

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, JANUARY 21, 2026, 11:00 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/87918283561>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 879 1828 3561 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 December 10, 2025 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

Review of Cash Requirements for December (Pages 6-9)

4.2

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

4.3 Review of Financials – December (Pages 10-38)

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

4.4 Resolution #2026-1: Transfer \$38,531 of Future Capital Reserve Funds for Completed Projects (Pages 39-41)

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2026-1, a resolution authorizing the transfer funds from the Future Capital Construction Reserves to the General Fund for completed projects?

Discussion Items:

1. 2025 Events P&L Review (Pages 43-52)
2. 5 Year History of Volunteer and Work Release Hours (Page 53)
3. County Mitigation Fund, current balance \$518,320
4. City Mitigation total is \$391,579, with \$151,579 not encumbered
5. California CLASS as of December 31, 2025 (Pages 54-57)
6. Placer County Investment Report as of November 30, 2025 (Pages 58-70)
7. Placer County Investment Report as of December 31, 2025 (Pages 71-84)
8. CEPPT Account Update Summary as of December 31, 2025 (Pages 85-88)

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:

Jan 16, 2026
Date

11:30 Am
Time

Cathy Dwyer
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM DECEMBER,
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, December 10, 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 10:39 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 November, 2025 Standing Finance Meeting

Chairperson Ingle and Vice-Chairperson Lynch approved the minutes from the November 12, 2025 Standing Finance Meeting.

4.2 Review of Cash Requirements for November, 2025

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

4.3 Review of Financials - October

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

4.4 Review of Financials - November

The Committee moved to approve the Financials for November and forwarded this item to the consent calendar for review and approval.

4.5 Sierra Pool Heater – Repair vs. Replace Approval

The Committee sent a recommendation to the Board to continue to use the Sierra Pool Heater as is.

4.6 Resolution #2025-28: Transfer Contingency Funds to the CLASS (California Cooperative Liquic Assets Securities System)

The Committee recommended to approve Resolution #2025-28: Transfer Contingency Funds to the CLASS (California Cooperative Liquic Assets Securities System).

Discussion Items:

1. County Mitigation Fund, \$518,320 – this item was not discussed.
2. City Mitigation Fund, \$391,579 with \$151,579, that is not encumbered – this item was 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 not discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 11:27 AM.

Cathy Warford
Board Secretary

Dec. 19, 2025
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
DECEMBER, 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: \$303,749.09**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	12/1/2025 12/31/2025
Vendor ID	First	Last	Checkbook ID	COMM 1ST COMM 1ST
Vendor Name	First	Last		

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
28394	1099-271	Koelsch, Anthony dba Kelpro Se	12/5/2025	COMM 1ST	PMCHK00003245	\$2,560.00
28395	A0018	Auburn Chamber of Commerce	12/5/2025	COMM 1ST	PMCHK00003245	\$150.00
28396	A0115	Auburn Hardware & Rental LLC	12/5/2025	COMM 1ST	PMCHK00003245	\$253.48
28397	A0167	Auburn Chrysler Dodge	12/5/2025	COMM 1ST	PMCHK00003245	\$205.12
28398	B0049	Baldoni Construction Service I	12/5/2025	COMM 1ST	PMCHK00003245	\$1,750.00
28399	B0063	Blain Stumpf	12/5/2025	COMM 1ST	PMCHK00003245	\$1,778.76
28400	C0113	Cooks Portable Toilets & Septi	12/5/2025	COMM 1ST	PMCHK00003245	\$765.00
28401	G0014	Gold Country Tractors, Inc.	12/5/2025	COMM 1ST	PMCHK00003245	\$229.93
28402	K0031	Keller Supply Company	12/5/2025	COMM 1ST	PMCHK00003245	\$1,513.09
28403	K0095	UKG Kronos SaaS, Inc.	12/5/2025	COMM 1ST	PMCHK00003245	\$5,000.00
28404	N0012	Nevada Irrigation District	12/5/2025	COMM 1ST	PMCHK00003245	\$496.24
28405	P0005	Placer County Water Agency	12/5/2025	COMM 1ST	PMCHK00003245	\$2,598.79
28406	P0023	PG&E	12/5/2025	COMM 1ST	PMCHK00003245	\$109.57
28407	P0067	PolyJohn Enterprises, LLC	12/5/2025	COMM 1ST	PMCHK00003245	\$191.10
28408	Q0003	Quality Automotive	12/5/2025	COMM 1ST	PMCHK00003245	\$1,608.38
28409	R0025	Rotary Club of Auburn	12/5/2025	COMM 1ST	PMCHK00003245	\$22.00
28410	R0074	Rainout Line	12/5/2025	COMM 1ST	PMCHK00003245	\$399.00
28411	S0163	Steffen's HVAC Services	12/5/2025	COMM 1ST	PMCHK00003245	\$663.00
28412	S1007	Stationary Engineers, Local 39	12/5/2025	COMM 1ST	PMCHK00003245	\$433.00
28413	TEMPR	Gabby Royal	12/5/2025	COMM 1ST	PMCHK00003245	\$80.00
28414	V0007	Verizon Wireless	12/5/2025	COMM 1ST	PMCHK00003245	\$822.83
28415	W0001	Walker's Office Supplies, Inc.	12/5/2025	COMM 1ST	PMCHK00003245	\$1,252.06
28416	1099-269	Deborah Lynn	12/12/2025	COMM 1ST	PMCHK00003247	\$234.00
28417	1099-295	Juli Land-Marx	12/12/2025	COMM 1ST	PMCHK00003247	\$1,800.00
28418	1099-375	Jennifer Rogers	12/12/2025	COMM 1ST	PMCHK00003247	\$484.25
28419	1099-376	Joanna Britt	12/12/2025	COMM 1ST	PMCHK00003247	\$336.70
28420	1099-385	Sarah Simmons	12/12/2025	COMM 1ST	PMCHK00003247	\$104.00
28421	1099-397	All Seasons Archery Range & Le	12/12/2025	COMM 1ST	PMCHK00003247	\$70.00
28422	A0174	Applied Landscape Materials db	12/12/2025	COMM 1ST	PMCHK00003247	\$4,499.75
28423	C0129	Cornerstone Environmental Cont	12/12/2025	COMM 1ST	PMCHK00003247	\$2,950.00
28424	D0010	Diamond Pacific	12/12/2025	COMM 1ST	PMCHK00003247	\$223.27
28425	D0025	Dawson Oil Company	12/12/2025	COMM 1ST	PMCHK00003247	\$3,172.47
28426	D0101	DuPratt Ford Auburn	12/12/2025	COMM 1ST	PMCHK00003247	\$180.00
28427	E0031	El Agave Taqueria	12/12/2025	COMM 1ST	PMCHK00003247	\$814.00
28428	F0038	Fastenal Company	12/12/2025	COMM 1ST	PMCHK00003247	\$562.26
28429	H0060	HercRentals Inc.	12/12/2025	COMM 1ST	PMCHK00003247	\$1,477.52
28430	K0011	The Permanente Medical Group I	12/12/2025	COMM 1ST	PMCHK00003247	\$130.00
28431	L0039	Leaf	12/12/2025	COMM 1ST	PMCHK00003247	\$159.80
28432	M0019	Kahl Muscott	12/12/2025	COMM 1ST	PMCHK00003247	\$255.50
28433	N0003	Norris Electric, Inc.	12/12/2025	COMM 1ST	PMCHK00003247	\$255.75
28434	P0007	Pacific Gas & Electric Company	12/12/2025	COMM 1ST	PMCHK00003247	\$163.91
28435	P0113	Placer Co Community Developmen	12/12/2025	COMM 1ST	PMCHK00003247	\$8,454.80
28436	R0025	Rotary Club of Auburn	12/12/2025	COMM 1ST	PMCHK00003247	\$22.00
28437	S0009	Sierra Saw Sales And Service	12/12/2025	COMM 1ST	PMCHK00003247	\$48.24
28438	S0152	SiteOne Landscape Supply, LLC	12/12/2025	COMM 1ST	PMCHK00003247	\$150.88
28439	TEMPB	Christine Burdette	12/12/2025	COMM 1ST	PMCHK00003247	\$25.00
28440	TEMPF	Susan Forbes	12/12/2025	COMM 1ST	PMCHK00003247	\$145.00
28441	TEMPG	Steve Gordon	12/12/2025	COMM 1ST	PMCHK00003247	\$155.00
28442	TEMPJ	Kristi Jogis	12/12/2025	COMM 1ST	PMCHK00003247	\$25.00
28443	TEMPL	Kelly Lee	12/12/2025	COMM 1ST	PMCHK00003247	\$145.00
28444	TEMPP	Vesna Petrilla	12/12/2025	COMM 1ST	PMCHK00003247	\$145.00
28445	TEMPR	Kaitlin Roberts	12/12/2025	COMM 1ST	PMCHK00003247	\$145.00
28446	U0035	U.S.Bank Equipment Finance	12/12/2025	COMM 1ST	PMCHK00003247	\$171.41
28447	W0001	Walker's Office Supplies, Inc.	12/12/2025	COMM 1ST	PMCHK00003247	\$75.06
28448	W0044	Wave	12/12/2025	COMM 1ST	PMCHK00003247	\$245.48
28449	1099-271	Koelsch, Anthony dba Kelpro Se	12/19/2025	COMM 1ST	PMCHK00003248	\$2,199.00

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
28450	A0013	AT&T	12/19/2025	COMM 1ST	PMCHK00003248	\$93.44
28451	A0014	AT&T	12/19/2025	COMM 1ST	PMCHK00003248	\$94.36
28452	A0029	Watson, Connie DBA Auburn Trop	12/19/2025	COMM 1ST	PMCHK00003248	\$34.32
28453	A0051	Anderson's Sierra Pipe Co.	12/19/2025	COMM 1ST	PMCHK00003248	\$418.22
28454	A0115	Auburn Hardware & Rental LLC	12/19/2025	COMM 1ST	PMCHK00003248	\$45.29
28455	B0069	Bidwell Water	12/19/2025	COMM 1ST	PMCHK00003248	\$85.50
28456	B0078	Buckmaster Office Solutions	12/19/2025	COMM 1ST	PMCHK00003248	\$94.14
28457	B0080	BearPrint Industries	12/19/2025	COMM 1ST	PMCHK00003248	\$674.60
28458	C0004	CAPRI	12/19/2025	COMM 1ST	PMCHK00003248	\$120,064.50
28459	C0121	Cole Huber LLP	12/19/2025	COMM 1ST	PMCHK00003248	\$541.50
28460	D0010	Diamond Pacific	12/19/2025	COMM 1ST	PMCHK00003248	\$70.76
28461	F0015	Folsom Lock & Key	12/19/2025	COMM 1ST	PMCHK00003248	\$300.37
28462	G0095	The Garland Co, Inc	12/19/2025	COMM 1ST	PMCHK00003248	\$923.46
28463	K0031	Keller Supply Company	12/19/2025	COMM 1ST	PMCHK00003248	\$879.37
28464	M0013	Meadow Vista Hardware	12/19/2025	COMM 1ST	PMCHK00003248	\$15.00
28465	M0098	Meadow Vista County Water Dist	12/19/2025	COMM 1ST	PMCHK00003248	\$556.98
28466	O0025	Oracle America, Inc.	12/19/2025	COMM 1ST	PMCHK00003248	\$224.55
28467	P0007	Pacific Gas & Electric Company	12/19/2025	COMM 1ST	PMCHK00003248	\$10,381.58
28468	R0073	NAPA Auto Parts	12/19/2025	COMM 1ST	PMCHK00003248	\$21.44
28469	S0009	Sierra Saw Sales And Service	12/19/2025	COMM 1ST	PMCHK00003248	\$182.43
28470	S0054	Souza's Tire Service	12/19/2025	COMM 1ST	PMCHK00003248	\$157.82
28471	S0143	SMOA	12/19/2025	COMM 1ST	PMCHK00003248	\$711.00
28472	S0163	Steffen's HVAC Services	12/19/2025	COMM 1ST	PMCHK00003248	\$7,052.00
28473	S0173	Sherman Steel	12/19/2025	COMM 1ST	PMCHK00003248	\$1,335.00
28474	S1007	Stationary Engineers, Local 39	12/19/2025	COMM 1ST	PMCHK00003248	\$433.79
28475	S1016	Webster Bank	12/19/2025	COMM 1ST	PMCHK00003248	\$81,521.80
28476	T0031	Turf Star, Inc.	12/19/2025	COMM 1ST	PMCHK00003248	\$97.80
28477	T1000	Transamerica Life Insurance	12/19/2025	COMM 1ST	PMCHK00003248	\$560.00
28478	TEMPA	Alix Abram	12/19/2025	COMM 1ST	PMCHK00003248	\$155.00
28479	TEMPB	Ashley Barker	12/19/2025	COMM 1ST	PMCHK00003248	\$165.00
28480	TEMPO	Shannon Davis	12/19/2025	COMM 1ST	PMCHK00003248	\$155.00
28481	TEMPJ	Kristina Jukich	12/19/2025	COMM 1ST	PMCHK00003248	\$145.00
28482	TEMPP	Kelly Plubell	12/19/2025	COMM 1ST	PMCHK00003248	\$155.00
28483	W0001	Walker's Office Supplies, Inc.	12/19/2025	COMM 1ST	PMCHK00003248	\$391.22
28484	W0010	Waxie Sanitary Supply	12/19/2025	COMM 1ST	PMCHK00003248	\$79.82
28485	W0044	Wave	12/19/2025	COMM 1ST	PMCHK00003248	\$1,152.26
28486	W0054	Wizix Technology Group	12/19/2025	COMM 1ST	PMCHK00003248	\$97.65
28487	1099-375	Jennifer Rogers	12/26/2025	COMM 1ST	PMCHK00003249	\$156.00
28488	1099-398	Stephanie Diamond	12/26/2025	COMM 1ST	PMCHK00003249	\$560.00
28489	A0001	Recology Auburn Placer	12/26/2025	COMM 1ST	PMCHK00003249	\$680.66
28490	A0027	Recology Auburn Placer	12/26/2025	COMM 1ST	PMCHK00003249	\$1,437.73
28491	A0051	Anderson's Sierra Pipe Co.	12/26/2025	COMM 1ST	PMCHK00003249	\$145.22
28492	B0020	BSN Sports, Inc.	12/26/2025	COMM 1ST	PMCHK00003249	\$257.14
28493	C0041	CPRS	12/26/2025	COMM 1ST	PMCHK00003249	\$170.00
28494	C0111	Cal.net	12/26/2025	COMM 1ST	PMCHK00003249	\$66.94
28495	D0010	Diamond Pacific	12/26/2025	COMM 1ST	PMCHK00003249	\$25.13
28496	F0038	Fastenal Company	12/26/2025	COMM 1ST	PMCHK00003249	\$252.21
28497	H0056	Humana Dental Ins. Co	12/26/2025	COMM 1ST	PMCHK00003249	\$2,932.08
28498	N0008	Sunbelt Rentals, Inc.	12/26/2025	COMM 1ST	PMCHK00003249	\$1,565.49
28499	N0045	Near U CO2	12/26/2025	COMM 1ST	PMCHK00003249	\$483.42
28500	N0046	Norman's Nursery	12/26/2025	COMM 1ST	PMCHK00003249	\$1,050.14
28501	P0023	PG&E	12/26/2025	COMM 1ST	PMCHK00003249	\$109.52
28502	P0058	Pitney Bowes Inc	12/26/2025	COMM 1ST	PMCHK00003249	\$168.94
28503	P0120	PNP Construction	12/26/2025	COMM 1ST	PMCHK00003249	\$9,068.00
28504	W0001	Walker's Office Supplies, Inc.	12/26/2025	COMM 1ST	PMCHK00003249	\$267.85
ACH384	1099-313	Alison Lloyd	12/12/2025	COMM 1ST	PMCHK00003246	\$499.20
ACH385	C1011	Kasey Casl	12/12/2025	COMM 1ST	PMCHK00003246	\$35.70
ACH386	S0154	Mike Scheele	12/12/2025	COMM 1ST	PMCHK00003246	\$301.00
ACH387	W0045	Williams, Jesse	12/12/2025	COMM 1ST	PMCHK00003246	\$72.10
ACH388	1099-103	Terry Masten	12/26/2025	COMM 1ST	PMCHK00003250	\$295.75
ACH389	1099-374	Sarah Violet	12/26/2025	COMM 1ST	PMCHK00003250	\$175.50
REMIT000000000000030	W0003	Warehouse Paint Incorporated	12/5/2025		PMCHK00003245	\$0.00

8

System: 1/2/2026 9:39:00 AM
User Date: 12/31/2025

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Page: 3
User ID: D Shaw

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
-----						-----
Total Checks:	118				Total Amount of Checks:	\$303,749.09
						=====

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR DECEMBER, 2025

DESCRIPTION: SEE ATTACHED

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

FISCAL IMPACT: NONE

Prepared By: Diane J Shaw
Title: Accounting Clerk II
Date: 1.15.26

December Financials Summary Report

Period Covered: December 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:** \$6,715,470 YTD
- **Budgeted Revenue:** \$6,644,886 YTD
- **Variance:** +\$70,584

Significant Variances:

1. Park & Recreation Services

- **Actual:** \$1,425,596
- **Budgeted:** \$1,401,070
- **Variance:** +24,526
- **Explanation:** We earned \$16,913 over budget for both adult & youth basketball.

2. Miscellaneous Revenue

- **Actual:** \$67,416
- **Budgeted:** \$45,574
- **Variance:** +21,842
- **Explanation:** We were reimbursed \$16,137 from insurance for F&G wages related to the gym roof claim.

3. Grants & Donations

- **Actual:** \$53,151
- **Budgeted:** \$38,362
- **Variance:** +14,789

- **Explanation:** We received a one-time \$8,189 stabilization & Cost of Care payment from PCOE as an eligible provider (\$431 per child based on April 2025 enrollment). We also receive \$154 per eligible child each month which we cannot include in the budget as we have nothing in writing from them indicating how long it will continue.

Expense Overview

- **Total Expenses:** \$5,132,537 YTD
- **Budgeted Expenses:** \$5,258,908 YTD
- **Variance:** -126,371

Significant Variances:

1. Operations & Supplies

- **Actual:** \$426,194
- **Budgeted:** \$440,615
- **Variance:** -\$14,421
- **Explanation:** Small Tools expense is under by \$6,136, Field Marking is under by \$4,032, and Safety Supplies expense is under by \$4,742. It is anticipated these expenses will even out over time.

2. Utilities

- **Actual:** \$175,989
- **Budgeted:** \$212,829
- **Variance:** -\$36,840
- **Explanation:** The largest two anomalies are Gas/Electric at CVCC running \$5,402 under budget and Gas/Electric at Sierra Pool running under \$13,529. I believe these items will be true savings for the District. Staff's estimates were originally too high.

3. Building & Grounds Maintenance

- **Actual:** \$437,806
- **Budgeted:** \$451,326
- **Variance:** -\$13,520
- **Explanation:** This is primarily due to Sierra Pool maintenance being under budget by \$7,900 and Tree Maintenance at Rec Park is under budget by \$5,000.

4. Salaries Expense

- **Actual:** \$2,048,305
- **Budgeted:** \$2,079,019
- **Variance:** -\$30,714
- **Explanation:** Salary expenses are under budget district-wide.

5. Benefits & Payroll Costs

- **Actual:** \$911,281
- **Budgeted:** \$937,544
- **Variance:** -\$26,263
- **Explanation:** The savings in Salaries Expense savings is directly related to savings with Benefits & Payroll Costs.

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 December ACTUALS	Last Yr December 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%	228,523	219,832	1,425,596	1,401,070	1,314,080
Facility Revenue	228,189	3%	241,401	3%	8,536	7,483	208,301	207,661	192,350
Misc. Revenue	75,187	1%	65,553	1%	28,897	1,893	67,416	45,574	57,688
Grants & Donations	25,932	0%	234,500	3%	8,932	3,387	53,151	38,362	66,498
Interest/Investment Income	109,528	1%	155,029	2%	25,527	17,946	162,861	158,593	137,352
Equipment Reserve Transfers	211,015	3%	293,300	4%	-	77,500	80,000	80,000	77,500
Future Cap, COVID & ADA Transfers	780,000	10%	400,589	5%	-	23,584	20,400	20,400	129,923
Contingency Fund Transfers	-	0%	-	0%	70,000	-	70,000	-	-
Tax Revenue	4,569,432	57%	4,560,264	57%	2,525,425	2,423,790	4,578,826	4,575,265	4,406,735
Atwood	31,249	0%	31,067	0%	17,023	16,627	30,627	30,896	29,883
City Mitigation Transfers/Rev	200,000	3%	187,465	2%	-	-	188,690	187,465	70,714
County Mitigation Revenue	85,000	1%	116,000	1%	-	-	-	116,000	-
Total Operating Revenue	7,977,615	100%	7,940,073	100%	2,912,863	2,792,042	6,885,868	6,861,286	6,482,723
Expenditures									
Program Expense	345,494	4%	366,635	5%	7,258	8,864	222,004	231,612	206,914
Operating & Supplies	635,938	8%	626,568	8%	40,566	33,380	426,194	440,615	424,765
Utilities Expense	325,707	4%	336,785	4%	13,796	20,105	175,989	212,829	196,399
Professional Services	100,618	1%	149,959	2%	5,766	1,073	85,734	85,141	61,099
Building & Grounds Maintenance	568,103	7%	621,953	8%	28,144	21,670	437,806	451,326	397,793
Property Tax Admin.	80,013	1%	80,686	1%	83,858	75,193	84,058	79,466	75,193
Wages	2,929,264	38%	2,918,847	39%	203,008	213,407	2,048,305	2,079,019	1,989,120
Benefits & Payroll Costs	1,294,158	17%	1,292,395	17%	77,614	75,691	911,281	937,544	860,347
Fixed Asset Expense	241,515	3%	297,100	4%	(2,800)	6,279	116,113	116,700	87,433
Capital Improvement Projects	1,055,000	14%	682,932	9%	(48,887)	4,656	471,417	471,039	326,550
Debt Services	167,105	2%	167,033	2%	81,522	80,847	153,617	153,617	153,604
Total Expenditures	7,742,915	100%	7,540,893	100%	489,845	541,165	5,132,518	5,258,908	4,779,217
Net Revenue Over Expenditures	\$ 234,700		\$ 399,180		\$ 2,423,018	2,250,877	\$1,753,350	\$1,602,378	\$1,703,506

Balance Sheet

12/31/2025

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	500.00
Cash Tills	130.00
First Foundation - Friends 501(c)(3)	21,005.73
First Foundation Bank	418,334.83
CLASS - Contingency Fund	70,000.00
CLASS-Equipment Reserve	510,188.13
CLASS-Future Capital Construction	510,188.13
Placer County Treasure-General	1,657,939.97
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	394,097.09
Accounts Receivable	14,877.15
Due From Other Governments	28,597.66
Due From Other Funds - Atwood	2,020.08
PCOE Receivables	6,615.00
ELOP Receivables	38,405.00
Lease Recievables - Current	35,293.00
Prepaid Expenses	266.75
Prepaid Liability Expense	120,064.50
Prepaid Workers Comp Insurance	60,867.90
Total Current Assets	4,992,270.05
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	682,949.51
Lease Receivables	36,823.00
Total Non-Current Assets	719,772.51
<u>Restricted Reserve Funds</u>	
Total Restricted Funds	0.00
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	11,192,210.76
Fixed Assets: Equipment	3,928,266.23
Fixed Assets: Computer Equipment & Software	70,252.13
Fixed Assets: Vehicles	438,473.65
Fixed Assets: Office Furniture & Rec Equipment	290,954.92
Construction In Progress	542,990.69
Less: Accumulated Depreciation	(9,162,326.65)
Total Fixed Assets	9,271,367.85
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
TOTAL ASSETS	15,692,533.41

LIABILITIES AND NET PROFIT

Current Liabilities

Deferred Civic Rec Revenue	38,754.87
Prepaid Revenue	3,382.00
Unearned Civic Rec A/R Offset	10,773.92
User Credits Payable	12,906.47
State Checks Liability	860.96
Refundable Liability (Refunds)	300.00
Accounts Payable	(37.91)
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)	234.00
Prepaid Newcastle Discovery Club Revenue	20,490.00
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 **\$497,507.79**

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 **3,710,651.79**

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)	1,582,932.62

Total Net Postion **\$11,631,975.24**

TOTAL LIABILITY AND NET POSITION **\$15,692,533.41**

Auburn Rec & ParkProfit & Loss - Summary
4/1/2025 To 12/31/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	228,523.04	1,425,596.20	1,401,070.00	24,526.20	101.75
Rents & Concessions	8,535.63	208,301.25	207,661.00	640.25	100.31
Miscellaneous Revenue	28,896.76	67,416.30	45,574.00	21,842.30	147.93
Grants & Donations	8,931.50	53,151.25	38,362.00	14,789.25	138.55
Interest Income	25,526.67	162,861.16	158,593.00	4,268.16	102.69
Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Taxes Revenue	2,542,448.32	4,609,453.39	4,606,161.00	3,292.39	100.07
TOTAL OPERATING REVENUE	\$2,842,861.92	\$6,715,469.99	\$6,644,886.00	\$70,583.99	101.06%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	70,000.00	745,400.00	675,400.00	70,000.00	110.36
TOTAL OTHER FINANCING SOURCES	\$70,000.00	\$745,400.00	\$675,400.00	\$70,000.00	110.36%
TOTAL REVENUES	2,842,861.92	6,715,469.99	6,644,886.00	70,583.99	101.06
EXPENDITURES					
Program Expenses	7,258.23	222,003.77	231,612.00	(9,608.23)	95.85
Operations & Supplies Expense	40,565.61	426,193.82	440,615.00	(14,421.18)	96.73
Utilities Expense	13,795.56	175,989.32	212,829.00	(36,839.68)	82.69
Legal Expenses	541.50	3,027.00	2,700.00	327.00	112.11
Professional Services	5,224.55	82,707.30	82,441.00	266.30	100.32
Bldg & Grounds Maintenance	28,143.63	437,805.62	451,326.00	(13,520.38)	97.00
Property Tax Administration/LAFCO	83,858.11	84,058.11	79,466.00	4,592.11	105.78
Salaries Expense	203,008.70	2,048,304.83	2,079,019.00	(30,714.17)	98.52
Benefits & Payroll Costs	77,613.81	911,280.98	937,544.00	(26,263.02)	97.20
Fixed Asset Expense	(2,800.00)	116,133.28	116,700.00	(566.72)	99.51

Auburn Rec & Park
Profit & Loss - Summary
4/1/2025 To 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	(48,886.57)	471,416.74	471,039.00	377.74	100.08
Debt Service	81,521.80	153,616.60	153,617.00	(0.40)	100.00
TOTAL EXPENDITURES	489,844.93	5,132,537.37	5,258,908.00	(126,370.63)	97.60
OTHER EXPENSING SOURCES					
Transfers Out	70,000.00	745,400.00	675,400.00	70,000.00	110.36
TOTAL OTHER EXPENSING SOURCES	70,000.00	745,400.00	675,400.00	70,000.00	110.36
TOTAL EXPENDITURES	\$489,844.93	\$5,132,537.37	\$5,258,908.00	(\$126,370.63)	97.60%
REVENUE OVER EXPENSES	\$2,353,016.99	\$1,582,932.62	\$1,385,978.00	\$196,954.62	114.21%
NET REVENUE OVER EXPENDITURES	\$2,353,016.99	\$1,582,932.62	\$1,385,978.00	\$196,954.62	114.21%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2025 to 12/31/2025

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	11,254.00	95,939.50	93,435.00	2,504.50	102.68
Skyridge DSC Rev	23,158.00	185,042.19	184,061.00	981.19	100.53
Day Camp Skyridge Rev	0.00	46,210.40	46,210.00	0.40	100.00
Day Camp (REC) Rev	11,723.00	173,773.98	169,981.00	3,792.98	102.23
Day Camp Memberships	0.00	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	1,435.00	35,355.20	38,748.00	(3,392.80)	91.24
Newcastle DSC Revenue	17,766.34	187,493.49	190,628.00	(3,134.51)	98.36
Adult Softball	0.00	34,693.25	35,271.00	(577.75)	98.36
Adult Basketball	0.00	12,895.45	8,690.00	4,205.45	148.39
Adult Volleyball	0.00	6,518.50	6,003.00	515.50	108.59
Pickle Ball Revenue	40.00	407.50	273.00	134.50	149.27
Adult Classes	1,670.00	28,782.15	28,926.00	(143.85)	99.50
Adult Class Rev - Bureau	0.00	1,239.00	3,135.00	(1,896.00)	39.52
Bocce Ball Prog Revenue	0.00	2,772.00	2,772.00	0.00	100.00
Youth Basketball	152,542.50	152,397.50	139,690.00	12,707.50	109.10
Youth Classes	1,007.00	46,667.75	44,211.00	2,456.75	105.56
Youth Class Rev - Bureau	270.00	810.00	885.00	(75.00)	91.53
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	130.00	14,415.00	14,285.00	130.00	100.91

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
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 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	23,305.00	317.18	101.36
Auburn Harvest Festival Rev	1,659.20	13,086.20	10,681.00	2,405.20	122.52
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	5,734.00	15,418.71	14,315.00	1,103.71	107.71
Out of District Fees - Bureau	134.00	999.00	850.00	149.00	117.53
Total Parks and Recreation Services	228,523.04	1,425,596.20	1,401,070.00	24,526.20	101.75
Rents & Concessions					
Fee Waivers, Public	(402.15)	(4,972.88)	(4,603.00)	(369.88)	108.04
Fee Waivers, Public, Reclamation	(254.80)	(2,010.51)	(1,474.00)	(536.51)	136.40
Blue Bird Room-CVCC	199.60	1,796.40	1,598.00	198.40	112.42
Stella Irving Rental Revenue - Rec	0.00	2,463.40	2,463.00	0.40	100.02
Lakeside Rental Revenue - Reg	1,120.10	15,164.34	14,205.00	959.34	106.75
Sierra Room Rental - CVCC	1,876.85	17,183.20	13,644.00	3,539.20	125.94
Sunset Room Rental - CVCC	29.92	603.78	760.00	(156.22)	79.45
Canyon View Room Rental - CVCC	882.96	3,913.62	4,856.00	(942.38)	80.59
Foothills Room Rental - CVCC	1,205.06	7,205.73	6,065.00	1,140.73	118.81
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	400.00	0.00	400.00	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Overlook Modular Rent	666.20	5,995.80	5,995.00	0.80	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	399.00	13,961.00	14,368.00	(407.00)	97.17
Tutor Totter Lease Agreement	664.20	5,939.12	5,301.00	638.12	112.04
Kitchen Rental Revenue - Rec	0.00	522.00	522.00	0.00	100.00
Kitchen Rental Revenue - CVCC	124.00	590.80	478.00	112.80	123.60
Picnic Area Rental Revenue - Rec	96.00	9,725.00	9,780.00	(55.00)	99.44
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	93.00	6,132.35	6,040.00	92.35	101.53
Field "Bill Beane" Rental - Reg A	0.00	3,192.70	2,968.00	224.70	107.57
Field "Softball" Rental - MV	0.00	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	0.00	3,940.80	4,289.00	(348.20)	91.88
Field "Beggs" Rental - Rec	159.90	5,966.68	5,443.00	523.68	109.62
Field B (softball) Rev - Reg	0.00	7,160.80	7,103.00	57.80	100.81
Field "James" Rental - Rec	0.00	15,390.00	15,535.00	(145.00)	99.07
Field C (Baseball) Rental - Reg	0.00	6,887.90	7,413.00	(525.10)	92.92
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	0.00	4,289.10	2,549.00	1,740.10	168.27
Field "Soccer A" Rental - Railroad	0.00	9,312.85	10,357.00	(1,044.15)	89.92
Field - PH Soccer Field	0.00	567.00	903.00	(336.00)	62.79
Field "Soccer B" Rental - Railroad	214.69	10,306.29	11,056.00	(749.71)	93.22
Field "Peewee Soccer" Rental - MV	0.00	0.00	1,257.00	(1,257.00)	0.00
Misc Rents & Concessions	76.41	844.65	846.00	(1.35)	99.84
Misc Rents & Concessions - Bureau	379.69	3,694.01	3,655.00	39.01	101.07
Custodial Fees	300.00	13,960.32	14,332.00	(371.68)	97.41

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	325.00	3,463.00	3,556.00	(93.00)	97.39
Set up/Take Down Fees	0.00	130.00	(77.00)	207.00	(168.83)
Set up/Take Down Fees - Bureau	180.00	894.00	1,005.00	(111.00)	88.96
Total Rents and Concessions	8,535.63	208,301.25	207,661.00	640.25	100.31
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	500.00	500.00	0.00	100.00
Advertising Revenue	450.00	575.00	0.00	575.00	0.00
MV Comm Ctr Rentals	486.00	926.50	72.00	854.50	1286.81
Alcohol Permit Fee	50.00	3,544.00	4,348.00	(804.00)	81.51
Alcohol Permit - Bureau	125.00	723.00	697.00	26.00	103.73
MVCC - Alcohol fee	0.00	100.00	0.00	100.00	0.00
MVCC Custodial Fee	50.00	150.00	0.00	150.00	0.00
Miscellaneous Income - Admin.	0.00	4,362.70	4,363.00	(0.30)	99.99
Miscellaneous Revenue - Recreation	2,400.00	2,400.00	0.00	2,400.00	0.00
Verizon Wireless Lease	7,956.62	31,609.58	29,608.00	2,001.58	106.76
Miscellaneous Income - Youth Services	401.11	401.11	0.00	401.11	0.00
Miscellaneous Income - F & G	16,978.03	21,944.41	5,806.00	16,138.41	377.96
T Shirt Sales	0.00	180.00	180.00	0.00	100.00
Total Miscellaneous Revenue	28,896.76	67,416.30	45,574.00	21,842.30	147.93
Grants & Donations					
Youth Assistance Rev	311.50	2,643.55	2,634.00	9.55	100.36
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	8,620.00	28,274.00	13,494.00	14,780.00	209.53

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Grants and Donations	8,931.50	53,151.25	38,362.00	14,789.25	138.55
Interest Income					
Interest Income - Other	38.82	424.71	334.00	90.71	127.16
Interest Revenue - County	10,373.13	71,968.74	80,233.00	(8,264.26)	89.70
Interest - City Trust	2,518.35	9,454.59	7,037.00	2,417.59	134.36
Interest - Pension Trust	9,247.67	60,636.86	51,389.00	9,247.86	118.00
CA CLASS Interest	3,348.70	20,376.26	19,600.00	776.26	103.96
Total Interest Income	25,526.67	162,861.16	158,593.00	4,268.16	102.69
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	2,205,966.77	3,924,017.41	3,904,540.00	19,477.41	100.50
Homeowner's Prop. Tax Relief	9,774.83	19,754.83	20,505.00	(750.17)	96.34
Current Unsecured Prop Taxes General	6,588.52	88,255.36	88,170.00	85.36	100.10
Current Supplemental Property Taxes	43,237.17	107,004.08	121,044.00	(14,039.92)	88.40
Unitary & Op Non-unitary Tax	83,000.46	145,527.17	141,811.00	3,716.17	102.62
Delinq Unsecured Property Taxes	1,063.62	1,725.52	1,414.00	311.52	122.03
Timber Tax Guarantee	0.26	0.76	1.00	(0.24)	76.00
Atwood Tax Revenue	17,023.00	30,626.59	30,896.00	(269.41)	99.13
Delinquent Supplemental Tax Rev	76.51	91.94	129.00	(37.06)	71.27
Less: Atwood Tax Offset for Mutual Benefit	(1,634.10)	(1,634.10)	(1,634.00)	(0.10)	100.01

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood - Contribution for Mut Benefit	1,634.10	1,634.10	1,634.00	0.10	100.01
Delinquent Secured Property Taxes	0.00	(7.19)	236.00	(243.19)	(3.05)
Railroad Unitary Property Taxes	1,828.52	3,102.39	2,889.00	213.39	107.39
RDA Pass-Throughs	173,888.66	289,354.53	294,434.00	(5,079.47)	98.28
Pipeline	0.00	0.00	92.00	(92.00)	0.00
Total Tax Revenue	2,542,448.32	4,609,453.39	4,606,161.00	3,292.39	100.07
TOTAL OPERATING REVENUE	\$2,842,861.92	\$6,715,469.99	\$6,644,886.00	\$70,583.99	101.06%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	70,000.00	170,400.00	100,400.00	70,000.00	169.72
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	70,000.00	745,400.00	675,400.00	70,000.00	110.36
TOTAL REVENUES	2,842,861.92	6,715,469.99	6,644,886.00	70,583.99	101.06
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	1,474.20	17,313.70	19,841.00	(2,527.30)	87.26
Instructor/Adult Classes - Bureau	0.00	471.25	1,225.00	(753.75)	38.47

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instructor/Youth Classes	1,441.20	32,135.90	33,594.00	(1,458.10)	95.66
Instr/Youth Classes - Bureau	0.00	351.00	439.00	(88.00)	79.95
Officials/Adult Softball	0.00	13,476.43	14,122.00	(645.57)	95.43
Officials/Adult Basketball	711.00	7,084.00	8,989.00	(1,905.00)	78.81
Officials/Youth Volleyball	0.00	182.00	182.00	0.00	100.00
Instructor/Youth Camps	0.00	47,931.00	48,967.00	(1,036.00)	97.88
Instr/Y Camp - Bureau	0.00	19,188.00	19,188.00	0.00	100.00
Aub Elem/Program Exp	0.00	2,261.88	2,254.00	7.88	100.35
Skyridge/Program Exp	0.00	3,889.64	3,505.00	384.64	110.97
Day Camp Skyridge Program Exp	0.00	1,759.15	1,759.00	0.15	100.01
Day Camp/Rec Program Exp	0.00	4,672.29	5,401.00	(728.71)	86.51
Day Camp REG Expense	0.00	1,886.98	1,887.00	(0.02)	100.00
Preschool - Program Exp	0.00	1,550.11	1,985.00	(434.89)	78.09
Newcastle Program Expense	0.00	3,659.59	4,112.00	(452.41)	89.00
Adult Softball Expense	0.00	808.85	1,868.00	(1,059.15)	43.30
Adult Basketball Expense	0.00	0.00	158.00	(158.00)	0.00
Youth Basketball Expense	257.14	14,808.28	14,447.00	361.28	102.50
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	715.00	1,008.17	241.00
Synchro Team Expenses	0.00	1,644.09	1,644.00	0.09	100.01
Special Events Expenses	150.00	386.40	1,833.00	(1,446.60)	21.08
Special Events Exp - Preschool	0.00	463.33	463.00	0.33	100.07
Party in the Park Expenses	0.00	13,536.58	13,777.00	(240.42)	98.26
Santa's Chest Expenses	0.00	159.83	0.00	159.83	0.00
Obstacle Race Expense	1,565.49	11,746.03	12,281.00	(534.97)	95.64
Auburn Harvest Festival Expenses	1,895.60	10,312.51	8,120.00	2,192.51	127.00
Egg Hunt Expenses	0.00	448.46	448.00	0.46	100.10

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Parks N Big Trucks Expense	0.00	1,228.20	1,185.00	43.20	103.65
Movie in the Park Event Expense	(236.40)	1,171.40	1,458.00	(286.60)	80.34
Total Program Expenses	7,258.23	222,003.77	231,612.00	(9,608.23)	95.85
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(149.81)	(150.00)	0.19	99.87
Merchant Fees - Youth Services	590.15	17,040.43	16,640.00	400.43	102.41
Merchant Fees - Cust Serv	1,435.31	15,257.65	15,565.00	(307.35)	98.03
Discounts Taken	(8.56)	129.28	192.00	(62.72)	67.33
T Shirt Expense (sales)	0.00	1,313.39	0.00	1,313.39	0.00
Cal Card Incentives	(728.60)	(2,409.22)	(2,607.00)	197.78	92.41
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	140.62	1,183.46	984.00	199.46	120.27
Telephone - Cust Serv	534.68	4,794.38	4,833.00	(38.62)	99.20
Telephone (CVCC) - Admin	470.07	4,271.87	4,241.00	30.87	100.73
Gift Certificates Expensed (donated)	(90.00)	284.00	444.00	(160.00)	63.96
Telephone - Youth Services	26.79	218.07	229.00	(10.93)	95.23
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	1.13	10.49	0.00	10.49	0.00
Telephone - Facilities & Grounds	1,154.95	8,174.12	7,761.00	413.12	105.32
Telephone - Day Camp	3.61	640.20	1,041.00	(400.80)	61.50
Telephone - Newcastle	35.87	296.10	301.00	(4.90)	98.37
Telephone - Aub EI	37.53	309.41	346.00	(36.59)	89.43
Telephone - Skyridge	70.06	567.60	677.00	(109.40)	83.84
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	0.00	400.60	707.00	(306.40)	56.66
Activity Guide Expense	333.00	18,333.45	18,404.00	(70.55)	99.62

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Assistance Expense	475.00	5,709.00	8,003.00	(2,294.00)	71.34
Bank & Credit Card Fees	0.00	0.00	(12.00)	12.00	0.00
CEPPT Charges	396.17	1,124.33	702.00	422.33	160.16
Office Supplies - Rec	154.29	482.37	596.00	(113.63)	80.94
Office Supplies - Youth Services	0.00	385.89	413.00	(27.11)	93.44
Office Supplies - F & G	142.63	670.63	1,150.00	(479.37)	58.32
Office Supplies-Cust Serv	158.53	2,603.70	2,634.00	(30.30)	98.85
Office Supplies - Admin	31.29	3,161.82	4,131.00	(969.18)	76.54
Office Equip Rental - Cust Serv	500.15	2,209.31	2,048.00	161.31	107.88
Office Equip Rental - Admin	97.65	2,157.25	2,662.00	(504.75)	81.04
Office Equip Maint - Cust Serv	94.14	1,266.88	1,374.00	(107.12)	92.20
Office Equip Maint - Admin	0.00	350.41	379.00	(28.59)	92.46
Dining Expense - F&G	0.00	75.92	250.00	(174.08)	30.37
Dining Expense - CS	0.00	150.00	181.00	(31.00)	82.87
Dining Expense	44.00	610.00	500.00	110.00	122.00
Gas/Mileage Expense - C.Serv	0.00	357.00	356.00	1.00	100.28
Gas/Mileage Expense - Admin	255.50	859.60	727.00	132.60	118.24
Gas/Mileage Expense - Rec.	0.00	387.10	423.00	(35.90)	91.51
Gas/Mileage Expense - Aqua	0.00	41.30	27.00	14.30	152.96
Gas/Mileage Expense - YS	35.70	298.20	321.00	(22.80)	92.90
Gas/Mileage - Preschool	0.00	6.30	17.00	(10.70)	37.06
Cleaning Supplies - YS	0.00	483.55	484.00	(0.45)	99.91
Gas/Mileage Expense - F & G	3,545.57	36,747.70	37,787.00	(1,039.30)	97.25
General Administrative Exp - Admin	0.00	967.44	1,160.00	(192.56)	83.40
Liability Insurance - Admin	18,210.75	175,620.50	177,421.00	(1,800.50)	98.99
Atwood Liability Insurance	1,800.00	1,800.00	0.00	1,800.00	0.00
Board Expense	34.32	385.60	736.00	(350.40)	52.39
Public Relations/Marketing - Cust Serv	1,467.00	3,238.75	2,009.00	1,229.75	161.21
Miscellaneous Expense	0.00	5.36	0.00	5.36	0.00
Dues and Subscriptions-Youth Services	0.00	240.00	218.00	22.00	110.09

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dues and Subscriptions - Cust Service	0.00	0.00	54.00	(54.00)	0.00
Dues and Subscriptions - Admin	0.00	13,590.00	14,357.00	(767.00)	94.66
Dues and Subscriptions - Rec.	170.00	869.00	1,049.00	(180.00)	82.84
Dues and Subscriptions - F & G	399.00	485.88	486.00	(0.12)	99.98
Staff Appreciation - Aquatics	0.00	25.00	(169.00)	194.00	(14.79)
Staff Appreciation - Youth Services	0.00	50.00	253.00	(203.00)	19.76
Staff Appreciation - F & G	0.00	59.85	139.00	(79.15)	43.06
Staff Appreciation - Admin	0.00	25.00	175.00	(150.00)	14.29
Company Celebrations	989.79	1,835.60	580.00	1,255.60	316.48
Bad Debts Expense - Y Services	0.00	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	0.00	5,580.71	6,439.00	(858.29)	86.67
Uniform Exp - Aquatics	47.18	154.50	107.00	47.50	144.39
Uniform Exp - YS	0.12	100.55	100.00	0.55	100.55
Uniform Exp - F & G	(53.12)	1,792.45	1,662.00	130.45	107.85
Small Equip - Rec Dept	0.00	1,369.36	2,400.00	(1,030.64)	57.06
Small Equipment - Aqua	2,800.00	6,108.02	3,265.00	2,843.02	187.08
Small Equipment - Y Serv	0.00	1,467.69	808.00	659.69	181.65
Small Tools & Equip - Facilities and Grounds	996.90	20,676.78	26,813.00	(6,136.22)	77.12
Small Equipment - Admin	0.00	309.85	0.00	309.85	0.00
Field Marking Expense	0.00	1,068.47	5,101.00	(4,032.53)	20.95
Safety Supplies - F & G	0.00	2,284.74	7,027.00	(4,742.26)	32.51
Safety Supplies - Aquatics	0.00	337.95	338.00	(0.05)	99.99
Restroom Supplies - Recreation Park	93.21	3,186.83	3,186.00	0.83	100.03
Restroom Supplies - Regional Park	84.67	1,712.45	1,666.00	46.45	102.79
Restroom Supplies - Ashford Park	43.99	663.81	669.00	(5.19)	99.22
Restroom Supplies - Meadow Vista Park	54.59	739.12	826.00	(86.88)	89.48
Restroom Supplies - Railroad Park	65.19	799.49	848.00	(48.51)	94.28

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - Overlook Park	65.19	799.47	861.00	(61.53)	92.85
Restroom Supplies - Placer Hills Park	43.99	663.80	664.00	(0.20)	99.97
Restroom Supplies - Rec Comm Ctr	155.25	2,480.98	3,442.00	(961.02)	72.08
Restroom Supplies - Reg Comm Ctr	152.44	2,030.53	2,097.00	(66.47)	96.83
Restroom Supplies - CVCC Comm Ctr	161.68	2,279.84	2,242.00	37.84	101.69
Sanitation - Reg Pk - Toilet	255.00	2,295.00	2,325.00	(30.00)	98.71
Sanitation - Reg - ADA PB Toilet	255.00	2,495.00	2,525.00	(30.00)	98.81
Sanitation - CVCC Bike Park Port Toilet	255.00	2,295.00	2,325.00	(30.00)	98.71
Sanitation - Rec Pk - Debris Box	680.66	13,430.10	13,579.00	(148.90)	98.90
Sanitation - Reg Pk - Disposal	693.44	5,802.48	5,814.00	(11.52)	99.80
Sanitation - MV - Disposal	473.14	3,698.89	3,742.00	(43.11)	98.85
Sanitation - CVCC - Disposal	234.00	1,848.09	1,851.00	(2.91)	99.84
Bad Debt Expense - Cust Serv	0.00	55.33	55.00	0.33	100.60
Total Operations & Supplies	40,565.61	426,193.82	440,615.00	(14,421.18)	96.73
Utilities Expense					
Lights - Rec Pk Beggs Field	470.09	4,332.21	4,652.00	(319.79)	93.13
Lighting Reimb.-Beggs Field	0.00	(1,652.24)	(1,573.00)	(79.24)	105.04
Lights - Rec Pk James Field	708.82	10,919.98	10,682.00	237.98	102.23
Lighting Reimb.-James Field	0.00	(6,266.38)	(6,462.00)	195.62	96.97
Lights - Rec Field	54.45	543.06	1,205.00	(661.94)	45.07
Lighting Reimb.-Rec Field	0.00	(1,612.64)	(1,573.00)	(39.64)	102.52
Gas/Elect - Rec Comm Ctr - Fac & Grds	1,575.52	18,558.70	20,152.00	(1,593.30)	92.09
Gas/Electric - Reg Comm Ctr	1,302.42	1,655.06	2,860.00	(1,204.94)	57.87
Gas/Electric - CV Comm Ctr	215.24	866.61	940.00	(73.39)	92.19
Electric Reimb.- CV Comm Ctr	(215.24)	(975.12)	(790.00)	(185.12)	123.43
Gas/Electric - CVCC	2,577.99	11,619.05	17,021.00	(5,401.95)	68.26
Gas/Electric - Sierra Pool	77.05	9,545.52	23,075.00	(13,529.48)	41.37

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - PH Pool	10.84	(802.33)	1,411.00	(2,213.33)	(56.86)
Electric - Day Camp	357.24	3,371.17	3,569.00	(197.83)	94.46
Gas/Elec - Recreation Park	1,760.82	17,448.84	19,154.00	(1,705.16)	91.10
Gas/Electric - Reg Park	464.85	9,476.76	8,631.00	845.76	109.80
Lighting Reimb.- Reg Park	0.00	(5,685.74)	(5,513.00)	(172.74)	103.13
Gas/Electric - Ashford Park	318.95	4,196.74	3,997.00	199.74	105.00
Gas/Electric - MV Park	341.52	5,762.07	6,261.00	(498.93)	92.03
Electric - Railroad Park	509.88	4,058.39	5,069.00	(1,010.61)	80.06
Lighting Reimb.-Railhead	(334.96)	(1,031.99)	(2,046.00)	1,014.01	50.44
Gas/Electric - Overlook Park	0.00	75.85	162.00	(86.15)	46.82
Gas/Electric - Winchester Park	18.90	1,556.35	1,558.00	(1.65)	99.89
Reimbursements - Gas/Elec Pool	0.00	(19,448.03)	(19,448.00)	(0.03)	100.00
Water - Rec Comm Ctr	808.17	3,654.50	5,128.00	(1,473.50)	71.27
Water - Reg Comm Ctr	167.81	1,631.18	2,120.00	(488.82)	76.94
Water - CV Comm Ctr	(42.57)	12.10	619.00	(606.90)	1.96
Water - CVCC	207.45	2,971.93	4,470.00	(1,498.07)	66.49
Water - Sierra Pool	0.00	5,286.04	5,618.00	(331.96)	94.09
Water - PH Pool	0.00	288.18	307.00	(18.82)	93.87
Water - Rec Park	289.55	4,712.63	4,634.00	78.63	101.70
Water - Regional Park	174.48	8,686.19	9,298.00	(611.81)	93.42
Water - Ashford Park	224.67	3,931.00	4,206.00	(275.00)	93.46
Water - MV Park	571.12	14,015.87	12,130.00	1,885.87	115.55
Water - CV Park	28.25	4,311.86	4,589.00	(277.14)	93.96
Water - Railroad Park	264.76	4,154.60	4,643.00	(488.40)	89.48
Water - CVCC Park	207.46	2,971.91	3,519.00	(547.09)	84.45
Water - Overlook Park	416.73	8,723.13	10,575.00	(1,851.87)	82.49
Water - Placer Hills Park	109.35	5,276.32	5,977.00	(700.68)	88.28
Water - Atwood	153.95	2,352.14	3,355.00	(1,002.86)	70.11

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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
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 - Railroad Park (Sewer)	0.00	182.52	183.00	(0.48)	99.74
Sanitation - Overlook (Sewer)	0.00	772.68	773.00	(0.32)	99.96
Sanitation - CVCC (Sewer)	0.00	10,698.48	10,698.00	0.48	100.00
Total Utilities Expense	13,795.56	175,989.32	212,829.00	(36,839.68)	82.69
Legal Expenses					
Legal Fees	541.50	3,027.00	2,700.00	327.00	112.11
Total Legal Expense	541.50	3,027.00	2,700.00	327.00	112.11
Professional Services					
Professional Services - Rec	0.00	7,511.00	8,871.00	(1,360.00)	84.67
Professional Services - F & G	0.00	1,877.50	2,779.00	(901.50)	67.56
Atwood - Professional Services	0.00	5,786.90	5,771.00	15.90	100.28
Professional Services - C Serv	0.00	16,916.34	17,050.00	(133.66)	99.22
Professional Services - Admin	5,224.55	31,115.56	28,470.00	2,645.56	109.29
Accounting/Auditor Fees	0.00	19,500.00	19,500.00	0.00	100.00
Total Professional Services	5,224.55	82,707.30	82,441.00	266.30	100.32

13
13
13
g & Ground Maintenance

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Vehicle Maintenance	2,014.94	25,497.82	25,521.00	(23.18)	99.91
Equipment Rental	0.00	135.00	1,135.00	(1,000.00)	11.89
Irrigation Supplies - General	0.00	2,582.39	3,502.00	(919.61)	73.74
Maint - Recreation Field	0.00	1,003.53	2,089.00	(1,085.47)	48.04
Maint - James Field	0.00	9,728.79	11,449.00	(1,720.21)	84.98
Maint - Beggs Field	0.00	2,786.69	3,151.00	(364.31)	88.44
Maint - Sierra Pool	2,166.57	38,187.36	46,087.00	(7,899.64)	82.86
Reimbursement- Maint Pool	0.00	(7,993.45)	(7,993.00)	(0.45)	100.01
Maint & Repairs - Equipment	486.50	76,759.11	69,638.00	7,121.11	110.23
Maint - PH Pool	796.15	26,362.62	25,192.00	1,170.62	104.65
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	928.58	3,607.99	3,537.00	70.99	102.01
Maint - Recreation Park	393.54	34,028.21	36,605.00	(2,576.79)	92.96
Maint - Regional Park	6,402.40	35,565.30	31,885.00	3,680.30	111.54
Maint - Ashford Park	751.05	8,531.84	9,972.00	(1,440.16)	85.56
Maint - Meadow Vista Park	746.66	21,496.45	22,079.00	(582.55)	97.36
Maint - Christian Valley Park	0.00	1,280.67	1,875.00	(594.33)	68.30
Maint - Railroad Park	627.48	4,688.00	5,102.00	(414.00)	91.89
Maint - CVCC Park	0.00	6,820.63	6,889.00	(68.37)	99.01
Maint - Overlook Park	445.00	5,435.48	6,182.00	(746.52)	87.92
Maint - Placer Hills Park	0.00	1,122.01	1,222.00	(99.99)	91.82
Maint - Pocket Parks	0.00	300.63	473.00	(172.37)	63.56
Maint - Winchester Park	0.00	1,066.80	1,160.00	(93.20)	91.97
Maint - Atwood	522.57	2,308.70	6,892.00	(4,583.30)	33.50
Maint - Shockley Park	0.00	0.00	64.00	(64.00)	0.00
Maint - Bike Park	330.00	10,221.36	10,930.00	(708.64)	93.52
Rep/Maint - Skyridge	0.00	0.00	1,906.00	(1,906.00)	0.00
Maint - Ashley Dog Park	10.89	3,450.56	602.00	2,848.56	573.18
Rep/Maint - Preschool	0.00	0.00	14.00	(14.00)	0.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Comm Ctr	7,413.93	16,929.28	10,776.00	6,153.28	157.10
Maint - Regional Comm Ctr	1,571.20	24,830.85	27,654.00	(2,823.15)	89.79
Maint - Christian Valley Comm Ctr	0.00	1,514.22	1,027.00	487.22	147.44
Maint - CVCC Comm Ctr	694.51	18,087.59	14,800.00	3,287.59	122.21
Maint - Overlook Modular	0.00	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	0.00	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	0.00	2,890.42	3,011.00	(120.58)	96.00
Maint - Regional Field B	0.00	1,414.90	1,382.00	32.90	102.38
Maint - Regional Field C	0.00	3,084.46	3,249.00	(164.54)	94.94
Tree Maint - Rec Park	0.00	5,000.00	10,000.00	(5,000.00)	50.00
Tree Maint - Reg Park	0.00	5,000.00	5,000.00	0.00	100.00
Vandalism Repairs Expense	1,841.66	24,554.21	25,854.00	(1,299.79)	94.97
Total Building and Grounds Maintenance	28,143.63	437,805.62	451,326.00	(13,520.38)	97.00
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	0.00	200.00	284.00	(84.00)	70.42
Property Tax Administration	76,190.37	76,190.37	71,822.00	4,368.37	106.08
Lafco Fees	7,358.23	7,358.23	7,360.00	(1.77)	99.98
Atwood - County Collection Fee	309.51	309.51	0.00	309.51	0.00
Total Property Tax Administration/LAFCO	83,858.11	84,058.11	79,466.00	4,592.11	105.78
Salaries Expense					
Wages - (Y.Serv) - Manager	5,679.59	50,754.73	51,315.00	(560.27)	98.91

Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Cust Serv) - Full Time	11,741.53	111,490.24	111,505.00	(14.76)	99.99
Less: Atwood Admin offset	(1,533.10)	(1,533.10)	(1,533.00)	(0.10)	100.01
Wages - (Admin) - Full Time	15,941.49	128,481.27	125,947.00	2,534.27	102.01
Wages - (Admin) - Part Time	11,134.98	72,228.63	67,771.00	4,457.63	106.58
Atwood - Admin Wages & Roll ups	1,533.10	1,533.10	1,533.00	0.10	100.01
Wages - (Admin) - Board Pay	2,500.00	19,750.00	19,750.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	6,864.65	54,534.22	54,523.00	11.22	100.02
Wages - (Y.Serv) - AE Maint	0.00	360.82	361.00	(0.18)	99.95
Wages - (Y.Serv) - Skyridge - PT	10,873.95	84,887.96	89,101.00	(4,213.04)	95.27
Wages - (Y.Serv) - Skyridge Maint	0.00	12.44	58.00	(45.56)	21.45
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	4,187.13	88,013.40	90,305.00	(2,291.60)	97.46
Wages - (Y.Serv) - DC Maint	174.86	1,832.43	1,841.00	(8.57)	99.53
Wages - (Y.Serv) - Reg Day Camp	0.00	26,260.03	26,260.00	0.03	100.00
Wages - (Rec) - Full Time	15,032.12	136,917.99	136,775.00	142.99	100.11
Wages - (Y.Serv) - Newcastle- PT	10,710.99	87,376.82	87,475.00	(98.18)	99.89
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	0.00	6,629.49	6,932.00	(302.51)	95.64
Wages - (Rec) - Adult Basketball	412.82	3,907.89	3,387.00	520.89	115.38
Wages - (Y.Serv) - Preschool	1,089.45	23,990.64	32,727.00	(8,736.36)	73.31
Wages - (Aqua) - Aquatics Coordinator	83.98	15,645.90	15,876.00	(230.10)	98.55
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

Profit & Loss - Detail
4/1/2025 to 12/31/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Rec	9,018.56	82,991.98	89,726.00	(6,734.02)	92.50
Wages - (Fac & Grds) - Fac Att. - CVCC	3,310.58	35,876.77	31,826.00	4,050.77	112.73
Wages - (Fac & Grds) - Fac Attendant - Reg	5,449.52	36,425.32	37,965.00	(1,539.68)	95.94
Wages - (Fac & Grds) - Fac Att Overlook	0.00	26.04	198.00	(171.96)	13.15
Wages - (Fac & Grds) - Management	17,731.90	158,031.17	155,952.00	2,079.17	101.33
Wages - (Fac & Grds) - Recreation Park	29,335.65	230,574.65	229,845.00	729.65	100.32
Wages - (Fac & Grds) - Regional Park	11,910.49	133,858.82	147,360.00	(13,501.18)	90.84
Wages - (Fac & Grds) - Ashford Park	5,031.90	38,842.22	35,725.00	3,117.22	108.73
Wages - (Fac & Grds) - Meadow Vista Park	5,083.28	50,823.78	51,734.00	(910.22)	98.24
Wages - (Fac & Grds) - CV Comm Center	410.59	3,233.79	3,535.00	(301.21)	91.48
Wages - (Fac & Grds) - Railroad Park	1,786.08	15,756.30	15,409.00	347.30	102.25
Wages - (Fac & Grds) - CVCC	784.02	14,436.30	17,885.00	(3,448.70)	80.72
Wages - (Fac & Grds) - Overlook Park	1,279.14	11,653.98	12,114.00	(460.02)	96.20
Wages - (Fac & Grds) - Placer Hills Park	770.63	12,049.11	12,368.00	(318.89)	97.42
Wages - (Fac & Grds) - Pocket Parks	937.35	5,470.73	6,098.00	(627.27)	89.71
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	128.41	128.00	0.41	100.32
Wages - (Fac & Grds) - Winchester Park	578.61	3,666.92	3,431.00	235.92	106.88
Wages - (Fac & Grds) - Atwood	1,115.53	5,058.34	4,611.00	447.34	109.70
Wages - (Fac & Grds) - Shockley Property	0.00	1,722.14	1,923.00	(200.86)	89.56
Wages - (Fac & Grds) - Bike Park	157.85	1,423.97	1,120.00	303.97	127.14
Wages - (F & G) Special Events	154.14	6,476.68	8,954.00	(2,477.32)	72.33
Wages - District Administrator	11,659.20	111,515.11	111,573.00	(57.89)	99.95
Wages - (F & G Proj) - Marriot Meadows	0.00	2,291.36	2,291.00	0.36	100.02
Wages - (Rec) - Special Events	0.00	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	76.14	10,457.73	12,476.00	(2,018.27)	83.82
Total Salaries Expense	203,008.70	2,048,304.83	2,079,019.00	(30,714.17)	98.52

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
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	1,106.95	10,540.76	10,743.00	(202.24)	98.12
ER Taxes - Aquatics	6.43	13,817.58	13,831.00	(13.42)	99.90
ER Taxes - Youth Services	2,955.82	32,855.27	34,356.00	(1,500.73)	95.63
ER Taxes - Fac & Grds	6,964.34	61,008.98	63,989.00	(2,980.02)	95.34
ER Taxes - Cust Serv	837.43	7,546.64	7,723.00	(176.36)	97.72
ER Taxes - Admin	3,030.85	24,248.60	24,085.00	163.60	100.68
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	130.00	1,033.99	1,105.00	(71.01)	93.57
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	0.00	1,120.75	1,061.00	59.75	105.63
Fingerprinting Exp - Fac & Grds	0.00	126.00	196.00	(70.00)	64.29
Benefits Expense - Recreation	3,211.21	29,778.11	29,825.00	(46.89)	99.84
Benefits Expense - Youth Services	2,308.34	21,276.34	21,911.00	(634.66)	97.10
Benefits Expense - Fac & Grds	21,408.73	203,388.02	211,566.00	(8,177.98)	96.14
Benefits Expense - Cust Serv	2,698.59	25,339.66	25,372.00	(32.34)	99.87
Benefits Expense - Admin	5,765.79	60,042.36	62,123.00	(2,080.64)	96.65
Employer Retirement Exp. - Rec	1,490.91	13,449.19	13,408.00	41.19	100.31
Employer Retirement Exp. - Aquatics	0.00	2,678.16	2,727.00	(48.84)	98.21
Employer Retirement Exp. - Youth Services	2,861.22	29,989.59	33,140.00	(3,150.41)	90.49
Employer Retirement Exp. - Fac & Grds	8,273.90	71,314.48	73,375.00	(2,060.52)	97.19
Employer Retirement Exp - Cust Serv	1,495.13	13,506.62	13,504.00	2.62	100.02
Employer Retirement Exp. - Admin	3,857.59	34,072.92	33,799.00	273.92	100.81
CalPERS Prefunding	0.00	160,914.00	160,914.00	0.00	100.00
Worker's Comp - Rec	445.49	3,384.12	3,402.00	(17.88)	99.47
Worker's Comp - Aquatics	1.69	4,233.75	4,188.00	45.75	101.09

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Youth Services	808.16	10,095.52	10,980.00	(884.48)	91.95
Worker's Comp - Fac & Grds	7,452.79	69,862.24	74,270.00	(4,407.76)	94.07
Worker's Comp - Cust Serv	75.34	763.87	778.00	(14.13)	98.18
Worker's Comp - Admin	427.11	3,951.42	4,163.00	(211.58)	94.92
Total Benefits and Payroll Costs	77,613.81	911,280.98	937,544.00	(26,263.02)	97.20
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	(2,800.00)	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	(2,800.00)	116,133.28	116,700.00	(566.72)	99.51
Capital Improvement Projects					
Fire Loss	0.00	1,946.42	1,947.00	(0.58)	99.97
Rec - Emer Gym Roof	(65,369.88)	19,193.00	13,010.00	6,183.00	147.53
RH - Parking Lot & Curb Repairs	0.00	157,022.05	157,022.00	0.05	100.00
Parking Bumpers at Solar Structures	0.00	6,960.00	10,000.00	(3,040.00)	69.60
Ashford- Levee Repairs/Paving	0.00	4,820.00	4,820.00	0.00	100.00
Marriott Meadows- Const Doc & Related Woi	8,454.80	123,999.91	115,540.00	8,459.91	107.32
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	8,028.51	103,714.37	115,000.00	(11,285.63)	90.19
REG - Drinking Fountain Installation	0.00	20,505.51	20,400.00	105.51	100.52
Total Capital Improvement Projects	(48,886.57)	471,416.74	471,039.00	377.74	100.08
Principal Lease Payment- Sterling Bank	64,000.00	127,000.00	127,000.00	0.00	100.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Webster Lease Interest Expense	17,521.80	26,616.60	26,617.00	(0.40)	100.00
Total Debt Service	81,521.80	153,616.60	153,617.00	(0.40)	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
Transfers Out - Contingency Fund	70,000.00	70,000.00	0.00	70,000.00	0.00
TOTAL OTHER EXPENSING SOURCES	70,000.00	745,400.00	675,400.00	70,000.00	110.36
Total Expenditures	\$489,844.93	\$5,132,537.37	\$5,258,908.00	(\$126,370.63)	97.60%
Net Revenue Over Expenditures	\$2,353,016.99	\$1,582,932.62	\$1,385,978.00	\$196,954.62	114.21%
NET REVENUE OVER EXPENSES	(\$2,353,016.99)	(\$1,582,932.62)	(\$1,385,978.00)	(\$196,954.62)	114.21%

4.4 Cover Sheet: Resolution #2026-1: Transfer \$38,531 of Future Capital Reserve Funds for Completed Projects

Auburn Area Recreation and Park District Finance Committee Meeting, January 2026.

The Issue:

Shall the Auburn Area Recreation and Park District (District) approve and adopt **Resolution #2026-1**, a resolution authorizing the transfer funds from the **Future Capital Construction Reserves** to the **General Fund** for completed projects?

Background:

At the **March 27, 2025 Board meeting**, the Board of Directors authorized the Project list for the following completed projects:

1. **Regional Park - Dry Creek Playground replacement and ADA path of travel**
 - Total project authorization: \$125,000
 - Future Capital Construction Reserve funding approved: **\$40,000**
2. **Overlook Park - Modular Roof and Siding Fire Repairs**
 - Approved funding: **\$7,500** (remaining portion of insurance deductible)
 - Funded by Future Capital Construction Reserves
3. **Parking Bumpers - Recreation Park and Regional Park Solar Structures and Rec Shop**
 - Approved Future Capital Construction Reserve funding: **\$10,000**

At the **September 23, 2025 Board meeting**, the Board of Directors approved a mid-year project list revision to include:

4. **Bike Park Signage Project**
 - Approved funding from Future Capital Construction Reserve: **\$4,347**

Project Completion Summary

- **Regional Park Playground and ADA Improvements**
 - Contractors: Kompan California, Inc. (playground equipment) and Baldoni (ADA pathway)
 - Total Project cost: **\$104,717**
 - County Mitigation funding: **\$85,000**
 - Amount funded by Future Capital Construction Reserves: **\$19,714**
- **Overlook Park Modular Fire Repairs**
 - Contractor: KYA Services
 - Total repair cost: **\$58,169**
 - Insurance coverage: Total cost less \$10,000 deductible
 - Future Capital Construction Reserves funded: **\$7,500**
- **Parking Bumper Installation**
 - Contractor: PBM Construction

- Final project cost: **\$6,960**
- Project completed under the authorized amount of \$10,000
- **Bike Park Signage**
 - Contractor: F. Loduca Co.
 - Total cost for signage and installation: **\$4,357**

Total Transfer Amount

The total amount of Future Capital Construction Reserve funds used for the completed projects equals **\$38,531**, which is now appropriate for transfer to the General Fund.

Recommendation:

Staff recommends that the **Finance Committee** review and recommend approval of **Resolution #2026-1**, a resolution authorizing the transfer of **\$38,531** from the Future Capital Construction Reserves to the General Fund. Staff further recommends forwarding this item to the Board of Directors for review and adoption on the **Consent Calendar**.

Attachment:

Resolution Number 2026-1

RESOLUTION NUMBER 2026-1

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN
AREA RECREATION AND PARK DISTRICT AUTHORIZING THE TRANSFER OF
FUTURE CAPITAL CONSTRUCTION RESERVES TO THE GENERAL FUND.

WHEREAS, the Auburn Area Recreation and Park District ("District") approved the Project List for 2025-2026 in March of 2025; and

WHEREAS, the Regional Park Dry Creek Playground and updated Path of Travel were approved for \$125,000, to be funded by County Mitigation and Future Capital Construction Reserves; and

WHEREAS, the Overlook Park Modular Roof and Siding project was approved in the amount of \$7,500, representing the District's remaining insurance deductible related to a vandalism-related fire, to be funded by Future Capital Construction Reserves; and

WHEREAS, Parking Bumpers at Recreation and Regional Parks were approved for \$10,000, to be funded by the Future Capital Construction Reserves; and

WHEREAS, the District approved a mid-year Project List for 2025-2026 in September of 2025; and

WHEREAS, the Bike Park Signage Project was approved in the amount of \$4,347, to be funded by Future Capital Construction Reserves; and

WHEREAS, all four projects have been satisfactorily completed and eligible costs have been paid from the General Fund.

THEREFORE, BE IT RESOLVED that the Governing Board of Directors of the Auburn Area Recreation and Park District hereby authorizes the transfer of **\$38,531** from the Future Capital Construction Reserve to the General Fund as a reimbursement for completed capital project expenditures.

APPROVED, PASSED, AND ADOPTED ON January 29, 2026, by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Mike Lynch
Chairperson of the Governing Board

ATTEST:

Clerk to the Governing Board

DISCUSSION ITEMS:

- 1) 2025 Events P&L Review
- 2) 5 Year History of Volunteer and Work Release Hours
- 3) County Mitigation Fund, current balance \$518,320
- 4) City Mitigation total is \$391,579, with \$151,579 not encumbered
- 5) California CLASS as of December 31, 2025
- 6) Placer County Investment Report as of November 30, 2025
- 7) Placer County Investment Report as of December 31, 2025
- 8) CEPPT Account Update Summary as of December 31, 2025

Discussion Item #1: Cover sheet – 2025 Events P&L Review

Auburn Recreation District Finance Committee meeting January 2026.

The Issue

A review of the Profit and Loss (P&L) statements from the 2025 events at ARD.

Background

ARD puts on several events per year. A P&L for each event is attached.

A side-by-side comparison for each event is also attached.

Recommendation for the Finance Committee

Staff recommends sending this to the Board for review.

Fiscal Impact

The Fiscal Impact for each event is on each P&L

Attachments

2025 ARD Events side-by-side comparison

2025 ARD Events – P&L for each event and Auburn Community Festival prize breakdown

2025 Events									
	Roller Skating Night	Floating Egg Hunt	Movies in the Park	Party in the Park	Parks & Big Trucks	Food Truck Fiesta	Ain't Necessarily Dead Fest	Obstacle Race	Harvest Festival
Revenue									
Sponsorships/Donations		1,000.00	950.00	5,000.00	3,000.00	3,325.00	3,325.00	10,500.00	8,084.20
Vendors				2,701.00	200.00	5,415.75	7,552.50		6,427.00
Sales	2,330.00	476.00		2,012.86		2,835.00	32,880.74	13,122.18	-
Total Revenue	2,330.00	1,476.00	950.00	9,713.86	3,200.00	11,575.75	43,758.24	23,622.18	14,511.20
Expense									
Advertising	243.60	244.29	236.40	532.72	487.25	540.23	747.80	317.32	486.19
Supplies	43.41	139.26	935.00	4,298.86	740.95	3,996.36	20,417.86	6,762.95	4,559.22
Awards	-	64.91						5,415.76	3,788.65
Extra Wages	110.38	188.76	-	1,019.88	-	526.41	1,910.20	1,023.12	1,487.47
Entertainment				8,705.00		1,180.00	14,645.00		1,478.45
Total Expense	397.39	637.22	1,171.40	14,556.46	1,228.20	6,243.00	37,720.86	13,519.15	11,799.98
Profit/ (Loss)	1,932.61	838.78	(221.40)	(4,842.60)	1,971.80	5,332.75	6,037.38	10,103.03	2,711.22

(Bike Park)

Harvest Fair Prize Breakdown		
1st Place Scarecrow	Delany Lawson	300.00
2nd Place Scarecrow	Live Oak Waldorf School	200.00
3rd Place Scarecrow	Kurt Barton	100.00
Peoples' Choice Scarecrow	Live Oak Waldorf School	500.00
Largest Pumpkin	Randy Warren	1,000.00
Largest Placer Grown	Randy Warren	500.00
2nd Place Pumpkin	Jason Meyer	500.00
3rd Place Pumpkin	John Brewer	250.00
4th Place Pumpkin	Russ Garcia	100.00
5th Place Pumpkin	Russell Brandon Garcia	100.00
Total		3,550.00

Prior years	2024	\$ 18,505
	2023	\$ 12,490
	2022	\$ 39,387
	2021	\$ 16,735
	2020	\$ 6,192
	2019	\$ 16,419
	2018	\$ 23,801
	2017	\$ 21,779
	2016	\$ 14,497

Roller Skating Night

4/18/2025

Revenue

Ticket sales	\$2,330.00
--------------	------------

Total Revenue

\$2,330.00

Expenses

Supplies	\$43.41
-----------------	----------------

Spring clamps, ties, glovds	\$36.99
Batteries	\$6.42

Advertising	\$243.60
--------------------	-----------------

Image.net	\$236.40
Facebook	\$7.20

Extra Wages	\$110.38
--------------------	-----------------

Staff - Recreation	\$110.38
Staff - O/T	\$0.00
F&G - O/T only	\$0.00

Total Expenses

\$397.39

Profit for Roller Skating Night

\$1,932.61

NOTE: Fundraiser for Preschool

Revision date: 6-25-25

Party in the Park

June 20, 2025

Revenue

Platinum Sponsorships *	\$5,000.00	
Vendor registrations through CivicRec	\$2,701.00	
Auburn Rotary (beer sales)	\$2,012.86	
Total Revenue		\$9,713.86

Expenses

Entertainment		\$8,705.00
Rythum Vandals (band)	1,000.00	
Lifetime Rocker (band)	6,000.00	
Sound	600.00	
Stage	700.00	
Light Tower	145.00	
Drinks & meals for band	260.00	
Supplies/Misc		\$4,298.86
Entertainment for kids (Sun Squads, Ollyball, Flying Discs)	104.00	
Cooks Portable Toilets	850.23	
Trash bin	171.51	
Snacks, Ice & drinks	166.59	
Security	1,403.38	
Park N Pour	570.00	
White marking chalk for vendors	72.84	
Cable ties	63.25	
SESAC	289.75	
ASCAP	111.71	
Mileage (Mark)	12.60	
Environmental Health Permit	483.00	
Advertising		\$532.72
Facebook	\$9.92	
Imagenet	\$472.80	
Meta	\$50.00	
Extra Wages		\$1,019.88
Recreation O/T only	\$42.54	
Staff - O/T only	\$0.00	
F&G - O/T only	\$977.34	
Total Expenses		\$14,556.46
Loss for Party in the Park		<u>(\$4,842.60)</u>

*Platinum Sponsorships

Ascent IPA	\$3,500
Auburn Kiwanis Foundation	\$3,500
IFC & Insurance Mktg	\$3,500
LiveOak Waldorf	\$3,500
Maki Heating & Air	\$3,500
Old Town Pizza	\$3,000
Precision Orthodontics	\$3,000
Sutter Health	\$3,500

Revision date: 10-15-25

Parks & Big Trucks

July 26, 2025

Revenue

Sponsorships*	\$3,000.00	
Poppy's Sno Biz vendor	\$200.00	
Total Revenue		\$3,200.00

Expenses

Advertising		\$487.25
Image.net	\$236.40	
Banner	\$32.18	
Web	\$75.00	
Speaker	\$143.67	

Other		\$740.95
Hats	\$321.60	
Decals/table cloths	\$419.35	

Extra Wages		\$0.00
Staff - Rec	\$0.00	
Staff - F&G (overtime)	\$0.00	

Total Expenses	\$1,228.20
-----------------------	-------------------

Profit for Park & Big Trucks

\$ 1,971.80

*Platinum Sponsorships

Ascent IPA	\$3,500
Auburn Kiwanis Foundation	\$3,500
IFC & Insurance Mktg	\$3,500
LiveOak Waldorf	\$3,500
Maki Heating & Air	\$3,500
Old Town Pizza	\$3,000
Precision Orthodontics	\$3,000
Sutter Health	\$3,500

Revision date: 10-16-25

Food Truck Fiesta

August 15, 2025

Revenue

Sponsorships *	\$3,500.00	
Alcohol Sales	\$5,850.00	
Revenue from Booth Sales	\$2,835.00	
Sub total		\$12,185.00
FOARD Admin fee		(\$609.25)
Total Revenue		\$11,575.75

Expenses

Entertainment		\$1,180.00
Robert Woods (band)	\$500.00	
Stage/Curt's Auto Body	\$600.00	
Food & Drinks for the bands	\$80.00	
Advertising		\$540.23
Graphic Design/Web Dev (image.net)	\$472.80	
Signs/Banners	\$62.50	
Face Books advertisement	\$4.93	
Supplies		\$949.64
Sesac Music License	\$266.75	
Ascap	\$111.71	
Compostable plastic cups	\$523.86	
Staples for Signage	\$8.14	
Zip Ties/Cable Ties/LED lights	\$10.71	
Ice & Water	\$28.47	
Other Costs / Adjustments		\$2,273.64
Commissions to Rappe winery	\$212.00	
Commissions to Lone Buffalo winery	\$384.00	
Area Portable Toilets	\$256.98	
Kelpro security	\$120.00	
Recology	\$680.66	
Alcohol License	\$50.00	
Park 'N Pour (tap trailer)	\$570.00	
Insurance		\$773.08
Liability Insurance (1/3)	\$441.00	
Alcohol Insurance	\$332.08	
Extra Wages		\$526.41
Staff - Rec	\$0.00	
Staff - F&G (overtime)	\$526.41	
Total Expenses		\$6,243.00
Profit for Bike Park Fundraiser		\$5,332.75

*Platinum Sponsorships

Ascent IPA	\$3,500
Auburn Kiwanis Foundation	\$3,500
IFC & Insurance Mktg	\$3,500
LiveOak Waldorf	\$3,500
Maki Heating & Air	\$3,500
Old Town Pizza	\$3,000
Precision Orthodontics	\$3,000
Sutter Health	\$3,500

Ain't Necessarily Dead Fest

September 13, 2025

Revenue

Sponsorships *	\$3,500.00	
Sponsors specifically for Dead Fest**	\$7,500.00	
Placer County Revenue Sharing	\$450.00	
Alcohol Sales	\$24,663.27	
Sales through ARD for Vendor Booth rentals	\$6,370.00	
Raffle Sales		
Camping Pass Revenue	\$2,929.00	
Sub total		\$45,412.27
FOARD Admin fee (5% on all except for alcohol commission)		(\$1,654.03)
Total Revenue		\$43,758.24

Expenses

Entertainment		\$14,645.00
Stu Allen & Mars Hotel Band	\$3,000.00	
Jason Wilcox - Bob & Jerry Band	\$1,000.00	
Joe Nipper - Nipper Brothers Band	\$400.00	
Jason Beard - Bring Joy Band	\$1,200.00	
Gary Campus - Brothers & Beyond Band	\$1,200.00	
Matt Gillies - KNUF Band	\$400.00	
Matt Defer - Tattered & Tied Band	\$300.00	
Jim Lewin - Band	\$500.00	
Andrew Wilson - Lighting Engineering	\$500.00	
KD Sound (Stage & lighting)	\$4,000.00	
River City Rentals - Light tower & hitch	\$145.00	
Mark Materne - Sound & Sound Engineering	\$500.00	
Derek McReavy - Sound Equipment	\$1,500.00	
Food & drinks for bands		
Advertising		\$747.80
Image net (graphic design)	\$472.80	
Facebook Ads	\$125.00	
Poster Illustration & Design	\$150.00	
Supplies		\$3,265.45
Sesac Music License	266.75	
Ascap fees	\$111.71	
T-Post Caps & Fence	\$284.51	
Water, ice, water station	\$317.73	
Food & drinks	\$668.31	
Plastic Buckets for beer cages	\$23.57	
Pupup Canopy	\$162.98	
Compostable cups	\$520.41	
Area Portable (Portable toilets)	\$909.48	
Other Costs / Adjustments		\$17,152.41
Kelpro Security	\$520.00	
Sheriff	\$2,008.95	
Recology, trash bins	\$159.38	
Park 'N Pour (tap trailer)	\$570.00	
Propane	\$21.40	
Liability Insurance (1/3)	\$441.00	
Environmental Health & Convenience fee	\$508.83	
Alcohol Commissions	\$12,331.63	
Lunch planning meeting w/volunteer coord.	\$72.20	
Ext Cords (2), diagonal cutter/tape measure	\$75.52	
(3) Thank you plaques	\$112.61	
Payment Processing Fees for Camping Rev	\$229.00	
Signs (Re: Unauthorized vending prohibited)	\$101.89	
Extra Wages		\$1,910.20
F&G - O/T	\$1,910.20	
Rec - O/T	\$0.00	
Total Expenses		\$37,720.86

Profit (Loss) for Youth Assistance

\$6,037.38

***Platinum Sponsorships**

\$3,500 Ascent IPA
\$3,500 Auburn Kiwanis Foundation
\$3,500 IFC & Insurance Mktg
\$3,500 LiveOak Waldorf
\$3,500 Maki Heating & Air
\$3,000 Old Town Pizza
\$3,000 Precision Orthodontics
\$3,500 Sutter Health

****Sponsors specifically for Dead Fest:**

\$1,000 Veronica Blake Foundation (Placer Community Foundation)
\$6,500 Armrod Charitable Foundation
\$7,500

Revision date: 1-2-26

The Great Auburn Obstacle Race

September 28, 2025

Revenue

Sponsorships paid to ARD *	\$3,500.00	
Donations **	\$7,000.00	
Registrations: Athlete Registration	\$13,122.18	
Total Revenue		\$23,622.18

Expenses

Advertising		\$317.32
Banners		
Facebook postings	\$254.82	
Update event sign	\$62.50	
Runners		\$7,790.76
Ribbons, Metals	\$1,796.07	
RFID timing announcer	\$2,375.00	
T-Shirts	\$3,619.69	
Supplies		\$4,387.95
Marking paint/caution tape/ties	\$153.33	
Kelpro Security (2024's paid Jan 2025)	\$350.00	
Kelpro Security	\$400.00	
Image.net (graphic design & web)	\$472.80	
gloves/ties/cutters	\$62.07	
Lumber	\$45.29	
Mini pumpkins	\$124.75	
Rental of 2 utility vehicles	\$1,565.49	
PVC pipe/landscape fabric/caution tape	\$601.57	
Dish soap & cups	\$80.15	
Ratchet tie, cutters, tarp	\$289.67	
Trailer w/brakes & hitch	\$85.00	
Topsoil (3 yards)	\$148.19	
Snacks & snack bags	\$9.64	
Extra Wages		\$1,023.12
Rec	\$180.13	
F&G - O/T	\$842.99	
Youth Services	\$0.00	
Total Expenses		\$13,519.15

Profit for The Great Auburn Obstacle Race

\$10,103.03

*Platinum Sponsorships

\$3,500 Ascent IPA
\$3,500 Auburn Kiwanis Foundation
\$3,500 IFC & Insurance Mktg
\$3,500 LiveOak Waldorf
\$3,500 Maki Heating & Air
\$3,000 Old Town Pizza
\$3,000 Precision Orthodontics
\$3,500 Sutter Health

**Sponsors specifically for Obstacle Race:

\$2,000 Gold Rush Chevy
\$5,000 M45 Automotive
<u>\$7,000</u>

Revision date: 1-2-26

Harvest Festival

October 18, 2025

Revenue

*Platinum Sponsorships	\$4,000.00
**Sponsorships for Harvest Festival	\$2,425.00
Vendor registrations/CivicRec Revenue	\$6,427.00
Eco Valley straw bale donation	\$1,119.20
Feed the Hungry - Toy Donation	\$500.00
Auburn Tropies donation of Trophy	\$40.00

Total Revenue

\$14,511.20

Expenses

Entertainment	\$1,478.45
Samual Berns	\$500.00
SESAC Music License	\$266.75
ASCAP	\$111.70
Stage/Curt's Auto Body	\$600.00
Advertising	\$486.19
Banners	\$78.78
Image.net	\$394.00
Facebook	\$13.41
Prize Winners	\$3,788.65
Pumpkin Contest Winners	\$2,450.00
Scarecrow Contest Winners	\$1,100.00
Trophy donated by Auburn Trophies	\$40.00
Prizes	\$198.65
Supplies/Other	\$4,559.22
Snacks & décor	\$208.60
Propane	\$22.16
Debris box	\$680.66
Straw bales (donated)	\$1,119.20
Mileage reimbursement	\$12.60
Toys Donated by Feed Thy Hungry	\$500.00
T-Shirts	\$523.38
Marking chalk	\$76.66
3 Coolers	\$204.66
Pop-up tent/canopies	\$518.96
Extention cords	\$39.85
Speaker (purchased YS 24/25)	\$143.66
Placer County Health permit	\$508.83
Extra Wages	\$1,487.47
F&G - O/T	\$1,026.84
Youth Services	\$460.63

Total Expenses

\$11,799.98

Net Profit for Auburn Harvest Festival

\$2,711.22

*Platinum Sponsorships

\$3,500	Ascent IPA
\$3,500	Auburn Kiwanis Foundation
\$3,500	IFC & Insurance Mktg
\$3,500	LiveOak Waldorf
\$3,500	Maki Heating & Air
\$3,000	Old Town Pizza
\$3,000	Precision Orthodontics
\$3,500	Sutter Health

**Sponsors specifically for Harvest Festival

\$1,000	Thunder Valley
\$1,425	\$1500 Harris Gasses Donation thru 501 - \$1425 after 5% admin fee
\$2,425.00	

Revision date: 12-10-25

Discussion Item #2 - Cover Sheet – 5 Year History of Volunteer and Work Release Hours

Auburn Area Recreation and Park District (ARD) Standing Finance Committee January 2026.

Background

On September 24, 2019, Director Lynch requested a 5-year history of ARD's Volunteer hours by others, on an annual basis.

The average annual Volunteer hours (last three calendar years, and 2 prior fiscal years): **4,370**

ARD peaked with the highest volunteer hours in 2022-2023 with a total of 5,887, most of which came from Youth Basketball Coaches for the Recreation Department.

ARD's lowest year is 2020-2021 with 2,565 hours reported for volunteers.

Volunteer and Work Release Hours

2021-2022	Hours	
Youth Serv. Volunteer hours:	-	
F & G Volunteer hours:	1,637.26	
F & G Work release hours:	14.00	
F & G Community Service hours:	245.50	
Recreation Volunteers:	3,643.00	
	5,539.76	Total Hours for YR '21-'22
2022-2023	Hours	
Youth Serv. Volunteer hours:	-	
F & G Volunteer hours:	896.99	
F & G Work release hours:	32.00	
F & G Community Service hours:	182.50	
Recreation Volunteers:	4,776.00	
	5,887.49	Total Hours for YR '22-'23
Calendar Year 2023	Hours	
Youth Serv. Volunteer hours:	-	
F & G Volunteer hours:	1,053.12	
F & G Work release hours:	-	
F & G Community Service hours:	127.00	
Pickleball Hours	131.00	
Recreation Volunteers:	-	
	1,311.12	Total Hours for Calendar YR 2023
Calendar Year 2024	Hours	
Youth Serv. Volunteer hours:	-	
Admin Intern	127.05	
F & G Volunteer hours:	573.67	
F & G Work release hours:	389.50	
F & G Community Service hours:	167.00	
Pickleball Hours	-	No longer included w/ARD
Recreation Volunteers:	3,275.00	
	4,532.22	Total Hours for Calendar YR 2024
Calendar Year 2025	Hours	
Youth Serv. Volunteer hours:	0.00	
Admin Intern	6.32	
F & G Volunteer hours:	501.75	
*F & G Work release hours:	0.00	*Per Jesse, we don't participate in work release anymore
F & G Community Service hours:	591.00	
Recreation Volunteers:	3,481.50	
	4,580.57	Total Hours for Calendar YR 2025



0000229-0000949 PDF 878745

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

Summary Statement

December 31, 2025

Page 1 of 4

Investor ID: CA-01-0244

California CLASS

California CLASS

Average Monthly Yield: 3.8767%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001 Annual Equip Replacement Reserve	508,513.78	0.00	0.00	1,674.35	10,188.13	508,567.79	510,188.13
CA-01-0244-0003 Annual Future Capital Construction	508,513.78	0.00	0.00	1,674.35	10,188.13	508,567.79	510,188.13
TOTAL	1,017,027.56	0.00	0.00	3,348.70	20,376.26	1,017,135.58	1,020,376.26



Account Statement

December 31, 2025

Page 2 of 4

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Average Monthly Yield: 3.8767%

Account Summary

	Beginning Balance	Contributions	Withdrawals	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	508,513.78	0.00	0.00	1,674.35	508,567.79	510,188.13

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
12/01/2025	Beginning Balance			508,513.78	
12/31/2025	Income Dividend Reinvestment	1,674.35			
12/31/2025	Ending Balance			510,188.13	



Annual Future Capital Construction

Account Summary

Average Monthly Yield: 3.8767%

	Beginning Balance	Contributions	Withdrawals	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	508,513.78	0.00	0.00	1,674.35	508,567.79	510,188.13

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
12/01/2025	Beginning Balance			508,513.78	
12/31/2025	Income Dividend Reinvestment	1,674.35			
12/31/2025	Ending Balance			510,188.13	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
12/01/2025	0.000111607	4.0703%
12/02/2025	0.000111341	4.0640%
12/03/2025	0.000109861	4.0099%
12/04/2025	0.000108995	3.9783%
12/05/2025	0.000326559	3.9731%
12/06/2025	0.000000000	3.9731%
12/07/2025	0.000000000	3.9835%
12/08/2025	0.000109137	3.9780%
12/09/2025	0.000108986	3.9636%
12/10/2025	0.000108590	3.8965%
12/11/2025	0.000106753	3.8084%
12/12/2025	0.000313020	3.8084%
12/13/2025	0.000000000	3.8084%
12/14/2025	0.000000000	3.8203%
12/15/2025	0.000104665	3.8181%
12/16/2025	0.000104605	3.7929%
12/17/2025	0.000103916	3.7983%
12/18/2025	0.000104064	3.7986%
12/19/2025	0.000312213	3.7986%
12/20/2025	0.000000000	3.8127%
12/21/2025	0.000000000	3.8134%
12/22/2025	0.000104458	3.8040%
12/23/2025	0.000104475	3.8040%
12/24/2025	0.000208438	3.8208%
12/25/2025	0.000000000	3.8208%
12/26/2025	0.000314034	3.8208%
12/27/2025	0.000000000	3.8551%
12/28/2025	0.000000000	3.8545%
12/29/2025	0.000105620	3.8579%
12/30/2025	0.000105603	
12/31/2025	0.000105696	

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



OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of November 30, 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

November 30, 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 611 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$471,309,374.08 in cash and investments maturing in the next 180 days.



Placer County

General Fund
Portfolio Management
Portfolio Summary
November 30, 2025

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LCIP	140,000,000.00	140,000,000.00	140,000,000.00	6.33	1	1	4.202	4.260
U.S. Treasury Coupons	750,000,000.00	746,257,400.00	740,796,630.47	33.51	1,055	439	4.100	4.157
mPower Placer - Long Term	2,698,455.85	2,659,777.51	2,700,127.48	0.12	7,337	3,912	4.044	4.100
Federal Agency Coupons	1,029,000,000.00	1,038,238,620.00	1,028,956,712.89	46.54	1,491	827	3.849	3.903
Collateralized Inactive Bank Deposits	5,000,000.00	5,000,000.00	5,000,000.00	0.23	1	1	4.093	4.150
Negotiable Certificates of Deposit	130,000,000.00	130,130,800.00	130,000,000.00	5.88	336	175	4.218	4.276
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	1.04	366	64	4.147	4.204
Supranational	50,000,000.00	49,650,401.39	49,252,993.29	2.23	1,507	1,310	3.789	3.842
Commercial Paper Disc. -Amortizing	75,000,000.00	75,000,000.00	75,000,000.00	3.39	5	0	3.802	3.855
Local Agency Bond	8,682,343.01	8,075,611.33	8,682,343.01	0.39	7,313	4,578	2.956	2.997
mPower Placer	7,061,165.54	6,733,793.31	7,061,165.54	0.32	7,705	4,875	3.660	3.711
mPower - Folsom	320,669.71	314,996.80	320,669.71	0.01	7,684	4,058	3.440	3.488
Investments	2,220,762,634.11	2,225,061,400.44	2,210,772,642.39	100.00%	1,168	611	3.974	4.029

Cash								
Passbook/Checking (not included in yield calculations)	28,309,374.08	28,309,374.08	28,309,374.08		1	1	0.000	0.000
Total Cash and Investments	2,249,072,008.19	2,253,370,774.52	2,239,082,016.47		1,168	611	3.974	4.029

Total Earnings	November 30	Month Ending	Fiscal Year To Date
Current Year	7,315,490.63		37,356,476.83
Average Daily Balance	2,223,707,271.40		2,244,065,442.32
Effective Rate of Return	4.00%		3.97%

Jonathan Schmidt 12/24/25

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 11/01/2025-11/30/2025
Data Updated: FUNDSNAP: 12/03/2025 10:27
Date: 12/03/2025 - 10:27

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

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2025

Page 1

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgmt't Prog			60,000,000.00	60,000,000.00	60,000,000.00	4.260	4.260	1	
SYS23345	23345	CalTRUST			80,000,000.00	80,000,000.00	80,000,000.00	4.260	4.260	1	
		Subtotal and Average	140,000,000.00		140,000,000.00	140,000,000.00	140,000,000.00	4.260	4.260	1	
U.S. Treasury Coupons											
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,940,400.00	9,993,070.12	0.375	0.773	61	01/31/2026
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,940,400.00	9,993,386.26	0.375	0.753	61	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,917,500.00	9,993,180.96	0.500	0.786	89	02/28/2026
91282BA7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,690,200.00	19,698,496.80	1.500	3.799	257	08/15/2026
91282BR0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,576,600.00	19,552,580.06	2.250	3.681	622	08/15/2027
91282BW8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,843,800.00	9,820,497.94	2.750	3.644	806	02/15/2028
91282BW8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,687,600.00	19,438,789.15	2.750	4.161	806	02/15/2028
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,022,000.00	9,975,694.44	4.125	4.614	196	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,003,700.00	9,988,014.72	4.000	4.722	76	02/15/2026
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,045,200.00	9,978,494.34	4.375	4.705	257	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,999,800.00	19,975,707.12	3.875	4.927	45	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,095,400.00	19,961,976.57	4.500	4.829	226	07/15/2026
91282X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,668,000.00	19,379,064.65	2.375	4.723	530	05/15/2027
91282BA7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,710,200.00	19,226,778.24	2.875	4.642	896	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,999,900.00	9,985,473.33	3.875	5.137	45	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,047,700.00	9,967,126.50	4.500	5.073	226	07/15/2026
91282X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,751,000.00	14,479,482.44	2.375	5.014	530	05/15/2027
91282BA7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,782,650.00	14,318,034.75	2.875	4.968	896	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,047,700.00	9,992,088.85	4.500	4.635	226	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,999,900.00	9,989,992.98	3.875	4.738	45	01/15/2026
91282BAV9	23203	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,993,100.00	9,956,331.43	3.625	4.659	165	05/15/2026
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,686,800.00	19,487,536.79	2.875	3.920	988	08/15/2028
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,190,800.00	40,078,388.47	4.500	4.162	226	07/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,993,100.00	9,976,455.48	3.625	4.176	165	05/15/2026
91282BR0	23433	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,999,800.00	19,990,327.38	3.875	4.289	45	01/15/2026
91282BR0	23434	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,682,450.00	14,495,174.47	2.250	4.383	622	08/15/2027
91282CHH7	24089	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	19,576,600.00	19,330,333.48	2.250	4.372	622	08/15/2027
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	20,044,000.00	19,990,036.39	4.125	4.220	196	06/15/2026
91282BAV9	24091	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	10,228,100.00	10,051,840.88	4.375	4.167	1,004	08/31/2028
91282CKS9	24092	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,765,100.00	14,522,065.77	2.875	4.158	988	08/15/2028
					15,000,000.00	15,078,750.00	15,046,969.74	4.875	4.215	181	05/31/2026

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

Data Updated: FUNDSNAP: 12/03/2025 10:27
Date: 12/03/2025 - 10:27

Report Ver. 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2025

Page 2

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
912828P46	24115	U. S. TREASURY COUPON		12/06/2024	25,000,000.00	24,885,250.00	24,874,032.40	1.625	4.132	76	02/15/2026
91282CH80	24116	U. S. TREASURY COUPON		12/06/2024	30,000,000.00	29,979,300.00	29,936,651.79	3.625	4.108	165	05/15/2026
91282CHM6	24117	U. S. TREASURY COUPON		12/06/2024	50,000,000.00	50,238,500.00	50,117,507.47	4.500	4.102	226	07/15/2026
91282CGE5	24118	U. S. TREASURY COUPON		12/06/2024	40,000,000.00	39,999,600.00	39,986,805.56	3.875	4.149	45	01/15/2026
91282CJA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,303,900.00	10,100,538.17	4.625	4.235	1,034	09/30/2028
912828AV9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,530,200.00	28,989,513.94	2.875	4.230	988	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,918,800.00	38,057,314.91	2.625	4.290	1,172	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	20,444,600.00	20,184,393.24	4.250	3.940	1,185	02/28/2029
9128286X3	24257	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	14,877,450.00	14,868,820.14	2.125	3.942	181	05/31/2026
91282CHM6	24258	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	15,071,550.00	15,051,662.35	4.500	3.921	226	07/15/2026
Subtotal and Average						746,257,400.00	740,798,630.47		4.157	439	
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	3,562	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	3,928	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	302,614.80	310,773.30	304,286.43	5.050	4.894	4,687	10/01/2038
Subtotal and Average						2,698,455.85	2,700,127.48		4.100	3,912	
Federal Agency Coupons											
3133EMVE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,880,600.00	9,999,150.00	1.000	1.021	154	05/04/2026
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,230,400.00	20,000,000.00	4.220	4.221	778	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,446,600.00	19,999,353.30	4.310	4.312	1,292	06/15/2029
3133ERS9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,336,000.00	14,999,393.08	4.310	4.312	1,299	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,339,450.00	14,999,515.71	4.310	4.312	1,282	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,572,750.00	25,000,000.00	4.310	4.311	1,360	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,569,000.00	25,000,000.00	4.310	4.310	1,346	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,571,000.00	25,000,000.00	4.310	4.311	1,353	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	20,222,000.00	20,000,000.00	3.970	3.970	1,375	09/06/2029
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,978,800.00	10,000,000.00	3.670	3.671	1,674	07/02/2030
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,940,100.00	9,999,935.48	0.500	0.504	59	01/29/2026
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,921,900.00	9,996,115.60	0.750	0.923	85	02/24/2026
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,945,850.00	5,000,000.00	1.750	0.995	268	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,909,750.00	5,000,000.00	1.250	1.000	268	08/26/2026
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,800,700.00	10,000,000.00	1.000	1.001	268	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,964,200.00	5,000,000.00	0.850	0.850	86	02/25/2026
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,927,120.00	4,000,000.00	1.250	1.250	270	08/28/2026

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

Data Updated: FUNDSNAP: 12/03/2025 10:27
Date: 12/03/2025 - 10:27

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2025

Page 3

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											
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,924,300.00	5,000,000.00	1.330	1.468	228	07/17/2026
3130AWWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,998,600.00	10,000,000.00	3.660	3.661	213	07/02/2026
3130AWWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,991,400.00	20,000,000.00	3.725	3.726	578	07/02/2027
3130AWWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,992,200.00	10,000,000.00	3.615	3.616	763	01/03/2028
3130AWWU3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,993,800.00	10,000,000.00	3.620	3.621	442	02/16/2027
3130AWWV1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,994,100.00	10,000,000.00	3.625	3.626	434	02/08/2027
3130AWW29	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,994,900.00	10,000,000.00	3.635	3.636	427	02/01/2027
3130AW7C8	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,013,500.00	10,000,000.00	3.925	3.926	289	09/16/2026
3130AW7A2	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,014,100.00	10,000,000.00	3.920	3.921	296	09/23/2026
3130AW6Z8	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,012,200.00	10,000,000.00	3.930	3.932	277	09/04/2026
3130AW6F3	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,013,000.00	10,000,000.00	3.930	3.931	283	09/10/2026
3130AWF96	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,079,800.00	10,000,000.00	4.060	4.061	646	09/08/2027
3130AWFB1	22560	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,077,600.00	10,000,000.00	4.020	4.021	798	02/07/2028
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,080,100.00	10,000,000.00	4.070	4.071	639	09/01/2027
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,079,800.00	10,000,000.00	4.025	4.026	805	02/14/2028
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	20,182,000.00	20,000,000.00	4.460	4.461	438	02/12/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,093,300.00	10,000,000.00	4.450	4.451	451	02/25/2027
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,130,500.00	10,000,000.00	4.275	4.276	798	02/07/2028
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,185,000.00	20,000,000.00	4.450	4.451	448	02/22/2027
3130AWMN7	23031	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,266,000.00	20,000,000.00	4.270	4.271	813	02/22/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,426,200.00	19,975,227.79	4.375	4.430	921	06/09/2028
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,131,300.00	10,000,000.00	4.500	4.502	561	06/15/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,143,400.00	10,000,000.00	4.480	4.480	617	08/10/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,140,300.00	10,000,000.00	4.470	4.470	612	08/05/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	10,129,200.00	10,000,000.00	4.495	4.497	556	06/10/2027
3130AYB14	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,095,700.00	15,000,000.00	3.855	3.855	952	07/10/2028
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	15,051,600.00	15,000,000.00	4.000	4.001	406	01/11/2027
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,027,100.00	10,000,000.00	4.193	4.194	247	08/05/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,041,250.00	15,000,000.00	4.180	4.181	254	08/12/2026
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,090,400.00	20,000,000.00	4.110	4.110	400	01/05/2027
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,195,800.00	20,000,000.00	3.985	3.985	1,134	01/08/2029
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,148,200.00	20,000,000.00	4.020	4.020	771	01/11/2028
3130AYGG3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,136,800.00	20,000,000.00	4.050	4.050	583	07/07/2027
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	20,188,200.00	20,000,000.00	3.980	3.980	947	07/05/2028
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	30,212,400.00	30,000,000.00	4.060	4.061	588	07/12/2027
						15,097,800.00	15,000,000.00	4.070	4.071	547	06/01/2027

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

Data Updated: FUNDSNAP: 12/03/2025 10:27
Date: 12/03/2025 - 10:27

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2025

Page 4

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											
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,225,400.00	20,000,000.00	4.040	4.040	1,152	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,225,400.00	20,000,000.00	4.057	4.058	945	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,220,200.00	20,000,000.00	4.062	4.063	913	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,161,600.00	20,000,000.00	4.060	4.061	651	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,103,050.00	15,000,000.00	4.070	4.071	567	06/21/2027
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,088,200.00	15,000,000.00	4.710	4.713	235	07/24/2026
3130B1X88	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,169,000.00	10,000,000.00	4.300	4.301	927	06/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	30,402,300.00	30,000,000.00	4.110	4.112	1,019	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,311,600.00	20,000,000.00	4.080	4.081	1,390	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,308,800.00	20,000,000.00	4.080	4.081	1,327	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,420,000.00	20,000,000.00	4.370	4.370	1,136	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	20,240,400.00	20,000,000.00	3.980	3.980	1,375	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	20,085,600.00	20,000,000.00	3.750	3.751	1,326	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	15,098,250.00	15,000,000.00	3.875	3.876	1,137	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,171,700.00	10,000,000.00	4.050	4.051	1,515	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,171,700.00	10,000,000.00	4.050	4.051	1,516	01/25/2030
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,918,850.00	4,988,021.93	0.750	1.190	204	06/23/2026
3136GC6R1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,988,500.00	10,000,000.00	4.000	4.001	1,752	09/18/2030
Subtotal and Average					1,029,000,000.00	1,038,238,620.00	1,028,956,712.89		3.903	827	
Collateralized Inactive Bank Deposits											
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	4.150	4.150	1	
Subtotal and Average					5,000,000.00	5,000,000.00	5,000,000.00		4.150	1	
Negotiable Certificates of Deposit											
22536JQW8	24295	Credit Agricole CIB NY		05/10/2025	10,000,000.00	10,019,600.00	10,000,000.00	4.350	4.410	221	07/10/2026
22536JZ57	25104	Credit Agricole CIB NY		11/21/2025	10,000,000.00	10,001,900.00	10,000,000.00	3.980	4.035	221	07/10/2026
22536JZ65	25105	Credit Agricole CIB NY		11/21/2025	20,000,000.00	20,005,400.00	20,000,000.00	3.980	4.035	239	07/28/2026
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,059,000.00	25,000,000.00	4.380	4.441	221	07/10/2026
89115DZT6	24244	TORONTO DOMINION BANK NY		04/11/2025	15,000,000.00	15,003,900.00	15,000,000.00	4.280	4.339	42	01/12/2026
89115DZX7	24245	TORONTO DOMINION BANK NY		04/11/2025	10,000,000.00	10,002,800.00	10,000,000.00	4.230	4.289	74	02/13/2026
89115DA48	24260	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,019,400.00	20,000,000.00	4.220	4.279	172	05/22/2026
89115D7L4	24261	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,018,800.00	20,000,000.00	4.250	4.309	158	05/08/2026
Subtotal and Average					130,000,000.00	130,130,800.00	130,000,000.00		4.276	175	

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

Data Updated: FUNDSNAP: 12/03/2025 10:27
Date: 12/03/2025 - 10:27

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2025

Page 5

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
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	36	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	70	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	139	04/19/2026
		Subtotal and Average	23,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00		4.204	64	
Supranational											
459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,875,001.39	8,850,771.24	0.876	3.705	1,625	05/14/2030
45950KDHO	24236	International Finance Corp		04/04/2025	20,000,000.00	20,442,800.00	20,314,571.41	4.250	3.770	1,309	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	20,332,600.00	20,087,650.64	4.125	3.975	1,172	02/15/2029
		Subtotal and Average	43,356,036.62		50,000,000.00	49,650,401.39	49,252,993.29		3.842	1,310	
Commercial Paper Disc. -Amortizing											
22533TZ17	25112	Credit Agricole CIB		11/26/2025	75,000,000.00	75,000,000.00	75,000,000.00	3.800	3.855	0	12/01/2025
		Subtotal and Average	61,328,900.00		75,000,000.00	75,000,000.00	75,000,000.00		3.855	0	
Federal Agency Disc. -Amortizing											
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	4,141	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	750	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	1,142	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	7,881	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	1,219	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	752,477.70	752,477.70	752,477.70	4.000	4.000	1,158	02/01/2029
		Subtotal and Average	8,682,343.01		8,682,343.01	8,075,611.33	8,682,343.01		2.997	4,578	
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	4,293	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	4,658	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	4,658	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	5,023	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	5,023	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	5,023	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	4,658	09/02/2038

Portfolio PLCR
AC
PM (PRE_PMT) 7.3.11

Data Updated: FUNDSNAP: 12/03/2025 10:27

Date: 12/03/2025 - 10:27

General Fund
Portfolio Management
Portfolio Details - Investments
November 30, 2025

Page 6

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer											
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	983,336.37	897,196.10	983,336.37	3.000	3.042	4,658	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	5,023	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	5,389	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	5,754	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	6,119	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	4,293	09/02/2037
Subtotal and Average			7,061,165.54		7,061,165.54	6,733,793.31	7,061,165.54		3.711	4,875	
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	4,293	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	4,658	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	3,928	09/02/2036
MF R-1	MF R-1	mPower Folsom		09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	3,928	09/02/2036
Subtotal and Average			320,669.71		320,669.71	314,996.80	320,669.71		3.488	4,058	
Total and Average			2,223,707,271.40		2,220,762,634.11	2,225,061,400.44	2,210,772,642.39		4.029	511	

Data Updated: FUNDSNAP: 12/03/2025 10:27

Date: 12/03/2025 - 10:27

Portfolio PLCR
AC
PM (PRE_PW2) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Cash
November 30, 2025**

Page 7

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM	Days to 365 Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			25,469,727.52	25,469,727.52	25,469,727.52		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			2,839,646.56	2,839,646.56	2,839,646.56		0.000	1
		Average Balance	0.00							1
Total Cash and Investments			2,223,707,271.40		2,249,072,008.19	2,253,370,774.52	2,239,082,016.47		4.029	611



Placer County

General Fund
Purchases Report
Sorted by Fund - Fund
November 1, 2025 - November 30, 2025

CUSIP	Investment #	Fund	Sec. type	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund												
21687AY49	25090	1010	ACP RABONY	90,000,000.00	11/03/2025	11/04 - At Maturity	89,990,500.00		3.800	11/04/2025	3.800	0.00
21687AY56	25091	1010	ACP RABONY	100,000,000.00	11/04/2025	11/05 - At Maturity	99,989,444.44		3.800	11/05/2025	3.800	0.00
21687AY64	25092	1010	ACP RABONY	110,000,000.00	11/05/2025	11/06 - At Maturity	109,988,388.88		3.800	11/06/2025	3.800	0.00
21687AY72	25093	1010	ACP RABONY	125,000,000.00	11/06/2025	11/07 - At Maturity	124,986,805.55		3.800	11/07/2025	3.800	0.00
21687AYA5	25094	1010	ACP RABONY	105,000,000.00	11/07/2025	11/10 - At Maturity	104,966,750.01		3.800	11/10/2025	3.801	0.00
21687AYC1	25095	1010	ACP RABONY	105,000,000.00	11/10/2025	11/12 - At Maturity	104,977,833.32		3.800	11/12/2025	3.801	0.00
313385PE0	25096	1010	AFD FHLBDN	110,000,000.00	11/12/2025	11/13 - At Maturity	109,986,327.77		3.820	11/13/2025	3.873	0.00
313385PF7	25097	1010	AFD FHLBDN	115,000,000.00	11/13/2025	11/14 - At Maturity	114,987,797.21		3.820	11/14/2025	3.873	0.00
313385PJ9	25098	1010	AFD FHLBDN	115,000,000.00	11/14/2025	11/17 - At Maturity	114,963,391.66		3.820	11/17/2025	3.874	0.00
313385PK6	25099	1010	AFD FHLBDN	125,000,000.00	11/17/2025	11/18 - At Maturity	124,986,736.10		3.820	11/18/2025	3.873	0.00
21687AYK3	25100	1010	ACP RABONY	130,000,000.00	11/18/2025	11/19 - At Maturity	129,986,277.77		3.800	11/19/2025	3.800	0.00
21687AYL1	25101	1010	ACP RABONY	130,000,000.00	11/19/2025	11/20 - At Maturity	129,986,277.77		3.800	11/20/2025	3.800	0.00
313385PN0	25103	1010	AFD FHLBDN	60,000,000.00	11/20/2025	11/21 - At Maturity	59,993,666.66		3.800	11/21/2025	3.853	0.00
21687AYM9	25102	1010	ACP RABONY	75,000,000.00	11/20/2025	11/21 - At Maturity	74,992,083.33		3.800	11/21/2025	3.800	0.00
22536JZ57	25104	1010	NCB CANYCD	10,000,000.00	11/21/2025	07/10 - At Maturity	10,000,000.00		3.980	07/10/2026	3.980	10,000,000.00
22536JZ65	25105	1010	NCB CANYCD	20,000,000.00	11/21/2025	07/28 - At Maturity	20,000,000.00		3.980	07/28/2026	3.980	20,000,000.00
3133ETZ91	25106	1010	FAC FFCB	10,000,000.00	11/21/2025	01/02 - 07/02	10,000,000.00		3.670	07/02/2030	3.671	10,000,000.00
313385PR1	25109	1010	AFD FHLBDN	95,000,000.00	11/21/2025	11/24 - At Maturity	94,969,837.50		3.810	11/24/2025	3.864	0.00
3136G06R1	25108	1010	FAC FNMA	10,000,000.00	11/21/2025	03/18 - 09/18	10,000,000.00		4.000	09/18/2030	4.001	10,000,000.00
459058JC8	25107	1010	NC2 IBRD	10,000,000.00	11/21/2025	05/14 - 11/14	8,841,890.00	1,701.39	0.876	05/14/2030	3.705	8,850,771.24
313385PS9	25110	1010	AFD FHLBDN	145,000,000.00	11/24/2025	11/25 - At Maturity	144,984,613.88		3.820	11/25/2025	3.873	0.00
313385PT7	25111	1010	AFD FHLBDN	155,000,000.00	11/25/2025	11/26 - At Maturity	154,983,423.62		3.850	11/26/2025	3.904	0.00
22533TZ17	25112	1010	ACP CACPNY	75,000,000.00	11/26/2025	12/01 - At Maturity	74,960,416.67		3.800	12/01/2025	3.802	75,000,000.00
Subtotal				2,025,000,000.00			2,023,524,462.14	1,701.39				133,850,771.24
Total Purchases				2,025,000,000.00			2,023,524,462.14	1,701.39				133,850,771.24

Data Updated: FUNDSNAP: 12/03/2025 10:30

Date: 12/03/2025 - 10:30



PLACER COUNTY 2025/26
Summary by Issuer
November 30, 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	0.20	2.800	4,141
Credit Agricole CIB	1	75,000,000.00	74,960,416.67	3.36	3.855	0
California Asset Mgmt Prog	1	60,000,000.00	60,000,000.00	2.69	4.260	1
Credit Agricole CIB NY	3	40,000,000.00	40,000,000.00	1.80	4.129	230
CalTRUST	1	80,000,000.00	80,000,000.00	3.59	4.260	1
FEDERAL FARM CREDIT BANK	10	185,000,000.00	184,987,850.00	8.30	4.052	1,229
FEDERAL HOME LOAN BANK	59	829,000,000.00	828,868,820.00	37.20	3.884	730
FED HOME LOAN MORT CORP	1	5,000,000.00	4,902,100.00	0.22	1.190	204
FEDERAL NATIONAL MORT. ASSOC.	1	10,000,000.00	10,000,000.00	0.45	4.001	1,752
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.22	4.150	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.90	4.228	53
INT'L BANK RECON & DEVELOP	1	10,000,000.00	8,841,890.00	0.40	3.705	1,625
International Finance Corp	1	20,000,000.00	20,372,320.00	0.91	3.770	1,309
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.90	3.975	1,172
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	1.12	4.441	221
Mid Placer Public School Trans	2	482,172.76	482,172.76	0.02	2.966	1,054
mPower Folsom	4	320,869.71	320,869.71	0.01	3.488	4,058
mPower Placer	7	5,342,201.96	5,342,201.96	0.24	3.509	4,099
Newcastle Elementary SD	1	2,426,371.83	2,426,371.83	0.11	2.800	7,881
Placer Hills Fire Protection	1	530,194.84	530,194.84	0.02	4.170	1,219
Public Finance Authority	1	302,614.80	308,667.10	0.01	4.894	4,687
Pioneer Community Energy	7	4,067,841.97	4,067,841.97	0.18	4.155	5,276
PLACER COUNTY CASH	2	28,309,374.08	28,309,374.08	1.27	0.000	1

Portfolio PLCR
AC
SI (PRF_SI) 7.3.11
Report Ver. 7.3.11

PLACER COUNTY 2025/26
Summary by Issuer
November 30, 2025

Page 2

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Placer CEO Fire	1	752,477.70	752,477.70	0.03	4.000	1,158
River City Bank	1	3,000,000.00	3,000,000.00	0.13	4.045	139
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,293
TORONTO DOMINION BANK NY	4	65,000,000.00	65,000,000.00	2.92	4.304	123
U. S. TREASURY COUPON	41	730,094,921.88	730,094,921.88	32.77	4.157	439
Total and Average	158	2,249,072,008.19	2,228,211,499.04	100.00	3.978	603

Date: 12/03/2025 - 14:56

- 70 -

Portfolio PLCR
AC
SI (PRF_SI) 7.3.11
Report Ver. 7.3.11



OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of December 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

December 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 549 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$615,448,683.15 in cash and investments maturing in the next 180 days.



Placer County

General Fund
Portfolio Management
Portfolio Summary
December 31, 2025

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGP	340,000,000.00	340,000,000.00	340,000,000.00	12.58	1	1	4.044	4.100
U.S. Treasury Coupons	870,000,000.00	863,198,892.60	857,871,488.80	31.74	1,034	471	3.949	4.003
mPower Placer - Long Term	2,698,455.85	2,659,777.61	2,700,078.32	0.10	7,337	3,881	4.044	4.100
Federal Agency Coupons	1,084,000,000.00	1,092,605,820.00	1,083,960,955.26	40.11	1,500	840	3.835	3.888
Collateralized Inactive Bank Deposits	5,000,000.00	5,000,000.00	5,000,000.00	0.19	1	1	4.040	4.096
Negotiable Certificates of Deposit	130,000,000.00	130,162,850.00	130,000,000.00	4.81	336	144	4.218	4.276
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	0.85	366	33	4.147	4.204
Supranational	50,000,000.00	49,536,101.39	49,264,944.28	1.82	1,507	1,279	3.789	3.842
Federal Agency Disc. -Amortizing	195,000,000.00	194,945,277.78	194,945,277.78	7.21	4	3	3.517	3.566
Local Agency Bond	8,621,129.89	8,020,831.49	8,621,129.89	0.32	7,305	4,541	2.957	2.998
mPower Placer	7,061,165.54	6,733,793.31	7,061,165.54	0.26	7,705	4,844	3.660	3.711
mPower - Folsom	320,669.71	314,986.80	320,669.71	0.01	7,684	4,027	3.440	3.488
Investments	2,715,701,420.99	2,716,178,340.98	2,702,745,709.58	100.00%	1,029	549	3.892	3.946

Cash	17,448,683.15	17,448,683.15	17,448,683.15		1	1	0.000	0.000
Passbook/Checking (not included in yield calculations)								
Total Cash and Investments	2,733,150,104.14	2,733,627,024.13	2,720,194,392.73		1,029	549	3.892	3.946

Total Earnings	December 31	Month Ending	Fiscal Year To Date
Current Year	8,542,634.20		45,903,637.94
Average Daily Balance	2,585,883,754.70		2,301,654,397.12
Effective Rate of Return	3.89%		3.96%

Jonathan Schmidt
JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR
11/8/2026

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

Page 1

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgmt Prog			260,000,000.00	260,000,000.00	260,000,000.00	4.100	4.100	1	1
SYS23345	23345	CalTRUST			80,000,000.00	80,000,000.00	80,000,000.00	4.100	4.100	1	1
		Subtotal and Average	288,387,096.77		340,000,000.00	340,000,000.00	340,000,000.00		4.100	1	
U.S. Treasury Coupons											
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,974,000.00	9,996,591.86	0.375	0.773	30	01/31/2026
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,974,000.00	9,996,747.34	0.375	0.753	30	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,947,900.00	9,995,556.13	0.500	0.786	58	02/28/2026
91282BA7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,747,400.00	19,734,864.89	1.500	3.799	226	08/15/2026
91282BR0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,611,000.00	19,574,879.12	2.250	3.681	591	08/15/2027
91282BW8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,849,200.00	9,827,401.87	2.750	3.644	775	02/15/2028
91282BW8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,698,400.00	19,460,374.19	2.750	4.161	775	02/15/2028
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,027,800.00	9,979,538.89	4.125	4.614	165	08/15/2026
91282CHL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,002,900.00	9,991,719.24	4.000	4.722	45	02/15/2026
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,047,300.00	9,981,088.41	4.375	4.705	226	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,000,800.00	19,992,442.21	3.875	4.927	14	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,102,600.00	19,967,192.17	4.500	4.829	195	07/15/2026
91282X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,698,400.00	19,415,383.51	2.375	4.723	499	05/15/2027
91282B4N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,714,800.00	19,253,530.33	2.875	4.642	865	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,000,400.00	9,995,480.59	3.875	5.137	14	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,051,300.00	9,971,635.70	4.500	5.073	195	07/15/2026
91282X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,773,800.00	14,509,927.81	2.375	5.014	499	05/15/2027
91282B4N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,786,100.00	14,341,629.53	2.875	4.968	865	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,051,300.00	9,993,174.01	4.500	4.635	195	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,000,400.00	9,996,886.70	3.875	4.738	14	01/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,002,700.00	9,964,535.83	3.625	4.659	134	05/15/2026
91282B4V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,679,000.00	19,503,616.10	2.875	3.920	957	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,205,200.00	40,067,636.07	4.500	4.162	195	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	10,002,700.00	9,980,879.00	3.625	4.176	134	05/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	20,000,800.00	19,996,990.74	3.875	4.289	14	01/15/2026
91282BR0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,708,250.00	14,520,334.58	2.250	4.383	591	08/15/2027
91282BR0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,611,000.00	19,363,709.14	2.250	4.372	591	08/15/2027
91282CHH7	24089	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	20,055,600.00	19,991,612.26	4.125	4.220	165	06/15/2026
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	10,211,300.00	10,050,240.21	4.375	4.167	973	08/31/2028
91282B4V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,759,250.00	14,537,061.68	2.875	4.158	957	08/15/2028
91282CKS9	24092	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	15,077,850.00	15,038,925.20	4.875	4.215	150	05/31/2026

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

Report Ver. 7.3.11

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

Page 2

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
912828PA46	24115	U. S. TREASURY COUPON		12/06/2024	25,000,000.00	24,937,500.00	24,925,413.92	1.625	4.132	45	02/15/2026
91282CHB0	24116	U. S. TREASURY COUPON		12/06/2024	30,000,000.00	30,008,100.00	29,948,553.57	3.625	4.108	134	05/15/2026
91282CHM6	24117	U. S. TREASURY COUPON		12/06/2024	50,000,000.00	50,256,500.00	50,101,389.19	4.500	4.102	195	07/15/2026
91282CGE5	24118	U. S. TREASURY COUPON		12/06/2024	40,000,000.00	40,001,600.00	39,995,895.06	3.875	4.149	14	01/15/2026
91282CJA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,282,800.00	10,097,523.97	4.625	4.235	1,003	09/30/2028
912828AV9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,518,500.00	29,021,219.48	2.875	4.230	957	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,893,600.00	38,108,699.92	2.625	4.290	1,141	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	20,404,600.00	20,179,569.45	4.250	3.940	1,154	02/28/2029
9128286X3	24257	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	14,910,150.00	14,891,287.41	2.125	3.942	150	05/31/2026
91282CHM6	24258	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	15,076,950.00	15,044,575.92	4.500	3.921	195	07/15/2026
91282CJT9	25117	U. S. TREASURY COUPON		12/05/2025	25,000,000.00	25,508,586.96	25,494,334.73	4.000	3.678	379	01/15/2027
91282CKZ3	25118	U. S. TREASURY COUPON		12/05/2025	50,000,000.00	51,514,033.96	51,468,645.54	4.375	3.538	560	07/15/2027
912828ZQ6	25125	U. S. TREASURY BILL		12/11/2025	17,559,777.90	17,559,777.90	17,569,225.04	0.625	0.000	1,595	05/15/2030
912828ZQ6	25134	U. S. TREASURY BILL		12/18/2025	25,000,000.00	21,952,743.78	22,033,570.49	0.625	3.600	1,595	05/15/2030
Subtotal and Average			829,944,820.62		870,000,000.00	863,198,892.60	857,871,488.80		4.003	471	
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	3,531	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	3,897	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	302,614.80	310,773.30	304,237.27	5.050	4.894	4,656	10/01/2038
Subtotal and Average			2,700,101.32		2,698,455.85	2,659,777.61	2,700,078.32		4.100	3,881	
Federal Agency Coupons											
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,910,700.00	9,999,316.67	1.000	1.021	123	05/04/2026
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,228,200.00	20,000,000.00	4.220	4.221	747	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,397,200.00	19,999,368.53	4.310	4.312	1,261	08/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,298,650.00	14,999,407.30	4.310	4.312	1,268	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,302,700.00	14,999,527.20	4.310	4.312	1,251	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,503,250.00	25,000,000.00	4.310	4.311	1,329	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,501,500.00	25,000,000.00	4.310	4.310	1,315	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,502,500.00	25,000,000.00	4.310	4.311	1,322	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	20,170,000.00	20,000,000.00	3.970	3.970	1,344	09/06/2029
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,937,700.00	10,000,000.00	3.670	3.671	1,643	07/02/2030
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,974,700.00	9,999,968.85	0.500	0.504	28	01/29/2026
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,957,300.00	9,997,519.60	0.750	0.923	54	02/24/2026
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,957,800.00	5,000,000.00	1.750	0.995	237	08/26/2026

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

Data Updated: FUNDSNAP: 01/08/2026 15:03

Date: 01/08/2026 - 15:03

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

Page 3

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											
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/28/2021	5,000,000.00	4,923,700.00	5,000,000.00	1.250	1.000	237	08/26/2026
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,831,000.00	10,000,000.00	1.000	1.001	237	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,979,300.00	5,000,000.00	0.850	0.850	55	02/25/2026
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,938,320.00	4,000,000.00	1.250	1.250	239	08/28/2026
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,937,600.00	5,000,000.00	1.330	1.468	197	07/17/2026
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	10,005,100.00	10,000,000.00	3.660	3.661	182	07/02/2027
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	20,009,400.00	20,000,000.00	3.725	3.726	547	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,996,200.00	10,000,000.00	3.615	3.616	732	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	10,004,800.00	10,000,000.00	3.620	3.621	411	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	10,005,100.00	10,000,000.00	3.625	3.626	403	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	10,005,900.00	10,000,000.00	3.635	3.636	396	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,019,500.00	10,000,000.00	3.925	3.926	258	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,020,200.00	10,000,000.00	3.920	3.921	265	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,018,100.00	10,000,000.00	3.930	3.932	246	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,018,900.00	10,000,000.00	3.930	3.931	252	09/10/2026
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,082,500.00	10,000,000.00	4.060	4.061	615	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,077,100.00	10,000,000.00	4.020	4.021	767	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,083,000.00	10,000,000.00	4.070	4.071	608	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,079,100.00	10,000,000.00	4.025	4.026	774	02/14/2028
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,190,600.00	20,000,000.00	4.460	4.461	407	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,097,500.00	10,000,000.00	4.450	4.451	420	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,128,100.00	10,000,000.00	4.275	4.276	767	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,193,400.00	20,000,000.00	4.450	4.451	417	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,260,200.00	20,000,000.00	4.270	4.271	782	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,407,000.00	19,976,046.26	4.375	4.430	890	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,133,100.00	10,000,000.00	4.500	4.502	530	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,143,900.00	10,000,000.00	4.480	4.480	586	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,141,100.00	10,000,000.00	4.470	4.470	581	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,131,000.00	10,000,000.00	4.495	4.497	525	06/10/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,087,150.00	15,000,000.00	3.855	3.855	921	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,063,900.00	15,000,000.00	4.000	4.001	375	01/11/2027
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,030,500.00	10,000,000.00	4.193	4.194	216	08/05/2026
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,046,650.00	15,000,000.00	4.180	4.181	223	08/12/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,105,400.00	20,000,000.00	4.110	4.110	369	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,166,400.00	20,000,000.00	3.985	3.985	1,103	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,149,400.00	20,000,000.00	4.020	4.020	740	01/11/2028

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

Data Updated: FUNDSNAP: 01/08/2026 15:03
Date: 01/08/2026 - 15:03

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

Page 4

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											
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,147,000.00	20,000,000.00	4.050	4.050	552	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,175,400.00	20,000,000.00	3.980	3.980	916	07/05/2028
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,227,100.00	30,000,000.00	4.060	4.061	557	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,105,750.00	15,000,000.00	4.070	4.071	516	06/01/2027
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,193,600.00	20,000,000.00	4.040	4.040	1,121	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,211,600.00	20,000,000.00	4.057	4.058	914	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,208,000.00	20,000,000.00	4.062	4.063	882	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,166,600.00	20,000,000.00	4.060	4.061	620	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,110,700.00	15,000,000.00	4.070	4.071	536	06/21/2027
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,086,850.00	15,000,000.00	4.710	4.713	204	07/24/2026
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,160,700.00	10,000,000.00	4.300	4.301	896	06/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	30,368,400.00	30,000,000.00	4.110	4.112	988	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,256,000.00	20,000,000.00	4.080	4.081	1,359	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,260,000.00	20,000,000.00	4.080	4.081	1,296	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,384,600.00	20,000,000.00	4.370	4.370	1,105	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	20,187,800.00	20,000,000.00	3.980	3.980	1,344	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	20,041,600.00	20,000,000.00	3.750	3.751	1,295	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	15,077,250.00	15,000,000.00	3.875	3.876	1,106	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,137,000.00	10,000,000.00	4.050	4.051	1,484	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,137,000.00	10,000,000.00	4.050	4.051	1,485	01/25/2030
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	25,000,000.00	24,927,500.00	25,000,000.00	3.680	3.673	1,656	07/15/2030
3130B8XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	29,962,200.00	30,000,000.00	3.580	3.581	1,656	07/15/2030
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,931,850.00	4,989,800.85	0.750	1.190	173	06/23/2026
3136GC6R1	25108	FEDERAL NATIONAL MORT ASSOC		11/21/2025	10,000,000.00	9,989,000.00	10,000,000.00	4.000	4.001	1,721	09/18/2030
Subtotal and Average					1,084,000,000.00	1,092,605,820.00	1,083,960,955.26		3.888	840	

Collateralized Inactive Bank Deposi

SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	4.096	4.096	1	
Subtotal and Average					5,000,000.00	5,000,000.00	5,000,000.00		4.096	1	

Negotiable Certificates of Deposit

22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,023,700.00	10,000,000.00	4.350	4.410	190	07/10/2026
22536JZ57	25104	Credit Agricole CIB NY		11/21/2025	10,000,000.00	10,008,500.00	10,000,000.00	3.980	4.035	190	07/10/2026
22536JZ65	25105	Credit Agricole CIB NY		11/21/2025	20,000,000.00	20,018,600.00	20,000,000.00	3.980	4.035	208	07/28/2026
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,061,250.00	25,000,000.00	4.380	4.441	190	07/10/2026
89115DZT6	24244	TORONTO DOMINION BANK NY		04/11/2025	15,000,000.00	15,001,800.00	15,000,000.00	4.280	4.339	11	01/12/2026

Portfolio PLCR
AC
PM (PRE_PMT) 7.3.11

Data Updated: FUNDSNAP: 01/08/2026 15:03
Date: 01/08/2026 - 15:03

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

Page 5

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Negotiable Certificates of Deposit											
89115DZX7	24245	TORONTO DOMINION BANK NY		04/11/2025	10,000,000.00	10,004,200.00	10,000,000.00	4.230	4.289	43	02/13/2026
89115DA48	24260	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,023,200.00	20,000,000.00	4.220	4.279	141	05/22/2026
89115D7L4	24261	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,021,600.00	20,000,000.00	4.250	4.309	127	05/08/2026
		Subtotal and Average	130,000,000.00		130,000,000.00	130,162,850.00	130,000,000.00		4.276	144	
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	5	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	39	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	108	04/19/2026
		Subtotal and Average	23,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00		4.204	33	
Supranational											
459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,852,301.39	8,872,310.79	0.876	3.705	1,594	05/14/2030
45950KDH0	24236	International Finance Corp		04/04/2025	20,000,000.00	20,392,000.00	20,307,261.47	4.250	3.770	1,278	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	20,291,800.00	20,085,372.02	4.125	3.975	1,141	02/15/2029
		Subtotal and Average	49,259,354.30		50,000,000.00	49,536,101.39	49,264,944.28		3.842	1,279	
Commercial Paper Disc.-Amortizing											
		Subtotal and Average	146,606,723.57								
Federal Agency Disc.-Amortizing											
313385RG3	25145	Federal Home Loan Bank Discoun		12/31/2025	70,000,000.00	69,993,194.44	69,993,194.44	3.500	3.599	1	01/02/2026
313397RK9	25146	Freddie Discount		12/31/2025	125,000,000.00	124,952,083.34	124,952,083.34	3.450	3.548	4	01/05/2026
		Subtotal and Average	16,449,847.67		195,000,000.00	194,945,277.78	194,945,277.78		3.566	3	
Local Agency Bond											
SYS18098	18098	Ackerman School District		04/03/2017	4,491,125.88	4,281,031.01	4,491,125.88	2.800	2.800	4,110	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	86,815.10	88,047.01	86,815.10	2.850	2.850	719	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	1,111	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,386,105.55	1,987,268.01	2,386,105.55	2.800	2.800	7,850	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	1,188	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	752,477.70	752,477.70	752,477.70	4.000	4.000	1,127	02/01/2029
		Subtotal and Average	8,672,312.44		8,621,129.89	8,020,831.49	8,621,129.89		2.998	4,541	

Portfolio PLCR
AC
PM (PRF_FPM2) 7.3.11

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

Page 6

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
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	4,262	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	4,627	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	4,627	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	4,992	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	4,992	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	4,992	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	4,627	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	4,627	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	4,992	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	5,358	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	5,723	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	6,088	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	4,262	09/02/2037
Subtotal and Average			7,061,165.54		7,061,165.54	6,733,793.31	7,061,165.54		3.711	4,844	
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	4,262	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	4,627	09/02/2038
MFA-3	MFA-3	mPower Folsom		09/01/2015	141,609.14	143,015.32	141,609.14	3.500	3.549	3,897	09/02/2036
MF R-1	MF R-1	mPower Folsom		09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	3,897	09/02/2036
Subtotal and Average			320,669.71		320,669.71	314,996.80	320,669.71		3.488	4,027	
Total and Average			2,585,883,754.70		2,715,701,420.99	2,716,178,340.98	2,702,745,709.58		3.946	549	

Data Updated: FUNDSNAP: 01/08/2026 15:03
Date: 01/08/2026 - 15:03

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

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

Page 7

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS000000	00000	PLACER COUNTY CASH			16,412,698.93	16,412,698.93	16,412,698.93		0.000	1
Undeposited Receipts										
SYS000000VAULT	00000VAULT	PLACER COUNTY CASH			1,035,984.22	1,035,984.22	1,035,984.22		0.000	1
		Average Balance	0.00							1
Total Cash and Investments			2,585,883,754.70		2,733,150,104.14	2,733,627,024.13	2,720,194,392.73		3.946	549



General Fund Summary by Issuer December 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	0.17	2.800	4,110
California Asset Mgmt's Prog	1	260,000,000.00	260,000,000.00	9.60	4.100	1
Credit Agricole CIB NY	3	40,000,000.00	40,000,000.00	1.48	4.129	199
CalTRUST	1	80,000,000.00	80,000,000.00	2.95	4.100	1
FEDERAL FARM CREDIT BANK	10	185,000,000.00	184,987,850.00	6.83	4.052	1,198
FEDERAL HOME LOAN BANK	61	884,000,000.00	883,868,820.00	32.64	3.868	759
Federal Home Loan Bank Discoun	1	70,000,000.00	69,986,388.89	2.58	3.599	1
FED HOME LOAN MORT CORP	1	5,000,000.00	4,902,100.00	0.18	1.190	173
FEDERAL NATIONAL MORT. ASSOC.	1	10,000,000.00	10,000,000.00	0.37	4.001	1,721
Freddie Discount	1	125,000,000.00	124,940,104.17	4.61	3.548	4
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.18	4.096	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.74	4.228	22
INT'L BANK RECON & DEVELOP	1	10,000,000.00	8,841,890.00	0.33	3.705	1,594
International Finance Corp	1	20,000,000.00	20,372,320.00	0.75	3.770	1,278
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.74	3.975	1,141
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	0.92	4.441	190
Mid Placer Public School Trans	2	461,225.92	461,225.92	0.02	2.972	1,037
mPower Folsom	4	320,869.71	320,869.71	0.01	3.488	4,027
mPower Placer	7	5,342,201.96	5,342,201.96	0.20	3.509	4,068
Newcastle Elementary SD	1	2,386,105.55	2,386,105.55	0.09	2.800	7,850
Placer Hills Fire Protection	1	530,194.84	530,194.84	0.02	4.170	1,188
Public Finance Authority	1	302,614.80	308,667.10	0.01	4.894	4,656
Pioneer Community Energy	7	4,067,841.97	4,067,841.97	0.15	4.155	5,245

Portfolio PLCR

AC

SI (PRF_SI) 7.3.11
Report Ver. 7.3.11

General Fund
Summary by Issuer
December 31, 2025

Page 2

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
PLACER COUNTY CASH	2	17,448,683.15	17,448,683.15	0.64	0.000	1
Placer CEO Fire	1	752,477.70	752,477.70	0.03	4.000	1,127
River City Bank	1	3,000,000.00	3,000,000.00	0.11	4.045	108
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,262
TORONTO DOMINION BANK NY	4	65,000,000.00	65,000,000.00	2.40	4.304	92
U. S. TREASURY COUPON	43	825,000,000.00	805,856,840.63	29.76	4.100	417
U. S. TREASURY BILL	2	45,000,000.00	39,521,289.06	1.46	2.003	1,595
Total and Average	165	2,733,150,104.14	2,707,538,679.19	100.00	3.921	545



Placer County

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

CUSIP	Investment #	Fund	Sec. Type	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund												
313385P23	25113	1010	AFD FHLBN	95,000,000.00	12/01/2025	12/02 - At Maturity	94,989,840.28		3.850	12/02/2025	3.904	0.00
313385QA7	25114	1010	AFD FHLBDN	100,000,000.00	12/02/2025	12/03 - At Maturity	99,989,305.56		3.850	12/03/2025	3.904	0.00
22533TZ41	25115	1010	ACP CACPNY	115,000,000.00	12/03/2025	12/04 - At Maturity	114,987,861.11		3.800	12/04/2025	3.800	0.00
22533TZ58	25116	1010	ACP CACPNY	140,000,000.00	12/04/2025	12/05 - At Maturity	139,985,222.22		3.800	12/05/2025	3.800	0.00
22533TZ82	25119	1010	ACP CACPNY	60,000,000.00	12/05/2025	12/08 - At Maturity	59,981,000.00		3.800	12/08/2025	3.801	0.00
91282CJT9	25117	1010	TRC UST	25,000,000.00	12/05/2025	01/15 - 07/15	25,113,281.25	388,586.96	4.000	01/15/2027	3.578	25,494,334.73
91282CKZ3	25118	1010	TRC UST	50,000,000.00	12/05/2025	01/15 - 07/15	50,648,437.50	850,033.96	4.375	07/15/2027	3.538	51,468,645.54
22533TZ90	25120	1010	ACP CACPNY	80,000,000.00	12/08/2025	12/09 - At Maturity	79,991,555.55		3.800	12/09/2025	3.800	0.00
313385QG4	25122	1010	AFD FHLBDN	90,000,000.00	12/08/2025	12/09 - At Maturity	89,990,525.00		3.790	12/09/2025	3.843	0.00
21687AZ97	25121	1010	ACP RABONY	140,000,000.00	12/08/2025	12/09 - At Maturity	139,985,222.22		3.800	12/09/2025	3.800	0.00
22533TZ47	25123	1010	ACP CACPNY	135,000,000.00	12/09/2025	12/10 - At Maturity	134,985,750.00		3.800	12/10/2025	3.800	0.00
22533TZ85	25124	1010	ACP CACPNY	155,000,000.00	12/10/2025	12/11 - At Maturity	154,983,638.88		3.800	12/11/2025	3.800	0.00
21687AZC0	25126	1010	ACP RABONY	170,000,000.00	12/11/2025	12/12 - At Maturity	169,983,236.10		3.550	12/12/2025	3.550	0.00
912828ZQ6	25125	1010	TRC USTB	20,000,000.00	12/11/2025	05/15 - 11/15	17,528,125.00	8,977.90	0.625	05/15/2030		17,569,225.04
313088WP3	25127	1010	FAC FHLB	25,000,000.00	12/12/2025	01/12 - 07/12	25,000,000.00		3.680	07/15/2030	3.673	25,000,000.00
21687AZF3	25128	1010	ACP RABONY	165,000,000.00	12/12/2025	12/15 - At Maturity	164,951,187.49		3.550	12/15/2025	3.551	0.00
21687AZG1	25129	1010	ACP RABONY	185,000,000.00	12/15/2025	12/16 - At Maturity	184,981,756.93		3.550	12/16/2025	3.550	0.00
21687AZH9	25130	1010	ACP RABONY	190,000,000.00	12/16/2025	12/17 - At Maturity	189,981,263.88		3.550	12/17/2025	3.550	0.00
22533TZJ8	25131	1010	ACP CACPNY	120,000,000.00	12/17/2025	12/18 - At Maturity	119,988,166.66		3.550	12/18/2025	3.550	0.00
21687AZJ5	25132	1010	ACP RABONY	80,000,000.00	12/17/2025	12/18 - At Maturity	79,992,111.11		3.550	12/18/2025	3.550	0.00
21687AZK2	25133	1010	ACP RABONY	175,000,000.00	12/18/2025	12/19 - At Maturity	174,982,743.04		3.550	12/19/2025	3.550	0.00
912828ZQ6	25134	1010	TRC USTB	25,000,000.00	12/18/2025	05/15 - 11/15	21,993,164.06	14,243.78	0.625	05/15/2030	3.600	22,033,570.49
21687AZN6	25135	1010	ACP RABONY	175,000,000.00	12/19/2025	12/22 - At Maturity	174,948,229.16		3.550	12/22/2025	3.551	0.00
313088XZ0	25136	1010	FAC FHLB	30,000,000.00	12/22/2025	01/22 - 07/22	30,000,000.00		3.580	07/15/2030	3.581	30,000,000.00
21687AZP1	25137	1010	ACP RABONY	150,000,000.00	12/22/2025	12/23 - At Maturity	149,985,208.32		3.550	12/23/2025	3.550	0.00
22533TZQ2	25138	1010	ACP CACPNY	170,000,000.00	12/23/2025	12/24 - At Maturity	169,983,236.10		3.550	12/24/2025	3.550	0.00
22533TZ58	25139	1010	ACP CACPNY	190,000,000.00	12/24/2025	12/26 - At Maturity	189,982,527.78		3.550	12/26/2025	3.551	0.00
21687AZV8	25140	1010	ACP RABONY	180,000,000.00	12/26/2025	12/29 - At Maturity	179,946,749.99		3.550	12/29/2025	3.551	0.00
22533TZW9	25141	1010	ACP CACPNY	100,000,000.00	12/29/2025	12/30 - At Maturity	99,990,138.88		3.550	12/30/2025	3.550	0.00
21687AZW6	25142	1010	ACP RABONY	120,000,000.00	12/29/2025	12/30 - At Maturity	119,988,166.66		3.550	12/30/2025	3.550	0.00
22533TZX7	25143	1010	ACP CACPNY	200,000,000.00	12/30/2025	12/31 - At Maturity	199,980,277.76		3.550	12/31/2025	3.550	0.00
313385RE8	25144	1010	AFD FHLBDN	30,000,000.00	12/30/2025	12/31 - At Maturity	29,997,083.33		3.500	12/31/2025	3.549	0.00

Portfolio PLCR
AC
PU (PRF_PU) 7.3.11
Report Ver. 7.3.11

General Fund
Purchases Report
December 1, 2025 - December 31, 2025

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund													
313385RG3	25145	1010	AFD	FHLBDN	70,000,000.00	12/31/2025	01/02 - At Maturity	69,986,388.89		3.500	01/02/2026	3.549	69,993,194.44
313397RK9	25146	1010	AFD	FREDN	125,000,000.00	12/31/2025	01/05 - At Maturity	124,940,104.17		3.450	01/05/2026	3.500	124,952,083.34
				Subtotal	3,880,000,000.00			3,874,721,504.88	1,261,842.60				366,511,053.58
				Total Purchases	3,880,000,000.00			3,874,721,504.88	1,261,842.60				366,511,053.58

Auburn Area Recreation and Park District

CEPPT Strategy 1
Entity #: SKHD-7321243412-401P
Quarter Ended December 31, 2025



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$264,575.78	\$253,434.68
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	4,146.74	15,437.32
Administrative Expenses	(101.89)	(200.50)
Investment Expense	(52.62)	(103.49)
Other	0.00	0.00
Ending Balance	\$268,568.01	\$268,568.01
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$268,568.01	\$268,568.01

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	18,870.202	18,870.202
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	18,870.202	18,870.202
Period Beginning Unit Value	14.020846	13.430439
Period Ending Unit Value	14.232408	14.232408

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT140@calpers.ca.gov.



Statement of Transaction Detail for the Quarter Ending 12/31/2025

Auburn Area Recreation and Park District

Entity #: SKHD-7321243412-401P

Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
------	-------------	--------	------------	-------	------------	-------

Client Contact:

CEPPT4U@CalPERS.ca.gov

If you have any questions or comments regarding the new statement format please contact CEPPT4U@CalPERS.ca.gov

Auburn Area Recreation and Park District

CEPPT Strategy 2

Entity #: SKHE-7321243412-501P

Quarter Ended December 31, 2025



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$409,522.23	\$396,005.26
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	5,100.93	18,854.78
Administrative Expenses	(159.39)	(315.62)
Investment Expense	(82.27)	(162.92)
Other	0.00	0.00
Ending Balance	\$414,381.50	\$414,381.50
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$414,381.50	\$414,381.50

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	34,087,260	34,087,260
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	34,087,260	34,087,260
Period Beginning Unit Value	12.013932	11.617392
Period Ending Unit Value	12.156486	12.156486

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT40@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 12/31/2025

Auburn Area Recreation and Park District

Entity #: SKHE-7321243412-501P



Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
------	-------------	--------	------------	-------	------------	-------