AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
TUESDAY, SEPTEMBER 23, 2025, 6:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE, AUBURN, CA 95603

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com 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/89478737489. The public can use this link and/or call 1 669 900 6833 Webinar ID: 894 7873 7489 participate.

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

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

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

1.0 CALL TO ORDER

(PLEDGE TO THE FLAG)

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

Roll Call

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation and check from the Mother Lode Foundation for the ARD Youth Assistance Fund.

Presentation from, Facility and Grounds Manager, Jesse Williams, to Park Worker, Krystal Friel, as employee of the month for September, 2025.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _______________ Second by _____________ to ____________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

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

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

_____ **5.1** **Review and approval of Minutes of the Special Board of Directors from August, 2025 (Pages 5-7)**

Review and approval of Minutes of the Board of Directors from August 28, 2025.

_____ **5.2** **Review and approval of Minutes of the Board of Directors from August, 2025 (Pages 8-12)**

Review and approval of Minutes of the Board of Directors from August 28, 2025.

_____ **5.3** **Review of Cash Requirements for August, 2025 (Standing Finance Committee) (Pages 13-16)**

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

_____ **5.4** **Review of Financials for August, 2025 (Standing Finance Committee) (Pages 17-44)**

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

Motion by_____________ second by _____________ to __________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS (Pages 45-54)

Please see board reports and vandalism reports under item 6.0.

7.0 UNFINSHED BUSINESS

None.

8.0 NEW BUSINESS

______ **8.1 Amending 2025/2026 Project List and CIP (Pages 55-67)**

Shall the Auburn Recreation District amend the existing 2025/2026 Project List and Capital Improvement Project List (CIP) to coincide with the FY 25/26 Budget Revision?

Motion by______________ second by ______________ to ___________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

______ **8.2 Request for Authorization to Contract for Accounting Software Implementation (Pages 68-69)**

Shall the Auburn Area Recreation and Park District approve the Administrative Services manager authorization to contract with one of the three agencies below for our future Accounting Program?

Motion by______________ second by ______________ to ___________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

______ **8.3 Amendment of the Obsolescence List (Pages 70-76)**

Should the Auburn Recreation District (District) approve the 2025-2026 Updated Obsolescence List (Equipment Reserves)?

Motion by______________ second by ______________ to ___________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 Bermuda Grass at the Dog Park **(Pages 78-79)**
9.2 County Mitigation Fund, $518,320
9.3 City Mitigation Fund, current balance $199,105, all funds allocated
9.4 California CLASS **(Pages 80-83)**
9.5 Placer County Investment Report as of July 31, 2025 **(Pages 84-96)**
9.6 CEPPT Account Update Summary as of June 30, 2025 **(Pages 97-100)**

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

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

13.0 CLOSED SESSION

13.1 Public Employee Performance Evaluation (Govt. Code §§ 54954.5, subd. (e), 54957.)

Title: District Administrator

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

ADJOURNMENT

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

Sept 18, 2025	11:30 Am	Cathy Warford
Date	Time	Clerk to the Board

SECTION: 5.0

ITEM:	**5.1**	**REVIEW AND APPROVAL OF MINUTES OF THE SPECIAL BOARD OF DIRECTORS FROM AUGUST, 2025**
INFORMATION:		**SEE ATTACHED MINUTES**
STAFF RECOMMENDATION:		**BOARD OF DIRECTORS REVIEW & APPROVE MINUTES**
FISCAL IMPACT:		**NONE**

Auburn Area Recreation and Park District
Minutes of the Special Meeting of the Board of Directors
Thursday, August 28, 2025, 5:30 PM

Board Members Present:	Director Scott Holbrook Vice-Chairperson Mike Lynch Director Jim Gray Director H. Gordon Ainsleigh
Board Members Absent:	Chairperson Sue Ingle
Staff Present:	Kahl Muscott, District Administrator Veona Galbraith, Administrative Services Manager Mike Scheele, Landscape Architect/Project Manager Jesse Williams, Facilities & Grounds Manager Manouch Shirvanioun, Customer Service/Marketing Manager Mark Brunner, Recreation Services Manager Cathy Warford, Recording Secretary

1.0 CALL TO ORDER

The Special Meeting of the Board of Directors was called to order at 6:28 PM by Vice-Chairperson Mike Lynch.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made approve the agenda as written.

Roll Call Vote

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

4 – 0 Motion carries.

3.0 PUBLIC COMMENT

None.

4.0 NEW BUSINESS

4.1 Significant exposure to litigation pursuant to Government Code Section 54956.9
1 case
Liability Claim – Government Code 54956.95
Claimant: Mena
Agency Claimed Against: Auburn Area Recreation & Park District

4.2 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION

Vice-Chairperson Lynch reported that the claim was rejected.

ADJOURNMENT

The meeting was adjourned at 6:39 PM.

Cathy Wayford
Board Secretary

9/16/2025
Date

SECTION: 5.0

ITEM:	**5.2**	**REVIEW AND APPROVAL OF MINUTES OF THE BOARD OF DIRECTORS FROM AUGUST, 2025**
INFORMATION:		**SEE ATTACHED MINUTES**
STAFF RECOMMENDATION:		**BOARD OF DIRECTORS REVIEW & APPROVE MINUTES**
FISCAL IMPACT:		**NONE**

Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, August 28, 2025 6:00 PM

Board Members Present:	Director H. Gordon Ainsleigh Director Jim Gray Director Scott Holbrook Vice-Chairperson Mike Lynch
Absent:	Chairperson Sue Ingle
Staff Present:	Kahl Muscott, District Administrator Veona Galbraith, Administrative Services Manager Mark Brunner, Recreation Services/Youth Services Manager Jesse Williams, Facilities & Grounds Manager Manouch Shirvanioun, Customer Service/Marketing Manager Mike Scheele, Landscape Architect/Project Manager Cathy Warford, Recording Secretary

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:00 PM by Vice-Chairperson Mike Lynch.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from, Youth Services Manager, Mark Brunner, to Program Leader III, Hailey Mendonsa, as employee of the month for August, 2025.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ainsleigh and seconded by Director Gray to approve the agenda as written.

Roll Call Vote

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

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

5.1 Review and approval of Minutes of the Special Board of Directors from July, 2025

5.2 Review and approval of Minutes of the Board of Directors from July, 2025

5.3 Review of Cash Requirements for July, 2025 (Standing Finance Committee)

5.4 Review of Financials for July, 2025 (Standing Finance Committee)

5.5 Resolution #2025-23: Moving Residual Funds to the Placer Co. Future Capital Construction Fund and the Placer Co. Equipment Reserve Fund (Standing Finance Committee)

5.6 Placer County Auditor-Controller MOU (Standing Finance Committee)

5.7 Contract Approval for Sierra Pool Chlorine Generator Electrode Stack Replacement (Standing Finance Committee)

5.8 Change $3,000 Asset threshold to $10,000 (Policy Committee)

5.9 ARD Policy Change Proposal: P/T Dental Insurance with no Cost to the District (Policy Committee)

A motion was made by Director Ainsleigh and seconded by Director Gray to approve the Consent Items.

Roll Call Vote

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

4 – 0 Motion carries.

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Appointment for New Auditor

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve Nigro and Nigro as the auditor for the Fiscal Years ending 2026, 2027 and 2028.

Roll Call Vote

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

4 – 0 Motion carries.

8.2 Resolution #2025-24: Contract Approval for Regional Park Dry Creek Play Structure Replacement Project

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve Resolution #2025-24: Contract Approval for Regional park Dry Creek Play Structure Replacement Project with Kompan California Inc.

Roll Call Vote

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

4 – 0 Motion carries.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 California CLASS – this item was not discussed.
9.2 County Mitigation Fund, current balance $518,320 – this item was discussed.
9.3 City Mitigation Fund, current balance $199,105, all funds allocated – this item was discussed.
9.4 Placer County Investment Report as of June 30, 2025 – this item was not discussed.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

None.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION

None.

14.0 OPEN SESSION Report/Action on or About Closed Sesson

None.

ADJOURNMENT

The meeting was adjourned at 6:28 PM.

Cathy Wanford
Board Secretary

9/10/2025
Date

SECTION:	**5.0**	
ITEM:	**5.3**	**REVIEW AND APPROVAL OF CASH REQUIREMENTS FOR JULY, 2025**
DESCRIPTION:		**ACCOUNTS PAYABLE**
INFORMATION:		**SEE ATTACHED INFORMATION**
STAFF RECOMMENDATION:		**THIS ITEM WAS REVIEWED BY THE STANDING FINANCE COMMITTEE AND FORWARDED TO THE CONSENT CALENDAR FOR REVIEW AND APPROVAL**
FISCAL IMPACT:		**$233,241.56**

System: 8/28/2025 10:14:33 AM
User Date: 8/28/2025

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Page: 1
User ID: D Shaw

Ranges:	From:	To:		From:	To:
Check Number	First	Last	Check Date	8/1/2025	8/31/2025
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
27934	1099-271	Koelsch, Anthony dba Kelpro Se	8/1/2025	COMM 1ST	PMCHK00003205	$1,943.00
27935	1099-328	Douglas Christensen	8/1/2025	COMM 1ST	PMCHK00003205	$3,159.00
27936	A0014	AT&T	8/1/2025	COMM 1ST	PMCHK00003205	$91.72
27937	A0115	Auburn Hardware & Rental LLC	8/1/2025	COMM 1ST	PMCHK00003205	$158.83
27938	D0010	Diamond Pacific	8/1/2025	COMM 1ST	PMCHK00003205	$471.37
27939	D0077	Dudek	8/1/2025	COMM 1ST	PMCHK00003205	$10,000.00
27940	E0008	Ewing Irrigation Products, Inc	8/1/2025	COMM 1ST	PMCHK00003205	$833.58
27941	F0015.	Folsom Lock & Key	8/1/2025	COMM 1ST	PMCHK00003205	$4,874.61
27942	G0073	General Plumbing Supply, Inc.	8/1/2025	COMM 1ST	PMCHK00003205	$350.75
27943	G0078	GameTime	8/1/2025	COMM 1ST	PMCHK00003205	$697.85
27944	K0029	Alina Kuchina	8/1/2025	COMM 1ST	PMCHK00003205	$40.00
27945	K0031	Keller Supply Company	8/1/2025	COMM 1ST	PMCHK00003205	$3,516.58
27946	L0100	Lifeguard First Aid & Safety,	8/1/2025	COMM 1ST	PMCHK00003205	$342.98
27947	N0003	Norris Electric, Inc.	8/1/2025	COMM 1ST	PMCHK00003205	$285.75
27948	N0045	Near U CO2	8/1/2025	COMM 1ST	PMCHK00003205	$602.70
27949	P0005	Placer County Water Agency	8/1/2025	COMM 1ST	PMCHK00003205	$1,433.04
27950	P0023	PG&E	8/1/2025	COMM 1ST	PMCHK00003205	$110.62
27951	P0043	Placer County Sheriff's Office	8/1/2025	COMM 1ST	PMCHK00003205	$1,403.38
27952	R0025	Rotary Club of Auburn	8/1/2025	COMM 1ST	PMCHK00003205	$22.00
27953	R0072	Robinson Sand & Gravel	8/1/2025	COMM 1ST	PMCHK00003205	$132.05
27954	S0163	Steffen's HVAC Services	8/1/2025	COMM 1ST	PMCHK00003205	$2,001.00
27955	S1007	Stationary Engineers, Local 39	8/1/2025	COMM 1ST	PMCHK00003205	$415.76
27956	W0001	Walker's Office Supplies, Inc.	8/1/2025	COMM 1ST	PMCHK00003205	$95.71
27957	R0025	Rotary Club of Auburn	8/1/2025	COMM 1ST	PMCHK00003206	$320.00
27958	1099-149	Katherine Doak	8/8/2025	COMM 1ST	PMCHK00003207	$1,521.00
27959	1099-256	Healing Pastures, Inc.	8/8/2025	COMM 1ST	PMCHK00003207	$1,350.00
27960	1099-295	Juli Land-Marx	8/8/2025	COMM 1ST	PMCHK00003207	$1,327.20
27961	1099-375	Jennifer Rogers	8/8/2025	COMM 1ST	PMCHK00003207	$9.75
27962	A0027	Recology Auburn Placer	8/8/2025	COMM 1ST	PMCHK00003207	$1,602.64
27963	D0025	Dawson Oil Company	8/8/2025	COMM 1ST	PMCHK00003207	$4,570.93
27964	F0038	Fastenal Company	8/8/2025	COMM 1ST	PMCHK00003207	$7,214.09
27965	H0007	Hall's Towing, Inc.	8/8/2025	COMM 1ST	PMCHK00003207	$130.00
27966	L0043	L Ph Bolander	8/8/2025	COMM 1ST	PMCHK00003207	$7,028.00
27967	M0013	Meadow Vista Hardware	8/8/2025	COMM 1ST	PMCHK00003207	$12.86
27968	M0065	Wendy Murdoch	8/8/2025	COMM 1ST	PMCHK00003207	$106.08
27969	M0098	Meadow Vista County Water Dist	8/8/2025	COMM 1ST	PMCHK00003207	$3,149.08
27970	N0055	Nigro & Nigro PC	8/8/2025	COMM 1ST	PMCHK00003207	$8,500.00
27971	P0007	Pacific Gas & Electric Company	8/8/2025	COMM 1ST	PMCHK00003207	$1,247.03
27973	S0009	Sierra Saw Sales And Service	8/8/2025	COMM 1ST	PMCHK00003207	$555.82
27974	S0025	Sierra Pacific Turf Supply, In	8/8/2025	COMM 1ST	PMCHK00003207	$9,804.24
27975	S0067	Superfast Copy	8/8/2025	COMM 1ST	PMCHK00003207	$181.31
27976	S0094	Manouch Shirvanioun	8/8/2025	COMM 1ST	PMCHK00003207	$70.00
27977	T0031	Turf Star, Inc.	8/8/2025	COMM 1ST	PMCHK00003207	$2,519.06
27978	TEMPG	Jill Greer	8/8/2025	COMM 1ST	PMCHK00003207	$43.80
27979	U0016	Uptown Signs & Graphics, Inc.	8/8/2025	COMM 1ST	PMCHK00003207	$90.09
27980	U0035	U.S.Bank Equipment Finance	8/8/2025	COMM 1ST	PMCHK00003207	$171.41
27981	W0001	Walker's Office Supplies, Inc.	8/8/2025	COMM 1ST	PMCHK00003207	$951.66
27982	W0003	Warehouse Paint Incorporated	8/8/2025	COMM 1ST	PMCHK00003207	$102.03
27983	W0042	Live Oak Waldorf School	8/8/2025	COMM 1ST	PMCHK00003207	$12,442.50
27984	W0044	Wave	8/8/2025	COMM 1ST	PMCHK00003207	$1,273.34
27985	R0025	Rotary Club of Auburn	8/8/2025	COMM 1ST	PMCHK00003209	$255.00
27986	U0019	US Bank	8/8/2025	COMM 1ST	PMCHK00003210	$10,401.92
27987	1099-271	Koelsch, Anthony dba Kelpro Se	8/15/2025	COMM 1ST	PMCHK00003211	$2,111.00
27988	A0001	Recology Auburn Placer	8/15/2025	COMM 1ST	PMCHK00003211	$2,005.36
27989	A0051	Anderson's Sierra Pipe Co.	8/15/2025	COMM 1ST	PMCHK00003211	$217.40
27990	A0115	Auburn Hardware & Rental LLC	8/15/2025	COMM 1ST	PMCHK00003211	$101.21

14

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
27991	A1010	Advantage Martketing and Print	8/15/2025	COMM 1ST	PMCHK00003211	$244.53
27992	A1056	Enchih Lin dba Access Merchan	8/15/2025	COMM 1ST	PMCHK00003211	$1,796.07
27993	B0078	Buckmaster Office Solutions	8/15/2025	COMM 1ST	PMCHK00003211	$115.85
27994	F0015.	Folsom Lock & Key	8/15/2025	COMM 1ST	PMCHK00003211	$351.65
27995	G0078	GameTime	8/15/2025	COMM 1ST	PMCHK00003211	$80.62
27996	K0010	Knorr Systems, Inc.	8/15/2025	COMM 1ST	PMCHK00003211	$378.00
27997	K0031	Keller Supply Company	8/15/2025	COMM 1ST	PMCHK00003211	$5,069.38
27998	N0003	Norris Electric, Inc.	8/15/2025	COMM 1ST	PMCHK00003211	$450.34
27999	N0048	Normac, Inc.	8/15/2025	COMM 1ST	PMCHK00003211	$181.64
28000	P0056	Placer Union High School Distr	8/15/2025	COMM 1ST	PMCHK00003211	$5,453.59
28001	Q0003	Quality Automotive	8/15/2025	COMM 1ST	PMCHK00003211	$72.79
28002	R0025	Rotary Club of Auburn	8/15/2025	COMM 1ST	PMCHK00003211	$22.00
28003	S0009	Sierra Saw Sales And Service	8/15/2025	COMM 1ST	PMCHK00003211	$1,695.56
28004	S0050	Sierra Safety	8/15/2025	COMM 1ST	PMCHK00003211	$178.45
28005	S0143	SMOA	8/15/2025	COMM 1ST	PMCHK00003211	$842.00
28006	S0152	SiteOne Landscape Supply, LLC	8/15/2025	COMM 1ST	PMCHK00003211	$2,207.62
28007	S1007	Stationary Engineers, Local 39	8/15/2025	COMM 1ST	PMCHK00003211	$389.68
28008	TEMPM	Jennifer Mitchell	8/15/2025	COMM 1ST	PMCHK00003211	$320.00
28009	U0034	Greater Sacramento Softball As	8/15/2025	COMM 1ST	PMCHK00003211	$2,150.20
28010	V0004	Pape Machinery	8/15/2025	COMM 1ST	PMCHK00003211	$3,062.40
28011	V0014	VFCAL	8/15/2025	COMM 1ST	PMCHK00003211	$496.00
28012	W0001	Walker's Office Supplies, Inc.	8/15/2025	COMM 1ST	PMCHK00003211	$235.89
28013	W0054	Wizix Technology Group	8/15/2025	COMM 1ST	PMCHK00003211	$97.65
28014	1099-269	Deborah Lynn	8/22/2025	COMM 1ST	PMCHK00003213	$195.00
28015	1099-375	Jennifer Rogers	8/22/2025	COMM 1ST	PMCHK00003213	$58.50
28016	1099-376	Joanna Britt	8/22/2025	COMM 1ST	PMCHK00003213	$233.10
28017	A0115	Auburn Hardware & Rental LLC	8/22/2025	COMM 1ST	PMCHK00003213	$32.14
28018	B0069	Bidwell Water	8/22/2025	COMM 1ST	PMCHK00003213	$188.65
28019	C0113	Cooks Portable Toilets & Septi	8/22/2025	COMM 1ST	PMCHK00003213	$765.00
28020	C0129	Cornerstone Environmental Cont	8/22/2025	COMM 1ST	PMCHK00003213	$3,816.48
28021	C0133	California Smog	8/22/2025	COMM 1ST	PMCHK00003213	$40.00
28022	F0063	Evan Foss Enterprises	8/22/2025	COMM 1ST	PMCHK00003213	$2,950.00
28023	H0056	Humana Dental Ins. Co	8/22/2025	COMM 1ST	PMCHK00003213	$2,628.15
28024	H0060	HercRentals Inc.	8/22/2025	COMM 1ST	PMCHK00003213	$900.00
28025	K0090	Kavanagh, James dba Vision Soc	8/22/2025	COMM 1ST	PMCHK00003213	$2,145.00
28026	N0045	Near U CO2	8/22/2025	COMM 1ST	PMCHK00003213	$936.41
28027	P0005	Placer County Water Agency	8/22/2025	COMM 1ST	PMCHK00003213	$6,316.79
28028	P0007	Pacific Gas & Electric Company	8/22/2025	COMM 1ST	PMCHK00003213	$10,593.46
28029	P0029	Placer County Environmental He	8/22/2025	COMM 1ST	PMCHK00003213	$630.00
28030	Q0003	Quality Automotive	8/22/2025	COMM 1ST	PMCHK00003213	$2,884.39
28031	R0025	Rotary Club of Auburn	8/22/2025	COMM 1ST	PMCHK00003213	$22.00
28032	R0065	River City Rentals	8/22/2025	COMM 1ST	PMCHK00003213	$175.00
28033	S0009	Sierra Saw Sales And Service	8/22/2025	COMM 1ST	PMCHK00003213	$407.93
28034	T0031	Turf Star, Inc.	8/22/2025	COMM 1ST	PMCHK00003213	$5,054.06
28035	T1000	Transamerica Life Insurance	8/22/2025	COMM 1ST	PMCHK00003213	$520.00
28036	TEMPD	Susy Della Casa Mills	8/22/2025	COMM 1ST	PMCHK00003213	$230.00
28037	TEMPJ	Brandon Jones	8/22/2025	COMM 1ST	PMCHK00003213	$35.00
28038	TEMPM	Miranda Mraz	8/22/2025	COMM 1ST	PMCHK00003213	$80.00
28039	TEMPR	Rebecca Roberts	8/22/2025	COMM 1ST	PMCHK00003213	$45.00
28040	W0001	Walker's Office Supplies, Inc.	8/22/2025	COMM 1ST	PMCHK00003213	$1,485.36
28041	W0042	Live Oak Waldorf School	8/22/2025	COMM 1ST	PMCHK00003213	$5,355.00
28042	W0043	West Coast Fire Protection Sys	8/22/2025	COMM 1ST	PMCHK00003213	$200.00
28043	1099-271	Koelsch, Anthony dba Kelpro Se	8/29/2025	COMM 1ST	PMCHK00003214	$1,951.00
28044	A0013	AT&T	8/29/2025	COMM 1ST	PMCHK00003214	$74.90
28045	B0020	BSN Sports, Inc.	8/29/2025	COMM 1ST	PMCHK00003214	$3,721.54
28046	B0054	BCI Burke Company LLC	8/29/2025	COMM 1ST	PMCHK00003214	$1,241.74
28047	B0069	Bidwell Water	8/29/2025	COMM 1ST	PMCHK00003214	$156.80
28048	C0058	City Of Auburn	8/29/2025	COMM 1ST	PMCHK00003214	$9,601.56
28049	C0111	Cal.net	8/29/2025	COMM 1ST	PMCHK00003214	$66.94
28050	D0010	Diamond Pacific	8/29/2025	COMM 1ST	PMCHK00003214	$280.39
28051	L0039	Leaf	8/29/2025	COMM 1ST	PMCHK00003214	$159.80
28052	N0003	Norris Electric, Inc.	8/29/2025	COMM 1ST	PMCHK00003214	$598.67
28053	N0012	Nevada Irrigation District	8/29/2025	COMM 1ST	PMCHK00003214	$906.98

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* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
28054	P0023	PG&E	8/29/2025	COMM 1ST	PMCHK00003214	$110.71
28055	P0083	Placer Resource Conservation D	8/29/2025	COMM 1ST	PMCHK00003214	$1,697.50
28056	R0025	Rotary Club of Auburn	8/29/2025	COMM 1ST	PMCHK00003214	$22.00
28057	S0067	Superfast Copy	8/29/2025	COMM 1ST	PMCHK00003214	$65.72
28058	T0031	Turf Star, Inc.	8/29/2025	COMM 1ST	PMCHK00003214	$1,254.26
28059	TEMPC	Christina Cooney	8/29/2025	COMM 1ST	PMCHK00003214	$288.00
28060	TEMPL	Samantha Lopez	8/29/2025	COMM 1ST	PMCHK00003214	$144.00
28061	V0004	Pape Machinery	8/29/2025	COMM 1ST	PMCHK00003214	$6,425.25
28062	V0007	Verizon Wireless	8/29/2025	COMM 1ST	PMCHK00003214	$783.98
ACH330	1099-103	Terry Masten	8/8/2025	COMM 1ST	PMCHK00003208	$136.50
ACH331	1099-218	Auburn Gymnastics Center	8/8/2025	COMM 1ST	PMCHK00003208	$1,231.75
ACH332	1099-221	Timothy Bowen	8/8/2025	COMM 1ST	PMCHK00003208	$2,047.50
ACH333	1099-342	Susie Bell	8/8/2025	COMM 1ST	PMCHK00003208	$455.00
ACH334	1099-374	Sarah Violett	8/8/2025	COMM 1ST	PMCHK00003208	$45.00
ACH335	A0175	Arcstrem dba Intellibricks	8/8/2025	COMM 1ST	PMCHK00003208	$1,053.00
ACH336	F0023	Jerry Fisher	8/8/2025	COMM 1ST	PMCHK00003208	$41.30
ACH337	S0154	Mike Scheele	8/8/2025	COMM 1ST	PMCHK00003208	$116.90
ACH338	W0045	Williams, Jesse	8/8/2025	COMM 1ST	PMCHK00003208	$74.20
ACH340	1099-218	Auburn Gymnastics Center	8/22/2025	COMM 1ST	PMCHK00003212	$1,433.25
ACH341	1099-313	Alison Lloyd	8/22/2025	COMM 1ST	PMCHK00003212	$1,185.60
ACH342	1099-343	Faith Petersen	8/22/2025	COMM 1ST	PMCHK00003212	$84.50
ACH343	1099-363	Cheyenne Little	8/22/2025	COMM 1ST	PMCHK00003212	$6,580.00
ACH344	C1011	Kasey Casl	8/22/2025	COMM 1ST	PMCHK00003212	$22.40
REMIT000000000000029	S0145	SCP Distributors	8/1/2025		PMCHK00003205	$0.00

Total Checks: 143

Total Amount of Checks: $233,241.56

SECTION: **5.0**

ITEM: **5.4** **REVIEW OF THE FINANCIAL SUMMARY FOR AUGUST, 2025**

DESCRIPTION: **ACCOUNTS PAYABLE**

INFORMATION: **SEE ATTACHED INFORMATION**

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

Prepared By: Veona Galbraith
Title: Administrative Services Manager
Date: 9.8.25

September Financials Summary Report

Period Covered: August 2025

Executive Summary

For the year 2025-2026, the Financials reflect the Final budget for 2025-2026. This report outlines key areas where actual financials deviated by **$10,000** or more from the budget, both over and under budget.

Revenue Overview

- **Total Revenue:** $3,173,190 YTD
- **Budgeted Revenue:** $3,094,633 YTD
- **Variance:** **+$96,532**

Significant Variances:

1. **Park & Recreation Program Revenue**
    - **Actual:** $910,535
    - **Budgeted:** $865,997
    - **Variance:** **+$44,538**
    - **Explanation:** Youth Services' Programs came in $16,408 over the estimated budget. Recreations Services' Adult Softball program took in $14,805 that was not budgeted for, and Youth Camps came in $17,713 above budget.

2. **Grants and Donations Revenue**
    - **Actual:** $26,833
    - **Budgeted:** $9,152
    - **Variance:** **+$17,682**
    - **Explanation:** Youth Services had unexpected grant funds of $6,432, and Facilities and Grounds had In-kind donations from Sierra Little League for the ball field in Meadow Vista and Leadership Auburn for a combined total of $9,579 for this year.

3. **Interest/Investment Income**
   - **Actual:** $83,219
   - **Budgeted:** $48,215
   - **Variance:** +$35,004

4. **Tax Revenue**
   - **Actual:** $3,173,190
   - **Budgeted:** $3,094,633
   - **Variance:** -$10,434
   - **Explanation:** Current Supplemental Property Taxes are coming in lower than expected by $10,446.

Expense Overview

- **Total Expenses:** $3,032,017 YTD
- **Budgeted Expenses:** $3,093,519 YTD
- **Variance:** -61,502

Significant Variances:

1. **Operations & Supplies Expenses**
   - **Actual:** $247,656
   - **Budgeted:** $265,983
   - **Variance:** -$18,327
   - **Explanation:** Liability Expense is lower than anticipated, which is saving the District $9,735 at this point. Gas expenses are currently below budget by $4,453.

2. **Utilities**
   - **Actual:** $93,832
   - **Budgeted:** $105,604
   - **Variance:** -$11,772
   - **Explanation:** PGE is in the process of invoicing differently, and consequently, they have not billed for 3 of our accounts. So, these savings are not accurate.

3. **Bldg. and Grounds Maintenance Expenses**
   - **Actual:** $293,008
   - **Budgeted:** $266,895
   - **Variance:** +$26,113
   - **Explanation:** Maintenance on Equipment is over by $25,917, and the added maintenance at Meadow Vista Park has put us over by $13,327. Other line items are under budget, bringing the total bottom line to $26,113 over budget.

4. **Salaries Expense**
    - **Actual:** $1,217,720
    - **Budgeted:** $1,258,368
    - **Variance:** -$40,648
    - **Explanation:** Facilities & Grounds are down 1 staff member and 2 other staff members are on unpaid leave, saving the program $14,203 in wages. Youth Services tightened up their Day Camp staffing schedule and the financials show a savings of $36,679 in salaries. Some of this may be a timing issue as some of Day Camp Wages will be paid out in September.

5. **Benefits & Payroll Costs**
    - **Actual:** $592,105
    - **Budgeted:** $625,347
    - **Variance:** -$33,242
    - **Explanation:** When wages are down, it has a direct impact on roll-ups. The District's CalPERS Prefunding came in $8,010 under CalPERS' estimate as a result of our contribution to the UFL. (Unfunded Liability) Lastly, the District's Workers' Comp was estimated slightly higher than our renewal rate saving the District here as well.

6. **Capital Improvement Projects**
    - **Actual:** $227.878
    - **Budgeted:** $211,300
    - **Variance:** +$16,578
    - **Explanation:** The Marriott Meadows Project has moved forward, which was not in the original budget; however, funding will reimburse the District this fiscal year.

Summary and Recommendations

Recommendations:

- Continue to offset overspending in Equipment Maintenance by cutting other maintenance line items.

Veona's Appointments to Note for August:

- 4 Oracle NetSuite (Accounting Program) meetings
- 5 Sage Intacct (Accounting Program) meetings
- Interactive Meeting with Employee concerning Workers Comp and accommodations
- CSDA Meeting with Kevin Kiley
- Meeting with Tyler Technologies (Accounting Program)
- Meeting with Odoo (Accounting Program)

PROFIT & LOSS

25/26 Approved Budget

Operating Revenues	Approved Budget 25-26	% Of Total	Mid-Yr Revision 25-26	% Of Total	2025 Aug ACTUALS		Last Yr Aug Actuals		2025-26 YTD ACTUALS	2025-26 YTD BUDGET	Last yr YTD ACTUALS
Program Revenue	1,662,083	21%			95,467	58%	123,103	75%	910,535	865,997	815,976
Facility Revenue	228,189	3%			25,186	15%	17,502	11%	138,656	134,183	124,870
Misc. Revenue	75,187	1%			3,931	2%	14,713	9%	24,387	19,117	39,039
Grants & Donations	25,932	0%			341	0%	5,076	3%	26,834	9,152	34,273
Interest/Investment Income	109,528	1%			38,544	23%	2,672	2%	83,219	48,215	54,448
Equipment Reserve Transfers	211,015	3%			-	0%	-	0%	80,000	80,000	-
Future Cap, COVID & ADA Transfers	780,000	10%			-	0%	-	0%	20,400	20,400	-
Tax Revenue	4,569,432	57%			1,926	1%	-	0%	1,975,955	1,986,207	1,910,866
Atwood	31,249	0%			-	0%	-	0%	13,604	13,786	13,256
City Mitigation Transfers/Rev	200,000	3%			-	0%	-	0%	-	-	-
County Mitigation Revenue	85,000	1%			-	0%	-	0%	-	-	-
Total Operating Revenue	7,977,615	100%	-		165,395	100.0	163,066	100.0	3,273,590	3,177,057	2,992,728
Expenditures											
Program Expense	345,494	4%			49,152	7%	40,417	5%	159,008	153,302	141,124
Operating & Supplies	635,938	8%			53,732	7%	46,411	6%	247,656	265,983	240,029
Utilities Expense	325,707	4%			31,842	4%	52,099	6%	93,832	105,604	93,403
Professional Services	100,618	1%			11,192	2%	11,408	1%	48,014	46,725	41,431
Building & Grounds Maintenance	568,103	7%			93,938	13%	78,281	10%	293,008	266,895	246,574
Property Tax Admin.	80,013	1%			-	0%	-	0%	-	-	-
Wages	2,929,264	38%			367,485	50%	357,699	44%	1,217,720	1,258,368	1,194,027
Benefits & Payroll Costs	1,294,158	17%			106,756	15%	109,141	13%	592,105	625,347	554,222
Fixed Asset Expense	241,515	3%			(3,002)	0%	44,497	6%	80,700	87,900	77,200
Capital Improvement Projects	1,055,000	14%			16,821	2%	69,045	9%	227,878	211,300	166,047
Debt Services	167,105	2%			-	0%	-	0%	72,095	72,095	72,757
Total Expenditures	7,742,915	100%	-		727,916	100%	808,998	100%	3,032,016	3,093,519	2,826,814
Net Revenue Over Expenditures	$ 234,700	2.94	$ -		$ (562,521)		(645,932)		**$241,574**	**$83,538**	**$165,914**
									Current Totals		Last yrs Totals
Annual Contingency Reserve (1-2%)	$ -		$ -						$ 70,000		$ 70,000
Annual Equip Replacement Reserve	$ 120,000		$ -						$ 783,848		$ 764,797
Future Capital Construction Reserve	$ 50,000		$ -						$ 1,229,827		$ 1,076,998
COVID Relief Funding	$ -		$ -						$ -		$ 203,000
ADA Reserve	$ 5,000		$ -						$ 23,009		$ 13,009
CEPPT/Prefunding	$ 24,000		$ -					CEPPT	$ 649,440		$ 571,889
TOTALS	$ 35,700		$ -						**$ 2,756,124**		**$ 2,699,693**

Auburn Area Recreation and Park District

Balance Sheet

8/31/2025

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	500.00
Cash Tills	130.00
First Foundation - Friends 501(c)(3)	21,005.73
First Foundation Bank	373,184.00
CLASS-Equipment Reserve	503,267.62
CLASS-Future Capital Construction	503,267.62
Placer County Treasure-General	542,643.77
Placer Co.- Equipment Repl Reserve	280,580.72
Placer Co.- Future Capital Construction	726,559.52
Placer Co - ADA Reserve	23,008.75
Less: Placer FMV offset	(14,904.09)
Placer Co. - Contingency Fund	70,000.00
Placer Co. - Arboretum Fund	15,613.73
Placer Co - Atwood Fund	524.42
Placer Co. - Atwood Equip Fund	1,496.08
Placer County Treasurer - City Trust	199,767.52
Accounts Receivable	34,739.33
Due From Other Governments	59,667.06
Due From Other Funds - Atwood	2,020.08
PCOE Receivables	30,969.00
ELOP Receivables	35,400.00
Lease Recievables - Current	35,293.00
Prepaid Expenses	266.75
Prepaid Liability Expense	80,043.00
Prepaid Workers Comp Insurance	88,975.88
Total Current Assets	**3,614,019.49**
Non-Current Assets	
CEPPT (CalPERS) Trust	649,439.94
Lease Receivables	36,823.00
Total Non-Current Assets	**686,262.94**
Restricted Reserve Funds	
Total Restricted Funds	**0.00**
Fixed Assets	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	11,192,210.76
Fixed Assets: Equipment	3,928,266.23
Fixed Assets: Computer Equipment & Software	70,252.13
Fixed Assets: Vehicles	438,473.65
Fixed Assets: Office Furniture & Rec Equipment	290,954.92
Construction In Progress	542,990.69
Less: Accumulated Depreciation	(9,162,326.65)
Total Fixed Assets	**9,271,367.85**
Deferred Outflows of Resources	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
TOTAL ASSETS	**14,280,773.28**

	Current YTD
LIABILITIES AND NET PROFIT	
Current Liabilities	
Deferred Civic Rec Revenue	127,733.15
Prepaid Revenue	582.00
Unearned Civic Rec A/R Offset	26,057.29
User Credits Payable	12,597.47
Stale Checks Liability	860.96
Refundable Liability (Refunds)	88.00
PGE Tru-up payable	5,847.00
Due to Other Funds - General	2,020.08
Gift Certificates Unearned	69.90
Gift Certificates - Not Purchased (Prizes)	364.00
Prepaid Newcastle Discovery Club Revenue	7,844.00
Compensated Absenses	210,349.69
Sales Tax Payable	87.00
Worker's Comp Payable	6,006.61
Lease Payable - Current	127,000.00
Total Current Liabilities	**$527,507.15**
Long Term Liabilities	
Lease Payable - Sterling Bank	1,589,000.00
Net OPEB Liability	241,537.00
Net Pension Liability	1,382,607.00
Total Long Term Liabilities	**3,213,144.00**
TOTAL LIABILITIES	**3,740,651.15**
Deferred Inflows of Resources	
Pensions - Def Inflows of Resources	70,662.00
OPEB - Def Inflows	212,287.00
Deferred Inflows - Leases	66,957.38
	349,906.38
Net Position	
Investments in Fixed Assets	7,555,368.00
RFB: Reserved City Mitigation	195,952.00
GFB: Youth Assistance Fund	75,788.73
General Fund Balance	557,746.44
RFB: COVID Relief Funding	4,649.00
DFB: Annual Equip Replacement Reserv.	640,580.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Designated for Future Capital Construction	892,310.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	524.00
RFB: Atwood Equip Fund	1,495.00
RFB: 501(c)(3) Fund	21,005.73
GFB: General Fund (ADA Reserve)	18,008.75
Net Profit (Loss)	141,173.13
Total Net Postion	**$10,190,215.75**
TOTAL LIABILITY AND NET POSITION	**$14,280,773.28**

Auburn Rec & Park

Profit & Loss - Summary
4/1/2025 To 8/31/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	95,466.79	910,535.20	865,997.00	44,538.20	105.14
Rents & Concessions	25,185.98	138,656.00	134,183.00	4,473.00	103.33
Miscellaneous Revenue	3,931.12	24,387.19	19,117.00	5,270.19	127.57
Grants & Donations	341.05	26,833.88	9,152.00	17,681.88	293.20
Interest Income	38,543.58	83,218.54	48,215.00	35,003.54	172.60
Taxes Revenue	1,926.01	1,989,559.07	1,999,993.00	(10,433.93)	99.48
TOTAL OPERATING REVENUE	$165,394.53	$3,173,189.88	$3,076,657.00	$96,532.88	103.14%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	400,000.00	675,400.00	275,400.00	400,000.00	245.24
TOTAL OTHER FINANCING SOURCES	$400,000.00	$675,400.00	$275,400.00	$400,000.00	245.24%
TOTAL REVENUES	165,394.53	3,173,189.88	3,076,657.00	96,532.88	103.14
EXPENDITURES					
Program Expenses	49,151.74	159,008.27	153,302.00	5,706.27	103.72
Operations & Supplies Expense	53,731.67	247,656.16	265,983.00	(18,326.84)	93.11
Utilities Expense	31,842.16	93,831.91	105,604.00	(11,772.09)	88.85
Legal Expenses	0.00	2,400.00	3,000.00	(600.00)	80.00
Professional Services	11,191.70	45,613.81	43,725.00	1,888.81	104.32
Bldg & Grounds Maintenance	93,937.87	293,008.49	266,895.00	26,113.49	109.78
Salaries Expense	367,485.25	1,217,720.45	1,258,368.00	(40,647.55)	96.77
Benefits & Payroll Costs	106,755.81	592,104.83	625,347.00	(33,242.17)	94.68
:d Asset Expense	(3,001.93)	80,700.00	87,900.00	(7,200.00)	91.81
ital Improvement Projects	16,821.22	227,878.03	211,300.00	16,578.03	107.85
Debt Service	0.00	72,094.80	72,095.00	(0.20)	100.00

Auburn Rec & Park
Profit & Loss - Summary
4/1/2025 To 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL EXPENDITURES	727,915.49	3,032,016.75	3,093,519.00	(61,502.25)	98.01
OTHER EXPENSING SOURCES					
Transfers Out	400,000.00	675,400.00	275,400.00	400,000.00	245.24
TOTAL OTHER EXPENSING SOURCES	400,000.00	675,400.00	275,400.00	400,000.00	245.24
TOTAL EXPENDITURES	$727,915.49	$3,032,016.75	$3,093,519.00	($61,502.25)	98.01%
REVENUE OVER EXPENSES	($562,520.96)	$141,173.13	($16,862.00)	($158,035.13	(837.23)%
NET REVENUE OVER EXPENDITURES	($562,520.96)	$141,173.13	($16,862.00)	($158,035.13	(837.23)%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2025 to 8/31/2025

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	9,964.00	42,250.50	35,894.00	6,356.50	117.71
Skyridge DSC Rev	20,825.00	78,189.19	80,720.00	(2,530.81)	96.87
Day Camp Skyridge Rev	3,168.00	42,824.00	49,800.00	(6,976.00)	85.99
Day Camp (REC) Rev	18,127.00	152,591.00	138,163.00	14,428.00	110.44
Day Camp Memberships	40.00	8,970.00	0.00	8,970.00	0.00
Day Camp (REG) Rev	1,268.00	58,915.25	70,709.00	(11,793.75)	83.32
Preschool Revenue	1,030.00	27,225.20	27,068.00	157.20	100.58
Newcastle DSC Revenue	29,104.00	89,094.00	83,857.00	5,237.00	106.25
Adult Softball	0.00	29,574.50	14,770.00	14,804.50	200.23
Adult Basketball	0.00	8,845.45	5,562.00	3,283.45	159.03
Adult Volleyball	0.00	2,680.50	2,422.00	258.50	110.67
Pickle Ball Revenue	0.00	212.50	0.00	212.50	0.00
Adult Classes	2,141.00	18,423.65	17,992.00	431.65	102.40
Adult Class Rev - Bureau	0.00	799.00	4,386.00	(3,587.00)	18.22
Bocce Ball Prog Revenue	0.00	1,232.00	985.00	247.00	125.08
Youth Basketball	0.00	(145.00)	0.00	(145.00)	0.00
Youth Classes	2,642.00	33,634.75	32,634.00	1,000.75	103.07
Youth Class Rev - Bureau	0.00	540.00	1,749.00	(1,209.00)	30.88
Youth Volleyball	181.00	8,701.00	10,128.00	(1,427.00)	85.91
Aquatic Activities - Sierra Pool	1,701.00	16,804.70	19,492.00	(2,687.30)	86.21
Master Swim Revenue	801.00	6,095.40	5,417.00	678.40	112.52
Public Swim - MS Sierra Pool	3,370.79	32,666.29	30,338.00	2,328.29	107.68
Public Swim - Placer Hills Pool	0.00	6,752.00	2,972.00	3,780.00	227.19
Swim Lessons	128.00	39,232.00	53,577.00	(14,345.00)	73.23
;wim Lessons - PH	0.00	12,212.00	4,224.00	7,988.00	289.11
;wim Team Revenue	0.00	30,207.75	31,246.00	(1,038.25)	96.68
Synchro Team	0.00	14,285.00	12,312.00	1,973.00	116.03

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	2,290.00	67,195.00	48,784.00	18,411.00	137.74
Youth Camp Rev - Bureau	0.00	34,800.00	35,498.00	(698.00)	98.03
Special Events Revenue	(1,375.00)	24,625.00	21,100.00	3,525.00	116.71
Special Events Rev - Preschool	0.00	2,560.00	0.00	2,560.00	0.00
Party In The Park Revenue	0.00	4,713.86	7,727.00	(3,013.14)	61.01
Food Truck Fiesta Revenue	(1,960.00)	0.00	0.00	0.00	0.00
Obstacle Race Revenue	0.00	2,000.00	2,000.00	0.00	100.00
Auburn Harvest Festival Rev	0.00	0.00	1,500.00	(1,500.00)	0.00
Egg Hunt Revenue	0.00	1,476.00	1,200.00	276.00	123.00
Parks N Big Trucks Event Revenue	900.00	1,100.00	777.00	323.00	141.57
Movie in the Park Event Revenue	475.00	475.00	500.00	(25.00)	95.00
Out of District Fees	515.00	8,445.71	10,173.00	(1,727.29)	83.02
Out of District Fees - Bureau	131.00	332.00	321.00	11.00	103.43
Total Parks and Recreation Services	95,466.79	910,535.20	865,997.00	44,538.20	105.14
Rents & Concessions					
Fee Waivers, Public	(368.55)	(3,970.73)	(7,136.00)	3,165.27	55.64
Fee Waivers, Public, Reclamation	(167.25)	(1,218.86)	(2,128.00)	909.14	57.28
Blue Bird Room-CVCC	199.60	998.00	1,000.00	(2.00)	99.80
Stella Irving Rental Revenue - Rec	214.30	2,463.40	760.00	1,703.40	324.13
Lakeside Rental Revenue - Reg	1,709.80	10,288.68	8,894.00	1,394.68	115.68
Sierra Room Rental - CVCC	1,834.50	9,298.45	1,723.00	7,575.45	539.67
Sunset Room Rental - CVCC	29.92	283.40	858.00	(574.60)	33.03
Canyon View Room Rental - CVCC	210.58	2,215.66	4,400.00	(2,184.34)	50.36
Foothills Room Rental - CVCC	1,397.46	4,642.17	4,167.00	475.17	111.40
Pool Rental Rev - Sierra/Splash	572.00	10,060.88	11,468.00	(1,407.12)	87.73
ool Rental Rev - Placer Hills	0.00	1,800.00	2,245.00	(445.00)	80.18
merican River Room - CVCC	0.00	382.20	688.00	(305.80)	55.55
Conference Rental Revenue - Rec	299.70	1,503.72	1,539.00	(35.28)	97.71

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Overlook Modular Rent	666.20	3,331.00	3,330.00	1.00	100.03
Gazebo Rentals	238.85	234.00	221.00	13.00	105.88
Gym Rental Revenue - Rec	1,145.70	1,039.50	2,020.00	(980.50)	51.46
Gym Rental Revenue - Reg	1,954.00	7,758.00	8,852.00	(1,094.00)	87.64
Tutor Totter Lease Agreement	664.20	3,282.32	3,153.00	129.32	104.10
Kitchen Rental Revenue - Rec	0.00	522.00	657.00	(135.00)	79.45
Kitchen Rental Revenue - CVCC	50.00	200.00	0.00	200.00	0.00
Picnic Area Rental Revenue - Rec	1,216.00	7,101.00	6,489.00	612.00	109.43
Picnic Area Rental Revenue - Reg	64.00	1,408.00	2,179.00	(771.00)	64.62
Picnic Area Rental Revenue - Ash	224.00	584.00	1,217.00	(633.00)	47.99
Picnic Area Rental Revenue - MV	992.00	3,997.00	3,633.00	364.00	110.02
Field "Recreation" Rental Revenue	536.70	4,043.20	3,822.00	221.20	105.79
Field "Bill Beane" Rental - Reg A	0.00	1,778.15	7,823.00	(6,044.85)	22.73
Field "Softball" Rental - MV	353.60	3,588.95	1,681.00	1,907.95	213.50
Field Rental - CV	0.00	1,785.60	2,368.00	(582.40)	75.41
Field Soccer/Baseball-Winchester	823.60	1,470.00	832.00	638.00	176.68
Field "Beggs" Rental - Rec	73.77	3,992.78	4,529.00	(536.22)	88.16
Field B (softball) Rev - Reg	185.60	5,745.60	6,019.00	(273.40)	95.46
Field "James" Rental - Rec	1,177.20	12,285.45	11,223.00	1,062.45	109.47
Field C (Baseball) Rental - Reg	1,398.10	5,014.10	3,430.00	1,584.10	146.18
Bocce Ball Field Rental	264.00	264.00	0.00	264.00	0.00
Field "Soccer Regional" Rental	931.50	2,380.50	2,714.00	(333.50)	87.71
Field "Soccer A" Rental - MV	1,035.30	1,035.30	403.00	632.30	256.90
Field "Soccer A" Rental - Railhead	1,360.80	5,415.40	4,293.00	1,122.40	126.15
Field - PH Soccer Field	168.00	168.00	357.00	(189.00)	47.06
Field "Soccer B" Rental - Railhead	1,425.60	5,788.70	7,516.00	(1,727.30)	77.02
Field "Peewee Soccer" Rental - MV	0.00	0.00	926.00	(926.00)	0.00
"Iisc Rents & Concessions	76.41	539.01	536.00	3.01	100.56
lisc Rents & Concessions - Bureau	130.79	2,095.15	1,738.00	357.15	120.55
ustodial Fees	1,748.00	10,460.32	10,409.00	51.32	100.49

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	300.00	2,038.00	2,189.00	(151.00)	93.10
Set up/Take Down Fees	0.00	130.00	260.00	(130.00)	50.00
Set up/Take Down Fees - Bureau	50.00	434.00	886.00	(452.00)	48.98
Total Rents and Concessions	25,185.98	138,656.00	134,183.00	4,473.00	103.33
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	500.00	0.00	500.00	0.00
MV Comm Ctr Rentals	374.50	145.70	(1,828.00)	1,973.70	(7.97)
Alcohol Permit Fee	400.00	2,794.00	3,239.00	(445.00)	86.26
Alcohol Permit - Bureau	100.00	398.00	394.00	4.00	101.02
MVCC - Alcohol fee	50.00	50.00	0.00	50.00	0.00
MVCC Custodial Fee	50.00	50.00	0.00	50.00	0.00
Verizon Wireless Lease	2,956.62	17,739.72	14,782.00	2,957.72	120.01
Miscellaneous Income - Youth Services	0.00	0.00	500.00	(500.00)	0.00
Miscellaneous Income - F & G	0.00	2,529.77	2,030.00	499.77	124.62
T Shirt Sales	0.00	180.00	0.00	180.00	0.00
Total Miscellaneous Revenue	3,931.12	24,387.19	19,117.00	5,270.19	127.57
Grants & Donations					
Youth Assistance Rev	187.05	1,831.20	1.00	1,830.20	183120.00
Donation Rev - Aqua	0.00	2,391.68	0.00	2,391.68	0.00
Donation Rev - F & G	0.00	9,579.00	2,551.00	7,028.00	375.50
Grant Proceeds - Y. Services	154.00	13,032.00	6,600.00	6,432.00	197.46
T Grants and Donations	341.05	26,833.88	9,152.00	17,681.88	293.20

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	5.16	236.32	118.00	118.32	200.27
Interest Revenue - County	7,846.97	46,286.76	43,677.00	2,609.76	105.98
Interest - City Trust	662.45	3,815.46	2,844.00	971.46	134.16
Interest - Pension Trust	26,344.76	26,344.76	1,576.00	24,768.76	1671.62
CA CLASS Interest	3,684.24	6,535.24	0.00	6,535.24	0.00
Total Interest Income	38,543.58	83,218.54	48,215.00	35,003.54	172.60
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	1,718,050.64	1,725,362.00	(7,311.36)	99.58
Homeowner's Prop. Tax Relief	0.00	9,980.00	10,521.00	(541.00)	94.86
Current Unsecured Prop Taxes General	260.95	4,220.84	321.00	3,899.84	1314.90
Current Supplemental Property Taxes	1,619.62	63,766.91	74,213.00	(10,446.09)	85.92
Unitary & Op Non-unitary Tax	0.00	62,526.71	62,802.00	(275.29)	99.56
Delinq Unsecured Property Taxes	36.94	661.90	534.00	127.90	123.95
Timber Tax Guarantee	0.00	0.50	1.00	(0.50)	50.00
Atwood Tax Revenue	0.00	13,603.59	13,786.00	(182.41)	98.68
Delinquent Supplimental Tax Rev	8.50	15.43	(70.00)	85.43	(22.04)
Delinquent Secured Property Taxes	0.00	(7.19)	(272.00)	264.81	2.64
Railroad Unitary Property Taxes	0.00	1,273.87	1,330.00	(56.13)	95.78
RDA Pass-Throughs	0.00	115,465.87	111,465.00	4,000.87	103.59
T Tax Revenue	1,926.01	1,989,559.07	1,999,993.00	(10,433.93)	99.48

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OPERATING REVENUE	$165,394.53	$3,173,189.88	$3,076,657.00	$96,532.88	103.14%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	0.00	100,400.00	100,400.00	0.00	100.00
Transfers In - Equipment Reserve	100,000.00	220,000.00	120,000.00	100,000.00	183.33
Transfers In - Future Capital Construction	300,000.00	350,000.00	50,000.00	300,000.00	700.00
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	400,000.00	675,400.00	275,400.00	400,000.00	245.24
TOTAL REVENUES	165,394.53	3,173,189.88	3,076,657.00	96,532.88	103.14
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,080.85	10,106.50	10,920.00	(813.50)	92.55
Instructor/Adult Classes - Bureau	0.00	341.25	1,952.00	(1,610.75)	17.48
Instructor/Youth Classes	8,019.10	22,299.20	22,626.00	(326.80)	98.56
Instr/Youth Classes - Bureau	0.00	351.00	380.00	(29.00)	92.37
Officials/Adult Softball	2,150.20	8,187.60	5,847.00	2,340.60	140.03
Officials/Adult Basketball	296.00	3,549.00	4,166.00	(617.00)	85.19
Officials/Adult Volleyball	0.00	0.00	635.00	(635.00)	0.00
ᵎfficials/Youth Volleyball	(728.00)	(182.00)	407.00	(589.00)	(44.72)
ıstructor/Youth Camps	24,893.50	47,931.00	37,971.00	9,960.00	126.23
Instr/Y Camp - Bureau	6,727.50	19,188.00	16,614.00	2,574.00	115.49

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Aub Elem/Program Exp	0.00	866.03	1,307.00	(440.97)	66.26
Skyridge/Program Exp	0.00	741.15	2,270.00	(1,528.85)	32.65
Day Camp Skyridge Program Exp	137.44	1,759.15	1,500.00	259.15	117.28
Day Camp/Rec Program Exp	1,126.84	4,651.03	8,319.00	(3,667.97)	55.91
Day Camp REG Expense	703.49	1,886.98	1,673.00	213.98	112.79
Preschool - Program Exp	0.00	1,264.46	615.00	649.46	205.60
Newcastle Program Expense	0.00	1,789.36	1,492.00	297.36	119.93
Adult Softball Expense	0.00	808.85	1,203.00	(394.15)	67.24
Adult Basketball Expense	0.00	0.00	158.00	(158.00)	0.00
Pickle Ball Tennis Expense	0.00	0.00	443.00	(443.00)	0.00
Youth Basketball Expense	244.53	6,214.53	4,471.00	1,743.53	139.00
Youth Class Expense	0.00	0.00	8.00	(8.00)	0.00
Youth Volleyball Expense	0.00	1,923.78	1,560.00	363.78	123.32
Aquatic Activities	0.00	1,256.14	1,112.00	144.14	112.96
Public Swim Expense	66.51	1,597.68	1,689.00	(91.32)	94.59
Public Swim Exp - PH Pool	20.02	146.54	457.00	(310.46)	32.07
Swim Team	46.18	1,145.17	901.00	244.17	127.10
Synchro Team Expenses	647.69	1,644.09	838.00	806.09	196.19
Special Events Expenses	16.17	1,168.56	1,664.00	(495.44)	70.23
Special Events Exp - Preschool	0.00	463.33	0.00	463.33	0.00
Party in the Park Expenses	1,413.30	13,536.58	13,460.00	76.58	100.57
Obstacle Race Expense	1,796.07	1,796.07	2,349.00	(552.93)	76.46
Auburn Harvest Festival Expenses	0.00	571.45	1,818.00	(1,246.55)	31.43
Egg Hunt Expenses	0.00	448.46	1,200.00	(751.54)	37.37
Parks N Big Trucks Expense	494.35	1,084.53	777.00	307.53	139.58
Movie in the Park Event Expense	0.00	472.80	500.00	(27.20)	94.56
Total Program Expenses	49,151.74	159,008.27	153,302.00	5,706.27	103.72

Operations & Supplies

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Cash Short/Over-Cust Serv	(54.00)	(149.81)	(11.00)	(138.81)	1361.91
Merchant Fees - Youth Services	2,139.85	10,949.21	8,448.00	2,501.21	129.61
Merchant Fees - Cust Serv	1,614.26	11,404.42	12,727.00	(1,322.58)	89.61
Discounts Taken	(53.68)	242.20	(121.00)	363.20	(200.17)
T Shirt Expense (sales)	0.00	1,313.39	0.00	1,313.39	0.00
Cal Card Incentives	0.00	(778.53)	(831.00)	52.47	93.69
Penalties	0.00	2,026.26	0.00	2,026.26	0.00
Advertising - Youth Services	0.00	0.00	140.00	(140.00)	0.00
Donations Expense	320.00	320.00	861.00	(541.00)	37.17
Telephone - Placer Hills Pool	120.76	633.14	285.00	348.14	222.15
Telephone - Cust Serv	534.61	2,655.73	2,711.00	(55.27)	97.96
Telephone (CVCC) - Admin	465.97	2,330.75	2,407.00	(76.25)	96.83
Gift Certificates Expensed (donated)	0.00	414.00	91.00	323.00	454.95
Telephone - Youth Services	26.10	138.67	160.00	(21.33)	86.67
Telephone - Recreation	0.00	66.64	266.00	(199.36)	25.05
Telephone - Preschool	1.41	6.58	12.00	(5.42)	54.83
Telephone - Facilities & Grounds	872.79	4,724.44	5,137.00	(412.56)	91.97
Telephone - Day Camp	116.19	424.85	745.00	(320.15)	57.03
Telephone - Newcastle	40.78	185.62	193.00	(7.38)	96.18
Telephone - Aub El	40.26	196.49	201.00	(4.51)	97.76
Telephone - Skyridge	72.01	356.04	364.00	(7.96)	97.81
Postage - Cust Serv	0.00	500.00	525.00	(25.00)	95.24
Postage - Admin	0.00	163.85	595.00	(431.15)	27.54
Activity Guide Expense	333.00	17,001.45	17,273.00	(271.55)	98.43
Youth Assistance Expense	725.00	2,333.00	3,979.00	(1,646.00)	58.63
CEPPT Charges	341.80	341.80	317.00	24.80	107.82
Office Supplies - Rec	33.23	111.48	334.00	(222.52)	33.38
Office Supplies - Youth Services	0.00	45.30	330.00	(284.70)	13.73
Office Supplies - F & G	12.81	358.51	1,348.00	(989.49)	26.60
Office Supplies-Cust Serv	111.06	2,278.98	1,750.00	528.98	130.23

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - Admin	776.69	2,523.67	2,043.00	480.67	123.53
Duplication Costs	0.00	0.00	105.00	(105.00)	0.00
Office Equip Rental - Cust Serv	171.41	1,025.99	2,932.00	(1,906.01)	34.99
Office Equip Rental - Admin	257.45	1,447.05	1,516.00	(68.95)	95.45
Office Equip Maint - Cust Serv	115.85	632.65	0.00	632.65	0.00
Office Equip Maint - Admin	0.00	218.06	213.00	5.06	102.38
Dining Expense - F&G	0.00	75.92	0.00	75.92	0.00
Dining Expense - CS	25.00	75.00	22.00	53.00	340.91
Dining Expense	88.00	412.00	345.00	67.00	119.42
Gas/Mileage Expense - C.Serv	70.00	210.00	199.00	11.00	105.53
Gas/Mileage Expense - Admin	0.00	262.50	522.00	(259.50)	50.29
Gas/Mileage Expense - Rec.	39.20	204.40	409.00	(204.60)	49.98
Gas/Mileage Expense - Aqua	0.00	27.30	0.00	27.30	0.00
Gas/Mileage Expense - YS	22.40	182.70	41.00	141.70	445.61
Cleaning Supplies - YS	187.63	483.55	0.00	483.55	0.00
Gas/Mileage Expense - F & G	4,764.13	19,440.25	23,893.00	(4,452.75)	81.36
General Administrative Exp - Admin	48.00	498.90	347.00	151.90	143.78
Liability Insurance - Admin	20,010.75	97,377.50	107,112.00	(9,734.50)	90.91
Board Expense	0.00	126.28	0.00	126.28	0.00
Public Relations/Marketing - Cust Serv	261.25	988.00	2,804.00	(1,816.00)	35.24
Dues and Subscriptions-Youth Services	0.00	0.00	137.00	(137.00)	0.00
Dues and Subscriptions - Cust Service	0.00	0.00	174.00	(174.00)	0.00
Dues and Subscriptions - Admin	255.00	3,925.00	4,307.00	(382.00)	91.13
Dues and Subscriptions - Rec.	0.00	699.00	720.00	(21.00)	97.08
Dues and Subscriptions - F & G	0.99	82.92	85.00	(2.08)	97.55
Staff Appreciation - Aquatics	0.00	0.00	194.00	(194.00)	0.00
Staff Appreciation - Youth Services	0.00	25.00	52.00	(27.00)	48.08
Staff Appreciation - F & G	34.85	34.85	47.00	(12.15)	74.15
Staff Appreciation - Cust Serv	0.00	0.00	20.00	(20.00)	0.00
Staff Appreciation - Admin	0.00	25.00	76.00	(51.00)	32.90

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Bad Debts Expense - Y Services	0.00	0.00	818.00	(818.00)	0.00
Staff Development - Admin	0.00	0.00	524.00	(524.00)	0.00
Staff Development - Rec.	238.00	314.30	0.00	314.30	0.00
Staff Development - Aquatics	0.00	386.00	52.00	334.00	742.31
Staff Development - Youth Services	30.00	82.84	86.00	(3.16)	96.33
Staff Development - F & G	908.00	4,738.79	3,929.00	809.79	120.61
Uniform Exp - Aquatics	0.00	107.32	835.00	(727.68)	12.85
Uniform Exp - YS	(113.66)	100.43	300.00	(199.57)	33.48
Uniform Exp - F & G	0.00	1,718.57	(318.00)	2,036.57	(540.43)
Small Equipment - Aqua	2,391.68	3,308.02	43.00	3,265.02	7693.07
Small Tools & Equip - Facilitites and Grounds	9,118.79	15,651.89	16,048.00	(396.11)	97.53
Field Marking Expense	479.99	1,068.47	2,707.00	(1,638.53)	39.47
Safety Supplies - F & G	194.98	2,107.27	2,526.00	(418.73)	83.42
Safety Supplies - Aquatics	0.00	0.00	308.00	(308.00)	0.00
Restroom Supplies - Recreation Park	122.14	2,482.08	1,486.00	996.08	167.03
Restroom Supplies - Regional Park	154.05	1,007.38	1,422.00	(414.62)	70.84
Restroom Supplies - Ashford Park	51.70	348.50	503.00	(154.50)	69.28
Restroom Supplies - Meadow Vista Park	56.52	395.29	594.00	(198.71)	66.55
Restroom Supplies - Railhead Park	61.36	427.16	614.00	(186.84)	69.57
Restroom Supplies - Overlook Park	61.36	427.15	623.00	(195.85)	68.56
Restroom Supplies - Placer Hills Park	51.70	348.50	504.00	(155.50)	69.15
Restroom Supplies - Rec Comm Ctr	234.79	1,543.53	1,899.00	(355.47)	81.28
Restroom Supplies - Reg Comm Ctr	200.94	1,169.42	1,514.00	(344.58)	77.24
Restroom Supplies - CVCC Comm Ctr	210.67	1,249.00	1,897.00	(648.00)	65.84
Sanitation - Reg Pk - Toilet	255.00	1,275.00	1,060.00	215.00	120.28
Sanitation - Reg - ADA PB Toilet	255.00	1,475.00	1,325.00	150.00	111.32
Sanitation - CVCC Bike Park Port Toilet	255.00	1,275.00	1,325.00	(50.00)	96.23
Sanitation - Rec Pk - Debris Box	2,005.36	7,304.16	8,770.00	(1,465.84)	83.29
Sanitation - Reg Pk - Disposal	858.35	3,028.72	2,984.00	44.72	101.50
Sanitation - MV - Disposal	473.14	1,806.33	1,818.00	(11.67)	99.36

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - CVCC - Disposal	234.00	912.09	1,010.00	(97.91)	90.31
Bad Debt Expense - Cust Serv	0.00	0.00	226.00	(226.00)	0.00
Total Operations & Supplies	53,731.67	247,656.16	265,983.00	(18,326.84)	93.11
Utilities Expense					
Lights - Rec Pk Beggs Field	365.24	2,393.30	2,798.00	(404.70)	85.54
Lighting Reimb.-Beggs Field	0.00	(1,573.04)	(1,662.00)	88.96	94.65
Lights - Rec Pk James Field	1,341.75	6,416.20	7,456.00	(1,039.80)	86.05
Lighting Reimb.-James Field	(85.80)	(5,461.18)	(5,486.00)	24.82	99.55
Lights - Rec Field	46.19	256.60	925.00	(668.40)	27.74
Lighting Reimb.-Rec Field	0.00	(1,573.04)	(1,662.00)	88.96	94.65
Gas/Elect - Rec Comm Ctr - Fac & Grds	3,528.60	8,290.63	2,622.00	5,668.63	316.20
Gas/Electric - Reg Comm Ctr	39.56	(870.00)	1,163.00	(2,033.00)	(74.81)
Gas/Electric - CV Comm Ctr	82.53	389.74	572.00	(182.26)	68.14
Electric Reimb.- CV Comm Ctr	(82.53)	(498.25)	(756.00)	257.75	65.91
Gas/Electric - CVCC	2,303.60	1,607.50	7,790.00	(6,182.50)	20.64
Gas/Electric - Sierra Pool	738.42	5,884.59	20,941.00	(15,056.41)	28.10
Gas/Electric - PH Pool	71.14	(439.51)	1,392.00	(1,831.51)	(31.57)
Electric - Day Camp	665.00	1,634.69	1,928.00	(293.31)	84.79
Gas/Elec - Recreation Park	3,060.91	9,205.72	9,125.00	80.72	100.89
Gas/Electric - Reg Park	0.00	880.94	10,559.00	(9,678.06)	8.34
Lighting Reimb.- Reg Park	(371.00)	(2,597.13)	(16,500.00)	13,902.87	15.74
Gas/Electric - Ashford Park	822.26	2,133.16	2,573.00	(439.84)	82.91
Gas/Electric - MV Park	1,277.19	2,615.00	3,177.00	(562.00)	82.31
ectric - Railhead Park	404.07	1,453.43	2,680.00	(1,226.57)	54.23
ghting Reimb.-Railhead	0.00	(511.98)	(1,435.00)	923.02	35.68
Gas/Electric - Overlook Park	13.15	50.94	0.00	50.94	0.00

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Winchester Park	413.99	1,008.94	1,057.00	(48.06)	95.45
Reimbursements - Gas/Elec Pool	0.00	(19,448.03)	(23,024.00)	3,575.97	84.47
Water - Rec Comm Ctr	456.90	2,028.37	873.00	1,155.37	232.35
Water - Reg Comm Ctr	247.06	1,053.76	1,101.00	(47.24)	95.71
Water - CV Comm Ctr	(70.83)	82.49	138.00	(55.51)	59.78
Water - CVCC	514.05	1,997.44	2,271.00	(273.56)	87.95
Water - Sierra Pool	848.52	3,766.96	3,191.00	575.96	118.05
Water - PH Pool	93.15	181.71	175.00	6.71	103.83
Water - Rec Park	837.08	2,518.32	2,623.00	(104.68)	96.01
Water - Regional Park	189.84	8,113.25	8,511.00	(397.75)	95.33
Water - Ashford Park	560.70	1,953.53	2,296.00	(342.47)	85.08
Water - MV Park	2,128.42	6,427.80	5,526.00	901.80	116.32
Water - CV Park	1,052.39	2,944.69	2,918.00	26.69	100.92
Water - Railhead Park	713.24	2,312.08	2,399.00	(86.92)	96.38
Water - CVCC Park	514.05	1,997.42	1,988.00	9.42	100.47
Water - Overlook Park	1,962.15	6,031.10	2,986.00	3,045.10	201.98
Water - Placer Hills Park	1,237.50	3,167.49	3,011.00	156.49	105.20
Water - Atwood	470.08	1,508.43	1,641.00	(132.57)	91.92
Water - Ridge Runners Field	5,453.59	5,453.59	5,454.00	(0.41)	99.99
Reimb - Water - Sierra Pool	0.00	(2,449.41)	(940.00)	(1,509.41)	260.58
Sanitation - Rec Park (Sewer)	0.00	9,807.00	9,811.00	(4.00)	99.96
Sanitation - Regional Park (Sewer)	0.00	10,152.71	9,909.00	243.71	102.46
Sanitation - Ashford Park (Sewer)	0.00	1,880.28	1,835.00	45.28	102.47
Sanitation - Railhead Park (Sewer)	0.00	182.52	183.00	(0.48)	99.74
Sanitation - Overlook (Sewer)	0.00	772.68	773.00	(0.32)	99.96
Sanitation - CVCC (Sewer)	0.00	10,698.48	10,698.00	0.48	100.00
Total Utilities Expense	31,842.16	93,831.91	105,604.00	(11,772.09)	88.85

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	0.00	2,400.00	3,000.00	(600.00)	80.00
Total Legal Expense	0.00	2,400.00	3,000.00	(600.00)	80.00
Professional Services					
Professional Services - Rec	994.20	4,213.20	4,508.00	(294.80)	93.46
Professional Services - F & G	0.00	0.00	714.00	(714.00)	0.00
Atwood - Professional Services	1,697.50	1,697.50	1,785.00	(87.50)	95.10
Professional Services - C Serv	0.00	16,737.96	17,484.00	(746.04)	95.73
Professional Services - Admin	0.00	3,465.15	1,134.00	2,331.15	305.57
Accounting/Auditor Fees	8,500.00	19,500.00	18,100.00	1,400.00	107.74
Total Professional Services	11,191.70	45,613.81	43,725.00	1,888.81	104.32
Bldg & Ground Maintenance					
Vehicle Maintenance	3,516.88	11,709.38	27,860.00	(16,150.62)	42.03
Equipment Rental	0.00	135.00	210.00	(75.00)	64.29
Irrigation Supplies - General	2,168.78	2,227.52	2,090.00	137.52	106.58
Maint - Recreation Field	370.18	680.40	2,111.00	(1,430.60)	32.23
Maint - James Field	2,658.72	7,988.87	4,817.00	3,171.87	165.85
Maint - Beggs Field	1,033.11	1,786.92	1,250.00	536.92	142.95
Maint - Sierra Pool	8,062.31	24,490.14	29,943.00	(5,452.86)	81.79
Reimbursement- Maint Pool	0.00	(7,993.45)	(5,575.00)	(2,418.45)	143.38
aint & Repairs - Equipment	19,616.84	67,811.53	41,895.00	25,916.53	161.86
aint - PH Pool	4,517.95	19,111.10	15,100.00	4,011.10	126.56
Maint - MV Tennis / Pickleball Courts	0.00	14.31	0.00	14.31	0.00

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rep/Maint - Day Camp	251.34	1,651.84	2,336.00	(684.16)	70.71
Maint - Recreation Park	11,332.96	22,068.20	25,916.00	(3,847.80)	85.15
Maint - Regional Park	4,014.21	14,708.65	25,510.00	(10,801.35)	57.66
Maint - Ashford Park	587.67	4,606.87	7,114.00	(2,507.13)	64.76
Maint - Meadow Vista Park	4,925.14	17,682.40	4,355.00	13,327.40	406.03
Maint - Christian Valley Park	0.00	525.21	2,127.00	(1,601.79)	24.69
Maint - Railhead Park	471.50	2,322.33	3,448.00	(1,125.67)	67.35
Maint - CVCC Park	0.00	6,820.63	6,612.00	208.63	103.16
Maint - Overlook Park	874.97	2,807.03	5,315.00	(2,507.97)	52.81
Maint - Placer Hills Park	0.00	347.56	489.00	(141.44)	71.08
Maint - Pocket Parks	0.00	300.63	1,085.00	(784.37)	27.71
Maint - Winchester Park	0.00	311.34	328.00	(16.66)	94.92
Maint - Atwood	4.94	1,014.34	1,405.00	(390.66)	72.20
Maint - Shockley Park	0.00	0.00	196.00	(196.00)	0.00
Maint - Bike Park	4,863.05	8,603.19	1,514.00	7,089.19	568.24
Maint - Ashley Dog Park	4.94	346.43	2,347.00	(2,000.57)	14.76
Rep/Maint - Preschool	0.00	0.00	38.00	(38.00)	0.00
Maint - Recreation Comm Ctr	1,655.08	7,339.27	6,269.00	1,070.27	117.07
Maint - Regional Comm Ctr	7,140.16	13,649.52	5,229.00	8,420.52	261.04
Maint - Christian Valley Comm Ctr	60.52	203.70	78.00	125.70	261.15
Maint - CVCC Comm Ctr	847.18	10,547.24	6,050.00	4,497.24	174.34
Maint - Overlook Modular	185.52	185.52	4,161.00	(3,975.48)	4.46
Maint - Regional Tennis/Pickleball Courts	0.00	0.00	56.00	(56.00)	0.00
Maint - MV Soccer A	0.00	0.00	254.00	(254.00)	0.00
Maint - RH Soccer A	1,835.92	5,018.35	4,086.00	932.35	122.82
Maint - Regional Field Soccer	0.00	5,794.46	0.00	5,794.46	0.00
Maint - MV PeeWee Soccer	0.00	228.33	155.00	73.33	147.31
aint - RH Soccer B	1,835.92	5,194.25	4,861.00	333.25	106.86
aint - Regional Bill Bean Field	923.96	1,812.89	1,179.00	633.89	153.77
Maint - MV Softball Field	0.00	0.00	95.00	(95.00)	0.00

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field B	361.92	619.47	1,832.00	(1,212.53)	33.81
Maint - Regional Field C	1,402.37	1,986.35	2,165.00	(178.65)	91.75
Tree Maint - Rec Park	0.00	5,000.00	5,000.00	0.00	100.00
Tree Maint - Reg Park	0.00	5,000.00	5,000.00	0.00	100.00
Vandalism Repairs Expense	8,413.83	18,350.77	10,589.00	7,761.77	173.30
Total Building and Grounds Maintenance	93,937.87	293,008.49	266,895.00	26,113.49	109.78
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	7,621.59	26,206.30	25,658.00	548.30	102.14
Wages - (Cust Serv) - Full Time	17,675.54	59,435.95	59,398.00	37.95	100.06
Wages - (Admin) - Full Time	23,038.31	76,359.07	70,776.00	5,583.07	107.89
Wages - (Admin) - Part Time	10,773.71	36,944.56	34,263.00	2,681.56	107.83
Wages - (Admin) - Board Pay	2,500.00	10,000.00	10,000.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	4,673.32	23,403.79	19,275.00	4,128.79	121.42
Wages - (Y.Serv) - AE Maint	94.62	188.10	171.00	17.10	110.00
Wages - (Y.Serv) - Skyridge - PT	6,461.18	35,813.48	39,190.00	(3,376.52)	91.38
Wages - (Y.Serv) - Skyridge Maint	0.00	12.44	208.00	(195.56)	5.98
Wages - (Y.Serv) - Day Camp Skyridge PT	8,490.11	20,969.41	42,547.00	(21,577.59)	49.29
Wages - (Y.Serv) - Day Camp - PT	37,826.43	83,150.49	76,229.00	6,921.49	109.08
Wages - (Y.Serv) - DC Maint	0.00	1,657.57	657.00	1,000.57	252.29
Wages - (Y.Serv) - Reg Day Camp	11,289.53	26,209.04	46,858.00	(20,648.96)	55.93
/ages - (Rec) - Full Time	22,390.65	73,979.45	68,213.00	5,766.45	108.45
/ages - (Y.Serv) - Newcastle- PT	8,065.00	34,167.17	38,943.00	(4,775.83)	87.74
Wages - (Y.Serv) - NC Maint	0.00	16.11	70.00	(53.89)	23.01

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Rec) - Part Time	201.30	653.61	381.00	272.61	171.55
Wages - (Rec) - Adult Softball	1,585.53	4,747.19	3,638.00	1,109.19	130.49
Wages - (Rec) - Adult Basketball	333.82	2,155.34	2,124.00	31.34	101.48
Wages - (Y.Serv) - Preschool	1,028.07	16,303.88	14,971.00	1,332.88	108.90
Wages - (Aqua) - Aquatics Coordinator	5,072.09	14,880.48	13,608.00	1,272.48	109.35
Wages - (Aqua) - Aquatic Activities	1,771.51	6,307.01	9,665.00	(3,357.99)	65.26
Wages - (Aqua) - Public Swim	26,758.88	67,755.38	72,638.00	(4,882.62)	93.28
Wages - (Aqua) - Public Swim-PH	2,523.40	5,937.32	8,533.00	(2,595.68)	69.58
Wages - (Aqua) - Swim Lessons	7,085.91	15,778.76	14,125.00	1,653.76	111.71
Wages - (Aqua) - Swim Lessons-PH	1,858.95	4,113.86	4,021.00	92.86	102.31
Wages - (Aqua) - Master Swim	1,379.73	6,892.97	5,664.00	1,228.97	121.70
Wages - (Aqua) - Swim Team Coaches	3,658.11	13,690.41	14,421.00	(730.59)	94.93
Wages - (Aqua) - Synchronized Swim Coach	3,702.74	14,733.08	13,290.00	1,443.08	110.86
Wages - (Fac & Grds) - Fac Attendant - Rec	12,178.99	43,518.57	50,029.00	(6,510.43)	86.99
Wages - (Fac & Grds) - Fac Att. - CVCC	6,057.71	20,919.46	20,846.00	73.46	100.35
Wages - (Fac & Grds) - Fac Attendant - Reg	4,071.32	18,586.40	20,745.00	(2,158.60)	89.60
Wages - (Fac & Grds) - Fac Att Overlook	0.00	19.36	54.00	(34.64)	35.85
Wages - (Fac & Grds) - Management	26,152.70	85,124.58	82,068.00	3,056.58	103.72
Wages - (Fac & Grds) - Recreation Park	37,334.03	121,533.45	119,727.00	1,806.45	101.51
Wages - (Fac & Grds) - Regional Park	21,786.43	81,588.70	85,444.00	(3,855.30)	95.49
Wages - (Fac & Grds) - Ashford Park	5,496.31	19,840.30	20,797.00	(956.70)	95.40
Wages - (Fac & Grds) - Meadow Vista Park	7,381.73	27,522.66	26,296.00	1,226.66	104.67
Wages - (Fac & Grds) - CV Comm Center	450.85	1,971.05	2,763.00	(791.95)	71.34
Wages - (Fac & Grds) - Railhead Park	2,458.72	8,184.03	9,254.00	(1,069.97)	88.44
Wages - (Fac & Grds) - CVCC	2,134.99	7,527.67	10,130.00	(2,602.33)	74.31
Wages - (Fac & Grds) - Overlook Park	1,484.20	5,566.95	6,338.00	(771.05)	87.83
Wages - (Fac & Grds) - Placer Hills Park	2,271.94	8,786.33	11,552.00	(2,765.67)	76.06
Wages - (Fac & Grds) - Pocket Parks	653.56	3,214.08	2,961.00	253.08	108.55
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	128.41	340.00	(211.59)	37.77
Wages - (Fac & Grds) - Winchester Park	546.88	1,870.57	3,296.00	(1,425.43)	56.75

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Atwood	552.41	3,358.50	3,045.00	313.50	110.30
Wages - (Fac & Grds) - Shockley Property	0.00	1,596.51	1,161.00	435.51	137.51
Wages - (Fac & Grds) - Bike Park	127.40	773.74	0.00	773.74	0.00
Wages - (F & G) Special Events	982.79	1,889.38	1,405.00	484.38	134.48
Wages - District Administrator	17,028.00	57,327.60	57,895.00	(567.40)	99.02
Wages - (F & G Proj) - Marriot Meadows	0.00	2,291.36	2,200.00	91.36	104.15
Wages - (Rec) - Special Events	0.00	90.48	107.00	(16.52)	84.56
Wages - (F & G) Certification Stipends Paid	0.00	1,725.00	1,725.00	0.00	100.00
Wages - (F & G) Uniform Allowance	474.26	10,303.09	8,655.00	1,648.09	119.04
Total Salaries Expense	367,485.25	1,217,720.45	1,258,368.00	(40,647.55)	96.77
Benefits & Payroll Costs					
Offset for Atwood Roll ups	0.00	313.13	0.00	313.13	0.00
Atwood - Wage Roll ups	0.00	(313.13)	0.00	(313.13)	0.00
ER Taxes - Rec	1,831.94	5,869.75	5,697.00	172.75	103.03
ER Taxes - Aquatics	4,785.54	13,501.26	14,815.00	(1,313.74)	91.13
ER Taxes - Youth Services	6,815.87	20,588.19	23,315.00	(2,726.81)	88.30
ER Taxes - Fac & Grds	9,740.23	34,143.00	37,548.00	(3,405.00)	90.93
ER Taxes - Cust Serv	1,294.91	4,180.20	4,545.00	(364.80)	91.97
ER Taxes - Admin	3,962.90	12,947.21	13,210.00	(262.79)	98.01
Employment Expense - Aquatics	0.00	20.90	111.00	(90.10)	18.83
Employment Expense - Youth Services	235.08	534.38	0.00	534.38	0.00
Employment Expense - Fac & Grds	235.09	419.94	792.00	(372.06)	53.02
Employment Expense - Admin	0.00	126.54	0.00	126.54	0.00
Fingerprinting Exp - Recreation	0.00	144.75	136.00	8.75	106.43
Fingerprinting Exp - Aquatics	0.00	64.00	70.00	(6.00)	91.43
ngerprinting Exp - Youth Services	0.00	801.75	143.00	658.75	560.66
ngerprinting Exp - Fac & Grds	0.00	62.00	99.00	(37.00)	62.63
Benefits Expense - Recreation	4,611.50	16,820.92	16,505.00	315.92	101.91

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Youth Services	1,015.01	12,111.78	11,563.00	548.78	104.75
Benefits Expense - Fac & Grds	22,394.74	114,191.58	120,752.00	(6,560.42)	94.57
Benefits Expense - Cust Serv	2,732.79	14,425.53	14,185.00	240.53	101.70
Benefits Expense - Admin	6,442.68	36,363.16	39,078.00	(2,714.84)	93.05
Employer Retirement Exp. - Rec	2,276.36	7,406.94	6,568.00	838.94	112.77
Employer Retirement Exp. - Aquatics	864.97	2,573.06	2,452.00	121.06	104.94
Employer Retirement Exp. - Youth Services	4,881.16	17,691.27	25,920.00	(8,228.73)	68.25
Employer Retirement Exp. - Fac & Grds	11,077.62	39,761.45	42,434.00	(2,672.55)	93.70
Employer Retirement Exp - Cust Serv	2,240.08	7,522.08	7,529.00	(6.92)	99.91
Employer Retirement Exp. - Admin	5,605.68	18,678.09	17,898.00	780.09	104.36
CalPERS Prefunding	0.00	160,914.00	168,924.00	(8,010.00)	95.26
Worker's Comp - Rec	493.06	1,639.15	1,753.00	(113.85)	93.51
Worker's Comp - Aquatics	1,073.38	3,082.70	3,737.00	(654.30)	82.49
Worker's Comp - Youth Services	1,726.86	5,773.28	7,208.00	(1,434.72)	80.10
Worker's Comp - Fac & Grds	9,726.58	37,303.94	35,736.00	1,567.94	104.39
Worker's Comp - Cust Serv	113.45	391.81	432.00	(40.19)	90.70
Worker's Comp - Admin	578.33	2,050.22	2,192.00	(141.78)	93.53
Total Benefits and Payroll Costs	106,755.81	592,104.83	625,347.00	(33,242.17)	94.68
Fixed Asset Expense					
Fixed Asset Purchases - Fac & Grds	(3,001.93)	80,700.00	87,900.00	(7,200.00)	91.81
Total Fixed Asset Expense	(3,001.93)	80,700.00	87,900.00	(7,200.00)	91.81
Capital Improvement Projects					
re Loss	1,381.67	1,946.42	0.00	1,946.42	0.00
ec - Emer Gym Roof	9,667.28	11,154.13	10,000.00	1,154.13	111.54
RH - Parking Lot & Curb Repairs	8.79	157,022.05	155,000.00	2,022.05	101.31

Profit & Loss - Detail
4/1/2025 to 8/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
CVCC - Bike Park - fountain, signage, traffic	(4,180.00)	0.00	0.00	0.00	0.00
Marriott Meadows- Const Doc & Related Wo	10,172.52	11,382.33	0.00	11,382.33	0.00
Regional Gym & Lockerroom Roof Repairs	(229.04)	0.00	0.00	0.00	0.00
MV - Baseball Field Scoreboard/Dugout	0.00	25,755.48	25,800.00	(44.52)	99.83
REG - Dry Creek Playground & Path of Trave	0.00	112.11	100.00	12.11	112.11
REG - Drinking Fountain Installation	0.00	20,505.51	20,400.00	105.51	100.52
Total Capital Improvement Projects	16,821.22	227,878.03	211,300.00	16,578.03	107.85
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	63,000.00	63,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	9,094.80	9,095.00	(0.20)	100.00
Total Debt Service	0.00	72,094.80	72,095.00	(0.20)	100.00
OTHER EXPENSING SOURCES					
Transfers Out - General Fund	400,000.00	575,000.00	175,000.00	400,000.00	328.57
Transfers Out - Equipment Reserve	0.00	80,000.00	80,000.00	0.00	100.00
Transfers Out - Future Capital Construction	0.00	20,400.00	20,400.00	0.00	100.00
TOTAL OTHER EXPENSING SOURCES	400,000.00	675,400.00	275,400.00	400,000.00	245.24
Total Expenditures	$727,915.49	$3,032,016.75	$3,093,519.00	($61,502.25)	98.01%
Net Revenue Over Expenditures	($562,520.96)	$141,173.13	($16,862.00)	$158,035.13	(837.23)%
NE EVENUE OVER EXPENSES	$562,520.96	($141,173.13)	$16,862.00	($158,035.13)	(837.23)%

SECTION: 6.0 BOARD AND VANDALISM REPORTS

INFORMATION: SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
September, 2025

- We currently have two open FT positions in the F&G Dept. We are currently recruiting for both.
- The Rec Park gym roof is currently on schedule to be completed, with the gym open, by the end of October. This is of course fluid schedule due weather. The Rec Park Community Center building will need to be closed at various points on September 29th (scheduled) while the trusses are swung into place.
- The crew working on the AT&T cell tower extension hit our main irrigation line at Recreation Park. This led to ARD not being able to irrigate for a day and the extended closure of a section of the walking pathway. AT&T's subs made a repair, however there was still a small leak that they were having a hard time finding. Luckily, the leak was small enough that we are still able to irrigate. Their crews finally fixed the leak the following week.
- Staff removed the oak tree that broke and damaged the Rec Park gazebo, and also removed a dead pine that was near it. We are working on getting an estimate from a contractor for the repairs. We could do this work in-house (and still may), but it will pull a couple staff members off of other projects for several weeks, and we are already desperately behind on many projects.
- The first "Coffee and Cars" event was a big success. Thank you to Director Gray and Manouch for getting this new experience started.
- The "Ain't Necessarily Dead Festival" was a monster success, with record attendees and record sales for almost every vendor. Despite the large crowd, there were no major problems.
- Approximately 30 people showed up for the Rec Park flagpole dedication ceremony. This new flagpole was paid for with donations from the Leadership Auburn Class of 2025.
- Finally, I am happy to announce that Youth Services Coordinator Kasey Casl has accepted the job of Youth Services Manager. Kasey has been with ARD for 15 years, and her work as the YS Coordinator has made a difference. Kasey will assume the role of manager in early November.

Upcoming events and dates to be aware of:

September 25:	Celebrate the Community Dinner (ARD presenting the "Friend of Recreation" award
September 28:	Obstacle Course Race at Regional Park
October 18:	Auburn Harvest Festival
October 25:	Coffee and Cars

Meetings and events attended or scheduled to attend

9/2:	Rotary
9/9:	Rotary
9/10:	ARD Manager's meeting
9/10:	ARD Special Board meeting
9/11:	Sr. Park Worker interviews
9/11:	Rec Park flagpole dedication ceremony
9/11:	Kidzapalooza at Rec Park
9/12:	Dead Fest set up
9/13:	Ain't Necessarily Dead Fest

9/15:	A&D Committee
9/16:	Rotary
9/17:	Finance Committee
9/17:	Obstacle Race planning meeting
9/18:	ARD Safety Meeting
9/19:	Rotary BBQ
9/23:	Rotary
9/24:	CAPRI webinar – liability claims
9/24:	Park Worker interviews
9/25 – 27:	Obstacle Race set up
9/25:	Celebrate Community Dinner
9/28:	Obstacle Race

Veona Galbraith
Administrative Services Manager
Report to the Board of Directors
September, 2025

Period Covered: August 2025

Executive Summary
For the year 2025-2026, the Financials reflect the Final budget for 2025-2026. This report outlines key areas where actual financials deviated by **$10,000** or more from the budget, both over and under budget.

Revenue Overview

- **Total Revenue:** $3,173,190 YTD
- **Budgeted Revenue:** $3,094,633 YTD
- **Variance: +$96,532**

Significant Variances:

1. **Park & Recreation Program Revenue**
    - **Actual:** $910,535
    - **Budgeted:** $865,997
    - **Variance: +$44,538**
    - **Explanation:** Youth Services' Programs came in $16,408 over the estimated budget. Recreations Services' Adult Softball program took in $14,805 that was not budgeted for, and Youth Camps came in $17,713 above budget.
2. **Grants and Donations Revenue**
    - **Actual:** $26,833
    - **Budgeted:** $9,152
    - **Variance: +$17,682**
    - **Explanation:** Youth Services had unexpected grant funds of $6,432, and Facilities and Grounds had In-kind donations from Sierra Little League for the ball field in Meadow Vista and Leadership Auburn for a combined total of $9,579 for this year.
3. **Interest/Investment Income**
    - **Actual:** $83,219
    - **Budgeted:** $48,215
    - **Variance: +$35,004**

4. **Tax Revenue**
   - **Actual:** $3,173,190
   - **Budgeted:** $3,094,633
   - **Variance:** **-$10,434**
   - **Explanation:** Current Supplemental Property Taxes are coming in lower than expected by $10,446.

Expense Overview

- **Total Expenses:** $3,032,017 YTD
- **Budgeted Expenses:** $3,093,519 YTD
- **Variance: -61,502**

Significant Variances:

1. **Operations & Supplies Expenses**
   - **Actual:** $247,656
   - **Budgeted:** $265,983
   - **Variance: -$18,327**
   - **Explanation:** Liability Expense is lower than anticipated, which is saving the District $9,735 at this point. Gas expenses are currently below budget by $4,453.
2. **Utilities**
   - **Actual:** $93,832
   - **Budgeted:** $105,604
   - **Variance: -$11,772**
   - **Explanation:** PGE is in the process of invoicing differently, and consequently, they have not billed for 3 of our accounts. So, these savings are not accurate.
3. **Bldg. and Grounds Maintenance Expenses**
   - **Actual:** $293,008
   - **Budgeted:** $266,895
   - **Variance:** **+$26,113**
   - **Explanation:** Maintenance on Equipment is over by $25,917, and the added maintenance at Meadow Vista Park has put us over by $13,327. Other line items are under budget, bringing the total bottom line to $26,113 over budget.
4. **Salaries Expense**
   - **Actual:** $1,217,720
   - **Budgeted:** $1,258,368
   - **Variance: -$40,648**
   - **Explanation:** Facilities & Grounds are down 1 staff member and 2 other staff members are on unpaid leave, saving the program $14,203 in wages. Youth Services tightened up their Day Camp staffing schedule and the financials show a savings of $36,679 in salaries. Some of this may be a timing issue as some of Day Camp Wages will be paid out in September.
5. **Benefits & Payroll Costs**
   - **Actual:** $592,105
   - **Budgeted:** $625,347
   - **Variance: -$33,242**
   - **Explanation:** When wages are down, it has a direct impact on roll-ups. The District's CalPERS Prefunding came in $8,010 under CalPERS' estimate as a result of our contribution to the UFL. (Unfunded Liability) Lastly, the District's Workers' Comp was estimated slightly higher than our renewal rate saving the District here as well.

6. **Capital Improvement Projects**
    - **Actual:** $227.878
    - **Budgeted:** $211,300
    - **Variance:** **+$16,578**
    - **Explanation:** The Marriott Meadows Project has moved forward, which was not in the original budget; however, funding will reimburse the District this fiscal year.

Summary and Recommendations

Recommendations:
- Continue to offset overspending in Equipment Maintenance by cutting other maintenance line items.

Veona's Appointments to Note for August:
- 4 Oracle NetSuite (Accounting Program) meetings
- 5 Sage Intacct (Accounting Program) meetings
- Interactive Meeting with Employee concerning Workers Comp and accommodations
- CSDA Meeting with Kevin Kiley
- Meeting with Tyler Technologies (Accounting Program)
- Meeting with Odoo (Accounting Program)

Mike Scheele
Landscape Architect/Project Manager
Report to the Board of Directors
September, 2025

RECREATION PARK

- **Gym Roof Failure:** City of Auburn Building Permit has been approved along with the steel truss design so truss fabrication has begun. Work at the gym is progressing quickly. The existing solar panels and LED light fixtures have been removed and stored, and the whole ceiling and all the insulation has been removed and disposed. Work is currently on hold now, waiting for the trusses to be delivered to the site. Once on site, the roof will be removed, trusses installed and sheathed with plywood and paper as quickly as possible in a window of time with hopefully no rain.
- **North Playground:** Play structure needs to be replaced and is planned as a Lower Grades (2–5 year-old) design. Public voting and turnkey "vendor install" process will be used again. Project has been pushed out to next fiscal year.
- **North Playground Path of Travel:** Concrete walkway ADA path of travel has been re-designed to come off the NE corner of the gym by the splash pad instead of across the lawn. A separate, shorter non-ADA concrete path will be constructed to come off of the main asphalt path for parents with strollers. Staff is in process of finalizing the drawings for this work and will be obtaining budget pricing from a contractor prior to being officially put out to bid. Project has been pushed out to next fiscal year.
- **Beggs Field Score Tower Staircase:** Staff has researched and found a company that makes steel modular stair systems and have come up with a design to replace the existing wooden ones. Project will most likely be put out to bid in the fall for winter work and completion before Feb 2026 baseball season begins.

MEADOW VISTA & PLACER HILLS PARKS

- **Meadow Vista Park Ballfield:** SFLL has reported that the scoreboard is working perfectly and that they will be installing the scoreboard protective netting, the dugout benches, and the concrete slabs for the snack shack/storage sheds soon. Staff has requested and hopes to receive updates on this work soon.

ASHFORD PARK

- **Levee Repairs & Asphalt Pave to Garage:** Two projects have been pushed out so that this project can be moved up in priority. Staff will be meeting with a contractor to re-discuss this scope of work and get a new budget estimate. Work is planned to be done this winter weather permitting or at least bid this winter for early spring installation. It may make the most sense to repair the levee in concrete this winter and do the asphalt paving in the spring.

OVERLOOK PARK

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Project:** Revised plans have been submitted to Placer County for a hopefully simplified/streamlined pre-development review. Staff hopes to find out which permits will be required and get them in process, secure budgetary pricing from a big contractor and get a phased portion of the park out to bid this winter. Staff also gearing up to re-start the woodland clearing work project with the Sacramento Regional Conservation Corps. This collaboration is a requirement of the grant and the project was previously approved by the board but put on hold in 2021.
- **Marriott Meadows Park Site Fencing Improvement Project:** Work on the fence project is proceeding quickly. Staff has had to work with one of the neighbors regarding the fact that it was discovered they had made improvements in their back yard that turned out to be on ARD property.
- **Dry Creek Picnic Area Playground Replacement Project:** Contract has been signed with the playground vendor (Kompan) and order placed. Estimate is that all parts will be ready in October with installation happening in November/December.
- **Pickle Ball and Tennis Court Crack Repair/surfacing Project:** Courts will be monitored this winter for water damage and a long French drain project partially surrounding the courts has been added to the project list. When installed, it is hoped that this drainage system will remedy the suspected water intrusion under the paved surfaces.

CANYON VIEW COMMUNITY CENTER (CVCC)

- **Bike Park:** Replacement signage has been received and prepped/reinforced. Contractor has been alerted that they are ready to be installed. Staff is awaiting schedule from contractor.

RAILHEAD PARK

- **Parking Lot Repair/Re-seal;** Parking lot re-paving and striping project was completed on the day before the Fourth of July holiday.
- **New Irrigation Pump & Filter:** Project was completed at the end of April however staff has been experiencing problems with the radio communication to the pump. Vendor and contractor are working on fixing this issue asap.

WINCHESTER/SUGAR PINE RIDGE PARK

MISCELLANEOUS ITEMS

- Assisting Rec Services with the installation of a swim suit dryer in the pool locker rooms. Possible additional minor assistance with the improvements at the Meadow Vista Park pond spillway. Assisting with purchase of new bollards for the bike park parking lot. Coordination of installation of new bike racks at Overlook Park. Updates of monthly Board reports and Project Activity Reports etc.

Jesse Williams
Facilities & Grounds Manager
Report to the Board of Directors
August, 2025

Ashford Park:
- Continued organizing the Facilities and Grounds Shop.
- Replaced curb bumpers.

Canyon View Community Center:
- Replaced two string trimmers and two telescopic pole saws that were "deemed not worth repairing" with electric ones to ease us into the post-gas era.

Placer Hills Park:
- Lifeguard First Aid and Safety serviced our eye wash station for the pool.
- Replaced the Placer Hills Pool circulation pump.

Recreation Park:
- Serviced the #28 and #29 trucks.
- Performed smog check on the #01 truck.
- Lifeguard First Aid and Safety serviced our eye wash station for the pool.
- Norris Electric installed (2) single pole, 20Amp switches for the pool flood lights.
- Serviced the ProCore 864 Large Area Aerator.
- Continued replacing the windscreen between the Day Camp Modulars.
- Replaced the entrance mats to the community center.

Railhead Park, Recreation Park, Regional Park:
- Applied Replenish 5-4-5 organic and mineral based fertilizer to Beggs Field, Bill Bean Field, James Field, Railhead Field A and B, Recreation Field, Regional Field B and Ridge Runners Field. Replenish 5-4-5 is an all-purpose formulated fertilizer with organic poultry compost that provides long term feeding. Multiple forms of carbon provide a sustainable food source for long term biological activity and the minerals replenish the soil with the nutrients that are taken away during the season. Soil re-mineralization provides both the soil and the plant with what they need to stay active.

Recreation Park, Regional Park:
- Applied Yara 0-0-50 fertilizer to Bill Bean Field and James Field. Yara 0-0-50 strengthens plants by making them less susceptible to disease and adverse conditions and corrects potassium deficiencies.

- Applied Magnesium Sucrate 45% fertilizer to Beggs's outfield, Recreation Field and Ridge Runners infield. Magnesium Sucrate provides an available source of magnesium to plants deficient in it.

Regional Park:

- Serviced a Husqvarna 535LS String Trimmer.
- Serviced a Husqvarna 336FR Brushcutter.
- Serviced the Smithco Sweep Star V62 Sweeper Vac.
- Serviced one of the John Deere TX 4x2 Traditional Utility Vehicles.
- Serviced a 327PT5S telescopic pole saw.
- Serviced the Ventrac 4500Y Compact Tractor.
- Serviced the John Deere 310E backhoe loader.
- Started repairing the Facilities and Grounds shed #1.
- Folsom Lock and Security repaired the bathroom doors.
- Quarterly fire inspections performed by West Coast Fire Inspection.

Mark Brunner
Recreation Services Manager
Report to the Board of Directors
September, 2025

Aquatics

- The Sierra Pool will reopen on February 3. Placer High School and Colfax High School will begin their swim seasons on that date. Masters Swimming will also return the first week of February.
- Robalos and Mermaids 2026 seasons will both start on April 27.

Special Events

- Kidzapalooza was held on September 11th at Recreation Park. This event is in partnership with the Nonprofit Kidzapalooza. At this fee event, kids have the opportunity to work with several hands-on vendors that introduce them to music, art, and other extracurricular activities.
- The Dead Fest was held at Regional Park on September 13th. This year's event was the highest attended Dead Fest in the history of the event. The perfect weather, great live music, and the fun vendors attracted a huge crowd.
- 2025 Special Event Season Upcoming Dates:
    - Obstacle Course — September 28 — Regional Park
    - Harvest Festival — October 18 — Recreation Park
    - Santa's Toy Chest — December 20 — TBD

Sports

- Summer Adult Softball held its playoffs in September. The 5-game season Fall leagues are expected to start later this month.
- YDL Basketball registration is open. The league currently has 400 basketball players registered for the league already. It is expected that 900 will register before our registration deadline of October 27.
- Our new Grass Volleyball League started in September. This league has 6 teams registered and all of our games will be played at Regional Park.

- Summer/Fall Adult Basketball League is now half way through its season. Playoffs will be held in early October.

Youth Services

- Starting in November, Kasey Casl, will be promoted to the position of Youth Services Manager. She has a great relationship with all of the staff and will take the department to a new level.
- Program numbers remain high at all three of our Discovery Club locations.
- Youth Services will be hosting an October break camp at Newcastle the first week of October for the Newcastle Discovery Club students who will be out on break.
- Newcastle Elementary School has given the Discovery Club program another classroom up at the top of the campus. Staff will be able to relocate our older group of kids to the upper campus with the building. The move will be made in early October.

Manouch Shirvanioun
Customer Service/Marketing Manager
Report to the Board of Directors
September, 2025

- Placer Hills Education Foundation Fundraiser at Meadow Vista took place on 9/20
- Recovery Happens at Recreation Park took place on 9/6
- Rotary BBQ took place at Recreation Park on 9/19
- Up Town Signs sponsored Obstacle Race bibs
- Reviewed and approved Fee Waivers
- Leadership Auburn Class of 2026, Retreat weekend on 9/13 and 9/14
- Leadership Auburn Executive Committee Meetings
- Chamber Ambassador Ribbon Cutting visits

	AUGUST VANDALISM REPORT		LABOR COSTS		MATERIAL COSTS
8/1/2025	Railhead Park - Playground equipment - GIZMO		$56.40		$697.85
8/1/2025	Regional Park - 3 Faucets		$86.36		$350.75
8/29/2025	Regional Park - Parts for playground repair.		$56.40		$1,241.74
8/29/2025	Regional Park - Bleacher, hose reel, safety net		$155.64		$3,121.56
		Total Labor for July	$354.80	Total Material for July	$5,411.90
		Total Labor for Fiscal Year 2023-24	$1,817.31	Total Material for Fiscal Year 2023-24	$21,288.94
		Total Labor for Fiscal Year 2024-25	$3,524.82	al Material for Fiscal Year 2024-25	$38,468.63

8.1 Cover sheet – Amending 2025/2026 Project List and CIP

Auburn Area Recreation and Park District Acquisition and Development Committee September, 2025; Board of Directors Meeting September, 2025

The Issue

Shall the Auburn Recreation District amend the existing 2025/2026 Project List and Capital Improvement Project List (CIP) to coincide with the FY 25/26 Budget Revision?

Background

The ARD Board of Directors approved the 2025/2026 Project List and CIP in March, 2025.

As staff prepared the budget revision for FY 2025/2026, a proposed revision was also made to the 2025/2026 Project List and Five-Year CIP.

A list of those proposed revisions, as well as a spread sheet showing those revisions, is attached. All changes from the previously approved Project List and CIP are noted with corresponding highlights.

A document with brief explanations of the changes to the Project List (through FY 27/28) is also attached.

District Policy, Section H states:

3. Project List: The yearly Project List may include all funded items from that Fiscal Year's Capital Improvement Plan plus all planned General Fund projects costing an estimated $5,000 or more. The Project List may be amended throughout the year if a project is identified after the creation and approval of the list. The Project List should be presented to the Board for approval by May of each Fiscal Year.

Recommendation for Board of Directors

Staff recommends that the Board direct staff to continue to begin preliminary work, provide appropriate environmental analysis and go to bid as appropriate for the projects on the proposed amended FY 25/26 Project List, and approve the Five-Year Plan Update.

The A&D Committee reviewed and sent this item to the Board for review and consideration.

Alternatives Available

1. Bring this item back to a subsequent A&D Committee meeting for further review

Fiscal Impact

The estimated costs and proposed funding for each project are included on the project list.

Attachments

FY 2025/2026 Project List and CIP – PROPOSED Revision
FY 2025/2026 Project List and CIP – EXISTING
FY 25/26 Project List and CIP notes (through FY 27/28)

Auburn Recreation District Five Year Project List

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

2025/2026

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind	
Estimated balance				23,009	896,930	910,000	387,233	2,305,246	300,000	25,200	
Recreation Park											
Beggs scorebooth staircase replacement	40,000				40,000						
Beggs Scoreboard	25,000									17,500	7,500 Equip reserves
Gazebo repair (deductible)	10,000				10000						
Rec Shop fire improvements	8,300				8,300						
Gym Roof deductible + improvements	13,010				13,010						
Regional Park											
Dry Creek playground replace/ADA POT	115,000				30,000	85,000					
Marriott M. fencing/consulting/CCC/permit	163,000							163,000			
MV Park											
MV baseball field scoreboard/dugout	38,700					31,000				7,700	
Ashford Park											
Levee Repairs and paving to gargage	100,000				100,000						
Overlook Park											
Modular roof and siding repair (deductible)	7,500				7,500						
Various Parks											
Parking bumpers at Solar Panels(Rec/Reg)	10,000				10,000						
Drinking fountain replacement (Install)	20,400				20,400						
Railhead Park											
Parking lot repair/reseal + curb repair	157,022			20,000	137,022						
New pump and filter	80,700		700								80,000 Equip. reserve
TOTAL	788,632	0	700	20,000	376,232	116,000	0	163,000	0	25,200	701,132
Estimated Balance Remaining				3,009	520,698	794,000	387,233	2,142,246	300,000	0	

Marriot Meadows	
22,383	Dudek
103962	Fencing
36,481	Clearing
162,826	

Note: Assumes $100,000/year in County Mitigation Fees
Note: Assumes $5000/year in ADA reserve funds
Note: Assumes $10,000/year in city mitigation
Note: Assumes $50,000 added to FCC per year
Note: Assumes $50,000/year in Equipment Reserve funds

Proposed

Auburn Recreation District Five Year Project List

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

2026/2027

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind	Notes
Estimated balance				13,009	570,698	894,000	397,233	2,142,246	300,000		
Recreation Park											
North (Front) Playground	120,000						120,000				
North Playground, Path of Travel	30,000						30,000				
Charging station Infrastruction/Engineering	100,000				100,000						
Emergency exit on to Auburn Folsom Rd.	80,000						80,000				
Sheds/chargers for utility carts	60,000				60,000						
New pump/filter	100,000										Equip. Reserve
Placer Hills Park											
PH Pool locker room plumbing & Floor	50,000				50,000						
Regional Park											
Marriott Meadows Development	3,137,246					695,000		2,142,246	300,000		
Electric repair at pond lights	50,000				50,000						
Tennis Court Path of Travel	41,000			13,000		28,000					
Kiosks/signage	10,000				5,000	5,000					
Breezway Painting	40,000				40,000						
Gym/locker room roof (reval)	8,000				8,000						
French drain system at PB courts	35,000				35,000						
Overlook Park											
Interpretive Signage (2 x $5K)	10,000						10,000				
Barriers to prevent access to back areas	10,000				10,000						
Various Parks											
Tree audit/survey	30,000				30,000						
TOTAL	3,911,246	0	0	13,000	388,000	728,000	240,000	2,142,246		0	
Estimated Balance Remaining				9	182,698	166,000	157,233	0		0	

Note: Assumes $100,000/year in County Mitigation Fees
Note: Assumes $5000/year in ADA reserve funds
Note: Assumes $10,000/year in city mitigation
Note: Assumes $50,000 added to FCC per year
Note: Assumes $50,000/year in Equipment Reserve funds

Proposed

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2027/2028

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Estimated balance				5,009	232,698	266,000	167,233	0		
Recreation Park										
Painting/mural maintenance shop building	3,000		3,000							
Sierra Pool Resurfacing										
Regional Park										
Pond leak investigation	40,000				40,000					
Shade structures at south-end picnic tables	60,000				30,000	30,000				
PB court slip sheet repairs	180,000				180,000					
Gym floor replacement										
Overlook Park										
Various Parks										
TOTAL	283,000	0	3,000	0	250,000	30,000	0	0	0	283,000
Estimated Balance Remaining				5,009	-17,302	236,000	167,233	0	0	

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

Note: Assumes $5000/year in ADA reserve funds

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

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

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

Proposed

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2028/2029

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Estimated balance				5,009	32,698	336,000	177,233	0		
Recreation Park										
Resurface parking lot	0									
Regional Park										
Pave the other 1/2 of Park Drive	0									
	0									
	0									
	0									
	0									
Tutor Totter										
Resurface Parking Lot										
Various Parks										
TOTAL	0	0	0	0	0	0	0	0	0	0
Estimated Balance Remaining				5,009	32,698	336,000	177,233	0	0	

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

Note: Assumes $5000/year in ADA reserve funds

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

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

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

Proposed

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2029/2030

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Estimated balance				10,009	82,698	436,000	187,233	0		
Recreation Park										
	0									
Regional Park										
Repave Parking lot	0									
	0									
	0									
	0									
CVCC										
Repave Parking lot										
Various Parks										
TOTAL	0	0	0	0	0	0	0	0	0	0
Estimated Balance Remaining				10,009	82,698	436,000	187,233	0	0	

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

Note: Assumes $5000/year in ADA reserve funds

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

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

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

Proposed

Auburn Recreation District Five Year Project List

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

2025/2026

Estimated balance				23,009	650,775	879,000	208,415	2,298,246	300,000		32,700
PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen Fund	ADA	Reserve	Cnty Mit	City Mit	Grants	M.M Savings	In Kind	COVID Relief Funds
Recreation Park											
Charging station infrastructure/engineering	80,000				80,000						
Emergency exit on to Auburn Folsom Rd.	[illegible]						[illegible]				
North (Front) Playground	120,000						120,000				
North Playground, Path of Travel	30,000						30,000				
Beggs scorebooth staircase replacement	30,000				30,000						
Beggs Scoreboard	15,000										
Sheds in shop yard	20,000										
EV chargers for equip., District vehicles	40,000				40,000						
Replacing power from PG&E poles	7,500				7,500						
[illegible]	10,000				10,000						
Regional Park											
Dry Creek playground replace/ADA path of tra	125,000				40,000	85,000					
Electric repair at pond lights	50,000				50,000						
Bath, plumbing upgrade (moved from ...)	[illegible]										12,700
Gym and locker room roof repair	20,000										20,000
Ashford Park											
Levee Repairs and paving to gargage	75,000				75,000						
Overlook Park											
Modular roof and siding repair (deductible)	7,500				7,500						
Various Parks											
Parking bumpers at Solar Panels(Rec/Reg)	10,000				10,000						
Drinking fountain replacement	35,000				35,000						
Railhead Park											
Parking lot repair/reseal + curb repair	155,000			20,000	135,000						
New pump and filter	[illegible]										
TOTAL	[illegible]	0	0	20,000	440,000	85,000	190,000	0	0	0	32,700
Estimated Balance Remaining				3,009	210,775	794,000	18,415	2,298,246	0	0	0

Note: Assumes $100,000/year in County Mitigation Fees
Note: Assumes $5000/year in ADA reserve funds
Note: Assumes $10,000/year in city mitigation
Note: Assumes $50,000 added to FCC per year
Note: Assumes $50,000/year in Equipment Reserve funds

Existing

Auburn Recreation District Five Year Project List

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

2026/2027

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	Savings	In Kind
Estimated balance				8,009	260,775	894,000	28,415	2,298,246		
Recreation Park										
Meadow Vista Park										
PH Pool locker room plumbing & Floor	50,000				50,000					
Regional Park										
Marriott Meadows Development	3,293,246					695,000		2,298,246	300,000	
Tennis Court Path of Travel	41,000			13,000		28,000				
Kiosks/signage	10,000				5,000	5,000				
Gym floor replacement										
Breezway Painting	40,000				40,000					
Overlook Park										
Interpretive Signage (2 x $5K)	10,000						10,000			
Barriers to prevent access to back areas	10,000				10,000					
Various Parks										
Tree audit/survey	30,000				30,000					
TOTAL	3,484,246	0	0	13,000	135,000	728,000	10,000	2,298,246		0
Estimated Balance Remaining				-4,991	125,775	166,000	18,415	0		0

Note: Assumes $100,000/year in County Mitigation Fees
Note: Assumes $5000/year in ADA reserve funds
Note: Assumes $10,000/year in city mitigation
Note: Assumes $50,000 added to FCC per year
Note: Assumes $50,000/year in Equipment Reserve funds

Existing

Auburn Recreation District Five Year Project List

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

2027/2028

PROJECT	Est. Cost	$ from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	[illegible] Savings	In Kind	Notes
Estimated balance				9	175,775	266,000	28,415	2,298,246			
Recreation Park											
Painting/mural maintenance shop building	3,000		3,000								
Regional Park											
Pond leak investigation	40,000				40,000						
Shade structures at south-end picnic tables	60,000				30,000	30,000					
Overlook Park											
Various Parks											
TOTAL	103,000	0	3,000	0	70,000	30,000	0	0		0	103,000
Estimated Balance Remaining				9	105,775	236,000	28,415	2,298,246		0	

Note: Assumes $100,000/year in County Mitigation Fees
Note: Assumes $5000/year in ADA reserve funds
Note: Assumes $10,000/year in city mitigation
Note: Assumes $50,000 added to FCC per year
Note: Assumes $50,000/year in Equipment Reserve funds

FY 25/26 Project List and CIP notes

Information and proposed changes to previous list

FY 25/26

Recreation Park

Beggs Field staircase replacement: this project was pushed back from FY 24/25 and will replace the old, wooden staircase that is often in need of repair.

Beggs Field scoreboard: ARD has worked with Auburn Little League on this project for over a year. ALL has settled on a scoreboard design. Staff now need to ensure that the engineering for the support poles is correct and will likely need to have new poles installed.

Gazebo repair (deductible): this is new to the list, with $10,000 being funded to pay for the repairs to the large gazebo at the back of the park, damaged by a falling tree in early September (2025).

Rec shop fire improvements: this is new to the list, and covers the costs of extra work staff had done when the repairs were completed from the 2023 maintenance shop fire. This includes extra fence work and locks that were not covered by insurance.

Rec gym roof deductible + improvements: this is the deductible for the Rec gym roof plus some work not covered by insurance.

Regional Park

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

Marriott Meadows fencing/consulting/CCC/permit: this includes several projects/items that must be completed before the work can start on Marriott Meadows next year, including fencing (already started), brush clearing and getting permits from Placer County.

MV Park

MV baseball field scoreboard/dugout: this is the remainder of the project that was started in FY 24/25.

Ashford Park

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

Overlook Park

Modular roof and siding repair (deductible): this project was pushed back from FY 24/25

Various Parks

Parking bumpers as solar panels (Rec/Reg): to help protect the solar panel poles

Drinking fountain replacement (installed): this project is completed (3 fountains)

Railhead Park

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

New pump and filter: this project was pushed back from FY 24/25. The project is ready to be completed, however weather has continued to push the project into FY 25/26.

FY 26/27

Recreation Park

North (Front) playground: this project was pushed back from FY 25/26, and will replace the playground at the north end of Recreation Park.

North Playground, Path of Travel: the project was pushed back from FY 25/26, and will establish an ADA path of travel to the playground.

Charging station infrastructure and engineering: this project was pushed back from FY 24/25. This work is being done to establish where charging stations for ARD vehicles can be located and to reconcile the power needs. Finding space at Recreation Park could be problematic.

Emergency exit on to Auburn Folsom Rd.: This project was pushed back from FY 25/26

Sheds/chargers for utility carts: this is a new project to the list, and would add storage sheds and power for the electric utility carts ("Gator" type carts) that the District will need to switch to per State mandate.

New pump/filter: this is a new project that would replace the existing, and very old irrigation pump/filter with new.

Placer Hills Park

Placer Hills Pool locker room floor: this project was pushed back from FY24/25 and will repair the flooring in the pool locker rooms.

Regional Park

Marriott Meadows Development: should enough funding become available.

Electric repairs at pond lights: running new conduit and wire so that the lights on the east side of the pond will work

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

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

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

Gym and locker room roof repair: a revisit and patch of some of the work that was completed in FY 25/26

French drain system at PB courts: this is a new project that would put a French drain system around the courts to help prevent water from seeping under the asphalt.

Overlook Park

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

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

Various Parks

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

FY 27/28

Recreation Park

Painting new mural at maintenance shop building: This project was pushed back from FY 25/26

Sierra Pool resurfacing: this is a placeholder until a budget and funding can be established, however this project will likely cost $300,000+

Regional Park

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

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

PB Court slipsheet system: this project is new, and would replace/repair the existing courts with the same system that has been proven successful at the Meadow Vista PB courts.

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

8.2 Cover Sheet: Request for Authorization to Contract for Accounting Software Implementation

Auburn Area Recreation and Park District (ARD/District) Finance Committee meeting, Sept 2025; Board of Directors meeting, Sept 2025.

The Issue

Shall the Auburn Area Recreation and Park District approve the Administrative Services manager authorization to contract with one of the three agencies below for our future Accounting Program?

Background

Over the past three years, the District has discussed plans to modernize its accounting system as part of ARD's broader goal of its Financial Sustainability Program. In alignment with this effort, staff have conducted a comprehensive evaluation of five modern accounting software solutions, and have narrowed down our selection to three:

- ~~**Odoo Open Source ERP**~~
- ~~**Acumatica**~~
- **Tyler Technologies**
- **Sage Intacct**
- **Oracle NetSuite**

Multiple meetings, product demonstrations, and pricing reviews have taken place to assess functionality, cost-effectiveness, and long-term value to the District. All three platforms are intuitive, cloud-based systems with scalable features to support the District's financial operations now and in the future.

District policy regarding the bidding of software programs such as these is as follows:

G. ***<u>Exceptions to Competitive Bidding.</u> Provisions requiring competitive bidding shall not apply to the following instances:***
4. When a purchase involves goods of a technical nature, where it would be difficult for a vendor to bid on a standard set of specifications, the Purchasing Agent shall undertake a thorough review of known products and a comparison of features that most closely meet the District's need at the least cost.

Staff is requesting authorization to proceed with contracting for a new accounting software solution, with the following cost parameters:

- **Implementation Cost:** Not to exceed **$45,000** (one-time) in fiscal year 2025-26.
- The **Annual Subscription costs** not to exceed **$45,000/year**, with expected annual increases of 3 – 5%.

At this time, a final vendor has not been selected. This authorization will allow staff to complete negotiations and proceed with procurement once a vendor is selected based on best value to the District. This will also allow staff the recommended six months to implement the new program.

Justification

- The current accounting program/system (Microsoft Great Plains) has been sunsetting for the past 5 years; this year will be the last year of any type of program update, and Microsoft will no longer support the program.
- An old program lends itself to easier online hacks.
- The proposed systems offer modern reporting tools, automation, integration capabilities, and scalability.
- This investment is a key component of the District's long-term tracking for Financial Sustainability efforts.

Recommendation

The Finance Committee recommends forwarding this with a positive recommendation to the Board of Directors for review and approval to authorize staff to contract with a qualified vendor for accounting software, with total implementation costs not to exceed **$45,000 and an annual $45,000 per fiscal year ongoing**, for services, upgrades and enhancements.

Attachments

None

8.3 Cover Sheet - Amendment of the Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting, September 2025; Board of Directors' meeting, September 2025.

The Issue

Should the Auburn Recreation District (District) approve the 2025-2026 Updated Obsolescence List (Equipment Reserves)?

Background

The Obsolescence List is integral to the Equipment Reserves, which fund the acquisition and rehabilitation of assets. The District has proposed seven changes to the Obsolescence List for the 2025-2026 fiscal year.

Eight changes are proposed in 2025-2026

1. **Commercial Refrigerator at CVCC:** Deferred the purchase until 2026-27 **($5,200)**
2. **Sheds for Facilities and Grounds:** Removed from Obsolescence and combined with Chargers for Equipment in Project List. **($20,000)** for 2026-27.
3. **Irrigation Pump for Recreation Park:** Deferred the purchase until 2026-27 **($80,000)**
4. **Sierra Pool Umbrella:** Removed, have one in stock currently **($1,020)**
5. **Sierra Pool Chlorine System: ADDED** To replace part of old system **+$36,000**
6. **Splash Pool Circulation Pump:** Not needed this year, moving to next fiscal year. **($6,300)**
7. **Ridge Runner's Field Scoreboard:** Replacement costs will be covered by the General Fund and is being moved to 2026-2027. **($7,900)**

Changes proposed for 2026-2027

1. **Commercial Refrigerator at CVCC:** Purchase a residential refrigerator instead of a commercial one. **($1,700)**
2. **Irrigation Pump for Recreation Park:** Increased acquisition cost to allow for larger pump output and new steal protective box. **+$20,000**

Recommendation for the Board of Directors

The Finance Committee recommends forwarding this amendment with a positive recommendation to the Board of Directors for review and approval of the updated Obsolescence List for 2022-2026 through 2029-2030.

Fiscal Impact

- 2025-2026: Decrease of $76,520
- 2026-2027: Increase of $117,200

Attachment

- 5-year Obsolescence List

2025/2026

Auburn Recreation District Park Obsolescence List

New Assets

Moved to another year or eliminated

FUNDING SOURCE

Estimated balance				Orig	year to be	New	783,848	0	
ITEM	Acquired	Purchase $	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund	
Vehicles									
2007 Ford Ranger vin 95261 unit 10	2006	$11,327	19	2025	2025	$50,000	$50,000		
Utility Carts									
Mowers									
Grounds Equipment									
Advance 320 Floor Scrubber	1992	$4,000	32	2024	2024	9,400	$9,400		
Partner Power cutter				2025	2025	5,967	$5,000	967	Purchased 5,966.54
Facilities									
~~Commercial Refrigerator (CVCC)~~	~~2002~~	~~$1,062~~	~~23~~	~~2025~~	~~2025~~	~~$5,200~~			Move to 26-27
~~Sheds for Facilities and Grounds~~						~~$20,000~~			Moved to Projects
Heat & Air Units									
Rec building - Youth services office HVAC 3.5 to	2007		18	2025	2025	$18,400	$18,400		
Pumps									
~~Recreation Park irrigation pump/motor (rebuilt '1~~	~~2006~~	~~$4,600~~	~~18~~	~~2024~~	~~2024~~	~~$80,000~~			Move to 26-27
RH VFD/Filter for Pond Pump	Unknown			2024	2024	$80,000	$80,000	700	Completed $80,700
Pools									
Heater, Sierra Pool	2018	$51,645	8	2026	2026	$68,000	$68,000		
Sierra Pool Lift						$10,000	$10,000		
~~Sierra Pool Umbrella #2 of 3~~	~~2012~~	~~807~~	~~7~~	~~2025~~	~~2025~~	~~$1,020~~	~~$0~~		Move to 26-27
Sierra Pool Chlorine system						$36,000	$36,000		ADD
~~Circulation pump, Splash pool~~	~~2015~~	~~4,600~~	~~9~~	~~2024~~	~~2024~~	~~6,300~~	~~0~~		
Rec Equipment									
Scoreboard for Beggs Field					2023	$25,000	$7,500	$17,500	Grant from ALL
~~Regional Park Scoreboard for C-Field~~	~~2002~~	~~2,367~~	~~22~~	~~2024~~	~~2024~~	~~$7,000~~	~~$0~~	~~$0~~	
TOTAL							284,300	1,667	
Est. Balance Remaining							499,548		

Auburn Recreation District Park Obsolescence List

2026/2027

							FUNDING SOURCE		
Estimated balance				Orig	year to be	New	629,548	0	
ITEM	Acquired	Purchase $	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund	
Vehicles									
2007 Ford F-250 4WD vin 63864 unit 8	2007	$24,237	19	2026	2026	$65,000	$65,000		
Utility Carts									
Gator Cart #5	2012	9,200	13	2025	2025	21,000	$21,000		
Mowers									
Facilities									
Commercial Refrigerator (REC)	Ukn					$5,500	$0	$5,500	
Commercial Refrigerator (CVCC)	2002	$1,962	23	2025	2025	$3,500	$0	3,500	Moved from '25-'26
Lakeside Room carpet (1,365 sq.ft.;carpet tiles	2007	4,500	17	2024	2024	12,100	$12,100		
Heat & Air Units									
Recreation HVAC #7 Unit	Uknown	$10,000	18	2025	2025	$18,400	$18,400		
Pumps									
Rec Park Pump/Filter	2006	$4,600	18	2024	2024	$100,000	$100,000		Moved from '25-'26
Grounds Equipment									
SDI 100 9K6M Sprayer	2005	7,997	19	2024	2024	$13,700	13,700		Moved from '25-'26
Rec Equipment									
Regional Park Scoreboard for C Field	2002	2,367	22	2024	2024	$8,150	$0	$8,150	Moved from '25-'26
Pool Equipment									
PH Pool circulation pump	2019	$3,400	8	2026	2026	$4,352	$0	$4,352	
Sierra Pool Umbrella #3 of 3	2023	850	7	2019	2026	1,070	0	$1,070	
Circulation pump, Splash pool	2015	4,600	9	2024	2024	6,500	0	6,500	Moved from '25-'26
TOTAL							230,200	29,072	
Estimated Balance Remaining							399,348		

Auburn Recreation District Park Obsolescence List

2027/2028

				Orig	year to be	New	FUNDING SOURCE	
Estimated balance							539,348	0
ITEM	Acquired	Purchase $	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund
Vehicles								
Gators								
Gator Cart #6	2012	$9,200	14	2026	2026	21,000	$21,000	
Computer Equipment								
Rec Park Server	2022	9,106	5	2022	2027	$12,060	$12,060	
CVCC server	2022	9,884	5	2022	2027	$12,060	$12,060	
Grounds Equipment								
Sweepster V62 pull behind leaf vacuum	2003	$21,610	25	2028	2028	$41,518	$41,518	
Facilities								
Daktronics scoreboard, Recreation Park gym	2005	$3,468	15	2018	2023	$8,400	$0	8,400
Heat & Air Units								
Rec building - Women's Restroom Heater	2008	$2,000	18	2026	2026	$6,600	$0	$6,600
Pool Equipment								
Sierra Pool Umbrella #1 of 3	2024	$850	3	2027	2027	$1,107	$0	$1,107
Placer Hills Pool Cover	2022	$4,133	4	2026	2026	$4,960	$0	4,960
TOTAL							86,638	21,067
Estimated Balance Remaining							452,710	

2028/2029

Auburn Recreation District Park Obsolescence List

FUNDING SOURCE

Estimated balance				Orig	year to be	New	602,710	0
ITEM	Acquired	Purchase $	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund
Vehicles								
2006 Ford Ranger vin 56762 unit 5	2006	$11,327	19	2025	2025	$51,000	$51,000	
Gators								
2013 Gator Cart	2013	$8,080	15	2028	2028	$22,000	22,000	
Mowers								
Push Mower for Winchester Park	2019	$2,842	10	2029	2029	$3,837	$0	3,837
Grounds Equipment								
Toro Pro Force Blower	2019	$22,330	10	2029	2029	$28,000	$28,000	
Gopher Getter Machine	2018	$2,220	10	2028	2028	$3,147	$0	$3,147
Gearmore Spreader PTB560	2018	$3,473	10	2028	2028	$4,922	$0	$4,922
Komat'su 25 Fork Lift (2004)	2018	$8,500	10	2028	2028	$12,049	$12,049	
Sprayer Shield	2018	$5,650	10	2028	2028	$8,010	$0	8,010
3.5 ton roller	2006	13,942	18	2024	2024	$22,725	$27,000	
Turfco top dresser	2005	11,779	17	2022	2028	$18,788	$24,000	
Heat & Air Units								
Rec building - lobby HVAC	2008	$9,000	20	2028	2028	$22,000	$22,000	
Facilities								
20" Floor Scrubber (Fang20-105)	2014	3,220	15	2029	2029	$4,900	$0	4,900
Alum Bleachers at C Field & Reg A Field	1987	9,801	39	2026	2028	$24,300	$24,300	
Regional gym roof	2007	$20,000	20	2027	2027	80,000	80,000	
Carpet Extractor	2018	$4,730	10	2028	2028	$6,704	$0	$6,704
Pool Equipment								
Sierra Pool Diving Board	2018	$5,332	10	2028	2028	$7,198	$7,198	
Sierra Pool Umbrella #2 of 3	2025	830	3	2028	2028	$1,146	$0	$1,146
Sierra Pool Suction Pump Motor	2021	$16,725	7	2028	2028	18,300	18,300	
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	7	2029	2029	6,600	0	6,600
Sierra Pool Cover	2022	13,377	6	2028	2028	17,900	17,900	
TOT[illegible]							333 747	32,666
Est[illegible]d Balance Remaining							268,963	

Auburn Recreation District Park Obsolescence List

2029/2030

ITEM	Acquired	Purchase $	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	FUNDING SOURCE Equip Reserve	Genl Fund
Estimated balance							428,963	0
Gators								
2013 Gator Cart	2013	$8,080	15	2029	2029	$24,150	24,150	
Facilities								
Rec, Cust Serv, Y Serv Offices Carpet	2006		23	2029	2029	12,500	$12,500	
Lobby & Hallway Carpet	2012	$9,900	17	2029	2029	22,700	$22,700	
2 - 85" Smart TV's for Foothills/Sierra Rooms	2023	$4,000	6	2029	2029	5,300	$0	5,300
Grounds Equipment								
Regional Tuff Shed	2004	$2,146	15	2019	2029	$3,500	$0	3,500
Heat & Air Units								
Rec building - cust serv. HVAC	2008	$6,038	21	2029	2029	$16,800	$16,800	
Rec building - computer server room HVAC	2019	$4,176	10	2029	2029	$6,800	$0	$6,800
Regional Facility offices HVAC	2008	$8,000	21	2029	2029	$22,290	$22,290	
Heat & Air Units								
Portable Mound	2023	$3,839	7	2030	2030	$5,400	$0	$5,400
Pumps								
Pool Equipment								
Sierra Pool Umbrella #3 of 3	2026	875	3	2029	2029	1,186	0	$1,186
PH Pool Sweep	2022	$5,886	8	2030	2030	$8,700	$0	$8,700
Sierra Pool Sweep	2022	6,391	8	2030	2030	$9,400	$0	$9,400
TOTAL							98,440	40,286
Estimated Balance Remaining							330,523	

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 Bermuda Grass at the Dog Park
9.2 County Mitigation Fund, $518,320
9.3 City Mitigation Fund, current balance $199,105, all funds allocated
9.4 California CLASS
9.5 Placer County Investment Report as of July 31, 2025
9.6 CEPPT Account Update Summary as of June 30, 2025

Discussion Item #1: Cover sheet – Bermuda Grass at the Dog Park

Auburn Area Recreation and Park District (ARD) Acquisition and Development Committee September, 2025; Board of Directors meeting September, 2025

The Issue

A discussion about installing/establishing a Bermuda grass turf at the Dog Park. Director Ainsleigh has requested that this item be discussed.

Background

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

One of the ongoing maintenance issues is the continued battle to keep the turf (relatively) healthy, especially based on the amount of traffic the park gets from dogs. The turf is currently a "Heinz 57 mix", meaning that it has a variety of different grasses and weeds.

Director Ainsleigh has asked that the A&D Committee consider adding and then converting the turf to Bermuda grass. Currently, ARD has Bermuda grass turf on James Field, Railhead Field A and B, Beggs Field (infield only) and Ridge Runners Field (infield only). The pros and cons for such a changeover are as follows:

Pros

- Very resilient grass in terms of wear and tear.
- Overall needs 30% less water.
- Does well in warm weather.

Cons

- Fragile in cold temperatures and tends to fall victim to turning brown and being damaged during fall and winter traffic.
- The cost and time to do this work.
- Mowing Bermuda grass requires a reel mower (which ARD has). Since the rest of the park is mowed with a rotary mower, the installation of Bermuda grass would require that two different mowers which would not be feasible with our current setup.

Recommendation for the Board of Directors

The A&D Committee sent this item to the Board to review and discuss.

Staff feels that while this idea has some degree of merit, ARD does not have the staffing resources to install and properly maintain such a turf at the Dog Park.

Fiscal Impact

Unknown at this time

Attachments

None

CLASS

Summary Statement

August 31, 2025

Investor ID: CA-01-0244

0000228-0000919 PDFT 820889

Auburn Area Recreation and Park District
471 Maidu Drive Ste 200
Auburn, CA 95603

California CLASS

California CLASS

Average Monthly Yield: 4.3256%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	Annual Equip Replacement Reserve	501,425.50	0.00	0.00	1,842.12	3,267.62	501,603.77	503,267.62
CA-01-0244-0003	Annual Future Capital Construction	501,425.50	0.00	0.00	1,842.12	3,267.62	501,603.77	503,267.62
TOTAL		**1,002,851.00**	**0.00**	**0.00**	**3,684.24**	**6,535.24**	**1,003,207.54**	**1,006,535.24**

Tel: (877) 930-5213 www.californiaclass.com

CLASS

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 4.3256%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	501,425.50	0.00	0.00	1,842.12	3,267.62	501,603.77	503,267.62

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
08/01/2025	Beginning Balance			501,425.50	
08/31/2025	Income Dividend Reinvestment	1,842.12			
08/31/2025	Ending Balance			503,267.62	

CLASS

Account Statement

August 31, 2025

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 4.3256%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	501,425.50	0.00	0.00	1,842.12	3,267.62	501,603.77	503,267.62

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
08/01/2025	Beginning Balance			501,425.50	
08/31/2025	Income Dividend Reinvestment	1,842.12			
08/31/2025	Ending Balance			503,267.62	

California CLASS

	California CLASS	
Date	Dividend Rate	Daily Yield
08/01/2025	0.000357093	4.3447%
08/02/2025	0.000000000	4.3447%
08/03/2025	0.000000000	4.3447%
08/04/2025	0.000118622	4.3297%
08/05/2025	0.000118303	4.3181%
08/06/2025	0.000118435	4.3229%
08/07/2025	0.000118367	4.3204%
08/08/2025	0.000355839	4.3294%
08/09/2025	0.000000000	4.3294%
08/10/2025	0.000000000	4.3294%
08/11/2025	0.000118535	4.3265%
08/12/2025	0.000118440	4.3231%
08/13/2025	0.000118539	4.3267%
08/14/2025	0.000118082	4.3100%
08/15/2025	0.000354759	4.3163%
08/16/2025	0.000000000	4.3163%
08/17/2025	0.000000000	4.3163%
08/18/2025	0.000118372	4.3206%
08/19/2025	0.000118413	4.3221%
08/20/2025	0.000118150	4.3125%
08/21/2025	0.000117952	4.3053%
08/22/2025	0.000354957	4.3186%
08/23/2025	0.000000000	4.3186%
08/24/2025	0.000000000	4.3186%
08/25/2025	0.000118790	4.3359%
08/26/2025	0.000119036	4.3448%
08/27/2025	0.000118978	4.3427%
08/28/2025	0.000118728	4.3336%
08/29/2025	0.000355377	4.3238%
08/30/2025	0.000000000	4.3238%
08/31/2025	0.000000000	4.3238%

OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of July 31, 2025

2976 Richardson Drive, Auburn, CA 95603
Phone: (530) 889-4120 | Fax: (530) 889-4123
www.placer.ca.gov/tax

PREFACE

Placer County Treasurer's Pooled Investment Report

July 31, 2025

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 680 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $377,705,134.52 in cash and investments maturing in the next 180 days.

General Fund
Portfolio Management
Portfolio Summary
July 31, 2025

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	120,000,000.00	120,000,000.00	120,000,000.00	5.31	1	1	4.389	4.450
U.S. Treasury Coupons	795,000,000.00	785,701,748.91	783,786,797.86	34.66	1,061	530	4.038	4.094
mPower Placer - Long Term	2,949,796.07	2,565,395.08	2,952,172.27	0.13	7,339	4,049	4.061	4.117
Federal Agency Coupons	1,079,000,000.00	1,079,184,390.00	1,078,938,636.51	47.72	1,462	873	3.802	3.854
Collateralized Inactive Bank Deposi	5,000,000.00	5,000,000.00	5,000,000.00	0.22	1	1	4.213	4.272
Negotiable Certificates of Deposit	100,000,000.00	99,888,850.00	100,000,000.00	4.42	364	279	4.289	4.349
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	1.02	366	186	4.147	4.204
Supranational	40,000,000.00	40,427,333.33	40,568,909.62	1.79	1,478	1,363	3.819	3.872
Commercial Paper Disc. -Amortizing	90,000,000.00	89,989,350.00	90,000,000.00	3.98	1	0	4.260	4.320
Local Agency Bond	8,916,585.82	8,573,552.97	8,916,585.82	0.39	7,270	4,665	2.961	3.002
mPower Placer	7,517,871.00	6,223,978.40	7,517,871.00	0.33	7,705	4,998	3.664	3.715
mPower - Folsom	377,103.36	332,927.09	377,103.36	0.02	7,684	4,172	3.446	3.494
Investments	**2,271,761,356.25**	**2,260,887,525.78**	**2,261,058,076.44**	**100.00%**	**1,177**	**680**	**3.956**	**4.011**
Cash								
Passbook/Checking (not included in yield calculations)	17,705,134.52	17,705,134.52	17,705,134.52		1	1	0.000	0.000
Total Cash and Investments	**2,289,466,490.77**	**2,278,592,660.30**	**2,278,763,210.96**		**1,177**	**680**	**3.956**	**4.011**

Total Earnings	July 31 Month Ending	Fiscal Year To Date
Current Year	8,274,807.04	8,274,807.04
Average Daily Balance	**2,464,590,705.36**	**2,464,590,705.36**
Effective Rate of Return	**3.95%**	**3.95%**

Jonathan Schmidt 8/14/25

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 07/01/2025-07/31/2025
Data Updated: FUNDSNAP: 08/07/2025 08:43
ˉun Date: 08/07/2025 - 08:44

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

General Fund
Portfolio Management
Portfolio Details - Investments
July 31, 2025

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			60,000,000.00	60,000,000.00	60,000,000.00	4.450	4.450	1	
SYS23345	23345	CalTRUST			60,000,000.00	60,000,000.00	60,000,000.00	4.450	4.450	1	
		Subtotal and Average	**110,967,741.94**		**120,000,000.00**	**120,000,000.00**	**120,000,000.00**		**4.450**	**1**	
U.S. Treasury Coupons											
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,805,200.00	9,979,210.36	0.375	0.773	183	01/31/2026
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,966,200.00	9,996,529.85	0.250	0.680	30	08/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,805,200.00	9,980,158.79	0.375	0.753	183	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,781,300.00	9,983,833.51	0.500	0.786	211	02/28/2026
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,932,900.00	9,991,953.65	0.250	0.749	60	09/30/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,463,000.00	19,555,370.77	1.500	3.799	379	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,342,200.00	19,464,822.45	2.250	3.681	744	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,722,700.00	9,793,327.65	2.750	3.644	928	02/15/2028
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,445,400.00	19,353,841.61	2.750	4.161	928	02/15/2028
91282CFE6	22609	U. S. TREASURY COUPON		07/06/2023	10,000,000.00	9,994,600.00	9,993,247.41	3.125	5.002	14	08/15/2025
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,992,900.00	9,960,565.48	4.125	4.614	318	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,983,800.00	9,963,564.67	4.000	4.722	198	02/15/2026
91282CFE6	22615	U. S. TREASURY COUPON		07/10/2023	15,000,000.00	14,991,900.00	14,990,502.77	3.125	4.882	14	08/15/2025
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,021,800.00	9,968,285.43	4.375	4.705	379	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,963,200.00	19,909,846.41	3.875	4.927	167	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,057,400.00	19,941,450.65	4.500	4.829	348	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,450,000.00	19,236,132.36	2.375	4.723	652	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,467,200.00	19,121,495.82	2.875	4.642	1,018	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,981,600.00	9,946,089.93	3.875	5.137	167	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,028,700.00	9,949,380.63	4.500	5.073	348	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,587,500.00	14,359,665.20	2.375	5.014	652	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,600,400.00	14,225,177.88	2.875	4.968	1,018	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,028,700.00	9,987,818.23	4.500	4.635	348	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,981,600.00	9,962,862.83	3.875	4.738	167	01/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,955,100.00	9,924,043.16	3.625	4.659	287	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,419,600.00	19,424,256.92	2.875	3.920	1,110	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,114,800.00	40,120,704.38	4.500	4.162	348	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,955,100.00	9,959,046.80	3.625	4.176	287	05/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,963,200.00	19,964,103.84	3.875	4.289	167	01/15/2026
9128282R0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,506,650.00	14,396,157.24	2.250	4.383	744	08/15/2027
9128282R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,342,200.00	19,198,984.10	2.250	4.372	744	08/15/2027

Data Updated: FUNDSNAP: 08/07/2025 08:43

n Date: 08/07/2025 - 08:44

Portfolio PLCR
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Report Ver. 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
July 31, 2025

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											
91282CHH7	24089	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	19,985,800.00	19,983,834.55	4.125	4.220	318	06/15/2026
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	10,138,700.00	10,058,140.27	4.375	4.167	1,126	08/31/2028
9128284V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,564,700.00	14,463,049.60	2.875	4.158	1,110	08/15/2028
91282CKS9	24092	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	15,074,400.00	15,078,628.90	4.875	4.215	303	05/31/2026
912828P46	24115	U. S. TREASURY COUPON		12/06/2024	25,000,000.00	24,647,000.00	24,671,821.24	1.625	4.132	198	02/15/2026
91282CHB0	24116	U. S. TREASURY COUPON		12/06/2024	30,000,000.00	29,865,300.00	29,889,812.50	3.625	4.108	287	05/15/2026
91282CHM6	24117	U. S. TREASURY COUPON		12/06/2024	50,000,000.00	50,143,500.00	50,180,940.70	4.500	4.102	348	07/15/2026
91282CGE5	24118	U. S. TREASURY COUPON		12/06/2024	40,000,000.00	39,926,400.00	39,951,033.95	3.875	4.149	167	01/15/2026
91282CJA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,215,600.00	10,112,400.51	4.625	4.235	1,156	09/30/2028
9128284V9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,129,400.00	28,864,737.32	2.875	4.230	1,110	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,334,400.00	37,855,090.01	2.625	4.290	1,294	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	20,239,748.91	20,214,926.10	4.250	3.940	1,307	02/28/2029
9128286X3	24257	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	14,741,700.00	14,780,400.56	2.125	3.942	303	05/31/2026
91282CHM6	24258	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	15,043,050.00	15,079,550.87	4.500	3.921	348	07/15/2026
		Subtotal and Average	**844,235,089.80**		**795,000,000.00**	**785,701,748.91**	**783,786,797.86**		**4.094**	**530**	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	808,023.77	702,528.19	808,023.77	4.000	3.999	3,684	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,756,890.17	1,511,558.03	1,756,890.17	4.000	4.000	4,050	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	384,882.13	351,308.86	387,258.33	5.050	4.894	4,809	10/01/2038
		Subtotal and Average	**2,952,201.52**		**2,949,796.07**	**2,565,395.08**	**2,952,172.27**		**4.117**	**4,049**	
Federal Agency Coupons											
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,755,000.00	9,998,483.33	1.000	1.021	276	05/04/2026
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,083,000.00	20,000,000.00	4.220	4.221	900	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,172,000.00	19,999,292.39	4.310	4.312	1,414	06/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,129,150.00	14,999,336.23	4.310	4.312	1,421	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,128,700.00	14,999,469.73	4.310	4.312	1,404	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,213,750.00	25,000,000.00	4.310	4.311	1,482	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,214,250.00	25,000,000.00	4.310	4.310	1,468	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,214,000.00	25,000,000.00	4.310	4.311	1,475	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	19,914,800.00	20,000,000.00	3.970	3.970	1,497	09/06/2029
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,810,200.00	9,999,802.00	0.500	0.504	181	01/29/2026
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,801,400.00	9,990,499.60	0.750	0.923	207	02/24/2026
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,887,750.00	5,000,000.00	1.250	0.895	390	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,847,600.00	5,000,000.00	1.250	1.000	390	08/26/2026

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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											
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,664,900.00	10,000,000.00	1.000	1.001	390	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,901,200.00	5,000,000.00	0.850	0.850	208	02/25/2026
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,991,600.00	4,999,832.96	1.000	1.146	18	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,875,840.00	4,000,000.00	1.250	1.250	392	08/28/2026
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,863,800.00	5,000,000.00	1.330	1.468	350	07/17/2026
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,959,600.00	10,000,000.00	3.660	3.661	335	07/02/2026
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,896,000.00	20,000,000.00	3.725	3.726	700	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,915,000.00	10,000,000.00	3.615	3.616	885	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,934,300.00	10,000,000.00	3.620	3.621	564	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,935,700.00	10,000,000.00	3.625	3.626	556	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,937,700.00	10,000,000.00	3.635	3.636	549	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,980,800.00	10,000,000.00	3.925	3.926	411	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,980,200.00	10,000,000.00	3.920	3.921	418	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,981,500.00	10,000,000.00	3.930	3.932	399	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,981,400.00	10,000,000.00	3.930	3.931	405	09/10/2026
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,996,000.00	10,000,000.00	4.180	4.182	38	09/08/2025
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,996,700.00	10,000,000.00	4.180	4.182	32	09/02/2025
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,010,800.00	10,000,000.00	4.060	4.061	768	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,007,400.00	10,000,000.00	4.020	4.021	920	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,012,500.00	10,000,000.00	4.070	4.071	761	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,008,800.00	10,000,000.00	4.025	4.026	927	02/14/2028
3130AWLA6	22600	FEDERAL HOME LOAN BANK		07/06/2023	15,000,000.00	15,000,600.00	15,000,000.00	4.905	4.907	3	08/04/2025
3130AWLB4	22601	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,001,200.00	10,000,000.00	4.895	4.897	10	08/11/2025
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,108,400.00	20,000,000.00	4.460	4.461	560	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,054,400.00	10,000,000.00	4.450	4.451	573	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,067,900.00	10,000,000.00	4.275	4.276	920	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,108,000.00	20,000,000.00	4.450	4.451	570	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,136,200.00	20,000,000.00	4.270	4.271	935	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,260,600.00	19,971,953.93	4.375	4.430	1,043	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,072,900.00	10,000,000.00	4.500	4.502	683	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,091,300.00	10,000,000.00	4.480	4.480	739	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,088,700.00	10,000,000.00	4.470	4.470	734	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,082,200.00	10,000,000.00	4.495	4.497	678	06/10/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,958,150.00	15,000,000.00	3.855	3.855	1,074	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,979,600.00	15,000,000.00	4.000	4.001	528	01/11/2027
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,005,000.00	10,000,000.00	4.193	4.194	369	08/05/2026

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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											
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,005,850.00	15,000,000.00	4.180	4.181	376	08/12/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,002,800.00	20,000,000.00	4.110	4.110	522	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,971,000.00	20,000,000.00	3.985	3.985	1,256	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,013,600.00	20,000,000.00	4.020	4.020	893	01/11/2028
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,012,200.00	20,000,000.00	4.050	4.050	705	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,012,200.00	20,000,000.00	3.980	3.980	1,069	07/05/2028
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,025,500.00	30,000,000.00	4.060	4.061	710	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,008,850.00	15,000,000.00	4.070	4.071	669	06/01/2027
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,995,800.00	20,000,000.00	4.040	4.040	1,274	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,051,800.00	20,000,000.00	4.057	4.058	1,067	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,044,800.00	20,000,000.00	4.062	4.063	1,035	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,015,800.00	20,000,000.00	4.060	4.061	773	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,012,150.00	15,000,000.00	4.070	4.071	689	06/21/2027
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,069,900.00	15,000,000.00	4.710	4.713	357	07/24/2026
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,087,700.00	10,000,000.00	4.300	4.301	1,049	06/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	30,130,800.00	30,000,000.00	4.110	4.112	1,141	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,986,600.00	20,000,000.00	4.080	4.081	1,512	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,989,400.00	20,000,000.00	4.080	4.081	1,449	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,205,400.00	20,000,000.00	4.370	4.370	1,258	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	19,953,200.00	20,000,000.00	3.980	3.980	1,497	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	19,790,400.00	20,000,000.00	3.750	3.751	1,448	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	14,925,600.00	15,000,000.00	3.875	3.876	1,259	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,042,900.00	10,000,000.00	4.050	4.051	1,637	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,042,900.00	10,000,000.00	4.050	4.051	1,638	01/25/2030
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,941,000.00	9,999,358.32	0.375	0.419	53	09/23/2025
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,854,750.00	4,980,906.24	0.750	1.190	326	06/23/2026
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,973,000.00	9,999,701.78	0.375	0.420	24	08/25/2025
		Subtotal and Average	**1,138,774,884.11**		**1,079,000,000.00**	**1,079,184,390.00**	**1,078,938,636.51**		**3.854**	**873**	
Collateralized Inactive Bank Deposi											
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	4.272	4.272	1	
		Subtotal and Average	**5,000,000.00**		**5,000,000.00**	**5,000,000.00**	**5,000,000.00**		**4.272**	**1**	
Negotiable Certificates of Deposit											
22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	9,992,100.00	10,000,000.00	4.350	4.410	343	07/10/2026
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	24,985,250.00	25,000,000.00	4.380	4.441	343	07/10/2026

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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
Negotiable Certificates of Deposit											
89115DZT6	24244	TORONTO DOMINION BANK NY		04/11/2025	15,000,000.00	14,985,900.00	15,000,000.00	4.280	4.339	164	01/12/2026
89115DZX7	24245	TORONTO DOMINION BANK NY		04/11/2025	10,000,000.00	9,986,600.00	10,000,000.00	4.230	4.289	196	02/13/2026
89115DA48	24260	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	19,967,000.00	20,000,000.00	4.220	4.279	294	05/22/2026
89115D7L4	24261	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	19,972,000.00	20,000,000.00	4.250	4.309	280	05/08/2026
		Subtotal and Average	**100,000,000.00**		**100,000,000.00**	**99,888,850.00**	**100,000,000.00**		**4.349**	**279**	
Collateralized CDs											
SYS24153	24153	Five Star Bank - CD		01/06/2025	10,000,000.00	10,000,000.00	10,000,000.00	4.150	4.208	158	01/06/2026
SYS24185	24185	Five Star Bank - CD		02/07/2025	10,000,000.00	10,000,000.00	10,000,000.00	4.190	4.248	192	02/09/2026
SYS24254	24254	River City Bank		04/19/2025	3,000,000.00	3,000,000.00	3,000,000.00	3.990	4.045	261	04/19/2026
		Subtotal and Average	**23,000,000.00**		**23,000,000.00**	**23,000,000.00**	**23,000,000.00**		**4.204**	**186**	
Supranational											
45950KDH0	24236	International Finance Corp		04/04/2025	20,000,000.00	20,193,400.00	20,343,811.20	4.250	3.770	1,431	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	20,233,933.33	20,225,098.42	4.125	3.975	1,294	02/15/2029
		Subtotal and Average	**40,580,401.76**		**40,000,000.00**	**40,427,333.33**	**40,568,909.62**		**3.872**	**1,363**	
Commercial Paper Disc. -Amortizing											
22533TV11	25023	Credit Agricole CIB		07/31/2025	90,000,000.00	89,989,350.00	90,000,000.00	4.260	4.320	0	08/01/2025
		Subtotal and Average	**166,925,635.48**		**90,000,000.00**	**89,989,350.00**	**90,000,000.00**		**4.320**	**0**	
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	4,655,686.80	4,587,294.76	4,655,686.80	2.800	2.800	4,263	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	107,761.94	107,168.17	107,761.94	2.850	2.850	872	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	374,410.82	368,963.14	374,410.82	3.000	3.000	1,264	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,426,371.83	2,157,772.47	2,426,371.83	2.800	2.800	8,003	06/30/2047
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	599,876.73	599,876.73	599,876.73	4.170	4.170	1,341	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	752,477.70	752,477.70	752,477.70	4.000	4.000	1,280	02/01/2029
		Subtotal and Average	**8,940,959.62**		**8,916,585.82**	**8,573,552.97**	**8,916,585.82**		**3.002**	**4,665**	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	2,930,646.45	2,330,713.82	2,930,646.45	3.000	3.042	4,415	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	19,582.25	15,378.72	19,582.25	3.000	3.042	4,780	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	22,503.93	17,673.24	22,503.93	3.000	3.042	4,780	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	39,242.38	29,416.87	39,242.38	4.500	4.563	5,145	09/02/2039

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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
mPower Placer											
2018 R	2018 R	mPower Placer		07/12/2018	97,469.43	84,993.34	97,469.43	4.500	4.563	5,145	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	260,621.29	231,145.02	260,621.29	4.500	4.563	5,145	09/02/2039
2017 S NR	2017 S-NR	Pioneer Community Energy		09/28/2017	112,093.72	85,135.18	112,093.72	3.000	3.042	4,780	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,055,431.49	834,329.15	1,055,431.49	3.000	3.042	4,780	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	875,820.78	769,522.41	875,820.78	4.500	4.563	5,145	09/02/2039
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	679,143.40	590,148.45	679,143.40	4.500	4.563	5,511	09/02/2040
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	657,113.95	568,738.69	657,113.95	4.500	4.563	5,876	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	717,919.50	626,040.16	717,919.50	4.500	4.563	6,241	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	50,282.43	40,743.35	50,282.43	3.000	3.042	4,415	09/02/2037
		Subtotal and Average	**7,517,871.00**		**7,517,871.00**	**6,223,978.40**	**7,517,871.00**		**3.715**	**4,998**	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	71,623.85	62,835.60	71,623.85	3.500	3.549	4,415	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	27,253.69	23,005.38	27,253.69	2.750	2.788	4,780	09/02/2038
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	179,632.42	158,768.11	179,632.42	3.500	3.549	4,050	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	98,593.40	88,318.00	98,593.40	3.500	3.549	4,050	09/02/2036
		Subtotal and Average	**377,103.36**		**377,103.36**	**332,927.09**	**377,103.36**		**3.494**	**4,172**	
		Total and Average	**2,464,590,705.36**		**2,271,761,356.25**	**2,260,887,525.78**	**2,261,058,076.44**		**4.011**	**680**	

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			16,789,771.86	16,789,771.86	16,789,771.86		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			915,362.66	915,362.66	915,362.66		0.000	1
		Average Balance	**0.00**							**1**
	Total Cash and Investments		**2,464,590,705.36**		**2,289,466,490.77**	**2,278,592,660.30**	**2,278,763,210.96**		**4.011**	**680**

General Fund
Purchases Report
Sorted by Fund - Fund
July 1, 2025 - July 31, 2025

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													
63873JU24	24312	1010	ACP	NATXNY	80,000,000.00	07/01/2025	07/02 - At Maturity	79,990,533.33		4.260	07/02/2025	4.260	0.00
63873JU32	25001	1010	ACP	NATXNY	90,000,000.00	07/02/2025	07/03 - At Maturity	89,989,350.00		4.260	07/03/2025	4.260	0.00
63873JU73	25002	1010	ACP	NATXNY	145,000,000.00	07/03/2025	07/07 - At Maturity	144,931,366.66		4.260	07/07/2025	4.262	0.00
63873JU81	25003	1010	ACP	NATXNY	165,000,000.00	07/07/2025	07/08 - At Maturity	164,980,474.99		4.260	07/08/2025	4.260	0.00
63873JU99	25004	1010	ACP	NATXNY	110,000,000.00	07/08/2025	07/09 - At Maturity	109,986,983.33		4.260	07/09/2025	4.260	0.00
63873JUA6	25005	1010	ACP	NATXNY	100,000,000.00	07/09/2025	07/10 - At Maturity	99,988,166.66		4.260	07/10/2025	4.260	0.00
63873JUB4	25006	1010	ACP	NATXNY	140,000,000.00	07/10/2025	07/11 - At Maturity	139,983,433.33		4.260	07/11/2025	4.260	0.00
63873JUE8	25007	1010	ACP	NATXNY	125,000,000.00	07/11/2025	07/14 - At Maturity	124,955,625.00		4.260	07/14/2025	4.262	0.00
63873JUF5	25008	1010	ACP	NATXNY	110,000,000.00	07/14/2025	07/15 - At Maturity	109,986,983.33		4.260	07/15/2025	4.260	0.00
63873JUG3	25009	1010	ACP	NATXNY	180,000,000.00	07/15/2025	07/16 - At Maturity	179,978,699.99		4.260	07/16/2025	4.260	0.00
63873JUH1	25010	1010	ACP	NATXNY	170,000,000.00	07/16/2025	07/17 - At Maturity	169,979,883.32		4.260	07/17/2025	4.260	0.00
63873JUJ7	25011	1010	ACP	NATXNY	155,000,000.00	07/17/2025	07/18 - At Maturity	154,981,658.32		4.260	07/18/2025	4.260	0.00
63873JUM0	25012	1010	ACP	NATXNY	205,000,000.00	07/18/2025	07/21 - At Maturity	204,927,225.00		4.260	07/21/2025	4.262	0.00
22533TUN4	25013	1010	ACP	CACPNY	100,000,000.00	07/21/2025	07/22 - At Maturity	99,988,166.66		4.260	07/22/2025	4.260	0.00
63873JUN8	25014	1010	ACP	NATXNY	130,000,000.00	07/21/2025	07/22 - At Maturity	129,984,616.66		4.260	07/22/2025	4.260	0.00
22533TUP9	25015	1010	ACP	CACPNY	225,000,000.00	07/22/2025	07/23 - At Maturity	224,973,374.99		4.260	07/23/2025	4.260	0.00
22533TUQ7	25016	1010	ACP	CACPNY	225,000,000.00	07/23/2025	07/24 - At Maturity	224,973,374.99		4.260	07/24/2025	4.260	0.00
63873JUR9	25017	1010	ACP	NATXNY	225,000,000.00	07/24/2025	07/25 - At Maturity	224,973,374.99		4.260	07/25/2025	4.260	0.00
63873JUU2	25018	1010	ACP	NATXNY	240,000,000.00	07/25/2025	07/28 - At Maturity	239,914,800.00		4.260	07/28/2025	4.262	0.00
63873JUV0	25019	1010	ACP	NATXNY	225,000,000.00	07/28/2025	07/29 - At Maturity	224,973,374.99		4.260	07/29/2025	4.260	0.00
22533TUW4	25021	1010	ACP	CACPNY	100,000,000.00	07/29/2025	07/30 - At Maturity	99,988,166.66		4.260	07/30/2025	4.260	0.00
63873JUW8	25020	1010	ACP	NATXNY	155,000,000.00	07/29/2025	07/30 - At Maturity	154,981,658.32		4.260	07/30/2025	4.260	0.00
63873JUX6	25022	1010	ACP	NATXNY	110,000,000.00	07/30/2025	07/31 - At Maturity	109,986,983.33		4.260	07/31/2025	4.260	0.00
22533TV11	25023	1010	ACP	CACPNY	90,000,000.00	07/31/2025	08/01 - At Maturity	89,989,350.00		4.260	08/01/2025	4.260	90,000,000.00
				Subtotal	**3,600,000,000.00**			**3,599,387,624.85**	**0.00**				**90,000,000.00**
				Total Purchases	**3,600,000,000.00**			**3,599,387,624.85**	**0.00**				**90,000,000.00**

PLACER COUNTY 2025/26
Summary by Issuer
July 31, 2025

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,655,686.80	4,655,686.80	0.21	2.800	4,263
Credit Agricole CIB	1	90,000,000.00	89,989,350.00	3.97	4.320	0
California Asset Mgm't Prog	1	60,000,000.00	60,000,000.00	2.64	4.450	1
Credit Agricole CIB NY	1	10,000,000.00	10,000,000.00	0.44	4.410	343
CalTRUST	1	60,000,000.00	60,000,000.00	2.64	4.450	1
FEDERAL FARM CREDIT BANK	9	175,000,000.00	174,987,850.00	7.71	4.074	1,326
FEDERAL HOME LOAN BANK	64	879,000,000.00	878,856,320.00	38.74	3.904	805
FED HOME LOAN MORT CORP	2	15,000,000.00	14,880,900.00	0.66	0.676	144
FEDERAL NATIONAL MORT. ASSOC.	1	10,000,000.00	9,979,000.00	0.44	0.420	24
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.22	4.272	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.88	4.228	175
International Finance Corp	1	20,000,000.00	20,372,320.00	0.90	3.770	1,431
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.89	3.975	1,294
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	1.10	4.441	343
Mid Placer Public School Trans	2	482,172.76	482,172.76	0.02	2.966	1,176
mPower Folsom	4	377,103.36	377,103.36	0.02	3.494	4,172
mPower Placer	7	5,674,358.38	5,674,358.38	0.25	3.511	4,218
Newcastle Elementary SD	1	2,426,371.83	2,426,371.83	0.11	2.800	8,003
Placer Hills Fire Protection	1	599,876.73	599,876.73	0.03	4.170	1,341
Public Finance Authority	1	384,882.13	392,579.77	0.02	4.894	4,809
Pioneer Community Energy	7	4,358,144.13	4,358,144.13	0.19	4.155	5,395
PLACER COUNTY CASH	2	17,705,134.52	17,705,134.52	0.78	0.000	1
Placer CEO Fire	1	752,477.70	752,477.70	0.03	4.000	1,280

PLACER COUNTY 2025/26
Summary by Issuer
July 31, 2025

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
River City Bank	1	3,000,000.00	3,000,000.00	0.13	4.045	261
Sierra Valley Energy Authority	1	50,282.43	50,282.43	0.00	3.042	4,415
TORONTO DOMINION BANK NY	4	65,000,000.00	65,000,000.00	2.87	4.304	245
U. S. TREASURY COUPON	45	795,000,000.00	773,794,195.53	34.11	4.094	530
Total and Average	**164**	**2,289,466,490.77**	**2,268,439,243.94**	**100.00**	**3.979**	**675**

CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of June 30, 2025

CalPERS

CEPPT Account Summary

As of June 30, 2025	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	$68,089	$380,000	$448,089
Additional contributions	$156,000	$0	$156,000
Disbursements (or Transfers)	$0	$0	$0
CEPPT expenses	($1,271)	($2,838)	($4,109)
Investment earnings	$30,617	$18,843	$49,460
Total assets (06/23/2021-06/30/2025 = 4.02 years)	$253,435	$396,005	$649,440

CEPPT/CERBT Investment Returns

Periods Ended June 30, 2025

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	$22,009,428,766	3.17%	7.00%	12.35%	12.35%	9.92%	7.97%	6.90%	5.68%
Benchmark		3.13%	6.87%	11.97%	11.97%	9.65%	7.73%	6.57%	5.30%
CERBT Strategy 2 (Inception October 1, 2011)	$2,262,897,488	2.86%	5.36%	10.62%	10.62%	7.45%	5.37%	5.58%	6.54%
Benchmark		2.82%	5.28%	10.33%	10.33%	7.26%	5.19%	5.31%	6.29%
CERBT Strategy 3 (Inception January 1, 2012)	$917,124,660	2.59%	4.11%	9.31%	9.31%	5.70%	3.67%	4.49%	5.01%
Benchmark		2.56%	4.04%	9.08%	9.08%	5.54%	3.54%	4.28%	4.76%
CERBT Total	$25,189,450,914								
CEPPT Strategy 1 (Inception October 1, 2019)	$235,449,236	2.60%	5.51%	10.72%	10.72%	8.22%	5.60%	-	5.44%
Benchmark		2.57%	5.47%	10.56%	10.56%	8.06%	5.42%	-	5.32%
CEPPT Strategy 2 (Inception January 1, 2020)	$77,118,114	2.11%	3.66%	8.88%	8.88%	5.78%	2.63%	-	2.89%
Benchmark		2.09%	3.62%	8.68%	8.68%	5.68%	2.50%	-	2.77%
CEPPT Total	$312,567,350								

CEPPT Portfolios

Portfolios	CEPPT Strategy 1	CEPPT Strategy 2
Expected Return	5.4%	4.9%
Standard Deviation	8.4%	5.9%

CEPPT Portfolio Details

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

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
  - Combines administrative, custodial, and investment fees
  - Separate trust funds
  - Self-funded, not-for-profit
  - Fee is applied daily to assets under management
    - 8.5 basis points - CERBT
    - 25 basis points - CEPPT