

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

**WEDNESDAY, JANUARY 17, 2024, 1:00 PM**

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

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at [kmuscott@auburnrec.com](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/89992439372>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 899 9243 9372 to participate.

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

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

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

**1.0 CALL TO ORDER**

Lynch \_\_\_ Ingle \_\_\_

**2.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

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

**4.0 BUSINESS**

**4.1 Approval of Minutes from December 13, 2023 Standing Finance Meeting  
(Pages 3-5)**

**Recommendation:** Review and approve minutes.

**Review of Cash Requirements for December, 2023 (Pages 6-10)**

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

**4.2 Review of Financials for December, 2023 (Pages 11-37)**

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

**Discussion Items:**

1. County Mitigation Fund, current balance \$537,166
2. City Mitigation Fund, current balance \$256,225 (Available Funds - \$24,892)
3. 2023 Events P&L Review (Pages 39-48)
4. Placer County Investment Report, November 30, 2023 (Pages 49-62)

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations.

**ADJOURNMENT**

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

1/17/2024  
Date

10:15 AM  
Time

Cathy Wayford  
Secretary to the Board

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHED MINUTES**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Meeting Minutes  
of the Standing Finance Committee  
Wednesday, December 13, 2023 at 1:00 PM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

The meeting of the Standing Finance Committee was called to order at 1:00 PM.

**ROLL CALL**

Director Ainsleigh and Director Ingle were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by the Committee as written.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from November, 2023 Standing Finance Meeting**

The minutes from the November 15, 2023 Standing Finance Meeting were approved.

**4.2 Review of Cash Requirements for November, 2023**

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

**4.3 Review of Financials for November, 2023**

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

**4.4 Resolution #2023-25 removal of Jim Ferris from the District's First Foundation Bank accounts and replacement with Director Sue Ingle**

Director Ainsleigh and Director Ingle approved Resolution #2023-25 removal of Jim Ferris from the District's First Foundation Bank accounts and replacement with Director Sue Ingle and forwarded the item to the consent calendar for review and approval.

**Discussion Items:**

1. County Mitigation Fund, current balance \$537,166 – no change.
2. City Mitigation Fund, current balance \$255,567. Director Ainsleigh and Director Ingle would like what is available also listed in future meetings.
3. Placer County Investment Report – no change.

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

In the near future Director Ingle would like to review and make suggested changes to Atwood III Engineer's Report, including providing a better description of the park, preserve and improvements?

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Electric Vehicle Charging Stations – no update on this item.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 2:34 PM.

Carly Wayford  
Board Secretary

December 18, 2023  
Date

**SECTION: 4.0**

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

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION:**

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

**SEE ATTACHED LISTING  
OF EXPENSES: \$133,937.04**

System: 12/29/2023 3:05:53 PM  
User Date: 1/1/2024

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 12/1/2023 12/31/2023  
Vendor ID First Last Checkbook ID PCO PCO  
Vendor Name First Last

Sorted By: Check Number

*Placer County Payments*

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
1001	S1016	Webster Bank	12/1/2023	PCO	PMCHK00002987	\$81,161.20
1002	C0004	CAPRI	12/8/2023	PCO	PMCHK00002988	\$102,050.00
Total Checks: 2						Total Amount of Checks: \$183,211.20

Ranges: From: To: From: To:  
 Check Number First Last Check Date 12/1/2023 12/31/2023  
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST  
 Vendor Name First Last

Sorted By: Check Number

*1st Foundation Payments*

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25567	1099-342	Susie Bell	12/1/2023	COMM 1ST	PMCHK00002983	\$39.00
25568	1099-374	Sarah Violet	12/1/2023	COMM 1ST	PMCHK00002983	\$136.50
25569	1099-375	Jennifer Rogers	12/1/2023	COMM 1ST	PMCHK00002983	\$6.50
25570	A0115	Auburn Hardware & Rental LLC	12/1/2023	COMM 1ST	PMCHK00002983	\$20.99
25571	A1010	Advantage Marketing and Print	12/1/2023	COMM 1ST	PMCHK00002983	\$208.07
25572	B0062	BareBones WorkWear	12/1/2023	COMM 1ST	PMCHK00002983	\$119.02
25573	C0072	First Citizens Bank	12/1/2023	COMM 1ST	PMCHK00002983	\$470.75
25574	D0010	Diamond Pacific	12/1/2023	COMM 1ST	PMCHK00002983	\$34.41
25575	G0045	GSSA	12/1/2023	COMM 1ST	PMCHK00002983	\$854.36
25576	H0062	Home Depot Pro	12/1/2023	COMM 1ST	PMCHK00002983	\$316.73
25577	L0033	Les Schwab	12/1/2023	COMM 1ST	PMCHK00002983	\$39.98
25578	L0039	Leaf	12/1/2023	COMM 1ST	PMCHK00002983	\$159.80
25579	M0013	Meadow Vista Hardware	12/1/2023	COMM 1ST	PMCHK00002983	\$10.93
25580	M0039	Meadow Vista Water Users Assoc	12/1/2023	COMM 1ST	PMCHK00002983	\$500.00
25581	N0012	Nevada Irrigation District	12/1/2023	COMM 1ST	PMCHK00002983	\$533.94
25582	N0045	Near U CO2	12/1/2023	COMM 1ST	PMCHK00002983	\$295.89
25583	P0023	PG&E	12/1/2023	COMM 1ST	PMCHK00002983	\$101.03
25584	R0073	NAPA Auto Parts	12/1/2023	COMM 1ST	PMCHK00002983	\$155.09
25585	S0009	Sierra Saw Sales And Service	12/1/2023	COMM 1ST	PMCHK00002983	\$6,014.71
25586	T0046	Linda Donnelly	12/1/2023	COMM 1ST	PMCHK00002983	\$253.11
25587	T0071	Everbank, N.A.	12/1/2023	COMM 1ST	PMCHK00002983	\$107.34
25588	TEMPB	Anna Borys	12/1/2023	COMM 1ST	PMCHK00002983	\$150.00
25589	TEMPD	Jennifer Dann	12/1/2023	COMM 1ST	PMCHK00002983	\$150.00
25590	TEMPF	Tim Fife	12/1/2023	COMM 1ST	PMCHK00002983	\$150.00
25591	TEMPH	Kathleen Herman	12/1/2023	COMM 1ST	PMCHK00002983	\$150.00
25592	TEMPL	James Lewis	12/1/2023	COMM 1ST	PMCHK00002983	\$150.00
25593	TEMPS	Satinderjit Singh	12/1/2023	COMM 1ST	PMCHK00002983	\$150.00
25594	TEMPV	Jose Valles	12/1/2023	COMM 1ST	PMCHK00002983	\$140.00
25595	V0007	Verizon Wireless	12/1/2023	COMM 1ST	PMCHK00002983	\$812.47
25596	W0001	Walker's Office Supplies, Inc.	12/1/2023	COMM 1ST	PMCHK00002983	\$750.10
25597	S0163	Steffen's HVAC Services	12/1/2023	COMM 1ST	PMCHK00002984	\$2,103.00
25598	TEMPD	Angela Day	12/1/2023	COMM 1ST	PMCHK00002984	\$150.00
25599	TEMPF	Becky Faudree	12/1/2023	COMM 1ST	PMCHK00002984	\$150.00
25600	TEMPS	James Stagg	12/1/2023	COMM 1ST	PMCHK00002984	\$150.00
25601	TEMPD	Whitney Dowling	12/1/2023	COMM 1ST	PMCHK00002985	\$150.00
25602	1099-271	Koelsch, Anthony dba Kelpro Se	12/6/2023	COMM 1ST	PMCHK00002986	\$4,284.00
25603	1099-295	Juli Land-Marx	12/6/2023	COMM 1ST	PMCHK00002986	\$1,800.00
25604	A0051	Anderson's Sierra Pipe Co.	12/6/2023	COMM 1ST	PMCHK00002986	\$76.44
25605	A0115	Auburn Hardware & Rental LLC	12/6/2023	COMM 1ST	PMCHK00002986	\$167.99
25606	C0113	Cooks Portable Toilets & Septi	12/6/2023	COMM 1ST	PMCHK00002986	\$1,020.00
25607	D0025	Dawson Oil Company	12/6/2023	COMM 1ST	PMCHK00002986	\$4,643.95
25608	E0031	El Agave Taqueria	12/6/2023	COMM 1ST	PMCHK00002986	\$703.07
25609	F0015.	Folsom Lock & Key	12/6/2023	COMM 1ST	PMCHK00002986	\$347.76
25610	G0097	Gold Mountain California News	12/6/2023	COMM 1ST	PMCHK00002986	\$989.24
25611	K0010	Knorr Systems, Inc.	12/6/2023	COMM 1ST	PMCHK00002986	\$17,268.42
25612	R0073	NAPA Auto Parts	12/6/2023	COMM 1ST	PMCHK00002986	\$10.82
25613	S0009	Sierra Saw Sales And Service	12/6/2023	COMM 1ST	PMCHK00002986	\$404.79
25614	S0173	Sherman Industries Inc.dba She	12/6/2023	COMM 1ST	PMCHK00002986	\$1,480.00
25615	S1007	Stationary Engineers, Local 39	12/6/2023	COMM 1ST	PMCHK00002986	\$455.33
25616	W0001	Walker's Office Supplies, Inc.	12/6/2023	COMM 1ST	PMCHK00002986	\$150.52
25617	W0054	Wizix Technology Group	12/6/2023	COMM 1ST	PMCHK00002986	\$97.65
25618	W1006	Audrey Warren	12/6/2023	COMM 1ST	PMCHK00002986	\$19.29
25619	U0019	US Bank	12/14/2023	COMM 1ST	PMCHK00002989	\$9,389.80
25620	1099-218	Auburn Gymnastics Center	12/14/2023	COMM 1ST	PMCHK00002990	\$50.70
25621	1099-269	Deborah Lynn	12/14/2023	COMM 1ST	PMCHK00002990	\$156.00
25622	1099-291	Isaac Humber	12/14/2023	COMM 1ST	PMCHK00002990	\$260.00

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\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25623	1099-313	Alison Lloyd	12/14/2023	COMM 1ST	PMCHK00002990	\$1,466.40
25624	1099-374	Sarah Violett	12/14/2023	COMM 1ST	PMCHK00002990	\$300.00
25625	1099-375	Jennifer Rogers	12/14/2023	COMM 1ST	PMCHK00002990	\$474.50
25626	1099-376	Joanna Britt	12/14/2023	COMM 1ST	PMCHK00002990	\$388.50
25627	1099-380	Emily Mockel	12/14/2023	COMM 1ST	PMCHK00002990	\$243.75
25628	1099-385	Sarah Simmons	12/14/2023	COMM 1ST	PMCHK00002990	\$52.00
25629	A0001	Recology Auburn Placer	12/14/2023	COMM 1ST	PMCHK00002990	\$1,320.56
25630	A0013	AT&T	12/14/2023	COMM 1ST	PMCHK00002990	\$53.50
25631	A0027	Recology Auburn Placer	12/14/2023	COMM 1ST	PMCHK00002990	\$1,364.43
25632	A0051	Anderson's Sierra Pipe Co.	12/14/2023	COMM 1ST	PMCHK00002990	\$91.55
25633	A0115	Auburn Hardware & Rental LLC	12/14/2023	COMM 1ST	PMCHK00002990	\$62.17
25634	A0135	ASCAP	12/14/2023	COMM 1ST	PMCHK00002990	\$223.75
25635	C0058	City Of Auburn	12/14/2023	COMM 1ST	PMCHK00002990	\$20,442.83
25636	F0058	Foothill Karate-Do	12/14/2023	COMM 1ST	PMCHK00002990	\$22.75
25637	K0010	Knorr Systems, Inc.	12/14/2023	COMM 1ST	PMCHK00002990	\$2,656.32
25638	M0098	Meadow Vista County Water Dist	12/14/2023	COMM 1ST	PMCHK00002990	\$921.38
25639	N0045	Near U CO2	12/14/2023	COMM 1ST	PMCHK00002990	\$234.75
25640	P0005	Placer County Water Agency	12/14/2023	COMM 1ST	PMCHK00002990	\$423.88
25641	P0019	PG & E Bldg & Utilities	12/14/2023	COMM 1ST	PMCHK00002990	\$121.89
25642	P0058	Pitney Bowes Inc	12/14/2023	COMM 1ST	PMCHK00002990	\$106.18
25644	S0094	Manouch Shirvanioun	12/14/2023	COMM 1ST	PMCHK00002990	\$45.85
25645	S0143	SMOA	12/14/2023	COMM 1ST	PMCHK00002990	\$549.00
25646	T1000	Transamerica Life Insurance	12/14/2023	COMM 1ST	PMCHK00002990	\$540.00
25647	TEMPB	Tara Benson-Haddad	12/14/2023	COMM 1ST	PMCHK00002990	\$27.50
25648	TEMPP	Rosalinda Gonzales	12/14/2023	COMM 1ST	PMCHK00002990	\$38.00
25649	TEMPP	Ally Parker	12/14/2023	COMM 1ST	PMCHK00002990	\$150.00
25650	W0001	Walker's Office Supplies, Inc.	12/14/2023	COMM 1ST	PMCHK00002990	\$715.33
25651	W0044	Wave	12/14/2023	COMM 1ST	PMCHK00002990	\$1,218.29
25652	W0045	Williams, Jesse	12/14/2023	COMM 1ST	PMCHK00002990	\$17.69
25653	W1006	Audrey Warren	12/14/2023	COMM 1ST	PMCHK00002990	\$9.21
25654	A0051	Anderson's Sierra Pipe Co.	12/22/2023	COMM 1ST	PMCHK00002992	\$64.20
25655	A0115	Auburn Hardware & Rental LLC	12/22/2023	COMM 1ST	PMCHK00002992	\$114.21
25656	A0139	Auburn Ford	12/22/2023	COMM 1ST	PMCHK00002992	\$38.19
25657	A0172	ABT Plumbing, Electric, Heat &	12/22/2023	COMM 1ST	PMCHK00002992	\$7,634.00
25658	A0174	Applied Landscape Materials db	12/22/2023	COMM 1ST	PMCHK00002992	\$1,340.63
25659	B0069	Bidwell Water	12/22/2023	COMM 1ST	PMCHK00002992	\$136.05
25660	C0061	California Computer Services	12/22/2023	COMM 1ST	PMCHK00002992	\$145.00
25661	D0008	The Davey Tree Expert	12/22/2023	COMM 1ST	PMCHK00002992	\$2,500.00
25662	D0010	Diamond Pacific	12/22/2023	COMM 1ST	PMCHK00002992	\$79.15
25663	D0016	Dancing Dog Productions	12/22/2023	COMM 1ST	PMCHK00002992	\$235.07
25665	N0048	Normac, Inc.	12/22/2023	COMM 1ST	PMCHK00002992	\$157.26
25666	P0007	Pacific Gas & Electric Company	12/22/2023	COMM 1ST	PMCHK00002992	\$6,483.82
25667	P0058	Pitney Bowes Inc	12/22/2023	COMM 1ST	PMCHK00002992	\$88.39
25668	R0027	Ross Recreation Equipment, Inc	12/22/2023	COMM 1ST	PMCHK00002992	\$1,578.91
25670	S0009	Sierra Saw Sales And Service	12/22/2023	COMM 1ST	PMCHK00002992	\$212.87
25671	S0054	Souza's Tire Service	12/22/2023	COMM 1ST	PMCHK00002992	\$155.88
25672	S0067	Superfast Copy	12/22/2023	COMM 1ST	PMCHK00002992	\$38.32
25673	S0154	Mike Scheele	12/22/2023	COMM 1ST	PMCHK00002992	\$65.50
25674	S1007	Stationary Engineers, Local 39	12/22/2023	COMM 1ST	PMCHK00002992	\$456.03
25675	T0009	Securitas Technology Corpratio	12/22/2023	COMM 1ST	PMCHK00002992	\$443.67
25676	U0016	Uptown Signs & Graphics, Inc.	12/22/2023	COMM 1ST	PMCHK00002992	\$475.12
25677	W1006	Audrey Warren	12/22/2023	COMM 1ST	PMCHK00002992	\$75.73
25678	1099-103	Terry Masten	12/29/2023	COMM 1ST	PMCHK00002993	\$383.50
25679	1099-117	Juan Aceituno	12/29/2023	COMM 1ST	PMCHK00002993	\$357.50
25680	1099-291	Isaac Humber	12/29/2023	COMM 1ST	PMCHK00002993	\$156.00
25681	1099-343	Faith Petersen	12/29/2023	COMM 1ST	PMCHK00002993	\$507.00
25682	1099-375	Jennifer Rogers	12/29/2023	COMM 1ST	PMCHK00002993	\$13.00
25683	R0073	NAPA Auto Parts	12/15/2023	COMM 1ST	PMCHK00002991	\$56.72
25684	C0072	First Citizens Bank	12/29/2023	COMM 1ST	PMCHK00002994	\$470.75
25685	C0111	Cal.net	12/29/2023	COMM 1ST	PMCHK00002994	\$66.94
25686	C0148	Challenger Sports Corp	12/29/2023	COMM 1ST	PMCHK00002994	\$3,607.50
25687	G0097	Gold Mountain California News	12/29/2023	COMM 1ST	PMCHK00002994	\$1,336.14
25688	H0056	Humana Dental Ins. Co	12/29/2023	COMM 1ST	PMCHK00002994	\$2,911.42

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\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25689	I0010	Inland Business Systems	12/29/2023	COMM 1ST	PMCHK00002994	\$5.63
25690	M0035	Meadow Vista Community Center	12/29/2023	COMM 1ST	PMCHK00002994	\$1,601.00
25691	N0012	Nevada Irrigation District	12/29/2023	COMM 1ST	PMCHK00002994	\$462.66
25692	N0045	Near U CO2	12/29/2023	COMM 1ST	PMCHK00002994	\$67.39
25693	P0005	Placer County Water Agency	12/29/2023	COMM 1ST	PMCHK00002994	\$2,151.03
25694	S0163	Steffen's HVAC Services	12/29/2023	COMM 1ST	PMCHK00002994	\$899.00
25695	TEMPB	Joshua Burruss	12/29/2023	COMM 1ST	PMCHK00002994	\$150.00
25696	TEMPC	Stacey Coon	12/29/2023	COMM 1ST	PMCHK00002994	\$150.00
25697	TEMPE	Erin Edmondson	12/29/2023	COMM 1ST	PMCHK00002994	\$140.00
25698	TEMPK	Marisa Klein	12/29/2023	COMM 1ST	PMCHK00002994	\$150.00
25699	TEMPN	Kathy Nevarez	12/29/2023	COMM 1ST	PMCHK00002994	\$150.00
25700	TEMPR	Valerie Reagan	12/29/2023	COMM 1ST	PMCHK00002994	\$140.00
25701	TEMPT	Ashley Thomas	12/29/2023	COMM 1ST	PMCHK00002994	\$114.00
25702	V0007	Verizon Wireless	12/29/2023	COMM 1ST	PMCHK00002994	\$806.52
25703	W0001	Walker's Office Supplies, Inc.	12/29/2023	COMM 1ST	PMCHK00002994	\$823.89
Total Checks: 134						Total Amount of Checks: \$133,937.04

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**SECTION: 4.0**

**ITEM: 4.3 REVIEW OF FINANCIALS FOR NOVEMBER, 2023**

**DESCRIPTION: SEE ATTACHMENT**

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

**FISCAL IMPACT: NONE**

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

## December's Financials

### *Revenues –*

- **Program Revenue** is up by **\$32,100**. Most of this is coming from Recreation Department. Youth Basketball brought in **\$25,000** over budget. Aquatics has one line item I missed when presenting the mid-year adjustments. The budget now reflects that Swim Lessons came in **\$7,200** above budget.
- **Rents & Concessions** is up by **\$15,600** from budget. Field rentals are up by **\$7,400**. Room rentals are up by **\$7,300**.
- **Miscellaneous Revenue** is up by **\$28,444**. 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 **\$23,200** primarily due to final licensed daycare grants that we received in October and November of **\$21,700**.
- **Interest/Investment income** is **\$10,400** more than anticipated.

### • *Expenses –*

- **Utilities** are under by **\$18,000**. 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 **\$38,100**. This is due in part to the Vandalism line item which is under by **\$9,600**. Staff budgeted for shed security to deter future break-ins. It was added last minute to the budget revision and was estimated high to make sure it would be covered cover. The savings in **Maintenance** will cover the overage in **Operations**. **\$5,000** was set aside for some maintenance costs at the Tutor Totter Center to prevent rodents, which has not transpired yet. The District is expecting some Tree Maintenance at Meadow Vista and Atwood in the near future. The replacement of the Bike Park "Slow" signs have been ordered, but was not anticipated. Additionally, a Ballard is on order to protect the railing at the Recreation Day Camp Mods which is over the budget for the original project and will post to maintenance.
- **Wages & Benefits** are under budget by **\$38,600**. This comes from Facilities and Grounds.

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

	Approved Budget	% Of Total	Mid-Yr Revision	% Of Total	2023 December ACTUALS	Last Yr December 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%	131,175	88%	66,336	102%	1,225,110	1,193,004	1,128,462
Facility Revenue	188,147	3%	176,749	2%	3,419	2%	7,209	11%	174,705	159,136	161,844
Misc. Revenue	47,521	1%	93,550	1%	2,038	1%	328	1%	110,134	81,690	56,789
Grants & Donations	52,055	1%	92,042	1%	150	0%	(8,753)	-13%	102,204	78,943	203,623
Interest/Investment Income	43,447	1%	88,275	1%	6,257	4%	75	0%	128,524	118,146	29,305
Equipment Reserve Transfers	465,959	7%	523,529	7%	-	0%	-	0%	264,155	264,155	47,678
Future Cap & ADA Transfers	849,785	12%	673,134	9%	-	0%	-	0%	246,211	246,211	-
Tax Revenue	4,102,145	58%	4,239,777	57%	6,746	5%	-	0%	1,938,051	1,937,114	1,803,568
Atwood	28,348	0%	28,483	0%	-	0%	-	0%	12,746	12,746	12,227
City Mitigation Transfers/Rev	50,000	1%	98,000	1%	-	0%	-	0%	98,000	98,000	55,861
County Mitigation Revenue	22,000	0%	-	0%	-	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>149,785</b>	<b>100.0</b>	<b>65,195</b>	<b>100.0</b>	<b>4,299,840</b>	<b>4,189,145</b>	<b>3,584,357</b>
<b>Expenditures</b>											
Program Expense	255,685	4%	252,312	4%	12,015	2%	15,456	3%	198,373	201,758	186,439
Operating & Supplies	569,202	8%	560,987	8%	43,222	9%	47,737	8%	426,441	418,229	379,467
Utilities Expense	219,359	3%	244,344	4%	32,165	6%	35,213	6%	139,424	157,423	127,758
Professional Services	108,495	2%	90,114	1%	1,218	0%	2,440	0%	58,853	60,098	51,062
Building & Grounds Maintenance	479,172	7%	569,251	8%	41,253	8%	49,865	9%	376,443	414,527	356,981
Property Tax Admin.	74,195	1%	71,577	1%	-	0%	-	0%	4,279	4,279	-
Wages	2,508,616	37%	2,672,372	39%	202,137	41%	197,813	35%	1,896,879	1,918,435	1,678,445
Benefits & Payroll Costs	1,032,813	15%	1,031,771	15%	72,749	15%	64,375	11%	723,134	740,161	698,452
Fixed Asset Expense	469,005	7%	544,743	8%	2,923	1%	28,989	5%	310,551	312,823	178,540
Capital Improvement Projects	964,716	14%	691,237	10%	9,998	2%	48,973	9%	351,369	345,629	506,505
Debt Services	165,282	2%	165,912	2%	81,161	16%	81,444	14%	152,565	152,565	151,478
<b>Total Expenditures</b>	<b>6,846,540</b>	<b>100%</b>	<b>6,894,620</b>	<b>100%</b>	<b>498,841</b>	<b>100%</b>	<b>572,305</b>	<b>100%</b>	<b>4,638,311</b>	<b>4,725,927</b>	<b>4,315,127</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 242,739</b>	<b>3.42</b>	<b>\$ 497,938</b>		<b>\$ (349,056)</b>		<b>(507,110)</b>		<b>(\$338,471)</b>	<b>(\$536,782)</b>	<b>(\$730,770)</b>
City Trust Transfer			\$ 87,946								
Annual Contingency Reserve (1-2%)	\$ -		\$ -						Current Totals		Last yrs Totals
Annual Equip Replacement Reserve	\$ 90,000		\$ 143,000						\$ 70,000	\$ -	\$ 70,000
Future Capital Construction Reserve	\$ 90,000		\$ 180,000						\$ 622,153	\$ 143,000	\$ 833,959
COVID Relief Funding	\$ -		\$ -						\$ 843,187	\$ 180,000	\$ 839,370
ADA Reserve	\$ 5,000		\$ 5,000						\$ 267,874	\$ -	\$ 314,974
CEPPT/Prefunding	\$ 36,000		\$ 60,000						\$ 13,009	\$ 5,000	\$ 30,032
<b>TOTALS</b>	<b>\$ 21,739</b>		<b>\$ 21,992</b>						CEPPT \$ 484,555	\$ 60,000	\$ 405,430
									<b>\$ 2,300,778</b>	<b>\$ (924,782)</b>	<b>\$ 2,493,765</b>
									Budgeted and Transferred		

**Auburn Area Recreation and Park District**  
**Balance Sheet**  
**12/31/2023**

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	12,683.24
First Foundation Bank	283,852.96
Placer County Treasure-General	1,626,990.81
Placer County Treasurer - City Trust	256,225.05
Accounts Receivable	28,553.46
Due From Other Governments	13.34
PCOE Receivables	29,153.60
Lease Recievables - Current	39,045.00
Prepaid Expenses	778.30
Prepaid Liability Expense	102,052.00
Prepaid Workers Comp Insurance	29,264.04
	<b>2,409,191.80</b>
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	484,555.02
Lease Receivables	107,409.00
	<b>591,964.02</b>
<u>Restricted Reserve Funds</u>	
Transfers out - ADA Reserves	22,023.00
	<b>22,023.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,241,747.03
Fixed Assets: Equipment	3,801,561.05
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	310,570.10
Fixed Assets: Office Furniture & Rec Equipment	289,343.86
Construction In Progress	340,784.20
Less: Accumulated Depreciation	(11,545,099.74)
	<b>9,490,493.48</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	941,910.00
	<b>941,910.00</b>
	<b>13,455,582.30</b>
<b>TOTAL ASSETS</b>	<b>13,455,582.30</b>

	Current YTD
<b>LIABILITIES AND NET PROFIT</b>	
<u><b>Current Liabilities</b></u>	
Deferred Civic Rec Revenue	34,944.27
Prepaid Revenue	3,034.00
Unearned Civic Rec A/R Offset	16,930.99
User Credits Payable	12,738.15
Refundable Liability (Refunds)	300.00
PGE Tru-up payable	12,702.12
Gift Certificates Unearned	140.00
Compensated Absenses	166,130.34
Sales Tax Payable	255.70
Miscellaneous Deductions	21.63
Lease Payable - Current	122,000.00
	<hr/>
<b>Total Current Liabilities</b>	<b>\$369,197.20</b>
<u><b>Long Term Liabilities</b></u>	
Lease Payable - Sterling Bank	1,841,000.00
Net OPEB Liability	257,900.00
Net Pension Liability	1,182,967.00
	<hr/>
<b>Total Long Term Liabilities</b>	<b>3,281,867.00</b>
	<hr/>
<b>TOTAL LIABILITIES</b>	<b>3,651,064.20</b>
<u><b>Deferred Inflows of Resources</b></u>	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	177,485.00
Deferred Inflows - Leases	142,748.00
	<hr/>
	536,516.00
<u><b>Net Position</b></u>	
Investments in Fixed Assets	7,178,166.52
RFB: Reserved City Mitigation	305,207.15
GFB: Youth Assistance Fund	59,580.66
General Fund Balance	702,770.18
RFB: COVID Relief Funding	267,874.00
DFB: Annual Equip Replacement Reserv.	622,152.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	843,186.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	(4,061.87)
RFB: Atwood Equip Fund	14,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	13,008.75
Net Profit (Loss)	(826,805.57)
	<hr/>
<b>Total Net Postion</b>	<b>\$9,268,002.10</b>
	<hr/>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$13,455,582.30</b>
	<hr/> <hr/>

**Auburn Rec & Park**Profit & Loss - Summary  
4/1/2023 To 12/31/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	131,175.33	1,225,110.03	1,193,004.00	32,106.03	102.69
Rents & Concessions	3,419.23	174,704.65	159,136.00	15,568.65	109.78
Miscellaneous Revenue	2,037.89	110,133.90	81,690.00	28,443.90	134.82
Grants & Donations	150.00	102,204.02	78,943.00	23,261.02	129.47
Interest Income	6,257.02	128,524.34	118,146.00	10,378.34	108.78
Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Taxes Revenue	6,746.02	1,950,796.64	1,949,860.00	936.64	100.05
<b>TOTAL OPERATING REVENUE</b>	<b>\$149,785.49</b>	<b>\$3,789,473.58</b>	<b>\$3,678,779.00</b>	<b>\$110,694.58</b>	<b>103.01%</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>149,785.49</b>	<b>4,928,177.58</b>	<b>4,817,483.00</b>	<b>110,694.58</b>	<b>102.30</b>
<b>EXPENDITURES</b>					
Program Expenses	12,014.50	198,372.84	201,758.01	(3,385.17)	98.32
Operations & Supplies Expense	43,222.14	426,441.49	418,229.00	8,212.49	101.96
Utilities Expense	32,164.56	139,424.08	157,423.00	(17,998.92)	88.57
Legal Expenses	0.00	192.00	444.00	(252.00)	43.24
Professional Services	1,218.00	58,661.46	59,654.00	(992.54)	98.34
Bldg & Grounds Maintenance	41,252.94	376,443.28	414,527.00	(38,083.72)	90.81
Property Tax Administration/LAFCO	0.00	4,278.87	4,279.00	(0.13)	100.00
Salaries Expense	202,136.84	1,896,879.36	1,918,435.00	(21,555.64)	98.88
Benefits & Payroll Costs	72,748.66	723,123.62	740,161.00	(17,037.38)	97.70
Fixed Asset Expense	2,922.69	310,551.28	312,823.00	(2,271.72)	99.27



Auburn Rec & Park  
 Profit & Loss - Summary  
 4/1/2023 To 12/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	9,997.70	351,368.87	345,629.00	5,739.87	101.66
Debt Service	81,161.20	152,565.00	152,565.00	0.00	100.00
Transfers Out	0.00	1,116,681.00	1,116,681.00	0.00	100.00
<b>TOTAL EXPENDITURES</b>	<b>\$498,839.23</b>	<b>\$5,754,983.15</b>	<b>\$5,842,608.01</b>	<b>(\$87,624.86)</b>	<b>98.50%</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(\$349,053.74)</b>	<b>(\$826,805.57)</b>	<b>(\$1,025,125.01)</b>	<b>\$198,319.44</b>	<b>80.65%</b>

**Auburn Rec & Park**

Profit &amp; Loss - Detail

4/1/2023 to 12/31/2023

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	7,332.90	88,828.81	99,337.00	(10,508.19)	89.42
Skyridge DSC Rev	7,948.08	160,083.32	159,420.00	663.32	100.42
Day Camp (REC) Rev	14,647.00	171,291.21	162,241.00	9,050.21	105.58
Day Camp (REG) Rev	(426.00)	64,478.00	64,866.00	(388.00)	99.40
Preschool Revenue	4,065.00	38,174.50	37,889.00	285.50	100.75
Newcastle DSC Revenue	11,673.10	97,523.90	95,094.00	2,429.90	102.56
Adult Softball	(243.75)	29,492.50	28,271.00	1,221.50	104.32
Adult Basketball	(150.00)	11,850.00	15,162.00	(3,312.00)	78.16
Adult Volleyball	40.00	6,108.24	6,595.00	(486.76)	92.62
Pickle Ball Revenue	155.00	6,432.00	8,412.00	(1,980.00)	76.46
Adult Classes	1,457.00	35,860.40	35,618.00	242.40	100.68
Adult Class Rev - Bureau	240.00	6,436.70	5,824.00	612.70	110.52
Bocce Ball Prog Revenue	0.00	1,732.80	2,533.00	(800.20)	68.41
Youth Basketball	77,100.00	143,620.00	118,142.00	25,478.00	121.57
Youth Classes	4,318.00	67,944.74	66,911.00	1,033.74	101.55
Youth Class Rev - Bureau	0.00	1,740.00	2,300.00	(560.00)	75.65
Youth Volleyball	0.00	8,686.00	8,686.00	0.00	100.00
Aquatic Activities - Sierra Pool	0.00	17,393.70	17,393.00	0.70	100.00
Master Swim Revenue	0.00	4,240.39	4,240.00	0.39	100.01
Public Swim - MS Sierra Pool	0.00	32,856.00	33,001.00	(145.00)	99.56
Public Swim - Placer Hills Pool	0.00	2,355.00	2,355.00	0.00	100.00
Swim Lessons	0.00	38,937.00	31,766.00	7,171.00	122.57
Swim Lessons - PH	0.00	8,364.00	8,364.00	0.00	100.00
Swim Team Revenue	0.00	26,165.00	26,165.00	0.00	100.00
Synchro Team	0.00	14,435.00	14,435.00	0.00	100.00
Youth Camps Revenue	0.00	43,159.50	43,548.00	(388.50)	99.11
Youth Camp Rev - Bureau	0.00	35,982.00	36,401.00	(419.00)	98.85

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Special Events Revenue	0.00	1,650.00	3,379.00	(1,729.00)	48.83
75th Anniversary Revenue	0.00	7,308.92	6,496.00	812.92	112.51
Obstacle Race Revenue	0.00	28,957.75	30,625.00	(1,667.25)	94.56
Auburn Harvest Festival Rev	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	3,019.00	10,006.89	6,211.00	3,795.89	161.12
Out of District Fees - Bureau	0.00	1,079.54	818.00	261.54	131.97
<b>Total Parks and Recreation Services</b>	<b>131,175.33</b>	<b>1,225,110.03</b>	<b>1,193,004.00</b>	<b>32,106.03</b>	<b>102.69</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(291.20)	(2,211.05)	(2,380.00)	168.95	92.90
Fee Waivers, Public, Reclamation	(240.10)	(856.25)	(266.00)	(590.25)	321.90
Blue Bird Room-CVCC	181.91	1,593.89	1,594.00	(0.11)	99.99
Lakeside Rental Revenue - Reg	831.00	8,120.25	7,061.00	1,059.25	115.00
Sierra Room Rental - CVCC	665.50	6,346.90	4,796.00	1,550.90	132.34
Sunset Room Rental - CVCC	112.50	1,023.00	928.00	95.00	110.24
Canyon View Room Rental - CVCC	0.00	1,278.00	(804.00)	2,082.00	(158.96)
Foothills Room Rental - CVCC	130.00	6,679.04	5,925.00	754.04	112.73
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	4,639.00	(1,814.00)	60.90
Overlook Modular Rent	604.27	5,294.58	5,296.00	(1.42)	99.97
Gazebo Rentals	0.00	502.00	205.00	297.00	244.88
Rock Creek Modular Rent	0.00	1,054.35	1,054.00	0.35	100.03
Gym Rental Revenue - Rec	0.00	3,891.00	4,439.00	(548.00)	87.66
Gym Rental Revenue - Reg	416.00	12,104.00	10,148.00	1,956.00	119.28
Tutor Totter Lease Agreement	623.05	4,951.36	4,951.00	0.36	100.01
Kitchen Rental Revenue - CVCC	0.00	1,261.00	924.00	337.00	136.47
Picnic Area Rental Revenue - Rec	87.00	8,043.25	7,037.00	1,006.25	114.30

Profit & Loss - Detail  
 4/1/2023 to 12/31/2023  
 For All Segment1s  
 For All Segment4s

	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
Field Soccer/Baseball-Winchester	0.00	3,754.00	2,861.00	893.00	131.21
Field "Beggs" Rental - Rec	0.00	6,149.00	5,910.00	239.00	104.04
Field B (softball) Rev - Reg	0.00	3,607.50	3,209.00	398.50	112.42
Field "James" Rental - Rec	0.00	12,848.25	12,551.00	297.25	102.37
Field C (Baseball) Rental - Reg	0.00	5,177.00	4,967.00	210.00	104.23
Field "Soccer Regional" Rental	0.00	3,585.49	2,785.00	800.49	128.74
Field "Soccer A" Rental - MV	0.00	60.00	60.00	0.00	100.00
Field "Soccer A" Rental - Railhead	0.00	17,445.93	16,834.00	611.93	103.64
Field - PH Soccer Field	0.00	1,795.50	728.00	1,067.50	246.64
Field "Soccer B" Rental - Railhead	0.00	1,131.84	1,132.00	(0.16)	99.99
Field "Pewee 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	5,799.34	5,746.00	53.34	100.93
Misc Rents & Concessions - Bureau	0.00	1,766.00	2,741.00	(975.00)	64.43
Custodial Fees	138.00	13,480.00	13,232.00	248.00	101.87
Custodial Fees - Bureau	92.00	4,147.50	4,134.00	13.50	100.33
Set up/Take Down Fees	0.00	300.00	303.00	(3.00)	99.01
Set up/Take Down Fees - Bureau	0.00	920.00	806.00	114.00	114.14
<b>Total Rents and Concessions</b>	<b>3,419.23</b>	<b>174,704.65</b>	<b>159,136.00</b>	<b>15,568.65</b>	<b>109.78</b>

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sales of an Asset - Y Serv	0.00	44,250.00	44,250.00	0.00	100.00
Sales of an Asset - F & G	0.00	900.00	900.00	0.00	100.00
Sales of an Asset - Admin	0.00	5,000.00	5,000.00	0.00	100.00
Advertising Revenue	0.00	150.00	150.00	0.00	100.00
MV Comm Ctr Rentals	(795.00)	(645.00)	(92.00)	(553.00)	701.09
Alcohol Permit Fee	92.00	3,657.00	3,350.00	307.00	109.16
Alcohol Permit - Bureau	46.00	598.00	506.00	92.00	118.18
MVCC - Alcohol fee	(46.00)	(46.00)	(46.00)	0.00	100.00
MVCC Custodial Fee	(46.00)	(46.00)	(46.00)	0.00	100.00
Miscellaneous Income - Admin.	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	2,786.89	22,295.12	22,293.00	2.12	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>2,037.89</b>	<b>110,133.90</b>	<b>81,690.00</b>	<b>28,443.90</b>	<b>134.82</b>
<b>Grants &amp; Donations</b>					
Youth Assistance Rev	150.00	14,074.31	12,439.00	1,635.31	113.15
Donation Rev - F & G	0.00	13,918.71	14,018.00	(99.29)	99.29
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
<b>Total Grants and Donations</b>	<b>150.00</b>	<b>102,204.02</b>	<b>78,943.00</b>	<b>23,261.02</b>	<b>129.47</b>
<b>Interest Income</b>					
Interest Income - Other	26.09	690.93	755.00	(64.07)	91.51
Interest Revenue - County	5,572.86	132,756.15	123,448.00	9,308.15	107.54
Interest - City Trust	658.07	8,205.17	7,071.00	1,134.17	116.04
Interest - Pension Trust	0.00	(13,127.91)	(13,128.00)	0.09	100.00

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Interest Income	6,257.02	128,524.34	118,146.00	10,378.34	108.78
Project Revenue - Government					
City Mitigation Revenue	0.00	98,000.00	98,000.00	0.00	100.00
Total Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,583,227.50	1,583,228.00	(0.50)	100.00
Homeowner's Prop. Tax Relief	0.00	10,447.28	10,447.00	0.28	100.00
Current Unsecured Prop Taxes General	5,598.61	76,526.51	76,528.00	(1.49)	100.00
Current Supplemental Property Taxes	0.00	111,103.51	111,104.00	(0.49)	100.00
Unitary & Op Non-unitary Tax	0.00	57,489.86	57,490.00	(0.14)	100.00
Delinq Unsecured Property Taxes	899.73	1,159.54	260.00	899.54	445.98
Timber Tax Guarantee	0.84	1.01	1.00	0.01	101.00
Atwood Tax Revenue	0.00	12,746.45	12,746.00	0.45	100.00
Delinquent Supplemental Tax Rev	246.84	23.75	(16.00)	39.75	(148.44)
Delinquent Secured Property Taxes	0.00	(64.37)	(64.00)	(0.37)	100.58
Railroad Unitary Property Taxes	0.00	1,231.02	1,231.00	0.02	100.00
RDA Pass-Throughs	0.00	96,904.58	96,905.00	(0.42)	100.00
Total Tax Revenue	6,746.02	1,950,796.64	1,949,860.00	936.64	100.05
<b>TOTAL OPERATING REVENUE</b>	<b>\$149,785.49</b>	<b>\$3,789,473.58</b>	<b>\$3,678,779.00</b>	<b>\$110,694.58</b>	<b>103.01%</b>

## OTHER FINANCING SOURCES

    1   nsfers from Other Funding Sources

Profit & Loss - Detail  
 4/1/2023 to 12/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers In - General Fund	0.00	510,366.00	510,366.00	0.00	100.00
Transfers In - City Trust	0.00	98,000.00	98,000.00	0.00	100.00
Transfers In - Equipment Reserve	0.00	183,000.00	183,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	280,000.00	280,000.00	0.00	100.00
Transfers in - CEPPT Trust	0.00	60,000.00	60,000.00	0.00	100.00
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
Transfer In - Arboretum Fund	0.00	2,338.00	2,338.00	0.00	100.00
<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>149,785.49</b>	<b>4,928,177.58</b>	<b>4,817,483.00</b>	<b>110,694.58</b>	<b>102.30</b>

EXPENDITURES

Program Expenses

Instructor/Adult Classes	2,163.75	21,706.25	20,651.00	1,055.25	105.11
Instructor/Adult Classes - Bureau	812.50	3,744.00	3,810.00	(66.00)	98.27
Instructor/Youth Classes	1,900.85	42,464.15	40,413.00	2,051.15	105.08
Instr/Youth Classes - Bureau	136.50	679.25	2,462.00	(1,782.75)	27.59
Officials/Adult Softball	854.36	12,144.03	10,060.00	2,084.03	120.72
Officials/Adult Basketball	549.00	5,323.00	9,342.00	(4,019.00)	56.98
Officials/Adult Volleyball	0.00	0.00	497.00	(497.00)	0.00
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	30,908.00	802.75	102.60
Instr/Y Camp - Bureau	3,607.50	20,266.75	18,368.00	1,898.75	110.34
Aub Elem/Program Exp	82.38	2,267.20	318.00	1,949.20	712.96

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Skyridge/Program Exp	434.56	4,134.75	3,440.00	694.75	120.20
Day Camp/Program Exp	158.86	2,357.57	2,379.01	(21.44)	99.10
Day Camp REG Expense	0.00	964.63	965.00	(0.37)	99.96
Preschool - Program Expense	255.01	898.41	828.00	70.41	108.50
Newcastle Program Expense	176.39	1,635.45	1,585.00	50.45	103.18
Adult Softball Expense	0.00	425.61	426.00	(0.39)	99.91
Adult Basketball Expense	0.00	1,074.00	1,074.00	0.00	100.00
Pickle Ball Tennis Expense	244.45	636.06	830.00	(193.94)	76.63
Youth Basketball Expense	243.07	705.43	5,222.00	(4,516.57)	13.51
Youth Class Expense	0.00	8.35	8.00	0.35	104.38
Youth Volleyball Expense	0.00	1,072.77	1,073.00	(0.23)	99.98
Aquatic Activities	0.00	1,553.34	1,553.00	0.34	100.02
Public Swim Expense	0.00	3,119.10	3,119.00	0.10	100.00
Public Swim Exp - PH Pool	0.00	744.88	745.00	(0.12)	99.98
Swim Team	0.00	1,148.15	1,148.00	0.15	100.01
Synchro Team Expenses	0.00	1,356.00	1,356.00	0.00	100.00
Special Events Expenses	394.00	2,612.81	2,312.00	300.81	113.01
75th Anniversary Expense	0.00	10,689.36	10,690.00	(0.64)	99.99
Obstacle Race Expense	1.32	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	0.00	758.50	759.00	(0.50)	99.93
<b>Total Program Expenses</b>	<b>12,014.50</b>	<b>198,372.84</b>	<b>201,758.01</b>	<b>(3,385.17)</b>	<b>98.32</b>
<b>Operations &amp; Supplies</b>					
Cash Short/Over-Cust Serv	0.00	(21.53)	(21.00)	(0.53)	102.52
Merchant Fees - Youth Services	669.27	12,840.47	14,904.00	(2,063.53)	86.16
Merchant Fees - Cust Serv	1,346.59	17,273.65	15,984.00	1,289.65	108.07
Discounts Taken	(2.35)	(442.62)	(544.00)	101.38	81.36
Cal Card Incentives	(794.04)	(1,348.73)	(1,280.00)	(68.73)	105.37



Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donations Expense	0.00	800.00	920.00	(120.00)	86.96
Telephone - Placer Hills Pool	53.50	503.62	502.00	1.62	100.32
Telephone - Cust Serv	526.48	4,922.44	5,078.00	(155.56)	96.94
Telephone (CVCC) - Admin	481.68	4,301.95	4,613.00	(311.05)	93.26
Gift Certificates Expensed (donated)	0.00	50.00	50.00	0.00	100.00
Telephone - Youth Services	44.96	208.64	205.00	3.64	101.78
Telephone - Recreation	59.62	285.09	296.00	(10.91)	96.31
Telephone - Preschool	2.58	63.92	65.00	(1.08)	98.34
Telephone - Facilities & Grounds	1,496.86	8,778.05	9,687.00	(908.95)	90.62
Telephone - Day Camp	78.67	797.03	845.00	(47.97)	94.32
Telephone - Newcastle	73.07	326.63	359.00	(32.37)	90.98
Telephone - Aub El	72.34	693.54	725.00	(31.46)	95.66
Telephone - Skyridge	67.96	313.15	335.00	(21.85)	93.48
Postage - Cust Serv	0.00	700.00	700.00	0.00	100.00
Postage - Admin	0.00	298.73	313.00	(14.27)	95.44
Activity Guide Expense	333.00	33,935.73	33,956.00	(20.27)	99.94
Youth Assistance Expense	98.00	19,222.79	12,357.00	6,865.79	155.56
Bank Service Charges	0.00	10.03	10.00	0.03	100.30
CEPPT Charges	0.00	545.27	545.00	0.27	100.05
Office Supplies - Rec	0.00	310.63	383.00	(72.37)	81.10
Office Supplies - Aquatics	0.00	1,124.29	1,124.00	0.29	100.03
Office Supplies - Youth Services	31.14	115.32	260.00	(144.68)	44.35
Office Supplies - F & G	340.92	1,626.66	1,725.00	(98.34)	94.30
Office Supplies-Cust Serv	44.70	2,959.76	3,104.00	(144.24)	95.35
Office Supplies - Admin	985.29	4,542.35	4,661.00	(118.65)	97.45
Duplication Costs - Cust Serv	5.63	215.33	216.00	(0.67)	99.69
Duplication Costs - Admin	107.34	1,108.84	1,354.00	(245.16)	81.89
Office Equip Rental - Cust Serv	1,029.89	4,972.67	4,973.00	(0.33)	99.99
Office Equip Rental - Admin	265.98	2,665.68	2,890.00	(224.32)	92.24
Office Equip Maint - Admin	97.65	583.30	1,043.00	(459.70)	55.93

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dining Expense - F&G	42.43	166.72	124.00	42.72	134.45
Dining Expense - CS	20.50	87.13	68.00	19.13	128.13
Dining Expense	0.00	560.50	557.00	3.50	100.63
Gas/Mileage Expense - C.Serv	45.85	567.23	546.00	21.23	103.89
Gas/Mileage Expense - Admin	0.00	653.06	1,061.00	(407.94)	61.55
Gas/Mileage Expense - Rec.	0.00	121.18	145.00	(23.82)	83.57
Gas/Mileage Expense - YS	0.00	11.14	80.00	(68.86)	13.93
Gas/Mileage Expense - F & G	4,727.14	48,190.72	52,873.00	(4,682.28)	91.14
General Administrative Exp - Admin	40.00	469.90	476.00	(6.10)	98.72
Liability Insurance - Admin	17,008.00	145,630.00	145,628.00	2.00	100.00
Board Expense	0.00	204.25	195.00	9.25	104.74
Public Relations/Marketing - Cust Serv	288.99	2,397.14	2,384.00	13.14	100.55
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.	0.00	150.00	328.00	(178.00)	45.73
Dues and Subscriptions - F & G	0.00	29.95	469.00	(439.05)	6.39
Staff Appreciation - Rec	0.00	20.00	82.00	(62.00)	24.39
Staff Appreciation - Aquatics	0.00	24.27	24.00	0.27	101.13
Staff Appreciation - Youth Services	87.82	87.82	130.00	(42.18)	67.55
Staff Appreciation - F & G	147.25	284.97	313.00	(28.03)	91.05
Company Celebrations	703.07	949.30	1,287.00	(337.70)	73.76
Bad Debts Expense - Y Services	916.33	916.33	315.00	601.33	290.90
Staff Development - Admin	0.00	0.00	1,146.00	(1,146.00)	0.00
Staff Development - Rec.	0.00	630.00	630.00	0.00	100.00
Staff Development - Aquatics	0.00	31.00	444.00	(413.00)	6.98
Staff Development - Youth Services	0.00	40.00	40.00	0.00	100.00
Staff Development - F & G	222.40	4,481.11	5,271.00	(789.89)	85.01
Uniform Exp - Rec.	0.00	0.00	41.00	(41.00)	0.00

Profit & Loss - Detail  
 4/1/2023 to 12/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Uniform Exp - Aquatics	0.00	86.60	115.00	(28.40)	75.30
Uniform Exp - F & G	(162.99)	(297.55)	525.00	(822.55)	(56.68)
Small Equipment - Aqua	0.00	1,192.62	1,193.00	(0.38)	99.97
Small Equipment - Y Serv	0.00	0.00	530.00	(530.00)	0.00
Small Equipment - Facilitites and Grounds	7,222.35	28,874.94	14,133.00	14,741.94	204.31
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	660.35	3,495.91	2,248.00	1,247.91	155.51
Safety Supplies - Aquatics	0.00	244.53	245.00	(0.47)	99.81
Safety Supplies - Admin	6.41	396.67	390.00	6.67	101.71
Restroom Supplies - Recreation Park	86.38	1,301.13	1,141.00	160.13	114.03
Restroom Supplies - Regional Park	168.91	1,779.97	1,953.00	(173.03)	91.14
Restroom Supplies - Ashford Park	31.70	612.45	588.00	24.45	104.16
Restroom Supplies - Meadow Vista Park	70.74	766.25	670.00	96.25	114.37
Restroom Supplies - Railhead Park	34.73	761.44	747.00	14.44	101.93
Restroom Supplies - Overlook Park	34.73	761.44	748.00	13.44	101.80
Restroom Supplies - Placer Hills Park	31.70	612.45	588.00	24.45	104.16
Restroom Supplies - Rec Comm Ctr	295.28	2,554.42	2,295.00	259.42	111.30
Restroom Supplies - Reg Comm Ctr	226.44	2,090.99	1,906.00	184.99	109.71
Restroom Supplies - CVCC Comm Ctr	241.09	2,631.18	2,364.00	267.18	111.30
Sanitation - Reg Pk - Toilet	255.00	2,295.00	2,319.00	(24.00)	98.97
Sanitation - Win Pk - Toilet	255.00	2,295.00	2,310.00	(15.00)	99.35
Sanitation - Reg - ADA PB Toilet	255.00	2,295.00	2,316.00	(21.00)	99.09
Sanitation - Rec Pk - Debris Box	1,320.56	11,939.34	11,127.00	812.34	107.30
Sanitation - Reg Pk - Disposal	647.86	5,057.45	5,010.00	47.45	100.95
Sanitation - MV - Disposal	441.75	3,821.43	3,828.00	(6.57)	99.83
Sanitation - CVCC - Disposal	239.97	1,882.17	2,103.00	(220.83)	89.50
Bad Debt Expense - Cust Serv	(907.33)	9.00	229.00	(220.00)	3.93
<b>al Operations &amp; Supplies</b>	<b>43,222.14</b>	<b>426,441.49</b>	<b>418,229.00</b>	<b>8,212.49</b>	<b>101.96</b>

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Utilities Expense					
Lights - Rec Pk Beggs Field	415.58	3,680.94	4,020.00	(339.06)	91.57
Lighting Reimb.-Beggs Field	0.00	(3,335.57)	(3,005.00)	(330.57)	111.00
Lights - Rec Pk James Field	546.60	9,470.96	10,472.00	(1,001.04)	90.44
Lighting Reimb.-James Field	0.00	(7,846.50)	(8,053.00)	206.50	97.44
Lights - Rec Field	149.48	991.66	1,014.00	(22.34)	97.80
Lighting Reimb.-Rec Field	0.00	(1,824.00)	(1,824.00)	0.00	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	908.04	(87.85)	3,131.00	(3,218.85)	(2.81)
Gas/Electric - Reg Comm Ctr	1,533.25	3,263.15	4,962.00	(1,698.85)	65.76
Gas/Electric - CV Comm Ctr	195.68	844.73	939.00	(94.27)	89.96
Electric Reimb.- CV Comm Ctr	(195.68)	(1,037.23)	(1,132.00)	94.77	91.63
Gas/Electric - CVCC	132.85	6,537.99	12,728.00	(6,190.01)	51.37
Gas/Electric - Sierra Pool	1,486.40	18,879.05	18,123.00	756.05	104.17
Gas/Electric - PH Pool	315.14	2,198.25	2,482.00	(283.75)	88.57
Electric - Day Camp	247.61	1,923.45	2,164.00	(240.55)	88.88
Gas/Elec - Recreation Park	319.62	9,352.47	9,772.00	(419.53)	95.71
Gas/Electric - Reg Park	837.04	9,878.60	8,563.00	1,315.60	115.36
Lighting Reimb.- Reg Park	(876.25)	(4,556.25)	(3,424.00)	(1,132.25)	133.07
Gas/Electric - Ashford Park	265.64	3,668.84	4,208.00	(539.16)	87.19
Gas/Electric - MV Park	227.45	4,556.49	4,653.00	(96.51)	97.93
Electric - Railhead Park	505.24	4,803.86	4,847.00	(43.14)	99.11
Lighting Reimb.-Railhead	(231.32)	(2,556.87)	(2,407.00)	(149.87)	106.23
Gas/Electric - Winchester Park	17.30	1,159.45	1,145.00	14.45	101.26
Reimbursements - Gas/Elec Pool	0.00	(12,788.85)	(12,789.00)	0.15	100.00
Water - Rec Comm Ctr	762.13	3,677.30	3,592.00	85.30	102.38
Water - Reg Comm Ctr	332.20	1,848.12	1,920.00	(71.88)	96.26
Water - CV Comm Ctr	(12.98)	560.20	1,070.00	(509.80)	52.36

Profit & Loss - Detail  
 4/1/2023 to 12/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - CVCC	332.66	3,443.41	5,168.00	(1,724.59)	66.63
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	340.25	4,312.35	4,311.00	1.35	100.03
Water - Regional Park	363.56	9,180.75	9,358.00	(177.25)	98.11
Water - Ashford Park	289.90	3,906.73	3,891.00	15.73	100.40
Water - MV Park	1,321.42	10,050.46	8,976.00	1,074.46	111.97
Water - CV Park	0.00	3,607.00	3,588.00	19.00	100.53
Water - Railhead Park	332.55	4,258.89	4,570.00	(311.11)	93.19
Water - CVCC Park	0.00	2,419.12	3,081.00	(661.88)	78.52
Water - Overlook Park	356.18	6,458.42	7,712.00	(1,253.58)	83.75
Water - Placer Hills Park	203.35	5,213.26	6,400.00	(1,186.74)	81.46
Water - Atwood	300.84	2,439.89	2,459.00	(19.11)	99.22
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)	9,344.02	9,344.02	9,811.00	(466.98)	95.24
Sanitation - Railhead Park (Sewer)	173.78	173.78	183.00	(9.22)	94.96
Sanitation - Overlook (Sewer)	735.88	735.88	773.00	(37.12)	95.20
Sanitation - CVCC (Sewer)	10,189.15	10,189.15	10,698.00	(508.85)	95.24
<b>Total Utilities Expense</b>	<b>32,164.56</b>	<b>139,424.08</b>	<b>157,423.00</b>	<b>(17,998.92)</b>	<b>88.57</b>
<b>Legal Expenses</b>					
Legal Fees	0.00	192.00	444.00	(252.00)	43.24
<b>Total Legal Expense</b>	<b>0.00</b>	<b>192.00</b>	<b>444.00</b>	<b>(252.00)</b>	<b>43.24</b>
<b>Professional Services</b>					

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Professional Services - Rec	1,073.00	9,223.17	10,458.00	(1,234.83)	88.19
Professional Services - F & G	0.00	1,650.00	932.00	718.00	177.04
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	145.00	10,721.77	10,840.00	(118.23)	98.91
Accounting/Auditor Fees	0.00	18,000.00	18,000.00	0.00	100.00
<b>Total Professional Services</b>	<b>1,218.00</b>	<b>58,661.46</b>	<b>59,654.00</b>	<b>(992.54)</b>	<b>98.34</b>
<b>Bldg &amp; Ground Maintenance</b>					
Vehicle Maintenance	1,106.52	28,502.87	27,675.00	827.87	102.99
Equipment Rental	0.00	0.00	2,033.00	(2,033.00)	0.00
Irrigation Supplies - General	0.00	4,832.95	4,625.00	207.95	104.50
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	20,779.73	59,537.74	56,543.00	2,994.74	105.30
Reimbursement- Maint Pool	0.00	(11,487.03)	(11,487.00)	(0.03)	100.00
Maint & Repairs - Equipment	444.31	27,803.17	28,990.00	(1,186.83)	95.91
Maint - PH Pool	0.00	14,050.95	18,165.00	(4,114.05)	77.35
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	62.52	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	71.28	2,154.60	2,083.00	71.60	103.44
Maint - Recreation Park	1,466.48	37,353.58	40,084.00	(2,730.42)	93.19
Maint - Regional Park	4,352.31	34,772.91	31,383.00	3,389.91	110.80
Maint - Ashford Park	632.53	8,385.34	9,417.00	(1,031.66)	89.05

Profit & Loss - Detail  
 4/1/2023 to 12/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Meadow Vista Park	707.79	8,656.75	12,299.00	(3,642.25)	70.39
Maint - Christian Valley Park	0.00	1,144.71	3,120.00	(1,975.29)	36.69
Maint - Railhead Park	292.50	5,388.01	6,007.00	(618.99)	89.70
Maint - CVCC Park	526.30	6,283.15	6,141.00	142.15	102.32
Maint - Overlook Park	1,342.66	11,894.88	11,552.00	342.88	102.97
Maint - Placer Hills Park	0.00	1,570.33	2,134.00	(563.67)	73.59
Maint - Pocket Parks	0.00	1,559.13	618.00	941.13	252.29
Maint - Mt. Vernon Park	0.00	0.00	57.00	(57.00)	0.00
Maint - Winchester Park	0.00	316.14	317.00	(0.86)	99.73
Maint - Atwood	740.00	3,799.41	3,000.00	799.41	126.65
Maint - Shockley Park	0.00	3,235.50	4,329.00	(1,093.50)	74.74
Maint - Bike Park	585.00	5,829.22	4,204.00	1,625.22	138.66
Rep/Maint - Skyridge	71.28	633.51	562.00	71.51	112.72
Maint - Ashley Dog Park	0.00	1,282.95	2,076.00	(793.05)	61.80
Maint - Recreation Comm Ctr	1,294.58	18,365.48	19,404.00	(1,038.52)	94.65
Maint - Regional Comm Ctr	1,409.03	13,792.70	12,459.00	1,333.70	110.71
Maint - Christian Valley Comm Ctr	35.72	114.22	5,764.00	(5,649.78)	1.98
Maint - CVCC Comm Ctr	1,804.38	11,424.94	14,465.00	(3,040.06)	78.98
Maint - Overlook Modular	35.72	3,720.33	4,685.00	(964.67)	79.41
Maint - Regional Tennis/Pickleball Courts	0.00	359.64	413.00	(53.36)	87.08
Maint - MV Soccer A	21.16	296.45	267.00	29.45	111.03
Maint - RH Soccer A	0.00	3,140.44	4,205.00	(1,064.56)	74.68
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	21.16	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

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Tree Maint - Rec Park	2,000.00	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	1,449.98	25,173.87	34,752.00	(9,578.13)	72.44
<b>Total Building and Grounds Maintenance</b>	<b>41,252.94</b>	<b>376,443.28</b>	<b>414,527.00</b>	<b>(38,083.72)</b>	<b>90.81</b>
<b>Property Tax Administration/LAFCO</b>					
Lafco Fees	0.00	4,278.87	4,279.00	(0.13)	100.00
<b>Total Property Tax Administration/LAFCO</b>	<b>0.00</b>	<b>4,278.87</b>	<b>4,279.00</b>	<b>(0.13)</b>	<b>100.00</b>
<b>Salaries Expense</b>					
Wages - (Y.Serv) - Manager	9,218.47	57,962.47	54,518.00	3,444.47	106.32
Wages - (Cust Serv) - Full Time	12,145.45	108,228.48	113,466.00	(5,237.52)	95.38
Wages - (Admin) - Full Time	21,352.43	128,740.39	124,987.00	3,753.39	103.00
Wages - (Admin) - Part Time	6,167.04	56,510.58	57,056.00	(545.42)	99.04
Wages - (Admin) - Board Pay	2,500.00	19,000.00	19,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	7,717.10	48,241.25	48,265.00	(23.75)	99.95
Wages - (Y.Serv) - AE Maint	50.40	324.16	244.00	80.16	132.85
Wages - (Y.Serv) - RC Maint	0.00	462.25	468.00	(5.75)	98.77
Wages - (Y.Serv) - Skyridge - PT	13,267.77	70,765.61	60,357.00	10,408.61	117.25
Wages - (Y.Serv) - Skyridge Maint	35.37	950.64	897.00	53.64	105.98
Wages - (Y.Serv) - Day Camp - PT	1,904.30	79,092.75	78,421.00	671.75	100.86
Wages - (Y.Serv) - DC Maint	166.37	388.18	519.00	(130.82)	74.79
Wages - Reg Day Camp	0.00	39,597.45	39,597.00	0.45	100.00
Wages - (Rec) - Full Time	12,163.58	120,607.48	124,644.00	(4,036.52)	96.76
Wages - (Y.Serv) - Newcastle- PT	9,157.67	57,635.64	50,826.00	6,809.64	113.40
Wages - (Y.Serv) - NC Maint	0.00	30.84	85.00	(54.16)	36.28
Wages - (Rec) - Adult Softball	61.85	5,642.00	4,926.00	716.00	114.54



Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Rec) - Adult Basketball	297.49	3,134.64	2,812.00	322.64	111.47
Wages - (Y.Serv) - Preschool	3,617.71	27,021.83	27,713.00	(691.17)	97.51
Wages - (Aqua) - Aquatics Coordinator	0.00	12,952.88	12,773.00	179.88	101.41
Wages - (Aqua) - Aquatic Activities	0.00	4,556.56	4,546.00	10.56	100.23
Wages - (Aqua) - Public Swim	0.00	66,797.02	66,797.00	0.02	100.00
Wages - (Aqua) - Public Swim-PH	0.00	6,682.96	6,659.00	23.96	100.36
Wages - (Aqua) - Swim Lessons	0.00	15,565.32	15,565.00	0.32	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	2,839.29	2,840.00	(0.71)	99.98
Wages - (Aqua) - Master Swim	0.00	6,276.98	6,277.00	(0.02)	100.00
Wages - (Aqua) - Swim Team Coaches	0.00	13,565.52	13,589.00	(23.48)	99.83
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,867.11	14,867.00	0.11	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	8,351.43	88,381.66	91,803.00	(3,421.34)	96.27
Wages - (Fac & Grds) - Fac Att. - CVCC	2,829.49	35,319.79	37,829.00	(2,509.21)	93.37
Wages - (Fac & Grds) - Fac Attendant - Reg	4,462.97	32,080.68	32,307.00	(226.32)	99.30
Wages - (Fac & Grds) - Fac Att Overlook	15.17	122.65	107.00	15.65	114.63
Wages - (Fac & Grds) - Management	11,825.77	140,855.60	153,761.00	(12,905.40)	91.61
Wages - (Fac & Grds) - Recreation Park	18,924.75	186,700.16	186,714.00	(13.84)	99.99
Wages - (Fac & Grds) - Regional Park	24,338.15	167,840.83	176,498.00	(8,657.17)	95.10
Wages - (Fac & Grds) - Ashford Park	4,219.82	35,913.92	35,945.00	(31.08)	99.91
Wages - (Fac & Grds) - Meadow Vista Park	4,511.03	41,101.39	41,375.00	(273.61)	99.34
Wages - (Fac & Grds) - CV Comm Center	453.73	4,961.69	4,971.00	(9.31)	99.81
Wages - (Fac & Grds) - Railhead Park	2,229.17	16,294.82	16,307.00	(12.18)	99.93
Wages - (Fac & Grds) - CVCC	4,318.60	14,258.45	14,288.00	(29.55)	99.79
Wages - (Fac & Grds) - Overlook Park	2,148.76	14,259.32	14,275.00	(15.68)	99.89
Wages - (Fac & Grds) - Placer Hills Park	752.53	16,699.60	17,306.00	(606.40)	96.50
Wages - (Fac & Grds) - Pocket Parks	506.80	6,095.97	6,109.00	(13.03)	99.79
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	313.68	314.00	(0.32)	99.90
Wages - (Fac & Grds) - Winchester Park	658.16	4,415.50	4,412.00	3.50	100.08
Wages - (Fac & Grds) - Atwood	532.69	5,087.78	5,060.00	27.78	100.55
Wages - (Fac & Grds) - Shockley Property	136.88	3,331.29	3,280.00	51.29	101.56

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (F & G) Special Events	270.87	8,502.85	8,536.00	(33.15)	99.61
Wages - District Administrator	9,332.92	97,428.76	106,884.00	(9,455.24)	91.15
Wages - (F & G Proj) - Marriot Meadows	118.65	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	1,375.50	3,807.24	3,100.00	707.24	122.81
<b>Total Salaries Expense</b>	<b>202,136.84</b>	<b>1,896,879.36</b>	<b>1,918,435.00</b>	<b>(21,555.64)</b>	<b>98.88</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	1,399.41	10,293.51	10,313.00	(19.49)	99.81
ER Taxes - Aquatics	0.00	13,071.45	13,193.00	(121.55)	99.08
ER Taxes - Youth Services	3,297.21	28,826.32	28,603.00	223.32	100.78
ER Taxes - Fac & Grds	6,793.89	60,114.47	65,757.00	(5,642.53)	91.42
ER Taxes - Cust Serv	1,216.94	8,119.51	8,326.00	(206.49)	97.52
ER Taxes - Admin	3,403.61	22,398.20	22,446.00	(47.80)	99.79
Employment Expense - Aquatics	0.00	44.94	56.00	(11.06)	80.25
Employment Expense - Youth Services	0.00	264.25	321.00	(56.75)	82.32
Employment Expense - Fac & Grds	149.54	1,432.04	1,484.00	(51.96)	96.50
Fingerprinting Exp - Recreation	0.00	52.00	0.00	52.00	0.00
Fingerprinting Exp - Aquatics	0.00	79.00	845.00	(766.00)	9.35
Fingerprinting Exp - Youth Services	0.00	240.00	446.00	(206.00)	53.81
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	2,668.39	23,081.38	21,416.00	1,665.38	107.78
Benefits Expense - Youth Services	2,485.06	24,033.49	23,990.00	43.49	100.18
Benefits Expense - Fac & Grds	19,998.18	180,892.80	182,748.00	(1,855.20)	98.99
Benefits Expense - Cust Serv	2,250.91	21,270.05	21,384.00	(113.95)	99.47
Benefits Expense - Admin	5,709.81	54,769.60	55,852.00	(1,082.40)	98.06
Employer Retirement Exp. - Rec	1,342.66	11,505.40	11,712.00	(206.60)	98.24
Employer Retirement Exp. - Aquatics	0.00	2,264.02	2,240.00	24.02	101.07

Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employer Retirement Exp. - Youth Services	2,952.21	28,565.76	26,562.00	2,003.76	107.54
Employer Retirement Exp. - Fac & Grds	7,580.20	65,581.94	68,371.00	(2,789.06)	95.92
Employer Retirement Exp - Cust Serv	1,375.35	11,828.21	11,714.00	114.21	100.98
Employer Retirement Exp. - Admin	3,246.33	28,114.55	28,416.00	(301.45)	98.94
CalPERS Prefunding	0.00	66,875.00	69,111.00	(2,236.00)	96.77
Worker's Comp - Rec	221.13	2,004.90	1,900.00	104.90	105.52
Worker's Comp - Aquatics	0.00	2,106.69	2,111.00	(4.31)	99.80
Worker's Comp - Youth Services	689.87	5,761.48	6,413.00	(651.52)	89.84
Worker's Comp - Fac & Grds	5,633.70	46,319.09	50,723.00	(4,403.91)	91.32
Worker's Comp - Cust Serv	55.64	485.27	517.00	(31.73)	93.86
Worker's Comp - Admin	278.62	2,399.30	2,764.00	(364.70)	86.81
<b>Total Benefits and Payroll Costs</b>	<b>72,748.66</b>	<b>723,123.62</b>	<b>740,161.00</b>	<b>(17,037.38)</b>	<b>97.70</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Aquatics	0.00	3,138.34	3,138.00	0.34	100.01
Fixed Asset Purchases - Fac & Grds	0.00	295,480.93	294,950.00	530.93	100.18
Computer Purchases - Admin	2,422.69	2,422.69	4,000.00	(1,577.31)	60.57
Loss on Removed Assets	0.00	735.00	735.00	0.00	100.00
Fire Loss	500.00	8,774.32	10,000.00	(1,225.68)	87.74
<b>Total Fixed Asset Expense</b>	<b>2,922.69</b>	<b>310,551.28</b>	<b>312,823.00</b>	<b>(2,271.72)</b>	<b>99.27</b>
<b>Capital Improvement Projects</b>					
Rec - Splash Pool Repairs	0.00	32,574.34	32,574.00	0.34	100.00
Sierra Pool Deck Expan Joint Rep	0.00	13,252.00	15,000.00	(1,748.00)	88.35
PH Pool Fence Mow Strip	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

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 12/31/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
City Hall Pickle ball Courts	1,336.14	15,094.65	10,054.00	5,040.65	150.14
Regional Pk- Court Repairs	1,022.83	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	4.73	1,312.90	1,308.00	4.90	100.38
Marriott Meadows- Const Doc & Related Work	0.00	6,344.00	6,344.00	0.00	100.00
Sierra P - Locker room Floor Repairs	0.00	1,993.23	2,000.00	(6.77)	99.66
Regional Plumbing infrastructure	0.00	5,323.00	5,323.00	0.00	100.00
Rec - Restroom Plumbing Upgrades	7,634.00	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
<b>Total Capital Improvement Projects</b>	<b>9,997.70</b>	<b>351,368.87</b>	<b>345,629.00</b>	<b>5,739.87</b>	<b>101.66</b>
<b>Debt Service</b>					
Principal Lease Payment- Sterling Bank	61,000.00	122,000.00	122,000.00	0.00	100.00
Webster Lease Interest Expense	20,161.20	30,565.00	30,565.00	0.00	100.00
<b>Total Debt Service</b>	<b>81,161.20</b>	<b>152,565.00</b>	<b>152,565.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Transfers Out</b>					
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
<b>Total Transfers Out</b>	<b>0.00</b>	<b>1,116,681.00</b>	<b>1,116,681.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Total Expenditures</b>	<b>\$498,839.23</b>	<b>\$5,754,983.15</b>	<b>\$5,842,608.01</b>	<b>(\$87,624.86)</b>	<b>98.50%</b>
<b>Net Revenue Over Expenditures</b>	<b>(\$349,053.74)</b>	<b>(\$826,805.57)</b>	<b>(\$1,025,125.01)</b>	<b>\$198,319.44</b>	<b>80.65%</b>

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 12/31/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ADJ. NET REVENUE OVER EXPENDITURES	(349,053.74)	(826,805.57)	(1,025,125.01)	198,319.44	80.65

**DISCUSSION ITEMS:**

1. County Mitigation Fund, current balance \$537,166
2. City Mitigation Fund, current balance \$256,225 (Available Funds - \$24,225)
3. 2023 Events P&L Review
4. Placer County Investment Report – November, 2023

## **Cover sheet – 2023 Events P&L Review**

**Auburn Recreation District Finance Committee meeting January, 2023.**

### **The Issue**

A review of the Profit and Loss (P&L) statements from the 2023 events at ARD.

### **Background**

ARD puts on several events per year. A P&L for each event is attached.

A side-by-side comparison for each event is also attached.

### **Recommendation for the Finance Committee**

Staff Recommends sending this to the Board for review.

### **Fiscal Impact**

The Fiscal Impact for each event is on each P&L

### **Attachments**

2023 ARD Events side by side comparison and Auburn Community Festival prize breakdown  
2023 ARD Events – P&L for each event

2023 Events								
	Floating Egg Hunt	75th Anniversary	Movies in the Park	Food Truck Fiesta	Ain't Necessarily Dead Fest	Obstacle Race	Miss October	Harvest Festival
<b>Revenue</b>								
Sponsorships/Donations	1,000.00	3,500.00	1,950.00	2,425.00	8,322.45	9,925.00	250.00	5,575.00
Vendors				6,087.10	5,440.00			4,770.00
Sales	361.22	3,808.92		4,145.00	21,115.20	19,032.75	6,363.31	230.00
<b>Total Revenue</b>	<b>1,361.22</b>	<b>7,308.92</b>	<b>1,950.00</b>	<b>12,657.10</b>	<b>34,877.65</b>	<b>28,957.75</b>	<b>6,613.31</b>	<b>10,575.00</b>
<b>Expense</b>								
Advertising	263.00	1,361.00	526.00	822.40	1,455.00	232.28		730.92
Supplies	102.98	5,527.65	949.97	5,397.37	17,616.38	3,591.59	3,662.45	2,104.08
Awards	392.52					9,213.73		3,911.60
Extra Wages	383.71	1,252.09	188.74	1,152.49	1,650.52	1,478.93	1,280.48	898.94
Entertainment		3,800.71		2,240.00	18,245.00			1,378.77
<b>Total Expense</b>	<b>1,142.21</b>	<b>11,941.45</b>	<b>1,664.71</b>	<b>9,612.26</b>	<b>38,966.90</b>	<b>14,516.53</b>	<b>4,942.93</b>	<b>9,024.31</b>
<b>Profit/ (Loss)</b>	<b>219.01</b>	<b>(4,632.53)</b>	<b>285.29</b>	<b>3,044.84</b>	<b>(4,089.25)</b>	<b>14,441.22</b>	<b>1,670.38</b>	<b>1,550.69</b>

Total  
\$ 12,490

Harvest Fair Prize Breakdown		
1st Place Scarecrow	Dustin Rhoades/Danielle Raty	300.00
2nd Place Scarecrow	Monique Meador	200.00
3rd Place Scarecrow	Trish Schreiber	100.00
Peoples' Choice Scarecrow	Danielle Raty/Dustin Rhoades	500.00
Largest Pumpkin	Randy Warren	1,000.00
Largest Placer Grown	Randy Warren	500.00
2nd Place Pumpkin	Donald Timmins	500.00
3rd Place Pumpkin	Brian Myers	250.00
4th Place Pumpkin	Vivian Trentz	100.00
5th Place Pumpkin	Victor Galbraith	100.00
6th Place Pumpkin	Lucas Patterson	100.00
Total		3,650.00

(Bike Park)

(Youth Asst)

Prior years		
2022	\$	39,387
2021	\$	16,735
2020	\$	6,192
2019	\$	16,419
2018	\$	23,801
2017	\$	21,779
2016	\$	14,497



# 75th Anniversary

June 17, 2023

## Revenue

CivicRec vendor registrations & hat purchases	\$3,808.92	
Sponsorships*	\$3,500.00	
<b>Total Revenue</b>		<b>\$7,308.92</b>

## Expenses

<b>Entertainment</b>		<b>\$3,800.71</b>
Ashleigh Flynn	600.00	
Red Dirt Ruckus	600.00	
Paul Emery	600.00	
Food & snacks for bands	237.28	
Kids train rides	737.50	
Stage	700.00	
Ramps	325.93	
<b>Supplies</b>		<b>\$4,090.64</b>
Bounce house	1,374.00	
Caps	143.25	
Banners	1,029.60	
Pennants/picture display stand	120.04	
Marking chalk	67.25	
Valve/boards/table covers/ties	211.89	
Photo panels/tape/frame	774.76	
Candy/DVD player	179.94	
Water/ice	45.49	
Temporary tattoos/clown noses	92.6	
Balloons for bike parade	32.15	
Poster board	19.67	
<b>Advertising</b>		<b>\$1,361.00</b>
Billboard	\$790.00	
Poster/Flier/Website graphics	\$551.00	
Facebook	\$20.00	
<b>Miscellaneous</b>		<b>\$1,437.01</b>
Sesac	\$256.25	
Ascap	\$102.77	
Portable toilets	277.99	
Beverage trailer	450.00	
Kelpro Security	350.00	
<b>Extra Wages</b>		<b>\$1,252.09</b>
Recreation	\$320.54	
Staff - O/T only	\$0.00	
F&G - O/T only	\$931.55	
<b>Total Expenses</b>		<b><u>\$11,941.45</u></b>
<b>Cost of 75th Anniversary</b>		<b><u>(\$4,632.53)</u></b>

# Movies in the Park

June 23 & August 11, 2023

## Revenue

Sponsorships *	\$1,500.00	
Sierra Pacific - Paid for MV Movie	\$450.00	
<b>Total Revenue</b>		<b>\$1,950.00</b>

## Expenses

<b>Movie</b>		<b>885.00</b>
Cost of Movies	435.00	
Cost of MV Movie - donated	450.00	
<b>Supplies</b>		<b>64.97</b>
DVD Player & candy	49.32	
Nuts/bolts/tire tube	15.65	
<b>Advertising</b>		<b>\$526.00</b>
Graphic Design/Web Dev	526.00	
<b>Extra Wages</b>		<b>\$188.74</b>
Recreation	\$188.74	
Staff - O/T only	\$0.00	
F&G - O/T only	\$0.00	
<b>Total Expenses</b>		<b><u>\$1,664.71</u></b>

## **Profit for Movie in the Park**

**\$285.29**

### \*Sponsorships

Pizza Express Maidu	\$1,000.00
Roper's Jewelers	\$500.00
	<u>\$1,500.00</u>

# Food Truck Fiesta

August 18, 2023

## Revenue

Sponsorships *	2,325.00	
Food Truck Fiesta Cash Proceeds (drinks)	\$4,145.00	
Vendor Booth Revenue	\$4,888.00	
Revenue from ARD	\$1,860.00	
<b>Sub total</b>	<b>\$13,218.00</b>	
FOARD Admin fee	(\$660.90)	
Eco Valley: Straw Bale delivery & usage	\$100.00	
<b>Total Revenue</b>		<b>\$12,657.10</b>

## Expenses

<b>Entertainment</b>		<b>\$2,240.00</b>
Bob Woods	\$400.00	
The Golden Cadillacs/Jeremy Plog	\$600.00	
Sound/Paul Emery	\$500.00	
Stage/Curt's Auto Body	\$500.00	
Food & Drinks for the bands	\$240.00	
<b>Advertising</b>		<b>\$822.40</b>
Graphic Design/Web Dev (image.net)	\$525.00	
Signs	\$257.40	
Facebook/Instagram postings	\$40.00	
<b>Supplies</b>		<b>\$1,123.27</b>
Sesac Music License	\$276.00	
Ascap	\$102.77	
Park 'N Pour tap trailer	\$450.00	
Cableties, powerstips, LED, etc	\$164.38	
Beer wristbands	\$23.12	
Test CC processing (also in revenue)	\$7.00	
Straw Bales (donated)	\$100.00	
<b>Other Costs / Adjustments</b>		<b>\$2,956.95</b>
Commissions to winery	\$1,456.00	
Cook's Portable Toilets	\$288.71	
Kelpro security	\$350.00	
Recology	\$642.78	
Safety T posts	\$69.46	
Alcohol license**	\$150.00	
<b>Insurance</b>		<b>\$1,317.15</b>
Liability Insurance	\$334.34	
Alcohol Insurance, 2023	\$491.58	
Alcohol Insurance, 2022	\$491.23	
<b>Extra Wages</b>		<b>\$1,152.49</b>
Staff - Rec (overtime)	\$18.47	
Staff - F&G (overtime)	\$1,134.02	
<b>Total Expenses</b>		<b>\$9,612.26</b>
<b>Profit for Bike Park Fundraiser</b>		<b>\$ 3,044.84</b>

**\*Sponsorships (All Platinum level)**

Evelyn Scalora  
 IFC and Insurance Marketing, Inc  
 Old Town Pizza  
 Sutter Auburn Faith Hospital

\*\* Alcohol License fee paid twice, unable to obtain refund.

# Ain't Necessarily Dead Fest

September 16, 2023

## Revenue

Sponsorships *	\$2,325.00	
Donations**	\$6,250.00	
Beer Sales Profit	\$9,256.00	
Sales through ARD for Vendor Booth rentals	\$4,090.00	
Food Truck revenue	\$1,350.00	
Camping Pass Revenue	\$2,603.20	
Sub total		\$25,874.20
FOARD Admin fee (5%)		(\$1,293.71)
SpringHill donated 5 rooms	\$1,041.16	
Add'l alcohol sales - paid out of cash for commission	\$9,256.00	
<b>Total Revenue</b>		<b>\$34,877.65</b>

## Expenses

Entertainment	\$18,245.00	
Peter Grant	\$250.00	
Gary Campus (Band Beyond Description)	\$500.00	
Timothy Campbell (Jerry Acoustic Band)	\$1,000.00	
Allen Stuart	\$3,000.00	
Ghоста of Electricity (Stuart Allen)	\$2,500.00	
Lantz Lazwell (The Vibe Tribe Band)	\$700.00	
Mark Materne (Stage sound)	\$500.00	
KD Sound (Stage & insurance)	\$3,333.00	
River City Rentals - Light tower	\$145.00	
LD Alliance (audio-lighting-video)	\$6,317.00	
Advertising	\$1,455.00	
Billboard	\$790.00	
Image net (graphic design)	\$525.00	
Freshmint (poster design)	\$140.00	
Supplies	\$2,334.33	
Biodegradable Plastic Cups	\$445.88	
Food/water/ice	617.46	
Sesac Music License	276.00	
Ascaph fees	\$102.77	
Wristbands	41.65	
Blue drink tickets	37.50	
BBQ Supplies	\$92.87	
Cook's Portable toilets	\$720.20	
Other Costs / Adjustments	\$15,282.05	
Kelpro Security	\$319.00	
Sheriff	\$2,340.10	
Hotel Rooms (donated)	\$1,041.16	
Hotel Room (paid)	\$208.32	
Recology, trash bins	\$512.33	
Park 'N Pour (tap trailer)	\$450.00	
Steel T-fence posts	\$278.55	
Liability Insurance	\$334.33	Philadelphia Indemni
Orange Marking Yard flags	\$32.22	
Health Permit & Convenience fee	229.13	
Alcohol commission to Odd Fellows	9,256.00	
Eventbrite - Camping sales fees	\$203.20	
Plaques (for 2022)	\$77.71	
Extra Wages	\$1,650.52	
F&G - O/T	\$0.00	
Rec - O/T	\$1,650.52	
<b>Total Expenses</b>		<b>\$38,966.90</b>

**Loss**

**(\$4,089.25)**

<u>*Sponsorships (Platinum level)</u>	<u>**Donations</u>
Evelyn Scalora	Armrod Charitable Fund \$5,000.00
IFC and Insurance Marketing, Inc	Veronica Blake Fund \$1,000.00
Old Town Pizza	Riverose \$250.00
Sutter Auburn Faith Hospital	

# The Great Auburn Obstacle Race

October 1, 2023

## Revenue

Sponsorships paid to ARD	\$9,825.00	
Registrations: Athlete Registration	\$19,032.75	
Eco Valley Straw Bale donation	\$100.00	
<b>Total Revenue</b>		<b>\$28,957.75</b>

## Expenses

<b>Advertising</b>		\$232.28
Banners	\$53.63	
Facebook postings	\$178.65	
<b>Runners</b>		\$9,213.73
Ribbons, Metals	\$2,401.57	
RFID timing announcer	\$2,150.00	
T-Shirts	\$4,662.16	
<b>Supplies</b>		\$3,591.59
Pumpkins	\$144.00	
Inflatable raft & boat	\$119.80	
Duct tape, gloves	\$26.79	
Kelpro Security	\$560.00	
Image.net (graphic design & web)	\$525.00	
Topsoil	\$274.13	
Lumber, hardware, hose	\$396.60	
Caution tape/marketing chalk	\$247.43	
Straw bales (donated)	\$100.00	
T-Posts	\$278.55	
Weed barrier/landscape/plastic sheets	\$561.31	
Spray paint	\$49.45	
Paper cups, bandaids	\$82.94	
PCV, cement bushings, etc	\$123.79	
USB memory	\$26.80	
River City Rentals (5x10 trailer box)	\$75.00	
<b>Extra Wages</b>		\$1,478.93
Rec - O/T	\$681.28	
F&G - O/T	\$797.65	
<b>Total Expenses</b>		<b>\$14,516.53</b>

## **Profit for The Great Auburn Obstacle Race**

**\$14,441.22**

<u>*Sponsorships (Platinum level)</u>	<u>*Sponsorships (just for Obstacle Course)</u>	
Evelyn Scalora	M45 Automotive	5,000.00
IFC and Insurance Marketing, Inc	Gold Rush Chevy	2,000.00
Old Town Pizza	49 Fitness/CACfit	500.00
Sutter Auburn Faith Hospital		<u>\$7,500.00</u>

# Ms October

October 6-8, 2023

## Revenue

Donation (W Beggs)*	250.00
Snack Bar Sales	\$1,004.40
Venmo - Raffle tickets**	\$570.00
Venmo - Food **	\$509.91
Ticket sales	\$679.00
CivicRec registrations	\$3,600.00

### **Total Revenue**

**6,613.31**

## Expenses

### **Utilities**

**\$295.71**

Lights for Beggs Field

### **Supplies/Other**

**\$3,366.74**

Durapitch clay & paint	\$1,215.73
Officials	\$971.40
Pumpkins	\$144.00
Bracket	\$16.23
Propane	\$31.79
Food/candy/ice/snack bar items	\$824.10
Award Plaques	\$163.49
Image.net (web & act guide)	

### **Extra Wages**

**\$1,280.48**

Rec - Reg	\$431.51
Rec - O/T	\$336.34
F&G - O/T	\$512.63

### **Total Expenses**

**\$4,942.93**

### **Profit for Ms October 2021**

**\$1,670.38**

\* This check was rec'd by ARD in Oct but not deposited until March 2023. Posted to YA.

\*\* Processed through 501c3, so 5% administrative fee was deducted

Revision date: 11-21-23

# Harvest Festival

October 21, 2022

## Revenue

Sponsorships & Donations	\$5,325.00
Registrations/CivicRec Revenue	\$4,770.00
Donations through ARD	
Pumpkin Registration	\$60.00
T-Shirt Revenue	\$170.00
Eco Valley straw bale donation	\$250.00

### **Total Revenue**

**\$10,575.00**

## Expenses

<b>Entertainment</b>		<b>\$1,378.77</b>
Robert Woods	\$500.00	
SESAC Music License	\$276.00	
ASCAP (paid FY 22/23)	\$102.77	
Stage/Curt's Auto Body	\$500.00	
Food for Band (out of registration cash)		
<b>Advertising</b>		<b>\$730.92</b>
Banners	\$205.92	
Image.net	\$525.00	
Facebook		
<b>Prize Winners</b>		<b>\$3,911.60</b>
Pumpkin Contest Winners	\$2,550.00	
Scarecrow Contest Winners	\$1,100.00	
Trophies for pumpkin/scarecrow	\$139.44	
Costume prizes	\$122.16	
<b>Supplies/Other</b>		<b>\$2,104.08</b>
Stakes for scarecrows & shims	\$41.81	
Candy	\$116.40	
Chalk (to mark vendor space)	\$67.25	
Ribbons		
Decorations		
Portable Toilets & debris box	\$931.49	
Straw bales (donated)	\$250.00	
T-Shirts	\$679.97	
Lamination	\$17.16	
Placer County Health permit		
<b>Extra Wages</b>		<b>\$898.94</b>
F&G - O/T	\$898.94	

### **Total Expenses**

**\$9,024.31**

### **Net Profit for Auburn Harvest Festival**

**\$1,550.69**

<u>*Sponsorships (Platinum level)</u>	<u>*Sponsorships (for Harvest Festival)</u>	
Evelyn Scalora	Roper's Jewelers	500.00
IFC and Insurance Marketing, Inc	the Gathering Inn	500.00
Old Town Pizza	Thunder Valley	1,000.00
Sutter Auburn Faith Hospital	Incredible Pets	500.00
	Green Acres Nursery	500.00
	<b>TOTAL</b>	<b>\$3,000.00</b>

Revision date: 11-16-2023

Office of  
Tristan Butcher  
Treasurer-Tax Collector  
County of Placer

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**COUNTY OF PLACER**

**TREASURER'S POOLED INVESTMENT REPORT**

**For the Month of November 30, 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

November 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 558 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$542,099,481.21 in cash and investments maturing in the next 180 days.



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

<b>Investments</b>	<b>Par Value</b>	<b>Market Value</b>	<b>Book Value</b>	<b>% of Portfolio</b>	<b>Term</b>	<b>Days to Maturity</b>	<b>YTM 360 Equiv.</b>	<b>YTM 365 Equiv.</b>
LGIP	90,000,000.00	90,000,000.00	90,000,000.00	4.04	1	1	4.932	5.000
U.S. Treasury Coupons	625,000,000.00	601,434,655.99	612,632,700.80	27.53	1,172	706	2.772	2.810
mPower Placer - Long Term	3,315,974.47	3,154,045.16	3,320,985.58	0.15	7,341	4,687	4.087	4.144
Federal Agency Coupons	1,254,000,000.00	1,227,496,679.44	1,253,845,218.93	56.35	1,024	544	2.897	2.938
Collateralized Inactive Bank Deposi	20,000,000.00	20,000,000.00	20,000,000.00	0.90	1	1	4.438	4.500
Medium Term Notes	10,000,000.00	9,945,400.00	9,995,057.03	0.45	758	41	0.888	0.900
Negotiable Certificates of Deposit	75,000,000.00	74,989,600.00	75,000,000.00	3.37	279	74	5.573	5.651
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	1.03	553	380	4.867	4.935
Commercial Paper Disc. -Amortizing	120,000,000.00	120,000,000.00	120,000,000.00	5.39	1	0	5.251	5.324
Local Agency Bond	8,580,306.04	8,303,434.25	8,580,306.04	0.39	8,015	5,669	2.778	2.817
mPower Placer	8,337,136.64	7,570,453.34	8,337,136.64	0.37	7,706	5,616	3.668	3.719
mPower - Folsom	429,225.47	408,435.99	429,225.47	0.02	7,683	4,776	3.260	3.305
<b>Investments</b>	<b>2,237,662,642.62</b>	<b>2,186,302,704.17</b>	<b>2,225,140,630.49</b>	<b>100.00%</b>	<b>990</b>	<b>558</b>	<b>3.192</b>	<b>3.236</b>
<b>Cash</b>								
Passbook/Checking (not included in yield calculations)	19,099,481.21	19,099,481.21	19,099,481.21		1	1	0.000	0.000
<b>Total Cash and Investments</b>	<b>2,256,762,123.83</b>	<b>2,205,402,185.38</b>	<b>2,244,240,111.70</b>		<b>990</b>	<b>558</b>	<b>3.192</b>	<b>3.236</b>

<b>Total Earnings</b>	<b>November 30 Month Ending</b>	<b>Fiscal Year To Date</b>
Current Year	5,861,985.57	28,621,980.58
<b>Average Daily Balance</b>	<b>2,206,787,704.68</b>	<b>2,213,492,974.47</b>
<b>Effective Rate of Return</b>	<b>3.23%</b>	<b>3.08%</b>

  
 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR 12/18/23

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

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 Mgm't Prog			90,000,000.00	90,000,000.00	90,000,000.00	5.000	5.000	1	
<b>Subtotal and Average</b>			<b>90,000,000.00</b>		<b>90,000,000.00</b>	<b>90,000,000.00</b>	<b>90,000,000.00</b>		<b>5.000</b>	<b>1</b>	
<b>U.S. Treasury Coupons</b>											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,867,400.00	4,993,943.14	0.250	0.476	197	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,130,100.00	9,910,025.17	0.375	0.773	792	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,750,000.00	10,106,357.04	1.875	0.443	274	08/31/2024
912828Z52	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,580,100.00	10,094,240.82	1.375	0.559	427	01/31/2025
91282CAJ0	20553	U S TREASURY COUPON		03/11/2021	10,000,000.00	9,242,200.00	9,926,085.77	0.250	0.680	639	08/31/2025
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,272,300.00	9,932,785.01	0.250	0.660	608	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,130,100.00	9,914,129.83	0.375	0.753	792	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,131,600.00	9,937,172.87	0.500	0.786	820	02/28/2026
91262CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,893,800.00	9,996,341.04	0.125	0.302	76	02/15/2024
912828ZT0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,331,600.00	9,939,269.27	0.250	0.662	547	05/31/2025
912828ZW3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,300,800.00	9,942,278.01	0.250	0.621	577	06/30/2025
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,216,800.00	9,910,283.20	0.250	0.749	669	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,769,100.00	10,087,789.02	1.750	0.421	243	07/31/2024
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,331,600.00	9,940,121.03	0.250	0.656	547	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,272,300.00	9,926,365.95	0.250	0.700	608	07/31/2025
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,272,300.00	9,933,354.59	0.250	0.656	608	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,771,900.00	9,995,542.36	0.250	0.349	166	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,701,600.00	9,998,679.00	0.375	0.396	227	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,701,600.00	9,997,839.30	0.375	0.410	227	07/15/2024
91282CCC3	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,771,900.00	9,994,456.70	0.250	0.373	166	05/15/2024
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,701,600.00	9,991,580.12	0.375	0.512	227	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,701,600.00	9,983,595.70	0.375	0.642	227	07/15/2024
91282CBE0	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,936,100.00	9,995,015.16	0.125	0.533	45	01/15/2024
91282CBE0	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,936,100.00	9,995,169.88	0.125	0.520	45	01/15/2024
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,701,600.00	9,979,690.70	0.375	0.705	227	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,771,900.00	9,978,409.57	0.250	0.730	166	05/15/2024
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,936,100.00	9,993,088.55	0.125	0.691	45	01/15/2024
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,936,100.00	9,990,181.16	0.125	0.931	45	01/15/2024
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,936,100.00	9,945,149.74	0.125	4.759	45	01/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,425,000.00	19,675,796.57	3.000	4.054	592	07/15/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,478,200.00	18,840,913.78	1.500	3.799	988	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,542,200.00	19,026,753.73	2.250	3.681	1,353	08/15/2027

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>U.S. Treasury Coupons</b>											
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,382,000.00	9,657,698.93	2.750	3.644	1,537	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,944,750.00	4,961,015.76	4.125	4.825	427	01/31/2025
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	18,764,000.00	18,929,800.16	2.750	4.161	1,537	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,723,100.00	9,699,509.57	3.125	5.002	623	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,929,376.23	9,913,220.87	4.125	4.614	927	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,867,600.00	9,851,498.42	4.000	4.722	807	02/15/2026
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,443,275.96	19,432,300.04	2.875	4.968	562	06/15/2025
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,584,650.00	14,577,373.29	3.125	4.882	623	08/15/2025
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,692,200.00	9,672,631.29	2.750	5.127	531	05/15/2025
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,978,355.16	9,932,779.72	4.375	4.705	988	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,884,855.98	19,776,938.71	3.875	4.927	776	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,213,445.65	20,066,434.93	4.500	4.829	957	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,700,000.00	18,522,642.50	2.375	4.723	1,261	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,811,000.00	18,595,946.65	2.875	4.642	1,627	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,946,639.95	9,851,635.67	3.875	5.137	776	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,111,614.13	9,979,410.86	4.500	5.073	957	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,025,000.00	13,761,561.06	2.375	5.014	1,261	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,108,250.00	13,761,654.62	2.875	4.968	1,627	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,132,402.17	10,105,902.30	4.500	4.635	957	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,964,540.76	9,947,475.22	3.875	4.738	776	01/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,785,900.00	9,762,866.45	3.625	4.659	896	05/15/2026
<b>Subtotal and Average</b>			<b>607,903,584.85</b>		<b>625,000,000.00</b>	<b>601,434,655.99</b>	<b>612,632,700.80</b>		<b>2.810</b>	<b>706</b>	
<b>mPower Placer - Long Term</b>											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	862,741.56	816,275.16	862,741.56	4.000	3.999	4,293	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	4,659	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	531,781.81	532,168.95	536,792.92	5.050	4.894	5,418	10/01/2038
<b>Subtotal and Average</b>			<b>3,321,027.34</b>		<b>3,315,974.47</b>	<b>3,154,045.16</b>	<b>3,320,985.58</b>		<b>4.144</b>	<b>4,687</b>	
<b>Federal Agency Coupons</b>											
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,941,200.00	9,999,442.38	0.190	0.240	41	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,931,000.00	9,999,808.89	0.230	0.244	49	01/19/2024
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,931,000.00	10,000,390.28	0.230	0.201	49	01/19/2024
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,467,900.00	9,998,870.79	0.300	0.310	409	01/13/2025
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,172,100.00	9,995,150.00	1.000	1.021	885	05/04/2026
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,751,400.00	10,000,000.00	0.330	0.330	185	06/03/2024

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Federal Agency Coupons</b>											
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,751,400.00	10,000,000.00	0.330	0.330	185	06/03/2024
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,662,700.00	10,000,000.00	0.460	0.460	262	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,453,200.00	9,993,998.80	0.480	0.531	437	02/10/2025
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,372,100.00	9,998,006.00	0.610	0.624	539	05/23/2025
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,862,850.00	4,994,234.97	0.570	0.769	214	07/02/2024
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,934,300.00	10,000,000.00	1.040	1.040	55	01/25/2024
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,967,150.00	4,999,242.64	1.040	1.142	55	01/25/2024
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,970,450.00	4,998,085.33	0.900	1.198	48	01/18/2024
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,954,450.00	5,000,000.00	1.230	1.230	70	02/09/2024
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,452,500.00	9,999,282.97	0.320	0.326	418	01/22/2025
3130AKVV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,134,600.00	9,999,134.59	0.500	0.504	790	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,461,400.00	9,998,295.36	0.330	0.345	411	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,461,400.00	9,998,295.36	0.330	0.345	411	01/15/2025
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,619,900.00	10,000,000.00	0.510	0.510	304	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,132,600.00	9,962,419.60	0.750	0.923	816	02/24/2026
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,613,900.00	9,999,754.17	0.500	0.503	300	09/26/2024
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,765,800.00	10,000,000.00	0.375	0.375	175	05/24/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,452,200.00	10,000,000.00	0.625	0.625	454	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,677,400.00	10,000,000.00	0.410	0.410	244	08/01/2024
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,608,900.00	10,000,000.00	0.500	0.542	304	09/30/2024
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,717,600.00	9,994,228.62	0.330	0.431	210	06/28/2024
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,650,600.00	9,999,172.67	0.510	0.521	273	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,725,500.00	10,000,000.00	0.400	0.400	207	06/25/2024
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,585,000.00	5,000,000.00	0.800	0.730	999	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,579,100.00	5,000,000.00	1.250	1.000	999	08/26/2026
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,862,750.00	5,000,000.00	0.400	0.400	207	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,073,700.00	10,000,000.00	1.000	1.001	999	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,593,250.00	5,000,000.00	0.850	0.850	817	02/25/2026
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,860,800.00	4,998,533.40	0.400	0.451	210	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,469,900.00	9,994,238.75	0.550	0.600	426	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,822,350.00	4,997,205.88	0.750	0.822	290	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,678,250.00	4,994,265.03	1.000	1.146	627	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,654,160.00	4,000,000.00	1.250	1.250	1,001	08/28/2026
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,441,400.00	10,000,000.00	1.200	1.200	557	06/10/2025
3130AQCFC8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,912,100.00	15,000,000.00	0.760	0.760	46	01/16/2024
3130AQCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,652,800.00	10,000,000.00	1.250	1.317	412	01/16/2025

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Federal Agency Coupons</b>											
3130AQT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,592,650.00	5,000,000.00	1.330	1.468	959	07/17/2026
3130AQCNI	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,622,700.00	10,000,000.00	1.375	1.254	413	01/17/2025
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,597,600.00	10,000,000.00	1.375	1.541	564	06/17/2025
3130AQCL5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,459,550.00	15,000,000.00	1.250	1.023	413	01/17/2025
3130AQCVC3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,966,550.00	4,999,779.00	0.710	0.742	52	01/22/2024
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,520,100.00	10,000,000.00	1.000	1.000	426	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,743,900.00	9,998,811.11	0.950	0.970	217	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,773,050.00	4,987,992.50	1.100	1.320	409	01/13/2025
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,772,700.00	4,990,509.26	1.125	1.295	417	01/21/2025
3130AQNBS	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,813,200.00	4,998,555.56	1.750	1.442	423	01/27/2025
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,968,700.00	5,000,000.00	3.500	2.917	241	07/29/2024
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	9,999,200.00	10,000,070.69	5.000	4.942	5	12/06/2023
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,970,700.00	10,017,909.31	4.875	4.520	196	06/14/2024
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,967,450.00	4,994,970.71	4.375	4.510	287	09/13/2024
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,952,950.00	4,979,570.14	4.000	4.570	271	08/28/2024
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	19,980,400.00	20,000,835.78	4.860	4.818	39	01/09/2024
3130AUM92	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,981,200.00	19,997,751.39	4.750	4.837	49	01/19/2024
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,949,250.00	24,998,087.08	4.780	4.805	152	05/01/2024
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,987,400.00	10,000,000.00	4.960	4.966	158	05/07/2024
3130AUWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,987,900.00	10,000,000.00	4.960	4.966	164	05/13/2024
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,971,800.00	10,000,000.00	4.880	4.883	220	07/08/2024
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,970,700.00	10,000,000.00	4.880	4.883	227	07/15/2024
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	25,013,750.00	25,000,000.00	5.370	5.377	161	05/10/2024
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,006,300.00	10,000,000.00	5.360	5.367	171	05/20/2024
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,007,300.00	10,000,000.00	5.360	5.367	179	05/28/2024
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,891,700.00	15,000,000.00	4.150	4.154	224	07/12/2024
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,890,800.00	15,000,000.00	4.180	4.184	231	07/19/2024
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,940,600.00	10,000,000.00	4.380	4.385	227	07/15/2024
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,887,600.00	20,000,000.00	4.400	4.405	220	07/08/2024
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,896,400.00	20,000,000.00	4.410	4.415	213	07/01/2024
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,845,000.00	25,000,000.00	4.285	4.290	217	07/05/2024
3130AVLN0	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,823,000.00	25,000,000.00	4.230	4.234	231	07/19/2024
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,841,500.00	25,000,000.00	4.400	4.404	265	08/22/2024
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,852,250.00	25,000,000.00	4.420	4.424	256	08/13/2024
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,860,500.00	25,000,000.00	4.440	4.445	249	08/06/2024
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,773,900.00	10,000,000.00	3.660	3.661	944	07/02/2026

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

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>											
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,829,800.00	10,000,000.00	4.000	3.961	579	07/02/2025
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,512,800.00	20,000,000.00	3.725	3.726	1,309	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,712,500.00	10,000,000.00	3.615	3.616	1,494	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,740,900.00	10,000,000.00	3.620	3.621	1,173	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,744,800.00	10,000,000.00	3.625	3.626	1,165	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,749,800.00	10,000,000.00	3.635	3.636	1,158	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,855,100.00	10,000,000.00	3.925	3.926	1,020	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,853,200.00	10,000,000.00	3.920	3.921	1,027	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,838,800.00	10,000,000.00	3.930	3.932	1,008	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,839,300.00	10,000,000.00	3.930	3.931	1,014	09/10/2026
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,900,200.00	10,000,000.00	4.180	4.182	647	09/08/2025
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,897,300.00	10,000,000.00	4.180	4.182	641	09/02/2025
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,864,600.00	10,000,000.00	4.060	4.061	1,377	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,856,200.00	10,000,000.00	4.020	4.021	1,529	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,868,100.00	10,000,000.00	4.070	4.071	1,370	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,856,800.00	10,000,000.00	4.025	4.026	1,536	02/14/2028
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	15,005,850.00	15,000,000.00	4.905	4.907	612	08/04/2025
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,004,900.00	10,000,000.00	4.895	4.897	619	08/11/2025
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,979,600.00	20,000,000.00	4.460	4.461	1,169	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,985,500.00	10,000,000.00	4.450	4.451	1,182	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,952,800.00	10,000,000.00	4.275	4.276	1,529	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,971,600.00	20,000,000.00	4.450	4.451	1,179	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,897,800.00	20,000,000.00	4.270	4.271	1,544	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,059,669.44	20,040,654.07	4.375	4.430	1,652	06/09/2028
3130AWVZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,009,800.00	10,000,000.00	4.500	4.502	1,292	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,904,000.00	10,000,000.00	4.480	4.480	1,348	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,900,900.00	10,000,000.00	4.470	4.470	1,343	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,910,300.00	10,000,000.00	4.495	4.497	1,287	06/10/2027
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,236,000.00	9,991,954.37	0.375	0.419	662	09/23/2025
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,735,900.00	9,999,915.31	0.430	0.432	200	06/18/2024
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,535,550.00	4,945,327.80	0.750	1.190	935	06/23/2026
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,930,600.00	20,000,000.00	5.000	5.000	238	07/26/2024
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC		12/14/2020	10,000,000.00	9,738,200.00	10,000,000.00	0.375	0.375	196	06/14/2024
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,266,200.00	9,992,246.15	0.375	0.420	633	08/25/2025
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,688,000.00	9,998,222.22	0.250	0.279	227	07/15/2024
<b>Subtotal and Average</b>			<b>1,256,505,231.64</b>		<b>1,254,000,000.00</b>	<b>1,227,496,679.44</b>	<b>1,253,845,218.93</b>		<b>2.938</b>	<b>544</b>	

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Collateralized Inactive Bank Deposi</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	9,945,400.00	9,995,057.03	0.450	0.900	41	01/11/2024
<b>Subtotal and Average</b>			<b>9,993,265.20</b>		<b>10,000,000.00</b>	<b>9,945,400.00</b>	<b>9,995,057.03</b>		<b>0.900</b>	<b>41</b>	
<b>Negotiable Certificates of Deposit</b>											
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,976,000.00	15,000,000.00	5.230	5.303	87	02/26/2024
13606KYF7	22587	CANADIAN IMP BK COMM NY		06/27/2023	25,000,000.00	25,009,250.00	25,000,000.00	5.760	5.840	76	02/15/2024
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,996,600.00	10,000,000.00	5.180	5.252	32	01/02/2024
85325VGC8	22588	Standard Chartered Bank NY		06/27/2023	25,000,000.00	25,007,750.00	25,000,000.00	5.750	5.830	81	02/20/2024
<b>Subtotal and Average</b>			<b>75,000,000.00</b>		<b>75,000,000.00</b>	<b>74,989,600.00</b>	<b>75,000,000.00</b>		<b>5.651</b>	<b>74</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	399	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	434	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	140	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>380</b>	
<b>Commercial Paper Disc. -Amortizing</b>											
22533UZ14	23171	Credit Agricole CIB		11/30/2023	120,000,000.00	120,000,000.00	120,000,000.00	5.250	5.324	0	12/01/2023
<b>Subtotal and Average</b>			<b>43,660,881.94</b>		<b>120,000,000.00</b>	<b>120,000,000.00</b>	<b>120,000,000.00</b>		<b>5.324</b>	<b>0</b>	
<b>Federal Agency Disc. -Amortizing</b>											
<b>Subtotal and Average</b>			<b>40,497,589.17</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	4,872	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	188,647.37	189,450.44	188,647.37	2.850	2.850	1,481	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	1,873	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,581,953.75	2,332,919.15	2,581,953.75	2.800	2.800	8,612	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	325	10/21/2024
<b>Subtotal and Average</b>			<b>8,580,306.04</b>		<b>8,580,306.04</b>	<b>8,303,434.25</b>	<b>8,580,306.04</b>		<b>2.817</b>	<b>5,669</b>	



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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<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	5,024	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	5,389	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	5,389	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	5,754	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	5,754	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	5,754	09/02/2039
2017 S-NR	2017 S-NR	Pioneer Community Energy		09/28/2017	117,125.77	97,270.73	117,125.77	3.000	3.042	5,389	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	5,389	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	5,754	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	6,120	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	6,120	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	6,485	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	6,850	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	59,850.32	52,624.71	59,850.32	3.000	3.042	5,024	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>5,616</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	5,024	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	5,389	09/02/2038
MFIA-2 NR	IA2-NR	mPower Folsom		08/06/2015	0.00	0.00	0.00	3.500	3.549	0	09/02/2036
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	193,569.54	184,237.17	193,569.54	3.500	3.549	4,659	09/02/2036
MFR-1	MFR-1	mPower Folsom		09/01/2015	127,072.75	122,936.66	127,072.75	3.500	3.549	4,659	09/02/2036
<b>Subtotal and Average</b>			<b>429,225.47</b>		<b>429,225.47</b>	<b>408,435.99</b>	<b>429,225.47</b>		<b>3.305</b>	<b>4,776</b>	
<b>Total and Average</b>			<b>2,206,787,704.68</b>		<b>2,237,662,642.62</b>	<b>2,186,302,704.17</b>	<b>2,225,140,630.49</b>		<b>3.236</b>	<b>558</b>	

**General Fund  
Portfolio Management  
Portfolio Details - Cash  
November 30, 2023**

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			18,597,601.09	18,597,601.09	18,597,601.09		0.000	1
<b>Undeposited Receipts</b>										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			501,880.12	501,880.12	501,880.12		0.000	1
		<b>Average Balance</b>	<b>0.00</b>							<b>1</b>
<b>Total Cash and Investments</b>			<b>2,206,787,704.68</b>		<b>2,256,762,123.83</b>	<b>2,205,402,185.38</b>	<b>2,244,240,111.70</b>		<b>3.236</b>	<b>558</b>



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

Placer County

<u>Issuer</u>	<u>Number of Investments</u>	<u>Par Value</u>	<u>Remaining Cost</u>	<u>% of Portfolio</u>	<u>Average YTM 365</u>	<u>Average Days to Maturity</u>
Ackerman School District	1	5,135,862.35	5,135,862.35	0.23	2.800	4,872
BAYERISCHE LANDESBK NY	1	15,000,000.00	15,000,000.00	0.67	5.303	87
Credit Agricole CIB	1	120,000,000.00	119,982,499.99	5.36	5.324	0
California Asset Mgm't Prog	1	90,000,000.00	90,000,000.00	4.02	5.000	1
CANADIAN IMP BK COMM NY	1	25,000,000.00	25,000,000.00	1.12	5.840	76
FEDERAL FARM CREDIT BANK	15	130,000,000.00	129,889,180.00	5.80	0.577	253
FEDERAL HOME LOAN BANK	91	1,049,000,000.00	1,048,687,345.40	46.82	3.321	591
FED HOME LOAN MORT CORP	4	45,000,000.00	44,880,400.00	2.00	2.546	401
FEDERAL NATIONAL MORT. ASSOC.	3	30,000,000.00	29,969,000.00	1.34	0.358	352
Five Star Bank - PIMMA	1	20,000,000.00	20,000,000.00	0.89	4.500	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.89	4.968	417
Mid Placer Public School Trans	2	760,125.56	760,125.56	0.03	2.963	1,776
mPower Folsom	5	429,225.47	429,225.47	0.02	3.305	4,776
mPower Placer	7	6,047,489.47	6,047,489.47	0.27	3.519	4,824
Newcastle Elementary SD	1	2,581,953.75	2,581,953.75	0.12	2.800	8,612
Placer Hills Fire Protection	1	102,364.38	102,364.38	0.00	3.000	325
Public Finance Authority	1	531,781.81	542,417.45	0.02	4.894	5,418
Pioneer Community Energy	9	5,013,989.51	5,013,989.51	0.22	4.124	5,985
PLACER COUNTY CASH	2	19,099,481.21	19,099,481.21	0.85	0.000	1
River City Bank	1	3,000,000.00	3,000,000.00	0.13	4.715	140
Standard Chartered Bank NY	2	35,000,000.00	35,000,000.00	1.56	5.665	67
Sierra Valley Energy Authority	1	59,850.32	59,850.32	0.00	3.042	5,024
U.S TREASURY N/B	1	5,000,000.00	4,969,531.25	0.22	0.476	197

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

<b>Issuer</b>	<b>Number of Investments</b>	<b>Par Value</b>	<b>Remaining Cost</b>	<b>% of Portfolio</b>	<b>Average YTM 365</b>	<b>Average Days to Maturity</b>
TOYOTA MOTOR CREDIT	1	10,000,000.00	9,907,690.00	0.44	0.900	41
U. S. TREASURY COUPON	52	620,000,000.00	603,775,185.47	26.96	2.829	711
<b>Total and Average</b>	<b>207</b>	<b>2,256,762,123.83</b>	<b>2,239,833,591.58</b>	<b>100.00</b>	<b>3.208</b>	<b>554</b>



## General Fund Purchases Report Sorted by Fund - Fund November 1, 2023 - November 30, 2023

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
<b>General Fund</b>													
22533UY23	23146	1010	ACP	CACPNY	45,000,000.00	11/01/2023	11/02 - At Maturity	44,993,437.50		5.250	11/02/2023	5.251	0.00
63873KY27	23147	1010	ACP	NATXNY	50,000,000.00	11/01/2023	11/02 - At Maturity	49,992,708.33		5.250	11/02/2023	5.251	0.00
313384NU9	23148	1010	AFD	FHLBDN	100,000,000.00	11/02/2023	11/03 - At Maturity	99,985,388.88		5.260	11/03/2023	5.334	0.00
313384NX3	23149	1010	AFD	FHLBDN	90,000,000.00	11/03/2023	11/06 - At Maturity	89,960,550.00		5.260	11/06/2023	5.335	0.00
22533UY72	23153	1010	ACP	CACPNY	30,000,000.00	11/06/2023	11/07 - At Maturity	29,995,625.00		5.250	11/07/2023	5.251	0.00
63873KY76	23154	1010	ACP	NATXNY	35,000,000.00	11/06/2023	11/07 - At Maturity	34,994,895.83			11/07/2023	5.251	0.00
91282CHM6	23150	1010	TRC	UST	10,000,000.00	11/06/2023	01/15 - 07/15	9,965,625.00	139,402.17	4.500	07/15/2026	4.635	10,105,902.30
91282CGE5	23151	1010	TRC	UST	10,000,000.00	11/06/2023	01/15 - 07/15	9,821,875.00	120,040.76	3.875	01/15/2026	4.738	9,947,475.22
91282CHB0	23152	1010	TRC	UST	10,000,000.00	11/06/2023	11/15 - 05/15	9,756,250.00	Received	3.625	05/15/2026	4.659	9,762,866.45
313384NZ8	23155	1010	AFD	FHLBDN	55,000,000.00	11/07/2023	11/08 - At Maturity	54,991,963.88		5.260	11/08/2023	5.334	0.00
313384PA1	23156	1010	ACP	FHLBDN	55,000,000.00	11/08/2023	11/09 - At Maturity	54,991,963.88		5.260	11/09/2023	5.261	0.00
22533UYD9	23157	1010	ACP	CACPNY	65,000,000.00	11/09/2023	11/13 - At Maturity	64,962,083.33		5.250	11/13/2023	5.253	0.00
313384PF0	23158	1010	AFD	FHLBDN	70,000,000.00	11/13/2023	11/14 - At Maturity	69,989,772.22		5.260	11/14/2023	5.334	0.00
22533UYF4	23159	1010	ACP	CACPNY	35,000,000.00	11/14/2023	11/15 - At Maturity	34,994,895.83		5.250	11/15/2023	5.251	0.00
63873KYF8	23160	1010	ACP	NATXNY	35,000,000.00	11/14/2023	11/15 - At Maturity	34,994,895.83		5.250	11/15/2023	5.251	0.00
313384PH6	23161	1010	AFD	FHLBN	80,000,000.00	11/15/2023	11/16 - At Maturity	79,988,311.11		5.260	11/16/2023	5.334	0.00
63873KYH4	23162	1010	ACP	NATXNY	80,000,000.00	11/16/2023	11/17 - At Maturity	79,988,288.89		5.270	11/17/2023	5.271	0.00
313384PM5	23163	1010	AFD	FHLBDN	75,000,000.00	11/17/2023	11/20 - At Maturity	74,967,125.00		5.260	11/20/2023	5.335	0.00
313384PN3	23164	1010	AFD	FHLB	75,000,000.00	11/20/2023	11/21 - At Maturity	74,989,041.66		5.260	11/21/2023	5.334	0.00
313384PP8	23165	1010	AFD	FHLB	80,000,000.00	11/21/2023	11/22 - At Maturity	79,988,311.11		5.260	11/22/2023	5.334	0.00
22533UYT4	23166	1010	ACP	CACPNY	80,000,000.00	11/22/2023	11/27 - At Maturity	79,941,666.67		5.250	11/27/2023	5.254	0.00
313384PV5	23167	1010	AFD	FHLBDN	115,000,000.00	11/27/2023	11/28 - At Maturity	114,983,165.29		5.270	11/28/2023	5.344	0.00
313384PW3	23168	1010	AFD	FHLBDN	145,000,000.00	11/28/2023	11/29 - At Maturity	144,978,773.62			11/29/2023	5.344	0.00
22533UYW7	23170	1010	ACP	CACPNY	65,000,000.00	11/29/2023	11/30 - At Maturity	64,990,520.83		5.250	11/30/2023	5.251	0.00
63873KYW1	23169	1010	ACP	NATXNY	100,000,000.00	11/29/2023	11/30 - At Maturity	99,985,416.66		5.250	11/30/2023	5.251	0.00
22533UZ14	23171	1010	ACP	CACPNY	120,000,000.00	11/30/2023	12/01 - At Maturity	119,982,499.99		5.250	12/01/2023	5.251	120,000,000.00
<b>Subtotal</b>					<b>1,710,000,000.00</b>			<b>1,709,175,051.34</b>	<b>259,442.93</b>				<b>149,816,243.97</b>
<b>Total Purchases</b>					<b>1,710,000,000.00</b>			<b>1,709,175,051.34</b>	<b>259,442.93</b>				<b>149,816,243.97</b>

Received = Accrued Interest at Purchase was received by report ending date.