AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, JULY 17, 2024, 1:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com 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/88603363807. The public can use this link and/or call 1 669 900 6833 Webinar ID: 886 0336 3807 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 June 19, 2024 Standing Finance Meeting (Pages 3-5)

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for June, 2024 (Pages 6-9)

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

4.3 Review of Financials for June, 2024 (Pages 10-33)

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

4.4 Resolution #2024-16 Moving Residual Funds to the Future Capital Construction Fund and Equipment Reserve Fund (Pages 34-36)

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution #2024-16 transferring FY 23-24 surplus/residual funds of $130,000 to the Future Capital Construction Fund ($65,000) and the Equipment Reserve Fund ($65,000)?

Discussion Items:

1. County Mitigation Fund, $710,000
2. City Mitigation Fund, $260,673 (Available Funds - $24,474)
3. Placer County Investment Report as of May 31, 2024 (Pages 38-51)

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:

July 11, 2024 — Date
2:30pm — Time
Cathy Warford — Secretary to the Board

3SECTION: 4.0

ITEM: 4.1 **APPROVAL OF MINUTES FROM JUNE, 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, June 19, 2024 at 1:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 1:03 PM.

ROLL CALL

Director Lynch and Vice-Chair Ingle were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from May, 2024 Standing Finance Meeting

The Committee approved the minutes from the May 22, 2024 Standing Finance Meeting.

4.2 Review of Cash Requirements for May, 2024

The Committee approved the Cash Requirements for May and forwarded the Review of Cash Requirements for May, 2024, to the consent calendar for review and approval.

4.3 Review of Financials for May, 2024

The Committee approved the Cash Requirements for May and forwarded the Review of Financials for May, 2024, to the consent calendar for review and approval.

Discussion Items:

1. County Mitigation Fund, current balance $710,000 – was discussed.
2. City Mitigation Fund, current balance $259,897 (Available Funds - $23,698) – was discussed.
3. Placer County Investment Report, April 30, 2024 – was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQURING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:01 PM.

Cathy Wayford — Board Secretary

June 21, 2024 — Date

SECTION: 4.0

ITEM: 4.2 **REVIEW OF CASH REQUIREMENTS FOR JUNE, 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: **$273,585.62**

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Ranges:	From:	To:		From:	To:
Check Number	First	Last	Check Date	6/1/2024	6/30/2024
Vendor ID	First	Last	Checkbook ID	COMM 1ST	COMM 1ST
Vendor Name	First	Last			

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
26352	1099-271	Koelsch, Anthony dba Kelpro Se	6/7/2024	COMM 1ST	PMCHK00003059	$4,015.00
26353	A0013	AT&T	6/7/2024	COMM 1ST	PMCHK00003059	$53.50
26354	A0172	ABT Plumbing, Electric, Heat &	6/7/2024	COMM 1ST	PMCHK00003059	$4,599.00
26355	B0020	BSN Sports, Inc.	6/7/2024	COMM 1ST	PMCHK00003059	$1,565.06
26356	B0069	Bidwell Water	6/7/2024	COMM 1ST	PMCHK00003059	$234.45
26357	B0073	Belkorp Ag, LLC	6/7/2024	COMM 1ST	PMCHK00003059	$770.99
26358	C0129	Cornerstone Environmental Cont	6/7/2024	COMM 1ST	PMCHK00003059	$8,980.89
26359	D0010	Diamond Pacific	6/7/2024	COMM 1ST	PMCHK00003059	$114.02
26360	D0025	Dawson Oil Company	6/7/2024	COMM 1ST	PMCHK00003059	$5,830.00
26361	F0015.	Folsom Lock & Key	6/7/2024	COMM 1ST	PMCHK00003059	$30.92
26362	H0061	Horizon Distributors, Inc.	6/7/2024	COMM 1ST	PMCHK00003059	$699.55
26363	K0010	Knorr Systems, Inc.	6/7/2024	COMM 1ST	PMCHK00003059	$1,071.30
26364	L0100	Lifeguard First Aid & Safety,	6/7/2024	COMM 1ST	PMCHK00003059	$321.54
26365	M0019	Kahl Muscott	6/7/2024	COMM 1ST	PMCHK00003059	$113.23
26366	M0074	Miracle Playsystems Inc	6/7/2024	COMM 1ST	PMCHK00003059	$10,902.58
26367	P0007	Pacific Gas & Electric Company	6/7/2024	COMM 1ST	PMCHK00003059	$131.16
26368	Q0003	Quality Automotive	6/7/2024	COMM 1ST	PMCHK00003059	$198.91
26369	R0081	Universal Engineering Sciences	6/7/2024	COMM 1ST	PMCHK00003059	$875.00
26370	S0009	Sierra Saw Sales And Service	6/7/2024	COMM 1ST	PMCHK00003059	$1,448.65
26371	S0025	Sierra Pacific Turf Supply, In	6/7/2024	COMM 1ST	PMCHK00003059	$3,027.83
26372	S0145	SCP Distributors	6/7/2024	COMM 1ST	PMCHK00003059	$647.06
26373	S1007	Stationary Engineers, Local 39	6/7/2024	COMM 1ST	PMCHK00003059	$473.70
26374	TEMPK	Caroline Koberle	6/7/2024	COMM 1ST	PMCHK00003059	$120.75
26375	V0019	Valley Rock Landscape Material	6/7/2024	COMM 1ST	PMCHK00003059	$154.64
26376	W0054	Wizix Technology Group	6/7/2024	COMM 1ST	PMCHK00003059	$138.01
26377	TEMPB	Kaleigh Borden	6/5/2024	COMM 1ST	PMCHK00003060	$1,449.00
26378	1099-256	Healing Pastures, Inc.	6/14/2024	COMM 1ST	PMCHK00003061	$120.00
26379	1099-269	Deborah Lynn	6/14/2024	COMM 1ST	PMCHK00003061	$195.00
26380	1099-282	Paul Emery	6/14/2024	COMM 1ST	PMCHK00003061	$600.00
26381	1099-291	Isaac Humber	6/14/2024	COMM 1ST	PMCHK00003061	$260.00
26382	1099-295	Juli Land-Marx	6/14/2024	COMM 1ST	PMCHK00003061	$1,406.00
26383	1099-375	Jennifer Rogers	6/14/2024	COMM 1ST	PMCHK00003061	$1,033.50
26384	1099-376	Joanna Britt	6/14/2024	COMM 1ST	PMCHK00003061	$414.40
26385	1099-380	Emily Mockel	6/14/2024	COMM 1ST	PMCHK00003061	$222.30
26388	A0001	Recology Auburn Placer	6/14/2024	COMM 1ST	PMCHK00003061	$1,928.34
26389	A0027	Recology Auburn Placer	6/14/2024	COMM 1ST	PMCHK00003061	$1,364.43
26390	A0051	Anderson's Sierra Pipe Co.	6/14/2024	COMM 1ST	PMCHK00003061	$566.26
26391	A0115	Auburn Hardware & Rental LLC	6/14/2024	COMM 1ST	PMCHK00003061	$485.59
26392	C0094	Curt Schlenker dba Curt's Auto	6/14/2024	COMM 1ST	PMCHK00003061	$700.00
26393	F0023	Jerry Fisher	6/14/2024	COMM 1ST	PMCHK00003061	$36.85
26394	K0091	Vassili Kostrikin	6/14/2024	COMM 1ST	PMCHK00003061	$14.43
26395	M0035	Meadow Vista Community Center	6/14/2024	COMM 1ST	PMCHK00003061	$3,488.20
26396	M0098	Meadow Vista County Water Dist	6/14/2024	COMM 1ST	PMCHK00003061	$1,285.38
26397	N0003	Norris Electric, Inc.	6/14/2024	COMM 1ST	PMCHK00003061	$1,662.44
26398	N0045	Near U CO2	6/14/2024	COMM 1ST	PMCHK00003061	$290.37
26399	P0005	Placer County Water Agency	6/14/2024	COMM 1ST	PMCHK00003061	$1,709.64
26400	S0094	Manouch Shirvanioun	6/14/2024	COMM 1ST	PMCHK00003061	$40.20
26401	TEMPB	Hilary Brown	6/14/2024	COMM 1ST	PMCHK00003061	$53.00
26402	TEMPG	Aliona Gorceac	6/14/2024	COMM 1ST	PMCHK00003061	$50.00
26403	TEMPK	Kim Keyes	6/14/2024	COMM 1ST	PMCHK00003061	$50.00
26404	TEMPR	RIX Industries	6/14/2024	COMM 1ST	PMCHK00003061	$691.00
26405	TEMPS	Elizabeth Sales-Medina	6/14/2024	COMM 1ST	PMCHK00003061	$1,165.08
26406	TEMPW	Kenneth Willey	6/14/2024	COMM 1ST	PMCHK00003061	$140.00
26407	W0003	Warehouse Paint Incorporated	6/14/2024	COMM 1ST	PMCHK00003061	$111.36
26408	U0019	US Bank	6/14/2024	COMM 1ST	PMCHK00003063	$17,223.59
26409	TEMPB	Carmela Burke	6/14/2024	COMM 1ST	PMCHK00003064	$45.00

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
26410	TEMPM	Josh Middendorp	6/14/2024	COMM 1ST	PMCHK00003064	$140.00
26411	A0172	ABT Plumbing, Electric, Heat &	6/14/2024	COMM 1ST	PMCHK00003065	$960.00
26412	A1010	Advantage Martketing and Print	6/14/2024	COMM 1ST	PMCHK00003065	$126.56
26413	C0061	California Computer Services	6/14/2024	COMM 1ST	PMCHK00003065	$260.00
26414	C0143	CleanTec	6/14/2024	COMM 1ST	PMCHK00003065	$143.19
26415	D0016	Dancing Dog Productions	6/14/2024	COMM 1ST	PMCHK00003065	$621.62
26416	G0097	Gold Mountain California News	6/14/2024	COMM 1ST	PMCHK00003065	$1,300.00
26417	H0060	HercRentals Inc.	6/14/2024	COMM 1ST	PMCHK00003065	$500.00
26418	N0051	National Aquatic Services, Inc	6/14/2024	COMM 1ST	PMCHK00003065	$2,255.16
26419	S0009	Sierra Saw Sales And Service	6/14/2024	COMM 1ST	PMCHK00003065	$118.73
26420	S0143	SMOA	6/14/2024	COMM 1ST	PMCHK00003065	$482.00
26421	S0145	SCP Distributors	6/14/2024	COMM 1ST	PMCHK00003065	$1,169.21
26422	TEMPM	Pearl Markstein	6/14/2024	COMM 1ST	PMCHK00003065	$45.00
26423	U0016	Uptown Signs & Graphics, Inc.	6/14/2024	COMM 1ST	PMCHK00003065	$386.10
26424	V0004	Pape Machinery	6/14/2024	COMM 1ST	PMCHK00003065	$72.92
26425	W0001	Walker's Office Supplies, Inc.	6/14/2024	COMM 1ST	PMCHK00003065	$4,428.04
26426	W0044	Wave	6/14/2024	COMM 1ST	PMCHK00003065	$1,240.23
26427	C0113	Cooks Portable Toilets & Septi	6/21/2024	COMM 1ST	PMCHK00003067	$1,863.28
26428	C0129	Cornerstone Environmental Cont	6/21/2024	COMM 1ST	PMCHK00003067	$6,616.23
26429	C1011	Kasey Casl	6/21/2024	COMM 1ST	PMCHK00003067	$42.99
26430	H0056	Humana Dental Ins. Co	6/21/2024	COMM 1ST	PMCHK00003067	$2,791.87
26431	N0003	Norris Electric, Inc.	6/21/2024	COMM 1ST	PMCHK00003067	$2,183.34
26432	N0052	Nathan Medlar dba NM Ranch Gra	6/21/2024	COMM 1ST	PMCHK00003067	$5,670.00
26433	P0007	Pacific Gas & Electric Company	6/21/2024	COMM 1ST	PMCHK00003067	$9,308.25
26434	P0058	Pitney Bowes Inc	6/21/2024	COMM 1ST	PMCHK00003067	$106.18
26435	R0073	NAPA Auto Parts	6/21/2024	COMM 1ST	PMCHK00003067	$51.46
26436	S1007	Stationary Engineers, Local 39	6/21/2024	COMM 1ST	PMCHK00003067	$473.70
26437	T1000	Transamerica Life Insurance	6/21/2024	COMM 1ST	PMCHK00003067	$500.00
26438	TEMPS	Michael Stallings	6/21/2024	COMM 1ST	PMCHK00003067	$724.50
26439	1099-390	Bert Thomas	6/19/2024	COMM 1ST	PMCHK00003068	$750.00
26440	1099-391	Gordon Brooks dba DaSpirit Ent	6/19/2024	COMM 1ST	PMCHK00003068	$3,375.00
26441	P0021	Petty Cash	6/19/2024	COMM 1ST	PMCHK00003068	$212.74
26442	A0051	Anderson's Sierra Pipe Co.	6/21/2024	COMM 1ST	PMCHK00003069	$51.81
26443	A0115	Auburn Hardware & Rental LLC	6/21/2024	COMM 1ST	PMCHK00003069	$87.23
26444	A0172	ABT Plumbing, Electric, Heat &	6/21/2024	COMM 1ST	PMCHK00003069	$6,203.00
26445	C0104	Campora Propane Service	6/21/2024	COMM 1ST	PMCHK00003069	$239.92
26446	D0010	Diamond Pacific	6/21/2024	COMM 1ST	PMCHK00003069	$40.83
26447	K0010	Knorr Systems, Inc.	6/21/2024	COMM 1ST	PMCHK00003069	$1,671.69
26448	N0045	Near U CO2	6/21/2024	COMM 1ST	PMCHK00003069	$526.15
26449	N0048	Normac, Inc.	6/21/2024	COMM 1ST	PMCHK00003069	$380.25
26450	S0145	SCP Distributors	6/21/2024	COMM 1ST	PMCHK00003069	$461.55
26451	S0161	SWANK Motion Pictures, Inc	6/21/2024	COMM 1ST	PMCHK00003069	$465.00
26452	S1000	State Of California/DOJ	6/21/2024	COMM 1ST	PMCHK00003069	$74.00
26453	T0009	Securitas Technology Corpratio	6/21/2024	COMM 1ST	PMCHK00003069	$211.26
26454	TEMPB	Alocoa Bardakjian	6/21/2024	COMM 1ST	PMCHK00003069	$35.00
26455	U0034	USA Softball of Sacramento	6/21/2024	COMM 1ST	PMCHK00003069	$1,739.73
26456	V0004	Pape Machinery	6/21/2024	COMM 1ST	PMCHK00003069	$890.44
26457	V0014	VFCAL	6/21/2024	COMM 1ST	PMCHK00003069	$715.00
26458	V0019	Valley Rock Landscape Material	6/21/2024	COMM 1ST	PMCHK00003069	$192.43
26459	W0003	Warehouse Paint Incorporated	6/21/2024	COMM 1ST	PMCHK00003069	$54.31
26460	1099-147	Tom Isaac	6/28/2024	COMM 1ST	PMCHK00003071	$1,202.50
26461	1099-256	Healing Pastures, Inc.	6/28/2024	COMM 1ST	PMCHK00003071	$1,151.25
26462	1099-328	Douglas Christensen	6/28/2024	COMM 1ST	PMCHK00003071	$3,276.00
26463	1099-375	Jennifer Rogers	6/28/2024	COMM 1ST	PMCHK00003071	$58.50
26464	1099-379	Matt Biagi	6/28/2024	COMM 1ST	PMCHK00003071	$434.00
26465	1099-385	Sarah Simmons	6/28/2024	COMM 1ST	PMCHK00003071	$130.00
26466	C0061	California Computer Services	6/28/2024	COMM 1ST	PMCHK00003071	$1,034.07
26467	C0111	Cal.net	6/28/2024	COMM 1ST	PMCHK00003071	$66.94
26468	C1011	Kasey Casl	6/28/2024	COMM 1ST	PMCHK00003071	$83.27
26469	D0010	Diamond Pacific	6/28/2024	COMM 1ST	PMCHK00003071	$53.42
26470	D0015	Department of Social Services	6/28/2024	COMM 1ST	PMCHK00003071	$726.00
26471	D0016	Dancing Dog Productions	6/28/2024	COMM 1ST	PMCHK00003071	$9.37
26472	K0030	Angela Kessenich-Klobas	6/28/2024	COMM 1ST	PMCHK00003071	$28.26

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
26473	L0039	Leaf	6/28/2024	COMM 1ST	PMCHK00003071	$159.80
26474	N0057	Cambria Novelly	6/28/2024	COMM 1ST	PMCHK00003071	$34.84
26475	P0005	Placer County Water Agency	6/28/2024	COMM 1ST	PMCHK00003071	$4,223.90
26476	P0023	PG&E	6/28/2024	COMM 1ST	PMCHK00003071	$110.88
26477	S0151	SESAC	6/28/2024	COMM 1ST	PMCHK00003071	$579.50
26478	TEMPI	Erin Igarashi-Parra	6/28/2024	COMM 1ST	PMCHK00003071	$90.00
26479	W0001	Walker's Office Supplies, Inc.	6/28/2024	COMM 1ST	PMCHK00003071	$1,589.95
26480	W0010	Waxie Sanitary Supply	6/28/2024	COMM 1ST	PMCHK00003071	$1,292.09
26481	A0051	Anderson's Sierra Pipe Co.	6/28/2024	COMM 1ST	PMCHK00003072	$136.71
26482	A1010	Advantage Martketing and Print	6/28/2024	COMM 1ST	PMCHK00003072	$132.99
26483	B0077	Baker Supplies and Repairs	6/28/2024	COMM 1ST	PMCHK00003072	$647.66
26484	C0072	First Citizens Bank	6/28/2024	COMM 1ST	PMCHK00003072	$470.75
26485	C0113	Cooks Portable Toilets & Septi	6/28/2024	COMM 1ST	PMCHK00003072	$823.24
26486	E0008	Ewing Irrigation Products, Inc	6/28/2024	COMM 1ST	PMCHK00003072	$1,180.50
26487	I0010	Inland Business Systems	6/28/2024	COMM 1ST	PMCHK00003072	$99.66
26488	N0012	Nevada Irrigation District	6/28/2024	COMM 1ST	PMCHK00003072	$727.92
26489	N0055	Nigro & Nigro PC	6/28/2024	COMM 1ST	PMCHK00003072	$8,000.00
26490	R0065	River City Rentals	6/28/2024	COMM 1ST	PMCHK00003072	$170.10
26491	S0067	Superfast Copy	6/28/2024	COMM 1ST	PMCHK00003072	$109.09
26492	S0145	SCP Distributors	6/28/2024	COMM 1ST	PMCHK00003072	$2,045.40
26493	V0007	Verizon Wireless	6/28/2024	COMM 1ST	PMCHK00003072	$1,080.29
ACH129	1099-103	Terry Masten	6/14/2024	COMM 1ST	PMCHK00003062	$130.00
ACH130	1099-313	Alison Lloyd	6/14/2024	COMM 1ST	PMCHK00003062	$1,123.20
ACH131	1099-343	Faith Petersen	6/14/2024	COMM 1ST	PMCHK00003062	$1,098.50
ACH132	1099-374	Sarah Violett	6/14/2024	COMM 1ST	PMCHK00003062	$405.00
ACH133	1099-389	Danial G. Wilson dba Sacrament	6/14/2024	COMM 1ST	PMCHK00003062	$4,500.00
ACH134	S0154	Mike Scheele	6/14/2024	COMM 1ST	PMCHK00003062	$271.35
ACH135	W0045	Williams, Jesse	6/14/2024	COMM 1ST	PMCHK00003062	$36.85
ACH136	S1016	Webster Bank	6/21/2024	COMM 1ST	PMCHK00003066	$82,514.60
ACH137	1099-117	Juan Aceituno	6/28/2024	COMM 1ST	PMCHK00003070	$195.00
ACH138	1099-218	Auburn Gymnastics Center	6/28/2024	COMM 1ST	PMCHK00003070	$1,357.20
ACH139	1099-342	Susie Bell	6/28/2024	COMM 1ST	PMCHK00003070	$208.00
ACH140	1099-374	Sarah Violett	6/28/2024	COMM 1ST	PMCHK00003070	$409.50
ACH141	A0175	Arcstrem dba Intellibricks	6/28/2024	COMM 1ST	PMCHK00003070	$1,053.00
ACH142	B0071	Mark Brunner	6/28/2024	COMM 1ST	PMCHK00003070	$47.57

Total Checks: 154

Total Amount of Checks: $273,585.62

SECTION:	**4.0**	
ITEM:	**4.3**	**REVIEW OF FINANCIALS FOR JUNE, 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)

June's Financials

Revenues –

Rec & Park Program Services are over budget by **$14,700**. I am happy to report this is across the board. Rec Programs are up by $8,000, Aquatics is up by $1,800, Out of District fees are up by $3,300, and Youth Services Programs are up by $1,600 overall.

- **Rents and Concessions** are over budget by **$5,900.** This is coming primarily from Field Rentals.
- **Grants & Donations** are over by **$18,600.** Most of this grant money is for childcare subsidies that started during COVID. We do not anticipate this any longer after this fiscal year. We have confirmed it will continue through May of 2025.
- **Tax Revenues** are under budget by $4,500 currently.

- ***Expenses –***
  - **Program Expenses** are over budget by $5,800. This comes from the Rec Programs which are also bringing in extra revenues.
  - **Utilities** are under by **$19,400**. Lighting reimbursements for April came in at **$12,800** for the fields at Regional Park. This is a large anomaly, but it looks like it is staying. Rentals at the softball diamond are getting more rentals, and the lights are needed more.
  - **Maintenance Expenses** are under by **$22,500**. Glancing at the detailed Profit and Loss report, it is reflected across the board. This will more than likely even out over the year. This year the budget was divided equally across twelve months.
  - **Salaries Expenses** are under by **$33,000**. Many elements come into play in this expense: there can be fluctuations in staffing needs or open positions; budgeting annually salaries across the year tend to show under budget at the beginning of the year and even out as the months end; replacement of retired staff can also show an influx of funds (new staff is hired at a lowered rate); and estimates are made for PTO buyouts that are not always used. These savings are spread among all departments.
  - **Fixed Asset purchases** are over budget by $32,700. These were emergency needs and will need to adjusted at Mid-year revision. A VFD and a Booster pump had to be replaced at MV Park for the irrigation system ($15,600). A water heater needed to be replaced at Regional ($6,200). A Slide needed to be replaced at Atwood Park ($10,900), which will be reimbursed by the Atwood Equipment Fund.
  - **Capital Improvement Projects** are over budget by $23,900. This category is affected by 3 projects.
    1) The Fire Loss rebuilding of the Recreation Park Shop: we have spent an additional **$20,000** this year that has not been billed to the insurance company yet.
    2) The Sewer Lift Project: is in process, and the District has spent **$37,800**. It was approved, but it is not budgeted for (and won't be until mid-year.)
    3) The City's Multi-use Pickleball Court/event space Project: we have received funds from the Sky View Foundation and the City of Auburn to offset the expenses the District has already incurred this year and last year for this project. The account is now showing a negative of **$38,600.** This will even out next month when we make a large payment to Baldoni for their progress payment.

PROFIT & LOSS

24/25 Approved Budget

Operating Revenues	Approved Budget 24-25	% Of Total	Mid-Yr Revision 24-25	% Of Total	2024 June ACTUALS		Last Yr June Actuals		2024-25 YTD ACTUALS	2024-25 YTD BUDGET	Last yr YTD ACTUALS
Program Revenue	1,500,371	21%			219,684	58%	203,140	39%	478,115	463,353	263,556
Facility Revenue	211,419	3%			22,321	6%	22,387	4%	88,125	82,201	55,363
Misc. Revenue	41,976	1%			6,781	2%	3,983	1%	14,332	10,829	7,016
Grants & Donations	59,749	1%			5,464	1%	57,420	11%	24,681	6,000	1,000
Interest/Investment Income	48,268	1%			13,897	4%	9,248	2%	26,902	25,725	94,525
Equipment Reserve Transfers	218,061	3%			-	0%	-	0%	-	-	-
Future Cap & ADA Transfers	539,660	7%			-	0%	-	0%	-	-	-
Tax Revenue	4,421,738	60%			110,215	29%	220,101	43%	1,692,219	1,696,736	16,497,352
Atwood	30,108	0%			-	0%	1,416	0%	11,783	11,783	11,195
City Mitigation Transfers/Rev	216,199	3%			-	0%	-	0%	-	-	98,000
County Mitigation Revenue	31,000	0%			-	0%	-	0%	-	-	-
Total Operating Revenue	7,318,549	100%	-	0%	378,362	100.0	517,695	100.0	2,336,157	2,296,627	17,028,007
Expenditures											
Program Expense	262,022	4%			29,048	5%	28,290	5%	57,689	51,898	22,099
Operating & Supplies	607,076	9%			47,325	8%	40,517	7%	144,716	142,062	85,960
Utilities Expense	250,856	4%			15,430	2%	10,970	2%	14,839	34,202	12,198
Professional Services	105,553	1%			9,633	2%	18,932	3%	28,950	29,576	19,912
Building & Grounds Maintenance	571,442	8%			53,912	9%	32,544	6%	111,701	134,175	60,641
Property Tax Admin.	117,956	2%			-	0%	-	0%	-	-	-
Wages	2,864,555	40%			250,473	40%	253,910	46%	576,297	609,343	305,296
Benefits & Payroll Costs	1,115,642	16%			109,078	17%	79,760	14%	252,590	255,506	123,669
Fixed Asset Expense	218,061	3%			32,703	5%	9,404	2%	32,703	-	182,467
Capital Improvement Projects	797,159	11%			7,646	1%	8,247	1%	71,854	47,911	38,064
Debt Services	165,744	2%			72,757	12%	71,404	13%	72,757	71,481	-
Total Expenditures	7,076,066	100%	-	0%	628,005	100%	553,978	100%	1,364,096	1,376,154	850,306
Net Revenue Over Expenditures	**$ 242,483**	3.31	$ -		$ (249,643)		(36,283)		**$972,061**	**$920,473**	**$16,177,701**

City Trust Transfer			Current Totals		Last yrs Totals
Annual Contingency Reserve (1-2%)	$ -		$ 70,000	$ -	$ 70,000
Annual Equip Replacement Reserve	$ 108,000		$ 591,797	$ -	$ 793,308
Future Capital Construction Reserve	$ 50,000		$ 961,998	$ 148,680	$ 877,375
COVID Relief Funding	$ -		$ 203,000	$ -	$ 267,874
ADA Reserve	$ 5,000		$ 13,009	$ -	$ 35,032
CEPPT/Prefunding	$ 60,000	CEPPT	$ 569,564	$ -	$ 498,228
TOTALS	**$ 19,483**	$ -	**$ 2,409,368**	**$ 771,793**	**$ 2,541,817**

Budgeted and Transferred to Savings

Auburn Area Recreation and Park District
Balance Sheet
6/30/2024

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	1,000.00
First Foundation - Friends 501(c)(3)	16,154.39
First Foundation Bank	454,185.57
Placer County Treasure-General	3,789,210.17
Less: Placer FMV offset	(57,764.90)
Placer County Treasurer - City Trust	260,673.38
Less: Placer Co.Cty Trust FMV offset	(4,722.24)
Accounts Receivable	54,889.92
Due From Other Governments	25,743.45
PCOE Receivables	39,133.31
ELOP Receivables	1,613.90
Lease Recievables - Current	39,045.00
Prepaid Expenses	289.75
Total Current Assets	**4,619,451.70**
Non-Current Assets	
CEPPT (CalPERS) Trust	569,564.19
Lease Receivables	68,364.00
Total Non-Current Assets	**637,928.19**
Restricted Reserve Funds	
Total Restricted Funds	**0.00**
Fixed Assets	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,242,246.89
Fixed Assets: Equipment	3,913,843.08
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	425,080.55
Fixed Assets: Office Furniture & Rec Equipment	293,000.03
Construction In Progress	452,070.14
Less: Accumulated Depreciation	(11,741,944.72)
Total Fixed Assets	**9,635,882.95**
Deferred Outflows of Resources	
Pensions - Def Outflows of Resources	915,743.00
	915,743.00
TOTAL ASSETS	**15,809,005.84**

	Current YTD
LIABILITIES AND NET PROFIT	
Current Liabilities	
Deferred Civic Rec Revenue	178,621.27
Prepaid Revenue	34.00
Unearned Civic Rec A/R Offset	47,272.98
User Credits Payable	12,001.99
Stale Checks Liability	60.00
Refundable Liability (Refunds)	60.00
PGE Tru-up payable	5,435.23
Retentions Payable	5,132.26
Gift Certificates Unearned	290.00
Gift Certificates - Not Purchased (Prizes)	90.00
Compensated Absenses	187,722.79
Sales Tax Payable	66.55
Worker's Comp Payable	12,476.37
Accrued Liabilities	1,093.95
Lease Payable - Current	125,000.00
Total Current Liabilities	**$575,357.39**
Long Term Liabilities	
Lease Payable - Sterling Bank	1,716,000.00
Net OPEB Liability	280,682.00
Net Pension Liability	1,427,266.00
Total Long Term Liabilities	**3,423,948.00**
TOTAL LIABILITIES	**3,999,305.39**
Deferred Inflows of Resources	
Pensions - Def Inflows of Resources	216,283.00
OPEB - Def Inflows	103,672.00
Deferred Inflows - Leases	63,157.00
	383,112.00
Net Position	
Investments in Fixed Assets	7,178,166.52
RFB: Reserved City Mitigation	254,406.71
GFB: Youth Assistance Fund	57,637.18
General Fund Balance	1,076,667.20
RFB: COVID Relief Funding	203,000.00
DFB: Annual Equip Replacement Reserv.	591,796.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Designated for Future Capital Construction	961,997.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	(925.52)
RFB: Atwood Equip Fund	17,003.66
RFB- 501(c)(3) Fund	16,154.39
GFB: General Fund (ADA Reserve)	13,008.75
Net Profit (Loss)	972,061.59
Total Net Postion	**$11,426,588.45**
TOTAL LIABILITY AND NET POSITION	**$15,809,005.84**

Auburn Rec & Park

Profit & Loss - Summary
4/1/2024 To 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	219,683.91	478,114.93	463,353.00	14,761.93	103.19
Rents & Concessions	22,321.18	88,125.18	82,201.00	5,924.18	107.21
Miscellaneous Revenue	6,780.60	14,332.20	10,829.00	3,503.20	132.35
Grants & Donations	5,463.60	24,681.10	6,000.00	18,681.10	411.35
Interest Income	13,896.63	26,902.03	25,725.00	1,177.03	104.58
Taxes Revenue	110,214.73	1,704,001.73	1,708,519.00	(4,517.27)	99.74
TOTAL OPERATING REVENUE	$378,360.65	$2,336,157.17	$2,296,627.00	$39,530.17	101.72%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	148,680.00	148,680.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	$0.00	$148,680.00	$148,680.00	$0.00	100.00%
TOTAL REVENUES	378,360.65	2,484,837.17	2,445,307.00	39,530.17	101.62
EXPENDITURES					
Program Expenses	29,047.94	57,688.95	51,898.00	5,790.95	111.16
Operations & Supplies Expense	47,324.58	144,716.25	142,062.00	2,654.25	101.87
Utilities Expense	15,429.79	14,838.65	34,202.00	(19,363.35)	43.39
Professional Services	9,633.00	28,950.03	29,576.00	(625.97)	97.88
Bldg & Grounds Maintenance	53,912.20	111,700.91	134,175.00	(22,474.09)	83.25
Salaries Expense	250,472.83	576,297.01	609,343.00	(33,045.99)	94.58
Benefits & Payroll Costs	109,078.06	252,589.86	255,506.00	(2,916.14)	98.86
Fixed Asset Expense	32,702.70	32,702.70	0.00	32,702.70	0.00
pital Improvement Projects	7,646.01	71,853.92	47,911.00	23,942.92	149.97
bt Service	72,757.30	72,757.30	71,481.00	1,276.30	101.79
ransfers Out	0.00	148,680.00	148,680.00	0.00	100.00

Auburn Rec & Park
Profit & Loss - Summary
4/1/2024 To 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	$628,004.41	$1,512,775.58	$1,524,834.00	($12,058.42)	99.21%
NET REVENUE OVER EXPENDITURES	($249,643.76)	$972,061.59	$920,473.00	$51,588.59	105.61%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2024 to 6/30/2024

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	3,827.55	35,865.18	40,931.00	(5,065.82)	87.62
Skyridge DSC Rev	9,933.26	59,281.92	47,245.00	12,036.92	125.48
Day Camp (REC) Rev	38,560.33	43,513.33	61,210.00	(17,696.67)	71.09
Day Camp (REG) Rev	22,347.90	22,347.90	23,892.00	(1,544.10)	93.54
Preschool Revenue	86.22	18,282.44	11,381.00	6,901.44	160.64
Newcastle DSC Revenue	4,562.25	43,300.23	29,431.00	13,869.23	147.13
Adult Softball	14,300.00	14,340.00	23,265.00	(8,925.00)	61.64
Adult Basketball	5,400.00	5,400.00	5,562.00	(162.00)	97.09
Adult Volleyball	385.00	2,140.00	2,935.00	(795.00)	72.91
Pickle Ball Revenue	145.00	495.00	3,832.00	(3,337.00)	12.92
Adult Classes	2,656.00	12,644.75	16,804.00	(4,159.25)	75.25
Adult Class Rev - Bureau	816.00	2,725.00	2,873.00	(148.00)	94.85
Bocce Ball Prog Revenue	63.00	943.00	1,053.00	(110.00)	89.55
Youth Classes	11,779.00	22,654.00	36,666.00	(14,012.00)	61.79
Youth Class Rev - Bureau	1,155.00	1,730.00	655.00	1,075.00	264.12
Youth Volleyball	0.00	9,832.50	8,947.00	885.50	109.90
Aquatic Activities - Sierra Pool	4,389.00	14,604.00	12,311.00	2,293.00	118.63
Master Swim Revenue	1,341.00	2,943.00	2,796.00	147.00	105.26
Public Swim - MS Sierra Pool	15,195.00	15,195.00	16,075.00	(880.00)	94.53
Public Swim - Placer Hills Pool	1,230.00	1,230.00	812.00	418.00	151.48
Swim Lessons	25,041.00	25,041.00	26,014.00	(973.00)	96.26
Swim Lessons - PH	3,456.00	3,456.00	5,517.00	(2,061.00)	62.64
Swim Team Revenue	205.00	30,335.50	26,950.00	3,385.50	112.56
Synchro Team	0.00	12,960.00	13,447.00	(487.00)	96.38
Youth Camps Revenue	28,856.00	28,856.00	12,809.00	16,047.00	225.28
Youth Camp Rev - Bureau	15,321.00	15,321.00	12,433.00	2,888.00	123.23
Special Events Revenue	3,000.00	22,100.00	13,500.00	8,600.00	163.70

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Party In The Park Revenue	3,050.00	3,550.00	500.00	3,050.00	710.00
Parks N Big Trucks Event Revenue	0.00	200.00	0.00	200.00	0.00
Out of District Fees	2,583.40	6,581.18	3,090.00	3,491.18	212.98
Out of District Fees - Bureau	0.00	247.00	417.00	(170.00)	59.23
Total Parks and Recreation Services	219,683.91	478,114.93	463,353.00	14,761.93	103.19
Rents & Concessions					
Fee Waivers, Public	(2,378.07)	(4,374.93)	(414.00)	(3,960.93)	1056.75
Fee Waivers, Public, Reclamation	(519.05)	(1,506.25)	(324.00)	(1,182.25)	464.89
Blue Bird Room-CVCC	190.10	570.30	546.00	24.30	104.45
Stella Irving Rental Revenue - Rec	312.73	723.46	0.00	723.46	0.00
Lakeside Rental Revenue - Reg	774.08	4,558.11	4,015.00	543.11	113.53
Sierra Room Rental - CVCC	(56.50)	1,483.25	1,951.00	(467.75)	76.03
Sunset Room Rental - CVCC	238.50	589.50	366.00	223.50	161.07
Canyon View Room Rental - CVCC	437.40	637.95	496.00	141.95	128.62
Foothills Room Rental - CVCC	448.00	3,239.96	2,003.00	1,236.96	161.76
Pool Rental Rev - Sierra/Splash	936.00	10,577.82	5,502.00	5,075.82	192.25
Pool Rental Rev - Placer Hills	1,090.00	1,090.00	2,334.00	(1,244.00)	46.70
American River Room - CVCC	231.00	231.00	1,781.00	(1,550.00)	12.97
Conference Rental Revenue - Rec	543.24	1,466.66	0.00	1,466.66	0.00
Board Room Rental	0.00	0.00	605.00	(605.00)	0.00
Overlook Modular Rent	634.48	1,903.44	1,210.00	693.44	157.31
Gazebo Rentals	0.00	0.00	215.00	(215.00)	0.00
Gym Rental Revenue - Rec	936.00	1,924.00	3,071.00	(1,147.00)	62.65
Gym Rental Revenue - Reg	1,575.00	4,026.00	3,563.00	463.00	113.00
Tutor Totter Lease Agreement	644.86	1,890.96	1,869.00	21.96	101.18
itchen Rental Revenue - Rec	312.73	625.46	0.00	625.46	0.00
itchen Rental Revenue - CVCC	0.00	0.00	408.00	(408.00)	0.00
icnic Area Rental Revenue - Rec	1,876.10	4,172.20	4,905.00	(732.80)	85.06

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Picnic Area Rental Revenue - Reg	474.60	1,406.20	1,285.00	121.20	109.43
Picnic Area Rental Revenue - Ash	392.20	791.50	451.00	340.50	175.50
Picnic Area Rental Revenue - MV	862.75	2,218.05	1,727.00	491.05	128.43
Field "Recreation" Rental Revenue	665.65	3,615.40	3,437.00	178.40	105.19
Field "Bill Beane" Rental - Reg A	468.88	7,166.88	1,850.00	5,316.88	387.40
Field "Softball" Rental - MV	90.00	1,440.00	884.00	556.00	162.90
Field Rental - CV	356.50	2,254.00	1,236.00	1,018.00	182.36
Field Soccer/Baseball-Winchester	0.00	0.00	1,082.00	(1,082.00)	0.00
Field "Beggs" Rental - Rec	1,112.05	4,193.30	4,316.00	(122.70)	97.16
Field B (softball) Rev - Reg	1,202.40	5,490.70	2,029.00	3,461.70	270.61
Field "James" Rental - Rec	3,317.70	8,766.05	6,929.00	1,837.05	126.51
Field C (Baseball) Rental - Reg	841.80	963.35	977.00	(13.65)	98.60
Field "Soccer Regional" Rental	592.10	667.10	279.00	388.10	239.10
Field "Soccer A" Rental - Railhead	0.00	1,574.60	2,759.00	(1,184.40)	57.07
Field "Soccer B" Rental - Railhead	108.00	2,813.43	5,709.00	(2,895.57)	49.28
Misc Rents & Concessions	145.21	363.19	1,338.00	(974.81)	27.14
Misc Rents & Concessions - Bureau	124.56	1,407.18	1,775.00	(367.82)	79.28
Custodial Fees	2,472.18	6,615.36	7,537.00	(921.64)	87.77
Custodial Fees - Bureau	470.00	1,550.00	2,223.00	(673.00)	69.73
Set up/Take Down Fees	150.00	150.00	158.00	(8.00)	94.94
Set up/Take Down Fees - Bureau	248.00	850.00	118.00	732.00	720.34
Total Rents and Concessions	22,321.18	88,125.18	82,201.00	5,924.18	107.21
Miscellaneous Revenue					
MV Comm Ctr Rentals	(2,062.80)	(1,800.20)	20.00	(1,820.20)	(9001.00)
Alcohol Permit Fee	965.00	2,275.00	1,957.00	318.00	116.25
Alcohol Permit - Bureau	48.00	280.00	241.00	39.00	116.18
VCC - Alcohol fee	(96.00)	(94.00)	0.00	(94.00)	0.00
VCC Custodial Fee	(6.00)	(2.00)	0.00	(2.00)	0.00

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Miscellaneous Income - Admin.	5,061.90	5,061.90	0.00	5,061.90	0.00
Verizon Wireless Lease	2,870.50	8,611.50	8,611.00	0.50	100.01
Total Miscellaneous Revenue	6,780.60	14,332.20	10,829.00	3,503.20	132.35
Grants & Donations					
Donation Rev - Y Serv	46.60	46.60	0.00	46.60	0.00
Donation Rev - F & G	200.00	1,957.50	0.00	1,957.50	0.00
Grant Proceeds - Y. Services	5,217.00	22,677.00	6,000.00	16,677.00	377.95
Total Grants and Donations	5,463.60	24,681.10	6,000.00	18,681.10	411.35
Interest Income					
Interest Income - Other	26.70	64.19	177.00	(112.81)	36.27
Interest Revenue - County	13,093.55	25,293.41	23,947.00	1,346.41	105.62
Interest - City Trust	776.38	1,544.43	1,601.00	(56.57)	96.47
Total Interest Income	13,896.63	26,902.03	25,725.00	1,177.03	104.58
Project Revenue - Government					
Total Project Revenue - Government	0.00	0.00	0.00	0.00	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,475,630.22	1,473,823.00	1,807.22	100.12
omeowner's Prop. Tax Relief	3,034.96	10,116.53	10,875.00	(758.47)	93.03
urrent Supplemental Property Taxes	0.00	44,552.50	56,824.00	(12,271.50)	78.40

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Unitary & Op Non-unitary Tax	0.00	53,602.73	53,197.00	405.73	100.76
Timber Tax Guarantee	1.13	1.13	0.00	1.13	0.00
Atwood Tax Revenue	0.00	11,783.20	11,783.00	0.20	100.00
Railroad Unitary Property Taxes	0.00	1,136.78	1,139.00	(2.22)	99.81
RDA Pass-Throughs	107,178.64	107,178.64	100,878.00	6,300.64	106.25
Total Tax Revenue	110,214.73	1,704,001.73	1,708,519.00	(4,517.27)	99.74
TOTAL OPERATING REVENUE	$378,360.65	$2,336,157.17	$2,296,627.00	$39,530.17	101.72%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - Future Capital Construction	0.00	148,680.00	148,680.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	0.00	148,680.00	148,680.00	0.00	100.00
TOTAL REVENUES	378,360.65	2,484,837.17	2,445,307.00	39,530.17	101.62
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	3,399.90	7,369.75	6,614.00	755.75	111.43
Instructor/Adult Classes - Bureau	455.00	1,066.00	858.00	208.00	124.24
structor/Youth Classes	2,031.25	12,552.50	15,382.00	(2,829.50)	81.61
str/Youth Classes - Bureau	0.00	373.75	91.00	282.75	410.71
Officials/Adult Softball	1,739.73	2,925.88	3,124.00	(198.12)	93.66

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Adult Basketball	482.00	1,714.00	0.00	1,714.00	0.00
Instructor/Youth Camps	5,314.70	5,314.70	2,516.00	2,798.70	211.24
Instr/Y Camp - Bureau	3,276.00	3,276.00	1,540.00	1,736.00	212.73
Aub Elem/Program Exp	119.09	549.41	744.00	(194.59)	73.85
Skyridge/Program Exp	331.74	1,256.64	1,402.00	(145.36)	89.63
Day Camp/Rec Program Exp	460.84	473.51	654.00	(180.49)	72.40
Day Camp REG Expense	366.56	366.56	466.00	(99.44)	78.66
Preschool - Program Expenses	175.83	478.47	382.00	96.47	125.25
Newcastle Program Expense	907.84	1,357.91	744.00	613.91	182.52
Adult Softball Expense	0.00	777.68	100.00	677.68	777.68
Adult Basketball Expense	0.00	150.00	970.00	(820.00)	15.46
Pickle Ball Tennis Expense	0.00	218.45	315.00	(96.55)	69.35
Youth Basketball Expense	257.14	257.14	0.00	257.14	0.00
Youth Class Expense	0.00	8.35	8.00	0.35	104.38
Youth Volleyball Expense	420.07	1,388.93	931.00	457.93	149.19
Aquatic Activities	392.70	392.70	1,126.00	(733.30)	34.88
Public Swim Expense	37.89	1,335.66	2,601.00	(1,265.34)	51.35
Public Swim Exp - PH Pool	0.00	444.00	767.00	(323.00)	57.89
Swim Team	841.56	841.56	0.00	841.56	0.00
Special Events Expenses	465.00	1,383.68	1,009.00	374.68	137.13
Party in the Park	7,722.41	10,394.87	9,309.00	1,085.87	111.67
Food Truck Fiesta Expenses - PAY FROM 5(	(439.06)	0.00	0.00	0.00	0.00
Obstacle Race Expense	0.00	131.00	137.00	(6.00)	95.62
Auburn Harvest Festival Expenses	289.75	401.62	108.00	293.62	371.87
Parks N Big Trucks Expense	0.00	488.23	0.00	488.23	0.00
Total Program Expenses	29,047.94	57,688.95	51,898.00	5,790.95	111.16
ations & Supplies					
Cash Short/Over-Cust Serv	(2.00)	(2.00)	(3.00)	1.00	66.67

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Merchant Fees - Youth Services	855.91	5,294.46	6,062.00	(767.54)	87.34
Merchant Fees - Cust Serv	2,310.61	9,166.23	8,674.00	492.23	105.68
Discounts Taken	(16.97)	(87.11)	(39.00)	(48.11)	223.36
Cal Card Incentives	(830.88)	(830.88)	0.00	(830.88)	0.00
Advertising - Youth Services	132.99	132.99	0.00	132.99	0.00
Telephone - Placer Hills Pool	53.50	160.50	237.00	(76.50)	67.72
Telephone - Cust Serv	525.40	1,576.20	1,833.00	(256.80)	85.99
Telephone (CVCC) - Admin	456.40	1,378.48	1,547.00	(168.52)	89.11
Gift Certificates Expensed (donated)	0.00	90.00	0.00	90.00	0.00
Telephone - Youth Services	30.70	79.03	73.00	6.03	108.26
Telephone - Recreation	67.40	140.33	102.00	38.33	137.58
Telephone - Preschool	1.29	3.87	13.00	(9.13)	29.77
Telephone - Facilities & Grounds	1,094.31	3,020.87	3,004.00	16.87	100.56
Telephone - Day Camp	39.95	289.37	273.00	16.37	106.00
Telephone - Newcastle	36.11	109.57	114.00	(4.43)	96.11
Telephone - Aub El	37.69	111.10	204.00	(92.90)	54.46
Telephone - Skyridge	38.50	103.59	108.00	(4.41)	95.92
Postage - Admin	273.67	344.02	314.00	30.02	109.56
Activity Guide Expense	333.00	16,103.91	16,199.00	(95.09)	99.41
Youth Assistance Expense	448.00	2,973.00	3,078.00	(105.00)	96.59
Bank & Credit Card Fees	0.00	0.00	11.00	(11.00)	0.00
Office Supplies - Rec	53.60	53.60	444.00	(390.40)	12.07
Office Supplies - Aquatics	0.00	0.00	1,115.00	(1,115.00)	0.00
Office Supplies - Youth Services	61.03	61.03	26.00	35.03	234.73
Office Supplies - F & G	132.16	546.33	728.00	(181.67)	75.05
Office Supplies-Cust Serv	76.40	1,155.25	913.00	242.25	126.53
Office Supplies - Admin	654.25	1,268.82	1,779.00	(510.18)	71.32
Duplication Costs - Cust Serv	99.66	99.66	60.00	39.66	166.10
uplication Costs - Admin	0.00	0.00	381.00	(381.00)	0.00
ffice Equip Rental - Cust Serv	576.93	1,989.18	1,503.00	486.18	132.35

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Equip Rental - Admin	257.45	932.15	760.00	172.15	122.65
Office Equip Maint - Admin	40.36	130.69	156.00	(25.31)	83.78
Dining Expense - CS	20.50	20.50	33.00	(12.50)	62.12
Dining Expense	220.00	240.50	258.00	(17.50)	93.22
Gas/Mileage Expense - C.Serv	40.20	80.40	183.00	(102.60)	43.93
Gas/Mileage Expense - Admin	126.63	265.32	299.00	(33.68)	88.74
Gas/Mileage Expense - Rec.	84.42	116.58	129.00	(12.42)	90.37
Gas/Mileage Expense - YS	34.84	34.84	6.00	28.84	580.67
Gas/Mileage Expense - F & G	6,138.20	11,869.15	11,561.00	308.15	102.67
General Administrative Exp - Admin	50.40	250.30	240.00	10.30	104.29
Liability Insurance - Admin	17,012.00	51,028.00	47,941.00	3,087.00	106.44
Board Expense	0.00	0.00	13.00	(13.00)	0.00
Public Relations/Marketing - Cust Serv	167.98	2,347.50	1,110.00	1,237.50	211.49
Dues and Subscriptions - Admin	0.00	170.00	196.00	(26.00)	86.74
Dues and Subscriptions - Rec.	0.00	699.00	702.00	(3.00)	99.57
Dues and Subscriptions - F & G	0.00	50.00	0.00	50.00	0.00
Staff Appreciation - Rec	(20.00)	0.00	0.00	0.00	0.00
Staff Appreciation - F & G	0.00	0.00	105.00	(105.00)	0.00
Staff Appreciation - Cust Serv	20.00	20.00	0.00	20.00	0.00
Bad Debts Expense - Y Services	0.00	0.00	306.00	(306.00)	0.00
Staff Development - Admin	0.00	499.00	0.00	499.00	0.00
Staff Development - Rec.	(245.00)	0.00	0.00	0.00	0.00
Staff Development - Aquatics	392.00	49.00	(139.00)	188.00	(35.25)
Staff Development - Youth Services	0.00	0.00	121.00	(121.00)	0.00
Staff Development - F & G	2,820.00	3,570.00	993.00	2,577.00	359.52
Uniform Exp - Aquatics	138.34	138.34	110.00	28.34	125.76
Uniform Exp - F & G	0.00	(284.70)	477.00	(761.70)	(59.69)
Small Tools & Equip - Facilitites and Grounds	5,306.23	10,403.67	6,660.00	3,743.67	156.21
mall Equipment - Admin	0.00	0.00	1,129.00	(1,129.00)	0.00
ield Marking Expense	1,180.50	805.18	1,522.00	(716.82)	52.90

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Safety Supplies - F & G	0.00	220.10	2,709.00	(2,488.90)	8.13
Safety Supplies - Aquatics	0.00	0.00	257.00	(257.00)	0.00
Restroom Supplies - Recreation Park	291.77	914.59	517.00	397.59	176.90
Restroom Supplies - Regional Park	461.88	859.41	673.00	186.41	127.70
Restroom Supplies - Ashford Park	59.55	249.58	261.00	(11.42)	95.63
Restroom Supplies - Meadow Vista Park	73.73	289.43	309.00	(19.57)	93.67
Restroom Supplies - Railhead Park	64.56	305.90	315.00	(9.10)	97.11
Restroom Supplies - Overlook Park	64.56	310.18	315.00	(4.82)	98.47
Restroom Supplies - Placer Hills Park	59.55	249.61	261.00	(11.39)	95.64
Restroom Supplies - Rec Comm Ctr	253.84	1,007.34	933.00	74.34	107.97
Restroom Supplies - Reg Comm Ctr	183.78	792.34	786.00	6.34	100.81
Restroom Supplies - CVCC Comm Ctr	210.00	996.35	963.00	33.35	103.46
Sanitation - Reg Pk - Toilet	255.00	510.00	870.00	(360.00)	58.62
Sanitation - Win Pk - Toilet	255.00	765.00	807.00	(42.00)	94.80
Sanitation - Reg - ADA PB Toilet	255.00	765.00	807.00	(42.00)	94.80
Sanitation - CVCC Bike Park Port Toilet	255.00	765.00	801.00	(36.00)	95.51
Sanitation - Rec Pk - Debris Box	1,928.34	3,856.68	2,648.00	1,208.68	145.65
Sanitation - Reg Pk - Disposal	647.86	1,550.72	1,995.00	(444.28)	77.73
Sanitation - MV - Disposal	440.53	847.43	1,467.00	(619.57)	57.77
Sanitation - CVCC - Disposal	239.97	479.94	744.00	(264.06)	64.51
Bad Debt Expense - Cust Serv	0.00	214.83	0.00	214.83	0.00
Total Operations & Supplies	47,324.58	144,716.25	142,062.00	2,654.25	101.87
Utilities Expense					
Lights - Rec Pk Beggs Field	708.46	1,483.88	969.00	514.88	153.14
Lighting Reimb.-Beggs Field	0.00	(1,484.00)	(1,613.00)	129.00	92.00
ghts - Rec Pk James Field	1,531.17	3,421.24	2,722.00	699.24	125.69
ghting Reimb.-James Field	(87.15)	(4,538.40)	(4,623.00)	84.60	98.17

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Field	190.83	330.52	371.00	(40.48)	89.09
Lighting Reimb.-Rec Field	0.00	(1,484.00)	(1,445.00)	(39.00)	102.70
Gas/Elect - Rec Comm Ctr - Fac & Grds	(497.64)	472.40	(452.00)	924.40	(104.51)
Gas/Electric - Reg Comm Ctr	111.15	754.19	536.00	218.19	140.71
Gas/Electric - CV Comm Ctr	116.83	320.46	277.00	43.46	115.69
Electric Reimb.- CV Comm Ctr	(116.83)	(484.87)	(484.00)	(0.87)	100.18
Gas/Electric - CVCC	1,236.63	574.55	(125.00)	699.55	(459.64)
Gas/Electric - Sierra Pool	1,609.45	5,818.51	9,745.00	(3,926.49)	59.71
Gas/Electric - PH Pool	130.60	135.63	(219.00)	354.63	(61.93)
Electric - Day Camp	180.91	439.82	395.00	44.82	111.35
Gas/Elec - Recreation Park	1,709.15	2,652.60	2,233.00	419.60	118.79
Gas/Electric - Reg Park	304.03	9,090.93	7,043.00	2,047.93	129.08
Lighting Reimb.- Reg Park	(819.00)	(14,627.00)	(1,865.00)	(12,762.00)	784.29
Gas/Electric - Ashford Park	632.61	848.12	723.00	125.12	117.31
Gas/Electric - MV Park	202.48	383.85	542.00	(158.15)	70.82
Electric - Railhead Park	491.13	812.23	783.00	29.23	103.73
Lighting Reimb.-Railhead	(369.52)	(839.52)	(979.00)	139.48	85.75
Gas/Electric - Winchester Park	288.49	304.37	26.00	278.37	1170.65
Reimbursements - Gas/Elec Pool	0.00	(20,556.53)	(15,347.00)	(5,209.53)	133.95
Water - Rec Comm Ctr	327.79	44.91	1,173.00	(1,128.09)	3.83
Water - Reg Comm Ctr	215.66	593.77	615.00	(21.23)	96.55
Water - CV Comm Ctr	303.76	272.48	30.00	242.48	908.27
Water - CVCC	546.66	1,249.49	1,035.00	214.49	120.72
Water - Sierra Pool	608.76	1,564.45	2,178.00	(613.55)	71.83
Water - PH Pool	26.00	26.00	22.00	4.00	118.18
Water - Rec Park	665.70	1,285.69	1,522.00	(236.31)	84.47
Water - Regional Park	233.21	7,603.89	8,552.00	(948.11)	88.91
Water - Ashford Park	636.50	944.04	1,394.00	(449.96)	67.72

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - MV Park	1,111.30	1,882.05	2,126.00	(243.95)	88.53
Water - CV Park	561.88	631.23	659.00	(27.77)	95.79
Water - Railhead Park	616.70	973.76	1,741.00	(767.24)	55.93
Water - CVCC Park	546.67	888.09	690.00	198.09	128.71
Water - Overlook Park	702.37	1,444.79	1,877.00	(432.21)	76.97
Water - Placer Hills Park	494.00	738.80	739.00	(0.20)	99.97
Water - Atwood	279.05	567.97	661.00	(93.03)	85.93
Reimb - Water - Sierra Pool	0.00	(886.62)	(2,024.00)	1,137.38	43.81
Sanitation - Regional Park (Sewer)	0.00	9,437.13	10,000.00	(562.87)	94.37
Sanitation - Ashford Park (Sewer)	0.00	1,747.75	1,999.00	(251.25)	87.43
Total Utilities Expense	15,429.79	14,838.65	34,202.00	(19,363.35)	43.39
Legal Expenses					
Total Legal Expense	0.00	0.00	0.00	0.00	0.00
Professional Services					
Professional Services - Rec	1,073.00	2,146.00	3,576.00	(1,430.00)	60.01
Professional Services - F & G	260.00	680.00	0.00	680.00	0.00
Professional Services - C Serv	300.00	16,544.19	16,094.00	450.19	102.80
Professional Services - Admin	0.00	1,079.84	1,381.00	(301.16)	78.19
Accounting/Auditor Fees	8,000.00	8,500.00	8,525.00	(25.00)	99.71
Total Professional Services	9,633.00	28,950.03	29,576.00	(625.97)	97.88

E & Ground Maintenance

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Vehicle Maintenance	2,647.94	19,099.57	9,384.00	9,715.57	203.53
Equipment Rental	0.00	200.00	2,000.00	(1,800.00)	10.00
Irrigation Supplies - General	778.90	1,510.20	1,380.00	130.20	109.44
Maint - Recreation Field	1,373.25	1,746.60	670.00	1,076.60	260.69
Maint - CV Baseball Field	0.00	0.00	243.00	(243.00)	0.00
Maint - James Field	2,413.89	3,617.67	1,812.00	1,805.67	199.65
Maint - Beggs Field	0.00	824.95	528.00	296.95	156.24
Maint - Sierra Pool	7,581.74	12,932.50	22,058.00	(9,125.50)	58.63
Reimbursement- Maint Pool	0.00	(5,258.90)	(12,061.00)	6,802.10	43.60
Maint & Repairs - Equipment	2,157.93	8,221.77	11,610.00	(3,388.23)	70.82
Maint - PH Pool	3,128.82	4,089.69	10,296.00	(6,206.31)	39.72
Maint - Winchester Fields	0.00	0.00	87.00	(87.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	0.00	57.00	(57.00)	0.00
Rep/Maint - Day Camp	148.26	148.26	0.00	148.26	0.00
Maint - Recreation Park	1,431.96	8,197.14	11,967.00	(3,769.86)	68.50
Maint - Regional Park	4,601.53	11,261.59	14,304.00	(3,042.41)	78.73
Maint - Ashford Park	4,079.92	5,083.35	2,718.00	2,365.35	187.03
Maint - Meadow Vista Park	1,104.79	3,001.16	6,009.00	(3,007.84)	49.94
Maint - Christian Valley Park	300.63	2,044.63	612.00	1,432.63	334.09
Maint - Railhead Park	747.00	2,317.15	1,890.00	427.15	122.60
Maint - CVCC Park	6,143.45	6,276.36	5,714.00	562.36	109.84
Maint - Overlook Park	2,415.16	2,960.11	4,029.00	(1,068.89)	73.47
Maint - Placer Hills Park	300.63	469.24	456.00	13.24	102.90
Maint - Pocket Parks	300.63	300.63	450.00	(149.37)	66.81
Maint - Mt. Vernon Park	0.00	0.00	18.00	(18.00)	0.00
Maint - Winchester Park	315.47	315.47	147.00	168.47	214.61
Maint - Atwood	307.89	846.63	1,659.00	(812.37)	51.03
Maint - Shockley Park	0.00	187.69	987.00	(799.31)	19.02
laint - Bike Park	398.05	785.10	2,655.00	(1,869.90)	29.57
laint - Ashley Dog Park	597.27	1,853.63	840.00	1,013.63	220.67

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Preschool (Rec)	35.57	35.57	36.00	(0.43)	98.81
Rep/Maint - Preschool	(35.57)	0.00	0.00	0.00	0.00
Maint - Recreation Comm Ctr	929.53	1,817.35	5,343.00	(3,525.65)	34.01
Maint - Regional Comm Ctr	1,493.70	2,236.93	4,158.00	(1,921.07)	53.80
Maint - Christian Valley Comm Ctr	0.00	0.00	1,590.00	(1,590.00)	0.00
Maint - CVCC Comm Ctr	2,048.85	4,212.25	3,579.00	633.25	117.69
Maint - Overlook Modular	0.00	0.00	984.00	(984.00)	0.00
Maint - Regional Tennis/Pickleball Courts	45.00	45.00	312.00	(267.00)	14.42
Maint - MV Soccer A	67.83	67.83	99.00	(31.17)	68.52
Maint - RH Soccer A	1,083.91	1,638.16	1,986.00	(347.84)	82.49
Maint - MV PeeWee Soccer	0.00	0.00	96.00	(96.00)	0.00
Maint - RH Soccer B	1,276.34	1,830.59	1,716.00	114.59	106.68
Maint - Regional Bill Bean Field	0.00	564.50	1,746.00	(1,181.50)	32.33
Maint - MV Softball Field	91.48	91.48	90.00	1.48	101.64
Maint - Regional Field B	913.25	1,515.52	558.00	957.52	271.60
Maint - Regional Field C	0.00	1,224.07	2,823.00	(1,598.93)	43.36
Vandalism Repairs Expense	2,687.20	3,389.47	6,540.00	(3,150.53)	51.83
Total Building and Grounds Maintenance	53,912.20	111,700.91	134,175.00	(22,474.09)	83.25
Property Tax Administration/LAFCO					
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	5,225.80	14,615.88	20,546.00	(5,930.12)	71.14
Wages - (Cust Serv) - Full Time	14,494.99	32,388.89	38,548.00	(6,159.11)	84.02
Wages - (Admin) - Full Time	17,455.48	39,473.24	42,986.00	(3,512.76)	91.83
Wages - (Admin) - Part Time	7,585.67	18,154.65	17,508.00	646.65	103.69

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Admin) - Board Pay	2,250.00	5,000.00	5,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	7,837.96	18,717.51	16,788.00	1,929.51	111.49
Wages - (Y.Serv) - AE Maint	51.09	122.71	98.00	24.71	125.21
Wages - (Y.Serv) - RC Maint	0.00	(0.33)	0.00	(0.33)	0.00
Wages - (Y.Serv) - Skyridge - PT	14,299.71	33,699.34	25,041.00	8,658.34	134.58
Wages - (Y.Serv) - Skyridge Maint	21.79	93.48	95.00	(1.52)	98.40
Wages - (Y.Serv) - Day Camp - PT	4,435.14	4,663.21	16,247.00	(11,583.79)	28.70
Wages - (Y.Serv) - DC Maint	247.20	247.20	99.00	148.20	249.70
Wages - (Y.Serv) - Reg Day Camp	1,584.01	1,599.44	5,695.00	(4,095.56)	28.09
Wages - (Rec) - Full Time	14,664.72	36,525.53	39,226.00	(2,700.47)	93.12
Wages - (Y.Serv) - Newcastle- PT	9,801.95	27,888.03	21,699.00	6,189.03	128.52
Wages - (Y.Serv) - NC Maint	20.98	58.92	0.00	58.92	0.00
Wages - (Rec) - Part Time	371.26	371.26	0.00	371.26	0.00
Wages - (Rec) - Adult Softball	467.51	1,350.73	1,644.00	(293.27)	82.16
Wages - (Rec) - Adult Basketball	408.03	982.00	975.00	7.00	100.72
Wages - (Rec) - Preschool	2,613.81	10,508.18	9,929.00	579.18	105.83
Wages - (Aqua) - Aquatics Coordinator	2,895.31	5,345.21	6,308.00	(962.79)	84.74
Wages - (Aqua) - Aquatic Activities	1,680.67	3,983.54	4,387.00	(403.46)	90.80
Wages - (Aqua) - Public Swim	11,445.55	18,222.88	25,437.00	(7,214.12)	71.64
Wages - (Aqua) - Public Swim-PH	651.68	651.68	572.00	79.68	113.93
Wages - (Aqua) - Swim Lessons	942.89	942.89	3,405.00	(2,462.11)	27.69
Wages - (Aqua) - Swim Lessons-PH	279.85	279.85	269.00	10.85	104.03
Wages - (Aqua) - Master Swim	1,165.63	2,803.92	3,333.00	(529.08)	84.13
Wages - (Aqua) - Swim Team Coaches	3,845.75	5,130.74	6,263.00	(1,132.26)	81.92
Wages - (Aqua) - Synchronized Swim Coach	3,515.85	6,601.63	6,917.00	(315.37)	95.44
Wages - (Fac & Grds) - Fac Attendant - Rec	12,197.68	26,447.15	25,734.00	713.15	102.77
Wages - (Fac & Grds) - Fac Att. - CVCC	3,188.30	7,863.71	11,470.00	(3,606.29)	68.56
Wages - (Fac & Grds) - Fac Attendant - Reg	3,580.36	8,115.89	10,093.00	(1,977.11)	80.41
/ages - (Fac & Grds) - Fac Att Overlook	17.20	17.13	0.00	17.13	0.00
/ages - (Fac & Grds) - Management	17,244.89	43,725.44	43,739.00	(13.56)	99.97

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Recreation Park	24,402.92	63,980.84	61,616.00	2,364.84	103.84
Wages - (Fac & Grds) - Regional Park	27,228.33	52,240.49	48,694.00	3,546.49	107.28
Wages - (Fac & Grds) - Ashford Park	3,921.22	8,565.21	10,393.00	(1,827.79)	82.41
Wages - (Fac & Grds) - Meadow Vista Park	5,802.10	13,357.04	12,952.00	405.04	103.13
Wages - (Fac & Grds) - CV Comm Center	526.15	1,358.59	1,647.00	(288.41)	82.49
Wages - (Fac & Grds) - Railhead Park	1,372.55	3,907.16	5,141.00	(1,233.84)	76.00
Wages - (Fac & Grds) - CVCC	1,754.15	4,794.23	2,283.00	2,511.23	210.00
Wages - (Fac & Grds) - Overlook Park	1,109.71	2,787.03	3,544.00	(756.97)	78.64
Wages - (Fac & Grds) - Placer Hills Park	2,412.98	5,788.12	5,919.00	(130.88)	97.79
Wages - (Fac & Grds) - Pocket Parks	466.21	1,144.00	1,387.00	(243.00)	82.48
Wages - (Fac & Grds) - Winchester Park	808.47	1,693.33	1,167.00	526.33	145.10
Wages - (Fac & Grds) - Atwood	994.95	1,838.93	527.00	1,311.93	348.94
Wages - (Fac & Grds) - Shockley Property	0.00	33.47	120.00	(86.53)	27.89
Wages - (F & G) Special Events	0.00	(1.33)	0.00	(1.33)	0.00
Wages - District Administrator	12,451.10	29,357.34	35,000.00	(5,642.66)	83.88
Wages - (F & G) Uniform Allowance	733.28	8,861.03	8,902.00	(40.97)	99.54
Total Salaries Expense	250,472.83	576,297.01	609,343.00	(33,045.99)	94.58
Benefits & Payroll Costs					
ER Taxes - Rec	1,543.03	3,523.91	3,066.00	457.91	114.94
ER Taxes - Aquatics	2,388.65	3,981.29	4,934.00	(952.71)	80.69
ER Taxes - Youth Services	2,955.70	7,244.91	9,672.00	(2,427.09)	74.91
ER Taxes - Fac & Grds	7,706.24	17,890.78	19,255.00	(1,364.22)	92.92
ER Taxes - Cust Serv	1,010.08	2,205.22	2,836.00	(630.78)	77.76
ER Taxes - Admin	3,633.93	7,184.16	7,432.00	(247.84)	96.67
Employment Expense - Aquatics	0.00	106.12	47.00	59.12	225.79
Employment Expense - Youth Services	0.00	0.00	104.00	(104.00)	0.00
mployment Expense - Fac & Grds	0.00	218.58	539.00	(320.42)	40.55
ingerprinting Exp - Recreation	65.00	97.00	34.00	63.00	285.29

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fingerprinting Exp - Aquatics	0.00	64.00	86.00	(22.00)	74.42
Fingerprinting Exp - Youth Services	104.00	104.00	35.00	69.00	297.14
Fingerprinting Exp - Fac & Grds	30.00	94.00	83.00	11.00	113.25
Benefits Expense - Recreation	3,347.54	9,718.45	8,663.00	1,055.45	112.18
Benefits Expense - Youth Services	2,806.99	8,791.44	8,326.00	465.44	105.59
Benefits Expense - Fac & Grds	23,619.39	75,688.91	75,553.00	135.91	100.18
Benefits Expense - Cust Serv	2,365.20	8,161.74	7,408.00	753.74	110.18
Benefits Expense - Admin	7,277.10	22,535.06	20,524.00	2,011.06	109.80
Employer Retirement Exp. - Rec	1,504.02	4,261.62	3,555.00	706.62	119.88
Employer Retirement Exp. - Aquatics	499.16	940.82	1,263.00	(322.18)	74.49
Employer Retirement Exp. - Youth Services	3,335.13	8,088.40	9,436.00	(1,347.60)	85.72
Employer Retirement Exp. - Fac & Grds	8,243.41	19,985.37	20,318.00	(332.63)	98.36
Employer Retirement Exp - Cust Serv	1,269.10	3,523.94	3,672.00	(148.06)	95.97
Employer Retirement Exp. - Admin	3,381.48	8,758.24	8,818.00	(59.76)	99.32
CalPERS Prefunding	24,000.00	24,000.00	24,000.00	0.00	100.00
Worker's Comp - Rec	238.79	613.67	538.00	75.67	114.07
Worker's Comp - Aquatics	395.11	579.81	855.00	(275.19)	67.81
Worker's Comp - Youth Services	710.04	1,372.50	1,562.00	(189.50)	87.87
Worker's Comp - Fac & Grds	6,266.79	12,092.47	11,998.00	94.47	100.79
Worker's Comp - Cust Serv	66.40	128.31	162.00	(33.69)	79.20
Worker's Comp - Admin	315.78	635.14	732.00	(96.86)	86.77
Total Benefits and Payroll Costs	109,078.06	252,589.86	255,506.00	(2,916.14)	98.86
Fixed Asset Expense					
Fixed Asset Purchases - Fac & Grds	32,702.70	32,702.70	0.00	32,702.70	0.00
Total Fixed Asset Expense	32,702.70	32,702.70	0.00	32,702.70	0.00

Profit & Loss - Detail
4/1/2024 to 6/30/2024
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects					
Fire Loss	5,443.58	20,065.33	0.00	20,065.33	0.00
Rec - Splash Pool Repairs	27.43	8,902.43	8,000.00	902.43	111.28
PH Pool Fence Mow Strip	0.00	38,651.00	35,000.00	3,651.00	110.43
City Hall Pickleball Courts Expense	875.00	(38,617.75)	111.00	(38,728.75)	(34790.77)
CVCC - Bike Park - fountain, signage, traffic	0.00	3,735.99	3,500.00	235.99	106.74
Reg - Sewer Lift Station	0.00	37,816.92	0.00	37,816.92	0.00
Reg Repave Park Drive	1,300.00	1,300.00	1,300.00	0.00	100.00
Total Capital Improvement Projects	7,646.01	71,853.92	47,911.00	23,942.92	149.97
Debt Service					
Principal Lease Payment- Sterling Bank	63,000.00	63,000.00	63,000.00	0.00	100.00
Webster Lease Interest Expense	9,757.30	9,757.30	8,481.00	1,276.30	115.05
Total Debt Service	72,757.30	72,757.30	71,481.00	1,276.30	101.79
Transfers Out					
Transfers Out - General Fund	0.00	148,680.00	148,680.00	0.00	100.00
Total Transfers Out	0.00	148,680.00	148,680.00	0.00	100.00
Total Expenditures	$628,004.41	$1,512,775.58	$1,524,834.00	($12,058.42)	99.21%
Net Revenue Over Expenditures	($249,643.76)	$972,061.59	$920,473.00	$51,588.59	105.61%
ADJ. NET REVENUE OVER EXPENDITURES	(249,643.76)	972,061.59	920,473.00	51,588.59	105.61

Item 4.4 Cover Sheet – Resolution #2024-16 Moving Residual Funds to the Future Capital Construction Fund and Equipment Reserve Fund

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution #2024-16 transferring FY 23-24 surplus/residual funds of $130,000 to the Future Capital Construction Fund ($65,000) and the Equipment Reserve Fund ($65,000)?

Background

The FY 23/24 financial report indicated a surplus ("residual") of $130,000. Per standard practice, year-end surpluses are earmarked for transfer to reserve funds.
The ARD Board Procedures and Responsibilities manual outlines responsibilities regarding budgetary items and financial oversight.

Section II – Responsibilities and Duties of the Board

Board Responsibilities

7. Review, evaluate and approve the following:
   H. Recommend budgetary items for fiscal Capital Outlay Budget for new projects

Board Duties

4. To review, approve and oversee the budget and financial reports

Recommendation

The Finance Committee is recommended to send a positive recommendation to the Board of Directors to approve Resolution #2024-16. This includes transferring $65,000 to the Future Capital Construction Reserve Fund and $65,000 to the Equipment Replacement Fund.

Alternatives to Consider:

1) Transfer the total $130,000 to the Equipment Replacement Reserves Fund.
2) Transfer the total $130,000 to the Future Capital Construction Reserves Fund.

Fiscal Impact

Transfer to Future Capital Construction Reserves Fund: Fund will increase by $65,000, bringing the balance to $1,076,998. Transfer to Equipment Replacement Fund: Fund will increase by $65,000, bringing the balance to $836,797.

Attachments

Resolution #2024-16

RESOLUTION NUMBER 2024-16

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 $130,000 FROM THE GENERAL FUND TO THE FUTURE CAPITAL CONSTRUCTION RESERVES IN THE AMOUNT OF $65,000 AND TO THE EQUIPMENT REPLACEMENT RESERVES IN THE AMOUNT OF $65,000.

WHEREAS, in July of 2024, the Auburn Area Recreation & Park District Board of Directors agreed with the residual funds in the amount of $130,000, from the year-end 2023-2024 Financials should be transferred from the General Fund, and;

WHEREAS, $65,000 to be transferred into the Future Capital Construction reserves, and;

WHEREAS, $65,000 to be transferred into the Equipment Replacement Reserves, and;

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

That the Auburn Area Recreation and Park District Board of Directors hereby transfers $130,000.00 from the General Fund to the Future Capital Construction Reserves in the amount of $65,000 and to the Equipment Replacement Reserves in the amount of $65,000.

APPROVED, PASSED, AND ADOPTED ON JULY 25, 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

DISCUSSION ITEMS:

1) County Mitigation Fund, $710,000
2) City Mitigation Fund, $260,673 (Available Funds - $24,474)
3) Placer County Investment Report as of May 31, 2024

Office of
Tristan Butcher
Treasurer-Tax Collector
County of Placer

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of May 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

May 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 581 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $655,838,539.13 in cash and investments maturing in the next 180 days.

General Fund
Portfolio Management
Portfolio Summary
May 31, 2024

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	125,000,000.00	125,000,000.00	125,000,000.00	4.97	1	1	5.047	5.118
U.S. Treasury Coupons	675,000,000.00	652,781,747.80	662,737,259.04	26.34	1,144	649	3.360	3.406
mPower Placer - Long Term	3,264,924.45	3,102,957.97	3,268,985.87	0.13	7,340	4,492	4.076	4.132
Federal Agency Coupons	1,464,000,000.00	1,441,789,490.00	1,463,832,633.60	58.17	1,107	614	3.285	3.331
Collateralized Inactive Bank Deposi	20,000,000.00	20,000,000.00	20,000,000.00	0.79	1	1	4.438	4.500
Negotiable Certificates of Deposit	70,000,000.00	69,902,100.00	70,000,000.00	2.78	327	249	5.363	5.437
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	0.91	552	245	4.925	4.993
Commercial Paper Disc. -Amortizing	130,000,000.00	129,962,083.33	129,962,083.33	5.16	3	2	5.252	5.325
Local Agency Bond	9,923,475.23	9,650,322.80	9,923,475.23	0.39	7,043	4,914	2.984	3.026
mPower Placer	8,166,820.52	7,412,494.36	8,166,820.52	0.32	7,706	5,432	3.662	3.713
mPower - Folsom	429,225.47	408,435.99	429,225.47	0.02	7,683	4,593	3.260	3.305
Investments	**2,528,784,445.67**	**2,483,009,632.25**	**2,516,320,483.06**	**100.00%**	**1,023**	**581**	**3.577**	**3.627**
Cash								
Passbook/Checking (not included in yield calculations)	25,786,975.93	25,786,975.93	25,786,975.93		1	1	0.000	0.000
Total Cash and Investments	**2,554,571,421.60**	**2,508,796,608.18**	**2,542,107,458.99**		**1,023**	**581**	**3.577**	**3.627**

Total Earnings	May 31 Month Ending	Fiscal Year To Date
Current Year	8,126,636.54	74,064,326.20
Average Daily Balance	2,647,112,086.26	2,402,863,277.07
Effective Rate of Return	3.61%	3.35%

Jonathan Schmidt 6/24/24

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

General Fund
Portfolio Management
Portfolio Details - Investments
May 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	
SYS23345	23345	CalTRUST		04/05/2024	35,000,000.00	35,000,000.00	35,000,000.00	5.420	5.420	1	
		Subtotal and Average	**126,935,483.87**		**125,000,000.00**	**125,000,000.00**	**125,000,000.00**		**5.118**	**1**	
U.S. Treasury Coupons											
91282CCG4	21124	U.S TREASURY N/B		09/28/2021	5,000,000.00	4,991,650.00	4,999,569.56	0.250	0.476	14	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,273,100.00	9,930,814.81	0.375	0.773	609	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,914,600.00	10,035,322.96	1.875	0.443	91	08/31/2024
912828Z52	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,749,000.00	10,053,851.90	1.375	0.559	244	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,421,100.00	9,947,253.69	0.250	0.680	456	08/31/2025
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,458,600.00	9,953,015.84	0.250	0.660	425	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,273,100.00	9,933,971.04	0.375	0.753	609	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,264,800.00	9,951,194.04	0.500	0.786	637	02/28/2026
912828ZT0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,525,400.00	9,959,586.86	0.250	0.662	364	05/31/2025
912828ZW3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,494,000.00	9,960,584.99	0.250	0.621	394	06/30/2025
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,387,900.00	9,934,824.56	0.250	0.749	486	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,941,400.00	10,021,676.30	1.750	0.421	60	07/31/2024
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,525,400.00	9,960,153.67	0.250	0.656	364	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,458,600.00	9,948,528.83	0.250	0.700	425	07/31/2025
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,458,600.00	9,953,413.98	0.250	0.656	425	07/31/2025
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,942,200.00	9,999,743.95	0.375	0.396	44	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,942,200.00	9,999,581.19	0.375	0.410	44	07/15/2024
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,942,200.00	9,998,367.95	0.375	0.512	44	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,942,200.00	9,996,820.31	0.375	0.642	44	07/15/2024
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,942,200.00	9,996,063.39	0.375	0.705	44	07/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,539,000.00	19,776,014.86	3.000	4.054	409	07/15/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,627,400.00	19,055,602.83	1.500	3.799	805	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,586,800.00	19,158,390.14	2.250	3.681	1,170	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,373,400.00	9,698,454.36	2.750	3.644	1,354	02/15/2028
91282CGG0	22558	U. S. TREASURY COUPON		06/12/2023	5,000,000.00	4,962,400.00	4,977,723.29	4.125	4.825	244	01/31/2025
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	18,746,800.00	19,057,221.48	2.750	4.161	1,354	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,769,900.00	9,787,775.62	3.125	5.002	440	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,858,200.00	9,907,738.10	4.125	4.614	744	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,843,400.00	9,885,173.50	4.000	4.722	624	02/15/2026
91282CEU1	22614	U. S. TREASURY COUPON		07/10/2023	20,000,000.00	19,538,400.00	19,590,669.26	2.875	4.968	379	06/15/2025
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,654,850.00	14,701,515.65	3.125	4.882	440	08/15/2025

General Fund
Portfolio Management
Portfolio Details - Investments
May 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											
91282CEQ0	23052	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,774,200.00	9,785,453.27	2.750	5.127	348	05/15/2025
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	9,905,900.00	9,932,637.93	4.375	4.705	805	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,654,000.00	19,679,873.78	3.875	4.927	593	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,862,600.00	19,869,778.17	4.500	4.829	774	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,746,200.00	18,737,040.93	2.375	4.723	1,078	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	18,786,000.00	18,753,870.29	2.875	4.642	1,444	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,827,000.00	9,808,570.83	3.875	5.137	593	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,931,300.00	9,887,415.54	4.500	5.073	774	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,059,650.00	13,941,286.93	2.375	5.014	1,078	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,089,500.00	13,900,939.93	2.875	4.968	1,444	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,931,300.00	9,972,906.06	4.500	4.635	774	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,827,000.00	9,868,129.68	3.875	4.738	593	01/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,767,200.00	9,811,298.86	3.625	4.659	713	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	18,725,000.00	19,203,296.06	2.875	3.920	1,536	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	39,725,200.00	40,268,463.18	4.500	4.162	774	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,767,200.00	9,898,259.13	3.625	4.176	713	05/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,654,000.00	19,872,536.38	3.875	4.289	593	01/15/2026
91282CEY3	23399	U. S. TREASURY COUPON		05/28/2024	50,000,000.00	49,399,697.80	49,414,883.18	3.000	5.111	409	07/15/2025
		Subtotal and Average	**633,064,120.74**		**675,000,000.00**	**652,781,747.80**	**662,737,259.04**		**3.406**	**649**	
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	4,110	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	4,476	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	480,731.79	481,081.76	484,793.21	5.050	4.894	5,235	10/01/2038
		Subtotal and Average	**3,269,022.41**		**3,264,924.45**	**3,102,957.97**	**3,268,985.87**		**4.132**	**4,492**	
Federal Agency Coupons											
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,699,500.00	9,999,376.40	0.300	0.310	226	01/13/2025
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,274,500.00	9,996,150.00	1.000	1.021	702	05/04/2026
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	10,000,000.00	10,000,000.00	0.330	0.330	2	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	10,000,000.00	10,000,000.00	0.330	0.330	2	06/03/2024
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,891,400.00	10,000,000.00	0.460	0.460	79	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,676,400.00	9,996,516.79	0.480	0.531	254	02/10/2025
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,565,500.00	9,998,680.66	0.610	0.624	356	05/23/2025
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,979,850.00	4,999,153.01	0.570	0.769	31	07/02/2024
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,691,800.00	9,999,597.00	0.320	0.326	235	01/22/2025

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											
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,279,300.00	9,999,334.82	0.500	0.504	607	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,702,000.00	9,999,054.85	0.330	0.345	228	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,702,000.00	9,999,054.85	0.330	0.345	228	01/15/2025
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,836,400.00	10,000,000.00	0.510	0.510	121	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,291,000.00	9,970,843.60	0.750	0.923	633	02/24/2026
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,843,700.00	9,999,904.17	0.500	0.503	117	09/26/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,658,300.00	10,000,000.00	0.625	0.625	271	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,920,800.00	10,000,000.00	0.410	0.410	61	08/01/2024
3130AMXJ6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,834,700.00	10,000,000.00	0.500	0.542	121	09/30/2024
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,965,400.00	9,999,247.21	0.330	0.431	27	06/28/2024
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,877,700.00	9,999,726.27	0.510	0.521	90	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,969,700.00	10,000,000.00	0.400	0.400	24	06/25/2024
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,643,600.00	5,000,000.00	0.900	0.780	816	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,623,000.00	5,000,000.00	1.250	1.000	816	08/26/2026
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,984,850.00	5,000,000.00	0.400	0.400	24	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,181,200.00	10,000,000.00	1.000	1.001	816	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,653,500.00	5,000,000.00	0.850	0.850	634	02/25/2026
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,982,800.00	4,999,808.70	0.400	0.451	27	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,695,900.00	9,996,713.75	0.550	0.600	243	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,931,350.00	4,998,970.59	0.750	0.822	107	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,764,200.00	4,995,935.41	1.000	1.146	444	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,692,640.00	4,000,000.00	1.250	1.250	818	08/28/2026
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,607,200.00	10,000,000.00	1.200	1.200	374	06/10/2025
3130AQCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,825,700.00	10,000,000.00	1.750	1.317	229	01/16/2025
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,634,800.00	5,000,000.00	1.330	1.468	776	07/17/2026
3130AQCN1	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,800,600.00	10,000,000.00	1.625	1.254	230	01/17/2025
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,779,100.00	10,000,000.00	1.750	1.541	381	06/17/2025
3130AQCL5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,735,700.00	15,000,000.00	1.500	1.111	230	01/17/2025
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,724,900.00	10,000,000.00	1.000	1.000	243	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,960,700.00	9,999,811.11	0.950	0.970	34	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,876,250.00	4,993,368.99	1.100	1.320	226	01/13/2025
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,871,400.00	4,994,675.93	1.125	1.295	234	01/21/2025
3130AQNB5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,887,050.00	4,999,180.56	1.750	1.442	240	01/27/2025
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	9,998,500.00	10,001,206.33	4.875	4.520	13	06/14/2024
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,982,900.00	4,998,180.90	4.375	4.510	104	09/13/2024
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,982,250.00	4,993,343.08	4.000	4.585	88	08/28/2024

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											
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,994,300.00	10,000,000.00	4.880	4.883	37	07/08/2024
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	9,993,200.00	10,000,000.00	4.880	4.883	44	07/15/2024
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,979,000.00	15,000,000.00	4.150	4.154	41	07/12/2024
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,975,700.00	15,000,000.00	4.180	4.184	48	07/19/2024
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,987,500.00	10,000,000.00	4.380	4.385	44	07/15/2024
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,979,400.00	20,000,000.00	4.400	4.405	37	07/08/2024
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,983,600.00	20,000,000.00	4.410	4.415	30	07/01/2024
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,974,000.00	25,000,000.00	4.285	4.290	34	07/05/2024
3130AVLN0	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,961,000.00	25,000,000.00	4.230	4.234	48	07/19/2024
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,931,750.00	25,000,000.00	4.400	4.404	82	08/22/2024
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,944,500.00	25,000,000.00	4.420	4.424	73	08/13/2024
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,951,000.00	25,000,000.00	4.440	4.445	66	08/06/2024
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,759,700.00	10,000,000.00	3.660	3.661	761	07/02/2026
3130AVWE8	22492	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,885,800.00	10,000,000.00	4.000	3.961	396	07/02/2025
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,471,400.00	20,000,000.00	3.725	3.726	1,126	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,709,800.00	10,000,000.00	3.615	3.616	1,311	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,724,700.00	10,000,000.00	3.620	3.621	990	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,728,100.00	10,000,000.00	3.625	3.626	982	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,732,600.00	10,000,000.00	3.635	3.636	975	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,799,500.00	10,000,000.00	3.925	3.926	837	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,796,800.00	10,000,000.00	3.920	3.921	844	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,804,600.00	10,000,000.00	3.930	3.932	825	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,804,300.00	10,000,000.00	3.930	3.931	831	09/10/2026
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,912,400.00	10,000,000.00	4.180	4.182	464	09/08/2025
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,913,400.00	10,000,000.00	4.180	4.182	458	09/02/2025
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,821,800.00	10,000,000.00	4.060	4.061	1,194	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,833,100.00	10,000,000.00	4.020	4.021	1,346	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,825,600.00	10,000,000.00	4.070	4.071	1,187	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,833,800.00	10,000,000.00	4.025	4.026	1,353	02/14/2028
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	15,000,450.00	15,000,000.00	4.905	4.907	429	08/04/2025
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,999,200.00	10,000,000.00	4.895	4.897	436	08/11/2025
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,893,800.00	20,000,000.00	4.460	4.461	986	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,943,500.00	10,000,000.00	4.450	4.451	999	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,918,600.00	10,000,000.00	4.275	4.276	1,346	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,887,400.00	20,000,000.00	4.450	4.451	996	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,831,600.00	20,000,000.00	4.270	4.271	1,361	02/22/2028

General Fund
Portfolio Management
Portfolio Details - Investments
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	19,895,400.00	19,960,495.42	4.375	4.430	1,469	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,956,500.00	10,000,000.00	4.500	4.502	1,109	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,948,600.00	10,000,000.00	4.480	4.480	1,165	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,945,800.00	10,000,000.00	4.470	4.470	1,160	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,942,000.00	10,000,000.00	4.495	4.497	1,104	06/10/2027
3130AYBH8	23209	FEDERAL HOME LOAN BANK		12/22/2023	20,000,000.00	19,906,400.00	20,000,000.00	4.460	6.378	404	07/10/2025
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,635,950.00	15,000,000.00	3.855	3.855	1,500	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,740,050.00	15,000,000.00	4.000	4.001	954	01/11/2027
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	9,872,100.00	10,000,000.00	4.193	4.194	795	08/05/2026
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	14,806,200.00	15,000,000.00	4.180	4.181	802	08/12/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,755,200.00	20,000,000.00	4.110	4.110	948	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,560,800.00	20,000,000.00	3.985	3.985	1,682	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,673,200.00	20,000,000.00	4.020	4.020	1,319	01/11/2028
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,654,600.00	20,000,000.00	4.050	4.050	1,131	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,608,800.00	20,000,000.00	3.980	3.980	1,495	07/05/2028
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	29,488,500.00	30,000,000.00	4.060	4.061	1,136	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,737,200.00	15,000,000.00	4.070	4.071	1,095	06/01/2027
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,589,800.00	20,000,000.00	4.040	4.040	1,700	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,657,600.00	20,000,000.00	4.057	4.058	1,493	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,669,800.00	20,000,000.00	4.062	4.063	1,461	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,618,200.00	20,000,000.00	4.060	4.061	1,199	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,752,800.00	15,000,000.00	4.070	4.071	1,115	06/21/2027
3130B0Y86	23364	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	24,978,000.00	25,000,000.00	5.160	5.163	338	05/05/2025
3130B0Y94	23365	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	24,977,250.00	25,000,000.00	5.150	5.154	345	05/12/2025
3130B0YB9	23366	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	25,059,750.00	25,000,000.00	5.120	5.127	404	07/10/2025
3130B0YC7	23367	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	25,058,500.00	25,000,000.00	5.110	5.117	415	07/21/2025
3130B0YA1	23368	FEDERAL HOME LOAN BANK		04/17/2024	25,000,000.00	24,998,250.00	25,000,000.00	5.130	5.135	356	05/23/2025
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,408,600.00	9,994,175.55	0.375	0.419	479	09/23/2025
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,978,300.00	9,999,992.69	0.430	0.432	17	06/18/2024
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,596,000.00	4,956,001.33	0.750	1.190	752	06/23/2026
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,985,400.00	20,000,000.00	5.000	5.000	55	07/26/2024
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,985,000.00	10,000,000.00	0.375	0.375	13	06/14/2024
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,442,800.00	9,994,482.84	0.375	0.420	450	08/25/2025
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,939,200.00	9,999,650.79	0.250	0.279	44	07/15/2024
		Subtotal and Average	**1,499,150,070.83**		**1,464,000,000.00**	**1,441,789,490.00**	**1,463,832,633.60**		**3.331**	**614**	

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Collateralized Inactive Bank 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**	
Negotiable Certificates of Deposit											
85325VKK5	23229	Standard Chartered Bank NY		01/10/2024	20,000,000.00	19,951,600.00	20,000,000.00	5.220	5.293	220	01/07/2025
85325VLP3	23354	Standard Chartered Bank NY		04/10/2024	25,000,000.00	24,975,500.00	25,000,000.00	5.420	5.495	258	02/14/2025
85325VLQ1	23355	Standard Chartered Bank NY		04/10/2024	25,000,000.00	24,975,000.00	25,000,000.00	5.420	5.495	264	02/20/2025
		Subtotal and Average	**70,000,000.00**		**70,000,000.00**	**69,902,100.00**	**70,000,000.00**		**5.437**	**249**	
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	216	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	251	02/07/2025
SYS23373	23373	River City Bank		04/19/2024	3,000,000.00	3,000,000.00	3,000,000.00	5.160	5.160	322	04/19/2025
		Subtotal and Average	**23,000,000.00**		**23,000,000.00**	**23,000,000.00**	**23,000,000.00**		**4.993**	**245**	
Commercial Paper Disc. -Amortizing											
22533TF35	23404	Credit Agricole CIB		05/31/2024	130,000,000.00	129,962,083.33	129,962,083.33	5.250	5.325	2	06/03/2024
		Subtotal and Average	**107,444,072.58**		**130,000,000.00**	**129,962,083.33**	**129,962,083.33**		**5.325**	**2**	
Federal Agency Disc. -Amortizing											
		Subtotal and Average	**130,957,088.31**								
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	4,978,023.88	4,939,857.37	4,978,023.88	2.800	2.800	4,689	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	1,298	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	1,690	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	8,429	06/30/2047
SYS19127	19127	Placer Hills Fire Protection		10/21/2019	51,563.20	51,777.39	51,563.20	3.000	3.000	142	10/21/2024
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	735,000.00	735,000.00	735,000.00	4.170	4.170	1,767	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	922,863.29	922,863.29	922,863.29	4.000	4.000	1,706	02/01/2029
		Subtotal and Average	**9,923,475.23**		**9,923,475.23**	**9,650,322.80**	**9,923,475.23**		**3.026**	**4,914**	
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	4,841	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	5,206	09/02/2038

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer											
2017 R	2017 R	mPower Placer		07/06/2017	23,514.16	20,202.10	23,514.16	3.000	3.042	5,206	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	5,571	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	5,571	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	5,571	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	5,206	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,272,463.17	1,099,058.25	1,272,463.17	3.000	3.042	5,206	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	923,838.51	892,034.45	923,838.51	4.500	4.563	5,571	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	5,937	09/02/2040
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	742,902.21	713,038.28	742,902.21	4.500	4.563	5,937	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	6,302	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	6,667	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	53,414.29	46,965.69	53,414.29	3.000	3.042	4,841	09/02/2037
		Subtotal and Average	**8,166,820.52**		**8,166,820.52**	**7,412,494.36**	**8,166,820.52**		**3.713**	**5,432**	
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	4,841	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	5,206	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	4,476	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	4,476	09/02/2036
		Subtotal and Average	**429,225.47**		**429,225.47**	**408,435.99**	**429,225.47**		**3.305**	**4,593**	
		Total and Average	**2,647,112,086.26**		**2,528,784,445.67**	**2,483,009,632.25**	**2,516,320,483.06**		**3.627**	**581**	

General Fund
Portfolio Management
Portfolio Details - Cash
May 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			21,841,974.99	21,841,974.99	21,841,974.99		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			3,945,000.94	3,945,000.94	3,945,000.94		0.000	1
		Average Balance	**0.00**							**1**
		Total Cash and Investments	**2,647,112,086.26**		**2,554,571,421.60**	**2,508,796,608.18**	**2,542,107,458.99**		**3.627**	**581**

General Fund
Purchases Report
Sorted by Fund - Fund
May 1, 2024 - May 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													
313384WH8	23381	1010	AFD	FHLBDN	70,000,000.00	05/01/2024	05/02 - At Maturity	69,989,752.78		5.270	05/02/2024	5.344	0.00
313384WJ4	23382	1010	AFD	FHLBDN	130,000,000.00	05/02/2024	05/03 - At Maturity	129,980,933.34		5.280	05/03/2024	5.354	0.00
313384WM7	23383	1010	AFD	FHLBDN	65,000,000.00	05/03/2024	05/06 - At Maturity	64,971,400.00		5.280	05/06/2024	5.356	0.00
313384WN5	23384	1010	AFD	FHLBDN	60,000,000.00	05/06/2024	05/07 - At Maturity	59,991,200.00		5.280	05/07/2024	5.354	0.00
313384WP0	23385	1010	AFD	FHLBDN	60,000,000.00	05/07/2024	05/08 - At Maturity	59,991,200.00		5.280	05/08/2024	5.354	0.00
313384WQ8	23386	1010	AFD	FHLBDN	55,000,000.00	05/08/2024	05/09 - At Maturity	54,991,948.62		5.270	05/09/2024	5.344	0.00
313384WR6	23387	1010	AFD	FHLBDN	60,000,000.00	05/09/2024	05/10 - At Maturity	59,991,216.67		5.270	05/10/2024	5.344	0.00
313384WU9	23388	1010	AFD	FHLBDN	105,000,000.00	05/10/2024	05/13 - At Maturity	104,953,887.51		5.270	05/13/2024	5.346	0.00
313384WV7	23389	1010	AFD	FHLBDN	120,000,000.00	05/13/2024	05/14 - At Maturity	119,982,433.34		5.270	05/14/2024	5.344	0.00
313384WW5	23390	1010	AFD	FHLBDN	115,000,000.00	05/14/2024	05/15 - At Maturity	114,983,165.29		5.270	05/15/2024	5.344	0.00
313384WX3	23391	1010	AFD	FHLBDN	150,000,000.00	05/15/2024	05/16 - At Maturity	149,978,041.68		5.270	05/16/2024	5.344	0.00
313384WY1	23392	1010	AFD	FHLBDN	170,000,000.00	05/16/2024	05/17 - At Maturity	169,975,066.68		5.280	05/17/2024	5.354	0.00
313384XB0	23393	1010	AFD	FHLBDN	160,000,000.00	05/17/2024	05/20 - At Maturity	159,929,600.00		5.280	05/20/2024	5.356	0.00
313384XC8	23394	1010	AFD	FHLBDN	170,000,000.00	05/20/2024	05/21 - At Maturity	169,975,066.68		5.280	05/21/2024	5.354	0.00
313384XD6	23395	1010	AFD	FHLBDN	320,000,000.00	05/21/2024	05/22 - At Maturity	319,952,977.79		5.290	05/22/2024	5.364	0.00
313384XE4	23396	1010	AFD	FHLBDN	185,000,000.00	05/22/2024	05/23 - At Maturity	184,972,815.28		5.290	05/23/2024	5.364	0.00
313384XF1	23397	1010	AFD	FHLBDN	185,000,000.00	05/23/2024	05/24 - At Maturity	184,972,815.28		5.290	05/24/2024	5.364	0.00
313384XK0	23398	1010	AFD	FHLBDN	210,000,000.00	05/24/2024	05/28 - At Maturity	209,876,566.66		5.290	05/28/2024	5.367	0.00
313384XL8	23400	1010	AFD	FHLBDN	170,000,000.00	05/28/2024	05/29 - At Maturity	169,975,066.68		5.280	05/29/2024	5.354	0.00
91282CEY3	23399	1010	TRC	UST	50,000,000.00	05/28/2024	07/15 - 01/15	48,851,562.50	552,197.80	3.000	07/15/2025	5.111	49,414,883.18
313384XM6	23401	1010	AFD	FHLBDN	210,000,000.00	05/29/2024	05/30 - At Maturity	209,969,316.65		5.260	05/30/2024	5.334	0.00
22533TEX0	23402	1010	ACP	CACPNY	100,000,000.00	05/30/2024	05/31 - At Maturity	99,985,416.66		5.250	05/31/2024	5.251	0.00
63873JEX4	23403	1010	ACP	NATXNY	105,000,000.00	05/30/2024	05/31 - At Maturity	104,984,687.49		5.250	05/31/2024	5.251	0.00
22533TF35	23404	1010	ACP	CACPNY	130,000,000.00	05/31/2024	06/03 - At Maturity	129,943,125.00		5.250	06/03/2024	5.252	129,962,083.33
				Subtotal	**3,155,000,000.00**			**3,153,169,262.58**	**552,197.80**				**179,376,966.51**
				Total Purchases	**3,155,000,000.00**			**3,153,169,262.58**	**552,197.80**				**179,376,966.51**

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

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,978,023.88	4,978,023.88	0.20	2.800	4,689
Credit Agricole CIB	1	130,000,000.00	129,943,125.00	5.12	5.325	2
California Asset Mgm't Prog	1	90,000,000.00	90,000,000.00	3.55	5.000	1
CalTRUST	1	35,000,000.00	35,000,000.00	1.38	5.420	1
FEDERAL FARM CREDIT BANK	8	75,000,000.00	74,938,500.00	2.95	0.532	218
FEDERAL HOME LOAN BANK	100	1,314,000,000.00	1,313,699,915.00	51.78	3.586	660
FED HOME LOAN MORT CORP	4	45,000,000.00	44,880,400.00	1.77	2.545	218
FEDERAL NATIONAL MORT. ASSOC.	3	30,000,000.00	29,969,000.00	1.18	0.358	169
Five Star Bank - PIMMA	1	20,000,000.00	20,000,000.00	0.79	4.500	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.79	4.968	234
Mid Placer Public School Trans	2	692,159.25	692,159.25	0.03	2.963	1,594
mPower Folsom	5	429,225.47	429,225.47	0.02	3.305	4,593
mPower Placer	7	6,047,489.47	6,047,489.47	0.24	3.519	4,641
Newcastle Elementary SD	1	2,543,865.61	2,543,865.61	0.10	2.800	8,429
Placer Hills Fire Protection	2	786,563.20	786,563.20	0.03	4.093	1,660
Public Finance Authority	1	480,731.79	490,346.43	0.02	4.894	5,235
Pioneer Community Energy	9	4,850,109.42	4,850,109.42	0.19	4.127	5,811
PLACER COUNTY CASH	2	25,786,975.93	25,786,975.93	1.02	0.000	1
Placer CEO Fire	1	922,863.29	922,863.29	0.04	4.000	1,706
River City Bank	1	3,000,000.00	3,000,000.00	0.12	5.160	322
Standard Chartered Bank NY	3	70,000,000.00	70,000,000.00	2.76	5.437	249
Sierra Valley Energy Authority	1	53,414.29	53,414.29	0.00	3.042	4,841
U.S TREASURY N/B	1	5,000,000.00	4,969,531.25	0.20	0.476	14

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

Issuer		Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
U. S. TREASURY COUPON		48	670,000,000.00	652,992,372.96	25.74	3.429	654
	Total and Average	**206**	**2,554,571,421.60**	**2,536,973,880.45**	**100.00**	**3.590**	**575**