13	177,685.00	18,478.13	110.40
Day Camp (REC) Rev	304.00	171,595.21	162,440.00	9,155.21	105.64
Day Camp (REG) Rev	0.00	64,478.00	64,866.00	(388.00)	99.40
Preschool Revenue	8,567.50	46,742.00	43,237.00	3,505.00	108.11
Newcastle DSC Revenue	15,742.95	113,266.85	107,756.00	5,510.85	105.11
Adult Softball	(325.00)	29,167.50	28,271.00	896.50	103.17
Adult Basketball	0.00	11,850.00	15,162.00	(3,312.00)	78.16
Adult Volleyball	2,616.00	8,724.24	8,333.00	391.24	104.70
Pickle Ball Revenue	275.00	6,707.00	9,668.00	(2,961.00)	69.37
Adult Classes	7,626.25	43,486.65	39,145.00	4,341.65	111.09
Adult Class Rev - Bureau	1,390.00	7,826.70	7,289.00	537.70	107.38
Bocce Ball Prog Revenue	0.00	1,732.80	2,461.00	(728.20)	70.41
Youth Basketball	460.00	144,080.00	119,893.00	24,187.00	120.17
Youth Classes	2,950.00	70,894.74	70,307.00	587.74	100.84
Youth Class Rev - Bureau	245.00	1,985.00	2,700.00	(715.00)	73.52
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	4,528.00	(287.61)	93.65
Public Swim - MS Sierra Pool	0.00	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	26,449.00	(284.00)	98.93
Synchro Team	0.00	14,435.00	14,796.00	(361.00)	97.56
Youth Camps Revenue	130.00	43,289.50	43,548.00	(258.50)	99.41
Youth Camp Rev - Bureau	2,405.00	38,387.00	36,401.00	1,986.00	105.46

Profit & Loss - Detail  
4/1/2023 to 1/31/2024

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	0.00	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	665.00	10,671.89	6,211.00	4,460.89	171.82
Out of District Fees - Bureau	88.00	1,167.54	818.00	349.54	142.73
Total Parks and Recreation Services	96,488.64	1,321,598.67	1,257,515.00	64,083.67	105.10
Rents & Concessions					
Fee Waivers, Public	(294.00)	(2,505.05)	(2,759.00)	253.95	90.80
Fee Waivers, Public, Reclamation	375.00	(481.25)	(266.00)	(215.25)	180.92
Blue Bird Room-CVCC	181.91	1,775.80	1,776.00	(0.20)	99.99
Lakeside Rental Revenue - Reg	605.50	8,725.75	7,116.00	1,609.75	122.62
Sierra Room Rental - CVCC	0.00	6,346.90	4,796.00	1,550.90	132.34
Sunset Room Rental - CVCC	112.50	1,135.50	928.00	207.50	122.36
Canyon View Room Rental - CVCC	473.00	1,751.00	(804.00)	2,555.00	(217.79)
Foothills Room Rental - CVCC	575.68	7,254.72	5,980.00	1,274.72	121.32
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	5,175.00	(2,350.00)	54.59
Overlook Modular Rent	604.27	5,898.85	5,901.00	(2.15)	99.96
Gazebo Rentals	105.00	607.00	205.00	402.00	296.10
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	4,439.00	(548.00)	87.66
Gym Rental Revenue - Reg	436.00	12,540.00	10,455.00	2,085.00	119.94
Tutor Totter Lease Agreement	623.05	5,574.41	5,574.00	0.41	100.01
Kitchen Rental Revenue - CVCC	0.00	1,261.00	924.00	337.00	136.47
Picnic Area Rental Revenue - Rec	58.50	8,101.75	7,037.00	1,064.75	115.13

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Reg	0.00	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	3,921.00	(77.00)	98.04
Field "Recreation" Rental Revenue	0.00	5,428.00	5,112.00	316.00	106.18
Field "Bill Beane" Rental - Reg A	0.00	3,301.50	2,678.00	623.50	123.28
Field "Softball" Rental - MV	0.00	2,382.00	2,182.00	200.00	109.17
Field Rental - CV	0.00	1,608.25	1,470.00	138.25	109.41
Bike Park Rentals	0.00	0.00	42.00	(42.00)	0.00
Field Soccer/Baseball-Winchester	0.00	3,754.00	2,861.00	893.00	131.21
Field "Beggs" Rental - Rec	175.00	6,324.00	6,036.00	288.00	104.77
Field B (softball) Rev - Reg	0.00	3,607.50	3,209.00	398.50	112.42
Field "James" Rental - Rec	338.00	13,186.25	14,734.00	(1,547.75)	89.50
Field C (Baseball) Rental - Reg	0.00	5,177.00	4,967.00	210.00	104.23
Bocce Ball Field Rental	0.00	0.00	42.00	(42.00)	0.00
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	(8,255.50)	9,190.43	16,834.00	(7,643.57)	54.59
Field - PH Soccer Field	0.00	1,795.50	728.00	1,067.50	246.64
Field "Soccer B" Rental - Railhead	8,255.50	9,387.34	1,048.00	8,339.34	895.74
Field "Peewee Soccer" Rental - MV	0.00	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	5,868.64	6,120.00	(251.36)	95.89
Misc Rents & Concessions - Bureau	124.56	1,890.56	1,991.00	(100.44)	94.96
Custodial Fees	368.00	13,848.00	13,232.00	616.00	104.66
Custodial Fees - Bureau	146.00	4,293.50	4,134.00	159.50	103.86
Set up/Take Down Fees	0.00	300.00	421.00	(121.00)	71.26
Set up/Take Down Fees - Bureau	0.00	920.00	806.00	114.00	114.14
	5,077.27	179,781.92	163,171.00	16,610.92	110.18
1 Rents and Concessions					



	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>Miscellaneous Revenue</b>					
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	504.00	(141.00)	126.00	(267.00)	(111.91)
Alcohol Permit Fee	46.00	3,703.00	3,350.00	353.00	110.54
Alcohol Permit - Bureau	0.00	598.00	556.00	42.00	107.55
MVCC - Alcohol fee	46.00	0.00	0.00	0.00	0.00
MVCC Custodial Fee	46.00	0.00	0.00	0.00	0.00
Miscellaneous Income - Admin.	0.00	29,542.96	395.00	29,147.96	7479.23
Miscellaneous Revenue - Recreation	0.00	767.85	0.00	767.85	0.00
Verizon Wireless Lease	2,870.50	25,165.62	25,164.00	1.62	100.01
Miscellaneous Income - F & G	0.00	3,709.97	5,030.00	(1,320.03)	73.76
<b>Total Miscellaneous Revenue</b>	<b>3,512.50</b>	<b>113,646.40</b>	<b>84,921.00</b>	<b>28,725.40</b>	<b>133.83</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	4,180.00	18,254.31	12,439.00	5,815.31	146.75
Donation Rev - F & G	4,132.50	18,051.21	18,718.00	(666.79)	96.44
Donations - Bike Park	3,044.84	3,044.84	2,700.00	344.84	112.77
Grant Proceeds - Y. Services	0.00	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
City Hill Pickleball Courts Revenue	950.00	950.00	0.00	950.00	0.00
<b>Total Grants and Donations</b>	<b>12,307.34</b>	<b>114,511.36</b>	<b>86,343.00</b>	<b>28,168.36</b>	<b>132.62</b>

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	10.97	701.90	800.00	(98.10)	87.74
Interest Revenue - County	20,079.43	152,835.58	128,482.00	24,353.58	118.96
Interest - City Trust	1,465.64	9,670.81	7,170.00	2,500.81	134.88
Interest - Pension Trust	41,794.08	28,666.17	9,168.00	19,498.17	312.68
Total Interest Income	63,350.12	191,874.46	145,620.00	46,254.46	131.76
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	2,028,877.46	3,612,104.96	3,591,403.00	20,701.96	100.58
Homeowner's Prop. Tax Relief	10,116.53	20,563.81	21,207.00	(643.19)	96.97
Current Unsecured Prop Taxes General	0.00	76,526.51	78,048.00	(1,521.49)	98.05
Current Supplemental Property Taxes	48,306.08	159,409.59	177,174.00	(17,764.41)	89.97
Unitary & Op Non-unitary Tax	73,703.75	131,193.61	131,258.00	(64.39)	99.95
Delinq Unsecured Property Taxes	0.00	1,159.54	260.00	899.54	445.98
Timber Tax Guarantee	0.00	1.01	1.00	0.01	101.00
Atwood Tax Revenue	16,201.90	28,948.35	28,325.00	623.35	102.20
Delinquent Supplemental Tax Rev	0.00	23.75	(16.00)	39.75	(148.44)
Delinquent Secured Property Taxes	0.00	(64.37)	571.00	(635.37)	(11.27)
Railroad Unitary Property Taxes	1,563.08	2,794.10	2,736.00	58.10	102.12
RDA Pass-Throughs	159,186.75	256,091.33	236,565.00	19,526.33	108.25
Total Tax Revenue	2,337,955.55	4,288,752.19	4,267,532.00	21,220.19	100.50

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OPERATING REVENUE	\$2,518,691.42	\$6,308,165.00	\$6,103,102.00	\$205,063.00	103.36%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
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	2,518,691.42	7,446,869.00	7,241,806.00	205,063.00	102.83
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,088.75	22,795.00	21,626.00	1,169.00	105.41
Instructor/Adult Classes - Bureau	0.00	3,744.00	3,810.00	(66.00)	98.27
Instructor/Youth Classes	2,439.20	44,903.35	41,762.00	3,141.35	107.52
Instr/Youth Classes - Bureau	159.25	838.50	2,621.00	(1,782.50)	31.99
Officials/Adult Softball	0.00	12,144.03	10,060.00	2,084.03	120.72
Officials/Adult Basketball	0.00	5,323.00	9,342.00	(4,019.00)	56.98
Officials/Adult Volleyball	0.00	0.00	497.00	(497.00)	0.00

Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Basketball	0.00	0.00	4,059.00	(4,059.00)	0.00
Officials/Youth Volleyball	0.00	1,008.00	1,008.00	0.00	100.00
Instructor/Youth Camps	0.00	31,710.75	31,527.00	183.75	100.58
Instr/Y Camp - Bureau	1,803.75	22,070.50	18,368.00	3,702.50	120.16
Aub Elem/Program Exp	633.72	2,900.92	318.00	2,582.92	912.24
Skyridge/Program Exp	841.68	4,976.43	3,671.00	1,305.43	135.56
Day Camp/Program Exp	279.22	2,636.79	2,435.01	201.78	108.29
Day Camp REG Expense	0.00	964.63	965.00	(0.37)	99.96
Preschool - Program Expense	268.06	1,166.47	996.00	170.47	117.12
Newcastle Program Expense	755.75	2,391.20	1,785.00	606.20	133.96
Adult Softball Expense	2,017.08	2,442.69	2,164.00	278.69	112.88
Adult Basketball Expense	0.00	1,074.00	1,074.00	0.00	100.00
Pickle Ball Tennis Expense	0.00	636.06	1,041.00	(404.94)	61.10
Youth Basketball Expense	7,399.28	8,104.71	5,489.00	2,615.71	147.65
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	356.39	2,969.20	2,545.00	424.20	116.67
75th Anniversary Expense	0.00	10,689.36	10,690.00	(0.64)	99.99
Obstacle Race Expense	0.00	13,038.92	11,925.00	1,113.92	109.34
Auburn Harvest Festival Expenses	0.00	8,125.37	8,425.00	(299.63)	96.44
Egg Hunt Expenses	131.00	889.50	759.00	130.50	117.19
Total Program Expenses	18,173.13	216,545.97	207,964.01	8,581.96	104.13



Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cash Short/Over-Cust Serv	0.00	(21.53)	(21.00)	(0.53)	102.52
Merchant Fees - Youth Services	2,379.84	15,220.31	16,704.00	(1,483.69)	91.12
Merchant Fees - Cust Serv	807.30	18,080.95	15,984.00	2,096.95	113.12
Discounts Taken	(5.29)	(447.91)	(547.00)	99.09	81.89
Cal Card Incentives	0.00	(1,348.73)	(1,280.00)	(68.73)	105.37
Donations Expense	0.00	800.00	920.00	(120.00)	86.96
Telephone - Placer Hills Pool	53.50	557.12	554.00	3.12	100.56
Telephone - Cust Serv	526.48	5,448.92	5,662.00	(213.08)	96.24
Telephone (CVCC) - Admin	455.09	4,757.04	5,157.00	(399.96)	92.24
Gift Certificates Expensed (donated)	0.00	50.00	50.00	0.00	100.00
Telephone - Youth Services	22.01	230.65	226.00	4.65	102.06
Telephone - Recreation	31.43	316.52	324.00	(7.48)	97.69
Telephone - Preschool	1.29	65.21	67.00	(1.79)	97.33
Telephone - Facilities & Grounds	931.21	9,709.26	11,066.00	(1,356.74)	87.74
Telephone - Day Camp	39.30	836.33	884.00	(47.67)	94.61
Telephone - Newcastle	36.06	362.69	393.00	(30.31)	92.29
Telephone - Aub EI	36.32	729.86	777.00	(47.14)	93.93
Telephone - Skyridge	32.51	345.66	367.00	(21.34)	94.19
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	14,677.57	48,613.30	52,850.00	(4,236.70)	91.98
Youth Assistance Expense	600.00	19,822.79	12,357.00	7,465.79	160.42
Bank Service Charges	0.00	10.03	10.00	0.03	100.30
CEPPT Charges	286.42	831.69	776.00	55.69	107.18
Office Supplies - Rec	269.88	580.51	429.00	151.51	135.32
Office Supplies - Aquatics	0.00	1,124.29	1,124.00	0.29	100.03
Office Supplies - Youth Services	0.00	115.32	260.00	(144.68)	44.35
Office Supplies - F & G	0.00	1,626.66	2,074.00	(447.34)	78.43
Office Supplies-Cust Serv	229.19	3,188.95	3,825.00	(636.05)	83.37
Office Supplies - Admin	1,018.35	5,560.70	5,313.00	247.70	104.66

Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Duplication Costs - Cust Serv	0.00	215.33	222.00	(6.67)	97.00
Duplication Costs - Admin	107.34	1,216.18	1,354.00	(137.82)	89.82
Office Equip Rental - Cust Serv	0.00	4,972.67	4,973.00	(0.33)	99.99
Office Equip Rental - Admin	417.25	3,082.93	3,239.00	(156.07)	95.18
Office Equip Maint - Admin	19.50	602.80	1,043.00	(440.20)	57.80
Dining Expense - F&G	0.00	166.72	124.00	42.72	134.45
Dining Expense - CS	0.00	87.13	90.00	(2.87)	96.81
Dining Expense	0.00	560.50	557.00	3.50	100.63
Gas/Mileage Expense - C.Serv	26.20	593.43	608.00	(14.57)	97.60
Gas/Mileage Expense - Admin	0.00	653.06	1,305.00	(651.94)	50.04
Gas/Mileage Expense - Rec.	0.00	121.18	145.00	(23.82)	83.57
Gas/Mileage Expense - YS	0.00	11.14	100.00	(88.86)	11.14
Gas/Mileage Expense - F & G	4,222.64	52,413.36	57,356.00	(4,942.64)	91.38
General Administrative Exp - Admin	40.00	509.90	518.00	(8.10)	98.44
Liability Insurance - Admin	17,008.00	162,638.00	162,636.00	2.00	100.00
Board Expense	0.00	204.25	449.00	(244.75)	45.49
Public Relations/Marketing - Cust Serv	9.50	2,406.64	2,809.00	(402.36)	85.68
Miscellaneous Expense	0.00	2.75	3.00	(0.25)	91.67
Dues and Subscriptions-Youth Services	0.00	81.19	93.00	(11.81)	87.30
Dues and Subscriptions - Cust Service	0.00	170.46	170.00	0.46	100.27
Dues and Subscriptions - Admin	0.00	12,761.00	14,781.00	(2,020.00)	86.33
Dues and Subscriptions - Rec.	170.00	320.00	328.00	(8.00)	97.56
Dues and Subscriptions - F & G	170.00	199.95	469.00	(269.05)	42.63
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 - Youth Services	0.00	87.82	130.00	(42.18)	67.55
Staff Appreciation - F & G	54.14	339.11	371.00	(31.89)	91.40
Staff Appreciation - Admin	0.00	0.00	59.00	(59.00)	0.00
Company Celebrations	252.59	1,201.89	1,287.00	(85.11)	93.39
Bad Debts Expense - Y Services	0.00	916.33	905.00	11.33	101.25

Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - Admin	0.00	0.00	1,146.00	(1,146.00)	0.00
Staff Development - Rec.	0.00	630.00	683.00	(53.00)	92.24
Staff Development - Aquatics	125.00	156.00	444.00	(288.00)	35.14
Staff Development - Youth Services	0.00	40.00	40.00	0.00	100.00
Staff Development - F & G	641.14	5,122.25	6,433.00	(1,310.75)	79.63
Uniform Exp - Rec.	0.00	0.00	41.00	(41.00)	0.00
Uniform Exp - Aquatics	0.00	86.60	115.00	(28.40)	75.30
Uniform Exp - F & G	3,031.46	2,733.91	525.00	2,208.91	520.75
Small Equipment - Aqua	0.00	1,192.62	3,877.00	(2,684.38)	30.76
Small Equipment - Y Serv	710.64	710.64	530.00	180.64	134.08
Small Equipment - Facilities and Grounds	3,804.01	32,678.95	15,070.00	17,608.95	216.85
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	981.39	4,477.30	2,305.00	2,172.30	194.24
Safety Supplies - Aquatics	0.00	244.53	245.00	(0.47)	99.81
Safety Supplies - Admin	0.00	396.67	390.00	6.67	101.71
Restroom Supplies - Recreation Park	101.83	1,402.96	1,241.00	161.96	113.05
Restroom Supplies - Regional Park	222.34	2,002.31	2,250.00	(247.69)	88.99
Restroom Supplies - Ashford Park	53.45	665.90	629.00	36.90	105.87
Restroom Supplies - Meadow Vista Park	62.13	828.38	715.00	113.38	115.86
Restroom Supplies - Railroad Park	70.82	832.26	796.00	36.26	104.56
Restroom Supplies - Overlook Park	70.82	832.26	797.00	35.26	104.42
Restroom Supplies - Placer Hills Park	53.45	665.90	629.00	36.90	105.87
Restroom Supplies - Rec Comm Ctr	178.88	2,733.30	2,505.00	228.30	109.11
Restroom Supplies - Reg Comm Ctr	156.82	2,247.81	2,076.00	171.81	108.28
Restroom Supplies - CVCC Comm Ctr	178.06	2,809.24	2,571.00	238.24	109.27
Sanitation - Reg Pk - Toilet	255.00	2,550.00	2,587.00	(37.00)	98.57
Sanitation - Win Pk - Toilet	255.00	2,550.00	2,578.00	(28.00)	98.91
Sanitation - Reg - ADA PB Toilet	255.00	2,550.00	2,584.00	(34.00)	98.68
Sanitation - Rec Pk - Debris Box	1,285.56	13,224.90	12,277.00	947.90	107.72

Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg Pk - Disposal	647.86	5,705.31	5,634.00	71.31	101.27
Sanitation - MV - Disposal	441.75	4,263.18	4,273.00	(9.82)	99.77
Sanitation - CVCC - Disposal	239.97	2,122.14	2,336.00	(213.86)	90.85
Bad Debt Expense - Cust Serv	0.00	9.00	229.00	(220.00)	3.93
Total Operations & Supplies	58,748.00	485,189.49	476,666.00	8,523.49	101.79
Utilities Expense					
Lights - Rec Pk Beggs Field	197.65	3,878.59	4,201.00	(322.41)	92.33
Lighting Reimb.-Beggs Field	0.00	(3,335.57)	(3,005.00)	(330.57)	111.00
Lights - Rec Pk James Field	209.03	9,679.99	10,638.00	(958.01)	90.99
Lighting Reimb.-James Field	0.00	(7,846.50)	(8,053.00)	206.50	97.44
Lights - Rec Field	57.35	1,049.01	1,081.00	(31.99)	97.04
Lighting Reimb.-Rec Field	0.00	(1,824.00)	(1,824.00)	0.00	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	2,073.49	1,985.64	5,326.00	(3,340.36)	37.28
Gas/Electric - Reg Comm Ctr	2,243.77	5,506.92	7,871.00	(2,364.08)	69.97
Gas/Electric - CV Comm Ctr	267.78	1,112.51	1,185.00	(72.49)	93.88
Electric Reimb. - CV Comm Ctr	(267.78)	(1,305.01)	(1,378.00)	72.99	94.70
Gas/Electric - CVCC	3,693.63	10,231.62	15,869.00	(5,637.38)	64.48
Gas/Electric - Sierra Pool	1,313.17	20,192.22	18,937.00	1,255.22	106.63
Gas/Electric - PH Pool	352.86	2,551.11	3,232.00	(680.89)	78.93
Electric - Day Camp	357.78	2,281.23	2,645.00	(363.77)	86.25
Gas/Elec - Recreation Park	236.51	9,588.98	10,692.00	(1,103.02)	89.68
Gas/Electric - Reg Park	475.75	10,354.35	8,951.00	1,403.35	115.68
Lighting Reimb. - Reg Park	0.00	(4,556.25)	(3,424.00)	(1,132.25)	133.07
Gas/Electric - Ashford Park	271.91	3,940.75	4,450.00	(509.25)	88.56
Gas/Electric - MV Park	232.02	4,788.51	4,919.00	(130.49)	97.35
Gas/Electric - Railroad Park	71.89	4,875.75	5,004.00	(128.25)	97.44



Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment's  
For All Segment's

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Railhead	(65.42)	(2,622.29)	(2,559.00)	(63.29)	102.47
Gas/Electric - Winchester Park	15.81	1,175.26	1,157.00	18.26	101.58
Reimbursements - Gas/Elec Pool	0.00	(12,788.85)	(12,789.00)	0.15	100.00
Water - Rec Comm Ctr	730.82	4,408.12	4,645.00	(236.88)	94.90
Water - Reg Comm Ctr	164.16	2,012.28	2,095.00	(82.72)	96.05
Water - CV Comm Ctr	(21.41)	538.79	1,123.00	(584.21)	47.98
Water - CVCC	332.75	3,776.16	5,503.00	(1,726.84)	68.62
Water - Sierra Pool	0.00	4,183.09	4,179.00	4.09	100.10
Water - PH Pool	0.00	279.54	286.00	(6.46)	97.74
Water - Rec Park	114.16	4,426.51	4,438.00	(11.49)	99.74
Water - Regional Park	191.39	9,372.14	9,540.00	(167.86)	98.24
Water - Ashford Park	74.67	3,981.40	3,959.00	22.40	100.57
Water - MV Park	330.86	10,381.32	9,820.00	561.32	105.72
Water - CV Park	0.00	3,607.00	3,588.00	19.00	100.53
Water - Railhead Park	113.56	4,372.45	5,259.00	(886.55)	83.14
Water - CVCC Park	0.00	2,419.12	3,081.00	(661.88)	78.52
Water - Overlook Park	347.22	6,805.64	8,042.00	(1,236.36)	84.63
Water - Placer Hills Park	105.35	5,318.61	6,508.00	(1,189.39)	81.72
Water - Atwood	112.14	2,552.03	2,600.00	(47.97)	98.16
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
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,811.00	(466.98)	95.24
Sanitation - Railhead Park (Sewer)	0.00	173.78	183.00	(9.22)	94.96
Sanitation - Overlook (Sewer)	0.00	735.88	773.00	(37.12)	95.20
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,698.00	(508.85)	95.24
Utilities Expense	14,332.87	153,756.95	174,065.00	(20,308.05)	88.33

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
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					
Professional Services - Rec	1,073.00	10,296.17	11,585.00	(1,288.83)	88.88
Professional Services - F & G	361.16	2,011.16	932.00	1,079.16	215.79
Atwood - Professional Services	0.00	2,570.96	2,571.00	(0.04)	100.00
Professional Services - C Serv	0.00	16,495.56	16,853.00	(357.44)	97.88
Professional Services - Admin	0.00	10,721.77	10,899.00	(177.23)	98.37
Accounting/Auditor Fees	0.00	18,000.00	18,000.00	0.00	100.00
Atwood - County Collection Fee	294.58	294.58	297.00	(2.42)	99.19
Total Professional Services	1,728.74	60,390.20	61,137.00	(746.80)	98.78
Bldg & Ground Maintenance					
Vehicle Maintenance	4,536.66	33,039.53	30,264.00	2,775.53	109.17
Equipment Rental	0.00	0.00	2,033.00	(2,033.00)	0.00
Irrigation Supplies - General	428.18	5,261.13	4,625.00	636.13	113.75
Maint - Recreation Field	0.00	1,574.70	2,391.00	(816.30)	65.86
Maint - CV Baseball Field	0.00	884.29	884.00	0.29	100.03
Maint - James Field	0.00	5,004.14	5,931.00	(926.86)	84.37
Maint - Beggs Field	0.00	345.70	609.00	(263.30)	56.77
Maint - Sierra Pool	1,849.57	61,387.31	59,543.00	1,844.31	103.10
Reimbursement- Maint Pool	0.00	(11,487.03)	(11,487.00)	(0.03)	100.00
Maint & Repairs - Equipment	1,310.38	29,113.55	34,344.00	(5,230.45)	84.77
Maint - PH Pool	773.45	14,824.40	19,723.00	(4,898.60)	75.16

Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment's  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Winchester Fields	0.00	0.00	335.00	(335.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	216.61	527.00	(310.39)	41.10
Rep/Maint - Aub El	0.00	338.91	276.00	62.91	122.79
Rep/Maint - Rock Creek	0.00	47.65	48.00	(0.35)	99.27
Rep/Maint - Day Camp	36.69	2,191.29	2,083.00	108.29	105.20
Maint - Recreation Park	3,586.34	40,939.92	42,442.00	(1,502.08)	96.46
Maint - Regional Park	3,352.86	38,125.77	34,550.00	3,575.77	110.35
Maint - Ashford Park	321.93	8,707.27	10,557.00	(1,849.73)	82.48
Maint - Meadow Vista Park	875.10	9,531.85	14,116.00	(4,584.15)	67.53
Maint - Christian Valley Park	0.00	1,144.71	3,293.00	(2,148.29)	34.76
Maint - Railhead Park	302.25	5,690.26	6,498.00	(807.74)	87.57
Maint - CVCC Park	304.86	6,588.01	6,350.00	238.01	103.75
Maint - Overlook Park	534.81	12,429.69	12,198.00	231.69	101.90
Maint - Placer Hills Park	0.00	1,570.33	2,307.00	(736.67)	68.07
Maint - Pocket Parks	0.00	1,559.13	791.00	768.13	197.11
Maint - Mt. Vernon Park	0.00	0.00	57.00	(57.00)	0.00
Maint - Winchester Park	0.00	316.14	490.00	(173.86)	64.52
Maint - Atwood	192.48	3,991.89	3,173.00	818.89	125.81
Maint - Shockley Park	0.00	3,235.50	4,329.00	(1,093.50)	74.74
Maint - Bike Park	650.66	6,479.88	4,830.00	1,649.88	134.16
Rep/Maint - Skyridge	433.63	1,067.14	3,853.00	(2,785.86)	27.70
Maint - Ashley Dog Park	3.63	1,286.58	2,249.00	(962.42)	57.21
Maint - Recreation Comm Ctr	193.69	18,559.17	20,630.00	(2,070.83)	89.96
Maint - Regional Comm Ctr	53.15	13,845.85	14,120.00	(274.15)	98.06
Maint - Christian Valley Comm Ctr	0.00	114.22	5,764.00	(5,649.78)	1.98
Maint - CVCC Comm Ctr	2,510.70	13,935.64	14,584.00	(648.36)	95.55
Maint - Overlook Modular	0.00	3,720.33	4,685.00	(964.67)	79.41
Maint - Regional Tennis/Pickleball Courts	175.88	535.52	674.00	(138.48)	79.45
aint - MV Soccer A	0.00	296.45	267.00	29.45	111.03
aint - RH Soccer A	0.00	3,140.44	4,205.00	(1,064.56)	74.68

Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - PH Soccer Field	0.00	2.14	0.00	2.14	0.00
Maint - Regional Field Soccer	0.00	0.00	104.00	(104.00)	0.00
Maint - MV PeeWee Soccer	0.00	360.88	254.00	106.88	142.08
Maint - RH Soccer B	0.00	2,054.17	3,118.00	(1,063.83)	65.88
Maint - Regional Bill Bean Field	0.00	5,611.79	6,096.00	(484.21)	92.06
Maint - MV Softball Field	0.00	6.43	6.00	0.43	107.17
Maint - Regional Field B	0.00	1,240.88	3,166.00	(1,925.12)	39.19
Maint - Regional Field C	0.00	10,186.13	16,911.00	(6,724.87)	60.23
Tree Maint - Rec Park	0.00	13,150.00	10,000.00	3,150.00	131.50
Tree Maint - Shockley Park	0.00	1,530.02	1,530.00	0.02	100.00
Vandalism Repairs Expense	7,435.20	32,609.07	34,752.00	(2,142.93)	93.83
Total Building and Grounds Maintenance	29,862.10	406,305.38	445,078.00	(38,772.62)	91.29
Property Tax Administration/LAFCO					
Property Tax Administration	67,188.82	67,188.82	65,654.00	1,534.82	102.34
Lafco Fees	0.00	4,278.87	4,279.00	(0.13)	100.00
Total Property Tax Administration/LAFCO	67,188.82	71,467.69	69,933.00	1,534.69	102.20
Salaries Expense					
Wages - (Y. Serv) - Manager	5,416.00	63,378.47	60,070.00	3,308.47	105.51
Wages - (Cust Serv) - Full Time	10,944.54	119,173.02	124,460.00	(5,286.98)	95.75
Wages - (Admin) - Full Time	13,339.51	142,079.90	138,344.00	3,735.90	102.70
Wages - (Admin) - Part Time	6,593.39	63,103.97	63,550.00	(446.03)	99.30
Wages - (Admin) - Board Pay	2,500.00	21,500.00	21,500.00	0.00	100.00
Wages - (Y. Serv) - Aub Elem - PT	6,160.65	54,401.90	55,229.00	(827.10)	98.50
Wages - (Y. Serv) - AE Maint	8.09	332.25	244.00	88.25	136.17
Wages - (Y. Serv) - RC Maint	0.00	462.25	468.00	(5.75)	98.77

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y. Serv) - Skyridge - PT	7,720.98	78,486.59	66,764.00	11,722.59	117.56
Wages - (Y. Serv) - Skyridge Maint	107.97	1,058.61	965.00	93.61	109.70
Wages - (Y. Serv) - Day Camp - PT	9,354.02	88,446.77	83,097.00	5,349.77	106.44
Wages - (Y. Serv) - DC Maint	3.47	391.65	519.00	(127.35)	75.46
Wages - Reg Day Camp	0.00	39,597.45	39,597.00	0.45	100.00
Wages - (Rec) - Full Time	13,661.10	134,268.58	138,280.00	(4,011.42)	97.10
Wages - (Y. Serv) - Newcastle- PT	4,705.75	62,341.39	54,778.00	7,563.39	113.81
Wages - (Y. Serv) - NC Maint	22.60	53.44	85.00	(31.56)	62.87
Wages - (Rec) - Adult Softball	0.00	5,642.00	4,926.00	716.00	114.54
Wages - (Rec) - Adult Basketball	292.98	3,427.62	2,909.00	518.62	117.83
Wages - (Y. Serv) - Preschool	3,028.04	30,049.87	31,525.00	(1,475.13)	95.32
Wages - (Aqua) - Aquatics Coordinator	528.85	13,481.73	13,415.00	66.73	100.50
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
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	10,197.84	98,579.50	100,297.00	(1,717.50)	98.29
Wages - (Fac & Grds) - Fac Att. - CVCC	2,217.53	37,537.32	41,829.00	(4,291.68)	89.74
Wages - (Fac & Grds) - Fac Attendant - Reg	2,816.82	34,897.50	35,307.00	(409.50)	98.84
Wages - (Fac & Grds) - Fac Att Overlook	0.00	122.65	107.00	15.65	114.63
Wages - (Fac & Grds) - Management	15,556.74	156,412.34	169,868.00	(13,455.66)	92.08
Wages - (Fac & Grds) - Recreation Park	23,893.43	210,593.59	214,075.00	(3,481.41)	98.37
Wages - (Fac & Grds) - Regional Park	20,033.31	187,874.14	200,404.00	(12,529.86)	93.75
Wages - (Fac & Grds) - Ashford Park	3,953.41	39,867.33	39,945.00	(77.67)	99.81
Wages - (Fac & Grds) - Meadow Vista Park	4,992.39	46,093.78	46,375.00	(281.22)	99.39
Wages - (Fac & Grds) - CV Comm Center	378.13	5,339.82	6,271.00	(931.18)	85.15



Profit & Loss - Detail  
4/1/2023 to 1/31/2024  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Railhead Park	991.89	17,286.71	18,607.00	(1,320.29)	92.90
Wages - (Fac & Grds) - CVCC	1,991.70	16,250.15	16,088.00	162.15	101.01
Wages - (Fac & Grds) - Overlook Park	1,859.97	16,119.29	15,675.00	444.29	102.83
Wages - (Fac & Grds) - Placer Hills Park	714.96	17,414.56	18,306.00	(891.44)	95.13
Wages - (Fac & Grds) - Pocket Parks	383.80	6,479.77	7,209.00	(729.23)	89.88
Wages - (Fac & Grds) - Mt. Vernon Park	2.00	315.68	314.00	1.68	100.54
Wages - (Fac & Grds) - Winchester Park	351.31	4,766.81	4,612.00	154.81	103.36
Wages - (Fac & Grds) - Atwood	236.17	5,323.95	5,460.00	(136.05)	97.51
Wages - (Fac & Grds) - Shockley Property	0.00	3,331.29	3,380.00	(48.71)	98.56
Wages - (F & G) Special Events	0.00	8,502.85	8,536.00	(33.15)	99.61
Wages - District Administrator	10,238.40	107,667.16	117,925.00	(10,257.84)	91.30
Wages - (F & G Proj) - Marriot Meadows	0.00	790.24	838.00	(47.76)	94.30
Wages - (Rec) - Special Events	0.00	3,875.21	3,702.00	173.21	104.68
Wages - (F & G) Uniform Allowance	664.10	4,471.34	3,800.00	671.34	117.67
Total Salaries Expense	185,861.84	2,082,741.20	2,110,795.00	(28,053.80)	98.67
Benefits & Payroll Costs					
ER Taxes - Rec	1,203.28	11,496.79	11,729.00	(232.21)	98.02
ER Taxes - Aquatics	48.92	13,120.37	13,471.00	(350.63)	97.40
ER Taxes - Youth Services	3,243.06	32,069.38	32,133.00	(63.62)	99.80
ER Taxes - Fac & Grds	7,995.24	68,109.71	76,744.00	(8,634.29)	88.75
ER Taxes - Cust Serv	958.62	9,078.13	9,484.00	(405.87)	95.72
ER Taxes - Admin	2,801.70	25,199.90	25,660.00	(460.10)	98.21
Employment Expense - Rec	0.00	0.00	14.00	(14.00)	0.00
Employment Expense - Aquatics	0.00	44.94	69.00	(24.06)	65.13
Employment Expense - Youth Services	0.00	264.25	335.00	(70.75)	78.88
Employment Expense - Fac & Grds	0.00	1,432.04	1,753.00	(320.96)	81.69
Printing Exp - Recreation	0.00	52.00	0.00	52.00	0.00
Printing Exp - Aquatics	0.00	79.00	845.00	(766.00)	9.35

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Youth Services	0.00	240.00	549.00	(309.00)	43.72
Fingerprinting Exp - Fac & Grds	0.00	329.00	239.00	90.00	137.66
Fingerprinting Exp - Admin	0.00	0.00	188.00	(188.00)	0.00
Benefits Expense - Recreation	3,001.58	26,082.96	23,270.00	2,812.96	112.09
Benefits Expense - Youth Services	2,684.49	26,717.98	26,693.00	24.98	100.09
Benefits Expense - Fac & Grds	26,408.74	207,301.54	209,020.00	(1,718.46)	99.18
Benefits Expense - Cust Serv	2,521.32	23,791.37	23,913.00	(121.63)	99.49
Benefits Expense - Admin	6,321.30	61,090.90	62,216.00	(1,125.10)	98.19
Employer Retirement Exp. - Rec	1,342.66	12,848.06	13,053.00	(204.94)	98.43
Employer Retirement Exp. - Aquatics	66.79	2,330.81	2,274.00	56.81	102.50
Employer Retirement Exp. - Youth Services	2,875.90	31,441.66	28,430.00	3,011.66	110.59
Employer Retirement Exp. - Fac & Grds	7,627.28	73,209.22	76,974.00	(3,764.78)	95.11
Employer Retirement Exp - Cust Serv	1,380.80	13,209.01	13,029.00	180.01	101.38
Employer Retirement Exp. - Admin	3,241.66	31,356.21	31,641.00	(284.79)	99.10
CalPERS Prefunding	0.00	66,875.00	69,111.00	(2,236.00)	96.77
Worker's Comp - Rec	209.27	2,214.17	2,033.00	181.17	108.91
Worker's Comp - Aquatics	7.94	2,114.63	2,209.00	(94.37)	95.73
Worker's Comp - Youth Services	555.57	6,317.05	7,348.00	(1,030.95)	85.97
Worker's Comp - Fac & Grds	5,176.57	51,495.66	58,523.00	(7,027.34)	87.99
Worker's Comp - Cust Serv	50.13	535.40	564.00	(28.60)	94.93
Worker's Comp - Admin	257.45	2,656.75	3,125.00	(468.25)	85.02
Total Benefits and Payroll Costs	79,980.27	803,103.89	826,639.00	(23,535.11)	97.15
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	3,138.34	3,138.00	0.34	100.01
Fixed Asset Purchases - Fac & Grds	2,713.35	298,194.28	374,950.00	(76,755.72)	79.53
Computer Purchases - Admin	56.35	2,479.04	4,000.00	(1,520.96)	61.98
Loss on Removed Assets	0.00	735.00	735.00	0.00	100.00
Fire Loss	37.42	8,811.74	10,000.00	(1,188.26)	88.12

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Fixed Asset Expense	2,807.12	313,358.40	392,823.00	(79,464.60)	79.77
Capital Improvement Projects					
Rec - Splash Pool Repairs	4,103.50	36,677.84	36,678.00	(0.16)	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	0.00	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	(2,589.85)	12,504.80	10,054.00	2,450.80	124.38
Regional Pk- Court Repairs	0.00	115,864.60	114,937.00	927.60	100.81
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	1,312.90	1,308.00	4.90	100.38
Marriott Meadows- Const Doc & Related Woi	2,400.00	8,744.00	6,344.00	2,400.00	137.83
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	0.00	11,560.80	11,600.00	(39.20)	99.66
Rec - ADA Parking at DC Mods	0.00	22,022.52	22,023.00	(0.48)	100.00
Total Capital Improvement Projects	3,913.65	355,282.52	349,733.00	5,549.52	101.59
Debt Service					
Recreation Park Lease	2,268.88	2,268.88	2,203.00	65.88	102.99
Principal Lease Payment- Sterling Bank	0.00	122,000.00	122,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	30,565.00	30,565.00	0.00	100.00
Total Debt Service	2,268.88	154,833.88	154,768.00	65.88	100.04
Transfers Out					

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	\$464,865.42	\$6,219,848.57	\$6,386,726.01	(\$166,877.44)	97.39%
Net Revenue Over Expenditures	\$2,053,826.00	\$1,227,020.43	\$855,079.99	\$371,940.44	143.50%
ADJ. NET REVENUE OVER EXPENDITURES	2,053,826.00	1,227,020.43	855,079.99	371,940.44	143.50

**SECTION: 5.0**

**ITEM: 5.4 RESOLUTION #2024-02: TRANSFER \$23,252 FROM THE COVID RELIEF FUND RESERVES TO THE GENERAL FUND FOR THE COMPLETION OF THE AUBURN ELEMENTARY MODULAR SIDING/ROOF REPAIRS FOR \$10,000 AND THE SIERRA POOL DECK EXPANSION JOINT REPAIRS.**

**INFORMATION: SEE ATTACHED INFORMATION**

#### **5.4 Cover Sheet: Resolution #2024-02: Transfer \$23,252 from the COVID Relief Fund Reserves to the General Fund for the completion of the Auburn Elementary Modular siding/roof repairs for \$10,000 and the Sierra Pool Deck Expansion Joint Repairs.**

Auburn Area Recreation and Park District Finance committee meeting, February, 2024; Board of Directors' meeting, February, 2024.

##### **The Issue**

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2024-02, a resolution authorizing the transfer of funds from the COVID Relief Fund Reserves in the amount of \$23,252 to reimburse the general fund for the expenses paid for the Auburn Elementary Modular siding/roof repairs for \$10,000 and the Sierra Pool Deck Expansion Joint repairs for \$13,252?

##### **Background**

In September 2023, the Board of Directors approved the Amended Project List for 2023-2024 authorizing \$11,000 to be spent from the COVID Relief Fund Reserves for the Auburn Elementary Modular Siding/Roof repairs and \$15,000 for the Sierra Pool deck expansion joint repairs.

All Seasons North Roofing and Waterproofing, Inc. was awarded the contract for the Auburn Elementary Modular siding/roof repairs. They were able to complete this project under budget for **\$10,000**.

Erik Johnson Tile was awarded the contract for the removal of old deck mastic and installed new gray sanded Deco Seal at the Sierra Pool and Splash Pool to repair the expansion joints. They were able to complete this project under budget for **\$13,252**.

##### **Recommendation**

The Finance Committee reviewed and recommended approval of Resolution #2024-02; a resolution approving the transfer of the COVID Relief Fund Reserves in the amount of **\$23,252** to the General Fund as this is an appropriate use of these reserves. The Finance Committee further recommends sending this item to the Consent Calendar on the February, 2024 ARD Board of Directors agenda.

##### **Attachment**

Resolution Number 2024-02



RESOLUTION NUMBER 2024-2

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$23,252 FROM THE COVID RELIEF FUND RESERVES FOR AUBURN ELEMENTARY MODULAR SIDING AND ROOF REPAIRS FOR \$10,000 AND THE SIERRA POOL DECK EXPANSION JOINT REPAIRS FOR \$13,252.

WHEREAS, in September of 2023, the Auburn Area Recreation & Park District Board of Directors approved the Amended Project List, including the Auburn Elementary Modular siding and roof repairs for \$11,000, and;

WHEREAS, in September of 2023, the Auburn Area Recreation & Park District Board of Directors approved the Amended Project List, including the Sierra Pool deck expansion joint repairs for \$15,000, and;

WHEREAS, the Auburn Elementary Modular siding and roof repairs have been completed by All Seasons North Roofing and Waterproofing, Inc., and;

WHEREAS, the Sierra Pool and Splash Pool deck expansion joint repairs have been completed by Erik Johnson Tile and;

WHEREAS, \$23,252 needs to be transferred into the General Fund from the COVID Relief Fund Reserves, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$23,252 from the COVID Relief Fund Reserves to the General Fund for the completion of the Auburn Elementary Modular siding and roof repairs and for the completion of the Sierra Pool deck expansion joint repairs.

APPROVED, PASSED, AND ADOPTED ON February 29, 2024 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

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Scott R. Holbrook  
Chairman of the Governing Board

ATTEST:

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Clerk to the Governing Board

**SECTION: 5.0**

**ITEM: 5.5 RESOLUTION 2024-03: PREPARATION OF  
ATWOOD III ENGINEER'S REPORT FOR FY  
2024/2025**

**INFORMATION: SEE ATTACHED INFORMATION**

## **5.5 Cover sheet – Resolution 2024-03: Preparation of Atwood III Engineer’s Report for FY 2024/2025**

**Auburn Area Recreation and Park District Acquisition and Development Meeting  
February, 2024; Board of Directors Meeting, February 29, 2024**

### **The Issue**

Shall the Auburn Area Recreation and Park District (District) adopt Resolution 2024-03 directing SCI Consulting Group to prepare the Engineer’s Report for Fiscal Year 2024-25 for the proposed continuation of the assessments which provide important revenues to fund park and recreation improvements and services for the “Atwood Ranch III Landscaping and Lighting Assessment District”?

### **Background**

In the fall and winter of 2004, the District developed a proposed assessment for funding park improvements and other park and recreation maintenance services within the Atwood Ranch III subdivision. This proposed assessment, the “Atwood Ranch III Landscaping and Lighting Assessment District,” was approved by property owners in an assessment ballot proceeding conducted during November through December of 2004. In December 2004, the balloting period was closed, and since a weighted majority of ballots returned were in support of the proposed assessment, the Board approved and levied the assessments.

The assessments can continue to be levied annually and can be increased by the change in the San Francisco Bay Area Consumer Price Index, not to exceed 5% per year. Since 2005-06, the assessments have been levied annually and are providing important revenues needed to fund the park and recreation improvements and services.

In order to continue to levy the assessments, the Council will need to approve Resolution No 2024-03 directing SCI Consulting Group, the assessment engineer, to prepare the Engineer’s Report for fiscal year 2024-25. This Engineer’s Report will include the proposed budget for the continued assessments for fiscal year 2024-25, the updated proposed continued assessments for each parcel in the District, and the proposed continued assessments for fiscal year 2024-25 per single family equivalent benefit unit.

### **Recommendation for the Board of Directors**

The A&D Committee recommended that the ARD Board of Directors approve and adopt Resolution 2024-03 directing SCI Consulting Group to prepare the Engineer’s Report for fiscal year 2024/25 for the proposed continuation of the Atwood Ranch III assessments, which provide important revenues to fund park and recreation improvements and services. The Committee further recommended that this item be placed on the Consent Calendar.

### **Fiscal Impact**

The fee for completion of the 2024/2025 Engineer’s Report by SCI is approximately \$2,000. The cost for these fees is part of the annual assessment.

**Attachments**

Resolution 2024-03

**RESOLUTION NO. 2024-03**

**A RESOLUTION DIRECTING PREPARATION OF THE ENGINEER'S REPORT  
FOR FISCAL YEAR 2024-25**

**FOR THE CONTINUATION OF THE  
ATWOOD RANCH III LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT  
OF THE  
AUBURN AREA RECREATION AND PARK DISTRICT**

RESOLVED, by the Governing Board (the "Board") of the Auburn Area Recreation and Park District (the "District"), County of Placer, State of California, that

1. On January 27<sup>th</sup>, 2005, by its Resolution No. 2005-01, this Board ordered the formation of and levied the first assessment within the Auburn Area Recreation and Park District, Atwood Ranch III District (the "Assessment District") pursuant to the provisions of Article XIIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof).

2. The purpose of the Assessment District is for the installation, maintenance, and servicing of improvements, as described in Section 3 below.

3. Within the Assessment District, the existing and proposed improvements to be undertaken by the Assessment District are generally described as the installation, maintenance, and servicing of public facilities, including but not limited to playground equipment, irrigation and sprinkler systems, landscaping, turf, park grounds, park facilities, landscape corridors, trails, ponds, wetlands preserve areas, fencing, piers, signage, benches, tables, and all necessary appurtenances, and labor, materials, supplies, utilities, and equipment, as applicable, for property owned or maintained by the Auburn Area Recreation and Park District. Installation means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, playground equipment, recreational facilities, and trails. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health, and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti, and monitoring of wetlands preserve areas. Servicing means furnishing electric current or



energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

4. SCI Consulting Group is hereby designated as Engineer of Work for purposes of these proceedings and is hereby ordered to prepare an Engineer's Report in accordance with Article 4 of Chapter 1 of the Act and Article XIID of the California Constitution. Upon completion, the Engineer shall file the Engineer's Report with the Clerk of the Governing Board for submission to the Board.

PASSED AND ADOPTED this 29<sup>th</sup> day of February, 2024 by the following vote, to wit:

AYES :

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
SCOTT R. HOLBROOK  
CHAIRMAN TO THE BOARD OF DIRECTORS

ATTEST:

\_\_\_\_\_  
CATHY WARFORD  
SECRETARY TO THE BOARD OF DIRECTORS

**SECTION: 6.0**

**BOARD AND VANDALISM REPORTS**

**INFORMATION:**

**SEE ATTACHMENTS**

**Kahl Muscott**  
**District Administrator**  
**Report to the Board of Directors**  
**February, 2024**

- We are currently fully staffed in the F&G Dept.
- Staff did a great job cleaning up for the large storms earlier in February. We lost 6 trees throughout the District on February 4th.
- Our battle with the beaver in the Atwood Pond continues. We are playing a game where the beaver keeps damming up the outlet (thereby overflowing the pond) and we keep removing his handy-work. Staff will continue to break up the dam as it is formed. Our goal is to see about getting our backhoe into the area to haul out the large pile of debris that is difficult for us to remove by hand.
- Goats returned to the CVCC/Maidu Dr. at the end of February. These goats are being sent under a contract with the Bureau of Reclamation. The herder and associated equipment have set up camp in the CVCC lower parking lot per a request from Reclamation.
- Work continues on the Rec Park Maintenance Shop fire repairs. Most of the data lines and electric have been pulled.
- AT&T is inquiring about installing a new cell tower at Recreation Park. They are working through their due-diligence at this point, including a Title Report.
- Thieves broke into one of the Regional Park sheds, despite the reinforced gates. The thieves were able to pry back a panel on the side of the shed and crawl over the top. Once inside, they were able to pry open the gate and steal several pieces of equipment, including two pressure washers and four cans of diesel fuel. A report was filed with PCSO.
- ARD won the award for Best Event (Food Truck Fiesta) at the 2024 Auburn Chamber Installation Dinner. Director Ingle accepted the award on behalf of ARD.

**Meetings and events attended or scheduled to attend**

2/2: Placer.ai demo  
2/6: Rotary  
2/7: Budget meetings (Recreation and Customer Service)  
2/8: Budget meeting (F&G)  
2/9: Budget meeting (Youth Services)  
2/9: Heather Leslie, CBO at Auburn Union School District re: modular building sales  
2/13: Rotary  
2/13: Sutter Auburn Faith re: sponsorship opportunities  
2/16: Roller Skating event committee  
2/20: Rotary  
2/21: A&D Committee  
2/21: Finance Committee  
2/21: Policy Committee  
2/22: AT&T reps re: potential cell tower sites at Recreation Park  
2/22: Barry Miller re: City of Auburn General Plan  
2/23: Atwood HOA and the Placer County Resource Conservation District re: Atwood pond  
2/27: Rotary

### XXXI. Public art policy

All proposals for art at ARD parks and facilities will be presented to the District Administrator via the Art at ARD proposal form. The District Administrator and staff will review the proposed artwork and approve the proposal, deny the proposal or request further information. Denied proposals can be appealed to the ARD Board of Directors for review and consideration. Appeals will be made at the next available Board of Director's meeting.

All reviews of proposed artwork should include a review by law enforcement.

A copy or photos of the approved artwork will be included in the staff report section of the ARD Board of Directors agenda packet. This information should be made available at the next available Board of Director's meeting.

For the purposes of this policy, art or artwork refers to permanent art (given/donated or loaned) intended to enrich ARD park and facility environments for residents and visitors. Permanent as described in this policy refers to art or artwork that is meant to remain in place for a period of at least 6 months.



Auburn Recreation District

February 5 at 10:59 AM · 🌐

We have a new mural at our Skate Park located at Overlook Park! This shark mural was created by artist Kris Rosa.



👍❤️ 378

22 💬 15 ➡️

Screenshot from ARD's Facebook Page. Note that this post was one of ARD's most liked/love Facebook posts EVER.



Veona Galbraith  
Administrative Services Manager  
Report to the Board of Directors  
February, 2024

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**)

January's Financials

**Revenues –**

- **Program Revenue** is up by **\$64,000**. Most of this is coming from Recreation Department and Youth Services Department. **Youth Basketball** brought in **\$24,000** over budget. **Skyridge Discovery Club** brought in **\$18,500** over budget, and **Day Camp** is over budget by **\$8,800**. Aquatics Department is still showing **\$7,200** over budget in **Swim Lessons**.
- **Rents & Concessions** is up by **\$16,600** from budget. **Field rentals** are up by **\$6,800**. **Facility rentals** are up by **\$7,100**.
- **Miscellaneous Revenue** is up by **\$28,700**. Most of this came from CAPRI towards the **Fire Loss** (**\$29,150**). This will be going towards the new mower replacement.
- **Grants & Donations** is up due by **\$28,200**, primarily due to final licensed **daycare grants** that we received in October and November of **\$21,700**. **Youth Assistance** Revenue is also above budget by **\$5,800**.
- **Interest/Investment income** is **\$46,300** more than anticipated.
- **Tax Revenues** is above budget by **\$21,200**.

**Expenses –**

- **Utilities** are under by **\$20,300**. PGE rates are set to increase by 14% beginning January 1<sup>st</sup>. This nice savings will not last long.
- **Maintenance Expenses** are under by **\$38,800**. **\$5,000** was set aside for some maintenance costs at the **Tutor Totter Center** to prevent rodents, which has not transpired yet. Less maintenance was required at the **Ridge Runners Field** (C Field) at Regional Park which is under by **\$6,700**. **Meadow Vista Park** maintenance is under by **\$4,600**. **Maintenance and Repairs on Equipment** is under (**\$5,200**), but that will most likely level out in February and March when the manager completes his annual maintenance on the equipment.
- **Wages & Benefits** are under budget by **\$51,600**. This comes from Facilities and Grounds.
- **Fixed Assets** are under budget by **\$79,500**. We are getting towards the end of the fiscal year and some of the planned assets have not been purchased yet. **\$80,000** was budgeted for the **Railhead Pond Pump** in January, which will now be pushed out to next fiscal year.

**Appointments to Note for January:**

- EAP Training, Understanding Personality Types
- EAP Training, Being Positive
- EAP Training, Maximizing Brain Potential
- Preschool Meeting
- Meeting with Tri Counties Bank
- EAP Training, Compassionate Leadership

**Mike Scheele**  
**Landscape Architect/Project Manager**  
**Report to the Board of Directors**  
**February, 2024**

**RECREATION PARK**

- **Rec. Shop Fire:** Computer/WiFi cabling has been completed. Insurers have given approval to proceed with the security camera installations. Sheet rock/drywall work, bathroom floors, doors and misc items to follow soon. ADA ramp handrail work is almost completed. Portable restroom & hand wash station have been placed.
- **Gym Locker Room Floor: No New Action** Project has been freshly re-estimated and came in above the 25K cost threshold and so will need to be bid formally. This cannot be done before the pool opens on 2/5/24 so the project will need to be pushed out to next fiscal year in Fall/Winter when the pool/locker rooms are not in use.
- **Sewer Line at South Restroom:** Quote for this project was received and came in over 25K so this project will need to be put out to formal bid. Staff is preparing bid documents.
- **ADA Parking at Modular Buildings:** Bollard has been delivered. Awaiting quote for installation from PBM construction.
- **Pool Emergency Exits: No New Action** Panic/emergency exit hardware has been installed. Signage to follow.
- **Plumbing Infrastructure:** Punchlist work in progress.
- **Splash Pool Repair-Part 2: No New Action** Repairs are in progress.

**MEADOW VISTA & PLACER HILLS PARKS**

- **Plumbing Infrastructure:** Staff is proposing to move these funds to Ashford park plumbing work.
- **Placer Hills Pool Fence Mow band:** Pricing was finally received for this work and came in over 25K so project has been put out to formal bid. Bid opening is set for Thursday, March 21st.

**ASHFORD PARK**

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

**OVERLOOK PARK**

- **Two Interpretive Signs Project: No New Action** Bureau and other stakeholders need to be consulted, signage program needs to be developed, sign designs and locations needs to be established, signs need to be ordered and then quotes need to be obtained by contractors for installation. Project pushed out to next fiscal year.

**REGIONAL PARK & MARRIOTT MEADOWS SITE**

- **Marriott Meadows Park Site Development Project:** Dudek still making redline corrections to the construction documents. UAIC has completed their edits to the two cultural interpretive signs. Staff has obtained a quote for the signs.
- **Plumbing Infrastructure:** Contractor on board, this project next in line after Meadow Vista Park.
- **Re-Pave Park Drive and Parking Lot: No New Action** Staff consulted with a paving contractor last year to come up with the current \$80K construction estimate. This formal-bid project will be pushed to next fiscal year and the estimate will need to be updated.
- **Pond Leak Investigation Project: No New Action** Staff will be obtaining quotes from engineers to do this study as well as researching less intensive methods to stop the seepage through the pond levee.



- **Pickle Ball and Tennis Court Crack Repair/surfacing Project:** Additional cracks have appeared on the courts and appear to be along the edges of the tape applied to the previous cracks during the repairs. The contractor has been notified and will come back out to make repairs. The weather needs to be warm and dry for a week or so and if this occurs this winter, they will come out. Otherwise, the repairs will need to wait until spring. Signage has been placed at the courts to help communicate this to the public.

### **CANYON VIEW COMMUNITY CENTER (CVCC)**

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

### **RAILHEAD PARK**

- **Parking Lot Repair/re-seal Project: No New Action.** Staff has obtained preliminary pricing from paving contractors for this work. This work will need to be pushed to next fiscal year.
- **New Irrigation Pump & Filter:** Staff has begun the process of designing/configuring the new pump system and obtaining a quote. Project will be put out to formal bid shortly with work to commence early next fiscal year.

### **WINCHESTER/SUGAR PINE RIDGE PARK**

- **Booster Pump & Filter Replacement Project: No New Action.** Payment/reimbursement was finally received from the vendor of the faulty pump. Project now fully complete.

### **AUBURN ELEMENTARY MODULARS**

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

### **SCHOOL PARK PRESERVE PICKLEBALL COURTS**

- **Joint project with City of Auburn and Sky View Foundation:** Bids were opened on 1/18/24 and low bid received was from Baldoni Construction Inc. Staff has been getting contracts signed and obtaining the required bonds and insurance from the contractor. Submittals review to follow with work scheduled to begin March 18th.

### **MULTI PARK ITEMS**

- **Energy Efficient Upgrades:** To date, no solution to the newly discovered manual light pole controls has been offered by Centrica. District may end up having to rig something like epoxying a plastic chip on top of the control buttons to eliminate the manual operability. Centrica has sent a technician out to confirm that the solar panel work is operating properly at the four sites. Staff learned from this technician that there were some issues being worked on relating to how the systems transmit data.

### **MISCELLANEOUS ITEMS**

- Replacement of the evergreen shrubs at Rec Park Bocce Courts is underway. Coordinating new Memorial Bench at Recreation Park. Warranty part investigation at MV Park new play structure. Assistance with Atwood Park re-planting project. Continued research into new bottle filler/drinking fountain at Rec Community Center. Coordination of installation of new bike racks at Rec Park, CVCC, and Overlook Park. Investigation of parking bumpers and low clearance stickers for placement on and around new solar arrays in parking lots as well as updates of monthly Board reports and Project Activity Reports etc.

**Jesse Williams**  
**Facilities & Grounds Manager**  
**Report to the Board of Directors**  
**January, 2024**

**Canyon View Community Center:**

- Replaced three gas blowers that were “deemed not worth repairing.”
- Replaced one gas chainsaw that was “deemed not worth repairing” with an electric one to ease us into the post-gas era.
- Folsom Lock and Security repaired several doors.
- Continued installing ventilated shelving for storage.
- ABT Plumbing, Electric, Heat & Air replaced a faucet on a sink.

**Meadow Vista Park:**

- Serviced the Gopher X Extermination Device.

**Placer Hills Park:**

- Knorr Systems serviced the NexGen System.

**Recreation Park:**

- Serviced the #22 and #29 trucks.
- Serviced the Bomag Tandem Roller.
- Serviced one of the Great Northern Trailer Work's 14K Low Pros.
- Serviced the SDI Sprayer.

**Regional Park:**

- Serviced the #08 truck.
- Serviced a Husqvarna Brush cutter.
- Serviced the Viper Fang 20" Pad Assist Floor Scrubber.
- Replaced one of the pickleball nets.

**Skyridge Elementary:**

- Norris Electric rewired the water heater.

**Mark Brunner**  
**Recreation Services Manager**  
**Report to the Board of Directors**  
**February, 2024**

**Adult Sports**

- The Men's and Women's Spring Softball seasons will on March 7 and 8. Men's Softball League has sold out with nine teams registered. The women's league currently has 4 teams registered. There are six teams registered at this time for our Coed Friday League.

- The next season of Adult Bocce Ball will now begin on April 7. The league has sold out with eight teams registered.
- Spring Adult 5x5 Basketball League has nine teams registered. The league starts on February 22 and will run until mid-May.

### **Aquatics**

- The Sierra Pool opened on February 5 for the Placer and Colfax Swim Teams and Masters Swimming.
- Water Aerobic classes will begin on April 2 at the Sierra Pool.
- Mermaid Synchronized Swimming Team will begin hosting clinics and conditioning classes in March. Their official swim season start is on April 22.

### **Special Events**

- During Spring Break, Recreation Services will be hosting a family roller skating night at Regional Park inside the gymnasium on March 29<sup>th</sup>. We will be partnering with the Auburn Outlaws Roller Derby team, A Town Alliance, and Crush Skate Rentals for the event. Tickets will be \$10 per person to attend the three-hour event. The Auburn Lions will be selling affordable dinner meals for family at the event. This event will be a fundraiser for the Kinder Ready Preschool.
- The Floating Egg Hunt will return on March 30<sup>th</sup> at the Sierra Pool. This year's event will be held from 11-1pm. The cost is \$5 per family to attend the event. Our vendors for this year's event will be the Auburn Robalos, Springhill Suites, Auburn Gymnastics, Precision Orthodontics, Live Oak Waldorf, and IFC. This family friendly event is expected to attract over 100 families to the pool.
- Live Oak Waldorf and Incredible Pets have both signed up to be Platinum Sponsors for the 2024 special event season.
- Upcoming Special Event Dates:
  - Roller Skating Night at Regional Gym – March 29
  - Floating Egg Hunt – March 30
  - Kidzapalooza at Regional Park – May 2
  - Movie In The Park/Family Swim Night – June 14
  - Party In The Park – June 21

**Caleb Porter**

**Youth Services Manager**

**Report to the Board of Directors**

**February, 2024**

### **Monthly Recap:**

Even with the strange weather this month our programs celebrated a variety of different themes including Valentines Day and Space/NASA STEM week. The students of the Preschool made some lovely projects that both decorated our hallway and when sent home to their families filled them with happiness.



The Preschool also visited the Rock Creek Care Center the day before Valentine's Day to help them celebrate an early Valentine's Day.

We also had camp for February Break and our focus for that week was Space and NASA stem culminating in an egg drop where the students teamed up to build the best landing device for their eggs.



### **Upcoming Month:**

We will be hosting a Spring Break Camp next month and we expect a good group of students.

### **Camp Dates:**

March 25th to the 29th.

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

- Auburn Little League submitted a partial schedule. Waiting for full season schedule
- Sierra Foothills Little League submitted a partial schedule. Waiting for full season schedule
- Sacramento Men's Senior Baseball League submitted their season schedule
- Number of running events are on the schedule at Overlook Park for this year
- ARD will be hosting St. Patrick's Day dinner-Recreation Gym on March 17
- Roper's Jewelers sponsoring Movie Night at Rec. Park and Harvest Festival in 2024
- Leadership Executive Committee Meetings
- Attended Chamber Ambassador Ribbon Cutting visits
- Attended Chamber Networking Lunch



JAN VANDALISM REPORT			LABOR COSTS	MATERIAL COSTS
1/12/2024	Bolts, washer for sign		\$130.92	\$11.03
1/12/2024	Hinge, plate, cylinder, sweep		\$49.94	\$5,022.20
1/12/2024	Caution tape, paint rollers		\$102.16	\$23.15
1/12/2024	Signage repair hardware		\$130.92	\$63.28
1/12/2024	Stut clamps for sign		\$21.82	\$10.68
1/12/2024	No smoking sign		\$65.46	\$140.82
1/12/2024	Diamond grinding wheel		\$79.38	\$464.64
1/12/2024	Tuff Shed handles		\$87.32	\$171.61
1/19/2024	Hardware for one way sign		\$21.82	\$52.93
1/26/2024	Delat metering facuet sing hea		\$79.38	\$142.05
1/26/2024	2 reels - 1 air hose and 1 cable		\$87.28	\$1,332.81
Total Labor for Jan			\$856.40	Total Material for Jan \$7,435.20
Total Labor for Fiscal Year 2023-24			\$2,342.96	Total Material for Fiscal Year 2023-24 \$24,018.35
Total Labor for Fiscal Year 2022-2023			\$1,261.25	Total Material for Fiscal Year 2022-23 \$7,960.72



## **8.1 Cover Sheet – Sale of 1 Modular at Auburn Elementary & 2 Modulares at Skyridge Elementary**

**Auburn Area Recreation and Park District (ARD) Finance Committee Meeting, February, 2024; Board of Directors' meeting, February, 2024.**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) approve resolution #2024-5; approving to sell the Modular I unit at Auburn Elementary and Modular I & II at Skyridge Elementary to the Auburn Union School District for \$49,560 each?

### **Background**

On November 13, 2023 Heather Leslie from the Auburn Union School District (AUSD) requested purchasing the remaining 3 Modulares at their school sites (1 at Auburn Elementary, and 2 at Skyridge School). They have Extended Learning Opportunity Program Funding (ELOP) that are "use it" or "lose it" funds. Since they have not expended all of the funds this is another way they can use those funds and not lose them. Heather has stated in writing, "of course those would still be reserved for ARD programs, under the same type of no fee usage agreement we have already entered in." She would be happy to come to the Board and speak on the issue. They have a deadline to use the funds by the end of the school year.

Staff has reviewed the proposed sale agreement and facilities use agreement. After reviewing and working through some negotiations updating language, staff agrees with the agreement set forth. The draft is currently with CAPRI so they can review the liability section.

Based on a 12% increase over the modular that ARD sold to AUSD last year, staff proposed the selling price of \$49,560 for each classroom modular. (\$148,680 total sale)

ARD Policy states:

**Responsibility for Fixed Assets. The Administrative Services Manager has the primary responsibility for the accounting, control and disposal of fixed assets including, but not limited to, the policies and procedures contained in this section and in accordance with the policies of the auditor-controller's office.**

### **Recommendation for the Board of Directors**

The Finance Committee reviewed and recommendation for the approval of Resolution #2024-5; approval to sell the Modular II at Auburn Elementary and Modulares 1 & II back to AUSD for \$49,560 each. The cost for the sale of these building was determined by increasing the price from last year by 12%. The Finance Committee further recommends that the total sale amount (\$148,680) should be set aside for the shortfall on the Marriot Meadows Park Project.

**Fiscal Impact**

\$148,680 for the sale of the Modular I unit at Auburn Elementary and Modulares I & II at Skyridge Elementary.

**Attachment**

History of modulares purchased and sold by ARD.

Resolution # 2024-5

Sales agreement with AUSD

Use agreement with AUSD

## History of Modular Sales with Auburn Recreation District (District):

- The District Purchased 3 Used Modulares in **1997** for **\$25,000** each from Auburn Union School District (AUSD). This did not include delivery or set up, because we purchased them where they were located.
  - 1. Auburn Elementary Modular
  - 2. Skyridge Elementary Modular
  - 3. Rock Creek Modular
    - We made payments to AUSD for 5 years:
      - June 1997      \$15,000
      - June 1998      \$15,000
      - June 1999      \$15,000
      - June 2000      \$15,000
      - June 2001      \$15,000
- The District purchased 1 Used Modular in **1998** for **\$23,000** from Doupnik. This included the delivery and set up of the modular.
  - 1. Skyridge Elementary Modular (2<sup>nd</sup> Unit at this location)
    - We paid in full upon delivery
- The District purchased 1 Modular in **1996** for **\$38,900** with a restroom from Doupnik. This included the delivery and set up of the modular.
  - 1. Day Camp Modular (I believe this was the 2<sup>nd</sup> Unit at Rec Park)
    - We paid in full upon delivery
- The District purchased 2 used Modulares in 2001 from AUSD. One, a triple wide for **\$47,850** and another for **\$38,240**. This did not include delivery or set up because we purchased them where they were located.
  - 1. Auburn Elementary Modular (2<sup>nd</sup> Unit at this location)
  - 2. Alta Vista Modular (Triple Wide)
    - Payments were made for 5 years.
      - July 2002      \$17,218
      - July 2003      \$17,218
      - July 2004      \$17,218
      - July 2005      \$17,218
      - July 2006      \$17,218
- The District Sold the Alta Vista Modular (and put it out in auction form) in 2008.
  - 1. We received on bid of **\$13,000** from St. Joseph School. This did not include moving and setting it up.
  - 2. The District accepted the bid and sold the unit
- In May 2023, staff did a search of used modulares for sale and found 3 had recently sold for **\$40,000** each and did not include delivery and set up.
- Staff offered to sell the District's Modular II unit located at Auburn Elementary back to the AUSD for **\$44,250**. Staff also offered a payment plan, but they opted to purchase it outright.

- My proposal is to offer to sell the two Skyridge Modulares and the remaining Auburn Modular for **\$49,560** each. This is a 12% increase over the last one sold.

RESOLUTION NUMBER 2024-5

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE SALE OF THE DISCOVERY CLUB MODULAR I AT AUBURN ELEMENTARY SCHOOL AND THE SALE OF THE DISCOVERY CLUB MODULARS I & II AT SKYRIDGE ELEMENTARY SCHOOL TO THE AUBURN UNION SCHOOL DISTRICT FOR \$49,560 EACH FOR A TOTAL OF \$148,680.

WHEREAS, in February of 2024, the Auburn Area Recreation & Park District (ARD) staff agreed to sell three used "as is" Discovery Club Modulares to the Auburn Union School District (AUSD) because they would prefer to own the buildings on their property, and;

WHEREAS, in November of 2023 the offer was made by Heather Leslie, Chief Business officer for the Auburn Union School District requesting to purchase two modulares at Skyridge Elementary school and one modular at Auburn Elementary school, and;

WHEREAS, in January an offer was made to Heather Leslie, Chief Business officer for the Auburn Union School District to sell three modulares to AUSD in the amount of \$49,560 each for a total of \$148,680, and;

WHEREAS, one modular at Auburn Elementary, once belonging to AUSD was purchased by ARD in 2001 and is now returning ownership and selling it back to AUSD and;

WHEREAS, one modular at Skyridge Elementary, once belonging to AUSD was purchased by ARD in 1997 and is now returning ownership and selling it back to AUSD and;

WHEREAS, one modular at Skyridge Elementary, was purchased used by ARD in 1998 from Douppnik and installed at its existing location and is now being sold to AUSD and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers ownership by the sale of the three Discovery Club Modulares at Skyridge and Auburn Elementary Schools for \$148,680.

APPROVED, PASSED, AND ADOPTED ON February 29, 2024 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

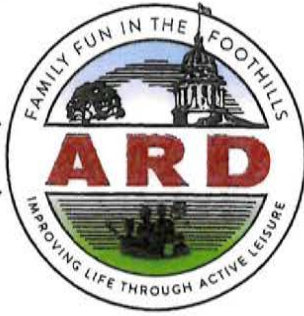
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Scott R. Holbrook  
Chairman of the Governing Board

ATTEST:

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Clerk to the Governing Board



## AUBURN AREA RECREATION AND PARK DISTRICT

March 1, 2024

Invoice 2024-4

TO: AUBURN UNION SCHOOL DISTRICT  
255 Epperle Lane  
Auburn, CA 95603

This purchase is for three (3) used 24' x 40' "as is" modular buildings previously owned and utilized for the Auburn Area Recreation and Park District before and after school licensed Discovery Club Program.

Modular I at Auburn Elementary School includes:

- Air conditioning system 2018
- Bathroom
- Some siding and roof repairs 2024

Modular 1 at Skyridge Elementary School includes:

- Air conditioning system 2011
- Bathroom

Modular 2 at Skyridge Elementary School includes:

- Air conditioning system 2011
- Roof redone 2021

It is understood that there isn't any delivery or installation, since these modular buildings already reside on Auburn Union School District property at 11400 Lariat Ranch Road, Auburn, CA 95602 and 800 Perkins Way, Auburn, CA 95603.

The Auburn Area Recreation and Park District will continue to operate the Discovery Program at the existing modulares for before and after school extended learning opportunities.



**Auburn Elementary Modular I      Modular I (entrance of parking lot)**



**Skyridge Elementary Modular 1 & II**



The sale of these units is priced at \$49,560 each to be due and payable in full no later than May 1<sup>st</sup>, 2024.

<b>Total Due</b>	<b><u>\$ 148,680.00</u></b>
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## FACILITIES USE AGREEMENT

This Facilities Use Agreement ("Agreement") is made and entered into this 1<sup>st</sup> day of April, 2024 ("Effective Date"), by and between Auburn Union School District, a public school district of the State of California ("District" or "Licensor"), and Auburn Recreation District ("Licensee"). The District and Licensee are sometimes referred to herein individually as a "Party" and collectively as the "Parties."

### RECITALS

A. **WHEREAS**, the Auburn Union School District is the owner of certain real property located at 11440 Lariat Ranch Road, Auburn CA 95603, known as Auburn Elementary School, and 800 Perkins Way, Auburn CA 95603, known as Skyridge, School and referred to as the ("Properties");

B. **WHEREAS**, Licensee currently desires to use portions of the Properties for the purpose of operating and Auburn Recreation District 'Discovery Club' Care, which includes the options for: Before School, After School, Holidays, and Summer Break ("Program");

C. **WHEREAS**, the Licensor desires to make portions of the Properties, as depicted on Exhibit A hereto (the "Premises") available to Licensee for the Program; and

D. **WHEREAS**, the Parties hereto agree that it is to their mutual benefit for the Parties to enter into an agreement providing for the Licensee to use the Premises for the Program, under the terms and conditions set forth herein.

**NOW, THEREFORE**, in consideration of the covenants and conditions of this Agreement, including the Recitals hereof, which are incorporated herein by this reference, the Parties agree as follows:

1. Grant of License. In consideration of the License Fee and other terms of this Agreement, the Auburn Union School District hereby grants to the Auburn Recreation District ("Licensee") a revocable, non-exclusive license ("License") to use the Premises for the sole purpose of operating the Program under the following conditions. The rights granted to and the obligations imposed on Licensee herein shall extend to Licensee's officers, agents, employees, directors, governing board and members thereof, volunteers, and independent contractors ("Licensee Parties"). Additionally, Licensee and the Licensee Parties shall have a reasonable right of ingress and egress across and within portions of the Property as necessary to reach the Premises, inclusive of use of outdoor play areas and fields. The Auburn Union School District may designate access routes to and from the Premises for use by Licensee and the Licensee Parties.

2. Term of Agreement. The term of this Agreement ("Term") shall commence on April 1, 2024 ("Commencement Date"), and shall terminate on June 30, 2029, unless such Term is earlier terminated as provided in this Agreement. If Auburn Union School District and Licensee agree in writing prior to the end of the Term, this Agreement may be renewed for five (5) years upon terms and conditions agreed to by the Parties. The License granted under this



Agreement shall be deemed automatically revoked upon the expiration or earlier termination of this Agreement.

3. License Fee. Commencing on the Commencement Date, Licensee agrees to pay, and Auburn Union School District agrees to accept as a license fee for the use of the Premises, the amount of Zero Dollars (\$0.00) per year ("Licensee Fee") as in kind donation from Auburn Union School District for Licensee to operate vital services on campus and purposes of meeting grant funding requirements. The Licensee Fee includes Licensee's share of utility costs. The License Fee shall be reviewed annually and may be amended upon agreement of both parties and noted in any extension of agreement.

4. Termination.

a. Termination for Cause. This Agreement may be terminated by either Party at any time for cause. "Cause" shall consist of a breach of any material provision of this Agreement, and the failure of the breaching Party to cure the breach within fifteen (15) days of being notified of the breach (unless a different cure period is specifically required by the terms of this Agreement). Such a termination shall become effective immediately upon the expiration of the fifteen (15) day cure period, unless such cure is completed to the reasonable satisfaction of the non-breaching Party. If Auburn Union School District terminates this Agreement for Cause, then Auburn Union School District may bring an action to recover from Licensee any amount necessary to compensate for all detriment caused by Licensee's failure to perform its obligations under this License. In the event of termination by Auburn Recreation District for Cause, Auburn Recreation District shall be entitled to retain any amount of the License Fee paid pursuant to Section 3 hereof.

b. Termination in the Event of an Emergency Order. In the event of an order from federal, state, or local authorities requiring the closure of the Auburn Union School District's property, the Auburn Recreation District may cease Program operations as necessary to comply with such order(s) and may terminate this Agreement by providing seven (7) days' written notice to Licensor.

c. Termination for Convenience. In the event that there is a change in program or site usage (such as closure), that would require a termination of this agreement, Parties agree to draft an Addendum to this agreement to address the event and facilities use alterations.

d. No later than the effective date of the expiration or earlier termination of this Agreement, the License shall terminate, and Licensee shall cease to access and use the Premises and the affected portions of the Property, and Licensee's agents, officers, employees, volunteers, independent contractors, and invitees shall immediately vacate the Property. Licensee shall leave the Premises, including all fixtures and improvements installed thereon, in a safe, orderly, and clean condition, and in as good of condition as when this Agreement took effect. Licensee shall be responsible for the cost of any damage caused to the Premises and/or the affected portions of the Property as set forth herein.

Unless otherwise agreed to in writing by Auburn Union School District and Licensee, no later than the effective date of the expiration or earlier termination of this Agreement,

Licensee shall promptly remove all of Licensee's personal property from the Property at its sole cost and expense, inclusive of portable building itself. If Licensee fails to so remove its personal property from the Property in strict accordance with the terms of this Section and subject to Auburn Union School District's reasonable satisfaction, Auburn Union School District shall have the right to retain or remove and dispose of all such items, Licensee shall remain fully liable to Auburn Union School District for the reasonable cost of any such removal and disposal, and Licensee shall remit payment to Auburn Union School District within no more than thirty (30) days after receipt of an invoice from Auburn Union School District.

e. The remedies given to Auburn Recreation District in this Section or elsewhere in this Agreement shall not be exclusive but shall be in addition to all remedies now or hereafter available at law or in equity.

5. Liens and Claims. Licensee shall promptly pay in full all costs associated with Licensee's use of the Premises, and any equipment, furnishings, furniture, trade fixtures or other items for the Premises that Licensee shall cause to be delivered to the Premises and shall timely pay in full all persons who perform labor for Licensee's use of the Premises. If any mechanics' or materialmen's liens or any other liens or claims for any work done or items furnished at Licensee's request are filed against the Premises, or the Property, Licensee shall promptly remove the liens and claims at Licensee's own expense. If Licensee fails to remove the liens or claims and any judgment is entered thereon or thereunder, Licensee shall pay that judgment. Should Licensee fail, neglect, or refuse to remove any such liens or claims or to pay any judgment, Auburn Recreation District shall have the right to pay any amount required to release any such liens or claims, or to defend any actions brought on the liens or claims and to pay any judgment entered on the liens or claims, and Licensee shall be liable to Auburn Recreation District for all costs, damages, reasonable attorneys' fees, and any amounts expended in defending any proceedings or in the payment of any of said liens or claims or any judgment obtained therefor. Licensee shall not encumber by any security instrument, all or a part of Licensee's interest under this License or Agreement without the prior written consent of Auburn Recreation District, and upon such terms and conditions as Auburn Recreation District may require.

6. Premises Provided in "As Is" Condition. The Premises are provided to Licensee in an "as is" basis. Auburn Union School District shall not be required to make or construct any alterations including structural changes, additions, or improvements to the Premises except as expressly agreed upon by the Parties. By using and occupying the Premises pursuant to this Agreement, Licensee accepts the Premises in "as is" condition. Licensee acknowledges that neither the Auburn Union School District nor Auburn Union School District's agents have made any representation or warranty as to the suitability of the Premises for the Program. Any agreements, warranties, or representations not expressly contained herein shall in no way bind either Auburn Union School District or Licensee, and Auburn Union School District and Licensee expressly waive all claims for damages by reason of any statement, representation, warranty, promise or agreement, if any, not contained in this Agreement.

Auburn Union School District shall have no responsibility for Licensee's maintenance of applicable health measures or standards at the Premises as described in Section 7, below,

including but not limited to compliance with federal, state, and local orders or mandates enacted in relation to COVID-19 or other communicable diseases, with which Licensee shall fully comply at its sole cost and expense. Licensee shall have sole responsibility to provide equipment or services that are required by any such orders or mandates.

7. Limitations on Use; Compliance with Law.

- a. The Premises shall be used only for the purpose of operating the Program. No other uses shall be permitted without the prior written consent of the Auburn Union School District. Licensee shall be solely its for the cost of planning and carrying out the Program, and paying for their total cost.
- b. Licensee shall comply with all federal, state, local, and Auburn Union School District, statutes, codes, ordinances, rules, regulations, mandates, policies and requirements regarding use of the Premises as presently enacted or hereafter amended or issued ("Law"). Licensee shall not use, permit, or allow Property or Premises to be used, occupied, or improved under this Agreement in any manner or for any purpose that is in any way in violation of any Law. As used herein, the term "Law" shall include without limitation all applicable federal, state, local, and Auburn Union School District regulations, ordinances, policies, procedures, state executive orders and public health orders regarding health and safety, including all applicable Laws related to COVID-19.
- c. Licensee shall not use, permit, or allow Property or Premises to be used, occupied, or improved under this Agreement in any manner or for any purpose that is in any way in violation of any Law.
- d. Licensee will not permit the possession or consumption of alcohol or the use of tobacco products by its employees, volunteers, licensees, or invitees at the Premises or in the Property.
- e. All materials, equipment, and supplies provided or used by Licensee at or on the Property or Premises shall fully conform to all applicable Law. Except as is reasonably necessary for the Program, Licensee shall not be permitted to store any supplies or equipment containing Hazardous Substances (as that term is defined herein) on the Premises or Property.
- f. Parking of cars by Licensee employees, agents, licensees and invitees shall be confined to regular parking areas. Licensee and the Licensee Parties shall not park any vehicles in a manner that obstructs the access of emergency and police personnel and Auburn Union School District staff to the Property.
- g. Licensee shall provide appropriate supervision, including on-site monitoring and supervision, to all Licensee staff involved in the Program, and all visitors and invitees of Licensee. Licensee shall provide adequate staff at all times during

Licensee's use of the Premises to ensure safe use. Licensee shall comply with all applicable Law and best practices governing use of the Premises.

8. Licensure & Permitting. Licensee represents and warrants to Auburn Union School District that Licensee and the Licensee Parties are duly licensed and qualified to provide the programs and services they will provide at the Premises. Licensee agrees that it has obtained, and that it will maintain, any necessary permits, approvals, and licenses for the use of the Premises. Prior to execution of this Agreement, Licensee shall provide the Auburn Union School District with copies of all current licenses and any notices of licensure violations.

9. Right of Entry. At no time shall Licensee have sole or exclusive access to or use of the Premises, excepting the owned portable building, and Auburn Union School District and its officers, agents, and employees shall have the right to enter the Premises at reasonable times for the purpose of inspecting the same and making such alterations, repairs or improvements to the Premises as the Auburn Union School District may deem necessary or desirable.

10. Maintenance and Repairs; Custodial Obligations. During Licensee's use of the Premises, Licensee shall be responsible for maintaining the Premises in a safe, clean, and hygienic condition. Licensee shall ensure that all rubbish is placed in trash containers and/or dumpsters at the end of each day of use. Auburn Union School District shall be responsible for maintaining the Premises and surrounding areas, which shall include: keeping all paths and walkways swept and clear of debris; cleaning surrounding areas in accordance with current standards set forth by the Center for Disease Control and Prevention (CDC) and the California Department of Public Health (CDPH) for cleaning and disinfecting public spaces, workplaces, business, schools, and homes. Licensee shall be responsible for storing or sealing all food and similar items in such a manner so as not to be an attractant to mice, rats, and other vermin. Licensee shall have access to and use of the Auburn Union School District dumpsters and recycling containers for the disposal of trash and recyclable materials.

Auburn Union School District shall pay for any repairs to the Premises and surrounding areas (more than ordinary wear and tear), except for those arising from Licensee's fault or the fault of any person or entity under Licensee's direction or control, for which Licensee shall reimburse Auburn Union School District within thirty (30) days of receipt of any invoice related to same.

If Auburn Union School District determines, in its discretion, that Licensee has failed to maintain the Premises in a safe, clean, and hygienic condition, or make repairs required by this provision, the Auburn Union School District will notify Licensee in writing of such failure, and shall include in such notice an itemized list of the deficiencies and the required manner and timeline for correcting each item. In the event that Licensee fails to correct the items listed by the Auburn Union School District within the specified timeline, or another timeline, as mutually-agreed upon between the Parties, the Auburn Recreation District may, but shall not be obligated to, make the corrections and invoice such costs to Licensee, in accordance with the Auburn Union School District's usual billing practices. Payment for such costs will be made by Licensee within thirty (30) days of receipt of invoice.

During the times when Licensee is authorized to use the Premises pursuant to this Agreement, Licensee may, subject to Auburn Union School District's reasonable discretion, cause materials and equipment related to the Program to be situated in or on the Premises. This is inclusive of additional areas on campus as needed to provide Program. These areas will be requested by Licensee and approved by Site Administrator or Licensors.

11. Alterations and Improvements. Licensee shall make no alterations, improvements, or modifications to the Premises without the prior written consent of the Auburn Union School District, excepting those made to the owned building. Unless otherwise agreed in writing by the Parties, any such alterations, improvements or modifications to the Premises shall become the sole and exclusive property of the Auburn Union School District upon completion. For all alterations and improvements approved by the Auburn Union School District, Licensee shall, if required by law, and prior to commencement of construction, obtain all necessary approvals from the California Office of Public School Construction and any other building authorities having jurisdiction.

12. Signage. Licensee may place signage on the buildings/rooms utilized, and may retain any signage currently in place. Additional signage outside of the utilized building/rooms shall only be placed with written consent of the Auburn Union School District. The Auburn Union School District shall have final approval over the signage, but shall not unreasonably deny its location, design or content. Licensee shall remove the signage on termination of this Agreement, and must restore the Property and Premises, following removal of the signage, to the conditions existing prior to installation of the signage.

13. Taxes and Assessments. Licensors are not subject to taxes.

14. Utilities. Auburn Union School District shall pay all charges for gas, electricity, telephone, garbage disposal costs, sewage, water expenses, or any other utility used or consumed on the Premises during Licensee's use of the Premises. Licensee's share of such costs is included in the License Fee. Auburn Union School District shall not be responsible for providing wireless internet services to Licensee. Should Licensee utilize wireless internet or provide wireless internet access to the Licensee Parties on the Premises, such access shall be at Licensee's own risk. Any wireless internet access provided by Licensee shall be at Licensee's own cost and expense.

15. Hazardous Substances. Licensee shall not use, maintain, or keep any Hazardous Materials, on or in the Premises without the Auburn Union School District's prior written approval. Licensee shall promptly give notice to the Auburn Union School District of any Hazardous Materials dispersal or spill, or Hazardous Materials claim, of which it becomes aware. Licensee shall indemnify, defend, and hold the Auburn Union School District harmless from any and all claims, costs, damages, penalties or liabilities arising out of Licensee's use or release of any Hazardous Materials at, in, or on the Premises or Property. The foregoing indemnification obligation shall survive the expiration or earlier termination of this Agreement. The term "Hazardous Materials" as used in this Agreement shall mean any products, substances, chemical, material or waste whose presence, nature, quantity and/or intensity of existence, use,

manufacture, disposal, transportation, spill, release or effect, either by itself or in combination with other materials expected to be on the Premises, is either (a) potentially injurious to the public health, safety or welfare and environment of the Premises, (b) regulated or monitored by any governmental authority, or (c) a basis for liability of Auburn Union School District to any governmental agency or third party under any applicable statute or common law theory. Hazardous Materials shall include, but not be limited to, medical waste, pharmaceutical waste, hydrocarbons, MTBE, petroleum, gasoline, crude oil, or any products, by-products, or fractions thereof. Notwithstanding anything contained herein to the contrary, willful or negligent breach of Licensee's obligations under this Section may, at the Auburn Union School District's discretion, result in immediate termination of this Agreement.

16. Insurance.

a. Coverage Required. Before the commencement of this Agreement and during the Term of this Agreement, Licensee shall obtain and maintain, at its expense, with insurance companies acceptable to Auburn Union School District, the following insurance policies covering the Premises and Property:

i. Comprehensive general liability insurance for bodily injury, personal injury, and property damage, and including products and completed operation and non-owned and hired automobile coverage, with liability limits of not less than One Million Dollars (\$1,000,000.00) per occurrence, and Five Million Dollars (\$5,000,000.00) aggregate. This liability insurance shall also include coverage for professional liability for vehicles owned, non-owned, and hired for use for the Program on the Premises.

ii. If not included in the above, property insurance covering damages to all buildings and improvements installed on the Premises by Licensee, with a coverage amount equal to the replacement value of the applicable buildings and improvements installed.

b. Insurance Provisions.

i. The policies described in Subsection (a) above shall: (i) name Auburn Union School District as an additional insured and be provided on an occurrence basis; (ii) state that such policy is primary, excess, and non-contributing with any other insurance carried by Auburn Recreation District; (iii) state that the naming of an additional insured shall not negate any right the additional insured would have had as claimant under the policy if not so named; and (iv) state that not less than 30 days written notice shall be given to Auburn Union School District before the cancellation or reduction of coverage or amount of such policy.

ii. A certificate issued by the carrier of the policies described in Subsection i above shall be delivered to Auburn Union School District upon Auburn Union School District's request. Each such certificate shall set forth the limits, coverage, and other provisions required under this Section. A renewal certificate for each of the policies described above shall be delivered to Auburn Union School District not less than thirty (30) days before the expiration of the term of such policy. Coverage shall be subject to Auburn Union School District's approval and shall carry a rating of A:X or higher, unless otherwise agreed to in advance by Auburn

Union School District, and insurance company shall be admitted and licensed in California to transact insurance coverage and issue policies.

iii. The policy described in Subsection i above may be made part of a blanket policy of insurance so long as such blanket policy contains all of the provisions required in this Section and does not reduce the coverage, impair Auburn Union School District's rights under this Agreement, or negate or decrease Licensee's obligations under this Agreement.

iv. Licensee agrees that if Licensee does not take out and maintain such insurance as required by this Section, then Auburn Union School District may (but shall not be required to) procure said insurance on Licensee's behalf and charge Licensee the premiums, together with a 10% handling charge, payable upon demand.

c. Worker's Compensation Insurance and Employer's Liability Insurance. Licensee shall obtain worker's compensation insurance coverage for no less than the statutory limits, and employer's liability insurance coverage with limits not less than One Million Dollars (\$1,000,000.00) for all persons whom it employs or may employ in carrying out this Agreement. This insurance shall be in strict accordance with the requirements of the most current and applicable State Worker's Compensation Insurance Laws. Such coverage shall remain in effect throughout the Term of this Agreement. Licensee shall provide a certificate(s) of insurance and endorsements reflecting the above policies on forms acceptable to Auburn Union School District upon Auburn Union School District's request.

17. Indemnification. Except to the extent caused by the gross negligence or willful misconduct of Auburn Union School District or any person or entity under its explicit direction or control, Licensee shall indemnify, defend, and hold Auburn Union School District, its officers, agents, employees, Board of Trustees and members thereof, and the property of Auburn Union School District, including but not limited to the Premises and Property, free and harmless from any and all liability, claims, loss, damages, or expenses (including attorneys' fees and fees of any required experts or consultants) resulting from Licensee's occupation and use of the Premises and Property, specifically including, without limitation, any liability, claim, loss, damage, or expense arising by reason of:

a. The death, illness, or injury of any person, including without limitation any student, Auburn Union School District staff member, or any of Licensee's employees, guests, invitees, or agents, from any cause whatsoever as a direct or indirect result of Licensee's use and/or occupancy of the Premises or Property while that person is in, on, or about the Premises or Property or in any way connected with the Premises or Property or with any of Licensee's personal property on the Premises or Property;

b. The death, illness, or injury of any person, including without limitation any student, Auburn Union School District staff member, or any of Licensee's employees or agents, or by reason of the damage to or destruction of any property, including property owned by Licensee or any person who is an employee, agent, or invitee of Licensee, caused or allegedly caused by either (1) any condition of the Premises or Property created by Licensee or its employees, agents, or invitees, or (2) any act or omission on the Premises or Property by



Licensee or any person in, on or about the Premises or Property with the permission and consent of Licensee;

c. The damage to or destruction of any property, including property owned by Licensee or by any person who is an employee, agent, or invitee of Licensee, from any cause whatsoever as a direct result of Licensee's use and/or occupancy of the Premises or Property while that property is in, on, or about the Premises or Property or in any way connected with the Premises or Property or with any of Licensee's personal property on the Premises or Property;

d. Any work performed on the Premises or Property or materials furnished to the Premises or Property at the instance or request of Licensee or any person or entity acting for or on behalf of Licensee; and

e. Licensee's failure to perform any provision of this Agreement or to comply with any requirement of applicable Law or any requirement imposed on Licensee or the Premises by any duly authorized agency or political subdivision.

18. Independent Contractor Status. This Agreement is not intended to and shall not be construed to create the relationship of principal-agent, master-servant, employer-employee, partnership, joint venture, or association between Licensee and the Auburn Union School District; neither party is an officer of the other. Each of the parties, their agents, officers, employees, and volunteers, in their performance under this Agreement, shall act in an independent capacity from each other. Licensee shall be solely responsible for the recruitment, selection, evaluation, training, and all other aspects of the employment of staff hired by Licensee.

All individuals involved in the Program shall be employees or volunteers of Licensee and not be employees or volunteers of the Auburn Union School District. Licensee shall have sole responsibility for the payment of salaries, compensation, and other remuneration of staff in the performance of this Agreement, and any and all applicable federal, state, and local taxes, workers' compensation insurance, and other expenses related to staff, including, but not limited to, expenses for training and equipment.

19. Notices. All notices or other communications required or permitted under this Agreement shall be deemed duly given, if in writing, and signed by the Party giving the notice, and delivered personally, or sent by a reputable overnight courier service (with package tracking capability), or certified mail, with return receipt requested, and first class postage prepaid, addressed as follows, and with a copy sent via email:

**Auburn Union School District**

Attn: Heather Leslie

255 Epperle Lane

Auburn, CA 95603

Email: hleslie@auburn.k12.ca.us

**Auburn Recreation District**

Attn: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

20. Governing Law. This Agreement shall be governed by and interpreted under the laws of the State of California applicable to instruments, persons, transactions and subject matter which have legal contacts and relationships exclusively within the State of California. Any action or proceeding seeking any relief under or with respect to this Agreement shall be brought solely in the Superior Court of the State of California for Placer County, subject to any transfer of venue as required by law.

21. Severability. If any provision or any part of this Agreement is for any reason held to be invalid and/or unenforceable or contrary to public policy, law, statute, or ordinance by a court of competent jurisdiction, the remainder of this Agreement shall not be affected thereby and shall remain valid and fully enforceable; provided, however, that if the invalidity or unenforceability of any provision of this Agreement results in a material failure of consideration, then the Party adversely affected thereby shall have the right in its sole discretion to terminate this Agreement by providing written notice of such termination to the other Party.

22. Assignment. Licensee may not assign, sublet, or transfer any of its obligations, rights, or duties under this Agreement without the prior written consent of the Auburn Union School District. Any such purported assignment or transfer shall be void, and shall constitute a material breach of this Agreement.

23. Amendment. Each of the Parties acknowledges and agrees that this Agreement may be amended only by a writing signed by both the Parties and approved or ratified by the governing boards of both Parties.

24. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof, and no prior agreement, statement, promise, or representation made by any party, employee, officer, or agent which is not contained herein shall be binding or valid.

25. Execution in Counterparts. This Agreement may be executed in counterparts, each of which shall constitute an original of the Agreement. Copies of signature pages transmitted to either Party via email or facsimile shall be deemed equivalent to original signatures on counterparts.

26. Warrant of Authority. Each of the persons signing this Agreement represents and warrants that such person has been duly authorized to sign this Agreement on behalf of the Party indicated, and each of the Parties by signing this Agreement warrants and represents that such Party is legally authorized and entitled to enter into this Agreement.

27. No Property Interest Created. This Agreement does not create any interest for Licensee in the Premises or Property or any property owned or maintained by Auburn Union School District, and is not coupled with any property interest or other interest. The License is personal to Licensee and is not assignable without first obtaining Auburn Union School District's consent, which consent may be withheld in Auburn Union School District's sole discretion.

[Signatures on the following page.]

**IN WITNESS WHEREOF**, the Parties have executed this Agreement as of the date and year first written above.

**AUBURN UNION SCHOOL DISTRICT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**AUBURN RECREATION DISTRICT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**Exhibit A**  
**[Depiction of Premises]**

Skyridge Elementary School: Two portables located towards the North East of campus at end of parking lot.



Auburn Elementary School: Portable of use is located on the East side of campus, closest to Lariat Ranch Road.



## **8.2 Cover Sheet - Preliminary Budget and Resolution # 2024-04 for Fiscal Year 2024/2025**

**Auburn Area Recreation and Park District Standing Finance Committee meeting February, 2024; Board of Directors' meeting, February, 2024.**

### **The Issue:**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2024-04 passing the preliminary FY 2024-2025 budget?

### **Background:**

Staff has met with departmental managers over the past week to finalize budget requests and basic departmental needs for the next fiscal year 2024-2025.

The attached budget summary sheet outlines the results of these meetings.

### **Administration:**

Staff projects an increase in property tax revenue of approximately \$169,016 assuming a 4.1% increase in December and a 3.5% increase for next April.

This year is an election year, so \$43,000 has been budgeted for that expense.

### **Aquatics:**

Staff is anticipating moderate increases outside of the Synchronized Swim Team. The expectation is a slight decline in Synchronized Swim Revenue this year because many of the senior swimmers have aged out.

Aquatics Department will be installing a “mow strip” at **Placer Hills Pool** for Health and Safety requirements. The **Locker room floors at Placer Hills Pool and Marsha Skinner – Sierra Pool** is scheduled to be redone.

### **Customer Service:**

No significant changes.

### **Facilities and Grounds:**

Facility Rental rates will increase by 5% to compensate for the raise in wages and other inflated costs.

**Some of the larger Assets that will be paid for from the Equipment Fund-**

- A Ford Ranger will be replaced at an estimate of \$50,000, to include a mounted toolbox.
- One John Deere Gator Cart will be replaced at an estimate of \$19,000.
- Railhead Park is requiring a VFD for the irrigation pump, estimated at \$80,000.

**The following larger projects will be paid from the Future Capital Construction Reserve-**

- Beggs Field Staircase installation for \$30,000.
- District Wide Drinking Fountains will be replaced at \$35,000, for those needing the most attention.
- Marriot Meadow's will have an allocation of \$150,000 for project progress.
- Recreation Park's Future Charging stations will be planned/engineered. \$80,000 was set aside for this progress.

**The following to be paid from COVID Relief Funds:**

- Regional Park's Park Drive needs repaving for an estimated \$98,660.
- Plumbing Infrastructure repairs will be done at Regional Park for \$20,000.
- Rec Park's back sewer line needs replacing. Staff has anticipated spending approximately \$30,000 to complete this.

**The following to be paid from City Mitigation, County Mitigation and Donations-**

- Meadow Vista Park's Ballfield is getting batter boxes and a scoreboard. \$31,000 is coming from County Mitigation and \$20,300 is being supported by In-Kind services.
- The City is installing 3 new Pickleball Courts, we will be contributing a remaining \$56,199 towards that endeavor, with City Mitigation funds.
- \$150,000 from City Mitigation funds will replace the Tot Playground by the Recreation Park Pool and an ADA path of travel will be installed.

**Recreation**

District Program rates will be raised by 3% to compensate for the raise in wages and other inflated expenses.



### **Youth Services**

Discovery and Day Camps will be raising their fees by 5 - 6% to compensate for the raise in wages and other inflated expenses. We have anticipated an additional \$24,000 in Governmental Grants for continued licensed care.

Overall, in 2024/2025 the District has growing expenses due to inflation. Like everywhere else our costs have raised substantially. COLAs have and continue to help compensate employees for inflation. COLAs are budgeted at 3.2% for those that didn't receive their COLA early in 2023/24. With some large contributions to the CalPERS Unfunded Liability, we continue to chip away at the deficit. Staff budgeted conservatively, while looking to this future year with some conservative growth. Our RDA funds have been included to reflect \$265,637 as part of our tax revenues for 2024/2025.

For the 2024-2025 Budget, staff has proposed that the District transfer the following to the Reserved Funds:

- \$50,000 to Future Capital Construction Reserve
- \$5,000 to the ADA Reserve, per policy
- \$108,000 to the Equipment Reserve
- \$60,000 to the CEPPT Trust and CalPERS UAL, per policy

**Recommendation:** The Finance Committee forwards this to the Board review and recommends approval of Resolution # 2024-4 for the preliminary budget for 2024-2025.

**Attachments:** Resolution # 2024-4  
Summary 2024-2025 budget  
Departmental Budgets  
Five Year Projected Budgets

**Resolution No. 2024 - 4**  
**Before the Governing Board of the**  
**Auburn Area Recreation and Park District**  
**County of Placer, State of California**

**ADOPTION OF PRELIMINARY BUDGET, GENERAL FUND**

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Preliminary Budget for Fiscal Year 2024-2025.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Budget Revision for the Fiscal Year 2024-2025 is hereby adopted in accordance with the following:

**REVENUES**

**Park & Recreation Services Revenue**

Program Revenue	1,500,371.00
Facility Rentals	<u>211,419.00</u>

Total Park & Rec. Services Revenue 1,711,790.00

**Government Revenues**

Taxes, Governmental Revenue	<u>4,451,846.00</u>
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Total Governmental Revenue 4,451,846.00

**Other Revenue**

Interest Revenue	48,268.00
Misc. Revenue	<u>41,976.00</u>

Total Other Revenue 90,244.00

**Donations**

Donations, Grant, In kind	<u>39,449.00</u>
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Total Donation Revenue 39,449.00

**TOTAL OPERATING REVENUES 6,293,329.00**

**Project and Equipment Revenue**

Grant Proceeds	-
Contributions/In kind Services Revenue	20,300.00
Transfer in from Equipment Reserves	218,061.00
Transfer in from ADA Reserves	-
Transfer in from Reserves	<u>539,660.00</u>

Total Project and Equipment Revenue 778,021.00

**Park Dedication Revenue**

City Park Dedication Revenue	216,199.00
County Park Dedication Revenue	<u>31,000.00</u>

Total Park Dedication Revenue 247,199.00

**TOTAL PROJECT AND EQUIPMENT REVENUES 1,025,220.00**

**TOTAL REVENUES 7,318,549.00**

## EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	262,022.00
Operations & Supplies	607,076.00
Utilities Expense	250,856.00
Professional Expenses	105,553.00
Building & Grounds expense	571,442.00
Property Tax Admin. Fees	74,815.00
Election Cost	43,141.00
Wages & Benefits	3,980,197.00
Equipment and Land Lease	165,744.00
Fixed Assets	-
Equipment Reserve Expenditures	218,061.00
	<hr/>
<b>Total Operating Expenditures</b>	6,278,907.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	-
ADA reserve projects	-
Future Cap Projects	539,660.00
In-Kind & Grant Contribution Projects	20,300.00
<b>Total Project Expenditures</b>	<hr/> 559,960.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	206,199.00
County Park Dedication Project Expenditures	31,000.00
<b>Total Park Ded. Project Expenditures</b>	<hr/> 237,199.00
<b>TOTAL EXPENDITURES</b>	<hr/> <b>7,076,066.00</b>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>242,483.00</b>
TO EQUIPMENT RESERVE	108,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS 115 Trust	60,000.00
TO FUTURE CAP CONSTRUCTION RESV.	50,000.00
	<hr/>
<b>OPERATING BUDGET BALANCE</b>	<b>19,483.00</b>

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 29th day of February, 2024 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

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Scott R Holbrook  
Board of Directors

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Kahl Muscott  
District Administrator

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

**2024/2025 Preliminary Budget**

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Future Cap & ADA & COVID	Atwood III taxes	RDA passthru	Transfer in from		TOTAL	% of Total
												Equip	Reserves		
Administration															
F&G		203,027	8,552	28,762	4,973	216,199	31,000	4,156,101	454,660	30,108	265,637	204,161	-	4,498,457	61%
Cust Service	12,195													1,181,442	16%
Recreation	483,617			6,987										12,195	0%
Youth Services	844,219			24,000								7,600		500,604	7%
Aquatics	150,340	8,392							85,000					868,219	12%
												6,300		250,032	3%
<b>TOTAL</b>	<b>1,500,371</b>	<b>211,419</b>	<b>41,976</b>	<b>59,749</b>	<b>48,268</b>	<b>216,199</b>	<b>31,000</b>	<b>4,156,101</b>	<b>539,660</b>	<b>30,108</b>	<b>265,637</b>	<b>218,061</b>		<b>7,318,549</b>	<b>100%</b>

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Eq Res, GASB & ADA Reserves	TOTAL	
Administration															
F&G		258,332		57,016		117,956	473,237	222,750	204,161	712,159	-	163,362	168,000	1,450,653	20%
Cust Service	199,648	43,376	216,037	11,103	475,563		1,309,105	604,244	-	-	-	2,382	5,000	3,739,402	52%
Recreation	233,994	71,928		18,374			160,545	59,919	-	-	-	-	-	282,214	4%
Youth Services	18,705	28,769	3,156	210	9,039		204,239	73,424	7,600	-	-	-	-	610,035	8%
Aquatics	9,323	5,023	31,663		86,840		551,752	132,466	-	-	-	-	-	744,097	10%
							165,677	22,839	6,300	85,000	-	-	-	412,665	6%
															0%
<b>TOTAL</b>	<b>262,022</b>	<b>607,076</b>	<b>250,866</b>	<b>105,553</b>	<b>571,442</b>	<b>117,956</b>	<b>2,864,555</b>	<b>1,115,642</b>	<b>218,061</b>	<b>797,159</b>	<b>-</b>	<b>165,744</b>	<b>173,000</b>	<b>7,249,066</b>	<b>100%</b>

Transfer to Future Capital Construction Reserve 50,000

**Net Revenue**

4.1%, 3.5%

**19,483**

0.27%

## 2024-2025 Preliminary Budget

Operating Revenues	% of total	
	Preliminary Budget	2024-2025 Final Budget
Program Revenue	\$ 1,500,371	20.5
Facility Revenue	\$ 211,419	2.9
Misc. Revenue	\$ 41,976	0.6
Donations, Grant Revenue and In Kind	\$ 59,749	0.8
Interest Income	\$ 48,268	0.7
Transfer in from City Mitigation	\$ 216,199	3.0
Transfer in from County Mitigation	\$ 31,000	0.4
Tax Revenue	\$ 4,421,738	60.4
Transfer in from Cap Const, ADA & Equip Res	\$ 757,721	10.4
Misc (atwood etc)	\$ 30,108	0.4
<b>Total Operating Revenue</b>	<b>\$ 7,318,549</b>	<b>100.00</b>

Expenditures			
Program Expense	\$	262,022	3.6%
Operating & Supplies	\$	607,076	8.4%
Utilities Expense	\$	250,856	3.5%
Professional Services	\$	105,553	1.5%
Building & Grounds Maintenance	\$	571,442	7.9%
Property Tax Admin.	\$	117,956	1.6%
Wages	\$	2,864,555	39.5%
Benefits & Payroll Costs	\$	1,115,642	15.4%
Fixed Asset Expense	\$	218,061	3.0%
Capital Improvement Projects Mitigation & Funds	\$	797,159	11.0%
Capital Improvement Projects General Fund	\$	-	0.0%
Debt Services	\$	165,744	2.3%
Reserve Deposits (ADA, Conting, GASB)	\$	173,000	2.4%
<b>Total Expenditures</b>	<b>\$</b>	<b>7,249,066</b>	<b>100</b>
Net Revenue Over Expenditures		<b>69,483</b>	<b>-</b>

Transfer to Future Capital Construction Reserve	50,000.00
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<b>Net Revenue</b>	<b>19,483</b>
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	Estimated 4/24
Annual Equip Replacement Fund	680,924
Future Capital Construction Fund	699,620
Contingency Reserve	70,000
ADA reserve	18,009
CEPPT Trust	183,660
TOTAL RESERVES	\$ 1,652,213

<b>Administration</b>			
<b>2024-2025</b>			
<b>Revenues</b>	<b>FY 23-24 Actual</b>	<b>Mid Year 23 - 24</b>	<b>Preliminary</b>
<b>Miscellaneous Revenues</b>	<b>Actual to Date</b>	<b>Budget Revision</b>	<b>2024-25</b>
Sales of an Asset	5,000	5,000	0
Misc. Income -w/c div and other	29,543	395	-1,282
Verizon cell lease	33,695	33,693	34,706
TOTAL	68,238	39,088	33,424
Grant Proceeds - Admin	-	-	0
	-	-	0
TOTAL	-	-	0
<b>Interest Income</b>			
Interest Revenue other	734	832	661
Interest Revenue - County	5,577	63,843	5,019
Interest - Pension Trust	28,666	9,168	37,615
TOTAL	34,977	73,843	43,295
<b>Taxes &amp; Gov't Revenues</b>			
Current Sec Prop Tax General	3,612,105	3,591,403	3,748,028
Homeowner's Prop. Tax Reduction	20,795	21,207	21,586
Current Unsec Prop Tax General	76,526	78,048	79,208
Suppl. Prop Tax Current	159,409	177,174	165,647
Unitary & Op Non-unitary Tax	132,589	131,258	137,575
Prior Unsec Prop Tax	1,167	260	1,209
Timber Tax Guarantee	1	1	1
Prior Supplemental Tax Rev	24	(16)	24
Prior Secured Prop Taxes	(72)	571	-75
Railroad Unitary Prop Taxes	2,794	2,600	2,899
Pipeline	-	-	0
RDA Pass - Throughs	256,092	236,565	265,637
TOTAL	4,261,430	4,239,071	4,421,738
<b>Other Financing Sources</b>			
Transfers In - General Fund	1,204,388	1,204,388	1,246,661
Transfers In - Atwood Equipment	3,000	3,000	3,000
Transfers in - City Trust	98,000	98,000	0
Transfers In- MV Arboretum	2,338	2,338	0
Transfers In - Equipment Reserv	183,000	183,000	108,000
Transfers In - Future Capital Cons	280,000	280,000	50,000



Transfers In - CEPPT Trust	60,000	60,000	36,000
Transfers In - ADA Reserv	5,000	5,000	5,000
Transfers In - Youth Assistance F	-	-	0
<b>Total Other Financing Source</b>	<b>1,835,726</b>	<b>1,835,726</b>	<b>1,448,661</b>
<b>Total Revenues</b>	<b>6,198,745</b>	<b>6,187,728</b>	<b>5,946,716</b>
<b>Administration Expenditures</b>			
<b>Operations &amp; Supplies</b>	<b>FY 23-24 Actual Actual to Date</b>	<b>Mid Year 23 - 24 Budget Revision</b>	<b>Preliminary 2024-25</b>
Discounts Taken	(567)	(667)	-567
Finance Charges	(505)	(505)	-530
CalCard Incentive	(1,581)	(1,512)	-1,581
Penalties	500	500	200
Donations Expense	800	920	840
Telephone (CVCC) - Admin	5,896	6,295	6,191
Postage - Admin	299	313	314
Bank Service Charges	10	10	11
CEPPT Charges	1,095	1,039	1,150
Office Supplies	6,780	6,534	7,119
Duplication Costs- Admin	1,454	1,593	1,527
Office Equip. Rental- Admin	3,780	3,937	3,969
Office Equip Maint - Admin	603	1,043	633
Dining Expense	864	860	907
Gas/Mileage Expense	1,142	1,794	1,199
General Admin Exp	1,737	1,745	1,824
Liability Insurance	196,654	196,652	216,319
Board Expense	2,618	2,863	2,749
Miscellaneous Expense	3	3	0
Dues & Subscriptions	12,854	14,874	13,897
Staff Appreciation	21	80	22
Staff Development	567	1,713	595
	25	-	0
Small Office Equipment	1,075	1,075	1,129
Safety Supplies - Administration	396	390	416
<b>TOTAL</b>	<b>236,520</b>	<b>241,549</b>	<b>258,332</b>
Legal Fees	10,192	11,124	10,702
	<b>FY 23-24 Actual Actual to Date</b>	<b>Mid Year 23 - 24 Budget Revision</b>	<b>Preliminary 2024-25</b>
<b>Professional Services</b>	<b>13,351</b>	<b>13,528</b>	<b>14,014</b>



Accounting/Auditor Fees	18,500	18,500	32,300
Environmental Services	-	-	0
<b>TOTAL</b>	<b>31,851</b>	<b>32,028</b>	<b>46,314</b>
<b>Property Tax/Election Expense</b>			
CalPERS SS Fee	536	536	563
Property Tax Administration	67,148	66,762	69,845
Election Expense	-	-	43,141
LAFCO Fees	4,279	4,279	4,407
<b>TOTAL</b>	<b>71,963</b>	<b>71,577</b>	<b>117,956</b>
<b>Administration</b>			
<b>Expenditures Cont.</b>	<b>FY 23-24 Actual</b>	<b>Mid Year 23 - 24</b>	<b>Preliminary</b>
<b>Salaries/Wages Expenses</b>	<b>Actual to Date</b>	<b>Budget Revision</b>	<b>2024-25</b>
Wages - Admin - Full Time	183,410	179,675	195,507
Wages - Admin - Part Time	82,283	82,730	90,023
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	136,708	146,966	157,707
<b>TOTAL</b>	<b>432,401</b>	<b>439,371</b>	<b>473,237</b>
<b>Benefits &amp; Payroll Costs</b>			
ER -Taxes - Admin (7.65%)	33,887	34,347	36,938
Employment Expense - Admin	34	34	36
Fingerprinting	33	221	35
Benefits Expense - Admin	73,493	74,618	74,926
Employer Retirement Exp	40,391	40,676	45,337
CalPERS Prefunding	66,875	69,111	61,122
Worker's Compensation	3,305	3,773	4,357
<b>TOTAL</b>	<b>218,018</b>	<b>222,780</b>	<b>222,750</b>
<b>Fixed Assets- Equipment</b>			
Fixed Assets	-	-	25,000
Computer Purchases - Admin.	2,479	4,000	0
<b>TOTAL</b>	<b>2,479</b>	<b>4,000</b>	<b>25,000</b>
<b>Transfers Out</b>			
Transfers out - General Fund	628,338	628,338	163,000
Transfers out - Atwood Fund	3,000	3,000	3,000
Transfers out - City Trust	14,000	14,000	206,199
Transfers out - COVID Reserv	159,962	159,962	183,660
Transfers out - ADA Reserv	-	22,023	0
Transfers out - Equipment Reserv	515,649	515,649	218,061
Transfers out - Future Cap Const	492,754	492,754	356,000
	<b>1,813,703</b>	<b>1,835,726</b>	<b>1,129,920</b>

Principal Lease payment	122,000	122,000	125,000
Sterling Lease Interest Expense	41,599	41,599	38,362
	163,599	163,599	163,362
<b>Total Expenditures</b>	<b>2,038,704</b>	<b>1,226,211</b>	<b>1,317,653</b>
<b>Total Revenues</b>	<b>6,200,371</b>	<b>5,746,947</b>	<b>5,947,117</b>
<b>Total Expenditures</b>	<b>2,038,704</b>	<b>1,226,211</b>	<b>1,317,653</b>
<b>Net Gain (Loss)</b>	<b>4,161,667</b>	<b>4,520,736</b>	<b>4,629,464</b>

## Customer Service 2024-2025 Budget Revenues

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
<b>Revenue</b>			
Out of Dist Fees	10,672	6,211	10,992
Out of Dist Fees - Bureau	1,168	818	1,203
Return Check Fees	0	0	0
Total	11,840	7,029	12,195
<b>Total Revenues</b>	11,840	7,029	12,195

## Customer Service Expenditures

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
<b>Operations</b>			
Cash short/over	-21	-21	-21
Merchant fees	17,315	16,022	18,181
Bad Debt	0	0	0
Telephone expense	6,656	6,872	6,856
Gift certificates Given Out	50	50	51
Postage	700	700	735
Office Supplies	3,558	4,194	3,736
Duplication costs	236	243	248
Office Equipment rental	6,485	6,484	6,485
Office equipment Maintenance	17	17	18
Dining Expense - Customer Service	89	90	93
Gas/Mileage Expense	627	643	690
Public Relations/Marketing	5,826	6,226	6,117
Dues and Subscriptions	170	170	179
Staff Appreciation	0	0	0
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	0	0	0
Bad Debt Expense - Customer Serv	9	229	9
<b>Total Operations</b>	41,717	41,919	43,376
 Prof Services			
	17,666	18,024	18,374
	17,666	18,024	18,374



	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
Wages (F/T)	149,301	154,589	160,545
Wages (P/T)	0	0	0
Total	149,301	154,589	160,545

ER -Taxes - Admin	11,428	11,834	12,576
Employment Expense	110	110	116
Fingerprinting Expense	110	110	116
Benefits Expense	28,850	28,930	27,950
Employer Retirement Exp.	16,873	16,692	18,324
Worker's Compensation	683	710	838
Total	58,054	58,386	59,919

<b>Total Salaries &amp; Benefits</b>	207,355	212,975	220,464
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	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
<b>Fixed Assets- Equipment</b>			
Fixed Asset Purchases	0	0	0
	0	0	0

<b>Total Expenditures</b>	266,738	272,918	282,214
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Total Revenues	11,840	7,029	12,195
Total Expenditures	266,738	272,918	282,214
Contingency Reserve (2% of exper	0	0	1,780
Net Gain (Loss)	-254,898	-265,889	-271,799

## Recreation 2024-2025 Budget

### Revenues

	FY 23-24 Actual	Mid-year 2023-24	Prelim
Program Revenue	Actual to Date	Budget Revision	24/25
Adult Softball	40,868	33,956	42,094
Adult Basketball	16,650	15,162	17,150
Adult Volleyball	8,907	8,516	9,174
Pickle Ball	7,134	10,095	7,348
Adult Classes	47,820	43,479	47,820
Adult Classes - Bureau	9,697	9,159	9,697
Bocce Ball	1,741	2,469	1,741
Youth Basketball	148,610	124,423	153,068
Youth Classes	76,440	73,849	59,773
Youth Classes - Bureau	2,247	2,962	2,247
Youth Volleyball (New)	8,686	8,686	8,947
Youth Camps	43,290	43,548	43,723
Youth Camps - Bureau	38,387	36,401	38,968
Tennis Revenue	0	0	0
Special Events	1,650	3,379	1,650
Party in the Park	0	0	9,309
75th Anniversary Party	7,309	6,496	0
Great Obstacle Race	28,958	30,625	28,958
Auburn Community Festival	10,575	9,145	10,575
Egg Hunt	1,376	1,376	1,376
<b>Total Program Revenues</b>	<b>500,345</b>	<b>463,726</b>	<b>493,617</b>
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	150	150	0
Miscellaneous Rev	768	0	0
<b>TOTAL MISC REVENUE</b>	<b>918</b>	<b>150</b>	<b>0</b>
<b>Other Financing Sources</b>			
Equipment Reserves	0	0	7,600
	0	0	0
<b>Total Other Fund Sources</b>	<b>0</b>	<b>0</b>	<b>7,600</b>
<b>Grants &amp; Donations</b>			
Youth Assistance Fund - In Dist	18,255	12,438	6,987
Donations - Recreation	0	0	0

<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>18,255</b>	<b>12,438</b>	<b>6,987</b>
<b>Total Revenues</b>	<b>519,518</b>	<b>476,314</b>	<b>508,204</b>

## Recreation 2023-2024 Budget Expenditures

<b>Program Expenditures</b>	<b>FY 23-24 Actual Actual to Date</b>	<b>Mid-year 2023-24 Budget Revision</b>	<b>Prelim 24/25</b>
Instructors - Adult Classes	26,962	25,794	26,962
Inst - A Classes - Bureau	5,895	5,960	5,895
Instructors - Youth Classes	48,553	45,412	36,886
Inst - Y Classes - Bureau	1,188	2,970	1,188
Officials - Adult Softball	12,144	10,060	12,751
Officials - Adult Basketball	6,348	10,367	10,465
Officials - Adult Volleyball	0	497	0
Officials - Youth Basketball	4,861	8,920	9,004
Officials - Youth Volleyball	1,008	1,008	1,058
Instructors- Youth Camp	39,342	31,527	39,342
Inst - Y Camp - Bureau	14,440	18,368	14,440
Adult Softball Expense	2,508	2,230	2,633
Adult Basketball Expense	1,361	1,361	1,429
Adult Volleyball Expense	298	298	313
Pickle Ball/Tennis	845	1,250	887
Youth Basketball Expense	32,395	29,780	34,015
Youth Class Expense	8	8	8
Youth Volleyball Expense (New)	1,072	1,073	1,126
Special Events	2,976	2,553	3,125
Party in the Park	10,689	10,690	9,309
Obstacle	13,038	12,055	13,690
Auburn Community Festival Exp	8,126	8,425	8,532
Egg Hunt	890	759	935
<b>TOTAL PROGRAM EXP.</b>	<b>234,947</b>	<b>231,365</b>	<b>233,994</b>

### Operating Expenditures

Telephone	376	382	387
Activity Guide	48,956	53,193	38,425
Youth Assistance Expense	19,823	12,357	26,418
Office Supplies	1,814	1,663	1,868
Gas/Mileage	441	465	467



Dues & Subscriptions	958	966	1,054
Staff Appreciation	20	82	21
Company Celebrations	2,082	2,167	2,290
Bad Debts Expense	0	0	0
Staff Development	918	971	964
Small Rec Equipment	0	0	0
Uniform Expense	0	41	0
Safety Supplies	33	33	34

<b>TOTAL OPERATING EXP</b>	<b>75,421</b>	<b>72,320</b>	<b>71,928</b>
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	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Prelim 24/25
<b>Professional Services</b>			
Professional Services	17,952	19,241	18,850
<b>Total Professional Services</b>	<b>17,952</b>	<b>19,241</b>	<b>18,850</b>

**Salaries/Wages Expenditures**

Wages - Full Time	172,250	175,011	192,873
Wages - Part Time	0	0	0
Wages - Seasonal	0	0	0
Wages - Adult Softball	5,886	5,170	5,810
Wages - Uniform	0	0	0
Wages - Adult Basketball	4,566	4,047	4,097
Wages - Adult Volleyball	0	0	0
Wages - Special Events	3,875	3,702	1,459

<b>Totals</b>	<b>186,577</b>	<b>187,930</b>	<b>204,239</b>
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	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Prelim 24/25
<b>Benefits &amp; Payroll Expenditures</b>			
ER -Taxes - (13.65%)	14,915	15,148	16,155
Employment Expense	0	14	20
Fingerprinting Expense	52	0	55
Benefits Expense	29,783	26,970	35,034
Calpers Exp.	16,579	16,784	18,168
Worker's Comp	3,244	3,063	3,992
<b>Totals</b>	<b>64,573</b>	<b>61,979</b>	<b>73,424</b>

**Equipment & Fixed Assets**

Fixed Assets - Recreation	0	0	7,600
Computer Purchases - Rec	0	0	0



<i>Totals</i>	0	0	7,600
<i>Total Expenditures</i>	579,470	572,835	610,035
Total Revenues	519,518	476,314	508,204
Total Expenditures	579,470	572,835	610,035
Contingency (1% of expenses)	0	0	0
Net Gain (Loss)	(59,952)	(96,521)	(101,831)

## Aquatics 2024-2025 Budget

Preliminary

### Park & Services Revenue

	FY 23-24 ACTUAL	Mid Year	24-25
Adult Aquatic Activities	17,394	17,393	17,916
Adult Aquatic Activities Placer Hills	0	0	0
Master Swim	4,818	5,106	4,963
Public Swim	32,856	33,001	33,842
Public Swim - Placer Hills Pool	2,355	2,355	2,426
Swim Lessons	38,937	31,766	40,105
Swim Lessons - Placer Hills Pool	8,364	8,364	8,364
Swim Team	27,378	27,662	28,199
Synchro Team	15,290	15,651	14,526
Misc Income	0	0	0
<b>Totals</b>	<b>147,392</b>	<b>141,298</b>	<b>150,340</b>

### Rents & Concessions

Sierra/Splash Pool Rental	5,882	5,882	6,058
Placer Hills Pool rental	2,266	2,266	2,334
<b>Totals</b>	<b>8,148</b>	<b>8,148</b>	<b>8,392</b>

Donation Rev - Aquatics

	0	0	0
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Transfers from Future Capital Con	76,271	76,271	50,000
Transfers from COVID Relief	50,962	50,962	35,000
Transfers from Equipment Reserv	9,000	12,138	6,300
Transfers from ADA Reserv	0	0	0
City Mitigation Apportionment	0	0	0
<b>Total Other Financing Source:</b>	<b>136,233</b>	<b>139,371</b>	<b>91,300</b>

**Total Revenues**

**291,773      288,817      250,032**

## Aquatics Expenditures

### Program Expenditures

	FY 22-23 ACTUAL	Mid Year	Final 23-24
Instructors - Aquatics	0	0	0
Adult Aquatic Activities Exp.	1,593	1,593	1,641
Public Swim Expenses	4,209	4,209	4,335
Public Swim Expenses PH	745	745	767
Swim Lessons Expenses	0	0	0
Swim Team Expenses	1,148	1,148	1,182
Synchro Team Expenses	1,356	1,356	1,397
<b>Totals</b>	<b>9,051</b>	<b>9,051</b>	<b>9,323</b>

### Operations & Supplies

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

#### Totals

670	664	699
1,125	1,124	1,181
0	0	0
0	0	0
24	24	25
228	516	235
87	115	91
2,145	4,829	2,533
0	0	0
245	245	257
4,524	7,517	5,023

### Utilities

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

#### Reimbursement - Water

#### Totals

32,863	31,607	39,436
3,623	4,302	4,348
-12,789	-12,789	-15,347
4,184	4,178	5,021
379	387	455
-1,874	-1,874	-2,249
26,386	25,811	31,663

### Maintenance

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

#### Totals

78,612	76,768	82,543
-11,487	-11,487	-12,061
15,580	20,479	16,359
82,705	85,760	86,840

### Final

### Park & Services Expenses

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

#### Totals

FY 22-23 Prelim	Mid Year	23-24
15,694	15,627	18,222
4,557	4,986	9,596
75,422	74,987	73,866
6,683	6,659	7,216
15,565	15,115	15,891
2,839	2,839	3,057
6,382	6,378	6,427
0	450	0
15,422	15,446	15,376
16,264	16,263	16,025
158,828	158,750	165,677

### Benefits & Payroll Costs

ER -Taxes -(12.65%)

14,312	14,663	15,599
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Employment Exp- Aquatics  
 Fingerprinting Exp- Aquatics  
 Calpers Exp. 16.444%  
 Worker's Comp (1.9% x 74%)

56	69	59
917	917	1,000
2,609	2,552	3,348
2,607	2,700	2,833
<b>Totals</b>	<b>20,501</b>	<b>20,901</b>

### Equipment & Fixed Assets

Fixed Assets - Aquatics

12,138	12,138	6,300
<b>Totals</b>	<b>12,138</b>	<b>6,300</b>

### Capital Improvement Projects

Splash Pool Repair (Part II)  
 Emergency Gates  
 Sierra Pool Deck Expansion Joint Rep  
 PH Pool Mow Strip  
 Lockerroom Floor Repair  
 PH Lockerroom Floor Repair

46,000	46,000	0
16,233	16,233	0
13,252	15,000	0
24,948	25,000	35,000
24,993	25,000	35,000
0	0	15,000
<b>Totals</b>	<b>125,426</b>	<b>127,233</b>

**Total Expenditures**

439,559      447,161      412,664

**Total Revenues**

291,773      288,817      250,032

**Total Expenditures**

439,559      447,161      412,664

0      0

**Net Gain (Loss)**

-147,786      -158,344      -162,632



## Youth Services 2024-2025

### Revenues

	FY 23-24 Actual	2023-24	Preliminary
	Actual to Date	Budget Revision	2024-25
Auburn Elem DSC Revenue	133,386	140,267	140,194
Skyridge DSC Revenue	231,887	213,408	239,467
Rec Day Camp Rev (School & Summer)	178,501	168,889	189,511
Regional Day Camp	64,022	64,866	68,163
Preschool	58,342	54,836	61,843
Newcastle DSC Revenue	136,831	131,319	145,041
<b>TOTAL</b>	<b>802,969</b>	<b>773,585</b>	<b>844,219</b>
Grant Proceeds	66,867	45,142	24,000
Donations	0	0	0
	<b>66,867</b>	<b>45,142</b>	<b>24,000</b>
Future Capital Construction	12,991	12,991	0
COVID relief Reserves		11,000	0
Equipment Reserves	0	0	0
	<b>12,991</b>	<b>23,991</b>	<b>0</b>
<b>Rents &amp; Concessions</b>			
Rock Creek Modular Rent	1,054	554	0
		<b>554</b>	
<b>Miscellaneous Revenue</b>			
Other Misc Income	44,250	44,250	0
<b>Total Revenues</b>	<b>928,131</b>	<b>887,522</b>	<b>868,219</b>

## Youth Services Expenses

	FY 23-24 Actual	2023-24	Preliminary
	Actual to Date	Budget Revision	2024-25
Auburn Elem - Program Expense	2,901	318	3,546
Skyridge - Program Expense	5,630	4,323	5,912
Rec Day Camp - Program Exp (Sch. & Sum)	2,912	2,710	3,358
	966	965	1,314
Preschool	1,321	1,149	1,387
Newcastle - Program Expense	3,037	2,431	3,189
	<b>16,767</b>	<b>11,896</b>	<b>18,705</b>

**Operations & Supplies**

Advertising - Youth Services

Merchant fees

Telephone - Youth Services (Cell phones)

Telephone - Preschool

Telephone - Rec Day Camp Modular

Telephone - Newcastle

Telephone- Auburn Elem

Telephone- Skyridge

Office Supplies - Youth Services

Gas/Mileage Reimbursement Expense

Miscellaneous Expense

Dues and Subscriptions

Staff Appreciation - Youth Services

Bad Debts Expense

Staff Development - Youth Services

Safety Supplies - Youth Services

Small Equipment

TOTAL

**Utilities**

Electric - Day Camp

**Professional Services**

Professional Services

150	0	158
19,949	21,434	20,946
305	301	320
68	71	71
958	1,006	1,006
451	480	474
831	879	873
420	442	441
131	276	138
51	140	56
0	0	0
81	93	85
209	251	219
1,603	1,592	1,683
1,070	1,070	1,124
0	0	0
1,120	939	1,176
27,397	28,974	28,769

2,768	3,129	3,156
2,768	3,129	3,156

200	200	210
200	200	210

FY 23-24 Actual

2023-24

Preliminary

Actual to Date

Budget Revision

2024-25

Rep/Maint - Auburn Elem

Rep/Maint - Rock Creek

Rep/Maint - Rec Day Camp

Rep/Maint - Skyridge

Rep/Maint - Newcastle

Rep/Maint - Preschool

339	276	1,500
48	48	0
2,191	2,083	3,801
1,593	4,378	3,000
0	0	0
656	656	689
4,827	7,441	9,039

FY 23-24 Actual

2023-24

Preliminary

Actual to Date

Budget Revision

2024-25

**Salaries/Wages Expenses**

Wages - (Y.Serv) - Manager &amp; Coord

Wages - (Y.Serv) - Aub Elem - PT

Wages - (Y.Serv) - Aub Elem Maint

Wages - (Y.Serv) - Rock Creek Maint

Wages - (Y.Serv) - Skyridge - PT

79,302	75,994	90,242
75,291	76,119	79,301
332	244	354
463	468	0
97,299	85,576	107,222



Wages - (Y.Serv) - Skyridge Maint  
Wages - (Y.Serv) - Rec Day Camp - PT  
Wages - (Y.Serv) - REG Day Camp  
Wages - (Y.Serv) - Day Camp Maintenan  
Wages- (Y.Serv) - Newcastle - PT  
Wages - (Y.Serv) - Newcastle Maint  
Wages - (Y.Serv) - Preschool  
**TOTAL WAGES**

1,213	1,119	1,528
92,547	87,632	93,113
39,693	39,597	42,652
318	569	390
76,243	70,424	92,965
53	85	32
42,342	43,817	43,954
505,096	481,644	551,752

**Benefits & Payroll Costs**

ER Taxes (SS/MC/SUTA/ETT)  
Employment Exp- Y.S.  
Fingerprinting Exp - Y.S.  
Benefits Expense - Y.S.  
Employer Retirement Exp. YS  
Worker's Compensation - Y.S.  
**TOTAL BENEFITS**

41,218	41,281	45,798
331	402	361
444	754	519
32,120	32,094	32,056
36,650	33,639	44,359
8,724	9,754	9,373
119,487	117,924	132,465

**Total Salaries & Benefits**

624,583	599,568	684,217
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FY 23-24 Actual      2023-24      Preliminary

**Fixed Assets- Equipment**

Fixed Asset Purchases  
Fixed Asset Purchases (computer)

Actual to Date	Budget Revision	2024-25
0	0	0
0	0	0
0	0	0

**Capital Improvement**

Rec Disc Club Roof Repairs  
Auburn El Disc Club Roof Repairs  
Paving Solution between Modulars

0	0	0
0	11,000	0
12,991	12,991	0
12,991	23,991	0

**Total Expenditures**

689,533	675,199	744,097
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**Total Revenues**  
**Total Expenditures**  
**Contingency Reserve (1% of expense)**  
**Net Gain (Loss)**

926,140	887,522	868,219
689,533	675,199	744,097
0	0	0
236,607	212,323	124,122

## Facilities & Grounds 2024 - 2025 Budget

### Revenues

	FY 23-24 Actual	Mid Year	Preliminary
<b>Rents and Concessions</b>	<b>Actual to Date</b>	<b>Budget Revision</b>	<b>24/25</b>
<i>Fee Waivers- Public</i>	(2,982)	(3,235)	(2,893)
<i>Fee Waivers-CVCC Public</i>	(482)	(266)	(468)
<i>Fee Waiver Offset</i>	0	(182)	0
Blue Bird Room - CVCC	2,042	2,043	2,144
Stella Irving - Rec	0	0	0
Lakeside - Reg	9,851	8,239	16,844
Sierra Room Rental- CVCC	6,348	4,796	6,665
Sunset Room Rental- CVCC	1,218	1,006	1,279
Canyon View Room Rental-CVCC	1,751	(804)	1,839
Foothills Room Rental- CVCC	7,868	6,435	8,261
Oak Room Rental-CVCC	0	0	0
American River Room	3,245	5,595	3,407
Conference Room Rentals	0	(1)	0
Board Room Rental - CVCC	576	0	605
Conference Modular - Overlook	5,595	6,172	5,875
Gazebo - Rec	607	205	637
Gym - Rec	3,891	4,439	4,086
Gym - Reg	13,042	10,956	13,694
Tutor Totter Lease Agreement	6,820	6,820	7,647
Kitchen - Rec	152	0	160
Kitchen - Reg	0	0	0
Kitchen-CVCC	1,261	924	1,324
Picnic Area - Rec	8,103	7,037	8,508
Picnic Area - Reg	2,085	947	2,189
Picnic Area - Ashford	1,119	1,118	1,175
Picnic Area - Meadow Vista	3,845	3,921	4,037
Field - Recreation	6,271	5,955	6,585
Field A "Bill Beane"- Reg	3,302	2,678	3,467
Field - Softball MV	2,520	2,320	2,646
Field - Christian Valley	1,824	1,686	1,915
Bike Park Rentals	0	42	0
Field Soccer/Baseball-Winchester	3,755	2,861	3,943
Field "Beggs" - Rec	8,046	7,758	8,448
Field B - Reg	4,579	4,180	4,808
Field "James" - Rec	15,370	14,734	16,139
Field "Chana" - Reg	5,330	5,120	5,597
Bocce Ball Field Rental	0	42	0
Field Soccer - Reg	4,195	2,785	4,405
Field Soccer A- MV	155	155	163
Field Soccer A- Railhead	8,236	17,491	8,648



Field Placer Hills	1,795	997	1,885
Field Soccer B- MV	410	0	431
Field Soccer B- Railhead	10,959	1,705	11,507
Field "Pee Wee Soccer" Rental - MV	2,500	1,680	2,625
Field Lining Revenue - Rec	53	53	(0)
Field Lining Revenue - Reg	106	106	0
Field Lining Revenue - MV	0	0	0
Misc Rents & Concessions	6,046	6,301	6,348
Misc Rents & Concessions - Bureau	3,093	1,125	3,248
Custodial Fees	16,356	15,740	17,174
Custodial Fees- Bureau	4,417	4,257	4,638
Set up and Take Down Fees	408	529	428
Set up and Take Down Fees-Bureau	920	806	966
<b>TOTAL RENTS &amp; CONCESSIONS</b>	186,601	167,271	203,027

#### Miscellaneous Revenues

MV comm ctr rental	(645)	126	140
Sales of an Asset	1,000	1,000	0
Alcohol permit	3,703	3,350	3,888
Alcohol permit - Bureau	598	556	628
MV alcohol fee	0	0	0
MV cust fee	0	0	0
Misc Income - F & G	3,710	5,030	3,896
<b>Total Misc Revenue</b>	8,366	10,062	8,552

FY 23-24 Actual

Mid Year

Preliminary

#### Grants & Donations

Actual to Date

Budget Revision

24/25

Donations - MV Arboretum	0	0	0
Donations F&G	23,752	24,418	5,417
Grant Proceeds	8,294	7,344	0
Bike Park donations	3,045	2,700	3,045
<b>TOTAL GRANTS &amp; DONATIONS</b>	35,091	34,462	8,462

Interest Revenue - City Trust	6,173	7,369	5,556
<b>TOTAL Interest Income</b>	6,173	7,369	5,556

#### Project Revenue - Government

County Mitigation	22,000	0	31,000
City Mitigation Revenue	98,000	98,000	10,000
<b>Total Project Revenue - Gov</b>	120,000	98,000	41,000

#### Other Financing Sources

Transfers from Future Capital Constr.	184,895	396,092	306,000
COVID Relief Funds	105,500	105,500	148,660

Transfers from Equipment Reserv	235,736	507,391	204,161
Transfers from ADA Reserv	22,023	22,023	0
Transfers from City Mitigation	0	(87,946)	206,199
<b>Total Other Financing Sources</b>	548,154	943,060	865,020

#### Taxes & Government Revenue

Atwood III Tax Revenue	29,106	28,483	30,108
<b>Total Taxes &amp; Gov't Revenue</b>	29,106	28,483	30,108

#### TOTAL REVENUES

933,491 1,288,707 1,161,724

### Facilities & Grounds 23-24 Budget

#### Expenses

FY 23-24 Actual

Mid Year

Preliminary

#### Operations & Supplies

Actual to Date

Budget Revision

24/25

Telephone - F & G	11,838	13,195	12,430
Office Supplies - F & G	2,838	3,285	2,980
Duplication Cost - F & G	25	0	26
Dining Expense	124	124	130
Gas/Mileage Expense - Fac & Gr..	66,111	71,053	69,417
Membership & Dues - F & G	200	469	210
Staff Appreciation - F & G	366	398	384
Staff Development - F & G	5,758	6,151	6,046
Uniform Exp	3,164	939	3,322
Small Tools and Equipment	34,553	16,944	36,125
Small Tools and Equipment-Rec Park	1	0	0
Small Tools and Equipment-Reg Park	(1)	0	0
Small Tools and Equipment-MV Park	0	0	0
Small Tools and Equipment-CVCC Fac	0	0	0
Small Tools and Equipment - Overlook	0	0	0
Field Marking Expense	2,905	3,492	1,850
Safety Supplies - F & G	4,593	2,422	5,000
Restroom Supplies - Rec Park	1,606	1,444	1,686
Restroom Supplies - Reg. Park	2,597	2,844	2,727
Restroom Supplies - Ashford	849	812	891
Restroom Supplies - M.V. Park	1,041	926	1,093
Restroom Supplies - Railhead Park	1,032	995	1,084
Restroom Supplies - Overlook Park	1,053	1,017	1,106
Restroom Supplies - Placer Hills Park	750	713	788
Restroom Supplies - Rec. Comm Ctr	3,154	2,927	3,312
Restroom Supplies - Reg. Comm. Ctr	2,587	2,415	2,716
Restroom Supplies - CVCC	3,223	2,986	3,384
Sanitation- Regional Park- Port. Toilet	3,044	3,081	3,196



Sanitation- Rec Park ADA Portab	0	0	0
Sanitation - Reg ADA Pickleball Toilets	3,340	3,374	3,507
Rec Park - Debris Box	14,804	13,855	15,544
Sanitation- Regional Park - Debris	7,850	7,778	8,243
Sanitation- MV Park- Debris	5,691	5,699	5,976
Sanitation- CVCC - Debris	2,832	3,047	2,974
<b>TOTAL OPERATIONS &amp; SUPPLIES</b>	191,264	175,749	199,648

	FY 23-24 Actual	Mid Year	Preliminary
	Actual to Date	Budget Revision	24/25
Lights- Rec Pk Beggs Field (LL)	4,225	4,546	4,817
Lighting Reimbursements - Beggs Fld.	(3,336)	(3,005)	(3,503)
Lights- Rec Park James Field (LL)	10,256	11,214	11,692
Lighting Reimbursements - James Fld.	(8,043)	(8,249)	(8,445)
Lights- Recreation Field (LL)	1,162	1,194	1,325
Lighting Reimbursements - Rec Fld.	(1,824)	(1,824)	(1,915)
Gas/Electric - Rec Comm Ctr	7,444	10,786	8,933
Gas/Electric - Reg Comm Ctr	13,742	16,107	16,490
Gas/Elec. - Chr Vly Comm Ctr	1,973	2,046	2,368
Electric Reimbursements - Chr Vly CC	(2,167)	(2,240)	(2,473)
Gas/Electric - CVCC	15,717	21,354	17,997
Gas/Electric - Recreation Park	11,139	12,242	12,698
Lighting Reimb - Rec Park	37	37	42
Gas/Electric - Reg Park	12,088	10,685	13,780
Lighting Reimbursements - Reg Park	(4,845)	(3,713)	(5,087)
Gas/Electric - Ashford Park	4,442	4,951	5,064
Gas/Elec. - MV Park	5,666	5,797	6,459
Electric - Railhead	5,059	5,188	5,767
Lighting Reimbursements - Railhead	(2,813)	(2,751)	(3,207)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,274	1,255	1,452
Water - Rec Comm Ctr	6,548	6,785	6,941
Water - Reg Comm Ctr	2,197	2,280	2,329
Water - Chr Vly Comm Ctr	637	1,222	675
Water - CVCC	4,540	6,266	4,812
Water - Recreation Park	4,910	4,922	5,205
Water - Regional Park	9,560	9,728	10,134
Water - Ashford Park	4,367	4,345	4,629
Water - MV Park	11,276	10,714	11,953
Water - Chr Vly Park	3,607	3,588	3,823
Water - Railhead Park	5,209	6,095	5,522

Water - CVCC (Park)	2,420	3,081	2,565
Water - Overlook	7,583	8,820	8,038
Water - Placer Hills Park	5,638	6,827	5,976
Water - Atwood	2,712	2,758	2,875
Water - Chana Field	14,140	12,982	14,988
Sanitation - Rec Park (Sewer)	9,344	9,811	9,905
Sanitation - Regional Park - (Sewer)	16,651	16,651	17,650
Sanitation - Ashford Park (Sewer)	1,885	1,885	1,998
Sanitation - Railhead (Sewer)	174	183	184
Sanitation - Overlook (Sewer)	736	773	780
Sanitation - CVCC (Sewer)	10,189	10,698	10,800
<b>TOTAL UTILITIES</b>	195,519	216,034	216,037

	FY 23-24 Actual	Mid Year	Preliminary
<b>Professional Services</b>	<b>Actual to Date</b>	<b>Budget Revision</b>	<b>24/25</b>
Professional Services	2,079	1,000	2,183
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	8,200	8,200	8,610
Atwood - County Admin Coll Fee	295	297	310
<b>Total Professional Services</b>	10,574	9,497	11,103

#### Building & Grounds Maintenance

District Vehicles Maint - F & G	38,218	35,442	40,129
Equipment Rental - F & G	133	2,166	2,166
Irrigation supplies	5,262	4,625	5,525
Maint - Recreation Field	2,370	3,186	2,489
Maint - CV Baseball Field	975	975	1,024
Maint - James Field	5,727	6,654	6,013
Maint - Beggs Field	1,671	1,934	2,274
Maint & Repairs - Equipment	39,823	45,054	45,054
Maint- Winchester Field	328	661	344
Maint - M.V. Tennis/Pickleball Courts	217	527	228
Maint - Recreation Park	45,652	47,156	47,935
Maint - Regional Park	50,232	46,656	64,744
Maint - Ashford Park	10,989	12,839	11,538
Maint - Meadow Vista Park	11,034	15,619	23,586
Maint - Christian Valley Park	3,908	6,057	4,103
Maint - Railhead Park	7,287	8,093	7,651
Maint- CVCC Park	7,610	7,372	7,991
Maint - Overlook Park	14,912	14,679	15,658
Maint - Placer Hills Park	2,086	2,823	2,190



Maint - Placer Hills Park	2,086	2,823	2,190
Maint - Pocket Parks	1,710	941	1,796
Maint - Mt. Vernon Park	65	122	68
Maint - Winchester Park	555	728	583
Maint - Atwood III	6,229	5,410	6,540
Maint - Shockley	3,763	4,857	3,951
Maint - Bike Park	12,137	10,486	14,744
Maint - Ashley dog park	3,146	4,108	3,303
Maint - Recreation Comm Ctr	21,010	23,080	22,061
Maint - Regional Comm Ctr	17,166	17,442	18,024
Maint - Christian Valley Comm Ctr	2,358	6,853	7,476
Maint - CVCC	14,256	16,059	14,969
Maint - Overlook Modular	3,752	4,716	3,940
Maint - Regional Tennis/Pickleball Courts	536	674	900
Maint - MV Soccer A Field	379	350	398
Maint - RH Soccer A Field	6,971	8,036	8,036
Maint - PH Soccer Field	2	0	2
Maint - Regional Field Soccer	37	141	39
Maint - MV PeeWee Soccer	361	254	379
Maint - RH Soccer B Field	5,795	6,859	6,859
Maint - Reg Bill Beane Field	6,632	6,996	6,964
Maint - MV Softball Field	346	346	363
Maint - Regional Field B	21,164	23,211	2,000
Maint - Regional Field C	10,448	17,172	10,970
Tree Maint Rec Park	13,150	10,000	0
Tree Maint Reg	0	0	15,000
Tree Maint Ashford	0	0	0
Tree Maint MV park	5,000	5,000	5,000
Tree Maint Christian Valley Park	0	0	0
Tree Maint Overlook Park	0	0	0
Tree Maint PH Park	0	0	0
Tree Maint Shockley Park	5,000	5,000	5,000
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	33,864	36,006	25,558
<b>TOTAL MAINTENANCE</b>	<b>444,266</b>	<b>477,365</b>	<b>475,563</b>

	FY 23-24 Actual	Mid Year	Preliminary
Salaries/Wages Expenses	Actual to Date	Budget Revision	24/25
Wages - Fac Attend - Rec Park	120,072	121,791	145,552
Wages - Fac Attend - CVCC	50,427	54,265	64,747
Wages - Fac Attend - Reg Park	43,899	44,307	58,271
Wages - Fac Attend - Overlook	123	107	134
Wages - Management	201,513	214,968	228,922

Wages - Rec Park	268,266	271,748	269,000
Wages - Reg Park	256,547	269,077	261,051
Wages - Ashford Park	72,467	72,545	73,000
Wages - Meadow Vista Park	56,594	56,875	57,000
Wages - CV Comm Ctr	6,540	7,471	7,600
Wages - Railhead Park	19,885	21,207	20,000
Wages - CVCC	19,551	19,388	21,000
Wages - Overlook Park	19,918	19,475	20,000
Wages - Placer Hills Park	20,716	21,606	21,000
Wages - Pocket Parks	8,078	8,809	9,000
Wages- Mt. Vernon Park	316	314	320
Wages - Winchester Park	5,465	5,312	5,500
Wages - Atwood	6,725	6,860	8,359
Wages - Dog Park	0	0	8,000
Wages - Shockley	3,731	3,780	5,228
Wages - Special Events	8,503	8,536	8,558
Wages - Proj - Marriott Meadows	2,154	2,201	2,383
Wages - Uniform Allowance	13,371	12,700	14,480
	1,204,861	1,243,342	1,309,105

	FY 23-24 Actual	Mid Year	Preliminary
	Actual to Date	Budget Revision	24/25
ER -Taxes - F & G (7.65%)	93,273	101,907	103,674
Employment Expense - F & G	1,970	2,291	2,069
Fingerprinting Exp. - F & G	329	239	345
Benefits Expense - F & G	260,846	262,564	304,001
Employer Retirement Exp.	96,878	100,644	109,047
Worker's Comp.	74,950	81,977	85,108
<b>TOTAL BENEFITS &amp; PAYROLL COSTS</b>	<b>528,246</b>	<b>549,622</b>	<b>604,244</b>
<b>TOTAL SALARIES, BENEFITS</b>	<b>1,733,107</b>	<b>1,792,964</b>	<b>1,913,349</b>

#### Fixed Assets

Fixed Asset Purchases - F&G	351,114	531,870	204,161
Loss on Removed Assets	735	735	0
Computer Purchases	(2,657)	0	0
<b>TOTAL FIXED ASSETS</b>	<b>349,192</b>	<b>532,605</b>	<b>204,161</b>

#### Rent

Rec Park Lease UPPR	2,269	2,313	2,382
<b>TOTAL RENT</b>	<b>2,269</b>	<b>2,313</b>	<b>2,382</b>



	Actual to Date	Budget Revision	24/25
Bike Park Fountain, Signage, Traffic	4,805	4,800	0
Overlook - Signage	10,000	10,000	0
Reg - Marriott Meadows Construction Docs	8,744	6,344	0
Ashford - Retention Wall Investigation	10,000	10,000	0
Reg Park Plumbing upgrade	20,000	20,000	20,000
Rec Maintenance Shop Fire	11,468	10,000	0
Rec Shop Floor Repairs	50,000	0	0
Rec Park Plumbing upgrade	14,961	15,000	0
MV Park Plumbing upgrade	15,000	15,000	0
Pickleball Courts at City Hall	12,504	10,054	56,199
ADA Parking at DC Mods	22,023	22,023	0
Sewerline, back Rec Restrooms	30,000	30,000	30,000
Mural Maintenance Shop Building	3,000	0	0
Reg - Tennis/Pickleball Courts	115,865	114,937	0
MV - Tennis/Pickleball Courts	96,355	96,355	0
Reg - Vault Toilets		0	0
Reg - Gym and lockerroom roof repairs	18,000	18,000	0
Siding at Overlook - Fire Damage	7,500	7,500	0
Marriot Meadows Savings	150,000	150,000	150,000
Rec - N. Front Playground Replcmnt & POT			150,000
Charging station Infrastructure/Engineering			80,000
Beggs Staircase Replacement (metal)			30,000
Parking Bumpers at Solar poles			6,000
Picnic Unit Concrete Apron			5,000
MV baseball field scoreboard			51,300
Repave Park Drive - Regional			98,660
All Parks - Drinking Fountain Replacement			35,000
<b>Total Capital Improvements (Funded)</b>	<b>600,225</b>	<b>540,013</b>	<b>712,159</b>
 <b>TOTAL CAP IMPROVEMENT</b>	 <b>600,225</b>	 <b>540,013</b>	 <b>712,159</b>
 <b>TOTAL EXPENDITURES</b>	 <b>3,526,416</b>	 <b>3,604,146</b>	 <b>3,734,402</b>
 <b>Total Revenues</b>	 932,843	 1,300,229	 296,121
<b>Total Expenditures</b>	3,526,416	3,604,146	3,734,402
<b>Contingency Fund 1% of total exp</b>	0	0	0
<b>Net Gain (Loss)</b>	<b>(2,593,573)</b>	<b>(2,303,917)</b>	<b>(3,438,281)</b>

	PRELIM 24/25	PRELIM 25/26	PRELIM 26/27	PRELIM 27/28	PRELIM 28/29
<b>Operating Revenues</b>					
Program Revenue	1,500,371	20.50	1,575,390	14.70	1,622,651
Facility Revenue	211,419	2.89	221,990	2.07	233,089
Misc. Revenue	41,976	0.57	43,235	0.40	44,532
Grants, Donations, in kind	59,749	0.82	2,293,496	21.39	63,334
Interest Income	48,268	0.66	50,681	0.47	53,215
Transfers in from City Mitigation	216,199	2.95	30,000	0.28	43,000
Transfers in from County Mitig.	31,000	0.42	725,000	6.76	33,000
Transfers in from ADA Reserv.	-	0.00	15,000	0.14	13,000
Transfers in from Capital Const.	356,000	4.86	750,000	7.00	35,000
Transfers in from Equip Resv.	218,061	2.98	154,106	1.44	102,000
Transfers in from COVID Relief	183,660	2.51	253,756	2.37	103,752
Tax Revenue	4,421,738	60.42	4,576,499	42.69	4,736,676
Atwood III taxes	30,108	0.41	31,312	0.29	32,565
<b>Total Operating Revenue</b>	<b>7,318,549</b>	<b>100.00</b>	<b>10,720,465</b>	<b>100.00</b>	<b>7,115,816</b>
<b>Expenditures</b>					
Program Expense	262,022	3.70	269,883	2.62	277,979
Operating & Supplies	607,076	8.58	625,288	6.07	644,047
Utilities Expense	250,856	3.55	263,399	2.56	276,569
Professional Services	105,553	1.49	110,831	1.08	116,372
Building & Grounds Maint	571,442	8.08	588,585	5.71	606,243
Property Tax Administration	117,956	1.67	76,421	0.74	121,495
Wages	2,864,555	40.48	3,036,428	29.48	3,218,614
Benefits & Payroll Costs	1,115,642	15.77	1,204,893	11.70	1,241,285
Fixed Asset Expense	218,061	3.08	154,106	1.50	102,000
Capital Imp. Projects	797,159	11.27	3,803,496	36.93	91,000
General Fund Projects	-	0.00	3,000	0.03	-
Debt Services	165,744	2.34	162,711	1.58	162,998
Contingency	-	0.00	-	0.00	-
<b>Total Expenditures</b>	<b>7,076,066</b>	<b>100.00</b>	<b>10,299,041</b>	<b>100.00</b>	<b>6,858,601</b>
Equip Reserves	108,000		160,000		125,000
Unfunded Liability Reserves	60,000		60,000		60,000
ADA Reserves	5,000		5,000		5,000
Future Capital Construction	50,000		50,000		25,000
<b>Surplus/(deficit)</b>	<b>19,483</b>		<b>146,424</b>		<b>(239,319)</b>



### **8.3 Cover Sheet – 2024-2025 Obsolescence List**

**Auburn Area Recreation and Park District Finance Committee meeting, February, 2024;  
Board of Directors' meeting, February, 2024.**

#### **The Issue**

Shall the Auburn Recreation District (District) approve the 2024-2025 Obsolescence List (Equipment Reserves)?

#### **Background**

The Obsolescence List is tied with the Equipment Reserves which provides the funding source to pay for new or rehabilitated assets. The District has moved some assets in the Obsolescence List from 2023-2024 that will not be completed into the new budget year 2024-2025. The balance moving forward to 2024-2025 is estimated at \$680,924. At the end of 2028-2029, the 5<sup>th</sup> year, the balance is estimated to be at \$254,764.

#### **7 Assets moved to 2024-2025 (In Red on 23-24 and highlighted in yellow on 24-25 spreadsheets)**

- The **2006 Ford Ranger replacement** has been ordered, but will not arrive until 2025 for **\$50,000**.
- The **Gator Cart** lasted another year, so it is being pushed to 24-25 for replacement at **\$19,000**.
- The **Overlook Modular HVAC** has lasted another year, so it is being pushed to 24-25 for replacement at **\$8,400**.
- The replacement of the **1992 Advance Floor scrubber** is being pushed to 24-25 at **\$9,400**.
- The **Honda generator** will need to be replaced in 23-24, not currently at **\$3,046**.
- The **Splash Pool's circulation pump** will not be replaced until 24-25 at **\$6,300**.
- **Railhead's VFD/Filter/Pump** for Pond is being pushed to 24-25 at **\$80,000**.

#### **One Asset has been removed from 2023-2024 (In Red on 23-24 spreadsheet)**

- The **Pro Force Blower**, while it would be nice for maintenance to have a 2<sup>nd</sup> one, it has been determined to not be an immediate need, **\$12,000**.

#### **One Asset has been moved multiple years (In Red on 23-24 spreadsheet)**

- It has been determined that the **Carpet at Rec Community Center** does not need replacing, so it has been pushed out currently not until 2029. Budgeted for **\$20,765**.

#### **3 Assets removed from 2024-2025, no longer replacing (in Red on 24-25 spreadsheet)**

- **Brush Mower**, pull behind, **\$4,000**
- **New Storage Building**, **\$17,000**.
- **Baldor, 15 HP Motor**, **\$3,353**.

**4 Assets moved to 2025-2026 (In Red on 24-25 and highlighted in yellow on 25-26 spreadsheets)**

- **2011 Gator Cart** replacement at **\$20,000**.
- **2002 Canyon View Community Center Refrigerator** replacement at **\$5,000**.
- **2007 Rec Comm Ctr, Youth Services HVAC** replacement at **\$18,400**.
- **2006 Rec Park's Irrigation Pump** replacement at **\$80,000**.

**Recommendation for the Board of Directors**

The Finance Committee recommends approval and to forward this to the consent calendar for the Board to review and approve the Obsolescence List for 2024-2025.

**Fiscal Impact**

The fiscal impact for the 2024-2025 Obsolescence List is \$298,061.

**Attachment**

5- year Obsolescence List



# Auburn Recreation District Park Obsolescence List

2023/2024

## FUNDING SOURCE

Estimated balance		Orig		New		885,073		0	
ITEM	Acquired	Purchase \$	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	General Fund (& In-Kind)	
<b>Vehicles</b>									
2008 Ford Ranger-vin-96264-unit-49	2008	\$44,000	42	2048	2023	\$50,000			✓
New Ford F350 Truck (to low dump trailer)					2023	\$75,000	\$75,000		✓
2016 Truck engine convert Dump truck to flatbed		(Split Diesel)			2023	\$26,000	\$25,807		✓
2003 Convert Dump truck to flatbed					2023	\$13,323	\$13,323		✓
<b>Gators</b>									
Gator-Carl	Unknown	7,600	40	2022	2023	18,000			move to 24-25
<b>Facilities</b>									
Rec-Park-offices-carpet-(600-sq-ft-est)-REC-only	2006		42	2048	2023	\$3,400			move to 29-30
Rec-Park-lobby-and-hallway-carpet-(2500-sq-ft-est)	2013	\$9,000	40	2023	2023	43,366			move to 29-31
Rec-Park-offices-carpet-(800-sq-ft-est)(SAC'S)	2006		43	2048	2023	\$4,000			move to 29-32
<b>Mowers</b>									
Jacobsen R311T 59HP Wide Cut mower (model 69178)	2015	\$60,701	18	2033	2023			Burned in Fire	✓
Purchased: Turf Star - Grounds Master 5900 Mower					2023	\$150,025	\$150,025		✓
<b>Heat &amp; Air Units</b>									
Overlook-Modular-Best-HVAC	Unknown	\$5,000	45	2023	2023	\$8,000			
<b>Grounds Equipment</b>									
Advance-320-Floor-Sanitizer	4002	\$4,000	32	2022	2024	9,000			Move to 24-25
Honda-UE2000-Generator	2014	2,366	40	2024	2024	\$2,046			Move to 24-25
Pro-Fence-Slowers	(new)					\$12,000			Remove
<b>Pools</b>									
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2023	952	0	\$952	✓
IntelliPro VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	7	2023	2023		3,138		✓
Circulation-pump-Splash-pool	2016	4,600	8	2023	2023	6,000			Move to 24-25
Self-Closing Gate at Sierra Pool						3,000	3,000		✓
<b>Rec Equipment</b>									
Portable Mound						\$4,000	\$4,000		
Scoreboard for Beggs Field					2023	\$15,000	\$7,500	\$7,500	Move from 24-25
2 - 85" Smart TV's for Foothills/Sierra Rooms					2023	\$4,000	\$4,000	\$4,000	need to add
<b>Pumps</b>									
(PH-UE2000-Generator)	Unknown			2023	2023	\$80,000			Move to 24-25
Winchester Park irrigation pump install	2002	\$4,600	8	2010	2022	30,356	\$30,356		✓
<b>TOTAL</b>						312,149	572,924	12,452	
Estimated Balance Remaining									

# Auburn Recreation District Park Obsolescence List

2024/2025

## FUNDING SOURCE

Estimated balance										0
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund/Inkind		
<b>Vehicles</b>										
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	18	2024	2024	\$50,000	\$50,000			
<b>Gators</b>										
John Deere Gator Cart	Unknown	7,500	12	2024	2024	\$19,000	\$19,000			
John Deere Gator Cart	2014	\$0,046	12	2024	2024	\$10,000				
<b>Mowers</b>										
Brush-Mower RH541VB-15596 (Pull Behind)	2000	\$3,180	16	2024	2024	\$4,000				
<b>Pools</b>										
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$990	\$0	\$990		
Circulation pump, Splash pool	2015	4,600	9	2024	2024	6,300	6,300			
<b>Facilities</b>										
Commercial Refrigerator (CUCG)	2002	\$4,063	16	2024	2024	\$5,000				
Commercial Refrigerator (REC)	Ukn					\$5,000	\$5,000			
Storage Building						\$12,000				
Lakeside Room carpet (1,365 sq ft, carpet tiles)	2007	4,500	17	2024	2024	11,000	\$11,000			
<b>Grounds Equipment</b>										
Baldor-EC-P400T-16HP-Motor	2016	2,484	10	2025	2025	\$3,363				
Honda UE 2000i Generator	2014	2,256	10	2024	2024	\$3,046	\$3,046			
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$13,315	13,315			
Advance 320 Floor Scrubber	1992	\$4,000	32	2024	2024	9,400	\$9,400			
<b>Rec Equipment</b>										
Regional Shade Structure - pickleball	2011	3,556	13	2024	2024	\$5,000	\$5,000			
Regional Park Scoreboard for C Field	2002	2,367	22	2024	2024	\$7,600	\$7,600			
<b>Pumps</b>										
Recessed-Park Irrigation pump/motor (rebuild 19)	2006	\$4,600	18	2024	2024	\$90,000				
RH VFD Filter for Pond Pump	Unknown			2024	2024	\$80,000	\$80,000			
<b>Heat &amp; Air Units</b>										
Overlook Modular Hard HVAC	Unknown	\$5,000	20	2024	2024	\$8,400	\$8,400			
Rec-building-Youth-services-office-HVAC 3.5-ton	2002		18	2025	2025	\$16,400				
<b>TOTAL</b>							218,061	990		
Estimated Balance Remaining										462,863



# Auburn Recreation District Park Obsolescence List

2025/2026

## FUNDING SOURCE

Estimated balance										622,863	0
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund			
<b>Vehicles</b>											
2007 Ford Ranger vin 95264 unit 10	2011	\$11,327	19	2025	2025	\$54,000	\$54,000				
<b>Gators</b>											
<del>Gator Cart #5</del>	<del>2012</del>	<del>9,200</del>	<del>40</del>	<del>2025</del>	<del>2025</del>	<del>21,000</del>					
John Deere Gator Cart	2011	\$9,016	14	2025	2025	\$20,000	\$20,000				
<b>Mowers</b>											
<b>Facilities</b>											
Commercial Refrigerator (CVCC)	2002	\$1,962	23	2025	2025	\$5,250	\$5,250				
<b>Heat &amp; Air Units</b>											
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025	2025	\$18,400	\$18,400				
Rec-building - east-serv. HVAC	2008	\$6,038	18	2026	2026	\$12,000					
Rec-building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,000					
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$18,400	\$18,400				
<b>Pumps</b>											
Recreation Park Irrigation pump/motor (rebuilt '18)	2006	\$4,600	18	2024	2024	\$80,000	\$80,000				
<b>Pools</b>											
Heater, Sierra Pool	2018	\$51,645	8	2026	2026	\$66,106	\$66,106				
Sierra Pool Lift						\$10,000	\$10,000				
Sierra Pool Umbrella #2 of 3	2012	807	7	2025	2025	\$1,029	\$0	\$1,029			
<del>Placer Hills Pool Cover</del>	<del>2022</del>	<del>\$4,133</del>	<del>4</del>	<del>2025</del>	<del>2025</del>	<del>\$4,500</del>					
<b>Rec Equipment</b>											
<del>Electronic scoreboard, Recreation Park gym</del>	<del>2005</del>	<del>\$3,465</del>	<del>15</del>	<del>2018</del>	<del>2023</del>	<del>\$7,655</del>					
<b>TOTAL</b>							253,756	1,029			
Estimated Balance Remaining										369,107	

# Auburn Recreation District Park Obsolescence List

2026/2027

## FUNDING SOURCE

Estimated balance		Orig		year to be		New		539,107		0	
ITEM	Acquired	Purchase \$	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund			
<b>Vehicles</b>											
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	19	2026	2026	\$60,000	\$60,000				
<b>Gators</b>											
<del>Gator Cart #6</del>	<del>2012</del>	<del>\$9,200</del>	<del>49</del>	<del>2022</del>	<del>2026</del>	<del>22,000</del>					Move to 27-28
Gator Cart #5	2012	9,200	13	2025	2025	21,000	\$21,000				Moved from 25-26
<b>Mowers</b>											
<b>Facilities</b>											
<b>Heat &amp; Air Units</b>											
Ree building - lobby HVAC	2008	\$9,000	49	2027	2027	\$45,000					Move to 28-29
Regional Facility offices HVAC	2008	\$8,000	49	2027	2027	\$45,000					Moved from 25-26
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025	2025	\$18,400	\$18,400				
<b>Camera Systems</b>											
<b>Pumps</b>											
<b>Pool Equipment</b>											
PH Pool circulation pump	2019	\$3,400	8	2026	2026	\$4,352	\$4,352				
Sierra Pool Umbrella #3 of 3	2023	850	7	2019	2026	1,070	0	\$1,070			
<del>Sierra Pool Cover</del>	<del>2023</del>	<del>43,822</del>	<del>4</del>	<del>2026</del>	<del>2026</del>	<del>44,700</del>					Moved to 28-29
<b>TOTAL</b>							103,752			1,070	
Estimated Balance Remaining							435,355				



# Auburn Recreation District Park Obsolescence List

2027/2028

## FUNDING SOURCE

Estimated balance										0
ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund		
<b>Vehicles</b>										
2013 F 150 vin 11454 unit	2013	\$19,559	13	2026	2027	\$61,000	\$61,000			
<b>Gators</b>										
<del>2013 Gator Cart</del>	<del>2013</del>	<del>\$8,000</del>	<del>40</del>	<del>2023</del>	<del>2027</del>	<del>\$22,000</del>				Move to 28-29
Gator Cart #6	2012	\$9,200	14	2026	2026	21,000	\$21,000			Moved from 26-27
<b>Computer Equipment</b>										
Rec Park Server	2022	9,106	5	2022	2027	\$12,060	\$12,060			
CVCC server	2022	9,884	5	2022	2027	\$12,060	\$12,060			
<b>Grounds Equipment</b>										
Sweepster V62 pull behind leaf vacuum	2003	\$21,610	25	2028	2028	\$41,518	\$41,518			
<b>Facilities</b>										
Daktronics scoreboard Recreation Park gym	2005	\$3,468	15	2018	2023	\$8,400	\$8,400			Moved from 25-26
<b>Heat &amp; Air Units</b>										
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,600	\$6,600			Moved from 25-26
<b>Pool Equipment</b>										
Sierra Pool Umbrella #1 of 3	2024	\$850	3	2027	2027	\$1,107	\$0	\$1,107		
Placer Hills Pool Cover	2022	\$4,133	4	2026	2026	\$4,960	\$4,960			Moved from 25-26
<b>TOTAL</b>							167,598	1,107		
Estimated Balance Remaining							447,757			

# Auburn Recreation District Park Obsolescence List

2028/2029

## FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund	
Estimated balance							637,757		0
<b>Vehicles</b>									
2016 F350-63704-unit-	2016	\$35,760	43	2029	2029	\$63,044			Moved to 2030-31
2013 F-150-vin-11453-unit-	2013	\$40,660	43	2026	2027	\$43,000			Moved to 2029-30
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	12	2018	2025	\$62,000	\$62,000		
<b>Gators</b>									
Kubota-Carl	2019	\$14,471	10	2028	2028	24,000			Move to 2032-33
Polaris-Ranger	2018	\$9,960	10	2028	2027	\$23,000			Move to 2031-32
2013 Gator Carl	2013	\$8,080	15	2028	2028	\$27,000	22,000		Moved from 27-28
2015 Gator Carl-w/48" 1145-28569	2015	\$9,868	10	2023	2025	\$33,000			Moved to 30-31
<b>Mowers</b>									
Push Mower for Winchester Park	2019	\$2,842	10	2029	2029	\$3,837	\$3,837		
<b>Grounds Equipment</b>									
Toro Pro Force Blower	2019	\$22,330	10	2029	2029	\$28,000	\$28,000		
Gopher Getter Machine	2018	\$2,220	10	2028	2028	\$3,147	\$3,147		
Gearmore Spreader PTB560	2018	\$3,473	10	2028	2028	\$4,922	\$4,922		
Komatsu 25 Fork Lift (2004)	2018	\$8,500	10	2028	2028	\$12,049	\$12,049		
Sprayer Shield	2018	\$5,650	10	2028	2028	\$8,010	\$8,010		
3.5 ton roller	2006	13,942	18	2024	2024	\$22,725	\$27,000		
Turco top dresser	2005	11,779	17	2022	2028	\$18,788	\$24,000		
<b>Heat &amp; Air Units</b>									
Rec Bldg-Craft-Rm-HVAC	2011	5,661	18	2029	2029	\$6,660			Moved to 30-31
Rec building lobby HVAC	2008	\$9,000	20	2028	2028	\$22,000	\$22,000		Moved from 26-27
Rec-Stella-HVAC	2011	5,661	18	2029	2029	\$6,660			Moved to 31-32
Rec-building-computer-server-room-HVAC	2010	\$4,176	9	2028	2028	\$5,419			Moved to 29-30
Lakeside-HVAC (Dunkle)	2011	9,334	18	2029	2029	\$11,014			Moved to 32-33
<b>Facilities</b>									
20' Floor Scrubber (Fang20-105)	2014	3,220	15	2029	2029	\$4,911	\$4,911		
Alum Bleachers at C Field & Reg A Field	1987	9,801	39	2026	2028	\$24,339	\$24,339		
Regional gym roof	2007	\$20,000	20	2027	2027	80,000	80,000		
Carpet Extractor	2018	\$4,730	10	2028	2028	\$6,704	\$6,704		
<b>Camera Systems</b>									
Security-camera-rec-Park	2013	\$24,900	10	2023	2026	\$33,616			Remove
<b>Pool Equipment</b>									
Sierra Pool Diving Board	2018	\$5,332	10	2028	2028	\$7,198	\$7,198		
Sierra Pool Umbrella #2 of 3	2025	830	3	2028	2028	\$1,146	\$0	\$1,146	
Sierra Pool Suction Pump Motor	2021	\$16,725	7	2028	2028	18,350	18,350		
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	7	2028	2029	6,600	6,600		
Sierra Pool Cover	2022	13,977	6	2028	2028	17,926	17,926		Moved from 26-27
<b>TOTAL</b>							382,993	1,146	
Estimated Balance Remaining							254,764		



## **8.4 Cover sheet –Proposed Fee Change - Out of District Fees for Facility Rentals**

**Auburn Recreation District Policy Committee meeting January, 2024; Board of Directors meeting January 25, 2024; Policy Committee meeting February, 2024; Board of Directors meeting February 29, 2024**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) change the fee that is charged for Out of District facility rentals?

### **Background**

Existing District policies regarding Out of District Fees for ARD Facility Rentals are as follows:

#### **XXIII. Out of District Facility Use**

Non-profit organizations that serve the District shall be eligible for in-district fee/rates.<sup>1</sup>

In the case where out of District groups want to rent facilities on an ongoing basis (pool, gyms, fields) the fee would be the cost of rental of the facility plus 10% of the total.

Example: Colfax High School wants to rent the pool for swim teams. The actual cost to the District for their percentage of use time is \$8,849.00. The Out of District fee assessment would be \$885.00.

#### **XXV. Use of Indoor Facilities**

F. Schedule of Fees for Indoor Facilities. See Schedule of Fees established by the Board of Directors.

<sup>1</sup>Note: this section was added by the ARD Board in January, 2024.

At the January ARD Board of Directors meeting, the Board considered changing the fee that is charged for Out of District facility rentals. The fee is currently \$61 for all rentals.

The Board discussed the following options:

- A. A fee based on one-hours worth of rent for that particular room/facility.
- B. A fee based on a percentage.

The proposed language for these changes are included on the attached Facility Fee Structure document (the **highlighted section** next page)

### **Recommendation for the Board of Directors**

The Policy Committee recommends Option A.

Staff recommends not making any changes, as the amount of money taken in on these fees is minimal, and staff has not received any complaints about it.

### **Fiscal Impact**

ARD received \$1,254 in Out of District fees for facility rentals in 2024.

Option A. would have brought in \$1,294

Option B. would be dependent on the percentage chosen

### **Attachments**

Facility and Field Schedule of Fees

## Facility Rental Fee Structure

Group A/B: Activities sponsored or conducted by volunteers, the majority of which are 17 years of age or under who have adult leaders or chaperones/Meetings or smaller activities of resident, civic or service organizations; non-profit groups where no fee is charged for participation.

Group C/D: Private citizens' parties/receptions where the primary function is social/activities sponsored by a business, corporation, or other firm where their interest is profit-making.

Rooms	Group A/B	Group C/D	Capacity	
	Per Hour	Per Hour	Dining	Seating
Sierra Room	\$60.50	\$89.50	140	200
Foothills Room	\$53.00	\$83.00	100	150
Lakeside Room	\$53.00	\$83.00	75	90
Canyon View Room	\$46.50	\$70.50	50	75
Board Room	\$53.00	\$64.00	0	90
Sunset Room	\$42.00	\$58.00	0	40
CVCC Kitchen	\$33.50	\$50.50	N/A	N/A
Broadwell Room-MVCC	\$48.50	\$84.00	80	100

### MINIMUM 2 HOURS

Rental hours	
Sunday - Thursday:	8:00am - 10:00pm (music must be off by 9:00pm)
Friday and Saturday:	8:00am - 11:00pm (music must be off by 10:00pm)

Additional Fees (all groups)	
Rental Deposit Fee	\$400.00
Out-Of-District Fee	\$61.00
Out of District Fee	Value of one hour rent
Out of District Fee	%
Alcohol Permit Fee	\$46.00
Custodial Fee	\$46.00
Set Up/Take Down	\$118.00

Refundable

Current

Option A

Option B

Note: \$80.00 custodial fee for groups over 100.

Group A/B COMBINED
Regional & Rec Gym
Hourly
\$52.00
Custodial Fee: \$46 per day

All other groups with sports-related events:	\$76 per hour
Gym rental for non sport related events:	\$115.50 per hour, minimum of 2 hours

Outdoor Facilities	Res half	Res. full day	NR half day	NR full day
Picnic Units (per unit)	\$58.50	\$87.00	\$73.50	\$106.00
Gazebos	Res full day	NR full day	Picnic units hold Approx. 50 people. \$46 custodial fee will be applied per unit.	
Front Gazebo	\$47.50	\$70.50		
Back Gazebo	\$105.00	\$117.00		

Pool	Group A/B	Group C/D
Marsha Skinner Pool	\$270.00	\$384.00
(2hrs, max 75 people)		
Splash Pool	\$212.00	\$333.00
(2hrs, max 30 people)		
Meadow Vista Pool	\$212.00	\$333.00
(2hrs, max 75 people)		

## **8.5 Cover sheet – 2024 ARD Friend of Recreation Award**

**Auburn Area Recreation and Park District (ARD) Board of Directors Meeting January 25, 2024; February 29, 2024**

### **The Issue**

Shall the Auburn Area Recreation and Park District select an organization/person(s) for the 2024 “Friend of Recreation” award?

### **Background**

Every year, ARD awards the “ARD Friend of Recreation Award” at the annual State of Community Dinner. Information on the Friend of Recreation Award is as follows:

The Auburn Area Recreation and Park District Friend of Recreation award is given to the person, organization or group that has made a significant contribution to parks, recreation and active leisure in the Auburn area. This award is presented annually at the State of the Community Dinner.

Specific criteria for nominees/winners are as follows:

- The person’s, organization’s or group’s contribution should include the last 5 years
- Volunteers, ARD employees and contract employees are eligible for the award
- Nominees from entities outside of ARD can be considered (Tevis Cup, Placer High, local youth sports organizations, etc.)

In July of 2019, the ARD Board adopted new policies and procedures for selecting the Friend of Recreation. Those procedures are as follows:

- A. Staff will put an item on the January Board of Directors meeting, asking for nominations. Board members should send a brief description as to why their nominee should be selected. Nominations will be due by the February Board meeting.
- B. Staff will announce all nominations at the February Board meeting and request that each Board member select a first and second choice. If a nominee received three first place votes, they will be selected as the next ARD Friend of Recreation. If there is no nominee with three first place votes, the process will be as follows:
  1. All first place votes will be counted as two points
  2. All second place votes will be counted as one point
  3. The nominee with the highest point total will be selected as the next Friend of Recreation
  4. If after this process there is a tie, the top two nominees will be voted on. The nominee with three votes will be declared the next ARD Friend of Recreation
- C. The ARD Friend of Recreation will be announced at the March Board meeting.

The nominations for the 2024 award are as follows:

Jamie Baldwin – please see the attached write up

Rotary Club of Auburn – please see the attached write up

### **Recommendation for the Board of Directors**

Select a winner of the 2024 Friend of Recreation Award using the following procedures (per policy):

Staff will announce all nominations at the February Board meeting and request that each Board member select a first and second choice. If a nominee received three first place votes, they will be selected as the next ARD Friend of Recreation. If there is no nominee with three first place votes, the process will be as follows:

1. All first place votes will be counted as two points
2. All second place votes will be counted as one point
3. The nominee with the highest point total will be selected as the next Friend of Recreation
4. If after this process there is a tie, the top two nominees will be voted on. The nominee with three votes will be declared the next ARD Friend of Recreation

### **Fiscal Impact**

N/A

### **Attachments**

Write up on Jamie Baldwin

Write up on the Rotary Club of Auburn

Past ARD Friend of Recreation Award winners:

2009: Laura Pinnick

2010: Eric Peach

2011: Todd Peak

2012: Patrick Remington

2013: Chic and Ingrid Koenig

2014: Mike Lynch

2015: Canyon Keepers



2016: Daryl Henry

2017: Chain Zombies

2018: Diana Boyer and Lisa Kodl

2019: Bill and Jenny Jansen

2020: Warren Tellefson

2021: The Ridge Golf Course and Event Center

2022: United Auburn Indian Community

2023: Placer County Sheriff's Office

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The ARD Board had also requested a list of large donors to ARD. Here is a list of the top donors:

United Auburn Indian Community (received award in 2022)

Armrod Charitable Foundation (The Ridge – received award in 2021)

Norma Harris

Bill and Jenny Jansen (Received award in 2019)

Rotary Club of Auburn

Auburn Ale House

Lagunitas Brewing Company

Auburn Trails Alliance (mainly Diana Boyer, who received the award in 2018)

Feed the Hungry of Auburn

## **FRIENDS OF THE AUBURN RECREATION DISTRICT (ARD) NOMINATION: Jamie Baldwin and Auburn Little League (ALL)**



Meet longtime Placer County Resident, Jamie Baldwin, the president of the Auburn Little League Association.

Jamie has been president of the 501C3: Auburn Little League (ALL) for 9 years. Jamie comes from a family of youth sports and her husband Max is a coach for soccer, baseball and basketball. They have two 2 sons who have participated in ARD's Mighty Mites, T-Ball, basketball and attended the ARD preschool program. They are also big fans and participants in the ARD Great Obstacle Race.

As president of ALL, Jamie strives to put together a community based safe place for local kids in the Auburn Recreation District to play Little League baseball and softball. The Little League serves about 500 community kids in baseball and softball.

Weather permitting, baseball/softball season starts practicing in February, and the younger divisions start playing in March. The spring/summer season goes until late July, and the Fall season runs from September thru November. During the 2023 season, Jamie logged in 200+ hours of volunteer time. The ALL members volunteered approximately 150+ hours in 2023 to guarantee a successful baseball and softball

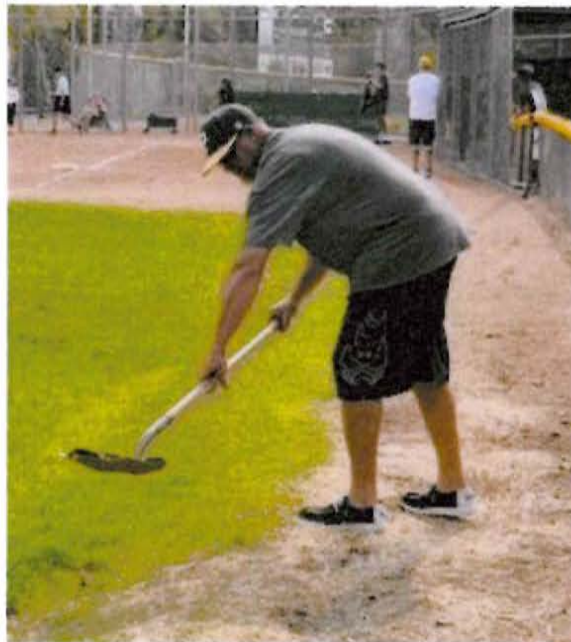


season.



What does the president of the Auburn Little League do? On a normal day during baseball season, Jamie is awake early and on the phone with board members making sure umpires are lined up for each game, the snack bar has staffing, and the fields are dry and playable, and equipment is available. At the end of the day, Jamie is responsible for making sure all the field lights are turned off each night, which has been a challenge with the new lighting system on the ballfields. Nightly, Jamie receives messages from coaches when games are over and she turns the lights off remotely to avoid unnecessary costly lighting bills. Jamie's other challenge is weather and water on the fields.

Jamie works with the 19 member board of the Auburn Little League. Per Jamie Baldwin: "It feels like a full-time job, to be honest. There's parts of the season where it ebbs and flows, and it's a constant job. I'm very grateful to have the board that I have. The board members are all very active in the league, and they are very committed people. Not only are they on the Little League Board, they also coach and volunteer their time to other community organizations throughout Auburn."



Auburn Little League has between 40 to 42 teams and serves about 500 kids in the league. The League uses 7 ARD ball fields generating a substantial revenue stream for the ARD. Jamie's thankful for working with ARD staff Manouch, Andi, Jesse and his staff to coordinate the baseball seasons. She also schedules the end of season tournaments and selects the Auburn All-Stars teams which play the surrounding district All-Star teams. The end of year tournaments are a big draw to the fields. More than 200 families attend those games giving great exposure to the parks.



The Auburn Little League Board has a scholarship fund and raises money for kids that can't afford the fees and would not be able to participate in the sports without financial support. Any child who wants to play is welcome.



When asked what improvements could be made to help the little league program be more successful, Jamie was very candid about fixing the lighting on the ballfields. "We haven't had a season yet on James Field that the new lights worked consistently." The ALL has been a generous donor to ARD and have completed projects such as the new double tunnel batting cage at Beggs Field, and a facelift to the Beggs Field score booth and snack bar. This year, ALL also donated a gift certificate for one registration to each of the Santa's Toy Chests. This year they are planning to raise money for a new scoreboard for Beggs field and are looking to construct additional batting cages at Recreation Field and Regional B Field.

Thank you Jamie Baldwin and The Auburn Little League for your service!





## **Rotary Club of Auburn – Nomination for ARD Friend of Recreation Award**

**2006:** Led the charge for Project Auburn at Recreation Park. While this was a multi-organizational project, and relied on lots of skilled craftsmen, the Rotary Club of Auburn was the clear leader and driver. Projects completed include:

- Built the new picnic units, including a new slab
- Painted the Rec Park Community Center building
- Installed new carpet in the Rec Park Community Center
- Lots of staining and fresh paint throughout the park
- Various landscape projects throughout the park

**2012:** Rotarians at Work Day at Recreation Park. Work included:

- Erected the new front gazebo (it was a kit)
- Relandscaped the area around the splash pool
- Painted the modular buildings
- Painted the lifeguard building
- Spread a bunch of landscape mulch

**2017:** Rotarians at Work Day at Recreation Park. Work included:

- Turned a patch of weeds next the community center building into a new patio, with new paver stones, landscaping and picnic tables
- Re-staining of existing shade structures at the front playground and bocce courts
- Touch up painting on community center wall facing pool
- Spreading landscape mulch

**2019:** Rotarians at Work Day at Railhead Park. Work included:

- Installing all new landscaping around the parking lot
- Spreading landscape mulch
- Installing all new playground bark

**2023:** Rotarians at Work Day at Recreation Park. Work included:

- Planting 19 new trees
- Spreading all new playground bark ("engineered wood fiber") at the back playground and exercise area. I can't remember how much bark it was, but it was a SERIOUSLY large pile!

**2024** (still to happen): donation of \$17,000 for the ARD/City of Auburn/Skyview Foundation collaboration to build new pickleball courts/multi-use area at City Hall.

All of this was done with many thousands of dollars in material and many thousands of dollars of donated labor. As a quick example, the Rotary Club of Auburn partnered with the other 3 Rotary Clubs in the area to seek Rotary District grants, and was able to get \$17,000 in grant money for the 2019 Railhead project. This is the same method that is getting the \$17,000 grant for the new pickleball courts at City Hall this year.

The Rotary Club of Auburn also includes in their annual budget a \$1,000 donation to the ARD Youth Assistance Fund.



## **8.6 Cover sheet –Nomination for CSDA Board of Directors – Seat A**

**Auburn Area Recreation and Park District Board of Director's Meeting February, 2024**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) nominate an ARD Board member for the California Special District Association (CSDA) Board of Directors, Seat A?

### **Background**

The CSDA Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2025 - 2027 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network they seek to represent.

**ARD is in the Sierra Network.**

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

### **Commitment and Expectations:**

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento. (CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the Spring, and the CSDA Annual Conference - held in the Fall. (CSDA does not reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected. (CSDA does not reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).

### **Nomination Procedures:**

Any Regular Member in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. A copy of the member district's resolution **or minute action** and **Candidate Information Sheet** must accompany the **Nomination Form**. The deadline for receiving nominations is April 10, 2024. Nominations and supporting documentation may be mailed or emailed.

Electronic Ballots will be emailed to the main contact at each district June 10, 2024. All votes must be received through the system no later than 5:00 p.m. July 30, 2024.

**Recommendation**

Nominate and approve a willing ARD Board member for the CSDA Board of Directors Sierra Network Seat A.

**Fiscal Impact**

N/A

**Attachments**

Candidate Information Sheet  
Nomination Form



California Special  
Districts Association  
*Districts Stronger Together*

**DATE:** February 5, 2024  
**TO:** CSDA Voting Member Presidents and General Managers  
**FROM:** CSDA Elections and Bylaws Committee  
**SUBJECT:** **CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS  
SEAT A**

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The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2025 - 2027 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent.  
(See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, professional development, and other resources for members. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

**Commitment and Expectations:**

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.  
(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.  
(CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.  
(CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).

**Nomination Procedures:** Any Regular Member district in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations is April 10, 2024. Nominations and supporting documentation may be mailed or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814  
Fax: 916.442.7889  
E-mail: [amberp@csda.net](mailto:amberp@csda.net)

***Once received, nominees will receive a candidate's letter. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.***

CSDA will begin electronic voting on June 10, 2024. All votes must be received through the system no later than 5:00 p.m. July 26, 2024. The successful candidates will be notified no later than July 30, 2024. All selected Board Members will be introduced at the Annual Conference in Indian Wells, CA in September 2024.

#### **Expiring Terms**

(See enclosed map for Network breakdown)

<b>Northern Network</b>	Seat A – Greg Orsini, Director, McKinleyville Community Services District*
<b>Sierra Network</b>	Seat A – Noelle Mattock, El Dorado Hills Community Services District*
<b>Bay Area Network</b>	Seat A – Chad Davisson, General Manager, Ironhouse Sanitary District*
<b>Central Network</b>	Seat A – Patrick Ostly, General Manager, North of River Sanitary District*
<b>Coastal Network</b>	Seat A – Elaine Magner, Director, Pleasant Valley Recreation & Park District*
<b>Southern Network</b>	Seat A – Jo MacKenzie, Director, Vista Irrigation District*

(\* = Incumbent is running for re-election)

**CSDA will be using a web-based online voting system allowing your district to cast your vote easily and securely.** *Electronic Ballots will be emailed to the main contact in your district June 10, 2024.* All votes must be received through the system no later than 5:00 p.m. July 26, 2024.

*Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail [amberp@csda.net](mailto:amberp@csda.net) **by April 10, 2024** in order to ensure that you will receive a paper ballot on time.*

**CSDA will mail paper ballots on June 10, 2024 per district request only.**

If you have any questions, please contact Amber Phelen at [amberp@csda.net](mailto:amberp@csda.net).



California Special  
Districts Association  
*Districts Stronger Together*

## 2024 BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: \_\_\_\_\_

District: \_\_\_\_\_

Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

Network: \_\_\_\_\_ (see map)

Telephone: \_\_\_\_\_  
(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Nominated by (optional): \_\_\_\_\_

Return this form, a Board resolution/minute action supporting the candidate, and  
Candidate Information Sheet by mail or email to:

CSDA  
Attn: Amber Phelen  
1112 I Street, Suite 200  
Sacramento, CA 95814  
(877) 924-2732

amberp@csda.net

***DEADLINE FOR RECEIVING NOMINATIONS:***

**April 10, 2024 at 5:00 p.m.**





California Special  
Districts Association  
*Districts Stronger Together*

## 2024 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: \_\_\_\_\_

District/Company: \_\_\_\_\_

Title: \_\_\_\_\_

Elected/Appointed/Staff: \_\_\_\_\_

Length of Service with District: \_\_\_\_\_

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

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2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

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3. List local government involvement (such as LAFCo, Association of Governments, etc.):

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4. List civic organization involvement:

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**\*\*Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**



California Special Districts Association

## DISTRICT NETWORKS



**SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 Enforcing Dog Park Closures
- 9.2 2023/2024 Preliminary Project List and Future Plan Update
- 9.3 County Mitigation Fund, current balance \$710,000
- 9.4 City Mitigation Fund, current balance \$257,691 (Available Funds - \$21,492)
- 9.5 Placer County Investment Report as of December 31, 2023
- 9.6 CEPPT Account Update as of December 31, 2023

## **Discussion Item 9.1 Cover sheet – Ashley Memorial Dog Park - closures due to rain or other issues**

Auburn Area Recreation and Park District (ARD) Board of Directors meeting, February, 2024

### **The Issue**

A review of procedures used when closing the Ashley Memorial Dog Park due to rain or other issues (maintenance, etc.)

### **Background**

ARD currently owns the Ashley Memorial Dog Park at Ashford Park. The Ashley Memorial Dog Park is approximately 1.7 acres in size. Maintenance of this park is done by ARD staff and volunteers with the Ashley Memorial Dog Park Foundation.

ARD staff will close the Dog Park after rains. In *theory*, the following procedures<sup>1</sup> are used for when to close and reopen the Dog Park:

#### **Criteria Used for Determining Dog Park Conditions and Closing**

Determining whether dog parks will be closed involves many variables. The decision will be made based on the professional judgment and opinions of the Facilities and Grounds Staff. When evaluating the turf's conditions, a decision will be reached with consideration given to the following criteria:

- Current condition of the turf as it relates to coverage
- Current weather condition
- Forecasted weather conditions
- Standing water, puddles, or muddy conditions
- Potential for damaging the turf
- Long term effect or impact to the turf
- Unforeseen maintenance repairs or hazards
- The dog park will be closed whenever ½ inch or more of rain has fallen in the previous 24 hours.

<sup>1</sup>Note: these are staff procedures, not Board approved policies

*In practice*, ARD staff will often face pressure from members of the public to reopen the Dog Park as soon as possible, often before the Dog Park turf is dry enough for use. This plays a large role in the degradation of the turf (dogs running through wet/muddy conditions). The only way to recover areas that are eroded down to earth/mud is to close that area and reseed or resod, a practice that is both expensive and time consuming.

### **Recommendation for the Board of Directors**

Review the information and discuss.

The ARD Acquisition and Development Committee requested that the Board review these procedures and discuss after a recent review of current conditions at the Ashley Memorial Dog Park. Pictures from February 22, 2024 are attached.

### **Fiscal Impact**

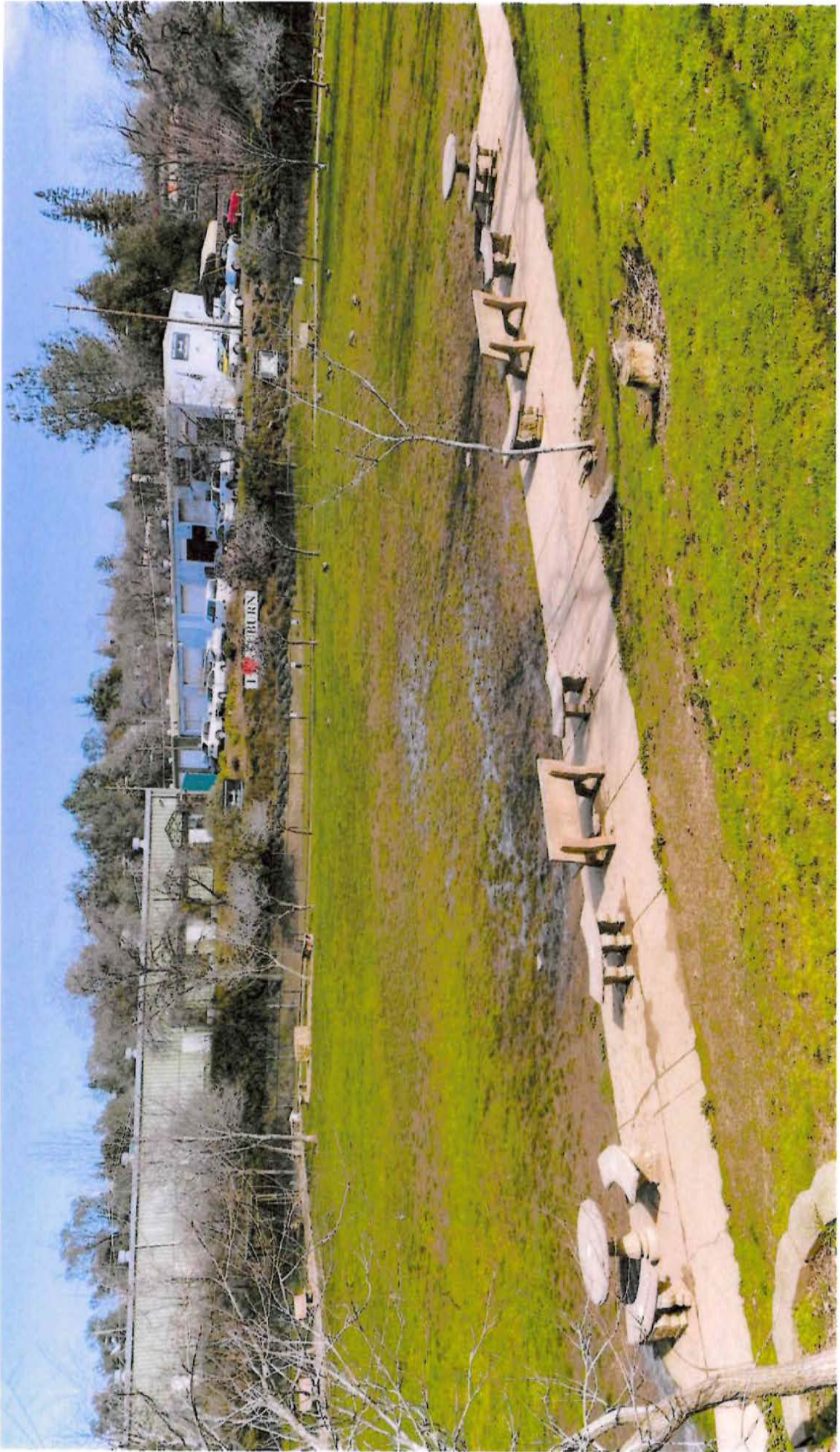
N/A

**Attachments**

Pictures of the Ashely Memorial Dog Park, taken 2/22/24



Ashley Memorial Dog Park 2/22/24





Ashley Memorial Dog Park 2/22/24



## **Discussion Item #2: Cover sheet – FY 2023/2024 PRELIMINARY Project List and Future Plan Update**

**Auburn Area Recreation and Park District Acquisition and Development Committee February, 2024;  
Board of Directors meeting February 29, 2024**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 24/25 Project List, and approve the Future Plan Update?

### **Background**

ARD staff provides a proposed Project List for each Fiscal Year. This Project List is based off of projects incorporated in the Five-Year Project List (Future Plan) as well as any new needs proposed by the community, staff and Board.

The Five-Year Project List (Future Plan) is comprised of those projects deemed to be of the highest priority and reflects the District's goal to address needed existing infrastructure upgrades, bring new features into the existing park system and complete potential land acquisition and new park development.

A list of the proposed changes to the FY 24/25 Project List and Five-Year Plan is attached.

### **Recommendation for the Board of Directors**

The A&D Committee sent this item to the Board to review and provide comment. As this is a preliminary FY 24/25 Project List and Future Plan Update, this item will come back to the March A&D and Board meetings for a final review and approval.

### **Fiscal Impact**

The fiscal impact of the FY 24/25 Project List is indicated on that document.  
The fiscal impact of the Five-Year Project List is indicated on those documents.

### **Attachments**

Five Year Project List (Future Plan), including FY 24/25 Project List

Notes to proposed amendments to FY 24/25 Project list and CIP revision



# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list  
Green = moved from a previous year

2024/2025

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mil.	Grants	M.M. Savings	In Kind	COVID Relief Funds	Notes
Recreation Park												
Locker room floor	35,000										35,000	
Replace sewer line, back restroom	30,000										30,000	from 23-24
North (Front) Playground	120,000						120,000					from 23-24
North Playground, Path of Travel	30,000						30,000					
Charging station Infrastructure/Engineering	80,000				80,000	(updated expense amt)						from 25-26
Beggs staircase replacement (metal)	30,000				30,000	(updated expense amt)						
Picnic unit concrete apron	5,000				5,000							
City Hall/Park Preserves												
Pickleball Courts (ARD Portion)	65,000	8,801	(updated expense amt)				56,199	(updated expense amt)				
Meadow Vista Park												
PH Pool fence now strip	35,000				35,000	(updated expense amt)						from 23-24
PH Pool locker room floor	15,000				15,000							
MV baseball field scoreboard/dugout	51,300					31,000	(updated expense amt)			30,200	(updated expense amt)	
Regional Park												
Marriott Meadows reserves	150,000				150,000							
Plumbing infrastructure upgrades	20,000										20,000	from 23-24
Repave Park Dr.	98,660										98,660	Mike to re-estimate
Various Parks												
Drinking fountain replacement	35,000				35,000	(move all to Reserves)						Add by Mike
Parking bumpers at Solar Panels	6,000				6,000							
Railhead Park												
New pump and filler	80,000											from 23-24
TOTAL	805,960	8,801	0	18,009	356,000	31,000	206,199	0	0	20,300	183,660	805,960
Estimated Balance Remaining					313,620	779,000	51,225	2,293,496	300,000	0	0	0

Note: Assumes \$100,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$50,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds

Proposed New

# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list  
Green = moved from a previous year

2025/2026

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty Mit.	City Mit.	Grants	M.M Savings	In Kind	Notes
<i>Recreation Park</i>											
Painting/mural maintenance shop building	3,000		3,000								from 24-25
Emergency exit on to Auburn Folsom Rd	20,000					20,000					from 24-25
<i>Regional Park</i>											
Marriott Meadows Development	3,288,496					695,000		2,293,496	300,000		(amend due to 2nd request funded) from 24-25
Breezeway Painting	40,000				40,000						from 24-25
EV chargers for equip., District vehicles	40,000				40,000						from 24-25
Dry Creek playground replace/ADA path of travel	125,000				40,000	85,000					from 24-25
<i>Ashford Park</i>											
Levee Repairs and paving to garage	75,000				75,000						from 24-25
<i>Overlook Park</i>											
Barriers to prevent access to back areas	10,000				10,000						
<i>Railhead Park</i>											
Parking lot repair/seal + curb repair	75,000				60,000						from 24-25
<b>TOTAL</b>	3,676,496	0	3,000	15,000	265,000	780,000	20,000	2,293,496	300,000	0	3,676,496
<b>Estimated Balance Remaining</b>				8,009	98,620	99,000	41,225	0	0	0	0

Note: Assumes \$100,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$50,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds

Approved  
City Council



# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list  
Green = moved from a previous year

2026/2027

Estimated balance

13,009 148,620 199,000 51,225 0

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind	Notes
<i>Recreation Park</i>											
<i>Regional Park</i>											
Tennis Court Path of Travel	41,000			13,000		28,000					from 24-25
Kiosks/signage	10,000				5,000	5,000					from 24-25
Gym floor replacement											
<i>Overlook Park</i>											
Interpretive Signage (2 x \$5k)	10,000						10,000				from 23-24
<i>Various Parks</i>											
Tree audit/survey	30,000				30,000						
TOTAL	91,000	0	0	13,000	35,000	33,000	10,000	0		0	91,000
Estimated Balance Remaining				9	113,620	166,000	41,225	0		0	

Note: Assumes \$100,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$50,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds

Approved  
N. H. H.

# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list  
Green = moved from a previous year

2027/2028

Estimated balance

5,009 163,620 266,000 51,225 0

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind	Notes
Recreation Park											
Regional Park											
Pond leak investigation	40,000				40,000						from 24-25
Shade structures at south-end picnic tables	60,000				30,000	30,000	(updated expense amt)				from 24-25
Overlook Park											
Various Parks											
TOTAL	100,000	0	0	0	70,000	30,000	0	0	0	0	100,000
Estimated Balance Remaining				5,009	93,620	236,000	51,225	0	0	0	

Note: Assumes \$100,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$50,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds

*Approved*

# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list  
Green = moved from a previous year

## Project List

2023/2024

Estimated balance

PROJECT	Est. Cost	Spent in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mil.	City Mil.	Grants	COVID Relief Funds
<b>Recreation Park</b>									
Driveway valve box repair	2,500		2,500						
Locker room floor	25,000								25,000
Rec Mod courtyard repairs	12,991				12,991				Done
Replace sewer line, back restroom	30,000								30,000
Sierra Pool deck expansion joint repair	15,000								15,000
Rec Shop Floor Repairs									removed as insurance is covering
ADA parking at Mods	23,000			23,000					Done; was budgeted at \$15,000
Plumbing infrastructure repairs	15,000								was all reserve
Splash Pool repair part 2	46,000				35,038				10962
Locks gates Emergency exit gates at Sierra Pool	16,233				16,233				
Main Shop fire (deductible)	10,000				10,000				15000 Equip Reserve
Beggs Scoreboard	15,000								
<b>City Hall/School Park Preserve</b>									
New pickleball courts (design and review)	14,000					14,000			
<b>Meadow Vista items</b>									
PH Pool fence mow strip	25,000				25,000				
Plumbing infrastructure repairs	15,000								Move this money to Ashford, make it \$17k
MV Irrigation pump VFD replacement									12,000 equip. reserve; came in less; remove
Pickleball/Tennis Court repairs	96,355				96,355				28,918 equipment Reserve
<b>Winchester</b>									
Booster pump install	29,918								
<b>Regional Park</b>									
Tennis/pickleball courts surfaces	114,837				114,837				
Marriott Meadows reserves	150,000				150,000				
Marriott Meadows construction docs & related work	40,431						40,431.00		
New vault toilet-Dry Creek-end	20,000								Postponed - \$45,000
Plumbing infrastructure upgrades									20,000
Gym and locker room roof repair	18,000								18,000
<b>Ashford Park</b>									
Relining wall investigation	10,000				10,000				Remove project
<b>Auburn Elementary</b>									
Modular Roof repair	11,000								11,000
<b>Overlook Park</b>									
Interpretive Signage (2 x \$5K)	10,000				10,000				Push out
Modular roof and siding repair (deductible)	7,500				7,500				
<b>Railhead Park</b>									
New pump and filter	80,000								80,000 equipment reserve
<b>Auburn Bike Park</b>									
Signage	4,800				4,800				
<b>TOTAL</b>	857,565	0	2,500	23,032	484,520	523,375	268,945	2,293,496	107,912
<b>Estimated Balance Remaining</b>				12,032					

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$90,000 added to FCC this year

Note: Assume County to use approx. \$350,000

Existing  
Approved



# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list  
Green = moved from a previous year

2024/2025

Estimated balance

17,032 534,520 573,375 278,945 2,293,496 107,912

PROJECT	Est. Cost	Spent in prior years	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Relief Funds	Postponed
<b>Recreation Park</b>											
North (Front) Playground	120,000						120,000				
North Playground, Path of Travel	30,000						30,000				
Beggs staircase replacement (metal)	15,000				15,000						
Emergency exit on to Auburn Folsom Rd	15,000						15,000				
Picnic unit concrete apron	5,000				5,000						
Painting/mural maintenance shop building	3,000				3,000						From 23/24
<b>City Hall/School Park Preserve</b>											
New pickleball courts (ARD portion)	65,000						65,000				
<b>Meadow Vista Park</b>											
Pond island renovation											
PH Pool locker room floor	15,000				15,000						100,000
MV baseball field scoreboard	20,000					15,000			5000		15,000
<b>Regional Park</b>											
Tennis Court Path of Travel	41,500			17,000	4,500	20,000					
Dry Creek playground replace/ADA path of travel	125,000				40,000	85,000					
Pond-mucking											100,000
Canal Repair	40,000				40,000						
Marriott Meadows reserves	150,000				150,000						
Pond leak investigation	40,000				40,000						
Breezeway Painting	40,000				40,000						
Shade structures at south-end picnic tables	50,000										50,000
Kiosks/signage	10,000				10,000						
Repave Park Dr	80,000									80,000	Mike to re-estimate
<b>Ashford Park</b>											
Levee Repairs and paving to gargage	75,000	4,750			70,250						
<b>Various Parks</b>											
Drinking fountain replacement	35,000									35000	
<b>Railhead Park</b>											
Parking lot repair/resal + curb repair	75,000				75,000						
<b>TOTAL</b>	721,500	4,750	0	17,000	507,750	120,000	230,000	0	5,000	115,000	265,000
<b>Estimated Balance Remaining</b>											
				32	26,770	453,375	48,945	2,293,496		-7,088	

Note: Assumes \$50,000/year in County Mitigation Fees  
Note: Assumes \$5000/year in ADA reserve funds  
Note: Assumes \$10,000/year in city mitigation  
Note: Assumes \$50,000 added to FCC per year  
Note: Assumes \$50,000/year in Equipment Reserve funds

Existing  
Approved

# Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list  
Green = moved from a previous year

2025/2026

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind	Postponed MM Deficit
<b>Recreation Park</b>											
EV chargers for equip., District vehicles	40,000					20,000	20,000				
<b>Regional Park</b>											
Walking pathway extension, Dry Creek end	265,000										
Marriott Meadows Development	3,690,550					445,000		2,351,558	300,000		265,000
Gym floor replacement											
EV chargers for equip., District vehicles	40,000				40,000						
<b>Overlook Park</b>											
Barriers to prevent access to back areas											
<b>Various Parks</b>											
Tree audit/survey	30,000				30,000						
<b>TOTAL</b>	4,065,550	0	0	0	70,000	465,000	20,000	2,351,558		0	265,000
<b>Estimated Balance Remaining</b>				17,032	6,770	38,375	38,945	-58,062		0	

Note: Assumes \$50,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$50,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds

Existing  
Approved



## **FY 24/25 Project List and CIP notes**

### **Information and proposed changes to previous list**

#### **FY 24/25**

##### **Recreation Park**

Locker Room floor: this project was pushed back from 23/24 and the budget for the repairs was increased.

Replace sewer line, back restroom: this project was pushed back from FY 23/24.

North (front) playground replacement and path of travel: would replace the front playground (old and difficult to get replacement parts for) and add an ADA ramp that will lead from the pathway to the playground. The new playground will be for ages 0 – 5 as the back (south) playground is for ages 5 – 12.

Charging station infrastructure and engineering: this work is being done to establish where charging stations for ARD vehicles can be located and to reconcile the power needs. Finding space at Recreation Park could be problematic.

Beggs Field staircase replacement: this will replace the old, wooden staircase that is often in need of repair.

Picnic unit concrete apron: this will replace the gravel section of the apron around the picnic units with concrete.

##### **City Hall/School Park Preserve**

New pickleball courts: The contract for this project has been awarded, and the courts should be built and open by May/June of 2024, weather dependent.

##### **Meadow Vista Park**

Placer Hills Pool mow strip: this project was pushed back from 23/24 and the budget was increase. This project will add a concrete “mow strip” around the bottom of the fence, thereby satisfying a Placer County Health Dept. regulation.

Placer Hills Pool locker room floor: this project will repair the flooring in the pool locker rooms.

MV Park baseball field scoreboard/dugout: this project is being done in collaboration with the Sierra Foothill Little League and will add a new scoreboard (none exists now) and create proper dugouts.

##### **Regional Park**

Marriott Meadows reserves: these reserves will help ARD to get to the necessary funding to build the park.

Plumbing infrastructure repairs: this project was pushed back from FY 23/23.

Repave Park Dr: the budget for this project was increased.

##### **Various Parks**

Drinking fountain replacement: this will also include added water bottle fillers to select locations.

Parking bumpers for solar panels: this is being done to protect the columns that support the solar panels at Regional Park, Recreation Park and CVCC

### **Railhead Park**

New pump and filter installing a new pump and filter for Railhead Park irrigation. This is being funded with Equipment Reserve funds.

### **FY 25/26**

#### **Recreation Park**

Painting new mural at maintenance shop building: This project was pushed back from FY 24/25

Emergency exit on to Auburn Folsom Rd.: This project was pushed back from FY 24/25

#### **Regional Park**

Marriott Meadows Development: should enough funding become available.

Breezeway painting: This project was pushed back from FY 24/25

EV charging stations for equipment, District vehicles: preparing for State mandates.

Dry Creek playground replacement/ADA path of travel: This project was pushed back from FY 24/25

#### **Ashford Park**

Levee repairs and paving to garage: This project was pushed back from FY 24/25

#### **Overlook Park**

Barriers to prevent access to back areas: this would create some type of barriers to prevent vehicles from accessing the area behind the modular building.

### **Railhead Park**

Parking lot repair/reseal: This project was pushed back from FY 24/25

### **FY 26/27**

#### **Regional Park**

Tennis court path of travel: This project was pushed back from FY 24/25

Kiosks/signage: This project was pushed back from FY 24/25

Gym floor replacement: this is a placeholder for a project that currently does not have a budget assigned

#### **Overlook Park**

Interpretive signage: This project was pushed back from FY 23/24

## **Various Parks**

Tree audit/survey: ARD's last tree survey was in 2015. This survey would target tree in high use areas at Recreation Park, Regional Park and Meadow Vista Park.

## **FY 27/28**

### **Regional Park**

Pond leak investigation: This project was pushed back from FY 24/25

Shade structures at south-end picnic tables: This project was pushed back from FY 24/25

Office of  
Tristan Butcher  
Treasurer-Tax Collector  
County of Placer



## COUNTY OF PLACER

### TREASURER'S POOLED INVESTMENT REPORT

For the Month of December 31, 2023

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



## **PREFACE**

### **Placer County Treasurer's Pooled Investment Report**

**December 30, 2023**

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

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

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

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

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

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### **Government Code 53646 Compliance Report**

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

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

The Weighted Average Maturity of the investments with the Treasury is 503 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$793,000,000.00 in cash and investments maturing in the next 180 days.



Placer County

PLACER COUNTY 2023/24  
Portfolio Management  
Portfolio Summary  
December 31, 2023

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	190,000,000.00	190,000,000.00	190,000,000.00	7.17	1	1	4.932	5.000
U.S. Treasury Coupons	715,000,000.00	697,793,323.38	703,531,683.94	26.55	1,156	723	2.941	2.982
mPower Placer - Long Term	3,315,974.47	3,154,045.16	3,320,899.18	0.13	7,341	4,656	4.087	4.144
Federal Agency Coupons	1,294,000,000.00	1,276,902,040.00	1,293,774,269.79	48.82	1,030	538	2.958	2.999
Collateralized Inactive Bank Deposits	20,000,000.00	20,000,000.00	20,000,000.00	0.75	1	1	4.438	4.500
Medium Term Notes	10,000,000.00	9,988,500.00	9,998,764.26	0.38	758	10	0.888	0.900
Negotiable Certificates of Deposit	75,000,000.00	75,001,400.00	75,000,000.00	2.83	279	43	5.573	5.651
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	0.87	553	349	4.867	4.935
Commercial Paper Disc. - Amortizing	115,000,000.00	114,954,858.83	114,954,863.89	4.34	6	3	5.249	5.322
Federal Agency Disc. - Amortizing	200,000,000.00	199,330,400.00	199,330,444.44	7.52	41	23	5.345	5.419
Local Agency Bond	8,522,423.68	8,249,141.30	8,522,423.68	0.32	8,012	5,634	2.778	2.817
mPower Placer	8,337,136.64	7,570,453.34	8,337,136.64	0.31	7,706	5,585	3.668	3.719
mPower - Folsom	429,225.47	408,435.99	429,225.47	0.02	7,683	4,745	3.260	3.305
Investments	2,662,604,760.26	2,626,352,598.00	2,650,199,711.29	100.00%	889	503	3.471	3.519

Cash								
Passbook/Checking (not included in yield calculations)	19,502,599.88	19,502,599.88	19,502,599.88		1	1	0.000	0.000
Total Cash and Investments	2,682,107,360.14	2,645,855,197.88	2,669,702,311.17		889	503	3.471	3.519

Total Earnings	December 31	Month Ending	Fiscal Year To Date
Current Year	7,397,479.80		36,019,460.38
Average Daily Balance	2,538,211,780.24		2,268,201,034.14
Effective Rate of Return	3.43%		3.15%

*Jonathan Schmidt* 11/30/24  
JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 12/01/2023-12/31/2023

Date: 01/30/2024 - 10:35

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PLACER COUNTY 2023/24  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2023

Page 1

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>LGIP</b>											
LGIP	22486	California Asset Mgmt Prog			190,000,000.00	190,000,000.00	190,000,000.00	5.000	5.000	1	
		Subtotal and Average	148,064,516.13		190,000,000.00	190,000,000.00	190,000,000.00	5.000	5.000	1	
<b>U.S. Treasury Coupons</b>											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,890,800.00	4,994,896.25	0.250	0.476	166	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,239,100.00	9,913,546.91	0.375	0.773	761	01/31/2026
91282BU3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,795,300.00	10,094,323.94	1.875	0.443	243	08/31/2024
91282B252	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,648,100.00	10,087,398.98	1.375	0.559	396	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,335,600.00	9,929,671.59	0.250	0.680	608	08/31/2025
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,365,200.00	9,936,212.09	0.250	0.660	577	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,239,100.00	9,917,490.91	0.375	0.753	761	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,241,000.00	9,939,548.04	0.500	0.786	789	02/28/2026
91282CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,937,900.00	9,987,833.51	0.125	0.302	45	02/15/2024
91282B2T0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,417,600.00	9,942,711.05	0.250	0.662	516	05/31/2025
91282B2W3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,392,600.00	9,945,379.19	0.250	0.621	546	06/30/2025
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,312,500.00	9,914,440.48	0.250	0.749	638	09/30/2025
91282B8Y7	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,811,300.00	10,076,589.60	1.750	0.421	212	07/31/2024
91282B2T0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,417,600.00	9,943,514.54	0.250	0.656	516	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,365,200.00	9,930,120.31	0.250	0.700	577	07/31/2025
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,365,200.00	9,936,752.63	0.250	0.656	577	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,820,300.00	9,996,374.81	0.250	0.349	135	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/08/2021	10,000,000.00	9,752,300.00	9,998,859.40	0.375	0.396	196	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,752,300.00	9,998,134.37	0.375	0.410	196	07/15/2024
91282CCC3	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,820,300.00	9,995,491.89	0.250	0.373	135	05/15/2024
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,752,300.00	9,992,729.97	0.375	0.512	196	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,752,300.00	9,985,835.94	0.375	0.642	196	07/15/2024
91282CBE0	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,981,600.00	9,998,449.16	0.125	0.533	14	01/15/2024
91282CBE0	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,981,600.00	9,998,497.29	0.125	0.520	14	01/15/2024
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,752,300.00	9,982,464.21	0.375	0.705	196	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,820,300.00	9,982,441.52	0.250	0.730	135	05/15/2024
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,981,600.00	9,997,849.77	0.125	0.691	14	01/15/2024
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,981,600.00	9,996,945.25	0.125	0.931	14	01/15/2024
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,981,600.00	9,982,935.47	0.125	4.759	14	01/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,563,200.00	19,692,773.44	3.000	4.054	561	07/15/2025
91282B2A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,718,800.00	18,877,281.87	1.500	3.799	957	08/15/2026
91282B2R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,862,600.00	19,049,052.79	2.250	3.681	1,322	08/15/2027

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PLACER COUNTY 2023/24  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2023

Page 2

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	9,559,000.00	9,864,602.85	2.750	3.844	1,506	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,968,750.00	4,963,845.99	4.125	4.825	396	01/31/2025
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,118,000.00	18,951,385.20	2.750	4.161	1,506	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,800,800.00	9,714,461.74	3.125	5.002	592	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,997,700.00	9,888,888.89	4.125	4.614	896	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,954,300.00	9,857,202.94	4.000	4.722	776	02/15/2026
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,546,800.00	19,426,504.96	2.875	4.968	531	06/15/2025
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,701,200.00	14,598,402.87	3.125	4.882	592	08/15/2025
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,763,300.00	9,691,743.21	2.750	5.127	500	05/15/2025
91282CHJ8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,082,655.16	9,935,373.79	4.375	4.705	957	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,043,455.98	19,793,673.80	3.875	4.927	745	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,413,445.65	20,071,650.54	4.500	4.829	926	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,996,200.00	18,558,961.36	2.375	4.723	1,230	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,178,200.00	18,622,698.74	2.875	4.642	1,596	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,025,939.95	9,861,642.93	3.875	5.137	745	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,211,614.13	9,983,920.06	4.500	5.073	926	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,247,150.00	13,792,006.43	2.375	5.014	1,230	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,383,650.00	13,785,249.40	2.875	4.968	1,596	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,232,402.17	10,106,987.46	4.500	4.635	926	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,043,840.76	9,954,368.94	3.875	4.738	745	01/15/2026
91282CH80	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,884,000.00	9,771,070.85	3.625	4.659	865	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,339,800.00	19,324,455.56	2.875	3.920	1,688	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	41,149,717.39	41,098,902.02	4.500	4.162	926	07/15/2026
91282CH80	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,919,851.65	9,912,421.28	3.625	4.176	865	05/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	20,182,450.54	20,174,714.96	3.875	4.289	745	01/15/2026
Subtotal and Average			644,946,722.98		715,000,000.00	697,793,323.38	703,531,683.94		2.982	723	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	862,741.56	816,275.16	862,741.56	4.000	3.999	4,262	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	4,628	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	531,781.81	532,168.95	536,706.52	5.050	4.894	5,387	10/01/2038
Subtotal and Average			3,320,939.59		3,315,974.47	3,154,045.16	3,320,899.18		4.144	4,656	
Federal Agency Coupons											
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,986,000.00	9,999,860.59	0.190	0.240	10	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,976,000.00	9,999,928.33	0.230	0.244	18	01/19/2024

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PLACER COUNTY 2023/24  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2023

Page 3

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,976,000.00	10,000,146.36	0.230	0.201	18	01/19/2024
3133EMMO2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,541,000.00	9,998,955.06	0.300	0.310	378	01/13/2025
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,260,400.00	9,995,316.67	1.000	1.021	854	05/04/2026
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,788,400.00	10,000,000.00	0.330	0.330	154	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,788,400.00	10,000,000.00	0.330	0.330	154	06/03/2024
3133EM2J5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,717,800.00	10,000,000.00	0.460	0.460	231	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,526,800.00	9,994,418.47	0.480	0.531	406	02/10/2025
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,453,400.00	9,998,118.44	0.610	0.624	508	05/23/2025
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,890,150.00	4,995,054.64	0.570	0.769	183	07/02/2024
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,972,000.00	10,000,000.00	1.040	1.040	24	01/25/2024
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,986,000.00	4,999,663.39	1.040	1.142	24	01/25/2024
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,990,150.00	4,999,307.46	0.900	1.198	17	01/18/2024
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,974,650.00	5,000,000.00	1.230	1.230	39	02/09/2024
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,588,700.00	9,999,335.31	0.320	0.326	387	01/22/2025
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,243,800.00	9,999,167.96	0.500	0.504	759	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,597,000.00	9,998,421.94	0.330	0.345	380	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,597,000.00	9,998,421.94	0.330	0.345	380	01/15/2025
3130ALT7H	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,678,700.00	10,000,000.00	0.510	0.510	273	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,259,400.00	9,963,823.60	0.750	0.923	785	02/24/2026
3130AMF23	20678	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,672,900.00	9,999,779.17	0.500	0.503	269	09/26/2024
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,810,500.00	10,000,000.00	0.375	0.375	144	05/24/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,586,200.00	10,000,000.00	0.625	0.625	423	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,729,600.00	10,000,000.00	0.410	0.410	213	08/01/2024
3130ANXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,668,800.00	10,000,000.00	0.500	0.542	273	09/30/2024
3130ANV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,761,800.00	9,995,065.06	0.330	0.431	179	06/28/2024
3130AMWQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,705,400.00	9,999,264.94	0.510	0.521	242	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,765,400.00	10,000,000.00	0.400	0.400	176	06/25/2024
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,637,600.00	5,000,000.00	0.800	0.730	968	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,641,550.00	5,000,000.00	1.250	1.000	968	08/26/2026
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,882,700.00	5,000,000.00	0.400	0.400	176	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,170,300.00	10,000,000.00	1.000	1.001	968	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,642,550.00	5,000,000.00	0.850	0.850	786	02/25/2026
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,884,650.00	4,998,745.95	0.400	0.451	179	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,604,200.00	9,994,651.25	0.550	0.600	395	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,850,200.00	4,997,500.00	0.750	0.822	259	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,732,400.00	4,994,543.43	1.000	1.146	596	08/19/2025

Portfolio PLCR  
AC  
PM (PRF\_PM2) 7.3.11



PLACER COUNTY 2023/24  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2023

Page 4

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,692,240.00	4,000,000.00	1.250	1.250	970	08/28/2026
3130AQBB5	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,557,300.00	10,000,000.00	1.200	1.200	526	06/10/2025
3130AQCF8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,973,900.00	15,000,000.00	0.760	0.760	15	01/16/2024
3130AQCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,780,800.00	10,000,000.00	1.750	1.317	381	01/16/2025
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,639,800.00	5,000,000.00	1.330	1.468	928	07/17/2026
3130AQCJ1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,748,500.00	10,000,000.00	1.500	1.254	382	01/17/2025
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,715,700.00	10,000,000.00	1.500	1.541	533	06/17/2025
3130AQCJ5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,653,350.00	15,000,000.00	1.500	1.111	382	01/17/2025
3130AQCJ3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,987,400.00	4,999,909.00	0.710	0.742	21	01/22/2024
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,651,100.00	10,000,000.00	1.000	1.000	395	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,788,100.00	9,998,977.78	0.950	0.970	186	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,838,050.00	4,988,888.58	1.100	1.320	378	01/13/2025
3130AQJG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,798,650.00	4,991,203.70	1.125	1.295	386	01/21/2025
3130AQNB5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,847,300.00	4,998,659.72	1.750	1.442	392	01/27/2025
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,976,000.00	5,000,000.00	3.500	2.917	210	07/29/2024
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,984,600.00	10,015,125.48	4.875	4.520	165	06/14/2024
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,981,950.00	4,995,505.74	4.375	4.510	256	09/13/2024
3130ASZHS	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,968,300.00	4,981,865.63	4.000	4.570	240	08/28/2024
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	19,998,000.00	20,000,175.95	4.860	4.818	8	01/09/2024
3130AUM92	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,994,000.00	19,999,156.77	4.750	4.837	18	01/19/2024
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,958,750.00	24,998,469.66	4.780	4.805	121	05/01/2024
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,989,900.00	10,000,000.00	4.960	4.966	127	05/07/2024
3130AUWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,990,600.00	10,000,000.00	4.960	4.966	133	05/13/2024
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,988,000.00	10,000,000.00	4.880	4.883	189	07/08/2024
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,988,100.00	10,000,000.00	4.880	4.883	196	07/15/2024
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	25,012,750.00	25,000,000.00	5.370	5.377	130	05/10/2024
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,006,000.00	10,000,000.00	5.360	5.367	140	05/20/2024
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,007,500.00	10,000,000.00	5.360	5.367	148	05/28/2024
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,925,750.00	15,000,000.00	4.150	4.154	193	07/12/2024
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,926,200.00	15,000,000.00	4.180	4.184	200	07/19/2024
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,962,000.00	10,000,000.00	4.380	4.385	196	07/15/2024
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,927,800.00	20,000,000.00	4.400	4.405	189	07/08/2024
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,933,600.00	20,000,000.00	4.410	4.415	182	07/01/2024
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,896,500.00	25,000,000.00	4.285	4.290	186	07/05/2024
3130AVLNO	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,881,500.00	25,000,000.00	4.230	4.234	200	07/19/2024
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,908,250.00	25,000,000.00	4.400	4.404	234	08/22/2024

Portfolio PLCR  
AC  
PM (PRF\_PM2) 7.3.11

PLACER COUNTY 2023/24  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2023

Page 5

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Federal Agency Coupons</b>											
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,914,750.00	25,000,000.00	4.420	4.424	225	08/13/2024
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,919,750.00	25,000,000.00	4.440	4.445	218	08/06/2024
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,879,900.00	10,000,000.00	3.660	3.661	913	07/02/2026
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,933,400.00	10,000,000.00	4.000	3.961	548	07/02/2025
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,809,000.00	20,000,000.00	3.725	3.726	1,278	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,885,300.00	10,000,000.00	3.615	3.616	1,463	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,872,600.00	10,000,000.00	3.620	3.621	1,142	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,875,500.00	10,000,000.00	3.625	3.626	1,134	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,879,700.00	10,000,000.00	3.635	3.636	1,127	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,965,800.00	10,000,000.00	3.925	3.926	989	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,964,500.00	10,000,000.00	3.920	3.921	996	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,948,700.00	10,000,000.00	3.930	3.932	977	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,949,600.00	10,000,000.00	3.930	3.931	983	09/10/2026
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,969,000.00	10,000,000.00	4.180	4.182	616	09/08/2025
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,965,700.00	10,000,000.00	4.180	4.182	610	09/02/2025
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,019,200.00	10,000,000.00	4.060	4.061	1,346	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,032,000.00	10,000,000.00	4.020	4.021	1,498	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,021,800.00	10,000,000.00	4.070	4.071	1,339	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,033,400.00	10,000,000.00	4.025	4.026	1,505	02/14/2028
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	15,097,500.00	15,000,000.00	4.905	4.907	581	08/04/2025
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,066,600.00	10,000,000.00	4.895	4.897	588	08/11/2025
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,233,400.00	20,000,000.00	4.460	4.461	1,138	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,114,000.00	10,000,000.00	4.450	4.451	1,151	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,127,700.00	10,000,000.00	4.275	4.276	1,498	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,227,800.00	20,000,000.00	4.450	4.451	1,148	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,251,400.00	20,000,000.00	4.270	4.271	1,513	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,365,800.00	19,956,403.08	4.375	4.430	1,621	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,151,500.00	10,000,000.00	4.500	4.502	1,261	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,156,100.00	10,000,000.00	4.480	4.480	1,317	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,151,900.00	10,000,000.00	4.470	4.470	1,312	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,148,800.00	10,000,000.00	4.495	4.497	1,256	06/10/2027
3130AYBH8	23209	FEDERAL HOME LOAN BANK		12/22/2023	20,000,000.00	20,026,000.00	20,000,000.00	4.460	6.378	556	07/10/2025
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,012,900.00	15,000,000.00	3.855	3.855	1,852	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,996,100.00	15,000,000.00	4.000	4.001	1,106	01/11/2027
3137EAXE3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,333,300.00	9,992,324.56	0.375	0.419	631	09/23/2025
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,776,100.00	9,999,928.20	0.430	0.432	169	06/18/2024

Portfolio PLCR  
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PM (PRF\_PM2) 7.3.11

Date: 01/30/2024 - 10:35

# PLACER COUNTY 2023/24

## Portfolio Management

### Portfolio Details - Investments

December 31, 2023

Page 6

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365 Maturity	Days to Maturity	Maturity Date
<b>Federal Agency Coupons</b>											
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,581,600.00	4,947,106.72	0.750	1.190	904	06/23/2026
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,956,000.00	20,000,000.00	5.000	5.000	207	07/26/2024
3135GASU1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,783,800.00	10,000,000.00	0.375	0.375	165	06/14/2024
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,349,200.00	9,992,618.93	0.375	0.420	602	09/25/2025
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,738,200.00	9,998,460.32	0.250	0.279	196	07/15/2024
	<b>Subtotal and Average</b>		<b>1,261,537,013.34</b>		<b>1,294,000,000.00</b>	<b>1,276,902,040.00</b>	<b>1,293,774,269.79</b>		<b>2.999</b>	<b>538</b>	
<b>Collateralized Inactive Bank Deposits</b>											
SYS19055	19055	Five Star Bank - PIMMA			20,000,000.00	20,000,000.00	20,000,000.00	4.500	4.500	1	
	<b>Subtotal and Average</b>		<b>20,000,000.00</b>		<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>		<b>4.500</b>	<b>1</b>	
<b>Medium Term Notes</b>											
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,988,500.00	9,998,764.26	0.450	0.900	10	01/11/2024
	<b>Subtotal and Average</b>		<b>9,997,030.23</b>		<b>10,000,000.00</b>	<b>9,988,500.00</b>	<b>9,998,764.26</b>		<b>0.900</b>	<b>10</b>	
<b>Negotiable Certificates of Deposit</b>											
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,987,550.00	15,000,000.00	5.230	5.303	56	02/26/2024
13606KYF7	22587	CANADIAN IMP BK COMM NY		06/27/2023	25,000,000.00	25,005,500.00	25,000,000.00	5.760	5.840	45	02/15/2024
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,999,600.00	10,000,000.00	5.180	5.252	1	01/02/2024
85325VGC8	22588	Standard Chartered Bank NY		06/27/2023	25,000,000.00	25,008,750.00	25,000,000.00	5.750	5.830	50	02/20/2024
	<b>Subtotal and Average</b>		<b>75,000,000.00</b>		<b>75,001,400.00</b>	<b>75,001,400.00</b>	<b>75,000,000.00</b>		<b>5.651</b>	<b>43</b>	
<b>Collateralized CDs</b>											
SYS22579	22579	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	368	01/03/2025
SYS22580	22580	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	403	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	109	04/19/2024
	<b>Subtotal and Average</b>		<b>23,000,000.00</b>		<b>23,000,000.00</b>	<b>23,000,000.00</b>	<b>23,000,000.00</b>		<b>4.935</b>	<b>349</b>	
<b>Commercial Paper Disc. -Amortizing</b>											
22533TA22	23219	Credit Agricole CIB		12/29/2023	50,000,000.00	49,992,708.33	49,992,708.33	5.250	5.326	1	01/02/2024
62479LA54	23220	MUFG BANK LTD/NY		12/29/2023	65,000,000.00	64,962,150.50	64,962,155.56	5.240	5.318	4	01/05/2024
	<b>Subtotal and Average</b>		<b>122,876,800.00</b>		<b>115,000,000.00</b>	<b>114,954,858.83</b>	<b>114,954,863.89</b>		<b>5.322</b>	<b>3</b>	

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AC  
PM (PRF\_PM2) 7.3.11

**PLACER COUNTY 2023/24**  
**Portfolio Management**  
**Portfolio Details - Investments**  
**December 31, 2023**

Page 7

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Federal Agency Disc. -Amortizing</b>											
313588SE6	23192	Fannie Discount		12/14/2023	200,000,000.00	199,330,400.00	199,330,444.44	5.240	5.419	23	01/24/2024
		<b>Subtotal and Average</b>	<b>199,604,966.40</b>		<b>200,000,000.00</b>	<b>199,330,400.00</b>	<b>199,330,444.44</b>		<b>5.419</b>	<b>23</b>	
<b>Local Agency Bond</b>											
SYS16098	16098	Ackerman School District		04/03/2017	5,135,862.35	5,096,485.69	5,135,862.35	2.800	2.800	4,841	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	168,853.15	169,571.96	168,853.15	2.850	2.850	1,450	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	1,842	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,543,865.61	2,298,504.68	2,543,865.61	2.800	2.800	8,581	06/30/2047
SYS19127	19127	Placer Hills Fire Protection		10/21/2019	102,364.38	102,789.60	102,364.38	3.000	3.000	294	10/21/2024
		<b>Subtotal and Average</b>	<b>8,569,596.34</b>		<b>8,522,423.68</b>	<b>8,249,141.30</b>	<b>8,522,423.68</b>		<b>2.817</b>	<b>5,634</b>	
<b>mPower Placer</b>											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,077,068.47	2,669,830.77	3,077,068.47	3.000	3.042	4,993	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	20,461.32	17,579.24	20,461.32	3.000	3.042	5,358	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	23,514.16	20,202.10	23,514.16	3.000	3.042	5,358	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	40,832.91	33,561.55	40,832.91	4.500	4.563	5,723	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	101,419.95	98,163.36	101,419.95	4.500	4.563	5,723	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	276,035.23	267,899.64	276,035.23	4.500	4.563	5,723	09/02/2039
2017 S-NR	2017 S-NR	Pioneer Community Energy		08/28/2017	117,125.77	97,270.73	117,125.77	3.000	3.042	5,358	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,328,666.25	1,147,602.26	1,328,666.25	3.000	3.042	5,358	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	994,416.16	960,182.39	994,416.16	4.500	4.563	5,723	09/02/2039
2019-20 NR	2019-20 NR	Pioneer Community Energy		07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	6,089	09/02/2040
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	780,001.57	748,646.29	780,001.57	4.500	4.563	6,089	09/02/2040
2020-21 NR	2020-21 NR	Pioneer Community Energy		10/01/2020	0.00	0.00	0.00	4.500	4.563	0	09/02/2041
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	717,521.68	687,213.56	717,521.68	4.500	4.563	6,454	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	800,222.86	769,676.75	800,222.86	4.500	4.563	6,819	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	59,850.32	52,624.71	59,850.32	3.000	3.042	4,993	09/02/2037
		<b>Subtotal and Average</b>	<b>8,337,136.64</b>		<b>8,337,136.64</b>	<b>7,570,453.34</b>	<b>8,337,136.64</b>		<b>3.719</b>	<b>5,585</b>	
<b>mPower - Folsom</b>											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	79,750.64	75,068.32	79,750.64	2.750	2.788	4,993	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	28,832.54	26,193.84	28,832.54	2.000	2.028	5,358	09/02/2038
MFA-2 NR	IA2-NR	mPower Folsom		08/06/2015	0.00	0.00	0.00	3.500	3.549	0	09/02/2036
MFA-3	MFA-3	mPower Folsom		09/01/2015	193,569.54	184,237.17	193,569.54	3.500	3.549	4,628	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	127,072.75	122,936.66	127,072.75	3.500	3.549	4,628	09/02/2036

Portfolio PLCR  
AC  
PM (PRF\_PMT) 7.3.11

PLACER COUNTY 2023/24  
Portfolio Management  
Portfolio Details - Investments  
December 31, 2023

Page 8

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
	Subtotal and Average		429,225.47		429,225.47	408,435.99	429,225.47		3.305	4,745
	Total and Average		2,538,211,780.24		2,662,604,760.26	2,626,352,598.00	2,650,199,711.29		3.519	503

Portfolio PLCR  
AC  
PM (PRF\_PM2) 7.3.11



PLACER COUNTY 2023/24  
Portfolio Management  
Portfolio Details - Cash  
December 31, 2023

Page 9

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
<b>Cash at Bank</b>										
SYS00000	00000	PLACER COUNTY CASH			16,935,408.42	16,935,408.42	16,935,408.42		0.000	1
<b>Undeposited Receipts</b>										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			2,567,191.46	2,567,191.46	2,567,191.46		0.000	1
		Average Balance	0.00							1
<b>Total Cash and Investments</b>					2,682,107,360.14	2,645,855,197.88	2,669,702,311.17		3.519	503

# CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of December 31, 2023

# Auburn Area Recreation and Park District

CEPPT Strategy 1

Entity #: SKHD-7321243412-401P

Quarter Ended December 31, 2023



## Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$152,183.89	\$157,903.18
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	14,387.82	8,758.70
Administrative Expenses	(59.39)	(118.88)
Investment Expense	(30.66)	(61.34)
Other	0.00	0.00
Ending Balance	\$166,481.66	\$166,481.66
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$166,481.66	\$166,481.66

## Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	14,093.379	14,093.379
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	14,093.379	14,093.379
Period Beginning Unit Value	10.798279	11.204095
Period Ending Unit Value	11.812780	11.812780

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

# Auburn Area Recreation and Park District

CEPPT Strategy 2

Entity #: SKHE-7321243412-501P

Quarter Ended December 31, 2023



## Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$332,371.13	\$344,235.98
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	27,406.26	15,738.77
Administrative Expenses	(129.52)	(259.69)
Investment Expense	(66.85)	(134.04)
Other	0.00	0.00
Ending Balance	\$359,581.02	\$359,581.02
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$359,581.02	\$359,581.02

## Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	34,087,260	34,087,260
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	34,087,260	34,087,260
Period Beginning Unit Value	9.750596	10.098671
Period Ending Unit Value	10.548837	10.548837

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

## CEPPT Account Summary

As of December 31, 2023	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	\$68,089	\$380,000	\$448,089
Additional contributions	\$96,000	\$0	\$96,000
Disbursements	\$0	\$0	\$0
CEPPT expenses	(\$576)	(\$1,560)	(\$2,136)
Investment earnings	\$2,968	(\$18,859)	(\$15,890)
Total assets (06/23/2021-12/31/2023 = 2.52 years)	\$166,482	\$359,581	\$526,063



# CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods Ended November 30, 2023

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$15,698,785,087	8.26%	0.21%	0.54%	4.93%	1.50%	5.95%	5.44%	4.86%
Benchmark		8.25%	0.16%	0.46%	4.67%	1.30%	5.71%	5.09%	4.47%
CERBT Strategy 2 (Inception October 1, 2011)	\$1,832,069,717	7.79%	-0.08%	-0.28%	3.14%	-0.51%	4.59%	4.40%	5.82%
Benchmark		7.78%	-0.08%	-0.29%	2.99%	-0.64%	4.42%	4.12%	5.57%
CERBT Strategy 3 (Inception January 1, 2012)	\$745,595,400	7.24%	-0.24%	-0.77%	1.91%	-1.50%	3.61%	3.61%	4.30%
Benchmark		7.24%	-0.23%	-0.78%	1.83%	-1.59%	3.49%	3.34%	4.04%
<b>CERBT Total</b>	<b>\$18,276,450,204</b>								
CEPPT Strategy 1 (Inception October 1, 2019)	\$144,299,927	6.99%	0.44%	0.47%	4.38%	0.08%	-	-	3.01%
Benchmark		7.00%	0.40%	0.40%	4.14%	-0.10%	-	-	2.89%
CEPPT Strategy 2 (Inception January 1, 2020)	\$47,109,342	5.88%	0.35%	0.09%	2.79%	-1.96%	-	-	0.33%
Benchmark		5.87%	0.32%	0.02%	2.74%	-2.07%	-	-	0.22%
<b>CEPPT Total</b>	<b>\$191,409,269</b>								

## CEPPT Portfolios

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

## CEPPT Portfolio Details

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

## Total Participation Cost Fee Rate

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

## CEPPT/CERBT Consistently Low Fee Rate History

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

## 629 Prefunding Program Employers

604 CERBT and 94 CEPPT

- State of California
- 158 Cities or Towns
- 10 Counties
- 83 School Employers
- 32 Courts
- 345 Special Districts and other Public Agencies
  - (103 Water, 37 Sanitation, 34 Fire, 27 Transportation)



## Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	<a href="mailto:Darren.Lathrop@calpers.ca.gov">Darren.Lathrop@calpers.ca.gov</a>	(916) 795-0751	(916) 291-0391
Lee Lo	Outreach & Support Analyst	<a href="mailto:Lee.Lo@calpers.ca.gov">Lee.Lo@calpers.ca.gov</a>	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	<a href="mailto:Therese.Luo@calpers.ca.gov">Therese.Luo@calpers.ca.gov</a>	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	<a href="mailto:Daniel.Kaufman@calpers.ca.gov">Daniel.Kaufman@calpers.ca.gov</a>	(916) 795-8278	(916) 440-3821
Colleen Cain-Herrback	Administration & Reporting Program Manager	<a href="mailto:Colleen.Cain-Herrback@calpers.ca.gov">Colleen.Cain-Herrback@calpers.ca.gov</a>	(916) 795-2474	(916) 505-2506
Vic Anderson	Administration & Reporting Manager	<a href="mailto:Victor.Anderson@calpers.ca.gov">Victor.Anderson@calpers.ca.gov</a>	(916) 795-3739	(916) 281-8214
Robert Sharp	Assistant Division Chief	<a href="mailto:Robert.Sharp@calpers.ca.gov">Robert.Sharp@calpers.ca.gov</a>	(916) 795-3878	(916) 397-0756

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