AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, MARCH 20, 2024, 1:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com 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/84089119007. The public can use this link and/or call 1 669 900 6833 Webinar ID: 840 8911 9007 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 February 21, 2024 Standing Finance Meeting **(Pages 4-6)**

Recommendation: Review and approve minutes.

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

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

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

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

4.4 **Final Budget and Resolution # 2024-05 for Fiscal Year 2024/2025** **(Pages 38-66)**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2024-5 passing the Final FY 2024-2025 budget?

4.5 **Final 2024-2025 Obsolescence List** **(Pages 67-68)**

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

4.6 **Resolution #2024-06 Transfer $30,356 from the Equipment Reserves to the General Fund. The Sugar Pine Ridge Park Irrigation Pump install is complete.** **(Pages 69-70)**

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2024-06, a resolution authorizing the transfer of funds from the Equipment Reserve for the purchase of the Sugar Pine Ridge Irrigation Pump Install.

4.7 **Resolution #2024-07: Transfer $41,622 from the COVID Relief Fund Reserves and $29,869 from the Future Capital Reserve funds to the General Fund for the cost to complete the Ashford Park Plumbing upgrade for $15,711, the Recreation Park Plumbing upgrade for $15,000 and the Splash Pool Repairs for $40,780.** **(Pages 71-73)**

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2024-07, a resolution authorizing the transfer of funds from the COVID Relief Fund Reserves in the amount of $41,622 and a transfer of funds from the Future Capital Reserve in the amount of $29,869 to reimburse the general fund for the expenses paid for the plumbing upgrades at Rec Park for $15,000, the plumbing upgrades at Ashford Park and the work completed on the Splash Pool repairs for $40,780?

4.8 **District Administrator contract amendment – COLA** **(Pages 74-76)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve an amendment (Amendment # 1) to the District Administrator's contact for a Cost-of-Living Adjustment (COLA)?

Discussion Items:

1. County Mitigation Fund, $710,000
2. City Mitigation Fund, $258,396 (Available Funds - $13,396)
3. Placer County Investment Report as of January 31, 2024 **(Pages 78-93)**

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:

March 15, 2024	12:30 pm	Cathy Wayford
Date	Time	Secretary to the Board

3SECTION: 4.0

ITEM:	**4.1**	**APPROVAL OF MINUTES FROM FEBRUARY, 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, February 21, 2024 at 10:00 AM
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 10:01 AM.

ROLL CALL

Director Lynch and Director Ingle were present. Director Lynch departed at 10:45am

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Kahl Muscott to move 4.6 and make it the first agenda item. Director Lynch added he would like to move the items to this order 4.7, 4.5, 4.4, 4.2 and 4.3.

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.

Director Ingle ask why Auburn Area Recreation and Park District (ARD) posted a Public Notice in the Auburn Journal?

4.0 BUSINESS

4.1 Approval of Minutes from January, 2024 Standing Finance Meeting

The Committee approved the minutes from the January 17, 2024 Standing Finance Meeting.

4.2 Review of Cash Requirements for January, 2024

Director Ingle approved the Cash Requirements for January and forwarded the Review of Cash Requirements for January, 2024, to the consent calendar for review and approval.

4.3 Review of Financials for January, 2024

Director Ingle approved the Financials for January and forwarded the Review of Financials for January, 2024, to the consent calendar for review and approval.

4.4 Preliminary Budget and Resolution #2024-04 for Fiscal Year 2024/2025

Director Lynch and Director Ingle approved the Preliminary Budget and Resolution #2024-04 for Fiscal Year 2024/2025 and forwarded to the Board of Directors for review and approval.

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.

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

4.6 Sale of Modular 1 at Auburn Elementary & 2 Modulars at Skyridge Elementary

Director Lynch and Director Ingle approved Sale of Modular at Auburn Elementary & 2 Modulars at Skyridge Elementary and forwarded to the Board of Directors for review and approval. Once the sale is final, Director Lynch would like to have the funds of the sale sent to Marriott Meadows.

4.7 2024-2025 Obsolescence List

Director Lynch and Director Ingle approved 2024-2025 Obsolescence List and forwarded to the Board of Directors for review and approval.

Discussion Items:

1. 5-year Volunteerism for the District – was discussed
2. County Mitigation Fund, current balance $710,000 – was not discussed.
3. City Mitigation Fund, current balance $257,691 (Available Funds - $21,492) – was not discussed.
4. Placer County Investment Report, December 31, 2023 – was discussed.
5. CEPPT Account Update as of December 31, 2023 – was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQURING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations – no update on this item.

ADJOURNED

As there was no further business, the meeting was adjourned at 11:45 AM.

Cathy Warford   February 28, 2024
Board Secretary   Date

SECTION: 4.0

ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR FEBRUARY, 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:

$120,332.46 - First Foundation Payments
$0 – Placer County Payments,

System: 3/1/2024 1:08:38 PM
User Date: 3/1/2024

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Page: 1
User ID: D Shaw

Ranges:	From:	To:		From:	To:
Check Number	First	Last	Check Date	2/1/2024	2/29/2024
Vendor ID	First	Last	Checkbook ID	COMM 1ST	COMM 1ST
Vendor Name	First	Last			

Sorted By: Check Number

* Voided Checks

First Foundation Payments

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
025890	1099-380	Emily Mockel	2/23/2024	COMM 1ST	PMCHK00003010	$195.00
025891	1099-92	Paul Ellner	2/23/2024	COMM 1ST	PMCHK00003010	$100.00
025892	C0111	Cal.net	2/23/2024	COMM 1ST	PMCHK00003010	$66.94
025893	C0113	Cooks Portable Toilets & Septi	2/23/2024	COMM 1ST	PMCHK00003010	$1,349.83
025894	F0058	Foothill Karate-Do	2/23/2024	COMM 1ST	PMCHK00003010	$45.50
025895	G0097	Gold Mountain California News	2/23/2024	COMM 1ST	PMCHK00003010	$600.00
025896	H0056	Humana Dental Ins. Co	2/23/2024	COMM 1ST	PMCHK00003010	$2,859.04
025897	K0010	Knorr Systems, Inc.	2/23/2024	COMM 1ST	PMCHK00003010	$562.00
025898	K1004	Keystone Ridge Designs Inc	2/23/2024	COMM 1ST	PMCHK00003010	$747.75
025899	M0035	Meadow Vista Community Center	2/23/2024	COMM 1ST	PMCHK00003010	$1,575.00
025900	S0067	Superfast Copy	2/23/2024	COMM 1ST	PMCHK00003010	$18.72
025901	S0154	Mike Scheele	2/23/2024	COMM 1ST	PMCHK00003010	$136.68
025902	T1000	Transamerica Life Insurance	2/23/2024	COMM 1ST	PMCHK00003010	$540.00
25806	A0051	Anderson's Sierra Pipe Co.	2/2/2024	COMM 1ST	PMCHK00003002	$232.76
25807	A0115	Auburn Hardware & Rental LLC	2/2/2024	COMM 1ST	PMCHK00003002	$127.06
25808	A1010	Advantage Martketing and Print	2/2/2024	COMM 1ST	PMCHK00003002	$257.40
25809	C0051	CPRS District 2	2/2/2024	COMM 1ST	PMCHK00003002	$20.00
25810	C0072	First Citizens Bank	2/2/2024	COMM 1ST	PMCHK00003002	$470.75
25811	C0143	CleanTec	2/2/2024	COMM 1ST	PMCHK00003002	$153.52
25812	D0010	Diamond Pacific	2/2/2024	COMM 1ST	PMCHK00003002	$340.96
25813	F0015.	Folsom Lock & Key	2/2/2024	COMM 1ST	PMCHK00003002	$150.00
25814	F0038	Fastenal Company	2/2/2024	COMM 1ST	PMCHK00003002	$623.98
25815	I0004	Interstate Sales	2/2/2024	COMM 1ST	PMCHK00003002	$1,007.08
25816	L0033	Les Schwab	2/2/2024	COMM 1ST	PMCHK00003002	$14.28
25817	N0028	Newcastle Elementary School Di	2/2/2024	COMM 1ST	PMCHK00003002	$75.00
25818	N0045	Near U CO2	2/2/2024	COMM 1ST	PMCHK00003002	$269.04
25819	P0005	Placer County Water Agency	2/2/2024	COMM 1ST	PMCHK00003002	$332.94
25820	P0023	PG&E	2/2/2024	COMM 1ST	PMCHK00003002	$105.24
25821	P0119	Pisor Fence Division, In.c	2/2/2024	COMM 1ST	PMCHK00003002	$4,082.33
25822	Q0003	Quality Automotive	2/2/2024	COMM 1ST	PMCHK00003002	$58.20
25823	S1007	Stationary Engineers, Local 39	2/2/2024	COMM 1ST	PMCHK00003002	$457.04
25824	T0071	Everbank, N.A.	2/2/2024	COMM 1ST	PMCHK00003002	$107.34
25825	U0016	Uptown Signs & Graphics, Inc.	2/2/2024	COMM 1ST	PMCHK00003002	$534.11
25826	W0001	Walker's Office Supplies, Inc.	2/2/2024	COMM 1ST	PMCHK00003002	$588.03
25827	U0019	US Bank	2/9/2024	COMM 1ST	PMCHK00003003	$16,175.05
25828	S0173	Sherman Industries Inc.dba She	2/6/2024	COMM 1ST	PMCHK00003004	$4,103.50
25829	1099-103	Terry Masten	2/9/2024	COMM 1ST	PMCHK00003005	$182.00
25830	1099-218	Auburn Gymnastics Center	2/9/2024	COMM 1ST	PMCHK00003005	$53.30
25831	1099-271	Koelsch, Anthony dba Kelpro Se	2/9/2024	COMM 1ST	PMCHK00003005	$4,363.00
25832	1099-295	Juli Land-Marx	2/9/2024	COMM 1ST	PMCHK00003005	$1,800.00
25833	1099-313	Alison Lloyd	2/9/2024	COMM 1ST	PMCHK00003005	$444.60
25834	1099-342	Susie Bell	2/9/2024	COMM 1ST	PMCHK00003005	$338.00
25835	1099-374	Sarah Violett	2/9/2024	COMM 1ST	PMCHK00003005	$262.50
25836	1099-375	Jennifer Rogers	2/9/2024	COMM 1ST	PMCHK00003005	$65.00
25837	1099-385	Sarah Simmons	2/9/2024	COMM 1ST	PMCHK00003005	$136.50
25838	A0027	Recology Auburn Placer	2/9/2024	COMM 1ST	PMCHK00003005	$1,364.43
25839	A0177	All Seasons North Roofing & Wa	2/9/2024	COMM 1ST	PMCHK00003005	$10,000.00
25840	B0062	BareBones WorkWear	2/9/2024	COMM 1ST	PMCHK00003005	$119.02
25841	B0069	Bidwell Water	2/9/2024	COMM 1ST	PMCHK00003005	$239.40
25842	B0071	Mark Brunner	2/9/2024	COMM 1ST	PMCHK00003005	$40.74
25843	C0061	California Computer Services	2/9/2024	COMM 1ST	PMCHK00003005	$4,560.00
25844	D0025	Dawson Oil Company	2/9/2024	COMM 1ST	PMCHK00003005	$4,215.47
25845	P0109	Caleb Porter	2/9/2024	COMM 1ST	PMCHK00003005	$71.72
25846	TEMPE	Katherine Earnshaw	2/9/2024	COMM 1ST	PMCHK00003005	$25.00
25847	TEMPM	Scarleth Mendoza Leal	2/9/2024	COMM 1ST	PMCHK00003005	$177.00
25848	TEMPR	Erika Rivera	2/9/2024	COMM 1ST	PMCHK00003005	$130.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
25849	TEMPV	Nicole Virtue	2/9/2024	COMM 1ST	PMCHK00003005	$25.00
25850	TEMPW	Christine Werner	2/9/2024	COMM 1ST	PMCHK00003005	$25.00
25851	W0001	Walker's Office Supplies, Inc.	2/9/2024	COMM 1ST	PMCHK00003005	$244.29
25852	TEMPE	Kathy Edmundson	2/9/2024	COMM 1ST	PMCHK00003006	$25.00
25853	A0013	AT&T	2/16/2024	COMM 1ST	PMCHK00003007	$53.50
25854	A0172	ABT Plumbing, Electric, Heat &	2/16/2024	COMM 1ST	PMCHK00003007	$500.00
25855	A1010	Advantage Martketing and Print	2/16/2024	COMM 1ST	PMCHK00003007	$358.22
25856	D0010	Diamond Pacific	2/16/2024	COMM 1ST	PMCHK00003007	$13.63
25857	D0077	Dudek	2/16/2024	COMM 1ST	PMCHK00003007	$4,477.50
25858	E0008	Ewing Irrigation Products, Inc	2/16/2024	COMM 1ST	PMCHK00003007	$3,267.25
25859	M0013	Meadow Vista Hardware	2/16/2024	COMM 1ST	PMCHK00003007	$40.33
25860	P0083	Placer County Resource Conserv	2/16/2024	COMM 1ST	PMCHK00003007	$4,000.00
25861	S0009	Sierra Saw Sales And Service	2/16/2024	COMM 1ST	PMCHK00003007	$180.33
25862	S0143	SMOA	2/16/2024	COMM 1ST	PMCHK00003007	$14,922.00
25863	S0145	SCP Distributors	2/16/2024	COMM 1ST	PMCHK00003007	$1,110.46
25864	S1007	Stationary Engineers, Local 39	2/16/2024	COMM 1ST	PMCHK00003007	$476.88
25865	T0031	Turf Star, Inc.	2/16/2024	COMM 1ST	PMCHK00003007	$3,822.79
25866	W0001	Walker's Office Supplies, Inc.	2/16/2024	COMM 1ST	PMCHK00003007	$1,747.17
25867	W0043	West Coast Fire Protection Sys	2/16/2024	COMM 1ST	PMCHK00003007	$300.00
25868	W0045	Williams, Jesse	2/16/2024	COMM 1ST	PMCHK00003007	$63.65
25882	1099-103	Terry Masten	2/23/2024	COMM 1ST	PMCHK00003009	$81.25
25883	1099-117	Juan Aceituno	2/23/2024	COMM 1ST	PMCHK00003009	$552.50
25884	1099-269	Deborah Lynn	2/23/2024	COMM 1ST	PMCHK00003009	$253.50
25885	1099-291	Isaac Humber	2/23/2024	COMM 1ST	PMCHK00003009	$338.00
25886	1099-313	Alison Lloyd	2/23/2024	COMM 1ST	PMCHK00003009	$1,029.60
25887	1099-343	Faith Petersen	2/23/2024	COMM 1ST	PMCHK00003009	$1,436.50
25888	1099-375	Jennifer Rogers	2/23/2024	COMM 1ST	PMCHK00003009	$910.00
25889	1099-376	Joanna Britt	2/23/2024	COMM 1ST	PMCHK00003009	$699.30
25890	A0051	Anderson's Sierra Pipe Co.	2/16/2024	COMM 1ST	PMCHK00003008	$59.18
25891	A0115	Auburn Hardware & Rental LLC	2/16/2024	COMM 1ST	PMCHK00003008	$173.07
25892	G0073	General Plumbing Supply, Inc.	2/16/2024	COMM 1ST	PMCHK00003008	$30.45
25893	M0098	Meadow Vista County Water Dist	2/16/2024	COMM 1ST	PMCHK00003008	$271.48
25894	N0045	Near U CO2	2/16/2024	COMM 1ST	PMCHK00003008	$331.03
25895	P0007	Pacific Gas & Electric Company	2/16/2024	COMM 1ST	PMCHK00003008	$142.53
25896	P0102	Pape' Machinery	2/16/2024	COMM 1ST	PMCHK00003008	$2,137.72
25897	R0073	NAPA Auto Parts	2/16/2024	COMM 1ST	PMCHK00003008	$176.07
25898	S0067	Superfast Copy	2/16/2024	COMM 1ST	PMCHK00003008	$5.28
25899	T0077	TeamSideline.com	2/16/2024	COMM 1ST	PMCHK00003008	$699.00
25900	W0003	Warehouse Paint Incorporated	2/16/2024	COMM 1ST	PMCHK00003008	$3.11
25901	W0044	Wave	2/16/2024	COMM 1ST	PMCHK00003008	$1,243.31
25902	W0054	Wizix Technology Group	2/16/2024	COMM 1ST	PMCHK00003008	$109.16
25903	P0007	Pacific Gas & Electric Company	2/23/2024	COMM 1ST	PMCHK00003011	$2,620.88
25904	W0001	Walker's Office Supplies, Inc.	2/23/2024	COMM 1ST	PMCHK00003011	$344.96
25905	W1006	Audrey Warren	2/23/2024	COMM 1ST	PMCHK00003011	$37.64
25906	C0121	Cole Huber LLP	2/23/2024	COMM 1ST	PMCHK00003012	$593.54
25907	L0039	Leaf	2/23/2024	COMM 1ST	PMCHK00003012	$159.80
25908	N0012	Nevada Irrigation District	2/23/2024	COMM 1ST	PMCHK00003012	$500.14
25909	P0005	Placer County Water Agency	2/23/2024	COMM 1ST	PMCHK00003012	$1,920.77
25910	S0067	Superfast Copy	2/23/2024	COMM 1ST	PMCHK00003012	$73.94
25911	TEMPJ	Brandi Jones	2/23/2024	COMM 1ST	PMCHK00003012	$76.00

Total Checks: 106

Total Amount of Checks: $120,332.46

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Ranges:	From:	To:		From:	To:
Check Number	First	Last	Check Date	2/1/2024	2/29/2024
Vendor ID	First	Last	Checkbook ID	PCO	PCO
Vendor Name	First	Last			

Sorted By: Check Number

* Voided Checks

Placer County Payments

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount

Total Checks: 0

Total Amount of Checks: $0.00

SECTION: 4.0

ITEM:	**4.3**	**REVIEW OF FINANCIALS FOR FEBRUARY, 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)

February's Financials

Revenues –

- Program Revenue is up by **$76,900.** Most of this is coming from Recreation Department and Youth Services Department. **Youth Basketball** brought in **$26,500** over budget. **Skyridge Discovery Club** brought in **$20,200** over budget, **Newcastle Discovery Club** is over budget by **$9,100**, and **Day Camp** is over budget by **$9,300**. Aquatics Department is still showing **$7,200** over budget in **Swim Lessons**.
- Rents & Concessions is up by **$21,000** from budget. **Field rentals** are up by **$11,600**. **Facility rentals** are up by **$13,000**.
- Miscellaneous Revenue is up by **$32,000**. 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, November and February and is above budget by **$26,500**.
- Interest/Investment income is **$49,800** more than anticipated.
- Tax Revenues is above budget by **$21,200**.

- ***Expenses –***
  - Utilities are under by **$30,100**. PGE rates are set to increase by 14% beginning January 1st. This nice savings will not last long. One large PGE bill also came in late and was paid at the beginning of March.
  - Maintenance Expenses are under by **$54,300**. **$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 **$6,400**. **Meadow Vista Park** maintenance is under by **$4,400. Placer Hills Pool** maintenance is coming in lower than last year, so we are showing a savings of **$5,000** under budget here as well.
  - Wages & Benefits are under budget by **$60,000.** This comes from Facilities and Grounds.
  - Fixed Assets are under budget by **$75,000.** 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

2/29/2024

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	12,683.24
First Foundation Bank	442,987.70
Placer County Treasure-General	3,310,377.63
Placer County Treasurer - City Trust	258,396.22
Accounts Receivable	67,107.65
PCOE Receivables	32,229.65
Lease Recievables - Current	39,045.00
Prepaid Expenses	1,739.30
Prepaid Liability Expense	68,036.00
Prepaid Workers Comp Insurance	16,317.17
Total Current Assets	**4,249,499.56**
Non-Current Assets	
CEPPT (CalPERS) Trust	526,062.68
Lease Receivables	107,409.00
Total Non-Current Assets	**633,471.68**
Restricted Reserve Funds	
Transfers out - ADA Reserves	22,023.00
Total Restricted Funds	**22,023.00**
Fixed Assets	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,241,747.03
Fixed Assets: Equipment	3,801,561.05
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	310,570.10
Fixed Assets: Office Furniture & Rec Equipment	289,343.86
Construction In Progress	340,784.20
Less: Accumulated Depreciation	(11,545,099.74)
Total Fixed Assets	**9,490,493.48**
Deferred Outflows of Resources	
Pensions - Def Outflows of Resources	941,910.00
	941,910.00
TOTAL ASSETS	**15,337,397.72**

LIABILITIES AND NET PROFIT

	Current YTD
Current Liabilities	
Deferred Civic Rec Revenue	96,222.11
Prepaid Revenue	19,034.00
Unearned Civic Rec A/R Offset	37,269.35
User Credits Payable	13,034.75
Stale Checks Liability	7,152.01
Refundable Liability (Refunds)	385.00
PGE Tru-up payable	22,301.22
Gift Certificates Unearned	140.00
Compensated Absenses	166,130.34
Sales Tax Payable	48.03
Miscellaneous Deductions	43.69
Lease Payable - Current	122,000.00
Total Current Liabilities	**$483,760.50**
Long Term Liabilities	
Lease Payable - Sterling Bank	1,841,000.00
Net OPEB Liability	257,900.00
Net Pension Liability	1,182,967.00
Total Long Term Liabilities	**3,281,867.00**
TOTAL LIABILITIES	**3,765,627.50**
Deferred Inflows of Resources	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	177,485.00
Deferred Inflows - Leases	142,748.00
	536,516.00
Net Position	
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	726,022.18
RFB: COVID Relief Funding	244,622.00
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	(7,061.87)
RFB: Atwood Equip Fund	17,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	13,008.75
Net Profit (Loss)	940,446.55
Total Net Postion	**$11,035,254.22**
TOTAL LIABILITY AND NET POSITION	**$15,337,397.72**

PROFIT & LOSS

23/24 Approved Budget

	Approved Budget 23-24	% Of Total	Mid-Yr Revision 23-24	% Of Total	2024 February ACTUALS		Last Yr February 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%	81,585	60%	70,575	41%	1,403,184	1,326,263	1,271,993
Facility Revenue	188,147	3%	176,749	2%	10,809	8%	8,981	5%	190,591	169,546	175,605
Misc. Revenue	47,521	1%	93,550	1%	6,190	5%	3,399	2%	119,836	87,892	61,795
Grants & Donations	52,055	1%	92,042	1%	4,794	4%	17,187	10%	119,305	91,043	234,965
Interest/Investment Income	43,447	1%	88,275	1%	10,276	8%	7,674	4%	202,150	152,362	59,872
Equipment Reserve Transfers	465,959	7%	523,529	7%	-	0%	-	0%	264,155	264,155	47,678
Future Cap & ADA Transfers	849,785	12%	673,134	9%	23,252	17%	55,000	32%	269,463	269,463	129,095
Tax Revenue	4,102,145	58%	4,239,777	57%	-	0%	-	0%	4,259,804	4,239,207	4,033,175
Atwood	28,348	0%	28,483	0%	-	0%	8,708	5%	28,948	28,325	27,807
City Mitigation Transfers/Rev	50,000	1%	98,000	1%	-	0%	-	0%	98,000	98,000	55,861
County Mitigation Revenue	22,000	0%	-	0%	-	0%	-	0%	-	-	85,000
Total Operating Revenue	7,089,279	100%	7,392,558	100%	136,906	100.0	171,524	100.0	6,955,436	6,726,256	6,182,846
Expenditures											
Program Expense	255,685	4%	252,312	4%	24,050	6%	30,840	6%	240,596	237,740	223,936
Operating & Supplies	569,202	8%	560,987	8%	35,676	9%	37,322	7%	520,865	516,329	463,887
Utilities Expense	219,359	3%	244,344	4%	12,813	3%	21,307	4%	166,570	196,683	164,312
Professional Services	108,495	2%	90,114	1%	10,327	3%	13,854	3%	70,909	75,138	66,637
Building & Grounds Maintenance	479,172	7%	569,251	8%	24,005	6%	41,188	8%	430,310	484,562	426,882
Property Tax Admin.	74,195	1%	71,577	1%	-	0%	39,219	8%	71,468	69,933	108,599
Wages	2,508,616	37%	2,672,372	39%	196,702	49%	166,032	33%	2,279,444	2,309,428	2,008,642
Benefits & Payroll Costs	1,032,813	15%	1,031,771	15%	78,536	20%	64,495	13%	881,640	911,782	828,088
Fixed Asset Expense	469,005	7%	544,743	8%	3,656	1%	-	0%	308,203	382,823	179,772
Capital Improvement Projects	964,716	14%	691,237	10%	14,462	4%	83,437	17%	378,557	370,733	644,406
Debt Services	165,282	2%	165,912	2%	-	0%	-	0%	154,834	154,768	153,681
Total Expenditures	6,846,540	100%	6,894,620	100%	400,227	100%	497,694	100%	5,503,396	5,709,919	5,268,842
Net Revenue Over Expenditures	**$ 242,739**	3.42	**$ 497,938**		**$ (263,321)**		**(326,170)**		**$1,452,040**	**$1,016,337**	**$914,004**
									Current Totals		Last yrs Totals
City Trust Transfer			$ 87,946								
Annual Contingency Reserve (1-2%)	$ -		$ -						$ 70,000	$ -	$ 70,000
Annual Equip Replacement Reserve	$ 90,000		$ 143,000						$ 622,153	$ 143,000	$ 786,281
Future Capital Construction Reserve	$ 90,000		$ 180,000						$ 843,187	$ 180,000	$ 787,375
COVID Relief Funding	$ -		$ -						$ 244,622	$ -	$ 267,874
ADA Reserve	$ 5,000		$ 5,000						$ 13,009	$ 5,000	$ 30,032
CEPPT/Prefunding	$ 36,000		$ 60,000					CEPPT	$ 526,063	$ 60,000	$ 422,122
TOTALS	**$ 21,739**		**$ 21,992**						**$ 2,319,034**	**$ 628,337**	**$ 2,363,684**
										Budgeted and Transferred	

Auburn Rec & Park

Profit & Loss - Summary
4/1/2023 To 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	81,585.40	1,403,184.07	1,326,263.00	76,921.07	105.80
Rents & Concessions	10,808.69	190,590.61	169,546.00	21,044.61	112.41
Miscellaneous Revenue	6,189.57	119,835.97	87,892.00	31,943.97	136.35
Grants & Donations	4,793.95	119,305.31	91,043.00	28,262.31	131.04
Interest Income	10,275.91	202,150.37	152,362.00	49,788.37	132.68
Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Taxes Revenue	0.00	4,288,752.19	4,267,532.00	21,220.19	100.50
TOTAL OPERATING REVENUE	$113,653.52	$6,421,818.52	$6,192,638.00	$229,180.52	103.70%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	26,252.00	1,164,956.00	1,164,956.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	$26,252.00	$1,164,956.00	$1,164,956.00	$0.00	100.00%
TOTAL REVENUES	139,905.52	7,586,774.52	7,357,594.00	229,180.52	103.12
EXPENDITURES					
Program Expenses	24,049.70	240,595.67	237,740.01	2,855.66	101.20
Operations & Supplies Expense	35,675.93	520,865.42	516,329.00	4,536.42	100.88
Utilities Expense	12,813.38	166,570.33	196,683.00	(30,112.67)	84.69
Legal Expenses	593.54	785.54	1,124.00	(338.46)	69.89
Professional Services	9,733.00	70,123.20	74,014.00	(3,890.80)	94.74
Bldg & Grounds Maintenance	24,005.10	430,310.48	484,562.00	(54,251.52)	88.80
Property Tax Administration/LAFCO	0.00	71,467.69	69,933.00	1,534.69	102.20
Salaries Expense	196,702.48	2,279,443.68	2,309,428.00	(29,984.32)	98.70
nefits & Payroll Costs	78,535.67	881,639.56	911,782.00	(30,142.44)	96.69
ed Asset Expense	3,656.17	308,202.83	382,823.00	(74,620.17)	80.51

Auburn Rec & Park
Profit & Loss - Summary
4/1/2023 To 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	14,462.43	378,556.69	370,733.00	7,823.69	102.11
Debt Service	0.00	154,833.88	154,768.00	65.88	100.04
Transfers Out	26,252.00	1,142,933.00	1,142,933.00	0.00	100.00
TOTAL EXPENDITURES	$426,479.40	$6,646,327.97	$6,852,852.01	($206,524.04)	96.99%
NET REVENUE OVER EXPENDITURES	($286,573.88)	$940,446.55	$504,741.99	$435,704.56	186.32%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2023 to 2/29/2024

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	10,348.35	116,446.29	126,623.00	(10,176.71)	91.96
Skyridge DSC Rev	19,843.35	216,006.48	195,787.00	20,219.48	110.33
Day Camp (REC) Rev	7,027.00	178,622.21	168,889.00	9,733.21	105.76
Day Camp (REG) Rev	0.00	64,478.00	64,866.00	(388.00)	99.40
Preschool Revenue	7,912.50	54,654.50	49,401.00	5,253.50	110.63
Newcastle DSC Revenue	14,062.20	127,329.05	118,192.00	9,137.05	107.73
Adult Softball	(162.50)	29,005.00	28,271.00	734.00	102.60
Adult Basketball	5,250.00	17,100.00	15,162.00	1,938.00	112.78
Adult Volleyball	144.00	8,868.24	8,516.00	352.24	104.14
Pickle Ball Revenue	270.00	6,977.00	10,095.00	(3,118.00)	69.11
Adult Classes	5,036.50	48,523.15	41,716.00	6,807.15	116.32
Adult Class Rev - Bureau	1,110.00	8,936.70	8,259.00	677.70	108.21
Bocce Ball Prog Revenue	0.00	1,732.80	2,469.00	(736.20)	70.18
Youth Basketball	6,825.00	150,905.00	124,423.00	26,482.00	121.28
Youth Classes	3,081.00	73,975.74	73,852.00	123.74	100.17
Youth Class Rev - Bureau	0.00	1,985.00	2,962.00	(977.00)	67.02
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	390.00	4,630.39	4,884.00	(253.61)	94.81
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	26,681.00	(516.00)	98.07
Synchro Team	0.00	14,435.00	15,651.00	(1,216.00)	92.23
Youth Camps Revenue	0.00	43,289.50	43,548.00	(258.50)	99.41
Youth Camp Rev - Bureau	0.00	38,387.00	36,401.00	1,986.00	105.46

Profit & Loss - Detail
4/1/2023 to 2/29/2024
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	1,376.00	(14.78)	98.93
Out of District Fees	448.00	11,119.89	6,211.00	4,908.89	179.04
Out of District Fees - Bureau	0.00	1,167.54	818.00	349.54	142.73
Total Parks and Recreation Services	81,585.40	1,403,184.07	1,326,263.00	76,921.07	105.80
Rents & Concessions					
Fee Waivers, Public	(145.60)	(2,650.65)	(3,135.00)	484.35	84.55
Fee Waivers, Public, Reclamation	(704.55)	(1,185.80)	(266.00)	(919.80)	445.79
Blue Bird Room-CVCC	181.91	1,957.71	1,957.00	0.71	100.04
Stella Irving Rental Revenue - Rec	1,150.20	1,150.20	0.00	1,150.20	0.00
Lakeside Rental Revenue - Reg	2,108.30	10,834.05	7,560.00	3,274.05	143.31
Sierra Room Rental - CVCC	781.50	7,128.40	4,796.00	2,332.40	148.63
Sunset Room Rental - CVCC	238.50	1,374.00	974.00	400.00	141.07
Canyon View Room Rental - CVCC	0.00	1,751.00	(804.00)	2,555.00	(217.79)
Foothills Room Rental - CVCC	1,045.00	8,299.72	6,435.00	1,864.72	128.98
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	5,595.00	(2,770.00)	50.49
Overlook Modular Rent	604.27	6,503.12	6,172.00	331.12	105.37
Gazebo Rentals	0.00	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	208.00	12,748.00	10,956.00	1,792.00	116.36
Tutor Totter Lease Agreement	623.05	6,197.46	6,197.00	0.46	100.01
Kitchen Rental Revenue - CVCC	0.00	1,261.00	924.00	337.00	136.47

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Rec	58.50	8,160.25	7,037.00	1,123.25	115.96
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	174.00	4,018.00	3,921.00	97.00	102.47
Field "Recreation" Rental Revenue	511.75	5,939.75	5,205.00	734.75	114.12
Field "Bill Beane" Rental - Reg A	0.00	3,301.50	2,678.00	623.50	123.28
Field "Softball" Rental - MV	240.00	2,622.00	2,182.00	440.00	120.17
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	512.50	6,836.50	6,250.00	586.50	109.38
Field B (softball) Rev - Reg	0.00	3,607.50	3,272.00	335.50	110.25
Field "James" Rental - Rec	1,716.50	14,902.75	14,734.00	168.75	101.15
Field C (Baseball) Rental - Reg	0.00	5,177.00	5,120.00	57.00	101.11
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	0.00	9,190.43	17,491.00	(8,300.57)	52.54
Field - PH Soccer Field	0.00	1,795.50	728.00	1,067.50	246.64
Field "Soccer B" Rental - Railhead	0.00	9,387.34	1,621.00	7,766.34	579.11
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	5,937.94	6,301.00	(363.06)	94.24
Misc Rents & Concessions - Bureau	481.56	2,372.12	3,193.00	(820.88)	74.29
Custodial Fees	414.00	14,262.00	13,832.00	430.00	103.11
Custodial Fees - Bureau	422.00	4,715.50	4,208.00	507.50	112.06
Set up/Take Down Fees	0.00	300.00	421.00	(121.00)	71.26
Set up/Take Down Fees - Bureau	118.00	1,038.00	806.00	232.00	128.78

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Rents and Concessions	10,808.69	190,590.61	169,546.00	21,044.61	112.41
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	1,000.00	(100.00)	90.00
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	(1,299.00)	(1,440.00)	126.00	(1,566.00)	(1142.86)
Alcohol Permit Fee	0.00	3,703.00	3,350.00	353.00	110.54
Alcohol Permit - Bureau	92.00	690.00	556.00	134.00	124.10
MVCC - Alcohol fee	(138.00)	(138.00)	0.00	(138.00)	0.00
MVCC Custodial Fee	(138.00)	(138.00)	0.00	(138.00)	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	5,741.00	30,906.62	28,035.00	2,871.62	110.24
Miscellaneous Income - F & G	1,931.57	5,641.54	5,030.00	611.54	112.16
Total Miscellaneous Revenue	6,189.57	119,835.97	87,892.00	31,943.97	136.35
Grants & Donations					
Youth Assistance Rev	0.00	18,254.31	12,439.00	5,815.31	146.75
Donation Rev - F & G	0.00	18,051.21	23,418.00	(5,366.79)	77.08
Donations - Bike Park	0.00	3,044.84	2,700.00	344.84	112.77
Grant Proceeds - Y. Services	4,794.00	71,661.00	45,142.00	26,519.00	158.75
Grant Proceeds - F & G	(0.05)	7,343.95	7,344.00	(0.05)	100.00
City Hill Pickleball Courts Revenue	0.00	950.00	0.00	950.00	0.00
l Grants and Donations	4,793.95	119,305.31	91,043.00	28,262.31	131.04

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	79.77	781.67	832.00	(50.33)	93.95
Interest Revenue - County	9,490.61	162,326.19	135,093.00	27,233.19	120.16
Interest - City Trust	705.53	10,376.34	7,269.00	3,107.34	142.75
Interest - Pension Trust	0.00	28,666.17	9,168.00	19,498.17	312.68
Total Interest Income	10,275.91	202,150.37	152,362.00	49,788.37	132.68
Project Revenue - Government					
City Mitigation Revenue	0.00	98,000.00	98,000.00	0.00	100.00
Total Project Revenue - Government	0.00	98,000.00	98,000.00	0.00	100.00
Tax Revenue					
Current Secured Property Taxes General	0.00	3,612,104.96	3,591,403.00	20,701.96	100.58
Homeowner's Prop. Tax Relief	0.00	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	0.00	159,409.59	177,174.00	(17,764.41)	89.97
Unitary & Op Non-unitary Tax	0.00	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	0.00	28,948.35	28,325.00	623.35	102.20
Delinquent Supplimental 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	0.00	2,794.10	2,736.00	58.10	102.12
RDA Pass-Throughs	0.00	256,091.33	236,565.00	19,526.33	108.25

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	0.00	4,288,752.19	4,267,532.00	21,220.19	100.50
TOTAL OPERATING REVENUE	$113,653.52	$6,421,818.52	$6,192,638.00	$229,180.52	103.70%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	23,252.00	533,618.00	533,618.00	0.00	100.00
Transfers In - City Trust	0.00	98,000.00	98,000.00	0.00	100.00
Transfer In - Atwood Equip	3,000.00	3,000.00	3,000.00	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	26,252.00	1,164,956.00	1,164,956.00	0.00	100.00
TOTAL REVENUES	139,905.52	7,586,774.52	7,357,594.00	229,180.52	103.12
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	4,328.80	27,123.80	23,765.00	3,358.80	114.13
Instructor/Adult Classes - Bureau	890.50	4,634.50	4,610.00	24.50	100.53
nstructor/Youth Classes	1,803.75	46,707.10	43,296.00	3,411.10	107.88

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instr/Youth Classes - Bureau	0.00	838.50	2,970.00	(2,131.50)	28.23
Officials/Adult Softball	0.00	12,144.03	10,060.00	2,084.03	120.72
Officials/Adult Basketball	462.00	5,785.00	9,342.00	(3,557.00)	61.93
Officials/Adult Volleyball	0.00	0.00	497.00	(497.00)	0.00
Officials/Youth Basketball	14,460.00	14,460.00	4,059.00	10,401.00	356.25
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	0.00	22,070.50	18,368.00	3,702.50	120.16
Aub Elem/Program Exp	344.95	3,245.87	318.00	2,927.87	1020.71
Skyridge/Program Exp	463.42	5,439.85	4,038.00	1,401.85	134.72
Day Camp/Program Exp	100.56	2,737.35	2,435.01	302.34	112.42
Day Camp REG Expense	0.00	964.63	965.00	(0.37)	99.96
Preschool - Program Expense	140.17	1,306.64	1,023.00	283.64	127.73
Newcastle Program Expense	232.93	2,624.13	2,046.00	578.13	128.26
Adult Softball Expense	0.00	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	433.22	8,537.93	29,780.00	(21,242.07)	28.67
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	128.70	1,276.85	1,148.00	128.85	111.22
Synchro Team Expenses	128.70	1,484.70	1,356.00	128.70	109.49
Special Events Expenses	0.00	2,969.20	2,553.00	416.20	116.30
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	132.00	1,021.50	759.00	262.50	134.59

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Program Expenses	24,049.70	240,595.67	237,740.01	2,855.66	101.20
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(21.53)	(21.00)	(0.53)	102.52
Merchant Fees - Youth Services	1,042.98	16,263.29	19,284.00	(3,020.71)	84.34
Merchant Fees - Cust Serv	790.02	18,870.97	16,023.00	2,847.97	117.77
Discounts Taken	(11.34)	(459.25)	(667.00)	207.75	68.85
Finance Charges	0.00	0.00	(505.00)	505.00	0.00
Cal Card Incentives	(569.98)	(1,918.71)	(1,280.00)	(638.71)	149.90
Donations Expense	0.00	800.00	920.00	(120.00)	86.96
Telephone - Placer Hills Pool	53.50	610.62	606.00	4.62	100.76
Telephone - Cust Serv	526.61	5,975.53	6,246.00	(270.47)	95.67
Telephone (CVCC) - Admin	430.90	5,187.94	5,652.00	(464.06)	91.79
Gift Certificates Expensed (donated)	0.00	50.00	50.00	0.00	100.00
Telephone - Youth Services	0.00	230.65	247.00	(16.35)	93.38
Telephone - Recreation	0.00	316.52	324.00	(7.48)	97.69
Telephone - Preschool	0.00	65.21	69.00	(3.79)	94.51
Telephone - Facilities & Grounds	267.25	9,976.51	11,724.00	(1,747.49)	85.10
Telephone - Day Camp	85.49	921.82	884.00	37.82	104.28
Telephone - Newcastle	0.00	362.69	393.00	(30.31)	92.29
Telephone - Aub El	0.00	729.86	829.00	(99.14)	88.04
Telephone - Skyridge	0.00	345.66	367.00	(21.34)	94.19
Postage - Cust Serv	0.00	700.00	700.00	0.00	100.00
Postage - Admin	264.00	562.73	313.00	249.73	179.79
Activity Guide Expense	333.00	48,946.30	53,193.00	(4,246.70)	92.02
Youth Assistance Expense	96.00	19,918.79	12,357.00	7,561.79	161.19
Bank Service Charges	0.00	10.03	10.00	0.03	100.30
CEPPT Charges	0.00	831.69	776.00	55.69	107.18
Office Supplies - Rec	0.00	580.51	515.00	65.51	112.72

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	195.02	1,821.68	2,337.00	(515.32)	77.95
Office Supplies-Cust Serv	229.41	3,418.36	4,120.00	(701.64)	82.97
Office Supplies - Admin	261.17	5,821.87	6,108.00	(286.13)	95.32
Duplication Costs - Cust Serv	0.00	215.33	222.00	(6.67)	97.00
Duplication Costs - Admin	107.34	1,323.52	1,466.00	(142.48)	90.28
Office Equip Rental - Cust Serv	470.75	5,443.42	5,915.00	(471.58)	92.03
Office Equip Rental - Admin	257.45	3,340.38	3,588.00	(247.62)	93.10
Office Equip Maint - Cust Serv	0.00	0.00	17.00	(17.00)	0.00
Office Equip Maint - Admin	11.51	614.31	1,043.00	(428.69)	58.90
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	28.61	589.11	557.00	32.11	105.77
Gas/Mileage Expense - C.Serv	0.00	593.43	644.00	(50.57)	92.15
Gas/Mileage Expense - Admin	0.00	653.06	1,466.00	(812.94)	44.55
Gas/Mileage Expense - Rec.	40.74	161.92	145.00	16.92	111.67
Gas/Mileage Expense - YS	0.00	11.14	120.00	(108.86)	9.28
Gas/Mileage Expense - F & G	4,415.80	56,829.16	61,817.00	(4,987.84)	91.93
General Administrative Exp - Admin	640.00	1,149.90	560.00	589.90	205.34
Liability Insurance - Admin	17,008.00	179,646.00	179,644.00	2.00	100.00
Board Expense	33.15	237.40	2,449.00	(2,211.60)	9.69
Public Relations/Marketing - Cust Serv	232.75	2,639.39	4,635.00	(1,995.61)	56.95
Miscellaneous Expense	0.00	2.75	3.00	(0.25)	91.67
Dues and Subscriptions-Youth Services	0.00	81.19	93.00	(11.81)	87.30
Dues and Subscriptions - Cust Service	0.00	170.46	170.00	0.46	100.27
Dues and Subscriptions - Admin	0.00	12,761.00	14,781.00	(2,020.00)	86.33
Dues and Subscriptions - Rec.	0.00	320.00	328.00	(8.00)	97.56
Dues and Subscriptions - F & G	399.00	598.95	469.00	129.95	127.71
Staff Appreciation - Rec	0.00	20.00	82.00	(62.00)	24.39

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Appreciation - Aquatics	0.00	24.27	24.00	0.27	101.13
Staff Appreciation - Youth Services	0.00	87.82	231.00	(143.18)	38.02
Staff Appreciation - F & G	20.00	359.11	371.00	(11.89)	96.80
Staff Appreciation - Admin	0.00	0.00	59.00	(59.00)	0.00
Company Celebrations	0.00	1,201.89	2,167.00	(965.11)	55.46
Bad Debts Expense - Y Services	0.00	916.33	905.00	11.33	101.25
Staff Development - Admin	0.00	0.00	1,382.00	(1,382.00)	0.00
Staff Development - Rec.	0.00	630.00	683.00	(53.00)	92.24
Staff Development - Aquatics	120.00	276.00	516.00	(240.00)	53.49
Staff Development - Youth Services	700.00	740.00	40.00	700.00	1850.00
Staff Development - F & G	0.00	5,122.25	7,070.00	(1,947.75)	72.45
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	(1,139.08)	1,594.83	740.00	854.83	215.52
Small Equipment - Aqua	0.00	1,192.62	3,877.00	(2,684.38)	30.76
Small Equipment - Y Serv	0.00	710.64	530.00	180.64	134.08
Small Equipment - Facilitites and Grounds	1,429.00	34,107.95	16,007.00	18,100.95	213.08
Small Equipment - Admin	0.00	1,075.14	1,075.00	0.14	100.01
Field Marking Expense	183.46	3,088.18	3,492.00	(403.82)	88.44
Safety Supplies - F & G	2,694.51	7,171.81	2,362.00	4,809.81	303.63
Safety Supplies - Aquatics	0.00	244.53	245.00	(0.47)	99.81
Safety Supplies - Admin	400.97	797.64	390.00	407.64	204.52
Restroom Supplies - Recreation Park	185.97	1,588.93	1,341.00	247.93	118.49
Restroom Supplies - Regional Park	125.58	2,127.89	2,547.00	(419.11)	83.55
Restroom Supplies - Ashford Park	89.93	755.83	711.00	44.83	106.31
Restroom Supplies - Meadow Vista Park	97.03	925.41	805.00	120.41	114.96
Restroom Supplies - Railhead Park	104.11	936.37	895.00	41.37	104.62
Restroom Supplies - Overlook Park	104.11	936.37	896.00	40.37	104.51
Restroom Supplies - Placer Hills Park	89.93	755.83	713.00	42.83	106.01
Restroom Supplies - Rec Comm Ctr	234.41	2,967.71	2,715.00	252.71	109.31

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Reg Comm Ctr	243.88	2,491.69	2,245.00	246.69	110.99
Restroom Supplies - CVCC Comm Ctr	258.41	3,067.65	2,778.00	289.65	110.43
Sanitation - Reg Pk - Toilet	255.00	2,805.00	2,587.00	218.00	108.43
Sanitation - Win Pk - Toilet	255.00	2,805.00	2,846.00	(41.00)	98.56
Sanitation - Reg - ADA PB Toilet	255.00	2,805.00	2,852.00	(47.00)	98.35
Sanitation - Rec Pk - Debris Box	0.00	13,224.90	12,911.00	313.90	102.43
Sanitation - Reg Pk - Disposal	647.86	6,353.17	6,258.00	95.17	101.52
Sanitation - MV - Disposal	441.75	4,704.93	4,718.00	(13.07)	99.72
Sanitation - CVCC - Disposal	239.97	2,362.11	2,574.00	(211.89)	91.77
Bad Debt Expense - Cust Serv	0.00	9.00	229.00	(220.00)	3.93
Total Operations & Supplies	35,675.93	520,865.42	516,329.00	4,536.42	100.88
Utilities Expense					
Lights - Rec Pk Beggs Field	0.00	3,878.59	4,388.00	(509.41)	88.39
Lighting Reimb.-Beggs Field	0.00	(3,335.57)	(3,005.00)	(330.57)	111.00
Lights - Rec Pk James Field	0.00	9,679.99	10,897.00	(1,217.01)	88.83
Lighting Reimb.-James Field	(126.00)	(7,972.50)	(8,249.00)	276.50	96.65
Lights - Rec Field	116.75	1,165.76	1,130.00	35.76	103.17
Lighting Reimb.-Rec Field	0.00	(1,824.00)	(1,824.00)	0.00	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,698.13	3,683.77	8,031.00	(4,347.23)	45.87
Gas/Electric - Reg Comm Ctr	459.99	5,966.91	11,986.00	(6,019.09)	49.78
Gas/Electric - CV Comm Ctr	0.00	1,112.51	1,507.00	(394.49)	73.82
Electric Reimb.- CV Comm Ctr	(322.00)	(1,627.01)	(1,700.00)	72.99	95.71
Gas/Electric - CVCC	3,372.61	13,604.23	20,906.00	(7,301.77)	65.07
Gas/Electric - Sierra Pool	4,006.14	24,198.36	23,650.00	548.36	102.32
Gas/Electric - PH Pool	552.24	3,103.35	3,957.00	(853.65)	78.43
Electric - Day Camp	0.00	2,281.23	2,885.00	(603.77)	79.07

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Elec - Recreation Park	105.24	9,694.22	11,635.00	(1,940.78)	83.32
Gas/Electric - Reg Park	0.00	10,354.35	9,519.00	835.35	108.78
Lighting Reimb.- Reg Park	0.00	(4,556.25)	(3,713.00)	(843.25)	122.71
Gas/Electric - Ashford Park	51.14	3,991.89	4,686.00	(694.11)	85.19
Gas/Electric - MV Park	91.39	4,879.90	5,178.00	(298.10)	94.24
Electric - Railhead Park	0.00	4,875.75	5,063.00	(187.25)	96.30
Lighting Reimb.-Railhead	(146.75)	(2,769.04)	(2,618.00)	(151.04)	105.77
Gas/Electric - Winchester Park	0.00	1,175.26	1,168.00	7.26	100.62
Reimbursements - Gas/Elec Pool	0.00	(12,788.85)	(12,789.00)	0.15	100.00
Water - Rec Comm Ctr	687.42	5,095.54	5,714.00	(618.46)	89.18
Water - Reg Comm Ctr	172.55	2,184.83	2,095.00	89.83	104.29
Water - CV Comm Ctr	(13.92)	524.87	1,171.00	(646.13)	44.82
Water - CVCC	384.65	4,160.81	5,883.00	(1,722.19)	70.73
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	229.28	4,655.79	4,682.00	(26.21)	99.44
Water - Regional Park	211.30	9,583.44	9,540.00	43.44	100.46
Water - Ashford Park	185.55	4,166.95	4,127.00	39.95	100.97
Water - MV Park	283.52	10,664.84	10,084.00	580.84	105.76
Water - CV Park	0.00	3,607.00	3,588.00	19.00	100.53
Water - Railhead Park	230.73	4,603.18	5,676.00	(1,072.82)	81.10
Water - CVCC Park	0.00	2,419.12	3,081.00	(661.88)	78.52
Water - Overlook Park	363.78	7,169.42	8,400.00	(1,230.58)	85.35
Water - Placer Hills Park	103.35	5,421.96	6,616.00	(1,194.04)	81.95
Water - Atwood	116.29	2,668.32	2,600.00	68.32	102.63
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

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Railhead Park (Sewer)	0.00	173.78	183.00	(9.22)	94.96
Sanitation - Overlook (Sewer)	0.00	735.88	773.00	(37.12)	95.20
Sanitation - CVCC (Sewer)	0.00	10,189.15	10,698.00	(508.85)	95.24
Total Utilities Expense	12,813.38	166,570.33	196,683.00	(30,112.67)	84.69
Legal Expenses					
Legal Fees	593.54	785.54	1,124.00	(338.46)	69.89
Total Legal Expense	593.54	785.54	1,124.00	(338.46)	69.89
Professional Services					
Professional Services - Rec	1,073.00	11,369.17	17,259.00	(5,889.83)	65.87
Professional Services - F & G	0.00	2,011.16	932.00	1,079.16	215.79
Atwood - Professional Services	4,000.00	6,570.96	7,255.00	(684.04)	90.57
Professional Services - C Serv	100.00	16,595.56	16,853.00	(257.44)	98.47
Professional Services - Admin	4,560.00	15,281.77	13,418.00	1,863.77	113.89
Accounting/Auditor Fees	0.00	18,000.00	18,000.00	0.00	100.00
Atwood - County Collection Fee	0.00	294.58	297.00	(2.42)	99.19
Total Professional Services	9,733.00	70,123.20	74,014.00	(3,890.80)	94.74
Bldg & Ground Maintenance					
Vehicle Maintenance	117.81	33,157.34	32,853.00	304.34	100.93
Equipment Rental	0.00	0.00	2,033.00	(2,033.00)	0.00
'rrigation Supplies - General	0.00	5,261.13	4,625.00	636.13	113.75
Maint - Recreation Field	899.54	2,474.24	3,107.00	(632.76)	79.63

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CV Baseball Field	0.00	884.29	929.00	(44.71)	95.19
Maint - James Field	895.26	5,899.40	6,654.00	(754.60)	88.66
Maint - Beggs Field	895.25	1,240.95	1,664.00	(423.05)	74.58
Maint - Sierra Pool	2,272.53	63,659.84	64,543.00	(883.16)	98.63
Reimbursement- Maint Pool	0.00	(11,487.03)	(11,487.00)	(0.03)	100.00
Maint & Repairs - Equipment	6,675.09	35,788.64	39,698.00	(3,909.36)	90.15
Maint - PH Pool	84.12	14,908.52	19,976.00	(5,067.48)	74.63
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	0.00	2,191.29	2,083.00	108.29	105.20
Maint - Recreation Park	2,047.33	42,987.25	44,800.00	(1,812.75)	95.95
Maint - Regional Park	3,166.34	41,292.11	42,544.00	(1,251.89)	97.06
Maint - Ashford Park	506.37	9,213.64	11,697.00	(2,483.36)	78.77
Maint - Meadow Vista Park	577.47	10,109.32	14,517.00	(4,407.68)	69.64
Maint - Christian Valley Park	0.00	1,144.71	4,872.00	(3,727.29)	23.50
Maint - Railhead Park	302.25	5,992.51	6,889.00	(896.49)	86.99
Maint - CVCC Park	0.00	6,588.01	6,475.00	113.01	101.75
Maint - Overlook Park	532.42	12,962.11	12,671.00	291.11	102.30
Maint - Placer Hills Park	0.00	1,570.33	2,659.00	(1,088.67)	59.06
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	3.63	3,995.52	3,231.00	764.52	123.66
Maint - Shockley Park	0.00	3,235.50	4,329.00	(1,093.50)	74.74
Maint - Bike Park	574.00	7,053.88	6,416.00	637.88	109.94
Rep/Maint - Skyridge	0.00	1,067.14	3,853.00	(2,785.86)	27.70
Maint - Ashley Dog Park	109.10	1,395.68	2,306.00	(910.32)	60.52
Rep/Maint - Preschool	0.00	0.00	571.00	(571.00)	0.00

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Comm Ctr	574.42	19,133.59	21,856.00	(2,722.41)	87.54
Maint - Regional Comm Ctr	335.80	14,181.65	15,781.00	(1,599.35)	89.87
Maint - Christian Valley Comm Ctr	0.00	114.22	6,822.00	(6,707.78)	1.67
Maint - CVCC Comm Ctr	855.32	14,790.96	16,059.00	(1,268.04)	92.10
Maint - Overlook Modular	0.00	3,720.33	4,685.00	(964.67)	79.41
Maint - Regional Tennis/Pickleball Courts	336.00	871.52	674.00	197.52	129.31
Maint - MV Soccer A	0.00	296.45	267.00	29.45	111.03
Maint - RH Soccer A	0.00	3,140.44	4,295.00	(1,154.56)	73.12
Maint - PH Soccer Field	0.00	2.14	0.00	2.14	0.00
Maint - Regional Field Soccer	0.00	0.00	141.00	(141.00)	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	68.06	5,679.85	6,141.00	(461.15)	92.49
Maint - MV Softball Field	0.00	6.43	6.00	0.43	107.17
Maint - Regional Field B	265.08	1,505.96	3,211.00	(1,705.04)	46.90
Maint - Regional Field C	398.02	10,584.15	17,001.00	(6,416.85)	62.26
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	1,513.89	34,122.96	35,689.00	(1,566.04)	95.61
Total Building and Grounds Maintenance	24,005.10	430,310.48	484,562.00	(54,251.52)	88.80
Property Tax Administration/LAFCO					
Property Tax Administration	0.00	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	0.00	71,467.69	69,933.00	1,534.69	102.20

ries Expense

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Manager	5,659.36	69,037.83	65,757.00	3,280.83	104.99
Wages - (Cust Serv) - Full Time	10,935.56	130,108.58	135,454.00	(5,345.42)	96.05
Wages - (Admin) - Full Time	13,324.35	155,404.25	151,701.00	3,703.25	102.44
Wages - (Admin) - Part Time	6,455.94	69,559.91	70,044.00	(484.09)	99.31
Wages - (Admin) - Board Pay	2,500.00	24,000.00	24,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	6,679.33	61,081.23	65,675.00	(4,593.77)	93.01
Wages - (Y.Serv) - AE Maint	0.00	332.25	244.00	88.25	136.17
Wages - (Y. Serv) - RC Maint	0.00	462.25	481.00	(18.75)	96.10
Wages - (Y.Serv) - Skyridge - PT	12,251.48	90,738.07	75,625.00	15,113.07	119.98
Wages - (Y.Serv) - Skyridge Maint	0.40	1,059.01	979.00	80.01	108.17
Wages - (Y.Serv) - Day Camp - PT	410.46	88,857.23	83,097.00	5,760.23	106.93
Wages - (Y.Serv) - DC Maint	7.63	399.28	542.00	(142.72)	73.67
Wages - Reg Day Camp	0.00	39,597.45	39,597.00	0.45	100.00
Wages - (Rec) - Full Time	13,748.09	148,016.67	151,916.00	(3,899.33)	97.43
Wages - (Y. Serv) - Newcastle- PT	8,737.60	71,078.99	60,452.00	10,626.99	117.58
Wages - (Y.Serv) - NC Maint	7.08	60.52	85.00	(24.48)	71.20
Wages - (Rec) - Adult Softball	0.00	5,642.00	4,926.00	716.00	114.54
Wages - (Rec) - Adult Basketball	377.94	3,805.56	3,592.00	213.56	105.95
Wages - (Y.Serv) - Preschool	5,227.50	35,277.37	36,015.00	(737.63)	97.95
Wages - (Aqua) - Aquatics Coordinator	1,326.88	14,808.61	14,792.00	16.61	100.11
Wages - (Aqua) - Aquatic Activities	0.00	4,556.56	4,546.00	10.56	100.23
Wages - (Aqua) - Public Swim	276.98	67,074.00	67,648.00	(574.00)	99.15
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	140.68	6,417.66	6,383.00	34.66	100.54
Wages - (Aqua) - Swim Team Coaches	68.54	13,634.06	15,330.00	(1,695.94)	88.94
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,867.11	14,867.00	0.11	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	13,161.09	111,740.59	108,791.00	2,949.59	102.71
Wages - (Fac & Grds) - Fac Att. - CVCC	4,074.77	41,612.09	45,829.00	(4,216.91)	90.80

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Reg	4,401.42	39,298.92	38,307.00	991.92	102.59
Wages - (Fac & Grds) - Fac Att Overlook	0.00	122.65	107.00	15.65	114.63
Wages - (Fac & Grds) - Management	15,571.02	171,983.36	185,975.00	(13,991.64)	92.48
Wages - (Fac & Grds) - Recreation Park	21,378.11	231,971.70	239,164.00	(7,192.30)	96.99
Wages - (Fac & Grds) - Regional Park	21,323.65	209,197.79	223,759.00	(14,561.21)	93.49
Wages - (Fac & Grds) - Ashford Park	4,125.90	43,993.23	46,545.00	(2,551.77)	94.52
Wages - (Fac & Grds) - Meadow Vista Park	4,708.20	50,801.98	51,875.00	(1,073.02)	97.93
Wages - (Fac & Grds) - CV Comm Center	282.04	5,621.86	6,971.00	(1,349.14)	80.65
Wages - (Fac & Grds) - Railhead Park	1,060.31	18,347.02	19,907.00	(1,559.98)	92.16
Wages - (Fac & Grds) - CVCC	2,186.40	18,436.55	17,388.00	1,048.55	106.03
Wages - (Fac & Grds) - Overlook Park	1,934.72	18,054.01	17,475.00	579.01	103.31
Wages - (Fac & Grds) - Placer Hills Park	1,246.23	18,660.79	19,606.00	(945.21)	95.18
Wages - (Fac & Grds) - Pocket Parks	403.05	6,882.82	7,809.00	(926.18)	88.14
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	315.68	314.00	1.68	100.54
Wages - (Fac & Grds) - Winchester Park	233.19	5,000.00	5,112.00	(112.00)	97.81
Wages - (Fac & Grds) - Atwood	574.13	5,898.08	5,860.00	38.08	100.65
Wages - (Fac & Grds) - Shockley Property	0.00	3,331.29	3,780.00	(448.71)	88.13
Wages - (F & G) Special Events	0.00	8,502.85	8,536.00	(33.15)	99.61
Wages - District Administrator	10,238.40	117,905.56	128,966.00	(11,060.44)	91.42
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	1,664.05	6,135.39	4,000.00	2,135.39	153.39
Total Salaries Expense	196,702.48	2,279,443.68	2,309,428.00	(29,984.32)	98.70
Benefits & Payroll Costs					
ER Taxes - Rec	1,043.83	12,540.62	13,149.00	(608.38)	95.37
ER Taxes - Aquatics	167.72	13,288.09	13,681.00	(392.91)	97.13
ER Taxes - Youth Services	3,395.06	35,464.44	35,686.00	(221.56)	99.38
ER Taxes - Fac & Grds	8,006.47	76,116.18	87,221.00	(11,104.82)	87.27

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Cust Serv	835.18	9,913.31	10,348.00	(434.69)	95.80
ER Taxes - Admin	2,489.51	27,689.41	28,138.00	(448.59)	98.41
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	47.15	1,479.19	2,022.00	(542.81)	73.16
Fingerprinting Exp - Recreation	0.00	52.00	0.00	52.00	0.00
Fingerprinting Exp - Aquatics	0.00	79.00	845.00	(766.00)	9.35
Fingerprinting Exp - Youth Services	0.00	240.00	652.00	(412.00)	36.81
Fingerprinting Exp - Fac & Grds	0.00	329.00	239.00	90.00	137.66
Fingerprinting Exp - Admin	0.00	0.00	188.00	(188.00)	0.00
Benefits Expense - Recreation	2,997.32	29,080.28	25,123.00	3,957.28	115.75
Benefits Expense - Youth Services	2,684.49	29,402.47	29,396.00	6.47	100.02
Benefits Expense - Fac & Grds	24,410.43	231,711.97	235,292.00	(3,580.03)	98.48
Benefits Expense - Cust Serv	2,525.42	26,316.79	26,442.00	(125.21)	99.53
Benefits Expense - Admin	6,320.37	67,411.27	68,417.00	(1,005.73)	98.53
Employer Retirement Exp. - Rec	1,342.66	14,190.72	14,394.00	(203.28)	98.59
Employer Retirement Exp. - Aquatics	167.58	2,498.39	2,416.00	82.39	103.41
Employer Retirement Exp. - Youth Services	3,181.87	34,623.53	30,507.00	4,116.53	113.49
Employer Retirement Exp. - Fac & Grds	7,599.49	80,808.71	85,646.00	(4,837.29)	94.35
Employer Retirement Exp - Cust Serv	1,380.80	14,589.81	14,344.00	245.81	101.71
Employer Retirement Exp. - Admin	3,250.38	34,606.59	34,866.00	(259.41)	99.26
CalPERS Prefunding	0.00	66,875.00	69,111.00	(2,236.00)	96.77
Worker's Comp - Rec	210.99	2,425.16	2,179.00	246.16	111.30
Worker's Comp - Aquatics	27.21	2,141.84	2,515.00	(373.16)	85.16
Worker's Comp - Youth Services	585.88	6,902.93	8,327.00	(1,424.07)	82.90
Worker's Comp - Fac & Grds	5,559.01	57,054.67	66,123.00	(9,068.33)	86.29
Worker's Comp - Cust Serv	50.10	585.50	611.00	(25.50)	95.83
Worker's Comp - Admin	256.75	2,913.50	3,486.00	(572.50)	83.58

Auburn Rec & Park

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Benefits and Payroll Costs	78,535.67	881,639.56	911,782.00	(30,142.44)	96.69
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	3,138.34	3,138.00	0.34	100.01
Fixed Asset Purchases - Fac & Grds	3,656.17	301,850.45	374,950.00	(73,099.55)	80.50
Computer Purchases - Admin	0.00	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
Total Fixed Asset Expense	3,656.17	308,202.83	382,823.00	(74,620.17)	80.51
Capital Improvement Projects					
Fire Loss	(107.73)	8,704.01	10,000.00	(1,295.99)	87.04
Rec - Splash Pool Repairs	0.00	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	18.72	466.72	500.00	(33.28)	93.34
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
Aub Elm Modular Roof	10,000.00	10,000.00	11,000.00	(1,000.00)	90.91
City Hall Pickle ball Courts	73.94	12,578.74	10,054.00	2,524.74	125.11
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 Wo	4,477.50	13,221.50	6,344.00	6,877.50	208.41
Sierra P - Locker room Floor Repairs	0.00	1,993.23	2,000.00	(6.77)	99.66
Regional Plumbing infastructure	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
l Capital Improvement Projects	14,462.43	378,556.69	370,733.00	7,823.69	102.11

Profit & Loss - Detail
4/1/2023 to 2/29/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service					
Recreation Park Lease	0.00	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	0.00	154,833.88	154,768.00	65.88	100.04
Transfers Out					
Transfers Out - General Fund	0.00	628,338.00	628,338.00	0.00	100.00
Transfer Out - Atwood	3,000.00	3,000.00	3,000.00	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
Transfers Out - COVID Relief Reserves	23,252.00	23,252.00	23,252.00	0.00	100.00
Total Transfers Out	26,252.00	1,142,933.00	1,142,933.00	0.00	100.00
Total Expenditures	$426,479.40	$6,646,327.97	$6,852,852.01	($206,524.04)	96.99%
Net Revenue Over Expenditures	($286,573.88)	$940,446.55	$504,741.99	$435,704.56	186.32%
ADJ. NET REVENUE OVER EXPENDITURES	(286,573.88)	940,446.55	504,741.99	435,704.56	186.32

4.4 Cover Sheet - Final Budget and Resolution # 2024-5 for Fiscal Year 2024-2025

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

The Issue

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2024-5 passing the Final FY 2024-2025 budget?

Background

The ARD Board of Directors approved a Preliminary Budget for FY 24/25 at the February 29th, 2024 Board of Directors meeting. Staff has made slight adjustments based on Jan – Feb 2024 actuals over the past several weeks and also firmed up the projects 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 updates. Workers' Compensation is estimated by the insurance carrier to rise by 22% to our Experience Mod. Staff had budgeted an 11% increase, so that has been adjusted. Relevant changes from Preliminary to Final budget are reflected below and highlighted.

Administration:

No significant changes

Aquatics:

The **Splash pool** will get the final painting to the structure in April, so the costs to do this have been moved to 2024-2025 for $8,000.

Customer Service:

No significant changes.

Facilities and Grounds:

The changes from Preliminary to Final Assets & Projects include:

- **Regional's Plumbing infrastructure** has been updated from $20,000 to **$14,700** as some of the work has now been completed in 2023-2024.

- **Meadow Vista's Ballfield** including new dugouts and a new scoreboard has increased its In-Kind services from $20,300 to **$28,500** and total project cost of **$59,500.** (County Mitigation is covering the remaining $31,000)

- The **Regional Gym & Locker room Roof** has been moved to 2024-2025 for **$18,000** from 2023-2024.

- The **Bike Park's** remaining dollars for the **park signage** installation has been moved to 2024-2025 for **$3,500** from 2023-2024.

- **Beggs' New Scoreboard** has been moved back to 2024-2025. Total Asset is budgeted at **$15,000**, Auburn Little Leage is contributing 50%.

Recreation

No significant changes

Youth Services

No significant changes

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 some 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 # 2024-5 to the Board for the final budget for 2024-2025.

Attachments:

Resolution # 2024-5
Summary 2024-2025 Final budget
Departmental Budgets

AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY
2024/2025 Final 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			31,835	-	43,339			4,154,418	-		265,637	-	4,495,229	61%
F&G		201,700	10,677	66,045	6,371	216,199	31,000	-	478,360	30,108		211,661	1,252,121	17%
Cust Service	12,195		-						-			-	12,195	0%
Recreation	510,527		-	6,987								7,600	517,514	7%
Youth Services	842,752	-	-	24,000					-				866,752	12%
Aquatics	149,809	8,577	-						93,000			6,300	257,686	3%
TOTAL	1,515,283	210,277	42,512	97,032	49,710	216,199	31,000	4,154,418	571,360	30,108	265,637	225,561	7,409,097	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	
														-	0%
Administration		258,793	-	46,978		117,956	467,894	247,424				163,362	144,000	1,446,407	20%
F&G		208,487	219,517	10,490	462,280		1,292,344	608,276	219,161	770,059	-	2,382	5,000	3,797,996	52%
Cust. Service		46,519		18,479			160,886	59,998	-		-		-	285,882	4%
Recreation	271,140	71,560		14,303			204,672	73,720	7,600		-		-	642,995	9%
Youth Services	19,783	27,756	3,301	210	8,440		554,810	133,568	-	-		-	-	747,868	10%
Aquatics	9,587	7,071	34,193		87,436		164,748	22,929	6,300	93,000	-		-	425,264	6%
															0%
													-		0%
TOTAL	300,510	620,186	257,011	90,460	558,156	117,956	2,845,354	1,145,915	233,061	863,059	-	165,744	149,000	7,346,412	100%

Transfer to Future Capital Construction Reserve 50,000

Net Revenue **12,685** 0.17%

AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY
2024-2025 FINAL Budget

Operating Revenues		Budget	% of total	2024-2025 Final Budget
Program Revenue	$	1,515,283	20.5	
Facility Revenue	$	210,277	2.8	
Misc. Revenue	$	42,512	0.6	
Donations, Grant Revenue and In Kind	$	97,032	1.3	
Interest Income	$	49,710	0.7	
Transfer in from City Mitigation	**$**	**216,199**	2.9	
Transfer in from County Mitigation	**$**	**31,000**	0.4	
Tax Revenue	$	4,420,055	59.7	
Transfer in from Cap Const, ADA & Equip Res	**$**	**796,921**	10.8	
Misc (atwood etc)	$	30,108	0.4	
Total Operating Revenue	**$**	**7,409,097**	**100.00**	-

Expenditures				
Program Expense	$	300,510	4.1%	
Operating & Supplies	$	620,186	8.4%	
Utilities Expense	$	257,011	3.5%	
Professional Services	$	90,460	1.2%	
Building & Grounds Maintenance	$	558,156	7.6%	
Property Tax Admin.	$	117,956	1.6%	
Wages	$	2,845,354	38.7%	
Benefits & Payroll Costs	$	1,145,915	15.6%	
Fixed Asset Expense	**$**	**233,061**	3.2%	
Capital Improvement Projects Mitigation & Funds	**$**	**863,059**	11.7%	
Capital Improvement Projects General Fund	**$**	**-**	0.0%	
Debt Services	$	165,744	2.3%	
Reserve Deposits (ADA, Conting, GASB)	$	149,000	2.0%	
Total Expenditures	**$**	**7,346,412**	**100**	-
Net Revenue Over Expenditures		**62,685**		-

Transfer to Future Capital Construction Reserve	50,000.00

Net Revenue **12,685**

		Estimated 4/2024
Annual Equip Replacement Fund		691,062
Future Capital Construction Fund		835,769
Contingency Reserve		70,000
ADA reserve		18,009
CEPPT Trust		185,000
TOTAL RESERVES	$	1,799,840

Resolution No. 2024 - 5
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California

ADOPTION OF FINAL BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Final 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	1,515,283.00
Facility Rentals	210,277.00
Total Park & Rec. Services Revenue	1,725,560.00
Government Revenues	
Taxes, Governmental Revenue	4,450,163.00
Total Governmental Revenue	4,450,163.00
Other Revenue	
Interest Revenue	49,710.00
Misc. Revenue	42,512.00
Total Other Revenue	92,222.00
Donations	
Donations, Grant, In kind	42,532.00
Total Donation Revenue	42,532.00
TOTAL OPERATING REVENUES	6,310,477.00
Project and Equipment Revenue	
Grant Proceeds	26,000.00
Contributions/In kind Services Revenue	28,500.00
Transfer in from Equipment Reserves	225,561.00
Transfer in from ADA Reserves	-
Transfer in from Reserves	571,360.00
Total Project and Equipment Revenue	851,421.00
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	1,098,620.00
TOTAL REVENUES	**7,409,097.00**

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	300,510.00
Operations & Supplies	620,186.00
Utilities Expense	257,011.00
Professional Expenses	90,460.00
Building & Grounds expense	558,156.00
Property Tax Admin. Fees	74,815.00
Election Cost	43,141.00
Wages & Benefits	3,991,269.00
Equipment and Land Lease	165,744.00
Fixed Assets	7,500.00
Equipment Reserve Expenditures	225,561.00
Total Operating Expenditures	6,334,353.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	-
ADA reserve projects	-
Future Cap Projects	571,360.00
In-Kind & Grant Contribution Projects	54,500.00
Total Project Expenditures	625,860.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	206,199.00
County Park Dedication Project Expenditures	31,000.00
Total Park Ded. Project Expenditures	237,199.00
TOTAL EXPENDITURES	**7,197,412.00**
TOTAL REVENUE SURPLUS (DEFICIT)	**211,685.00**
TO EQUIPMENT RESERVE	**108,000.00**
TO ADA RESERVE	**5,000.00**
TO CONTINGENCY (acct 2453)	**-**
TO CALPERS 115 Trust	**36,000.00**
TO FUTURE CAP CONSTRUCTION RESV.	**50,000.00**
OPERATING BUDGET BALANCE	**12,685.00**

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted on this 28th day of March, 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

Administration 2024-2025 Revenues	FY 23-24 Actual	Mid Year 23 - 24	Final
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	0
Verizon cell lease	30,908	33,693	31,835
TOTAL	65,451	39,088	31,835
Grant Proceeds - Admin	-	-	0
	-	-	0
TOTAL	-	-	0
Interest Income			
Interest Revenue other	783	832	705
Interest Revenue - County	5,577	63,843	5,019
Interest - Pension Trust	33,666	9,168	37,615
TOTAL	40,026	73,843	43,339
Taxes & Gov't Revenues			
Current Sec Prop Tax General	3,612,105	3,591,403	3,748,028
Homeowner's Prop. Tax Reduction	20,564	21,207	21,346
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	131,194	131,258	136,131
Prior Unsec Prop Tax	1,167	260	1,209
Timber Tax Guarantee	1	1	1
Prior Supplimental 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	4,259,804	4,239,071	4,420,055
Other Financing Sources			
Transfers In - General Fund	1,204,388	1,204,388	1,023,120
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	1,225,120
Total Revenues	6,201,007	6,187,728	5,720,349
Administration Expenditures	FY 23-24 Actual	Mid Year 23 - 24	Final
Operations & Supplies	Actual to Date	Budget Revision	2024-25
Discounts Taken	(567)	(667)	-567
Finance Charges	(505)	(505)	-530
CalCard Incentive	(1,349)	(1,512)	-1,349
Penalties	-	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	981	860	1,030
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	12,945	14,874	14,002
Staff Appreciation	22	80	23
Staff Development	567	1,713	595
	25	-	0
Small Office Equipment	1,075	1,075	1,129
Safety Supplies - Administration	396	390	416
TOTAL	236,461	241,549	258,793
Legal Fees	632	11,124	664
	FY 23-24 Actual	Mid Year 23 - 24	Final
Professional Services	Actual to Date	Budget Revision	2024-25
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 23-24 Actual**	**Mid Year 23 - 24**	**Final**
Salaries/Wages Expenses	**Actual to Date**	**Budget Revision**	**2024-25**
Wages - Admin - Full Time	186,751	179,675	199,165
Wages - Admin - Part Time	82,627	82,730	90,023
Wages- Admin - Board Pay	30,000	30,000	30,000
Wages - District Administrator	143,281	146,966	157,707
TOTAL	442,659	439,371	476,895
Benefits & Payroll Costs			
ER -Taxes - Admin (7.65%)	33,887	34,347	37,217
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	45,336
CalPERS Prefunding	66,875	69,111	85,122
Worker's Compensation	3,466	3,773	4,674
TOTAL	218,179	222,780	247,345
Fixed Assets- Equipment			
Fixed Assets	-	-	0
Computer Purchases - Admin.	2,479	4,000	0
TOTAL	2,479	4,000	0
Transfers Out			
Transfers out - General Fund	628,338	628,338	199,000
Transers 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	225,561
Transfers out - Future Cap Const	492,754	492,754	407,700
	1,813,703	1,835,726	1,225,120

Customer Service 2024-2025 Budget Revenues

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Final
Revenue			
Out of Dist Fees	11,120	6,211	11,454
Out of Dist Fees - Bureau	1,168	818	1,203
Return Check Fees	0	0	0
Total	12,288	7,029	12,657
Total Revenues	12,288	7,029	12,657

Customer Service Expenditures

Operations	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Final
Cash short/over	-21	-21	-21
Merchant fees	20,175	16,022	21,184
Bad Debt	0	0	0
Telephone expense	6,599	6,872	6,797
Gift certificates Given Out	50	50	51
Postage	700	700	735
Office Supplies	3,492	4,194	3,667
Duplication costs	236	243	248
Office Equipment rental	6,014	6,484	6,014
Office equipment Maintenance	0	17	0
Dining Expense - Customer Service	132	90	139
Gas/Mileage Expense	674	643	741
Public Relations/Marketing	4,233	6,226	4,444
Dues and Subscriptions	170	170	179
Staff Appreciation	0	0	0
Staff Development	0	0	0
Theft Expense	0	0	0
Small Office equipment	2,222	0	2,333
Bad Debt Expense - Customer Serv	9	229	9
Total Operations	44,685	41,919	46,519
Prof Services	17,766	18,024	18,479
	17,766	18,024	18,479

	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Final
Wages (F/T)	156,096	154,589	160,886
Wages (P/T)	0	0	0
Total	156,096	154,589	160,886
ER -Taxes - Admin	11,399	11,834	12,602
Employment Expense	110	110	116
Fingerprinting Expense	110	110	116
Benefits Expense	28,846	28,930	27,950
Employer Retirement Exp.	16,939	16,692	18,324
Worker's Compensation	686	710	891
Total	58,090	58,386	59,998
Total Salaries & Benefits	214,186	212,975	220,884

Fixed Assets- Equipment	FY 23-24 ACTUAL	23-24 Final Mid Year	24-25 Final
Fixed Asset Purchases	0	0	0
	0	0	0
Total Expenditures	276,637	272,918	285,883
Total Revenues	12,288	7,029	12,657
Total Expenditures	276,637	272,918	285,883
Contingency Reserve (2% of exper	0	0	1,816
Net Gain (Loss)	-264,349	-265,889	-275,042

Aquatics
2024-2025 Budget

Park & Services Revenue	FY 23-24 ACTUAL	Mid Year	Final 24-25
Adult Aquatic Activities	17,834	17,393	18,369
Adult Aquatic Activities Placer Hills	0	0	0
Master Swim	4,843	5,106	4,988
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	26,194	27,662	26,980
Synchro Team	15,511	15,651	14,735
Misc Income	0	0	0
Totals	146,894	141,298	149,809
Rents & Concessions			
Sierra/Splash Pool Rental	6,061	5,882	6,243
Placer Hills Pool rental	2,266	2,266	2,334
Totals	8,327	8,148	8,577
Donation Rev - Aquatics	0	0	0
Total Revenues	155,221	149,446	158,386

Aquatics
Expenditures

Program Expenditures	FY 22-23 ACTUAL	Mid Year	Final 24-25
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	1,277	1,148	1,315
Synchro Team Expenses	1,484	1,356	1,529
Totals	9,308	9,051	9,587
Operations & Supplies			
Telephone - Placer Hills Pool	672	664	701
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	276	516	285
Uniform Exp	87	115	91
Small Equipment	2,145	4,829	2,533
Small Equipment - PH Pool	0	0	0
Safety Supplies - Aquatics	2,183	245	2,253
Totals	**6,512**	7,517	7,071
Utilities			
Gas/Electric - Sierra Pool	33,827	31,607	40,592
Gas/Electric - Placer Hills	3,956	4,302	4,747
Reimbursement - Gas/Electric	-12,789	-12,789	-15,347
Water - Sierra Pool	5,384	4,178	5,815
Water - Placer Hills	379	387	409
Reimbursement - Water	-1,874	-1,874	-2,024
Totals	**28,883**	25,811	34,193
Maintenance			
Maintenance - Sierra Pool	75,885	76,768	79,679
Reimbursement - Maintanence	-11,487	-11,487	-12,061
Maintenance - Placer Hills pool	18,874	20,479	19,818
Totals	**83,272**	85,760	87,436

Park & Services Expenses	FY 22-23 Prelim	Mid Year	Final 24-25
Wages - Aquatics Coordinator	17,041	15,627	18,081
Wages - Adult aquatics	5,764	4,986	9,596
Wages - Public Swim	74,848	74,987	71,469
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	7,894	6,378	8,037
Wages - Uniform allowance	0	450	0
Wages - Coaches (Swim Team)	14,004	15,446	15,376
Wages - Coaches (Synchro)	16,147	16,263	16,025
Totals	**160,785**	158,750	164,748
Benefits & Payroll Costs			
ER -Taxes -(12.65%)	14,270	14,663	15,599
Employment Exp- Aquatics	56	69	59
Fingerprinting Exp- Aquatics	917	917	1,000
Calpers Exp. 16.444%	2,908	2,552	3,348
Worker's Comp (1.9% x 74%)	2,328	2,700	2,924
Totals	**20,479**	20,901	22,929

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 III)	**46,000**	46,000	**8,000**
Emergency Gates	**16,233**	16,233	**0**
Sierra Pool Deck Expansion Joint Rep	**13,252**	15,000	**0**
PH Pool Mow Strip	**24,967**	25,000	**35,000**
Lockerroom Floor Repair	**24,993**	25,000	**35,000**
PH Lockerroom Floor Repair	**0**	0	**15,000**
	125,445	127,233	**93,000**
Total Expenditures	**446,822**	447,161	**425,264**
Total Revenues	**155,221**	149,446	**158,386**
Total Expenditures	**446,822**	447,161	**425,264**
	0	0	
Net Gain (Loss)	**-291,601**	-297,715	**-266,878**

Recreation
2024-2025 Budget

Revenues

	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Final 24/25
Program Revenue			
Adult Softball	38,387	33,956	39,539
Adult Basketball	17,100	15,162	17,613
Adult Volleyball	8,868	8,516	9,134
Pickle Ball	6,977	10,095	7,186
Adult Classes	48,523	43,479	48,523
Adult Classes - Bureau	9,562	9,159	9,562
Bocce Ball	1,733	2,469	1,733
Youth Basketball	150,905	124,423	155,432
Youth Classes	76,330	73,849	76,330
Youth Classes - Bureau	1,985	2,962	1,985
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	1,361	1,376	1,361
Total Program Revenues	500,586	463,726	510,527
Misc. Revenue			
Activity Guide-Advertising Rev.	150	150	0
Miscellaneous Rev	768	0	0
TOTAL MISC REVENUE	918	150	0
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
Total Revenues	519,759	476,314	517,514

Recreation
2023-2024 Budget
Expenditures

Program Expenditures	FY 23-24 Actual Actual to Date	Mid-year 2023-24 Budget Revision	Final 24/25
Instructors - Adult Classes	32,325	25,794	32,325
Inst - A Classes - Bureau	5,986	5,960	5,986
Instructors - Youth Classes	53,033	45,412	53,033
Inst - Y Classes - Bureau	1,119	2,970	1,144
Officials - Adult Softball	12,144	10,060	12,751
Officials - Adult Basketball	10,085	10,367	13,904
Officials - Adult Volleyball	0	497	0
Officials - Youth Basketball	37,589	8,920	28,185
Officials - Youth Volleyball	1,008	1,008	1,058
Instructors- Youth Camp	39,342	31,527	39,342
Inst - Y Camp - Bureau	14,440	18,368	14,440
Adult Softball Expense	3,261	2,230	3,424
Adult Basketball Expense	1,361	1,361	1,429
Adult Volleyball Expense	298	298	313
Pickle Ball/Tennis	1,447	1,250	1,519
Youth Basketball Expense	23,786	29,780	24,975
Youth Class Expense	8	8	8
Youth Volleyball Expense (New)	1,072	1,073	1,126
Special Events	3,401	2,553	3,571
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	1,022	759	1,073
TOTAL PROGRAM EXP.	274,580	231,365	271,140

Operating Expenditures			
Telephone	392	382	404
Activity Guide	49,646	53,193	38,414
Youth Assistance Expense	21,103	12,357	26,418
Office Supplies	1,728	1,663	1,780
Gas/Mileage	482	465	511
Dues & Subscriptions	958	966	1,054
Staff Appreciation	20	82	21
Company Celebrations	1,202	2,167	1,322
Bad Debts Expense	0	0	0
Staff Development	918	971	964

Small Rec Equipment	620	0	639
Uniform Expense	0	41	0
Safety Supplies	33	33	34
TOTAL OPERATING EXP	**77,102**	72,320	71,560

Professional Services	**FY 23-24 Actual Actual to Date**	Mid-year 2023-24 Budget Revision	Final 24/25
Professional Services	13,622	19,241	14,303
Total Professional Services	**13,622**	19,241	14,303

Salaries/Wages Expenditures			
Wages - Full Time	174,152	175,011	192,874
Wages - Part Time	0	0	0
Wages - Seasonal	0	0	0
Wages - Adult Softball	5,886	5,170	5,809
Wages - Uniform	0	0	0
Wages - Adult Basketball	4,951	4,047	4,530
Wages - Adult Volleyball	0	0	0
Wages - Special Events	3,875	3,702	1,459
Totals	**188,864**	187,930	204,672

Benefits & Payroll Expenditures	**FY 23-24 Actual Actual to Date**	Mid-year 2023-24 Budget Revision	Final 24/25
ER -Taxes - (13.65%)	14,654	15,148	16,199
Employment Expense	0	14	20
Fingerprinting Expense	52	0	55
Benefits Expense	32,414	26,970	35,034
Calpers Exp.	16,537	16,784	18,168
Worker's Comp	3,925	3,063	4,244
Totals	**67,582**	61,979	73,720

Equipment & Fixed Assets			
Fixed Assets - Recreation	0	0	7,600
Computer Purchases - Rec	0	0	0
Totals	**0**	0	7,600
Total Expenditures	**621,750**	572,835	642,994

Total Revenues	519,759	476,314	517,514
Total Expenditures	621,750	572,835	642,994
Contingency (1% of expenses)	0	0	0
Net Gain (Loss)	(101,991)	(96,521)	(125,480)

Youth Services 2024-2025

Revenues

	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Final 2024-25
Auburn Elem DSC Revenue	130,091	140,267	136,734
Skyridge DSC Revenue	233,853	213,408	241,492
Rec Day Camp Rev (School & Summer)	179,635	168,889	190,713
Regional Day Camp	64,022	64,866	68,163
Preschool	55,396	54,836	58,720
Newcastle DSC Revenue	138,613	131,319	146,930
TOTAL	**801,610**	**773,585**	**842,752**
Grant Proceeds	71,661	45,142	24,000
Donations	0	0	0
	71,661	**45,142**	**24,000**
Future Capital Construction	12,991	12,991	0
COVID relief Reserves		11,000	0
Equipment Reserves	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	**931,566**	**887,522**	**866,752**

Youth Services

Expenses

Program Expenditures	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Preliminary 2024-25
Auburn Elem - Program Expense	3,780	318	3,546
Skyridge - Program Expense	6,294	4,323	6,609
Rec Day Camp - Program Exp (Sch. & Sum)	2,831	2,710	3,273
	966	965	1,314
Preschool	1,638	1,149	1,720
Newcastle - Program Expense	3,163	2,431	3,321
	18,672	**11,896**	**19,783**

Operations & Supplies			
Advertising - Youth Services	0	0	0
Merchant fees	18,412	21,434	19,333
Telephone - Youth Services (Cell phones)	284	301	298
Telephone - Preschool	66	71	69
Telephone - Rec Day Camp Modular	1,043	1,006	1,095
Telephone - Newcastle	451	480	474
Telephone- Auburn Elem	779	879	818
Telephone- Skyridge	420	442	441
Office Supplies - Youth Services	141	276	148
Gas/Mileage Reimbursement Expense	31	140	34
Miscellaneous Expense	0	0	0
Dues and Subscriptions	205	93	215
Staff Appreciation - Youth Services	108	251	113
Bad Debts Expense	1,603	1,592	1,683
Staff Development - Youth Services	1,770	1,070	1,859
Safety Supplies - Youth Services	0	0	0
Small Equipment	1,120	939	1,176
TOTAL	**26,433**	**28,974**	**27,756**
Utilites			
Electric - Day Camp	2,896	3,129	3,301
	2,896	**3,129**	**3,301**
Professional Services			
Professional Services	200	200	210
	200	**200**	**210**

	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Preliminary 2024-25
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	85	656	89
	4,256	**7,441**	**8,440**

Salaries/Wages Expenses	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Preliminary 2024-25
Wages - (Y.Serv) - Manager & Coord	81,863	75,994	90,241
Wages - (Y.Serv) - Aub Elem - PT	73,817	76,119	78,353
Wages - (Y.Serv) - Aub Elem Maint	332	244	353
Wages - (Y.Serv) - Rock Creek Maint	463	468	0
Wages - (Y.Serv) - Skyridge - PT	110,033	85,576	110,478

Wages - (Y.Serv) - Skyridge Maint	1,199	1,119	1,471
Wages - (Y.Serv) - Rec Day Camp - PT	92,957	87,632	92,576
Wages - (Y.Serv) - REG Day Camp	39,693	39,597	42,403
Wages - (Y.Serv) - Day Camp Maintenance	402	569	529
Wages- (Y.Serv) - Newcastle - PT	84,388	70,424	93,381
Wages - (Y.Serv) - Newcastle Maint	53	85	33
Wages - (Y.Serv) - Preschool	43,080	43,817	44,992
TOTAL WAGES	**528,280**	**481,644**	**554,810**
Benefits & Payroll Costs			
ER Taxes (SS/MC/SUTA/ETT)	41,060	41,281	46,130
Employment Exp- Y.S.	331	402	361
Fingerprinting Exp - Y.S.	341	754	407
Benefits Expense - Y.S.	32,101	32,094	32,056
Employer Retirement Exp. YS	39,063	33,639	44,592
Worker's Compensation - Y.S.	8,331	9,754	10,023
TOTAL BENEFITS	**121,227**	**117,924**	**133,568**
Total Salaries & Benefits	**649,507**	**599,568**	**688,378**

	FY 23-24 Actual Actual to Date	2023-24 Budget Revision	Preliminary 2024-25
Fixed Assets- Equipment			
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	**10,000**	11,000	0
Paving Solution between Modulars	**12,991**	12,991	0
	22,991	**23,991**	**0**
Total Expenditures	**724,955**	**675,199**	**747,869**
Total Revenues	**929,575**	**887,522**	**866,752**
Total Expenditures	**724,955**	**675,199**	**747,869**
Contingency Reserve (1% of expense)	**0**	**0**	**0**
Net Gain (Loss)	**204,620**	**212,323**	**118,884**

Facilities & Grounds
2024 - 2025 Budget

Revenues

Rents and Concessions	FY 23-24 Actual Actual to Date	Mid Year Budget Revision	Final 24/25
Fee Waivers- Public	(7,756)	(3,235)	(7,523)
Fee Waivers-CVCC Public	(1,187)	(266)	(1,151)
Fee Waiver Offset	0	(182)	0
Blue Bird Room - CVCC	2,138	2,043	2,245
Stella Irving - Rec	1,150	0	1,208
Lakeside - Reg	11,515	8,239	18,591
Sierra Room Rental- CVCC	7,130	4,796	7,487
Sunset Room Rental- CVCC	1,411	1,006	1,482
Canyon View Room Rental-CVCC	1,751	(804)	1,839
Foothills Room Rental- CVCC	8,458	6,435	8,881
Oak Room Rental-CVCC	0	0	0
American River Room	2,825	5,595	2,966
Conference Room Rentals	0	(1)	0
Board Room Rental - CVCC	576	0	605
Conference Modular - Overlook	6,504	6,172	6,829
Gazebo - Rec	607	205	637
Gym - Rec	3,891	4,439	4,086
Gym - Reg	13,149	10,956	13,806
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	8,162	7,037	8,570
Picnic Area - Reg	2,085	947	2,189
Picnic Area - Ashford	1,119	1,118	1,175
Picnic Area - Meadow Vista	4,019	3,921	4,220
Field - Recreation	6,690	5,955	7,025
Field A "Bill Beane"- Reg	3,302	2,678	3,467
Field - Softball MV	2,760	2,320	2,898
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	8,345	7,758	8,762
Field B - Reg	4,516	4,180	4,742
Field "James" - Rec	14,904	14,734	15,649
Field "Chana" - Reg	5,177	5,120	5,436
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	7,579	17,491	7,958

Field Placer Hills	1,795	997	1,885
Field Soccer B- MV	410	0	431
Field Soccer B- Railhead	10,386	1,705	10,905
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	5,934	6,301	6,231
Misc Rents & Concessions - Bureau	2,373	1,125	2,492
Custodial Fees	16,170	15,740	16,979
Custodial Fees- Bureau	4,765	4,257	5,003
Set up and Take Down Fees	408	529	428
Set up and Take Down Fees-Bureau	1,038	806	1,090
TOTAL RENTS & CONCESSIONS	184,920	167,271	201,700

Miscellaneous Revenues

MV comm ctr rental	(1,440)	126	140
Sales of an Asset	900	1,000	0
Alcohol permit	3,795	3,350	3,985
Alcohol permit - Bureau	598	556	628
MV alcohol fee	(138)	0	0
MV cust fee	(138)	0	0
Misc Income - F & G	5,642	5,030	5,924
Total Misc Revenue	9,219	10,062	10,677

	FY 23-24 Actual Actual to Date	Mid Year Budget Revision	Final 24/25
Grants & Donations			
Donations - MV Arboretum	0	0	0
Donations F&G	19,052	24,418	39,067
Grant Proceeds	8,294	7,344	26,000
Bike Park donations	3,045	2,700	3,045
TOTAL GRANTS & DONATIONS	30,391	34,462	68,112
Interest Revenue - City Trust	7,079	7,369	6,371
TOTAL Interest Income	7,079	7,369	6,371
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
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	380,715	345,647	357,968

Facilities & Grounds 23-24 Budget

Expenses

Operations & Supplies	FY 23-24 Actual Actual to Date	Mid Year Budget Revision	Final 24/25
Telephone - F & G	11,447	13,195	12,019
Office Supplies - F & G	2,770	3,285	2,909
Duplication Cost - F & G	25	0	26
Dining Expense	124	124	130
Gas/Mileage Expense - Fac & Gr..	66,066	71,053	69,369
Membership & Dues - F & G	599	469	629
Staff Appreciation - F & G	399	398	419
Staff Development - F & G	7,174	6,151	7,533
Uniform Exp	1,810	939	1,901
Small Tools and Equipment	35,045	16,944	36,641
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	3,088	3,492	2,042
Safety Supplies - F & G	10,151	2,422	10,836
Restroom Supplies - Rec Park	1,975	1,444	2,074
Restroom Supplies - Reg. Park	2,578	2,844	2,707
Restroom Supplies - Ashford	999	812	1,049
Restroom Supplies - M.V. Park	1,186	926	1,245
Restroom Supplies - Railhead Park	1,201	995	1,261
Restroom Supplies - Overlook Park	1,201	1,017	1,261
Restroom Supplies - Placer Hills Park	999	713	1,049
Restroom Supplies - Rec. Comm Ctr	3,556	2,927	3,734
Restroom Supplies - Reg. Comm. Ctr	2,997	2,415	3,147
Restroom Supplies - CVCC	3,671	2,986	3,855
Sanitation- Regional Park- Port. Toilet	3,315	3,081	3,481
Sanitation- Winchester Park- Port. Toilet	3,073	3,364	3,227
Sanitation- Rec Park ADA Portab	0	0	0
Sanitation - Reg ADA Pickleball Toilets	3,073	3,374	3,227
Rec Park - Debris Box	15,130	13,855	15,887
Sanitation- Regional Park - Debris	7,601	7,778	7,981
Sanitation- MV Park- Debris	5,590	5,699	5,870
Sanitation- CVCC - Debris	2,839	3,047	2,981
TOTAL OPERATIONS & SUPPLIES	199,682	175,749	208,487

	FY 23-24 Actual Actual to Date	Mid Year Budget Revision	Final 24/25
Lights- Rec Pk Beggs Field (LL)	4,531	4,546	5,165
Lighting Reimbursements - Beggs Fld.	(1,723)	(3,005)	(1,809)
Lights- Rec Park James Field (LL)	10,981	11,214	12,518
Lighting Reimbursements - James Fld.	(5,775)	(8,249)	(6,064)
Lights- Recreation Field (LL)	1,346	1,194	1,534
Lighting Reimbursements - Rec Fld.	(1,379)	(1,824)	(1,448)
Gas/Electric - Rec Comm Ctr	8,300	10,786	9,960
Gas/Electric - Reg Comm Ctr	12,709	16,107	15,251
Gas/Elec. - Chr Vly Comm Ctr	1,669	2,046	2,003
Electric Reimbursements - Chr Vly CC	(1,850)	(2,240)	(2,112)
Gas/Electric - CVCC	19,036	21,354	21,781
Gas/Electric - Recreation Park	11,711	12,242	13,351
Lighting Reimb - Rec Park	0	37	0
Gas/Electric - Reg Park	11,520	10,685	13,133
Lighting Reimbursements - Reg Park	(4,388)	(3,713)	(4,607)
Gas/Electric - Ashford Park	4,488	4,951	5,116
Gas/Elec. - MV Park	5,498	5,797	6,268
Electric - Railhead	5,071	5,188	5,781
Lighting Reimbursements - Railhead	(2,888)	(2,751)	(3,292)
Gas/Electric - Overlook Park	0	0	0
Gas/Electric- Winchester Park	1,263	1,255	1,440
Water - Rec Comm Ctr	6,166	6,785	7,510
Water - Reg Comm Ctr	2,542	2,280	2,442
Water - Chr Vly Comm Ctr	578	1,222	30
Water - CVCC	4,545	6,266	7,703
Water - Recreation Park	5,003	4,922	5,100
Water - Regional Park	9,992	9,728	10,890
Water - Ashford Park	4,454	4,345	4,284
Water - MV Park	11,296	10,714	10,482
Water - Chr Vly Park	3,607	3,588	3,177
Water - Railhead Park	5,150	6,095	6,134
Water - CVCC (Park)	2,420	3,081	3,761
Water - Overlook	7,589	8,820	9,082
Water - Placer Hills Park	5,644	6,827	7,079
Water - Atwood	2,893	2,758	2,453
Water - Chana Field	14,140	12,982	4,104
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	205,118	216,034	219,517

Professional Services	FY 23-24 Actual Actual to Date	Mid Year Budget Revision	Final 24/25
Professional Services	2,179	1,000	2,288
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	7,516	8,200	7,892
Atwood - County Admin Coll Fee	295	297	310
Total Professional Services	9,990	9,497	10,490

Building & Grounds Maintenance

District Vehicles Maint - F & G	35,747	35,442	37,534
Equipment Rental - F & G	133	2,166	2,166
Irrigation supplies	5,262	4,625	5,525
Maint - Recreation Field	2,554	3,186	2,682
Maint - CV Baseball Field	930	975	977
Maint - James Field	6,899	6,654	7,244
Maint - Beggs Field	1,511	1,934	2,106
Maint & Repairs - Equipment	41,144	45,054	46,441
Maint- Winchester Field	328	661	344
Maint - M.V. Tennis/Pickleball Courts	217	527	228
Maint - Recreation Park	45,341	47,156	47,872
Maint - Regional Park	45,404	46,656	61,738
Maint - Ashford Park	10,355	12,839	10,873
Maint - Meadow Vista Park	11,210	15,619	24,035
Maint - Christian Valley Park	2,329	6,057	2,445
Maint - Railhead Park	7,198	8,093	7,558
Maint- CVCC Park	7,485	7,372	7,859
Maint - Overlook Park	14,971	14,679	16,114
Maint - Placer Hills Park	1,734	2,823	1,821
Maint - Pocket Parks	1,710	941	1,796
Maint - Mt. Vernon Park	65	122	68
Maint - Winchester Park	555	728	583
Maint - Atwood III	6,175	5,410	6,632
Maint - Shockley	3,763	4,857	3,951
Maint - Bike Park	11,125	10,486	13,829
Maint - Ashley dog park	3,198	4,108	3,358
Maint - Recreation Comm Ctr	20,358	23,080	21,376

Maint - Regional Comm Ctr	15,841	17,442	16,633
Maint - Christian Valley Comm Ctr	1,300	6,853	6,365
Maint - CVCC	13,636	16,059	14,318
Maint - Overlook Modular	3,752	4,716	3,940
Maint - Regional Tennis/Pickleball Courts	872	674	1,253
Maint - MV Soccer A Field	379	350	398
Maint - RH Soccer A Field	6,881	8,036	7,941
Maint - PH Soccer Field	2	0	2
Maint - Regional Field Soccer	0	141	0
Maint - MV PeeWee Soccer	361	254	379
Maint - RH Soccer B Field	5,795	6,859	6,859
Maint - Reg Bill Beane Field	6,655	6,996	6,988
Maint - MV Softball Field	346	346	363
Maint - Regional Field B	2,384	23,211	2,231
Maint - Regional Field C	10,756	17,172	11,294
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	0	5,000	0
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.	34,441	36,006	26,164
TOTAL MAINTENANCE	409,252	477,365	462,280

	FY 23-24 Actual	**Mid Year**	**Final**
Salaries/Wages Expenses	**Actual to Date**	**Budget Revision**	**24/25**
Wages - Fac Attend - Rec Park	**134,117**	121,791	128,413
Wages - Fac Attend - CVCC	**49,739**	54,265	64,664
Wages - Fac Attend - Reg Park	**46,175**	44,307	57,413
Wages - Fac Attend - Overlook	**139**	107	134
Wages - Management	**204,053**	214,968	228,922
Wages - Rec Park	**280,808**	271,748	267,252
Wages - Reg Park	**239,988**	269,077	261,957
Wages - Ashford Park	**49,017**	72,545	73,000
Wages - Meadow Vista Park	**59,656**	56,875	57,000
Wages - CV Comm Ctr	**6,233**	7,471	7,600
Wages - Railhead Park	**20,552**	21,207	20,000
Wages - CVCC	**23,456**	19,388	24,291
Wages - Overlook Park	**20,705**	19,475	20,000
Wages - Placer Hills Park	**20,537**	21,606	21,000

Wages - Pocket Parks	7,968	8,809	9,000
Wages- Mt. Vernon Park	316	314	320
Wages - Winchester Park	5,315	5,312	5,628
Wages - Atwood	6,684	6,860	8,359
Wages - Dog Park	0	0	8,000
Wages - Shockley	4,564	3,780	6,572
Wages - Special Events	8,503	8,536	8,558
Wages - Proj - Marriott Meadows	857	2,201	2,456
Wages - Uniform Allowance	7,635	12,700	11,786
	1,197,017	1,243,342	1,292,324

	FY 23-24 Actual Actual to Date	Mid Year Budget Revision	Final 24/25
ER -Taxes - F & G (7.65%)	90,802	101,907	102,391
Employment Expense - F & G	1,748	2,291	1,835
Fingerprinting Exp. - F & G	389	239	408
Benefits Expense - F & G	258,984	262,564	304,001
Employer Retirement Exp.	95,807	100,644	107,706
Worker's Comp.	72,909	81,977	91,934
TOTAL BENEFITS & PAYROLL COSTS	520,639	549,622	608,276
TOTAL SALARIES, BENEFITS	1,717,656	1,792,964	1,900,600
Fixed Assets			
Fixed Asset Purchases - F&G	458,770	531,870	219,161
Loss on Removed Assets	735	735	0
Computer Purchases	(2,657)	0	0
TOTAL FIXED ASSETS	456,848	532,605	219,161
Rent			
Rec Park Lease UPPR	2,269	2,313	2,382
TOTAL RENT	2,269	2,313	2,382

	FY 23-24 Actual Actual to Date	Mid Year Budget Revision	Final 24/25
Bike Park Fountain, Signage, Traffic	4,805	4,800	3,500
MV Scoreboard Project			59,500
Overlook - Signage	10,000	10,000	0
Reg - Marriott Meadows Construction Docs	8,744	6,344	26,000
Ashford - Retention Wall Investigation	10,000	10,000	0
Reg Park Plumbing upgrade	20,000	20,000	14,700
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	18,000
Siding at Overlook - Fire Damage	7,500	7,500	7,500
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
Repave Park Drive - Regional			98,660
All Parks - Drinking Fountain Replacement			35,000
Total Capital Improvements (Funded)	600,225	540,013	770,059

TOTAL CAP IMPROVEMENT	**600,225**	540,013	770,059
TOTAL EXPENDITURES	**3,601,040**	3,604,146	3,792,976
Total Revenues	380,715	357,169	357,968
Total Expenditures	3,601,040	3,604,146	3,792,976
Contingency Fund 1% of total exp	0	0	0
Net Gain (Loss)	(3,220,325)	(3,246,977)	(3,435,008)

4.5 Cover Sheet – Final 2024-2025 Obsolescence List

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

The Issue

Shall the Auburn Recreation District (District) approve the Final 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. This was approved last month, February, 2024. In an effort to keep the Obsolescence List in line with the Final Budget, staff is presenting this again with the minor changes below. 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 $691,062. At the end of 2028-2029, the 5th year, the balance is estimated to be at $257,402.

2 Assets moved to 2024-2025 (In **Red** and highlighted in **Yellow** on 23-24)

- The **2015 Jacobsen R311T replacement** that was burned in the fire has been ordered, but will not arrive until 2024-2025. CAPRI insurance will be paying for it.
- The **Scoreboard for Beggs Field** will not be replaced in 2023-2024, so it has been moved to 2024-2025. It has been estimated at **$15,000** and will by shared 50/50 with Auburn Little League.

Recommendation for the Finance Committee

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

Fiscal Impact

The fiscal impact for the 2024-2025 Obsolescence List is $225,561.

Attachment

2024-2025 Obsolescence List

Auburn Recreation District Park Obsolescence List

2024/2025

FUNDING SOURCE

				Orig	year to be	New			
Estimated balance							691,062	0	
ITEM	**Acquired**	**Purchase $**	**Life**	**Repl Date**	**Replaced**	**Acquisition Cost**	**Equip Reserve**	**Genl Fund/Inkind**	
Vehicles									
2006 Ford Ranger vin 95264 **unit 19**	2006	$11,000	18	2024	2024	$50,000	$50,000		
Gators									
John Deere Gator Cart	Uknown	7,500	12	2024	2024	$19,000	$19,000		
Mowers									
Jacobsen R311T Replacement	2015	$60,701	18	2033	2023			Burned in Fire	Moved from 23-24
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 (REC)	Ukn					$5,000	$5,000		
Lakeside Room carpet (1,365 sq.ft.;carpet tiles)	2007	4,500	17	2024	2024	11,000	$11,000		
Grounds Equipment									
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		
Scoreboard for Beggs Field					2023	$15,000	$7,500	$7,500	Moved from 23-24
Pumps									
RH VFD/Filter for Pond Pump	Unknown			2024	2024	$80,000	$80,000		
Heat & Air Units									
Overlook Modular Bard HVAC	Unknown	$5,000	20	2024	2024	$8,400	$8,400		
TOTAL							225,561	8,490	
Estimated Balance Remaining							465,501		

4.6 Cover sheet –Resolution #2024-06 Transfer $30,356 from the Equipment Reserves to the General Fund. The Sugar Pine Ridge Park Irrigation Pump install is complete.

Auburn Area Recreation and Park District Finance Committee, March, 2024.

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2024-06, a resolution authorizing the transfer of funds from the Equipment Reserve for the purchase of the Sugar Pine Ridge Irrigation Pump Install.

Background

In March 2023, the Board of Directors approved the Obsolescence List for 2023-2024 authorizing the installation of: A new pump for (Winchester Park) Sugar Pine Ridge Park in the amount of $30,356.

The pump was installed by Cornerstone Environmental Contractors, Inc. A complete cost to install this pump twice (one pump was manufactured backwards) was $43,047.40. Rainbird reimbursed us for a bad pump install in the amount of $12,162.11, leaving us with a final cost of $30,885.29.

Recommendation:

Staff recommends that the Finance Committee review and recommend approval of Resolution #2024-06, sending this to the Consent Calendar for the Board's review and adoption. This is a resolution approving the transfer of the Equipment Reserve in the amount of $30,356 to the General Fund as this is an appropriate use of these reserves.

Attachment

Resolution #2024-06

RESOLUTION NUMBER 2024-06

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 $30,356 FROM THE EQUIPMENT RESERVE FUNDS FOR SUGAR PINE RIDGE IRRIGATION PUMP INSTALL.

WHEREAS, in March of 2023, the Auburn Area Recreation & Park District Board of Directors approved the Obsolescence List, including the installation of the irrigation pump for Sugar Pine Park, and;

WHEREAS, Cornerstone Environmental Contractors, Inc. was contracted to install the Rainbird irrigation pump purchased the prior fiscal year 2022-23, and;

WHEREAS, the installation has been completed and a total of $30,885.29 was spent to complete the installation, and;

WHEREAS, $30,356 needs to be transferred into the General Fund from the Equipment Reserve Funds, 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 $30,356 from the Equipment Reserve funds to the General Fund for the completion of the Sugar Pine Ridge Park irrigation pump installation.

APPROVED, PASSED, AND ADOPTED ON March 28, 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

4.7 Cover Sheet: Resolution #2024-07: Transfer $41,622 from the COVID Relief Fund Reserves and $29,869 from the Future Capital Reserve funds to the General Fund for the cost to complete the Ashford Park Plumbing upgrade for $15,711, the Recreation Park Plumbing upgrade for $15,000 and the Splash Pool Repairs for $40,780.

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

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2024-07, a resolution authorizing the transfer of funds from the COVID Relief Fund Reserves in the amount of $41,622 and a transfer of funds from the Future Capital Reserve in the amount of $29,869 to reimburse the general fund for the expenses paid for the plumbing upgrades at Rec Park for $15,000, the plumbing upgrades at Ashford Park and the work completed on the Splash Pool repairs for $40,780?

Background

In September 2023, the Board of Directors approved the Amended Project List for 2023-2024 authorizing $15,000 to be spent from the COVID Relief Fund Reserves for the plumbing improvements at Recreation Park.

ABT Plumbing, Electric, Heat & Air was hired to do as much to the infrastructure within the budget and replaced copper pipes with pvc pipes and other plumbing improvements. Staff ordered new sinks from General Plumbing. This project has been completed at **$15,000**.

In September 2023, the Board of Directors also approved $15,000 to be spent from the COVID Relief Fund Reserves for the plumbing improvements at Meadow Vista Park. In February 2024, staff notified the Board that the project would need to move to Ashford Park instead, because there were on-going issues at Ashford that needed to be addressed immediately and that this update would possibly increase to $17,000.

ABT Plumbing, Electric, Heat & Air was contracted to increase the supply lines for the toilets that were installed. They will also be replacing all the sanitary piping in the chase room and restoring both sinks to their original intended designs. At the time of typing this request, the project is 95% complete. The final install of the sinks will be complete in the next two weeks. The contract to complete these improvements came to **$15,711**.

In September 2023, the Board of Directors also approved $46,000 to do Splash Pool Repairs (phase 2) to be funded by the COVID Relief Fund Reserves ($10,962) and Future Capital Construction Reserves ($35,038).

Sherman Steel Welding Services was contracted to fabricate new railing for the Splash Pad. Folsom Lock and Key was hired to put in a new gate for the Splash Pool. Final painting of the structure will be completed in April. The reinforcement of the project as well as the new gate came to **$40,780**.

RESOLUTION NUMBER 2024-07

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 $41,622 FROM THE COVID RELIEF RESERVES AND $29,869 FROM THE FUTURE CAPITAL CONSTRUCTION RESERVES FOR THE RECREATION PARK PLUMBING IMPROVEMENTS, THE ASHFORD PARK PLUMBING IMPROVEMENTS AND THE SPLASH POOL REPAIRS.

WHEREAS, in September of 2023, the Auburn Area Recreation & Park District Board of Directors approved the Project List, including the Recreation Park Plumbing improvements, the Meadow Vista Park Plumbing improvements and the Splash Pool Repairs, and;

WHEREAS, in February of 2024, the Auburn Area Recreation & Park District Board of Directors was made aware that the Meadow Vista Park Plumbing improvements would need to be replaced with Ashford Park Plumbing improvements because it became an accelerated priority, and:

WHEREAS, ABT Plumbing, Electric & Air was contracted to do the improvements to the restroom plumbing and the new sinks were ordered through General Plumbing for the Recreation Park plumbing improvements, and;

WHEREAS, Sherman Steel Welding was contracted to do the Splash Pool repairs and Folsom Lock and Key was contracted to replace and install the new gate for the Splash Pool, and;

WHEREAS, ABT Plumbing, Electric & Air was contracted to do the improvements to the restroom plumbing at Ashford Park, and;

WHEREAS, the Recreation Park Plumbing is complete, the Ashford Park Plumbing is complete, and the Splash Pool Gate and welding repairs are complete, and;

WHEREAS, the Recreation Park Plumbing project was $15,000, the Ashford Park Plumbing project was $15,711, and the Splash Pool repairs were $40,780 and have been completed.

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 $41,622 from the COVID Relief Reserves and $29,869 from the Future Capital Construction Reserves to the General Fund for the completion of the Recreation Park Plumbing improvements, the Ashford Park Plumbing improvements and the Splash Pool repairs.

APPROVED, PASSED, AND ADOPTED ON March 28, 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

4.8 Cover sheet – District Administrator contract amendment – COLA

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve an amendment (Amendment # 1) to the District Administrator's contract for a Cost of Living Adjustment (COLA)?

Background

Staff is recommending a 3.2% COLA increase for employees per the tentative agreement with Local 39, which was approved by the Board, March, 2022.

Per the **existing** ARD District Administrator's contract:

3. Salary

a. District Administrator's annual salary shall be one hundred thirty-three thousand, one hundred eight dollars ($133,108) per year for the term of this contract for performance of the duties of the District Administrator. Said salary shall be payable in twenty-six (26) equal by-weekly payments. When only a portion of any year or month is served, the District Administrator's salary shall be prorated to reflect such service. (Amended April, 2022)

b. In lieu of annual step increases, on September 1st of each year, the District Administrator's salary shall be increased by the percentage increase found in CPI-Urban with the consent of the District Administrator, provided the District Administrator's most recent performance evaluation, as required by Section 7, is "satisfactory" or better for the preceding year. Should the District Administrator's evaluation not be "satisfactory" or better, his salary shall not be adjusted.

c. Further, the Board reserves the right to increase the annual salary of the District Administrator at any time by any amount, with the consent of the District Administrator. Any adjustment in salary made during the life of this contract shall be in the form of a written amendment, and shall become a part of this contract. It is provided, however, that by so amending this contract it shall not be considered that the District has entered into a new contract with the District Administrator.

A proposed amendment (Amendment #1) is attached. **This proposed amendment would raise the District Administrator's yearly salary to $137,367.**

Recommendation for the Finance Committee

Review and provide a recommendation for the Board of Directors.

Alternatives Available to the Finance Committee

1. Do not recommend amending the District Administrator's contract
2. Request more information and bring back to a subsequent meeting

Fiscal Impact

The Fiscal Impact of a 3.2% increase in the District Administrator's annual salary is $4,228 per year. There is approximately $1,029 in "roll-up" costs, broken out as such:

FICA	6.2%
MED	1.45%
W. Comp	1.9% (*101% exp mod)
457 match	2.5%
CalPERS	12.263%

The total fiscal impact is as follows:

Salary	$4,228
Roll-ups	1,029
Total fiscal impact	$5,257

This amount is included in the FY 24/25 budget.

Attachments

Proposed Amendment #1 to the July 27, 2023 contract between ARD Board of Directors and District Administrator Kahl Muscott.

Amendment #1 to the contract signed July 27, 2023, between the Auburn Area Recreation and Park District Board of Directors and District Administrator Kahl Muscott:

Section 3a will be deleted in its entirety and replaced with the following:

3. Salary

   a. District Administrator's annual salary shall be one hundred thirty-seven thousand, three hundred and sixty-seven dollars ($137,367) per year for the term of this contract for performance of the duties of the District Administrator. Said salary shall be payable in twenty-six (26) equal by-weekly payments. When only a portion of any year or month is served, the District Administrator's salary shall be prorated to reflect such service.

DISCUSSION ITEMS:

9.1 County Mitigation Fund, $710,000
9.2 City Mitigation Fund, $258,396 (Available Funds - $13,396)
9.3 Placer County Investment Report as of January 31, 2024

Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of January 31, 2024

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

January 31, 2024

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 673 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $665,705,532.31 in cash and investments maturing in the next 180 days.

General Fund
Portfolio Management
Portfolio Summary
January 31, 2024

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	90,000,000.00	90,000,000.00	90,000,000.00	3.70	1	1	4.932	5.000
U.S. Treasury Coupons	665,000,000.00	647,046,306.81	651,957,223.31	26.78	1,192	746	3.051	3.093
mPower Placer - Long Term	3,315,974.47	3,154,045.16	3,320,812.78	0.14	7,341	4,625	4.087	4.144
Federal Agency Coupons	1,449,000,000.00	1,433,771,760.00	1,448,787,500.82	59.52	1,123	707	3.213	3.258
Collateralized Inactive Bank Deposi	20,000,000.00	20,000,000.00	20,000,000.00	0.82	1	1	4.438	4.500
Negotiable Certificates of Deposit	85,000,000.00	85,022,100.00	85,000,000.00	3.49	293	94	5.536	5.613
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	0.94	553	318	4.867	4.935
Commercial Paper Disc. -Amortizing	95,000,000.00	95,000,000.00	95,000,000.00	3.90	1	0	5.251	5.324
Local Agency Bond	8,474,251.59	8,200,100.04	8,474,251.59	0.35	8,037	5,625	2.777	2.816
mPower Placer	8,337,136.64	7,570,453.34	8,337,136.64	0.34	7,706	5,554	3.668	3.719
mPower - Folsom	429,225.47	408,435.99	429,225.47	0.02	7,683	4,714	3.260	3.305
Investments	**2,447,556,588.17**	**2,413,173,201.34**	**2,434,306,150.61**	**100.00%**	**1,069**	**673**	**3.421**	**3.468**
Cash								
Passbook/Checking (not included in yield calculations)	12,705,532.31	12,705,532.31	12,705,532.31		1	1	0.000	0.000
Total Cash and Investments	**2,460,262,120.48**	**2,425,878,733.65**	**2,447,011,682.92**		**1,069**	**673**	**3.421**	**3.468**

Total Earnings	January 31 Month Ending	Fiscal Year To Date
Current Year	7,710,008.02	43,729,468.40
Average Daily Balance	**2,593,137,963.00**	**2,315,052,405.28**
Effective Rate of Return	**3.50%**	**3.21%**

Jonathan Schmidt 2/12/24

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 01/01/2024-01/31/2024
Data Updated: FUNDSNAP: 02/08/2024 13:14
Run Date: 02/08/2024 - 13:14

Portfolio PLCR
NL! AC
IE (PRF_PM1) 7.3.11
Report Ver. 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2024

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgm't Prog			90,000,000.00	90,000,000.00	90,000,000.00	5.000	5.000	1	
		Subtotal and Average	**98,064,516.13**		**90,000,000.00**	**90,000,000.00**	**90,000,000.00**		**5.000**	**1**	
U.S. Treasury Coupons											
91282CCG4	21124	U.S TREASURY N/B		09/28/2021	5,000,000.00	4,910,150.00	4,995,849.36	0.250	0.476	135	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,270,300.00	9,917,068.65	0.375	0.773	730	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,815,200.00	10,082,290.85	1.875	0.443	212	08/31/2024
912828Z52	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,675,000.00	10,080,557.14	1.375	0.559	365	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,373,800.00	9,933,257.41	0.250	0.680	577	08/31/2025
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,400,800.00	9,939,639.17	0.250	0.660	546	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,270,300.00	9,920,851.99	0.375	0.753	730	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,270,300.00	9,941,923.21	0.500	0.786	758	02/28/2026
91282CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,980,400.00	9,999,325.98	0.125	0.302	14	02/15/2024
912828ZT0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,454,300.00	9,946,152.83	0.250	0.662	485	05/31/2025
912828ZW3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,430,100.00	9,948,480.38	0.250	0.621	515	06/30/2025
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,350,800.00	9,918,597.76	0.250	0.749	607	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,835,600.00	10,065,390.17	1.750	0.421	181	07/31/2024
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,454,300.00	9,946,908.05	0.250	0.656	485	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,400,800.00	9,933,874.68	0.250	0.700	546	07/31/2025
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,400,800.00	9,940,150.67	0.250	0.656	546	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,857,800.00	9,997,207.26	0.250	0.349	104	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,787,900.00	9,999,039.80	0.375	0.396	165	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,787,900.00	9,998,429.45	0.375	0.410	165	07/15/2024
91282CCC3	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,857,800.00	9,996,527.09	0.250	0.373	104	05/15/2024
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,787,900.00	9,993,879.82	0.375	0.512	165	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,787,900.00	9,988,076.17	0.375	0.642	165	07/15/2024
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,787,900.00	9,985,237.73	0.375	0.705	165	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,857,800.00	9,986,473.46	0.250	0.730	104	05/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,600,800.00	19,709,750.31	3.000	4.054	530	07/15/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,764,800.00	18,913,649.96	1.500	3.799	926	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,885,200.00	19,071,351.85	2.250	3.681	1,291	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,564,800.00	9,671,506.78	2.750	3.644	1,475	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,970,700.00	4,966,676.23	4.125	4.825	365	01/31/2025
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,129,600.00	18,972,970.23	2.750	4.161	1,475	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,811,300.00	9,729,413.91	3.125	5.002	561	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,002,300.00	9,892,733.13	4.125	4.614	865	06/15/2026

General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2024

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											
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,958,600.00	9,862,907.47	4.000	4.722	745	02/15/2026
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,579,000.00	19,459,985.84	2.875	4.968	500	06/15/2025
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,716,950.00	14,619,432.45	3.125	4.882	561	08/15/2025
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,781,300.00	9,710,855.13	2.750	5.127	469	05/15/2025
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,085,355.16	9,937,967.86	4.375	4.705	926	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,865,600.00	19,614,552.92	3.875	4.927	714	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,186,800.00	19,849,420.49	4.500	4.829	895	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,021,800.00	18,595,280.22	2.375	4.723	1,199	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,190,600.00	18,649,450.84	2.875	4.642	1,565	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,932,800.00	9,769,510.24	3.875	5.137	714	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,093,400.00	9,869,815.13	4.500	5.073	895	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,266,350.00	13,822,451.79	2.375	5.014	1,199	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,392,950.00	13,808,844.18	2.875	4.968	1,565	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,093,400.00	9,968,670.44	4.500	4.635	895	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,932,800.00	9,841,221.91	3.875	4.738	714	01/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,890,600.00	9,779,275.24	3.625	4.659	834	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,357,000.00	19,340,534.87	2.875	3.920	1,657	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,373,600.00	40,310,432.23	4.500	4.162	895	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,926,451.65	9,916,844.80	3.625	4.176	834	05/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,865,600.00	19,846,527.78	3.875	4.289	714	01/15/2026
		Subtotal and Average	**675,306,647.70**		**665,000,000.00**	**647,046,306.81**	**651,957,223.31**		**3.093**	**746**	
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	4,231	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	4,597	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	531,781.81	532,168.95	536,620.12	5.050	4.894	5,356	10/01/2038
		Subtotal and Average	**3,320,853.19**		**3,315,974.47**	**3,154,045.16**	**3,320,812.78**		**4.144**	**4,625**	
Federal Agency Coupons											
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,583,500.00	9,999,039.33	0.300	0.310	347	01/13/2025
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,294,900.00	9,995,483.33	1.000	1.021	823	05/04/2026
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,829,700.00	10,000,000.00	0.330	0.330	123	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,829,700.00	10,000,000.00	0.330	0.330	123	06/03/2024
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,751,500.00	10,000,000.00	0.460	0.460	200	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,563,200.00	9,994,838.13	0.480	0.531	375	02/10/2025
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,486,500.00	9,998,230.88	0.610	0.624	477	05/23/2025

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Federal Agency Coupons											
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,903,000.00	4,995,874.32	0.570	0.769	152	07/02/2024
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,994,100.00	5,000,000.00	1.230	1.230	8	02/09/2024
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,593,500.00	9,999,387.65	0.320	0.326	356	01/22/2025
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,276,700.00	9,999,201.33	0.500	0.504	728	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,587,300.00	9,998,548.52	0.330	0.345	349	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,587,300.00	9,998,548.52	0.330	0.345	349	01/15/2025
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,713,300.00	10,000,000.00	0.510	0.510	242	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,265,800.00	9,965,227.60	0.750	0.923	754	02/24/2026
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,708,700.00	9,999,804.17	0.500	0.503	238	09/26/2024
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,849,500.00	10,000,000.00	0.375	0.375	113	05/24/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,591,100.00	10,000,000.00	0.625	0.625	392	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,765,900.00	10,000,000.00	0.410	0.410	182	08/01/2024
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,708,100.00	10,000,000.00	0.500	0.542	242	09/30/2024
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,801,900.00	9,995,901.49	0.330	0.431	148	06/28/2024
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,740,600.00	9,999,357.21	0.510	0.521	211	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,804,000.00	10,000,000.00	0.400	0.400	145	06/25/2024
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,654,250.00	5,000,000.00	0.800	0.730	937	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,653,000.00	5,000,000.00	1.250	1.000	937	08/26/2026
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,902,000.00	5,000,000.00	0.400	0.400	145	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,200,400.00	10,000,000.00	1.000	1.001	937	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,657,950.00	5,000,000.00	0.850	0.850	755	02/25/2026
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,903,100.00	4,998,958.50	0.400	0.451	148	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,596,900.00	9,995,063.75	0.550	0.600	364	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,867,550.00	4,997,794.12	0.750	0.822	228	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,745,550.00	4,994,821.83	1.000	1.146	565	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,703,560.00	4,000,000.00	1.250	1.250	939	08/28/2026
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,581,800.00	10,000,000.00	1.200	1.200	495	06/10/2025
3130AQCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,757,000.00	10,000,000.00	1.750	1.317	350	01/16/2025
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,653,100.00	5,000,000.00	1.330	1.468	897	07/17/2026
3130AQCN1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,727,900.00	10,000,000.00	1.500	1.254	351	01/17/2025
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,742,400.00	10,000,000.00	1.500	1.541	502	06/17/2025
3130AQCL5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,620,650.00	15,000,000.00	1.500	1.111	351	01/17/2025
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,640,200.00	10,000,000.00	1.000	1.000	364	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,820,200.00	9,999,144.44	0.950	0.970	155	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,830,300.00	4,989,784.66	1.100	1.320	347	01/13/2025
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,801,500.00	4,991,898.15	1.125	1.295	355	01/21/2025

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Federal Agency Coupons											
3130AQNB5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,858,250.00	4,998,763.89	1.750	1.442	361	01/27/2025
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,982,500.00	5,000,000.00	4.500	3.139	179	07/29/2024
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,988,300.00	10,012,341.65	4.875	4.520	134	06/14/2024
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,982,550.00	4,996,040.78	4.375	4.510	225	09/13/2024
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,971,450.00	4,984,161.12	4.000	4.570	209	08/28/2024
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,962,250.00	24,998,852.25	4.780	4.805	90	05/01/2024
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,989,500.00	10,000,000.00	4.960	4.966	96	05/07/2024
3130AUWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,989,800.00	10,000,000.00	4.960	4.966	102	05/13/2024
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,981,300.00	10,000,000.00	4.880	4.883	158	07/08/2024
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,989,100.00	10,000,000.00	4.880	4.883	165	07/15/2024
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	25,004,500.00	25,000,000.00	5.370	5.377	99	05/10/2024
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,001,900.00	10,000,000.00	5.360	5.367	109	05/20/2024
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,003,100.00	10,000,000.00	5.360	5.367	117	05/28/2024
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,932,500.00	15,000,000.00	4.150	4.154	162	07/12/2024
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,935,200.00	15,000,000.00	4.180	4.184	169	07/19/2024
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,966,900.00	10,000,000.00	4.380	4.385	165	07/15/2024
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,921,800.00	20,000,000.00	4.400	4.405	158	07/08/2024
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,925,400.00	20,000,000.00	4.410	4.415	151	07/01/2024
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,891,750.00	25,000,000.00	4.285	4.290	155	07/05/2024
3130AVLN0	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,897,750.00	25,000,000.00	4.230	4.234	169	07/19/2024
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,913,250.00	25,000,000.00	4.400	4.404	203	08/22/2024
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,907,250.00	25,000,000.00	4.420	4.424	194	08/13/2024
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,912,500.00	25,000,000.00	4.440	4.445	187	08/06/2024
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,885,300.00	10,000,000.00	3.660	3.661	882	07/02/2026
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,914,400.00	10,000,000.00	4.000	3.961	517	07/02/2025
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,828,400.00	20,000,000.00	3.725	3.726	1,247	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,898,500.00	10,000,000.00	3.615	3.616	1,432	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,882,000.00	10,000,000.00	3.620	3.621	1,111	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,884,900.00	10,000,000.00	3.625	3.626	1,103	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,888,900.00	10,000,000.00	3.635	3.636	1,096	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,949,200.00	10,000,000.00	3.925	3.926	958	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,947,600.00	10,000,000.00	3.920	3.921	965	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,952,600.00	10,000,000.00	3.930	3.932	946	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,953,600.00	10,000,000.00	3.930	3.931	952	09/10/2026
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,967,800.00	10,000,000.00	4.180	4.182	585	09/08/2025
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,964,800.00	10,000,000.00	4.180	4.182	579	09/02/2025

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Federal Agency Coupons											
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,028,300.00	10,000,000.00	4.060	4.061	1,315	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,045,000.00	10,000,000.00	4.020	4.021	1,467	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,030,700.00	10,000,000.00	4.070	4.071	1,308	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,046,500.00	10,000,000.00	4.025	4.026	1,474	02/14/2028
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	15,089,850.00	15,000,000.00	4.905	4.907	550	08/04/2025
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,061,300.00	10,000,000.00	4.895	4.897	557	08/11/2025
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,240,600.00	20,000,000.00	4.460	4.461	1,107	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,117,800.00	10,000,000.00	4.450	4.451	1,120	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,139,100.00	10,000,000.00	4.275	4.276	1,467	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,235,400.00	20,000,000.00	4.450	4.451	1,117	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,274,600.00	20,000,000.00	4.270	4.271	1,482	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,345,400.00	19,957,221.56	4.375	4.430	1,590	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,155,700.00	10,000,000.00	4.500	4.502	1,230	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,076,800.00	10,000,000.00	4.480	4.480	1,286	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,073,200.00	10,000,000.00	4.470	4.470	1,281	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,075,200.00	10,000,000.00	4.495	4.497	1,225	06/10/2027
3130AYBH8	23209	FEDERAL HOME LOAN BANK		12/22/2023	20,000,000.00	20,019,800.00	20,000,000.00	4.460	6.378	525	07/10/2025
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,977,350.00	15,000,000.00	3.855	3.855	1,621	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,001,350.00	15,000,000.00	4.000	4.001	1,075	01/11/2027
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,024,400.00	10,000,000.00	4.193	4.194	916	08/05/2026
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,036,900.00	15,000,000.00	4.180	4.181	923	08/12/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,055,800.00	20,000,000.00	4.110	4.110	1,069	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,025,800.00	20,000,000.00	3.985	3.985	1,803	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,076,000.00	20,000,000.00	4.020	4.020	1,440	01/11/2028
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,068,000.00	20,000,000.00	4.050	4.050	1,252	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,085,400.00	20,000,000.00	3.980	3.980	1,616	07/05/2028
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,089,400.00	30,000,000.00	4.060	4.061	1,257	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,040,650.00	15,000,000.00	4.070	4.071	1,216	06/01/2027
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,101,600.00	20,000,000.00	4.040	4.040	1,821	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,085,800.00	20,000,000.00	4.057	4.058	1,614	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,084,000.00	20,000,000.00	4.062	4.063	1,582	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,070,000.00	20,000,000.00	4.060	4.061	1,320	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,042,300.00	15,000,000.00	4.070	4.071	1,236	06/21/2027
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,368,800.00	9,992,694.76	0.375	0.419	600	09/23/2025
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,814,800.00	9,999,941.10	0.430	0.432	138	06/18/2024
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,597,550.00	4,948,885.65	0.750	1.190	873	06/23/2026

General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2024

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											
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,957,800.00	20,000,000.00	5.000	5.000	176	07/26/2024
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,822,100.00	10,000,000.00	0.375	0.375	134	06/14/2024
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,398,300.00	9,992,991.72	0.375	0.420	571	08/25/2025
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,776,500.00	9,998,698.41	0.250	0.279	165	07/15/2024
		Subtotal and Average	**1,338,620,343.54**		**1,449,000,000.00**	**1,433,771,760.00**	**1,448,787,500.82**		**3.258**	**707**	
Collateralized Inactive Bank Deposi											
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											
		Subtotal and Average	**3,225,627.07**								
Negotiable Certificates of Deposit											
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,995,350.00	15,000,000.00	5.230	5.303	25	02/26/2024
13606KYF7	22587	CANADIAN IMP BK COMM NY		06/27/2023	25,000,000.00	25,002,250.00	25,000,000.00	5.760	5.840	14	02/15/2024
85325VGC8	22588	Standard Chartered Bank NY		06/27/2023	25,000,000.00	25,003,500.00	25,000,000.00	5.750	5.830	19	02/20/2024
85325VKK5	23229	Standard Chartered Bank NY		01/10/2024	20,000,000.00	20,021,000.00	20,000,000.00	5.220	5.293	341	01/07/2025
		Subtotal and Average	**79,516,129.03**		**85,000,000.00**	**85,022,100.00**	**85,000,000.00**		**5.613**	**94**	
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	337	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	372	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	78	04/19/2024
		Subtotal and Average	**23,000,000.00**		**23,000,000.00**	**23,000,000.00**	**23,000,000.00**		**4.935**	**318**	
Commercial Paper Disc. -Amortizing											
22533TB13	23271	Credit Agricole CIB		01/31/2024	95,000,000.00	95,000,000.00	95,000,000.00	5.250	5.324	0	02/01/2024
		Subtotal and Average	**131,440,396.64**		**95,000,000.00**	**95,000,000.00**	**95,000,000.00**		**5.324**	**0**	
Federal Agency Disc. -Amortizing											
		Subtotal and Average	**190,082,375.58**								

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General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2024

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
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	4,810	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	1,419	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	523,306.10	532,748.11	523,306.10	3.000	3.000	1,811	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	8,550	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	263	10/21/2024
		Subtotal and Average	**8,497,560.67**		**8,474,251.59**	**8,200,100.04**	**8,474,251.59**		**2.816**	**5,625**	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,077,068.47	2,669,830.77	3,077,068.47	3.000	3.042	4,962	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	5,327	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	5,327	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	5,692	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	5,692	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	5,692	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	5,327	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	5,327	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	5,692	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	6,058	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	6,058	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	6,423	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	6,788	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	4,962	09/02/2037
		Subtotal and Average	**8,337,136.64**		**8,337,136.64**	**7,570,453.34**	**8,337,136.64**		**3.719**	**5,554**	
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	4,962	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	5,327	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	4,597	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	127,072.75	122,936.66	127,072.75	3.500	3.549	4,597	09/02/2036
		Subtotal and Average	**429,225.47**		**429,225.47**	**408,435.99**	**429,225.47**		**3.305**	**4,714**	

General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2024

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
		Total and Average	2,593,137,963.00		2,447,556,588.17	2,413,173,201.34	2,434,306,150.61		3.468	673

General Fund
Portfolio Management
Portfolio Details - Cash
January 31, 2024

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			11,853,727.42	11,853,727.42	11,853,727.42		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			851,804.89	851,804.89	851,804.89		0.000	1
		Average Balance	**0.00**							**1**
		Total Cash and Investments	**2,593,137,963.00**		**2,460,262,120.48**	**2,425,878,733.65**	**2,447,011,682.92**		**3.468**	**673**

PLACER COUNTY 2023/24
Summary by Issuer
January 31, 2024

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	5,135,862.35	5,135,862.35	0.21	2.800	4,810
BAYERISCHE LANDESBK NY	1	15,000,000.00	15,000,000.00	0.61	5.303	25
Credit Agricole CIB	1	95,000,000.00	94,986,145.83	3.89	5.324	0
California Asset Mgm't Prog	1	90,000,000.00	90,000,000.00	3.68	5.000	1
CANADIAN IMP BK COMM NY	1	25,000,000.00	25,000,000.00	1.02	5.840	14
FEDERAL FARM CREDIT BANK	9	80,000,000.00	79,938,500.00	3.27	0.576	318
FEDERAL HOME LOAN BANK	103	1,294,000,000.00	1,293,694,240.00	52.94	3.516	754
FED HOME LOAN MORT CORP	4	45,000,000.00	44,880,400.00	1.84	2.545	339
FEDERAL NATIONAL MORT. ASSOC.	3	30,000,000.00	29,969,000.00	1.23	0.358	290
Five Star Bank - PIMMA	1	20,000,000.00	20,000,000.00	0.82	4.500	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.82	4.968	355
Mid Placer Public School Trans	2	692,159.25	692,159.25	0.03	2.963	1,715
mPower Folsom	5	429,225.47	429,225.47	0.02	3.305	4,714
mPower Placer	7	6,047,489.47	6,047,489.47	0.25	3.519	4,762
Newcastle Elementary SD	1	2,543,865.61	2,543,865.61	0.10	2.800	8,550
Placer Hills Fire Protection	1	102,364.38	102,364.38	0.00	3.000	263
Public Finance Authority	1	531,781.81	542,417.45	0.02	4.894	5,356
Pioneer Community Energy	9	5,013,989.51	5,013,989.51	0.21	4.124	5,923
PLACER COUNTY CASH	2	12,705,532.31	12,705,532.31	0.52	0.000	1
River City Bank	1	3,000,000.00	3,000,000.00	0.12	4.715	78
Standard Chartered Bank NY	2	45,000,000.00	45,000,000.00	1.84	5.591	162
Sierra Valley Energy Authority	1	59,850.32	59,850.32	0.00	3.042	4,962
U.S TREASURY N/B	1	5,000,000.00	4,969,531.25	0.20	0.476	135

PLACER COUNTY 2023/24
Summary by Issuer
January 31, 2024

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
U. S. TREASURY COUPON	51	660,000,000.00	643,909,951.09	26.35	3.113	751
Total and Average	**211**	**2,460,262,120.48**	**2,443,620,524.29**	**100.00**	**3.450**	**669**

General Fund
Purchases Report
Sorted by Fund - Fund
January 1, 2024 - January 31, 2024

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
313384RH4	23221	1010	AFD	FHLBDN	25,000,000.00	01/02/2024	01/03 - At Maturity	24,996,333.33		5.280	01/03/2024	5.354	0.00
313384RJ0	23222	1010	AFD	FHLBDN	25,000,000.00	01/03/2024	01/04 - At Maturity	24,996,319.44		5.300	01/04/2024	5.374	0.00
313384RJ0	23223	1010	AFD	FHLBDN	50,000,000.00	01/03/2024	01/04 - At Maturity	49,992,638.89		5.300	01/04/2024	5.374	0.00
313384RK7	23224	1010	AFD	FHLBDN	70,000,000.00	01/04/2024	01/05 - At Maturity	69,989,752.78		5.270	01/05/2024	5.344	0.00
313384RK7	23225	1010	AFD	FHLBDN	50,000,000.00	01/04/2024	01/05 - At Maturity	49,992,680.56		5.270	01/05/2024	5.344	0.00
313384RN1	23226	1010	AFD	FHLBDN	185,000,000.00	01/05/2024	01/08 - At Maturity	184,918,754.18		5.270	01/08/2024	5.346	0.00
313384RP6	23227	1010	AFD	FHLBDN	170,000,000.00	01/08/2024	01/09 - At Maturity	169,975,161.10		5.260	01/09/2024	5.334	0.00
313384RQ4	23228	1010	AFD	FHLBDN	190,000,000.00	01/09/2024	01/10 - At Maturity	189,972,238.88		5.260	01/10/2024	5.334	0.00
22533TAB2	23231	1010	ACP	CACPNY	75,000,000.00	01/10/2024	01/11 - At Maturity	74,989,062.50		5.250	01/11/2024	5.251	0.00
63873JAB6	23230	1010	ACP	NATXNY	100,000,000.00	01/10/2024	01/11 - At Maturity	99,985,416.66		5.250	01/11/2024	5.251	0.00
85325VKK5	23229	1010	NCB	STANNY	20,000,000.00	01/10/2024	01/07 - At Maturity	20,000,000.00		5.220	01/07/2025	5.220	20,000,000.00
22533TAC0	23240	1010	ACP	CACPNY	50,000,000.00	01/11/2024	01/12 - At Maturity	49,992,708.33		5.250	01/12/2024	5.251	0.00
3130AYGV2	23232	1010	FAC	FHLB	10,000,000.00	01/11/2024	02/05 - 08/05	10,000,000.00		4.193	08/05/2026	4.194	10,000,000.00
3130AYGR1	23233	1010	FAC	FHLB	15,000,000.00	01/11/2024	02/12 - 08/12	15,000,000.00		4.180	08/12/2026	4.181	15,000,000.00
3130AYGU4	23234	1010	FAC	FHLB	20,000,000.00	01/11/2024	07/05 - 01/05	20,000,000.00		4.110	01/05/2027	4.110	20,000,000.00
3130AYGW0	23235	1010	FAC	FHLB	20,000,000.00	01/11/2024	07/08 - 01/08	20,000,000.00		3.985	01/08/2029	3.985	20,000,000.00
3130AYGT7	23236	1010	FAC	FHLB	20,000,000.00	01/11/2024	07/11 - 01/11	20,000,000.00		4.020	01/11/2028	4.020	20,000,000.00
3130AYGP5	23237	1010	FAC	FHLB	20,000,000.00	01/11/2024	07/07 - 01/07	20,000,000.00		4.050	07/07/2027	4.050	20,000,000.00
3130AYGQ3	23238	1010	FAC	FHLB	20,000,000.00	01/11/2024	07/05 - 01/05	20,000,000.00		3.980	07/05/2028	3.980	20,000,000.00
63873JAC4	23239	1010	ACP	NATXNY	50,000,000.00	01/11/2024	01/12 - At Maturity	49,992,708.33		5.250	01/12/2024	5.251	0.00
22533TAG1	23242	1010	ACP	CACPNY	45,000,000.00	01/12/2024	01/16 - At Maturity	44,973,750.00		5.250	01/16/2024	5.253	0.00
63873JAG5	23241	1010	ACP	NATXNY	50,000,000.00	01/12/2024	01/16 - At Maturity	49,970,833.33		5.250	01/16/2024	5.253	0.00
22533TAH9	23244	1010	ACP	CACPNY	65,000,000.00	01/16/2024	01/17 - At Maturity	64,990,520.83		5.250	01/17/2024	5.251	0.00
63873JAH3	23243	1010	ACP	NATXNY	100,000,000.00	01/16/2024	01/17 - At Maturity	99,985,416.66		5.250	01/17/2024	5.251	0.00
313384RY7	23245	1010	AFD	FHLB	165,000,000.00	01/17/2024	01/18 - At Maturity	164,975,891.65		5.260	01/18/2024	5.334	0.00
22533TAK2	23247	1010	ACP	CACPNY	70,000,000.00	01/18/2024	01/19 - At Maturity	69,989,791.66		5.250	01/19/2024	5.251	0.00
63873JAK6	23246	1010	ACP	NATXNY	100,000,000.00	01/18/2024	01/19 - At Maturity	99,985,416.66		5.250	01/19/2024	5.251	0.00
22533TAN6	23248	1010	ACP	CACPNY	100,000,000.00	01/19/2024	01/22 - At Maturity	99,956,250.00		5.250	01/22/2024	5.252	0.00
63873JAN0	23249	1010	ACP	NATXNY	110,000,000.00	01/19/2024	01/22 - At Maturity	109,951,875.00		5.250	01/22/2024	5.252	0.00
22533TAP1	23251	1010	ACP	CACPNY	100,000,000.00	01/22/2024	01/23 - At Maturity	99,985,416.66		5.250	01/23/2024	5.251	0.00
63873JAP5	23250	1010	ACP	NATXNY	120,000,000.00	01/22/2024	01/23 - At Maturity	119,982,499.99		5.250	01/23/2024	5.251	0.00
22533TAQ9	23253	1010	ACP	CACPNY	100,000,000.00	01/23/2024	01/24 - At Maturity	99,985,416.66		5.250	01/24/2024	5.251	0.00

General Fund
Purchases Report
January 1, 2024 - January 31, 2024

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
63873JAQ3	23252	1010	ACP	NATXNY	115,000,000.00	01/23/2024	01/24 - At Maturity	114,983,229.16		5.250	01/24/2024	5.251	0.00
22533TAR7	23254	1010	ACP	CACPNY	125,000,000.00	01/24/2024	01/25 - At Maturity	124,981,770.83		5.250	01/25/2024	5.251	0.00
63873JAR1	23255	1010	ACP	NATXNY	125,000,000.00	01/24/2024	01/25 - At Maturity	124,981,770.83		5.250	01/25/2024	5.251	0.00
22533TAS5	23257	1010	ACP	CACPNY	115,000,000.00	01/25/2024	01/26 - At Maturity	114,983,229.16		5.250	01/26/2024	5.251	0.00
63873JAS9	23256	1010	ACP	NATXNY	150,000,000.00	01/25/2024	01/26 - At Maturity	149,978,124.99		5.250	01/26/2024	5.251	0.00
22533TAV8	23258	1010	ACP	CACPNY	115,000,000.00	01/26/2024	01/29 - At Maturity	114,949,687.50		5.250	01/29/2024	5.252	0.00
63873JAV2	23259	1010	ACP	NATXNY	150,000,000.00	01/26/2024	01/29 - At Maturity	149,934,375.00		5.250	01/29/2024	5.252	0.00
22533TAW6	23268	1010	ACP	CACPNY	60,000,000.00	01/29/2024	01/30 - At Maturity	59,991,250.00		5.250	01/30/2024	5.251	0.00
3130AYQF6	23260	1010	FAC	FHLB	30,000,000.00	01/29/2024	07/12 - 01/12	30,000,000.00		4.060	07/12/2027	4.061	30,000,000.00
3130AYQE9	23261	1010	FAC	FHLB	15,000,000.00	01/29/2024	06/01 - 12/01	15,000,000.00		4.070	06/01/2027	4.071	15,000,000.00
3130AYQB5	23262	1010	FAC	FHLB	20,000,000.00	01/29/2024	07/26 - 01/26	20,000,000.00		4.040	01/26/2029	4.040	20,000,000.00
3130AYQ90	23263	1010	FAC	FHLB	20,000,000.00	01/29/2024	07/03 - 01/03	20,000,000.00		4.057	07/03/2028	4.058	20,000,000.00
3130AYQA7	23264	1010	FAC	FHLB	20,000,000.00	01/29/2024	06/01 - 12/01	20,000,000.00		4.062	06/01/2028	4.063	20,000,000.00
3130AYQD1	23265	1010	FAC	FHLB	20,000,000.00	01/29/2024	03/13 - 09/13	20,000,000.00		4.060	09/13/2027	4.061	20,000,000.00
3130AYQC3	23266	1010	FAC	FHLB	15,000,000.00	01/29/2024	06/21 - 12/21	15,000,000.00		4.070	06/21/2027	4.071	15,000,000.00
63873JAW0	23267	1010	ACP	NATXNY	100,000,000.00	01/29/2024	01/30 - At Maturity	99,985,416.66		5.250	01/30/2024	5.251	0.00
22533TAX4	23270	1010	ACP	CACPNY	70,000,000.00	01/30/2024	01/31 - At Maturity	69,989,791.66		5.250	01/31/2024	5.251	0.00
63873JAX8	23269	1010	ACP	NATXNY	75,000,000.00	01/30/2024	01/31 - At Maturity	74,989,062.50		5.250	01/31/2024	5.251	0.00
22533TB13	23271	1010	ACP	CACPNY	95,000,000.00	01/31/2024	02/01 - At Maturity	94,986,145.83		5.250	02/01/2024	5.251	95,000,000.00
				Subtotal	**3,745,000,000.00**			**3,744,260,708.20**	**0.00**				**380,000,000.00**
				Total Purchases	**3,745,000,000.00**			**3,744,260,708.20**	**0.00**				**380,000,000.00**