

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

WEDNESDAY, FEBRUARY 21, 2024, 10:00 AM

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

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/81741992602>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 817 4199 2602 to participate.

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

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

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

1.0 CALL TO ORDER

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 January 17, 2024 Standing Finance Meeting
(Pages 4-6)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for January, 2024 (Pages 7-10)

Recommendation: Review and approve cash requirements for January, 2024, forward to the consent calendar for review and approval.

4.3 Review of Financials for January, 2024 (Pages 11-37)

Recommendation: Review and approve Financials for January, 2024, forward to the consent calendar for review and approval.

4.4 Preliminary Budget and Resolution # 2024-4 for Fiscal Year 2024/2025 (Pages 38-69)

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2024-4 passing the preliminary FY 2024-2025 budget?

4.5 Resolution #2024-2: Transfer \$23,252 from the COVID Relief Fund Reserves to the General Fund for the completion of the Auburn Elementary Modular siding/roof repairs for \$10,000 and the Sierra Pool Deck Expansion Joint Repairs. (Pages 70-72)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2024-2, a resolution authorizing the transfer of funds from the COVID Relief Fund Reserves in the amount of \$23,252 to reimburse the general fund for the expenses paid for the Auburn Elementary Modular siding/roof repairs for \$10,000 and the Sierra Pool Deck Expansion Joint repairs for \$13,252?

4.6 Sale of 1 Modular at Auburn Elementary & 2 Modulares at Skyridge Elementary (Pages 73-92)

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

4.7 2024-2025 Obsolescence List (Pages 93-100)

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

Discussion Items:

1. 5-year Volunteerism for the District. (Pages 102-103)
2. County Mitigation Fund, \$710,000
3. City Mitigation Fund, \$257,691 (Available Funds - \$21,492)
4. Placer County Investment Report as of December 31, 2023. (Pages 104-115)
5. CEPPT Account Update as of December 31, 2023. (Pages 116-123)

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:

<u>February 15, 2024</u>	<u>3:30pm</u>	<u>Coathy Waford</u>
Date	Time	Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM JANUARY,
2024 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, January 17, 2024 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 1:15 PM.

ROLL CALL

Director Lynch 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 December, 2023 Standing Finance Meeting

Director Ingle approved the minutes from the December 13, 2023 Standing Finance Meeting. Director Lynch abstained.

4.2 Review of Cash Requirements for December, 2023

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

4.3 Review of Financials for December, 2023

Director Lynch and Director Ingle approved the Financials for December and forwarded them to the consent calendar for review and approval.

Discussion Items:

1. County Mitigation Fund, current balance \$537,166 – was not discussed.
2. City Mitigation Fund, current balance \$256,225 (Available Funds - \$24,892) – was not discussed.
3. 2023 Events P&L Review – was discussed
4. Placer County Investment Report, November 30, 2023 – was not discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 3:02 PM.

Cathy Wayford
Board Secretary

Jan 24, 2024
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
JANUARY, 2024**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$104,417.91 - First Foundation Payments
\$14,344.57 – Placer County Payments**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

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

Sorted By: Check Number

First Foundation Payments

* Voided Checks

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

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

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

Total Checks: 102

Total Amount of Checks: \$104,417.91

Ranges:	From:	To:	From:	To:	
Check Number	First	Last	Check Date	1/1/2024	1/31/2024
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
1003	P0116	Print Project Managers	1/10/2024	PCO	PMCHK00002999	\$14,344.57
Total Checks:	1				Total Amount of Checks:	\$14,344.57

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR JANUARY, 2024

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)

January's Financials

Revenues –

- **Program Revenue** is up by **\$64,000**. Most of this is coming from Recreation Department and Youth Services Department. **Youth Basketball** brought in **\$24,000** over budget. **Skyridge Discovery Club** brought in **\$18,500** over budget, and **Day Camp** is over budget by **\$8,800**. Aquatics Department is still showing **\$7,200** over budget in **Swim Lessons**.
- **Rents & Concessions** is up by **\$16,600** from budget. **Field rentals** are up by **\$6,800**. **Facility rentals** are up by **\$7,100**.
- **Miscellaneous Revenue** is up by **\$28,700**. Most of this came from CAPRI towards the **Fire Loss (\$29,150)**. This will be going towards the new mower replacement.
- **Grants & Donations** is up due by **\$28,200**, primarily due to final licensed **daycare grants** that we received in October and November of **\$21,700**. **Youth Assistance Revenue** is also above budget by **\$5,800**.
- **Interest/Investment income** is **\$46,300** more than anticipated.
- **Tax Revenues** is above budget by **\$21,200**.
- **Expenses –**
 - **Utilities** are under by **\$20,300**. PGE rates are set to increase by 14% beginning January 1st. This nice savings will not last long.
 - **Maintenance Expenses** are under by **\$38,800**. **\$5,000** was set aside for some maintenance costs at the **Tutor Totter Center** to prevent rodents, which has not transpired yet. Less maintenance was required at the **Ridge Runners Field (C Field)** at Regional Park which is under by **\$6,700**. **Meadow Vista Park** maintenance is under by **\$4,600**. **Maintenance and Repairs on Equipment** is under **(\$5,200)**, but that will most likely level out in February and March when the manager completes his annual maintenance on the equipment.
 - **Wages & Benefits** are under budget by **\$51,600**. This comes from Facilities and Grounds.
 - **Fixed Assets** are under budget by **\$79,500**. We are getting towards the end of the fiscal year and some of the planned assets have not been purchased yet. **\$80,000** was budgeted for the **Railhead Pond Pump** in January, which will now be pushed out to next fiscal year.

Auburn Area Recreation and Park District
Balance Sheet
1/31/2024

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

	Current YTD
LIABILITIES AND NET PROFIT	
<u>Current Liabilities</u>	
Deferred Civic Rec Revenue	71,672.28
Prepaid Revenue	9,034.00
Unearned Civic Rec A/R Offset	36,311.61
User Credits Payable	12,213.25
Refundable Liability (Refunds)	307.00
Accounts Payable	4,103.50
PGE Tru-up payable	14,716.24
Gift Certificates Unearned	140.00
Compensated Absenses	166,130.34
Sales Tax Payable	48.03
Miscellaneous Deductions	21.63
Lease Payable - Current	122,000.00
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Total Current Liabilities	\$436,697.88
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	1,841,000.00
Net OPEB Liability	257,900.00
Net Pension Liability	1,182,967.00
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Total Long Term Liabilities	3,281,867.00
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TOTAL LIABILITIES	3,718,564.88
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	177,485.00
Deferred Inflows - Leases	142,748.00
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	536,516.00
<u>Net Position</u>	
Investments in Fixed Assets	7,178,166.52
RFB: Reserved City Mitigation	305,207.15
GFB: Youth Assistance Fund	59,580.66
General Fund Balance	702,770.18
RFB: COVID Relief Funding	267,874.00
DFB: Annual Equip Replacement Reserv.	622,152.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	843,186.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	(4,061.87)
RFB: Atwood Equip Fund	14,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	13,008.75
Net Profit (Loss)	1,227,020.43
	<hr/>
Total Net Postion	\$11,321,828.10
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TOTAL LIABILITY AND NET POSITION	\$15,576,908.98
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PROFIT & LOSS
23/24 Approved Budget

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

	2023-24 YTD ACTUALS	2023-24 YTD BUDGET	2024 January Actuals	2023-24 YTD ACTUALS	2023-24 YTD BUDGET
Net Revenue Over Expenditures	\$ 242,739	\$ 497,938	\$ 2,053,826	\$ 1,715,363	\$ 1,343,267
City Trust Transfer	\$ -	\$ 87,946	\$ -	\$ 70,000	\$ -
Annual Contingency Reserve (1-2%)	\$ 90,000	\$ -	\$ 143,000	\$ 622,153	\$ 143,000
Annual Equip Replacement Reserve	\$ 90,000	\$ 180,000	\$ 180,000	\$ 843,187	\$ 180,000
Future Capital Construction Reserve	\$ -	\$ -	\$ -	\$ 267,874	\$ -
COVID Relief Funding	\$ 5,000	\$ 5,000	\$ 5,000	\$ 13,009	\$ 5,000
ADA Reserve	\$ 36,000	\$ 60,000	\$ 60,000	\$ 484,555	\$ 60,000
CEPPT/Prefunding	\$ 21,739	\$ 21,992	\$ 21,992	\$ 2,300,778	\$ 955,267
TOTALS	\$ 242,739	\$ 497,938	\$ 2,053,826	\$ 1,715,363	\$ 1,343,267
				Current Totals	Last Yrs Totals
				\$ 70,000	\$ 70,000
				\$ 622,153	\$ 786,281
				\$ 843,187	\$ 839,370
				\$ 267,874	\$ 267,874
				\$ 13,009	\$ 30,032
				\$ 484,555	\$ 422,122
				\$ 2,300,778	\$ 955,267
					\$ 2,415,679

Budgeted and Transferred

Auburn Rec & Park

Profit & Loss - Summary
4/1/2023 To 1/31/2024

For All Segment1s

For All Segment4s

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

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

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

Auburn Rec & Park

Profit & Loss - Detail

4/1/2023 to 1/31/2024

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	17,269.13	106,097.94	112,980.00	(6,882.06)	93.91
Skyridge DSC Rev	36,079.81	196,163.13	177,685.00	18,478.13	110.40
Day Camp (REC) Rev	304.00	171,595.21	162,440.00	9,155.21	105.64
Day Camp (REG) Rev	0.00	64,478.00	64,866.00	(388.00)	99.40
Preschool Revenue	8,567.50	46,742.00	43,237.00	3,505.00	108.11
Newcastle DSC Revenue	15,742.95	113,266.85	107,756.00	5,510.85	105.11
Adult Softball	(325.00)	29,167.50	28,271.00	896.50	103.17
Adult Basketball	0.00	11,850.00	15,162.00	(3,312.00)	78.16
Adult Volleyball	2,616.00	8,724.24	8,333.00	391.24	104.70
Pickle Ball Revenue	275.00	6,707.00	9,668.00	(2,961.00)	69.37
Adult Classes	7,626.25	43,486.65	39,145.00	4,341.65	111.09
Adult Class Rev - Bureau	1,390.00	7,826.70	7,289.00	537.70	107.38
Bocce Ball Prog Revenue	0.00	1,732.80	2,461.00	(728.20)	70.41
Youth Basketball	460.00	144,080.00	119,893.00	24,187.00	120.17
Youth Classes	2,950.00	70,894.74	70,307.00	587.74	100.84
Youth Class Rev - Bureau	245.00	1,985.00	2,700.00	(715.00)	73.52
Youth Volleyball	0.00	8,686.00	8,686.00	0.00	100.00
Aquatic Activities - Sierra Pool	0.00	17,393.70	17,393.00	0.70	100.00
Master Swim Revenue	0.00	4,240.39	4,528.00	(287.61)	93.65
Public Swim - MS Sierra Pool	0.00	32,856.00	33,001.00	(145.00)	99.56
Public Swim - Placer Hills Pool	0.00	2,355.00	2,355.00	0.00	100.00
Swim Lessons	0.00	38,937.00	31,766.00	7,171.00	122.57
Swim Lessons - PH	0.00	8,364.00	8,364.00	0.00	100.00
Swim Team Revenue	0.00	26,165.00	26,449.00	(284.00)	98.93
Synchro Team	0.00	14,435.00	14,796.00	(361.00)	97.56
Youth Camps Revenue	130.00	43,289.50	43,548.00	(258.50)	99.41
Youth Camp Rev - Bureau	2,405.00	38,387.00	36,401.00	1,986.00	105.46

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Special Events Revenue	0.00	1,650.00	3,379.00	(1,729.00)	48.83
75th Anniversary Revenue	0.00	7,308.92	6,496.00	812.92	112.51
Obstacle Race Revenue	0.00	28,957.75	30,625.00	(1,667.25)	94.56
Auburn Harvest Festival Rev	0.00	10,575.00	9,145.00	1,430.00	115.64
Egg Hunt Revenue	0.00	1,361.22	1,361.00	0.22	100.02
Out of District Fees	665.00	10,671.89	6,211.00	4,460.89	171.82
Out of District Fees - Bureau	88.00	1,167.54	818.00	349.54	142.73
Total Parks and Recreation Services	96,488.64	1,321,598.67	1,257,515.00	64,083.67	105.10
Rents & Concessions					
Fee Waivers, Public	(294.00)	(2,505.05)	(2,759.00)	253.95	90.80
Fee Waivers, Public, Reclamation	375.00	(481.25)	(266.00)	(215.25)	180.92
Blue Bird Room-CVCC	181.91	1,775.80	1,776.00	(0.20)	99.99
Lakeside Rental Revenue - Reg	605.50	8,725.75	7,116.00	1,609.75	122.62
Sierra Room Rental - CVCC	0.00	6,346.90	4,796.00	1,550.90	132.34
Sunset Room Rental - CVCC	112.50	1,135.50	928.00	207.50	122.36
Canyon View Room Rental - CVCC	473.00	1,751.00	(804.00)	2,555.00	(217.79)
Foothills Room Rental - CVCC	575.68	7,254.72	5,980.00	1,274.72	121.32
Pool Rental Rev - Sierra/Splash	0.00	5,881.73	5,882.00	(0.27)	100.00
Pool Rental Rev - Placer Hills	0.00	2,266.00	2,266.00	0.00	100.00
American River Room - CVCC	0.00	2,825.00	5,175.00	(2,350.00)	54.59
Overlook Modular Rent	604.27	5,898.85	5,901.00	(2.15)	99.96
Gazebo Rentals	105.00	607.00	205.00	402.00	296.10
Rock Creek Modular Rent	0.00	1,054.35	1,054.00	0.35	100.03
Gym Rental Revenue - Rec	0.00	3,891.00	4,439.00	(548.00)	87.66
Gym Rental Revenue - Reg	436.00	12,540.00	10,455.00	2,085.00	119.94
Tutor Totter Lease Agreement	623.05	5,574.41	5,574.00	0.41	100.01
Kitchen Rental Revenue - CVCC	0.00	1,261.00	924.00	337.00	136.47
Picnic Area Rental Revenue - Rec	58.50	8,101.75	7,037.00	1,064.75	115.13

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Reg	0.00	2,083.50	947.00	1,136.50	220.01
Picnic Area Rental Revenue - Ash	0.00	973.00	973.00	0.00	100.00
Picnic Area Rental Revenue - MV	0.00	3,844.00	3,921.00	(77.00)	98.04
Field "Recreation" Rental Revenue	0.00	5,428.00	5,112.00	316.00	106.18
Field "Bill Beane" Rental - Reg A	0.00	3,301.50	2,678.00	623.50	123.28
Field "Softball" Rental - MV	0.00	2,382.00	2,182.00	200.00	109.17
Field Rental - CV	0.00	1,608.25	1,470.00	138.25	109.41
Bike Park Rentals	0.00	0.00	42.00	(42.00)	0.00
Field Soccer/Baseball-Winchester	0.00	3,754.00	2,861.00	893.00	131.21
Field "Beggs" Rental - Rec	175.00	6,324.00	6,036.00	288.00	104.77
Field B (softball) Rev - Reg	0.00	3,607.50	3,209.00	398.50	112.42
Field "James" Rental - Rec	338.00	13,186.25	14,734.00	(1,547.75)	89.50
Field C (Baseball) Rental - Reg	0.00	5,177.00	4,967.00	210.00	104.23
Bocce Ball Field Rental	0.00	0.00	42.00	(42.00)	0.00
Field "Soccer Regional" Rental	0.00	3,585.49	2,785.00	800.49	128.74
Field "Soccer A" Rental - MV	0.00	60.00	60.00	0.00	100.00
Field "Soccer A" Rental - Railhead	(8,255.50)	9,190.43	16,834.00	(7,643.57)	54.59
Field - PH Soccer Field	0.00	1,795.50	728.00	1,067.50	246.64
Field "Soccer B" Rental - Railhead	8,255.50	9,387.34	1,048.00	8,339.34	895.74
Field "Peewee Soccer" Rental - MV	0.00	2,910.00	0.00	2,910.00	0.00
Field Lining Revenue - Rec	0.00	53.00	53.00	0.00	100.00
Field Lining Revenue - Reg	0.00	106.00	106.00	0.00	100.00
Misc Rents & Concessions	69.30	5,868.64	6,120.00	(251.36)	95.89
Misc Rents & Concessions - Bureau	124.56	1,890.56	1,991.00	(100.44)	94.96
Custodial Fees	368.00	13,848.00	13,232.00	616.00	104.66
Custodial Fees - Bureau	146.00	4,293.50	4,134.00	159.50	103.86
Set up/Take Down Fees	0.00	300.00	421.00	(121.00)	71.26
Set up/Take Down Fees - Bureau	0.00	920.00	806.00	114.00	114.14
Total Rents and Concessions	5,077.27	179,781.92	163,171.00	16,610.92	110.18

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Miscellaneous Revenue					
Sales of an Asset - Y Serv	0.00	44,250.00	44,250.00	0.00	100.00
Sales of an Asset - F & G	0.00	900.00	900.00	0.00	100.00
Sales of an Asset - Admin	0.00	5,000.00	5,000.00	0.00	100.00
Advertising Revenue	0.00	150.00	150.00	0.00	100.00
MV Comm Ctr Rentals	504.00	(141.00)	126.00	(267.00)	(111.91)
Alcohol Permit Fee	46.00	3,703.00	3,350.00	353.00	110.54
Alcohol Permit - Bureau	0.00	598.00	556.00	42.00	107.55
MVCC - Alcohol fee	46.00	0.00	0.00	0.00	0.00
MVCC Custodial Fee	46.00	0.00	0.00	0.00	0.00
Miscellaneous Income - Admin.	0.00	29,542.96	395.00	29,147.96	7479.23
Miscellaneous Revenue - Recreation	0.00	767.85	0.00	767.85	0.00
Verizon Wireless Lease	2,870.50	25,165.62	25,164.00	1.62	100.01
Miscellaneous Income - F & G	0.00	3,709.97	5,030.00	(1,320.03)	73.76
Total Miscellaneous Revenue	3,512.50	113,646.40	84,921.00	28,725.40	133.83
Grants & Donations					
Youth Assistance Rev	4,180.00	18,254.31	12,439.00	5,815.31	146.75
Donation Rev - F & G	4,132.50	18,051.21	18,718.00	(666.79)	96.44
Donations - Bike Park	3,044.84	3,044.84	2,700.00	344.84	112.77
Grant Proceeds - Y. Services	0.00	66,867.00	45,142.00	21,725.00	148.13
Grant Proceeds - F & G	0.00	7,344.00	7,344.00	0.00	100.00
City Hill Pickleball Courts Revenue	950.00	950.00	0.00	950.00	0.00
Total Grants and Donations	12,307.34	114,511.36	86,343.00	28,168.36	132.62

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	10.97	701.90	800.00	(98.10)	87.74
Interest Revenue - County	20,079.43	152,835.58	128,482.00	24,353.58	118.96
Interest - City Trust	1,465.64	9,670.81	7,170.00	2,500.81	134.88
Interest - Pension Trust	41,794.08	28,666.17	9,168.00	19,498.17	312.68
Total Interest Income	63,350.12	191,874.46	145,620.00	46,254.46	131.76
Project Revenue - Government					
City Mitigation Revenue	0.00	98,000.00	98,000.00	0.00	100.00
Total Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	2,028,877.46	3,612,104.96	3,591,403.00	20,701.96	100.58
Homeowner's Prop. Tax Relief	10,116.53	20,563.81	21,207.00	(643.19)	96.97
Current Unsecured Prop Taxes General	0.00	76,526.51	78,048.00	(1,521.49)	98.05
Current Supplemental Property Taxes	48,306.08	159,409.59	177,174.00	(17,764.41)	89.97
Unitary & Op Non-unitary Tax	73,703.75	131,193.61	131,258.00	(64.39)	99.95
Delinq Unsecured Property Taxes	0.00	1,159.54	260.00	899.54	445.98
Timber Tax Guarantee	0.00	1.01	1.00	0.01	101.00
Atwood Tax Revenue	16,201.90	28,948.35	28,325.00	623.35	102.20
Delinquent Supplemental Tax Rev	0.00	23.75	(16.00)	39.75	(148.44)
Delinquent Secured Property Taxes	0.00	(64.37)	571.00	(635.37)	(11.27)
Railroad Unitary Property Taxes	1,563.08	2,794.10	2,736.00	58.10	102.12
RDA Pass-Throughs	159,186.75	256,091.33	236,565.00	19,526.33	108.25
Total Tax Revenue	2,337,955.55	4,288,752.19	4,267,532.00	21,220.19	100.50

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OPERATING REVENUE	\$2,518,691.42	\$6,308,165.00	\$6,103,102.00	\$205,063.00	103.36%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	0.00	510,366.00	510,366.00	0.00	100.00
Transfers In - City Trust	0.00	98,000.00	98,000.00	0.00	100.00
Transfers In - Equipment Reserve	0.00	183,000.00	183,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	280,000.00	280,000.00	0.00	100.00
Transfers in - CEPPT Trust	0.00	60,000.00	60,000.00	0.00	100.00
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
Transfer In - Arboretum Fund	0.00	2,338.00	2,338.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	0.00	1,138,704.00	1,138,704.00	0.00	100.00
TOTAL REVENUES	2,518,691.42	7,446,869.00	7,241,806.00	205,063.00	102.83
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,088.75	22,795.00	21,626.00	1,169.00	105.41
Instructor/Adult Classes - Bureau	0.00	3,744.00	3,810.00	(66.00)	98.27
Instructor/Youth Classes	2,439.20	44,903.35	41,762.00	3,141.35	107.52
Instr/Youth Classes - Bureau	159.25	838.50	2,621.00	(1,782.50)	31.99
Officials/Adult Softball	0.00	12,144.03	10,060.00	2,084.03	120.72
Officials/Adult Basketball	0.00	5,323.00	9,342.00	(4,019.00)	56.98
Officials/Adult Volleyball	0.00	0.00	497.00	(497.00)	0.00

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Basketball	0.00	0.00	4,059.00	(4,059.00)	0.00
Officials/Youth Volleyball	0.00	1,008.00	1,008.00	0.00	100.00
Instructor/Youth Camps	0.00	31,710.75	31,527.00	183.75	100.58
Instr/Y Camp - Bureau	1,803.75	22,070.50	18,368.00	3,702.50	120.16
Aub Elem/Program Exp	633.72	2,900.92	318.00	2,582.92	912.24
Skyridge/Program Exp	841.68	4,976.43	3,671.00	1,305.43	135.56
Day Camp/Program Exp	279.22	2,636.79	2,435.01	201.78	108.29
Day Camp REG Expense	0.00	964.63	965.00	(0.37)	99.96
Preschool - Program Expense	268.06	1,166.47	996.00	170.47	117.12
Newcastle Program Expense	755.75	2,391.20	1,785.00	606.20	133.96
Adult Softball Expense	2,017.08	2,442.69	2,164.00	278.69	112.88
Adult Basketball Expense	0.00	1,074.00	1,074.00	0.00	100.00
Pickle Ball Tennis Expense	0.00	636.06	1,041.00	(404.94)	61.10
Youth Basketball Expense	7,399.28	8,104.71	5,489.00	2,615.71	147.65
Youth Class Expense	0.00	8.35	8.00	0.35	104.38
Youth Volleyball Expense	0.00	1,072.77	1,073.00	(0.23)	99.98
Aquatic Activities	0.00	1,553.34	1,553.00	0.34	100.02
Public Swim Expense	0.00	3,119.10	3,119.00	0.10	100.00
Public Swim Exp - PH Pool	0.00	744.88	745.00	(0.12)	99.98
Swim Team	0.00	1,148.15	1,148.00	0.15	100.01
Synchro Team Expenses	0.00	1,356.00	1,356.00	0.00	100.00
Special Events Expenses	356.39	2,969.20	2,545.00	424.20	116.67
75th Anniversary Expense	0.00	10,689.36	10,690.00	(0.64)	99.99
Obstacle Race Expense	0.00	13,038.92	11,925.00	1,113.92	109.34
Auburn Harvest Festival Expenses	0.00	8,125.37	8,425.00	(299.63)	96.44
Egg Hunt Expenses	131.00	889.50	759.00	130.50	117.19
Total Program Expenses	18,173.13	216,545.97	207,964.01	8,581.96	104.13

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cash Short/Over-Cust Serv	0.00	(21.53)	(21.00)	(0.53)	102.52
Merchant Fees - Youth Services	2,379.84	15,220.31	16,704.00	(1,483.69)	91.12
Merchant Fees - Cust Serv	807.30	18,080.95	15,984.00	2,096.95	113.12
Discounts Taken	(5.29)	(447.91)	(547.00)	99.09	81.89
Cal Card Incentives	0.00	(1,348.73)	(1,280.00)	(68.73)	105.37
Donations Expense	0.00	800.00	920.00	(120.00)	86.96
Telephone - Placer Hills Pool	53.50	557.12	554.00	3.12	100.56
Telephone - Cust Serv	526.48	5,448.92	5,662.00	(213.08)	96.24
Telephone (CVCC) - Admin	455.09	4,757.04	5,157.00	(399.96)	92.24
Gift Certificates Expensed (donated)	0.00	50.00	50.00	0.00	100.00
Telephone - Youth Services	22.01	230.65	226.00	4.65	102.06
Telephone - Recreation	31.43	316.52	324.00	(7.48)	97.69
Telephone - Preschool	1.29	65.21	67.00	(1.79)	97.33
Telephone - Facilities & Grounds	931.21	9,709.26	11,066.00	(1,356.74)	87.74
Telephone - Day Camp	39.30	836.33	884.00	(47.67)	94.61
Telephone - Newcastle	36.06	362.69	393.00	(30.31)	92.29
Telephone - Aub El	36.32	729.86	777.00	(47.14)	93.93
Telephone - Skyridge	32.51	345.66	367.00	(21.34)	94.19
Postage - Cust Serv	0.00	700.00	700.00	0.00	100.00
Postage - Admin	0.00	298.73	313.00	(14.27)	95.44
Activity Guide Expense	14,677.57	48,613.30	52,850.00	(4,236.70)	91.98
Youth Assistance Expense	600.00	19,822.79	12,357.00	7,465.79	160.42
Bank Service Charges	0.00	10.03	10.00	0.03	100.30
CEPPT Charges	286.42	831.69	776.00	55.69	107.18
Office Supplies - Rec	269.88	580.51	429.00	151.51	135.32
Office Supplies - Aquatics	0.00	1,124.29	1,124.00	0.29	100.03
Office Supplies - Youth Services	0.00	115.32	260.00	(144.68)	44.35
Office Supplies - F & G	0.00	1,626.66	2,074.00	(447.34)	78.43
Office Supplies-Cust Serv	229.19	3,188.95	3,825.00	(636.05)	83.37
Office Supplies - Admin	1,018.35	5,560.70	5,313.00	247.70	104.66

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Duplication Costs - Cust Serv	0.00	215.33	222.00	(6.67)	97.00
Duplication Costs - Admin	107.34	1,216.18	1,354.00	(137.82)	89.82
Office Equip Rental - Cust Serv	0.00	4,972.67	4,973.00	(0.33)	99.99
Office Equip Rental - Admin	417.25	3,082.93	3,239.00	(156.07)	95.18
Office Equip Maint - Admin	19.50	602.80	1,043.00	(440.20)	57.80
Dining Expense - F&G	0.00	166.72	124.00	42.72	134.45
Dining Expense - CS	0.00	87.13	90.00	(2.87)	96.81
Dining Expense	0.00	560.50	557.00	3.50	100.63
Gas/Mileage Expense - C.Serv	26.20	593.43	608.00	(14.57)	97.60
Gas/Mileage Expense - Admin	0.00	653.06	1,305.00	(651.94)	50.04
Gas/Mileage Expense - Rec.	0.00	121.18	145.00	(23.82)	83.57
Gas/Mileage Expense - YS	0.00	11.14	100.00	(88.86)	11.14
Gas/Mileage Expense - F & G	4,222.64	52,413.36	57,356.00	(4,942.64)	91.38
General Administrative Exp - Admin	40.00	509.90	518.00	(8.10)	98.44
Liability Insurance - Admin	17,008.00	162,638.00	162,636.00	2.00	100.00
Board Expense	0.00	204.25	449.00	(244.75)	45.49
Public Relations/Marketing - Cust Serv	9.50	2,406.64	2,809.00	(402.36)	85.68
Miscellaneous Expense	0.00	2.75	3.00	(0.25)	91.67
Dues and Subscriptions-Youth Services	0.00	81.19	93.00	(11.81)	87.30
Dues and Subscriptions - Cust Service	0.00	170.46	170.00	0.46	100.27
Dues and Subscriptions - Admin	0.00	12,761.00	14,781.00	(2,020.00)	86.33
Dues and Subscriptions - Rec.	170.00	320.00	328.00	(8.00)	97.56
Dues and Subscriptions - F & G	170.00	199.95	469.00	(269.05)	42.63
Staff Appreciation - Rec	0.00	20.00	82.00	(62.00)	24.39
Staff Appreciation - Aquatics	0.00	24.27	24.00	0.27	101.13
Staff Appreciation - Youth Services	0.00	87.82	130.00	(42.18)	67.55
Staff Appreciation - F & G	54.14	339.11	371.00	(31.89)	91.40
Staff Appreciation - Admin	0.00	0.00	59.00	(59.00)	0.00
Company Celebrations	252.59	1,201.89	1,287.00	(85.11)	93.39
Bad Debts Expense - Y Services	0.00	916.33	905.00	11.33	101.25

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - Admin	0.00	0.00	1,146.00	(1,146.00)	0.00
Staff Development - Rec.	0.00	630.00	683.00	(53.00)	92.24
Staff Development - Aquatics	125.00	156.00	444.00	(288.00)	35.14
Staff Development - Youth Services	0.00	40.00	40.00	0.00	100.00
Staff Development - F & G	641.14	5,122.25	6,433.00	(1,310.75)	79.63
Uniform Exp - Rec.	0.00	0.00	41.00	(41.00)	0.00
Uniform Exp - Aquatics	0.00	86.60	115.00	(28.40)	75.30
Uniform Exp - F & G	3,031.46	2,733.91	525.00	2,208.91	520.75
Small Equipment - Aqua	0.00	1,192.62	3,877.00	(2,684.38)	30.76
Small Equipment - Y Serv	710.64	710.64	530.00	180.64	134.08
Small Equipment - Facilities and Grounds	3,804.01	32,678.95	15,070.00	17,608.95	216.85
Small Equipment - Admin	0.00	1,075.14	1,075.00	0.14	100.01
Field Marking Expense	0.00	2,904.72	3,492.00	(587.28)	83.18
Safety Supplies - F & G	981.39	4,477.30	2,305.00	2,172.30	194.24
Safety Supplies - Aquatics	0.00	244.53	245.00	(0.47)	99.81
Safety Supplies - Admin	0.00	396.67	390.00	6.67	101.71
Restroom Supplies - Recreation Park	101.83	1,402.96	1,241.00	161.96	113.05
Restroom Supplies - Regional Park	222.34	2,002.31	2,250.00	(247.69)	88.99
Restroom Supplies - Ashford Park	53.45	665.90	629.00	36.90	105.87
Restroom Supplies - Meadow Vista Park	62.13	828.38	715.00	113.38	115.86
Restroom Supplies - Railroad Park	70.82	832.26	796.00	36.26	104.56
Restroom Supplies - Overlook Park	70.82	832.26	797.00	35.26	104.42
Restroom Supplies - Placer Hills Park	53.45	665.90	629.00	36.90	105.87
Restroom Supplies - Rec Comm Ctr	178.88	2,733.30	2,505.00	228.30	109.11
Restroom Supplies - Reg Comm Ctr	156.82	2,247.81	2,076.00	171.81	108.28
Restroom Supplies - CVCC Comm Ctr	178.06	2,809.24	2,571.00	238.24	109.27
Sanitation - Reg Pk - Toilet	255.00	2,550.00	2,587.00	(37.00)	98.57
Sanitation - Win Pk - Toilet	255.00	2,550.00	2,578.00	(28.00)	98.91
Sanitation - Reg - ADA PB Toilet	255.00	2,550.00	2,584.00	(34.00)	98.68
Sanitation - Rec Pk - Debris Box	1,285.56	13,224.90	12,277.00	947.90	107.72

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

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

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Railhead	(65.42)	(2,622.29)	(2,559.00)	(63.29)	102.47
Gas/Electric - Winchester Park	15.81	1,175.26	1,157.00	18.26	101.58
Reimbursements - Gas/Elec Pool	0.00	(12,788.85)	(12,789.00)	0.15	100.00
Water - Rec Comm Ctr	730.82	4,408.12	4,645.00	(236.88)	94.90
Water - Reg Comm Ctr	164.16	2,012.28	2,095.00	(82.72)	96.05
Water - CV Comm Ctr	(21.41)	538.79	1,123.00	(584.21)	47.98
Water - CVCC	332.75	3,776.16	5,503.00	(1,726.84)	68.62
Water - Sierra Pool	0.00	4,183.09	4,179.00	4.09	100.10
Water - PH Pool	0.00	279.54	286.00	(6.46)	97.74
Water - Rec Park	114.16	4,426.51	4,438.00	(11.49)	99.74
Water - Regional Park	191.39	9,372.14	9,540.00	(167.86)	98.24
Water - Ashford Park	74.67	3,981.40	3,959.00	22.40	100.57
Water - MV Park	330.86	10,381.32	9,820.00	561.32	105.72
Water - CV Park	0.00	3,607.00	3,588.00	19.00	100.53
Water - Railroad Park	113.56	4,372.45	5,259.00	(886.55)	83.14
Water - CVCC Park	0.00	2,419.12	3,081.00	(661.88)	78.52
Water - Overlook Park	347.22	6,805.64	8,042.00	(1,236.36)	84.63
Water - Placer Hills Park	105.35	5,318.61	6,508.00	(1,189.39)	81.72
Water - Atwood	112.14	2,552.03	2,600.00	(47.97)	98.16
Water - Ridge Runners Field	0.00	7,839.96	6,682.00	1,157.96	117.33
Reimb - Water - Sierra Pool	0.00	(1,874.01)	(1,874.00)	(0.01)	100.00
Sanitation - Rec Park (Sewer)	0.00	9,344.02	9,811.00	(466.98)	95.24
Sanitation - Railroad Park (Sewer)	0.00	173.78	183.00	(9.22)	94.96
Sanitation - Overlook (Sewer)	0.00	735.88	773.00	(37.12)	95.20
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,698.00	(508.85)	95.24
Total Utilities Expense	14,332.87	153,756.95	174,065.00	(20,308.05)	88.33

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	0.00	192.00	444.00	(252.00)	43.24
Total Legal Expense	0.00	192.00	444.00	(252.00)	43.24
Professional Services					
Professional Services - Rec	1,073.00	10,296.17	11,585.00	(1,288.83)	88.88
Professional Services - F & G	361.16	2,011.16	932.00	1,079.16	215.79
Atwood - Professional Services	0.00	2,570.96	2,571.00	(0.04)	100.00
Professional Services - C Serv	0.00	16,495.56	16,853.00	(357.44)	97.88
Professional Services - Admin	0.00	10,721.77	10,899.00	(177.23)	98.37
Accounting/Auditor Fees	0.00	18,000.00	18,000.00	0.00	100.00
Atwood - County Collection Fee	294.58	294.58	297.00	(2.42)	99.19
Total Professional Services	1,728.74	60,390.20	61,137.00	(746.80)	98.78
Bldg & Ground Maintenance					
Vehicle Maintenance	4,536.66	33,039.53	30,264.00	2,775.53	109.17
Equipment Rental	0.00	0.00	2,033.00	(2,033.00)	0.00
Irrigation Supplies - General	428.18	5,261.13	4,625.00	636.13	113.75
Maint - Recreation Field	0.00	1,574.70	2,391.00	(816.30)	65.86
Maint - CV Baseball Field	0.00	884.29	884.00	0.29	100.03
Maint - James Field	0.00	5,004.14	5,931.00	(926.86)	84.37
Maint - Beggs Field	0.00	345.70	609.00	(263.30)	56.77
Maint - Sierra Pool	1,849.57	61,387.31	59,543.00	1,844.31	103.10
Reimbursement- Maint Pool	0.00	(11,487.03)	(11,487.00)	(0.03)	100.00
Maint & Repairs - Equipment	1,310.38	29,113.55	34,344.00	(5,230.45)	84.77
Maint - PH Pool	773.45	14,824.40	19,723.00	(4,898.60)	75.16

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

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

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

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

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Skyridge - PT	7,720.98	78,486.59	66,764.00	11,722.59	117.56
Wages - (Y.Serv) - Skyridge Maint	107.97	1,058.61	965.00	93.61	109.70
Wages - (Y.Serv) - Day Camp - PT	9,354.02	88,446.77	83,097.00	5,349.77	106.44
Wages - (Y.Serv) - DC Maint	3.47	391.65	519.00	(127.35)	75.46
Wages - Reg Day Camp	0.00	39,597.45	39,597.00	0.45	100.00
Wages - (Rec) - Full Time	13,661.10	134,268.58	138,280.00	(4,011.42)	97.10
Wages - (Y. Serv) - Newcastle- PT	4,705.75	62,341.39	54,778.00	7,563.39	113.81
Wages - (Y.Serv) - NC Maint	22.60	53.44	85.00	(31.56)	62.87
Wages - (Rec) - Adult Softball	0.00	5,642.00	4,926.00	716.00	114.54
Wages - (Rec) - Adult Basketball	292.98	3,427.62	2,909.00	518.62	117.83
Wages - (Y.Serv) - Preschool	3,028.04	30,049.87	31,525.00	(1,475.13)	95.32
Wages - (Aqua) - Aquatics Coordinator	528.85	13,481.73	13,415.00	66.73	100.50
Wages - (Aqua) - Aquatic Activities	0.00	4,556.56	4,546.00	10.56	100.23
Wages - (Aqua) - Public Swim	0.00	66,797.02	66,797.00	0.02	100.00
Wages - (Aqua) - Public Swim-PH	0.00	6,682.96	6,659.00	23.96	100.36
Wages - (Aqua) - Swim Lessons	0.00	15,565.32	15,565.00	0.32	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	2,839.29	2,840.00	(0.71)	99.98
Wages - (Aqua) - Master Swim	0.00	6,276.98	6,277.00	(0.02)	100.00
Wages - (Aqua) - Swim Team Coaches	0.00	13,565.52	13,589.00	(23.48)	99.83
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,867.11	14,867.00	0.11	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	10,197.84	98,579.50	100,297.00	(1,717.50)	98.29
Wages - (Fac & Grds) - Fac Att. - CVCC	2,217.53	37,537.32	41,829.00	(4,291.68)	89.74
Wages - (Fac & Grds) - Fac Attendant - Reg	2,816.82	34,897.50	35,307.00	(409.50)	98.84
Wages - (Fac & Grds) - Fac Att Overlook	0.00	122.65	107.00	15.65	114.63
Wages - (Fac & Grds) - Management	15,556.74	156,412.34	169,868.00	(13,455.66)	92.08
Wages - (Fac & Grds) - Recreation Park	23,893.43	210,593.59	214,075.00	(3,481.41)	98.37
Wages - (Fac & Grds) - Regional Park	20,033.31	187,874.14	200,404.00	(12,529.86)	93.75
Wages - (Fac & Grds) - Ashford Park	3,953.41	39,867.33	39,945.00	(77.67)	99.81
Wages - (Fac & Grds) - Meadow Vista Park	4,992.39	46,093.78	46,375.00	(281.22)	99.39
Wages - (Fac & Grds) - CV Comm Center	378.13	5,339.82	6,271.00	(931.18)	85.15

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

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

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

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

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Fixed Asset Expense	2,807.12	313,358.40	392,823.00	(79,464.60)	79.77
Capital Improvement Projects					
Rec - Splash Pool Repairs	4,103.50	36,677.84	36,678.00	(0.16)	100.00
Sierra Pool Deck Expan Joint Rep	0.00	13,252.00	15,000.00	(1,748.00)	88.35
PH Pool Fence Mow Strip	0.00	448.00	500.00	(52.00)	89.60
Rec - Daycamp Mod Paving	0.00	12,991.00	12,991.00	0.00	100.00
Sierra Pool Emergency Gates	0.00	16,232.77	16,233.00	(0.23)	100.00
City Hall Pickle ball Courts	(2,589.85)	12,504.80	10,054.00	2,450.80	124.38
Regional PK- Court Repairs	0.00	115,864.60	114,937.00	927.60	100.81
MV Park - Repaving of Courts	0.00	96,355.06	94,742.00	1,613.06	101.70
CVCC - Bike Park - fountain, signage, traffic	0.00	1,312.90	1,308.00	4.90	100.38
Marriott Meadows- Const Doc & Related Woi	2,400.00	8,744.00	6,344.00	2,400.00	137.83
Sierra P - Locker room Floor Repairs	0.00	1,993.23	2,000.00	(6.77)	99.66
Regional Plumbing infrastructure	0.00	5,323.00	5,323.00	0.00	100.00
Rec - Restroom Plumbing Upgrades	0.00	11,560.80	11,600.00	(39.20)	99.66
Rec - ADA Parking at DC Mods	0.00	22,022.52	22,023.00	(0.48)	100.00
Total Capital Improvement Projects	3,913.65	355,282.52	349,733.00	5,549.52	101.59
Debt Service					
Recreation Park Lease	2,268.88	2,268.88	2,203.00	65.88	102.99
Principal Lease Payment- Sterling Bank	0.00	122,000.00	122,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	30,565.00	30,565.00	0.00	100.00
Total Debt Service	2,268.88	154,833.88	154,768.00	65.88	100.04
Transfers Out					

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

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers Out - General Fund	0.00	628,338.00	628,338.00	0.00	100.00
Transfer Out - Equipment Reserve	0.00	264,155.00	264,155.00	0.00	100.00
Transfer Out - Future Capital Construction	0.00	224,188.00	224,188.00	0.00	100.00
Total Transfers Out	0.00	1,116,681.00	1,116,681.00	0.00	100.00
Total Expenditures	\$464,865.42	\$6,219,848.57	\$6,386,726.01	(\$166,877.44)	97.39%
Net Revenue Over Expenditures	\$2,053,826.00	\$1,227,020.43	\$855,079.99	\$371,940.44	143.50%
ADJ. NET REVENUE OVER EXPENDITURES	2,053,826.00	1,227,020.43	855,079.99	371,940.44	143.50

Item 4.4 Cover Sheet - Preliminary Budget and Resolution # 2024-4 for Fiscal Year 2024/2025

Auburn Area Recreation and Park District Standing Finance Committee meeting February, 2024.

The Issue

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2024-4 passing the preliminary FY 2024-2025 budget?

Background

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

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

Administration:

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

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

Aquatics:

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

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

Customer Service:

No significant changes.

Facilities and Grounds:

Facility Rental rates will increase by 5% to compensate for the raise in wages and other inflated costs. This moderate increase was approved by the Board in September of 2021.

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

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

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

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

The following to be paid from COVID Relief Funds:

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

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

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

Recreation

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

Youth Services

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

Overall, in 2024/2025 the District has growing expenses due to inflation. Like everywhere else our costs have raised substantially. COLAs have and continue to help compensate employees for inflation. COLAs are budgeted at 3.2% for those that didn't receive their COLA early in 2023/24. This 3.2% rate is based on the Consumer Price Index (Bureau of Labor Statistics Consumer Price Index, California State Average, All Urban Consumers), as was agreed upon in the Agreement between ARD and Local 39. With some large contributions to the CalPERS Unfunded Liability, we continue to chip away at the deficit. Staff budgeted conservatively, while looking to this future year with some conservative growth. Our RDA funds have been included to reflect \$265,637 as part of our tax revenues for 2024/2025.

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

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

Recommendation: Staff recommends that the Finance Committee review and recommend approval of Resolution # 2024-4 to the Board for the preliminary budget for 2024-2025.

A final FY 24/25 budget will be presented to the Finance Committee and the Board of Directors in March, 2024.

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

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

ADOPTION OF PRELIMINARY BUDGET, GENERAL FUND

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

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

REVENUES

Park & Recreation Services Revenue	
Program Revenue	1,500,371.00
Facility Rentals	211,419.00
Total Park & Rec. Services Revenue	1,711,790.00
Government Revenues	
Taxes, Governmental Revenue	4,451,846.00
Total Governmental Revenue	4,451,846.00
Other Revenue	
Interest Revenue	48,268.00
Misc. Revenue	41,976.00
Total Other Revenue	90,244.00
Donations	
Donations, Grant, In kind	39,449.00
Total Donation Revenue	39,449.00
TOTAL OPERATING REVENUES	6,293,329.00
Project and Equipment Revenue	
Grant Proceeds	-
Contributions/In kind Services Revenue	20,300.00
Transfer in from Equipment Reserves	218,061.00
Transfer in from ADA Reserves	-
Transfer in from Reserves	539,660.00
Total Project and Equipment Revenue	778,021.00
Park Dedication Revenue	
City Park Dedication Revenue	216,199.00
County Park Dedication Revenue	31,000.00
Total Park Dedication Revenue	247,199.00
TOTAL PROJECT AND EQUIPMENT REVENUES	1,025,220.00
TOTAL REVENUES	7,318,549.00

EXPENDITURES

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

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

 Scott R Holbrook
 Board of Directors

 Kahl Muscott
 District Administrator

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

2024/2025 Preliminary Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA & COVID	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			33,424	-	43,295			4,156,101	-		265,637	-	4,498,457	61%
F&G		203,027	8,552	28,762	4,973	31,000		-	454,660	30,108		204,161	1,181,442	16%
Cust Service	12,195												12,195	0%
Recreation	493,617			6,987								7,600	500,804	7%
Youth Services	844,219			24,000									868,219	12%
Aquatics	150,340	8,392							85,000			6,300	250,032	3%
TOTAL	1,500,371	211,419	41,976	59,749	48,268	216,199	31,000	4,156,101	539,660	30,108	265,637	218,061	7,318,549	100%

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Eq Res, GASB & ADA Reserves	TOTAL	% of Total
Administration						117,956		473,237				163,362		1,460,653	20%
F&G		258,332		57,016	475,563		1,309,105	604,244	204,161			2,382	5,000	3,739,402	52%
Cust Service	43,376		216,037	11,103			160,545	59,919						282,214	4%
Recreation	233,994	71,928		18,850			204,239	73,424	7,600					610,035	8%
Youth Services	18,705	28,769	3,156	210	9,039		551,752	132,466						744,097	10%
Aquatics	9,323	5,023			86,840		165,677	22,839	6,300	85,000				412,665	6%
TOTAL	262,022	607,076	250,856	105,563	571,442	117,956	2,864,555	1,115,642	218,061	797,159	-	165,744	173,000	7,249,066	100%

Transfer to Future Capital Construction Reserve 50,000

Net Revenue 4.1%, 3.5% **19,483** 0.27%

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

2024-2025 Preliminary Budget

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

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

Transfer to Future Capital Construction Reserve 50,000.00

Net Revenue 19,483

Estimated 4/24

Annual Equip Replacement Fund	680,924
Future Capital Construction Fund	699,620
Contingency Reserve	70,000
ADA reserve	18,009
CEPPT Trust	183,660
TOTAL RESERVES	\$ 1,652,213

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

Transfers In - CEPPT Trust	60,000	60,000	36,000
Transfers In - ADA Reserv	5,000	5,000	5,000
Transfers In - Youth Assistance F	-	-	0
Total Other Financing Source	1,835,726	1,835,726	1,448,661
Total Revenues	6,200,371	6,187,728	5,947,117
Administration Expenditures			
	FY 22-23 Actual	Final 21-22	Preliminary
Operations & Supplies	Actual to Date	Budget Revision	2023-24
Discounts Taken	(567)	(667)	-567
Finance Charges	(505)	(505)	-530
CalCard Incentive	(1,581)	(1,512)	-1,581
Penalties	500	500	200
Donations Expense	800	920	840
Telephone (CVCC) - Admin	5,896	6,295	6,191
Postage - Admin	299	313	314
Bank Service Charges	10	10	11
CEPPT Charges	1,095	1,039	1,150
Office Supplies	6,780	6,534	7,119
Duplication Costs- Admin	1,454	1,593	1,527
Office Equip. Rental- Admin	3,780	3,937	3,969
Office Equip Maint - Admin	603	1,043	633
Dining Expense	864	860	907
Gas/Mileage Expense	1,142	1,794	1,199
General Admin Exp	1,737	1,745	1,824
Liability Insurance	196,654	196,652	216,319
Board Expense	2,618	2,863	2,749
Miscellaneous Expense	3	3	0
Dues & Subscriptions	12,854	14,874	13,897
Staff Appreciation	21	80	22
Staff Development	567	1,713	595
	25	-	0
Small Office Equipment	1,075	1,075	1,129
Safety Supplies - Administration	396	390	416
TOTAL	236,520	241,549	258,332
Legal Fees	10,192	11,124	10,702
	FY 22-23 Actual	Final 21-22	Preliminary
Professional Services	Actual to Date	Budget Revision	2023-24
Professional Services	13,351	13,528	14,014

Accounting/Auditor Fees	18,500	18,500	32,300
Environmental Services	-	-	0
TOTAL	31,851	32,028	46,314
Property Tax/Election Expense			
CalPERS SS Fee	536	536	563
Property Tax Administration	67,148	66,762	69,845
Election Expense	-	-	43,141
LAFCO Fees	4,279	4,279	4,407
TOTAL	71,963	71,577	117,956
Administration			
Expenditures Cont.			
	FY 22-23 Actual	Final 21-22	Preliminary
Salaries/Wages Expenses	Actual to Date	Budget Revision	2023-24
Wages - Admin - Full Time	183,410	179,675	195,507
Wages - Admin - Part Time	82,283	82,730	90,023
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	136,708	146,966	157,707
TOTAL	432,401	439,371	473,237
Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	33,887	34,347	36,938
Employment Expense - Admin	34	34	36
Fingerprinting	33	221	35
Benefits Expense - Admin	73,493	74,618	74,926
Employer Retirement Exp	40,391	40,676	45,337
CalPERS Prefunding	66,875	69,111	61,122
Worker's Compensation	3,305	3,773	4,357
TOTAL	218,018	222,780	222,750
Fixed Assets- Equipment			
Fixed Assets	-	-	25,000
Computer Purchases - Admin.	2,479	4,000	0
TOTAL	2,479	4,000	25,000
Transfers Out			
Transfers out - General Fund	628,338	628,338	163,000
Transfers out - Atwood Fund	3,000	3,000	3,000
Transfers out - City Trust	14,000	14,000	206,199
Transfers out - COVID Reserv	159,962	159,962	183,660
Transfers out - ADA Reserv	-	22,023	0
Transfers out - Equipment Reserv	515,649	515,649	218,061
Transfers out - Future Cap Const	492,754	492,754	356,000
	1,813,703	1,835,726	1,129,920

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

Customer Service 2024-2025 Budget Revenues

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

Customer Service Expenditures

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

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
Wages (F/T)	149,301	154,589	160,545
Wages (P/T)	0	0	0
Total	149,301	154,589	160,545
ER -Taxes - Admin	11,428	11,834	12,576
Employment Expense	110	110	116
Fingerprinting Expense	110	110	116
Benefits Expense	28,850	28,930	27,950
Employer Retirement Exp.	16,873	16,692	18,324
Worker's Compensation	683	710	838
Total	58,054	58,386	59,919
Total Salaries & Benefits	207,355	212,975	220,464

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Prelim
Fixed Assets- Equipment			
Fixed Asset Purchases	0	0	0
	0	0	0
Total Expenditures	266,738	272,918	282,214
Total Revenues	11,840	7,029	12,195
Total Expenditures	266,738	272,918	282,214
Contingency Reserve (2% of exper	0	0	1,780
Net Gain (Loss)	-254,898	-265,889	-271,799

Recreation 2024-2025 Budget

Revenues

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

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

Recreation 2023-2024 Budget Expenditures

Program Expenditures	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Prelim 24/25
Instructors - Adult Classes	26,962	25,794	26,962
Inst - A Classes - Bureau	5,895	5,960	5,895
Instructors - Youth Classes	48,553	45,412	36,886
Inst - Y Classes - Bureau	1,188	2,970	1,188
Officials - Adult Softball	12,144	10,060	12,751
Officials - Adult Basketball	6,348	10,367	10,465
Officials - Adult Volleyball	0	497	0
Officials - Youth Basketball	4,861	8,920	9,004
Officials - Youth Volleyball	1,008	1,008	1,058
Instructors- Youth Camp	31,711	31,527	39,342
Inst - Y Camp - Bureau	22,071	18,368	14,440
Adult Softball Expense	2,508	2,230	2,633
Adult Basketball Expense	1,361	1,361	1,429
Adult Volleyball Expense	298	298	313
Pickle Ball/Tennis	845	1,250	887
Youth Basketball Expense	32,395	29,780	34,015
Youth Class Expense	8	8	8
Youth Volleyball Expense (New)	1,072	1,073	1,126
Special Events	2,976	2,553	3,125
Party in the Park	10,689	10,690	9,309
Obstacle	13,038	12,055	13,690
Auburn Community Festival Exp	8,126	8,425	8,532
Egg Hunt	890	759	935
TOTAL PROGRAM EXP.	234,947	231,365	233,994

Operating Expenditures

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

Dues & Subscriptions	958	966	1,054
Staff Appreciation	20	82	21
Company Celebrations	2,082	2,167	2,290
Bad Debts Expense	0	0	0
Staff Development	918	971	964
Small Rec Equipment	0	0	0
Uniform Expense	0	41	0
Safety Supplies	33	33	34
TOTAL OPERATING EXP	75,421	72,320	71,928

	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Prelim 24/25
Professional Services			
Professional Services	17,952	19,241	18,850
Total Professional Services	17,952	19,241	18,850

Salaries/Wages Expenditures

Wages - Full Time	172,250	175,011	192,873
Wages - Part Time	0	0	0
Wages - Seasonal	0	0	0
Wages - Adult Softball	5,886	5,170	5,810
Wages - Uniform	0	0	0
Wages - Adult Basketball	4,566	4,047	4,097
Wages - Adult Volleyball	0	0	0
Wages - Special Events	3,875	3,702	1,459
Totals	186,577	187,930	204,239

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

Equipment & Fixed Assets

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

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

Aquatics 2024-2025 Budget

Preliminary

Park & Services Revenue

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

Rents & Concessions

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

Donation Rev - Aquatics

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

Total Revenues

291,773 288,817 **250,032**

Aquatics Expenditures

Program Expenditures

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

Operations & Supplies

Telephone - Placer Hills Pool	670	664	699
Office Supplies	1,125	1,124	1,181
Gas Milleage - Aquatics	0	0	0
Professional Services	0	0	0
Staff Appreciation- Aquatics	24	24	25
Staff Development- Aquatics	228	516	235
Uniform Exp	87	115	91
Small Equipment	2,145	4,829	2,533
Small Equipment - PH Pool	0	0	0
Safety Supplies - Aquatics	245	245	257
Totals	4,524	7,517	5,023

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

Utilities

Gas/Electric - Sierra Pool	32,863	31,607	39,436
Gas/Electric - Placer Hills	3,623	4,302	4,348
Reimbursement - Gas/Electric	-12,789	-12,789	-15,347
Water - Sierra Pool	4,184	4,178	5,021
Water - Placer Hills	379	387	455
Reimbursement - Water	-1,874	-1,874	-2,249
Totals	26,386	25,811	31,663

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

Maintenance

Maintenance - Sierra Pool	78,612	76,768	82,543
Reimbursement - Maintenance	-11,487	-11,487	-12,061
Maintenance - Placer Hills pool	15,580	20,479	16,359
Totals	82,705	85,760	86,840

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

Final

Park & Services Expenses

Wages - Aquatics Coordinator	15,694	15,627	18,222
Wages - Adult aquatics	4,557	4,986	9,596
Wages - Public Swim	75,422	74,987	73,866
Wages - Public Swim - PH Pool	6,683	6,659	7,216
Wages - Swim Lessons	15,565	15,115	15,891
Wages - Swim Lessons - PH Pool	2,839	2,839	3,057
Master Swim	6,382	6,378	6,427
Wages - Uniform allowance	0	450	0
Wages - Coaches (Swim Team)	15,422	15,446	15,376
Wages - Coaches (Synchro)	16,264	16,263	16,025
Totals	158,828	158,750	165,677

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

Benefits & Payroll Costs

ER -Taxes -(12.65%)	14,312	14,663	15,599
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14,312	14,663	15,599
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Employment Exp- Aquatics	56	69	59
Fingerprinting Exp- Aquatics	917	917	1,000
Calpers Exp. 16.444%	2,609	2,552	3,348
Worker's Comp (1.9% x 74%)	2,607	2,700	2,833
Totals	20,501	20,901	22,839

Equipment & Fixed Assets

Fixed Assets - Aquatics	12,138	12,138	6,300
Totals	12,138	12,138	6,300

Capital Improvement Projects

Splash Pool Repair (Part II)	46,000	46,000	0
Emergency Gates	16,233	16,233	0
Sierra Pool Deck Expansion Joint Rep	13,252	15,000	0
PH Pool Mow Strip	24,948	25,000	35,000
Lockerroom Floor Repair	24,993	25,000	35,000
PH Lockerroom Floor Repair	0	0	15,000
	125,426	127,233	85,000

Total Expenditures	439,559	447,161	412,664
Total Revenues	291,773	288,817	250,032
Total Expenditures	439,559	447,161	412,664
	0	0	
Net Gain (Loss)	-147,786	-158,344	-162,632

Youth Services 2024-2025

Revenues

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

Youth Services Expenses

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

Operations & Supplies

Advertising - Youth Services	150	0	158
Merchant fees	19,949	21,434	20,946
Telephone - Youth Services (Cell phones)	305	301	320
Telephone - Preschool	68	71	71
Telephone - Rec Day Camp Modular	958	1,006	1,006
Telephone - Newcastle	451	480	474
Telephone- Auburn Elem	831	879	873
Telephone- Skyridge	420	442	441
Office Supplies - Youth Services	131	276	138
Gas/Mileage Reimbursement Expense	51	140	56
Miscellaneous Expense	0	0	0
Dues and Subscriptions	81	93	85
Staff Appreciation - Youth Services	209	251	219
Bad Debts Expense	1,603	1,592	1,683
Staff Development - Youth Services	1,070	1,070	1,124
Safety Supplies - Youth Services	0	0	0
Small Equipment	1,120	939	1,176
TOTAL	27,397	28,974	28,769

Utilites

Electric - Day Camp	2,768	3,129	3,156
	2,768	3,129	3,156

Professional Services

Professional Services	200	200	210
	200	200	210

	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Preliminary 2024-25
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Rep/Maint - Auburn Elem	339	276	1,500
Rep/Maint - Rock Creek	48	48	0
Rep/Maint - Rec Day Camp	2,191	2,083	3,801
Rep/Maint - Skyridge	1,593	4,378	3,000
Rep/Maint - Newcastle	0	0	0
Rep/Maint - Preschool	656	656	689
	4,827	7,441	9,039

	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Preliminary 2024-25
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Salaries/Wages Expenses

Wages - (Y.Serv) - Manager & Coord	79,302	75,994	90,242
Wages - (Y.Serv) - Aub Elem - PT	75,291	76,119	79,301
Wages - (Y.Serv) - Aub Elem Maint	332	244	354
Wages - (Y.Serv) - Rock Creek Maint	463	468	0
Wages - (Y.Serv) - Skyridge - PT	97,299	85,576	107,222

Wages - (Y.Serv) - Skyridge Maint	1,213	1,119	1,528
Wages - (Y.Serv) - Rec Day Camp - PT	92,547	87,632	93,113
Wages - (Y.Serv) - REG Day Camp	39,693	39,597	42,652
Wages - (Y.Serv) - Day Camp Maintenanc	318	569	390
Wages- (Y.Serv) - Newcastle - PT	76,243	70,424	92,965
Wages - (Y.Serv) - Newcastle Maint	53	85	32
Wages - (Y.Serv) - Preschool	42,342	43,817	43,954
TOTAL WAGES	505,096	481,644	551,752

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)	41,218	41,281	45,798
Employment Exp- Y.S.	331	402	361
Fingerprinting Exp - Y.S.	444	754	519
Benefits Expense - Y.S.	32,120	32,094	32,056
Employer Retirement Exp. YS	36,650	33,639	44,359
Worker's Compensation - Y.S.	8,724	9,754	9,373
TOTAL BENEFITS	119,487	117,924	132,465

Total Salaries & Benefits	624,583	599,568	684,217
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FY 23-24 Actual 2023-24 Preliminary

Fixed Assets- Equipment

	Actual to Date	Budget Revision	2024-25
Fixed Asset Purchases	0	0	0
Fixed Asset Purchases (computer)	0	0	0
	0	0	0

Capital Improvement

Rec Disc Club Roof Repairs	0	0	0
Auburn El Disc Club Roof Repairs	0	11,000	0
Paving Solution between Modulars	12,991	12,991	0
	12,991	23,991	0

Total Expenditures	689,533	675,199	744,097
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Total Revenues	926,140	887,522	868,219
Total Expenditures	689,533	675,199	744,097
Contingency Reserve (1% of expense)	0	0	0
Net Gain (Loss)	236,607	212,323	124,122

Facilities & Grounds 2024 - 2025 Budget

Revenues

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

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

Miscellaneous Revenues

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

FY 23-24 Actual Mid Year Preliminary

Grants & Donations

	Actual to Date	Budget Revision	24/25
Donations - MV Arboretum	0	0	0
Donations F&G	23,752	24,418	5,417
Grant Proceeds	8,294	7,344	0
Pump trac donations	3,045	2,700	3,045
TOTAL GRANTS & DONATIONS	35,091	34,462	8,462

Interest Revenue - City Trust	5,525	7,369	4,973
TOTAL Interest Income	5,525	7,369	4,973

Project Revenue - Government

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

Other Financing Sources

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

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

Taxes & Government Revenue

Atwood III Tax Revenue	29,106	28,483	30,108
Total Taxes & Gov't Revenue	29,106	28,483	30,108

TOTAL REVENUES 932,843 1,288,707 296,121

**Facilities & Grounds
23-24 Budget**

Expenses

FY 23-24 Actual Mid Year Preliminary

Operations & Supplies

Actual to Date Budget Revision 24/25

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

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

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

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

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

Building & Grounds Maintenance

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

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

	FY 23-24 Actual	Mid Year	Preliminary
Salaries/Wages Expenses	Actual to Date	Budget Revision	24/25
Wages - Fac Attend - Rec Park	120,072	121,791	145,552
Wages - Fac Attend - CVCC	50,427	54,265	64,747
Wages - Fac Attend - Reg Park	43,899	44,307	58,271
Wages - Fac Attend - Overlook	123	107	134
Wages - Management	201,513	214,968	228,922
Wages - Rec Park	268,266	271,748	255,174

Wages - Reg Park	256,547	269,077	262,607
Wages - Ashford Park	72,467	72,545	61,642
Wages - Meadow Vista Park	56,594	56,875	63,009
Wages - CV Comm Ctr	6,540	7,471	8,271
Wages - Railhead Park	19,885	21,207	23,899
Wages - CVCC	19,551	19,388	22,471
Wages - Overlook Park	19,918	19,475	24,220
Wages - Placer Hills Park	20,716	21,606	25,012
Wages - Pocket Parks	8,078	8,809	10,470
Wages- Mt. Vernon Park	316	314	402
Wages - Winchester Park	5,465	5,312	6,910
Wages - Atwood	6,725	6,860	9,279
	0	0	8,000
Wages - Shockley	3,731	3,780	5,228
Wages - Special Events	8,503	8,536	8,358
Wages - Proj - Marriott Meadows	2,154	2,201	2,383
Wages - Uniform Allowance	13,371	12,700	14,145
	1,204,861	1,243,342	1,309,105

	FY 23-24 Actual Actual to Date	Mid Year Budget Revision	Preliminary 24/25
ER -Taxes - F & G (7.65%)	93,273	101,907	103,674
Employment Expense - F & G	1,970	2,291	2,069
Fingerprinting Exp. - F & G	329	239	345
Benefits Expense - F & G	260,846	262,564	304,001
Employer Retirement Exp.	96,878	100,644	109,047
Worker's Comp.	74,950	81,977	85,108
TOTAL BENEFITS & PAYROLL COSTS	528,246	549,622	604,244
TOTAL SALARIES, BENEFITS	1,733,107	1,792,964	1,913,350

Fixed Assets

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

Rent

Rec Park Lease UPPR	2,269	2,313	2,382
TOTAL RENT	2,269	2,313	2,382

FY 23-24 Actual Mid Year Preliminary

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

	PRELIM 24/25	PRELIM 25/26	PRELIM 26/27	PRELIM 27/28	PRELIM 28/29
Operating Revenues					
Program Revenue	1,500,371	1,575,390	1,622,651	1,671,331	1,721,471
Facility Revenue	211,419	221,990	233,089	244,744	256,981
Misc. Revenue	41,976	43,235	44,532	45,868	47,244
Grants, Donations, in kind	59,749	2,293,496	63,334	65,234	67,191
Interest Income	48,268	50,681	53,215	55,876	58,670
Transfers in from City Mitigation	216,199	30,000	43,000	10,000	-
Transfers in from County Mitig.	31,000	725,000	33,000	30,000	-
Transfers in from ADA Reserv.	-	15,000	13,000	-	-
Transfers in from Capital Const.	356,000	750,000	35,000	70,000	-
Transfers in from Equip Resv.	218,061	154,106	102,000	167,598	382,993
Transfers in from COVID Relief	183,660	253,756	103,752	-	-
Tax Revenue	4,421,738	4,576,499	4,736,676	4,902,460	5,074,046
Atwood Ill taxes	30,108	31,312	32,565	33,867	35,222
Total Operating Revenue	7,318,549	10,720,465	7,115,816	7,296,979	7,643,818
Expenditures					
Program Expense	262,022	269,883	277,979	286,319	294,908
Operating & Supplies	607,076	625,288	644,047	663,368	683,269
Utilities Expense	250,856	263,399	276,569	290,397	304,917
Professional Services	105,553	110,831	116,372	122,191	128,300
Building & Grounds Maint	571,442	588,585	606,243	624,430	643,163
Property Tax Administration	117,956	76,421	121,495	78,713	125,140
Wages	2,864,555	3,036,428	3,218,614	3,476,103	3,754,191
Benefits & Payroll Costs	1,115,642	1,204,893	1,241,285	1,280,588	1,323,035
Fixed Asset Expense	218,061	154,106	102,000	167,598	382,993
Capital Imp. Projects	797,159	3,803,496	91,000	100,000	-
General Fund Projects	-	3,000	-	-	-
Debt Services	165,744	162,711	162,998	163,221	163,221
Contingency	-	-	-	-	-
Total Expenditures	7,076,066	10,299,041	6,858,601	7,252,928	7,803,137
Equip Reserves	108,000	160,000	125,000	50,000	50,000
Unfunded Liability Reserves	60,000	60,000	60,000	5,000	5,000
ADA Reserves	5,000	5,000	5,000	5,000	5,000
Future Capital Construction	50,000	50,000	50,000	25,000	25,000
Surplus/(deficit)	19,483	146,424	17,214	(35,950)	(239,319)

4.5 Cover Sheet: Resolution #2024-2: Transfer \$23,252 from the COVID Relief Fund Reserves to the General Fund for the completion of the Auburn Elementary Modular siding/roof repairs for \$10,000 and the Sierra Pool Deck Expansion Joint Repairs.

Auburn Area Recreation and Park District February, 2024 Finance committee meeting.

The Issue:

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2024-2, a resolution authorizing the transfer of funds from the COVID Relief Fund Reserves in the amount of \$23,252 to reimburse the general fund for the expenses paid for the Auburn Elementary Modular siding/roof repairs for \$10,000 and the Sierra Pool Deck Expansion Joint repairs for \$13,252?

Background:

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

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

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

Recommendation:

Staff recommends that the Finance Committee review and recommend approval of Resolution #2024-2; a resolution approving the transfer of the COVID Relief Fund Reserves in the amount of **\$23,252** to the General Fund as this is an appropriate use of these reserves. Staff further recommends sending this item to the Consent Calendar on the February, 2024 ARD Board of Directors agenda.

Attachment:

Resolution Number 2024-2

RESOLUTION NUMBER 2024-2

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

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

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

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

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

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

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

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

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

Ayes:

Noes:

Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

4.6 Cover Sheet – Sale of 1 Modular at Auburn Elementary & 2 Modulares at Skyridge Elementary

Auburn Area Recreation and Park District (ARD) Finance Committee Meeting February, 2024.

The Issue

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

Background

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

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

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

ARD Policy states:

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

Recommendation for the Finance Committee

Staff recommends review and recommendation for the approval of Resolution #2024-5; approval to sell the Modular II at Auburn Elementary and Modulares 1 & II back to AUSD for \$49,560 each. The cost for the sale of these building was determined by increasing the price from last year by 12%.

Fiscal Impact

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

Attachment

History of modulares purchased and sold by ARD.

Resolution # 2024-5

Sales agreement with AUSD

Use agreement with AUSD

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

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

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

RESOLUTION NUMBER 2024-5

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

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

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

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

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

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

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

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

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

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

Ayes:

Noes:

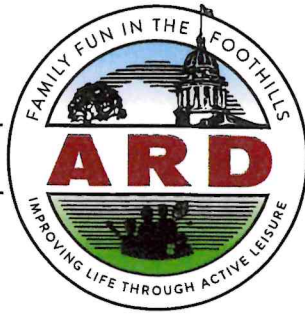
Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board



AUBURN AREA RECREATION AND PARK DISTRICT

March 1, 2024

Invoice 2024-4

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

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

Modular I at Auburn Elementary School includes:

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

Modular 1 at Skyridge Elementary School includes:

- Air conditioning system 2011
- Bathroom

Modular 2 at Skyridge Elementary School includes:

- Air conditioning system 2011
- Roof redone 2021

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

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

FACILITIES USE AGREEMENT

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

RECITALS

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

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

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

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

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

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

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

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

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

4. Termination.

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

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

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

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

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

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

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

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

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

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

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

7. Limitations on Use; Compliance with Law.

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

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

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

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

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

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

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

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

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

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

13. Taxes and Assessments. Licensor is not subject to taxes.

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

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

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

16. Insurance.

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

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

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

b. Insurance Provisions.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Auburn Union School District
Attn: Heather Leslie
255 Epperle Lane
Auburn, CA 95603
Email: hleslie@auburn.k12.ca.us

Auburn Recreation District

Attn: _____

Address: _____

Email: _____

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

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

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

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

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

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

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

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

[Signatures on the following page.]

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

AUBURN UNION SCHOOL DISTRICT

By: _____

Name: _____

Title: _____

AUBURN RECREATION DISTRICT

By: _____

Name: _____

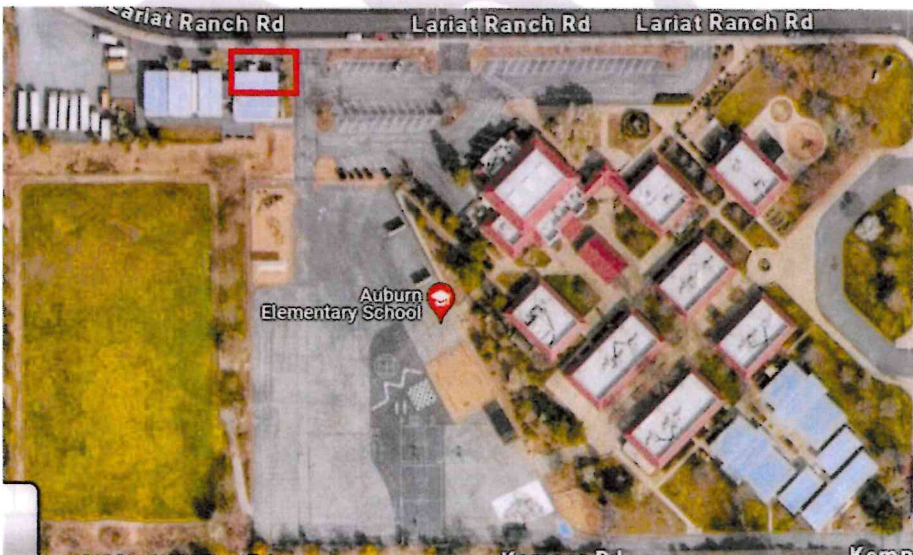
Title: _____

Exhibit A
[Depiction of Premises]

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



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



4.7 Cover Sheet – 2024-2025 Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting, February, 2024.

The Issue

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

Background

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

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

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

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

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

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

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

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

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

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

- **2011 Gator Cart** replacement at **\$20,000**.
- **2002 Canyon View Community Center Refrigerator** replacement at **\$5,000**.

- **2007 Rec Comm Ctr, Youth Services HVAC replacement at \$18,400.**

Recommendation for the Finance Committee

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

Fiscal Impact

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

Attachment

5- year Obsolescence List

Auburn Recreation District Park Obsolescence List

2023/2024

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	General Fund (& In-Kind)
Estimated balance							885,073	0
Vehicles								
2006 Ford Ranger-w/06264-unit-49	2006	\$44,000	42	2018	2023	\$50,000		
New Ford F350 Truck (to tow dump trailer)					2023	\$75,000	\$75,000	
2016 Truck engine convert Dump truck to flatbed		(Split These)			2023	\$26,000	\$25,807	
2000 Convert Dump truck to flatbed					2023	\$13,323	\$13,323	
Gators								
Gator Cart	UNKNOWN	7,500	40	2022	2023	18,000		move to 24-25
Facilities								
Rec Park offices carpet (600-sq-ft- est) REC-only	2006		42	2018	2023	\$3,400		move to 29-30
Rec Park lobby and hallway carpet (2600-sq-ft.)	2012	\$9,900	40	2022	2023	13,265		move to 29-31
Rec Park offices carpet (800-sq-ft- est)(X/S/C/S)	2006		42	2018	2023	\$4,000		move to 29-32
Mowers								
Jacobsen R311T 59HP Wide Cut mower (model 69178)	2015	\$60,701	18	2033	2023			burned in fire
Purchased: Turf Star - Grounds Master 5900 Mower							\$150,025	
Heat & Air Units								
Overlook-Modular-Bard-HVAC	UNKNOWN	\$5,000	45	2023	2023	\$5,000		
Grounds Equipment								
Advance-320 Floor-Scrubber-	1992	\$4,000	32	2022	2024	9,000		Move to 24-25
Honda-UE2000i-Generator	2014	2,266	40	2024	2024	\$5,046		Move to 24-25
Pro-Ferese-Blower	(new)					\$12,000		Remove
Pools								
Sierra Pool Umbrella #3 of 3	2021	830	7	2019	2023	952	0	\$952
IntelliPro VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	7	2023	2023		3,138	
Circulation-pump-Splash-pool	2015	4,600	8	2023	2023	6,000		
Self-Closing Gate at Sierra Pool						3,000	3,000	
Rec Equipment								
Portable Mound						\$4,000	\$4,000	
Scoreboard for Beggs Field					2023	\$15,000	\$7,500	\$7,500
2 - 85" Smart TVs for Foothills/Sierra Rooms					2023	\$4,000	\$4,000	\$4,000
Pumps								
RH-VFD/Filter-for-Pond-Pump	UNKNOWN			2022	2023	\$60,000		
Winchester Park irrigation pump install	2002	\$4,600	8	2010	2022	30,356	\$30,356	
TOTAL							312,149	12,452
Estimated Balance Remaining							572,924	

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	Replaced	New Acquisition Cost	Equip Reserve	Genl Fund/Inkind
Estimated balance 680,924 0								
Vehicles								
2006 Ford Ranger vin 95264 unit 19	2006	\$11,000	18	2024	2024	\$50,000	\$50,000	
Gators								
John Deere Gator Cart	Unknown	7,500	12	2024	2024	\$19,000	\$19,000	
John Deere Gator Cart	2011	\$9,016	12	2024	2024	\$19,000		
Mowers								
Brush-Mower-FH644B-46886 (Pull-Behind)	2008	\$3,189	15	2024	2024	\$4,000		
Pools								
Sierra Pool Umbrella #1 of 3	2021	\$830	3	2024	2024	\$990	\$0	\$990
Circulation pump_Splash pool	2015	4,600	9	2024	2024	6,300	6,300	
Facilities								
Commercial Refrigerator (CVC)	2002	\$1,962	15	2024	2024	\$5,000	\$5,000	
Commercial Refrigerator (REC)	Ukn					\$17,000		
Storage-Building								
Lakeside Room carpet (1,365 sq.ft.;carpet tiles)	2007	4,500	17	2024	2024	11,000	\$11,000	
Grounds Equipment								
Ballast-ECR400T-45HP Motor	2016	2,484	10	2025	2025	\$3,353		
Honda UE2000i Generator	2014	2,256	10	2024	2024	\$3,046	\$3,046	
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$13,315	13,315	
Advance 320 Floor Scrubber	1992	\$4,000	32	2024	2024	9,400	\$9,400	
Rec Equipment								
Regional Shade Structure -pickleball	2011	3,556	13	2024	2024	\$5,000	\$5,000	
Regional Park Scoreboard for C Field	2002	2,367	22	2024	2024	\$7,600	\$7,600	
Pumps								
Recreation-Park-irrigation-pump/motor-(rebuild-10)	2006	\$4,600	18	2024	2024	\$80,000	\$80,000	
RH VFD/Filter for Pond Pump	Unknown			2024	2024			
Heat & Air Units								
Overlook Modular Bard HVAC	Unknown	\$5,000	20	2024	2024	\$8,400	\$8,400	
Rec-building-Youth-services-office-HVAC-3-5-ton	2007		18	2025	2025	\$18,400		
TOTAL							218,061	990
Estimated Balance Remaining							462,863	

Auburn Recreation District Park Obsolescence List

2025/2026

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance							622,863	0
Vehicles								
2007 Ford Ranger vin 95264 unit 10	2011	\$11,327	19	2025	2025	\$54,000	\$54,000	
Gators								
Gator-Cart #5	2012	9,200	40	2026	2025	21,000		
John Deere Gator Cart	2011	\$9,016	14	2025	2025	\$20,000	\$20,000	
Mowers								
Facilities								
Commercial Refrigerator (CVCC)	2002	\$1,962	23	2025	2025	\$5,250	\$5,250	
Heat & Air Units								
Recreation-HVAC #7-Unit	Unknown	\$10,000	48	2026	2025	\$18,000		
Rec-building—cuet-serv.-HVAC	2008	\$6,038	48	2026	2026	\$12,000		
Rec-building—Women's Restroom Heater	2008	\$2,000	48	2026	2026	\$6,000		
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$18,400	\$18,400	
Pumps								
Recreation Park irrigation pump/motor (rebuilt '19)	2006	\$4,600	18	2024	2024	\$80,000	\$80,000	
Pools								
Heater, Sierra Pool	2018	\$51,645	8	2026	2026	\$66,106	\$66,106	
Sierra Pool Lift						\$10,000	\$10,000	
Sierra Pool Umbrella #2 of 3	2012	807	7	2025	2025	\$1,029	\$0	\$1,029
Placer Hills Pool Cover	2022	\$4,433	4	2026	2026	\$4,500		
Rec Equipment								
Electronics-scoreboard, Recreation Park gym	2005	\$3,468	45	2048	2023	\$7,685		
TOTAL							253,756	1,029
Estimated Balance Remaining							369,107	

Auburn Recreation District Park Obsolescence List

2026/2027

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance 0								
Vehicles								
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	19	2026	2026	\$60,000	\$60,000	
Gators								
Gator Cart #6	2012	\$9,200	10	2022	2026	22,000		
Gator Cart #5	2012	9,200	13	2025	2025	21,000	\$21,000	
Mowers								
Facilities								
Heat & Air Units								
Rec-building-lobby-HVAC	2006	\$9,000	19	2027	2027	\$15,000		
Regional-Facility-office-HVAC	2006	\$8,000	19	2027	2027	\$15,000		
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025	2025	\$18,400	\$18,400	
Camera Systems								
Pumps								
Pool Equipment								
PH Pool circulation pump	2019	\$3,400	8	2026	2026	\$4,352	\$4,352	
Sierra Pool Umbrella #3 of 3	2023	850	7	2019	2026	1,070	0	\$1,070
Sierra Pool-Cover	2022	13,377	4	2026	2026	14,700		
TOTAL							103,752	1,070
Estimated Balance Remaining							435,355	

Auburn Recreation District Park Obsolescence List

2027/2028

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New	615,355		0
							Equip Reserve	Genl Fund	
Estimated balance									
Vehicles									
2013 F150 vin 11454 unit	2013	\$19,559	13	2026	2027	\$61,000	\$61,000		
Gators									
2013 Gator Cart	2013	\$8,080	40	2023	2027	\$22,000			Move to 28-29
Gator Cart #6	2012	\$9,200	14	2026	2026	21,000	\$21,000		Moved from 26-27
Computer Equipment									
Rec Park Server	2022	9,106	5	2022	2027	\$12,060	\$12,060		
CVCC server	2022	9,884	5	2022	2027	\$12,060	\$12,060		
Grounds Equipment									
Sweepster V62 pull behind leaf vacuum	2003	\$21,610	25	2028	2028	\$41,518	\$41,518		
Facilities									
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	15	2018	2023	\$8,400	\$8,400		Moved from 25-26
Heat & Air Units									
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,600	\$6,600		Moved from 25-26
Pool Equipment									
Sierra Pool Umbrella #1 of 3	2024	\$850	3	2027	2027	\$1,107	\$0	\$1,107	
Placer Hills Pool Cover	2022	\$4,133	4	2026	2026	\$4,960	\$4,960		Moved from 25-26
TOTAL							167,598	1,107	
Estimated Balance Remaining							447,757		

Auburn Recreation District Park Obsolescence List

2028/2029

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	Year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance							637,757	0
Vehicles								
2016-F350-53704-unit	2016	\$36,768	43	2020	2029	\$61,044		Moved to 2030-31
2013-F-150-vin-11453-unit	2013	\$19,569	43	2026	2027	\$42,000		Moved to 2029-30
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	12	2018	2025	\$62,000	\$62,000	
Gators								
Kubota-Cart	2018	\$14,474	40	2028	2028	24,000		Move to 2032-33
Polaris-Ranger	2016	\$9,999	40	2026	2027	\$25,000		Move to 2031-32
2013 Gator Cart	2013	\$8,080	15	2028	2028	\$22,000	22,000	Moved from 27-28
2015-Gator-Cart-w/lfk-114178589	2015	\$9,668	40	2023	2025	\$23,000		Moved to 30-31
Mowers								
Push Mower for Winchester Park	2019	\$2,842	10	2029	2029	\$3,837	\$3,837	
Grounds Equipment								
Toro Pro Force Blower	2019	\$22,330	10	2029	2029	\$28,000	\$28,000	
Gopher Gelter Machine	2018	\$2,220	10	2028	2028	\$3,147	\$3,147	
Gearmore Spreader PTB560	2018	\$3,473	10	2028	2028	\$4,922	\$4,922	
Komatsu 25 Fork Lift (2004)	2018	\$8,500	10	2028	2028	\$12,049	\$12,049	
Sprayer Shield	2018	\$5,650	10	2028	2028	\$8,010	\$8,010	
3.5 ton roller	2006	13,942	18	2024	2024	\$22,725	\$27,000	
Turfcio top dresser	2005	11,779	17	2022	2028	\$18,788	\$24,000	
Heat & Air Units								
Rec-Bldg-Craft Rm HVAC	2014	5,664	48	2029	2029	\$6,680		Moved to 30-31
Rec building - lobby HVAC	2008	\$9,000	20	2028	2028	\$22,000	\$22,000	Moved from 26-27
Rec-Stella HVAC	2014	5,664	48	2029	2029	\$6,680		Moved to 31-32
Rec-building-computer-server-room-HVAC	2019	\$4,176	9	2028	2028	\$5,419		Moved to 29-30
Lakeside-HVAC-(2units)	2014	9,334	48	2029	2029	\$11,014		Moved to 32-33
Facilities								
20 th Floor Scrubber (Fang20-105)	2014	3,220	15	2029	2029	\$4,911	\$4,911	
Alum Bleachers at C Field & Reg A Field	1987	9,801	39	2026	2028	\$24,339	\$24,339	
Regional gym roof	2007	\$20,000	20	2027	2027	80,000	80,000	
Carpet Extractor	2018	\$4,730	10	2028	2028	\$6,704	\$6,704	
Camera Systems								
Security-camera-Rec-Park	2018	\$24,900	40	2028	2028	\$33,616		Remove
Pool Equipment								
Sierra Pool Diving Board	2018	\$5,332	10	2028	2028	\$7,198	\$7,198	
Sierra Pool Umbrella #2 of 3	2025	830	3	2028	2028	\$1,146	\$0	\$1,146
Sierra Pool Suction Pump Motor	2021	\$16,725	7	2028	2028	18,350	18,350	
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	7	2029	2029	6,600	6,600	
Sierra Pool Cover	2022	13,377	6	2028	2028	17,926	17,926	Moved from 26-27
TOTAL							382,983	1,146
Estimated Balance Remaining							254,764	

DISCUSSION ITEMS:

- 9.1 5-year History of Volunteerism and Work Release Hours
- 9.2 County Mitigation Fund, \$710,000
- 9.3 City Mitigation Fund, \$257,691 (Available Funds - \$21,492)
- 9.4 Placer County Investment Report as of December 31, 2023.
- 9.5 CEPPT Account Update as of December 31, 2023.

Discussion Item #1 Cover Sheet – 5 Year History of Volunteer and Work Release Hours

Auburn Area Recreation and Park District (ARD) Standing Finance Committee
February 2024.

Background

On September 24, 2019, Director Lynch requested a 5-year history of ARD’s Volunteer hours by others, on an annual basis.

The average annual Volunteer hours (last five fiscal years): 4,611

ARD peaked with the highest volunteer hours in 2022-2023 with a total of 5,887, most of which came from Youth Volleyball Coaches for the Recreation Department.

ARD’s lowest year is 2020-2021 with 2,565 hours reported for volunteers.

Volunteer and Work Release Hours

2018 - 2019	
Youth Serv. Volunteers:	52.30
F & G Volunteer hours:	-
F & G Work release hours:	2,593.10
F & G Communtiy Service hours:	30.00
Recreation Volunteers:	2,517.15
	5,192.55 Total Hours for YR '18 - '19

2019-2020	Hours
Youth Serv. Volunteers:	-
F & G Volunteer hours:	11.00
F & G Work release hours:	3,216.00
F & G Communtiy Service hours:	147.40
Recreation Volunteers:	497.00
	3,871.40 Total Hours for YR '19- '20

2020-2021	Hours
Youth Serv. Volunteers:	-
F & G Volunteer hours:	1,012.50
F & G Work release hours:	280.00
F & G Communtiy Service hours:	1,000.00
Recreation Volunteers:	272.50
	2,565.00 Total Hours for YR '20-'21

2021-2022	Hours
Youth Serv. Volunteers:	-
F & G Volunteer hours:	1,637.26
F & G Work release hours:	14.00
F & G Communtiy Service hours:	245.50
Recreation Volunteers:	<u>3,643.00</u>
	<u>5,539.76</u> Total Hours for YR '21-'22

2022-2023	Hours
Youth Serv. Volunteers:	-
F & G Volunteer hours:	896.99
F & G Work release hours:	32.00
F & G Communtiy Service hours:	182.50
Recreation Volunteers:	<u>4,776.00</u>
	<u>5,887.49</u> Total Hours for YR '22-'23

Calendar Year 2023	Hours
Youth Serv. Volunteers:	-
F & G Volunteer hours:	1,053.12
F & G Work release hours:	-
F & G Communtiy Service hours:	127.00
Pickleball Hours	131.00
Recreation Volunteers:	<u>-</u>
	<u>1,311.12</u> Total Hours for Calendar YR 2023

Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer



COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of December 31, 2023

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

PREFACE

Placer County Treasurer's Pooled Investment Report

December 30, 2023

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

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

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

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

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

Government Code 53646 Compliance Report

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

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

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

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



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

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

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

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

Jonathan Schmidt
 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LCJP	22486	California Asset Mgmt Prog	148,064,516.13		190,000,000.00	190,000,000.00	190,000,000.00	5.000	5.000	1	
		Subtotal and Average			190,000,000.00	190,000,000.00	190,000,000.00	5.000	5.000	1	
U.S. Treasury Coupons											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,890,800.00	4,994,896.25	0.250	0.476	166	06/15/2024
91282CBH3	20549	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,239,100.00	9,913,546.91	0.375	0.773	761	01/31/2026
91282ZU3	20550	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,795,300.00	10,094,323.94	1.875	0.443	243	08/31/2024
912828Z52	20551	U.S. TREASURY COUPON		03/10/2021	10,000,000.00	9,648,100.00	10,087,398.98	1.375	0.559	396	01/31/2025
91282CAJ0	20553	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,335,600.00	9,929,671.59	0.250	0.680	608	08/31/2025
91282CAB7	20556	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,365,200.00	9,936,212.09	0.250	0.660	577	07/31/2025
91282CBH3	20557	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,239,100.00	9,917,490.91	0.375	0.753	781	01/31/2026
91282CBQ3	20558	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,241,000.00	9,939,548.04	0.500	0.786	789	02/28/2026
91282CBM2	20559	U.S. TREASURY COUPON		03/11/2021	10,000,000.00	9,937,900.00	9,997,833.51	0.125	0.302	45	02/15/2024
91282BZT0	20569	U.S. TREASURY COUPON		03/19/2021	10,000,000.00	9,417,600.00	9,942,711.05	0.250	0.662	516	05/31/2025
91282BZW3	20575	U.S. TREASURY COUPON		03/25/2021	10,000,000.00	9,392,600.00	9,945,379.19	0.250	0.621	546	06/30/2025
91282CAM3	20590	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,312,500.00	9,914,440.48	0.250	0.749	638	09/30/2025
91282Y87	20591	U.S. TREASURY COUPON		04/07/2021	10,000,000.00	9,811,300.00	10,076,589.60	1.750	0.421	212	07/31/2024
91282BZT0	20600	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	9,417,600.00	9,943,514.54	0.250	0.656	516	05/31/2025
91282CAB7	20601	U.S. TREASURY COUPON		04/09/2021	10,000,000.00	9,365,200.00	9,930,120.31	0.250	0.700	577	07/31/2025
91282CAB7	20612	U.S. TREASURY COUPON		04/15/2021	10,000,000.00	9,365,200.00	9,936,752.63	0.250	0.656	577	07/31/2025
91282CCC3	20670	U.S. TREASURY COUPON		05/20/2021	10,000,000.00	9,820,300.00	9,996,374.81	0.250	0.349	135	05/15/2024
91282CCL3	21048	U.S. TREASURY COUPON		08/06/2021	10,000,000.00	9,752,300.00	9,998,659.40	0.375	0.396	196	07/15/2024
91282CCL3	21059	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,752,300.00	9,998,134.37	0.375	0.410	196	07/15/2024
91282CCC3	21061	U.S. TREASURY COUPON		08/13/2021	10,000,000.00	9,820,300.00	9,995,491.89	0.250	0.373	135	05/15/2024
91282CCL3	21140	U.S. TREASURY COUPON		10/08/2021	10,000,000.00	9,752,300.00	9,992,729.97	0.375	0.512	196	07/15/2024
91282CCL3	21152	U.S. TREASURY COUPON		10/19/2021	10,000,000.00	9,752,300.00	9,985,835.94	0.375	0.642	196	07/15/2024
91282CBE0	21178	U.S. TREASURY COUPON		11/02/2021	10,000,000.00	9,981,600.00	9,998,449.16	0.125	0.533	14	01/15/2024
91282CBE0	21190	U.S. TREASURY COUPON		11/09/2021	10,000,000.00	9,981,600.00	9,998,497.29	0.125	0.520	14	01/15/2024
91282CCL3	21196	U.S. TREASURY COUPON		11/10/2021	10,000,000.00	9,752,300.00	9,982,464.21	0.375	0.705	196	07/15/2024
91282CCC3	21219	U.S. TREASURY COUPON		12/02/2021	10,000,000.00	9,820,300.00	9,982,441.52	0.250	0.730	135	05/15/2024
91282CBE0	21242	U.S. TREASURY COUPON		12/13/2021	10,000,000.00	9,981,600.00	9,997,949.77	0.125	0.691	14	01/15/2024
91282CBE0	21298	U.S. TREASURY COUPON		01/11/2022	10,000,000.00	9,981,600.00	9,996,945.25	0.125	0.931	14	01/15/2024
91282CBE0	22209	U.S. TREASURY COUPON		11/09/2022	10,000,000.00	9,981,600.00	9,982,935.47	0.125	4.759	14	01/15/2024
91282CEY3	22473	U.S. TREASURY COUPON		04/21/2023	20,000,000.00	19,563,200.00	19,692,773.44	3.000	4.054	561	07/15/2025
91282BZA7	22474	U.S. TREASURY COUPON		04/21/2023	20,000,000.00	18,718,800.00	18,877,281.87	1.500	3.789	957	08/15/2026
91282BZRO	22475	U.S. TREASURY COUPON		04/21/2023	20,000,000.00	18,862,600.00	19,049,052.79	2.250	3.681	1,322	08/15/2027

Portfolio PLCR
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PM (PRF_PM2) 7.3.11

Report Ver: 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,559,000.00	9,664,602.85	2.750	3.644	1,506	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,968,750.00	4,963,845.99	4.125	4.825	396	01/31/2025
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,118,000.00	18,951,385.20	2.750	4.161	1,506	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,800,800.00	9,714,461.74	3.125	5.002	592	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,997,700.00	9,888,888.89	4.125	4.614	896	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,954,300.00	9,857,202.94	4.000	4.722	776	02/15/2026
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,546,800.00	19,426,504.96	2.875	4.968	531	06/15/2025
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,701,200.00	14,598,402.87	3.125	4.882	592	08/15/2025
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,763,300.00	9,691,743.21	2.750	5.127	500	05/15/2025
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,082,655.16	9,935,373.79	3.375	4.705	957	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,043,455.98	19,793,673.80	3.875	4.927	745	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,413,445.65	20,071,650.54	4.500	4.829	926	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,996,200.00	18,558,981.36	2.375	4.723	1,230	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,178,200.00	18,622,698.74	2.875	4.642	1,596	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,025,939.95	9,861,642.93	3.875	5.137	745	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,211,614.13	9,983,920.06	4.500	5.073	926	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,247,150.00	13,792,006.43	2.375	5.014	1,230	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,383,650.00	13,785,249.40	2.875	4.968	1,596	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,232,402.17	10,106,987.46	4.500	4.635	926	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,043,840.76	9,954,368.94	3.875	4.738	745	01/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,884,000.00	9,771,070.85	3.625	4.659	865	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,339,800.00	19,324,455.56	2.875	3.920	1,688	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	41,149,717.39	41,098,902.02	4.500	4.162	926	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,919,851.65	9,912,421.28	3.625	4.176	865	05/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	20,182,450.54	20,174,714.96	3.875	4.289	745	01/15/2026
		Subtotal and Average	644,946,722.98		715,000,000.00	697,793,323.38	703,531,683.94		2.982	723	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	862,741.56	816,275.16	862,741.56	4.000	3.999	4,262	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,921,451.10	1,805,601.05	1,921,451.10	4.000	4.000	4,628	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	531,781.81	532,168.95	536,706.52	5.050	4.894	5,387	10/01/2038
		Subtotal and Average	3,320,939.59		3,315,974.47	3,154,045.16	3,320,899.18		4.144	4,656	
Federal Agency Coupons											
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,986,000.00	9,999,860.59	0.190	0.240	10	01/11/2024
3133EMMG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,976,000.00	9,999,928.33	0.230	0.244	18	01/19/2024

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Federal Agency Coupons												
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,976,000.00	10,000,146.36	0.230	0.201	18	01/19/2024	
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,541,000.00	9,998,955.06	0.300	0.310	378	01/13/2025	
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,280,400.00	9,995,316.67	1.000	1.021	854	05/04/2026	
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,788,400.00	10,000,000.00	0.330	0.330	154	06/03/2024	
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,788,400.00	10,000,000.00	0.330	0.330	154	06/03/2024	
3133EM2J5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,717,800.00	10,000,000.00	0.460	0.460	231	08/19/2024	
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,526,800.00	9,994,418.47	0.480	0.531	406	02/10/2025	
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,453,400.00	9,998,118.44	0.610	0.624	508	05/23/2025	
3133ELO56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,890,150.00	4,995,054.64	0.570	0.769	183	07/02/2024	
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,872,000.00	10,000,000.00	1.040	1.040	24	01/25/2024	
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,986,000.00	4,999,663.39	1.040	1.142	24	01/25/2024	
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,990,150.00	4,999,307.46	0.900	1.198	17	01/18/2024	
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,974,650.00	5,000,000.00	1.230	1.230	39	02/09/2024	
3130AKWA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,588,700.00	9,999,335.31	0.320	0.326	387	01/22/2025	
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,243,800.00	9,999,167.96	0.500	0.504	759	01/29/2026	
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,597,000.00	9,998,421.94	0.330	0.345	380	01/15/2025	
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,597,000.00	9,998,421.94	0.330	0.345	380	01/15/2025	
3130ALT7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,678,700.00	10,000,000.00	0.510	0.510	273	09/30/2024	
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,259,400.00	9,963,823.60	0.750	0.923	785	02/24/2026	
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,672,900.00	9,999,779.17	0.500	0.503	269	09/26/2024	
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,810,500.00	10,000,000.00	0.375	0.375	144	05/24/2024	
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,586,200.00	10,000,000.00	0.625	0.625	423	02/27/2025	
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,729,600.00	10,000,000.00	0.410	0.410	213	08/01/2024	
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,668,800.00	10,000,000.00	0.500	0.542	273	09/30/2024	
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,761,800.00	9,995,065.06	0.330	0.431	179	06/28/2024	
3130AMZ08	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,705,400.00	9,999,264.94	0.510	0.521	242	08/30/2024	
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,765,400.00	10,000,000.00	0.400	0.400	176	06/25/2024	
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,637,600.00	5,000,000.00	0.800	0.730	968	08/26/2026	
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,641,550.00	5,000,000.00	1.250	1.000	968	08/26/2026	
3130ANSW3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,882,700.00	5,000,000.00	0.400	0.400	176	06/25/2024	
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,170,300.00	10,000,000.00	1.000	1.001	968	08/26/2026	
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,642,550.00	5,000,000.00	0.850	0.850	786	02/25/2026	
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,884,650.00	4,998,745.95	0.400	0.451	179	06/28/2024	
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,604,200.00	9,994,651.25	0.550	0.600	395	01/30/2025	
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,850,200.00	4,997,500.00	0.750	0.822	259	09/16/2024	
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,732,400.00	4,994,543.43	1.000	1.146	596	08/19/2025	

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Federal Agency Coupons												
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,692,240.00	4,000,000.00	1.250	1.250	970	08/28/2026	
3130AQBB5	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,557,300.00	10,000,000.00	1.200	1.200	526	06/10/2025	
3130AQCF8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,973,900.00	15,000,000.00	0.780	0.780	15	01/16/2024	
3130AQCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,780,800.00	10,000,000.00	1.750	1.317	381	01/16/2025	
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,639,800.00	5,000,000.00	1.330	1.468	928	07/17/2026	
3130AQCN1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,748,500.00	10,000,000.00	1.500	1.254	382	01/17/2025	
3130AQCCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,715,700.00	10,000,000.00	1.500	1.541	533	06/17/2025	
3130AQCL5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,653,350.00	15,000,000.00	1.500	1.111	382	01/17/2025	
3130AQCV3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,987,400.00	4,999,909.00	0.710	0.742	21	01/22/2024	
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,651,100.00	10,000,000.00	1.000	1.000	395	01/30/2024	
3130AQF11	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,788,100.00	9,998,977.78	0.950	0.970	186	07/06/2024	
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,838,050.00	4,988,888.58	1.100	1.320	378	01/13/2025	
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,798,650.00	4,991,203.70	1.125	1.295	386	01/21/2025	
3130AQNB5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,847,300.00	4,998,659.72	1.750	1.442	392	01/27/2025	
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,976,000.00	5,000,000.00	3.500	2.917	210	07/29/2024	
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,984,600.00	10,015,125.48	4.875	4.520	165	06/14/2024	
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,981,950.00	4,995,505.74	4.375	4.510	256	09/13/2024	
3130ASZHS	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,968,300.00	4,981,865.63	4.000	4.570	240	06/28/2024	
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	19,998,000.00	20,000,175.95	4.860	4.818	8	01/09/2024	
3130AUM82	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,994,000.00	19,999,156.77	4.750	4.837	18	01/19/2024	
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,958,750.00	24,998,489.66	4.780	4.805	121	05/01/2024	
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,989,900.00	10,000,000.00	4.960	4.966	127	05/07/2024	
3130AUWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,990,600.00	10,000,000.00	4.960	4.966	133	05/13/2024	
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,988,000.00	10,000,000.00	4.880	4.883	189	07/08/2024	
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,988,100.00	10,000,000.00	4.880	4.883	196	07/15/2024	
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	25,012,750.00	25,000,000.00	5.370	5.377	130	05/10/2024	
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,006,000.00	10,000,000.00	5.360	5.367	140	05/20/2024	
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,007,500.00	10,000,000.00	5.360	5.367	148	05/28/2024	
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,925,750.00	15,000,000.00	4.150	4.154	193	07/12/2024	
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,926,200.00	15,000,000.00	4.180	4.184	200	07/19/2024	
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,962,000.00	10,000,000.00	4.380	4.385	186	07/15/2024	
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,927,800.00	20,000,000.00	4.400	4.405	189	07/08/2024	
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,933,600.00	20,000,000.00	4.410	4.415	182	07/01/2024	
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,896,500.00	25,000,000.00	4.285	4.290	186	07/05/2024	
3130AVLN0	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,881,500.00	25,000,000.00	4.230	4.234	200	07/19/2024	
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,908,250.00	25,000,000.00	4.400	4.404	234	08/22/2024	

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3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,914,750.00	25,000,000.00	4.420	4.424	225	08/13/2024
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,919,750.00	25,000,000.00	4.440	4.445	218	08/06/2024
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,879,900.00	10,000,000.00	3.660	3.661	913	07/02/2026
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,933,400.00	10,000,000.00	4.000	3.961	548	07/02/2025
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,809,000.00	20,000,000.00	3.725	3.726	1,278	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,885,300.00	10,000,000.00	3.615	3.616	1,463	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,872,600.00	10,000,000.00	3.620	3.621	1,142	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,875,500.00	10,000,000.00	3.625	3.626	1,134	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,879,700.00	10,000,000.00	3.635	3.636	1,127	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,965,800.00	10,000,000.00	3.925	3.926	989	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,964,500.00	10,000,000.00	3.920	3.921	996	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,948,700.00	10,000,000.00	3.930	3.932	977	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,949,600.00	10,000,000.00	3.930	3.931	983	09/10/2026
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,969,000.00	10,000,000.00	4.180	4.182	616	09/08/2025
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,985,700.00	10,000,000.00	4.180	4.182	610	09/02/2025
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,019,200.00	10,000,000.00	4.060	4.061	1,346	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,032,000.00	10,000,000.00	4.020	4.021	1,498	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,021,800.00	10,000,000.00	4.070	4.071	1,339	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,033,400.00	10,000,000.00	4.025	4.026	1,505	02/14/2028
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	15,097,500.00	15,000,000.00	4.905	4.907	581	08/04/2025
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,066,600.00	10,000,000.00	4.895	4.897	588	08/11/2025
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,233,400.00	20,000,000.00	4.460	4.461	1,138	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,114,000.00	10,000,000.00	4.450	4.451	1,151	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,127,700.00	10,000,000.00	4.275	4.276	1,488	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,227,800.00	20,000,000.00	4.450	4.451	1,148	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,251,400.00	20,000,000.00	4.270	4.271	1,513	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,365,800.00	19,956,403.09	4.375	4.402	1,621	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,151,500.00	10,000,000.00	4.500	4.502	1,281	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,156,100.00	10,000,000.00	4.480	4.480	1,317	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,151,900.00	10,000,000.00	4.470	4.470	1,312	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,148,800.00	10,000,000.00	4.495	4.497	1,256	06/10/2027
3130AYB8H	23209	FEDERAL HOME LOAN BANK		12/22/2023	20,000,000.00	20,026,000.00	20,000,000.00	4.460	6.378	556	07/10/2025
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,012,900.00	15,000,000.00	3.855	3.855	1,652	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,996,100.00	15,000,000.00	4.000	4.001	1,106	01/11/2027
3137AEAX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,333,300.00	9,992,324.56	0.375	0.419	631	09/23/2025
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,776,100.00	9,999,928.20	0.430	0.432	169	06/18/2024

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Federal Agency Coupons												
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,581,600.00	4,947,106.72	0.750	1.190	904	06/23/2026	
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,986,000.00	20,000,000.00	5.000	5.000	207	07/26/2024	
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,783,800.00	10,000,000.00	0.375	0.375	165	06/14/2024	
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,349,200.00	9,992,618.93	0.375	0.420	602	08/25/2025	
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,738,200.00	9,998,460.32	0.250	0.279	196	07/15/2024	
		Subtotal and Average	1,261,537,013.34		1,294,000,000.00	1,276,902,040.00	1,293,774,269.79		2.999	538		
Collateralized Inactive Bank Deposits												
SYS19055	19055	Five Star Bank - PIMMA			20,000,000.00	20,000,000.00	20,000,000.00	4.500	4.500	1		
		Subtotal and Average	20,000,000.00		20,000,000.00	20,000,000.00	20,000,000.00		4.500	1		
Medium Term Notes												
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,988,500.00	9,988,764.26	0.450	0.900	10	01/11/2024	
		Subtotal and Average	9,997,030.23		10,000,000.00	9,988,500.00	9,998,764.26		0.900	10		
Negotiable Certificates of Deposit												
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,987,550.00	15,000,000.00	5.230	5.303	56	02/26/2024	
13606KYF7	22587	CANADIAN IMP BK COMM NY		06/27/2023	25,000,000.00	25,005,500.00	25,000,000.00	5.760	5.840	45	02/15/2024	
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,999,600.00	10,000,000.00	5.180	5.252	1	01/02/2024	
85325VGC8	22588	Standard Chartered Bank NY		06/27/2023	25,000,000.00	25,008,750.00	25,000,000.00	5.750	5.830	50	02/20/2024	
		Subtotal and Average	75,000,000.00		75,000,000.00	75,001,400.00	75,000,000.00		5.651	43		
Collateralized CDs												
SYS22579	22579	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	368	01/03/2025	
SYS22580	22580	Five Star Bank - CD		06/20/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.968	403	02/07/2025	
SYS22468	22468	River City Bank		04/19/2023	3,000,000.00	3,000,000.00	3,000,000.00	4.650	4.715	109	04/19/2024	
		Subtotal and Average	23,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00		4.935	349		
Commercial Paper Disc. -Amortizing												
22533TA22	23219	Credit Agricole CIB		12/29/2023	50,000,000.00	49,992,708.33	49,992,708.33	5.250	5.326	1	01/02/2024	
82479LA54	23220	MUFG BANK LTD/NY		12/29/2023	65,000,000.00	64,962,150.50	64,962,155.56	5.240	5.318	4	01/05/2024	
		Subtotal and Average	122,876,800.00		115,000,000.00	114,954,858.83	114,954,863.89		5.322	3		

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Federal Agency Disc. -Amortizing												
313588SE6	23192	Fannie Discount	189,604,966.40	12/14/2023	200,000,000.00	199,330,400.00	199,330,444.44	5.240	5.419	23	01/24/2024	
		Subtotal and Average	189,604,966.40		200,000,000.00	199,330,400.00	199,330,444.44		5.419	23		
Local Agency Bond												
SYS16098	16098	Ackerman School District		04/03/2017	5,135,862.35	5,096,485.69	5,135,862.35	2.800	2.800	4,841	04/03/2037	
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	168,853.15	169,571.96	168,853.15	2.850	2.850	1,450	12/21/2027	
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	571,478.19	581,789.37	571,478.19	3.000	3.000	1,842	01/16/2029	
16115	16115	Newcastle Elementary SD		06/30/2017	2,543,865.61	2,298,504.68	2,543,865.61	2.800	2.800	8,581	06/30/2047	
SYS19127	19127	Placer Hills Fire Protection		10/21/2019	102,364.38	102,789.60	102,364.38	3.000	3.000	294	10/21/2024	
		Subtotal and Average	8,569,596.34		8,522,423.68	8,249,141.30	8,522,423.68		2.817	5,634		
mPower Placer												
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,077,088.47	2,669,830.77	3,077,088.47	3.000	3.042	4,993	09/02/2037	
2017 NR	2017 NR	mPower Placer		07/06/2017	20,461.32	17,579.24	20,461.32	3.000	3.042	5,358	09/02/2038	
2017 R	2017 R	mPower Placer		07/06/2017	23,514.16	20,202.10	23,514.16	3.000	3.042	5,358	09/02/2038	
2018 NR	2018 NR	mPower Placer		07/26/2018	40,832.91	33,561.55	40,832.91	4.500	4.563	5,723	09/02/2039	
2018 R	2018 R	mPower Placer		07/12/2018	101,419.95	98,163.36	101,419.95	4.500	4.563	5,723	09/02/2039	
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	276,035.23	267,899.64	276,035.23	4.500	4.563	5,723	09/02/2039	
2017 S-NR	2017 S-NR	Pioneer Community Energy		09/28/2017	117,125.77	97,270.73	117,125.77	3.000	3.042	5,358	09/02/2038	
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,328,666.25	1,147,602.26	1,328,666.25	3.000	3.042	5,358	09/02/2038	
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	994,416.16	960,182.39	994,416.16	4.500	4.563	5,723	09/02/2039	
2019-20 NR	2019-20 NR	Pioneer Community Energy		07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	6,089	09/02/2040	
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	780,001.57	748,646.29	780,001.57	4.500	4.563	6,089	09/02/2040	
2020-21 NR	2020-21 NR	Pioneer Community Energy		10/01/2020	0.00	0.00	0.00	4.500	4.563	0	09/02/2041	
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	717,521.68	687,213.56	717,521.68	4.500	4.563	6,454	09/02/2041	
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	800,222.86	769,676.75	800,222.86	4.500	4.563	6,819	09/02/2042	
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	59,850.32	52,624.71	59,850.32	3.000	3.042	4,993	09/02/2037	
		Subtotal and Average	8,337,136.64		8,337,136.64	7,570,453.34	8,337,136.64		3.719	5,585		
mPower - Folsom												
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	79,750.64	75,068.32	79,750.64	2.750	2.788	4,993	09/02/2037	
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	28,832.54	26,193.84	28,832.54	2.000	2.028	5,358	09/02/2038	
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	4,628	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	4,628	09/02/2036	

Portfolio PLCR
AC
PM (PRF_PMT) 7.3.11

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

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

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

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

CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of December 31, 2023

Auburn Area Recreation and Park District

CEPT Strategy 1

Entity #: SKHD-7321243412-401P

Quarter Ended December 31, 2023



Market Value Summary:

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

Unit Value Summary:

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

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPT14U@calpers.ca.gov.

Auburn Area Recreation and Park District
 CEPT Strategy 2
 Entity #: SKHE-7321243412-501P
 Quarter Ended December 31, 2023



Market Value Summary:

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

Unit Value Summary:

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

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPT4U@calpers.ca.gov.

CEPPT Account Summary

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

CEPPT/CERBT Investment Returns Outperform Benchmarks

Periods Ended November 30, 2023

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

CEPPT Portfolios

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

CEPPT Portfolio Details

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

Total Participation Cost Fee Rate

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

CEPPT/CERBT Consistently Low Fee Rate History

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

629 Prefunding Program Employers

604 CERBT and 94 CEPPT

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

Questions? Where to Get Trust Fund Information?

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

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	www.your-fundaccount.com/calpers