

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

WEDNESDAY, MARCH 18, 2026, 10:30 AM

CANYON VIEW COMMUNITY CENTER, BOARD ROOM

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AUBURN, CA

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at [kmuscott@auburnrec.com](mailto: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/82486099798>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 824 8609 9798 to participate.

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

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

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

**1.0 CALL TO ORDER**

Lynch \_\_\_ Ingle \_\_\_

**2.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

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

**4.0 BUSINESS**

**4.1 Approval of Minutes from February 18, 2026, Standing Finance Meeting  
(Pages 4-6)**

**Recommendation:** Review and approve minutes.

**4.2 Review of Cash Requirements for February (Pages 7-9)**

**Recommendation:** Review and approve cash requirements for February 2026, forward to the consent calendar for review and approval.

**4.3 Review of Financials – February (Pages 8-39)**

**Recommendation:** Review and approve Financials for February 2026, forward to the consent calendar for review and approval.

**4.4 Placer High Grad Night Fee Waiver (Pages 40-44)**

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

**4.5 Resolution #2026-5 Preliminary Budget for Fiscal Year 2026-2027 (Pages 45-74)**

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?

**4.6 District Administrator Contract Amendment – COLA (Pages 75-77)**

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)?

**4.7 COLA Wage Increase (Pages 78-81)**

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?

**4.8 Amendment of the Obsolescence List (Pages 82-88)**

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

**Discussion Items:**

1. Review Job Descriptions – Accounting Department (Pages 90-91)
2. County Mitigation Fund, current balance \$518,320
3. City Mitigation total is \$395,368, with \$155,368 not encumbered
4. County of Placer as of January 31, 2026 (Pages 92-106)
5. California CLASS as of January 31, 2026 (Pages 107-111)

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

None.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Financial Sustainability



**SECTION: 4.0**

**ITEM: 4.1 APPROVAL OF MINUTES FROM FEBRUARY,  
2026 STANDING FINANCE MEETING**

**DESCRIPTION: SEE ATTACHED MINUTES**

**INFORMATION:**

**STAFF  
RECOMMENDATION: REVIEW AND APPROVE**

**FISCAL IMPACT:**

**Auburn Area Recreation and Park District  
Meeting Minutes  
of the Standing Finance Committee  
Wednesday, February 18, 2026 at 11:00 AM  
Canyon View Community Center, Board Room  
471 Maidu Drive  
Auburn, California 95603**

**1.0 CALL TO ORDER**

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

**ROLL CALL**

Director Ingle and Chairperson Lynch were present.

**2.0 AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by the Committee as written.

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

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from January, 2026 Standing Finance Meeting**

Director Ingle and Chairperson Lynch approved the minutes from January 21, 2026, Standing Finance Meeting.

**4.2 Review of Cash Requirements for January, 2026**

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

**4.3 Review of Financials - January**

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

**4.4 Resolution #2026-3: Transfer of Future Capital Construction Reserves of \$137,022 and ADA Reserves of \$20,000 to the General Fund**

The Committee moved to approve Resolution #2026-3: Transfer of Future Capital Construction Reserves of \$137,022 and ADA Reserves of \$20,000 to the General Fund and forwarded this item with a positive recommendation to the consent calendar for review and approval by the Board of Directors.

**Discussion Items:**

1. County Mitigation Fund, current balance \$518,320 – was discussed.
2. City Mitigation total is \$394,097, with \$154,097 not encumbered – was discussed.
3. California CLASS as of January 31, 2026 – was discussed.

**5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS**

Chairperson Lynch would like to change the time of the Standing Finance Committee meeting to 10:30 AM, starting in March 2026.

Director Ingle asked about the bocce court repairs.

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

Financial Sustainability - was discussed.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 12:01 PM.

Cathy Winford  
Board Secretary

Feb 25, 2026  
Date

**SECTION: 4.0**

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR  
FEBRUARY, 2026**

**DESCRIPTION: SEE ATTACHMENT**

**INFORMATION:**

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

**SEE ATTACHED LISTING  
OF EXPENSES: \$131,624.68**

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

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\* 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

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**SECTION: 4.0**

**ITEM: 4.3 REVIEW OF FINANCIALS FOR FEBRUARY, 2026**

**DESCRIPTION: SEE ATTACHED**

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

**FISCAL IMPACT: NONE**

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

## **March Financials Summary Report**

**Period Covered:** February 2026

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### **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.

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### **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
<b>Operating Revenues</b>									
Program Revenue	1,662,083	21%	1,654,905	21%	81,585	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	-
<b>Total Operating Revenue</b>	<b>7,977,615</b>	<b>100%</b>	<b>7,940,073</b>	<b>100%</b>	<b>131,645</b>	<b>136,906</b>	<b>7,109,965</b>	<b>6,918,444</b>	<b>6,955,436</b>
<b>Expenditures</b>									
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
<b>Total Expenditures</b>	<b>7,742,915</b>	<b>100%</b>	<b>7,540,893</b>	<b>100%</b>	<b>437,217</b>	<b>400,227</b>	<b>6,121,670</b>	<b>6,279,576</b>	<b>5,503,396</b>
Net Revenue Over Expenditures	<b>\$ 234,700</b>		<b>\$ 399,180</b>		<b>\$ (306,572)</b>	<b>(263,321)</b>	<b>\$988,295</b>	<b>\$638,868</b>	<b>\$1,452,040</b>

## Balance Sheet

2/28/2026

	Current YTD
<b>ASSETS</b>	
<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
<b>Total Current Assets</b>	<b>4,575,286.24</b>
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	449,820.02
Lease Receivables	36,823.00
<b>Total Non-Current Assets</b>	<b>486,643.02</b>
<u>Restricted Reserve Funds</u>	
<b>Total Restricted Funds</b>	<b>0.00</b>
<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)
<b>Total Fixed Assets</b>	<b>9,271,367.85</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
<b>TOTAL ASSETS</b>	<b>15,042,420.11</b>

Current  
YTD

**LIABILITIES AND NET PROFIT**

	<u>Current</u> <u>YTD</u>
<b><u>Current Liabilities</u></b>	
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
<b>Total Current Liabilities</b>	<b>\$580,961.69</b>
<b><u>Long Term Liabilities</u></b>	
Lease Payable - Sterling Bank	1,589,000.00
Net OPEB Liability	241,537.00
Net Pension Liability	1,382,607.00
<b>Total Long Term Liabilities</b>	<b>3,213,144.00</b>
<b>TOTAL LIABILITIES</b>	<b>3,794,105.69</b>
<b><u>Deferred Inflows of Resources</u></b>	
Pensions - Def Inflows of Resources	70,662.00
OPEB - Def Inflows	212,287.00
Deferred Inflows - Leases	66,957.38
	<b>349,906.38</b>
<b><u>Net Position</u></b>	
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
<b>Total Net Postion</b>	<b>\$10,898,408.04</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$15,042,420.11</b>

# 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
<b>OPERATING REVENUE</b>					
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
<b>TOTAL OPERATING REVENUE</b>	<b>\$131,645.28</b>	<b>\$6,971,035.52</b>	<b>\$6,855,544.00</b>	<b>\$115,491.52</b>	<b>101.69%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfer Funds from other sources	163,129.48	947,060.48	722,900.00	224,160.48	131.01
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$163,129.48</b>	<b>\$947,060.48</b>	<b>\$722,900.00</b>	<b>\$224,160.48</b>	<b>131.01%</b>
<b>TOTAL REVENUES</b>	<b>131,645.28</b>	<b>6,971,035.52</b>	<b>6,855,544.00</b>	<b>115,491.52</b>	<b>101.69</b>
<b>EXPENDITURES</b>					
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
Depreciation Expense	206,804.41	2,555,753.83	2,596,548.00	(40,794.17)	98.43
Salaries & 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
<b>TOTAL EXPENDITURES</b>	<b>437,217.13</b>	<b>6,121,670.10</b>	<b>6,279,576.00</b>	<b>(157,905.90)</b>	<b>97.49</b>
<b>OTHER EXPENSING SOURCES</b>					
Transfers Out	163,129.48	947,060.48	722,900.00	224,160.48	131.01
<b>TOTAL OTHER EXPENSING SOURCES</b>	<b>163,129.48</b>	<b>947,060.48</b>	<b>722,900.00</b>	<b>224,160.48</b>	<b>131.01</b>
<b>TOTAL EXPENDITURES</b>	<b>\$437,217.13</b>	<b>\$6,121,670.10</b>	<b>\$6,279,576.00</b>	<b>(\$157,905.90)</b>	<b>97.49%</b>
<b>REVENUE OVER EXPENSES</b>	<b>(\$305,571.85)</b>	<b>\$849,365.42</b>	<b>\$575,968.00</b>	<b>\$273,397.42</b>	<b>147.47%</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(\$305,571.85)</b>	<b>\$849,365.42</b>	<b>\$575,968.00</b>	<b>\$273,397.42</b>	<b>147.47%</b>

**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
<b>OPERATING REVENUE</b>					
<b>Park &amp; Recreation Services</b>					
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
Jynchro 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
<b>Total Parks and Recreation Services</b>	<b>81,133.00</b>	<b>1,593,323.20</b>	<b>1,561,485.00</b>	<b>31,838.20</b>	<b>102.04</b>
<b>Rents &amp; Concessions</b>					
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
Disc Rents & Concessions - Bureau	688.06	5,208.87	5,419.00	(210.13)	96.12
Justodial 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
<b>Total Rents and Concessions</b>	<b>11,383.54</b>	<b>229,666.97</b>	<b>224,531.00</b>	<b>5,135.97</b>	<b>102.29</b>
<b>Miscellaneous Revenue</b>					
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
<b>Total Miscellaneous Revenue</b>	<b>24,195.31</b>	<b>94,100.42</b>	<b>59,265.00</b>	<b>34,835.42</b>	<b>158.78</b>
<b>Grants &amp; Donations</b>					
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
<b>Total Grants and Donations</b>	<b>1,386.00</b>	<b>76,076.17</b>	<b>43,403.00</b>	<b>32,673.17</b>	<b>175.28</b>
<b>Interest Income</b>					
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
<b>Total Interest Income</b>	<b>13,547.43</b>	<b>179,724.93</b>	<b>173,234.00</b>	<b>6,490.93</b>	<b>103.75</b>
<b>Project Revenue - Government</b>					
City Mitigation Revenue	0.00	188,690.44	187,465.00	1,225.44	100.65
<b>Total Project Revenue - Government</b>	<b>0.00</b>	<b>188,690.44</b>	<b>187,465.00</b>	<b>1,225.44</b>	<b>100.65</b>
<b>Tax Revenue</b>					
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
Delinq 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
<b>Total Tax Revenue</b>	<b>0.00</b>	<b>4,609,453.39</b>	<b>4,606,161.00</b>	<b>3,292.39</b>	<b>100.07</b>
<b>TOTAL OPERATING REVENUE</b>	<b>\$131,645.28</b>	<b>\$6,971,035.52</b>	<b>\$6,855,544.00</b>	<b>\$115,491.52</b>	<b>101.69%</b>
<b>OTHER FINANCING SOURCES</b>					
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
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>163,129.48</b>	<b>947,060.48</b>	<b>722,900.00</b>	<b>224,160.48</b>	<b>131.01</b>
<b>TOTAL REVENUES</b>	<b>131,645.28</b>	<b>6,971,035.52</b>	<b>6,855,544.00</b>	<b>115,491.52</b>	<b>101.69</b>

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
<b>Program Expenses</b>					
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
<b>Total Program Expenses</b>	<b>21,611.49</b>	<b>250,471.71</b>	<b>257,441.00</b>	<b>(6,969.29)</b>	<b>97.29</b>
<b>Operations &amp; Supplies</b>					
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 - Railhead 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
<b>Total Operations &amp; Supplies</b>	<b>43,598.79</b>	<b>527,796.60</b>	<b>556,580.00</b>	<b>(28,783.40)</b>	<b>94.83</b>
<b>Utilities Expense</b>					
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
<b>Total Utilities Expense</b>	<b>16,226.80</b>	<b>222,597.93</b>	<b>258,175.00</b>	<b>(35,577.07)</b>	<b>86.22</b>
<b>Legal Expenses</b>					
Legal Fees	0.00	3,027.00	3,700.00	(673.00)	81.81
<b>Total Legal Expense</b>	<b>0.00</b>	<b>3,027.00</b>	<b>3,700.00</b>	<b>(673.00)</b>	<b>81.81</b>
<b>Professional Services</b>					
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
<b>Total Professional Services</b>	<b>3,419.00</b>	<b>89,215.30</b>	<b>91,643.00</b>	<b>(2,427.70)</b>	<b>97.35</b>
<b>Bldg &amp; Ground Maintenance</b>					
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

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
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
'andalism Repairs Expense	3,914.11	33,302.90	30,038.00	3,264.90	110.87

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 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) - Railhead 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
<b>Total Salaries Expense</b>	<b>206,804.41</b>	<b>2,555,753.83</b>	<b>2,596,548.00</b>	<b>(40,794.17)</b>	<b>98.43</b>
<b>Benefits &amp; Payroll Costs</b>					
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 Segment's  
 For All Segment's

	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
<b>Total Benefits and Payroll Costs</b>	<b>85,755.89</b>	<b>1,104,557.13</b>	<b>1,158,148.00</b>	<b>(53,590.87)</b>	<b>95.37</b>
<b>Fixed Asset Expense</b>					
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
<b>Total Fixed Asset Expense</b>	<b>0.00</b>	<b>117,761.28</b>	<b>116,700.00</b>	<b>1,061.28</b>	<b>100.91</b>
<b>Total Profit/Loss</b>	<b>(544.85)</b>	<b>1,401.57</b>	<b>8,300.00</b>	<b>(6,898.43)</b>	<b>16.89</b>

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
<b>Total Capital Improvement Projects</b>	<b>3,804.72</b>	<b>476,648.34</b>	<b>478,572.00</b>	<b>(1,923.66)</b>	<b>99.60</b>
<b>Debt Service</b>					
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
<b>Total Debt Service</b>	<b>0.00</b>	<b>156,023.66</b>	<b>155,999.00</b>	<b>24.66</b>	<b>100.02</b>
<b>OTHER EXPENSING SOURCES</b>					
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
<b>ALL OTHER EXPENSING SOURCES</b>	<b>163,129.48</b>	<b>947,060.48</b>	<b>722,900.00</b>	<b>224,160.48</b>	<b>131.01</b>

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%
<b>NET REVENUE OVER EXPENSES</b>	<b>\$305,571.85</b>	<b>(\$849,365.42)</b>	<b>(\$575,968.00)</b>	<b>(\$273,397.42)</b>	<b>147.47%</b>

## **4.4 Cover Sheet – Fee Waiver Request for Placer High School Grad Night - 2026**

**Auburn Area Recreation and Park District (ARD) Finance Committee Meeting April, 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 Finance Committee**

Review and send positive a recommendation to the Board of Directors

**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

Date

2/10/26

OFFICE USE ONLY

APPLICABLE FEES

Rental Fees

\$ 6,616.48

FEES WAIVED

\$ 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 graduating 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>
<b>Thursday 1pm-8pm (7 hrs.)</b>			
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
<b>Friday &amp; Saturday 8am-8pm (12 hrs.)</b>			
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
<b>Sunday 8am-2pm (6 hrs.)</b>			
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
<b>TOTAL</b>	<b>\$6,616.48</b>	<b>\$3,308.24</b>	<b>\$3,308.24</b>

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

**Auburn Area Recreation and Park District Standing Finance Committee Meeting, March, 2026**

### **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), rather than following the usual policy of doing the reverse. Given the significant increase in the annual required payments, this adjustment is necessary to ease the financial burden for the next 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
- \$5,000 to the ADA Reserve, per policy
- \$110,000 to the Equipment Reserve
- \$24,000 to the CalPERS CEPPT Trust

### **Recommendation**

Staff recommends that the Finance Committee send 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 Ill taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration		73,267	-	165,942	-	-	608,000	-	32,030	199,306	-	4,974,724	45%
F&G	238,592	12,068	2,167,746	9,969	160,000	695,000	-	-	-	-	281,876	4,205,281	38%
Cust 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%
Aquatics	174,726	12,152	-	-	-	-	-	-	-	-	108,100	294,978	3%
<b>TOTAL</b>	<b>1,694,398</b>	<b>86,823</b>	<b>2,199,198</b>	<b>175,911</b>	<b>160,000</b>	<b>695,000</b>	<b>4,536,209</b>	<b>608,000</b>	<b>32,030</b>	<b>199,306</b>	<b>397,476</b>	<b>11,035,095</b>	<b>100%</b>

Program Expense	Operations & Supplies	Utilities Expense	Prof. Expense	Building & Grounds	Property Tax Admin/ Election cost	Wages	Benefits & Expenses	Fixed Assets	Capital Improve.	Capital Improve. Genl Fund	Debt Service	Eq Res, GASB & ADA Reserves	TOTAL	0%
Administration	336,465	-	130,684	-	137,586	510,232	375,287	-	-	-	162,309	-	1,805,563	16%
F&G	218,926	275,229	11,418	500,114	-	1,343,894	646,851	272,100	3,595,246	-	2,527	5,000	6,871,305	63%
Cust Service	38,725	-	14,389	-	-	165,131	66,230	-	-	-	-	-	282,475	3%
Recreation	328,087	62,955	15,177	-	-	217,792	84,654	7,500	-	-	-	-	716,165	7%
Youth Services	26,926	31,590	637	7,642	-	617,821	156,913	-	-	-	-	-	841,750	8%
Aquatics	7,916	24,111	16,281	89,501	-	174,373	19,814	108,100	-	-	-	-	440,096	4%
<b>TOTAL</b>	<b>362,929</b>	<b>712,772</b>	<b>292,147</b>	<b>171,889</b>	<b>137,586</b>	<b>3,027,243</b>	<b>1,349,749</b>	<b>387,700</b>	<b>3,595,246</b>	<b>-</b>	<b>164,836</b>	<b>159,000</b>	<b>10,958,364</b>	<b>100%</b>

## 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
<b>TOTAL</b>	<b>51,110</b>	<b>52,109</b>	<b>73,267</b>

Grant Proceeds - Admin	-	-	0
	-	-	0
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>0</b>

#### 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
<b>TOTAL</b>	<b>183,821</b>	<b>189,813</b>	<b>165,942</b>

#### 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
<b>TOTAL</b>	<b>4,578,829</b>	<b>4,575,265</b>	<b>4,735,515</b>

#### 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
<b>Total Other Financing Source</b>	<b>2,054,797</b>	<b>1,993,766</b>	<b>1,323,476</b>

**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
<b>Operations &amp; Supplies</b>			
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
<b>TOTAL</b>	<b>273,665</b>	<b>267,451</b>	<b>336,465</b>

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
<b>Professional Services</b>			
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**

	FY 25-26 Actual Actual to Date + remaining Months Budget	Mid Year 25-26 Budget Revision	Preliminary 2026-27
<b>Salaries/Wages Expenses</b>			
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

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

## Facilities & Grounds

Revenues	2025-2026	2025-2026	
	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
<b>Rents and Concessions</b>			
<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
<b>TOTAL RENTS &amp; CONCESSIONS</b>	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
<b>Total Misc Revenue</b>	27,203	13,444	12,120

	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
<b>Grants &amp; Donations</b>			
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
<b>TOTAL GRANTS &amp; DONATIONS</b>	201,216	203,789	2,150,246

Interest Revenue - City Trust	11,077	8,164	9,969
<b>TOTAL Interest Income</b>	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
<b>Total Project Revenue - Gov</b>	304,690	303,465	855,000

**Taxes & Government Revenue**

Atwood III Tax Revenue	30,798	31,067	32,030
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<b>Total Taxes &amp; Gov't Revenue</b>	30,798	31,067	32,030
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<b>TOTAL REVENUES</b>	811,098	789,469	3,300,333
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**Facilities & Grounds**

**25-26 Budget**

**Expenses**

	Actual to Date + remaining month's Budget	Mid Year Budget Revision	Preliminary 26/27
<b>Operations &amp; Supplies</b>			
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 BudgetMid Year  
Budget RevisionPreliminary  
26/27

	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
<b>TOTAL UTILITIES</b>	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
<b>Total Professional Services</b>	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
<b>TOTAL MAINTENANCE</b>	<b>538,706</b>	<b>516,976</b>	<b>500,114</b>

**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
<b>TOTAL BENEFITS &amp; PAYROLL COSTS</b>	<b>595,589</b>	<b>626,418</b>	<b>655,418</b>
<b>TOTAL SALARIES, BENEFITS</b>	<b>1,850,448</b>	<b>1,912,374</b>	<b>1,999,312</b>

**Fixed Assets**

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

**Rent**

Rec Park Lease UPPR	2,407	2,382	2,527
<b>TOTAL RENT</b>	<b>2,407</b>	<b>2,382</b>	<b>2,527</b>

	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
<b>Total Capital Improvements (Funded)</b>	629,111	682,932	3,612,746
<b>TOTAL CAP IMPROVEMENT</b>	<b>629,111</b>	<b>682,932</b>	<b>3,612,746</b>
<b>TOTAL EXPENDITURES</b>	<b>3,654,286</b>	<b>3,793,351</b>	<b>6,896,367</b>
<b>Total Revenues</b>	811,098	789,469	3,300,333
<b>Total Expenditures</b>	3,654,286	3,793,351	6,896,367
<b>Contingency Fund 1% of total exp</b>	0	0	0
<b>Net Gain (Loss)</b>	(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
<b>Total</b>	<b>17,599</b>	<b>16,317</b>	<b>18,127</b>

**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
<b>Total Operations</b>	<b>37,208</b>	<b>36,423</b>	<b>38,725</b>

Prof Services	18,207	18,341	14,389
	<b>18,207</b>	<b>18,341</b>	<b>14,389</b>

	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
<b>Total</b>	<b>157,996</b>	<b>157,944</b>	<b>163,131</b>

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
<b>Total</b>	<b>65,430</b>	<b>66,764</b>	<b>66,038</b>

**Total Salaries & Benefits**                      223,426      224,708      229,169

	Actual to date + Last 1 months Budget	24-25 Mid Year	25-26 Final
<b>Fixed Assets- Equipment</b>			
Fixed Asset Purchases	0	0	0
	0	0	0

**Total Expenditures**                      278,841      279,472      282,282

<b>Total Revenues</b>	<b>17,599</b>	<b>16,317</b>	<b>18,127</b>
<b>Total Expenditures</b>	<b>278,841</b>	<b>279,472</b>	<b>282,282</b>
<b>Contingency Reserve (2% of exper</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Gain (Loss)</b>	<b>-261,242</b>	<b>-263,155</b>	<b>-264,155</b>

# Recreation

## Revenues

	2025-2026 Actual to Date + Last Months Budget	Mid-year 2025-26 Budget Revision	Prelim 26-27
<b>Program Revenue</b>			
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
<b>Total Program Revenues</b>	<b>504,462</b>	<b>471,283</b>	<b>504,237</b>
<b>Misc. Revenue</b>			
Activity Guide-Advertising Rev.	575	0	0
Miscellaneous Rev	2,400	0	0
<b>TOTAL MISC REVENUE</b>	<b>2,975</b>	<b>0</b>	<b>0</b>
<b>Grants &amp; Donations</b>			
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
<b>TOTAL GRANTS &amp; DONATIONS</b>	<b>13,579</b>	<b>9,676</b>	<b>29,126</b>
<b>Total Revenues</b>	<b>521,016</b>	<b>480,959</b>	<b>533,363</b>

**Recreation  
2025-2026 Budget  
Expenditures**

	Actual to Date + Last Months Budget	Mid-year 2025-26 Budget Revision	Prelim 26-27
<b>Program Expenditures</b>			
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****Professional Services**

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

**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****Benefits & Payroll Expenditures**

	Actual to Date + Last Months Budget	Mid-year 2025-26 Budget Revision	Prelim 26-27
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## 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
<b>TOTAL</b>	<b>1,009,078</b>	<b>1,003,943</b>	<b>1,003,603</b>
Donations	0	0	0
T shirt Revenue	180	180	0
Miscellaneous Revenues	401	0	0
Grant Proceeds	33,202	13,494	0
	<b>33,783</b>	<b>13,674</b>	<b>0</b>
<b>Total Revenues</b>	<b>1,042,861</b>	<b>1,017,617</b>	<b>1,003,603</b>

## 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
	<b>27,638</b>	<b>27,449</b>	<b>26,926</b>
<b>Operations &amp; Supplies</b>			
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
<b>TOTAL</b>	<b>34,744</b>	<b>32,187</b>	<b>30,331</b>

**Utilites**

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
<b>Maintenance Expense</b>			
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
<b>Salaries/Wages Expenses</b>			
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 2025-2026	Prelim 26-27
	<b>Park &amp; Services Revenue</b>		
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
<b>Totals</b>	<b>164,378</b>	<b>164,247</b>	<b>174,726</b>
<b>Rents &amp; Concessions</b>			
Sierra/Splash Pool Rental	10,061	10,061	10,262
Placer Hills Pool rental	1,800	1,800	1,890
<b>Totals</b>	<b>11,861</b>	<b>11,861</b>	<b>12,152</b>
Donation Rev - Aquatics	2,392	2,392	0
<b>Total Revenues</b>	<b>178,631</b>	<b>178,500</b>	<b>186,878</b>

### Aquatics Expenditures

	Mid Year		Prelim
	2025-2026		26-27
<b>Program Expenditures</b>			
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
<b>Totals</b>	<b>7,539</b>	<b>6,839</b>	<b>7,916</b>
<b>Operations &amp; Supplies</b>			
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
<b>Totals</b>	<b>12,159</b>	<b>11,095</b>	<b>24,111</b>

### Utilities

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

### Maintenance

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

## 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
<b>Totals</b>	<b>169,527</b>	<b>170,302</b>	<b>174,373</b>

### 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
<b>Totals</b>	<b>23,280</b>	<b>23,475</b>	<b>20,214</b>

**Equipment & Fixed Assets**

Fixed Assets - Aquatics

122,433	123,000	108,100
122,433	123,000	108,100

**Totals****Capital Improvement Projects**

0	0	0
0	0	0
0	0	0

**Total Expenditures**

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
<b>Operating Revenues</b>					
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
<b>Total Operating Revenue</b>	<b>11,035,095</b>	<b>8,419,327</b>	<b>8,138,208</b>	<b>8,088,616</b>	<b>8,545,875</b>
<b>Expenditures</b>					
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	-	-	-	-	-
<b>Total Expenditures</b>	<b>10,799,354</b>	<b>8,087,841</b>	<b>8,051,007</b>	<b>7,994,532</b>	<b>8,529,871</b>
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
<b>Surplus/(deficit)</b>	<b>26,741</b>	<b>100,486</b>	<b>(53,799)</b>	<b>(21,915)</b>	<b>(99,997)</b>

**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**

<b>Park &amp; Recreation Services Revenue</b>		
Program Revenue		1,700,693.00
Facility Rentals		253,119.00
Total Park & Rec. Services Revenue		1,953,812.00
<b>Government Revenues</b>		
Taxes, Governmental Revenue		4,767,545.00
Total Governmental Revenue		4,767,545.00
<b>Other Revenue</b>		
Interest Revenue		175,911.00
Misc. Revenue		85,387.00
Total Other Revenue		261,298.00
<b>Donations</b>		
Donations, Grant, In kind		19,626.00
Total Donation Revenue		19,626.00
<b>TOTAL OPERATING REVENUES</b>		<b>7,002,281.00</b>
<b>Project and Equipment Revenue</b>		
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
Total Project and Equipment Revenue		3,165,222.00
<b>Park Dedication Revenue</b>		
City Park Dedication Revenue		160,000.00
County Park Dedication Revenue		695,000.00
Total Park Dedication Revenue		855,000.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>		<b>4,020,222.00</b>
<b>TOTAL REVENUES</b>		<b>11,022,503.00</b>

**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/>
<b>Total Operating Expenditures</b>	<b>7,212,448.00</b>
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/>
<b>Total Project Expenditures</b>	<b>2,767,746.00</b>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	150,000.00
County Park Dedication Project Expenditures	695,000.00
	<hr/>
<b>Total Park Ded. Project Expenditures</b>	<b>845,000.00</b>
<b>TOTAL EXPENDITURES</b>	<b>10,825,194.00</b>
	<hr/>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>197,309.00</b>
<b>TO EQUIPMENT RESERVE</b>	<b>110,000.00</b>
<b>TO ADA RESERVE</b>	<b>5,000.00</b>
<b>TO CONTINGENCY (acct 2453)</b>	<b>-</b>
<b>TO CALPERS 115 Trust</b>	<b>24,000.00</b>
<b>TO FUTURE CAP CONSTRUCTION RESV.</b>	<b>50,000.00</b>
	<hr/>
<b>OPERATING BUDGET BALANCE</b>	<b>8,309.00</b>

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

## **4.6 Cover sheet – District Administrator Contract Amendment – COLA**

**Auburn Area Recreation and Park District (ARD) Finance Committee, 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 1<sup>st</sup> 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 Finance Committee**

Review and provide a recommendation for the Board of Directors.

**Alternatives Available to the Finance Committee**

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
<u>Roll-ups</u>	<u>661.70</u>
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.

**Amendment #5 to the contract signed July 27, 2023, between the Auburn Area Recreation and Park District Board of Directors and District Administrator Kahl Muscott:**

Section 3a will be deleted in its entirety and replaced with the following:

3. Salary

- a. District Administrator's annual salary shall be one hundred and fifty-six thousand, four-hundred and eighty-eight dollars (\$156,488) per year for the term of this contract for 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.

## **4.7 Cover Sheet for COLA Wage Increase**

**Auburn Area Recreation and Park District (District) Finance Committee 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 1<sup>st</sup>, 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**

Staff recommends the Finance committee send 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 Recreation, Customer Service & Administration 3.25% COLA Wage Increases - April 1, 2026

<p><u>Recreation Aide I</u> Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">17.06</td><td style="width: 33%;">to</td><td style="width: 33%;">21.89</td></tr> <tr><td>New</td><td>17.61</td><td>to</td><td>22.60</td></tr> </table> <p style="text-align: right;">3.25%</p> <p><u>Recreation Aide II</u> Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">17.32</td><td style="width: 33%;">to</td><td style="width: 33%;">22.01</td></tr> <tr><td>New</td><td>17.88</td><td>to</td><td>22.73</td></tr> </table> <p style="text-align: right;">3.25%</p> <p><u>Recreation Aide III</u> Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">19.87</td><td style="width: 33%;">to</td><td style="width: 33%;">24.90</td></tr> <tr><td>New</td><td>20.52</td><td>to</td><td>25.71</td></tr> </table> <p style="text-align: right;">3.25%</p> <p><u>Scorekeeper</u> Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">17.06</td><td style="width: 33%;">to</td><td style="width: 33%;">21.89</td></tr> <tr><td>New</td><td>17.61</td><td>to</td><td>22.60</td></tr> </table> <p style="text-align: right;">3.25%</p> <p>5 x 5 Games single Scorekeeper</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">21.18</td><td style="width: 33%;">to</td><td style="width: 33%;">28.28</td></tr> <tr><td>New</td><td>21.87</td><td>to</td><td>29.20</td></tr> </table> <p style="text-align: right;">3.25%</p> <p><u>Sports Coordinator</u> Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">26.34</td><td style="width: 33%;">to</td><td style="width: 33%;">34.69</td></tr> <tr><td>New</td><td>27.20</td><td>to</td><td>35.82</td></tr> </table> <p style="text-align: right;">3.25%</p>	Current	17.06	to	21.89	New	17.61	to	22.60	Current	17.32	to	22.01	New	17.88	to	22.73	Current	19.87	to	24.90	New	20.52	to	25.71	Current	17.06	to	21.89	New	17.61	to	22.60	Current	21.18	to	28.28	New	21.87	to	29.20	Current	26.34	to	34.69	New	27.20	to	35.82	<p><u>Recreation Manager</u> Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">40.78</td><td style="width: 33%;">to</td><td style="width: 33%;">58.27</td></tr> <tr><td>New</td><td>42.11</td><td>to</td><td>60.16</td></tr> </table> <p style="text-align: right;">3.25%</p> <p><u>Customer Service Associate</u> Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">18.35</td><td style="width: 33%;">to</td><td style="width: 33%;">22.53</td></tr> <tr><td>New</td><td>18.95</td><td>to</td><td>23.26</td></tr> </table> <p style="text-align: right;">3.25%</p> <p><u>Customer Service Representative</u> Wage Scale</p> <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 33%;">Current</td><td style="width: 33%;">20.86</td><td style="width: 33%;">to</td><td style="width: 33%;">25.97</td></tr> <tr><td>New</td><td>21.54</td><td>to</td><td>26.81</td></tr> </table> <p style="text-align: right;">3.25%</p> <p><u>Customer Service and Marketing Manager</u> Wage Scale</p> <table style="width: 100%; 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# Job Description Changes 2026-2027

## Youth Services and Aquatics

### 3.25% COLA Wage Increases - April 1, 2026

<p><u>Youth Services Program Leader I &amp; Preschool Teacher 1</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Wage Scale</td> </tr> <tr> <td style="text-align: center;">Current</td> <td style="text-align: center;">17.32 to 21.90</td> </tr> <tr> <td style="text-align: center;">New</td> <td style="text-align: center;">17.88 to 22.61 3.25%</td> </tr> </table> <p><u>Youth Services Program Leader II &amp; Preschool Teacher 2</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Wage Scale</td> </tr> <tr> <td style="text-align: center;">Current</td> <td style="text-align: center;">18.89 to 23.73</td> </tr> <tr> <td style="text-align: center;">New</td> <td style="text-align: center;">19.50 to 24.50 3.25%</td> </tr> </table> <p><u>Youth Services Associate Site Director (License Exempt)</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Wage Scale</td> </tr> <tr> <td style="text-align: center;">Current</td> <td style="text-align: center;">20.15 to 26.22</td> </tr> <tr> <td style="text-align: center;">New</td> <td style="text-align: center;">20.80 to 27.07 3.25%</td> </tr> </table> <p><u>Youth Services Program Leader III &amp; Preschool Teacher 3</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Wage Scale</td> </tr> <tr> <td style="text-align: center;">Current</td> <td style="text-align: center;">21.01 to 27.58</td> </tr> <tr> <td style="text-align: center;">New</td> <td style="text-align: center;">21.69 to 28.48 3.25%</td> </tr> </table> <p><u>Youth Services Program Site Director</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Wage Scale</td> </tr> <tr> <td style="text-align: center;">Current</td> <td style="text-align: center;">23.06 to 30.09</td> </tr> <tr> <td style="text-align: center;">New</td> <td style="text-align: center;">23.81 to 31.07 3.25%</td> </tr> </table> <p><u>Youth Services Manager</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Wage Scale</td> </tr> <tr> <td style="text-align: center;">Current</td> <td style="text-align: center;">34.10 to 46.93</td> </tr> <tr> <td style="text-align: center;">New</td> <td style="text-align: center;">35.21 to 48.46 3.25%</td> </tr> </table>	Wage Scale		Current	17.32 to 21.90	New	17.88 to 22.61 3.25%	Wage Scale		Current	18.89 to 23.73	New	19.50 to 24.50 3.25%	Wage Scale		Current	20.15 to 26.22	New	20.80 to 27.07 3.25%	Wage Scale		Current	21.01 to 27.58	New	21.69 to 28.48 3.25%	Wage Scale		Current	23.06 to 30.09	New	23.81 to 31.07 3.25%	Wage Scale		Current	34.10 to 46.93	New	35.21 to 48.46 3.25%	<p><u>Aquatics Coordinator</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Wage Scale</td> </tr> <tr> <td style="text-align: center;">Current</td> <td style="text-align: center;">25.92 to 32.85</td> </tr> <tr> <td style="text-align: center;">New</td> <td style="text-align: center;">26.76 to 33.92 3.25%</td> </tr> </table> <p><u>Master Teacher</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center;">Wage Scale</td> </tr> <tr> <td style="text-align: center;">Current</td> <td style="text-align: center;">26.73 to 35.65</td> </tr> <tr> <td style="text-align: center;">New</td> <td style="text-align: center;">27.60 to 36.81 3.25%</td> </tr> </table>	Wage Scale		Current	25.92 to 32.85	New	26.76 to 33.92 3.25%	Wage Scale		Current	26.73 to 35.65	New	27.60 to 36.81 3.25%
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## **4.8 Cover Sheet - Amendment of the Obsolescence List**

**Auburn Area Recreation and Park District Finance Committee meeting, March 2026.**

### **The Issue**

Should the Auburn Recreation District (District) approve the 2025-2026 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.
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**

Staff recommends forwarding this with 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 Repl Date	year to be Replaced	New Acquisition Cost	FUNDING SOURCE	
							Equip Reserve	Genl Fund
Estimated balance							803,848	0
<b>Vehicles</b>								
2007 Ford F-250 4WD vin 63864 unit 8	2007	\$24,237	19	2026	2026	\$65,000	\$65,000	
<b>Utility Carts</b>								
<b>Mowers</b>								
<b>Facilities</b>								
Commercial Refrigerator (REC)	Ukn					\$5,700	\$0	\$5,700
Commercial Refrigerator (CVCC)	2002	\$1,982	23	2025	2025	\$3,500	\$0	3,500
<b>Heat &amp; Air Units</b>								
Recreation HVAC #7 Unit	Unknown	\$10,000	18	2025	2025	\$18,400	\$18,400	
<b>Pumps</b>								
Rec Park Pump/Filter	2006	\$4,600	18	2024	2024	\$100,000	\$100,000	
<b>Grounds Equipment</b>								
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	
In Field Equipment for Ballfields		\$75,000				75,000	\$75,000	
<b>Rec Equipment</b>								
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
<b>Pool Equipment</b>								
PHI 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	
Sierra Pool Chlorine system	2022		7	2029	2027	\$37,400	\$37,400	
<b>TOTAL</b>							397,476	46,772

Estimated Balance Remaining

Moved from '25-'26

Moved from '25-'26  
New Equipment

Moved from '25-'26  
Grant from ALL

Moved from '25-'26  
Moved from '25-'26

## 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
<b>Vehicles</b>								
2007 Ford Ranger vin 95261 unit 10	2006	\$11,327	19	2025	2025	\$54,000	\$54,000	Moved from 25-26
<b>Gators</b>								
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
<b>Computer Equipment</b>								
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	
<b>Grounds Equipment</b>								
Sweepster V62 pull behind leaf vacuum	2003	\$21,610	25	2028	2028	\$41,518	\$41,518	
<b>Facilities</b>								
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
<b>Rec Equipment</b>								
<b>Heat &amp; Air Units</b>								
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026	2026	\$6,600	\$0	\$6,600
<b>Pool Equipment</b>								
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
<b>TOTAL</b>							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	Year to be Replaced	New	515,234		0
							Equip Reserve	Genl Fund	
Estimated balance									
<b>Vehicles</b>									
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	19	2025	2025	\$51,000	\$51,000		
<b>Gators</b>									
2014 John Deere HPX 4X4 Gator Cart "C" (1M0P4	2013	\$8,080	15	2028	2028	\$22,000	22,000		
<b>Mowers</b>									
Push Mower for Winchester Park	2019	\$2,842	10	2029	2029	\$3,837	\$0	3,837	
<b>Grounds Equipment</b>									
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		
Turfoo top dresser	2005	11,779	17	2022	2028	\$18,788	\$24,000		
<b>Heat &amp; Air Units</b>									
Rec building - lobby HVAC	2008	\$9,000	20	2028	2028	\$22,000	\$22,000		
<b>Facilities</b>									
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	
<b>Pool Equipment</b>									
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		
<b>TOTAL</b>							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
<b>Gators</b>								
<b>Facilities</b>								
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
<b>Grounds Equipment</b>								
Regional Tuff Shed	2004	\$2,146	15	2019	2029	\$3,500	\$0	3,500
<b>Heat &amp; Air Units</b>								
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	
<b>Heat &amp; Air Units</b>								
Portable Mound	2023	\$3,839	7	2030	2030	\$5,400	\$0	\$5,400
<b>Pumps</b>								
<b>Pool Equipment</b>								
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
<b>TOTAL</b>							74,290	40,286

**Estimated Balance Remaining**  
267,197

Auburn Recreation District Park Obsolescence List

2030/2031

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	Year to be Replaced	New	Equip Reserve	Genl Fund
Estimated balance							437,197	0
<b>Vehicles</b>								
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 31-33
2013 F150 vin 11454 unit	2013	\$19,559	17	2026	2027	\$65,700	\$65,700	
<b>Gators</b>								
2015 Gator Cart w/lift 114178589	2015	\$9,668	15	2030	2030	\$25,300		Move to 31-32
<b>Mowers</b>								
<b>Facilities</b>								
<b>Grounds Equipment</b>								
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
<b>Heat &amp; Air Units</b>								
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 Rim HVAC	2011	5,661	19	2030	2030	\$14,300	\$14,300	
<b>Pumps</b>								
<b>Pool Equipment</b>								
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
<b>Recreation Equipment</b>								
<b>TOTAL</b>							182,988	28,528
Estimated Balance Remaining							254,209	

**DISCUSSION ITEMS:**

- 1) Review Job Descriptions – Accounting Department
- 2) County Mitigation Fund, current balance \$518,320
- 3) City Mitigation total is \$395,368, with \$155,368 not encumbered
- 4) County of Placer as of January 31, 2026
- 5) California CLASS as of January 31, 2026

## **Discussion Item # 1: Cover sheet – Review of ARD Accounting Department Roles and Responsibilities**

**Auburn Area Recreation and Park District Finance Committee March, 2026**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) review the roles and responsibilities of the positions in the ARD accounting department? Director Ingle requested this review.

### **Background**

ARD Board and staff have begun taking the required SB 827 training, which focuses on financial literacy for Board members and certain staff. After taking this training, Director Ingle noted that a best practice was to review the roles of those in the ARD accounting department. The following is a brief synopsis of each position and role:

Administrative Services Manager: responsible for the financial affairs of the District, including accounting, fiscal control, insurance, payroll and employee benefits, taxes, assists in the preparation of the District budget for Board presentation and related administrative activities. The Administrative Services Manager reviews and approves all invoices and associated payments (note: higher dollar checks require co-signing by the District Administrator or a Board member).

Accounting Clerk II: performs various accounting and clerical skills. This position handles accounts receivable, payroll and other various tasks. This position also helps to supervise the Accounting Clerk I.

Accounting Clerk I: also performs various accounting and clerical skills. This position handles accounts payable and other various tasks.

Regarding payment of invoices: the general process is as follows:

- 1) The Department manager reviews and approves the invoice and codes it to the correct GL code. This invoice is then sent to the Accounting Clerk I to begin the process of payment
- 2) The Accounting Clerk I reviews the invoice for accuracy and inputs the information into ARD's accounting software (currently Great Plains) and sends the necessary information to the Administrative Services Manager.
- 3) The Administrative Services Manager reviews the check, associated documentation and approves the check for payment.

The practices are scrutinized by the Auditor to make sure every step is accounted for and that there is a double check for everything.

To ensure that there isn't a chance of fraud, everyone is held accountable.

- Payroll is checked before processing
- CalPERS entries are double checked
- Direct deposits are double checked
- Acct Clerk 1 Journal Entries are double checked
- Reconciliations are done by someone other than the one that cuts the checks
- Financials are double checked for inconsistencies

**Recommendation for the Finance Committee**

Review and discuss.

**Fiscal Impact**

N/A

**Attachments**

None



OFFICE OF TRISTAN BUTCHER  
TREASURER-TAX COLLECTOR

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**COUNTY OF PLACER**

**TREASURER'S POOLED INVESTMENT REPORT**

**For the Month of January 31, 2026**

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

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**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.



**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.
LGIP	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	2,659,777.61	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	367	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	84,991,688.89	84,991,688.89	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	314,996.80	320,669.71	0.01	7,684	3,996	3.440	3.488
<b>Investments</b>	<b>2,490,650,292.89</b>	<b>2,477,699,888.49</b>	<b>2,466,949,814.77</b>	<b>100.00%</b>	<b>1,177</b>	<b>675</b>	<b>3.895</b>	<b>3.949</b>

<b>Cash, Pending Redemptions</b>								
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					
<b>Total Cash, Pending Redemptions and Investments</b>	<b>2,540,778,523.47</b>	<b>2,527,828,119.07</b>	<b>2,517,078,045.35</b>		<b>1,177</b>	<b>675</b>	<b>3.895</b>	<b>3.949</b>

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

*Jacob [Signature]* 2/12/2026

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 01/01/2026-01/31/2026  
Data Updated: FUNDSNAP: 02/03/2026 13:02  
Date: 02/03/2026 - 13:02

**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
<b>LGIP</b>											
22486		California Asset Mgmt'g Prog	60,000,000.00		60,000,000.00	60,000,000.00	60,000,000.00	4.100	4.100	1	08/15/2026
23345		CalTRUST	80,000,000.00		80,000,000.00	80,000,000.00	80,000,000.00	4.100	4.100	1	08/15/2026
		<b>Subtotal and Average</b>	<b>275,483,870.97</b>		<b>140,000,000.00</b>	<b>140,000,000.00</b>	<b>140,000,000.00</b>		<b>4.100</b>	<b>1</b>	
<b>U.S. Treasury Coupons</b>											
91282CBQ3	20558	U. S. TREASURY COUPON	9,976,800.00	03/11/2021	10,000,000.00	9,976,800.00	9,997,931.30	0.500	0.786	27	02/28/2026
9128282A7	22474	U. S. TREASURY COUPON	19,774,400.00	04/21/2023	20,000,000.00	19,774,400.00	19,771,232.98	1.500	3.799	195	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON	19,620,400.00	04/21/2023	20,000,000.00	19,620,400.00	19,597,178.19	2.250	3.681	560	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON	9,844,500.00	04/21/2023	10,000,000.00	9,844,500.00	9,834,305.79	2.750	3.644	744	02/15/2028
9128283W8	22593	U. S. TREASURY COUPON	19,689,000.00	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	10,019,600.00	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	10,000,700.00	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	10,038,100.00	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	20,076,400.00	10/16/2023	20,000,000.00	20,076,400.00	19,972,407.78	4.500	4.829	164	07/15/2026
912828X88	23118	U. S. TREASURY COUPON	19,709,400.00	10/16/2023	20,000,000.00	19,709,400.00	19,451,702.37	2.375	4.723	468	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON	19,701,600.00	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	10,038,200.00	10/20/2023	10,000,000.00	10,038,200.00	9,976,144.89	4.500	5.073	164	07/15/2026
912828X88	23131	U. S. TREASURY COUPON	14,782,050.00	10/20/2023	15,000,000.00	14,782,050.00	14,540,373.18	2.375	5.014	468	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON	14,776,200.00	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	10,038,200.00	11/06/2023	10,000,000.00	10,038,200.00	9,994,259.16	4.500	4.635	164	07/15/2026
91282CHB0	23152	U. S. TREASURY COUPON	9,998,000.00	11/06/2023	10,000,000.00	9,998,000.00	9,972,740.23	3.625	4.659	103	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON	19,682,600.00	12/21/2023	20,000,000.00	19,682,600.00	19,519,685.41	2.875	3.920	926	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON	40,152,800.00	12/21/2023	40,000,000.00	40,152,800.00	40,056,883.67	4.500	4.162	164	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON	9,998,000.00	12/21/2023	10,000,000.00	9,998,000.00	9,985,302.51	3.625	4.176	103	05/15/2026
9128282R0	23433	U. S. TREASURY COUPON	14,715,300.00	07/09/2024	15,000,000.00	14,715,300.00	14,545,494.70	2.250	4.383	560	08/15/2027
91282CHH7	23434	U. S. TREASURY COUPON	19,620,400.00	07/09/2024	20,000,000.00	19,620,400.00	19,397,084.81	2.250	4.372	560	08/15/2027
91282CHX2	24090	U. S. TREASURY COUPON	20,039,200.00	11/08/2024	20,000,000.00	20,039,200.00	19,993,188.14	4.125	4.220	134	06/15/2026
9128284V9	24091	U. S. TREASURY COUPON	14,746,950.00	11/08/2024	15,000,000.00	14,746,950.00	14,552,057.59	2.875	4.167	942	08/31/2028
91282CKS9	24092	U. S. TREASURY COUPON	15,053,400.00	11/08/2024	15,000,000.00	15,053,400.00	15,030,880.66	4.875	4.158	926	08/15/2028
912828P46	24115	U. S. TREASURY COUPON	24,981,250.00	12/06/2024	25,000,000.00	24,981,250.00	24,976,795.44	1.625	4.132	14	02/15/2026
91282CHB0	24116	U. S. TREASURY COUPON	29,984,000.00	12/06/2024	30,000,000.00	29,984,000.00	29,960,455.36	3.625	4.108	103	05/15/2026
91282CHM6	24127	U. S. TREASURY COUPON	50,191,000.00	12/06/2024	50,000,000.00	50,191,000.00	50,085,270.90	4.500	4.102	164	07/15/2026
91282CJA0	24128	U. S. TREASURY COUPON	10,261,700.00	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	29,493,900.00	12/18/2024	30,000,000.00	29,493,900.00	29,052,925.01	2.875	4.230	926	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON	38,865,600.00	01/28/2025	40,000,000.00	38,865,600.00	38,160,084.94	2.625	4.280	1,110	02/15/2029

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
<b>U.S. Treasury Coupons</b>											
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
9128286K3	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
91282CAE1	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
912828ZQ6	25125	U. S. TREASURY BILL		12/11/2025	20,000,000.00	17,557,377.90	17,616,643.43	0.625	0.000	0.000	05/15/2030
912828ZQ6	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
912828ZQ4	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
912828ZQ6	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
<b>Subtotal and Average</b>			<b>853,495,907.65</b>		<b>840,000,000.00</b>	<b>821,328,247.90</b>	<b>817,064,169.02</b>		<b>3.995</b>	<b>619</b>	

<b>mPower Placer - Long Term</b>											
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	4,825	10/01/2038
<b>Subtotal and Average</b>			<b>2,700,052.15</b>		<b>2,698,455.85</b>	<b>2,659,777.61</b>	<b>2,700,029.15</b>		<b>4.100</b>	<b>3,850</b>	

<b>Federal Agency Coupons</b>											
3133EMYE6	20641	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	01/18/2028
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	9,982,000.00	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

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**General Fund  
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Federal Agency Coupons</b>											
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
3130AUCT8	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
3130AWF96	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	09/01/2027
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	22602	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	22603	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	22604	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
3130AWL65	22605	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	22606	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
3130AWM7	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	499	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	494	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

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**Portfolio Management**  
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>Federal Agency Coupons</b>												
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	01/28/2029	
3130AYQ90	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	
3130AYQA7	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	15,099,900.00	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	30,000,000.00	30,317,100.00	30,000,000.00	4.110	4.112	957	09/15/2028	
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,210,000.00	20,000,000.00	4.080	4.081	1,328	09/21/2029	
3130BACF6	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	24148	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,342,800.00	20,000,000.00	4.370	4.370	1,074	01/10/2029	
3130BSGJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	20,144,000.00	20,000,000.00	3.980	3.980	1,313	09/06/2029	
3130BSU48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	20,003,000.00	20,000,000.00	3.750	3.751	1,264	07/19/2029	
3130BSW87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	15,051,600.00	15,000,000.00	3.875	3.876	1,075	01/11/2029	
3130BSQL3	24297	FEDERAL HOME LOAN BANK		08/11/2025	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		08/11/2025	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	1,825	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	
3130B95D8	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	
3130B95C0	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	
3136G6CR1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,987,400.00	10,000,000.00	4.000	4.001	1,690	09/18/2030	
					<b>Subtotal and Average</b>	<b>1,131,108,840.00</b>	<b>1,123,965,195.59</b>		<b>3.907</b>	<b>846</b>		
<b>Collateralized Inactive Bank Deposits</b>												
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	4.025	4.025	1		
					<b>Subtotal and Average</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>		<b>4.025</b>	<b>1</b>		
<b>Negotiable Certificates of Deposit</b>												
22536JQW8	24295	Credit Agricole CIB NY		08/10/2025	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	4.390	4.441	159	07/10/2026	

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>Negotiable Certificates of Deposit</b>												
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	
90275DVT4	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	
		<b>Subtotal and Average</b>	<b>155,806,451.61</b>		<b>215,000,000.00</b>	<b>215,102,150.00</b>	<b>215,000,000.00</b>		<b>4.076</b>	<b>286</b>		
<b>Collateralized CDs</b>												
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	
		<b>Subtotal and Average</b>	<b>14,612,903.23</b>		<b>13,000,000.00</b>	<b>13,000,000.00</b>	<b>13,000,000.00</b>		<b>4.201</b>	<b>24</b>		
<b>Supranational</b>												
459058JC8	25107	INTL 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	
		<b>Subtotal and Average</b>	<b>49,271,305.30</b>		<b>50,000,000.00</b>	<b>49,491,701.39</b>	<b>49,276,895.28</b>		<b>3.842</b>	<b>1,248</b>		
<b>Commercial Paper Disc. -Amortizing</b>												
		<b>Subtotal and Average</b>	<b>105,477,954.30</b>									
<b>Federal Agency Disc. -Amortizing</b>												
313385SP2	25179	Federal Home Loan Bank Discount		01/30/2026	85,000,000.00	84,991,688.89	84,991,688.89	3.520	3.620	1	02/02/2026	
		<b>Subtotal and Average</b>	<b>23,867,844.89</b>		<b>85,000,000.00</b>	<b>84,991,688.89</b>	<b>84,991,688.89</b>		<b>3.620</b>	<b>1</b>		
<b>Local Agency Bond</b>												
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	1,086	02/01/2029	
		<b>Subtotal and Average</b>	<b>8,594,741.19</b>		<b>8,570,001.79</b>	<b>7,968,692.59</b>	<b>8,570,001.79</b>		<b>2.998</b>	<b>4,530</b>		

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
<b>mPower Placer</b>												
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		07/08/2017	18,650.43	16,961.26	18,650.43	3.000	3.042	4,596	09/02/2038	
2017 R	2017 R	mPower Placer		07/08/2017	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	
	<b>Subtotal and Average</b>		<b>7,061,165.54</b>		<b>7,061,165.54</b>	<b>6,733,793.31</b>	<b>7,061,165.54</b>		<b>3.711</b>	<b>4.813</b>		
<b>mPower - Folsom</b>												
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	MF R-1	mPower Folsom		09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	3,866	09/02/2036	
	<b>Subtotal and Average</b>		<b>320,669.71</b>		<b>320,669.71</b>	<b>314,996.80</b>	<b>320,669.71</b>		<b>3.488</b>	<b>3.996</b>		
	<b>Total and Average</b>		<b>2,637,431,496.41</b>		<b>2,490,650,292.89</b>	<b>2,477,699,888.49</b>	<b>2,466,949,814.77</b>		<b>3.949</b>	<b>675</b>		

Portfolio PLCR  
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**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
<b>Cash at Bank</b>										
SYS000000	00000	PLACER COUNTY CASH			30,065,481.63	30,065,481.63	30,065,481.63		0.000	1
<b>Undeposited Receipts</b>										
SYS000000VAULT	00000VAULT	PLACER COUNTY CASH			62,748.95	62,748.95	62,748.95		0.000	1
		Average Balance	0.00							1
<b>Total Cash and Investments</b>			<b>2,637,431,496.41</b>		<b>2,520,778,523.47</b>	<b>2,507,828,119.07</b>	<b>2,497,078,045.35</b>		<b>3.949</b>	<b>675</b>

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

Security #	Investment #	Issuer	Purchase Settlement Date	Mat/Sale Settlement Date	Par Value
<b>U.S. Treasury Coupons</b>					
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 Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
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	0.00
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	20,000,000.00
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	10,000,000.00
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	25160	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	25158	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
91282BZ94	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
91282BZQ6	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	65,000,000.00	01/14/2026	01/15 - At Maturity	64,993,590.27		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	79,968,444.45		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	99,960,555.56		3.550	01/20/2026	3.551	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
22533UA0	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
General Fund													
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	997
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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 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
<b>Total and Average</b>	<b>165</b>	<b>2,520,778,523.47</b>	<b>2,486,286,422.12</b>	<b>100.00</b>	<b>3.901</b>	<b>666</b>



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

# Summary Statement

February 28, 2026

Page 1 of 5

Investor ID: CA-01-0244

## 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 Annual Equip Replacement Reserve	511,827.27	0.00	0.00	1,469.37	3,108.51	511,932.23	513,296.64
CA-01-0244-0002 Annual Contingency Reserve	0.00	303,129.48	0.00	790.92	790.92	279,870.84	303,920.40
CA-01-0244-0003 Annual Future Capital Construction	511,827.27	0.00	0.00	1,469.37	3,108.51	511,932.23	513,296.64
<b>TOTAL</b>	<b>1,023,654.54</b>	<b>303,129.48</b>	<b>0.00</b>	<b>3,729.66</b>	<b>7,007.94</b>	<b>1,303,735.30</b>	<b>1,330,513.68</b>



# 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-01-02444-0002

## 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
California CLASS	0.00	303,129.48	0.00	790.92	790.92	279,870.84	303,920.40

### 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
California CLASS	511,827.27	0.00	0.00	1,469.37	3,108.51	511,932.23	513,296.64

### 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	0.000000000	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	0.000000000	3.7428%
02/08/2026	0.000000000	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	0.000000000	3.7376%
02/15/2026	0.000000000	3.7376%
02/16/2026	0.000000000	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	0.000000000	3.7370%
02/22/2026	0.000000000	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	0.000000000	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.**