

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
THURSDAY, MARCH 26, 2026 6:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE, AUBURN, CA 95603**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/85960160655>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 859 6016 0655 to participate.

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

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

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

1.0 CALL TO ORDER

(PLEDGE TO THE FLAG)

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

Roll Call

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from Facility and Grounds Manager, Jesse Williams, to Facilities and Grounds Senior Park Worker, Megan Frost, as employee of the month for March 2026.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

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

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

_____ **5.1 Review and approval of Minutes of the Board of Directors from February, 2026 (Pages 7-11)**

Review and approval of Minutes of the Board of Directors from February 26, 2026.

_____ **5.2 Review of Cash Requirements for February, 2026 (Standing Finance Committee (Pages 12-14)**

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

_____ **5.3 Review of Financial for February, 2026 (Standing Finance Committee) (Pages 15-44)**

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

_____ **5.4 District Administrator Contract Amendment – COLA (Standing Finance Committee) (Pages 45-46)**

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

_____ **5.5 COLA Wage Increase (Standing Finance Committee) (Pages 47-50)**

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

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS (Pages 51-61)

Please see board reports and vandalism reports under item 6.0.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

_____ **8.1 Renaming Recreation Field after Carl Swain (Pages 62-74)**

Shall the Auburn Area Recreation and Park District (ARD) consider naming Recreation Field after long-time Auburn Little League coach and supporter Carl Swain?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.2 Placer High Grad Night Fee Waiver (Standing Finance Committee) (Pages 75-79)**

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for Placer High Grad Night's use of Recreation Park?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.3 Amendment to MVCC Ground Lease (Pages 80-95)**

Shall the Auburn Area Recreation and Park District (ARD) adopt an amendment to the Ground Lease with the Meadow Vista Community

Center (MVCC) to address default language in the lease?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.4 FY 2026-2027 Project List and Future Plan Update (Pages 96-108)**

Shall the Auburn Area Recreation and Park District (ARD) direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 26/27 Project List, and approve the Future Plan Update?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.5 Resolution #2026-5: Preliminary Budget for Fiscal Year 2026-2027 (Pages 109-138)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve and adopt Resolution #2026-05, a resolution adopting a Preliminary Budget for FY 2026/2027?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.6 E-Bikes, speed limits and pathways at ARD (Pages 139-142)**

Shall the Auburn Area Recreation and Park District (ARD) consider establishing rules for the use of e-bikes and speeds on ARD walking pathways?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.7 Project Contingencies (Pages 143-144)**

Shall the Auburn Area Recreation and Park District (ARD) consider amending its policy regarding project contingency?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.8 Amendment of the Obsolescence List (Pages 145-151)**

Should the Auburn Recreation District (District) approve the 2026-2027 Obsolescence List (Equipment Reserves)?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.9 Purchase of New Solar Inverters for Recreation Park Solar (Pages 152-156)**

Shall the Auburn Recreation District Board of Directors approve a purchase and a contract with California Solar Electric Cooperative to install four new inverters for the Recreation Park solar panels on the gym roof?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.10 CSDA Board of Directors Call for Nomination – Seat C (Pages 157-163)**

Shall the Auburn Area Recreation and Park District (ARD) nominate an ARD Board member for the California Special District Association (CSDA) Board of Directors, Seat C?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Required Training and Certificates for the Board of Directors (Page 165)
- 9.2 County Mitigation Fund, current balance \$518,320
- 9.3 City Mitigation total is \$395,368, with \$155,368 not encumbered
- 9.4 County of Placer as of January 31, 2026 (Pages 166-180)
- 9.5 California CLASS as of January 31, 2026 (Pages 181-185)

10.0 10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

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

13.0 CLOSED SESSION

13.1 Public Employee Performance Evaluation (Gov Code 54954.5, subd. (e), 54947.)

Title: District Administrator

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

ADJOURNMENT

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

March 20 2026
Date

11:30 Am
Time

Cathy Wayford
Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES
OF THE BOARD OF DIRECTORS FROM
FEBRUARY, 2026**

INFORMATION: SEE ATTACHED MINUTES

**STAFF
RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE
MINUTES**

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, February 26, 2026, 6:00 PM**

Board Members Present: Director H. Gordon Ainsleigh
Director Holbrook arrived at 6:20 PM.
Vice-Chairperson Jim Gray
Director Scott Holbrook.
Director Sue Ingle
Chairperson Mike Lynch

Staff Present: Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Kasey Casl, Youth Services Manager
Jesse Williams, Facilities & Grounds Manager
Mike Scheele, Landscape Architect/Project Manager
Mark Brunner, Recreation Services
Manouch Shirvanioun, Customer Service/Marketing Manager
Cathy Warford, Recording Secretary

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:02 PM by Chairperson Lynch.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Vice-Chairperson Gray and seconded by Director Ingle to approve the agenda as written.

Roll Call Vote

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

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

Patsy Lynch, Auburn resident, made a public comment that the Ashley Dog Park is always full.

5.0 CONSENT ITEMS

- 5.1 Review and approval of Minutes of the Board of Directors from January, 2026**
- 5.2 Review of Cash Requirements for January, 2026 (Standing Finance Committee)**
- 5.3 Review of Financial for January, 2026 (Standing Finance Committee)**

- 5.4 **Resolution #2026-2: Preparation of Atwood III Engineer’s Report for FYI 2026/2027 (Acquisition and Development Committee)**
- 5.5 **Resolution #2026-03: Transfer of Future Capital Construction Reserves of \$137,022 and ADA Reserves of \$20,000 to the General Fund (Standing Finance Committee)**

A motion was made by Director Holbrook and seconded by Director Ingle to approve the Consent Items as written.

Roll Call Vote

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

4 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

- 8.1 **Resolution #2026-04: ARD Recreation Park Beggs Field Staircase Replacement Project-Award of Contract**

A motion was made by Director Holbrook and seconded by Vice-Chairperson Gray to authorize and approve Resolution #2026-04: ARD Recreation Park Beggs Field Staircase Replacement Project-Award of Contract.

Roll Call Vote

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

5 – 0 Motion carries.

8.2 Amendments to the Administrative Services Manager Job Description

A motion was made by Director Holbrook and seconded by Director Ingle to go with what was recommended by the Staff on the Amendments to the Administrative Services Manager Job Description.

Roll Call Vote

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

5 – 0 Motion carries.

8.3 FIRST READING - Proposed ARD Ordinance #1 Amendment: Restriction of e-bike use in parks

No vote taken on this item. The Board of Directors recommended that this item be sent to the Policy Committee in March, 2026.

8.4 Public Hearing: ARD Vacant Positions Report (AB 2561)

A motion was made by Director Holbrook and seconded by Director Ingle that the Board of Directors reviewed the Public Hearing: ARD Vacant Positions Report (AB 2561), and a Public Hearing was not needed.

Roll Call Vote

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

3 – 2 Motion carries.

8.5 2026 ARD Friend of Recreation Award

A vote was taken, and it was decided that Kurt Bertilson will receive the 2026 Friend of Recreation Award.

Roll Call Vote

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

5 – 0 Motion carries.

ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 26/27 Preliminary Project List and CIP - was discussed.
- 9.2 Project Contingency - was discussed.
- 9.3 County Mitigation Fund, current balance \$518,320 - was discussed.
- 9.4 City Mitigation total is \$394,097, with \$154,097 not encumbered - was discussed.
- 9.5 California CLASS as of January 31, 2026 - was discussed.

Starting in March 2026, Vice-Chairperson Gray would like to add Required Training and Certificates for the Board of Directors under Items for Discussion and Informational Items.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

Director Ingle thanked Kahl Muscott, District Administrator, for his update on the Bocce Ball courts.

Director Ainsleigh thanked Vice-Chairperson Gray for his comment regarding the Mother Lode Foundation.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION -

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

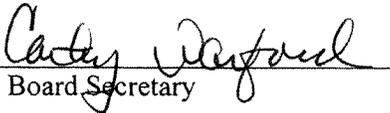
Title: District Administrator

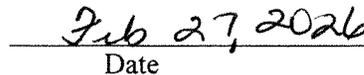
14.0 OPEN SESSION Report/Action on or About Closed Session

None.

ADJOURNMENT

The meeting was adjourned at 7:13 PM.


Board Secretary


Date

SECTION: 5.0

ITEM: 5.2 REVIEW AND APPROVAL OF CASH REQUIREMENTS FOR FEBRUARY, 2026

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

FISCAL IMPACT: \$131,624.68

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 2/1/2026 2/28/2026
 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
28611	1099-271	Koelsch, Anthony dba Kelpro Se	2/5/2026	COMM 1ST	PMCHK00003263	\$2,154.00
28612	1099-399	Darrell D. Graham	2/5/2026	COMM 1ST	PMCHK00003263	\$1,078.00
28613	A0014	AT&T	2/5/2026	COMM 1ST	PMCHK00003263	\$92.78
28614	A0051	Anderson's Sierra Pipe Co.	2/5/2026	COMM 1ST	PMCHK00003263	\$195.99
28615	A0115	Auburn Hardware & Rental LLC	2/5/2026	COMM 1ST	PMCHK00003263	\$167.46
28616	B0078	Buckmaster Office Solutions	2/5/2026	COMM 1ST	PMCHK00003263	\$20.00
28617	D0010	Diamond Pacific	2/5/2026	COMM 1ST	PMCHK00003263	\$3,317.46
28618	D0025	Dawson Oil Company	2/5/2026	COMM 1ST	PMCHK00003263	\$3,461.15
28619	K1005	Kustom US, Inc.	2/5/2026	COMM 1ST	PMCHK00003263	\$4,680.00
28620	L0100	Lifeguard First Aid & Safety,	2/5/2026	COMM 1ST	PMCHK00003263	\$342.98
28621	P0005	Placer County Water Agency	2/5/2026	COMM 1ST	PMCHK00003263	\$510.76
28622	P0007	Pacific Gas & Electric Company	2/5/2026	COMM 1ST	PMCHK00003263	\$60.60
28623	Q0003	Quality Automotive	2/5/2026	COMM 1ST	PMCHK00003263	\$763.82
28624	R0025	Rotary Club of Auburn	2/5/2026	COMM 1ST	PMCHK00003263	\$15.00
28625	S0009	Sierra Saw Sales And Service	2/5/2026	COMM 1ST	PMCHK00003263	\$133.79
28626	T0031	Turf Star, Inc.	2/5/2026	COMM 1ST	PMCHK00003263	\$2,671.39
28627	TEMPH	Kim Hustoft	2/5/2026	COMM 1ST	PMCHK00003263	\$155.00
28628	1099-295	Juli Land-Marx	2/13/2026	COMM 1ST	PMCHK00003264	\$3,600.00
28629	1099-388	Corwin Pearl dba Pearl's Pest	2/13/2026	COMM 1ST	PMCHK00003264	\$220.00
28630	A0001	Recology Auburn Placer	2/13/2026	COMM 1ST	PMCHK00003264	\$1,361.32
28631	A0013	AT&T	2/13/2026	COMM 1ST	PMCHK00003264	\$96.30
28632	A0027	Recology Auburn Placer	2/13/2026	COMM 1ST	PMCHK00003264	\$1,597.11
28633	A0051	Anderson's Sierra Pipe Co.	2/13/2026	COMM 1ST	PMCHK00003264	\$164.65
28634	A0091	Altara	2/13/2026	COMM 1ST	PMCHK00003264	\$200.00
28635	A0115	Auburn Hardware & Rental LLC	2/13/2026	COMM 1ST	PMCHK00003264	\$81.03
28636	B0069	Bidwell Water	2/13/2026	COMM 1ST	PMCHK00003264	\$208.80
28637	D0010	Diamond Pacific	2/13/2026	COMM 1ST	PMCHK00003264	\$5.84
28638	E0008	Ewing Irrigation Products, Inc	2/13/2026	COMM 1ST	PMCHK00003264	\$976.57
28639	F0038	Fastenal Company	2/13/2026	COMM 1ST	PMCHK00003264	\$3,090.37
28640	H0067	Heritage Landscape Supply Grou	2/13/2026	COMM 1ST	PMCHK00003264	\$150.97
28641	K0031	Keller Supply Company	2/13/2026	COMM 1ST	PMCHK00003264	\$1,582.96
28642	L0039	Leaf	2/13/2026	COMM 1ST	PMCHK00003264	\$159.80
28643	M0098	Meadow Vista County Water Dist	2/13/2026	COMM 1ST	PMCHK00003264	\$657.63
28644	N0003	Norris Electric, Inc.	2/13/2026	COMM 1ST	PMCHK00003264	\$4,635.32
28645	N0045	Near U CO2	2/13/2026	COMM 1ST	PMCHK00003264	\$480.72
28646	N0060	Northern California Sports Fie	2/13/2026	COMM 1ST	PMCHK00003264	\$50.00
28647	R0025	Rotary Club of Auburn	2/13/2026	COMM 1ST	PMCHK00003264	\$15.00
28648	S1007	Stationary Engineers, Local 39	2/13/2026	COMM 1ST	PMCHK00003264	\$502.05
28649	U0035	U.S.Bank Equipment Finance	2/13/2026	COMM 1ST	PMCHK00003264	\$171.41
28650	V0004	Pape Machinery	2/13/2026	COMM 1ST	PMCHK00003264	\$4,339.69
28651	W0001	Walker's Office Supplies, Inc.	2/13/2026	COMM 1ST	PMCHK00003264	\$3,047.00
28652	W0044	Wave	2/13/2026	COMM 1ST	PMCHK00003264	\$1,354.12
28653	W0054	Wizix Technology Group	2/13/2026	COMM 1ST	PMCHK00003264	\$97.65
28654	U0019	US Bank	2/13/2026	COMM 1ST	PMCHK00003265	\$11,000.75
28655	1099-269	Deborah Lynn	2/20/2026	COMM 1ST	PMCHK00003266	\$273.00
28656	1099-271	Koelsch, Anthony dba Kelpro Se	2/20/2026	COMM 1ST	PMCHK00003266	\$2,152.00
28657	1099-375	Jennifer Rogers	2/20/2026	COMM 1ST	PMCHK00003266	\$1,352.00
28658	1099-376	Joanna Britt	2/20/2026	COMM 1ST	PMCHK00003266	\$372.40
28659	1099-385	Sarah Simmons	2/20/2026	COMM 1ST	PMCHK00003266	\$195.00
28660	A0051	Anderson's Sierra Pipe Co.	2/20/2026	COMM 1ST	PMCHK00003266	\$223.51
28661	A1010	Advantage Martketing and Print	2/20/2026	COMM 1ST	PMCHK00003266	\$180.18
28662	B0078	Buckmaster Office Solutions	2/20/2026	COMM 1ST	PMCHK00003266	\$192.41
28663	C0111	Cal.net	2/20/2026	COMM 1ST	PMCHK00003266	\$133.88
28664	D0010	Diamond Pacific	2/20/2026	COMM 1ST	PMCHK00003266	\$779.43
28665	F0015.	Folsom Lock & Key	2/20/2026	COMM 1ST	PMCHK00003266	\$1,919.27
28666	H0056	Humana Dental Ins. Co	2/20/2026	COMM 1ST	PMCHK00003266	\$3,058.02

13

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
28667	H0061	Horizon Distributors, Inc.	2/20/2026	COMM 1ST	PMCHK00003266	\$361.65
28668	K0031	Keller Supply Company	2/20/2026	COMM 1ST	PMCHK00003266	\$569.66
28669	L0016	Loomis Union School District	2/20/2026	COMM 1ST	PMCHK00003266	\$5,100.00
28670	M0079	Joe Mason Carlson	2/20/2026	COMM 1ST	PMCHK00003266	\$15.45
28671	N0028	Newcastle Elementary School Di	2/20/2026	COMM 1ST	PMCHK00003266	\$5,010.00
28672	P0007	Pacific Gas & Electric Company	2/20/2026	COMM 1ST	PMCHK00003266	\$15,692.14
28673	R0025	Rotary Club of Auburn	2/20/2026	COMM 1ST	PMCHK00003266	\$15.00
28674	R0073	NAPA Auto Parts	2/20/2026	COMM 1ST	PMCHK00003266	\$120.23
28675	S0009	Sierra Saw Sales And Service	2/20/2026	COMM 1ST	PMCHK00003266	\$300.29
28676	S0094	Manouch Shirvanioun	2/20/2026	COMM 1ST	PMCHK00003266	\$21.75
28677	S0148	Sierra Office Supply & Printin	2/20/2026	COMM 1ST	PMCHK00003266	\$739.99
28678	S0152	SiteOne Landscape Supply, LLC	2/20/2026	COMM 1ST	PMCHK00003266	\$5,879.53
28679	T1000	Transamerica Life Insurance	2/20/2026	COMM 1ST	PMCHK00003266	\$560.00
28680	TEMPN	New Comers & Neighbors of Aubu	2/20/2026	COMM 1ST	PMCHK00003266	\$146.00
28681	TEMPS	Stefania Shaffer	2/20/2026	COMM 1ST	PMCHK00003266	\$196.00
28682	W0010	Waxie Sanitary Supply	2/20/2026	COMM 1ST	PMCHK00003266	\$455.41
28683	U0019	US Bank	2/27/2026	COMM 1ST	PMCHK00003268	\$9,810.08
28684	1099-295	Juli Land-Marx	2/27/2026	COMM 1ST	PMCHK00003269	\$1,800.00
28685	1099-393	Daniel Foss dba Shine Plumbing	2/27/2026	COMM 1ST	PMCHK00003269	\$3,866.00
28686	B0069	Bidwell Water	2/27/2026	COMM 1ST	PMCHK00003269	\$24.85
28687	C0113	Cooks Portable Toilets & Septi	2/27/2026	COMM 1ST	PMCHK00003269	\$795.00
28688	D0010	Diamond Pacific	2/27/2026	COMM 1ST	PMCHK00003269	\$399.42
28689	E0008	Ewing Irrigation Products, Inc	2/27/2026	COMM 1ST	PMCHK00003269	\$872.08
28690	G0074	Bret Freed dba G & H Glass Com	2/27/2026	COMM 1ST	PMCHK00003269	\$125.48
28691	R0025	Rotary Club of Auburn	2/27/2026	COMM 1ST	PMCHK00003269	\$15.00
28692	S0161	SWANK Motion Pictures, Inc	2/27/2026	COMM 1ST	PMCHK00003269	\$510.00
28693	S1000	State Of California/DOJ	2/27/2026	COMM 1ST	PMCHK00003269	\$64.00
28694	S1007	Stationary Engineers, Local 39	2/27/2026	COMM 1ST	PMCHK00003269	\$502.05
28695	TEMPF	Jill Foley	2/27/2026	COMM 1ST	PMCHK00003269	\$240.00
28696	W0001	Walker's Office Supplies, Inc.	2/27/2026	COMM 1ST	PMCHK00003269	\$169.30
ACH405	1099-103	Terry Masten	2/6/2026	COMM 1ST	PMCHK00003262	\$39.00
ACH406	1099-342	Susie Bell	2/6/2026	COMM 1ST	PMCHK00003262	\$182.00
ACH407	H0068	HD Supply Facilities Maintenanc	2/6/2026	COMM 1ST	PMCHK00003262	\$2,562.27
ACH408	1099-117	Juan Aceituno	2/19/2026	COMM 1ST	PMCHK00003267	\$422.50
ACH409	1099-313	Alison Lloyd	2/19/2026	COMM 1ST	PMCHK00003267	\$1,271.40
ACH410	1099-343	Faith Petersen	2/19/2026	COMM 1ST	PMCHK00003267	\$1,014.00
ACH411	1099-374	Sarah Violet	2/19/2026	COMM 1ST	PMCHK00003267	\$450.00
ACH412	C1011	Kasey Casl	2/19/2026	COMM 1ST	PMCHK00003267	\$11.60
ACH413	S0154	Mike Scheele	2/19/2026	COMM 1ST	PMCHK00003267	\$89.18
ACH414	W0045	Williams, Jesse	2/19/2026	COMM 1ST	PMCHK00003267	\$108.03
ACH415	S0178	SGS North America Inc. dba Exc	2/27/2026	COMM 1ST	PMCHK00003270	\$600.00

Total Checks: 97

Total Amount of Checks: \$131,624.68

SECTION: 5.0

**ITEM: 5.3 REVIEW OF THE FINANCIAL SUMMARY FOR
FEBRUARY, 2026**

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

Prepared By: Veona Galbraith
Title: Administrative Services Manager
Date: 3.10.26

March Financials Summary Report

Period Covered: February 2026

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:** \$6,971,036 YTD
- **Budgeted Revenue:** \$6,855,544 YTD
- **Variance:** **+\$115,492**

Significant Variances:

1. Program Revenue

- **Actual:** \$1,593,323
- **Budgeted:** \$1,561,485
- **Variance:** **+\$31,838**
- **Explanation:** Youth Basketball has brought in \$12,583 over budget estimates. Event sponsorships came in at \$5,040 higher than expected.

2. Miscellaneous Revenue

- **Actual:** \$94,100
- **Budgeted:** \$59,265
- **Variance:** **+\$34,835**
- **Explanation:** Facilities and Grounds' misc income included wages that were expensed for the roof loss at Rec Gym, which the insurance company reimbursed.

3. Grants and Donations

- **Actual:** \$76,076
- **Budgeted:** \$43,403
- **Variance:** +\$32,673
- **Explanation:** Youth Services have been receiving Grants that were not expected, YTD \$19,708.

Expense Overview

- **Total Expenses:** \$6,121,670 YTD
- **Budgeted Expenses:** \$6,279,576 YTD
- **Variance:** -157,906

Significant Variances:

1. Operations & Supplies

- **Actual:** \$527,797
- **Budgeted:** \$556,580
- **Variance:** -\$28,783
- **Explanation:** Small Tools expense is under by \$14,203 and Gas Mileage expense is under by \$6,581. It is anticipated these expenses will even out over time.

2. Utilities

- **Actual:** \$222,597
- **Budgeted:** \$258,175
- **Variance:** -\$35,577
- **Explanation:** The largest two anomalies are Gas/Electric at CVCC running \$6,782 under budget and Gas/Electric at Sierra Pool running under \$15,245. I believe these line items will be true savings for the District. Staff's estimates were originally too high.

3. Salaries Expense

- **Actual:** \$2,555,754
- **Budgeted:** \$2,596,548
- **Variance:** -\$40,794
- **Explanation:** Salary expenses are under budget in Facilities and Grounds and Youth Services, with the closure of the Preschool.

4. Benefits & Payroll Costs

- **Actual:** \$1,104,557
- **Budgeted:** \$1,158,148
- **Variance:** **-\$53,591**
- **Explanation:** Salaries Expense savings will be directly related to savings in this area as well.

Summary and Recommendations

Recommendations:

- No recommendations at this time.

Veona's Appointments to Note for February:

- 9 Oracle NetSuite meetings (5ea 1-hour, 3 ea 2-hour meetings)
- 5 UKG Payroll meetings
- 4 Manager Budget Meetings
- SB827 Fiscal & Financial Training Webinar
- CIP Meeting

PROFIT & LOSS
25/26 Approved Budget

	Approved Budget 25-26	% Of Total	Mid-Yr Revision 25-26	% Of Total	2026 February ACTUALS	Last Yr February 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%	81,133	81,585	1,593,323	1,561,485	1,403,184
Facility Revenue	228,189	3%	241,401	3%	11,384	10,809	229,667	24,531	190,591
Misc. Revenue	75,187	1%	65,553	1%	24,195	6,190	94,100	59,265	119,836
Grants & Donations	25,932	0%	234,500	3%	1,386	4,794	76,076	42,403	119,305
Interest/Investment Income	109,528	1%	155,029	2%	13,547	10,276	179,725	173,234	202,150
Equipment Reserve Transfers	211,015	3%	293,300	4%	-	-	80,000	80,000	264,155
Future Cap. COVID & ADA Transfers	780,000	10%	400,589	5%	-	23,252	58,931	67,900	269,463
Tax Revenue	4,569,432	57%	4,560,264	57%	-	-	4,578,826	4,575,265	4,259,804
Atwood	31,249	0%	31,067	0%	-	-	30,627	30,896	28,948
City Mitigation Transfers/Rev	200,000	3%	187,465	2%	-	-	188,690	187,465	98,000
County Mitigation Revenue	85,000	1%	116,000	1%	-	-	-	116,000	-
Total Operating Revenue	7,977,615	100%	7,940,073	100%	131,645	136,906	7,109,965	6,918,444	6,955,436
Expenditures									
Program Expense	345,494	4%	366,635	5%	21,611	24,050	250,472	257,441	240,596
Operating & Supplies	635,938	8%	626,568	8%	43,599	35,676	527,797	556,580	520,865
Utilities Expense	325,707	4%	336,785	4%	16,227	12,813	222,598	258,175	166,570
Professional Services	100,618	1%	149,959	2%	3,419	10,327	92,242	95,343	70,909
Building & Grounds Maintenance	568,103	7%	621,953	8%	55,996	24,005	533,759	526,287	430,310
Property Tax Admin.	80,013	1%	80,686	1%	-	-	84,058	79,783	71,468
Wages	2,929,264	38%	2,918,847	39%	206,804	196,702	2,555,754	2,596,548	2,279,444
Benefits & Payroll Costs	1,294,158	17%	1,292,395	17%	85,756	78,536	1,104,557	1,158,148	881,640
Fixed Asset Expense	241,515	3%	297,100	4%	-	3,656	117,761	116,700	308,203
Capital Improvement Projects	1,055,000	14%	682,932	9%	3,805	14,462	476,648	478,572	378,557
Debt Services	167,105	2%	167,033	2%	-	-	156,024	155,999	154,834
Total Expenditures	7,742,915	100%	7,540,893	100%	437,217	400,227	6,121,670	6,279,576	5,503,396
Net Revenue Over Expenditures	\$ 234,700		\$ 399,180		\$ (305,572)	(263,321)	\$988,295	\$638,868	\$1,452,040

Balance Sheet

2/28/2026

	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	515,602.82
CLASS - Contingency Fund	303,920.40
CLASS-Equipment Reserve	513,296.64
CLASS-Future Capital Construction	513,296.64
Placer County Treasure-General	1,035,189.03
Placer Co.- Equipment Repl Reserve	280,580.72
Placer Co.- Future Capital Construction	688,028.52
Placer Co - ADA Reserve	23,008.75
Less: Placer FMV offset	(14,904.09)
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	395,368.07
Accounts Receivable	42,582.00
Due From Other Governments	29,142.51
Due From Other Funds - Atwood	2,020.08
PCOE Receivables	8,244.00
ELOP Receivables	44,596.00
Lease Recievables - Current	35,293.00
Prepaid Expenses	2,403.17
Prepaid Liability Expense	80,043.00
Prepaid Workers Comp Insurance	38,305.02
Total Current Assets	4,575,286.24
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	449,820.02
Lease Receivables	36,823.00
Total Non-Current Assets	486,643.02
<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	15,042,420.11

Current
YTD

LIABILITIES AND NET PROFIT

	<u>Current</u> <u>YTD</u>
Current Liabilities	
Deferred Civic Rec Revenue	88,761.93
Prepaid Revenue	14,982.00
Unearned Civic Rec A/R Offset	34,559.28
User Credits Payable	11,627.70
Stale Checks Liability	860.96
Accounts Payable	(37.91)
PGE Tru-up payable	29,965.87
Due to Other Funds - General	2,020.08
Retentions Payable	3,108.04
Gift Certificates Unearned	69.90
Gift Certificates - Not Purchased (Prizes)	174.00
Prepaid Newcastle Discovery Club Revenue	9,226.00
Compensated Absenses	238,698.13
Sales Tax Payable	(2.74)
Worker's Comp Payable	19,948.45
Lease Payable - Current	127,000.00
Total Current Liabilities	\$580,961.69
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	3,794,105.69
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)	849,365.42
Total Net Postion	\$10,898,408.04
TOTAL LIABILITY AND NET POSITION	\$15,042,420.11

Auburn Rec & Park

Profit & Loss - Summary
4/1/2025 To 2/28/2026

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	81,133.00	1,593,323.20	1,561,485.00	31,838.20	102.04
Rents & Concessions	11,383.54	229,666.97	224,531.00	5,135.97	102.29
Miscellaneous Revenue	24,195.31	94,100.42	59,265.00	34,835.42	158.78
Grants & Donations	1,386.00	76,076.17	43,403.00	32,673.17	175.28
Interest Income	13,547.43	179,724.93	173,234.00	6,490.93	103.75
Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Taxes Revenue	0.00	4,609,453.39	4,606,161.00	3,292.39	100.07
TOTAL OPERATING REVENUE	\$131,645.28	\$6,971,035.52	\$6,855,544.00	\$115,491.52	101.69%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	163,129.48	947,060.48	722,900.00	224,160.48	131.01
TOTAL OTHER FINANCING SOURCES	\$163,129.48	\$947,060.48	\$722,900.00	\$224,160.48	131.01%
TOTAL REVENUES	131,645.28	6,971,035.52	6,855,544.00	115,491.52	101.69
EXPENDITURES					
Program Expenses	21,611.49	250,471.71	257,441.00	(6,969.29)	97.29
Operations & Supplies Expense	43,598.79	527,796.60	556,580.00	(28,783.40)	94.83
Utilities Expense	16,226.80	222,597.93	258,175.00	(35,577.07)	86.22
Legal Expenses	0.00	3,027.00	3,700.00	(673.00)	81.81
Professional Services	3,419.00	89,215.30	91,643.00	(2,427.70)	97.35
Bldg & Grounds Maintenance	55,996.03	533,759.21	526,287.00	7,472.21	101.42
Property Tax Administration/LAFCO	0.00	84,058.11	79,783.00	4,275.11	105.36
Salaries Expense	206,804.41	2,555,753.83	2,596,548.00	(40,794.17)	98.43
Benefits & Payroll Costs	85,755.89	1,104,557.13	1,158,148.00	(53,590.87)	95.37
Fixed Asset Expense	0.00	117,761.28	116,700.00	1,061.28	100.91

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2025 To 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	3,804.72	476,648.34	478,572.00	(1,923.66)	99.60
Debt Service	0.00	156,023.66	155,999.00	24.66	100.02
TOTAL EXPENDITURES	437,217.13	6,121,670.10	6,279,576.00	(157,905.90)	97.49
OTHER EXPENSING SOURCES					
Transfers Out	163,129.48	947,060.48	722,900.00	224,160.48	131.01
TOTAL OTHER EXPENSING SOURCES	163,129.48	947,060.48	722,900.00	224,160.48	131.01
TOTAL EXPENDITURES	\$437,217.13	\$6,121,670.10	\$6,279,576.00	(\$157,905.90)	97.49%
REVENUE OVER EXPENSES	(\$305,571.85)	\$849,365.42	\$575,968.00	\$273,397.42	147.47%
NET REVENUE OVER EXPENDITURES	(\$305,571.85)	\$849,365.42	\$575,968.00	\$273,397.42	147.47%

Auburn Rec & Park

Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 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	10,880.00	120,793.50	116,172.00	4,621.50	103.98
Skyridge DSC Rev	23,631.00	238,512.19	235,244.00	3,268.19	101.39
Day Camp Skyridge Rev	0.00	46,210.40	46,210.00	0.40	100.00
Day Camp (REC) Rev	7,173.00	182,550.98	174,532.00	8,018.98	104.60
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	0.00	35,355.20	38,748.00	(3,392.80)	91.24
Newcastle DSC Revenue	24,200.00	235,651.49	244,484.00	(8,832.51)	96.39
Adult Softball	0.00	34,693.25	35,271.00	(577.75)	98.36
Adult Basketball	3,750.00	18,520.45	13,480.00	5,040.45	137.39
Adult Volleyball	300.00	9,583.50	8,323.00	1,260.50	115.15
Pickle Ball Revenue	80.00	587.50	273.00	314.50	215.20
Adult Classes	4,946.00	40,915.15	39,940.00	975.15	102.44
Adult Class Rev - Bureau	600.00	2,669.00	4,437.00	(1,768.00)	60.15
Bocce Ball Prog Revenue	0.00	2,772.00	2,772.00	0.00	100.00
Youth Basketball	0.00	152,582.50	140,000.00	12,582.50	108.99
Youth Classes	1,740.00	50,523.75	48,491.00	2,032.75	104.19
Youth Class Rev - Bureau	270.00	1,080.00	1,110.00	(30.00)	97.30
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	1,261.00	7,356.40	7,334.00	22.40	100.31
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	1,300.00	15,715.00	14,285.00	1,430.00	110.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	350.00	67,545.00	67,442.00	103.00	100.15
Youth Camp Rev - Bureau	0.00	34,800.00	36,009.00	(1,209.00)	96.64
Special Events Rev - YS	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	0.00	14,511.20	10,681.00	3,830.20	135.86
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	518.00	16,538.71	15,401.00	1,137.71	107.39
Out of District Fees - Bureau	134.00	1,267.00	916.00	351.00	138.32
Total Parks and Recreation Services	81,133.00	1,593,323.20	1,561,485.00	31,838.20	102.04
Rents & Concessions					
Fee Waivers, Public	(159.60)	(6,235.43)	(4,725.00)	(1,510.43)	131.97
Fee Waivers, Public, Reclamation	0.00	(2,329.01)	(1,563.00)	(766.01)	149.01
Blue Bird Room-CVCC	199.60	2,195.60	1,998.00	197.60	109.89
Stella Irving Rental Revenue - Rec	451.50	2,914.90	2,463.00	451.90	118.35
Lakeside Rental Revenue - Reg	2,378.40	19,088.34	16,684.00	2,404.34	114.41
Sierra Room Rental - CVCC	1,266.90	20,669.30	14,190.00	6,479.30	145.66
Sunset Room Rental - CVCC	29.92	797.42	1,221.00	(423.58)	65.31
Canyon View Room Rental - CVCC	407.50	4,321.12	6,616.00	(2,294.88)	65.31
Foothills Room Rental - CVCC	429.00	7,771.23	7,157.00	614.23	108.58
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	800.00	0.00	800.00	0.00

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 2/28/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Overlook Modular Rent	666.20	7,328.20	7,327.00	1.20	100.02
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	228.00	15,215.00	15,418.00	(203.00)	98.68
Tutor Totter Lease Agreement	664.20	7,267.52	6,585.00	682.52	110.37
Kitchen Rental Revenue - Rec	0.00	522.00	522.00	0.00	100.00
Kitchen Rental Revenue - CVCC	50.00	690.80	478.00	212.80	144.52
Picnic Area Rental Revenue - Rec	320.00	10,109.00	9,780.00	329.00	103.36
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	4,797.00	4,925.00	(128.00)	97.40
Field "Recreation" Rental Revenue	307.20	6,823.55	6,181.00	642.55	110.40
Field "Bill Beane" Rental - Reg A	380.85	3,672.85	2,968.00	704.85	123.75
Field "Softball" Rental - MV	88.40	5,438.70	5,326.00	112.70	102.12
Field Rental - CV	0.00	1,835.10	2,417.00	(581.90)	75.93
Field Soccer/Baseball-Winchester	23.20	3,964.00	4,289.00	(325.00)	92.42
Field "Beggs" Rental - Rec	423.95	6,807.63	5,776.00	1,031.63	117.86
Field B (softball) Rev - Reg	139.20	7,578.40	7,103.00	475.40	106.69
Field "James" Rental - Rec	1,114.65	17,695.35	17,284.00	411.35	102.38
Field C (Baseball) Rental - Reg	0.00	6,887.90	8,040.00	(1,152.10)	85.67
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 - Railhead	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 - Railhead	0.00	10,306.29	11,207.00	(900.71)	91.96
Field "Peewee Soccer" Rental - MV	0.00	0.00	1,257.00	(1,257.00)	0.00
Misc Rents & Concessions	76.41	997.47	1,000.00	(2.53)	99.75
Misc Rents & Concessions - Bureau	688.06	5,208.87	5,419.00	(210.13)	96.12
Custodial Fees	550.00	15,160.32	14,590.00	570.32	103.91

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees - Bureau	150.00	4,013.00	4,274.00	(261.00)	93.89
Set up/Take Down Fees	130.00	260.00	(77.00)	337.00	(337.66)
Set up/Take Down Fees - Bureau	180.00	1,124.00	1,423.00	(299.00)	78.99
Total Rents and Concessions	11,383.54	229,666.97	224,531.00	5,135.97	102.29
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	500.00	500.00	0.00	100.00
Advertising Revenue	0.00	575.00	0.00	575.00	0.00
MV Comm Ctr Rentals	0.00	420.00	112.00	308.00	375.00
Alcohol Permit Fee	50.00	3,644.00	4,398.00	(754.00)	82.86
Alcohol Permit - Bureau	100.00	873.00	746.00	127.00	117.02
MVCC - Alcohol fee	0.00	50.00	0.00	50.00	0.00
MVCC Custodial Fee	0.00	50.00	0.00	50.00	0.00
Miscellaneous Income - Admin.	0.00	4,362.70	4,363.00	(0.30)	99.99
Miscellaneous Revenue - Recreation	0.00	2,400.00	0.00	2,400.00	0.00
Verizon Wireless Lease	3,045.31	37,700.20	37,700.00	0.20	100.00
Miscellaneous Income - Youth Services	0.00	401.11	0.00	401.11	0.00
Miscellaneous Income - F & G	0.00	21,944.41	7,266.00	14,678.41	302.02
AT&T Wireless Lease	21,000.00	21,000.00	4,000.00	17,000.00	525.00
T Shirt Sales	0.00	180.00	180.00	0.00	100.00
Total Miscellaneous Revenue	24,195.31	94,100.42	59,265.00	34,835.42	158.78
Grants & Donations					
Youth Assistance Rev	0.00	11,178.92	7,675.00	3,503.92	145.65
Community Assistance Fund Revenue	0.00	324.53	0.00	324.53	0.00
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

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donation Rev - F & G	0.00	21,693.39	17,889.00	3,804.39	121.27
Donations - Bike Park	0.00	5,332.75	0.00	5,332.75	0.00
Grant Proceeds - Y. Services	1,386.00	33,202.00	13,494.00	19,708.00	246.05
Total Grants and Donations	1,386.00	76,076.17	43,403.00	32,673.17	175.28
Interest Income					
Interest Income - Other	89.27	552.04	367.00	185.04	150.42
Interest Revenue - County	8,457.52	80,426.26	83,132.00	(2,705.74)	96.75
Interest - City Trust	1,270.98	10,725.57	7,609.00	3,116.57	140.96
Interest - Pension Trust	0.00	60,636.86	62,126.00	(1,489.14)	97.60
CA CLASS Interest	3,729.66	27,384.20	20,000.00	7,384.20	136.92
Total Interest Income	13,547.43	179,724.93	173,234.00	6,490.93	103.75
Project Revenue - Government					
City Mitigation Revenue	0.00	188,690.44	187,465.00	1,225.44	100.65
Total Project Revenue - Government	0.00	188,690.44	187,465.00	1,225.44	100.65
Tax Revenue					
Current Secured Property Taxes General	0.00	3,924,017.41	3,904,540.00	19,477.41	100.50
Homeowner's Prop. Tax Relief	0.00	19,754.83	20,505.00	(750.17)	96.34
Current Unsecured Prop Taxes General	0.00	88,255.36	88,170.00	85.36	100.10
Current Supplemental Property Taxes	0.00	107,004.08	121,044.00	(14,039.92)	88.40
Unitary & Op Non-unitary Tax	0.00	145,527.17	141,811.00	3,716.17	102.62
Jelinq Unsecured Property Taxes	0.00	1,725.52	1,414.00	311.52	122.03
Timber Tax Guarantee	0.00	0.76	1.00	(0.24)	76.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood Tax Revenue	0.00	30,626.59	30,896.00	(269.41)	99.13
Delinquent Supplemental Tax Rev	0.00	91.94	129.00	(37.06)	71.27
Less: Atwood Tax Offset for Mutual Benefit	0.00	(1,634.10)	(1,634.00)	(0.10)	100.01
Atwood - Contribution for Mut Benefit	0.00	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	0.00	3,102.39	2,889.00	213.39	107.39
RDA Pass-Throughs	0.00	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	0.00	4,609,453.39	4,606,161.00	3,292.39	100.07
TOTAL OPERATING REVENUE	\$131,645.28	\$6,971,035.52	\$6,855,544.00	\$115,491.52	101.69%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	0.00	208,931.00	147,900.00	61,031.00	141.27
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
Transfers In - Contingency Reserves	163,129.48	163,129.48	0.00	163,129.48	0.00
TOTAL OTHER FINANCING SOURCES	163,129.48	947,060.48	722,900.00	224,160.48	131.01
TOTAL REVENUES	131,645.28	6,971,035.52	6,855,544.00	115,491.52	101.69

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Program Expenses					
Instructor/Adult Classes	4,916.40	24,163.35	24,978.00	(814.65)	96.74
Instructor/Adult Classes - Bureau	422.50	893.75	1,824.00	(930.25)	49.00
Instructor/Youth Classes	1,310.40	34,886.10	36,764.00	(1,877.90)	94.89
Instr/Youth Classes - Bureau	0.00	351.00	585.00	(234.00)	60.00
Officials/Adult Softball	0.00	13,476.43	14,122.00	(645.57)	95.43
Officials/Adult Basketball	0.00	7,558.00	9,786.00	(2,228.00)	77.23
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	629.99	3,267.31	2,777.00	490.31	117.66
Skyridge/Program Exp	1,205.33	5,465.74	4,413.00	1,052.74	123.86
Day Camp Skyridge Program Exp	0.00	1,759.15	1,759.00	0.15	100.01
Day Camp/Rec Program Exp	699.43	5,431.47	5,601.00	(169.53)	96.97
Day Camp REG Expense	0.00	1,886.98	1,887.00	(0.02)	100.00
Preschool - Program Exp	50.77	1,679.31	2,788.00	(1,108.69)	60.23
Newcastle Program Expense	596.87	4,596.71	5,361.00	(764.29)	85.74
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
Pickle Ball Tennis Expense	0.00	0.00	194.00	(194.00)	0.00
Youth Basketball Expense	10,110.00	25,048.12	25,476.00	(427.88)	98.32
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	15.45	1,613.13	1,609.00	4.13	100.26
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	1,915.00	(270.91)	85.85
Special Events Expenses	507.96	1,288.36	2,269.00	(980.64)	56.78
Special Events Exp - YS	90.09	553.42	463.00	90.42	119.53

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Party in the Park Expenses	0.00	13,536.58	13,777.00	(240.42)	98.26
Santa's Chest Expenses	966.21	1,986.96	0.00	1,986.96	0.00
Obstacle Race Expense	0.00	12,146.03	12,648.00	(501.97)	96.03
Auburn Harvest Festival Expenses	0.00	10,312.51	8,120.00	2,192.51	127.00
Egg Hunt Expenses	90.09	538.55	448.00	90.55	120.21
Parks N Big Trucks Expense	0.00	1,228.20	1,185.00	43.20	103.65
Movie in the Park Event Expense	0.00	1,171.40	1,458.00	(286.60)	80.34
Total Program Expenses	21,611.49	250,471.71	257,441.00	(6,969.29)	97.29
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(149.81)	(150.00)	0.19	99.87
Merchant Fees - Youth Services	1,341.68	20,017.89	20,074.00	(56.11)	99.72
Merchant Fees - Cust Serv	735.22	16,773.30	17,574.00	(800.70)	95.44
Discounts Taken	(176.71)	(53.42)	(403.00)	349.58	13.26
T Shirt Expense (sales)	0.00	1,313.39	0.00	1,313.39	0.00
Cal Card Incentives	0.00	(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	109.22	1,468.71	1,234.00	234.71	119.02
Telephone - Cust Serv	561.84	5,894.06	5,927.00	(32.94)	99.44
Telephone (CVCC) - Admin	462.14	5,222.41	5,242.00	(19.59)	99.63
Gift Certificates Expensed (donated)	0.00	224.00	654.00	(430.00)	34.25
Telephone - Youth Services	0.00	270.38	291.00	(20.62)	92.91
Telephone - Recreation	0.00	66.64	67.00	(0.36)	99.46
Telephone - Preschool	0.00	0.00	18.00	(18.00)	0.00
Telephone - Preschool	0.00	13.35	0.00	13.35	0.00
Telephone - Facilities & Grounds	742.43	11,154.37	10,638.00	516.37	104.85
Telephone - Day Camp	0.00	695.62	1,339.00	(643.38)	51.95
Telephone - Newcastle	37.50	608.72	418.00	190.72	145.63

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone - Aub EI	0.00	380.79	462.00	(81.21)	82.42
Telephone - Skyridge	0.00	709.16	927.00	(217.84)	76.50
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	314.75	715.35	712.00	3.35	100.47
Activity Guide Expense	999.00	36,067.81	33,327.00	2,740.81	108.22
Youth Assistance Expense	0.00	5,709.00	8,138.00	(2,429.00)	70.15
Bank & Credit Card Fees	0.00	0.00	(12.00)	12.00	0.00
CEPPT Charges	0.00	1,124.33	1,066.00	58.33	105.47
Office Supplies - Rec	12.86	917.75	602.00	315.75	152.45
Office Supplies - Youth Services	0.00	482.38	543.00	(60.62)	88.84
Office Supplies - F & G	0.00	1,335.49	1,453.00	(117.51)	91.91
Office Supplies-Cust Serv	460.99	3,882.15	2,865.00	1,017.15	135.50
Office Supplies - Admin	548.36	4,507.80	5,127.00	(619.20)	87.92
Duplication Costs - F & G	167.44	167.44	0.00	167.44	0.00
Office Equip Rental - Cust Serv	363.82	2,744.54	2,390.00	354.54	114.83
Office Equip Rental - Admin	257.45	2,672.15	3,305.00	(632.85)	80.85
Office Equip Maint - Cust Serv	20.00	1,286.88	1,441.00	(154.12)	89.31
Office Equip Maint - Admin	0.00	437.23	590.00	(152.77)	74.11
Dining Expense - F&G	0.00	128.19	250.00	(121.81)	51.28
Dining Expense - CS	25.00	175.00	309.00	(134.00)	56.63
Dining Expense	235.00	1,110.00	962.00	148.00	115.39
Gas/Mileage Expense - C.Serv	21.75	434.75	425.00	9.75	102.29
Gas/Mileage Expense - Admin	0.00	889.00	906.00	(17.00)	98.12
Gas/Mileage Expense - Rec.	0.00	424.90	556.00	(131.10)	76.42
Gas/Mileage Expense - Aqua	0.00	41.30	27.00	14.30	152.96
Gas/Mileage Expense - YS	11.60	314.42	441.00	(126.58)	71.30
Gas/Mileage - Preschool	0.00	6.30	22.00	(15.70)	28.64
Cleaning Supplies - YS	0.00	483.55	484.00	(0.45)	99.91
Gas/Mileage Expense - F & G	3,658.36	43,672.21	50,254.00	(6,581.79)	86.90
General Administrative Exp - Admin	96.00	1,111.44	1,313.00	(201.56)	84.65

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood- Liability Insurance	0.00	1,800.00	0.00	1,800.00	0.00
Liability Insurance - Admin	20,010.75	215,642.00	217,443.00	(1,801.00)	99.17
Board Expense	15.05	400.65	815.00	(414.35)	49.16
Public Relations/Marketing - Cust Serv	537.53	2,653.39	2,499.00	154.39	106.18
Miscellaneous Expense	0.00	5.36	0.00	5.36	0.00
Dues and Subscriptions-Youth Services	120.00	360.00	344.00	16.00	104.65
Dues and Subscriptions - Cust Service	0.00	51.61	54.00	(2.39)	95.57
Dues and Subscriptions - Admin	0.00	13,641.61	14,357.00	(715.39)	95.02
Dues and Subscriptions - Rec.	(170.00)	699.00	1,049.00	(350.00)	66.64
Dues and Subscriptions - F & G	52.97	538.85	665.00	(126.15)	81.03
Staff Appreciation - Rec	10.70	10.70	0.00	10.70	0.00
Staff Appreciation - Aquatics	0.00	25.00	(169.00)	194.00	(14.79)
Staff Appreciation - Youth Services	54.77	104.77	341.00	(236.23)	30.72
Staff Appreciation - F & G	92.26	189.66	170.00	19.66	111.57
Staff Appreciation - Admin	25.00	50.00	175.00	(125.00)	28.57
Company Celebrations	43.41	2,321.74	2,037.00	284.74	113.98
Bad Debts Expense - Y Services	0.00	3,198.79	0.00	3,198.79	0.00
Staff Development - Rec.	195.00	739.30	351.00	388.30	210.63
Staff Development - Aquatics	0.00	536.00	519.00	17.00	103.28
Staff Development - Youth Services	25.00	167.84	482.00	(314.16)	34.82
Staff Development - F & G	667.00	6,507.71	8,930.00	(2,422.29)	72.88
Uniform Exp - Aquatics	0.00	154.50	107.00	47.50	144.39
Uniform Exp - YS	0.00	100.55	100.00	0.55	100.55
Uniform Exp - F & G	0.00	1,792.45	1,601.00	191.45	111.96
Small Equip - Rec Dept	0.00	1,369.36	2,400.00	(1,030.64)	57.06
Small Equipment - Aqua	0.00	6,108.02	5,065.00	1,043.02	120.59
Small Equipment - Y Serv	0.00	1,467.69	808.00	659.69	181.65
Small Tools & Equip - Facilities and Grounds:	4,802.35	26,368.56	40,572.00	(14,203.44)	64.99
Small Equipment - Admin	0.00	309.85	0.00	309.85	0.00
Field Marking Expense	290.39	1,358.86	5,164.00	(3,805.14)	26.31

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Safety Supplies - F & G	1,571.32	3,925.63	7,841.00	(3,915.37)	50.07
Safety Supplies - Rec	30.80	30.80	0.00	30.80	0.00
Safety Supplies - Aquatics	0.00	337.95	825.00	(487.05)	40.96
Restroom Supplies - Recreation Park	82.34	3,457.37	3,532.00	(74.63)	97.89
Restroom Supplies - Regional Park	108.04	2,035.61	1,938.00	97.61	105.04
Restroom Supplies - Ashford Park	41.17	799.74	804.00	(4.26)	99.47
Restroom Supplies - Meadow Vista Park	41.17	891.39	969.00	(77.61)	91.99
Restroom Supplies - Railroad Park	62.57	989.56	999.00	(9.44)	99.06
Restroom Supplies - Overlook Park	41.17	968.14	1,012.00	(43.86)	95.67
Restroom Supplies - Placer Hills Park	41.16	799.73	799.00	0.73	100.09
Restroom Supplies - Rec Comm Ctr	52.09	2,864.45	3,873.00	(1,008.55)	73.96
Restroom Supplies - Reg Comm Ctr	(60.46)	2,258.63	2,506.00	(247.37)	90.13
Restroom Supplies - CVCC Comm Ctr	93.26	2,707.09	2,660.00	47.09	101.77
Sanitation - Reg Pk - Toilet	265.00	3,090.00	3,120.00	(30.00)	99.04
Sanitation - Reg - ADA PB Toilet	265.00	3,290.00	3,055.00	235.00	107.69
Sanitation - CVCC Bike Park Port Toilet	265.00	3,090.00	2,855.00	235.00	108.23
Sanitation - Rec Pk - Debris Box	1,361.32	16,833.40	17,122.00	(288.60)	98.31
Sanitation - Reg Pk - Disposal	852.82	7,348.74	7,211.00	137.74	101.91
Sanitation - MV - Disposal	473.14	4,645.17	4,657.00	(11.83)	99.75
Sanitation - CVCC - Disposal	234.00	2,316.09	2,321.00	(4.91)	99.79
Bad Debt Expense - Cust Serv	0.00	55.33	55.00	0.33	100.60
Total Operations & Supplies	43,598.79	527,796.60	556,580.00	(28,783.40)	94.83
Utilities Expense					
Lights - Rec Pk Beggs Field	282.89	4,837.93	5,143.00	(305.07)	94.07
Lighting Reimb.-Beggs Field	0.00	(1,652.24)	(1,573.00)	(79.24)	105.04
Lights - Rec Pk James Field	373.34	11,519.65	11,239.00	280.65	102.50
Lighting Reimb.-James Field	(250.80)	(6,635.98)	(6,741.00)	105.02	98.44

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Lights - Rec Field	161.23	1,094.47	1,395.00	(300.53)	78.46
Lighting Reimb.-Rec Field	0.00	(1,612.64)	(1,573.00)	(39.64)	102.52
Gas/Elect - Rec Comm Ctr - Fac & Grds	2,827.27	25,939.01	29,785.00	(3,845.99)	87.09
Gas/Electric - Reg Comm Ctr	1,698.29	8,597.03	8,631.00	(33.97)	99.61
Gas/Electric - CV Comm Ctr	200.78	1,262.42	1,304.00	(41.58)	96.81
Electric Reimb.- CV Comm Ctr	(200.78)	(1,370.93)	(1,317.00)	(53.93)	104.10
Gas/Electric - CVCC	2,713.82	19,122.12	25,904.00	(6,781.88)	73.82
Gas/Electric - Sierra Pool	4,559.03	15,406.63	30,652.00	(15,245.37)	50.26
Gas/Electric - PH Pool	10.84	(315.51)	2,133.00	(2,448.51)	(14.79)
Electric - Day Camp	299.08	4,319.31	4,274.00	45.31	101.06
Gas/Elec - Recreation Park	1,767.86	20,821.70	20,746.00	75.70	100.37
Gas/Electric - Reg Park	297.29	13,505.82	10,230.00	3,275.82	132.02
Lighting Reimb.- Reg Park	(74.20)	(5,759.94)	(6,284.00)	524.06	91.66
Gas/Electric - Ashford Park	172.68	4,554.62	4,245.00	309.62	107.29
Gas/Electric - MV Park	271.05	6,328.51	6,860.00	(531.49)	92.25
Electric - Railroad Park	97.72	4,282.16	5,262.00	(979.84)	81.38
Lighting Reimb.-Railhead	(97.72)	(1,252.18)	(2,230.00)	977.82	56.15
Gas/Electric - Overlook Park	0.00	75.85	190.00	(114.15)	39.92
Gas/Electric - Winchester Park	19.57	1,592.48	1,596.00	(3.52)	99.78
Reimbursements - Gas/Elec Pool	0.00	(19,448.03)	(19,448.00)	(0.03)	100.00
Water - Rec Comm Ctr	0.00	6,004.26	6,819.00	(814.74)	88.05
Water - Reg Comm Ctr	0.00	1,969.22	2,489.00	(519.78)	79.12
Water - CV Comm Ctr	(70.83)	(74.47)	515.00	(589.47)	(14.46)
Water - CVCC	0.00	3,375.27	5,305.00	(1,929.73)	63.62
Water - Sierra Pool	0.00	5,286.04	6,482.00	(1,195.96)	81.55
Water - PH Pool	58.35	346.53	307.00	39.53	112.88
Water - Rec Park	127.69	5,280.96	5,159.00	121.96	102.36
Water - Regional Park	0.00	9,012.66	9,814.00	(801.34)	91.84

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Water - Ashford Park	127.69	4,381.61	4,693.00	(311.39)	93.37
Water - MV Park	668.62	15,316.03	12,966.00	2,350.03	118.13
Water - CV Park	0.00	4,366.94	4,589.00	(222.06)	95.16
Water - Railroad Park	127.69	4,681.42	5,168.00	(486.58)	90.59
Water - CVCC Park	0.00	3,375.23	3,519.00	(143.77)	95.91
Water - Overlook Park	0.00	9,557.67	11,437.00	(1,879.33)	83.57
Water - Placer Hills Park	58.35	5,444.02	6,212.00	(767.98)	87.64
Water - Atwood	0.00	2,564.43	3,631.00	(1,066.57)	70.63
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	16,226.80	222,597.93	258,175.00	(35,577.07)	86.22
Legal Expenses					
Legal Fees	0.00	3,027.00	3,700.00	(673.00)	81.81
Total Legal Expense	0.00	3,027.00	3,700.00	(673.00)	81.81
Professional Services					
Professional Services - Rec	3,219.00	11,803.00	11,193.00	610.00	105.45
Professional Services - F & G	0.00	1,877.50	3,283.00	(1,405.50)	57.19

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Atwood - Professional Services	0.00	5,786.90	6,930.00	(1,143.10)	83.51
Professional Services - C Serv	0.00	16,916.34	17,050.00	(133.66)	99.22
Professional Services - Admin	200.00	33,331.56	33,687.00	(355.44)	98.95
Accounting/Auditor Fees	0.00	19,500.00	19,500.00	0.00	100.00
Total Professional Services	3,419.00	89,215.30	91,643.00	(2,427.70)	97.35
Bldg & Ground Maintenance					
Vehicle Maintenance	780.96	28,266.47	37,892.00	(9,625.53)	74.60
Equipment Rental	0.00	135.00	1,135.00	(1,000.00)	11.89
Irrigation Supplies - General	77.88	2,750.36	3,611.00	(860.64)	76.17
Maint - Recreation Field	519.42	1,565.85	2,444.00	(878.15)	64.07
Maint - CV Baseball Field	25.00	25.00	0.00	25.00	0.00
Maint - James Field	555.05	10,326.74	11,906.00	(1,579.26)	86.74
Maint - Beggs Field	544.41	3,416.90	3,558.00	(141.10)	96.03
Maint - Sierra Pool	3,380.22	44,577.13	51,146.00	(6,568.87)	87.16
Reimbursement- Maint Pool	0.00	(7,993.45)	(7,993.00)	(0.45)	100.01
Maint & Repairs - Equipment	10,335.48	98,464.57	79,332.00	19,132.57	124.12
Maint - PH Pool	353.24	27,055.53	26,604.00	451.53	101.70
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 - Aub El	43.00	43.00	0.00	43.00	0.00
Rep/Maint - Day Camp	387.98	4,090.11	4,826.00	(735.89)	84.75
Maint - Recreation Park	1,360.66	37,001.49	38,780.00	(1,778.51)	95.41
Maint - Regional Park	7,047.47	47,240.98	40,503.00	6,737.98	116.64
Maint - Ashford Park	1,800.38	10,732.39	12,186.00	(1,453.61)	88.07
Maint - Meadow Vista Park	458.80	22,278.61	22,897.00	(618.39)	97.30
Maint - Christian Valley Park	368.40	1,649.07	1,875.00	(225.93)	87.95
Maint - Railhead Park	6,602.74	11,689.75	5,764.00	5,925.75	202.81

Profit & Loss - Detail
4/1/2025 to 2/28/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - CVCC Park	148.40	6,969.03	7,121.00	(151.97)	97.87
Maint - Overlook Park	729.14	6,645.12	7,277.00	(631.88)	91.32
Maint - Placer Hills Park	148.40	1,270.41	1,222.00	48.41	103.96
Maint - Pocket Parks	173.40	474.03	473.00	1.03	100.22
Maint - Mt. Vernon Park	0.00	0.00	52.00	(52.00)	0.00
Maint - Winchester Park	186.81	1,253.61	1,164.00	89.61	107.70
Maint - Atwood	173.40	2,487.54	6,897.00	(4,409.46)	36.07
Maint - Shockley Park	0.00	0.00	64.00	(64.00)	0.00
Maint - Bike Park	285.40	10,767.16	11,640.00	(872.84)	92.50
Rep/Maint - Skyridge	43.00	43.00	1,906.00	(1,863.00)	2.26
Maint - Ashley Dog Park	148.40	3,604.40	1,095.00	2,509.40	329.17
Rep/Maint - Preschool	0.00	0.00	244.00	(244.00)	0.00
Maintenance - Gazebo	4,680.00	4,680.00	0.00	4,680.00	0.00
Maint - Recreation Comm Ctr	5,227.87	28,184.62	20,175.00	8,009.62	139.70
Maint - Regional Comm Ctr	282.35	28,038.95	29,386.00	(1,347.05)	95.42
Maint - Christian Valley Comm Ctr	3,866.00	5,380.22	1,445.00	3,935.22	372.33
Maint - CVCC Comm Ctr	1,248.26	19,935.20	23,746.00	(3,810.80)	83.95
Maint - Overlook Modular	0.00	331.50	1,603.00	(1,271.50)	20.68
Maint - Regional Tennis/Pickleball Courts	25.00	62.53	368.00	(305.47)	16.99
Maint - RH Soccer A	0.00	6,565.64	8,351.00	(1,785.36)	78.62
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	6,596.33	8,127.00	(1,530.67)	81.17
Maint - Regional Bill Bean Field	25.00	3,107.76	6,249.00	(3,141.24)	49.73
Maint - Regional Field B	25.00	1,497.10	1,427.00	70.10	104.91
Maint - Regional Field C	25.00	3,209.56	3,435.00	(225.44)	93.44
Tree Maint - Rec Park	0.00	5,000.00	5,000.00	0.00	100.00
Tree Maint - Reg Park	0.00	5,000.00	5,000.00	0.00	100.00
Vandalism Repairs Expense	3,914.11	33,302.90	30,038.00	3,264.90	110.87

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Building and Grounds Maintenance	55,996.03	533,759.21	526,287.00	7,472.21	101.42
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	0.00	200.00	284.00	(84.00)	70.42
Property Tax Administration	0.00	76,190.37	71,822.00	4,368.37	106.08
Lafco Fees	0.00	7,358.23	7,360.00	(1.77)	99.98
Atwood - County Collection Fee	0.00	309.51	317.00	(7.49)	97.64
Total Property Tax Administration/LAFCO	0.00	84,058.11	79,783.00	4,275.11	105.36
Salaries Expense					
Wages - (Y.Serv) - Manager	5,656.00	64,894.73	65,782.00	(887.27)	98.65
Wages - (Y.Serv) - Admin Part Time	109.05	363.23	0.00	363.23	0.00
Wages - (Cust Serv) - Full Time	11,776.63	140,949.51	140,898.00	51.51	100.04
Less: Atwood Admin offset	0.00	(1,533.10)	(1,533.00)	(0.10)	100.01
Wages - (Admin) - Full Time	16,169.76	168,743.95	162,087.00	6,656.95	104.11
Wages - (Admin) - Part Time	8,607.22	92,981.99	85,548.00	7,433.99	108.69
Atwood - Admin Wages & Roll ups	0.00	1,533.10	1,533.00	0.10	100.01
Wages - (Admin) - Board Pay	2,500.00	24,750.00	24,750.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	7,019.34	72,217.03	73,385.00	(1,167.97)	98.41
Wages - (Y.Serv) - AE Maint	33.97	443.10	372.00	71.10	119.11
Wages - (Y.Serv) - Skyridge - PT	11,802.59	112,498.72	118,081.00	(5,582.28)	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	2,225.85	97,705.48	98,558.00	(852.52)	99.14
Wages - (Y.Serv) - DC Maint	35.80	1,868.23	1,877.00	(8.77)	99.53
Wages - (Y.Serv) - Reg Day Camp	0.00	26,260.03	26,304.00	(43.97)	99.83
Wages - (Rec) - Full Time	14,961.08	174,290.03	174,093.00	197.03	100.11
Wages - (Y.Serv) - Newcastle- PT	12,017.68	113,097.16	114,125.00	(1,027.84)	99.10

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - NC Maint	0.00	82.01	16.00	66.01	512.56
Wages - (Rec) - Part Time	3.10	889.46	4,096.00	(3,206.54)	21.72
Wages - (Rec) - Adult Softball	0.00	6,629.49	6,932.00	(302.51)	95.64
Wages - (Rec) - Adult Basketball	500.92	4,809.90	4,044.00	765.90	118.94
Wages - (Y.Serv) - Preschool	0.00	24,807.64	36,727.00	(11,919.36)	67.55
Wages - (Aqua) - Aquatics Coordinator	817.78	16,879.43	17,591.00	(711.57)	95.96
Wages - (Aqua) - Aquatic Activities	0.00	6,932.84	7,218.00	(285.16)	96.05
Wages - (Aqua) - Public Swim	665.86	70,439.65	70,713.00	(273.35)	99.61
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	15,957.00	(178.24)	98.88
Wages - (Aqua) - Swim Lessons-PH	0.00	4,113.86	4,114.00	(0.14)	100.00
Wages - (Aqua) - Master Swim	828.37	8,017.30	7,345.00	672.30	109.15
Wages - (Aqua) - Swim Team Coaches	0.00	13,690.41	13,690.00	0.41	100.00
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,733.08	14,733.00	0.08	100.00
Wages - (Fac & Grds) - Fac Attendant - Rec	7,356.39	104,821.35	111,610.00	(6,788.65)	93.92
Wages - (Fac & Grds) - Fac Att. - CVCC	4,060.89	44,318.89	40,290.00	4,028.89	110.00
Wages - (Fac & Grds) - Fac Attendant - Reg	6,137.80	49,427.26	48,337.00	1,090.26	102.26
Wages - (Fac & Grds) - Fac Att Overlook	0.00	26.04	265.00	(238.96)	9.83
Wages - (Fac & Grds) - Management	17,713.17	202,170.36	198,727.00	3,443.36	101.73
Wages - (Fac & Grds) - Recreation Park	28,068.04	305,229.68	298,619.00	6,610.68	102.21
Wages - (Fac & Grds) - Regional Park	18,518.00	174,563.42	193,943.00	(19,379.58)	90.01
Wages - (Fac & Grds) - Ashford Park	4,837.59	50,040.58	46,230.00	3,810.58	108.24
Wages - (Fac & Grds) - Meadow Vista Park	5,534.59	64,724.62	68,270.00	(3,545.38)	94.81
Wages - (Fac & Grds) - CV Comm Center	489.69	4,166.19	4,664.00	(497.81)	89.33
Wages - (Fac & Grds) - Railroad Park	1,604.84	19,204.11	19,331.00	(126.89)	99.34
Wages - (Fac & Grds) - CVCC	1,721.58	18,389.76	22,109.00	(3,719.24)	83.18
Wages - (Fac & Grds) - Overlook Park	1,713.54	14,839.24	16,272.00	(1,432.76)	91.20
Wages - (Fac & Grds) - Placer Hills Park	574.49	13,183.78	14,546.00	(1,362.22)	90.64
Wages - (Fac & Grds) - Pocket Parks	417.90	7,051.29	9,179.00	(2,127.71)	76.82
Wages - (Fac & Grds) - Mt. Vernon Park	63.47	191.88	128.00	63.88	149.91

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Winchester Park	178.93	3,966.57	3,839.00	127.57	103.32
Wages - (Fac & Grds) - Atwood	378.84	6,891.34	5,720.00	1,171.34	120.48
Wages - (Fac & Grds) - Shockley Property	0.00	1,911.34	2,177.00	(265.66)	87.80
Wages - (Fac & Grds) - Bike Park	44.46	2,109.52	7,120.00	(5,010.48)	29.63
Wages - (F & G) Special Events	0.00	6,476.68	8,954.00	(2,477.32)	72.33
Wages - District Administrator	11,659.20	140,663.11	140,854.00	(190.89)	99.86
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	0.00	10,957.73	14,218.00	(3,260.27)	77.07
Total Salaries Expense	206,804.41	2,555,753.83	2,596,548.00	(40,794.17)	98.43
Benefits & Payroll Costs					
Offset for Atwood Roll ups	0.00	313.13	313.00	0.13	100.04
Atwood - Wage Roll ups	0.00	(313.13)	(313.00)	(0.13)	100.04
ER Taxes - Rec	1,108.88	13,542.91	15,266.00	(1,723.09)	88.71
ER Taxes - Aquatics	213.85	14,069.89	14,152.00	(82.11)	99.42
ER Taxes - Youth Services	3,237.81	41,222.07	45,513.00	(4,290.93)	90.57
ER Taxes - Fac & Grds	7,439.32	81,234.25	86,093.00	(4,858.75)	94.36
ER Taxes - Cust Serv	869.85	9,917.02	10,418.00	(500.98)	95.19
ER Taxes - Admin	2,876.24	31,823.50	32,660.00	(836.50)	97.44
Employment Expense - Aquatics	0.00	20.90	21.00	(0.10)	99.52
Employment Expense - Youth Services	0.00	585.85	1,184.00	(598.15)	49.48
Employment Expense - Fac & Grds	0.00	1,033.99	1,241.00	(207.01)	83.32
Employment Expense - Admin	0.00	126.54	127.00	(0.46)	99.64
Fingerprinting Exp - Recreation	0.00	144.75	243.00	(98.25)	59.57
Fingerprinting Exp - Aquatics	32.00	96.00	64.00	32.00	150.00
Fingerprinting Exp - Youth Services	32.00	1,226.75	1,722.00	(495.25)	71.24
Fingerprinting Exp - Fac & Grds	0.00	126.00	314.00	(188.00)	40.13

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Recreation	3,411.02	36,600.15	37,715.00	(1,114.85)	97.04
Benefits Expense - Youth Services	3,152.65	28,601.00	27,538.00	1,063.00	103.86
Benefits Expense - Fac & Grds	26,779.97	254,210.32	268,952.00	(14,741.68)	94.52
Benefits Expense - Cust Serv	2,871.03	31,081.72	31,392.00	(310.28)	99.01
Benefits Expense - Admin	6,190.69	72,379.79	77,233.00	(4,853.21)	93.72
Employer Retirement Exp. - Rec	1,493.83	17,180.15	17,120.00	60.15	100.35
Employer Retirement Exp. - Aquatics	0.00	2,678.16	2,946.00	(267.84)	90.91
Employer Retirement Exp. - Youth Services	2,828.79	37,171.22	43,525.00	(6,353.78)	85.40
Employer Retirement Exp. - Fac & Grds	8,649.75	92,689.17	95,161.00	(2,471.83)	97.40
Employer Retirement Exp - Cust Serv	1,495.38	17,245.07	17,243.00	2.07	100.01
Employer Retirement Exp. - Admin	3,907.75	43,782.16	42,956.00	826.16	101.92
CalPERS Prefunding	0.00	160,914.00	160,914.00	0.00	100.00
Worker's Comp - Rec	310.75	4,153.74	4,422.00	(268.26)	93.93
Worker's Comp - Aquatics	46.51	4,288.62	4,269.00	19.62	100.46
Worker's Comp - Youth Services	787.29	12,037.63	13,931.00	(1,893.37)	86.41
Worker's Comp - Fac & Grds	7,534.18	88,456.51	97,465.00	(9,008.49)	90.76
Worker's Comp - Cust Serv	75.56	952.90	1,006.00	(53.10)	94.72
Worker's Comp - Admin	410.79	4,964.40	5,342.00	(377.60)	92.93
Total Benefits and Payroll Costs	85,755.89	1,104,557.13	1,158,148.00	(53,590.87)	95.37
Fixed Asset Expense					
Fixed Asset Purchases - Aquatics	0.00	35,433.28	36,000.00	(566.72)	98.43
Fixed Asset Purchases - Fac & Grds	0.00	82,328.00	80,700.00	1,628.00	102.02
Total Fixed Asset Expense	0.00	117,761.28	116,700.00	1,061.28	100.91
Capital Improvement Projects					
Fire Loss	(544.85)	1,401.57	8,300.00	(6,898.43)	16.89

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Rec - Emer Gym Roof	4,349.57	23,837.51	13,010.00	10,827.51	183.23
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	5,000.00	(180.00)	96.40
Marriott Meadows- Const Doc & Related Woi	0.00	124,004.17	115,540.00	8,464.17	107.33
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	0.00	103,714.37	115,000.00	(11,285.63)	90.19
Rec - Beggs Staircase	0.00	1,127.68	1,000.00	127.68	112.77
REG - Drinking Fountain Installation	0.00	20,505.51	20,400.00	105.51	100.52
Total Capital Improvement Projects	3,804.72	476,648.34	478,572.00	(1,923.66)	99.60
Debt Service					
Recreation Park Lease	0.00	2,407.06	2,382.00	25.06	101.05
Principal Lease Payment- Sterling Bank	0.00	127,000.00	127,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	26,616.60	26,617.00	(0.40)	100.00
Total Debt Service	0.00	156,023.66	155,999.00	24.66	100.02
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	58,931.00	67,900.00	(8,969.00)	86.79
Transfers Out - Contingency Fund	(70,000.00)	0.00	0.00	0.00	0.00
Transfers Out - CEPPT Trust	233,129.48	233,129.48	0.00	233,129.48	0.00
TOTAL OTHER EXPENSING SOURCES	163,129.48	947,060.48	722,900.00	224,160.48	131.01

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 2/28/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Expenditures	\$437,217.13	\$6,121,670.10	\$6,279,576.00	(\$157,905.90)	97.49%
Net Revenue Over Expenditures	(\$305,571.85)	\$849,365.42	\$575,968.00	\$273,397.42	147.47%
NET REVENUE OVER EXPENSES	\$305,571.85	(\$849,365.42)	(\$575,968.00)	(\$273,397.42)	147.47%

5.4 Cover sheet – District Administrator contract amendment – COLA

Auburn Area Recreation and Park District (ARD) Finance Committee, March 2026, Board of Directors' Meeting, March 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve an amendment (Amendment #5) to the District Administrator's contract for a Cost of Living Adjustment (COLA)?

Background

Staff is recommending a 3.25% COLA per the agreement with Local 39, which was approved by the Board, March 2025.

Per the **existing** ARD District Administrator's contract:

3. Salary

- a. District Administrator's annual salary shall be one hundred fifty-one thousand, five-hundred and sixty-three dollars (\$151,563) per year for the term of this contract for the performance of the duties of the District Administrator. Said salary shall be payable in twenty-six (26) equal by-weekly payments. When only a portion of any year or month is served, the District Administrator's salary shall be prorated to reflect such service. (Amended July, 2025)
- b. In lieu of annual step increases, on September 1st of each year, the District Administrator's salary shall be increased by the percentage increase found in CPI-Urban with the consent of the District Administrator, provided the District Administrator's most recent performance evaluation, as required by Section 7, is "satisfactory" or better for the preceding year. Should the District Administrator's evaluation not be "satisfactory" or better, his salary shall not be adjusted.
- c. Further, the Board reserves the right to increase the annual salary of the District Administrator at any time by any amount, with the consent of the District Administrator. Any adjustment in salary made during the life of this contract shall be in the form of a written amendment, and shall become a part of this contract. It is provided, however, that by so amending this contract it shall not be considered that the District has entered into a new contract with the District Administrator.

A proposed amendment (Amendment #5) to the District Administrator's contract is attached.

This proposed amendment would raise the District Administrator's yearly salary to \$156,488.

Recommendation for the Board of Directors

The Finance Committee provided a positive recommendation and sends this to the Consent Calendar for the Board of Directors to review and approve.

Alternatives Available to the Board of Directors

1. Do not recommend amending the District Administrator’s contract
2. Request more information and bring back to a subsequent meeting

Fiscal Impact

The Fiscal Impact of a 3.25% increase in the District Administrator’s annual salary is 4,925 per year. There is approximately \$644.37 in “roll-up” costs, broken out as such:

FICA	6.2%
MED	1.45%
W. Comp	1.88% (*107% exp mod)
457 match	2.5%
CalPERS	12.74%

The total fiscal impact is as follows:

Salary	4,925.00
Roll-ups	661.70
Total fiscal impact	\$5,586.70

This amount is included in the FY 26/27 budget.

Attachments

Proposed Amendment #5 to the July 27, 2023 contract between ARD Board of Directors and District Administrator Kahl Muscott.

5.5 Cover Sheet for COLA Wage Increase

Auburn Area Recreation and Park District (District) Finance Committee Meeting, March 2026; Board of Directors' Meeting, March 2026

The Issue

Shall the Auburn Area Recreation and Park District provide a COLA (Cost of Living Adjustment) of 3.25% effective April 1st, 2026, to all employees based on the Union Contract for 2025-2028 and previously approved COLAs?

Background

The annual Union negotiations for 2025-2028 were approved in March of 2025 including COLAs of 2.5% in 2025, 1%-4% in 2026, and 1%-4% in 2027 based on the CPI as of the prior October with a minimum of 1% and a maximum of 4% annually for each of these years if the District has met minimum revenue limits. The District has met those revenue limits. Due to a government shutdown, there was no data available for the October CPI, so we are using an average of the prior CPI (August, which was 3.3%) and subsequent CPI (December, which was 3.2%) to come up with 3.25% for this year. This idea of averaging the two numbers has already been discussed with the union representative, who agreed with the 3.25% number for this year.

California CPI for the last 4 years:

2021-2022	6.5%	ARD gave 4%
2022-2023	5.6%	ARD gave 4%
2023-2024	3.2%	ARD gave 3.2%-9%
2025-2026	2.5%	ARD gave 2.5%

ARD Policy on salary schedules:

2.20 Salary Schedule Ranges

The salary schedules and hourly wage schedules for District employees are established by the District Administrator and approved by the Board of Directors. Salary schedules and hourly wage schedules shall be reviewed periodically. Should the Board of Directors approve an increase in a salary or hourly wage schedule for a job description, all employees in the job description may receive a commensurate salary or wage increase, based on recent minimum wage or other salary adjustments.

Recommendation

The Finance committee forwards this to the Board of Directors with a positive recommendation to the consent calendar. These changes are based on the agreement with the Union MOU that the Board approved in March 2025.

Fiscal Impact

2026-2027: \$83,531. This amount will be included in the final FY26/27 Budget.

Attachments

List of each position at ARD and the change to the corresponding pay scale

Job Description Changes 2026-2027

Youth Services and Aquatics

3.25% COLA Wage Increases - April 1, 2026

<u>Youth Services Program Leader I & Preschool Teacher 1</u>					
Wage Scale					
Current	17.32	to	21.90		
New	17.88	to	22.61	3.25%	
<u>Youth Services Program Leader II & Preschool Teacher 2</u>					
Wage Scale					
Current	18.89	to	23.73		
New	19.50	to	24.50	3.25%	
<u>Youth Services Associate Site Director (License Exempt)</u>					
Wage Scale					
Current	20.15	to	26.22		
New	20.80	to	27.07	3.25%	
<u>Youth Services Program Leader III & Preschool Teacher 3</u>					
Wage Scale					
Current	21.01	to	27.58		
New	21.69	to	28.48	3.25%	
<u>Youth Services Program Site Director</u>					
Wage Scale					
Current	23.06	to	30.09		
New	23.81	to	31.07	3.25%	
<u>Youth Services Manager</u>					
Wage Scale					
Current	34.10	to	46.93		
New	35.21	to	48.46	3.25%	
				<u>Aquatics Coordinator</u>	
				Wage Scale	
Current	25.92	to	32.85		
New	26.76	to	33.92	3.25%	
				<u>Master Teacher</u>	
				Wage Scale	
Current	26.73	to	35.65		
New	27.60	to	36.81	3.25%	

SECTION: 6.0

BOARD AND VANDALISM REPORTS

INFORMATION:

SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
March, 2026

- Staffing: we will have one opening for a FT Park Worker position effective 3/27/26. Staff will be working on hiring for that position.
- As of the writing of this report, drying and clean up from the CVCC downstairs flood continues, with many fans and dehumidifiers working to dry things out. Testing for lead and asbestos has also occurred (results pending). The results from these tests will determine how long it will be before everything can be moved back. Staff is investigating the cause of the leak.
- Fishing Derby: staff are doing what they can to help ensure that the Fishing Derby can still take place on 3/28. CA Dept. of Fish and Wildlife will not stock a pond with trout if it is above 65°. Average pond temperatures as of this writing have been around 66°. The plan that has been working, to some degree, is to lower the pond a bit and fill it with the cooler water. When we lower the pond, the water comes off the top, which is where the warmer water is located. We are really fighting Mother Nature and the recent heat wave on this. Reps from the Placer Sportsmen have inquired about getting more water in the pond. That is difficult right now as we are only receiving winter-water, and our existing ditch system feeding the pond is inundated with difficult-to-repair leaks.
- The Beggs Field score booth stair replacement project has been pushed back to July. We were going to start in March, however Auburn Little League expressed a lot of concern about this work happening during the season. Luckily the contractor had no issues waiting until July to start the project.
- The transmission on the 2024 Ford Maverick will need to be replaced. This has more to do with the electronics that control the transmission than the transmission itself. This is all warranty work, but still leaves us down a vehicle until it is repaired.
- PCWA will be making repairs to the canal that feeds Auburn Ravine, up above Ashford Park. This work is set to begin in mid-March and last for a month. Because of this, Auburn Ravine will have little to no water, which means the Ashford Park pond will be receiving little to no water. This will most likely cause the pond to recede quite a bit.
- Interviews for the Administrative Services Manager position occurred this month. As of the writing of this report, 7 candidates were interviewed, with 4 making it to the second round.
- Director Ingle worked with with Kasey Casl to share Sue's yummy Pesto Madness caprese at the Celebrity Chef event.

Meetings and events attended or scheduled to attend

- 3/2: Patrick Sutton, ARD attorney (part of CAPRI) review of ARD leave policy
- 3/3: Rotary
- 3/4: CPRS DII Administrators meeting in Roseville
- 3/4: SB 827 training
- 3/6: Laura Ritchie, Auburn Symphony Executive Director re: partnership opportunities
- 3/10: Rotary
- 3/11: Netsuite training
- 3/12: Celebrity Chef prep
- 3/16: Placer County Hazard Mitigation Planning Committee
- 3/17: Admin. Services Manager interviews
- 3/18: A&D Committee
- 3/18: Finance Committee
- 3/18: Policy Committee

- 3/19: Admin. Services Manager interviews
- 3/24: Rotary
- 3/25: Admin. Services Manager interviews
- 3/26: ARD Safety Committee meeting
- 3/27: Roller Skating Night set up and event
- 3/31: CARPD GM Round table
- 3/31: Rotary

Veona Galbraith
Administrative Services Manager
Report to the Board of Directors
February, 2026

Date: 3.10.26
March Financials Summary Report
Period Covered: February 2026

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:** \$6,971,036 YTD
- **Budgeted Revenue:** \$6,855,544 YTD
- **Variance:** **+\$115,492**

Significant Variances:

1. Program Revenue

- **Actual:** \$1,593,323
- **Budgeted:** \$1,561,485
- **Variance:** **+\$31,838**
- **Explanation:** Youth Basketball has brought in \$12,583 over budget estimates. Event sponsorships came in at \$5,040 higher than expected.

2. Miscellaneous Revenue

- **Actual:** \$94,100
- **Budgeted:** \$59,265
- **Variance:** **+\$34,835**
- **Explanation:** Facilities and Grounds' misc income included wages that were expensed for the roof loss at Rec Gym, which the insurance company reimbursed.

3. Grants and Donations

- **Actual:** \$76,076
- **Budgeted:** \$43,403
- **Variance:** **+\$32,673**

- **Explanation:** Youth Services have been receiving Grants that were not expected, YTD \$19,708.

Expense Overview

- **Total Expenses:** \$6,121,670 YTD
- **Budgeted Expenses:** \$6,279,576 YTD
- **Variance:** -157,906

Significant Variances:

1. Operations & Supplies

- **Actual:** \$527,797
- **Budgeted:** \$556,580
- **Variance:** -\$28,783
- **Explanation:** Small Tools expense is under by \$14,203 and Gas Mileage expense is under by \$6,581. It is anticipated these expenses will even out over time.

2. Utilities

- **Actual:** \$222,597
- **Budgeted:** \$258,175
- **Variance:** -\$35,577
- **Explanation:** The largest two anomalies are Gas/Electric at CVCC running \$6,782 under budget and Gas/Electric at Sierra Pool running under \$15,245. I believe these line items will be true savings for the District. Staff's estimates were originally too high.

3. Salaries Expense

- **Actual:** \$2,555,754
- **Budgeted:** \$2,596,548
- **Variance:** -\$40,794
- **Explanation:** Salary expenses are under budget in Facilities and Grounds and Youth Services, with the closure of the Preschool.

4. Benefits & Payroll Costs

- **Actual:** \$1,104,557
- **Budgeted:** \$1,158,148
- **Variance:** -\$53,591
- **Explanation:** Salaries Expense savings will be directly related to savings in this area as well.

Summary and Recommendations

Recommendations:

- No recommendations at this time.

Veona's Appointments to Note for February:

- 9 Oracle NetSuite meetings (5 each 1-hour, 3 each 2-hour meetings)
- 5 UKG Payroll meetings

- 4 Manager Budget Meetings
- SB827 Fiscal & Financial Training Webinar
- CIP Meeting

Mike Scheele

Landscape Architect/Project Manager

Report to the Board of Directors

March, 2026

RECREATION PARK

- **Gym Roof Failure:** Initial punchlist work has been completed and staff is working with the contractor and insurers on final payments and other close-out procedures. The solar panels are not working for some reason. The electrical sub-contractor that did the removal/re-install has been contacted and they have provided photos and a write up showing that the inverters were in "fault" (not working condition) before they began work. Also, they were getting the same power INPUT readings before and after the project. So, staff has brought in a new solar maintenance contractor (California Solar) to help diagnose the situation. Previous solar maintenance contractor was not responding in a timely manner.
- **North Playground:** Play structure needs to be replaced and is planned as a Lower Grades (2-5 year old) design. Public voting and turnkey "vendor install" process will be used again. Project has been pushed out to next fiscal year.
- **North Playground Path of Travel:** Concrete walkway ADA path of travel has been re-designed to come off the NE corner of the gym by the splash pad instead of across the lawn. A separate, shorter non-ADA concrete path will be constructed to come off of the main asphalt path for parents with strollers. Staff is in process of finalizing the drawings for this work and will be obtaining budget pricing from a contractor prior to being officially put out to bid. Project has been pushed out to next fiscal year.
- **Beggs Field Scoreboard Replacement:** Staff has initiated the permit for this work through the City of Auburn and obtained the required structurally engineered post and footing designs. Staff is awaiting sponsor logos from Little League in order to place the order for the scoreboard. Auburn Little League has been working in the background getting a licensed contractor lined up to do the work.
- **Beggs Field Score Tower Staircase Replacement:** Contract has been awarded to Pridex Construction Group Inc. and staff is in the midst of getting the contracts signed and securing the required bonds and insurance. Project construction has been pushed out to July 1, 2026 to not interfere with upcoming Little League season. A preconstruction site visit was made with the contractor and it was discovered that the existing pad the stairs rest on will need to be removed and replaced as well. Staff is obtaining change order pricing from the contractor.

MEADOW VISTA & PLACER HILLS PARKS

- **Meadow Vista Park Ballfield:** SFL's contractors have just installed the two concrete pads for the sheds/snack shacks. Shed placement and dugout bench installation are the only items of work remaining. Sheds have been installed-staff is not sure about the dugout benches at this time.

ASHFORD PARK

- **Spillway Repairs & Asphalt Pave to Garage:** Safety issue of the tripping hazard at the spillway surface has been repaired and staff is working on a new concrete spillway design that will also incorporate a stem wall below to prevent the pond from undermining the pavement (as it currently is doing). New asphalt paving work from spillway to the garage will be pushed out to next fiscal year for spring work when weather conditions are favorable.
- **Maintenance Garage Improvements:** Before the driveway paving project can be done, the frontage at the maintenance garage needs concrete work improvements. Concrete pad of the garage needs to be modified to eliminate a gap under the rolling door and a concrete swale will be installed to help with drainage. The area sits in a low spot below two hills and receives a large amount of rainfall runoff creating very muddy conditions.
- **Pond Culvert Blowout/Sinkhole:** Note: This project likely needs to be completed/resolved before the two above can take place as this work will shut down the paved access path right at the dog park entrance. Staff has hired a contractor to peel back the chain link fence and clear out the blackberries at the culvert inlet (back near the train tracks). Once this is done staff has a pipeline inspection contractor lined up to video tape the interior of the pipe (approximately 270 LF). Hopefully the footage will show that there is "solid" pipe on the upstream side of the collapse so that a new pipe can be connected to it and the entire length from that point into the pond can be replaced with a concrete or PVC pipe. Contractor exposed the upstream inlet today and upon inspection, the pipe bottom was rusted out for at least 30 feet into the pipe. It will still be helpful to videotape the entire length, especially down towards the pond so staff is proceeding with this.

OVERLOOK PARK

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Project:** The first round of drawing comments from Placer County have been received and they are much more extensive than anticipated. Staff is coordinating with the design consultant and will be setting up a meeting with the county to see if some of the comments/revisions/requested studies can be waived. Concurrently, staff is working with Nevada Irrigation District to complete applications for the parks two new water services (domestic and irrigation). Also working with the Placer County Air Pollution Control District to make sure their requirements are included in the bid documents.
- **Dry Creek Picnic Area Playground Replacement Project:** Project was completed and opened back up to the public the day before Thanksgiving. This is a lower-grades play structure designed for 2-5 year olds but older kids can of course use it as well.
- **Pickle Ball and Tennis Court Crack Repair/surfacing Project:** Courts were monitored this winter for water damage and a long French drain project partially surrounding the courts has been added to the project list. When installed, it is hoped that this drainage system will remedy the suspected water intrusion under the paved surfaces. This French drain is proposed to be pushed out to 27/28 fiscal year due to workloads. A slip-sheet repair system, also on the project list, is now proposed to be pushed out to 28/29 fiscal year.

CANYON VIEW COMMUNITY CENTER (CVCC)

- **CVCC Basement Flood:** On 3/18 the water heater infill line in the basement burst and began flooding the entire bottom floor as the drain in the water heater room was overwhelmed. A flood response contractor was immediately contacted and has removed floorboards in almost the entire basement and has about 30 fans and moisture removal units installed and running. Two ends of the bike park irrigation mainline, in different locations, also blew out at the same time. CAPRI has been alerted.
- **Bike Park:** District purchased additional soil for the planned Pump Track Refurbishing Project which started the week of 3/16. ATA will be primarily taking lead on this and has hired the previous bike park earthwork specialist (Randy Spangler). This work is underway but has been stopped due to the apparent street main water hammer blowouts that occurred on 3/18. Two mainline hose bibbs blew out and started a geyser at the likely the same time the building water heater blew out. Staff is in process of repairing the pipes.

RAILHEAD PARK

- **New Irrigation Pump & Filter:** New pump was installed/project completed at the end of April. Staff is monitoring the new radio control equipment that was installed to ensure that it is working properly as the previously installed antennas were not communicating properly. Staff will be getting quotes to enclose the new pump station with a chain link fence/gate to protect the new antenna.

WINCHESTER/SUGAR PINE RIDGE PARK

MISCELLANEOUS ITEMS

- Contact and coordination with Placer Hills Youth Soccer Club regarding them replacing and moving their storage sheds at Winchester and Meadow Vista Parks. Continued coordination with Meadow Vista Park Partners (MVPP) regarding their next projects. Preliminary discussions with MVPP and the Pickleball Club regarding lights at the MV Pickleball courts and possible locations of new courts. Inspections of the annual fall planting replacements at Atwood and Railhead Parks. Coordination of installation of new bike racks at Overlook Park. Updates of monthly Board reports and Project Activity Reports etc.

Jesse Williams

Facilities & Grounds Manager

Report to the Board of Directors

February, 2026

American River Canyon Overlook Park, Ashford Park, Atwood Park, Canyon View Community Center, Christian Valley Park, Meadow Vista Park, Placer Hills Park, Railhead Park, Recreation Park, Regional Park, Placer Hills Park:

- Lead testing for our drinking fountains was completed.

Placer Hills Park:

- Lifeguard First Aid and Safety serviced our eye wash station for the pool.

Meadow Vista Park:

- Serviced the Polaris Ranger.

Christian Valley Park:

- Shine Plumbing and Drain replaced the hot water heater in the community center.

Railhead Park:

- Started working on getting full remote irrigation system access and numerous other advanced water management features from any web-based device.

Recreation Park:

- Lifeguard First Aid and Safety serviced our eye wash station for the pool.
- Serviced the John Deere HPX 4x4 Traditional Utility Vehicle.
- Serviced one of the Great Northern Trailer Work's 14K Low Pros.
- Started the preliminary stages of repairing the large gazebo.
- Continued replacing the entrance mats to the community center.
- Installed ventilated shelving for storage for Youth Services and Customer Service.

Regional Park:

- Continued repairing the Facilities and Grounds shed #1.

Other:

Advances in mower technology are reshaping how our Landscape Crews mow. In response to pressures ranging from labor shortages to rising maintenance expenses, today you will see our Landscape Crews using mowers with larger horsepower engines to accommodate for larger cutting decks to maximize productivity and/or electrically powered mowers as they offer lower maintenance costs.

When we notice repair costs starting to spike for a machine, it gets flagged to initiate a replacement process which typically puts the replacement machine in one of those two categories (larger or electric). This of course brings about operational changes of its own, as our Landscape Crews must adapt their routines to either accommodate these larger mowing paths or get use to the concept of swapping batteries and paying attention to charge times.

Mark Brunner

Recreation Services Manager

Report to the Board of Directors

March, 2026

- Winter Adult Basketball League is ongoing. Starting March 19, the games will be played at Regional Gym.
- Spring Men's and Women Adult Softball is full with 9 teams registered for both leagues. The season will begin on March 19. Coed Adult Softball will begin their season on March 20.
- YDL season came to an end on March 3. It was a successful season with very little issues throughout.
- Some of our YDL teams played at the Golden One Center for a special on the court experience on March 11. Teams had the opportunity to sign up for this experience back in November.

- The Summer Recreation Guide will be mailed out to the public on April 3. All of our instructors have turned in their camp and class information on time. The cover of this summer's guide will feature our event Parks and Big Trucks.
- For the Summer Guide, we have partnered with a new business in town called Lake View Ranch. Lake View Ranch will be offering Adult Horse Training classes. This ranch is located in Newcastle.
- Water Aerobic classes will be starting in April. These spring classes will be held on Mondays and Wednesdays from 2:30-3:30pm. Patti Waskowiak will be the instructor for these classes.
- Spring Break Lifeguard Course will begin on March 27th. The class has 10 participants registered. We will offer a second class in the middle of April. That class currently has 11 participants registered.
- Swim Lessons will open for registration on April 1. Classes will begin on June 8.
- Placer County Health will be installing a sunscreen dispenser at the Sierra Pool and Placer Hills Pool this summer. We will be their first locations in Placer County to get a sunscreen dispenser installed.
- For the Floating Egg Hunt our six table vendors will be Auburn Gymnastics, IFC, Auburn Kiwanis, Turns and Tumble Ballet, Live Oak Waldorf, and Precision Orthodontics. Buyside's youth group will be providing 10 volunteers to help. This event will be held on April 4 at the Sierra Pool.
- Roller Skating Night will be on March 27 at the Regional Gym. This event is a fundraiser for the Youth Services Discovery programs. To help with the event, we have once again partnered with the Auburn Outlaws, A-Town Alliance, Beats By Lyrics Leaders, and Crush Skate rentals.
- Movie In The Park will be on July 11th at Recreation Park. The feature film will be Zootopia 2. At this event, we will be opening the Sierra Pool and hosting a free family night swim from 6-8pm. In addition, we will be partnering with Placer County Human Services and will be offering a free Resource Fair for the community. Placer County Human Services expects to have 15 local vendors at the event.
- Non-Food Vendor forms for Party In The Park, Food Truck Fiesta, Ain't Necessarily Dead Fest, and the Harvest Festival will be available on April 1.

Kasey Casl

Youth Services Manager

Report to the Board of Directors

March, 2026

Noteworthy this month:

- 3/12 Director and Program Leader summer planning meeting to finalize weekly themes and deadlines for summer camp planning.
- 3/13 The dishwasher installation was completed in the Day Camp Modular 1.
- This month we kicked off our hiring for the summer season, as well as permanent part time staff. The job posting has now been taken down. We will be hiring 8-10 staff. Two staff will likely be hired as permanent year-round, and 6-8 staff will be part time seasonal. This number includes several seasonal staff that will be returning from last year.
- 3/27 is the Roller Skate Night Youth Services fundraiser
- Spring Break Day Camp will be taking place 3/27-4/6. Campers and staff are looking forward to a nature themed week full of learning about gardening, rain & rainbows, birds, frogs, and fish.

Looking ahead:

- 4/1 Priority Registration for Summer Day Camp
- 4/8 Open Registration for Summer Day Camp
- 4/9 Director meeting

Manouch Shirvanioun
Customer Service/Marketing Manager
Report to the Board of Directors
March, 2026

- Auburn Little League's Opening Day: March 21
- 76th Annual Fishing Derby at Regional Park hosted by Placer Sportsman Inc on March 28
- Staff input the summer programs in the system to become available for registration on March 20th
- Reviewed and approved Fee Waivers
- Attended Auburn Chamber Board meeting, ambassador visits, and mixer
- Leadership, Auburn Executive Committee meetings

<u>FEB VANDALISM REPORT</u>		<u>LABOR COSTS</u>	<u>MATERIAL COSTS</u>
2/13/2026	Ashford Park - Check Jobber CC	\$58.24	\$389.16
2/13/2026	Ashford Park - Reciprocating Saw - Ashford Break In	\$128.80	\$299.23
2/13/2026	Recreation Park - 3 Stop Signs	\$207.52	\$353.79
2/13/2026	Regional Park - 20 Gallon Trash Cans SS but CPA SCW 2 pc	\$28.51	\$83.04
2/13/2026	Regional Park - 10 Insert Nut Type-D Hammer Zinc	\$207.52	\$56.68
2/13/2026	Regional Park - Drop Down Signs - A Field	\$207.52	\$48.50
2/13/2026	Regional Park - Trap Hinge Drop Sign Repair - B Field	\$207.52	\$9.16
2/20/2026	Regional Park - Lumber and Trim	\$172.72	\$642.16
2/20/2026	Regional Park - 12" x 12" Split Y Security Louver	\$58.24	\$1,883.65
2/27/2026	Regional Park - Faucet Wrench Insert Nut Headlamp	\$207.52	\$31.56
2/27/2026	Regional Park - PVC Shear Insert Nut Cap Screw	\$25.94	\$41.04
2/27/2026	Regional Park - Corless Caulk Gun Stick Plump Cap Screw	\$25.94	\$51.82
2/27/2026	Railhead Park - Bosch Sanding Disc	\$90.68	\$6.42
2/27/2026	Railhead Park - Max Trip Flap Disc	\$90.68	\$17.90
		Total Labor for Feb	\$3,914.11
		Total Labor for Feb	\$1,717.35
		Total Labor for Fiscal Year 2025-26	\$5,308.24
		Total Labor for Fiscal Year 2025-26	\$5,308.24
		Total Labor for Fiscal Year 2024-25	\$38,468.63
		Total Labor for Fiscal Year 2024-25	\$3,524.82

8.1 Cover sheet – Renaming Recreation Field after Carl Swain

Auburn Area Recreation and Park District Policy Committee March, 2026; Board of Directors meeting March, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) consider naming Recreation Field after long-time Auburn Little League coach and supporter Carl Swain?

Background

Recreation Field is the smallest of the three baseball fields at Recreation Park (123 Recreation Dr. Auburn). The primary user of this field is Auburn Little League.

Carl Swain has been coaching the youngest Auburn Little League players on Recreation Field for over 50 years. Carl's support and leadership have touched the lives of thousands of children that grew up in the Auburn area. Beginning in approximately 2022, a group of former players, parents and coaches began talking about renaming Recreation Field after Carl. That effort saw a surge of support starting in later 2025. ARD has received several emails of support for this proposal, including from Auburn Little League. A copy of those emails is attached.

ARD Policy on naming facilities and creating memorials is as follows:

XVI. Naming Public Facilities

During the master-planning phase and/or prior to Board approving final plans and specifications on any park or public building, an open period of approximately two weeks will be announced giving individuals, staff and the Board an opportunity to suggest names for the facility.

A press release will be sent out notifying the public, and interested individuals could submit the appropriate form giving staff some information regarding the suggested name. Names should be submitted to the District Administrator.

Staff, along with an established committee or selection committee, will review all names and prioritize and recommend a name for finalization by the Board of Directors. The Board would receive all names submitted along with the staff/committee evaluation.

Land or gifts with deed restrictions may not follow these guidelines.

Names must be in accordance to District policy as noted.

A. Parks:

1. Name to reflect geographical location, historical references or feature of park, or significant or unusual natural features.
2. Named after a significant individual(s).

B. Buildings:

1. Name to reflect the services provided in facility.
2. Name to reflect geographical location.
3. Named after significant individual(s).

C. Criteria for naming a facility after an individual:

1. Individual must have made a significant contribution to the facility by:
 - a. Donation of land or large financial contribution to the facility.
 - b. Contributed substantially and improved the quality of life in the Auburn Area Recreation and Park District (Area 5). This could relate to involvement with parks and recreation or other public agency.
2. Each public facility or place within parks, such as ball fields, groves, walkways, trails and buildings could be named after selected individuals in their honor as desired and appropriate.

D. Criteria for creating memorials in an individual's name:

1. Individual must have made a significant contribution to the facility by:
 - a. Donation of land or large financial contribution to the facility.
 - b. Contributed significantly and improved the quality of life in the Auburn Area Recreation and Park District (Area 5). This could relate to involvement with parks and recreation or other public agency.
 1. The memorial should be a non-living, low maintenance improvement, which should serve a purpose to the District, for example, a bench with a plaque. All costs of the improvement shall be the responsibility of the donor. The donor may submit information and recommendation to the District Administrator regarding relevant history of the person to be memorialized, type of improvement desired and verbiage requested. Final decisions regarding the improvement, including, but not limited to, materials, equipment, location and labor will be made by the District.

E. Criteria for Memorial Tree plantings

1. Memorial Trees may be planted in District Parks as approved by the District. A plaque no larger than 5" x 7" can be requested to be placed by the base of a memorial tree on a case-by-case basis. All costs for the tree planting, including a plaque, shall be the responsibility of the donor. Final decisions regarding the tree species, location and labor will be made by the District.

A press release announcing this proposed renaming was sent on March 4th to the Auburn Journal. An article ran shortly thereafter.

ARD posted information about the proposed renaming on its Facebook Page on March 5th.

Recommendation for the Board of Directors

The Policy Committee sent a positive recommendation to the Board of Directors to rename Recreation Field after Carl Swain.

Fiscal Impact

Minimal to no fiscal impact

Attachments

Letter and emails supporting renaming Recreation Field after Carl Swain



Dear Mr. Muscott,

On behalf of Auburn Little League, I am writing to formally express our support for renaming Recreation Field in honor of Carl Swain in recognition of Carl's 50 years of service as a parent, coach and manager within Auburn Little League.

For five decades, Carl has been an active participant in our league and a steady, positive presence in the community. He has coached generations of players while consistently emphasizing fundamentals, sportsmanship and a love and respect for the game. Carl's impact transcends the box score. Many of the parents now cheering from the bleachers were once players in his dugout, and they are eager for their own children to learn the game under the same principles Carl instilled in them. His fifty-year tenure isn't just a measure of time; it is a testament to a legacy of mentorship that has shaped the character of countless Auburn citizens. He has always treated players, coaches, umpires and families with patience and integrity.

Beyond his tactical knowledge of the game, Carl has been a pillar of the 'Auburn Way'—demonstrating that winning is secondary to how one carries themselves on and off the diamond. Carl has personified the selfless volunteerism that allows leagues like ours to thrive.

Renaming Recreation Field in his honor would be a fitting recognition of the time, dedication, and commitment to Auburn and the Auburn Little League community. It would ensure that his decades of quiet, tireless dedication are remembered by every young athlete who steps onto the grass and would serve as a permanent reminder that the heart of baseball in Auburn isn't just found in the games played, but in the leaders who devote their lives to the youth of our community

Thank you for your consideration and the continued partnership with Auburn Little League and the families and community that we all support.

Warm regards,

Jamie Baldwin
President – Auburn Little League
presidentbaseball@auburnlittleleague.org

Dear Kahl and the ARD Board,

My name is Fernando Viña, and I'm writing to support renaming the baseball field in Auburn after Carl Bradford Swain and his incredible 50 years of coaching in Auburn Little League.

I was fortunate to play nearly 13 seasons in Major League Baseball where I was an All-Star and earned multiple Gold Glove awards. But before any of that, I was just a little kid on a local field with a dream. That's where it all starts. Carl has always understood that.

Yes, he teaches the fundamentals and mechanics of the game — but what really makes him special is the life lessons he teaches along the way. Work ethic. Resilience. How to handle failure. How to keep going.

Carl has been a mentor and a close friend of mine for many years. During my playing career, he would call me and remind me that if you want success, you're going to have to go through failure first. That stuck with me. It's a lesson that applies far beyond baseball, and it's something I've carried with me throughout my life.

Over 50 years, Carl hasn't just coached baseball. He's shaped young people. He's built confidence. He's helped kids believe in themselves. The impact he's had on this community is something you can't measure in wins and losses. Fields are where dreams begin - I know that firsthand. Renaming that field after Carl would be a meaningful way to honor someone who has given so much of his time, energy, and heart to the kids of Auburn.

I'm proud to call him my friend, and I can't think of anyone more deserving of that recognition.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in black ink that reads "Fernando Viña". The signature is written in a cursive, flowing style.

Fernando Viña

Emails supporting renaming Recreation Field after Carl Swain

My name is Andy Launier, and I had the privilege of playing for Coach Carl Swain in Auburn Little League. I'm writing in full support of the effort to rename the field in his honor.

Coach Swain was my first Little League coach, and that has always meant a lot to me. Some of the best years I've ever had in baseball were playing for him. He taught me the fundamentals of the game, but more importantly, he taught me that baseball is about having fun and playing for the love of it.

Over the years, I had the opportunity to continue my career and eventually play professional baseball. I was fortunate to be drafted and compete at the next level, but the foundation of my love for the game started on that field with Coach Swain. Not many coaches I had along the way were like him. He made it special. He created an environment where kids enjoyed coming to the ballpark, worked hard, and supported each other.

When I talk about my baseball journey, I'll always be proud to say that Coach Swain was my first coach. That means something to me. His impact goes far beyond wins and losses — it's about the memories, the confidence he built in young players, and the lifelong appreciation for the game he helped instill.

Renaming the field in his honor would be a meaningful and well-deserved tribute to someone who has given so much to generations of players in Auburn.

I'm grateful for the years I had playing for him and for everything he taught me.

Sincerely,

Andy Launier

Hi Kahl:

I have just become aware of the idea of renaming Rec Field after Carl Swain.

My family and I have lived in Auburn for forty years, and have participated in all kinds of ARD sports and activities, from youth basketball, soccer, swimming, adult coed softball and soccer, and of course Little League.

Carl has been The Ironman of Auburn Little league, coaching for a truly extraordinary fifty years. I coached with Carl for several years and had the opportunity to observe how he

interacted with kids and their families, how he understood and taught baseball skills, and how he demonstrated by example what good sportsmanship really means.

Carl is always positive, and teaches baseball (and coaching) skills with grace and good humor. He truly has been an exemplary role model for five decades of Auburn youth.

Honoring Carl by renaming Rec Field for him would be a wonderful and well deserved recognition of one of Auburn's finest. I endorse this idea completely and hope to be able to attend the dedication ceremony.

Sincerely,

Kent Jackson

Auburn, CA

Hello Kahl,

My name is Zack Hoyer and I am writing you to request that the ARD rename Recreation Field to Carl Swain Field.

Carl was my little league coach over 40 years ago. I've known him most of my life, and as you I'm sure know, he was a great coach and he is a great guy.

Carl always took the time to make sure every kid was having fun and learning the game. Whenever I saw him over the years, he was always quick to say hi. He'd always ask me how I was doing, we would talk about the Giants, and even if it had been years it felt like we had just talked the day before.

He's done so much for the town of Auburn, and the little league program. I can't think of anybody more deserving to have that field named after them.

Thank you for your time,

Zack Hoyer

Dear Director Muscott,

I am writing to express my strong support for renaming the recreation field in honor of Carl Swain. For 50 years, Carl has made an extraordinary impact on Auburn Little League and the countless families who have been part of the program. His dedication, leadership, and

commitment to the kids in our community have helped shape not only better ballplayers, but better young people.

I had the privilege of coaching my son, Kael Lumbert, alongside Carl, and it was an incredibly positive experience. Carl consistently demonstrated patience, integrity, and a genuine love for teaching the game. He created an environment where players felt encouraged, supported, and motivated to do their best. His influence extends far beyond the field and has left a lasting impression on so many families, including mine.

Renaming the field in his honor would be a fitting tribute to his decades of service and the meaningful difference he has made in Auburn. Thank you for your consideration.

Sincerely,

Andrew Lumbert

Hello Kahl,

The purpose of this message is to express my support for renaming Recreation Field to honor the 50 years of dedication of Coach Carl Swain. Coach Swain was my coach on Sierra Pipe back in 1983! I remember him fondly, and I remember the love for baseball that was shared with me and my teammates. The fact that he continued to coach and positively influence and teach our youth for another 5 decades is inspiring and deserves to be recognized.

My family has been in the Auburn area since 1975, and both my father and my older brother spent many years coaching Auburn Little League and Babe Ruth. We all understand the dedication and commitment it takes to continue coaching all those years. 50 years of commitment deserves the recognition of having Recreation Field renamed to Carl B. Swain Field!

If there are any questions I can answer or additional information I can provide, please don't hesitate to reach out.

Thanks so much for your support of this project!

Bryan Lichau, MBA, CPA

I'm writing to support the renaming of Recreation Field in honor of Carl Swain. 50 years of coaching Little League Baseball is an amazing accomplishment and worthy of this.

I write, too, as a friend of Carl, an outstanding citizen of the Auburn area. From 1990 to 2000 I was the pastor of Pioneer United Methodist Church where Carl and his family were active members. During that time I had the pleasure of being one of Carl's assistant coaches, and my son, Alex, was one of his players. I learned a good bit from him!

Thank you for considering this request.

Sincerely, Jeff Mohr, retired UMC Pastor Enon, Ohio

Dear Kahl,

I'm writing in support of giving a name to Rec Field at the rec park. Not just any name, but the name of the man who has coached more games there than anyone in its history.

Carl Swain.

I met Carl back in the 1990s when we coached basketball together in the ARD program, and when I was the President of Auburn Little League. It was a pleasure to have Carl on our roster of coaches. We relied on his wisdom on several occasions.

If members of the Rec District Board do not know Carl, they probably don't have kids who have played Little League ball there. But the other reason is more important: Carl is not an attention seeker, not a flamboyant guy who makes it all about him on the field. Carl always makes it about the kids and about family. And he didn't need the higher profile coaching positions, he preferred to teach fundamentals to the little ones who played at Rec Field.

With Carl, the scoreboard does not define success. His team have won more than their fair share of games over the years, but Carl is a coach who teaches not only the fundamentals of the sport, but the fundamentals of sportsmanship and fair play. His teams have fun, while taking pride in their improvement on the field. These are the kinds of kids who grow up to be assets in our community. Some of his players have been drafted by Major League Baseball.

Carl's parents love him because of his coaching philosophy. He has coached all levels and has won championships at every level. I've coached against Carl's teams and have coached with him. His players are always respectful and are having fun.

A lot of dads and moms come and go as coaches and league supporters. Carl has stayed for 50 years! And most of those years he has stayed with the little kids who play at Rec Field.

I've been in Auburn since 1966 and have played local sports as a youth and adult. I can't think of a better person to have a field named after him than Carl Swain. I hope the board will give this full consideration.

Respectfully,

Pete Dufour

Hello Kahl,

My name is Selena Owen. I previously emailed you regarding my son currently being coached by Carl Swain. I am also one of the facilitators for Prosper Placer, a program under the umbrella of Child Advocates of Placer County. I am attaching our Prosper Placer Team; Katja Pollman, Director Of Family Services, Frida Diaz, Program Supervisor and Flor Flores, Prosper Placer Facilitator.

I am writing this to enthusiastically support the proposed name change of Recreation field to Carl Swain. It would be fitting, a tribute and of great honor considering his near 50 year dedication to the Auburn little league. I can think of no one more deserving than Carl.

We have come to know Carl and his wife Barbie over 7 years now, dedicating countless hours to our Prosper Placer program, since the beginning. They have both played an invaluable role in changing the lives of families, supporting and encouraging each one, including tutoring some of the youth we serve. Carl and Barbie have both shown commitment, integrity and passion to help others in the community, treating everyone with kindness and respect. They are true positive role models.

Supporting the renaming of the field is just a small gesture of our deep gratitude to Carl and Barbie Swain. It would mean so much and would be a well-deserved recognition.

Thank you,

Selena Owen

Hi Kahl,

Just wanted to show support for naming Recreation Field after Carl Swain. He's the head coach for my son's team, and they love him. If it has been like this for 50 years coaching Little League, hopefully he can have the field named after him, similar to Beggs.

Luke Philbert

Good Morning Kahl,

I am writing to show support for renaming Recreation field in honor of Carl Swain.

Carl donating his time to pour into Auburns youth for almost 50 years is a wonderfully, selfless act.

Having a field named after such a man would set a great example and keep the memory of his volunteerism alive for future generations.

Thank you for your time and consideration.

Allison Gillard, Auburn resident

Jennifer Platt

2450 Combie Road
Meadow Vista, CA 95722
916-704-1144

Auburn Recreation District Board of Directors
ARD Policy Committee
Canyon View Community Center
471 Maidu Drive, Auburn, CA 95603
infor@auburnrec.com

Dear Members of the ARD Policy Committee and the Board of Directors:

I recently came across a post from the Auburn Recreation District noting that Carl Swain is being considered for recognition. Knowing Carl's longstanding commitment to youth athletics in our community, I felt compelled to write in support of the proposed discussion item to name a field at Recreation Park in his honor.

I proudly served as the Volunteer Player Agent for Softball with Auburn Little League beginning around 2015. Through that role, and during the years when my own children were active in baseball and softball, I had many opportunities to learn about the positive influence Carl had on generations of young athletes.

I recall a particularly meaningful moment many years ago when Carl was surprised with the honor of throwing out the first pitch at the start of a season. The recognition was given in appreciation of his many years of volunteer service. What stood out most about that moment was that his own children had long since completed their time in the league—they were adults by then. Yet Carl continued to dedicate countless hours to coaching and mentoring young players simply because he loved baseball and he believed in supporting the youth of Auburn.

That level of sustained commitment, many decades of coaching, reflects the very spirit of community athletics. Carl's willingness to continue coaching well beyond the years when his own children were involved speaks to his genuine dedication to the development, confidence, and enjoyment of young players. His presence on the field has helped shape not only athletes but also responsible and connected members of our community.

For these reasons, I strongly support recognizing Carl Swain by naming a field in his honor. It would be a fitting tribute to the many years he has invested in the young people of Auburn and a visible reminder of the impact that committed volunteers can have on a community.

Thank you for considering my perspective as you discuss this item.

Sincerely,



Jennifer Platt

Kahl Muscott

From: Swain, Ben [REDACTED]
Sent: Monday, February 23, 2026 8:35 AM
To: Kahl Muscott
Cc: KRISTEN SWAIN; Paul Swain; Chelsea Swain
Subject: Honoring our Dad for his 50 Years of Coaching – Carl Swain

Hi Kahl,

We're writing as Carl Swain's kids — and as former players who had the privilege of calling him "Coach." Long before we understood what 50 years really meant, we just knew he was always there — at the field, in the dugout, and at home.

Coaching Auburn Little League for 50 years is an incredible accomplishment. Very few people dedicate themselves to anything for that long, especially in a way that consistently serves others. For our dad, it was never about recognition. It was simply about showing up year after year for the kids in this community. It was never just about winning. He cared about fundamentals, teamwork, sportsmanship, and always finding the positive — even after a tough loss. He taught his players that there is always something to learn and always a reason to keep your head up. Those lessons shaped not just better ballplayers, but better people. They shaped us.

As his kids, we've had a front-row seat to the impact he's had. Almost everywhere we go in Auburn, someone shares that they — or their son, daughter, or even spouse — played for him. Hearing those stories reminds us that the encouragement and steadiness we experienced as his children were the same gifts he gave to so many others.

To celebrate his 50 years of coaching, our family created a 30-minute tribute video that includes former players, community members, a few MLB players, and one of the San Francisco Giants' sideline reporters sharing their appreciation. It's a small glimpse into how far his impact has reached. You can view it here: [Dad's 50th](#)

Renaming the field where he spent so many years investing his time, heart, and energy would be a meaningful way to honor not just a coach, but the kind of father and role model he has always been. We are incredibly proud to be his kids and deeply grateful for the example he's set.

Thank you for your consideration,
The Swain Kids
(Kristen, Ben, Paul, & Chelsea)

8.2 Cover Sheet – Fee Waiver Request for Placer High School Grad Night - 2026

**Auburn Area Recreation and Park District (ARD) Finance Committee Meeting March, 2026;
Board of Directors meeting March, 2026**

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for Placer High Grad Night's use of Recreation Park?

Background

Each year, the Recreation Park Community Center building, pool and surrounding area is used for the Placer High Grad Night. Information on the event is attached.

Provided below is the District's Policy & Procedures for Fee Waivers:

XXIX. Policy & Procedures for Fee Waivers

Fee waivers may be granted to non-profit organizations, schools, other public agencies and ARD co-sponsored events for once per year, annual events or rentals. The following rules will apply for Fee Waivers:

- A. A 30% fee, based on the current "A/B" rate, will be charged for all fee waivers.
- B. A 50% fee, based on the current "A/B" rate, will be applied to all groups that charge admission or do not meet at least one of the following criteria:
 - 1. The non-profit charity/agency must provide a service that complements or enhances services provided by ARD.
 - 2. There is an identifiable secondary benefit to ARD.
 - 3. The charity/agency provides a service that ARD could provide but chooses not to.
- C. ARD staff can approve fee waivers up to a dollar amount of \$2,000. Fee waivers over this amount will be sent to the Finance Committee and finally to the Consent Calendar.
- D. Fee waiver requests not in accordance with this policy can be appealed to the Board of Directors.
- E. The person or organization making the fee waiver request should be responsible for the following:
 - 1. Paying applicable custodial, set up/take down fee.
 - 2. Paying the alcohol fee, if applicable.
Special Events – paying the current rate per hour/person for staffing the event (one maintenance worker per 500 attendees).
 - 3. Special Events – events over 250 attendees require a dumpster.
 - 4. Special Events – events with 400 + attendees will require one portable toilet.
Add 1 portable toilet for every 200 additional attendees.
 - 5. Special Events – in most cases the person/organization requesting the fee waiver will take care of trash, bathrooms, etc.

Recommendation for the Board of Directors

The Finance Committee had a split recommendation.
Director Lynch abstained and recommended sending the item to the Board.
Director Ingle recommended going with an 80% fee waiver, similar to last year.

Fiscal Impact

For the 2026 Grad Night, the fees layout as follows:

Custodial and Staffing (lifeguard) fee: \$901.25 *Note: this amount is not eligible for a fee waiver*

Rental Fees: \$6,616.48 Per ARD policy, PHS Grad Night is eligible for fee waivers that would reduce this amount to **\$3,308.24**

The TOTAL that PHS would be paying for 2026 Grad Night, pending any further reductions, is \$4,209.49 (\$901.25 + 3,308.24)

The amount waived is \$3,308.24

Last year (2025), PHS Grad Night paid a total of \$1,579.54 (the ARD Board waived 80% of the rental fees).

It should be noted that PHS Grad Night was NOT able to rent the gymnasium last year as it was closed due to the roof issue.

In 2024, PHS Grad Night paid a total of \$1,647.33 (the ARD Board waived 85% of the rental fees).

Attachments:

2026 Placer High Grad Night Fee Waiver request.

FEE WAIVER REQUEST

PERSON MAKING REQUEST

Erica Wilmoth

NAME OF THE ORGANIZATION

Placer GradNight

IRS/NON PROFIT TAX ID NUMBER

20-4476276

ADDRESS AND PHONE NUMBER

275 Orange St
Auburn, CA
95603

Signature

[Handwritten Signature]

Date

2/10/26

OFFICE USE ONLY

APPLICABLE FEES

FEES WAIVED

Rental Fees

\$ 6,616.48

\$ 3,308.24

Custodial Fees

\$ 551.25

\$

Alcohol Permit Fees

\$

\$

Setup/Takedown

\$

\$

Staffing Fees

\$ 350.00 Lifeguards

\$

Miscellaneous Fees

\$

\$

TOTAL FEES DUE

\$ 4,209.49

REQUEST APPROVED?

Yes

No

COMMENTS:

Per Policy 50% Fee Waiver = \$3,308.24
Plus \$551.25 custodial fee & \$350.00 staffing
Due per Policy = \$4,209.49

Approved by:

Date



FEE WAIVER REQUEST AND APPLICATION

In order to be considered for a fee waiver request, you must complete this questionnaire and submit necessary documents as indicated below. A letter on the requesting organization's letterhead must accompany this application. The letter should include the reason for requesting a fee waiver and how this event benefits our community. Requests must be submitted 60 days prior to the event. Applicants must complete and submit Indoor or Outdoor Reservation Applications with this request. Incomplete applications will not be processed.

1) Is this a non-profit organization? Yes

Must provide supporting documentation for non-profit status before being considered for a fee waiver request.

Example: A letter from IRS stating your non-profit status

2) Can you provide financial documents for the organization? Yes

Example: Bank statements or tax returns. If unable to provide these documents, please attach an explanation letter.

3) Is this the first time that your organization is asking for a fee waiver from ARD? no

4) Is this a fundraiser? no

5) How much money do you anticipate generating from this event? \$0

6) Is there a fee or a charge for people to attend or participate in your event? Yes

7) How does a fee waiver affect your event? Can you hold your event in a different location if ARD can not consider a fee waiver at this time? Please explain.

The fee waiver allows us to use all the funds we raise and put them into the event allowing this committee to celebrate the 2026 graduations class. The waiver is important in keeping our cost overall down.

8) Have you asked for a fee waiver from other agencies in the community? Yes

Please indicate which agency: _____

9) Are there any other agencies in the community that are working with you on this project? no

Please provide a list of these agencies and contact information.

10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fees?

Yes
If no, please explain: _____

11) Will you consider paying for staffing and utility fees if we waive the rental fees? Yes

\$25.00 per hour plus applicable custodial fees

12) If you are unable to meet one of the offers (Items 10 or 11 above), are you able to provide a hardship statement with supporting documentations, such as bank statements or tax returns? no

Please indicate what is being provided with this request: _____

PLACER GRAD NIGHT RENTAL FEE SCHEDULE & DISCOUNT-2026

<u>ROOM</u>	<u>FEE</u>	<u>DISCOUNT</u>	<u>50% DUE</u>
Thursday 1pm-8pm (7 hrs.)			
CONFERENCE \$34.90 p/hr.	\$244.30	\$122.15	\$122.15
KITCHEN \$137.02 / \$225.01	\$137.02	\$68.51	\$68.51
GYM \$60 p/hr.	\$420.00	\$210.00	\$210.00
PRE-SCHOOL \$42.00/\$55.12	\$42.00	\$21.00	\$21.00
STELLA \$137.00/\$225.00	\$137.00	\$68.50	\$68.50
TEEN \$42.00 Flat Rate	\$42.00	\$21.00	\$21.00
Friday & Saturday 8am-8pm (12 hrs.)			
CONFERENCE	\$418.80	\$209.40	\$209.40
KITCHEN	\$225.00	\$112.50	\$112.50
GYM	\$720.00	\$360.00	\$360.00
PRE-SCHOOL	\$55.12	\$27.56	\$27.56
STELLA	\$225.00	\$112.50	\$112.50
TEEN	\$42.00	\$21.00	\$21.00
POOL 9pm-12pm	\$600.00	\$300.00	\$300.00
Sunday 8am-2pm (6 hrs.)			
CONFERENCE	\$244.30	\$122.15	\$122.15
KITCHEN	\$137.02	\$68.51	\$68.51
GYM	\$420.00	\$210.00	\$210.00
PRE-SCHOOL	\$42.00	\$21.00	\$21.00
STELLA	\$137.00	\$68.50	\$68.50
TEEN	\$42.00	\$21.00	\$21.00
TOTAL	\$6,616.48	\$3,308.24	\$3,308.24

8.3 Cover sheet – Amendment to MVCC Ground Lease

Auburn Area Recreation and Park District Acquisition and Development meeting March, 2026; Board of Directors meeting March, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) adopt an amendment to the Ground Lease with the Meadow Vista Community Center (MVCC) to address default language in the lease?

Background

Meadow Vista Park has been under ARD jurisdiction since 1977. The park consists of twenty-two acres off of Placer Hills Road and Meadow Vista Road. ARD entered into an agreement with MVCC Inc. in 1998 to build the community center. This agreement was modified in 2008. This modification created a Ground Lease between ARD and MVCC Inc.

MVCC Inc. consists of a board of directors charged with overseeing the construction and operations of the community center. Construction of the MVCC, located in the northwest corner of the park, began in 2005. The MVCC is an 8000 square foot building. At this point, only the “Broadwell Room”, a +/- 900 sq.ft. room and associated bathrooms are open at the north end of the building. MVCC, Inc. received occupancy from Placer County once this room was opened. MVCC, Inc. is currently raising funds to complete the building. The estimated amount needed to complete the building is \$500,000.

The existing Ground Lease has default language that includes the following section

SECTION 17 - DEFAULT

(viii) The failure of Tenant to complete construction of the building on the Premises and obtain an occupancy permit from Placer County within ten (10) years of the Commencement Date of this lease;

As it currently stands, MVCC Inc. is in default because they have not completed construction of the building within 10 years of signing the lease in 2008. Fred Eichenhofer, MVCC Inc. Chairperson, brought this default to the attention of ARD, stating that this default and language is giving donors pause, as they want to make sure that their donations go towards completing a building that is not in default.

A few different options were considered on how to amend the Ground Lease to address the default. Those options are as follows:

1. Change the amount of time that MVCC has to complete everything. As an example, change the current 10-year time frame to a 40-year time frame.
2. Establish a hard date that MVCC has to complete everything. As an example, change the 10-year time frame to date such as 2040.

3. Remove the language requiring the construction be completed from the Ground Lease. That language would read as such:

(viii) The failure of Tenant to ~~complete construction of the building on the Premises and~~ obtain an occupancy permit from Placer County within ten (10) years of the Commencement Date of this lease;

Since the MVCC already has an occupancy permit, making this amendment would put MVCC in compliance (not in default).

Recommendation for the Board of Directors

The A&D Committee recommends Option #1, changing the current 10-year time frame to a larger number (example: 40 years).

Alternatives available

- a. Establish a hard date that MVCC has to complete everything. As an example, change the 10-year time frame to date such as 2040.
- b. Remove the language requiring the construction be completed from the Ground Lease. That language would read as such:

(viii) The failure of Tenant to ~~complete construction of the building on the Premises and~~ obtain an occupancy permit from Placer County within ten (10) years of the Commencement Date of this lease;

Fred and the ARD attorney suggested that this alternative may be the easiest.

Fiscal Impact

There is no fiscal impact to making this amendment to the MVCC Ground Lease.

Attachments

Existing MVCC Ground Lease. Language in question can be found in Section 17 (viii), found on page 9 of the lease

**GROUND LEASE
MEADOW VISTA COMMUNITY CENTER**

THIS AMENDED GROUND LEASE (this "Lease") is made as of the ____ day of _____ 2026, by and between **AUBURN AREA RECREATION AND PARK DISTRICT (ARD)** ("Landlord") and **MEADOW VISTA COMMUNITY CENTER (MVCC)** ("Tenant").

A. Landlord is the owner of record of all of that certain real property (the "Property") situated in Placer County, California, commonly known as a portion of the Meadow Vista Park, and more particularly described in Exhibit A.

B. Landlord wishes to lease the Property to Tenant, together with all rights, privileges, and easements appurtenant to the Property. The Property, such appurtenant rights, and privileges are collectively referred to as the "Premises."

NOW, THEREFORE, for good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, Landlord and Tenant hereby agree as follows:

SECTION 1 - LEASE OF PREMISES

Landlord hereby leases, transfers and demises to Tenant, and Tenant hereby leases and takes from Landlord, the Premises for the terms and upon the agreements, covenants and conditions set forth in this Lease.

SECTION 2 - TERM

The term of this Lease shall be 50 years (the "Term") commencing on July 1, 2008 (the "Commencement Date), and, unless sooner terminated or extended as herein provided, shall terminate on June 30, 2058. Thereafter, the lease may be extended upon such terms as the parties may agree.

SECTION 3 - RENT

Tenant shall pay to Landlord as rental for the use and occupancy of the Premises, at the times and in the manner hereinafter provided, the sum of One Dollar (\$1.00) per year. All rent and other monies and charges payable by Tenant to Landlord hereunder shall be paid by Tenant to Landlord in lawful money of the United States of America at Landlord's address for notices hereunder, or to such other person or at such other place as Landlord may from time to time designate by notice in writing to Tenant.

SECTION 4 - TAXES AND ASSESSMENTS

(a) Tenant covenants and agrees to pay and discharge, during the entire Term, before

delinquency, all water charges, sewer charges, utility fees, levies or other charges, general, special, ordinary, extraordinary and otherwise, of every kind and character which are or may during the Term be levied, charged, assessed or imposed upon or against the building owned by Tenant situated on the Premises.

SECTION 5 - QUIET ENJOYMENT

Landlord covenants that upon payment by Tenant of the rent herein reserved and upon performance and observance by Tenant of all of the agreements, covenants and conditions herein contained on the part of Tenant to be performed and observed, Tenant shall peaceably hold and quietly enjoy the Premises during the entire Term without hindrance, molestation or interruption by Landlord or by anyone lawfully or equitably claiming by, through or under Landlord, notwithstanding the provisions of Section 16.

SECTION 6 - USE

Tenant shall have the right to use the Premises for the purpose of operating a community center; provided, however, in no event shall the Premises be used for any purpose or use (nor shall any activity be carried on upon the Premises) which in any manner causes, creates or results in a public or private nuisance or in the reasonable opinion of Landlord, any use which is harmful to Landlord or its reputation. Tenant hereby accepts the Premises in its "as is" and existing condition as of the Lease commencement date or the date that Tenant takes possession of the Premises, whichever is earlier, subject to all applicable zoning, municipal, county and state laws, ordinances and regulations governing and regulating the use of the Premises, and any covenants or restrictions of record, and accepts this Lease subject thereto and to all matters disclosed thereby and by any exhibits attached hereto. Tenant hereby acknowledges that neither Landlord nor Landlord's agents have made any representation or warranty as to the present or future suitability of the Premises.

SECTION 7 - TITLE TO BUILDINGS AND IMPROVEMENTS

Title to all buildings, structures and improvements that now, or may from time to time be constructed shall vest in Tenant and shall not constitute a part of the Premises, including all carpets, draperies, partitions, machinery, equipment and fixtures that are now, or may from time to time be used, or intended to be used, on or within the Premises.

Upon the expiration of this Lease or termination of this Lease in accordance with Section 17 due to the occurrence of any defaulting events, title to all buildings, structures and improvements and all carpets, draperies, partitions, machinery, equipment fixtures, etc. shall pass to and vest in Landlord without cost or charge to it.

SECTION 8 - REPAIRS, GOVERNMENTAL REGULATIONS AND WASTE

(a) Tenant shall, during the Term, at its own cost and expense and without any cost or expense to Landlord:

(i) Keep and maintain all buildings and improvements now or hereafter located on the Property and all appurtenances thereto in good and neat order and repair and shall allow no nuisances to exist or be maintained therein. Tenant shall likewise keep and maintain the grounds, sidewalks, landscaped areas, and shall keep all parking areas and grounds immediately adjacent to the premises as shown on Exhibit "A" attached hereto in good and neat order. Landlord shall not be obligated to make any repairs, replacements or renewals of any kind, nature or description whatsoever to the Premises or any buildings or improvements now or hereafter located thereon, and Tenant hereby expressly waives all right to make repairs at Landlord's expense under sections 1941 and 1942 of the California Civil Code, or any amendments thereof; and,

(ii) Comply with and abide by all federal, state, county, municipal and other governmental statutes, ordinances, laws and regulations now in force or which may hereafter be enacted affecting the Premises, all buildings and improvements now or hereafter located thereon, or any activity or condition on or in the Premises, including the requirements of all environmental laws and the Americans With Disabilities Act ("ADA").

(b) Tenant agrees that it will not commit or permit waste upon the Premises other than by the consent of the Landlord to the extent necessary for the removal of any buildings or improvements upon the Premises or for the purpose of constructing and erecting thereon other buildings and improvements in accordance with the rights set forth in Section 9, below.

(c) Any remodeling of the building or any structural alteration of the building shall be at Tenant's own cost and require the written consent of Landlord.

SECTION 9 - IMPROVEMENTS, CHANGES, ALTERATIONS, DEMOLITION AND REPLACEMENT

(a) Tenant shall have the right at any time and from time to time during the Term to make such improvements to the Premises and such changes and alterations, to any buildings, improvements, fixtures and equipment now or hereafter located on the Property, excluding demolition of any or all buildings and improvements now or hereafter located on the Property and replacement thereof, as Tenant shall deem necessary or desirable at Tenant's own cost. Remodeling of the building or structural alteration of the building shall require written consent of the Landlord and be at Tenant's own cost.

(b) Following the Commencement Date, Tenant shall proceed with due diligence and dispatch to complete the construction on the Premises of the community center in accordance with the plans approved by Placer County, and Tenant shall complete construction of such building by not later than the 10th anniversary of the Commencement Date of the Lease.

(i) No improvement, change or alteration, and replacements shall be undertaken until Tenant shall have procured and paid for, so far as the same may be required from time to time, all municipal and other governmental permits and authorizations of the various municipal departments and governmental subdivisions having jurisdiction, and Landlord

agrees to join in the application for such permits or authorizations whenever such action is reasonable and necessary.

(ii) All work done in connection with any improvement, change, alteration or demolition and replacement shall be done promptly and in a good and workmanlike manner and in compliance with all laws, ordinances, orders, rules, regulations and requirements of all Federal, state and municipal governments and the appropriate departments, commissions, boards and officers thereof. All such work shall be at the sole cost and expense of Tenant.

SECTION 10 - DAMAGE OR DESTRUCTION

No loss or damage by fire or other cause required to be insured against hereunder resulting in either partial or total destruction of any building, structure, or other improvement on the Property, shall operate to terminate this Lease, or to relieve or discharge Tenant from the payment of rents or amounts payable as rent as they become due and payable, or from the performance and observance of any of the agreements, covenants and conditions herein contained on the part of Tenant to be performed and observed. Tenant hereby waives the provisions of subsection 2 of section 1932 and subsection 4 of section 1933 of the California Civil Code, as amended from time to time.

SECTION 11 - NO MORTGAGE OF LEASEHOLD

Tenant shall have no right to encumber the leasehold estate created by this Lease by a mortgage, deed of trust or other security instrument, including, without limitation, an assignment of the rents, issues and profits from the Premises, (the "Leasehold Mortgage") to secure repayment of any loan to Tenant.

SECTION 12 - FIRE AND EXTENDED COVERAGE AND LIABILITY INSURANCE

(a) During the period of the construction of any improvements upon the Property, Tenant shall, at its sole expense, obtain and keep in force builders risk insurance, insuring Tenant, Landlord, and such other parties as Tenant may designate as an additional insured hereunder, against all risks of physical loss and/or damage from any cause (exclusive of earthquake and subject to usual policy exclusions) to all buildings, structures, materials and real property to be improved, located on or forming a part of the Premises under improvement.

(b) Tenant shall, at its sole expense, obtain and keep in force during the Term, after substantial completion of any improvements upon the Premises fire and extended coverage insurance (excluding earthquake insurance) naming Landlord, and such other parties as Tenant may designate, as additional insureds thereunder, in the customary form in the County of Placer for buildings and improvements of similar character, on all buildings and improvements located on the Premises, and on all machinery, furniture, fixtures and equipment located therein. The amount of such insurance at all times during the Term shall not be less than ninety percent (90%) of the actual replacement cost of such buildings and improvements, machinery, furniture, fixtures and equipment. The actual replacement cost of such buildings and improvements shall be determined by mutual agreement of Landlord and Tenant at the time the fire and extended

coverage insurance is initially taken out and the limits and coverage, including replacement cost valuation, shall be determined in accordance with Section 12(f) below.

(c) Tenant shall, at its sole expense, obtain and keep in force during the Term general liability insurance with limits of not less than One Million Dollars (\$1,000,000) for injury to or death of any number of persons in one occurrence, and not less than One Million Dollars (\$1,000,000) for damage to property, insuring against any and all liability of Landlord and Tenant including, without limitation, coverage for contractual liability, broad form property damage, host liquor law liability, personal injury, and non-owned automobile liability, with respect to the Premises or arising out of the maintenance, use or occupancy thereof, and insurance on all boilers and other pressure vessels, whether fired or unfired, located in, on, or about the Premises, without exclusion for explosion, collapse and underground damage, in an amount not less than One Million Dollars (\$1,000,000). All of such insurance shall insure the performance by Tenant of the indemnity agreement as to liability for injury to or death of persons and damage to property set forth in Section 14(b) hereof. All of such insurance shall be noncontributing with any insurance which may be carried by Landlord and shall contain a provision that Landlord, although named as an insured, shall nevertheless be entitled to recover under the policy for any loss, injury or damage to Landlord, its agents and employees, or the property of such persons.

(e) Tenant agrees that each such policy of fire and extended coverage insurance and all other policies of insurance on the Premises obtained by Tenant, whether required by the provisions of this Lease or not, shall be made expressly subject to the provisions of Section 14(b) and all Tenant's insurers hereunder shall waive any right of subrogation against Landlord to the extent such insurers permit.

(f) All insurance provided for in this Section 12, and all renewals thereof, shall be issued by companies rated at least A+ by Best's Insurance Reports (Property Liability) or approved by Landlord. All insurance policies shall be subject to approval by Landlord as to form and substance and shall expressly provide that such policies, except for the boiler insurance specified in subsection (c) above, shall not be cancelled or altered without thirty days prior written notice to Landlord. The limits and coverage of all such insurance shall be adjusted by agreement of Landlord and Tenant during every fifth Lease Year during the Term in conformity with the then prevailing custom of insuring property similar to the Premises in the County of Placer, and any disagreement regarding such adjustment, including the valuation of the replacement cost, shall be settled by arbitration in the manner provided in Section 28 hereof. Upon the issuance thereof, each insurance policy or a duplicate or certificate thereof shall be delivered to Landlord.

(g) All amounts that shall be received under any insurance policy specified in subsections (a) and (b) above shall be first applied to the payment of the cost of repair, reconstruction or replacement of any buildings or improvements, or furniture, fixtures, equipment and machinery, that is damaged or destroyed. Any amount remaining from the proceeds of any such insurance funds, after the repairing, reconstructing and replacing of any buildings or improvements, or furniture, fixtures, equipment and machinery, as herein required,

shall be immediately paid to and be the sole property of Tenant; provided that, if any governmental law or regulation governing land use prohibits the restoration or reconstruction of the buildings or improvements damaged or destroyed to their pre-casualty state, any excess insurance proceeds over restoration or reconstruction costs that are the consequence of such prohibition shall be allocated pursuant to the priorities set forth in Section 15(a)(i) and (ii) below. If said insurance proceeds shall be insufficient in amount to cover the cost of repairing, reconstructing or replacing any buildings or improvements, or furniture, fixtures, equipment and machinery, as herein required, Tenant shall promptly pay any deficiency.

SECTION 13 - MECHANICS' AND OTHER LIENS

Tenant shall promptly discharge or remove by bond or otherwise prior to foreclosure thereof, any and all mechanics, materialmens and other liens for work or labor done, services performed, materials, appliances, teams or power contributed, used or furnished to be used in or about the Premises for or in connection with any operations of Tenant, any alterations, improvements, repairs or additions which Tenant may make or permit or cause to be made, or any work or construction by, for or permitted by Tenant on or about the Premises, and to save and hold Landlord and all of the Premises and all buildings and improvements thereon free and harmless of and from any and all such liens and claims of liens and suits or other proceedings pertaining thereto. Tenant covenants and agrees to give Landlord written notice not less than twenty (20) days in advance of the commencement of any construction, alteration, addition, improvement or repair costing in excess of Twenty Five Thousand Dollars (\$25,000) in order that Landlord may post appropriate notices of Landlord's non-responsibility.

SECTION 14 - INDEMNITY

(a) Tenant shall have the right to contest the amount or validity of any lien of the nature set forth in Section 13 hereof or the amount or validity of any tax, assessment, charge, or other item to be paid by Tenant under Section 4 hereof by giving Landlord written notice of Tenants intention to do so within twenty (20) days after the recording of such lien or at least ten (10) days prior to the delinquency of such tax, assessment, charge, or other item, as the case may be. In any such case, Tenant shall not be in default hereunder, and Landlord shall not satisfy and discharge such lien nor pay such tax, assessment, charge or other item, as the case may be, until ten (10) days after the final determination of the amount or validity thereof, within which time Tenant shall satisfy and discharge such lien or pay such tax, assessment, charge or other item to the extent held valid and all penalties, interest, and costs in connection therewith; provided, however, that the satisfaction and discharge of any such lien shall not, in any case, be delayed until execution is had upon any judgment rendered thereon, and any such delay shall be a default of Tenant hereunder. In the event of any such contest, Tenant shall protect and indemnify Landlord against all loss, cost, expense, and damage resulting there from, and upon notice from Landlord so to do, shall furnish Landlord a corporate surety bond payable to Landlord, in one hundred and twenty percent (120%) of the amount of the lien, tax, assessment, charge, or item contested, as the case may be, conditioned upon the satisfaction and discharge of such lien or the payment of such tax, assessment, charge, or other item, and all penalties, interest, and costs in connection therewith.

(b) To the fullest extent allowed by law, Tenant covenants and agrees that Landlord shall not at any time or to any extent whatsoever be liable, responsible or in anywise accountable for any loss, injury, death, or damage to persons or property which, at any time may be suffered or sustained by Tenant or by any person who may at any time be using, occupying, or visiting the Premises or be in, on or about the Premises, from any cause whatsoever, except when whether such loss, injury, death, or damage shall be caused by or in anywise result from or arise out of the negligent or intentional acts or omissions of Landlord. Furthermore, Tenant shall forever indemnify, defend, hold, and save Landlord free and harmless of, from and against any and all claims, liability, loss, or damage whatsoever on account of any such loss, injury, death or damage occasioned by any cause other than Landlord's intentional or negligent acts or omissions. Tenant hereby waives all claims against Landlord for damages to the buildings and improvements now or hereafter located on the Property and to the property of Tenant in, upon or about the Premises, and for injuries to persons or property in, on or about the Premises, from any cause arising at any time, except for any such claims arising from negligent or intentional acts or omissions committed by Landlord. Tenant's indemnity obligation set forth in this Section shall survive the termination or expiration of this Lease with respect to any claims or liabilities arising out of injury or damage to person or property which occurs during the Term.

SECTION 15 - EMINENT DOMAIN

(a) If the whole of the Premises should be taken by any public or quasi-public authority under the power or threat of eminent domain during the Term, or if a substantial portion of the Premises should be taken so as to materially impair the use of the Premises contemplated by Tenant, and thereby frustrate Tenant's purpose in entering into this Lease, then, in either of such events, this Lease shall terminate at the time of such taking. In such event, of the compensation and damages payable for or on account of the Property, exclusive of the buildings and improvements thereon, Tenant shall receive a sum equal to the worth at the time of the compensation award of the amount by which the fair rental value of the Premises exceeds the rental payable pursuant to the terms of this Lease for the balance of the Term; the balance of such compensation and damages shall be payable to and be the sole property of Landlord. All compensation and damages payable for or on account of the buildings and improvements located on the Property and constituting a part of the Premises shall be divided among Landlord and Tenant as follows:

(i) All compensation and damages payable for or on account of buildings and improvements having a remaining useful life less than the remaining Term as of the date of such taking shall be payable to and be the sole property of Tenant; and

(ii) A proportionate share of all compensation and damages payable for or on account of buildings and improvements having a remaining useful life greater than the remaining Term as of the date of such taking, determined by the ratio that the then remaining Term bears to the then remaining useful life of such buildings and improvements, shall be payable to and be the sole property of Tenant, and the remaining share thereof shall be payable to and be the sole property of Landlord.

(b) If less than the whole of the Premises should be taken by any public or quasi-public authority under the power or threat of eminent domain during the Term and this Lease is not terminated as provided in subsection (a) above, Tenant shall promptly reconstruct and restore the Premises, with respect to the portion of the Premises not so taken, as an integral unit of the same quality and character as existed prior to such taking. The Minimum Rent payable by Tenant following such taking shall be equitably reduced by agreement of Landlord and Tenant in accordance with the reduced economic return to Tenant, if any, which will occur by reason of such taking. The compensation and damages payable for, or on account of, such taking shall be applied to the reconstruction and restoration of the Premises by Tenant pursuant to this subsection (b) by application, first, of any sums payable for or on account of the buildings and improvements situated on the Property, and second, of any sums payable for or on account of the Property exclusive of such buildings and improvements. The remainder, if any, after reconstruction and restoration shall be divided between Landlord and Tenant in the manner provided in subsection (a) above.

(c) No taking of any leasehold interest in the Premises or any part thereof shall terminate or give Tenant the right to surrender this Lease, nor excuse Tenant from full performance of its covenants for the payment of rent and other charges or any other obligations hereunder capable of performance by Tenant after any such taking, but in such case all compensation and damages payable for or on account of such taking shall be payable to and be the sole property of Tenant.

(d) Should Landlord and Tenant for any reason disagree (i) as to whether any portion of the Premises taken is so substantial as to impair materially the use of the Premises contemplated by Tenant, or (ii) on the division of any compensation or damages paid for or on account of any taking of all or any portion of the Premises, or (iii) on the amount by which the rent payable by Tenant hereunder is to be equitably reduced in the event of a partial taking, then, and in any of such events, the matter shall be determined by arbitration in the manner provided in Section 28 hereof.

SECTION 16 - LANDLORD'S RIGHT OF INSPECTION

Landlord may, at any reasonable time and from time to time during the Term, enter upon the Property for the purpose of inspecting the buildings or improvements now or hereafter located thereon and for such other purposes as may be necessary or proper for the reasonable protection of its interests.

SECTION 17 - DEFAULT

(a) Any and all of the following actions shall constitute a default by Tenant under this Lease:

- (i) Failure to pay rent or any other sum within three days after the due date;
- (ii) Use of the Premises for any purpose other than as authorized in this Lease;

(iii) Failure to perform any of the terms, covenants or conditions of this Lease within 30 days after written notice from Landlord to Tenant; provided, however, that if more than 30 days are required to cure such default, Tenant shall not be in default under this Lease if it is diligently working on a cure of such default;

(iv) Abandonment or vacation of the Premises for 30 consecutive days or more;

(v) The making of a general assignment by Tenant for the benefit of creditors, the filing of any voluntary petition in bankruptcy by Tenant, or the filing of an involuntary petition by Tenant's creditors if such involuntary petition remains undischarged for a period of 60 days, the appointment of a receiver to take possession of all or substantially all of Tenant's assets or of Tenant's leasehold estate hereunder, if such receivership remains undissolved for a period of 60 days, or the attachment or other judicial seizure of all or substantially all of Tenant's assets or of Tenant's leasehold estate hereunder, if such attachment or other seizure remains undismissed or undischarged for a period of 60 days after the levy thereof;

(vi) The dissolution of Tenant as a non-profit corporation;

(vii) The commission of acts amounting to waste of the Premises;

(viii) The failure of Tenant to complete construction of the building on the Premises and obtain an occupancy permit from Placer County within ten (10) years of the Commencement Date of this lease;

(ix) The unauthorized assignment or sublet of the Premises or building thereon; or

(x) The failure by Tenant to discharge any lien with in the time constraints described in Section 13.

(b) In the event of any default by Tenant, then Landlord shall have the right either to terminate Tenant's right to possession of the Premises, by giving notice of termination to Tenant, and thereby terminating this Lease, or to have this Lease continue in full force and effect with Tenant at all times having the right to possession of the Premises.

(c) If Landlord elects to have this Lease continue in full force and effect, Tenant shall remain liable to perform all of its obligations under this Lease and Landlord may enforce all of Landlord's rights and remedies under law or equity.

(d) No right or remedy herein conferred upon or reserved to Landlord is intended to be exclusive of any other right or remedy herein or by law, provided that each shall be cumulative and in addition to every other right or remedy given herein or now, or hereafter existing at law or in equity or by statute.

SECTION 18 - NON-WAIVER

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If any action or proceeding is instituted or if any other steps are taken by Landlord or Tenant, and a compromise part payment or settlement thereof shall be made, either before or after judgment, the same shall not constitute or operate as a waiver by Landlord or Tenant of any agreement, covenant or condition of this Lease or of any subsequent breach thereof. No waiver of any default under this Lease shall constitute or operate as a waiver of any subsequent default hereunder, and no delay, failure or omission in exercising or enforcing any right, privilege, or option under this Lease shall constitute a waiver, abandonment or relinquishment thereof or prohibit or prevent any election under or enforcement or exercise of any right, privilege, or option hereunder. No waiver of any provision hereof by Landlord or Tenant shall be deemed to have been made unless and until such waiver shall have been reduced to writing and signed by Landlord or Tenant, as the case may be. The receipt by Landlord of rent with knowledge of any default under this Lease shall not constitute or operate as a waiver of such default. Payment by Tenant or receipt by Landlord of a lesser amount than the stipulated rent or other sums due Landlord shall operate only as a payment on account of such rent or other sums. No endorsement or statement on any check or other remittance or in any communication accompanying or relating to such payment shall operate as a compromise or accord and satisfaction unless the same is approved in writing by Landlord, and Landlord may accept such check, remittance or payment without prejudice to its right to recover the balance of any rent or other sums due by Tenant and pursue any remedy provided under this Lease or by law.

SECTION 19 - NO MERGER

(a) There shall be no merger of the leasehold estate created by this Lease with any other estate in the Premises, including the fee estate, by reason of the fact that the same person may own or hold the leasehold estate created by this Lease, or an interest in such leasehold estate, and such other estate in the Premises, including the fee estate, or any interest in such other estate; and no merger shall occur unless and until Landlord and Tenant shall join in a written instrument effecting such merger and shall duly record the same.

(b) No termination of this Lease shall cause a merger of the estates of Landlord and Tenant, unless Landlord so elects .

SECTION 20 - NO PARTNERSHIP

It is expressly understood and agreed that Landlord does not, in any way or for any purpose by executing this Lease, become a partner of Tenant in the conduct of Tenant's business, or otherwise, as a joint venture or a member of a joint enterprise with Tenant.

SECTION 21 - COVENANTS RUN WITH LAND

(a) The agreements, covenants and conditions in this Lease contained are and shall be deemed to be covenants running with the land and the reversion and shall be binding upon and shall inure to the benefit of Landlord and Tenant and their respective successors and assigns and all subsequent Landlords and Tenants respectively hereunder.

(b) All references in this Lease to "Landlord" shall be deemed to refer to and include successors and assigns of Landlord without specific mention of such successors or assigns.

SECTION 22 - SALE, ASSIGNMENT OR SUBLET

Tenant shall not sell the building located on the Premises nor shall it assign or sublet the building.

SECTION 23 - PARKING

Tenant and Landlord shall plan and schedule events that use the parking lots adjacent to the Premises so as to minimize the parking impacts to the events of the other. Both Tenant and Landlord will periodically provide each other a Calendar of Major Events that impact parking adjacent to the Premises. In the event that all reasonable scheduling and location compromises fail, the Landlords activity shall have parking priority.

SECTION 24 - NOTICES

Except as otherwise provided hereunder, any notice or communication to Landlord or Tenant shall be in writing and be mailed by certified mail, postage prepaid. Notices or communications shall be addressed to Landlord at *ARD, 471 Maidu Dr. #200, Auburn, CA 95603* or such other address or addresses as Landlord shall from time to time designate, or to such agent of Landlord as it may from time to time designate, by notice in writing to Tenant. Notices or communications shall be addressed to Tenant at _____, with a copy addressed to _____, or such other address or addresses as Tenant shall from time to time designate, or to such agent of Tenant as it may from time to time designate, by notice in writing to Landlord. Any notice mailed in the manner above set forth shall be deemed to have been received unless returned to the sender by the post office.

Tenant shall provide Landlord with annually in July written notice of:

- (a) Annual Secretary of State filing; and
- (b) Compliance with insurance requirements required by Section 12 herein

SECTION 25 - LIMITATION OF LANDLORD'S LIABILITY

In the event of any transfer of Landlord's interest in this Lease, the Landlord herein named (and in case of any subsequent transfer, the then transferor) shall be automatically freed and relieved from and after the date of such transfer of all personal liability for the performance of any covenants or obligations on the part of Landlord contained in this Lease thereafter to be performed; provided, however, that any funds in the hands of Landlord or the then transferor at the time of such transfer, in which Tenant has an interest shall be turned over to the transferee and any amount then due and payable to Tenant by Landlord or the then transferor under any provision of this Lease shall be paid to Tenant; and provided, further, that upon any such

transfer, the transferee shall expressly assume, subject to the limitations of this Section 25, all of the agreements, covenants and conditions in this Lease to be performed on the part of Landlord, it being intended hereby that the covenants and obligations contained in this Lease on the part of Landlord shall, subject as aforesaid, be binding on each Landlord, its successors and assigns, only during its period of ownership.

SECTION 26 - ESTOPPEL CERTIFICATES

Tenant or Landlord, as the case may be, will execute, acknowledge and deliver to the other, promptly upon request, its certificate certifying (a) that this Lease is unmodified and in full force and effect (or, if there have been modifications, that this Lease is in full force and effect, as modified, and stating the modifications), (b) the dates, if any, to which the Minimum Rent, Percentage Rent, and other monetary obligations have been paid, (c) whether there are then existing any charges, offsets or defenses against the enforcement by Landlord of any agreement, covenant or condition hereof on the part of Tenant to be performed or observed (and, if so, specifying the same), and (d) whether there are then existing any defaults by Tenant in the performance or observance by Tenant of any agreement, covenant or condition hereof on the part of Tenant to be performed or observed and whether any notice has been given to Tenant of any default which has not been cured (and, if so, specifying the same).

SECTION 27 - HOLDING OVER

This Lease shall terminate without further notice upon the expiration of the Term, and any holding over by Tenant after the expiration of the Term shall not constitute a renewal hereof or give Tenant any rights hereunder or in or to the Premises, except as otherwise herein provided, it being understood and agreed that this Lease cannot be renewed, extended or in any manner modified except in writing signed by Landlord and Tenant.

SECTION 28 - ARBITRATION

Whenever, under any provision of this Lease, arbitration is required, then the matter shall be determined by binding arbitration under the rules of the American Arbitration Association, in the City of Auburn, with a three-person panel, all three arbitrators to be neutral, as follows:

(a) Landlord and Tenant shall each select one neutral arbitrator from the panel presented by the American Arbitration Association within twenty (20) days of notice of one party to another of the need to commence arbitration. A third arbitrator shall be selected by the first two (2) arbitrators so selected within ten (10) days of the selection of the second arbitrator. In the event of the failure of either party or of the arbitrators to select an arbitrator or to proceed with the arbitration, the matter shall be submitted to the Superior Court, in accordance with California law, for appointment of an arbitrator.

(b) To be qualified as an arbitrator hereunder, a person must have a minimum of five (5) years experience in any one of the following lines of work: accounting, with experience in commercial real estate work, real estate broker, specializing or at least dealing substantially in commercial properties in the City of Auburn and commercial areas of north Auburn real estate

development, with substantial experience in commercial properties in the Auburn area; or law with substantial experience and expertise in real estate law in western Placer County and, in particular, the Auburn area.

(c) The arbitrators shall be governed by the provisions of this Lease. In the event of any ambiguity in such provisions or in the event such provisions are silent on a particular issue, the arbitrators shall apply generally accepted accounting principles regularly applied in similar commercial real estate operations.

(d) Arbitration fees payable to the American Arbitration Association and to the arbitrators shall be paid one-half by Landlord and one-half by Tenant.

SECTION 29 - SEVERABILITY

In case any one or more of the provisions contained in this Lease shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions of this Lease, but this Lease shall be construed as if such invalid, illegal, or unenforceable provisions had not been contained herein.

SECTION 30 - TIME OF THE ESSENCE

Time is of the essence of each and all of the agreements, covenants, and conditions of this Lease.

SECTION 31 - CONSENTS

Whenever in this Lease the consent or approval of either Landlord or Tenant is required or permitted, the party requested to give such consent or approval will act promptly and will not unreasonably withhold its consent or approval.

SECTION 32 - ATTORNEY'S FEES

In the event of any action or proceeding at law or in equity between Landlord and Tenant to enforce any provision of this Lease or to protect or establish any right or remedy of either party hereunder, the unsuccessful party to such litigation shall pay to the prevailing party all costs and expenses, including reasonable attorney fees, incurred therein by such prevailing party, and if such prevailing party shall recover judgment in any such action or proceeding, such costs, expenses and attorney fees shall be included in and as a part of such judgment.

SECTION 33 - INTEGRATION

This instrument constitutes the entire agreement between Landlord and Tenant with respect to the subject matter hereof and supersedes all prior leases, offers and negotiations, oral or written. This Lease may not be amended or modified in any respect whatsoever except by an instrument in writing signed by Landlord and Tenant.

SECTION 34 - AMENDMENTS

This Lease may be modified only in writing and only if signed by the parties at the time of the modification.

SECTION 35 - GOVERNING LAW

This Lease shall be governed by and construed in accordance with the laws of the State of California.

SECTION 36 - AUTHORITY

If Tenant signs as a corporation, each of the persons executing this Lease on behalf of Tenant does hereby covenant and warrant that Tenant is a duly authorized and existing corporation, that Tenant has been and is qualified to do business in California, that the corporation has full right and authority to enter into this Lease and that each of the persons signing on behalf of the corporation were and are authorized to do so.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

**LANDLORD:
AUBURN AREA RECREATION AND PARK DISTRICT**

By _____
Its:

By _____
Its:

**TENANT:
MEADOW VISTA COMMUNITY CENTER**

By _____
Its:

By _____
Its:

8.4 Cover sheet – FY 2026-2027 Project List and Future Plan Update

Auburn Area Recreation and Park District Acquisition and Development Committee February, 2026; Board of Directors Meeting February, 2026; A&D Committee March, 2026; Board of Directors Meeting, March, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 26/27 Project List, and approve the Future Plan Update?

Background

ARD staff provides a proposed Project List for each Fiscal Year. This Project List is based off of projects incorporated in the Five-Year Project List (Future Plan) as well as any new needs proposed by the community, staff and Board.

The Five-Year Project List (Future Plan) is comprised of those projects deemed to be of the highest priority and reflects the District's goal to address needed existing infrastructure upgrades, bring new features into the existing park system and complete potential land acquisition and new park development.

This Project List and Future Plan were reviewed at the February Board of Directors meeting. One suggestion was made to move the Regional Park pickleball court slip-sheet project back to FY 28/29. That suggestion has been adopted into the plan.

Recommendation for the Board of Directors

The A&D Committee sent a positive recommendation to the Board to direct staff to begin preliminary work and provide appropriate environmental analysis of the projects on the proposed FY 26/27 Project List, and approve the Future Plan Update.

Fiscal Impact

The fiscal impact of the FY 26/27 Project List is indicated on that document.
The fiscal impact of the Five-Year Project List is indicated on those documents.

Attachments

Five Year Project List (Future Plan), including FY 26/27 Project List

Notes for the proposed FY 26/27 Project list and Future Plan

Auburn Recreation District Five Year Project List

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

2026/2027

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind	Notes
Recreation Park											
North (Front) Playground	120,000						120,000				
North Playground, Path of Travel	30,000						30,000				
Sheds/chargers for utility carts	60,000				60,000						
New pump/filter	100,000										
Beggs scorebooth staircase replacement	50,000				50,000						
Beggs Scoreboard	25,000										
Beggs Field retaining wall railings	30,000				30,000					17,500	100,000 Equip. Reserve 7,500 Equip. Reserve
Regional Park											
Marriott Meadows Development	3,137,246					695,000		2,142,246	300,000		
Electric repair at pond lights	50,000				50,000						
Gym/locker room roof (complete project)	8,000				8,000						
Ashford Park											
Levee & garage repairs, paving to garage	100,000				100,000						
Sink hole repair (deductible)	10,000				10,000						
TOTAL	3,720,246	0	0	8,009	738,393	695,000	150,000	2,142,246	300,000	17,500	107,500 3,720,246
Estimated Balance Remaining											
				8,009	738,393	200,000	254,097	0	0	0	0

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

Proposed

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2027/2028

Estimated balance

13,009 788,393 300,000 264,097 0

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Recreation Park										
Painting/mural maintenance shop building	3,000		3,000							
Sierra Pool Resurfacing	300,000				300,000					
Emergency exit on to Auburn Folsom Rd.	80,000					80,000				
Regional Park										
Pond leak investigation	40,000				40,000					
Shade structures at south-end picnic tables	60,000				30,000	30,000				
Gym floor replacement										
Tennis Court Path of Travel	41,000			13,000		28,000				
Kiosks/signage	10,000				5,000	5,000				
Breezeway Painting	40,000				40,000					
French drain system at PB courts	35,000				35,000					
Placer Hills Park										
PH Pool locker room plumbing & Floor	50,000				50,000					
Overlook Park										
Interpretive Signage (2 x \$5K)	10,000						10,000			
Barriers to prevent access to back areas	10,000				10,000					
Various Parks										
Tree audit/survey	30,000				30,000					
TOTAL	709,000	0	3,000	13,000	540,000	63,000	90,000	0	0	709,000
Estimated Balance Remaining										
				9	248,393	237,000	174,097	0	0	0

Proposed

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

Auburn Recreation District Five Year Project List

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

2028/2029

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
9 298,393 337,000 184,097 0										
<i>Recreation Park</i>										
Resurface parking lot	0									
Charging station Infrastructure/Engineering	100,000				100,000					
<i>Regional Park</i>										
Pave the other 1/2 of Park Drive	0									
PB court slip sheet repairs	180,000				180,000					
	0									
	0									
	0									
<i>Tutor Totter</i>										
Resurface Parking Lot										
<i>Various Parks</i>										
TOTAL	280,000	0	0	0	280,000	0	184,097	0	0	280,000
9 18,393 337,000 184,097 0 0 0										

Estimated Balance Remaining

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

Approved

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2029/2030

Estimated balance

5,009 68,393 437,000 194,097 0

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Recreation Park		0								
Regional Park										
Repave Parking lot		0								
		0								
		0								
		0								
CVCC										
Repave Parking lot										
Various Parks										
TOTAL		0	0	5,009	68,393	437,000	194,097	0	0	0
Estimated Balance Remaining										

Approved

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

Auburn Recreation District Five Year Project List

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

2025/2026

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

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

80,000 Equip. reserve

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

Expatriating

Auburn Recreation District Five Year Project List

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

2026/2027

Estimated balance

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

Existing

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

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2027/2028

Estimated balance

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

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

Existing

Auburn Recreation District Five Year Project List

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

2028/2029

Estimated balance

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

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

Expenditures

Auburn Recreation District Five Year Project List

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

2029/2030

Estimated balance

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

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

Existing

FY 26/27 Project List and CIP notes

Information and proposed changes to previous list

FY 26/27

Recreation Park

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

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

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

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

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

Beggs Field scoreboard: ARD has worked with Auburn Little League on this project for over a year. ALL has settled on a scoreboard design and we are in the final phases of sponsorship ads and determining installation.

Beggs Field retaining wall railings: this a new project to the list and would install safety rails on top of the retaining wall to meet code.

Regional Park

Marriott Meadows Development: the ability to complete this project this year will be determined by requirements from Placer County and available funding. Phasing will need to occur to complete the project.

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

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

Ashford Park

Levee and garage repairs; paving to garage: This project was pushed back from FY 24/25 and involves repairing the damaged levee/spillway, fixing the area around the garage and paving the road down to the garage.

Sink hole repair (deductible): this is a new project to the list and includes funding for the deductible for the sinkhole that developed at Ashford Park.

FY 27/28

Recreation Park

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

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

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

Regional Park

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

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

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

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

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

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

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

Placer Hills Park

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

Overlook Park

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

Barriers to prevent access to back areas: this project was pushed from FY 26/27 and would create some type of barriers to prevent vehicles from accessing the area behind the modular building.

Various Parks

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

FY 28/29

Recreation Park

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

Regional Park

PB Court slipsheet system: this project was pushed from FY 27/28 and would replace/repair the existing courts with the same system that has been proven successful at the Meadow Vista PB courts.

8.5 Cover Sheet: Resolution #2026-5 Preliminary Budget for Fiscal Year 2026-2027

Auburn Area Recreation and Park District Standing Finance Committee Meeting, March 2026; Board of Directors' Meeting, March 2026.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve and adopt Resolution #2026-05, a resolution adopting a Preliminary Budget for FY 2026/2027?

Background

Over the past several weeks, staff has worked closely with departmental managers to finalize the budget requests and assess basic departmental needs for the upcoming fiscal year, which runs from April 1, 2026, to March 31, 2027.

The attached budget summary provides an overview of the outcomes from these discussions. Notably, the District's salaries and benefits budget reflects the adjustments resulting from the negotiated salary and benefit changes outlined in the approved Union MOU for 2025/26 – 2027/28.

Administration

- Staff anticipates a 4.1% increase in property tax revenue for the period of April through June, followed by a 3% increase for December through March, which is projected to bring in approximately \$156,686. This estimate is considered reasonable.
- **Staff recommends allocating \$36,000 towards reducing the Unfunded Accrued Liability (UAL) to CalPERS and investing \$24,000 into the California Employers' Pension Prefunding Trust (CEPPT).** District Policy states that we submit \$36,000 to the CEPPT and pay down the UAL in the amount of \$24,000. Given the significant increase in the annual required payments, this adjustment is necessary to ease the financial burden for the next fiscal year.
- Some staffing changes as Theresa moved to a full-time position with Placer County and Veona will be retiring in June after her long time with the District.

Aquatics

- Some staffing changes as Patti Waskowiak has retired from her long position at the District as the Aquatics Coordinator.

Customer Service

- No major changes

Facilities and Grounds

- A piece of Field Equipment has been added for much-needed infield maintenance on the ballfields, replacing one of the old Gator Carts. The old Gator Cart will be sold.

Recreation

- No major changes

Youth Services

- Youth Services' revenue and payroll expenses have been adjusted to account for the Preschool Program, which is now permanently closed.

Overall Financial Outlook:

For the 2026-2027 fiscal year, revenues are projected to increase 0% - 25%, while expenses are expected to rise by up to 30% in areas such as Liability Insurance, Workers' Compensation and Professional Services.

The anticipated budget surplus for 2026-2027 is \$8,309 after accounting for required reserves. The staff is proposing the following contribution to these required reserves:

- \$50,000 to the Future Capital Construction Reserve (minimum by policy is "as available")
- \$5,000 to the ADA Reserve, per policy (minimum by policy)
- \$110,000 to the Equipment Reserve (minimum by policy is \$50,000)
- \$24,000 to the CalPERS CEPPT Trust (policy states \$36,000, this would be an exception)

Recommendation

The Finance Committee sends a positive recommendation to the Board of Directors to review and approve the Preliminary Budget for the year 2026-2027 and adopt Resolution 2026-5.

Attachments:

Summary 2026-2027 budget
Departmental Budgets
Five-Year Projected Budgets
Resolution #2026-5

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2026-2027 Preliminary Budget

Program Revenue	Facility Revenue	Misc. Revenue	Grants	Interest Revenue	Project Revenue City Mitigation	Project Revenue County Mitigation	Tax revenue	Future Cap & ADA	Atwood III taxes	RDA passthru	Transfer in from		% of Total
											Reserves	Equip	
Administration				165,942			4,536,209			199,306		4,974,724	45%
P&C	238,592	12,068	2,167,746	9,969	160,000	695,000		608,000	32,030		281,876	4,205,281	38%
Cost Service	18,340									18,340			0%
Recreation	498,988	1,488	29,052								7,500	529,528	5%
Youth Services	1,002,344		2,400									1,004,744	9%
Activities	174,726	12,152									108,100	294,978	3%
TOTAL	1,694,398	250,744	2,199,198	175,911	160,000	695,000	4,536,209	608,000	32,030	199,306	397,476	11,035,095	100%

Program Expense	Operations & Supplies	Utilities Expense	Prof. Expense	Building & Grounds	Property Tax Admin/ Election cost	Wages	Benefits & Expenses	Fixed Assets	Capital Improve.	Capital Improve.	Debt Service	Eq Res, GASB & ADA Reserves	TOTAL
Administration	336,465		130,684		137,586	510,232	375,287				162,309	154,000	1,806,563
P&C	218,926	275,729	11,418	500,114		1,343,894	646,851	272,100	3,595,246		2,527	5,000	6,871,305
Cost Service	38,725		14,389			163,131	66,230						282,475
Recreation	62,955		15,177			217,792	84,654	7,500					716,165
Youth Services	26,926	637	221	7,642		617,821	156,913						841,750
Activities	7,916	16,281		89,501		174,373	19,814	108,100					440,096
TOTAL	362,929	292,147	171,889	597,257	137,586	3,027,243	1,349,749	387,700	3,595,246	-	164,836	159,000	10,958,354
													100%

Administration

~~2026-2027~~

FY 25-26 Actual

Individual Preliminary Budgets for March

Revenues

Miscellaneous Revenues

	Actual to Date + remaining Months Budget	Mid Year 25-26 Budget Revision	
Sales of an Asset	-	-	0
Misc. Income -w/c div and other	4,363	4,363	0
ATT cell lease	-	-	36,450
Verizon cell lease	46,747	47,746	36,817
TOTAL	51,110	52,109	73,267

Grant Proceeds - Admin	-	-	0
	-	-	0
TOTAL	-	-	0

Interest Income

Interest Revenue other	524	417	472
Interest Revenue - County	88,269	96,533	82,772
Interest Revenue - CLASS	23,654	20,000	27,189
Interest - Pension Trust	71,374	72,863	55,510
TOTAL	183,821	189,813	165,942

Taxes & Gov't Revenues

Current Sec Prop Tax General	3,924,018	3,904,540	4,058,639
Homeowner's Prop. Tax Reduction	19,755	20,505	20,457
Current Unsec Prop Tax General	88,256	88,170	90,904
Suppl. Prop Tax Current	107,003	121,044	110,630
Unitary & Op Non-unitary Tax	145,527	141,811	150,504
Prior Unsec Prop Tax	1,726	1,414	1,778
Timber Tax Guarantee	-	1	0
Prior Supplemental Tax Rev	93	129	96
Prior Secured Prop Taxes	(7)	236	-7
Railroad Unitary Prop Taxes	3,103	2,889	3,209
Pipeline	-	92	0
RDA Pass - Throughs	289,355	294,434	299,306
TOTAL	4,578,829	4,675,265	4,735,515

Other Financing Sources

Transfers In - General Fund	1,452,797	1,391,766	1,155,476
Transfers In - Atwood Fund	-	-	0
Transfers In - Atwood Equipment	3,000	3,000	3,000
Transfers in - City Trust	-	-	0
Transfers In - Equipment Reserv	220,000	220,000	110,000
Transfers In - Future Capital Cons	350,000	350,000	50,000

Transfers In - CEPPT Trust	24,000	24,000	0
Transfers In - ADA Reserv	5,000	5,000	5,000
Transfers In - Youth Assistance F	-	-	0
Total Other Financing Source	2,054,797	1,993,766	1,323,476

Total Revenues	4,813,760	4,817,187	4,974,724
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Administration Expenditures	FY 25-26 Actual		
	Actual to Date + remaining Months Budget	Mid Year 25-26 Budget Revision	Preliminary 2026-27
Operations & Supplies			
Discounts Taken	(251)	(403)	-251
Finance Charges	-	-	0
CalCard Incentive	(2,410)	(2,607)	-2,410
Penalties	2,026	2,026	2,026
Donations Expense	820	820	861
Telephone (CVCC) - Admin	5,815	5,810	6,106
Postage - Admin	406	712	426
Bank Service Charges	-	(12)	0
CEPPT Charges	1,415	1,357	1,486
Office Supplies	4,652	5,753	4,885
Duplication Costs- Admin	137	137	144
Office Equip. Rental- Admin	3,375	3,998	3,544
Office Equip Maint - Admin	671	644	705
Dining Expense	1,426	1,051	1,497
Gas/Mileage Expense	1,033	1,010	1,136
General Admin Exp	2,305	2,500	2,420
Liability Insurance	235,655	227,164	295,866
Board Expense	919	1,270	965
Miscellaneous Expense	5	-	5
Dues & Subscriptions	13,758	14,473	15,052
Staff Appreciation	49	199	51
Staff Development	364	364	382
Uniform Exp - Admin	-	-	0
Small Office Equipment	1,495	1,185	1,570
Safety Supplies - Administration	-	-	0
TOTAL	273,665	267,451	336,465

Legal Fees	32,028	31,700	35,231
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Expenditures	FY 25-26 Actual		
	Actual to Date + remaining Months Budget	Mid Year 25-26 Budget Revision	Preliminary 2026-27
Professional Services			
Professional Services	43,989	55,008	78,953
Accounting/Auditor Fees	19,500	19,500	16,500
Environmental Services	-	-	0

TOTAL	63,489	74,508	95,453
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Property Tax/Election Expense

CalPERS SS Fee	200	284	210
Property Tax Administration	77,410	73,042	84,571
Election Expense	-	-	44,491
LAFCO Fees	7,358	7,360	8,315
TOTAL	84,968	80,686	137,586

Administration

Expenditures

Salaries/Wages Expenses

	FY 25-26 Actual Actual to Date + remaining Months Budget	Mid Year 25-26 Budget Revision	Preliminary 2026-27
Less: Atwood Admin offset	(1,533)	(1,533)	-1,659
Atwood - Admin Wages & Roll ups	1,533	-	1,659
Wages - Admin - Full Time	187,992	183,040	205,324
Wages - Admin - Part Time	101,799	95,851	104,197
Wages- Admin - Board Pay	29,500	29,250	30,000
Wages - District Administrator	157,701	157,834	170,711
TOTAL	476,992	464,442	510,232

Benefits & Payroll Costs

ER - Taxes - Admin (7.65%)	35,379	35,600	39,616
Employment Expense - Admin	165	165	223
Fingerprinting	37	37	89
Benefits Expense - Admin	81,301	84,789	84,208
Employer Retirement Exp	48,849	48,267	46,490
CalPERS Prefunding	160,914	160,914	193,639
Worker's Compensation	5,732	6,045	8,478
TOTAL	332,377	335,817	372,743

Fixed Assets- Equipment

Fixed Assets - MOVE TO PROF SERV	-	-	0
Computer Purchases - Admin.	-	-	0
TOTAL	-	-	0

Transfers Out

Transfers out - General Fund	599,000	599,000	168,000
Transfers out - Atwood Fund	3,000	3,000	3,000
Transfers out - Atwood Equipment	-	-	0
Transfers out - City Trust	190,000	190,000	150,000
Transfers out - COVID Reserv	-	-	0
Transfers out - ADA Reserv	20,000	20,000	0
Transfers out - Equipment Reserv	381,015	381,015	397,476
Transfers out - Contingency Reserv	70,000	-	0
Transfers out - Future Cap Const	791,782	800,751	608,000
TOTAL	2,054,797	1,993,766	1,326,476

Principal Lease payment	127,000	127,000	130,000
Webster Lease Interest Expense	37,651	37,651	32,309
	164,651	164,651	162,309

<i>Total Expenditures</i>	1,428,170	1,419,255	1,650,019
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Total Revenues	4,813,760	4,817,187	4,974,724
Total Expenditures	1,428,170	1,419,255	1,650,019
Net Gain (Loss)	3,385,590	3,397,932	3,324,705

Facilities & Grounds

Revenues	2025-2026	2025-2026	
	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
Rents and Concessions			
<i>Fee Waivers- Public</i>	(6,238)	(4,725)	(6,550)
<i>Fee Waivers-CVCC Public</i>	(2,507)	(1,652)	(2,632)
Blue Bird Room - CVCC	2,395	2,193	2,515
Stella Irving - Rec	2,463	2,463	2,586
Lakeside - Reg	19,509	17,406	20,484
Sierra Room Rental- CVCC	20,804	14,325	21,844
Sunset Room Rental- CVCC	1,453	1,608	1,526
Canyon View Room Rental-CVCC	5,676	7,496	5,960
Foothills Room Rental- CVCC	9,348	8,615	9,815
Oak Room Rental-CVCC	0	0	0
American River Room	382	382	401
Conference Room Rentals	2,170	1,504	2,279
Board Room Rental - CVCC	800	0	840
Conference Modular - Overlook	7,322	7,989	7,688
Gazebo - Rec	350	234	368
Gym - Rec	1,040	1,039	1,092
Gym - Reg	16,267	15,648	17,080
Tutor Totter Lease Agreement	7,887	7,228	1,329
Kitchen - Rec	523	522	549
Kitchen - Reg	0	0	0
Kitchen-CVCC	765	552	803
Picnic Area - Rec	10,333	10,100	10,850
Picnic Area - Reg	1,791	1,951	1,881
Picnic Area - Ashford	1,000	1,223	1,050
Picnic Area - Meadow Vista	4,894	5,022	5,139
Field - Recreation	7,356	6,879	7,724
Field A "Bill Beane"- Reg	3,745	3,224	3,932
Field - Softball MV	6,419	6,031	6,740
Field - Christian Valley	2,104	2,686	2,209
Bike Park Rentals	0	0	0
Field Soccer/Baseball-Winchester	4,171	4,519	4,380
Field "Beggs" - Rec	7,602	6,661	7,982
Field B - Reg	8,379	7,834	8,798
Field "James" - Rec	21,236	20,687	22,298
Field "Chana" - Reg	7,310	8,226	7,676
Bocce Ball Field Rental	264	264	277

Field Soccer - Reg	3,706	4,806	3,891
Field Soccer A- MV	4,289	2,549	4,503
Field Soccer A- Railhead	10,131	11,174	10,638
Field Placer Hills	567	903	595
Field Soccer B- MV	215	0	226
Field Soccer B- Railhead	11,017	11,981	11,568
Field "Pee Wee Soccer" Rental - MV	0	1,257	0
Misc Rents & Concessions	1,069	1,074	1,122
Misc Rents & Concessions - Bureau	6,124	6,221	6,430
Custodial Fees	15,416	14,945	16,187
Custodial Fees- Bureau	4,881	5,036	5,125
Set up and Take Down Fees	260	(77)	273
Set up and Take Down Fees-Bureau	1,426	1,537	1,497
TOTAL RENTS & CONCESSIONS	236,114	229,540	240,967

Miscellaneous Revenues

MV comm ctr rental	240	132	252
Sales of an Asset	0	500	0
Alcohol permit	3,695	4,449	3,880
Alcohol permit - Bureau	974	847	1,023
MV alcohol fee	50	0	0
MV cust fee	50	0	0
Misc Income - F & G	22,194	7,516	6,966
Total Misc Revenue	27,203	13,444	12,120

	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
Grants & Donations			
Donations F&G	31,883	36,389	6,000
Grant Proceeds	164,000	164,000	2,142,246
Pump trac donations	5,333	3,400	2,000
TOTAL GRANTS & DONATIONS	201,216	203,789	2,150,246

Interest Revenue - City Trust	11,077	8,164	9,969
TOTAL Interest Income	11,077	8,164	9,969

Project Revenue - Government

County Mitigation	116,000	116,000	695,000
City Mitigation Revenue	188,690	187,465	160,000
Total Project Revenue - Gov	304,690	303,465	855,000

Taxes & Government Revenue

Atwood III Tax Revenue	30,798	31,067	32,030
Total Taxes & Gov't Revenue	30,798	31,067	32,030
TOTAL REVENUES	811,098	789,469	3,300,333

**Facilities & Grounds
25-26 Budget**

Expenses	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
Operations & Supplies			
Telephone - F & G	12,133	11,617	12,702
Office Supplies - F & G	1,764	1,880	1,852
Duplication Cost - F & G	167	0	175
Dining Expense	128	250	134
Gas/Mileage Expense - Fac & Gr.. (10% incr)	51,860	58,442	54,453
Membership & Dues - F & G	540	666	567
Staff Appreciation - F & G	216	196	474
Staff Development - F & G	6,673	9,095	7,000
Uniform Exp	1,793	1,601	1,865
Small Tools and Equipment	34,568	48,772	34,000
Equipment paid for by General Fund	0	0	18,976
Field Marking Expense	4,391	8,197	4,567
Safety Supplies - F & G	4,864	8,780	5,059
Restroom Supplies - Rec Park	3,878	3,955	4,033
Restroom Supplies - Reg. Park	2,576	2,478	2,679
Restroom Supplies - Ashford	898	900	934
Restroom Supplies - M.V. Park	998	1,076	1,038
Restroom Supplies - Railhead Park	1,109	1,118	1,153
Restroom Supplies - Overlook Park	1,087	1,131	1,130
Restroom Supplies - Placer Hills Park	898	895	934
Restroom Supplies - Rec. Comm Ctr	3,479	4,488	3,618
Restroom Supplies - Reg. Comm. Ctr	2,476	2,724	2,575
Restroom Supplies - CVCC	2,964	2,915	3,083
Sanitation- Regional Park- Port. Toilet	3,620	3,650	3,765
Sanitation - Reg ADA Pickleball Toilets	3,555	3,320	6,427
Sanitation - Bike Park Port. Toilet	3,355	3,120	3,489
Rec Park - Debris Box	18,899	19,188	18,855
Sanitation- Regional Park - Debris	8,476	8,341	8,815
Sanitation- MV Park- Debris	5,669	5,645	5,896
Sanitation- CVCC - Debris	2,786	2,791	2,897

TOTAL OPERATIONS & SUPPLIES

185,820

217,231

213,144

**Facilities & Grounds
25-26 Budget**

Expenses

Actual to Date +
remaining
month's Budget

Mid Year
Budget Revision

Preliminary
26/27

Expenses	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
Lights- Rec Pk Beggs Field (LL)	5,416	5,721	5,687
Lighting Reimbursements - Beggs Fld.	(1,652)	(1,573)	(1,735)
Lights- Rec Park James Field (LL)	12,861	12,581	13,504
Lighting Reimbursements - James Fld.	(6,980)	(7,244)	(7,329)
Lights- Recreation Field (LL)	1,349	1,650	1,416
Lighting Reimbursements - Rec Fld.	(1,613)	(1,573)	(1,694)
Gas/Electric - Rec Comm Ctr	33,950	37,794	35,648
Gas/Electric - Reg Comm Ctr	14,418	14,453	15,139
Gas/Elec. - Chr Vly Comm Ctr	1,495	1,535	1,570
Electric Reimbursements - Chr Vly CC	(1,604)	(1,548)	(1,684)
Gas/Electric - CVCC	26,065	32,847	27,368
Gas/Electric - Recreation Park	22,392	22,314	23,512
Lighting Reimb - Rec Park	0	0	0
Gas/Electric - Reg Park	14,627	11,351	15,358
Lighting Reimbursements - Reg Park	(6,756)	(7,354)	(7,094)
Gas/Electric - Ashford Park	4,824	4,514	5,065
Gas/Elec. - MV Park	7,000	7,532	7,350
Electric - Railhead	4,457	5,436	4,680
Lighting Reimbursements - Railhead	(1,426)	(2,405)	(1,497)
Gas/Electric - Overlook Park	116	216	122
Gas/Electric- Winchester Park	1,960	1,962	2,058
Water - Rec Comm Ctr	7,849	8,199	8,320
Water - Reg Comm Ctr	2,565	2,899	2,719
Water - Chr Vly Comm Ctr	56	576	59
Water - CVCC	4,814	6,249	5,103
Water - Recreation Park	5,511	5,389	5,842
Water - Regional Park	9,753	10,281	10,338
Water - Ashford Park	4,892	5,203	5,186
Water - MV Park	16,306	13,956	17,284
Water - Chr Vly Park	4,366	4,589	4,628
Water - Railhead Park	5,309	5,795	5,628
Water - CVCC (Park)	3,375	3,519	3,578
Water - Overlook	10,836	12,265	11,486
Water - Placer Hills Park	5,676	6,446	6,017
Water - Atwood	2,831	3,763	3,001

Water - Chana Field	12,669	14,817	13,429
Sanitation - Rec Park (Sewer)	9,807	9,807	10,297
Sanitation - Regional Park - (Sewer)	10,153	10,153	10,661
Sanitation - Ashford Park (Sewer)	1,880	1,880	1,974
Sanitation - Railhead (Sewer)	183	183	192
Sanitation - Overlook (Sewer)	773	773	812
Sanitation - CVCC (Sewer)	10,698	10,698	11,233
TOTAL UTILITIES	261,201	275,649	275,229

**Facilities & Grounds
25-26 Budget**

Expenses

	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
Professional Services	2,567	3,468	2,695
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	7,988	7,972	8,387
Atwood - County Admin Coll Fee	310	317	335
Total Professional Services	10,865	11,757	11,418

Building & Grounds Maintenance

District Vehicles Maint - F & G	31,709	41,334	30,257
Equipment Rental - F & G	135	1,135	2,442
Irrigation supplies	2,917	3,779	3,063
Maint - Recreation Field	1,853	2,731	1,946
Maint - CV Baseball Field	25	0	26
Maint - James Field	11,221	12,800	8,782
Maint - Beggs Field	4,382	4,523	4,601
Maint & Repairs - Equipment	104,275	85,144	90,489
Maint - M.V. Soccer Field	0	14	0
Maint- Winchester Field	0	0	0
Maint - M.V. Tennis/Pickleball Courts	14	119	15
Maint - Recreation Park	42,261	44,038	43,991
Maint - Regional Park	52,323	45,587	54,466
Maint - Ashford Park	13,360	14,814	13,907
Maint - Meadow Vista Park	24,362	24,980	25,341
Maint - Christian Valley Park	1,856	2,083	1,930
Maint - Railhead Park	12,353	6,426	6,310
Maint- CVCC Park	7,219	7,371	7,508
Maint - Overlook Park	8,040	8,672	8,366
Maint - Placer Hills Park	1,270	1,222	621
Maint - Pocket Parks	474	473	493
Maint - Mt. Vernon Park	0	52	0
Maint - Winchester Park	1,254	1,164	604
Maint - Atwood III	3,108	7,519	3,232

Maint - Shockley	0	64	0
Maint - Bike Park	12,773	13,648	7,686
Maint - Ashley dog park	3,894	1,385	1,040
Maint - Gazebo	10,000	0	0
Maint - Recreation Comm Ctr	34,054	26,045	48,792
Maint - Regional Comm Ctr	30,485	31,833	21,001
Maint - Christian Valley Comm Ctr	5,481	1,519	679
Maint - CVCC	23,854	27,665	24,147
Maint - Overlook Modular	379	1,650	394
Maint - Regional Tennis/Pickleball Courts	93	398	297
Maint - MV Soccer A Field	0	0	400
Maint - RH Soccer A Field	6,566	8,351	6,829
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	5,794	5,908	1,026
Maint - MV PeeWee Soccer	228	275	237
Maint - RH Soccer B Field	6,597	8,127	6,861
Maint - Reg Bill Beane Field	3,526	6,667	3,667
Maint - MV Softball Field	0	0	500
Maint - Regional Field B	1,588	1,518	2,152
Maint - Ridge Runners Field	3,209	3,435	3,337
Tree Maint Rec Park	8,000	8,000	10,000
Tree Maint Reg	12,000	12,000	5,000
Tree Maint Ashford	0	0	0
Tree Maint MV park	0	0	0
Tree Maint Christian Valley Park	0	0	0
Tree Maint Overlook Park	0	0	0
Tree Maint PH Park	0	0	0
Tree Maint Shockley Park	0	0	0
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	45,774	42,508	47,680
TOTAL MAINTENANCE	538,706	516,976	500,114

Facilities & Grounds
25-26 Budget
Expenses

	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
Wages - Fac Attend - Rec Park	117,860	124,649	127,584
Wages - Fac Attend - CVCC	54,870	50,841	59,397
Wages - Fac Attend - Reg Park	56,731	55,640	61,411
Wages - Fac Attend - Overlook	26	265	28
Wages - Management	226,980	223,536	234,357
Wages - Rec Park	342,036	335,424	368,254
Wages - Reg Park	199,968	219,348	215,466
Wages - Ashford Park	55,041	51,230	59,581
Wages - Meadow Vista Park	70,666	74,211	76,496

Wages - CV Comm Ctr	4,343	4,838	4,701
Wages - Railhead Park	20,960	21,086	22,689
Wages - CVCC	24,353	28,072	26,362
Wages - Overlook Park	17,565	18,997	19,014
Wages - Placer Hills Park	15,364	16,726	16,632
Wages - Pocket Parks	8,347	10,475	9,036
Wages- Mt. Vernon Park	191	128	207
Wages - Winchester Park	4,344	4,216	4,702
Wages - Atwood	7,764	6,592	8,405
Wages - Bike Park	1,950	7,120	2,111
Wages - Shockley	3,753	3,860	4,063
Wages - Special Events	6,476	8,954	7,010
Wages - Marriott Meadows	2,588	2,587	2,801
Wages - Certification Stipends Paid	1,725	1,725	1,725
Wages - Uniform Allowance	10,958	15,436	11,862
	1,254,859	1,285,956	1,343,894

	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
Offset for Atwood Wages	313	313	339
Atwood Wage Roll ups	(313)	(313)	(339)
ER -Taxes - F & G (7.65%)	92,504	97,389	110,153
Employment Expense - F & G	1,386	1,525	1,455
Fingerprinting Exp. - F & G	310	380	326
Benefits Expense - F & G	281,530	297,633	309,683
Employer Retirement Exp.	105,396	107,801	114,882
Worker's Comp.	114,463	121,690	118,920
TOTAL BENEFITS & PAYROLL COSTS	595,589	626,418	655,418
TOTAL SALARIES, BENEFITS	1,850,448	1,912,374	1,999,312

Fixed Assets

Fixed Asset Purchases - F&G	175,728	174,100	281,876
Fixed Asset Purchases - Atwood	0	0	
TOTAL FIXED ASSETS	175,728	174,100	281,876

Rent

Rec Park Lease UPPR	2,407	2,382	2,527
TOTAL RENT	2,407	2,382	2,527

	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
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All Parks - Parking Bumpers at Solar Poles	6,960	10,000	0
Rec - Fire Loss	1,402	8,300	
Rec - Emergency Gym Roof	23,837	13,010	0
Rec - Gator shed with chargers	0	0	60,000
Rec - N. Front Playground Replcmnt & POT	0	0	150,000
Rec - Emergency Exit	0	0	0
PH - Parking Lot & Curb Repairs	157,023	157,022	0
Bike Park signage (moved to Maint)	0	0	0
Rec - Beggs Staircase	31,128	40,000	50,000
Rec - Beggs Retaining Wall Railings			30,000
Rec - PGE Power Replacement	0	0	0
Rec - Charging station infrastructure/Engineering	0	0	0
Rec - Gazebo Repair	0	10,000	0
Marriott Meadows Constructon Docs	171,464	163,000	3,154,746
Reg - Dry Creek Playground	103,715	115,000	0
Reg - Pond Light Repairs	0	0	50,000
Reg - Drinking Fountain Installation	20,506	20,400	0
Reg - Gym/Lockerroom Roof (finish)			8,000
Ashford - Levee Repairs/Paving	79,820	100,000	100,000
Ashford - Sink hole			10,000
MV Scoreboard, Dugouts, Electrical at Field	25,756	38,700	0
OP - Siding of Modular - Fire Damage	7,500	7,500	0
Total Capital Improvements (Funded)	629,111	682,932	3,612,746
TOTAL CAP IMPROVEMENT	629,111	682,932	3,612,746
TOTAL EXPENDITURES	3,654,286	3,793,351	6,896,367
Total Revenues	811,098	789,469	3,300,333
Total Expenditures	3,654,286	3,793,351	6,896,367
Contingency Fund 1% of total exp	0	0	0
Net Gain (Loss)	(2,843,188)	(3,003,882)	(3,596,034)

Customer Service
2025-2026 Budget

Revenues

2025-26
Actual to
date +
remaining
months 25-26
Mid Year 26-27
Prelim

Revenue

Out of Dist Fees	16,399	15,401	16,891
Out of Dist Fees - Bureau	1,200	916	1,236
Return Check Fees	0	0	0
Total	17,599	16,317	18,127
 Total Revenues	 17,599	 16,317	 18,127

Customer Service
Expenditures

date +
remaining
months
Budget 25-26
Mid Year 26-27
Prelim

Operations

Cash short/over	-150	-150	-152
Merchant fees	17,078	17,574	17,932
Telephone expense	6,561	6,591	6,758
Gift certificates Given Out	224	654	226
Postage	1,000	500	1,050
Office Supplies	4,203	3,186	4,413
Duplication costs	21	21	22
Office Equipment rental	3,081	2,730	3,081
Office equipment Maintenance	1,353	1,508	1,421
Dining Expense - Customer Service	197	331	207
Gas/Mileage Expense	490	480	539
Public Relations/Marketing	3,043	2,889	3,115
Dues and Subscriptions	52	54	55
Staff Appreciation	0	0	0
Staff Development	0	0	0
Theft Expense	0	0	0
Uniform Expense	0	0	0
Small Office equipment	0	0	0
Bad Debt Expense - Customer Serv	55	55	58
Total Operations	37,208	36,423	38,725

Prof Services

18,207	18,341	14,389
18,207	18,341	14,389

	Actual to date + remaining months	25-26 Mid Year	26-27 Prelim
Wages (F/T)	157,996	157,944	163,131
Wages (P/T)	0	0	0
Total	157,996	157,944	163,131
ER -Taxes - Admin (7.65%)(10.85%)	11,066	11,568	12,875
Employment Expense	122	122	0
Fingerprinting Expense	122	122	0
Benefits Expense	33,604	34,401	32,963
Employer Retirement Exp. (16.622%)	19,415	19,412	19,138
Worker's Compensation (.68% x 148%)	1,101	1,139	1,062
Total	65,430	66,764	66,038
 Total Salaries & Benefits	 223,426	 224,708	 229,169

	Actual to date + Last 1 months Budget	24-25 Mid Year	25-26 Final
Fixed Assets- Equipment			
Fixed Asset Purchases	0	0	0
	0	0	0
 Total Expenditures	 278,841	 279,472	 282,282
 Total Revenues	 17,599	 16,317	 18,127
Total Expenditures	278,841	279,472	282,282
Contingency Reserve (2% of exper	0	0	0
Net Gain (Loss)	-261,242	-263,155	-264,155

Recreation

Revenues

	2025-2026 Actual to Date + Last Months Budget	Mid-year 2025-26 Budget Revision	Prelim 26-27
Program Revenue			
Adult Softball	34,797	35,374	34,797
Adult Basketball	19,416	13,331	19,416
Adult Volleyball	9,344	8,083	9,344
Pickle Ball	563	328	563
Adult Classes	42,288	41,883	42,288
Adult Classes - Bureau	3,171	5,053	3,171
Bocce Ball	4,116	4,116	4,116
Youth Basketball	160,238	139,855	160,383
Youth Classes	56,851	53,960	56,851
Youth Classes - Bureau	1,080	1,110	1,080
Youth Volleyball (New)	8,701	8,702	8,701
Youth Camps	67,442	67,442	67,442
Youth Camps - Bureau	36,009	36,009	36,009
Tennis Revenue	0	0	0
Special Events	0	0	1,352
Party in the Park	12,687	12,700	12,233
Santa's Chest	3,000	2,650	3,000
Food Truck Fiesta	0	0	0
Obstacle	23,622	23,305	23,622
Dead Festival	0	0	0
Auburn Harvest Festival	14,511	10,681	14,511
Egg Hunt	2,676	2,676	1,476
Parks N Big Trucks Event	3,000	3,100	3,000
Movie in the Park	950	925	882
Total Program Revenues	504,462	471,283	504,237
Misc. Revenue			
Activity Guide-Advertising Rev.	575	0	0
Miscellaneous Rev	2,400	0	0
TOTAL MISC REVENUE	2,975	0	0
Grants & Donations			
Youth Assistance Fund - In Dist	11,301	7,723	11,301
Community Assistance Fund Rev	325	0	325

Donations - Recreation	1,953	1,953	17,500
TOTAL GRANTS & DONATIONS	13,579	9,676	29,126
Total Revenues	521,016	480,959	533,363

**Recreation
2025-2026 Budget
Expenditures**

	Actual to Date + Last Months Budget	Mid-year 2025-26 Budget Revision	Prelim 26-27
Program Expenditures			
Instructors - Adult Classes	29,364	30,180	32,245
Inst - A Classes - Bureau	2,245	3,174	2,245
Instructors - Youth Classes	41,212	43,090	41,212
Inst - Y Classes - Bureau	656	890	656
Officials - Adult Softball	14,281	14,122	14,995
Officials - Adult Basketball	13,066	14,618	13,719
Officials - Adult Volleyball	0	0	0
Officials - Youth Basketball	34,449	34,449	36,171
Officials - Youth Volleyball	182	182	191
Instructors- Youth Camp	48,090	49,126	48,090
Inst - Y Camp - Bureau	20,053	20,052	20,053
Adult Softball Expense	907	2,771	952
Adult Basketball Expense	842	474	884
Adult Volleyball Expense	329	329	345
Pickle Ball/Tennis	894	1,088	939
Youth Basketball Expense	65,427	71,380	71,249
Youth Class Expense	0	0	0
Youth Volleyball Expense (New)	2,754	2,753	2,892
Special Events	1,288	2,738	1,352
Party in the Park	11,536	13,777	12,133
Santa's Chest	1,987	0	497
Food Truck Fiesta	0	0	0
Obstacle	12,145	12,648	12,773
Dead Festival	0	0	0
Auburn Community Festival Exp	10,313	8,120	10,848
Egg Hunt	1,648	1,648	1,365
Movies in the Park	1,407	1,458	882
Parks N Trucks	993	1,185	1,398

TOTAL PROGRAM EXP.

316,068

330,252

328,087

Operating Expenditures

Telephone	67	67	0
Activity Guide	36,753	34,013	38,591
Youth Assistance Expense	6,765	9,193	7,442
Office Supplies	1,073	757	1,127
Gas/Mileage	476	608	524
Dues & Subscriptions	699	1,049	755
Staff Appreciation	11	0	122
Company Celebrations	2,321	2,037	2,437
Bad Debts Expense	0	0	0
Staff Development	1,057	669	1,610
Small Rec Equipment	2,026	3,057	10,280
Uniform Expense	0	0	0
Safety Supplies	66	35	69

TOTAL OPERATING EXP

51,314

51,485

62,955

	Actual to Date + Last Months Budget	Mid-year 2025-26 Budget Revision	Prelim 26-27
Professional Services			
Professional Services	14,053	13,443	15,177
<i>Total Professional Services</i>	14,053	13,443	15,177

Salaries/Wages Expenditures

Wages - Full Time	195,937	195,739	202,795
Wages - Part Time	1,307	4,514	1,415
Wages - Adult Softball	6,630	6,932	7,178
Wages - Uniform	0	0	0
Wages - Adult Basketball	5,290	4,523	5,726
Wages - Adult Volleyball	0	0	0
Wages - Special Events	626	1,040	678

Totals

209,790

212,748

217,792

	Actual to Date + Last Months Budget	Mid-year 2025-26 Budget Revision	Prelim 26-27
Benefits & Payroll Expenditures			

ER -Taxes - (13.65%)	14,778	16,506	18,524
Employment Expense	20	20	21
Fingerprinting Expense	145	243	152
Benefits Expense	40,520	41,660	42,155
Calpers Exp.	19,325	19,274	19,261
Worker's Comp	5,331	5,480	5,078
<i>Totals</i>	80,119	83,183	85,192

Equipment & Fixed Assets

Fixed Assets - Recreation	0	0	25,000
<i>Totals</i>	0	0	25,000

<i>Total Expenditures</i>	671,344	691,111	734,202
Total Revenues	521,016	480,959	533,363
Total Expenditures	671,344	691,111	734,202
Contingency (1% of expenses)	0	0	0
Net Gain (Loss)	(150,328)	(210,152)	(200,839)

Youth Services

~~2025-2026~~

Revenues

	Actual to Date + Remaining Months Budget	2025 -2026 Budget Revision	Preliminary 2026-2027
Auburn Elem DSC Revenue	133,339	129,952	137,339
Skyridge DSC Revenue	269,260	266,264	277,338
Skyridge Day Camp	46,210	46,210	47,596
Rec Day Camp Rev (School & Summer)	184,134	178,114	189,747
Day Camp Memberships	9,010	9,010	9,859
Regional Day Camp	61,257	59,027	63,095
Preschool Revenue	35,355	38,748	0
Newcastle DSC Revenue	266,803	272,908	274,807
Special Events Rev - Y Services	3,710	3,710	3,822
TOTAL	1,009,078	1,003,943	1,003,603
Donations	0	0	0
T shirt Revenue	180	180	0
Miscellaneous Revenues	401	0	0
Grant Proceeds	33,202	13,494	0
	33,783	13,674	0
Total Revenues	1,042,861	1,017,617	1,003,603

Youth Services

Expenses

	Actual to Date + Remaining Months Budget	2025 -2026 Budget Revision	Preliminary 2026-2027
Auburn Elem - Program Expense	3,790	3,300	3,980
Skyridge - Program Expense	6,372	5,319	6,691
Skyridge Day Camp - Program Expense	1,759	1,759	1,847
Rec Day Camp - Program Exp (Sch. & Sum)	5,496	5,066	5,771
REG Day Camp - Prog Expense	1,923	1,924	2,019
Preschool - Program Expenses	1,994	3,103	0
Newcastle - Program Expense	5,751	6,515	6,039
Special Events Exp - Y Services	553	463	581
	27,638	27,449	26,926
Operations & Supplies			
Merchant fees	21,556	21,835	22,534

T Shirt Supplies (Sales)			
Advertising - Youth Services	0	0	0
Telephone - Youth Services (Cell phones)	332	322	342
Telephone - Preschool	21	25	0
Telephone - Rec Day Camp Modular	994	1,491	1,024
Telephone - Newcastle	695	467	716
Telephone- Auburn Elem	493	536	508
Telephone- Skyridge	962	1,055	991
Office Supplies - Youth Services	613	608	794
Gas/Mileage Reimbursement Expense	427	504	470
Gas/Mileage - Preschool	11	27	0
Cleaning supplies - Y Services	483	484	507
Miscellaneous Expense	0	0	0
Dues and Subscriptions	484	468	508
Staff Appreciation - Youth Services	132	368	249
Bad Debts Expense	3,360	161	166
Staff Development - Youth Services	1,301	1,615	1,316
Small Equipment	1,467	808	103
Uniform Expense	100	100	105
Safety Supplies - Youth Services	0	0	0
TOTAL	34,744	32,187	30,331

Utilities

Electric - Day Camp	4,790	4,746	637
	4,790	4,746	637

Professional Services

Professional Services	210	210	221
	210	210	221

	Actual to Date + Remaining Months Budget	2025 -2026 Budget Revision	Preliminary 2026-2027
Maintenance Expense			
District Vehicles Maint	0	0	37
Rep/Maint - Auburn Elem	43	0	45
Rep/Maint - Rec Day Camp	4,300	5,036	4,515
Rep/Maint - Skyridge	43	1,906	45
Rep/Maint - pre Daycamp room (Rec)	13	257	0
Rep/Maint - Newcastle	0	0	0
	4,399	7,199	4,642

	Actual to Date + Remaining Months Budget	2024-25 Budget Revision	Final 2025-26
Salaries/Wages Expenses			
Wages - (Y.Serv) - Manager	72,706	73,593	82,642
Wages - (Y.Serv) - Admin Part Time	363	0	2,400
Wages - (Y.Serv) - Aub Elem - PT	84,340	85,507	91,298

Aquatics

Revenues

	Actual to Date + Last Months Budget	Mid Year	Prelim
		2025-2026	26-27
Park & Services Revenue			
Aquatic Activities Sierra Pool	18,547	18,547	18,918
Aquatic Activities Placer Hills	0	0	0
Master Swim	8,080	8,080	8,080
Public Swim	32,667	32,666	37,567
Public Swim - Placer Hills Pool	6,752	6,752	7,765
Swim Lessons	39,232	39,232	42,331
Swim Lessons - Placer Hills Pool	12,212	12,212	13,177
Swim Team	30,588	30,588	30,588
Synchro Team	16,300	16,170	16,300
Misc Income	0	0	0
Totals	164,378	164,247	174,726
Rents & Concessions			
Sierra/Splash Pool Rental	10,061	10,061	10,262
Placer Hills Pool rental	1,800	1,800	1,890
Totals	11,861	11,861	12,152
Donation Rev - Aquatics	2,392	2,392	0
Total Revenues	178,631	178,500	186,878

Aquatics Expenditures

		Mid Year	Prelim
		2025-2026	26-27
Program Expenditures			
Instructors - Aquatics	0	0	0
Adult Aquatic Activities Exp.	1,256	1,298	1,319
Public Swim Expenses	2,769	2,764	2,907
Public Swim Expenses PH	147	147	154
Swim Lessons Expenses	0	0	0
Swim Team Expenses	1,723	715	1,809
Synchro Team Expenses	1,644	1,915	1,726
Totals	7,539	6,839	7,916
Operations & Supplies			
Telephone - Placer Hills Pool	1,669	1,434	2,112
Office Supplies	0	0	0
Gas Milleage - Aquatics	41	27	45

Professional Services	0	0	0
Staff Appreciation- Aquatics	25	-169	136
Staff Development- Aquatics	767	750	805
Uniform Exp	155	107	163
Small Equipment	7,108	6,065	13,983
Small Equipment - PH Pool	0	0	4,352
Safety Supplies - Aquatics	2,394	2,881	2,514
Totals	12,159	11,095	24,111

Utilities

Gas/Electric - Sierra Pool	28,346	55,092	29,763
Gas/Electric - Placer Hills	827	3,276	868
Reimbursement - Gas/Electric	-19,448	-19,448	-19,448
Water - Sierra Pool	6,659	7,855	7,059
Water - Placer Hills	460	421	488
Reimbursement - Water	-2,449	-2,449	-2,449
Totals	14,395	44,747	16,281

Maintenance

Maintenance - Sierra Pool	58,182	74,752	64,251
Reimbursement - Maintenance	-7,993	-7,993	-7,993
Maintenance - Placer Hills pool	31,469	31,019	33,242
Totals	81,658	97,778	89,501

Aquatics

Mid Year Prelim

Payroll Expenses

2025-2026 26-27

Wages - Aquatics Coordinator	18,635	19,347	15,936
Wages - Adult aquatics	10,445	10,729	10,967
Wages - Public Swim	75,552	75,825	79,330
Wages - Public Swim - PH Pool	5,937	5,937	6,234
Wages - Swim Lessons	15,778	15,957	16,567
Wages - Swim Lessons - PH Pool	4,114	4,114	4,320
Wages - Master Swim	9,772	9,100	10,261
Wages - Uniform allowance	0	0	0
Wages - Coaches (Swim Team)	13,754	13,754	14,442
Wages - Coaches (Synchro)	15,540	15,539	16,317
Totals	169,527	170,302	174,373

Benefits & Payroll Costs

ER -Taxes (.0995/.0765)	15,309	15,420	15,220
Employment Exp - Aquatics	21	21	22
Fingerprinting Exp - Aquatics	183	151	192
Retirement Expense	3,142	3,292	755
Worker's Comp	4,625	4,591	4,025
Totals	23,280	23,475	20,214

Equipment & Fixed Assets

Fixed Assets - Aquatics	122,433	123,000	108,100
<i>Totals</i>	122,433	123,000	108,100

Capital Improvement Projects

	0	0	0
	0	0	0
	0	0	0

<i>Total Expenditures</i>	430,991	466,141	440,494
 Total Revenues	178,631	178,500	186,878
Total Expenditures	430,991	466,141	440,494
 Net Gain (Loss)	-252,360	-287,641	-253,616

	PRELIM 26/27	PRELIM 27/28	PRELIM 28/29	PRELIM 29/30	PRELIM 30/31
Operating Revenues					
Program Revenue	1,694,398	1,779,118	1,957,030	2,074,451	2,219,663
Facility Revenue	250,744	263,281	289,609	306,986	328,475
Misc. Revenue	86,823	89,428	92,111	94,874	97,720
Grants, Donations, in kind	2,199,198	10,000	15,000	15,450	15,914
Interest Income	175,911	167,115	158,760	150,822	143,281
Transfers in from City Mitigation	160,000	143,000	60,000	60,000	60,000
Transfers in from County Mitig.	695,000	90,000	-	-	-
Transfers in from ADA Reserv.	-	13,000	-	-	-
Transfers in from Capital Const.	608,000	720,000	100,000	-	-
Transfers in from Equip Resv.	397,476	186,138	333,747	74,290	182,988
Tax Revenue	4,735,515	4,924,936	5,097,308	5,275,714	5,460,364
Atwood Ill taxes	32,030	33,311	34,644	36,029	37,471
Total Operating Revenue	11,035,095	8,419,327	8,138,208	8,088,616	8,545,875
Expenditures					
Program Expense	362,929	373,817	385,031	396,582	408,480
Operating & Supplies	712,772	734,155	756,180	778,865	802,231
Utilities Expense	292,147	306,754	322,092	338,197	355,107
Professional Services	171,889	180,483	189,508	198,983	208,932
Building & Grounds Maint	597,257	615,175	633,630	652,639	672,218
Property Tax Administration	137,586	141,714	191,841	145,965	203,352
Wages	3,027,243	3,208,878	3,401,410	3,605,495	3,821,825
Benefits & Payroll Costs	1,349,749	1,457,729	1,574,347	1,640,295	1,711,519
Fixed Asset Expense	387,700	186,138	333,747	74,290	182,988
Capital Imp. Projects	3,595,246	720,000	100,000	-	-
General Fund Projects	-	-	-	-	-
Debt Services	164,836	162,998	163,221	163,221	163,221
Contingency	-	-	-	-	-
Total Expenditures	10,799,354	8,087,841	8,051,007	7,994,532	8,529,871
Equip Reserves	130,000	140,000	50,000	50,000	50,000
Unfunded Liability Reserves	24,000	36,000	36,000	36,000	36,000
ADA Reserves	5,000	5,000	5,000	5,000	5,000
Future Capital Construction	50,000	50,000	50,000	25,000	25,000
Surplus/(deficit)	26,741	100,486	(53,799)	(21,915)	(99,997)

**Resolution No. 2026 - 05
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF PRELIMINARY BUDGET, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Preliminary Budget for Fiscal Year 2026-2027.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2026-2027 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue	
Program Revenue	1,700,693.00
Facility Rentals	253,119.00
	1,953,812.00
Total Park & Rec. Services Revenue	1,953,812.00
 Government Revenues	
Taxes, Governmental Revenue	4,767,545.00
	4,767,545.00
Total Governmental Revenue	4,767,545.00
 Other Revenue	
Interest Revenue	175,911.00
Misc. Revenue	85,387.00
	261,298.00
Total Other Revenue	261,298.00
 Donations	
Donations, Grant, In kind	19,626.00
	19,626.00
Total Donation Revenue	19,626.00
 TOTAL OPERATING REVENUES	
	7,002,281.00
 Project and Equipment Revenue	
Grant Proceeds	2,142,246.00
Contributions/In kind Services Revenue	17,500.00
Transfer in from Equipment Reserves	397,476.00
Transfer in from ADA Reserves	-
Transfer in from Reserves	608,000.00
	3,165,222.00
Total Project and Equipment Revenue	3,165,222.00
 Park Dedication Revenue	
City Park Dedication Revenue	160,000.00
County Park Dedication Revenue	695,000.00
	855,000.00
Total Park Dedication Revenue	855,000.00
 TOTAL PROJECT AND EQUIPMENT REVENUES	
	4,020,222.00
 TOTAL REVENUES	
	11,022,503.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	362,929.00
Operations & Supplies	705,731.00
Utilities Expense	292,147.00
Professional Expenses	171,889.00
Building & Grounds expense	594,257.00
Property Tax Admin. Fees	93,095.00
Election Cost	44,491.00
Wages & Benefits	4,385,597.00
Equipment and Land Lease	164,836.00
Fixed Assets	-
Equipment Reserve Expenditures	397,476.00
	<hr/>
Total Operating Expenditures	7,212,448.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	-
ADA reserve projects	-
Future Cap Projects	608,000.00
In-Kind & Grant Contribution Projects	2,159,746.00
	<hr/>
Total Project Expenditures	2,767,746.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	150,000.00
County Park Dedication Project Expenditures	695,000.00
	<hr/>
Total Park Ded. Project Expenditures	845,000.00
	<hr/>
TOTAL EXPENDITURES	10,825,194.00
	<hr/>
TOTAL REVENUE SURPLUS (DEFICIT)	197,309.00
	<hr/>
TO EQUIPMENT RESERVE	110,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS 115 Trust	24,000.00
TO FUTURE CAP CONSTRUCTION RESV.	50,000.00
	<hr/>
OPERATING BUDGET BALANCE	8,309.00

BE IT FURTHER RESOLVED, that the Preliminary Budget is hereby adopted on this 26th day of March, 2026 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Mike Lynch
Board of Directors

Kahl Muscott
District Administrator

8.6 Cover sheet –E-Bikes, speed limits and pathways at ARD

Auburn Area Recreation and Park District (ARD) Policy Committee meeting February, 2026; Board of Directors meeting, February, 2026; Policy Committee March, 2026; Board of Directors meeting, March, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) consider establishing rules for the use of e-bikes and speeds on ARD walking pathways?

Background

E-Bikes, scooters and other wheeled recreational devices have taken off in popularity and are commonly seen at ARD parks and facilities. Recently, staff has received comments from concerned park users about e-bikes speeding and riding recklessly on ARD pathways. Staff has done some research into this issue and found that other agencies are dealing with the same problems. Some agencies have placed restrictions on which type of e-bikes can be used in parks.

The ARD Policy Committee and Board considered possible amendments to ARD Ordinance #1 and sent the item back to the Policy Committee for further discussion and evaluation. After discussion, a few recommendations were made (see information under “Recommendation for the Board of Directors”).

Director Ingle also wanted to discuss enforceability, specifically if making these amendments would assist with our liability insurance. Regarding enforceability, as is the case with almost every ARD rule, policy and ordinance, enforceability is relatively limited. Staff, when available, can and will enforce rules up to the point allowed, however action past asking someone to cease their unwanted activity must generally be taken by law enforcement.

ARD Ordinance #1 states the following:

SECTION 4. Signs and notices to be obeyed. It shall be unlawful for any person to disobey any instruction, sign or notice properly posted by the District Administrator, or his or her designee, in accordance with District Ordinance or policy, in any park, or in any building, structure, construction and/or erection thereon for the control, management, or direction of such park roadway, avenue, grounds, recreation center, building, structure, construction or erection.

Recommendation for the Board of Directors

The Committee recommended that staff post signs around ARD pathways that notify users of certain requirements for use the pathway, citing Section 4 of ARD Ordinance #1 as shared above.

Director Holbrook recommends posting signs with a speed limit for the pathways.

Director Ainsleigh recommends posting signs with:

- A speed limit for the pathway (suggested 5 mph)
- Limiting e-bikes to only Class 1 e-bikes

Fiscal Impact

New signage would cost approximately \$400 - \$600.

Attachments

Information on e-bikes in California



CALIFORNIA'S NEW E-BIKE LAW: GUIDANCE FOR AGENCIES

Q&A **ELECTRIC BICYCLE**

» WHAT'S AN E-BIKE?

An electric bike (e-bike) boosts a cyclist's human power with electric power thanks to the help of an electric motor. Some do this using pedals only ("pedal-assist"), while some are equipped with hand throttles. They come in as many shapes, sizes, and types as regular bikes, with the motor ceasing to provide power at 20 or 28 mph.

» WHAT'S THE NEW E-BIKE LAW?

The California e-bike law defines an e-bike as a bicycle equipped with fully operable pedals and an electric motor of less than 750 watts, specifies three types of e-bikes (see below), and establishes how and where to legally ride them in California.

» HOW DOES THE NEW E-BIKE LAW (AB1096) CHANGE HOW E-BIKES ARE REGULATED?

Before 2016, in California, e-bikes were regulated like mopeds and only had access to public streets and roads. E-bikes are much closer in performance and usage to bicycles, so the new e-bike law grants riders access to other California bikeways (see page 2).

» WILL ALL E-BIKES BE REGULATED IN THE SAME WAY?

No. The California e-bike law defines three types of electric bicycles based on speed and power control.

- » **TYPE 1** Bikes with a top assisted speed of 20 mph that must be pedaled to operate.
- » **TYPE 2** Bikes with a top assisted speed of 20 mph that can be operated without pedaling by using a handlebar-mounted throttle.
- » **TYPE 3** Bikes with a top assisted speed of 28 mph that must be pedaled to operate.

Because of their speed and power control differences, their access to bike infrastructure is also different. The table on page 2 demonstrates where each type of e-bike can be ridden and other user requirements.

» HOW CAN LAW ENFORCEMENT TELL THE DIFFERENCE BETWEEN DIFFERENT TYPES OF E-BIKES?

Starting January 1, 2017, AB 1096 requires that all e-bike manufacturers apply a label to each e-bike being distributed in California that specifies its type and wattage. This helps law enforcement agencies determine if an e-bike has access to a particular bikeway. Each manufacturer may have slightly different labels.



» DO THE SAME BICYCLE "RULES OF THE ROAD" APPLY TO E-BIKE RIDERS?

Yes. E-bike riders are subject to the same rules and legal requirements that apply to people riding traditional bicycles when it comes to speed, proper passing, following local traffic laws, obeying posted speed limits, and other state and local ordinances. Motorists are required to give electric bicycles at least three feet of clearance when passing. All bicycle and electric bicycle riders 17 and under in California must wear a helmet. Like bicyclists, e-bike riders don't require a license, and their e-bikes don't need to be registered.



CALIFORNIA'S NEW E-BIKE LAW: *GUIDANCE FOR AGENCIES*

» ARE THERE ANY ADDITIONAL SAFETY CONCERNS WITH THE NEW E-BIKE LAW?

Since **Type 1 and 2 e-bike** performance and usage are very similar to bicycles, they pose similar safety concerns. **Type 3 e-bikes** may pose additional safety concerns, particularly if used in an inappropriate street or trail environment. For this reason, **Type 3 e-bikes** are restricted from Class 1 and 4 bikeways. Under this new law, local authorities and public agencies with jurisdiction over bicycle paths or trails may also prohibit the operation of any type of electric bicycle on a particular path or trail.

» WHAT SPECIFIC REGULATIONS APPLY TO TYPE 3 ELECTRIC BICYCLES?

Type 3 e-bikes are prohibited on Class I and IV bikeways, unless it is within or adjacent to a roadway, or unless the local authority or the governing body of a public agency having jurisdiction over such path or trail permits such operation.

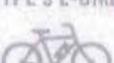
The e-bike type model allows local level agencies, by local ordinance, to permit e-bikes on paths or bikeways where they are traditionally not allowed, in the event that the alternative route is considered hazardous. This is a local jurisdictional decision. Anyone

operating, riding as a passenger on, in a restraining seat attached to, or in a trailer towed by a Type 3 electric bicycle must be at least 16 years of age and must wear a properly fitted bicycle helmet.

» For more information visit:
<http://www.peopleforbikes.org/pages/e-bikes>.



VEHICLE TYPE

- BICYCLE 
- TYPE 1 E-BIKE 
- TYPE 2 E-BIKE 
- TYPE 3 E-BIKE 
- MOPED 

	VEHICLE		USER				BIKEWAY ACCESS			
	PEDAL OPERATED	MAXIMUM MOTOR-ASSISTED SPEED (MPH)	MINIMUM AGE (YEARS)	DRIVER'S LICENSE	LICENSE PLATE	HELMET	CLASS I BIKE PATH	CLASS II BIKE LANE	CLASS III BIKE ROUTE	CLASS IV PROTECTED LANE
BICYCLE	YES	N/A	N/A	NO	NO	17 AND UNDER	YES	YES	YES	YES
TYPE 1 E-BIKE	YES	20	N/A	NO	NO	17 AND UNDER	YES	YES	YES	YES
TYPE 2 E-BIKE	NO	20	N/A	NO	NO	17 AND UNDER	YES	YES	YES	YES
TYPE 3 E-BIKE	YES	28	16	NO	NO	YES	NO	YES	YES	NO
MOPED	NO	N/A	16	YES	YES	YES	NO	YES	YES	NO



8.7 Cover sheet – Project Contingency

Auburn Area Recreation and Park District Policy Committee January, 2025; Board of Directors Meeting February, 2026; Policy Committee March, 2026; Board of Directors meeting March, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) consider amending its policy regarding project contingency?

Background

ARD District Policy states the following:

IV. Competitive Bidding

- O. Project Contingency. Requests and recommendations for project contingency shall be limited to 5% of the contract total.

This item was discussed at the February, 2026 Board meeting, and was sent back to the Policy Committee to review and consider amendments that would set up a tiered system for project contingency. The following is the proposed new policy as discussed at the Policy Committee meeting:

IV. Competitive Bidding

- O. Project Contingency. Requests and recommendations for project contingency shall adhere to the following parameters:
 1. Projects up to \$250,000 will have a 10% project contingency
 2. Projects over \$250,001 will have a 5% project contingency

Recommendation for the Board Meeting

The Policy Committee sent a positive recommendation to adopt the new tiered project contingency amounts as proposed.

Alternatives available to the Policy Committee

- 1) Do not amend the policy
- 2) Amend the policy with different amounts
- 3) Eliminate the policy and have staff present recommended contingency amount for each project, specific to possible needs.

Fiscal Impact

The fiscal impact will be determined based on each individual project.

Attachments

None

8.8 Cover Sheet - Amendment of the Obsolescence List

**Auburn Area Recreation and Park District Finance Committee meeting, March 2026;
Board of Directors' Meeting, March 2026**

The Issue

Should the Auburn Recreation District (District) approve the 2026-2027 Obsolescence List (Equipment Reserves)?

Background

The Obsolescence List is integral to the Equipment Reserves, which fund the acquisition and rehabilitation of assets.

Proposed Asset Purchases in 2026-2027

1. **New Truck:** To replace 2007 Ford Ranger vin 63864, unit 8 (\$65,000)
2. **Rec Refrigerator:** Anticipate replacement for a very old Commercial Unit (\$5,700), moved from 2025-26.
3. **CVCC Refrigerator:** Anticipate replacement for the one purchased in 2002 (\$3,500).
4. **HVAC for Rec Bldg:** Anticipate replacement for an old unit #7 (\$18,400).
5. **Rec Park Pump/Filter:** This pump irrigates everything at Rec Park. It is very old and has operational concerns (\$100,000).
6. **SDI Sprayer:** To replace the sprayer that we purchased in 2005 (\$13,700).
7. **Advance Floor Scrubber:** Replacement of the Advance 320 Floor Scrubber purchased in 1992 (\$9,776) moved from 2025-26.
8. **Equipment to maintain infields on ballfields:** New equipment for Ballfield maintenance, eliminating one Gator cart. (\$75,000)
9. **Ridge Runner Field – Scoreboard:** Anticipated replacement for the one purchased in 2002 (\$8,150).
10. **Beggs Field – Scoreboard:** Auburn Little League wants to contribute 17,500 on a new one (\$25,000), moved from 2025-26.
11. **Placer Hills Circulation Pump:** To replace the one purchased in 2019 (\$4,352).
12. **Sierra Pool Umbrella:** Need to replace one of our large umbrellas (1,070).
13. **Rec Splash Pool – Circulation Pump:** Anticipated replacement for the one purchased in 2015 (\$6,500).
14. **Sierra Pool Heater:** Anticipate to replace the unit purchased in 2018 and repaired in 2022. (\$70,700), moved from 2025-26.
15. **Sierra Pool Chlorine system:** Possible replacement for the electrode stack (\$37,400), moved from 2025-26.

Four changes are proposed in 2027-2028

1. **Ford Ranger:** 2007 Ford Ranger vin 95261, moved from 2025-26.
2. **John Deere Gator Cart:** 2013 TX 4 x 2, Cart "A" (\$22,000), moved from '25-26.

3. **Lakeside Room Carpet:** Estimated replacement cost of \$12,100, moved from '25-26
4. **Sierra Pool Lift:** Unk purchase date, may need to be replaced (\$10,400), moved from '25-26

Four changes are proposed in 2030-2031

1. **Ford 150:** 2013 F-150 vin 11453, moved out to 2032-33 for replacement.
2. **2015 Gator Cart w/lift 114178589:** moved out to 2031-32 for replacement.
3. **Skid Sprayer:** Purchased in 2018 is being moved to 2031-32.
4. **Sierra Pool's Strantol Chem Feeder:** Purchased in 2020, to be replaced in 2031-23.

Recommendation for the Board of Directors

The Finance Committee sends a positive recommendation to the Board of Directors for review and approval of the updated Obsolescence List for 2026-27 through 2030-31.

Fiscal Impact

- 2026-2027: Assets for Fiscal Year = \$397,476 from Equipment Reserves
- 2027-2028: \$186,138
- 2028-2029: \$333,747
- 2029-2030: \$47,290
- 2030-2031: \$182,988

Attachment

- 5-year Obsolescence List

Auburn Recreation District Park Obsolescence List

2026/2027

ITEM	Acquired	Purchase \$	Life	Orig		year to be Replaced	New	FUNDING SOURCE	
				Repl Date	Repl			Equip Reserve	Genl Fund
Estimated balance							808,848	0	
Vehicles									
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	19	2026		2026	\$65,000		
Utility Carts									
Mowers									
Facilities									
Commercial Refrigerator (REC)	Ukn						\$5,700	\$0	\$5,700
Commercial Refrigerator (CVCC)	2002	\$1,962	23	2025		2025	\$3,500	\$0	3,500
									Moved from '25-'26
Heat & Air Units									
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025		2025	\$18,400		
Pumps									
Rec Park Pump/Filter	2006	\$4,600	18	2024		2024	\$100,000		
Grounds Equipment									
SDI 100-9K6M Sprayer	2005	7,997	19	2024		2024	\$13,700	13,700	
Advance 320 Floor Scrubber	1992	\$4,000	32	2024		2024	9,776	\$9,776	Moved from '25-'26
In Field Equipment for Ballfields		\$75,000					75,000	\$75,000	New Equipment
Rec Equipment									
Regional Park Scoreboard for C Field	2002	2,367	22	2024		2024	\$8,150	\$0	\$8,150
Scoreboard for Beggs Field						2023	\$25,000	\$7,500	\$17,500
Pool Equipment									Grant from ALL
PH Pool circulation pump	2019	\$3,400	8	2026		2026	\$4,352	\$0	\$4,352
Sierra Pool Umbrella #3 of 3	2023	850	7	2019		2026	1,070	0	\$1,070
Circulation pump, Splash pool	2015	4,600	9	2024		2024	6,500	0	6,500
Heater, Sierra Pool	2018	\$51,645	8	2026		2026	\$70,700	\$70,700	Moved from '25-'26
Sierra Pool Chlorine system	2022		7	2029		2027	\$37,400	\$37,400	Moved from '25-'26
TOTAL							397,476	46,772	411,372

Estimated Balance Remaining

Auburn Recreation District Park Obsolescence List

2027/2028

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	Year to be Replaced	New	Equip Reserve	Genl Fund
Estimated balance							551,372	0
Vehicles								
2007 Ford Ranger vin 95261 unit 10	2006	\$11,327	19	2025	2025	\$54,000	\$54,000	Moved from 25-'26
Gators								
2013 John Deere TX 4X2 Gator Cart "B" (1MOR)	2012	\$9,200	14	2026	2026	22,000	\$22,000	
2013 John Deere TX 4x2 Gator Cart "A" (1M04X)	2012	9,200	13	2025	2025	22,000	\$22,000	Moved from 25-'26
Computer Equipment								
Rec Park Server	2022	9,106	5	2022	2027	\$12,060	\$12,060	
CVCC server	2022	9,884	5	2022	2027	\$12,060	\$12,060	
Grounds Equipment								
Sweepster V62 pull behind leaf vacuum	2003	\$21,610	25	2028	2028	\$41,518	\$41,518	
Facilities								
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	15	2018	2023	\$8,400	\$0	8,400
Lakeside Room carpet (1,365 sq ft, carpet tiles)	2007	4,500	17	2024	2024	12,100	\$12,100	Moved from '26-'27
Rec Equipment								
Heat & Air Units								
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,600	\$0	\$6,600
Pool Equipment								
Sierra Pool Umbrella #1 of 3	2024	\$850	3	2027	2027	\$1,107	\$0	\$1,107
Placer Hills Pool Cover	2022	\$4,133	4	2026	2026	\$4,960	\$0	4,960
Sierra Pool Lift						\$10,400	\$10,400	Moved from '25-'26
TOTAL							186,138	21,067
Estimated Balance Remaining							365,234	

Auburn Recreation District Park Obsolescence List

2028/2029

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	Orig	year to be Replaced	Acquisition Cost	Equip Reserve	Genl Fund	FUNDING SOURCE	
										515,234	0
Estimated balance										515,234	0
Vehicles											
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	19	2025		2025	\$51,000	\$51,000			
Gators											
2014 John Deere HPX 4X4 Gator Cart "C" (1M0P4	2013	\$8,080	15	2028		2028	\$22,000	22,000			
Mowers											
Push Mower for Winchester Park	2019	\$2,842	10	2029		2029	\$3,837	\$0		3,837	
Grounds Equipment											
Toro Pro Force Blower	2019	\$22,330	10	2029		2029	\$28,000	\$28,000			
Gopher Getter Machine	2018	\$2,220	10	2028		2028	\$3,147	\$0		\$3,147	
Gearmore Spreader PTB560	2018	\$3,473	10	2028		2028	\$4,922	\$0		\$4,922	
Komat'su 25 Fork Lift (2004)	2018	\$8,500	10	2028		2028	\$12,049	\$12,049			
Sprayer Shield	2018	\$5,650	10	2028		2028	\$8,010	\$0		8,010	
3.5 ton roller	2006	13,942	18	2024		2024	\$22,725	\$27,000			
Turfco top dresser	2005	11,779	17	2022		2028	\$18,788	\$24,000			
Heat & Air Units											
Rec building - lobby HVAC	2008	\$9,000	20	2028		2028	\$22,000	\$22,000			
Facilities											
20' Floor Scrubber (Fang20-105)	2014	3,220	15	2029		2029	\$4,900	\$0		4,900	
Alum Bleachers at C Field & Reg A Field	1987	9,801	39	2026		2028	\$24,300	\$24,300			
Regional gym roof	2007	\$20,000	20	2027		2027	80,000	80,000			
Carpet Extractor	2018	\$4,730	10	2028		2028	\$6,704	\$0		\$6,704	
Pool Equipment											
Sierra Pool Diving Board	2018	\$5,332	10	2028		2028	\$7,198	\$7,198			
Sierra Pool Umbrella #2 of 3	2025	830	3	2028		2028	\$1,146	\$0		\$1,146	
Sierra Pool Suction Pump Motor	2021	\$16,725	7	2028		2028	18,300	18,300			
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	7	2029		2029	6,600	0		6,600	
Sierra Pool Cover	2022	13,377	6	2028		2028	17,900	17,900			
TOTAL								333,747		32,666	
Estimated Balance Remaining								181,487			

Auburn Recreation District Park Obsolescence List

2029/2030

FUNDING SOURCE
341,487 0

ITEM	Acquired	Purchase \$	Life	Orig	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Gators								
Facilities								
Rec, Cust Serv, Y Serv Offices Carpet	2006		23	2029	2029	12,500	\$12,500	
Lobby & Hallway Carpet	2012	\$9,900	17	2029	2029	22,700	\$22,700	
2 - 85" Smart TV's for Foothills/Sierra Rooms	2023	\$4,000	6	2029	2029	5,300	\$0	5,300
Grounds Equipment								
Regional Tuff Shed	2004	\$2,146	15	2019	2029	\$3,500	\$0	3,500
Heat & Air Units								
Rec building - cust serv. HVAC	2008	\$6,038	21	2029	2029	\$16,800	\$16,800	
Rec building - computer server room HVAC	2019	\$4,176	10	2029	2029	\$6,800	\$0	\$6,800
Regional Facility offices HVAC	2008	\$8,000	21	2029	2029	\$22,290	\$22,290	
Heat & Air Units								
Portable Mound	2023	\$3,839	7	2030	2030	\$5,400	\$0	\$5,400
Pumps								
Pool Equipment								
Sierra Pool Umbrella #3 of 3	2026	875	3	2029	2029	1,186	0	\$1,186
PH Pool Sweep	2022	\$5,886	8	2030	2030	\$8,700	\$0	\$8,700
Sierra Pool Sweep	2022	6,391	8	2030	2030	\$9,400	\$0	\$9,400
TOTAL							74,290	40,286

267,197

Estimated Balance Remaining

Auburn Recreation District Park Obsolescence List

2030/2031

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance							437,197	0
Vehicles								
2016 F350 53704 unit	2016	\$35,769	14	2030	2030	\$82,688	\$82,688	
2013 F-150 vin 11453 unit	2013	\$19,559	17	2026	2027	\$65,700		Move to 32-33
2013 F150 vin 11454 unit	2013	\$19,559	17	2026	2027	\$65,700	\$65,700	
Gators								
2015 Gator Cart w/lift 114178589	2015	\$9,668	15	2030	2030	\$25,300		Move to 31-32
Mowers								
Facilities								
Grounds Equipment								
Geo Ripper Hand Held Trencher	2020	\$4,269	10	2030	2030	\$7,500	\$0	\$7,500
Skid Sprayer	2018	\$6,630	10	2028	2028	\$14,000		Move to 31-32
Heat & Air Units								
Recreation Park Modular #1 Heat Pump	2016	\$6,275	15	2031	2031	\$9,500	\$0	\$9,500
CVCC 8.5 ton #1 HVAC	2016	\$11,616	15	2031	2031	\$20,300	\$20,300	
Rec Bldg Craft Rm HVAC	2011	5,661	19	2030	2030	\$14,300	\$14,300	
Pumps								
Pool Equipment								
Sierra Pool Umbrella #1 of 3	2027	\$875	3	2030	2030	\$1,228	\$0	\$1,228
Strantol Chem Feeder (Splash Pool)	2020	\$8,325	10	2030	2030	\$12,500	\$0	
VSF Variable Speed & Flow Pump (PH POOL)	2022	\$4,257	8	2030	2030	\$5,900	\$0	\$5,900
IntelliPro VSF Variable Speed & Flow Pump (PH POOL)	2023	\$3,138	7	2030	2030	\$4,400	\$0	\$4,400
Recreation Equipment								
TOTAL							182,988	28,528
Estimated Balance Remaining							254,209	

8.9 Cover sheet – Purchase of New Solar Inverters for Recreation Park Solar

Auburn Area Recreation and Park District Board of Directors meeting March, 2026

The Issue

Shall the Auburn Recreation District Board of Directors approve a purchase and a contract with California Solar Electric Cooperative to install four new inverters for the Recreation Park solar panels on the gym roof?

Background

Solar panels were installed on top of the gym roof at Recreation Park in 2015. Over the years, ARD staff have spoken with/worked with a variety of solar companies to try to maintain the system, particularly the inverters. As of recent, staff has struggled to find a reliable solar maintenance company.

A tip at the February, 2026 Board meeting led staff to California Solar Electric Cooperative (Cal Solar). Cal Solar was immediately responsive, visiting and inspecting our existing system on the Recreation Park gym roof. Upon inspection, they found that all four inverters need replacing. Staff has been aware of issues with the inverters, however, as referenced above, have struggled to get responses from solar repair companies. These inverters are out of warranty.

ARD is currently losing approximately \$1,500 - \$2,500/month in electricity savings with the inverters not working.

Cal Solar proposes replacing the existing inverters with four SMA Tri-Power STP 13-US-50s. 13kW, 208V inverters. Information on those inverters is attached, as well as an estimate that includes the cost of the inverters and the labor to install them. The estimate total is \$27,647.57.

A distributor currently has only 2 of these SMA units available and we have asked that they place them on hold. The other two will be ordered from SMA with a 4-6 week lead time.

We could schedule the installation of the first 2 inverters immediately following Board approval and have Cal Solar return to install the other 2 when they arrive. Alternatively, we could wait and install all 4 at the same time.

Additionally, while the inverter is rated for installation in sunny locations, heat is the enemy of electricity; building a shade structure is recommended. This addition would likely improve the inverters' performance and longevity. Cal Solar does not perform this type of work and we would need to handle hiring a separate contractor shortly after the time of installation of the new inverters to complete this work.

ARD Policy states:

IV. Competitive Bidding

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

Recommendation for the Board of Directors

Review and approve the purchase and a contract with California Solar Electric Cooperative to install four new inverters for the Recreation Park solar panels on the gym roof.

Alternatives available to the Board

1. Direct staff to attempt to seek 2 other quotes for purchasing and installing the 4 inverters. Staff has only received this estimate from Cal Solar, and as is referenced above, struggled to get other companies to be responsive to our requests.

Fiscal Impact

\$27,647.27 will be deducted from the ARD Equipment Reserve Fund.

ARD is currently losing approximately \$1,500 - \$2,500/month in electricity savings with the inverters not working.

Attachments

Estimate from Cal Solar
Information on the SMA Tri-Power STP 13-US-50s. 13kW, 208V inverters



California Solar Electric Cooperative

149 East Main Street
 Grass Valley, CA 95945
 9164718782
 ar@cal-solar.com
<https://www.cal-solar.coop/>

Estimate

ADDRESS

Jesse Williams (Service)
 Auburn Parks &
 Recreation District
 123 Recreation Drive
 Auburn, CA 95603

SHIP TO

Jesse Williams (Service)
 Auburn Parks &
 Recreation District
 123 Recreation Drive
 Auburn, CA 95603

ESTIMATE # Williams (Service)

DATE 03/12/2026

EXPIRATION 04/02/2026

DATE

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
	*Misc. Stock Items	SMA Tri-Power STP 13-US-50. 13kW, 208V	4	4,983.552	19,934.21T
	*Service Call	Inverter installation: 2 technicians, 2 day Inverter commissioning + communication: 1 technician, 1 day	40	150.00	6,000.00
	*Misc. Stock Items	Miscellaneous Parts / Stock Items	1	250.00	250.00T

Scope of work:

Remove existing (4) Solectria inverters. Install (4) new SMA Tri-Power STP 13-US-50 13kW inverters. Commissioning inverters and establishing communication for ongoing monitoring.

SUBTOTAL	26,184.21
TAX	1,463.36
TOTAL	\$27,647.57

Accepted By

Accepted Date

California Solar Electric Cooperative has a credit card transaction limit of \$1,000 and will not accept credit card payments for invoices above this amount. Payment may be made on any invoice amount via ACH bank transfer or check.

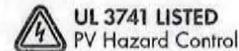


Sunny Tripower X 13-US (208V)

Integrated intelligence for future-proof system design.

/ Now suitable for 120/208V grids.

powered by
ennexOS



Integrated System Manager

- Monitoring and control for up to 5 inverters (max. 150 kVA)
- Remote access with Sunny Portal powered by ennexOS
- SMA Dynamic Power Control

Enhanced safety

- Integrated SunSpec PLC signal for module-level shutdown
- Advanced DC AFCI arc-fault protection
- Optional AC disconnect
- Optional DC type 2 and type 1+2 surge protection

Maximum yields

- Three MPP trackers for flexible array design
- SMA ShadeFix string level optimization
- Integrated I-V curve diagnostics
- Supports 200% DC:AC design capability

Smart monitoring, control and service

- SMA Smart Connected proactive monitoring and service solution
- SMA ennexOS cross-sector energy management platform

Sunny Tripower X is the new innovative inverter solution for commercial PV systems.

Specially designed for the 120 V/208 V grid in the US and Canada. Providing three MPP trackers with SMA ShadeFix string optimization technology for optimal PV array design flexibility and maximum energy yields. SMA's proven integrated rapid shutdown support and reliable DC AFCI arc-fault protection ensure enhanced system safety. And now with the new integrated System Manager, powered by SMA's ennexOS cross-sector energy management platform, Sunny Tripower X becomes the centerpiece of the SMA Commercial Energy Solution for comprehensive commercial energy systems now and in the future.

Technical Data

Sunny Tripower X 13-US

Input (DC)

Maximum array power	26000 Wp
Maximum system voltage	800 V
Rated MPP voltage range	230 V ... 720 V
MPPT operating voltage range	150 V ... 800 V
Minimum DC voltage / start voltage	150 V / 188 V
MPP trackers / strings per MPP input	3 / 2
Maximum usable operating input current / Maximum short circuit current per MPPT	24 A / 37.5 A

Output (AC)

Nominal output power	13000 W
Maximum apparent power	13000 VA
Output phases / line connection	3 / 3-(N)-PE
Nominal AC voltage	208 V / 120 V
AC voltage range	108 V ... 132 V
Maximum output current	36 A
Rated grid frequency / range	60 Hz / 54 Hz ... 66 Hz
Power factor at rated power / adjustable displacement	1 / 0.8 overexcited to 0.8 underexcited
Harmonics (THD)	< 3 %

Efficiency

CEC efficiency	97%
----------------	-----

Protection and safety features

Load rated DC disconnect	●
Load rated AC disconnect	○
Ground fault monitoring / grid monitoring	● / ●
DC reverse polarity protection / AC short-circuit protection	● / ●
All-pole sensitive residual-current monitoring unit	●
DC AFCI arc-fault protection	●
SunSpec PLC signal for rapid shutdown	●
DC surge protection: Type 2 / Type 1+2	○ / ○
Protection class / overvoltage category as per UL 840	I / III

General data

Dimensions (W/H/D)	728 mm / 762 mm / 266 mm (28.7 in / 30.0 in / 10.5 in)
Device weight	35 kg (77 lbs)
Operating temperature range	-25 °C to +60 °C (-13 °F to +140 °F)
Audible noise emission (full power @ 1m and 25 °C)	59 dB(A)
Topology / cooling concept	Transformerless / OptiCool (forced convection, variable speed fans)
Enclosure protection rating	Type 4X (as per UL 50E)
Corrosivity classification according to IEC 61701	C5
Maximum permissible relative humidity (non-condensing)	100 %

Features / functions / accessories

Mounting type	Vertical rack / wall mount to 15° from horizontal
DC connection / AC connection	Amphenol H4 Plus / spring-cage terminal
LED indicators (status / fault / communication)	●
Network interfaces: Ethernet / WLAN	● (2 ports) / ●
Data protocols: SMA Modbus / SunSpec Modbus / Speedwire	● / ● / ●
Multi-function relay / Extension module slot / Digital inputs	● / ● / ● (6 ports)
ShadeFix technology for string level optimization	●
I-V curve diagnostic function	●
Integrated Plant Control / Q on Demand 24/7	● / ●
SMA Smart Connected (proactive monitoring and service support)	●
Standard warranty	10 years
Optional warranty extensions (total warranty coverage cannot exceed 20 years)	+5 years, +10 years

Certificates and approvals

Certificates and approvals	UL 62109-1, UL 1699B Ed. 1, CAN/CSA 22.2 No. 62109-1:16 / 62109-2:16, PV Rapid Shutdown System Equipment in accordance with UL1741:2021, UL 3741, UL 1998
FCC compliance	FCC Part 15 Class A
Grid interconnection standards	UL 1741 SB, IEEE 1547:2018, compliance to SRDs: CA Rule 21, HECO Rule 14H, ISO-NE, CSA C22.2 No. 107. 1-16 section 14

Integrated System Manager

Maximum number of supported inverters / energy meters	5 / 1
Maximum system power PV inverters (nominal AC power)	150 kWVA
Centralized commissioning of all devices in the system	●
Remote parameterization of SMA devices	● (via Sunny Portal powered by ennexOS)
SMA Dynamic Power Control (e.g. zero export / Volt-VAr)	●
Type designation	STP 13-US-50

● Standard features ○ Optional – Not available Data in nominal conditions Last revision: 08/2025

Accessories

 SMA Data Manager M EDMM-20	 DC Terminal Cover DC-TERM-COVER	 SMA Sensor Module MD.SEN-US-40	 DC Surge Protection Kits T2: DC_SPD_KIT6-10 T1+2: DC_SPD_KIT7_T1T2	 Roof Mount Kit 210462-00.01	 AC Disconnect Kit 210841-00.01
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S.30.05-en-us-18 SMA and Sunny Tripower are registered trademarks of SMA Solar Technology AG. Amphenol is a registered trademark of Amphenol Corporation. All products and services described, as well as technical data, are subject to change. For reasons of country-specific requirements, at any time without notice, SMA assumes no liability for mistakes or printing errors. For the latest information, please visit www.SMA-Solar.com. Solar inverters made in Germany by SMA Solar Technology AG.

8.10 Cover sheet –Nomination for CSDA Board of Directors – Seat C

Auburn Area Recreation and Park District Board of Director’s Meeting March, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) nominate an ARD Board member for the California Special District Association (CSDA) Board of Directors, Seat C?

Background

The CSDA Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2027 - 2029 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network they seek to represent. **ARD is in the Sierra Network.**

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA’s member services, legislative advocacy, education and resources. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California’s special districts before the Legislature and the State Administration. Serving on the Board requires one’s interest in the issues confronting special districts statewide.

Commitment and Expectations:

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento. (CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the Spring, and the CSDA Annual Conference - held in the Fall. (CSDA does not reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)
- Complete all four modules of CSDA’s Special District Leadership Academy within 2 years of being elected. (CSDA does not reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).

Nomination Procedures:

Any Regular Member in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. A copy of the member district's resolution **or minute action** and **Candidate Information Sheet** must accompany the **Nomination Form**. The deadline for receiving nominations is April 10, 2026. Nominations and supporting documentation may be mailed or emailed.

CSDA will be using a web-based online voting system, allowing your district to cast your vote easily and securely. Electronic Ballots will be emailed to the main contact at each district June 9, 2026. All votes must be received through the system no later than 5:00 p.m. July 24, 2026.

Recommendation

Nominate and approve a willing ARD Board member for the CSDA Board of Directors Sierra Network Seat C.

Fiscal Impact

N/A

Attachments

Letter from CSDA re: Call for Nominations
Nomination Form



**California Special
Districts Association**

Districts Stronger Together

DATE: February 9, 2026
TO: CSDA Voting Member Presidents and General Managers
FROM: CSDA Elections and Bylaws Committee
SUBJECT: **CSDA BOARD OF DIRECTORS CALL FOR NOMINATIONS
SEAT C**

The Elections and Bylaws Committee is looking for Independent Special District Board Members or their General Managers who are interested in leading the direction of the California Special Districts Association for the 2027 - 2029 term.

The leadership of CSDA is elected from its six geographical networks. Each of the six networks has three seats on the Board with staggered 3-year terms. Candidates must be affiliated with an independent special district that is a CSDA Regular Member in good standing and located within the geographic network that they seek to represent.
(See attached CSDA Network Map)

The CSDA Board of Directors is the governing body responsible for all policy decisions related to CSDA's member services, legislative advocacy, professional development, and other resources for members. The Board of Directors is crucial to the operation of the Association and to the representation of the common interests of all California's special districts before the Legislature and the State Administration. Serving on the Board requires one's interest in the issues confronting special districts statewide.

Commitment and Expectations:

- Attend all Board meetings, usually 4-5 meetings annually, at the CSDA office in Sacramento.
- Participate on at least one committee, meets 3-5 times a year at the CSDA office in Sacramento.
(CSDA reimburses Directors for their related expenses for Board and committee meetings as outlined in Board policy).
- Attend, at minimum, the following CSDA annual events: Special Districts Legislative Days - held in the spring, and the CSDA Annual Conference - held in the fall.
*(CSDA does **not** reimburse expenses for the two conferences even if a Board or committee meeting is held in conjunction with the event)*
- Complete all four modules of CSDA's Special District Leadership Academy within 2 years of being elected.
*(CSDA does **not** reimburse expenses for the Academy classes even if a Board or committee meeting is held in conjunction with the event).*

Nomination Procedures: Any Regular Member district in good standing is eligible to nominate one person, a board member or managerial employee (as defined by that district's Board of Directors), for election to the CSDA Board of Directors. **A copy of the member district's resolution or minute action and Candidate Information Sheet must accompany the nomination. The deadline for receiving nominations is April 10, 2026. Nominations and supporting documentation may be mailed or emailed.**

Mail: 1112 I Street, Suite 200, Sacramento, CA 95814
Fax: 916.442.7889
E-mail: amberp@csda.net

Once received, nominees will receive a candidate's letter. The letter will serve as confirmation that CSDA has received the nomination and will also include campaign guidelines.

CSDA will begin electronic voting on June 9, 2026. All votes must be received through the system no later than 5:00 p.m. July 24, 2026. The successful candidates will be notified no later than July 31, 2026. All selected Board Members will be introduced at the CSDA Annual Conference in Palm Desert, CA in August 2026.

Expiring Terms

(See enclosed map for Network breakdown)

Northern Network	Seat C – Fred Ryness, Director, Burney Water District*
Sierra Network	Seat C – Pete Kampa, General Manager, Groveland Community Services District*
Bay Area Network	Seat C – Antonio Martinez, Director, Contra Costa Water District*
Central Network	Seat C – Curtis Jorritsma, General Manager, Hilmar County Water District*
Coastal Network	Seat C – Vince Ferrante, Director, Moss Landing Harbor District*
Southern Network	Seat C – Nikki Winslow, District Director, Altadena Library District*

(* = Incumbent is running for re-election)

CSDA will be using a web-based online voting system allowing your district to cast your vote easily and securely. Electronic Ballots will be emailed to the main contact in your district June 9, 2026. All votes must be received through the system no later than 5:00 p.m. July 24, 2026.

Districts can opt to cast a paper ballot instead; but you must contact Amber Phelen by e-mail amberp@csda.net by April 24, 2026 in order to ensure that you will receive a paper ballot on time.

CSDA will mail paper ballots on June 9, 2026 per district request only.

If you have any questions, please contact Amber Phelen at amberp@csda.net.



**California Special
Districts Association**
Districts Stronger Together

2027-2029 TERM BOARD OF DIRECTORS NOMINATION FORM

Name of Candidate: _____

Title/District: _____

Mailing Address: _____

Network: _____ (see map)

Telephone: _____

(PLEASE BE SURE THE PHONE NUMBER IS ONE WHERE WE CAN REACH THE CANDIDATE)

Fax: _____

E-mail: _____

**Return this form, a Board resolution/minute action supporting the candidate, and
Candidate Information Sheet by mail or email to:**

CSDA
Attn: Amber Phelen
1112 I Street, Suite 200
Sacramento, CA 95814
(877) 924-2732

amberp@csla.net

DEADLINE FOR RECEIVING NOMINATIONS:

April 10, 2026 at 5:00 p.m.



**California Special
Districts Association**
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: _____

District/Company: _____

Title: _____

Elected/Appointed/Staff: _____

Length of Service with District: _____

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

4. List your involvement in civic and/or non-profit organization:

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**



California Special Districts Association
DISTRICT NETWORKS



2026 Board of Directors by Networks

Northern Network

Greg Orsini, *McKinleyville Community Service District*
 Fred Ryness, *Burney Water District*
 Kevin Phillips, *Paradise Irrigation District*

Sierra Network

Steve Palmer, *Donner Summit Public Utilities District*
 Pete Kampa, *Groveland Community Services District*
 Noelle Mattock, *El Dorado Hills Community Services District*

Bay Area Network

Kathryn Slater-Carter, *San Mateo County Harbor District*
 Ryan Clausnitzer, *Alameda County Mosquito Abatement District*
 Antonio Martinez, *Contra Costa Water District*

Central Network

Curtis Jorritsma, *Hilmar County Water District*
 Patrick Ostly, *North of River Sanitary District*
 Lorenzo Rios, *Clovis Veterans Memorial District*

Coastal Network

Scott Duffield, *Heritage Ranch Community Services District*
 Vincent Ferrante, *Moss Landing Harbor District*
 Elaine Magner, *Pleasant Valley Recreation & Park District*

Southern Network

Don Bartz, *Phelon Pinon Hills Community Services District*
 Jo MacKenzie, *Vista Irrigation District*
 Nikki Winslow, *Altadena Library District*

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Required Training and Certificates for the Board of Directors
- 9.2 County Mitigation Fund, current balance \$518,320
- 9.3 City Mitigation total is \$395,368, with \$155,368 not encumbered
- 9.4 County of Placer as of January 31, 2026
- 9.5 California CLASS as of January 31, 2026

Training - Board of Directors

Anti-Harassment Every 2-Years	Ethics Every 2-Years	Form 700 Every Year	SB 827 Fiscal & Financial Training: due by January 1, 2028
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OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER
TREASURER'S POOLED INVESTMENT REPORT

For the Month of January 31, 2026

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

January 31, 2026

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 675 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$623,128,230.58 in cash and investments maturing in the next 180 days.



Placer County

**General Fund
Portfolio Management
Portfolio Summary
January 31, 2026**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGP	140,000,000.00	140,000,000.00	140,000,000.00	5.68	1	1	4.044	4.100
U.S. Treasury Coupons	840,000,000.00	821,328,247.90	817,064,169.02	33.12	1,120	619	3.940	3.995
mPower Placer - Long Term	2,698,455.85	2,658,777.61	2,700,029.15	0.11	7,337	3,850	4.044	4.100
Federal Agency Coupons	1,124,000,000.00	1,131,108,840.00	1,123,965,195.39	45.56	1,497	846	3.853	3.907
Collateralized Inactive Bank Deposits	5,000,000.00	5,000,000.00	5,000,000.00	0.20	1	1	3.970	4.025
Negotiable Certificates of Deposit	215,000,000.00	215,102,150.00	215,000,000.00	8.72	406	286	4.020	4.076
Collateralized CDs	13,000,000.00	13,000,000.00	13,000,000.00	0.53	387	24	4.144	4.201
Supranational	50,000,000.00	49,491,701.39	49,276,895.28	2.00	1,507	1,248	3.789	3.842
Federal Agency Disc. -Amortizing	85,000,000.00	84,981,688.89	84,981,688.89	3.45	3	1	3.570	3.620
Local Agency Bond	8,570,001.79	7,968,692.59	8,570,001.79	0.35	7,327	4,530	2.957	2.998
mPower Placer	7,061,165.54	6,733,793.31	7,061,165.54	0.29	7,705	4,813	3.660	3.711
mPower - Folsom	320,669.71	314,986.80	320,669.71	0.01	7,684	3,996	3.440	3.488
Investments	2,490,650,292.89	2,477,699,888.49	2,466,949,814.77	100.00%	1,177	675	3.895	3.949

Cash, Pending Redemptions								
Passbook/Checking (not included in yield calculations)	30,128,230.58	30,128,230.58	30,128,230.58		1	1	0.000	0.000
Pending Redemptions	20,000,000.00	20,000,000.00	20,000,000.00					
Subtotal		50,128,230.58	50,128,230.58					
Total Cash, Pending Redemptions and Investments	2,540,778,523.47	2,527,828,119.07	2,517,078,045.35		1,177	675	3.895	3.949

Total Earnings	January 31	Month Ending	Fiscal Year To Date
Current Year	8,732,308.58		54,649,147.01
Average Daily Balance	2,637,431,496.41		2,350,068,769.58
Effective Rate of Return	3.90%		3.95%

Janeth *2/17/2026*

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgmt Prog			60,000,000.00	60,000,000.00	60,000,000.00	4.100	4.100	1	
SY233345	23345	CalTRUST			80,000,000.00	80,000,000.00	80,000,000.00	4.100	4.100	1	
		Subtotal and Average	275,483,870.97		140,000,000.00	140,000,000.00	140,000,000.00		4.100	1	
		U.S. Treasury Coupons									
91282CRO3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,976,800.00	9,997,931.30	0.500	0.786	27	02/28/2026
91282ZA7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,774,400.00	19,771,232.98	1.500	3.799	195	08/15/2026
91282ZR0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,620,400.00	19,597,178.19	2.250	3.681	580	08/15/2027
912823W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,844,500.00	9,834,305.79	2.750	3.644	744	02/15/2028
912823W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,689,000.00	19,481,959.22	2.750	4.161	744	02/15/2028
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,019,600.00	9,983,382.94	4.125	4.614	134	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,000,700.00	9,997,423.76	4.000	4.722	14	02/15/2026
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,038,100.00	9,983,682.48	4.375	4.705	195	08/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,076,400.00	19,972,407.78	4.500	4.829	164	07/15/2026
91282X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,709,400.00	19,451,702.37	2.375	4.723	488	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,701,600.00	19,280,282.43	2.875	4.642	834	05/15/2028
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,038,200.00	9,976,144.89	4.500	5.073	164	07/15/2026
91282X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,782,050.00	14,540,373.18	2.375	5.014	488	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,776,200.00	14,365,224.31	2.875	4.968	834	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,038,200.00	9,994,259.16	4.500	4.635	164	07/15/2026
91282CH80	23152	U. S. TREASURY COUPON		11/06/2023	20,000,000.00	19,998,000.00	19,972,740.23	3.625	4.659	103	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,662,600.00	19,519,695.41	2.875	3.920	926	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,152,800.00	40,056,883.67	4.500	4.162	194	07/15/2026
91282CH80	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,998,000.00	9,985,302.51	3.625	4.176	103	05/15/2026
9128252R0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,715,300.00	14,545,494.70	2.250	4.383	560	08/15/2027
9128252R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,620,400.00	19,397,084.81	2.250	4.372	560	08/15/2027
91282CHH7	24089	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	20,039,200.00	19,993,188.14	4.125	4.220	134	06/15/2026
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	10,192,600.00	10,048,639.55	4.875	4.167	942	08/31/2028
9128284V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,746,950.00	14,552,057.59	2.875	4.158	926	08/15/2028
91282CK59	24092	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	15,053,400.00	15,030,880.66	4.875	4.215	119	05/31/2026
912828P46	24115	U. S. TREASURY COUPON		12/06/2024	25,000,000.00	24,981,250.00	24,976,795.44	1.625	4.132	14	02/15/2026
91282CH80	24116	U. S. TREASURY COUPON		12/06/2024	30,000,000.00	29,994,000.00	29,960,455.36	3.625	4.108	103	05/15/2026
91282CHM6	24117	U. S. TREASURY COUPON		12/06/2024	50,000,000.00	50,191,000.00	50,085,270.90	4.500	4.102	164	07/15/2026
91282CJAO	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,261,700.00	10,094,509.77	4.625	4.235	972	09/30/2028
9128284V9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,493,900.00	29,452,925.01	2.875	4.230	926	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,865,600.00	38,160,084.94	2.625	4.290	1,110	02/15/2029

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2026**

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												
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	20,362,600.00	20,174,745.66	4.250	3.940	1,123	02/28/2029	
9128286X3	24257	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	14,922,900.00	14,913,754.68	2.125	3.942	119	05/31/2026	
91282CHM6	24258	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	15,057,300.00	15,037,489.49	4.500	3.921	164	07/15/2026	
91282CJT9	25117	U. S. TREASURY COUPON		12/05/2025	25,000,000.00	25,102,250.00	25,097,098.21	4.000	3.578	348	01/15/2027	
91282CKZ3	25118	U. S. TREASURY COUPON		12/05/2025	50,000,000.00	50,590,000.00	50,584,367.01	4.375	3.538	529	07/15/2027	
91282CAE1	25158	U. S. TREASURY COUPON		01/12/2026	30,000,000.00	26,174,026.63	26,236,860.70	0.625	3.719	1,656	08/15/2030	
91282ZQ6	25159	U. S. TREASURY COUPON		01/12/2026	10,000,000.00	8,724,675.54	8,744,076.38	0.625	3.723	1,656	08/15/2030	
91282ZQ6	25125	U. S. TREASURY BILL		12/11/2025	20,000,000.00	17,557,377.90	17,616,643.43	0.625	0.000	1,564	05/15/2030	
91282ZQ6	25134	U. S. TREASURY BILL		12/18/2025	25,000,000.00	21,949,743.78	22,091,502.07	0.625	3.600	1,564	05/15/2030	
912828Z94	25156	U. S. TREASURY BILL		01/12/2026	20,000,000.00	18,482,482.61	18,506,688.96	1.500	3.673	1,475	02/15/2030	
91282ZQ6	25157	U. S. TREASURY BILL		01/12/2026	30,000,000.00	26,352,641.44	26,401,442.96	0.625	3.707	1,564	05/15/2030	
		Subtotal and Average	853,495,907.65		840,000,000.00	821,328,247.90	817,064,169.02		3.995	619		

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	3,500	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	3,866	09/02/2036	
72601FAC2	2018B	Public Finance Authority		06/28/2018	302,614.80	310,773.30	304,188.10	5.050	4.894	4,625	10/01/2038	
		Subtotal and Average	2,700,052.15		2,698,455.85	2,659,777.61	2,700,029.15		4.100	3,850		

Federal Agency Coupons												
3133EMYE6	20841	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,932,100.00	9,999,483.33	1.000	1.021	92	05/04/2026	
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,200,200.00	20,000,000.00	4.220	4.221	716	01/19/2028	
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,351,000.00	19,999,383.76	4.310	4.312	1,230	06/15/2029	
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,263,850.00	14,999,421.51	4.310	4.312	1,237	06/22/2029	
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,268,050.00	14,999,538.70	4.310	4.312	1,220	06/05/2029	
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,443,500.00	25,000,000.00	4.310	4.311	1,298	08/22/2029	
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,442,500.00	25,000,000.00	4.310	4.310	1,284	08/08/2029	
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,443,000.00	25,000,000.00	4.310	4.311	1,291	08/15/2029	
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	20,126,600.00	20,000,000.00	3.970	3.970	1,313	09/06/2029	
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,912,100.00	10,000,000.00	3.670	3.671	1,612	07/02/2030	
3133EWAC4	25153	FEDERAL FARM CREDIT BANK		01/09/2026	20,000,000.00	19,930,600.00	20,000,000.00	3.600	3.600	1,438	01/09/2030	
3133EWAC4	25154	FEDERAL FARM CREDIT BANK		01/09/2026	10,000,000.00	9,965,300.00	10,000,000.00	3.600	3.600	1,438	01/09/2030	
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,962,000.00	9,998,923.60	0.750	0.923	23	02/24/2026	
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,964,300.00	5,000,000.00	1.750	0.995	206	08/26/2026	
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,932,600.00	5,000,000.00	1.250	1.000	206	08/26/2026	
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,849,800.00	10,000,000.00	1.000	1.001	206	08/26/2026	

Portfolio PLCR
AC
PM (PRF_PME) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2026

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												
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,990,900.00	5,000,000.00	0.850	0.850	24	02/25/2026	
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,945,040.00	4,000,000.00	1.250	1.250	208	08/28/2026	
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,946,150.00	5,000,000.00	1.330	1.468	166	07/17/2026	
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	10,003,500.00	10,000,000.00	3.660	3.661	151	07/02/2026	
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	20,002,000.00	20,000,000.00	3.725	3.726	516	07/02/2027	
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,986,700.00	10,000,000.00	3.615	3.616	701	01/03/2028	
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	10,004,400.00	10,000,000.00	3.620	3.621	380	02/16/2027	
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	10,004,800.00	10,000,000.00	3.625	3.626	372	02/08/2027	
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	10,005,700.00	10,000,000.00	3.635	3.636	365	02/01/2027	
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,015,400.00	10,000,000.00	3.925	3.926	227	09/16/2026	
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,016,000.00	10,000,000.00	3.920	3.921	234	09/23/2026	
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,014,100.00	10,000,000.00	3.930	3.932	215	09/04/2026	
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,014,900.00	10,000,000.00	3.930	3.931	221	09/10/2026	
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,073,400.00	10,000,000.00	4.060	4.061	584	09/08/2027	
3130AWWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,064,800.00	10,000,000.00	4.020	4.021	736	02/07/2028	
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,074,000.00	10,000,000.00	4.070	4.071	577	09/01/2028	
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,066,600.00	10,000,000.00	4.025	4.026	743	02/14/2028	
3130AWL57	22802	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,176,600.00	20,000,000.00	4.460	4.461	376	02/12/2027	
3130AWL73	22803	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,090,300.00	10,000,000.00	4.450	4.451	389	02/25/2027	
3130AWL81	22804	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,113,900.00	10,000,000.00	4.275	4.276	736	02/07/2028	
3130AWL85	22805	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,179,200.00	20,000,000.00	4.450	4.451	386	02/22/2027	
3130AWL99	22806	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,231,000.00	20,000,000.00	4.270	4.271	751	02/22/2028	
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,346,800.00	19,976,864.72	4.375	4.430	859	06/09/2028	
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,122,700.00	10,000,000.00	4.500	4.502	489	06/15/2027	
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,132,500.00	10,000,000.00	4.480	4.480	555	08/10/2027	
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,130,000.00	10,000,000.00	4.470	4.470	550	08/05/2027	
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,120,800.00	10,000,000.00	4.495	4.497	484	06/10/2027	
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,065,700.00	15,000,000.00	3.855	3.855	890	07/10/2028	
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,057,300.00	15,000,000.00	4.000	4.001	344	01/11/2027	
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,025,000.00	10,000,000.00	4.193	4.194	185	08/05/2026	
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,038,250.00	15,000,000.00	4.180	4.181	192	08/12/2026	
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,093,800.00	20,000,000.00	4.110	4.110	338	01/05/2027	
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,130,400.00	20,000,000.00	3.985	3.985	1,072	01/08/2029	
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,124,400.00	20,000,000.00	4.020	4.020	709	01/11/2028	
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,132,200.00	20,000,000.00	4.050	4.050	521	07/07/2027	
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,144,800.00	20,000,000.00	3.980	3.980	885	07/05/2028	

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2026

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												
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,204,300.00	30,000,000.00	4.060	4.061	526	07/12/2027	
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,095,700.00	15,000,000.00	4.070	4.071	485	06/01/2027	
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,157,800.00	20,000,000.00	4.040	4.040	1,090	01/26/2029	
3130AYQ80	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,180,000.00	20,000,000.00	4.057	4.058	883	07/03/2028	
3130AYQAT	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,177,400.00	20,000,000.00	4.062	4.063	851	06/01/2028	
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,148,000.00	20,000,000.00	4.060	4.061	589	09/13/2027	
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,098,900.00	15,000,000.00	4.070	4.071	505	06/21/2027	
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,072,600.00	15,000,000.00	4.710	4.713	173	07/24/2026	
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,143,300.00	10,000,000.00	4.300	4.301	865	06/15/2028	
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,317,100.00	30,317,100.00	30,000,000.00	4.110	4.112	957	09/15/2028	
3130B4CE9	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,210,000.00	20,210,000.00	20,000,000.00	4.080	4.081	1,328	09/21/2029	
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,216,200.00	20,000,000.00	4.080	4.081	1,265	07/20/2029	
3130B4LH2	24149	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,342,800.00	20,000,000.00	4.370	4.370	1,074	01/10/2029	
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,003,000.00	20,000,000.00	3.980	3.980	1,313	09/06/2029	
3130B5U48	24238	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	20,144,000.00	20,000,000.00	3.980	3.980	1,264	07/19/2029	
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/07/2025	15,000,000.00	15,051,600.00	15,000,000.00	3.750	3.751	1,075	01/11/2029	
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,111,400.00	10,000,000.00	4.050	4.051	1,453	01/24/2030	
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,111,300.00	10,000,000.00	4.050	4.051	1,454	01/25/2030	
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	25,000,000.00	24,861,250.00	25,000,000.00	3.680	3.673	1,625	07/15/2030	
3130B8XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	29,881,500.00	30,000,000.00	3.580	3.581	1,625	07/15/2030	
3130B9SD8	25161	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,981,800.00	10,000,000.00	3.640	3.640	1,440	01/11/2030	
3130B9SC0	25162	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,976,100.00	10,000,000.00	3.680	3.680	1,622	07/12/2030	
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,942,850.00	4,991,579.77	0.750	1.190	142	06/23/2026	
3136GC6R1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,887,400.00	10,000,000.00	4.000	4.001	1,690	09/18/2030	
		Subtotal and Average	1,117,511,600.20		1,124,000,000.00	1,131,108,840.00	1,123,965,195.39		3.907	846		
Collateralized Inactive Bank Deposits												
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	4.025	4.025	1		
		Subtotal and Average	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00		4.025	1		
Negotiable Certificates of Deposit												
22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,021,700.00	10,000,000.00	4.350	4.410	159	07/10/2026	
22536JZ57	25104	Credit Agricole CIB NY		11/21/2025	10,000,000.00	10,008,800.00	10,000,000.00	3.980	4.035	159	07/10/2026	
22536JZ65	25105	Credit Agricole CIB NY		11/21/2025	20,000,000.00	20,017,800.00	20,000,000.00	3.980	4.035	177	07/28/2026	
22536J6R1	25170	Credit Agricole CIB NY		01/21/2026	25,000,000.00	25,011,250.00	25,000,000.00	3.840	3.893	348	01/15/2027	
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,050,750.00	25,000,000.00	4.380	4.441	159	07/10/2026	

Portfolio PLCR
AC
PM (PRF_PW2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2026

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	10,001,400.00	10,000,000.00	4.230	4.289	12	02/13/2026
89115DA48	24260	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,019,800.00	20,000,000.00	4.220	4.279	110	05/22/2026
89115D7L4	24261	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,019,400.00	20,000,000.00	4.250	4.309	96	05/08/2026
90275DV74	25171	UBS AG STAMFORD CT		01/21/2026	25,000,000.00	24,990,250.00	25,000,000.00	3.790	3.843	458	05/05/2027
90275DVU1	25172	UBS AG STAMFORD CT		01/21/2026	50,000,000.00	49,961,000.00	50,000,000.00	3.790	3.843	528	07/14/2027
		Subtotal and Average	155,806,451.61		215,000,000.00	215,102,150.00	215,000,000.00		4.076	286	
Collateralized CDs											
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	8	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	77	04/19/2026
		Subtotal and Average	14,612,903.23		13,000,000.00	13,000,000.00	13,000,000.00		4.201	24	
Supranational											
459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,865,501.39	8,893,850.35	0.876	3.705	1,563	05/14/2030
45950KDHO	24236	International Finance Corp		04/04/2025	20,000,000.00	20,359,600.00	20,299,951.52	4.250	3.770	1,247	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	20,266,600.00	20,083,093.41	4.125	3.975	1,110	02/15/2029
		Subtotal and Average	49,271,305.30		50,000,000.00	49,491,701.39	49,276,895.28		3.842	1,248	
Commercial Paper Disc. - Amortizing											
		Subtotal and Average	105,477,954.30								
Federal Agency Disc. - Amortizing											
313365SP2	25179	Federal Home Loan Bank Discoun		01/30/2026	85,000,000.00	84,991,688.89	84,991,688.89	3.520	3.620	1	02/02/2026
		Subtotal and Average	23,867,844.89		85,000,000.00	84,991,688.89	84,991,688.89		3.620	1	
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	4,079	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	688	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	323,282.72	329,674.02	323,282.72	3.000	3.000	1,080	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	7,819	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	1,157	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	752,477.70	752,477.70	752,477.70	4.000	4.000	1,096	02/01/2029
		Subtotal and Average	8,594,741.19		8,570,001.79	7,968,692.59	8,570,001.79		2.998	4,530	

Portfolio PLCR
AC
PM (PRF_PMC) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Investments
January 31, 2026**

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	4,231	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	4,596	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	4,596	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	4,961	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	4,961	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	4,961	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	4,596	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	4,596	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	4,961	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	5,327	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	5,692	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	6,057	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	4,231	09/02/2037
Subtotal and Average			7,061,165.54		7,061,165.54	6,733,793.31	7,061,165.54		3.711	4,813	
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	4,231	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	4,596	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	3,866	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	3,866	09/02/2036
Subtotal and Average			320,669.71		320,669.71	314,996.80	320,669.71		3.488	3,996	
Total and Average			2,637,431,496.41		2,490,650,292.89	2,477,699,888.49	2,466,949,814.77		3.949	675	

Portfolio PLCR
AC
PM (PRF_PMT) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Cash
January 31, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			30,065,481.63	30,065,481.63	30,065,481.63		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			62,748.95	62,748.95	62,748.95		0.000	1
		Average Balance	0.00							
Total Cash and Investments					2,520,778,523.47	2,507,828,119.07	2,497,078,045.35		3.949	675

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Pending Redemptions
January 31, 2026

Security #	Investment #	Issuer	Purchase Settlement Date	Mat/Sale Settlement Date	Par Value
U.S. Treasury Coupons					
91282CBH3	20549	U. S. TREASURY COUPON	03/10/2021	01/31/2026	10,000,000.00
91282CBH3	20557	U. S. TREASURY COUPON	03/11/2021	01/31/2026	10,000,000.00
		Subtotal			20,000,000.00
		Total Pending Redemptions			20,000,000.00



**General Fund
Purchases Report
Sorted by Fund - Fund
January 1, 2026 - January 31, 2026**

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
22533UA52	25147	1010	ACP	CACPNY	30,000,000.00	01/02/2026	01/05 - At Maturity	29,991,125.00		3.550	01/05/2026	3.551	0.00
22533UA60	25149	1010	ACP	CACPNY	60,000,000.00	01/05/2026	01/06 - At Maturity	59,994,083.33		3.550	01/06/2026	3.550	0.00
21687BA68	25148	1010	ACP	RABONY	100,000,000.00	01/05/2026	01/06 - At Maturity	99,990,138.88		3.550	01/06/2026	3.550	0.00
22533UA78	25150	1010	ACP	CACPNY	160,000,000.00	01/06/2026	01/07 - At Maturity	159,984,222.21		3.550	01/07/2026	3.550	0.00
21687BA84	25151	1010	ACP	RABONY	175,000,000.00	01/07/2026	01/08 - At Maturity	174,982,743.04		3.550	01/08/2026	3.550	0.00
21687BA92	25152	1010	ACP	RABONY	160,000,000.00	01/08/2026	01/09 - At Maturity	159,984,222.21		3.550	01/09/2026	3.550	20,000,000.00
3133EWAC4	25153	1010	FAC	FFCB	20,000,000.00	01/09/2026	07/09 - 01/09	20,000,000.00		3.600	01/09/2030	3.600	10,000,000.00
3133EWAC4	25154	1010	FAC	FFCB	10,000,000.00	01/09/2026	07/09 - 01/09	10,000,000.00		3.600	01/09/2030	3.600	0.00
21687BAC5	25155	1010	ACP	RABONY	150,000,000.00	01/09/2026	01/12 - At Maturity	149,955,624.99		3.550	01/12/2026	3.551	0.00
22533UAD5	25180	1010	ACP	UBSFS	85,000,000.00	01/12/2026	01/13 - At Maturity	84,991,618.05		3.550	01/13/2026	3.550	0.00
91282CAE1	25159	1010	TRC	UST	30,000,000.00	01/12/2026	02/15 - 08/15	26,114,062.50	76,426.63	0.625	08/15/2030	3.719	26,236,860.70
91282CAE1	25159	1010	TRC	UST	10,000,000.00	01/12/2026	02/15 - 08/15	8,703,125.00	25,475.54	0.625	08/15/2030	3.723	8,744,076.38
91282Z94	25156	1010	TRC	USTB	20,000,000.00	01/12/2026	02/15 - 08/15	18,362,500.00	122,282.61	1.500	02/15/2030	3.673	18,506,688.96
91282ZQ6	25157	1010	TRC	USTB	30,000,000.00	01/12/2026	05/15 - 11/15	26,325,000.00	30,041.44	0.625	05/15/2030	3.707	26,401,442.96
3130B95D8	25161	1010	FAC	FHLB	10,000,000.00	01/13/2026	07/11 - 01/11	10,000,000.00		3.640	01/11/2030	3.640	10,000,000.00
3130B95C0	25162	1010	FAC	FHLB	10,000,000.00	01/13/2026	07/12 - 01/12	10,000,000.00		3.680	07/12/2030	3.680	10,000,000.00
21687BAE1	25163	1010	ACP	RABONY	65,000,000.00	01/13/2026	01/14 - At Maturity	64,993,590.27		3.550	01/14/2026	3.550	0.00
22533UAF0	25164	1010	ACP	CACPNY	80,000,000.00	01/14/2026	01/15 - At Maturity	79,992,111.11		3.550	01/15/2026	3.550	0.00
22533UAG8	25166	1010	ACP	CACPNY	80,000,000.00	01/15/2026	01/16 - At Maturity	79,992,111.11		3.550	01/16/2026	3.550	0.00
21687BAG6	25165	1010	ACP	RABONY	100,000,000.00	01/15/2026	01/16 - At Maturity	99,990,138.88		3.550	01/16/2026	3.550	0.00
22533UAL7	25168	1010	ACP	CACPNY	80,000,000.00	01/16/2026	01/20 - At Maturity	79,988,444.45		3.550	01/20/2026	3.551	0.00
21687BAL5	25167	1010	ACP	RABONY	100,000,000.00	01/16/2026	01/20 - At Maturity	99,990,555.56		3.550	01/20/2026	3.550	0.00
21687BAM3	25169	1010	ACP	RABONY	185,000,000.00	01/20/2026	01/21 - At Maturity	184,981,756.93		3.550	01/21/2026	3.550	0.00
22536J6R1	25170	1010	NCB	CANYCD	25,000,000.00	01/21/2026	01/15 - At Maturity	25,000,000.00		3.840	01/15/2027	3.840	25,000,000.00
21687BAN1	25173	1010	ACP	RABONY	80,000,000.00	01/21/2026	01/22 - At Maturity	79,992,111.11		3.550	01/22/2026	3.550	0.00
90275DVT4	25171	1010	NCB	UBSNCT	25,000,000.00	01/21/2026	05/05 - At Maturity	25,000,000.00		3.790	05/05/2027	3.790	25,000,000.00
90275DVU1	25172	1010	NCB	UBSNCT	50,000,000.00	01/21/2026	07/14 - At Maturity	50,000,000.00		3.790	07/14/2027	3.790	50,000,000.00
22533UAS2	25174	1010	ACP	CACPNY	80,000,000.00	01/23/2026	01/26 - At Maturity	79,976,333.33		3.550	01/26/2026	3.551	0.00
22533UAT0	25175	1010	ACP	CACPNY	80,000,000.00	01/26/2026	01/27 - At Maturity	79,992,111.11		3.550	01/27/2026	3.550	0.00
21687BAU5	25176	1010	ACP	RABONY	90,000,000.00	01/27/2026	01/28 - At Maturity	89,991,125.00		3.550	01/28/2026	3.550	0.00
21687BAV3	25177	1010	ACP	RABONY	135,000,000.00	01/28/2026	01/29 - At Maturity	134,986,687.49		3.550	01/29/2026	3.550	0.00
21687BAW1	25178	1010	ACP	RABONY	150,000,000.00	01/29/2026	01/30 - At Maturity	149,985,208.32		3.550	01/30/2026	3.550	0.00

General Fund
Purchases Report
January 1, 2026 - January 31, 2026

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
313385SP2	25179	1010	AFD	FHLBDN	85,000,000.00	01/30/2026	02/02 - At Maturity	84,975,066.66		3.520	02/02/2026	3.570	84,991,688.89
				Subtotal	2,535,000,000.00			2,524,157,295.70	254,226.22				314,880,757.89
				Total Purchases	2,535,000,000.00			2,524,157,295.70	254,226.22				314,880,757.89



PLACER COUNTY 2025/26
Summary by Issuer
January 31, 2026

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	0.18	2.800	4,079
California Asset Mgmt Prog	1	60,000,000.00	60,000,000.00	2.41	4.100	1
Credit Agricole CIB NY	4	65,000,000.00	65,000,000.00	2.61	4.038	237
CalTRUST	1	80,000,000.00	80,000,000.00	3.22	4.100	1
FEDERAL FARM CREDIT BANK	12	214,987,850.00	214,987,850.00	8.65	3.989	1,205
FEDERAL HOME LOAN BANK	62	894,000,000.00	893,870,820.00	35.95	3.901	754
Federal Home Loan Bank Discoun	1	85,000,000.00	84,975,066.66	3.42	3.620	1
FED HOME LOAN MORT CORP	1	5,000,000.00	4,902,100.00	0.20	1.190	142
FEDERAL NATIONAL MORT. ASSOC.	1	10,000,000.00	10,000,000.00	0.40	4.001	1,690
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.20	4.025	1
Five Star Bank - CD	1	10,000,000.00	10,000,000.00	0.40	4.248	8
INT'L BANK RECON & DEVELOP	1	10,000,000.00	8,841,890.00	0.36	3.705	1,563
International Finance Corp	1	20,000,000.00	20,372,320.00	0.82	3.770	1,247
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.81	3.975	1,110
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	1.01	4.441	159
Mid Placer Public School Trans	2	410,097.82	410,097.82	0.02	2.968	987
mPower Folsom	4	320,669.71	320,669.71	0.01	3.488	3,996
mPower Placer	7	5,342,201.96	5,342,201.96	0.21	3.509	4,037
Newcastle Elementary SD	1	2,386,105.55	2,386,105.55	0.10	2.800	7,819
Placer Hills Fire Protection	1	530,194.84	530,194.84	0.02	4.170	1,157
Public Finance Authority	1	302,614.80	308,667.10	0.01	4.894	4,625
Pioneer Community Energy	7	4,067,841.97	4,067,841.97	0.16	4.155	5,214
PLACER COUNTY CASH	2	30,128,230.58	30,128,230.58	1.21	0.000	1

Portfolio PLCR
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 SI (PRF_SI) 7.3.11
 Report Ver. 7.3.11

PLACER COUNTY 2025/26
 Summary by Issuer
 January 31, 2026

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	1,096
River City Bank	1	3,000,000.00	3,000,000.00	0.12	4.045	77
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,231
TORONTO DOMINION BANK NY	3	50,000,000.00	50,000,000.00	2.01	4.293	85
UBS AG STAMFORD CT	2	75,000,000.00	75,000,000.00	3.02	3.843	505
U. S. TREASURY COUPON	38	745,000,000.00	722,237,890.63	29.05	4.121	512
U. S. TREASURY BILL	4	95,000,000.00	84,208,789.06	3.39	2.900	1,545
Total and Average	165	2,520,778,523.47	2,486,286,422.12	100.00	3.901	666



Summary Statement

February 28, 2026

Page 1 of 5

Investor ID: CA-01-0244

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

California CLASS

California CLASS		Average Monthly Yield: 3.7428%					
	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	511,827.27	0.00	0.00	1,469.37	3,108.51	511,932.23	513,296.64
CA-01-0244-0002	0.00	303,129.48	0.00	790.92	790.92	279,870.84	303,920.40
CA-01-0244-0003	511,827.27	0.00	0.00	1,469.37	3,108.51	511,932.23	513,296.64
TOTAL	1,023,654.54	303,129.48	0.00	3,729.66	7,007.94	1,303,735.30	1,330,513.68



Account Statement

February 28, 2026

Page 2 of 5

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 3.7428%

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
511,827.27	0.00	0.00	1,469.37	3,108.51	511,932.23	513,296.64

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
02/01/2026	Beginning Balance			511,827.27	
02/28/2026	Income Dividend Reinvestment	1,469.37			
02/28/2026	Ending Balance			513,296.64	



Account Statement

February 28, 2026

Page 3 of 5

Account Number: CA-01-0244-0002

Annual Contingency Reserve

Account Summary

Average Monthly Yield: 3.7428%

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
0.00	303,129.48	0.00	790.92	790.92	279,870.84	303,920.40

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
02/02/2026	Contribution	70,000.00			17196
02/03/2026	Contribution	116,564.74			17212
02/04/2026	Contribution	116,564.74			17217
02/28/2026	Income Dividend Reinvestment	790.92			
02/28/2026	Ending Balance			303,920.40	



Account Statement

February 28, 2026

Page 4 of 5

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 3.7428%

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
511,827.27	0.00	0.00	1,469.37	3,108.51	511,932.23	513,296.64

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
02/01/2026	Beginning Balance			511,827.27	
02/28/2026	Income Dividend Reinvestment	1,469.37			
02/28/2026	Ending Balance			513,296.64	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
02/01/2026	0.00000000	3.7684%
02/02/2026	0.000103264	3.7690%
02/03/2026	0.000103288	3.7700%
02/04/2026	0.000102970	3.7584%
02/05/2026	0.000102585	3.7444%
02/06/2026	0.000307629	3.7428%
02/07/2026	0.00000000	3.7428%
02/08/2026	0.00000000	3.7428%
02/09/2026	0.000102303	3.7341%
02/10/2026	0.000102177	3.7295%
02/11/2026	0.000102374	3.7367%
02/12/2026	0.000102313	3.7344%
02/13/2026	0.000409596	3.7376%
02/14/2026	0.00000000	3.7376%
02/15/2026	0.00000000	3.7376%
02/16/2026	0.00000000	3.7376%
02/17/2026	0.000102567	3.7437%
02/18/2026	0.000103286	3.7700%
02/19/2026	0.000102862	3.7545%
02/20/2026	0.000307149	3.7370%
02/21/2026	0.00000000	3.7370%
02/22/2026	0.00000000	3.7370%
02/23/2026	0.000102229	3.7314%
02/24/2026	0.000102161	3.7289%
02/25/2026	0.000102146	3.7283%
02/26/2026	0.000102227	3.7313%
02/27/2026	0.000204792	3.7375%
02/28/2026	0.00000000	3.7375%

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.**