

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

WEDNESDAY, SEPTEMBER 17, 2025, 12:30 AM

CANYON VIEW COMMUNITY CENTER, BOARD ROOM

471 MAIDU DRIVE

AUBURN, CA

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/82969628258>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 829 6962 8258 to participate.

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

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

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

1.0 CALL TO ORDER

Lynch ____ Ingle ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from August 18, 2025 Standing Finance Meeting
(Pages 3-6)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for August, 2025 (Pages 7-11)

Recommendation: Review and approve cash requirements for August, 2025, forward to the consent calendar for review and approval.

4.3 Review of Financials – August (Pages 12-39)

Recommendation: Review and approve Financials for August, 2025, forward to the consent calendar for review and approval.

4.4 Request for Authorization to Contract for Accounting Software Implementation (Pages 40-41)

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?

4.5 Amendment of the Obsolescence List (Pages 42-48)

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

Discussion Items:

1. County Mitigation Fund, \$518,320
2. City Mitigation Fund, current balance \$199,105, all funds allocated
3. California CLASS (Pages 50-53)
4. Placer County Investment Report as of June 30, 2025 (Pages 55-66)
5. CEPPT Account Update Summary as of June 30, 2025 (Pages 67-70)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNMENT

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

Sept 15, 2025
Date

11:35 Am
Time

Carley Ward
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM AUGUST,
2025 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

STAFF

RECOMMENDATION: REVIEW AND APPROVE

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Monday, August 18, 2025 at 11:00 AM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 11:00 AM.

ROLL CALL

Chairperson Ingle and Vice-Chairperson Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by Chairperson Ingle and Vice-Chairperson Lynch as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from July, 2025 Standing Finance Meeting

Vice-Chairperson Lynch and Chairperson Ingle approved the minutes from the July 21, 2025 Standing Finance Meeting.

4.2 Review of Cash Requirements for July, 2025

Vice-Chairperson Lynch and Chairperson Ingle approved the Cash Requirements for July and forwarded this item to the consent calendar for review and approval.

4.3 Review of Financials - July

Chairperson Ingle and Vice-Chairperson Lynch approved the Review of Financials – July and forwarded this item to the consent calendar for review and approval.

4.4 Appointment for New Auditor

The Committee accepted Nigro and Nigro's proposal and forwarded this item to the Board of Directors for review.

Vice-Chairperson Lynch ask that these reasons for keeping the current auditor another 3 years be a part of the meeting minutes.

1. Least expensive
2. Good for staff to know expectations while transferring to new Admin Service Manager in next 2-3 years
3. Low risk for current accounting staff w/excellent record
4. Opportunity to audit more in depth
5. Aligns with law: must change after 6 years. We have had them 3 years

4.5 Resolution #2025-23: Moving Residual Funds to the Placer CO. Future Capital Construction Fund and the Placer Co. Equipment Reserve Fund

Chairperson Ingle and Vice-Chairperson Lynch approved the Resolution #2025-23: Moving Residual Funds to the Placer CO. Future Capital Construction Fund and the Placer Co. Equipment Reserve Fund and forwarded this item to the consent calendar for review and approval.

4.6 Placer County Auditor-Controller MOU

Chairperson Ingle and Vice-Chairperson Lynch approved the Placer County Auditor-Controller MOU and forwarded this item to the consent calendar for review and approval.

4.7 Contract Approval for Sierra Pool Chlorine Generator Electrode Stack Replacement

Vice-Chairperson Lynch and Chairperson Ingle approved Contract Approval for Sierra Pool Chlorine Generator Electrode Stack Replacement and forwarded this item to the consent calendar for review and approval.

Discussion Items:

1. California CLASS - This item was discussed.
2. County Mitigation Fund, \$518,320. This item was not discussed.
3. City Mitigation Fund, current balance \$199,105, all funds allocated. This item was not discussed.
4. Placer County Investment Report as of June 30, 2025. This item was not discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 11:37 PM.

Cathy Warford
Board Secretary

August 21, 2025
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
AUGUST, 2025**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$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
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		8/31/2025
				COMM 1ST

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

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
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	\$1,485.96
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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System: 8/28/2025 10:14:33 AM
 User Date: 8/28/2025

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Page: 3
 User ID: D Shaw

* 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

Cash requirements: Bank account transfers to 501c3		
Date	Reason	Amount
8/29/2025	Move Food Truck Fiesta revenue from ARD to the 501c3	\$6,320.00

SECTION: 4.0

ITEM: 4.3

REVIEW OF FINANCIALS FOR AUGUST, 2025

DESCRIPTION:

SEE ATTACHED

INFORMATION:

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

FISCAL IMPACT:

NONE

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)

25/26 Approved Budget

- 16 -

Auburn Area Recreation and Park District

Balance Sheet

8/31/2025

	Current YTD
ASSETS	
<u>Current Assets</u>	
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
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	649,439.94
Lease Receivables	36,823.00
Total Non-Current Assets	686,262.94
<u>Restricted Reserve Funds</u>	
Total Restricted Funds	0.00
<u>Fixed Assets</u>	
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
<u>Deferred Outflows of Resources</u>	
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 Absences	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 & ParkProfit & 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
Fixed Asset Expense	(3,001.93)	80,700.00	87,900.00	(7,200.00)	91.81
Capital 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
Swim Lessons - PH	0.00	12,212.00	4,224.00	7,988.00	289.11
Swim 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
Pool Rental Rev - Placer Hills	0.00	1,800.00	2,245.00	(445.00)	80.18
American 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
Misc Rents & Concessions	76.41	539.01	536.00	3.01	100.56
Misc Rents & Concessions - Bureau	130.79	2,095.15	1,738.00	357.15	120.55
Misc Custodial 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
Total Grants and Donations	341.05	26,833.88	9,152.00	17,681.88	293.20

	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 Supplemental 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
Tax Revenue	1,926.01	1,989,559.07	1,999,993.00	(10,433.93)	99.48

	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
Officials/Youth Volleyball	(728.00)	(182.00)	407.00	(589.00)	(44.72)
Instructor/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

	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

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
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

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 - Facilities 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 - Railroad 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

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
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
Electric - Railroad Park	404.07	1,453.43	2,680.00	(1,226.57)	54.23
Lighting 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

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
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 - Railroad 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 - Railroad 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
Utilities Expense	31,842.16	93,831.91	105,604.00	(11,772.09)	88.85

	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
Maint & Repairs - Equipment	19,616.84	67,811.53	41,895.00	25,916.53	161.86
Maint - 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
Maint - RH Soccer B	1,835.92	5,194.25	4,861.00	333.25	106.86
Maint - 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

	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
Wages - (Rec) - Full Time	22,390.65	73,979.45	68,213.00	5,766.45	108.45
Wages - (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

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
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) - Railroad 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

	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
Fingerprinting Exp - Youth Services	0.00	801.75	143.00	658.75	560.66
Fingerprinting 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

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
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					
Fire Loss	1,381.67	1,946.42	0.00	1,946.42	0.00
Sec - Emer Gym Roof	9,667.28	11,154.13	10,000.00	1,154.13	111.54
PH - 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 Woi	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	0.00	63,000.00	63,000.00	0.00	100.00
Principal Lease Payment- Sterling Bank	0.00	9,094.80	9,095.00	(0.20)	100.00
Webster Lease Interest Expense					
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)%
NEVENUE OVER EXPENSES	\$562,520.96	(\$141,173.13)	\$16,862.00	(\$158,035.13)	(837.23)%

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

Auburn Area Recreation and Park District (ARD/District) Finance Committee 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. **Exceptions to Competitive Bidding.** *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 will be \$25 - \$30,000/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 sunseting 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

Staff recommends that the Finance Committee forward a positive recommendation for approval to the Board of Directors, to authorize staff to contract with a qualified vendor for accounting software, with total implementation costs not to exceed **\$45,000**.

Attachments

None

4.5 Cover Sheet - Amendment of the Obsolescence List

Auburn Area Recreation and Park District Finance Committee 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

ITEM	Acquired	Purchase \$	Life	Origl	year to be Replaced	New	Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance									
0									
783,848									
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
Facilities									
Commercial Refrigerator (CVCC)	2002	\$1,062	23	2025	2025	\$5,200			
Sheds for Facilities and Grounds						\$20,000			
Heat & Air Units									
Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$18,400		\$18,400	
Pumps									
Recreation Park Irrigation pump/motor (rebuild '14)	2006	\$4,600	48	2024	2024	\$80,000			
2H VFD/Filter for Pond Pump	Unknown			2024	2024	\$80,000		\$80,000	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	2043	807	7	2026	2026	\$1,029		\$0	
Sierra Pool Chlorine system						\$36,000		\$36,000	
Circulation pump-Splash pool	2045	4,600	9	2024	2024	6,300		0	
Rec Equipment									
Scoreboard for Beggs Field					2023	\$25,000		\$7,500	\$17,500
Regional Park Scoreboard for C-Field	2002	2,367	22	2024	2024	\$7,900		\$0	\$0
TOTAL								284,300	1,667

Estimated Balance Remaining

499,548

Purchased \$,966.54

Move to 26-27
Moved to Projects

Move to 26-27
Completed \$80,700

Move to 26-27
ADD

Grant from ALL

Auburn Recreation District Park Obsolescence List

2026/2027

FUNDING SOURCE

Estimated balance										629,548	0
ITEM	Acquired	Purchase \$	Life	Orig	Repl Date	year to be 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 (CV200)	2002	\$1,982	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	Unknown	\$10,000	18		2025	2025	\$18,400	\$18,400			
Pumps											
Rec Park Pump Filter	2005	\$4,600	18		2024	2024	\$100,000	\$100,000			Moved from '25-'26
Grounds Equipment											
SDJ 100 g/km 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

FUNDING SOURCE

Estimated balance		539,348					0	
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New 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						

Auburn Recreation District Park Obsolescence List

2028/2029

FUNDING SOURCE

Estimated balance		Orig		year to be Replaced		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				
Turco lop 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				
TOTAL							333,747	32,666			

268,963

Est. ad Balance Remaining

Auburn Recreation District Park Obsolescence List

2029/2030

FUNDING SOURCE

Estimated balance										428,963	0
ITEM	Acquired	Purchase \$	Life	Orig	year to be	Acquisition	Equip Reserve	Genl Fund			
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

DISCUSSION ITEMS:

- 1) County Mitigation Fund, \$518,320
- 2) City Mitigation Fund, current balance \$199,105, all funds allocated
- 3) California CLASS
- 4) Placer County Investment Report as of June 30, 2025
- 5) CEPPT Account Update Summary as of June 30, 2025



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

Summary Statement

August 31, 2025

Page 1 of 4

Investor ID: CA-01-0244

California CLASS

California CLASS

		Average Monthly Yield: 4.3256%				
		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD
CA-01-0244-0001	Annual Equip Replacement Reserve	501,425.50	0.00	0.00	1,842.12	3,267.62
CA-01-0244-0003	Annual Future Capital Construction	501,425.50	0.00	0.00	1,842.12	3,267.62
TOTAL		1,002,851.00	0.00	0.00	3,684.24	6,535.24
					1,003,207.54	1,006,535.24



Account Statement

August 31, 2025

Page 2 of 4

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	



Account Statement

August 31, 2025

Page 3 of 4

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 4.3256%

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

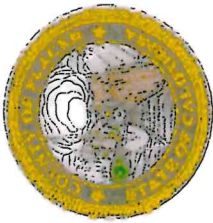


California CLASS

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%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**



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.

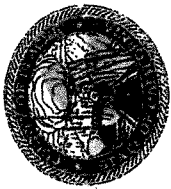
Government Code 53646 Compliance Report

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.



Placer County

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.
LGP	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	34.86	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 Deposits	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	368	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	3.684	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%

[Signature]
JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

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

Page 1

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 Mgmt 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	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	9,832,900.00	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	9,783,327.65	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	22655	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	662	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	9,967,818.23	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	9,959,048.80	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

Portfolio PLCR
AC
PM (PRF_PMD) 7.3.11

Report Ver. 7.3.11

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

Page 2

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
91282CH80	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
91282CJAO	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					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		06/29/2018	384,882.13	351,308.86	387,258.33	5.050	4.894	4,809	10/01/2038
Subtotal and Average					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	14,999,489.73	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		03/08/2025	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	4,887,700.00	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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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
3130AQC78	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
3130AWWF5	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
3130AWWA6	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
3130AWWC2	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	9,986,000.00	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		05/23/2023	10,000,000.00	9,996,700.00	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	10,010,800.00	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	14,956,150.00	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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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
3130AYQAT	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
3130B4CE4	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
3130B5JA8	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
3137EAEK3	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
3134CXHY3	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					1,079,938,636.51	1,079,184,390.00	1,078,938,636.51		3.854	873	

Collateralized Inactive Bank Deposits

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		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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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			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		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			40,427,333.33	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			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			8,573,552.97	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

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

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
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		07/08/2017	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
MFA-3	MFA-3	mPower Folsom		09/01/2015	179,632.42	158,768.11	179,632.42	3.500	3.549	4,050	09/02/2036
MFR-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	580	

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

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM	Days to 365 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					2,289,466,490.77	2,278,592,660.30	2,278,763,210.96		4.011	680



Placer County

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

CUSIP	Investment #	Fund	Sec. Type	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	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	179,978,999.99		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	169,979,983.32		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
63873JUJ2	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
22533TUV4	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							3,599,387,624.85	0.00				90,000,000.00
Total Purchases							3,599,387,624.85	0.00				90,000,000.00

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

Placer County

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

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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	154	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



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

	Assets	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8
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%
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 Portfolios

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

CEPPT Portfolio Details

Asset Class (Portfolio)	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