AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, DECEMBER 10, 2025, 10:30 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/86311505795. The public can use this link and/or call 1 669 900 6833 Webinar ID: 863 1150 5795 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 November 12, 2025 Standing Finance Meeting (Pages 3-5)

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for November (Pages 6-8)

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

4.3 Review of Financials – October (Pages 9-36)

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

4.4 Review of Financials – November (Pages 37-64)

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

4.5 Sierra Pool Heater - Repair vs. Replace Approval (Pages 65-69)

Shall the Auburn Recreation District Board of Directors review and approve the repair or replacement of the heater for the Sierra Pool?

4.6 Resolution #2025-28: Transfer Continency Funds to the CLASS (California Cooperative Liquid Assets Securities System) from the CEPPT in the amount of $380,000 and Placer County Treasury in the amount of $70,000 (Pages 70-73)

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution #2025-28, authorizing the transfer of Contingency Funds currently held in the CEPPT (Strategy Two) and Placer County Treasury to the CLASS Account's Contingency Fund?

Discussion Items:

1. County Mitigation Fund, current balance $518,320
2. City Mitigation total is $391,579, with $151,579 not encumbered
3. California CLASS as of November 30, 2025 **(Pages 75-76)**
4. County of Placer as of October 31, 2025 **(Pages 77-89)**

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability

ADJOURNMENT

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

Dec. 5, 2025	10:00 AM	Cathy Wayford
Date	Time	Secretary to the Board

SECTION:	**4.0**	
ITEM:	**4.1**	**APPROVAL OF MINUTES FROM NOVEMBER, 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
Wednesday, November 12, 2025 at 10:30 AM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 10:30 AM.

ROLL CALL

Chairperson Ingle and Vice-Chairperson Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from October, 2025 Standing Finance Meeting

Vice-Chairperson Lynch approved the minutes from the October 22, 2025 Standing Finance Meeting. Chairperson Ingle was absent from that meeting.

4.2 Review of Cash Requirements for October, 2025

The Committee moved to approve the Cash Requirements for October and forwarded this item to the consent calendar for review and approval.

4.3 Review of Financials - October

There were none

<u>Discussion Items</u>:

1. County Mitigation Fund, $518,320 – this item was not discussed.
2. City Mitigation Fund, $390,333 with $150,333, that is not encumbered – this item was not discussed.
3. California CLASS as of September 30, 2025 – this item was discussed.
4. Placer County Investment Report as of June 30, 2025 – this item was discussed.

5. CEPPT Account Update Summary – July through September Statement – this item was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQURING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 10:52 AM.

Cathy Warford   11/17/2025

Board Secretary   Date

SECTION: **4.0**

ITEM: **4.2** **REVIEW OF CASH REQUIREMENTS FOR NOVEMBER, 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: **$236,089.09**

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Ranges:	From:	To:		From:	To:
Check Number	First	Last	Check Date	11/1/2025	11/30/2025
Vendor ID	First	Last	Checkbook ID	COMM 1ST	COMM 1ST
Vendor Name	First	Last			

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
16312	F0023	Jerry Fisher	11/21/2025	COMM 1ST	PMCHK00003241	$43.40
28290	1099-271	Koelsch, Anthony dba Kelpro Se	11/7/2025	COMM 1ST	PMCHK00003235	$2,030.00
28291	1099-295	Juli Land-Marx	11/7/2025	COMM 1ST	PMCHK00003235	$1,800.00
28292	A0014	AT&T	11/7/2025	COMM 1ST	PMCHK00003235	$91.12
28293	C0136	Cal-Line Equipment, Inc	11/7/2025	COMM 1ST	PMCHK00003235	$2,778.22
28294	D0010	Diamond Pacific	11/7/2025	COMM 1ST	PMCHK00003235	$528.97
28295	E0008	Ewing Irrigation Products, Inc	11/7/2025	COMM 1ST	PMCHK00003235	$796.34
28296	F0047	Fuentes Pond Maintenance	11/7/2025	COMM 1ST	PMCHK00003235	$420.00
28297	N0045	Near U CO2	11/7/2025	COMM 1ST	PMCHK00003235	$686.65
28298	P0005	Placer County Water Agency	11/7/2025	COMM 1ST	PMCHK00003235	$1,770.60
28299	P0007	Pacific Gas & Electric Company	11/7/2025	COMM 1ST	PMCHK00003235	$153.16
28300	P0088	PBM Construction Inc	11/7/2025	COMM 1ST	PMCHK00003235	$6,960.00
28301	R0073	NAPA Auto Parts	11/7/2025	COMM 1ST	PMCHK00003235	$38.01
28302	S0054	Souza's Tire Service	11/7/2025	COMM 1ST	PMCHK00003235	$27.16
28303	S0067	Superfast Copy	11/7/2025	COMM 1ST	PMCHK00003235	$22.86
28304	S1007	Stationary Engineers, Local 39	11/7/2025	COMM 1ST	PMCHK00003235	$459.90
28305	TEMPR	Brittany Robards	11/7/2025	COMM 1ST	PMCHK00003235	$155.00
28306	U0034	Greater Sacramento Softball As	11/7/2025	COMM 1ST	PMCHK00003235	$1,587.45
28307	U0035	U.S.Bank Equipment Finance	11/7/2025	COMM 1ST	PMCHK00003235	$171.41
28308	V0007	Verizon Wireless	11/7/2025	COMM 1ST	PMCHK00003235	$792.30
28309	W0003	Warehouse Paint Incorporated	11/7/2025	COMM 1ST	PMCHK00003235	$132.22
28310	W0054	Wizix Technology Group	11/7/2025	COMM 1ST	PMCHK00003235	$37.03
28311	U0019	US Bank	11/14/2025	COMM 1ST	PMCHK00003237	$8,564.99
28312	1099-256	Healing Pastures, Inc.	11/14/2025	COMM 1ST	PMCHK00003238	$337.50
28313	1099-269	Deborah Lynn	11/14/2025	COMM 1ST	PMCHK00003238	$175.50
28314	1099-375	Jennifer Rogers	11/14/2025	COMM 1ST	PMCHK00003238	$677.30
28315	1099-376	Joanna Britt	11/14/2025	COMM 1ST	PMCHK00003238	$284.90
28316	1099-385	Sarah Simmons	11/14/2025	COMM 1ST	PMCHK00003238	$78.00
28317	1099-396	Shawn Matthews	11/14/2025	COMM 1ST	PMCHK00003238	$1,250.00
28318	A0051	Anderson's Sierra Pipe Co.	11/14/2025	COMM 1ST	PMCHK00003238	$171.13
28319	A0115	Auburn Hardware & Rental LLC	11/14/2025	COMM 1ST	PMCHK00003238	$230.88
28320	A1010	Advantage Martketing and Print	11/14/2025	COMM 1ST	PMCHK00003238	$471.90
28321	B0062	BareBones WorkWear	11/14/2025	COMM 1ST	PMCHK00003238	$180.12
28322	B0078	Buckmaster Office Solutions	11/14/2025	COMM 1ST	PMCHK00003238	$165.44
28323	C0061	California Computer Services	11/14/2025	COMM 1ST	PMCHK00003238	$4,382.00
28324	C0138	California Dept of Social Serv	11/14/2025	COMM 1ST	PMCHK00003238	$726.00
28325	D0025	Dawson Oil Company	11/14/2025	COMM 1ST	PMCHK00003238	$3,919.41
28326	E0027	Eagle Ridge Construction & Roo	11/14/2025	COMM 1ST	PMCHK00003238	$725.00
28327	E0062	Erik Johnson Tile	11/14/2025	COMM 1ST	PMCHK00003238	$4,280.00
28328	F0038	Fastenal Company	11/14/2025	COMM 1ST	PMCHK00003238	$627.37
28329	F0057	Featherlite of Northern Califo	11/14/2025	COMM 1ST	PMCHK00003238	$761.46
28330	K0093	King Electric and Solar, Inc.	11/14/2025	COMM 1ST	PMCHK00003238	$2,800.00
28331	L0044	Linchpin Structural Engineerin	11/14/2025	COMM 1ST	PMCHK00003238	$27,550.00
28332	L0100	Lifeguard First Aid & Safety,	11/14/2025	COMM 1ST	PMCHK00003238	$342.98
28333	M0098	Meadow Vista County Water Dist	11/14/2025	COMM 1ST	PMCHK00003238	$2,206.08
28334	P0007	Pacific Gas & Electric Company	11/14/2025	COMM 1ST	PMCHK00003238	$7,393.56
28336	S0143	SMOA	11/14/2025	COMM 1ST	PMCHK00003238	$948.00
28337	S0163	Steffen's HVAC Services	11/14/2025	COMM 1ST	PMCHK00003238	$1,876.00
28338	TEMPD	Joseph Davis	11/14/2025	COMM 1ST	PMCHK00003238	$155.00
28339	TEMPW	Ava Williams	11/14/2025	COMM 1ST	PMCHK00003238	$25.00
28340	W0001	Walker's Office Supplies, Inc.	11/14/2025	COMM 1ST	PMCHK00003238	$461.93
28341	W0043	West Coast Fire Protection Sys	11/14/2025	COMM 1ST	PMCHK00003238	$200.00
28353	A1057	Advanced Service Industries, I	11/14/2025	COMM 1ST	PMCHK00003239	$1,248.00
28354	1099-271	Koelsch, Anthony dba Kelpro Se	11/21/2025	COMM 1ST	PMCHK00003240	$2,119.00
28355	A0001	Recology Auburn Placer	11/21/2025	COMM 1ST	PMCHK00003240	$2,722.64
28356	A0013	AT&T	11/21/2025	COMM 1ST	PMCHK00003240	$123.42

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
28357	A0027	Recology Auburn Placer	11/21/2025	COMM 1ST	PMCHK00003240	$1,437.73
28358	A0115	Auburn Hardware & Rental LLC	11/21/2025	COMM 1ST	PMCHK00003240	$42.88
28359	C0113	Cooks Portable Toilets & Septi	11/21/2025	COMM 1ST	PMCHK00003240	$765.00
28360	K0010	Knorr Systems, Inc.	11/21/2025	COMM 1ST	PMCHK00003240	$378.00
28361	N0003	Norris Electric, Inc.	11/21/2025	COMM 1ST	PMCHK00003240	$382.17
28362	N0045	Near U CO2	11/21/2025	COMM 1ST	PMCHK00003240	$772.82
28363	Q0003	Quality Automotive	11/21/2025	COMM 1ST	PMCHK00003240	$2,892.31
28364	S0094	Manouch Shirvanioun	11/21/2025	COMM 1ST	PMCHK00003240	$49.00
28365	S0152	SiteOne Landscape Supply, LLC	11/21/2025	COMM 1ST	PMCHK00003240	$2,040.11
28366	S1000	State Of California/DOJ	11/21/2025	COMM 1ST	PMCHK00003240	$136.00
28367	S1007	Stationary Engineers, Local 39	11/21/2025	COMM 1ST	PMCHK00003240	$432.57
28368	T0031	Turf Star, Inc.	11/21/2025	COMM 1ST	PMCHK00003240	$2,091.12
28370	TEMPK	Aubrey Kirch	11/21/2025	COMM 1ST	PMCHK00003240	$155.00
28371	V0024	Valley Pro Tree Services LLC	11/21/2025	COMM 1ST	PMCHK00003240	$950.00
28372	W0001	Walker's Office Supplies, Inc.	11/21/2025	COMM 1ST	PMCHK00003240	$574.03
28373	W0010	Waxie Sanitary Supply	11/21/2025	COMM 1ST	PMCHK00003240	$752.18
28374	W0044	Wave	11/21/2025	COMM 1ST	PMCHK00003240	$1,359.06
28375	TEMPA	Lisa Alvarez	11/21/2025	COMM 1ST	PMCHK00003242	$155.00
28376	1099-256	Healing Pastures, Inc.	11/28/2025	COMM 1ST	PMCHK00003243	$75.00
28377	A0051	Anderson's Sierra Pipe Co.	11/28/2025	COMM 1ST	PMCHK00003243	$14.79
28378	B0049	Baldoni Construction Service I	11/28/2025	COMM 1ST	PMCHK00003243	$4,820.00
28379	B0069	Bidwell Water	11/28/2025	COMM 1ST	PMCHK00003243	$51.70
28380	C0111	Cal.net	11/28/2025	COMM 1ST	PMCHK00003243	$66.94
28381	H0056	Humana Dental Ins. Co	11/28/2025	COMM 1ST	PMCHK00003243	$2,880.03
28382	H0067	Heritage Landscape Supply Grou	11/28/2025	COMM 1ST	PMCHK00003243	$337.48
28383	K0094	Kompan California, Inc.	11/28/2025	COMM 1ST	PMCHK00003243	$94,562.01
28384	P0007	Pacific Gas & Electric Company	11/28/2025	COMM 1ST	PMCHK00003243	$1,533.13
28385	P0083	Placer Resource Conservation D	11/28/2025	COMM 1ST	PMCHK00003243	$1,386.25
28386	R0025	Rotary Club of Auburn	11/28/2025	COMM 1ST	PMCHK00003243	$22.00
28387	R0027	Ross Recreation Equipment, Inc	11/28/2025	COMM 1ST	PMCHK00003243	$4,000.00
28388	S0054	Souza's Tire Service	11/28/2025	COMM 1ST	PMCHK00003243	$807.03
28389	T1000	Transamerica Life Insurance	11/28/2025	COMM 1ST	PMCHK00003243	$540.00
28390	TEMPH	Heavy Hitters Travel Ball	11/28/2025	COMM 1ST	PMCHK00003243	$1,337.55
28391	U0016	Uptown Signs & Graphics, Inc.	11/28/2025	COMM 1ST	PMCHK00003243	$647.52
28392	W0003	Warehouse Paint Incorporated	11/28/2025	COMM 1ST	PMCHK00003243	$8.03
28393	W0054	Wizix Technology Group	11/28/2025	COMM 1ST	PMCHK00003243	$97.65
ACH367	1099-218	Auburn Gymnastics Center	11/14/2025	COMM 1ST	PMCHK00003236	$61.75
ACH368	1099-313	Alison Lloyd	11/14/2025	COMM 1ST	PMCHK00003236	$530.40
ACH369	1099-363	Cheyenne Little	11/14/2025	COMM 1ST	PMCHK00003236	$3,724.00
ACH370	1099-374	Sarah Violett	11/14/2025	COMM 1ST	PMCHK00003236	$135.00
ACH371	B0071	Mark Brunner	11/14/2025	COMM 1ST	PMCHK00003236	$33.60
ACH372	C1011	Kasey Casl	11/14/2025	COMM 1ST	PMCHK00003236	$45.50
ACH373	E0030	Ecografx, Inc.	11/14/2025	COMM 1ST	PMCHK00003236	$1,650.00
ACH374	F0058	Foothill Karate-Do	11/14/2025	COMM 1ST	PMCHK00003236	$22.75
ACH375	S0154	Mike Scheele	11/14/2025	COMM 1ST	PMCHK00003236	$288.40
ACH376	S0170	Diane Shaw	11/14/2025	COMM 1ST	PMCHK00003236	$30.40
ACH377	W0045	Williams, Jesse	11/14/2025	COMM 1ST	PMCHK00003236	$238.70
ACH378	W1006	Audrey Warren	11/14/2025	COMM 1ST	PMCHK00003236	$36.49
ACH380	1099-103	Terry Masten	11/28/2025	COMM 1ST	PMCHK00003244	$39.00
ACH381	1099-117	Juan Aceituno	11/28/2025	COMM 1ST	PMCHK00003244	$130.00
ACH382	1099-313	Alison Lloyd	11/28/2025	COMM 1ST	PMCHK00003244	$655.20
ACH383	1099-343	Faith Petersen	11/28/2025	COMM 1ST	PMCHK00003244	$253.50

Total Checks: 108

Total Amount of Checks: $236,089.09

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR OCTOBER, 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: 11.13.25

October Financials Summary Report

Period Covered: October 2025

Executive Summary

For the year 2025-2026, the Financials reflect the Mid-Year 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:** $3,784,746 YTD
- **Budgeted Revenue:** $3,775,414 YTD
- **Variance:** **+$9,332**

Significant Variances:

1. **Park & Recreation Program Revenue**
    - **Actual:** $1,133,457
    - **Budgeted:** $1,121,370
    - **Variance:** **+$12,087**
    - **Explanation:** Recreations Services exceeded budgeted revenue due to stronger-than-expected participation and contributions. Adult Basketball revenue came in **$4,355 above budget**. Youth Classes exceeded projections by **$3,545**, and Santa's Chest donations were **$2,000 above budget**.

Expense Overview

- **Total Expenses:** $4,139,545 YTD
- **Budgeted Expenses:** $4,097,181 YTD
- **Variance:** **+42,364**

Significant Variances:

1. **Salaries Expense**
    - **Actual:** $1,646,489
    - **Budgeted:** $1,661,083
    - **Variance:** -$14,594
    - **Explanation:** Salary expenses are under budget district-wide. Facilities and Grounds, in particular, are currently **$7,948 under budget**.

2. **Capital Improvement Projects**
    - **Actual:** $411,702
    - **Budgeted:** $341,319
    - **Variance:** +$70,383
    - **Explanation:** Payments to Recreation Gym Roof contractors were required in advance of insurance reimbursements. The District has paid **$70,305** ahead, which will be reimbursed by CAPRI insurance.

Summary and Recommendations

Recommendations:

- No recommendations at this time.

PROFIT & LOSS

25/26 Approved Budget

	Approved Budget 25-26	% Of Total	Mid-Yr Revision 25-26	% Of Total	2025 October ACTUALS		Last Yr October Actuals		2025-26 YTD ACTUALS	2025-26 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues											
Program Revenue	1,662,083	21%	1,654,905	21%	111,473	61%	105,153	39%	1,133,457	1,121,370	1,018,925
Facility Revenue	228,189	3%	241,401	3%	23,171	13%	22,345	8%	187,387	186,915	169,003
Misc. Revenue	75,187	1%	65,553	1%	10,382	6%	8,714	3%	37,806	38,278	52,358
Grants & Donations	25,932	0%	234,500	3%	3,893	2%	9,163	3%	41,755	38,362	56,109
Interest/Investment Income	109,528	1%	155,029	2%	33,977	19%	54,767	20%	128,647	127,778	119,395
Equipment Reserve Transfers	211,015	3%	293,300	4%	-	0%	-	0%	80,000	80,000	-
Future Cap, COVID & ADA Transfers	780,000	10%	400,589	5%	-	0%	-	0%	20,400	20,400	-
Tax Revenue	4,569,432	57%	4,560,264	57%	-	0%	72,079	26%	2,053,401	2,061,642	1,982,945
Atwood	31,249	0%	31,067	0%	-	0%	-	0%	13,604	13,604	13,256
City Mitigation Transfers/Rev	200,000	3%	187,465	2%	-	0%	-	0%	188,690	187,465	-
County Mitigation Revenue	85,000	1%	116,000	1%	-	0%	-	0%	-	116,000	-
Total Operating Revenue	7,977,615	100%	7,940,073	100%	182,896	100.0	272,221	100.0	3,885,147	3,991,814	3,411,991
Expenditures											
Program Expense	345,494	4%	366,635	5%	26,382	4%	26,162	6%	199,407	202,407	178,516
Operating & Supplies	635,938	8%	626,568	8%	58,699	10%	50,947	11%	344,366	346,009	329,167
Utilities Expense	325,707	4%	336,785	4%	27,739	5%	20,296	5%	149,957	145,295	141,115
Professional Services	100,618	1%	149,959	2%	16,761	3%	6,911	2%	71,398	74,498	54,486
Building & Grounds Maintenance	568,103	7%	621,953	8%	44,258	7%	39,909	9%	372,510	379,674	332,347
Property Tax Admin.	80,013	1%	80,686	1%	200	0%	-	0%	200	284	-
Wages	2,929,264	38%	2,918,847	39%	196,066	32%	189,366	43%	1,646,489	1,661,083	1,585,897
Benefits & Payroll Costs	1,294,158	17%	1,292,395	17%	79,581	13%	75,719	17%	755,287	757,817	710,699
Fixed Asset Expense	241,515	3%	297,100	4%	35,433	6%	-	0%	116,133	116,700	81,712
Capital Improvement Projects	1,055,000	14%	682,932	9%	126,929	21%	33,988	8%	411,702	341,319	308,323
Debt Services	167,105	2%	167,033	2%	-	0%	-	0%	72,095	72,095	72,757
Total Expenditures	7,742,915	100%	7,540,893	100%	612,048	100%	443,298	100%	4,139,544	4,097,181	3,795,019
Net Revenue Over Expenditures	$ 234,700		$ 399,180		$ (429,152)		(171,077)		($254,397)	($105,367)	($383,028)
To City Mitigation Trust			$ 187,465						Current Totals		Last yrs Totals
Annual Contingency Reserve (1-2%)	$ -		$ -						$ 70,000		$ 70,000
Annual Equip Replacement Reserve	$ 120,000		$ 120,000						$ 787,412		$ 764,797
Future Capital Construction Reserve	$ 50,000		$ 50,000						$ 1,233,391		$ 1,076,998
COVID Relief Funding	$ -		$ -						$ -		$ 203,000
ADA Reserve	$ 5,000		$ 5,000						$ 23,009		$ 18,009
CEPPT/Prefunding	$ 24,000		$ 24,000					CEPPT	$ 674,098		$ 571,889
TOTALS	$ 35,700		$ 12,715						$ 2,787,910		$ 2,704,693

Auburn Area Recreation and Park District
Balance Sheet
10/31/2025

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	500.00
Cash Tills	130.00
First Foundation - Friends 501(c)(3)	21,005.73
First Foundation Bank	379,341.59
CLASS-Equipment Reserve	506,831.59
CLASS-Future Capital Construction	506,831.59
Placer County Treasure-General	10,331.66
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	391,578.74
Accounts Receivable	22,465.36
Due From Other Governments	28,597.66
Due From Other Funds - Atwood	2,020.08
PCOE Receivables	14,003.00
ELOP Receivables	47,237.00
Lease Recievables - Current	35,293.00
Prepaid Expenses	266.75
Prepaid Liability Expense	40,021.50
Prepaid Workers Comp Insurance	78,431.45
Total Current Assets	**3,187,765.83**
Non-Current Assets	
CEPPT (CalPERS) Trust	674,098.01
Lease Receivables	36,823.00
Total Non-Current Assets	**710,921.01**
Restricted Reserve Funds	
Total Restricted Funds	**0.00**
Fixed Assets	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	11,192,210.76
Fixed Assets: Equipment	3,928,266.23
Fixed Assets: Computer Equipment & Software	70,252.13
Fixed Assets: Vehicles	438,473.65
Fixed Assets: Office Furniture & Rec Equipment	290,954.92
Construction In Progress	542,990.69
Less: Accumulated Depreciation	(9,162,326.65)
Total Fixed Assets	**9,271,367.85**
Deferred Outflows of Resources	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
TOTAL ASSETS	**13,879,177.69**

	Current YTD
LIABILITIES AND NET PROFIT	
Current Liabilities	
Deferred Civic Rec Revenue	180,440.65
Prepaid Revenue	482.00
Unearned Civic Rec A/R Offset	13,230.67
User Credits Payable	11,857.42
Stale Checks Liability	860.96
Refundable Liability (Refunds)	75.00
PGE Tru-up payable	18,903.91
Due to Other Funds - General	2,020.08
Retentions Payable	3,108.04
Gift Certificates Unearned	69.90
Gift Certificates - Not Purchased (Prizes)	294.00
Prepaid Newcastle Discovery Club Revenue	(485.00)
Compensated Absenses	238,698.13
Sales Tax Payable	94.97
Worker's Comp Payable	19,948.45
Lease Payable - Current	127,000.00
Total Current Liabilities	**$616,599.18**
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	**3,829,743.18**
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)	(349,514.49)
Total Net Postion	**$9,699,528.13**
TOTAL LIABILITY AND NET POSITION	**$13,879,177.69**

Auburn Rec & Park

Profit & Loss - Summary
4/1/2025 To 10/31/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	111,472.83	1,133,456.91	1,121,370.00	12,086.91	101.08
Rents & Concessions	23,170.95	187,386.85	186,915.00	471.85	100.25
Miscellaneous Revenue	10,381.94	37,805.74	38,278.00	(472.26)	98.77
Grants & Donations	3,892.55	41,754.75	38,362.00	3,392.75	108.84
Interest Income	33,976.53	133,930.74	131,778.00	2,152.74	101.63
Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Taxes Revenue	0.00	2,067,005.07	2,075,246.00	(8,240.93)	99.60
TOTAL OPERATING REVENUE	$182,894.80	$3,790,030.50	$3,779,414.00	$10,616.50	100.28%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	675,400.00	675,400.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	$0.00	$675,400.00	$675,400.00	$0.00	100.00%
TOTAL REVENUES	182,894.80	3,790,030.50	3,779,414.00	10,616.50	100.28
EXPENDITURES					
Program Expenses	26,382.04	199,406.71	202,407.00	(3,000.29)	98.52
Operations & Supplies Expense	58,699.14	344,366.96	346,009.00	(1,642.04)	99.53
Utilities Expense	27,738.61	149,957.06	145,295.00	4,662.06	103.21
Legal Expenses	85.50	2,485.50	2,500.00	(14.50)	99.42
Professional Services	16,675.04	68,912.70	71,998.00	(3,085.30)	95.72
Bldg & Grounds Maintenance	44,257.51	372,510.27	379,674.00	(7,163.73)	98.11
Property Tax Administration/LAFCO	200.00	200.00	284.00	(84.00)	70.42
aries Expense	196,065.87	1,646,489.27	1,661,083.00	(14,593.73)	99.12
efits & Payroll Costs	79,581.35	755,286.88	757,817.00	(2,530.12)	99.67
Fixed Asset Expense	35,433.28	116,133.28	116,700.00	(566.72)	99.51

Auburn Rec & Park
Profit & Loss - Summary
4/1/2025 To 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	126,929.13	411,701.56	341,319.00	70,382.56	120.62
Debt Service	0.00	72,094.80	72,095.00	(0.20)	100.00
TOTAL EXPENDITURES	612,047.47	4,139,544.99	4,097,181.00	42,363.99	101.03
OTHER EXPENSING SOURCES					
Transfers Out	0.00	675,400.00	675,400.00	0.00	100.00
TOTAL OTHER EXPENSING SOURCES	0.00	675,400.00	675,400.00	0.00	100.00
TOTAL EXPENDITURES	$612,047.47	$4,139,544.99	$4,097,181.00	$42,363.99	101.03%
REVENUE OVER EXPENSES	($429,152.67)	($349,514.49)	($317,767.00)	($31,747.49)	109.99%
NET REVENUE OVER EXPENDITURES	($429,152.67)	($349,514.49)	($317,767.00)	($31,747.49)	109.99%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2025 to 10/31/2025

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	17,182.00	75,166.50	74,832.00	334.50	100.45
Skyridge DSC Rev	36,066.00	142,577.19	142,184.00	393.19	100.28
Day Camp Skyridge Rev	0.00	46,210.40	46,210.00	0.40	100.00
Day Camp (REC) Rev	1,867.00	154,016.98	154,376.00	(359.02)	99.77
Day Camp Memberships	(40.00)	8,970.00	9,010.00	(40.00)	99.56
Day Camp (REG) Rev	230.00	61,257.25	61,027.00	230.25	100.38
Preschool Revenue	2,790.00	32,680.20	32,988.00	(307.80)	99.07
Newcastle DSC Revenue	30,434.15	148,949.15	148,740.00	209.15	100.14
Adult Softball	(325.00)	34,937.00	35,271.00	(334.00)	99.05
Adult Basketball	4,200.00	13,045.45	8,690.00	4,355.45	150.12
Adult Volleyball	94.00	5,728.50	5,886.00	(157.50)	97.32
Pickle Ball Revenue	95.00	367.50	273.00	94.50	134.62
Adult Classes	2,477.50	25,176.15	24,552.00	624.15	102.54
Adult Class Rev - Bureau	200.00	1,119.00	1,444.00	(325.00)	77.49
Bocce Ball Prog Revenue	0.00	2,772.00	2,772.00	0.00	100.00
Youth Basketball	0.00	(145.00)	(145.00)	0.00	100.00
Youth Classes	2,947.00	43,820.75	40,276.00	3,544.75	108.80
Youth Class Rev - Bureau	0.00	540.00	540.00	0.00	100.00
Youth Volleyball	0.00	8,702.00	8,702.00	0.00	100.00
Aquatic Activities - Sierra Pool	0.00	16,877.70	16,878.00	(0.30)	100.00
Master Swim Revenue	0.00	6,095.40	6,095.00	0.40	100.01
Public Swim - MS Sierra Pool	0.00	32,666.29	32,666.00	0.29	100.00
Public Swim - Placer Hills Pool	0.00	6,752.00	6,752.00	0.00	100.00
Swim Lessons	0.00	39,232.00	39,232.00	0.00	100.00
Swim Lessons - PH	0.00	12,212.00	12,212.00	0.00	100.00
Swim Team Revenue	0.00	30,207.75	30,208.00	(0.25)	100.00
Synchro Team	0.00	14,285.00	14,285.00	0.00	100.00

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	0.00	67,195.00	67,195.00	0.00	100.00
Youth Camp Rev - Bureau	0.00	34,800.00	34,800.00	0.00	100.00
Special Events Revenue	(24,625.00)	0.00	0.00	0.00	0.00
Special Events Rev - Preschool	0.00	3,710.00	3,710.00	0.00	100.00
Party In The Park Revenue	5,000.00	9,713.86	9,727.00	(13.14)	99.87
Santa's Chest Rev	3,000.00	3,000.00	1,000.00	2,000.00	300.00
Obstacle Race Revenue	16,622.18	23,622.18	22,825.00	797.18	103.49
Auburn Harvest Festival Rev	10,427.00	11,427.00	10,471.00	956.00	109.13
Egg Hunt Revenue	0.00	1,476.00	1,476.00	0.00	100.00
Parks N Big Trucks Event Revenue	2,100.00	3,200.00	3,100.00	100.00	103.23
Movie in the Park Event Revenue	25.00	950.00	925.00	25.00	102.70
Out of District Fees	307.00	9,412.71	9,401.00	11.71	100.13
Out of District Fees - Bureau	399.00	731.00	784.00	(53.00)	93.24
Total Parks and Recreation Services	111,472.83	1,133,456.91	1,121,370.00	12,086.91	101.08
Rents & Concessions					
Fee Waivers, Public	(313.50)	(4,428.23)	(4,115.00)	(313.23)	107.61
Fee Waivers, Public, Reclamation	(536.85)	(1,755.71)	(1,219.00)	(536.71)	144.03
Blue Bird Room-CVCC	199.60	1,397.20	1,398.00	(0.80)	99.94
Stella Irving Rental Revenue - Rec	0.00	2,463.40	2,463.00	0.40	100.02
Lakeside Rental Revenue - Reg	1,133.98	12,435.34	12,730.00	(294.66)	97.69
Sierra Room Rental - CVCC	2,028.10	13,041.95	11,187.00	1,854.95	116.58
Sunset Room Rental - CVCC	29.92	343.24	432.00	(88.76)	79.45
Canyon View Room Rental - CVCC	570.50	2,786.16	3,096.00	(309.84)	89.99
Foothills Room Rental - CVCC	1,085.50	5,864.17	4,916.00	948.17	119.29
Pool Rental Rev - Sierra/Splash	0.00	10,060.88	10,061.00	(0.12)	100.00
ool Rental Rev - Placer Hills	0.00	1,800.00	1,800.00	0.00	100.00
merican River Room - CVCC	0.00	382.20	382.00	0.20	100.05
onference Rental Revenue - Rec	0.00	1,503.72	1,504.00	(0.28)	99.98

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Overlook Modular Rent	666.20	4,663.40	4,663.00	0.40	100.01
Gazebo Rentals	0.00	350.00	234.00	116.00	149.57
Gym Rental Revenue - Rec	0.00	1,039.50	1,039.00	0.50	100.05
Gym Rental Revenue - Reg	3,123.00	12,935.00	12,263.00	672.00	105.48
Tutor Totter Lease Agreement	664.20	4,610.72	4,624.00	(13.28)	99.71
Kitchen Rental Revenue - Rec	0.00	522.00	522.00	0.00	100.00
Kitchen Rental Revenue - CVCC	50.00	416.80	367.00	49.80	113.57
Picnic Area Rental Revenue - Rec	704.00	9,277.00	9,411.00	(134.00)	98.58
Picnic Area Rental Revenue - Reg	96.00	1,696.00	1,792.00	(96.00)	94.64
Picnic Area Rental Revenue - Ash	160.00	1,000.00	1,096.00	(96.00)	91.24
Picnic Area Rental Revenue - MV	224.00	4,701.00	4,858.00	(157.00)	96.77
Field "Recreation" Rental Revenue	889.60	5,688.00	5,579.00	109.00	101.95
Field "Bill Beane" Rental - Reg A	738.55	3,022.60	2,677.00	345.60	112.91
Field "Softball" Rental - MV	906.10	4,985.65	4,653.00	332.65	107.15
Field Rental - CV	0.00	1,835.10	2,219.00	(383.90)	82.70
Field Soccer/Baseball-Winchester	904.80	3,511.60	3,335.00	176.60	105.30
Field "Beggs" Rental - Rec	674.15	5,320.23	5,006.00	314.23	106.28
Field B (softball) Rev - Reg	510.40	6,836.00	6,813.00	23.00	100.34
Field "James" Rental - Rec	819.00	14,916.15	15,167.00	(250.85)	98.35
Field C (Baseball) Rental - Reg	607.50	6,853.10	7,178.00	(324.90)	95.47
Bocce Ball Field Rental	0.00	264.00	264.00	0.00	100.00
Field "Soccer Regional" Rental	517.50	3,705.30	4,683.00	(977.70)	79.12
Field "Soccer A" Rental - MV	1,157.10	3,706.20	2,549.00	1,157.20	145.40
Field "Soccer A" Rental - Railhead	1,597.00	9,183.25	9,145.00	38.25	100.42
Field - PH Soccer Field	147.00	504.00	756.00	(252.00)	66.67
Field "Soccer B" Rental - Railhead	1,597.00	9,645.65	9,863.00	(217.35)	97.80
Field "Peewee Soccer" Rental - MV	0.00	0.00	860.00	(860.00)	0.00
Misc Rents & Concessions	76.41	691.83	692.00	(0.17)	99.98
isc Rents & Concessions - Bureau	544.19	2,770.13	2,751.00	19.13	100.70
ustodial Fees	1,100.00	13,260.32	13,454.00	(193.68)	98.56

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	450.00	2,788.00	2,892.00	(104.00)	96.40
Set up/Take Down Fees	0.00	130.00	130.00	0.00	100.00
Set up/Take Down Fees - Bureau	50.00	664.00	745.00	(81.00)	89.13
Total Rents and Concessions	23,170.95	187,386.85	186,915.00	471.85	100.25
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	500.00	500.00	0.00	100.00
MV Comm Ctr Rentals	(94.00)	51.70	32.00	19.70	161.56
Alcohol Permit Fee	100.00	3,444.00	4,090.00	(646.00)	84.21
Alcohol Permit - Bureau	100.00	548.00	496.00	52.00	110.48
MVCC - Alcohol fee	0.00	50.00	0.00	50.00	0.00
MVCC Custodial Fee	0.00	50.00	0.00	50.00	0.00
Miscellaneous Income - Admin.	4,362.70	4,362.70	4,363.00	(0.30)	99.99
Verizon Wireless Lease	5,913.24	23,652.96	23,651.00	1.96	100.01
Miscellaneous Income - F & G	0.00	4,966.38	4,966.00	0.38	100.01
T Shirt Sales	0.00	180.00	180.00	0.00	100.00
Total Miscellaneous Revenue	10,381.94	37,805.74	38,278.00	(472.26)	98.77
Grants & Donations					
Youth Assistance Rev	42.55	2,177.05	2,634.00	(456.95)	82.65
Donation Rev - Rec	0.00	1,952.90	1,953.00	(0.10)	100.00
Donation Rev - Aqua	0.00	2,391.68	2,392.00	(0.32)	99.99
Donation Rev - F & G	0.00	17,889.12	17,889.00	0.12	100.00
Grant Proceeds - Y. Services	3,850.00	17,344.00	13,494.00	3,850.00	128.53
T Grants and Donations	3,892.55	41,754.75	38,362.00	3,392.75	108.84

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	54.51	346.52	304.00	42.52	113.99
Interest Revenue - County	4,038.00	61,595.61	61,562.00	33.61	100.06
Interest - City Trust	1,246.03	6,936.24	4,923.00	2,013.24	140.90
Interest - Pension Trust	25,044.43	51,389.19	51,389.00	0.19	100.00
CA CLASS Interest	3,593.56	13,663.18	13,600.00	63.18	100.47
Total Interest Income	33,976.53	133,930.74	131,778.00	2,152.74	101.63
Project Revenue - Government					
City Mitigation Revenue	0.00	188,690.44	187,465.00	1,225.44	100.65
Total Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Tax Revenue					
Current Secured Property Taxes General	0.00	1,718,050.64	1,718,051.00	(0.36)	100.00
Homeowner's Prop. Tax Relief	0.00	9,980.00	10,176.00	(196.00)	98.07
Current Unsecured Prop Taxes General	0.00	81,666.84	81,667.00	(0.16)	100.00
Current Supplemental Property Taxes	0.00	63,766.91	70,382.00	(6,615.09)	90.60
Unitary & Op Non-unitary Tax	0.00	62,526.71	62,720.00	(193.29)	99.69
Delinq Unsecured Property Taxes	0.00	661.90	683.00	(21.10)	96.91
Timber Tax Guarantee	0.00	0.50	1.00	(0.50)	50.00
Atwood Tax Revenue	0.00	13,603.59	13,604.00	(0.41)	100.00
Delinquent Supplimental Tax Rev	0.00	15.43	(25.00)	40.43	(61.72)
Delinquent Secured Property Taxes	0.00	(7.19)	236.00	(243.19)	(3.05)
ailroad Unitary Property Taxes	0.00	1,273.87	1,278.00	(4.13)	99.68
DA Pass-Throughs	0.00	115,465.87	116,381.00	(915.13)	99.21

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Pipeline	0.00	0.00	92.00	(92.00)	0.00
Total Tax Revenue	0.00	2,067,005.07	2,075,246.00	(8,240.93)	99.60
TOTAL OPERATING REVENUE	$182,894.80	$3,790,030.50	$3,779,414.00	$10,616.50	100.28%
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	0.00	220,000.00	220,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	350,000.00	350,000.00	0.00	100.00
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	0.00	675,400.00	675,400.00	0.00	100.00
TOTAL REVENUES	182,894.80	3,790,030.50	3,779,414.00	10,616.50	100.28
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,911.35	14,212.55	14,595.00	(382.45)	97.38
Instructor/Adult Classes - Bureau	0.00	341.25	601.00	(259.75)	56.78
Instructor/Youth Classes	1,284.85	25,271.85	25,310.00	(38.15)	99.85
istr/Youth Classes - Bureau	0.00	351.00	351.00	0.00	100.00
fficials/Adult Softball	1,333.88	11,851.48	12,139.00	(287.52)	97.63
Officials/Adult Basketball	948.00	5,425.00	6,238.00	(813.00)	86.97

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Youth Volleyball	0.00	182.00	182.00	0.00	100.00
Instructor/Youth Camps	0.00	47,931.00	47,931.00	0.00	100.00
Instr/Y Camp - Bureau	0.00	19,188.00	19,188.00	0.00	100.00
Aub Elem/Program Exp	374.27	1,581.96	1,731.00	(149.04)	91.39
Skyridge/Program Exp	1,571.01	2,713.71	2,597.00	116.71	104.49
Day Camp Skyridge Program Exp	0.00	1,759.15	1,759.00	0.15	100.01
Day Camp/Rec Program Exp	0.00	4,651.03	5,251.00	(599.97)	88.57
Day Camp REG Expense	0.00	1,886.98	1,887.00	(0.02)	100.00
Preschool - Program Exp	57.80	1,522.02	1,534.00	(11.98)	99.22
Newcastle Program Expense	515.54	2,991.77	2,872.00	119.77	104.17
Adult Softball Expense	0.00	808.85	809.00	(0.15)	99.98
Adult Basketball Expense	0.00	0.00	158.00	(158.00)	0.00
Youth Basketball Expense	7,800.00	14,025.24	14,415.00	(389.76)	97.30
Youth Volleyball Expense	829.58	2,753.36	2,753.00	0.36	100.01
Aquatic Activities	0.00	1,256.14	1,256.00	0.14	100.01
Public Swim Expense	0.00	1,597.68	1,609.00	(11.32)	99.30
Public Swim Exp - PH Pool	0.00	146.54	147.00	(0.46)	99.69
Swim Team	578.00	1,723.17	443.00	1,280.17	388.98
Synchro Team Expenses	0.00	1,644.09	1,644.00	0.09	100.01
Special Events Expenses	(447.16)	236.40	1,104.00	(867.60)	21.41
Special Events Exp - Preschool	0.00	463.33	463.00	0.33	100.07
Party in the Park Expenses	0.00	13,536.58	13,537.00	(0.42)	100.00
Santa's Chest Expenses	159.83	159.83	0.00	159.83	0.00
Obstacle Race Expense	3,681.09	9,572.55	10,274.00	(701.45)	93.17
Auburn Harvest Festival Expenses	5,640.33	6,537.74	6,538.00	(0.26)	100.00
Egg Hunt Expenses	0.00	448.46	448.00	0.46	100.10
Parks N Big Trucks Expense	143.67	1,228.20	1,185.00	43.20	103.65
Movie in the Park Event Expense	0.00	1,407.80	1,458.00	(50.20)	96.56
T Program Expenses	26,382.04	199,406.71	202,407.00	(3,000.29)	98.52

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(149.81)	(150.00)	0.19	99.87
Merchant Fees - Youth Services	2,289.48	15,328.05	15,328.00	0.05	100.00
Merchant Fees - Cust Serv	1,227.26	13,592.48	13,519.00	73.48	100.54
Discounts Taken	(53.80)	184.23	222.00	(37.77)	82.99
T Shirt Expense (sales)	0.00	1,313.39	0.00	1,313.39	0.00
Cal Card Incentives	0.00	(1,680.62)	(1,681.00)	0.38	99.98
Penalties	0.00	2,026.26	2,026.00	0.26	100.01
Donations Expense	0.00	820.00	820.00	0.00	100.00
Telephone - Placer Hills Pool	195.36	873.86	822.00	51.86	106.31
Telephone - Cust Serv	534.68	3,725.02	3,738.00	(12.98)	99.65
Telephone (CVCC) - Admin	438.08	3,250.69	3,268.00	(17.31)	99.47
Gift Certificates Expensed (donated)	(100.00)	344.00	444.00	(100.00)	77.48
Telephone - Youth Services	0.00	164.79	165.00	(0.21)	99.87
Telephone - Recreation	0.00	66.64	67.00	(0.36)	99.46
Telephone - Preschool	0.00	0.00	8.00	(8.00)	0.00
Telephone - Preschool	0.00	7.71	0.00	7.71	0.00
Telephone - Facilities & Grounds	324.71	5,985.53	5,948.00	37.53	100.63
Telephone - Day Camp	89.48	628.71	743.00	(114.29)	84.62
Telephone - Newcastle	0.00	224.95	225.00	(0.05)	99.98
Telephone - Aub El	0.00	234.95	235.00	(0.05)	99.98
Telephone - Skyridge	0.00	427.26	428.00	(0.74)	99.83
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	236.75	400.60	397.00	3.60	100.91
Activity Guide Expense	333.00	17,667.45	17,708.00	(40.55)	99.77
Youth Assistance Expense	2,088.00	4,977.50	4,984.00	(6.50)	99.87
Bank & Credit Card Fees	0.00	0.00	(12.00)	12.00	0.00
EPPT Charges	386.36	728.16	702.00	26.16	103.73
Office Supplies - Rec	0.00	313.09	444.00	(130.91)	70.52

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies - Youth Services	159.63	275.52	282.00	(6.48)	97.70
Office Supplies - F & G	56.58	510.37	665.00	(154.63)	76.75
Office Supplies-Cust Serv	105.09	2,445.17	2,409.00	36.17	101.50
Office Supplies - Admin	73.92	2,700.26	2,689.00	11.26	100.42
Office Equip Rental - Cust Serv	171.41	1,537.75	1,537.00	0.75	100.05
Office Equip Rental - Admin	257.45	1,961.95	2,224.00	(262.05)	88.22
Office Equip Maint - Cust Serv	245.37	1,007.30	762.00	245.30	132.19
Office Equip Maint - Admin	41.77	313.38	324.00	(10.62)	96.72
Dining Expense - F&G	0.00	75.92	76.00	(0.08)	99.90
Dining Expense - CS	25.00	125.00	154.00	(29.00)	81.17
Dining Expense	44.00	544.00	500.00	44.00	108.80
Gas/Mileage Expense - C.Serv	49.00	308.00	296.00	12.00	104.05
Gas/Mileage Expense - Admin	14.70	588.70	693.00	(104.30)	84.95
Gas/Mileage Expense - Rec.	36.40	343.70	377.00	(33.30)	91.17
Gas/Mileage Expense - Aqua	0.00	27.30	27.00	0.30	101.11
Gas/Mileage Expense - YS	0.00	201.60	202.00	(0.40)	99.80
Gas/Mileage - Preschool	0.00	6.30	6.00	0.30	105.00
Cleaning Supplies - YS	0.00	483.55	484.00	(0.45)	99.91
Gas/Mileage Expense - F & G	9,175.42	28,755.62	29,059.00	(303.38)	98.96
General Administrative Exp - Admin	323.09	884.99	1,068.00	(183.01)	82.86
Liability Insurance - Admin	20,010.75	137,399.00	137,399.00	0.00	100.00
Board Expense	(75.00)	351.28	531.00	(179.72)	66.15
Public Relations/Marketing - Cust Serv	261.25	1,510.50	1,494.00	16.50	101.10
Dues and Subscriptions-Youth Services	0.00	150.00	150.00	0.00	100.00
Dues and Subscriptions - Admin	9,665.00	13,590.00	14,197.00	(607.00)	95.72
Dues and Subscriptions - Rec.	0.00	699.00	874.00	(175.00)	79.98
Dues and Subscriptions - F & G	0.99	84.90	67.00	17.90	126.72
Staff Appreciation - Aquatics	0.00	25.00	(169.00)	194.00	(14.79)
:aff Appreciation - Youth Services	25.00	50.00	52.00	(2.00)	96.15
:aff Appreciation - F & G	25.00	59.85	61.00	(1.15)	98.12

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Appreciation - Admin	0.00	25.00	25.00	0.00	100.00
Company Celebrations	0.00	495.32	495.00	0.32	100.07
Staff Development - Rec.	60.00	374.30	314.00	60.30	119.20
Staff Development - Aquatics	150.00	536.00	386.00	150.00	138.86
Staff Development - Youth Services	60.00	142.84	83.00	59.84	172.10
Staff Development - F & G	475.00	5,338.79	5,769.00	(430.21)	92.54
Uniform Exp - Aquatics	0.00	107.32	107.00	0.32	100.30
Uniform Exp - YS	0.00	100.43	100.00	0.43	100.43
Uniform Exp - F & G	0.00	1,718.57	1,719.00	(0.43)	99.98
Small Equip - Rec Dept	1,369.36	1,369.36	1,400.00	(30.64)	97.81
Small Equipment - Aqua	0.00	3,308.02	3,265.00	43.02	101.32
Small Equipment - Y Serv	1,369.36	1,467.69	808.00	659.69	181.65
Small Tools & Equip - Facilitites and Grounds	751.92	18,548.27	20,096.00	(1,547.73)	92.30
Field Marking Expense	0.00	1,068.47	1,741.00	(672.53)	61.37
Safety Supplies - F & G	177.47	2,284.74	2,122.00	162.74	107.67
Safety Supplies - Aquatics	0.00	337.95	338.00	(0.05)	99.99
Restroom Supplies - Recreation Park	193.15	2,966.63	2,897.00	69.63	102.40
Restroom Supplies - Regional Park	280.53	1,500.79	1,357.00	143.79	110.60
Restroom Supplies - Ashford Park	97.82	544.93	539.00	5.93	101.10
Restroom Supplies - Meadow Vista Park	106.06	609.64	650.00	(40.36)	93.79
Restroom Supplies - Railhead Park	114.29	659.41	689.00	(29.59)	95.71
Restroom Supplies - Overlook Park	114.28	659.39	698.00	(38.61)	94.47
Restroom Supplies - Placer Hills Park	97.81	544.93	540.00	4.93	100.91
Restroom Supplies - Rec Comm Ctr	401.39	2,154.99	1,990.00	164.99	108.29
Restroom Supplies - Reg Comm Ctr	336.93	1,767.79	1,687.00	80.79	104.79
Restroom Supplies - CVCC Comm Ctr	335.69	1,898.50	1,787.00	111.50	106.24
Sanitation - Reg Pk - Toilet	255.00	1,785.00	1,795.00	(10.00)	99.44
Sanitation - Reg - ADA PB Toilet	255.00	1,985.00	1,995.00	(10.00)	99.50
anitation - CVCC Bike Park Port Toilet	255.00	1,785.00	1,795.00	(10.00)	99.44
anitation - Rec Pk - Debris Box	1,361.32	10,707.46	10,823.00	(115.54)	98.93

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Reg Pk - Disposal	693.44	4,415.60	4,420.00	(4.40)	99.90
Sanitation - MV - Disposal	473.14	2,752.61	2,755.00	(2.39)	99.91
Sanitation - CVCC - Disposal	234.00	1,380.09	1,381.00	(0.91)	99.93
Bad Debt Expense - Cust Serv	0.00	55.33	55.00	0.33	100.60
Total Operations & Supplies	58,699.14	344,366.96	346,009.00	(1,642.04)	99.53
Utilities Expense					
Lights - Rec Pk Beggs Field	623.75	3,404.92	3,537.00	(132.08)	96.27
Lighting Reimb.-Beggs Field	0.00	(1,573.04)	(1,573.00)	(0.04)	100.00
Lights - Rec Pk James Field	2,033.28	9,110.40	9,006.00	104.40	101.16
Lighting Reimb.-James Field	(39.60)	(6,187.18)	(6,462.00)	274.82	95.75
Lights - Rec Field	123.78	426.50	542.00	(115.50)	78.69
Lighting Reimb.-Rec Field	0.00	(1,573.04)	(1,573.00)	(0.04)	100.00
Gas/Elect - Rec Comm Ctr - Fac & Grds	3,475.19	15,922.58	12,608.00	3,314.58	126.29
Gas/Electric - Reg Comm Ctr	455.45	0.35	0.00	0.35	0.00
Gas/Electric - CV Comm Ctr	52.69	545.57	658.00	(112.43)	82.91
Electric Reimb.- CV Comm Ctr	(52.69)	(654.08)	(672.00)	17.92	97.33
Gas/Electric - CVCC	2,058.46	7,507.93	7,743.00	(235.07)	96.96
Gas/Electric - Sierra Pool	2,209.54	8,699.33	8,833.00	(133.67)	98.49
Gas/Electric - PH Pool	(124.72)	(823.03)	(217.00)	(606.03)	379.28
Electric - Day Camp	397.10	2,664.94	2,623.00	41.94	101.60
Gas/Elec - Recreation Park	2,585.63	14,632.38	15,443.00	(810.62)	94.75
Gas/Electric - Reg Park	3,775.95	8,037.81	5,929.00	2,108.81	135.57
Lighting Reimb.- Reg Park	(1,511.83)	(5,240.54)	(5,101.00)	(139.54)	102.74
Gas/Electric - Ashford Park	721.02	3,668.69	3,697.00	(28.31)	99.23
;as/Electric - MV Park	1,286.34	5,098.51	5,235.00	(136.49)	97.39
lectric - Railhead Park	648.88	2,846.58	3,505.00	(658.42)	81.22

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lighting Reimb.-Railhead	(93.72)	(697.03)	(1,078.00)	380.97	64.66
Gas/Electric - Overlook Park	12.60	75.85	134.00	(58.15)	56.60
Gas/Electric - Winchester Park	169.74	1,520.29	1,403.00	117.29	108.36
Reimbursements - Gas/Elec Pool	0.00	(19,448.03)	(19,448.00)	(0.03)	100.00
Water - Rec Comm Ctr	393.41	2,846.33	2,453.00	393.33	116.04
Water - Reg Comm Ctr	206.37	1,463.37	1,735.00	(271.63)	84.34
Water - CV Comm Ctr	113.84	125.50	125.00	0.50	100.40
Water - CVCC	341.93	2,764.48	3,023.00	(258.52)	91.45
Water - Sierra Pool	730.63	5,286.04	4,555.00	731.04	116.05
Water - PH Pool	25.98	283.45	280.00	3.45	101.23
Water - Rec Park	696.43	3,896.04	3,673.00	223.04	106.07
Water - Regional Park	202.36	8,511.71	8,863.00	(351.29)	96.04
Water - Ashford Park	660.98	3,179.29	3,192.00	(12.71)	99.60
Water - MV Park	2,600.33	11,038.06	9,767.00	1,271.06	113.01
Water - CV Park	277.00	4,283.61	4,009.00	274.61	106.85
Water - Railhead Park	581.99	3,531.58	3,335.00	196.58	105.89
Water - CVCC Park	341.92	2,764.45	3,023.00	(258.55)	91.45
Water - Overlook Park	642.51	8,306.40	8,164.00	142.40	101.74
Water - Placer Hills Park	840.07	5,014.05	4,950.00	64.05	101.29
Water - Atwood	276.02	2,198.19	2,877.00	(678.81)	76.41
Water - Ridge Runners Field	0.00	5,453.59	5,454.00	(0.41)	99.99
Reimb - Water - Sierra Pool	0.00	(2,449.41)	(2,449.00)	(0.41)	100.02
Sanitation - Rec Park (Sewer)	0.00	9,807.00	9,807.00	0.00	100.00
Sanitation - Regional Park (Sewer)	0.00	10,152.71	10,153.00	(0.29)	100.00
Sanitation - Ashford Park (Sewer)	0.00	1,880.28	1,880.00	0.28	100.02
Sanitation - Railhead Park (Sewer)	0.00	182.52	183.00	(0.48)	99.74
anitation - Overlook (Sewer)	0.00	772.68	773.00	(0.32)	99.96
anitation - CVCC (Sewer)	0.00	10,698.48	10,698.00	0.48	100.00

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Utilities Expense	27,738.61	149,957.06	145,295.00	4,662.06	103.21
Legal Expenses					
Legal Fees	85.50	2,485.50	2,500.00	(14.50)	99.42
Total Legal Expense	85.50	2,485.50	2,500.00	(14.50)	99.42
Professional Services					
Professional Services - Rec	994.20	6,359.20	6,492.00	(132.80)	97.95
Professional Services - F & G	0.00	227.50	2,676.00	(2,448.50)	8.50
Atwood - Professional Services	0.00	4,400.65	4,771.00	(370.35)	92.24
Professional Services - C Serv	0.00	16,916.34	17,050.00	(133.66)	99.22
Professional Services - Admin	15,680.84	21,509.01	21,509.00	0.01	100.00
Accounting/Auditor Fees	0.00	19,500.00	19,500.00	0.00	100.00
Total Professional Services	16,675.04	68,912.70	71,998.00	(3,085.30)	95.72
Bldg & Ground Maintenance					
Vehicle Maintenance	4,638.05	19,248.85	24,749.00	(5,500.15)	77.78
Equipment Rental	0.00	135.00	1,135.00	(1,000.00)	11.89
Irrigation Supplies - General	301.46	2,536.46	3,288.00	(751.54)	77.14
Maint - Recreation Field	89.86	870.81	1,851.00	(980.19)	47.05
Maint - James Field	978.47	9,596.07	10,423.00	(826.93)	92.07
Maint - Beggs Field	560.67	2,653.97	2,876.00	(222.03)	92.28
aint - Sierra Pool	1,050.18	29,956.57	35,154.00	(5,197.43)	85.22
eimbursement- Maint Pool	0.00	(7,993.45)	(7,993.00)	(0.45)	100.01

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint & Repairs - Equipment	1,271.32	71,242.28	67,698.00	3,544.28	105.24
Maint - PH Pool	4,561.08	25,021.49	25,021.00	0.49	100.00
Maint - MV Soccer Field	0.00	0.00	14.00	(14.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	14.31	119.00	(104.69)	12.03
Rep/Maint - Day Camp	877.49	2,558.37	1,681.00	877.37	152.19
Maint - Recreation Park	3,908.63	28,047.48	28,135.00	(87.52)	99.69
Maint - Regional Park	5,022.88	24,128.02	24,638.00	(509.98)	97.93
Maint - Ashford Park	1,264.47	7,117.66	6,405.00	712.66	111.13
Maint - Meadow Vista Park	460.48	19,849.54	21,231.00	(1,381.46)	93.49
Maint - Christian Valley Park	0.00	1,280.67	625.00	655.67	204.91
Maint - Railhead Park	153.75	3,742.77	4,451.00	(708.23)	84.09
Maint - CVCC Park	0.00	6,820.63	6,821.00	(0.37)	100.00
Maint - Overlook Park	396.98	4,439.01	5,120.00	(680.99)	86.70
Maint - Placer Hills Park	0.00	1,122.01	1,222.00	(99.99)	91.82
Maint - Pocket Parks	0.00	300.63	366.00	(65.37)	82.14
Maint - Winchester Park	0.00	1,066.80	1,066.00	0.80	100.08
Maint - Atwood	9.07	1,786.13	1,782.00	4.13	100.23
Maint - Bike Park	165.00	9,550.36	10,232.00	(681.64)	93.34
Maint - Ashley Dog Park	1,045.87	1,399.56	588.00	811.56	238.02
Maint - Recreation Comm Ctr	593.46	8,430.13	8,487.00	(56.87)	99.33
Maint - Regional Comm Ctr	3,263.93	21,652.66	19,599.00	2,053.66	110.48
Maint - Christian Valley Comm Ctr	0.00	203.70	959.00	(755.30)	21.24
Maint - CVCC Comm Ctr	5,852.82	16,777.64	12,025.00	4,752.64	139.52
Maint - Overlook Modular	0.00	270.98	271.00	(0.02)	99.99
Maint - Regional Tennis/Pickleball Courts	37.53	37.53	332.00	(294.47)	11.30
Maint - RH Soccer A	1,137.73	6,398.98	6,842.00	(443.02)	93.53
Maint - Regional Field Soccer	0.00	5,794.46	5,908.00	(113.54)	98.08
Maint - MV PeeWee Soccer	0.00	228.33	275.00	(46.67)	83.03
aint - RH Soccer B	1,137.73	6,574.88	6,618.00	(43.12)	99.35
aint - Regional Bill Bean Field	633.28	2,757.70	2,793.00	(35.30)	98.74

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Regional Field B	569.50	1,282.18	1,283.00	(0.82)	99.94
Maint - Regional Field C	665.17	2,951.72	2,991.00	(39.28)	98.69
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	3,610.65	22,657.38	22,593.00	64.38	100.29
Total Building and Grounds Maintenance	44,257.51	372,510.27	379,674.00	(7,163.73)	98.11
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	200.00	200.00	284.00	(84.00)	70.42
Total Property Tax Administration/LAFCO	200.00	200.00	284.00	(84.00)	70.42
Salaries Expense					
Wages - (Y.Serv) - Manager	5,379.29	39,553.54	39,541.00	12.54	100.03
Wages - (Cust Serv) - Full Time	11,761.21	87,980.49	87,981.00	(0.51)	100.00
Wages - (Admin) - Full Time	15,654.99	96,897.72	96,898.00	(0.28)	100.00
Wages - (Admin) - Part Time	7,371.16	51,719.07	53,679.00	(1,959.93)	96.35
Wages - (Admin) - Board Pay	2,500.00	14,750.00	14,750.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	7,767.69	39,963.24	39,968.00	(4.76)	99.99
Wages - (Y.Serv) - AE Maint	0.00	360.82	361.00	(0.18)	99.95
Wages - (Y.Serv) - Skyridge - PT	13,085.34	61,580.76	61,909.00	(328.24)	99.47
Wages - (Y.Serv) - Skyridge Maint	0.00	12.44	30.00	(17.56)	41.47
Wages - (Y.Serv) - Day Camp Skyridge PT	(89.92)	20,969.41	21,059.00	(89.59)	99.58
Wages - (Y.Serv) - Day Camp - PT	0.00	83,487.69	83,596.00	(108.31)	99.87
Wages - (Y.Serv) - DC Maint	0.00	1,657.57	1,657.00	0.57	100.03
Wages - (Y.Serv) - Reg Day Camp	0.00	26,260.03	26,260.00	0.03	100.00
Wages - (Rec) - Full Time	14,926.75	106,920.76	106,921.00	(0.24)	100.00
Wages - (Y.Serv) - Newcastle- PT	14,694.96	64,126.59	64,050.00	76.59	100.12

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - NC Maint	65.90	82.01	16.00	66.01	512.56
Wages - (Rec) - Part Time	80.52	886.36	806.00	80.36	109.97
Wages - (Rec) - Adult Softball	407.47	6,007.38	6,489.00	(481.62)	92.58
Wages - (Rec) - Adult Basketball	435.34	3,093.31	3,093.00	0.31	100.01
Wages - (Y.Serv) - Preschool	2,260.28	21,184.34	24,727.00	(3,542.66)	85.67
Wages - (Aqua) - Aquatics Coordinator	127.36	15,231.89	15,602.00	(370.11)	97.63
Wages - (Aqua) - Aquatic Activities	108.29	6,932.84	6,972.00	(39.16)	99.44
Wages - (Aqua) - Public Swim	60.69	69,773.79	69,713.00	60.79	100.09
Wages - (Aqua) - Public Swim-PH	0.00	5,937.32	5,937.00	0.32	100.01
Wages - (Aqua) - Swim Lessons	0.00	15,778.76	15,779.00	(0.24)	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	4,113.86	4,114.00	(0.14)	100.00
Wages - (Aqua) - Master Swim	0.00	7,188.93	7,189.00	(0.07)	100.00
Wages - (Aqua) - Swim Team Coaches	0.00	13,690.41	13,690.00	0.41	100.00
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,733.08	14,733.00	0.08	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	7,763.01	65,797.54	67,146.00	(1,348.46)	97.99
Wages - (Fac & Grds) - Fac Att. - CVCC	4,594.48	28,405.74	28,008.00	397.74	101.42
Wages - (Fac & Grds) - Fac Attendant - Reg	4,111.96	25,907.27	27,501.00	(1,593.73)	94.21
Wages - (Fac & Grds) - Fac Att Overlook	6.68	26.04	65.00	(38.96)	40.06
Wages - (Fac & Grds) - Management	18,014.20	122,135.84	121,732.00	403.84	100.33
Wages - (Fac & Grds) - Recreation Park	21,789.93	179,526.06	180,051.00	(524.94)	99.71
Wages - (Fac & Grds) - Regional Park	11,828.51	107,161.34	110,737.00	(3,575.66)	96.77
Wages - (Fac & Grds) - Ashford Park	4,539.45	28,598.29	28,515.00	83.29	100.29
Wages - (Fac & Grds) - Meadow Vista Park	4,822.28	39,974.57	39,671.00	303.57	100.77
Wages - (Fac & Grds) - CV Comm Center	303.60	2,666.41	2,625.00	41.41	101.58
Wages - (Fac & Grds) - Railhead Park	1,761.64	11,742.14	11,730.00	12.14	100.10
Wages - (Fac & Grds) - CVCC	3,019.13	12,512.75	12,508.00	4.75	100.04
Wages - (Fac & Grds) - Overlook Park	1,615.70	8,934.36	8,338.00	596.36	107.15
Wages - (Fac & Grds) - Placer Hills Park	712.68	10,398.16	10,596.00	(197.84)	98.13
/ages - (Fac & Grds) - Pocket Parks	345.94	4,077.08	4,917.00	(839.92)	82.92
/ages - (Fac & Grds) - Mt. Vernon Park	0.00	128.41	128.00	0.41	100.32

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Winchester Park	472.38	2,933.90	2,934.00	(0.10)	100.00
Wages - (Fac & Grds) - Atwood	112.70	3,888.95	4,011.00	(122.05)	96.96
Wages - (Fac & Grds) - Shockley Property	0.00	1,596.51	1,597.00	(0.49)	99.97
Wages - (Fac & Grds) - Bike Park	229.68	1,049.80	1,120.00	(70.20)	93.73
Wages - (F & G) Special Events	1,614.71	5,396.37	5,490.00	(93.63)	98.30
Wages - District Administrator	11,659.20	88,196.71	88,256.00	(59.29)	99.93
Wages - (F & G Proj) - Marriot Meadows	0.00	2,291.36	2,291.00	0.36	100.02
Wages - (Rec) - Special Events	150.69	241.17	868.00	(626.83)	27.79
Wages - (F & G) Certification Stipends Paid	0.00	1,725.00	1,725.00	0.00	100.00
Wages - (F & G) Uniform Allowance	0.00	10,303.09	11,003.00	(699.91)	93.64
Total Salaries Expense	196,065.87	1,646,489.27	1,661,083.00	(14,593.73)	99.12
Benefits & Payroll Costs					
Offset for Atwood Roll ups	0.00	313.13	313.00	0.13	100.04
Atwood - Wage Roll ups	0.00	(313.13)	(313.00)	(0.13)	100.04
ER Taxes - Rec	1,159.22	8,239.64	8,383.00	(143.36)	98.29
ER Taxes - Aquatics	24.73	13,785.90	13,810.00	(24.10)	99.83
ER Taxes - Youth Services	3,254.30	26,880.48	26,972.00	(91.52)	99.66
ER Taxes - Fac & Grds	6,338.23	47,437.32	47,845.00	(407.68)	99.15
ER Taxes - Cust Serv	842.47	5,865.97	5,923.00	(57.03)	99.04
ER Taxes - Admin	2,722.22	18,343.27	18,618.00	(274.73)	98.52
Employment Expense - Aquatics	0.00	20.90	21.00	(0.10)	99.52
Employment Expense - Youth Services	0.00	585.85	586.00	(0.15)	99.97
Employment Expense - Fac & Grds	346.80	818.22	761.00	57.22	107.52
Employment Expense - Admin	0.00	126.54	127.00	(0.46)	99.64
Fingerprinting Exp - Recreation	0.00	144.75	212.00	(67.25)	68.28
Fingerprinting Exp - Aquatics	0.00	64.00	64.00	0.00	100.00
Fingerprinting Exp - Youth Services	74.00	1,023.75	1,061.00	(37.25)	96.49
Fingerprinting Exp - Fac & Grds	0.00	62.00	129.00	(67.00)	48.06

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Recreation	3,248.63	23,320.48	23,323.00	(2.52)	99.99
Benefits Expense - Youth Services	2,501.90	16,683.01	16,731.00	(47.99)	99.71
Benefits Expense - Fac & Grds	21,962.15	158,836.54	158,878.00	(41.46)	99.97
Benefits Expense - Cust Serv	2,736.76	19,897.89	19,898.00	(0.11)	100.00
Benefits Expense - Admin	6,009.07	48,387.35	48,387.00	0.35	100.00
Employer Retirement Exp. - Rec	1,507.89	10,433.26	10,424.00	9.26	100.09
Employer Retirement Exp. - Aquatics	16.23	2,645.03	2,692.00	(46.97)	98.26
Employer Retirement Exp. - Youth Services	3,207.49	24,091.13	24,092.00	(0.87)	100.00
Employer Retirement Exp. - Fac & Grds	7,786.41	55,196.64	56,025.00	(828.36)	98.52
Employer Retirement Exp - Cust Serv	1,494.96	10,511.46	10,512.00	(0.54)	100.00
Employer Retirement Exp. - Admin	3,803.46	26,244.13	26,486.00	(241.87)	99.09
CalPERS Prefunding	0.00	160,914.00	160,914.00	0.00	100.00
Worker's Comp - Rec	392.70	2,609.50	2,638.00	(28.50)	98.92
Worker's Comp - Aquatics	60.25	4,225.42	4,181.00	44.42	101.06
Worker's Comp - Youth Services	976.92	8,477.57	8,541.00	(63.43)	99.26
Worker's Comp - Fac & Grds	8,524.92	55,691.43	55,777.00	(85.57)	99.85
Worker's Comp - Cust Serv	107.74	613.01	596.00	17.01	102.85
Worker's Comp - Admin	481.90	3,110.44	3,210.00	(99.56)	96.90
Total Benefits and Payroll Costs	79,581.35	755,286.88	757,817.00	(2,530.12)	99.67
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	35,433.28	35,433.28	36,000.00	(566.72)	98.43
Fixed Asset Purchases - Fac & Grds	0.00	80,700.00	80,700.00	0.00	100.00
Total Fixed Asset Expense	35,433.28	116,133.28	116,700.00	(566.72)	99.51
C al Improvement Projects					
ire Loss	0.00	1,946.42	1,947.00	(0.58)	99.97

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rec - Emer Gym Roof	72,160.75	83,314.88	13,010.00	70,304.88	640.39
RH - Parking Lot & Curb Repairs	0.00	157,022.05	157,022.00	0.05	100.00
Marriott Meadows- Const Doc & Related Wo	102,937.78	115,545.11	115,540.00	5.11	100.00
OP - Siding on Mod - Fire	(48,169.40)	7,500.00	7,500.00	0.00	100.00
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	126,929.13	411,701.56	341,319.00	70,382.56	120.62
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	63,000.00	63,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	9,094.80	9,095.00	(0.20)	100.00
Total Debt Service	0.00	72,094.80	72,095.00	(0.20)	100.00
OTHER EXPENSING SOURCES					
Transfers Out - General Fund	0.00	575,000.00	575,000.00	0.00	100.00
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	0.00	675,400.00	675,400.00	0.00	100.00
Total Expenditures	$612,047.47	$4,139,544.99	$4,097,181.00	$42,363.99	101.03%
Net Revenue Over Expenditures	($429,152.67)	($349,514.49)	($317,767.00)	($31,747.49)	109.99%
NE EVENUE OVER EXPENSES	$429,152.67	$349,514.49	$317,767.00	$31,747.49	109.99%

Profit & Loss - Detail
4/1/2025 to 10/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget

SECTION: **4.0**

ITEM: **4.4** **REVIEW OF FINANCIALS FOR NOVEMBER, 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: 12.4.25

November Financials Summary Report

Period Covered: November 2025

Executive Summary

For the year 2025-2026, the Financials reflect the Mid-Year 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:** $4,642,692 YTD
- **Budgeted Revenue:** $4,685,750 YTD
- **Variance:** **+$3,985**

Significant Variances: NONE

Expense Overview

- **Total Expenses:** $4,139,545 YTD
- **Budgeted Expenses:** $4,097,181 YTD
- **Variance:** **-43,058**

Significant Variances:

1. **Operations & Supplies**
    - **Actual:** $385,628
    - **Budgeted:** $402,805
    - **Variance:** **-$17,177**
    - **Explanation:** Small Tools expense is under by $5,858 and Safety Supplies expense is under by $4,731. It is anticipated these expenses will even out over time.

2. **Utilities**
    - **Actual:** $162,194
    - **Budgeted:** $185,262
    - **Variance:** **-$23,068**
    - **Explanation:** The largest two anomalies are Gas/Electric at CVCC running $4,309 under budget and Gas/Electric at Sierra Pool running under $6,445. I believe these line items will be true savings for the District. Staff's estimates were originally too high.

3. **Salaries Expense**
    - **Actual:** $1,845,296
    - **Budgeted:** $1,869,359
    - **Variance:** **-$24,063**
    - **Explanation:** Salary expenses are under budget district-wide. Facilities and Grounds, in particular, are currently **$17,612 under budget**.

4. **Benefits & Payroll Costs**
    - **Actual:** $833,667
    - **Budgeted:** $847,334
    - **Variance:** **-$13,667**
    - **Explanation:** Salaries Expense savings will be directly related to savings in this area as well.

5. **Capital Improvement Projects**
    - **Actual:** $520,303
    - **Budgeted:** $471,039
    - **Variance:** **+$49,264**
    - **Explanation:** Payments to Recreation Gym Roof contractors were required in advance of insurance reimbursements. The District has paid **$71,553** ahead, which will be reimbursed by CAPRI insurance.

Summary and Recommendations

Recommendations:

- No recommendations at this time.

PROFIT & LOSS

25/26 Approved Budget

	Approved Budget 25-26	% Of Total	Mid-Yr Revision 25-26	% Of Total	2025 November ACTUALS		Last Yr November Actuals		2025-26 YTD ACTUALS	2025-26 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues											
Program Revenue	1,662,083	21%	1,654,905	21%	63,616	77%	75,825	36%	1,197,073	1,187,401	1,094,751
Facility Revenue	228,189	3%	241,401	3%	12,379	15%	15,864	8%	199,766	201,901	184,867
Misc. Revenue	75,187	1%	65,553	1%	714	1%	3,437	2%	38,520	42,446	55,795
Grants & Donations	25,932	0%	234,500	3%	2,465	3%	7,002	3%	44,220	38,362	63,111
Interest/Investment Income	109,528	1%	155,029	2%	3,404	4%	11	0%	137,220	135,802	119,406
Equipment Reserve Transfers	211,015	3%	293,300	4%	-	0%	-	0%	80,000	80,000	-
Future Cap, COVID & ADA Transfers	780,000	10%	400,589	5%	-	0%	106,339	51%	20,400	20,400	106,339
Tax Revenue	4,569,432	57%	4,560,264	57%	-	0%	-	0%	2,053,401	2,061,642	1,982,945
Atwood	31,249	0%	31,067	0%	-	0%	-	0%	13,604	13,604	13,256
City Mitigation Transfers/Rev	200,000	3%	187,465	2%	-	0%	-	0%	188,690	187,465	70,714
County Mitigation Revenue	85,000	1%	116,000	1%	-	0%	-	0%	-	116,000	-
Total Operating Revenue	7,977,615	100%	7,940,073	100%	82,578	100.0	208,478	100.0	3,972,894	4,085,023	3,691,184
Expenditures											
Program Expense	345,494	4%	366,635	5%	15,339	3%	19,523	5%	214,746	223,396	198,050
Operating & Supplies	635,938	8%	626,568	8%	41,261	8%	58,626	14%	385,628	402,805	391,386
Utilities Expense	325,707	4%	336,785	4%	12,237	2%	29,861	7%	162,194	185,262	176,294
Professional Services	100,618	1%	149,959	2%	8,570	2%	3,377	1%	79,969	80,370	60,025
Building & Grounds Maintenance	568,103	7%	621,953	8%	37,152	7%	40,730	9%	409,662	417,106	376,123
Property Tax Admin.	80,013	1%	80,686	1%	-	0%	-	0%	200	284	-
Wages	2,929,264	38%	2,918,847	39%	198,807	40%	190,148	44%	1,845,296	1,869,359	1,775,713
Benefits & Payroll Costs	1,294,158	17%	1,292,395	17%	78,380	16%	73,659	17%	833,667	847,334	784,655
Fixed Asset Expense	241,515	3%	297,100	4%	2,800	1%	165	0%	118,933	116,700	81,155
Capital Improvement Projects	1,055,000	14%	682,932	9%	108,602	22%	16,951	4%	520,303	471,039	321,894
Debt Services	167,105	2%	167,033	2%	-	0%	-	0%	72,095	72,095	72,757
Total Expenditures	7,742,915	100%	7,540,893	100%	503,148	100%	433,040	100%	4,642,693	4,685,750	4,238,052
Net Revenue Over Expenditures	$ 234,700		$ 399,180		$ (420,570)		(224,562)		($669,799)	($600,727)	($546,868)
									Current Totals		Last yrs Totals
To City Mitigation Trust			$ 187,465								
Annual Contingency Reserve (1-2%)	$ -		$ -						$ 70,000		$ 70,000
Annual Equip Replacement Reserve	$ 120,000		$ 120,000						$ 789,095		$ 764,797
Future Capital Construction Reserve	$ 50,000		$ 50,000						$ 1,235,074		$ 1,076,998
COVID Relief Funding	$ -		$ -						$ -		$ 96,661
ADA Reserve	$ 5,000		$ 5,000						$ 23,009		$ 18,009
CEPPT/Prefunding	$ 24,000		$ 24,000					CEPPT	$ 674,098		$ 571,889
TOTALS	**$ 35,700**		**$ 12,715**						**$ 2,791,276**		**$ 2,598,354**

Auburn Area Recreation and Park District
Balance Sheet
11/30/2025

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	500.00
Cash Tills	130.00
First Foundation - Friends 501(c)(3)	21,005.73
First Foundation Bank	393,004.56
CLASS-Equipment Reserve	508,513.78
CLASS-Future Capital Construction	508,513.78
Placer County Treasure-General	(390,002.37)
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	391,578.74
Accounts Receivable	13,484.18
Due From Other Governments	28,597.66
Due From Other Funds - Atwood	2,020.08
PCOE Receivables	17,236.00
ELOP Receivables	42,277.00
Lease Recievables - Current	35,293.00
Prepaid Expenses	266.75
Prepaid Liability Expense	20,010.75
Prepaid Workers Comp Insurance	70,078.48
Total Current Assets	**2,765,387.25**
Non-Current Assets	
CEPPT (CalPERS) Trust	674,098.01
Lease Receivables	36,823.00
Total Non-Current Assets	**710,921.01**
Restricted Reserve Funds	
Total Restricted Funds	**0.00**
Fixed Assets	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	11,192,210.76
Fixed Assets: Equipment	3,928,266.23
Fixed Assets: Computer Equipment & Software	70,252.13
Fixed Assets: Vehicles	438,473.65
Fixed Assets: Office Furniture & Rec Equipment	290,954.92
Construction In Progress	542,990.69
Less: Accumulated Depreciation	(9,162,326.65)
Total Fixed Assets	**9,271,367.85**
Deferred Outflows of Resources	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
TOTAL ASSETS	**13,456,799.11**

	Current YTD
LIABILITIES AND NET PROFIT	
Current Liabilities	
Deferred Civic Rec Revenue	181,050.94
Prepaid Revenue	432.00
Unearned Civic Rec A/R Offset	9,000.68
User Credits Payable	13,278.42
Stale Checks Liability	860.96
PGE Tru-up payable	18,903.91
Due to Other Funds - General	2,020.08
Retentions Payable	3,108.04
Gift Certificates Unearned	69.90
Gift Certificates - Not Purchased (Prizes)	324.00
Compensated Absenses	238,698.13
Sales Tax Payable	94.97
Worker's Comp Payable	19,948.45
Lease Payable - Current	127,000.00
Total Current Liabilities	**$614,790.48**
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	**3,827,934.48**
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)	(770,084.37)
Total Net Postion	**$9,278,958.25**
TOTAL LIABILITY AND NET POSITION	**$13,456,799.11**

Auburn Rec & Park

Profit & Loss - Summary
4/1/2025 To 11/30/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	63,616.25	1,197,073.16	1,187,401.00	9,672.16	100.82
Rents & Concessions	12,378.77	199,765.62	201,901.00	(2,135.38)	98.94
Miscellaneous Revenue	713.80	38,519.54	42,446.00	(3,926.46)	90.75
Grants & Donations	2,465.00	44,219.75	38,362.00	5,857.75	115.27
Interest Income	3,403.75	137,334.49	135,802.00	1,532.49	101.13
Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Taxes Revenue	0.00	2,067,005.07	2,075,246.00	(8,240.93)	99.60
TOTAL OPERATING REVENUE	$82,577.57	$3,872,608.07	$3,868,623.00	$3,985.07	100.10%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	675,400.00	675,400.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	$0.00	$675,400.00	$675,400.00	$0.00	100.00%
TOTAL REVENUES	82,577.57	3,872,608.07	3,868,623.00	3,985.07	100.10
EXPENDITURES					
Program Expenses	15,338.83	214,745.54	223,396.00	(8,650.46)	96.13
Operations & Supplies Expense	41,261.25	385,628.21	402,805.00	(17,176.79)	95.74
Utilities Expense	12,236.70	162,193.76	185,262.00	(23,068.24)	87.55
Legal Expenses	0.00	2,485.50	2,700.00	(214.50)	92.06
Professional Services	8,570.05	77,482.75	77,670.00	(187.25)	99.76
Bldg & Grounds Maintenance	37,151.72	409,661.99	417,106.00	(7,444.01)	98.22
Property Tax Administration/LAFCO	0.00	200.00	284.00	(84.00)	70.42
Salaries Expense	198,806.86	1,845,296.13	1,869,359.00	(24,062.87)	98.71
Benefits & Payroll Costs	78,380.29	833,667.17	847,334.00	(13,666.83)	98.39
Fixed Asset Expense	2,800.00	118,933.28	116,700.00	2,233.28	101.91

Auburn Rec & Park
Profit & Loss - Summary
4/1/2025 To 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	108,601.75	520,303.31	471,039.00	49,264.31	110.46
Debt Service	0.00	72,094.80	72,095.00	(0.20)	100.00
TOTAL EXPENDITURES	503,147.45	4,642,692.44	4,685,750.00	(43,057.56)	99.08
OTHER EXPENSING SOURCES					
Transfers Out	0.00	675,400.00	675,400.00	0.00	100.00
TOTAL OTHER EXPENSING SOURCES	0.00	675,400.00	675,400.00	0.00	100.00
TOTAL EXPENDITURES	$503,147.45	$4,642,692.44	$4,685,750.00	($43,057.56)	99.08%
REVENUE OVER EXPENSES	($420,569.88)	($770,084.37)	($817,127.00)	$47,042.63	94.24%
NET REVENUE OVER EXPENDITURES	($420,569.88)	($770,084.37)	($817,127.00)	$47,042.63	94.24%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2025 to 11/30/2025

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	9,519.00	84,685.50	83,100.00	1,585.50	101.91
Skyridge DSC Rev	19,307.00	161,884.19	160,796.00	1,088.19	100.68
Day Camp Skyridge Rev	0.00	46,210.40	46,210.00	0.40	100.00
Day Camp (REC) Rev	8,034.00	162,050.98	159,577.00	2,473.98	101.55
Day Camp Memberships	40.00	9,010.00	9,010.00	0.00	100.00
Day Camp (REG) Rev	0.00	61,257.25	61,027.00	230.25	100.38
Preschool Revenue	1,240.00	33,920.20	36,048.00	(2,127.80)	94.10
Newcastle DSC Revenue	20,778.00	169,727.15	168,188.00	1,539.15	100.92
Adult Softball	(243.75)	34,693.25	35,271.00	(577.75)	98.36
Adult Basketball	(150.00)	12,895.45	8,690.00	4,205.45	148.39
Adult Volleyball	790.00	6,518.50	5,928.00	590.50	109.96
Pickle Ball Revenue	0.00	367.50	273.00	94.50	134.62
Adult Classes	1,936.00	27,112.15	27,410.00	(297.85)	98.91
Adult Class Rev - Bureau	120.00	1,239.00	2,654.00	(1,415.00)	46.68
Bocce Ball Prog Revenue	0.00	2,772.00	2,772.00	0.00	100.00
Youth Basketball	0.00	(145.00)	2,976.00	(3,121.00)	(4.87)
Youth Classes	1,840.00	45,660.75	43,645.00	2,015.75	104.62
Youth Class Rev - Bureau	0.00	540.00	750.00	(210.00)	72.00
Youth Volleyball	0.00	8,702.00	8,702.00	0.00	100.00
Aquatic Activities - Sierra Pool	0.00	16,877.70	16,878.00	(0.30)	100.00
Master Swim Revenue	0.00	6,095.40	6,095.00	0.40	100.01
Public Swim - MS Sierra Pool	0.00	32,666.29	32,666.00	0.29	100.00
Public Swim - Placer Hills Pool	0.00	6,752.00	6,752.00	0.00	100.00
Swim Lessons	0.00	39,232.00	39,232.00	0.00	100.00
Swim Lessons - PH	0.00	12,212.00	12,212.00	0.00	100.00
Swim Team Revenue	0.00	30,207.75	30,208.00	(0.25)	100.00
Synchro Team	0.00	14,285.00	14,285.00	0.00	100.00

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	0.00	67,195.00	67,195.00	0.00	100.00
Youth Camp Rev - Bureau	0.00	34,800.00	34,800.00	0.00	100.00
Special Events Rev - Preschool	0.00	3,710.00	3,710.00	0.00	100.00
Party In The Park Revenue	0.00	9,713.86	9,727.00	(13.14)	99.87
Santa's Chest Rev	0.00	3,000.00	1,000.00	2,000.00	300.00
Obstacle Race Revenue	0.00	23,622.18	22,825.00	797.18	103.49
Auburn Harvest Festival Rev	0.00	11,427.00	10,681.00	746.00	106.98
Egg Hunt Revenue	0.00	1,476.00	1,476.00	0.00	100.00
Parks N Big Trucks Event Revenue	0.00	3,200.00	3,100.00	100.00	103.23
Movie in the Park Event Revenue	0.00	950.00	925.00	25.00	102.70
Out of District Fees	272.00	9,684.71	9,823.00	(138.29)	98.59
Out of District Fees - Bureau	134.00	865.00	784.00	81.00	110.33
Total Parks and Recreation Services	63,616.25	1,197,073.16	1,187,401.00	9,672.16	100.82
Rents & Concessions					
Fee Waivers, Public	(142.50)	(4,570.73)	(4,273.00)	(297.73)	106.97
Fee Waivers, Public, Reclamation	0.00	(1,755.71)	(1,219.00)	(536.71)	144.03
Blue Bird Room-CVCC	199.60	1,596.80	1,398.00	198.80	114.22
Stella Irving Rental Revenue - Rec	0.00	2,463.40	2,463.00	0.40	100.02
Lakeside Rental Revenue - Reg	1,608.90	14,044.24	13,838.00	206.24	101.49
Sierra Room Rental - CVCC	2,264.40	15,306.35	12,574.00	2,732.35	121.73
Sunset Room Rental - CVCC	230.62	573.86	596.00	(22.14)	96.29
Canyon View Room Rental - CVCC	244.50	3,030.66	3,976.00	(945.34)	76.22
Foothills Room Rental - CVCC	136.50	6,000.67	5,053.00	947.67	118.76
Pool Rental Rev - Sierra/Splash	0.00	10,060.88	10,061.00	(0.12)	100.00
Pool Rental Rev - Placer Hills	0.00	1,800.00	1,800.00	0.00	100.00
American River Room - CVCC	0.00	382.20	382.00	0.20	100.05
Conference Rental Revenue - Rec	0.00	1,503.72	1,504.00	(0.28)	99.98
Board Room Rental	200.00	200.00	0.00	200.00	0.00

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Overlook Modular Rent	666.20	5,329.60	5,329.00	0.60	100.01
Gazebo Rentals	0.00	350.00	234.00	116.00	149.57
Gym Rental Revenue - Rec	0.00	1,039.50	1,039.00	0.50	100.05
Gym Rental Revenue - Reg	627.00	13,562.00	13,900.00	(338.00)	97.57
Tutor Totter Lease Agreement	664.20	5,274.92	5,301.00	(26.08)	99.51
Kitchen Rental Revenue - Rec	0.00	522.00	522.00	0.00	100.00
Kitchen Rental Revenue - CVCC	50.00	466.80	367.00	99.80	127.19
Picnic Area Rental Revenue - Rec	352.00	9,629.00	9,780.00	(151.00)	98.46
Picnic Area Rental Revenue - Reg	0.00	1,696.00	1,856.00	(160.00)	91.38
Picnic Area Rental Revenue - Ash	0.00	1,000.00	1,223.00	(223.00)	81.77
Picnic Area Rental Revenue - MV	0.00	4,701.00	4,925.00	(224.00)	95.45
Field "Recreation" Rental Revenue	351.35	6,039.35	6,040.00	(0.65)	99.99
Field "Bill Beane" Rental - Reg A	170.10	3,192.70	2,968.00	224.70	107.57
Field "Softball" Rental - MV	364.65	5,350.30	4,962.00	388.30	107.83
Field Rental - CV	0.00	1,835.10	2,417.00	(581.90)	75.93
Field Soccer/Baseball-Winchester	429.20	3,940.80	3,977.00	(36.20)	99.09
Field "Beggs" Rental - Rec	486.55	5,806.78	5,443.00	363.78	106.68
Field B (softball) Rev - Reg	324.80	7,160.80	7,103.00	57.80	100.81
Field "James" Rental - Rec	473.85	15,390.00	15,535.00	(145.00)	99.07
Field C (Baseball) Rental - Reg	34.80	6,887.90	7,334.00	(446.10)	93.92
Bocce Ball Field Rental	0.00	264.00	264.00	0.00	100.00
Field "Soccer Regional" Rental	0.00	3,705.30	4,806.00	(1,100.70)	77.10
Field "Soccer A" Rental - MV	582.90	4,289.10	2,549.00	1,740.10	168.27
Field "Soccer A" Rental - Railhead	129.60	9,312.85	10,311.00	(998.15)	90.32
Field - PH Soccer Field	63.00	567.00	903.00	(336.00)	62.79
Field "Soccer B" Rental - Railhead	445.95	10,091.60	11,056.00	(964.40)	91.28
Field "Peewee Soccer" Rental - MV	0.00	0.00	1,257.00	(1,257.00)	0.00
Misc Rents & Concessions	76.41	768.24	769.00	(0.76)	99.90
Misc Rents & Concessions - Bureau	544.19	3,314.32	3,276.00	38.32	101.17
Custodial Fees	400.00	13,660.32	14,231.00	(570.68)	95.99

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	350.00	3,138.00	3,199.00	(61.00)	98.09
Set up/Take Down Fees	0.00	130.00	(133.00)	263.00	(97.74)
Set up/Take Down Fees - Bureau	50.00	714.00	1,005.00	(291.00)	71.05
Total Rents and Concessions	12,378.77	199,765.62	201,901.00	(2,135.38)	98.94
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	500.00	500.00	0.00	100.00
Advertising Revenue	125.00	125.00	0.00	125.00	0.00
MV Comm Ctr Rentals	388.80	440.50	52.00	388.50	847.12
Alcohol Permit Fee	50.00	3,494.00	4,348.00	(854.00)	80.36
Alcohol Permit - Bureau	50.00	598.00	546.00	52.00	109.52
MVCC - Alcohol fee	50.00	100.00	0.00	100.00	0.00
MVCC Custodial Fee	50.00	100.00	0.00	100.00	0.00
Miscellaneous Income - Admin.	0.00	4,362.70	4,363.00	(0.30)	99.99
Verizon Wireless Lease	0.00	23,652.96	26,651.00	(2,998.04)	88.75
Miscellaneous Income - F & G	0.00	4,966.38	5,806.00	(839.62)	85.54
T Shirt Sales	0.00	180.00	180.00	0.00	100.00
Total Miscellaneous Revenue	713.80	38,519.54	42,446.00	(3,926.46)	90.75
Grants & Donations					
Youth Assistance Rev	155.00	2,332.05	2,634.00	(301.95)	88.54
Donation Rev - Rec	0.00	1,952.90	1,953.00	(0.10)	100.00
Donation Rev - Aqua	0.00	2,391.68	2,392.00	(0.32)	99.99
Donation Rev - F & G	0.00	17,889.12	17,889.00	0.12	100.00
Grant Proceeds - Y. Services	2,310.00	19,654.00	13,494.00	6,160.00	145.65

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	2,465.00	44,219.75	38,362.00	5,857.75	115.27
Interest Income					
Interest Income - Other	39.37	385.89	313.00	72.89	123.29
Interest Revenue - County	0.00	61,595.61	61,562.00	33.61	100.06
Interest - City Trust	0.00	6,936.24	5,938.00	998.24	116.81
Interest - Pension Trust	0.00	51,389.19	51,389.00	0.19	100.00
CA CLASS Interest	3,364.38	17,027.56	16,600.00	427.56	102.58
Total Interest Income	3,403.75	137,334.49	135,802.00	1,532.49	101.13
Project Revenue - Government					
City Mitigation Revenue	0.00	188,690.44	187,465.00	1,225.44	100.65
Total Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Tax Revenue					
Current Secured Property Taxes General	0.00	1,718,050.64	1,718,051.00	(0.36)	100.00
Homeowner's Prop. Tax Relief	0.00	9,980.00	10,176.00	(196.00)	98.07
Current Unsecured Prop Taxes General	0.00	81,666.84	81,667.00	(0.16)	100.00
Current Supplemental Property Taxes	0.00	63,766.91	70,382.00	(6,615.09)	90.60
Unitary & Op Non-unitary Tax	0.00	62,526.71	62,720.00	(193.29)	99.69
Delinq Unsecured Property Taxes	0.00	661.90	683.00	(21.10)	96.91
Timber Tax Guarantee	0.00	0.50	1.00	(0.50)	50.00
Atwood Tax Revenue	0.00	13,603.59	13,604.00	(0.41)	100.00
Delinquent Supplimental Tax Rev	0.00	15.43	(25.00)	40.43	(61.72)
Delinquent Secured Property Taxes	0.00	(7.19)	236.00	(243.19)	(3.05)
Railroad Unitary Property Taxes	0.00	1,273.87	1,278.00	(4.13)	99.68

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
RDA Pass-Throughs	0.00	115,465.87	116,381.00	(915.13)	99.21
Pipeline	0.00	0.00	92.00	(92.00)	0.00
Total Tax Revenue	0.00	2,067,005.07	2,075,246.00	(8,240.93)	99.60
TOTAL OPERATING REVENUE	$82,577.57	$3,872,608.07	$3,868,623.00	$3,985.07	100.10%
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	0.00	220,000.00	220,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	350,000.00	350,000.00	0.00	100.00
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	0.00	675,400.00	675,400.00	0.00	100.00
TOTAL REVENUES	82,577.57	3,872,608.07	3,868,623.00	3,985.07	100.10
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,626.95	15,839.50	18,360.00	(2,520.50)	86.27
Instructor/Adult Classes - Bureau	130.00	471.25	887.00	(415.75)	53.13
Instructor/Youth Classes	5,422.85	30,694.70	32,666.00	(1,971.30)	93.97
Instr/Youth Classes - Bureau	0.00	351.00	351.00	0.00	100.00
Officials/Adult Softball	1,624.95	13,476.43	13,860.00	(383.57)	97.23

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Officials/Adult Basketball	948.00	6,373.00	8,228.00	(1,855.00)	77.46
Officials/Youth Volleyball	0.00	182.00	182.00	0.00	100.00
Instructor/Youth Camps	0.00	47,931.00	48,734.00	(803.00)	98.35
Instr/Y Camp - Bureau	0.00	19,188.00	19,188.00	0.00	100.00
Aub Elem/Program Exp	679.92	2,261.88	1,992.00	269.88	113.55
Skyridge/Program Exp	1,175.93	3,889.64	3,051.00	838.64	127.49
Day Camp Skyridge Program Exp	0.00	1,759.15	1,759.00	0.15	100.01
Day Camp/Rec Program Exp	21.26	4,672.29	5,351.00	(678.71)	87.32
Day Camp REG Expense	0.00	1,886.98	1,887.00	(0.02)	100.00
Preschool - Program Exp	28.09	1,550.11	1,735.00	(184.89)	89.34
Newcastle Program Expense	667.82	3,659.59	3,404.00	255.59	107.51
Adult Softball Expense	0.00	808.85	809.00	(0.15)	99.98
Adult Basketball Expense	0.00	0.00	158.00	(158.00)	0.00
Youth Basketball Expense	525.90	14,551.14	14,415.00	136.14	100.94
Youth Volleyball Expense	0.00	2,753.36	2,753.00	0.36	100.01
Aquatic Activities	0.00	1,256.14	1,256.00	0.14	100.01
Public Swim Expense	0.00	1,597.68	1,609.00	(11.32)	99.30
Public Swim Exp - PH Pool	0.00	146.54	147.00	(0.46)	99.69
Swim Team	0.00	1,723.17	443.00	1,280.17	388.98
Synchro Team Expenses	0.00	1,644.09	1,644.00	0.09	100.01
Special Events Expenses	0.00	236.40	1,539.00	(1,302.60)	15.36
Special Events Exp - Preschool	0.00	463.33	463.00	0.33	100.07
Party in the Park Expenses	0.00	13,536.58	13,537.00	(0.42)	100.00
Santa's Chest Expenses	0.00	159.83	0.00	159.83	0.00
Obstacle Race Expense	607.99	10,180.54	11,777.00	(1,596.46)	86.44
Auburn Harvest Festival Expenses	1,879.17	8,416.91	8,120.00	296.91	103.66
Egg Hunt Expenses	0.00	448.46	448.00	0.46	100.10
Parks N Big Trucks Expense	0.00	1,228.20	1,185.00	43.20	103.65
Movie in the Park Event Expense	0.00	1,407.80	1,458.00	(50.20)	96.56

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Program Expenses	15,338.83	214,745.54	223,396.00	(8,650.46)	96.13
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(149.81)	(150.00)	0.19	99.87
Merchant Fees - Youth Services	1,122.23	16,450.28	16,640.00	(189.72)	98.86
Merchant Fees - Cust Serv	229.86	13,822.34	15,103.00	(1,280.66)	91.52
Discounts Taken	(46.39)	137.84	198.00	(60.16)	69.62
T Shirt Expense (sales)	0.00	1,313.39	0.00	1,313.39	0.00
Cal Card Incentives	0.00	(1,680.62)	(1,681.00)	0.38	99.98
Penalties	0.00	2,026.26	2,026.00	0.26	100.01
Donations Expense	0.00	820.00	820.00	0.00	100.00
Telephone - Placer Hills Pool	168.98	1,042.84	901.00	141.84	115.74
Telephone - Cust Serv	534.68	4,259.70	4,286.00	(26.30)	99.39
Telephone (CVCC) - Admin	551.11	3,801.80	3,788.00	13.80	100.36
Gift Certificates Expensed (donated)	30.00	374.00	444.00	(70.00)	84.23
Telephone - Youth Services	26.49	191.28	197.00	(5.72)	97.10
Telephone - Recreation	0.00	66.64	67.00	(0.36)	99.46
Telephone - Preschool	0.00	0.00	14.00	(14.00)	0.00
Telephone - Preschool	1.65	9.36	0.00	9.36	0.00
Telephone - Facilities & Grounds	1,033.64	7,019.17	7,468.00	(448.83)	93.99
Telephone - Day Camp	7.88	636.59	892.00	(255.41)	71.37
Telephone - Newcastle	35.28	260.23	301.00	(40.77)	86.46
Telephone - Aub El	36.93	271.88	313.00	(41.12)	86.86
Telephone - Skyridge	70.28	497.54	553.00	(55.46)	89.97
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	0.00	400.60	397.00	3.60	100.91
Activity Guide Expense	333.00	18,000.45	18,061.00	(60.55)	99.67
Youth Assistance Expense	256.50	5,234.00	8,003.00	(2,769.00)	65.40
3ank & Credit Card Fees	0.00	0.00	(12.00)	12.00	0.00

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
CEPPT Charges	0.00	728.16	702.00	26.16	103.73
Office Supplies - Rec	14.99	328.08	596.00	(267.92)	55.05
Office Supplies - Youth Services	110.37	385.89	348.00	37.89	110.89
Office Supplies - F & G	17.63	528.00	1,071.00	(543.00)	49.30
Office Supplies-Cust Serv	0.00	2,445.17	2,465.00	(19.83)	99.20
Office Supplies - Admin	430.27	3,130.53	3,282.00	(151.47)	95.39
Office Equip Rental - Cust Serv	171.41	1,709.16	1,708.00	1.16	100.07
Office Equip Rental - Admin	97.65	2,059.60	2,494.00	(434.40)	82.58
Office Equip Maint - Cust Serv	165.44	1,172.74	1,220.00	(47.26)	96.13
Office Equip Maint - Admin	37.03	350.41	372.00	(21.59)	94.20
Dining Expense - F&G	0.00	75.92	215.00	(139.08)	35.31
Dining Expense - CS	25.00	150.00	154.00	(4.00)	97.40
Dining Expense	22.00	566.00	500.00	66.00	113.20
Gas/Mileage Expense - C.Serv	49.00	357.00	326.00	31.00	109.51
Gas/Mileage Expense - Admin	15.40	604.10	693.00	(88.90)	87.17
Gas/Mileage Expense - Rec.	43.40	387.10	423.00	(35.90)	91.51
Gas/Mileage Expense - Aqua	14.00	41.30	27.00	14.30	152.96
Gas/Mileage Expense - YS	60.90	262.50	240.00	22.50	109.38
Gas/Mileage - Preschool	0.00	6.30	6.00	0.30	105.00
Cleaning Supplies - YS	0.00	483.55	484.00	(0.45)	99.91
Gas/Mileage Expense - F & G	4,446.51	33,202.13	34,313.00	(1,110.87)	96.76
General Administrative Exp - Admin	82.45	967.44	1,110.00	(142.56)	87.16
Liability Insurance - Admin	20,010.75	157,409.75	157,410.00	(0.25)	100.00
Board Expense	0.00	351.28	736.00	(384.72)	47.73
Public Relations/Marketing - Cust Serv	261.25	1,771.75	1,738.00	33.75	101.94
Miscellaneous Expense	5.36	5.36	0.00	5.36	0.00
Dues and Subscriptions-Youth Services	90.00	240.00	218.00	22.00	110.09
Dues and Subscriptions - Admin	0.00	13,590.00	14,197.00	(607.00)	95.72
Dues and Subscriptions - Rec.	0.00	699.00	874.00	(175.00)	79.98
Dues and Subscriptions - F & G	1.98	86.88	486.00	(399.12)	17.88

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Appreciation - Aquatics	0.00	25.00	(169.00)	194.00	(14.79)
Staff Appreciation - Youth Services	0.00	50.00	127.00	(77.00)	39.37
Staff Appreciation - F & G	0.00	59.85	118.00	(58.15)	50.72
Staff Appreciation - Admin	0.00	25.00	25.00	0.00	100.00
Company Celebrations	350.49	845.81	495.00	350.81	170.87
Bad Debts Expense - Y Services	3,198.79	3,198.79	0.00	3,198.79	0.00
Staff Development - Rec.	0.00	374.30	314.00	60.30	119.20
Staff Development - Aquatics	0.00	536.00	386.00	150.00	138.86
Staff Development - Youth Services	0.00	142.84	482.00	(339.16)	29.64
Staff Development - F & G	241.92	5,580.71	5,769.00	(188.29)	96.74
Uniform Exp - Aquatics	0.00	107.32	107.00	0.32	100.30
Uniform Exp - YS	0.00	100.43	100.00	0.43	100.43
Uniform Exp - F & G	127.00	1,845.57	1,662.00	183.57	111.05
Small Equip - Rec Dept	0.00	1,369.36	2,400.00	(1,030.64)	57.06
Small Equipment - Aqua	0.00	3,308.02	3,265.00	43.02	101.32
Small Equipment - Y Serv	0.00	1,467.69	808.00	659.69	181.65
Small Tools & Equip - Facilitites and Grounds	1,131.61	19,679.88	25,538.00	(5,858.12)	77.06
Small Equipment - Admin	309.85	309.85	0.00	309.85	0.00
Field Marking Expense	0.00	1,068.47	3,004.00	(1,935.53)	35.57
Safety Supplies - F & G	0.00	2,284.74	7,016.00	(4,731.26)	32.57
Safety Supplies - Aquatics	0.00	337.95	338.00	(0.05)	99.99
Restroom Supplies - Recreation Park	126.99	3,093.62	3,089.00	4.62	100.15
Restroom Supplies - Regional Park	126.99	1,627.78	1,465.00	162.78	111.11
Restroom Supplies - Ashford Park	74.89	619.82	616.00	3.82	100.62
Restroom Supplies - Meadow Vista Park	74.89	684.53	740.00	(55.47)	92.50
Restroom Supplies - Railhead Park	74.89	734.30	794.00	(59.70)	92.48
Restroom Supplies - Overlook Park	74.89	734.28	807.00	(72.72)	90.99
Restroom Supplies - Placer Hills Park	74.88	619.81	617.00	2.81	100.46
Restroom Supplies - Rec Comm Ctr	170.74	2,325.73	2,762.00	(436.27)	84.21
Restroom Supplies - Reg Comm Ctr	110.30	1,878.09	1,927.00	(48.91)	97.46

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - CVCC Comm Ctr	219.66	2,118.16	2,067.00	51.16	102.48
Sanitation - Reg Pk - Toilet	255.00	2,040.00	2,060.00	(20.00)	99.03
Sanitation - Reg - ADA PB Toilet	255.00	2,240.00	2,260.00	(20.00)	99.12
Sanitation - CVCC Bike Park Port Toilet	255.00	2,040.00	2,060.00	(20.00)	99.03
Sanitation - Rec Pk - Debris Box	2,041.98	12,749.44	12,201.00	548.44	104.50
Sanitation - Reg Pk - Disposal	693.44	5,109.04	5,117.00	(7.96)	99.84
Sanitation - MV - Disposal	473.14	3,225.75	3,230.00	(4.25)	99.87
Sanitation - CVCC - Disposal	234.00	1,614.09	1,616.00	(1.91)	99.88
Bad Debt Expense - Cust Serv	0.00	55.33	55.00	0.33	100.60
Total Operations & Supplies	41,261.25	385,628.21	402,805.00	(17,176.79)	95.74
Utilities Expense					
Lights - Rec Pk Beggs Field	457.20	3,862.12	4,179.00	(316.88)	92.42
Lighting Reimb.-Beggs Field	(79.20)	(1,652.24)	(1,573.00)	(79.24)	105.04
Lights - Rec Pk James Field	1,100.76	10,211.16	10,190.00	21.16	100.21
Lighting Reimb.-James Field	(79.20)	(6,266.38)	(6,462.00)	195.62	96.97
Lights - Rec Field	62.11	488.61	922.00	(433.39)	53.00
Lighting Reimb.-Rec Field	(39.60)	(1,612.64)	(1,573.00)	(39.64)	102.52
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,060.60	16,983.18	16,280.00	703.18	104.32
Gas/Electric - Reg Comm Ctr	352.29	352.64	484.00	(131.36)	72.86
Gas/Electric - CV Comm Ctr	105.80	651.37	776.00	(124.63)	83.94
Electric Reimb.- CV Comm Ctr	(105.80)	(759.88)	(790.00)	30.12	96.19
Gas/Electric - CVCC	1,533.13	9,041.06	13,350.00	(4,308.94)	67.72
Gas/Electric - Sierra Pool	769.14	9,468.47	15,913.00	(6,444.53)	59.50
Gas/Electric - PH Pool	9.86	(813.17)	507.00	(1,320.17)	(160.39)
Electric - Day Camp	348.99	3,013.93	2,869.00	144.93	105.05
Gas/Elec - Recreation Park	1,055.64	15,688.02	18,090.00	(2,401.98)	86.72

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Reg Park	974.10	9,011.91	7,416.00	1,595.91	121.52
Lighting Reimb.- Reg Park	(445.20)	(5,685.74)	(5,513.00)	(172.74)	103.13
Gas/Electric - Ashford Park	209.10	3,877.79	3,837.00	40.79	101.06
Gas/Electric - MV Park	322.04	5,420.55	5,880.00	(459.45)	92.19
Electric - Railhead Park	701.93	3,548.51	4,586.00	(1,037.49)	77.38
Lighting Reimb.-Railhead	0.00	(697.03)	(1,759.00)	1,061.97	39.63
Gas/Electric - Overlook Park	0.00	75.85	149.00	(73.15)	50.91
Gas/Electric - Winchester Park	17.16	1,537.45	1,537.00	0.45	100.03
Reimbursements - Gas/Elec Pool	0.00	(19,448.03)	(19,448.00)	(0.03)	100.00
Water - Rec Comm Ctr	0.00	2,846.33	4,031.00	(1,184.67)	70.61
Water - Reg Comm Ctr	0.00	1,463.37	1,937.00	(473.63)	75.55
Water - CV Comm Ctr	(70.83)	54.67	562.00	(507.33)	9.73
Water - CVCC	0.00	2,764.48	4,042.00	(1,277.52)	68.39
Water - Sierra Pool	0.00	5,286.04	5,618.00	(331.96)	94.09
Water - PH Pool	4.73	288.18	307.00	(18.82)	93.87
Water - Rec Park	527.04	4,423.08	4,366.00	57.08	101.31
Water - Regional Park	0.00	8,511.71	9,090.00	(578.29)	93.64
Water - Ashford Park	527.04	3,706.33	3,940.00	(233.67)	94.07
Water - MV Park	2,406.69	13,444.75	11,225.00	2,219.75	119.78
Water - CV Park	0.00	4,283.61	4,589.00	(305.39)	93.35
Water - Railhead Park	358.26	3,889.84	4,382.00	(492.16)	88.77
Water - CVCC Park	0.00	2,764.45	3,519.00	(754.55)	78.56
Water - Overlook Park	0.00	8,306.40	10,147.00	(1,840.60)	81.86
Water - Placer Hills Park	152.92	5,166.97	5,792.00	(625.03)	89.21
Water - Atwood	0.00	2,198.19	3,221.00	(1,022.81)	68.25
Water - Ridge Runners Field	0.00	5,453.59	7,602.00	(2,148.41)	71.74
Reimb - Water - Sierra Pool	0.00	(2,449.41)	(2,449.00)	(0.41)	100.02
Sanitation - Rec Park (Sewer)	0.00	9,807.00	9,807.00	0.00	100.00

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Regional Park (Sewer)	0.00	10,152.71	10,153.00	(0.29)	100.00
Sanitation - Ashford Park (Sewer)	0.00	1,880.28	1,880.00	0.28	100.02
Sanitation - Railhead Park (Sewer)	0.00	182.52	183.00	(0.48)	99.74
Sanitation - Overlook (Sewer)	0.00	772.68	773.00	(0.32)	99.96
Sanitation - CVCC (Sewer)	0.00	10,698.48	10,698.00	0.48	100.00
Total Utilities Expense	12,236.70	162,193.76	185,262.00	(23,068.24)	87.55
Legal Expenses					
Legal Fees	0.00	2,485.50	2,700.00	(214.50)	92.06
Total Legal Expense	0.00	2,485.50	2,700.00	(214.50)	92.06
Professional Services					
Professional Services - Rec	1,151.80	7,511.00	7,744.00	(233.00)	96.99
Professional Services - F & G	1,650.00	1,877.50	2,779.00	(901.50)	67.56
Atwood - Professional Services	1,386.25	5,786.90	4,771.00	1,015.90	121.29
Professional Services - C Serv	0.00	16,916.34	17,050.00	(133.66)	99.22
Professional Services - Admin	4,382.00	25,891.01	25,826.00	65.01	100.25
Accounting/Auditor Fees	0.00	19,500.00	19,500.00	0.00	100.00
Total Professional Services	8,570.05	77,482.75	77,670.00	(187.25)	99.76
Bldg & Ground Maintenance					
Vehicle Maintenance	4,234.03	23,482.88	24,791.00	(1,308.12)	94.72
:quipment Rental	0.00	135.00	1,135.00	(1,000.00)	11.89
rrigation Supplies - General	45.93	2,582.39	3,309.00	(726.61)	78.04

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Field	132.72	1,003.53	2,089.00	(1,085.47)	48.04
Maint - James Field	132.72	9,728.79	11,449.00	(1,720.21)	84.98
Maint - Beggs Field	132.72	2,786.69	3,151.00	(364.31)	88.44
Maint - Sierra Pool	6,064.22	36,020.79	43,859.00	(7,838.21)	82.13
Reimbursement- Maint Pool	0.00	(7,993.45)	(7,993.00)	(0.45)	100.01
Maint & Repairs - Equipment	5,030.33	76,272.61	69,212.00	7,060.61	110.20
Maint - PH Pool	544.98	25,566.47	25,192.00	374.47	101.49
Maint - MV Soccer Field	0.00	0.00	14.00	(14.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	14.31	119.00	(104.69)	12.03
Rep/Maint - Day Camp	121.04	2,679.41	3,425.00	(745.59)	78.23
Maint - Recreation Park	5,587.19	33,634.67	32,581.00	1,053.67	103.23
Maint - Regional Park	5,034.88	29,162.90	28,490.00	672.90	102.36
Maint - Ashford Park	663.13	7,780.79	8,003.00	(222.21)	97.22
Maint - Meadow Vista Park	900.25	20,749.79	21,656.00	(906.21)	95.82
Maint - Christian Valley Park	0.00	1,280.67	625.00	655.67	204.91
Maint - Railhead Park	317.75	4,060.52	4,782.00	(721.48)	84.91
Maint - CVCC Park	0.00	6,820.63	6,821.00	(0.37)	100.00
Maint - Overlook Park	551.47	4,990.48	5,685.00	(694.52)	87.78
Maint - Placer Hills Park	0.00	1,122.01	1,222.00	(99.99)	91.82
Maint - Pocket Parks	0.00	300.63	411.00	(110.37)	73.15
Maint - Winchester Park	0.00	1,066.80	1,066.00	0.80	100.08
Maint - Atwood	0.00	1,786.13	1,885.00	(98.87)	94.76
Maint - Shockley Park	0.00	0.00	8.00	(8.00)	0.00
Maint - Bike Park	341.00	9,891.36	10,587.00	(695.64)	93.43
Rep/Maint - Skyridge	0.00	0.00	1,906.00	(1,906.00)	0.00
Maint - Ashley Dog Park	2,040.11	3,439.67	595.00	2,844.67	578.10
Rep/Maint - Preschool	0.00	0.00	14.00	(14.00)	0.00
Maint - Recreation Comm Ctr	1,085.22	9,515.35	10,776.00	(1,260.65)	88.30
Maint - Regional Comm Ctr	1,606.99	23,259.65	22,959.00	300.65	101.31
Maint - Christian Valley Comm Ctr	1,310.52	1,514.22	1,027.00	487.22	147.44

Auburn Rec & Park

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CVCC Comm Ctr	615.44	17,393.08	14,668.00	2,725.08	118.58
Maint - Overlook Modular	60.52	331.50	349.00	(17.50)	94.99
Maint - Regional Tennis/Pickleball Courts	0.00	37.53	332.00	(294.47)	11.30
Maint - RH Soccer A	145.21	6,544.19	7,320.00	(775.81)	89.40
Maint - Regional Field Soccer	0.00	5,794.46	5,908.00	(113.54)	98.08
Maint - MV PeeWee Soccer	0.00	228.33	275.00	(46.67)	83.03
Maint - RH Soccer B	0.00	6,574.88	7,096.00	(521.12)	92.66
Maint - Regional Bill Bean Field	132.72	2,890.42	3,011.00	(120.58)	96.00
Maint - Regional Field B	132.72	1,414.90	1,378.00	36.90	102.68
Maint - Regional Field C	132.74	3,084.46	3,249.00	(164.54)	94.94
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	55.17	22,712.55	22,669.00	43.55	100.19
Total Building and Grounds Maintenance	37,151.72	409,661.99	417,106.00	(7,444.01)	98.22
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	0.00	200.00	284.00	(84.00)	70.42
Total Property Tax Administration/LAFCO	0.00	200.00	284.00	(84.00)	70.42
Salaries Expense					
Wages - (Y.Serv) - Manager	5,521.60	45,075.14	45,428.00	(352.86)	99.22
Wages - (Cust Serv) - Full Time	11,768.22	99,748.71	99,743.00	5.71	100.01
Wages - (Admin) - Full Time	15,642.06	112,539.78	111,481.00	1,058.78	100.95
Wages - (Admin) - Part Time	9,374.58	61,093.65	60,650.00	443.65	100.73
Wages - (Admin) - Board Pay	2,500.00	17,250.00	17,250.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	7,706.33	47,669.57	47,331.00	338.57	100.72
Wages - (Y.Serv) - AE Maint	0.00	360.82	361.00	(0.18)	99.95

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Skyridge - PT	12,433.25	74,014.01	73,920.00	94.01	100.13
Wages - (Y.Serv) - Skyridge Maint	0.00	12.44	30.00	(17.56)	41.47
Wages - (Y.Serv) - Day Camp Skyridge PT	0.00	20,969.41	21,059.00	(89.59)	99.58
Wages - (Y.Serv) - Day Camp - PT	338.58	83,826.27	86,397.00	(2,570.73)	97.03
Wages - (Y.Serv) - DC Maint	0.00	1,657.57	1,657.00	0.57	100.03
Wages - (Y.Serv) - Reg Day Camp	0.00	26,260.03	26,260.00	0.03	100.00
Wages - (Rec) - Full Time	14,965.11	121,885.87	121,848.00	37.87	100.03
Wages - (Y.Serv) - Newcastle- PT	12,539.24	76,665.83	75,618.00	1,047.83	101.39
Wages - (Y.Serv) - NC Maint	0.00	82.01	16.00	66.01	512.56
Wages - (Rec) - Part Time	0.00	886.36	896.00	(9.64)	98.92
Wages - (Rec) - Adult Softball	622.11	6,629.49	6,932.00	(302.51)	95.64
Wages - (Rec) - Adult Basketball	401.76	3,495.07	3,164.00	331.07	110.46
Wages - (Y.Serv) - Preschool	1,716.85	22,901.19	28,727.00	(5,825.81)	79.72
Wages - (Aqua) - Aquatics Coordinator	330.03	15,561.92	15,876.00	(314.08)	98.02
Wages - (Aqua) - Aquatic Activities	0.00	6,932.84	6,972.00	(39.16)	99.44
Wages - (Aqua) - Public Swim	0.00	69,773.79	69,713.00	60.79	100.09
Wages - (Aqua) - Public Swim-PH	0.00	5,937.32	5,937.00	0.32	100.01
Wages - (Aqua) - Swim Lessons	0.00	15,778.76	15,779.00	(0.24)	100.00
Wages - (Aqua) - Swim Lessons-PH	0.00	4,113.86	4,114.00	(0.14)	100.00
Wages - (Aqua) - Master Swim	0.00	7,188.93	7,189.00	(0.07)	100.00
Wages - (Aqua) - Swim Team Coaches	0.00	13,690.41	13,690.00	0.41	100.00
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,733.08	14,733.00	0.08	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	8,175.88	73,973.42	77,705.00	(3,731.58)	95.20
Wages - (Fac & Grds) - Fac Att. - CVCC	4,160.45	32,566.19	30,543.00	2,023.19	106.62
Wages - (Fac & Grds) - Fac Attendant - Reg	5,068.53	30,975.80	32,147.00	(1,171.20)	96.36
Wages - (Fac & Grds) - Fac Att Overlook	0.00	26.04	65.00	(38.96)	40.06
Wages - (Fac & Grds) - Management	18,163.43	140,299.27	138,842.00	1,457.27	101.05
Wages - (Fac & Grds) - Recreation Park	21,712.94	201,239.00	203,359.00	(2,120.00)	98.96
Wages - (Fac & Grds) - Regional Park	14,786.99	121,948.33	131,950.00	(10,001.67)	92.42
Wages - (Fac & Grds) - Ashford Park	5,212.03	33,810.32	32,174.00	1,636.32	105.09

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Meadow Vista Park	5,765.93	45,740.50	44,820.00	920.50	102.05
Wages - (Fac & Grds) - CV Comm Center	156.79	2,823.20	2,912.00	(88.80)	96.95
Wages - (Fac & Grds) - Railhead Park	2,228.08	13,970.22	13,244.00	726.22	105.48
Wages - (Fac & Grds) - CVCC	1,139.53	13,652.28	15,791.00	(2,138.72)	86.46
Wages - (Fac & Grds) - Overlook Park	1,440.48	10,374.84	10,339.00	35.84	100.35
Wages - (Fac & Grds) - Placer Hills Park	880.32	11,278.48	11,443.00	(164.52)	98.56
Wages - (Fac & Grds) - Pocket Parks	456.30	4,533.38	5,077.00	(543.62)	89.29
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	128.41	128.00	0.41	100.32
Wages - (Fac & Grds) - Winchester Park	154.41	3,088.31	3,180.00	(91.69)	97.12
Wages - (Fac & Grds) - Atwood	53.86	3,942.81	4,301.00	(358.19)	91.67
Wages - (Fac & Grds) - Shockley Property	125.63	1,722.14	1,696.00	26.14	101.54
Wages - (Fac & Grds) - Bike Park	216.32	1,266.12	1,120.00	146.12	113.05
Wages - (F & G) Special Events	926.17	6,322.54	8,637.00	(2,314.46)	73.20
Wages - District Administrator	11,659.20	99,855.91	99,856.00	(0.09)	100.00
Wages - (F & G Proj) - Marriot Meadows	0.00	2,291.36	2,291.00	0.36	100.02
Wages - (Rec) - Special Events	385.37	626.54	1,040.00	(413.46)	60.24
Wages - (F & G) Certification Stipends Paid	0.00	1,725.00	1,725.00	0.00	100.00
Wages - (F & G) Uniform Allowance	78.50	10,381.59	12,203.00	(1,821.41)	85.07
Total Salaries Expense	198,806.86	1,845,296.13	1,869,359.00	(24,062.87)	98.71
Benefits & Payroll Costs					
Offset for Atwood Roll ups	0.00	313.13	313.00	0.13	100.04
Atwood - Wage Roll ups	0.00	(313.13)	(313.00)	(0.13)	100.04
ER Taxes - Rec	1,194.17	9,433.81	9,584.00	(150.19)	98.43
ER Taxes - Aquatics	25.25	13,811.15	13,831.00	(19.85)	99.86
ER Taxes - Youth Services	3,018.97	29,899.45	30,607.00	(707.55)	97.69
ER Taxes - Fac & Grds	6,607.32	54,044.64	55,938.00	(1,893.36)	96.62
ER Taxes - Cust Serv	843.24	6,709.21	6,823.00	(113.79)	98.33
ER Taxes - Admin	2,874.48	21,217.75	21,346.00	(128.25)	99.40

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employment Expense - Aquatics	0.00	20.90	21.00	(0.10)	99.52
Employment Expense - Youth Services	0.00	585.85	586.00	(0.15)	99.97
Employment Expense - Fac & Grds	85.77	903.99	829.00	74.99	109.05
Employment Expense - Admin	0.00	126.54	127.00	(0.46)	99.64
Fingerprinting Exp - Recreation	0.00	144.75	212.00	(67.25)	68.28
Fingerprinting Exp - Aquatics	0.00	64.00	64.00	0.00	100.00
Fingerprinting Exp - Youth Services	97.00	1,120.75	1,061.00	59.75	105.63
Fingerprinting Exp - Fac & Grds	64.00	126.00	196.00	(70.00)	64.29
Benefits Expense - Recreation	3,246.42	26,566.90	26,574.00	(7.10)	99.97
Benefits Expense - Youth Services	2,284.99	18,968.00	19,321.00	(353.00)	98.17
Benefits Expense - Fac & Grds	23,142.75	181,979.29	185,235.00	(3,255.71)	98.24
Benefits Expense - Cust Serv	2,743.18	22,641.07	22,635.00	6.07	100.03
Benefits Expense - Admin	5,889.22	54,276.57	55,255.00	(978.43)	98.23
Employer Retirement Exp. - Rec	1,525.02	11,958.28	11,923.00	35.28	100.30
Employer Retirement Exp. - Aquatics	33.13	2,678.16	2,727.00	(48.84)	98.21
Employer Retirement Exp. - Youth Services	3,037.24	27,128.37	28,344.00	(1,215.63)	95.71
Employer Retirement Exp. - Fac & Grds	7,843.94	63,040.58	64,684.00	(1,643.42)	97.46
Employer Retirement Exp - Cust Serv	1,500.03	12,011.49	12,008.00	3.49	100.03
Employer Retirement Exp. - Admin	3,971.20	30,215.33	30,136.00	79.33	100.26
CalPERS Prefunding	0.00	160,914.00	160,914.00	0.00	100.00
Worker's Comp - Rec	329.13	2,938.63	3,027.00	(88.37)	97.08
Worker's Comp - Aquatics	6.64	4,232.06	4,188.00	44.06	101.05
Worker's Comp - Youth Services	809.79	9,287.36	9,712.00	(424.64)	95.63
Worker's Comp - Fac & Grds	6,718.02	62,409.45	65,053.00	(2,643.55)	95.94
Worker's Comp - Cust Serv	75.52	688.53	687.00	1.53	100.22
Worker's Comp - Admin	413.87	3,524.31	3,686.00	(161.69)	95.61
Total Benefits and Payroll Costs	78,380.29	833,667.17	847,334.00	(13,666.83)	98.39

d Asset Expense

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fixed Asset Purchases - Aquatics	2,800.00	38,233.28	36,000.00	2,233.28	106.20
Fixed Asset Purchases - Fac & Grds	0.00	80,700.00	80,700.00	0.00	100.00
Total Fixed Asset Expense	2,800.00	118,933.28	116,700.00	2,233.28	101.91
Capital Improvement Projects					
Fire Loss	0.00	1,946.42	1,947.00	(0.58)	99.97
Rec - Emer Gym Roof	1,248.00	84,562.88	13,010.00	71,552.88	649.98
RH - Parking Lot & Curb Repairs	0.00	157,022.05	157,022.00	0.05	100.00
Parking Bumpers at Solar Sructures	6,960.00	6,960.00	10,000.00	(3,040.00)	69.60
Ashford- Levee Repairs/Paving	4,820.00	4,820.00	4,820.00	0.00	100.00
Marriott Meadows- Const Doc & Related Wo	0.00	115,545.11	115,540.00	5.11	100.00
OP - Siding on Mod - Fire	0.00	7,500.00	7,500.00	0.00	100.00
MV - Baseball Field Scoreboard/Dugout	0.00	25,755.48	25,800.00	(44.52)	99.83
REG - Dry Creek Playground & Path of Trave	95,573.75	95,685.86	115,000.00	(19,314.14)	83.21
REG - Drinking Fountain Installation	0.00	20,505.51	20,400.00	105.51	100.52
Total Capital Improvement Projects	108,601.75	520,303.31	471,039.00	49,264.31	110.46
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	63,000.00	63,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	9,094.80	9,095.00	(0.20)	100.00
Total Debt Service	0.00	72,094.80	72,095.00	(0.20)	100.00
OTHER EXPENSING SOURCES					
Transfers Out - General Fund	0.00	575,000.00	575,000.00	0.00	100.00
Transfers Out - Equipment Reserve	0.00	80,000.00	80,000.00	0.00	100.00

Profit & Loss - Detail
4/1/2025 to 11/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Transfers Out - Future Capital Construction	0.00	20,400.00	20,400.00	0.00	100.00
TOTAL OTHER EXPENSING SOURCES	0.00	675,400.00	675,400.00	0.00	100.00
Total Expenditures	$503,147.45	$4,642,692.44	$4,685,750.00	($43,057.56)	99.08%
Net Revenue Over Expenditures	($420,569.88)	($770,084.37)	($817,127.00)	$47,042.63	94.24%
NET REVENUE OVER EXPENSES	$420,569.88	$770,084.37	$817,127.00	($47,042.63)	94.24%

4.5 Cover sheet – Sierra Pool Heater - Repair vs. Replace Approval

Auburn Area Recreation and Park District Board of Directors Finance Committee Meeting December, 2025

The Issue

Shall the Auburn Recreation District Board of Directors review and approve the repair or replacement of the heater for the Sierra Pool?

Background

The heater for the Sierra Pool, purchased in 2016 for $51,645, has two exchangers that are used to heat the pool – a primary and secondary. Currently the primary exchanger is working, however during this past season, the secondary exchanger ceased working. Staff was able to make it through the season using just the primary exchanger, albeit at reduced efficiency.

Staff researched and sought quotes to repair or replace the heater. Here are the pertinent points of those efforts:

1. Staff recommends continuing to use a Raypak heater. Switching to a different heater will most likely require quite a few changes to the plumbing in the pool pump room and require pulling a permit as we would not be replacing like for like.
2. Staff sought quotes from 3 different vendors. In the end, only one vendor provided quotes (National Aquatic Service, or NAS).
3. The cost for repair is $30,215.75
4. The cost for replacing the heater is $76,531.25
5. Repairing the heater will take a couple of days and the work can be done before the 2026 aquatics season begins in early February.
6. Replacing the heater would need to wait until the conclusion of the 2026 aquatic season (after September).
7. If ARD choses to replace the heater, we can continue to just rely on the primary exchanger. However, if that primary exchanger goes down any time between February and mid-June, the pool will be cold as we will have no way to heat it until a new heater could be installed.
8. Staff sought opinions from experts on the best route going forward. Here is what staff was told:
    - Opinion #1 from a manufacturer's sales rep: our existing heater should last approximately 20 years, meaning we should have another 12 years of life.
    - Opinion #2 from a manufacturer's service rep: our existing heater should last approximately 12 years, meaning we should have another 4 years of life.
    - Opinion #3 from a 3rd party: our existing heater should last approximately 20 years, meaning we should have another 12 years of life.

ARD Policy states:

II. Purchasing

G. Sole Source Procurement. Prior to submitting a purchase request, the requesting officer or employee shall conduct a survey of available sources to determine whether there is only one source for the required supply, equipment, service or construction item. After review of this request by the purchasing agent, a contract may be awarded without competition. The purchasing agent or his or her designee shall conduct negotiations, as appropriate, as to price, delivery and terms. The requesting department shall prepare a waiver of competitive bidding and submit it to the purchasing agent.

IV. Competitive Bidding

D. Purchases of Equipment Valued Over Five Thousand Dollars ($5,000). For equipment estimated to cost more than Five Thousand Dollars ($5,000), three quotations from different vendors will be sought, when available. Contracts for equipment costing more than $25,000 shall be approved by the Board of Directors.

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 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.

Recommendation for the Finance Committee

Review the information and provide a recommendation for the Board.

Staff recommends replacing the heater. While we are still at least a year under the lowest reported life span of the heater, the secondary exchanger has already failed. Staff has concerns about spending $30k to repair the secondary exchanger and then possibly needing to replace the entire heater if the primary exchanger fails.

Alternatives available to the Board

1) Repair the secondary exchanger
2) Direct staff to go out to bid for a new heater (please note point #1 above).

Fiscal Impact

1. The cost for repair is $30,215.75
2. The cost for replacing the heater is $76,531.25

Either option will be paid for with funds from the Equipment Replacement Fund.

Attachments

Quotes from NAS

National Aquatic Services, Inc.
PO Box 2168
Brentwood, CA 94513

NAS

Sales Quote

Sales Quote # SQ-6797
Sales Quote Date: 9/17/2025

Customer

Auburn Recreation & Park District
Accounts Payable
123 Recreation Drive
Auburn, CA 95603

Job Site

Sierra Pool
123 Recreation Drive
Auburn, CA 95603

Description	Quantity	Price	Extension
Service Call to replace the secondary exchanger on the Raypak Xtherm P-2005A heater. Model P-2005A Serial# 1712456888 During a previous site visit to do an annual service on the unit, it was found that the secondary exchanger has some small holes that are weeping water. In attempt to patch them with epoxy, found that the thermal expansion of the exchanger just caused it to leak past the epoxy. We suggest replacing the secondary exchanger with a new one to prevent further damage to the unit. This is bid for one technician for two days at prevailing wage plumber + travel. PLA-2025-2	1	3.850.00	3,850.00
Secondary Heat Exchanger Condensing - 012588F	1	24,151.55	24.151.55T
Gasket Silicone Plenum - 012594F	1	105.55	105.55T
Estimated Freight In	1	350.00	350.00
Sales Tax		1,758.64	1,758.64

Name: Signature: Date: **Quote Total** $30,215.74

Quote is valid for fifteen days. Unless line itemed in this quote, permits and fees are the responsibility of the owner and can be facililated by NAS on a time and materials basis.

Check or money order. Credit card accepted with a 3% fee by arrangment. Phone (925) 513-9025 E-mail: Estimator@naspools.com Web Site: NASPools.com

National Aquatic Services, Inc.
PO Box 2168
Brentwood, CA 94513

NAS

Sales Quote

Sales Quote # SQ-6798
Sales Quote Date: 9/17/2025

Customer

Auburn Recreation & Park District
Accounts Payable
123 Recreation Drive
Auburn, CA 95603

Job Site

Sierra Pool
123 Recreation Drive
Auburn, CA 95603

Description	Quantity	Price	Extension
Installation of a new Pool Heater in place of the existing Raypak XTherm P-2005A heater with a like-for-like swap of a new XTherm. Existing heater Information Raypak XTherm Model P-2005A Serial# 1712456888 This is a second option in the event the customer does not want to just replace the secondary exchanger. - Disconnect plumbing, gas line, and venting - Remove the existing heater - Move new heater into place - Connect existing plumbing - Connect existing gas line - Connect existing venting - Restore power to the heater and assure it powers up properly - Test all gas & flue pressures - Perform a factory startup and provide training on new heater Estimate includes onsite labor + Installation Materials	1	9,000.00	9,000.00
Raypak XTherm P-2005A - 014393 - includes condensate neutralizer + Cal. Code	1	62,500.00	62,500.00T
Estimated Freight In	1	500.00	500.00
Sales Tax		4,531.25	4,531.25

Name: Signature: Date: **Quote Total** $76,531.25

Quote is valid for fifteen days. Unless line itemed in this quote, permits and fees are the responsibility of the owner and can be facilitated by NAS on a time and materials basis.

Check or money order. Credit card accepted with a 3% fee by arrangment. Phone (925) 513-9025 E-mail: Estimator@naspools.com Web Site. NASPools.com

4.6 Cover sheet: Resolution #2025-28: Transfer Continency Funds to the CLASS (California Cooperative Liquid Assets Securities System) from the CEPPT in the amount of $380,000 and Placer County Treasury in the amount of $70,000.

Auburn Area Recreation and Park District Finance Committee, December 2025.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) adopt **Resolution #2025-28**, authorizing the transfer of Contingency Funds currently held in the CEPPT (Strategy Two) and Placer County Treasury to the CLASS Account's Contingency Fund?

Background

At the September 2025 Finance Committee meeting, Director Ingle recommended that the District consider moving additional reserve funds to improve investment returns while maintaining safety and liquidity.

In December 2021, a portion of the District's Contingency Fund, - **$380,000** - was transferred to the **CalPERS CEPPT (Strategy Two)** investment trust to generate higher revenue. That investment now holds a balance of **$409,522**.

In addition, **$70,000** remains in the District's **Contingency Fund** at **Placer County Treasury**.

The proposed action would consolidate these funds by transferring a total of **$450,000** into the **CLASS Account**, designated as the **Contingency Fund**.

Comparison of returns for YTD:

- Placer County has been averaging (7/25 – 10/25) 4.02%
- CLASS has been averaging (7/25 – 10/25) 4.27%
- CEPPT, Strategy 2 has averaged (7/25 – 9/25) 3.54%

Recommendation for the Finance Committee:

Staff recommends that the **ARD Finance Committee** provide a **positive recommendation** to adopt **Resolution #2025-28**, authorizing the following actions:

A) Transfer **$380,000** of the $409,522 in the **CEPPT (Strategy 2) CalPERS Trust Fund** to the CLASS account.

B) Transfer **$70,000** from **Placer County Contingency Fund** to the **CLASS account**.

C) The **net result** will establish a **$450,000 Contingency Fund** within the CLASS account and leave a **remaining balance of $29,522** in the CEPPT (Strategy 2) Trust Fund for future Unfunded Liability payments.

Impact

Approximately $2,900 in the first 12 months in better investment revenue (If things continue as they are)

Attachments

Resolution 2025-28

RESOLUTION NUMBER 2025-28

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT AUTHORIZING THE TRANSFER OF CONTINGENCY FUNDS TO THE CALIFORNIA COOPERATIVE LIQUID ASSETS SECURITIES SYSTEM (CLASS) ACCOUNT.

WHEREAS, the Auburn Area Recreation and Park District ("District") maintains contingency reserves to ensure adequate financial stability and the ability to respond to unanticipated fiscal needs; and

WHEREAS, in December 2021, the District transferred $380,000 from its Contingency Fund held with the Placer County Treasury into the California Employers' Pension Prefunding Trust (CEPPT) Strategy Two with CalPERS for investment purposes; and

WHEREAS, as of October 2025, the CEPPT (Strategy Two) account balance totals $409,522.23; and

WHEREAS, an additional $70,000 remains on deposit in the District's Contingency Fund at the Placer County Treasury; and

WHEREAS, the District has established a CLASS (California Cooperative Liquid Assets Securities System) account for the purpose of securely investing funds with flexibility and liquidity; and

WHEREAS, the Finance Committee has reviewed and recommended that the Board of Directors consolidate these contingency reserves into the CLASS account to improve investment efficiency and simplify fund management while maintaining prudent fiscal oversight;

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

1) **Transfer Authorization:** The Auburn Area Recreation and Park District Board of Directors hereby transfers $380,000 from the CEPPT (Strategy Two) CalPERS Trust Fund to the CLASS Account, to be designated under the title "Contingency Fund." to the Future Capital Construction Reserve for funding future projects of the Auburn Area Recreation and Park District.

2) **Additional Transfer:** The District further authorizes the transfer of $70,000 from the Placer County Contingency Fund to the CLASS Account, to be combined with the above transfer.

3) **Account Establishment:** Upon completion of these transfers, a total of **$450,000** shall be established in the CLASS Account as the District's **Contingency Fund**.

4) **Remaining Balance:** The remaining balance of approximately **$29,522** in the CEPPT (Strategy Two) shall remain in place to address future **Unfunded Liability** payments.

5) **Implementation:** The Administrative Services Manager is hereby directed to execute all actions and documentation necessary to complete these transfers.

APPROVED, PASSED, AND ADOPTED ON December 18, 2025, by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

____

Sue Ingle
Chairperson of the Governing Board

ATTEST:

____

Clerk to the Governing Board

DISCUSSION ITEMS:

1) County Mitigation Fund, current balance $518,320
2) City Mitigation total is $391,579, with $151,579 not encumbered
3) California CLASS as of November 30, 2025
4) County of Placer as of October 31, 2025

Investor ID: CA-01-0244

0000229-0000939 PDFT 863253

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

California CLASS

California CLASS

Average Monthly Yield: 4.0391%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	Annual Equip Replacement Reserve	506,831.59	0.00	0.00	1,682.19	8,513.78	506,999.81	508,513.78
CA-01-0244-0003	Annual Future Capital Construction	506,831.59	0.00	0.00	1,682.19	8,513.78	506,999.81	508,513.78
TOTAL		**1,013,663.18**	**0.00**	**0.00**	**3,364.38**	**17,027.56**	**1,013,999.62**	**1,017,027.56**

CLASS

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 4.0391%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	506,831.59	0.00	0.00	1,682.19	8,513.78	506,999.81	508,513.78

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
11/01/2025	Beginning Balance			506,831.59	
11/30/2025	Income Dividend Reinvestment	1,682.19			
11/30/2025	Ending Balance			508,513.78	

OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of October 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

October 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 625 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $351,783,232.14 in cash and investments maturing in the next 180 days.

General Fund
Portfolio Management
Portfolio Summary
October 31, 2025

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	140,000,000.00	140,000,000.00	140,000,000.00	6.46	1	1	4.350	4.410
U.S. Treasury Coupons	750,000,000.00	745,208,700.00	740,307,905.41	34.17	1,055	469	4.100	4.157
mPower Placer - Long Term	2,698,455.85	2,659,777.61	2,700,176.65	0.12	7,337	3,942	4.044	4.101
Federal Agency Coupons	1,009,000,000.00	1,016,242,360.00	1,008,952,470.51	46.57	1,487	840	3.850	3.904
Collateralized Inactive Bank Deposi	5,000,000.00	5,000,000.00	5,000,000.00	0.23	1	1	4.154	4.212
Negotiable Certificates of Deposit	100,000,000.00	100,119,450.00	100,000,000.00	4.62	364	187	4.289	4.349
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	1.06	366	94	4.147	4.204
Supranational	40,000,000.00	40,653,800.00	40,411,810.61	1.87	1,478	1,271	3.819	3.872
Commercial Paper Disc. -Amortizing	90,000,000.00	89,981,000.00	89,981,000.00	4.15	3	2	3.801	3.854
Local Agency Bond	8,682,343.01	8,075,611.33	8,682,343.01	0.40	7,313	4,608	2.956	2.997
mPower Placer	7,061,165.54	6,733,793.31	7,061,165.54	0.33	7,705	4,905	3.660	3.711
mPower - Folsom	320,669.71	314,996.80	320,669.71	0.01	7,684	4,088	3.440	3.488
Investments	**2,175,762,634.11**	**2,177,989,489.05**	**2,166,417,541.44**	**100.00%**	**1,166**	**625**	**3.985**	**4.041**
Cash								
Passbook/Checking (not included in yield calculations)	23,783,232.14	23,783,232.14	23,783,232.14		1	1	0.000	0.000
Total Cash and Investments	**2,199,545,866.25**	**2,201,772,721.19**	**2,190,200,773.58**		**1,166**	**625**	**3.985**	**4.041**

Total Earnings	October 31 Month Ending	Fiscal Year To Date
Current Year	7,257,278.91	30,041,649.53
Average Daily Balance	**2,156,502,116.91**	**2,249,030,849.86**
Effective Rate of Return	**3.96%**	**3.96%**

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 10/01/2025-10/31/2025
Data Updated: FUNDSNAP: 11/04/2025 15:56
Run Date: 11/04/2025 - 15:56

Portfolio PLCR
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Report Ver. 7.3.11

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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
LGIP											
LGIP	22486	California Asset Mgm't Prog			60,000,000.00	60,000,000.00	60,000,000.00	4.410	4.410	1	
SYS23345	23345	CalTRUST			80,000,000.00	80,000,000.00	80,000,000.00	4.410	4.410	1	
		Subtotal and Average	150,322,580.65		140,000,000.00	140,000,000.00	140,000,000.00		4.410	1	
U.S. Treasury Coupons											
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,915,200.00	9,989,661.98	0.375	0.773	91	01/31/2026
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,915,200.00	9,990,133.60	0.375	0.753	91	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,890,600.00	9,990,882.40	0.500	0.786	119	02/28/2026
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,651,800.00	19,663,301.88	1.500	3.799	287	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,531,200.00	19,531,000.32	2.250	3.681	652	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,814,800.00	9,813,816.72	2.750	3.644	836	02/15/2028
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,629,600.00	19,417,900.41	2.750	4.161	836	02/15/2028
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,023,500.00	9,971,974.21	4.125	4.614	226	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,001,900.00	9,980,494.22	4.000	4.722	106	02/15/2026
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,045,800.00	9,975,983.96	4.375	4.705	287	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,997,200.00	19,959,511.86	3.875	4.927	75	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,096,600.00	19,956,929.21	4.500	4.829	256	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,624,200.00	19,343,917.37	2.375	4.723	560	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,654,000.00	19,200,889.12	2.875	4.642	926	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,998,600.00	9,975,788.89	3.875	5.137	75	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,048,300.00	9,962,762.76	4.500	5.073	256	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,718,150.00	14,450,019.19	2.375	5.014	560	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,740,500.00	14,295,201.09	2.875	4.968	926	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,048,300.00	9,991,038.70	4.500	4.635	256	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,998,600.00	9,983,321.63	3.875	4.738	75	01/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,989,900.00	9,948,391.69	3.625	4.659	195	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,618,000.00	19,471,976.16	2.875	3.920	1,018	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,193,200.00	40,088,794.02	4.500	4.162	256	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,989,900.00	9,972,174.66	3.625	4.176	195	05/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,997,200.00	19,983,878.97	3.875	4.289	75	01/15/2026
9128282R0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,648,400.00	14,470,825.97	2.250	4.383	652	08/15/2027
9128282R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,531,200.00	19,298,034.45	2.250	4.372	652	08/15/2027
91282CHH7	24089	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	20,047,000.00	19,988,511.34	4.125	4.220	226	06/15/2026
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	10,203,900.00	10,053,389.91	4.375	4.167	1,034	08/31/2028
9128284V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,713,500.00	14,507,553.60	2.875	4.158	1,018	08/15/2028
91282CKS9	24092	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	15,089,250.00	15,054,754.78	4.875	4.215	211	05/31/2026

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
912828P46	24115	U. S. TREASURY COUPON		12/06/2024	25,000,000.00	24,838,750.00	24,824,308.34	1.625	4.132	106	02/15/2026
91282CHB0	24116	U. S. TREASURY COUPON		12/06/2024	30,000,000.00	29,969,700.00	29,925,133.93	3.625	4.108	195	05/15/2026
91282CHM6	24117	U. S. TREASURY COUPON		12/06/2024	50,000,000.00	50,241,500.00	50,133,105.80	4.500	4.102	256	07/15/2026
91282CGE5	24118	U. S. TREASURY COUPON		12/06/2024	40,000,000.00	39,994,400.00	39,978,009.26	3.875	4.149	75	01/15/2026
91282CJA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,281,600.00	10,103,455.14	4.625	4.235	1,064	09/30/2028
9128284V9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,427,000.00	28,958,831.17	2.875	4.230	1,018	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,773,600.00	38,007,587.47	2.625	4.290	1,202	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	20,387,600.00	20,189,061.43	4.250	3.940	1,215	02/28/2029
9128286X3	24257	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	14,856,600.00	14,847,077.62	2.125	3.942	211	05/31/2026
91282CHM6	24258	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	15,072,450.00	15,058,520.18	4.500	3.921	256	07/15/2026
		Subtotal and Average	**740,062,542.89**		**750,000,000.00**	**745,208,700.00**	**740,307,905.41**		**4.157**	**469**	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	750,022.91	737,287.52	750,022.91	4.000	3.999	3,592	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,645,818.14	1,611,716.79	1,645,818.14	4.000	4.000	3,958	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	302,614.80	310,773.30	304,335.60	5.050	4.894	4,717	10/01/2038
		Subtotal and Average	**2,700,199.65**		**2,698,455.85**	**2,659,777.61**	**2,700,176.65**		**4.101**	**3,942**	
Federal Agency Coupons											
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,858,000.00	9,998,983.33	1.000	1.021	184	05/04/2026
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,194,600.00	20,000,000.00	4.220	4.221	808	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,380,600.00	19,999,338.07	4.310	4.312	1,322	06/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,286,350.00	14,999,378.87	4.310	4.312	1,329	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,290,400.00	14,999,504.21	4.310	4.312	1,312	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,486,500.00	25,000,000.00	4.310	4.311	1,390	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,483,750.00	25,000,000.00	4.310	4.310	1,376	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,485,250.00	25,000,000.00	4.310	4.311	1,383	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	20,148,200.00	20,000,000.00	3.970	3.970	1,405	09/06/2029
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,913,100.00	9,999,902.11	0.500	0.504	89	01/29/2026
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,904,100.00	9,994,711.60	0.750	0.923	115	02/24/2026
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,935,900.00	5,000,000.00	1.750	0.995	298	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,898,300.00	5,000,000.00	1.250	1.000	298	08/26/2026
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,775,600.00	10,000,000.00	1.000	1.001	298	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,951,350.00	5,000,000.00	0.850	0.850	116	02/25/2026
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,917,760.00	4,000,000.00	1.250	1.250	300	08/28/2026
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,913,200.00	5,000,000.00	1.330	1.468	258	07/17/2026

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Federal Agency Coupons											
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,995,800.00	10,000,000.00	3.660	3.661	243	07/02/2026
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	20,007,200.00	20,000,000.00	3.725	3.726	608	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,970,500.00	10,000,000.00	3.615	3.616	793	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,981,900.00	10,000,000.00	3.620	3.621	472	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,982,400.00	10,000,000.00	3.625	3.626	464	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,983,400.00	10,000,000.00	3.635	3.636	457	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,010,000.00	10,000,000.00	3.925	3.926	319	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,010,400.00	10,000,000.00	3.920	3.921	326	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,009,000.00	10,000,000.00	3.930	3.932	307	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,009,700.00	10,000,000.00	3.930	3.931	313	09/10/2026
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,066,600.00	10,000,000.00	4.060	4.061	676	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,057,900.00	10,000,000.00	4.020	4.021	828	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,067,100.00	10,000,000.00	4.070	4.071	669	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,060,000.00	10,000,000.00	4.025	4.026	835	02/14/2028
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,170,600.00	20,000,000.00	4.460	4.461	468	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,087,300.00	10,000,000.00	4.450	4.451	481	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,112,600.00	10,000,000.00	4.275	4.276	828	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,173,000.00	20,000,000.00	4.450	4.451	478	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,229,400.00	20,000,000.00	4.270	4.271	843	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,386,000.00	19,974,409.32	4.375	4.430	951	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,122,900.00	10,000,000.00	4.500	4.502	591	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,133,700.00	10,000,000.00	4.480	4.480	647	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,130,700.00	10,000,000.00	4.470	4.470	642	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,120,800.00	10,000,000.00	4.495	4.497	586	06/10/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,058,200.00	15,000,000.00	3.855	3.855	982	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,038,850.00	15,000,000.00	4.000	4.001	436	01/11/2027
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,026,700.00	10,000,000.00	4.193	4.194	277	08/05/2026
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,040,200.00	15,000,000.00	4.180	4.181	284	08/12/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,075,400.00	20,000,000.00	4.110	4.110	430	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,134,400.00	20,000,000.00	3.985	3.985	1,164	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,110,000.00	20,000,000.00	4.020	4.020	801	01/11/2028
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,112,600.00	20,000,000.00	4.050	4.050	613	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,140,000.00	20,000,000.00	3.980	3.980	977	07/05/2028
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,176,400.00	30,000,000.00	4.060	4.061	618	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,080,850.00	15,000,000.00	4.070	4.071	577	06/01/2027
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,163,600.00	20,000,000.00	4.040	4.040	1,182	01/26/2029

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Portfolio Details - Investments
October 31, 2025

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,178,400.00	20,000,000.00	4.057	4.058	975	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,174,800.00	20,000,000.00	4.062	4.063	943	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,135,000.00	20,000,000.00	4.060	4.061	681	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,085,500.00	15,000,000.00	4.070	4.071	597	06/21/2027
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,093,900.00	15,000,000.00	4.710	4.713	265	07/24/2026
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,147,500.00	10,000,000.00	4.300	4.301	957	06/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	30,327,300.00	30,000,000.00	4.110	4.112	1,049	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,238,800.00	20,000,000.00	4.080	4.081	1,420	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,238,800.00	20,000,000.00	4.080	4.081	1,357	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,363,400.00	20,000,000.00	4.370	4.370	1,166	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	20,166,800.00	20,000,000.00	3.980	3.980	1,405	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	20,011,600.00	20,000,000.00	3.750	3.751	1,356	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	15,051,000.00	15,000,000.00	3.875	3.876	1,167	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,131,900.00	10,000,000.00	4.050	4.051	1,545	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,131,900.00	10,000,000.00	4.050	4.051	1,546	01/25/2030
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,906,700.00	4,986,243.00	0.750	1.190	234	06/23/2026
		Subtotal and Average	**1,008,950,486.20**		**1,009,000,000.00**	**1,016,242,360.00**	**1,008,952,470.51**		**3.904**	**840**	
Collateralized Inactive Bank Deposi											
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	4.212	4.212	1	
		Subtotal and Average	**5,000,000.00**		**5,000,000.00**	**5,000,000.00**	**5,000,000.00**		**4.212**	**1**	
Negotiable Certificates of Deposit											
22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,018,900.00	10,000,000.00	4.350	4.410	251	07/10/2026
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,054,250.00	25,000,000.00	4.380	4.441	251	07/10/2026
89115DZT6	24244	TORONTO DOMINION BANK NY		04/11/2025	15,000,000.00	15,004,200.00	15,000,000.00	4.280	4.339	72	01/12/2026
89115DZX7	24245	TORONTO DOMINION BANK NY		04/11/2025	10,000,000.00	10,003,700.00	10,000,000.00	4.230	4.289	104	02/13/2026
89115DA48	24260	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,018,400.00	20,000,000.00	4.220	4.279	202	05/22/2026
89115D7L4	24261	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,020,000.00	20,000,000.00	4.250	4.309	188	05/08/2026
		Subtotal and Average	**100,000,000.00**		**100,000,000.00**	**100,119,450.00**	**100,000,000.00**		**4.349**	**187**	
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	66	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	100	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	169	04/19/2026

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
		Subtotal and Average	**23,000,000.00**		**23,000,000.00**	**23,000,000.00**	**23,000,000.00**		**4.204**	**94**	
Supranational											
45950KDH0	24236	International Finance Corp		04/04/2025	20,000,000.00	20,378,200.00	20,321,881.36	4.250	3.770	1,339	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	20,275,600.00	20,089,929.25	4.125	3.975	1,202	02/15/2029
		Subtotal and Average	**40,416,295.58**		**40,000,000.00**	**40,653,800.00**	**40,411,810.61**		**3.872**	**1,271**	
Commercial Paper Disc. -Amortizing											
22533TY34	25089	Credit Agricole CIB		10/31/2025	90,000,000.00	89,981,000.00	89,981,000.00	3.800	3.854	2	11/03/2025
		Subtotal and Average	**37,901,474.73**		**90,000,000.00**	**89,981,000.00**	**89,981,000.00**		**3.854**	**2**	
Federal Agency Disc. -Amortizing											
		Subtotal and Average	**13,224,882.39**								
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	4,491,125.88	4,281,031.01	4,491,125.88	2.800	2.800	4,171	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	107,761.94	109,291.08	107,761.94	2.850	2.850	780	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	374,410.82	381,812.92	374,410.82	3.000	3.000	1,172	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,426,371.83	2,020,803.78	2,426,371.83	2.800	2.800	7,911	06/30/2047
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	530,194.84	530,194.84	530,194.84	4.170	4.170	1,249	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	752,477.70	752,477.70	752,477.70	4.000	4.000	1,188	02/01/2029
		Subtotal and Average	**8,697,455.45**		**8,682,343.01**	**8,075,611.33**	**8,682,343.01**		**2.997**	**4,608**	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	2,775,439.11	2,543,051.59	2,775,439.11	3.000	3.042	4,323	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	18,650.43	16,961.26	18,650.43	3.000	3.042	4,688	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	21,433.08	19,491.89	21,433.08	3.000	3.042	4,688	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	37,556.42	32,797.65	37,556.42	4.500	4.563	5,053	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	93,281.87	93,756.67	93,281.87	4.500	4.563	5,053	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	244,282.52	245,975.40	244,282.52	4.500	4.563	5,053	09/02/2039
2017 S NR	2017 S-NR	Pioneer Community Energy		09/28/2017	106,759.75	93,988.08	106,759.75	3.000	3.042	4,688	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	983,336.37	897,196.10	983,336.37	3.000	3.042	4,688	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	806,270.20	810,970.76	806,270.20	4.500	4.563	5,053	09/02/2039
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	626,826.71	629,741.45	626,826.71	4.500	4.563	5,419	09/02/2040
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	618,005.20	620,532.84	618,005.20	4.500	4.563	5,784	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	682,361.22	685,841.26	682,361.22	4.500	4.563	6,149	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	46,962.66	43,488.36	46,962.66	3.000	3.042	4,323	09/02/2037

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
		Subtotal and Average	**7,061,165.54**		**7,061,165.54**	**6,733,793.31**	**7,061,165.54**		**3.711**	**4,905**	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	63,240.57	63,029.98	63,240.57	3.500	3.549	4,323	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	25,631.43	25,148.28	25,631.43	2.750	2.788	4,688	09/02/2038
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	141,609.14	143,015.32	141,609.14	3.500	3.549	3,958	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	3,958	09/02/2036
		Subtotal and Average	**320,669.71**		**320,669.71**	**314,996.80**	**320,669.71**		**3.488**	**4,088**	
		Total and Average	**2,156,502,116.91**		**2,175,762,634.11**	**2,177,989,489.05**	**2,166,417,541.44**		**4.041**	**625**	

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			21,516,447.02	21,516,447.02	21,516,447.02		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			2,266,785.12	2,266,785.12	2,266,785.12		0.000	1
		Average Balance	**0.00**							**1**
		Total Cash and Investments	**2,156,502,116.91**		**2,199,545,866.25**	**2,201,772,721.19**	**2,190,200,773.58**		**4.041**	**625**

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

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
63873JX21	25068	1010	ACP	NATXNY	35,000,000.00	10/01/2025	10/02 - At Maturity	34,996,101.39		4.010	10/02/2025	4.010	0.00
63873JX39	25069	1010	ACP	NATXNY	45,000,000.00	10/02/2025	10/03 - At Maturity	44,994,987.50		4.010	10/03/2025	4.010	0.00
63873JX62	25070	1010	ACP	NATXNY	40,000,000.00	10/03/2025	10/06 - At Maturity	39,986,600.00		4.020	10/06/2025	4.021	0.00
63873JX70	25071	1010	ACP	NATXNY	35,000,000.00	10/06/2025	10/07 - At Maturity	34,996,091.67		4.020	10/07/2025	4.020	0.00
313385MS2	25072	1010	AFD	FHLBDN	25,000,000.00	10/07/2025	10/08 - At Maturity	24,997,201.39		4.030	10/08/2025	4.086	0.00
313385MT0	25073	1010	AFD	FHLBDN	30,000,000.00	10/08/2025	10/09 - At Maturity	29,996,641.67		4.030	10/09/2025	4.086	0.00
313385MU7	25074	1010	AFD	FHLBDN	30,000,000.00	10/09/2025	10/10 - At Maturity	29,996,641.67		4.030	10/10/2025	4.086	0.00
313385MY9	25075	1010	AFD	FHLBDN	25,000,000.00	10/10/2025	10/14 - At Maturity	24,988,777.78		4.040	10/14/2025	4.098	0.00
313385MZ6	25076	1010	AFD	FHLBDN	25,000,000.00	10/14/2025	10/15 - At Maturity	24,997,201.39		4.030	10/15/2025	4.086	0.00
313385NA0	25077	1010	AFD	FHLBDN	25,000,000.00	10/15/2025	10/16 - At Maturity	24,997,187.50		4.050	10/16/2025	4.107	0.00
313385NB8	25078	1010	AFD	FHLBDN	25,000,000.00	10/16/2025	10/17 - At Maturity	24,997,187.50		4.050	10/17/2025	4.107	0.00
313385NE2	25079	1010	AFD	FHLBDN	35,000,000.00	10/17/2025	10/20 - At Maturity	34,988,187.50		4.050	10/20/2025	4.108	0.00
313385NF9	25080	1010	AFD	FHLBDN	45,000,000.00	10/20/2025	10/21 - At Maturity	44,994,950.00		4.040	10/21/2025	4.097	0.00
21687AXN8	25081	1010	ACP	RABONY	40,000,000.00	10/21/2025	10/22 - At Maturity	39,995,500.00		4.050	10/22/2025	4.050	0.00
21687AXP3	25082	1010	ACP	RABONY	50,000,000.00	10/22/2025	10/23 - At Maturity	49,994,375.00		4.050	10/23/2025	4.050	0.00
21687AXQ1	25083	1010	ACP	RABONY	55,000,000.00	10/23/2025	10/24 - At Maturity	54,993,812.50		4.050	10/24/2025	4.050	0.00
63873JXT2	25084	1010	ACP	NATXNY	65,000,000.00	10/24/2025	10/27 - At Maturity	64,978,116.67		4.040	10/27/2025	4.041	0.00
21687AXU2	25085	1010	ACP	RABONY	90,000,000.00	10/27/2025	10/28 - At Maturity	89,989,875.00		4.050	10/28/2025	4.050	0.00
21687AXV0	25086	1010	ACP	RABONY	105,000,000.00	10/28/2025	10/29 - At Maturity	104,988,187.50		4.050	10/29/2025	4.050	0.00
21687AXW8	25087	1010	ACP	RABONY	155,000,000.00	10/29/2025	10/30 - At Maturity	154,982,562.50		4.050	10/30/2025	4.050	0.00
21687AXX6	25088	1010	ACP	RABONY	160,000,000.00	10/30/2025	10/31 - At Maturity	159,983,111.10		3.800	10/31/2025	3.800	0.00
22533TY34	25089	1010	ACP	CACPNY	90,000,000.00	10/31/2025	11/03 - At Maturity	89,971,500.00		3.800	11/03/2025	3.801	89,981,000.00
				Subtotal	**1,230,000,000.00**			**1,229,804,797.23**	**0.00**				**89,981,000.00**
				Total Purchases	**1,230,000,000.00**			**1,229,804,797.23**	**0.00**				**89,981,000.00**

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

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,491,125.88	4,491,125.88	0.21	2.800	4,171
Credit Agricole CIB	1	90,000,000.00	89,971,500.00	4.13	3.854	2
California Asset Mgm't Prog	1	60,000,000.00	60,000,000.00	2.75	4.410	1
Credit Agricole CIB NY	1	10,000,000.00	10,000,000.00	0.46	4.410	251
CalTRUST	1	80,000,000.00	80,000,000.00	3.67	4.410	1
FEDERAL FARM CREDIT BANK	9	175,000,000.00	174,987,850.00	8.03	4.074	1,234
FEDERAL HOME LOAN BANK	59	829,000,000.00	828,868,820.00	38.02	3.884	760
FED HOME LOAN MORT CORP	1	5,000,000.00	4,902,100.00	0.22	1.190	234
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.23	4.212	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.92	4.228	83
International Finance Corp	1	20,000,000.00	20,372,320.00	0.93	3.770	1,339
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.92	3.975	1,202
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	1.15	4.441	251
Mid Placer Public School Trans	2	482,172.76	482,172.76	0.02	2.966	1,084
mPower Folsom	4	320,669.71	320,669.71	0.01	3.488	4,088
mPower Placer	7	5,342,201.96	5,342,201.96	0.25	3.509	4,129
Newcastle Elementary SD	1	2,426,371.83	2,426,371.83	0.11	2.800	7,911
Placer Hills Fire Protection	1	530,194.84	530,194.84	0.02	4.170	1,249
Public Finance Authority	1	302,614.80	308,667.10	0.01	4.894	4,717
Pioneer Community Energy	7	4,067,841.97	4,067,841.97	0.19	4.155	5,306
PLACER COUNTY CASH	2	23,783,232.14	23,783,232.14	1.09	0.000	1
Placer CEO Fire	1	752,477.70	752,477.70	0.03	4.000	1,188
River City Bank	1	3,000,000.00	3,000,000.00	0.14	4.045	169

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

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,323
TORONTO DOMINION BANK NY	4	65,000,000.00	65,000,000.00	2.98	4.304	153
U. S. TREASURY COUPON	41	750,000,000.00	730,094,921.88	33.49	4.157	469
Total and Average	**153**	**2,199,545,866.25**	**2,179,854,550.43**	**100.00**	**3.997**	**618**