

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
THURSDAY, APRIL 30, 2026 6:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE, AUBURN, CA 95603**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/87101945345>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 871 0194 5345 to participate.

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

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

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

1.0 CALL TO ORDER

(PLEDGE TO THE FLAG)

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

Roll Call

Ainsleigh ____ Gray ____ Holbrook ____ Ingle ____ Lynch ____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

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

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

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

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

_____ **5.1 Review and approval of Special Minutes of the Board of Directors from March, 2026 (Pages 7-9)**

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

_____ **5.2 Review and approval of Minutes of the Board of Directors from March, 2026 (Pages 10-16)**

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

_____ **5.3 Review of Cash Requirements for March, 2026 (Standing Finance Committee (Pages 17-21)**

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

_____ **5.4 Review of Financial (Page 22)**

None this month.

_____ **5.5 Amendment of the Obsolescence List - Update (Pages 23-25)**

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

_____ **5.6 District Personnel Policy proposed amendment – PTO Eligibility and Usage (Pages 26-31)**

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

_____ **5.7 Side Letter with Local 39 – PTO Eligibility and Usage (Pages 32-35)**

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

_____ **5.8 District Policy proposed amendments – Leave Policies (Pages 36-62)**

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

_____ **5.9 Amending ARD’s Refund Policy for Youth Services (Pages 63-66)**

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

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS (Pages 67-77)

Please see board reports and vandalism reports under item 6.0.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

_____ **8.1 Termination of the MOU between ARD and the Auburn Pickleball Club (Pages 78-81)**

Shall the Auburn Area Recreation and Park District (ARD) terminate its Memorandum of Understanding (MOU) with the Auburn Pickleball Club (APC)? The Friends of the Auburn Area Recreation and Parks, Inc. 501c3 (Friends) Advisory Committee requested that this item be considered.

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.2 ARD Beggs Field Score Booth Tower Staircase Replacement Project – Additional Funding (Page 82)**

Shall the Auburn Recreation District Board of Directors approve additional funding for the Beggs Field Score Booth Tower Staircase Replacement Project?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.3 Final Budget and Resolution #2026-07 for Fiscal Year 2025-2026 (Pages 83-112)**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2026-07 to pass the Final FY 2026-2027 budget?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.4 Proposed Fee Waiver Policy Amendment – Placer High Grad Night (Pages 113-115)**

Shall the Auburn Recreation District (ARD) consider amending its policy, criteria, and/or the amounts of fees that are waived for fee waivers for the Placer High Grad Night? The ARD Board asked that this item be considered.

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.5 Resolution #2026-08: Requesting Election Services from Placer County (Pages 116-120)**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2026-08, a resolution requesting that Placer County provide election services for the upcoming 2026 elections?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.6 Selection of LAFCO Vacant Special District Commissioner (Pages 121-125)**

Shall the Auburn Area Recreation and Park District (ARD) vote for a representative to Placer LAFCO to fill a vacant seat for Special Districts?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Renaming Regional Park (Pages 127-128)
- 9.2 Required Training and Certificates for the Board of Directors
- 9.3 County Mitigation Fund, current balance \$518,320
- 9.4 City Mitigation total is \$395,368, with \$155,368 not encumbered
- 9.5 County of Placer Treasurer's Pooled Investment Report as of February 28, 2026 (Pages 129-142)
- 9.6 California CLASS Investment Fund as of March 31, 2026 (Pages 143-147)

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

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

13.0 CLOSED SESSION

13.1 Anticipated Litigation

Conference with Legal Counsel – Existing Litigation. (Gov. Code §§ 54954.5, subd. (c), 54956.9.)

Name of Case: Mena

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

Title: District Administrator

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

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

April 24, 2026
Date

10:30 AM
Time

Cathy Warford
Clerk to the Board

SECTION: 5.0

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

INFORMATION: SEE ATTACHED MINUTES

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

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Special Meeting of the Board of Directors
Thursday, March 26, 2026, 5:45 PM**

Board Members Present: Director Scott Holbrook. Director Holbrook arrived at 5:50 PM.
Chairperson Mike Lynch
Vice-Chairperson Jim Gray
Director H. Gordon Ainsleigh. Director Ainsleigh arrived at 4:47 PM.
Director Sue Ingle

Staff Present: Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Cathy Warford, Recording Secretary

Absent: Mike Scheele, Landscape Architect/Project Manager
Jesse Williams, Facilities & Grounds Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Mark Brunner, Recreation Services Manager

1.0 CALL TO ORDER

The Special Meeting of the Board of Directors was called to order at 5:45 PM by Chairperson Mike Lynch.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made to approve the agenda as written.

Roll Call Vote

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

4 – 0 Motion carries.

3.0 PUBLIC COMMENT

Patsy Lynch, an Auburn resident, made a statement, “Why is the Ashley Dog Park filled with cars?”

4.0 NEW BUSINESS

4.1 Resolution #2026-06 Canyong View Community Center Flooding Remediation Emergency Approval

Director Ingle and Director Ainsleigh moved to approve Resolution #2026-06 Canyong View Community Center Flooding.

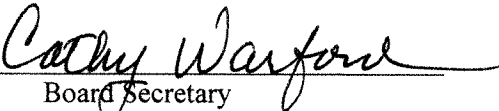
Roll Call Vote

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

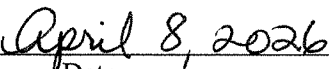
4 - 0 Motion carries.

ADJOURNMENT

The meeting was adjourned at 5:53 PM.



Board Secretary



Date

SECTION: 5.0

**ITEM: 5.2 REVIEW AND APPROVAL OF MINUTES
OF THE BOARD OF DIRECTORS FROM
MARCH, 2026**

INFORMATION: SEE ATTACHED MINUTES

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

FISCAL IMPACT: NONE

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

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

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

Absent: Mike Scheele, Landscape Architect/Project Manager

1.0 CALL TO ORDER

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

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

Chairperson Lynch would like to move 8.1 Renaming Recreation Field after Carl Swain, 8.2 Placer High Grad Night Fee Waiver and 8.3 Amendment to MVCC Ground Lease to right after 4.0 Public Comment. He would also like 8.7 Project Contingencies to 8.1.

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

Roll Call Vote

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

5 – 0 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

- 5.1 Review and approval of Minutes of the Board of Directors from February, 2026**
- 5.2 Review of Cash Requirements for February, 2026 (Standing Finance Committee)**
- 5.3 Review of Financial for February, 2026 (Standing Finance Committee)**
- 5.4 District Administrator Contract Amendment - COLA (Standing Finance Committee)**
- 5.5 COLA Wage Increase (Standing Finance Committee)**

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

Roll Call Vote

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

5 – 0 Motion carries.

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

Director Ingle would like to thank Kahl Muscott and Kasey Casl for their help with the Annual Celebrity Chef event. Ninety caprese bites were brought to the event, and all were gone at the end of the night.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Renaming Recreation Field after Carl Swain

A motion was made by Vice-Chairperson Gray and seconded by Director Ingle to approve the Renaming Recreation Field after Carl Swain.

Roll Call Vote

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

5 – 0 Motion carries.

8.2 Placer High Grad Night Fee Waiver

A motion was made by Vice-Chairperson Gray and seconded by Director Ainsleigh to waive 80% of the applicable fees for Placer High School Grad Night – 2026.

Director Holbrook would like the Placer High Grad Night Fee Waiver to be brought back to the Policy Committee in May.

Roll Call Vote

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

4 – 0 - 1 Motion carries.

8.3 Amendment to MVCC Ground Lease

A motion was made by Chairperson Lynch and seconded by Director Holbrook to extend the MVCC Ground Lease to June 30, 2058.

Roll Call Vote

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

4 – 1 Motion carries.

8.4 FY 2026-2027 Project List and Future Plan Update

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve the FY 2026-2027 Project List and Future Plan Update.

Roll Call Vote

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

5 – 0 Motion carries.

8.5 Resolution #2026-05: Preliminary Budget for Fiscal Year 2026-2027

A motion was made by Director Holbrook and seconded by Vice-Chairperson Gray to approve Resolution #2026-05: Preliminary Budget for Fiscal Year 2026-2027.

Roll Call Vote

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

4 – 1 Motion carries.

8.6 E-Bikes, speed limits and pathways at ARD

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve posting 5 MPH signs around the pathways at ARD.

Roll Call Vote

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

5 – 0 Motion carries.

8.7 Project Contingencies

A motion was made by Director Holbrook and seconded by Vice-Chairperson Gray to approve the Project Contingencies.

Roll Call Vote

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

5 – 0 Motion carries.

8.8 Amendment of the Obsolescence List

A motion was made by Director Holbrook and seconded by Director Ingle to approve the Amendment of the Obsolescence List.

Roll Call Vote

Director Ainsleigh – Yes

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

4 – 1 Motion carries.

8.9 Purchase of New Solar Inverters for Recreation Park Solar

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve the Purchase of New Solar Inverters for Recreation Park Solar.

Roll Call Vote

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

4 – 1 Motion carries.

8.10 CSDA Board of Directors call for Nomination – Seat C

A motion was made by Vice-Chairperson Gray and seconded by Director Ainsleigh to nominate Director Scott Holbrook for the Seat C position.

Roll Call Vote

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

5 – 0 Motion carries.

ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Required Training and Certificates for the Board of Directors - was discussed. Director Ingle would like the training for the Board to be posted on the ARD website
- 9.2 County Mitigation Fund, current balance \$518,320 - was discussed.
- 9.3 City Mitigation total is \$395,368, with \$155,368 not encumbered - was discussed.
- 9.4 County of Placer as of January 31, 2026 – was discussed.
- 9.5 California CLASS Investment Fund as of February 28, 2026 - was discussed.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

Director Ingle is waiting for the Bocce Ball court to be repaired.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION -

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

Title: District Administrator

14.0 OPEN SESSION Report/Action on or About Closed Session

None.

ADJOURNMENT

The meeting was adjourned at 7:27 PM.

Cathy Warford
Board Secretary

April 9, 2026
Date

SECTION: 5.0

ITEM: 5.3 REVIEW AND APPROVAL OF CASH REQUIREMENTS FOR MARCH, 2026

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

FISCAL IMPACT: \$345,979.53

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

| | | | | |
|--------------|-------|------|--------------|----------|
| Ranges: | From: | To: | From: | To: |
| Check Number | First | Last | Check Date | 3/1/2026 |
| Vendor ID | First | Last | Checkbook ID | COMM 1ST |
| Vendor Name | First | Last | | COMM 1ST |

Sorted By: Check Number

* Voided Checks

| Check Number | Vendor ID | Vendor Check Name | Check Date | Checkbook ID | Audit Trail Code | Amount |
|--------------|-----------|--------------------------------|------------|--------------|------------------|-------------|
| 28697 | 1099-256 | Healing Pastures, Inc. | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$300.00 |
| 28698 | 1099-271 | Koelsch, Anthony dba Kelpro Se | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$1,968.00 |
| 28699 | 1099-374 | Sarah Violet | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$175.50 |
| 28700 | 1099-385 | Sarah Simmons | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$273.00 |
| 28701 | 1099-393 | Daniel Foss dba Shine Plumbing | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$294.00 |
| 28702 | A0018 | Auburn Chamber of Commerce | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$170.00 |
| 28703 | A0028 | Auburn Union Elementary School | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$3,978.00 |
| 28704 | A0051 | Anderson's Sierra Pipe Co. | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$293.26 |
| 28705 | A0115 | Auburn Hardware & Rental LLC | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$138.57 |
| 28706 | C0133 | California Smog | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$40.00 |
| 28707 | D0010 | Diamond Pacific | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$889.66 |
| 28708 | D0101 | DuPratt Ford Auburn | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$159.10 |
| 28709 | K0031 | Keller Supply Company | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$592.27 |
| 28710 | N0003 | Norris Electric, Inc. | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$762.72 |
| 28711 | N0012 | Nevada Irrigation District | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$465.52 |
| 28712 | N0045 | Near U CO2 | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$687.26 |
| 28713 | P0005 | Placer County Water Agency | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$2,960.89 |
| 28714 | P0023 | PG&E | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$113.37 |
| 28715 | R0025 | Rotary Club of Auburn | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$15.00 |
| 28716 | S0143 | SMOA | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$25,280.00 |
| 28717 | T0077 | TeamSideline.com | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$799.00 |
| 28718 | V0007 | Verizon Wireless | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$866.44 |
| 28719 | W0001 | Walker's Office Supplies, Inc. | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$1,626.24 |
| 28720 | W0054 | Wizix Technology Group | 3/6/2026 | COMM 1ST | PMCHK00003272 | \$39.10 |
| 28724 | A0014 | AT&T | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$25.42 |
| 28725 | A0115 | Auburn Hardware & Rental LLC | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$188.32 |
| 28726 | B0069 | Bidwell Water | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$157.10 |
| 28727 | B0078 | Buckmaster Office Solutions | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$165.21 |
| 28728 | C0120 | Capture Technologies | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$342.00 |
| 28729 | C0133 | California Smog | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$40.00 |
| 28730 | D0025 | Dawson Oil Company | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$3,624.95 |
| 28731 | G0078 | GameTime | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$1,202.23 |
| 28732 | K0031 | Keller Supply Company | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$1,196.65 |
| 28733 | M0098 | Meadow Vista County Water Dist | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$736.03 |
| 28734 | P0007 | Pacific Gas & Electric Company | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$63.12 |
| 28735 | Q0003 | Quality Automotive | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$90.18 |
| 28736 | R0025 | Rotary Club of Auburn | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$15.00 |
| 28737 | R0073 | NAPA Auto Parts | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$50.40 |
| 28738 | S0009 | Sierra Saw Sales And Service | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$5.78 |
| 28739 | S0163 | Steffen's HVAC Services | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$1,381.00 |
| 28740 | S1007 | Stationary Engineers, Local 39 | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$502.05 |
| 28741 | U0034 | Greater Sacramento Softball As | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$1,435.00 |
| 28742 | V0004 | Pape Machinery | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$395.25 |
| 28743 | W0043 | West Coast Fire Protection Sys | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$300.00 |
| 28744 | W0044 | Wave | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$1,354.88 |
| 28745 | W0054 | Wizix Technology Group | 3/13/2026 | COMM 1ST | PMCHK00003273 | \$97.65 |
| 28746 | P0120 | PNP Construction | 3/13/2026 | COMM 1ST | PMCHK00003275 | \$46,972.90 |
| 28747 | 1099-269 | Deborah Lynn | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$234.00 |
| 28748 | 1099-271 | Koelsch, Anthony dba Kelpro Se | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$1,636.00 |
| 28749 | 1099-375 | Jennifer Rogers | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$1,303.90 |
| 28750 | 1099-376 | Joanna Britt | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$370.50 |
| 28751 | 1099-397 | All Seasons Archery Range & Le | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$350.00 |
| 28752 | A0027 | Recology Auburn Placer | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$1,437.73 |
| 28753 | A0172 | ABT Plumbing, Electric, Heat & | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$1,026.00 |
| 28754 | B0073 | Belcorp Ag, LLC | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$4,458.74 |
| 28755 | C0133 | California Smog | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$40.00 |

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Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

| Check Number | Vendor ID | Vendor Check Name | Check Date | Checkbook ID | Audit Trail Code | Amount |
|--------------|-----------|---------------------------------|------------|--------------|------------------|-------------|
| 28756 | H0056 | Humana Dental Ins. Co | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$3,058.02 |
| 28757 | H0068 | HD Supply Facilities Maintenanc | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$83.07 |
| 28758 | Q0003 | Quality Automotive | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$808.44 |
| 28759 | S0025 | Sierra Pacific Turf Supply, In | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$2,608.96 |
| 28760 | S0067 | Superfast Copy | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$10.55 |
| 28761 | S0143 | SMOA | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$22,295.00 |
| 28762 | T1000 | Transamerica Life Insurance | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$560.00 |
| 28763 | W0001 | Walker's Office Supplies, Inc. | 3/20/2026 | COMM 1ST | PMCHK00003277 | \$486.33 |
| 28764 | A0001 | Recology Auburn Placer | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$1,532.28 |
| 28765 | A0013 | AT&T | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$96.30 |
| 28766 | A0028 | Auburn Union Elementary School | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$2,788.00 |
| 28767 | A0051 | Anderson's Sierra Pipe Co. | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$208.12 |
| 28768 | A0115 | Auburn Hardware & Rental LLC | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$79.04 |
| 28769 | A0182 | Alexander Fence Pros Inc. | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$1,870.00 |
| 28770 | B0008 | Burke Company, Inc. | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$241.30 |
| 28771 | C0111 | Cal.net | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$66.94 |
| 28772 | D0101 | DuPratt Ford Auburn | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$116.69 |
| 28773 | F0015 | Folsom Lock & Key | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$1,716.42 |
| 28774 | F0038 | Fastenal Company | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$4,709.76 |
| 28775 | H0067 | Heritage Landscape Supply Grou | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$239.07 |
| 28776 | K0031 | Keller Supply Company | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$406.31 |
| 28777 | M0019 | Kahl Muscott | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$213.96 |
| 28778 | N0045 | Near U CO2 | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$634.31 |
| 28779 | P0007 | Pacific Gas & Electric Company | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$2,247.41 |
| 28780 | P0021 | Petty Cash | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$202.39 |
| 28781 | P0056 | Placer Union High School Distr | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$2,951.23 |
| 28782 | R0025 | Rotary Club of Auburn | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$15.00 |
| 28783 | S0173 | Sherman Steel | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$640.00 |
| 28784 | S1007 | Stationary Engineers, Local 39 | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$502.05 |
| 28785 | V0019 | Valley Rock Landscape Material | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$5,614.54 |
| 28786 | W0001 | Walker's Office Supplies, Inc. | 3/27/2026 | COMM 1ST | PMCHK00003278 | \$790.86 |
| 28787 | D0077 | Dudek | 3/31/2026 | COMM 1ST | PMCHK00003279 | \$3,851.25 |
| 28788 | U0019 | US Bank | 3/31/2026 | COMM 1ST | PMCHK00003280 | \$10,511.77 |
| 28789 | L0016 | Loomis Union School District | 3/31/2026 | COMM 1ST | PMCHK00003281 | \$22,300.00 |
| 28790 | 1099-256 | Healing Pastures, Inc. | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$37.50 |
| 28791 | 1099-271 | Koelsch, Anthony dba Kelpro Se | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$1,875.00 |
| 28792 | 1099-295 | Juli Land-Marx | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$1,800.00 |
| 28793 | 1099-385 | Sarah Simmons | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$351.00 |
| 28794 | 1099-397 | All Seasons Archery Range & Le | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$140.00 |
| 28795 | A0051 | Anderson's Sierra Pipe Co. | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$54.07 |
| 28796 | A0076 | Ackerman Charter School Distri | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$3,660.00 |
| 28797 | B0020 | BSN Sports, Inc. | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$171.60 |
| 28798 | C0041 | CPRS | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$170.00 |
| 28799 | D0010 | Diamond Pacific | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$100.10 |
| 28800 | L0039 | Leaf | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$159.80 |
| 28801 | L0044 | Linchpin Structural Engineerin | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$3,531.30 |
| 28802 | N0008 | Sunbelt Rentals, Inc. | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$833.20 |
| 28803 | N0012 | Nevada Irrigation District | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$444.32 |
| 28804 | P0005 | Placer County Water Agency | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$2,545.33 |
| 28805 | P0007 | Pacific Gas & Electric Company | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$17,999.78 |
| 28806 | P0023 | PG&E | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$112.21 |
| 28807 | P0031 | Placer Hills Union Elem. Schoo | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$5,330.00 |
| 28808 | P0058 | Pitney Bowes Inc | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$182.19 |
| 28809 | R0073 | NAPA Auto Parts | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$47.99 |
| 28810 | R0075 | Ileana Ramos | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$10.76 |
| 28811 | S0009 | Sierra Saw Sales And Service | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$303.75 |
| 28812 | S0054 | Souza's Tire Service | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$117.01 |
| 28813 | S0163 | Steffen's HVAC Services | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$446.00 |
| 28814 | U0035 | U.S.Bank Equipment Finance | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$171.41 |
| 28815 | V0007 | Verizon Wireless | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$1,080.26 |
| 28816 | W0001 | Walker's Office Supplies, Inc. | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$350.69 |
| 28817 | W0054 | Wizix Technology Group | 3/31/2026 | COMM 1ST | PMCHK00003282 | \$16.50 |
| 28818 | 1099-393 | Daniel Foss dba Shine Plumbing | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$364.00 |

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Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

| Check Number | Vendor ID | Vendor Check Name | Check Date | Checkbook ID | Audit Trail Code | Amount |
|--------------|-----------|--------------------------------|------------|--------------|------------------|-------------|
| 28819 | A0014 | AT&T | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$92.60 |
| 28820 | A0027 | Recology Auburn Placer | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$510.29 |
| 28821 | A0115 | Auburn Hardware & Rental LLC | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$46.38 |
| 28822 | F0038 | Fastenal Company | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$6,565.87 |
| 28823 | F0047 | Fuentes Pond Maintenance | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$1,950.00 |
| 28824 | M0019 | Kahl Muscott | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$104.40 |
| 28825 | M0098 | Meadow Vista County Water Dist | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$868.33 |
| 28826 | P0007 | Pacific Gas & Electric Company | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$38.77 |
| 28827 | S0025 | Sierra Pacific Turf Supply, In | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$11,423.78 |
| 28828 | S0143 | SMOA | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$2,790.00 |
| 28829 | U0034 | Greater Sacramento Softball As | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$80.81 |
| 28830 | U0035 | U.S.Bank Equipment Finance | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$171.41 |
| 28831 | W0001 | Walker's Office Supplies, Inc. | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$664.82 |
| 28832 | W0054 | Wizix Technology Group | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$44.78 |
| 28833 | W0055 | Wilkinson Portables Site Servi | 3/31/2026 | COMM 1ST | PMCHK00003285 | \$754.20 |
| 28834 | U0019 | US Bank | 3/31/2026 | COMM 1ST | PMCHK00003286 | \$17,291.70 |
| 28837 | 1099-269 | Deborah Lynn | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$136.50 |
| 28838 | 1099-375 | Jennifer Rogers | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$1,016.60 |
| 28839 | 1099-376 | Joanna Britt | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$319.20 |
| 28840 | 1099-392 | Benjamin Hanley | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$650.00 |
| 28841 | A0001 | Recology Auburn Placer | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$2,041.98 |
| 28842 | A0027 | Recology Auburn Placer | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$1,151.24 |
| 28843 | A0051 | Anderson's Sierra Pipe Co. | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$13.56 |
| 28844 | A0115 | Auburn Hardware & Rental LLC | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$91.75 |
| 28845 | B0073 | Belcorp Ag, LLC | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$963.80 |
| 28846 | C0104 | Campora Propane Service | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$46.00 |
| 28847 | C0149 | California Solar Electric Coop | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$1,500.00 |
| 28848 | D0010 | Diamond Pacific | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$783.27 |
| 28849 | D0025 | Dawson Oil Company | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$5,413.42 |
| 28850 | F0038 | Fastenal Company | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$264.82 |
| 28851 | G0014 | Gold Country Tractors, Inc. | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$310.93 |
| 28852 | H0067 | Heritage Landscape Supply Grou | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$945.48 |
| 28853 | M0013 | Meadow Vista Hardware | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$1.92 |
| 28854 | N0045 | Near U CO2 | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$651.33 |
| 28855 | R0072 | Robinson Sand & Gravel | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$101.90 |
| 28856 | S0094 | Manouch Shirvanioun | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$50.75 |
| 28857 | S0163 | Steffen's HVAC Services | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$4,219.00 |
| 28858 | U0034 | Greater Sacramento Softball As | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$1,027.21 |
| 28859 | V0004 | Pape Machinery | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$6,047.05 |
| 28860 | W0001 | Walker's Office Supplies, Inc. | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$981.05 |
| 28861 | W0019 | Waterloo Tent & Tarp Company, | 3/31/2026 | COMM 1ST | PMCHK00003288 | \$206.35 |
| ACH416 | 1099-342 | Susie Bell | 3/6/2026 | COMM 1ST | PMCHK00003271 | \$32.50 |
| ACH417 | O0025 | Oracle America, Inc. | 3/6/2026 | COMM 1ST | PMCHK00003271 | \$15,905.39 |
| ACH418 | T0009 | Securitas Technology Corpratio | 3/6/2026 | COMM 1ST | PMCHK00003271 | \$489.18 |
| ACH419 | B0071 | Mark Brunner | 3/13/2026 | COMM 1ST | PMCHK00003274 | \$43.50 |
| ACH420 | F0064 | Grace Freeman | 3/13/2026 | COMM 1ST | PMCHK00003274 | \$26.10 |
| ACH421 | K0010 | Knorr Systems, Inc. | 3/13/2026 | COMM 1ST | PMCHK00003274 | \$756.23 |
| ACH422 | S0154 | Mike Scheele | 3/13/2026 | COMM 1ST | PMCHK00003274 | \$145.73 |
| ACH423 | W0045 | Williams, Jesse | 3/13/2026 | COMM 1ST | PMCHK00003274 | \$105.13 |
| ACH424 | 1099-103 | Terry Masten | 3/20/2026 | COMM 1ST | PMCHK00003276 | \$156.00 |
| ACH425 | 1099-117 | Juan Aceituno | 3/20/2026 | COMM 1ST | PMCHK00003276 | \$390.00 |
| ACH426 | 1099-218 | Auburn Gymnastics Center | 3/20/2026 | COMM 1ST | PMCHK00003276 | \$123.50 |
| ACH427 | 1099-313 | Alison Lloyd | 3/20/2026 | COMM 1ST | PMCHK00003276 | \$819.00 |
| ACH428 | 1099-343 | Faith Petersen | 3/20/2026 | COMM 1ST | PMCHK00003276 | \$591.50 |
| ACH429 | 1099-374 | Sarah Violett | 3/20/2026 | COMM 1ST | PMCHK00003276 | \$90.00 |
| ACH430 | F0058 | Foothill Karate-Do | 3/20/2026 | COMM 1ST | PMCHK00003276 | \$45.50 |
| ACH431 | 1099-103 | Terry Masten | 3/31/2026 | COMM 1ST | PMCHK00003283 | \$136.50 |
| ACH432 | 1099-342 | Susie Bell | 3/31/2026 | COMM 1ST | PMCHK00003283 | \$32.50 |
| ACH433 | S0178 | SGS North America Inc. dba Exc | 3/31/2026 | COMM 1ST | PMCHK00003283 | \$50.00 |
| ACH434 | S0154 | Mike Scheele | 3/31/2026 | COMM 1ST | PMCHK00003284 | \$145.73 |
| ACH443 | 1099-218 | Auburn Gymnastics Center | 3/31/2026 | COMM 1ST | PMCHK00003287 | \$123.50 |
| ACH444 | 1099-313 | Alison Lloyd | 3/31/2026 | COMM 1ST | PMCHK00003287 | \$1,185.60 |
| ACH445 | 1099-343 | Faith Petersen | 3/31/2026 | COMM 1ST | PMCHK00003287 | \$845.00 |

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* Voided Checks

| Check Number | Vendor ID | Vendor Check Name | Check Date | Checkbook ID | Audit Trail Code | Amount |
|-------------------|-----------|--------------------|------------|--------------|------------------|--------------------------------------|
| ACH446 | 1099-374 | Sarah Violet | 3/31/2026 | COMM 1ST | PMCHK00003287 | \$180.00 |
| ACH447 | F0023 | Jerry Fisher | 3/31/2026 | COMM 1ST | PMCHK00003287 | \$65.25 |
| ACH448 | F0058 | Foothill Karate-Do | 3/31/2026 | COMM 1ST | PMCHK00003287 | \$22.75 |
| ACH449 | F0064 | Grace Freeman | 3/31/2026 | COMM 1ST | PMCHK00003287 | \$54.96 |
| ACH450 | W0045 | Williams, Jesse | 3/31/2026 | COMM 1ST | PMCHK00003287 | \$139.20 |
| Total Checks: 187 | | | | | | Total Amount of Checks: \$345,979.53 |

NOTE: There will be additional payments that will dated March 2026 for expenses incurred in last fiscal year.

SECTION: 5.0

ITEM: 5.4 NO FINANCIALS THIS MONTH.

5.5 Cover Sheet - Amendment of the Obsolescence List

Auburn Area Recreation and Park District Finance Committee meeting, April 2026; Board meeting April 2026.

The Issue

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

Background

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

Proposed Change for 2026-2027

1. **Rec Park Solar Update/Improvement:** \$27,700 for 2026-2027

Proposed Change for 2030-2031

2. **2013 F150 Truck:** We are comfortable pushing out the replacement of this truck by two years, reducing the spending of \$65,700 in 2030-2031.

Recommendation for the Finance Committee

The Finance Committee sends a positive recommendation to the Board of Directors for review and approval of the Amended Obsolescence List for 2026-27 through 2030-31, as approved in March, 2026. The Solar Project, also approved by the Board of Directors in March 2026, is now included in this amendment and is reflected in the Final Budget for 2026-27. In addition, the Finance Committee sends this to the consent calendar.

Fiscal Impact

- 2026-2027: Assets for Fiscal Year = \$425,176 from Equipment Reserves
- 2027-2028: \$186,138 (No Change)
- 2028-2029: \$333,747 (No Change)
- 2029-2030: \$47,290 (No Change)
- 2030-2031: \$117,288

Attachment

- Obsolescence List for years '26-'27 and '30-31 showing the changes

Auburn Recreation District Park Obsolescence List

2026/2027

New Assets

Moved to another year or eliminated

FUNDING SOURCE

| ITEM | Acquired | Purchase \$ | Life | Orig Repl Date | year to be Replaced | New Acquisition Cost | Equip Reserve | Genl Fund |
|--------------------------------------|----------|-------------|------|----------------|---------------------|----------------------|---------------|-----------|
| Estimated balance | | | | | | | | |
| Vehicles | | | | | | | 328,848 | |
| 2007 Ford F-250 4WD vin 63864 unit 8 | 2007 | \$24,237 | 19 | 2026 | 2026 | \$65,000 | \$65,000 | |
| Utility Carts | | | | | | | | |
| Mowers | | | | | | | | |
| Facilities | | | | | | | | |
| Commercial Refrigerator (REC) | Ukn | | | | | \$5,700 | \$0 | \$5,700 |
| Commercial Refrigerator (CVCC) | 2002 | \$1,962 | 23 | 2025 | 2025 | \$3,500 | \$0 | 3,500 |
| Solar Update/Improvement (CVCC) | NEW | | | | 2026 | 27,700 | \$27,700 | |
| Heat & Air Units | | | | | | | | |
| Recreation HVAC #7 Unit | Unknown | \$10,000 | 18 | 2025 | 2025 | \$18,400 | \$18,400 | |
| Pumps | | | | | | | | |
| Rec Park Pump/Filter | 2006 | \$4,600 | 18 | 2024 | 2024 | \$100,000 | \$100,000 | |
| Grounds Equipment | | | | | | | | |
| SDI 100-9KM 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 | |
| Rec Equipment | | | | | | | | |
| Regional Park Scoreboard for C Field | 2002 | 2,367 | 22 | 2024 | 2024 | \$8,150 | \$0 | \$8,150 |
| Scoreboard for Beggs Field | | | | | 2023 | \$25,000 | \$7,500 | \$17,500 |
| Pool Equipment | | | | | | | | |
| PH Pool circulation pump | 2019 | \$3,400 | 8 | 2026 | 2026 | \$4,352 | \$0 | \$4,352 |
| Sierra Pool Umbrella #3 of 3 | 2023 | 850 | 7 | 2019 | 2026 | 1,070 | 0 | \$1,070 |
| Circulation pump, Splash pool | 2015 | 4,600 | 9 | 2024 | 2024 | 6,500 | 0 | 6,500 |
| Heater, Sierra Pool | 2018 | \$51,645 | 8 | 2026 | 2026 | \$70,700 | \$70,700 | |
| Sierra Pool Chlorine system | 2022 | | 7 | 2029 | 2027 | \$37,400 | \$37,400 | |
| TOTAL | | | | | | | 425,176 | 46,772 |
| | | | | | | | 403,672 | |

Estimated Balance Remaining

Auburn Recreation District Park Obsolescence List

2030/2031

FUNDING SOURCE

| ITEM | Acquired | Purchase \$ | Life | Orig Repl Date | year to be Replaced | New Acquisition Cost | Equip Reserve | Genl Fund |
|---|----------|-------------|------|----------------|---------------------|----------------------|---------------|-----------|
| Estimated balance | | | | | | | 429,497 | 0 |
| Vehicles | | | | | | | | |
| 2016 F350 53704 unit | 2016 | \$35,769 | 14 | 2030 | 2030 | \$82,688 | \$82,688 | |
| 2013 F-150 vln 11453 unit | 2013 | \$19,559 | 17 | 2026 | 2027 | \$65,700 | | |
| | | | | | | | | |
| Gators | | | | | | | | |
| | | | | | | | | |
| Mowers | | | | | | | | |
| | | | | | | | | |
| Facilities | | | | | | | | |
| | | | | | | | | |
| Grounds Equipment | | | | | | | | |
| Geo Ripper Hand Held Trencher | 2020 | \$4,269 | 10 | 2030 | 2030 | \$7,500 | \$0 | \$7,500 |
| | | | | | | | | |
| Heat & Air Units | | | | | | | | |
| Recreation Park Modular #1 Heat Pump | 2016 | \$6,275 | 15 | 2031 | 2031 | \$9,500 | \$0 | \$9,500 |
| CVCC 8.5 ton #1 HVAC | 2016 | \$11,616 | 15 | 2031 | 2031 | \$20,300 | \$20,300 | |
| Rec Bldg Craft Rm HVAC | 2011 | 5,661 | 19 | 2030 | 2030 | \$14,300 | \$14,300 | |
| | | | | | | | | |
| Pumps | | | | | | | | |
| | | | | | | | | |
| Pool Equipment | | | | | | | | |
| Sierra Pool Umbrella #1 of 3 | 2027 | \$875 | 3 | 2030 | 2030 | \$1,228 | \$0 | \$1,228 |
| VSF Variable Speed & Flow Pump (PH POOL) | 2022 | \$4,257 | 8 | 2030 | 2030 | \$5,900 | \$0 | \$5,900 |
| IntelliPro VSF Variable Speed & Flow Pump (PH POOL) | 2023 | \$3,138 | 7 | 2030 | 2030 | \$4,400 | \$0 | \$4,400 |
| | | | | | | | | |
| Recreation Equipment | | | | | | | | |
| | | | | | | | | |
| TOTAL | | | | | | | 117,288 | 28,528 |
| Estimated Balance Remaining | | | | | | | 312,209 | |

Move to 32-33

5.6 Cover sheet – District Personnel Policy proposed amendment – PTO eligibility and usage

Auburn Recreation District Policy Committee meeting April, 2026; Board of Directors meeting, April, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) amend its Personnel Policy and Procedures Manual regarding PTO eligibility and usage?

Background

The paid sick leave law, titled the “Healthy Workplaces, Healthy Families Act” (HWHFA), mandates that California employers provide paid sick days to all employees who have been employed for 30 days or longer. (Labor Code sec. 245 et seq.) The HWHFA specifies minimum requirements for the amount of sick leave provided, and the conditions under which it may be used. Employers may comply with the HWHFA by offering Paid Time Off (PTO), which combines time off traditionally offered for vacation and sick leave, as long as the employer’s PTO program complies with the minimum requirements of the HWHFA. (Labor Code sec. 246(f).)

ARD’s existing language regarding the use of PTO for unplanned absences (i.e. sick days for staff or family; victims of qualifying violence) is problematic under the Division of Labor Standards Enforcement’s (DLSE’s) interpretation of the HWHFA. The law prohibits employers from denying paid sick leave, and from retaliating against employees for using sick leave, and the DLSE has taken the position that the law does not allow employers to have a blanket rule requiring a doctor’s note to substantiate the use of sick leave.

As such, ARD’s attorney has made proposed changes to ARD Personnel Policy, Appendix A, that meets the requirements of the HWHFA. Those changes are attached.

Recommendation for the Board of Directors

The Policy Committee sent a positive recommendation to the Board of Directors to amend, as proposed, Personnel Policy and Procedures Manual regarding PTO eligibility and usage. The Policy Committee further recommended sending this item to the Consent Calendar.

Fiscal Impact

N/A

Attachments

Proposed changes to the ARD Personnel Policies and Procedures Manual

APPENDIX A

A. Personal Time Leave

Personal Time Leave is leave which may be used for either illness or vacation and shall be calculated as follows:

1. **0 – 90 days of employment:** no Personal Time Leave may be taken.
2. **Date of Hire to end of Second (2nd) year:**
Non-Exempt Employee - .0673/hr. or 140 hours/year, with a cap of 452 hours.
Exempt Employee – 7.23 hours/pay period or 188 hours/year, with a cap of 452 hours.
3. **Beginning of third (3rd) year to end of fifth (5th) year:**
Non-Exempt Employee - .0885/hr. or 184 hours/year, with a cap of 496 hours.
Exempt Employee – 8.92 hours/pay period or 232 hours/year, with a cap of 496 hours.
4. **Beginning of sixth (6th) year to end of tenth (10th) year:**
Non-Exempt Employee - .1077/hr. or 224 hours/year, with a cap of 536 hours.
Exempt Employee – 10.46 hours/pay period or 272 hours/year, with a cap of 536 hours.
5. **Beginning of eleventh (11th) year and forward:**
Non-Exempt Employee - .1269/hr. or 264 hours/year, with a cap of 576 hours.
Exempt Employee – 12.0 hours/pay period or 312 hours/year, with a cap of 576 hours.
6. **Beginning of the Sixteenth (16th) year and forward:**
Non-Exempt Employee - .1462/hr. or 304 hours/year with a cap of 616 hours.
Exempt Employee – 13.54 hours/pay period or 352 hours/year with a cap of 616 hours.

Employees hired after June 30, 2014

1. **0 – 90 days of employment:** no Personal Time Leave may be taken.
2. **Date of Hire to end of Second (2nd) year:**
Non-Exempt Employee - .0514 hr. or 107 hours/year, with a cap of 339 hours.
Exempt Employee – 5.5 hours pay period or 143 hours/year, with a cap of 339 hours.
3. **Beginning of third (3rd) year to end of fifth (5th) year:**
Non-Exempt Employee - .0673/hr. or 140 hours/year, with a cap of 372 hours.
Exempt Employee – 6.77 hours pay period or 176 hours/year, with a cap of 372 hours.
4. **Beginning of sixth (6th) year to end of tenth (10th) year:**
Non-Exempt Employee - .0817/hr. or 170 hours/year, with a cap of 402 hours.
Exempt Employee – 7.92 hours/pay period or 206 hours/year, with a cap of 402 hours.
5. **Beginning of eleventh (11th) year and forward:**
Non-Exempt Employee - .0962/hr. or 200 hours/year, with a cap of 432 hours.
Exempt Employee – 9.08 hours/pay period or 236 hours/year, with a cap of 432 hours.
6. **Beginning of the Sixteenth (16th) year and forward:**
Non-Exempt Employee - .1106/hr. or 230 hours/year with a cap of 462 hours.
Exempt Employee – 10.23 hours/pay period or 266 hours/year with a cap of 462 hours.

Accrual depends upon employment status and years of active service. Active service commences with an employee's first day of work and continues thereafter unless broken by an absence without pay, a leave of absence, or termination of employment. Part-time employees accrue Personal Time Leave on a pro rata basis. Employees on unpaid leave and seasonal or temporary employees do not accrue Personal Time Leave. An employee may not use paid time off before its accrual.

Personal Time Leave accrual is capped. When an employee accrues Personal Time Leave in excess of 320 hours (240 hours if hired after June 30, 2014) beyond the number of hours which that employee can earn during one year, the employee shall cease accruing Personal Time Leave until he or she has used sufficient time to reduce it to the cap. For example, if a seventh (7th) year employee ends the year with 536 hours, he/she will not accrue any additional Personal Time Leave until he/she has used some hours. If during the first month the employee uses 80 hours, he/she shall then begin accruing hours until he/she is once again at 536 hours. The District does not grant retroactive compensation for any period of time during which employee was unable to accrue Personal Time Leave because his or her Personal Time Leave had reached capacity.

Accrual depends upon employment status and years of active service. Active service commences with an employee's first day of work and continues thereafter unless broken by an absence without pay, a leave of absence, or termination of employment. Part-time employees accrue Personal Time Leave on a pro rata basis. Employees on unpaid leave and seasonal or temporary employees do not accrue Personal Time Leave. An employee may not use paid time off before its accrual.

Personal Time Leave may be taken any time after 90 days of employment, whenever work schedules permit. An employee wishing to use Personal Time Leave should request such time at least two (2) weeks in advance from his or her department manager. Exempt employee Personal Time Leave shall only be used when an exempt employee is absent from work for more than 4 hours per day. All Personal Time Leave must be approved by the department manager and/or the District Administrator. Due to the seasonal operational requirements of the District, Personal Time Leave may not be used by more than one departmental employee at a time unless approved by the department manager. Unless agreed and voted upon by a department, the following will apply: when two or more employees on the same shift request the same personal leave time and approval cannot be given to all employees requesting it, employees shall be granted their preferred Personal Time Leave on a first-come, first serve basis. In order to give all employees the opportunity to take Personal Time Leave in preferred seasons, seniority "bumping" is allowed one time per year, per employee. The District Administrator or designee shall make final determinations and must approve employee Personal Time Leave schedules in advance.

Personal Time Leave may be used for unplanned absences as sick time, is subject to the following regulations:

1. For diagnosis, care, or treatment of an existing health condition of, or preventive care for, the employee or the employee's family member, or The District through the District Administrator, reserves the right to require medical evidence of illness and/or medical certification of fitness for duty to return to work whenever an employee misses work due to an illness, injury or disability. The District may withhold Personal Time Leave if it suspects that Personal Time Leave has been misused.
2. Personal Time Leave used for illness, injury, or disability that results in an absence of more than three (3) consecutive days may require that the employee bring a doctor's note to excuse such absence as well as release the employee for full duty. For any employee who is a victim or whose family member is a victim of a qualifying act of violence:

- a. To appear in court to comply with a subpoena, or other court order as a witness in a judicial proceeding;
 - b. To obtain or attempt to obtain any relief for the family member, including but not limited to, a temporary restraining order, restraining order, or other injunctive relief, to help ensure the health, safety, or welfare of the family member of the victim;
 - c. To seek, obtain, or assist a family member to seek or obtain medical attention for or to recover from injuries caused by a qualifying act of violence;
 - d. To seek, obtain, or assist a family member to seek or obtain services from a domestic violence shelter, program, rape crisis center, or victim services organization or agency as a result of a qualifying act of violence;
 - e. To seek, obtain, or assist a family member to seek or obtain psychological counseling or mental health services related to an experience of a qualifying act of violence;
 - f. To participate in safety planning or take other actions to increase safety from future qualifying acts of violence;
 - g. To relocate or spurge in the process of securing a new residence due to the qualifying act of violence, including but not limited to, securing temporary or permanent housing or enrolling children in a new school or childcare;
 - h. To provide care to a family member who is recovering from injuries caused by a qualifying act of violence;
 - i. To seek, obtain, or assist a family member to seek or obtain civil or criminal legal services in relation to the qualifying act of violence;
 - j. To prepare for, participate in, or attend any civil, administrative, or criminal legal proceeding related to the qualifying act of violence; or
 - k. To seek, obtain, or provide childcare or care to a care-dependent adult if the childcare or care is necessary to ensure the safety of the child or dependent adult as a result of the qualifying act of violence.
3. **The District will not tolerate abuse or misuse of the unplanned Personal Time Leave privilege.**
4. Employees who are absent for three (3) or more consecutive working days of unplanned Personal Leave Time because of their own health condition may be required to provide a medical certification of their fitness to return to duty.

For purposes of this policy, family member means a child (including biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stands in loco parentis, all regardless of age or dependency status); spouse; registered domestic partner; parent (including biological, adoptive, or foster parent, stepparent, or legal guardian of the employee or the employee's spouse or registered domestic partner or a person who stood in loco parentis when the employee was a minor child); grandparent; grandchild; sibling; or a designated person. Employees are limited to selecting one (1) designated person per 12-month period for use of Personal Leave Time on an unplanned basis.

For purposes of this policy, "qualifying act of violence" means any of the following, regardless of whether anyone is arrested for, prosecuted for, or convicted of committing any crime:

- Domestic violence
- Sexual assault
- Stalking
- Acts, conduct, or a pattern of conduct involving injury or death
- Acts, conduct, or a pattern of conduct involving a firearm (gun) or other dangerous weapon
- Acts, conduct, or a pattern of conduct involving threats of injury or death. It does not matter if anyone has been arrested for, prosecuted for, or convicted of the qualifying act of violence.

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An employee who is absent for an unplanned reason permitted under this policy must give advance notice if the need is foreseeable. If the need is unforeseeable, the employee need only give notice as soon as practical, as may occur in the case of unanticipated illness or a medical emergency.

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B. Medical Health Insurance Benefits

Each employee should consult the applicable Insurance Provider information packet for more detailed information concerning eligibility, co-payments, other charges, and benefits. Employees are required to meet all co-payment requirements and regulations of the Insurance Provider.

The District provides a comprehensive medical insurance plan for eligible employees and their dependents. In the event of an increase in medical insurance premium rates, all employees may be required to contribute to the cost of increased premiums to retain coverage. Details about medical insurance coverage are available in a separate publication distributed by the Administrative Services Manager.

5.7 Cover sheet – Side Letter with Local 39 – PTO Eligibility and Usage

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) agree to a Side Letter with IUOE, Stationary Engineers, Local 39 (Union) regarding eligibility and usage of Personal Time Off (PTO)?

Background

ARD and the Union currently have an MOU covering the term of April 1, 2025, through March 31, 2028. That MOU states that, in part, represented employees are eligible to take PTO (a combination of sick and vacation time) any time after six months of employment.

ARD Personnel Policy, covering all non-represented employees, states that an employee is eligible to take PTO any time after 90 days.

Recently, an ARD employee experienced a major complication in his life (a tree fell through his house) that did not qualify for any other leaves. This employee has worked for 90 days, but has not met the six-month threshold.

After review between ARD and the Union, it was recommended that ARD Policy and the Union MOU should have the same language when it comes to this specific policy.

The proposed change was reviewed by ARD's attorney, who also pointed out that ARD and the Union MOU also need to make changes regarding PTO usage for unplanned absences (i.e. sick days for the employee or family; victims of qualifying violence). These changes are required per the "Healthy Workplaces, Healthy Families Act" (HWHFA). As such, the Union has drafted a Side Letter Agreement that would alter the MOU, changing the PTO eligibility usage to match ARD's.

Recommendation for the Board of Directors

The Policy Committee sent a positive recommendation to the Board to review and approve the Side Letter with IUOE, Stationary Engineers, Local 39 (Union), regarding eligibility and usage for Personal Time Off (PTO). The Committee further recommended adding this item to the Consent Calendar.

Fiscal Impact

None. ARD employees begin accruing PTO on day one. Eligibility to use PTO does not alter this deferred compensation expense.

Attachments

Side Letter between the ARD and the Union

**SIDE LETTER AGREEMENT
BETWEEN
AUBURN AREA RECREATION AND PARK DISTRICT
AND
IUOE, STATIONARY ENGINEERS, LOCAL 39**

This Side Letter Agreement is entered into between the Auburn Area Recreation and Park District ("District") and IUOE, Stationary Engineers, Local 39 ("Union") to amend the current Memorandum of Understanding (MOU) covering the term of April 1, 2025 through March 31, 2028, specifically Section 7.3.2 – Personal Time Off (PTO).

The purpose of this Side Letter is to align the MOU with the District's Personnel Policy regarding when employees are eligible to use accrued PTO following the start of employment.

The Parties have met and conferred in good faith concerning the terms and conditions of this Side Letter Agreement and its implementation, and mutually agree that the provisions herein shall become effective retroactive to April 1, 2025, the start date of the current MOU.

Section 7.3.2, under the subsection titled "**Requesting PTO,**" shall be amended to read as follows, with all other provisions of Section 7.3.2 to remain unchanged and in full force and effect:

Requesting PTO:

PTO may be taken any time after ~~six months~~**ninety (90) days** of employment, whenever work schedules permit. An employee wishing to use PTO must request such time at least two (2) weeks in advance from his or her department manager. All PTO must be approved by the department manager and/or the District Administrator. Due to the seasonal operational requirements of the District, PTO may not be used by more than one departmental employee at a time unless approved by the department manager and the District Administrator. Unless agreed and voted upon by a department, the following will apply: when two or more employees on the same shift request the same PTO and approval cannot be given to all employees requesting it, employees shall be granted their preferred Personal Time Leave on a first-come, first serve basis. In order to give all employees, the opportunity to take Personal Time Leave in preferred seasons, seniority "bumping" is allowed one time per year, per employee. The District Administrator or designee shall make final determinations and must approve employee Personal Time Leave schedules in advance.

Personal Time Off Used as Sick Time:

PTO used for illness, injury, ~~or~~**disability, and other purposes protected by applicable California or federal leave laws** is subject to the following rules:

1. The District, through the District Administrator, reserves the right to require ~~medical evidence of illness and/or~~**medical evidence** of fitness for duty to return to work whenever an

employee misses work due to an illness, injury, or disability for more than three (3) consecutive work days. The District may withhold investigate suspected misuse of PTO if it suspects misuse and take appropriate corrective action if misuse is found.

2. Personal Time Leave used for illness, injury, or disability that results in an absence of more than three (3) consecutive days may require that the employee bring a doctor's note to excuse such absence as well as release the employee for full duty.

3.2. The District will not tolerate abuse or misuse of the PTO privilege.

Except as specifically modified by this Side Letter, all other provisions of the MOU shall remain unchanged and in full force and effect.

This Side Letter shall be attached to and incorporated into the current Memorandum of Understanding and shall remain in effect unless modified by mutual agreement of the parties.

Authorized and Approved by:

IUOE, STATIONARY ENGINEERS, LOCAL 39

By: _____
Tim Eggen, Business Manager

Date: _____

By: _____
Brandy Johnson, Director of Public Employees

Date: _____

By:  _____
Jeremy Burch, Business Representative

Date: 4/15/2026

AUBURN AREA RECREATION AND PARK DISTRICT

By:  _____
Kahl Muscott, District Administrator

Date: 4/15/26

By: _____
Michael G. Lynch, Chairperson, Board of Directors

Date: _____

5.8 Cover sheet – District Policy proposed amendments – Leave Policies

Auburn Recreation District Policy Committee meeting April, 2026; Board of Directors meeting, April, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) amend its policies regarding leaves?

Background

ARD has policies regarding the different leaves that are afforded to ARD employees, either through State law or from policies adopted by the Board of Directors. Recently, ARD attorney Patrick Sutton reviewed all of ARD's policies regarding leaves. Patrick made quite a few changes to ARD's leave policies, either adding, removing or both with the various sections of the ARD Personnel Policy Manual.

A Track Change version of those leaves is attached. A "clean" version of the changes is available for review (it was not included in the committee/board agendas in an effort to save paper).

Recommendation for the Board of Directors

The Policy Committee sent a positive recommendation to the Board of Directors to adopt and approve the amended leave policies, as written. The Committee further recommended sending this item to the Consent Calendar.

Fiscal Impact

Patrick Sutton is the attorney provided pro-bono through CAPRI

Attachments

Proposed amendments to ARD leave policies

1.1. **Leaves - General**

A. Eligibility for Leaves

All full time and regular part time employees who work at least an average of twenty (20) hours per week may be entitled to leaves. For part-time employees of twenty (20) or more hours, the amount of leave shall be proportional to the number of hours they work is to full time.

B.A. Personal Time Leave: See Appendix A

C. B. Bereavement Leave

Bereavement absences in the event of the death of an employee's immediate family member shall be limited to not more than five (5) days ~~during each twelve (12) month period, per family member.~~ The District shall compensate the employee for up to four (4) days of Bereavement Pay ~~for days of absence when the employee would normally be scheduled to work.~~ The employee's immediate family is defined to include: grandchild, grandparent, sibling, spouse, domestic partner, child, domestic partner's child, parent or spouse's parent. Bereavement leave will not be charged to an employee's Personal Time Leave. An employee requiring more than four (4) days of bereavement leave may use Personal Time Leave ~~or Paid Time Off (as appropriate)~~ for the excess time. To be eligible for Bereavement Leave, an employee must have been employed with the district at least 30 days before taking a leave. Part-time employees that average less than 20 hours per week are not eligible for paid Bereavement Leave ~~but may still take up to five (5) days of leave for bereavement under this policy, pro rated according to the number of hours they are regularly scheduled to work.~~ Bereavement Leave may be used for attending funeral services, making related arrangements, or travel to and from the location of services. This leave does not need to be taken consecutively and may be used within three (3) months of the family member's death. ~~If additional bereavement time is required beyond the four (4) days, such time, if approved, shall be charged to the employee's PTO balance, in accordance with California AB 1949.~~

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C. Reproductive Loss Leave

An employee who has been employed by the District for at least 30 days may take up to five days of leave following a reproductive loss event. For purposes of this policy, a reproductive loss event includes a failed adoption, a failed surrogacy, a miscarriage, a stillbirth, or an unsuccessful assisted reproduction. Reproductive loss leave is available to any person who would have been a parent but for the reproductive loss event.

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Reproductive loss leave is unpaid, however, employees may use any available accrued Personal Leave Time or Paid Time Off if so desired. Reproductive loss leave does not need to be taken on consecutive days. Reproductive loss leave generally must be taken within

three months of the reproductive loss event, however, if the employee is on a different legally protected leave of absence (i.e., CFRA, FMLA, or PDL), the leave must be taken within three months of the end of that leave. Reproductive loss leave does not run concurrent with CFRA, FMLA, or PDL. If an employee experiences multiple reproductive loss events within a 12-month period, reproductive loss leave may be limited to 20 days.

ADD REPRODUCTIVE LOSS LEAVE

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D. D. Personal Days

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Upon successful completion of the probationary period (1 year), full-time employees receive one (1) personal day beginning after one full year of employment. Personal days may be used on the date of the employee's their choice. One personal day is earned each year. ~~[ME: EE's receive/earn one personal day per year, beginning after one full year of employment.]~~

~~Personal Days may not be accrued.~~ Use of the Personal Day must be scheduled with their Supervisor at least one (1) week in advance.

Commented [PSS]: The California Labor Commissioner takes the position that a "personal day" like this must be treated as vacation - it may not be forfeited if not used, and it must be paid out upon separation.

E. E. Unpaid Leaves of Absence

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The District may grant leaves of absence of up to six (6) months to employees in certain circumstances. A request for an unpaid Leave of Absence should be made in writing as far in advance as possible. During such a leave, employees should keep in touch with their supervisor, and give prompt notice of any change in their anticipated return date. If the leave expires and the employee fails to return to work without contacting his/her supervisor, the District will assume that the employee has abandoned his/her job. Under most circumstances, upon return from a leave of absence, the employee will resume all aspects of his/her employment status that existed prior to the start of the leave.

During an unpaid Leave of Absence, the District will not continue to pay premiums for health, life or dental insurance coverage, except where required by law. However, eligible employees may self-pay premiums under the provisions of COBRA. The Administrative Services Manager can provide additional information.

F. F. Family/Medical Leave

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If eligible (see subdivision 5.3 (1)(2) below) for eligibility requirements) for leave under the provisions of the Federal Family and Medical Leave Act (FMLA) or the State of California Family Rights Acts (CFRA), such leave will be counted as Family/Medical Leave and charged to the employee's entitlement to twelve (12) workweeks of Family/Medical Leave in a 12-month period. Benefits shall be continued during the Family/Medical Leave and salary will be paid for such time as the employee takes concurrent Personal Leave. If Personal Time Leave/Paid Time off is available, it may must be used concurrently with Family/Medical Leave according to the terms of the policy.

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G. Workers' Compensation Leave

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Leave for a work-related disability will be provided while an employee is receiving temporary disability benefits and until an employee is released for either full or partial duty, is determined to be permanently disabled and unable to return to work, or resigns or retires from the District. The following also apply during workers' compensation leave:

1. The employee will remain in paid status while using appropriate accrued Personal Leave Time/Paid Time Off to satisfy any applicable waiting period and/or to supplement workers' compensation benefits to maintain the equivalent of full salary. The employee will be in unpaid status after exhaustion of applicable accrued leave balances, or if the employee elects not to use accrued leave.

2. The District will designate leaves taken for work-related disability as FMLA and CFRA covered leave, as applicable for eligible employees.

3. During the period of leave covered by the FMLA and CFRA, the District will continue the employer contribution for employee health care coverage as required by FMLA and CFRA. See FMLA/CFRA policy below.

4. Employees are expected to communicate with their supervisor regarding their expected return date from leave, and to notify their supervisor if they will return sooner than the planned ending date of their leave.

When an employee is on leave due to a workers' compensation injury, the leave also qualifies as a covered leave of absence under the Family and Medical Leave Act (FMLA) and the California Family Rights Act (CFRA), as the absence is for the employee's own serious health condition.

During an unpaid Workers' Compensation Leave of Absence, the District will continue to pay the employer portion of premiums for health, life, and/or dental insurance coverage, depending on the coverage in which the employee is currently enrolled. Employees remain responsible for their share of the premiums, which must be paid in one of the following ways:

- Use of accrued paid time off (PTO), if available;
- Direct payment to the District while on leave; or
- Repayment through an approved payment plan upon return to active employment.

Once the employee has exhausted their twelve (12) workweeks of FMLA/CFRA entitlement within the applicable twelve-month period, the District will no longer pay the employer portion of premiums for health, life, and/or dental insurance coverage. At that time, the employee will be responsible for their own insurance coverage. The employee will receive a COBRA notice outlining their right to continue health coverage under COBRA.

~~An employee who learns that their anticipated return to work date will be earlier or later than originally approved shall immediately notify their supervisor. This notification assists the District in planning for the employee's absence.~~

~~An employee shall not return to duty prior to the expiration of an approved leave of absence without written permission from the District Administrator.~~

~~The employee is required to maintain communication with the District regarding any changes to an approved leave. If the employee has exhausted the twelve (12) workweeks of FMLA/CFRA leave and fails to communicate with the District regarding their status, the absence shall be considered job abandonment and the employee will be subject to termination.~~

H. Leaves—General

~~Any employee taking personal, medical (including FMLA, CFRA, PDL), or leave of absence may use Personal Time Leave concurrently with the leave.~~

I.H. Pregnancy Disability Leave

~~Any employee affected by pregnancy, childbirth, or related medical conditions will be treated like any other disability, and is eligible to transfer to a less strenuous or hazardous position or to less strenuous or hazardous duties, if such a transfer is medically advisable and can be reasonably accommodated. Employees disabled by qualifying conditions may also be entitled to other reasonable accommodations where doing so is medically necessary. In addition, if it is medically advisable for employees to take intermittent leave or work a reduced schedule, the District may require them to transfer temporarily to an alternative position with equivalent pay and benefits that can better accommodate recurring periods of leave. Employees on leave will be eligible to apply for temporary disability benefits in the same amount and degree manner as any other employee on disability leave.~~

~~Pregnancy Disability Leave (PDL) is for any period(s) of actual disability caused by pregnancy, childbirth, or related medical conditions, for up to a total of four (4) months per pregnancy. For purposes of this policy, "four months" means time off for the number of days the employee would normally work within the four (4) calendar months (one-third of a year or 17 1/3 weeks), following the commencement date of taking PDL. For a full-time employee who works 40 hours per week, "four months" means 693 hours of leave entitlement, based on 40 hours per week times 17 1/3 weeks. Employees who work a different number of hours will have their PDL calculated on a pro-rata basis.~~

~~Any female employee planning to take pregnancy disability leave should advise the personnel department as early as possible. The individual should make an appointment with the Administrative Services Manager to discuss the following:~~

- ~~1. Employees who need to take pregnancy disability leave must inform the District when a leave is expected to begin and how long it will likely last. If the need for a leave or transfer is foreseeable, employees should attempt~~

to provide notification at least thirty (30) days before the pregnancy disability leave or transfer is to begin. Employees must consult with the Administrative Services Manager regarding the scheduling of any planned medical treatment or supervision in order to minimize disruption to the operations of the District. Any such scheduling is subject to the approval of the employee's health care provider;

2. If thirty (30) days' advance notice is not possible, notice must be given as soon as practicalle;

~~3. Upon the request of an employee and recommendation of the employee's health care provider, the employee's work assignment may be changed if necessary to protect the health and safety of the employee and her child;~~

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~~4. Requests for transfers of job duties will be reasonably accommodated if the job and security rights of others are not breached;~~

~~5. Temporary transfers due to health considerations will be granted when possible. However, the transferred employee will receive the pay that accompanies the job, as is the case with any other temporary transfer due to temporary health reasons;~~

Commented [P510]: This is a copy of the original document. It is not a final version.

~~36. Pregnancy leave PDL usually begins when ordered by the employee's health care provider. The employee must provide the District with a certification from a health care provider. The certification indicating disability should contain:~~

- a. The date on which the employee became disabled due to pregnancy;
- b. The probable duration of the period or periods of disability; and
- c. A statement that the employee needs to take PDL, because of due to the a disability due to pregnancy, childbirth, or a related medical condition, the employee is unable to perform one or more of the essential functions of her position without undue risk to herself, the successful completion of her pregnancy, or to other persons.

(1). As a condition of returning from pregnancy disability leave or transfer, the District requires the employee to obtain a release from a health care provider stating that they are able to resume the original job duties with or without reasonable accommodation. Leave returns will be allowed only when the employee's health care provider provides a release;

(2). PDL is unpaid. At the employee's option, the employee can use any accrued-accrued PTO as part of the PDL, before taking the remainder of leave on an unpaid basis. The substitution of any paid leave will not extend the duration of

the PDL. Employees who participate in the District's group health insurance plan will continue to participate in the plan while on PDL under the same terms and conditions as if they were working. Benefit continuation under PDL is separate from benefit continuation for employees who also take birth bonding leave under the CFRA. Employees should make arrangements for payment of their share of the insurance premiums if they are not using paid leave. If otherwise eligible to take the time, an employee will be required to use Personal Leave during a pregnancy disability leave.

- (3). Duration of the leave will be determined by the advice of the employee's health care provider, but employees disabled by pregnancy may take up to four months or eighty-eight working days.
- (4). Part-time employees are also entitled to leave on a pro rata basis. The four months of leave includes any period of time for actual disability caused by the employee's pregnancy, childbirth, or related medical condition. This includes leave for severe morning sickness and for prenatal care.

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Reproductive loss leave is provided for up to five (5) unpaid days following reproductive loss event. If an employee experiences more than one reproductive loss within a 12-month period, leaves will not be granted in excess of 20 days within a 12-month period. A reproductive loss event includes a failed adoption, failed surrogacy, miscarriage, stillbirth or an unsuccessful assisted reproduction. The leave does not need to be consecutive but must be completed within three (3) months of the reproductive loss event.

Pregnancy Leave PDL does not need to be taken in one continuous period of time and may be taken intermittently, as needed in increments of one day.

Under most circumstances, upon submission of a medical certification that an employee is able to return to work from a Pregnancy Disability Leave PDL, an employee will be reinstated to the same position held at the time the Leave began or to an equivalent position, if available. An employee returning from a pregnancy disability leave has no greater right to reinstatement than if the employee had been continuously employed.

However, as stated above, if leave taken as PDL because of the employee's disability for pregnancy, childbirth or related medical condition is not counted as time used under California Law (the California Family Rights Act). PDL leave Time off because of pregnancy disability, childbirth or related medical condition does count as family and medical leave under Federal Law (the Family and Medical Leave Act) the FMLA.

Employees who take time off for pregnancy disability and who are eligible for FMLA family and medical leave will also be placed on family and medical leave that runs at the same time as their pregnancy disability leave. Once the pregnant employee is no longer disabled, she may apply for leave under the California Family Rights Act (CFRA), for purposes of baby bonding, ~~however, the District will not pay for benefits during this leave.~~

~~Any leave taken for the birth, adoption, or foster care placement of a child does not have to be taken in one continuous period of time. California Family Rights Act leave taken for the birth or placement of a child will be granted in minimum amounts of two weeks. However, the District will grant a request for a California Family Rights Act leave (for birth/ placement of a child) of less than two weeks' duration on any two occasions. Any leave taken must be concluded within one year of the birth or placement of the child with the employee.~~

J. Coordination of Pregnancy Disability Leave with Family/Medical Leave

~~If eligible under the provisions of FMLA and CFRA, during a Pregnancy Disability Leave, the District will continue group health insurance coverage for up to a maximum of twelve (12) workweeks on the same terms as if the employee had continued to work. Pregnancy Disability Leave runs concurrently with family and medical leave under federal law, but not with family and medical leave under California law. Therefore, when the concurrent Federal family leave expires, the employee shall then be entitled to an additional twelve (12) workweeks of California family leave after the birth of the child for child care and bonding. If an employee is ineligible under the Federal and State family and medical leave laws, while on pregnancy disability the employee will receive continued paid coverage on the same basis as other medical leave that the District may provide and for which the employee is eligible. In some instances, the District may recover premiums it paid to maintain health coverage for an employee if the employee fails to return to work following pregnancy disability leave.~~

~~An employee on pregnancy disability leave and who is not eligible for continued paid coverage, or for whom paid coverage ceases after twelve (12) workweeks, may continue the group health insurance coverage through the District in conjunction with Federal COBRA guidelines. This will require making monthly payments to the District for the amount of the relevant premium, plus an administrative fee of two percent. Contact the Administrative Services Manager for further information.~~

K.I. Family/Medical Leave.

1. Family Care and Medical Leave

~~This policy describes the circumstances and conditions under which an employee may take family care and medical leave. It is meant to be read in conjunction with California Government Code Section 12945.2, as well as CFR Part 825 and State and Federal regulations adopted to implement it. This policy is separate and distinct from other leave policies and procedures. Employees may need to request, or the District may designate, a leave of absence that qualifies for the protections under~~

the Family and Medical Leave Act (FMLA) and/or the California Family Rights Act (CFRA).

This policy provides employees with information concerning FMLA/CFRA entitlements and obligations they may have during such leaves and also explains differences between FMLA, CFRA, and PDL. Where more than one of the laws applies, leave taken may be counted under more than one law at the same time to the extent permitted by the applicable law(s). For example, where leave for a pregnancy disability is also FMLA-qualifying, the leave will count against both FMLA and PDL entitlements. However, PDL is separate from and does not count against employees' CFRA leave entitlement. (Please consult the Pregnancy Disability Leave policy for more information on PDL.) This policy will be interpreted to comply with the law(s) that apply to a particular leave.

If employees have any questions concerning FMLA/CFRA leave, they should contact the Head of Human Resources.

2. Eligibility

All full-time and part-time District employees are eligible to take FMLA/CFRA leave if:

- a. They have been employed by the District for at least twelve (12) months; and,
- b. They have been employed for at least 1,250 hours of service during the 12-month period immediately preceding the commencement of the leave; and,
- c. ~~The District employs 50 or more employees at the time the leave is requested.~~

3. Duration of Leave and How Taken

Eligible employees are entitled to take up to 12 weeks of FMLA/CFRA (26 weeks to care for a servicemember) during a 12-month period. The 12-month period in which an eligible employee may take FMLA/CFRA leave is calculated on a rolling basis measured backward from the date the employee first uses such leave. That is, each time an employee uses FMLA/CFRA leave, the remaining leave entitlement would be any balance of the 12 weeks of leave that had not been used during the immediately preceding 12 months.

FMLA/CFRA leave may be taken on a continuous basis, intermittently, or on a reduced schedule basis, in accordance with a certification provided by the employee. Employees who require intermittent or reduced-schedule leave must try to schedule their leave so that it will not unduly disrupt the District's operations.

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For family care leave taken for the reason of the birth, adoption, or foster placement of a child, the leave shall be taken within one year of the birth or placement of the child. Such leave must be taken in minimum increments of no less than two weeks, except on two occasions the District will approve a shorter period of leave.

4. Leave Description

A medical leave may be taken when an employee is unable to perform the essential functions of their position due to the employee's own serious health condition.

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A family care leave may be taken for the following reasons:

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- a. The birth of a child of the employee or the placement of a child with an employee in connection with adoption or foster care (FMLA and CFRA); or
- b. To care for the employee's spouse, child, or parent with a serious health condition (FMLA and CFRA);
- c. To care for the employee's registered domestic partner, parent-in-law, grandparent, grandchild, sibling, or designated person with a serious health condition (counts towards CFRA entitlements only, except when grandparent, grandchild, or sibling meets FMLA definition of parent or child). A designated person is ~~To care for a parent, spouse, child or designated person~~ (any individual related by blood or whose association with the employee is the equivalent of a family relationship who has a serious health condition. This designation can be made at the time that the leave request is made. (One designated person may be made each calendar year). A serious health condition is defined as an illness, injury, impairment, or physical or medical condition that warrants the participation of a family member to provide care during a period of the treatment or supervision of the ~~family member~~parent, spouse or child and involves either inpatient care in a hospital, hospice or residential health care facility or continuing treatment or continuing supervision by a health care provider; or
- c. The employee's own serious health condition. A serious health condition is defined as an illness, injury, impairment or physical or mental condition that prevents the employee from performing the functions of his/her position which involves either inpatient care in a hospital, hospice or residential health care facility or continuing treatment or continuing supervision by a health care provider (FMLA and CFRA).

Family and medical leave time is also permitted when an employee is the spouse, registered domestic partner, son, daughter, parent, or next of kin of a member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness. The employee may take up to a total of 26 workweeks of leave during a 12-month period to care for the service member. In addition, employees are entitled to time off for certain absences relating to any "qualifying exigency" because the employee is the spouse, registered domestic partner, son, daughter, or parent has been notified of an impending call or order to active duty. A "qualifying exigency" is one of the following: a. short-notice deployment, b. military events and activities, c. childcare and school activities, d. financial and legal arrangements, e. counseling, f. rest and recuperation, g. post-deployment activities, and h. any other activity that arises out of active duty, provided that the employee and the District agree, including an agreement regarding timing and duration of the leave.

45. Duration of Leave and How Taken Terms and Conditions of FMLA and CFRA Leave

A. Notice of Eligibility for, and Designation of, FMLA/CFRA Leave

Employees requesting FMLA/CFRA leave are entitled to receive written notice telling them whether they are eligible for FMLA/CFRA leave and, if not eligible, the reasons why they are not eligible. When eligible for FMLA/CFRA leave, employees are entitled to receive written notice of: 1) their rights and responsibilities in connection with such leave; 2) the District's designation of leave as FMLA/CFRA-qualifying or non-qualifying, if not FMLA/CFRA-qualifying, the reasons why; and 3) the amount of leave, if known, that will be counted against the employee's leave entitlement.

The District will respond to a leave request within five (5) business days. Once given, approval shall be deemed retroactive to the date of the first day of the leave. The District may designate FMLA/CFRA leave retroactively with appropriate notice provided that doing so does not cause harm or injury to employees. In other cases, the District and employees can mutually agree that leave is retroactively designated as FMLA/CFRA leave.

B. Employee Obligations for FMLA/CFRA Leaves

- i. Provide Notice of the Need for Leave;

Employees who take FMLA/CFRA leave must notify the District in a timely manner of their need for FMLA/CFRA leave. The following describes the content and timing of such notices.

- Content of Notice;

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To trigger FMLA/CFRA leave protections, employees must inform the Head of Human Resources of the need for FMLA/CFRA-qualifying leave and the anticipated timing and duration of the leave, if known. Employees may do this by either requesting FMLA/CFRA leave specifically or explaining the reasons for leave so as to allow the District to determine that the leave is FMLA/CFRA-qualifying. For example, employees might explain that:

- a.—A medical condition renders them unable to perform the functions of their job;
- b.—They are pregnant;
- c.—They or a covered family member have been hospitalized overnight;
- d.—They or a covered family member are under the continuing care of a health care provider;
- e.—The leave is due to a qualifying exigency caused by a military member being on covered active duty or called to covered active-duty status; or
- f.—If the leave is for a family member, that the condition renders the family member unable to perform daily activities or that the family member is a covered servicemember with a serious injury or illness.

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Calling in "sick," without providing the reasons for the needed leave, will not be considered sufficient notice for FMLA/CFRA leave under this policy. Employees must respond to the District's lawful questions to determine if absences are potentially FMLA/CFRA-qualifying.

If employees fail to explain the reasons for FMLA/CFRA leave, the leave may be denied. When employees seek leave due to FMLA/CFRA-qualifying reasons for which the District has previously provided FMLA/CFRA-protected leave, they must specifically reference the qualifying reason for the leave or the need for FMLA/CFRA leave.

- ii.—Timing of Notice;

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Employees must provide 30 days' advance notice of the need to take FMLA/CFRA leave when the need is foreseeable. When 30 days' notice is not possible, or the approximate timing of the need for leave is not foreseeable, employees must notify the District of the need for leave as soon as practicable under the circumstances. Employees who fail to give 30 days' notice for foreseeable leave without a reasonable excuse for the delay, or otherwise fail to satisfy FMLA/CFRA notice obligations, may have FMLA/CFRA leave delayed or denied.

- iii.—Cooperating in the Scheduling of Leave;

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When planning medical treatment for themselves or family members or requesting to take leave on an intermittent or reduced schedule work basis, employees must consult with the District and make a reasonable effort to schedule treatment so as not to unduly disrupt District operations. Employees must consult with the District to scheduling treatment in order to work out a treatment schedule that best suits the needs of both the District and the employees, subject to the approval of the applicable health care provider. To the extent permitted by applicable law, when employees take intermittent or reduced work schedule leave for foreseeable planned medical treatment for employees or family members, including a period of recovery from a serious health condition or to care for a covered servicemember, the District may temporarily transfer employees to alternative positions with equivalent pay and benefits for which the employees are qualified and which better accommodate recurring periods of leave.

- * ~~iii~~ Submit Initial Medical Certifications Supporting Need for Leave (Unrelated to Requests for Military Family Leave):

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Depending on the nature of FMLA/CFRA leave sought, employees may be required to submit medical certifications supporting their need for FMLA/CFRA-qualifying leave. As described below, there generally are three types of FMLA/CFRA medical certifications: an initial certification, a recertification, and a return to work/fitness for duty certification.

It is the responsibility of employees to submit timely, complete, and sufficient medical certifications. Whenever the District requests employees to provide FMLA/CFRA medical certifications, they must provide the requested certifications within 15 calendar days after the request, unless it is not practicable to do so despite diligent, good faith efforts. The District will inform employees if submitted medical certifications are incomplete or insufficient and provide them at least seven (7) calendar days to address deficiencies. The District will delay or deny FMLA/CFRA leave to employees who fail to address deficiencies or otherwise fail to submit requested medical certifications in a timely manner.

The District (through individuals other than the employee's direct supervisor) may contact the employee's health care provider to authenticate a medical certification.

Whenever the District deems it appropriate to do so, it may waive its right to receive timely, complete, and/or sufficient FMLA/CFRA medical certifications.

a. Initial Medical Certifications

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Employees requesting leave because of their own or a covered family member's serious health condition, or to care for a covered servicemember, must supply medical certification supporting the need for such leave from their health care provider or, if applicable, the health care provider of their covered family or service

member. If employees provide at least 30 days' notice of medical leave, they should submit the medical certification before leave begins.

If the District has reason to doubt the validity of an initial medical certification regarding the employee's own serious health condition, it may require the employee to obtain a second opinion at the District's expense. If the opinions of the initial and second health care providers differ, the District may, at its expense, require the employee to obtain a third, final and binding certification from a health care provider designated or approved jointly by the District and the employee. The District will reimburse employees for any reasonable "out of pocket" travel expenses incurred to obtain second or third medical opinions.

b. Medical Recertifications

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Depending on the circumstances and duration of FMLA/CFRA leave, the District may require employees to provide recertification of medical conditions giving rise to the need for leave. The District will notify employees if recertification is required and will give employees at least 15 calendar days to provide medical recertification. In cases of leave that qualifies under CFRA, recertification will be requested only when the original certification has expired and additional leave is requested.

c. Return-to-Work Release

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Unless notified that providing such certifications is not necessary, employees returning to work from FMLA/CFRA leaves that were taken because of their own serious health conditions must submit a release to return to work from their healthcare provider stating they are able to resume work. Employees taking intermittent leave may be required to provide a return-to-work release for such absences up to once every 30 days if reasonable safety concerns exist regarding their ability to perform their duties. The District may delay and/or deny job restoration until employees provide return-to-work releases.

* Submit Certifications Supporting Need for Military Family Leave;

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Upon request, the first time employees seek leave due to qualifying exigencies arising out of the covered active duty or call to covered active duty status of a military member, the District may require them to provide: 1) a copy of the military member's active duty orders or other documentation issued by the military indicating the military member is on covered active duty or call to active duty status and the dates of the military member's covered active duty service and, 2) a certification from the employee setting forth information concerning the nature of the qualifying exigency for which leave is requested. Employees shall provide a copy of new active-duty orders or other documentation issued by the military for leaves arising out of qualifying exigencies arising out of a different covered active duty or call to covered active-duty status of the same or a different military member.

When leave is taken to care for a covered servicemember with a serious injury or illness as allowed by the FMLA only, the District may require employees to obtain certifications completed by an authorized health care provider of the covered servicemember. In addition, and in accordance with the FMLA regulations, the District may request that the certification submitted set forth additional information provided by the employee and/or the covered servicemember confirming entitlement to such leave.

• ~~vi.~~ Reporting Changes to Anticipated Return Date;

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If the anticipated return to work date changes and it becomes necessary for the employee to take more or less leave than originally anticipated, the employee must provide the District with reasonable notice (i.e., within two (2) business days) of their changed circumstances and new return-to-work date. If employees give the District unequivocal notice of their intent not to return to work, they will be considered to have voluntarily resigned and the District's obligation to maintain health benefits (subject to COBRA requirements) and to restore their positions will cease.

• ~~vii.~~ Substitute Paid Leave for Unpaid FMLA Leave;

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Employees may substitute accrued paid time while taking an unpaid FMLA/CFRA leave as follows:

If employees request FMLA/PDL leave because of disability due to pregnancy, childbirth, or related medical conditions (excluding absences for which they are receiving short-term disability benefits), they may first substitute any accrued PLT/PTO for unpaid family/medical leave. Employees may make a written request to substitute any other accrued paid time off benefits for unpaid FMLA/PDL leave once their sick time is exhausted.

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If employees request FMLA/CFRA leave because of their own serious health condition (excluding absences for which they are receiving workers' compensation or short-term disability benefits), they ~~may~~must first substitute any accrued PLT/PTO or other accrued paid time off for unpaid family/medical leave.

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If employees request FMLA/CFRA leave to care for a covered family member with a serious health condition (excluding absences for which they are receiving Paid Family Leave benefits), they ~~may~~must first substitute any accrued PLT/PTO for unpaid family/medical leave.

If employees request FMLA/CFRA leave to bond with a newborn or newly placed child they ~~may~~must first substitute any accrued PLT/PTO or other accrued paid time off for unpaid leave unless they are receiving Paid Family Leave benefits.

For purposes of this substitution requirement, leave is not "unpaid" during any time for which the employee is receiving compensation from the State of California under its State Disability Insurance or Paid Family Leave programs or when receiving compensation from worker's compensation. Employees will not be required to use accrued paid leave hours during any time off under this policy for which they are receiving compensation under these programs. However, where applicable and permitted by law, they will be required to use paid leave accruals during any waiting periods applicable to these programs, and upon written request, the District will allow them to use accrued paid time off to supplement any paid workers' compensation, disability, or Paid Family Leave benefits.

The substitution of paid leave for unpaid family/medical leave time does not extend the length of FMLA/CFRA leaves and the paid time off runs concurrently with the FMLA/CFRA entitlement.

• ~~iii.~~ Pay Employee's Share of Health Insurance Premiums;

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As noted above, during FMLA/CFRA leave, employees are entitled to continued group health plan coverage under the same conditions as if they had continued to work. If paid leave is substituted for unpaid family/medical leave, the District will deduct employees' shares of the health plan premium as a regular payroll deduction. If FMLA/CFRA leave is unpaid, employees must pay their portion of the premium through a method determined by the District upon leave. The District's obligation to maintain health care coverage ceases if the premium payment is more than 30 days late. If the payment is more than 15 days late, the District will send a letter notifying the employee that coverage will be dropped on a specified date unless the co-payment is received before that date.

If employees do not return to work for at least 30 calendar days after the end of the leave period (unless they cannot return to work because of a serious health condition or other circumstances beyond their control), they will be required to reimburse the District for the cost of the premiums the District paid for maintaining coverage during their unpaid FMLA/CFRA leave.

66. Accrual of Benefits during Leaves of Absence

No employee on leave of absence shall accrue ~~sick leave or vacation benefits~~ PLT/PTO during the period of the absence if the leave is unpaid, i.e., ~~if the employee is not using after the exhaustion of~~ any accrued PLT/PTO ~~personal leave time~~.

Accrued ~~sick leave and vacation benefits~~ PLT/PTO shall not be lost by virtue of a leave of absence.

Time granted for a leave of absence without pay will not be considered as service in computing the service necessary for eligibility for a step increase.

~~7. Return from Leave of Absence~~

~~a. Medical Certification~~

~~An employee who takes family and medical leave as the result of his or her own serious health condition will be required to submit medical certification from a health care provider that the employee is able to return to work.~~

87. Reinstatement

Upon granting family care or medical leave, the District will guarantee reinstatement to the same or comparable position, except in those situations where reinstatement could be denied. Employment in a comparable position means employment in a position that is virtually identical to the employee's original position in terms of pay, benefits, and working conditions, including privileges, prerequisites, and status.

~~9. Change in Date of Return~~

~~An employee who learns that the anticipated date of return is either earlier or later than originally anticipated shall immediately advise his or her supervisor. This will assist the District in planning for the absence. The employee shall not report for duty prior to the expiration date of his leave of absence without the permission of the District Administrator.~~

108. Accommodation Following Return

An employee returning from ~~family and medical leave~~ FMLA/CFRA leave taken for his or her own serious health condition who is unable to perform the essential functions of the employee's job because of a physical or mental disability, will be given a reasonable accommodation to allow the employee to perform his or her job. This accommodation may include an extension of unpaid time off.

I.J. Paid Family Leave

An employee may be ~~entitled eligible~~ to receive Paid Family Leave through the State Disability Insurance (SDI) Program, which provides partial income replacement while an employee is off work to provide care for parents, children, spouses, and domestic partners or to bond with a new child. Information regarding coverage and benefits may be requested from the Administrative Services Manager.

~~To qualify for Paid Family Leave compensation, the employee must meet the following requirements:~~

- ~~1. Be covered by SDI and have earned at least \$300 from which deductions were withheld.~~

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~~2. Complete claim forms accurately, completely, truthfully, and in a timely manner.~~

~~3. Supply medical information that supports the claim that the care recipient is in need of the employee's care.~~

~~4. Provide documentation to support a claim for bonding with a new child.~~

~~5. Serve a 7-day unpaid waiting period before benefits begin.~~

~~Also, if an employee wishes to maintain any health benefits, the employee is responsible for all premium amounts during the Paid Family Leave period.~~

Paid Family Leave does not provide job protection or return rights. The employee must notify the District of the reason for taking leave in a manner consistent with District's leave policy.

Any Paid Family Leave taken under this provision that qualifies as leave under the ~~federal FMLA and/or CFRA~~ Family Medical Leave Act and the California Family Rights Act must be concurrent with leave taken under those Acts. Leave taken will be counted as family/medical leave and charged to the employee's entitlement of twelve (12) workweeks of family/medical leave in a 12-month period.

KM. Extended Medical Leave

~~In addition to FMLA and CFRA leave, or if an employee is not eligible for FMLA/CFRA leave, a~~ medical leave of absence may be granted at the District's discretion for non-work-related temporary medical disabilities (other than pregnancy, childbirth, and related medical conditions) for up to four months with a health care provider's written certificate of disability. Employees should request any leave in writing as far in advance as possible. If granted such a medical leave, the District will pay accrued ~~Personal Time Leave~~ PLT/PTO for the period of time equivalent to the employee's accumulated ~~Personal Time Leave~~ PLT/PTO which ~~is currently accrued~~ has already been earned.

A medical leave begins on the first day the doctor certifies that the employee is unable to work, and ends when the doctor certifies that the employee is able to return to work or after a total of four months of leave, whichever occurs first. The Department Manager will supply the employee with a form for the health care providers to complete, showing the date the employee was disabled and the estimated date the employee will be able to return to work. An employee returning from a medical leave must present a health care provider's certificate declaring fitness to return to work.

If returning from a non-work-related medical leave, you will be offered the same position you held at the time your leave began, if it is available. If the former position is not available, a comparable position will be offered. If neither the same nor a comparable position is available, the return to work will depend on job

openings existing at the time of the scheduled return. The District makes no guarantees of reinstatement, and the return will depend on the employee's qualifications for existing openings.

N. Concurrent Medical Leave or Extended Medical Leave and Family/Medical Leave

~~Any leave taken under this provision qualifying as leave under the state and/or federal Family and Medical Leave Acts will be counted as family/medical leave and charged to your entitlement of twelve (12) workweeks of family/medical leave in a 12-month period.~~

O. Concurrent Personal and Family/Medical Leave

~~Any leave taken under this provision that qualifies as leave under the state and/or federal Family and Medical Leave Acts will be counted as family/medical leave and charged to the employee's entitlement of twelve (12) workweeks of family/medical leave in a 12-month period.~~

L.P. Jury Duty and Witness Leave

The District encourages employees to serve on jury duty when called. Non-exempt employees who have completed their probationary periods will receive full pay for regularly scheduled hours while serving up to twenty (20) days of jury duty. Exempt employees will receive full salary. Employees should notify their supervisor of the need for time off for jury duty as soon as a notice or summons from the court is received. The employee may be requested to provide written verification from the court clerk of performance of jury service. If on any day work time remains after any day of jury selection or jury duty, the employee will be expected to return to work for the remainder of his/her work schedule.

Employees may retain any mileage allowance paid by the court for jury services. Other fees for jury services shall be endorsed over to the District.

Employees will be paid their normal wage or salary if required to be a witness or required by a subpoena to appear in court on District business. Employees will not be paid for their time off if summoned to appear in court as a witness or because of a subpoena for any other reason. Employees may use their accrued PLT/PTO for this reason, upon request.

MQ. Military Leave

Military leave shall be provided for active duty, reserves service, training, or any other purpose allowed by in accordance with the law. Employees who wish to serve in the military and take military leave should contact the Administrative Services Manager for information about their rights before and after such leave. Employees are entitled to reinstatement upon completion of military service, provided the employee's return or apply for reinstatement within the time allowed by law.

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NR. Time Off for Voting

If an employee does not have sufficient time outside of working hours to vote in a ~~statewide~~ ~~an official state sanctioned~~ election, the employee may take off enough working time to vote. Such time off shall be taken at the beginning or the end of the regular working shift, whichever allows for more free time, and the time taken off shall be combined with the voting time available outside of working hours to a maximum of two hours combined. Under these circumstances, an employee will be allowed a maximum of two hours of time off during an election day without loss of pay. When possible, an employee requesting time off to vote shall give his or her supervisor at least two (2) days' notice.

OS. Volunteer Firefighters and Peace Officers

No employee shall be disciplined for taking time off to perform emergency duty as a volunteer firefighter, peace officer, or emergency rescue personnel. Employees are also eligible for unpaid leave for required training. If an employee is an official volunteer firefighter, the employee should alert his/her supervisor that the employee may have to take time off for emergency duty. If possible, when taking time off for emergency duty, the employee should alert his/her supervisor before doing so.

PF. ~~Domestic Violence~~ Leave for Qualifying Acts of Violence and Serious Crimes or Felonies

Any employee who is a victim or whose family member is a victim of a qualifying act of violence, may take unpaid leave for up to 12 weeks for the following reasons:

- To obtain or attempt to obtain any relief for the family member. Relief includes, but is not limited to, a temporary restraining order, restraining order, or other injunctive relief to help ensure the health, safety, or welfare of the family member of the victim.
- To seek, obtain, or assist a family member to seek or obtain medical attention for or to recover from injuries caused by a qualifying act of violence.
- To seek, obtain, or assist a family member to seek or obtain services from a domestic violence shelter, program, rape crisis center, or victim services organization or agency as a result of a qualifying act of violence.
- To seek, obtain, or assist a family member to seek or obtain psychological counseling or mental health services related to an experience of a qualifying act of violence.
- To participate in safety planning or take other actions to increase safety from future qualifying acts of violence.
- To relocate or engage in the process of securing a new residence due to the qualifying act of violence, including, but not limited to, securing temporary

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or permanent housing or enrolling children in a new school or childcare.

- To provide care to a family member who is recovering from injuries caused by a qualifying act of violence.
- To seek, obtain, or assist a family member to seek or obtain civil or criminal legal services in relation to the qualifying act of violence.
- To prepare for, participate in, or attend any civil, administrative, or criminal legal proceeding related to the qualifying act of violence.
- To seek, obtain, or provide childcare or care to a care-dependent adult if the childcare or care is necessary to ensure the safety of the child or dependent adult as a result of the qualifying act of violence.

If any employee's family member is a victim who is not deceased as a result of crime, and the employee is not a victim, the employee may only take a leave of 10 days under this policy. If the employee's family member is a victim who is not deceased as a result of a crime, and the employee is not a victim, and the employee takes leave to relocate or engage in the process of securing a new residence due to the qualifying act of violence, including, but not limited to, securing temporary or permanent housing or enrolling children in a new school or childcare, the employee may only take leave for five days.

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In addition, any employee who has been a victim, or whose family member has been a victim, of serious or violent felonies as specified under California law, or felonies relating to theft or embezzlement may take time off work to attend judicial proceedings related to the crime. Covered judicial proceedings include but are not limited to any delinquency proceeding, a post-arrest release decision, plea, sentencing, postconviction release decision, or any proceeding where a right of that person is an issue.

For purposes of this policy, "family member" means a child, parent, grandparent, grandchild, sibling, spouse, domestic partner, or designated person. "Designated person" means any individual related by blood or whose association with the employee is the equivalent of a family relationship. The designated person may be identified by the employee at the time the employee requests the leave. Employees may only designate one person per 12-month period.

For purposes of this policy, "qualifying act of violence" means any of the following, regardless of whether anyone is arrested for, prosecuted for, or convicted of committing any crime:

- Domestic violence;
- Sexual assault;
- Stalking; or
- An act, conduct, or pattern of conduct that includes any of the following:
 - In which an individual causes bodily injury or death to another individual;
 - In which an individual exhibits, draws, brandishes, or uses a firearm, or other dangerous weapon, with respect to another individual; or
 - In which an individual uses, or makes a reasonably perceived or actual threat

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to use, force against another individual to cause physical injury or death.

Whenever possible, employees must provide their supervisor reasonable notice before taking any time off under this policy. If reasonable advance notice is not feasible, EmployerName the District may require proof of the employee's participation in these activities.

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Employees may substitute any accrued vacation, sick, or other leave credits for the leave under this policy. Leave under this policy does not extend the time allowable under the Family and Medical Leave policy above.

No employees will be subject to discrimination or retaliation because of their status as a victim or whose family member is a victim of a qualifying act of violence. Any employee who is a victim, or whose family member is a victim of a qualifying act of violence may request other workplace accommodations such as a transfer, schedule modification, implementation of safety measures, or referral to victim assistance. The District will engage in a good faith interactive process to determine reasonable accommodations, considering any immediate danger, so long as it does not cause undue hardship on business operations.

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Q. Time Off for Crime Victims

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Employees who have been victims of serious or violent felonies, as specified under California law, or felonies relating to theft or embezzlement may take time off work to attend judicial proceedings related to the crime. Employees may also take time off if an immediate family member has been a victim of such crimes and the employee needs to attend judicial proceedings related to the crime. "Immediate family member" is defined as a person to whom the employee is legally married under the laws of any state, domestic partner, child, child of a registered domestic partner, stepchild, or person to whom employee stood in loco parentis when the person was a minor, sibling, stepsibling, half-sibling, parent, stepparent, foster parent, or legal guardian.

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Employees must submit a copy of the court notice given to the victim of each scheduled proceeding before taking time off, unless advance notice to the District of the need for time off is not feasible. When advance notice is not feasible, the employee must provide the District with documentation evidencing the judicial proceeding, within a reasonable time after the absence. The documentation may be from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office or the victim/witness office that is advocating on behalf of the victim.

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Employees may elect to use accrued paid vacation time, paid sick leave time, or other paid time off for the absence. If the employee does not elect to use paid time off, the absence will be unpaid. However, exempt employees will be paid their full salary for any workweek interrupted by the need for time off under this policy.

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R. Time Off for Military Spouses

An employee who works, on average, at least 20 hours per week and has a spouse who is a qualified member of the United States Armed Forces, the National Guard or

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the Reserves, is eligible to take leave for a period of up to 10 days while their spouse is home during a qualified leave period. When the employee is also eligible for family member exigency leave, leave under this policy shall also count toward the employee's leave entitlement under the FMLA/CFRA, where the time off meets the definition of FMLA/CFRA military exigency leave.

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S. Any employee who is a victim of domestic violence, or to assist family members who are victims of specified crimes, may take time off from work to obtain or attempt to obtain any relief, including, but not limited to, a temporary restraining order, restraining order, or other injunctive relief, to help ensure the health, safety, or welfare of the domestic violence victim. California law also allows for employees to apply for state paid sick leave for these purposes.

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In order to take time off to obtain relief from domestic violence, the employee must give the District reasonable advance notice of her or his intention to take time off, unless the advance notice is not feasible.

If an employee is absent due to domestic violence, the District will not take any action against the employee if, within a reasonable time after the absence, the employee provides appropriate certification of the need for domestic violence time off. The certification may be in any of the following forms:

1. A police report indicating that the employee was a victim of domestic violence.
2. A court order protecting or separating the employee from the perpetrator of an act of domestic violence.
3. Other evidence from the court or prosecuting attorney that the employee has appeared in court.
4. Documentation from a medical professional, domestic violence advocate, health care provider, or counselor that the employee was undergoing treatment for physical or mental injuries or abuse resulting in victimization from an act of domestic violence.

To the extent allowed by law, the District will maintain the confidentiality of the employee's request for domestic violence time off.

Non-exempt employees may use vacation, make-up time, or other compensated time off that is otherwise available to the employee for domestic violence time off.

Exempt employees taking domestic violence time off will be paid during their absence, so long as the exempt employee works any portion of the week during which this leave is taken.

Employees who are victims of domestic violence are eligible for unpaid leave. The employee may request leave if involved in a judicial action, such as obtaining

~~restraining orders, or appearing in court to obtain relief to ensure the employee's health, safety, or welfare, or that of the employee's child(ren).~~

~~California law provides protections to employees from discrimination or retaliation for taking time off for the following, regardless of whether anyone is arrested for, prosecuted for, or convicted of committing any crime:~~

- ~~• Jury Duty~~
- ~~• Court Appearances~~
- ~~• Or Victims of crime or abuse
 - ~~◦ Domestic Violence~~
 - ~~◦ Sexual Assault~~
 - ~~◦ Stalking~~
 - ~~◦ An Act, conduct or pattern of conduct that includes:
 - ~~• An individual causes bodily injury or death to another~~
 - ~~• An individual exhibits, draws, brandishes, or uses a firearm other dangerous weapon, with respect to another~~
 - ~~• An individual uses or makes a reasonably perceived or actual threat of use of force against another to cause physical injury or death.~~~~~~

~~The length of unpaid leave an employee may take is limited to the twelve (12) weeks provided for in the federal Family and Medical Leave Act of 1993.~~

U. Organ Donor Leave

Employees will be granted up to thirty (30) days of time off ~~within a 12-month period (measured from the date the employee's leave begins to donate an organ to another person)~~ for organ donation. Employees wishing to take time off for organ donation must provide written certification from a health care provider stating that the employee is an organ donor and that there is a medical necessity for the donation.

Employees will be required to use fifteen (15) days of accrued ~~PLT/PTO, sick leave and vacation~~ during organ donation leave. If the employee does not have fifteen (15) days of accrued ~~sick leave and vacation leave~~ is not sufficient to provide pay for his or her leave, ~~the employee must exhaust their accrued time. the employee must exhaust the accrued paid time off.~~ The District will pay the employee for all remaining organ donor leave, up to a maximum of thirty (30) days.

The District will continue the employee's health insurance benefits while the employee is on paid organ donor leave. ~~Vacation, sick leave~~PLT/PTO, and holiday benefits will continue to accrue while the employee is on paid leave.

V. Bone Marrow Donation Leave

Employees will be granted up to five (5) days of time off to donate bone marrow. Employees wishing to take time off to donate bone marrow must provide written

certification from a health care provider stating that the employee is a bone marrow donor and that there is a medical necessity for the donation.

Employees will be required to use accrued ~~sick leave and vacation~~ PLI/PTO during bone marrow donation leave. If the employee's accrued ~~sick leave and vacation~~ is not sufficient to provide pay for the bone marrow donation leave, the employee must exhaust all accrued leave, the employee must exhaust all accrued paid time off. The employee will be paid for all remaining bone marrow donation leave, up to a maximum of five (5) days.

The District will continue your health insurance benefits while you are on paid bone marrow donation leave. ~~Vacation, sick leave, PLI/PTO~~ and holiday benefits will continue to accrue while the employee is on paid leave.

W. School Activities Leave

Employees are encouraged to participate in the school activities of their child(ren). The absence is subject to all of the following conditions:

1. Parents, guardians, or grandparents having custody of one or more children in kindergarten or grades one to twelve may take time off for a school activity;
2. The time off for school activity participation cannot exceed eight hours in any calendar month, or a total of forty (40) hours each school year;
3. Employees planning to take time off for school visitations must provide as much advance notice as possible to their supervisor, and time off must be approved by their supervisor or Department Manager;
4. If both parents are employed by the District, the first employee to request such leave will receive the time off. The other parent will receive the time off only if the leave is approved by his or her department manager;
5. Such time off shall be without pay unless the employee chooses to use Personal Time Leave and receive compensation; and
6. Employees must provide their supervisor with documentation from the school verifying that the employee participated in a school activity on the day of the absence for that purpose.

Employees may also take unpaid time off up to 40 hours in one calendar year if they are parents (including individuals acting in the capacity of a parent under the law), guardians, stepparents, foster parents or grandparents with custody of a child attending, or of age to attend, a licensed child-care provider or kindergarten through Grade 12. The unpaid leave must be used for the following child-related activities:

1. To find, enroll or reenroll the child in a school or with a licensed child-care provider, or to participate in the activities of the school or licensed child-care provider of the child.
2. To address a child-care provider or school emergency, meaning that the child cannot remain in school or with a child-care provider due to one of the following:
 - a. The school or child-care provider has requested that the child be picked up or has an attendance policy, excluding planned holidays, that prohibits the child from attending or requires the child to be picked up from the school or child-care provider;
 - b. Behavioral or discipline problems;
 - c. Closure or unexpected unavailability of the school or child-care provider, excluding planned holidays; or
 - d. A natural disaster, including, but not limited to, fire, earthquake, or flood.

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X. Suspension

If an employee who is the parent or guardian of a child facing suspension from school is summoned to the school to discuss the matter, the employee should alert his or her supervisor as soon as possible before leaving work. Such time shall be unpaid unless the employee chooses to use Personal Time Leave or Paid Time Off. No discriminatory action will be taken against an employee who takes time off for this purpose.

Y. Returning to Work from a Leave of Absence

While an employee is on a leave of absence, an effort will be made to hold the employee's position open for a maximum of twelve (12) weeks or as required by law. Due to business needs, there will be times when positions cannot be held open. Accordingly, it is not possible to guarantee reinstatement following each leave of absence.

In the event that an employee's former position cannot be held open and is unavailable when the employee is ready to return in a timely manner from an approved leave, an effort will be made to place the employee in a comparable position for which the employee is qualified. If this comparable position is at a lower salary than the previous position, the returning employee will be paid at the lower salary. Employees who do not accept such a position offered by the District will be considered to have voluntarily resigned, effective the date the refusal is made.

Employees taking leave should discuss the right to reinstatement with their supervisors before leave is taken.

Z. Benefits During Unpaid Leave of Absence

An employee on an unpaid leave of absence does not accrue Personal Time Leave benefits. The period that an employee is on unpaid leave of absence is not considered time worked for purposes of determining eligibility for or the amount of any benefit provided by the District, unless required by law or policy. When an employee returns from an unpaid leave of absence, the eligibility and accrual dates for all benefits for which the employee is eligible will be adjusted to reflect the period of such leave. If a paid holiday falls during the period an employee is on an unpaid leave of absence, the employee will not be eligible for holiday pay.

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5.9 Cover sheet – Amending ARD’s Refund Policy for Youth Services

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

The Issue

- Shall the Auburn Area Recreation and Park District (ARD) amend the policy regarding refunds for the Youth Services Department?

Background

ARD has established refund policies and procedures in regards to the Youth Services Department. The current policy allows for refunds with 14 days notice. 14 days is not enough time for ARD to fill spots that become vacant upon a refund, therefore ARD loses that revenue. A 30 day timeline will provide the time necessary to backfill the open spot.

Recommendation for the Board of Directors

The Policy Committee sent a positive recommendation to adopt and approve the proposed changes to the Youth Services Refund policy. The Policy Committee further recommended that this item go to the Consent Calendar.

Fiscal Impact

It is estimated that ARD lost approximately \$2,500 in revenue last year due to our current refund policy.

Attachments

Proposed amendments to the ARD Refund Policies and Procedures

D. ARD Youth Services Refund Policy Regarding Refunds/credits/day changes.

1. ARD Day Camp

a. All requests for refunds, credits or day changes must be made in writing and must go through the Youth Services Manager. Credits are good for one year from the date of issuance.

b. In order to receive full refunds, 30 days' notice, in writing, from the first day of the session, is due on any changes to the contracted schedule.

c. In order to receive full credits 14 days' notice, in writing, from the first day of the session, is due on any changes to the contracted schedule. Failure to give at least 14 days' notice will result in the parent/guardian/client being required to pay for the contracted days(s) even if their child(ren) do(es) not attend. This includes field trips.

d. If proper notice is not given, no refunds or credits will be issued except for illness with a doctor's note citing the specific dates a child may not attend. This includes field trips. ARD does not offer make-up dates for classes or swim lessons missed due to field trips.

e. There are no credits or refunds for other ARD classes, camps or swim lessons missed due to field trips or events, nor does ARD offer a part-time discount to participants of these activities.

f. ARD does not extend credits/refunds/day changes for students who are suspended from the program for any reason.

g. ARD offers credits (not refunds) for days paid in the event of an unexpected day camp closure due to acts of nature or other circumstances beyond our control.

h. ARD may offer credits or refunds if a Federal, State or local emergency is declared. If the totality of refunds exceeds \$25,000, the District Administrator will obtain approval of the Board.

i. Payments on account will be accepted from subsidy groups who contract with ARD to provide care for approved campers. If a family is utilizing subsidized care, including but not limited to PCOE or ELOP, 14 days' notice is due in writing, on any changes to the contracted schedule and a 30- days' notice, in writing, is required if the family leaves the program..

j. The ARD Youth Services Manager may recommend refunds based on hardships or other extenuating circumstances. Before a refund of this nature can be made, the manager must thoroughly investigate the circumstances surrounding the issue(s) to determine if a refund is warranted. The Youth Services Manager will make these refund recommendations to the District Administrator, who will approve or deny all requests.

k. In the event of power outages with poor air quality and/or temperatures above 90 degrees, we will only offer the morning session until 12:30 and close for the afternoon. Credits, not refunds, will be offered at that time.

2. ARD Discovery Club

a. Days must be contracted and paid in advance and may not be changed or moved once payment is received.

b. In order to receive full credits 14 days' notice is due in writing, on any changes to the contracted schedule. Failure to give at least 14 days' notice will result in the parent/guardian/client being required to pay for the contracted days(s) even if their child(ren) do(es) not attend.

c. If proper notice is not given, no refunds or credits will be issued except for illness with a doctor's note citing the specific dates a child may not attend..

d. In order to receive full refunds, 30 days' notice, in writing, from the first day of the session, is due on any changes to the contracted schedule. Refunds must be approved by the Youth Services Manager.

e. ARD may offer credits or refunds if a Federal, State or local emergency is declared. If the totality of refunds exceeds \$25,000, the District Administrator will obtain approval of the Board.

f. Discovery Club does not operate on the school's late starts, early dismissals or school closures due to severe weather, snow days, power outages, or other circumstances beyond the program's control. There are no credits or refunds for those days.

g. Payments on account will be accepted from subsidy groups who contract with ARD to provide care for approved students. If a family is utilizing subsidized care, including but not limited to PCOE or ELOP, 14 days' notice is due in writing, on any changes to the contracted schedule and a 30- days' notice, in writing, is required if the family leaves the program..

h. All credits through CivicRec must be authorized by the Youth Services manager. All refunds must be authorized by the Youth Services Manager, approved by the District administrator, and documents forwarded to accounting.

i. The ARD Youth Services Manager may recommend refunds based on hardships or other extenuating circumstances. Before a refund of this nature can be made, the manager must thoroughly investigate the circumstances surrounding the issues(s) to determine if a refund is warranted. The Youth Services Manager will make these refund recommendations to the District Administrator, who will approve or deny all requests.

j. If a family needs to leave the program, they are required to give a 30- day notice.

3. ARD KinderReady Programs

a. If class is cancelled due to circumstances beyond the program's control, credit (not refunds) will be issued. Otherwise, no credits or refunds are given for absences.

b. In order to receive full refunds, 30 days' notice, in writing, from the first day of the session, is due on any changes to the contracted schedule.

c. In order to receive full credits 14 days' notice, in writing, from the first day of the session, is due on any changes to the contracted schedule. Failure to give at least 14 days' notice will result in the parent/guardian/client being required to pay for the contracted days(s) even if their child(ren) do(es) not attend. This includes field trips.

d. ARD may offer credits or refunds if a Federal, State or local emergency is declared. If the totality of refunds exceeds \$25,000, the District Administrator will obtain approval of the Board.

e. If a family needs to leave the program, they are required to give a 30- day notice.

f. Payments on account will be accepted from subsidy groups who contract with ARD to provide care for approved students. If a family is utilizing subsidized care, including but not limited to PCOE or ELOP, 14 days' notice is due in writing, on any changes to the contracted schedule and a 30- days' notice, in writing, is required if the family leaves the program.

g. The ARD Youth Services Manager may recommend refunds based on hardships or other extenuating circumstances. Before a refund of this nature can be made, the manager must thoroughly investigate the circumstances surrounding the issues(s) to determine if a refund is warranted. The Youth Services Manager will make these refund recommendations to the District Administrator, who will approve or deny all requests.

SECTION: 6.0

BOARD AND VANDALISM REPORTS

INFORMATION:

SEE ATTACHMENTS

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

- Staffing: we will have one opening for a FT Park Worker position. We will be interviewing for that position in the coming weeks.
- Ashford Park sink-hole: we finally got a camera put down and up the culvert pipe (after draining down the pond a bit). We found a pipe that is clear for large sections and full of debris (mainly rocks) in others. There is even a section where the pipe has collapsed approximately 50%. While we are not certain, it does appear that most of the length of the pipe has a rusted-out bottom. We will be getting a video and a report from the camera operator. From there we will send it to Cornerstone, a contractor we have used in the past and who specializes in culverts like this.
- CVCC lower floor flooding – all of the asbestos and lead abatement work is done. The next step will be to come back in and repair the locations that had drywall removed, retile the bathrooms and reattach the fixtures. The final step will be getting all of the file drawers, boxes and other assorted items moved back to their correct locations. We still do not have a quote for all of this work.
- The Rotary Club of Auburn (my club), they had planned to have the Beer and Wine Festival at the Fairgrounds on September 19th (the Club is no longer doing the BBQ event). However, the club was informed that the Fairgrounds was double-booked on September 19th, and they bumped Rotary. Guess where they want to move the event? Yep, Recreation Park. We are working with them on putting the event on Carl Swain Field.
- Speaking of the Rotary Club of Auburn, they have agreed to reimburse ARD for the purchase of 20 fishing rod and reel combos, for use at our Youth Services Fishing Club events and other related uses.
- Speaking of the Rotary Club of Auburn (again), they will be using this year's Rotarians at Work Day event to tackle several issues at Regional Park. Nick Willick has assembled a great team of licensed contractors and very skilled volunteers to help us with some much-needed repairs.
- The old school at Rock Creek Elementary will be used as a POST Training campus. PCSO has taken temporary ownership of the campus, for the next 3 – 5 years. The reason this is news to ARD is because we still have a modular building on the campus. The building is still in good shape, however we will need to figure out what to do with it sometime in the next 5-ish years as the School District wants to eventually surplus the entire campus. The costs to relocate a modular building can be quite a bit, so we will be looking at different options.

Meetings and events attended or scheduled to attend

- 4/7: Rotary
- 4/7: Rotarians at Work Day meeting at Regional Park
- 4/9: CARPD GM Round-table (Zoom)
- 4/13: Placer County Western District 5 Area manager's meeting
- 4/14: Rotary
- 4/15: CAPRI Park Inspections Best Practices webinar
- 4/17: NetSuite training
- 4/21: Rotary
- 4/22: A&D Committee
- 4/22: Finance/501 c3 Committee
- 4/22: Policy Committee
- 4/28: Rotarians at Work Day meeting at Regional Park
- 4/28: Rotary

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

Prepared By: Veona Galbraith
Title: Administrative Services Manager
Date: 4.17.26

April Staff Report

No March Financials this month. We still have March open to continue to pay any March invoices that have not arrived yet. Then, the audit will begin. Hopefully, we will have a "Preliminary" report for March to you in May.

NetSuite went live on April 6, 2026

We are navigating the new system, implementing new account numbers and learning the system is now our primary goal. Training and many zoom meetings each week will continue until May 6th, and then we will primarily be on our own. We are working through some system glitches and getting them handled as they arise. We are trying to do as much as we can while we have the NetSuite Team to help us.

I have scheduled 3 intense trainings (Leader lead) for our new Administrative Services Manager to get him up to speed and some trainings that he can do in his own time to learn how to navigate and customize NetSuite.

Staff managers are scheduled for 1 of the trainings above to become familiar with the Purchase Order process to incorporate later in the year as phase two. They have also been tasked with some online basic training in Oracle's NetSuite MyLearn.

Veona's Appointments to Note for March:

- Personnel Policy review with attorney
- 15 Oracle NetSuite meetings (9ea 1-hour, 6ea 2-hour meetings)
- 15 UKG Payroll meetings (6ea ½ hour, 9ea 1-hour meetings)
- Personnel Meeting with attorney
- Auditor Zoom Meeting
- Solar loss discussion meeting with Insurance Company

Mike Scheele
Landscape Architect/Project Manager
Report to the Board of Directors
April, 2026

RECREATION PARK

- **Gym Roof Failure & Rebuild:** Project completed. Staff has hired a new solar maintenance contractor and is in the process of having them replace the old solar inverters to get the panels working again as soon as possible.
- **North Playground:** Play structure needs to be replaced and is planned as a Lower Grades (2-5 year old) design with swings and shade components. Public voting and turnkey "vendor install" process will be used again starting in May.

- **North Playground Path of Travel:** Concrete walkway ADA path of travel has been re-designed to come off the NE corner of the gym by the splash pad instead of across the lawn. A separate, shorter non-ADA concrete path may be constructed to come off of the main asphalt path for parents with strollers but this is being re-considered and may be removed from scope. Staff is in process of finalizing the drawings for this work and will be obtaining budget pricing from a contractor prior to being officially put out to bid. Project is planned to follow the playground replacement work.
- **Beggs Field Scoreboard Replacement:** Staff has initiated the permit for this work through the City of Auburn and obtained the required structurally engineered post and footing designs. Staff is awaiting sponsor logos from Little League in order to place the order for the scoreboard. Auburn Little League has been working in the background getting a licensed contractor lined up to do the work.
- **Beggs Field Score Tower Staircase Replacement:** Project construction has been pushed out to July 1, 2026 to not interfere with upcoming Little League season. At the pre-construction meeting it was discovered that the existing concrete pad the stairs are sitting on is sloped away from the building and the new stairs will need this to be flat. Pricing has been obtained from the contractor and this required extra work will be incorporated into the project.

MEADOW VISTA & PLACER HILLS PARKS

- **Meadow Vista Park Ballfield:** Sheds have been installed-staff is not sure about the dugout benches at this time.

ASHFORD PARK

- **Spillway Repairs & Asphalt Pave to Garage:** Safety issue of the tripping hazard at the surface has been repaired and staff is working on a new concrete spillway design that will also incorporate a stem wall below to prevent the pond from undermining the pavement (as it currently is doing). New asphalt paving work from spillway to the garage will be pushed out to late spring/summer.
- **Maintenance Garage Improvements:** Before the driveway paving project can be done, the frontage at the maintenance garage needs concrete work improvements. Concrete pad of the garage needs to be modified to eliminate a gap under the rolling door and a concrete swale will be installed to help with drainage. The area sits in a low spot below two hills and receives a large amount of rainfall runoff creating very muddy conditions. This project has been bid and awarded to Alercon Concrete Construction out of Auburn Ca. Preconstruction meeting took place 4/16/26 and the project is planned to start late in the week of 4/20/26 (weather permitting). The concrete will need to be pumped from the front parking lot on Auburn Ravine Road so staff will be closing this small lot off for half a day.
- **Pond Culvert Blowout/Sinkhole:** The pond was temporarily drawn down so that the culvert pipe camera contractor can get better video of the pipe. This work took place on 4/16/26 and the video showed the culvert was in poor shape with the bottom rusted out for long stretches and a collapse/pinch point near the middle. Staff is awaiting the report and video from the contractor and upon receipt will reach back out to underground piping contractors to come up with a scope and budget estimate. With these in place, the work will need to be put out to formal public bid.

OVERLOOK PARK

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Project:** After meeting with the consultant team to review the county plan check comments in detail, it became clear that the least expensive, complicated and time-consuming route to proceed would be for ARD to write a letter to Placer County declaring the project exempt from their Improvement Plan Process. A county Encroachment Permit will still be needed for

the park's driveway connection to Richardson Drive, Building Permits will still be needed for the restroom, shade structures and electrical, and ARD will need to comply with the Placer County Conservation Program (PCCP) requirements and pay mitigation fees for converting wooded area into park amenities. Project bidding will need to be pushed out to Fall/Winter 2026 for a Spring 2027 construction start hopefully finishing in Fall 2027. Project grant funding needs to be expended by June, 2028.

- **Dry Creek Picnic Area Playground Replacement Project:** Project was completed and opened back up to the public the day before Thanksgiving. This is a lower-grades play structure designed for 2–5-year-olds but older kids can of course use it as well.
- **Pickle Ball and Tennis Court Crack Repair/surfacing Project:** Courts were monitored this winter for water damage and a long French drain project partially surrounding the courts has been added to the project list. When installed, it is hoped that this drainage system will remedy the suspected water intrusion under the paved surfaces. This French drain is proposed to be pushed out to 27/28 fiscal year due to workloads. A slip-sheet repair system, also on the project list, is now proposed to be pushed out to 28/29 fiscal year.

CANYON VIEW COMMUNITY CENTER (CVCC)

- **CVCC Basement Flood:** On 3/18 the water heater infill line in the basement burst and began flooding the entire bottom floor as the drain in the water heater room was overwhelmed. A flood response contractor was immediately contacted and has removed floorboards in almost the entire basement and has about 30 fans and moisture removal units installed and running. Two ends of the bike park irrigation mainline, in different locations, also blew out at the same time. CAPRI has been alerted.
- **Bike Park:** District has purchased additional soil for the planned Pump Track Refurbishing Project which is planned to begin the week of 3/16. ATA will be primarily taking lead on this and is hiring the previous bike park earthwork specialist. Two more dirt shipments have become required for the jump and trail sections of the park but the pump track work has been completed.

RAILHEAD PARK

- **New Irrigation Pump & Filter:** New pump was installed/project completed at the end of April 2025. Staff is monitoring the new radio control equipment that was installed to ensure that it is working properly as the previously installed antennas were not communicating properly. Staff will be getting quotes to enclose the new pump station with a chain link fence/gate to protect the new antenna.

WINCHESTER/SUGAR PINE RIDGE PARK

MISCELLANEOUS ITEMS

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

Jesse Williams
Facilities & Grounds Manager
Report to the Board of Directors
March, 2026

Canyon View Community Center, Christian Valley Park, Recreation Park, Regional Park and Placer Hills Park:

- Proactive fan maintenance performed by Steffen's HVAC Services.

Canyon View Community Center:

- Serviced the #00 SUV.

Meadow Vista Park:

- Performed smog check on the #05 truck.

Railhead Park, Recreation Park, Regional Park:

- Applied Cal-CM Plus concentrated minerals, a certified organic plant nutrient and soil amendment, to improve the calcium and sulfur deficiencies in the soil at Beggs Field, Bill Bean Field, Carl Swain Field, James Field, Railhead Field A and B, Regional Field B and Ridge Runners Field. This is essential for cellular strength and turf grass vigor. Cal-CM Plus also has the potential to make up to 96% more water available to the turfgrass while simultaneously improving drainage through particle flocculation which in turn reduces excessive runoff.
- Applied Tribute Total to Beggs infield, James Field, Railhead Field A and B, and Ridge Runners infield. This selective, post-emergent herbicide controls annual and perennial grass weeds, sedges, kyllingas, and broadleaf weeds growing in our bermudagrass fields. (Label and safety data sheet available upon request).

Recreation Park, Railhead Park:

- Applied Yara 21-0-0 fertilizer to James Field and Railhead Field A and B. Yara 21-0-0 is a quick acting form of water-soluble nitrogen that stimulates vegetative growth and produces a deep green color. In addition, the high sulfur content (24%) enhances the decomposition of thatch through stimulation of soil micro-organisms, while simultaneously improving the color and density of the turf.

Recreation Park, Regional Park:

- Applied Replenish 5-4-5 organic and mineral based fertilizer to Beggs Field, Bill Bean Field, Carl Swain Field, Regional Field B and Ridge Runners Field. Replenish 5-4-5 is an all-purpose formulated fertilizer with organic poultry compost that provides long term feeding. Multiple forms of carbon provide a sustainable food source for long term biological activity and the minerals replenish the soil with the nutrients that are taken away during the season. (Soil re-mineralization provides both the soil and the plant with what they need to stay active).

Railhead Park:

- Applied Yara 0-0-50 fertilizer to Field A and B. Yara 0-0-50 strengthens plants by making them less susceptible to disease and adverse conditions and corrects potassium deficiencies.

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

Recreation Park:

- Performed smog check on the #10 truck.
- Serviced the #10 truck.
- Knorr Systems repaired the Becys 7 system.
- Serviced a Redmax CHTZ2460L hedge trimmer.

Regional Park:

- Performed smog check on the #08 truck.
- Serviced the #24 truck.
- Serviced the Smithco Sweep Star V62 Sweeper Vac.
- Continued repairing the Facilities and Grounds shed #1.
- Fuentes Lake and Pond Management serviced the compressor for the pond aeration system.
- Quarterly fire inspections performed by West Coast Fire Inspection.

Other:

In my experience, a Facilities and Grounds Department needs training not just in the traditional technical instruction but also soft skills. As more people have access to facilities and grounds type information, it becomes important that each team member has the confidence in explaining the "why" behind their work. As patrons interact with Facilities and Grounds employees it helps shape the community's perception of the District. Therefore, by strengthening each of the Facilities and Grounds team member's abilities to communicate clearly, explain costs and help taxpayers understand both the reason for repairs and/or maintenance practices, it helps everyone understand the long-term goals of the department and ultimately the District.

This is why we have developed internal courses designed to bridge the gap between technical competence and soft skills expertise. These short, interactive lessons help equip Facilities and Grounds employees to confidently come up with solutions, navigate budgets, and articulate the "why" behind their work when asked.

To wrap up, having professionalism and creating great customer experiences is part of a Facilities and Grounds employee's job. In today's technology accelerated world, repairs can now rival the cost of a vehicle and it's important that the faces that patrons interact with the most, understand lifecycle costs and energy performance in terms everyone can understand. Why? So, when asked about what they are doing they are able to paint an accurate picture.

Mark Brunner

Recreation Services Manager

Report to the Board of Directors

April, 2026

- The Summer Recreation Guide was mailed out to the Auburn community on April 3.
- Summer camps and classes are all open for registration.
- Water Aerobic classes started in April. These spring classes will be held on Mondays and Wednesdays from 2:30-3:30 pm. Patti Waskowiak will be the instructor for these classes. There are currently 22 registrations for the Spring classes.

- Aquatics staff led two Lifeguard certification courses in the month of April. Staff are hoping to recruit 10 lifeguards from the classes.
- Placer High and Colfax High ended their swim seasons at the Sierra Pool on April 22.
- Robalos Swim Team hosted their Back To Swim Night on April 23 at the Canyon View Community Center. The Robalos will host their first practice on April 27.
- Mermaids Synchronized Swim Team will start their season on April 27. They are looking to repeat as VFCAL League Champions once again.
- Roller Skating Night was a big success as 191 tickets were sold for the event. This event could not have been as successful with the support of the Auburn Outlaws Roller Derby Team, A-Town Alliance, and Jamie Ross as our DJ.
- The Floating Egg Hunt drew a large crowd on April 4 to the Sierra Pool. Over 150 families attended the event. Our vendors and volunteers did an excellent job welcoming the families to the pool and helping the young swimmers during their egg hunts.
- Vendor applications for our 2026 Special Event season went live online on April 1. All of the events have received several vendor applications. The Dead Fest is already 65% full for vendor spaces.



Kasey Casl
Youth Services Manager
Report to the Board of Directors
April, 2026

Last Month's Highlight:

- 3/27 was the Roller Skate Night Youth Services fundraiser. It was a great success. Many Discovery Club and Day Camp families camp out to skate, and Youth Services staff came out to visit.

Noteworthy this month:

- Spring Break Day Camp took place 3/27-4/6. Campers enjoyed a nature themed week full of learning about gardening, rain & rainbows, birds, frogs, and fish.
- 4/1 was priority registration and 4/8 the registration for Discovery Summer Day Camp was open to the public. As of 4/23 74.44% of projected revenue goal for all Discovery Summer Camps has already been met.
- 4/9 Site Directors meeting. Staff are busy planning and preparing the curriculum and activities.

Looking ahead:

- June 10th-August 5th Summer Day camp will be held at 3 locations.
 - Recreation Park
 - Regional Park
 - Skyridge Elementary





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

- Placer County Sheriff's Office hosted Day with the Deputy at the Regional Park on April 25
- Overlook Park hosted the Annual American River 50 Mile Endurance Run on April 4
- Guest speaker for the Auburn Host Lions Club on April 15
- Reaching out to all of our partners that participated in the Parks & Big Trucks event in 2025
- Cars & Coffee in the Park starts on May 16
- Reviewed and approved Fee Waivers

MARCH VANDALISM REPORT

| | <u>LABOR COSTS</u> | <u>MATERIAL COSTS</u> | |
|-----------|--|-----------------------|---|
| 3/27/2026 | Regional Park, New Door Knob Closer Kick Plate Reg | \$58.24 | \$1,622.68 |
| 3/27/2026 | Recreation Park, Fence Repair at Recreation Park | \$25.94 | \$640.00 |
| 3/31/2026 | Regional Park, 6 Door Indicators for Porto | \$103.76 | \$272.04 |
| 3/31/2026 | Credit for Pait Return Entered Twice | \$51.88 | \$23.90 |
| 3/31/2026 | Amp Theatre Box Lid Supplies | \$51.88 | \$13.22 |
| 3/31/2026 | Flash Drivers for APD to View Video | \$58.24 | \$187.67 |
| | Total Labor for Feb | \$349.94 | Total Material for Feb \$2,759.51 |
| | Total Labor for Fiscal Year 2025-26 | \$5,658.18 | Total Material for Fiscal Year 2025-26 \$23,218.44 |
| | Total Labor for Fiscal Year 2024-25 | \$3,524.82 | Total Material for Fiscal Year 2024-25 \$38,468.63 |

8.1 Cover sheet – Termination of the MOU between ARD and the Auburn Pickleball Club

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) terminate its Memorandum of Understanding (MOU) with the Auburn Pickleball Club (APC)? The Friends of the Auburn Area Recreation and Parks, Inc. 501c3 (Friends) Advisory Committee requested that this item be considered.

Background

ARD and APC entered into a Memorandum of Understanding (MOU) in August, 2023. A copy of that MOU is attached. The operative provision in the MOU is:

2) The Auburn Pickleball Club finances will operate through the Friends of the Auburn Area Recreation and Park District" 501(c)(3)" organization. The Auburn Pickleball Club agrees that it will adhere to all "Friends" policies and procedures.

Over the past year+, there have been issues with receiving timely and/or complete financial reporting from the APC. These delays and/or incomplete financial reports have caused operational issues for ARD staff.

Ideally, the APC would have complete financial information to ARD by the 8th of each month.

The ARD policies on MOU is as follows:

XIV. Policy on Memorandums of Understanding/Agreement and Public/Private Joint Ventures/Outside Entities Building on ARD Property (hereafter referred to as "Agreements")

All Agreements must be approved by the District Administrator and/or the Board of Directors.

The Board of Directors will be notified of all Agreements.

Agreements with an estimated annual value of less than \$25,000 may be approved by the District Administrator.

Agreements with an estimated annual value of \$25,000 or more will be approved by the Board of Directors.

Agreements without a maximum 90-day termination clause will be approved by the Board of Directors.

The District Administrator may forward any Agreement to the Board of Directors for approval.

Recommendation for the Board of Directors

As the ARD-APC MOU financial provisions with Friends of ARD have not worked as intended, the Friends of the Auburn Area Recreation and Parks, Inc. 501c3 (Friends) Advisory Committee recommends that ARD shall take the following actions:

- 1) Send a 90-day MOU termination notice to APC, and
- 2) During this 90-day period, negotiate a new MOU spelling out in detail how the ARD-APC financial relationship will work in the future.

The Auburn Pickleball Club concurs with this action as a way forward to resolve and improve the financial relationship between APC and ARD.

Fiscal Impact

ARD has spent extra staff time trying to get complete financial information on time. The amount of extra time is unknown.

Attachments

MOU with the Auburn Pickleball Club

Memorandum of Understanding between the Auburn Pickleball Club and the Auburn Area Recreation and Park District for Operations and Administration of the Auburn Pickleball Club

Whereas, the Auburn Area Recreation and Park District (ARD) is a Special District created in 1948 to provide recreation and park services for the greater Auburn and Meadow Vista areas, and

Whereas the mission of ARD is to provide an excellent system of parks, recreation facilities, programs and services that enrich the lives, health and happiness of our citizens, and

Whereas, ARD is desirous of working with the community to form a pickleball club, and

Whereas, the Auburn Pickleball Club's (APC) mission is to provide organized recreational and competitive pickleball play by facilitating lessons, recreational and competitive play, and social events with the purpose of creating revenue to assist ARD in pickleball facilities use, upkeep and expansion., and

Whereas, ARD and the Auburn Pickleball Club agree that a mutual partnership to fundraise and administer a pickleball club is in the best interest of the community.

Now therefore, ARD and Auburn Pickleball Club hereby agree as follows:

- 1) The Auburn Pickleball Club acknowledges and understands that ARD pickleball courts, tennis courts and gymnasiums are public facilities and are used for a variety of classes, leagues, tournaments and general drop-in play. Auburn Pickleball Club use of these facilities will be scheduled with ARD in advance.
- 2) The Auburn Pickleball Club finances will operate through the "Friends of the Auburn Area Recreation and Park District" 501(c)(3)" organization. The Auburn Pickleball Club agrees that it will adhere to all "Friends" policies and procedures.
- 3) The Auburn Pickleball Club will have its own set of bylaws that provide instruction on how the Auburn Pickleball Club will operate.
- 4) All improvements to ARD facilities, other than routine maintenance, must be approved by ARD. Prior to beginning any project or phase of a project, funding must be in place. Routine maintenance shall be defined as clean up and repairs that do not alter the layout or features of an ARD facility.
- 5) The Auburn Pickleball Club agrees and understands that improvements may require permissions and permits from ARD and/or other governmental agencies. Proper time should be allotted to receive these permissions and permits.
- 6) Auburn Pickleball Club volunteers must follow ARD volunteer guidelines and rules.
- 7) ARD agrees that the Auburn Pickleball Club is not responsible for the conduct of members of the general public using the facilities during non-Auburn Pickleball Club usage.
- 8) ARD reserves the right to close facilities for any purposes deemed necessary.

Specifically, the Auburn Area Recreation and Park District (ARD) will be responsible for the following:

- a. Providing accurate information on calendars and facility availability
- b. Providing accounting and financial services for the Auburn Pickleball Club through the “Friends of the Auburn Area Recreation and Park District”501(c)(3)”. These accounting services do not include building, tracking or promoting membership in the Auburn Pickleball Club.

Specifically, the Auburn Pickleball Club will be responsible for the following:

- a. Providing financial and/or in-kind assistance for organized recreational and competitive pickleball play by facilitating lessons, recreational and competitive play, and social events with the purpose of creating revenue to assist ARD in pickleball facilities use, upkeep and expansion.
- b. Building, tracking or promoting membership in the Auburn Pickleball Club.
- c. Creation, monitoring and maintenance of an Auburn Pickleball Club website.

The term of this Memorandum of Understanding shall be one year, from the date of signing, with an automatic renewal at the end of each year unless terminated or amended. This MOU may be terminated by either party by giving the other party 90 days written notice. Notice must be delivered by certified U.S. mail to:

Auburn Area Recreation and Park District
 c/o District Administrator
 471 Maidu Dr. Suite 200
 Auburn, CA 95603

Auburn Pickleball Club

Dated: _____

Kahl Muscott, ARD District Administrator

Dated: _____

Name, APC Chairperson

8.2 Cover sheet –ARD Beggs Field Score Booth Tower Staircase Replacement Project-Additional Funding

ARD Acquisition & Development Meeting April 22 and Board of Directors Meeting April 30, 2026

The Issue

Shall the Auburn Recreation District Board of Directors approve additional funding for the Beggs Field Score Booth Tower Staircase Replacement Project?

Background

On February 26, 2026, the ARD Board of Directors approved a contract with Pridex Construction Group Inc. for the Beggs Field Score Booth Tower Staircase Replacement Project. The contract with Pridex was for \$49,984.00. The Board approved a 5% District controlled contingency of \$2,499.20 for a total of \$52,483.20.

At the pre-construction meeting, it was discovered that the existing concrete slab the wood stairs are sitting on was sloping downhill away from the building and the incoming staircase system requires a flat surface. Pridex was asked for a cost to remove and replace this slab plus provide a credit for reducing the thickness and width of an adjacent concrete slab that was part of the contract. A cost of \$18,000.00 was received for the added work and a credit of \$3,984.00 was given for the subtracted work making the total added cost \$15,016.00.

\$15,016.00 added to the contract of \$49,984.00 totals \$65,000.00. This less the contract plus contingency (\$65,000.00-\$52,483.20) leaves the project \$12,516.80 short.

Recommendation for the Board of Directors

The Acquisition & Development Committee sent a positive recommendation to the Board of Directors to authorize an additional \$15,000 in contingency for the Beggs Field Score Booth Tower Staircase Replacement Project.

Fiscal Impact

The fiscal impact is as follows:

| | |
|--|---------------------------|
| Original contract: | \$49,984.00 |
| Original contingency: | \$2,499.20 |
| <u>Proposed additional contingency:</u> | <u>\$15,000.00</u> |
| TOTAL | \$67,483.20 |

The costs for this project are being paid out of Future Cap Reserves.

Attachments

None

8.3 Cover Sheet - Final Budget and Resolution # 2026-07 for Fiscal Year 2025-2026

Auburn Area Recreation and Park District Standing Finance Committee meeting April 2026; Board of Directors' meeting April 2026.

The Issue

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2026-07 to pass the Final FY 2026-2027 budget?

Background

The ARD Board of Directors approved a Preliminary Budget for FY 26/27 at the March 26th, 2026, Board of Directors meeting. Staff have made slight adjustments based on Feb-Mar 2026 actuals over the past several weeks and also firmed up the projects to finalize budget requests and basic departmental needs for the next fiscal year: 2026-2027.

The attached budget summary sheet outlines the results of these updates. Relevant changes (those over \$10,000) from the Preliminary to the Final budget are reflected below.

Administration:

- Adjustments to the payroll budget to compensate for overlap/training/approved pay for the new Administrative Services Manager and PTO payout of the outgoing Administrative Services Manager. Also, overtime is needed for implementing the new accounting program. (\$36,000)
- Reduction in Legal Fees \$13,000

Aquatics:

No significant changes

Customer Service:

No significant changes

Recreation Services:

- Revenue increase for Adult Softball \$16,000

Youth Services:

No significant changes

Facilities and Grounds:

- Grants adjusted by \$35,000 as well as budgeted expenses for Marriott Meadows, simply because we didn't request/or spend what was anticipated for last fiscal year. (no net difference)
- Maintenance increased by \$15,000 for small changes to various expenses.
- Fixed Assets increased to do the update for the Solar Project that is costing \$27,700. (Funding provided by the Equipment Reserve, no net difference)
- Capital Improvements increased by an additional \$15,000 for the platform below the Beggs Staircase.

Overall, in 2026-2027, the District has growing expenses. COLAs have and continue to help compensate employees for inflation. COLAs are budgeted at 3.25%. This year our contribution to the CalPERS Unfunded Liability will be \$36,000, as we continue to chip away at the deficit. We are looking to this future year with some conservative growth. The Revenue over Expenses on the Final Budget is a net \$10,939 after the reserves have been funded.

For the 2026-2027 Budget, staff has proposed that the District transfer the following to the Reserved Funds:

- \$50,000 to Future Capital Construction Reserve
- \$5,000 to the ADA Reserve, per policy
- \$130,000 to the Equipment Reserve
- \$60,000 to the CEPPT Trust and CalPERS UAL, per policy

CA PRC 5788.1 states the following:

a) On or before July 1 of each year, the board of directors shall publish a notice stating all of the following:

- (1) That it has adopted a preliminary budget that is available for inspection at a time and place within the district specified in the notice.
 - (2) The date, time, and place when the board of directors will meet to adopt the final budget and that any person may appear and be heard regarding any item in the budget or regarding the addition of other items.
- (b) The board of directors shall publish the notice at least two weeks before the hearing in at least one newspaper of general circulation in the district pursuant to [Section 6061 of the Government Code](#).

The requirements of this section of the CA Public Resource Code have been met.

Recommendation

The Finance Committee forwards the Final Budget for 2026-2027 to the Board of Directors with a positive recommendation for formal adoption of Resolution # 2026-07.

Attachments

Summary 2026-2027 Final budget
Departmental Budgets
Resolution # 2026-07

**Resolution No. 2026-07
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California**

ADOPTION OF FINAL BUDGET, GENERAL FUND

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

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

REVENUES

| | | |
|---|----------------------|--|
| Park & Recreation Services Revenue | | |
| Program Revenue | 1,721,630.00 | |
| Facility Rentals | 258,580.00 | |
| Total Park & Rec. Services Revenue | 1,980,210.00 | |
| Government Revenues | | |
| Taxes, Governmental Revenue | 4,769,124.00 | |
| Total Governmental Revenue | 4,769,124.00 | |
| Other Revenue | | |
| Interest Revenue | 179,730.00 | |
| Misc. Revenue | 86,821.00 | |
| Total Other Revenue | 266,551.00 | |
| Donations | | |
| Donations, Grant, In kind | 23,193.00 | |
| Total Donation Revenue | 23,193.00 | |
| TOTAL OPERATING REVENUES | 7,039,078.00 | |
| Project and Equipment Revenue | | |
| Grant Proceeds | 2,177,230.00 | |
| Contributions/In kind Services Revenue | 17,500.00 | |
| Transfer in from Equipment Reserves | 425,176.00 | |
| Transfer in from ADA Reserves | - | |
| Transfer in from Reserves | 623,000.00 | |
| Total Project and Equipment Revenue | 3,242,906.00 | |
| Park Dedication Revenue | | |
| City Park Dedication Revenue | 160,000.00 | |
| County Park Dedication Revenue | 695,000.00 | |
| Total Park Dedication Revenue | 855,000.00 | |
| TOTAL PROJECT AND EQUIPMENT REVENUES | 4,097,906.00 | |
| TOTAL REVENUES | 11,136,984.00 | |

EXPENDITURES

| | |
|--|----------------------|
| Program, Administrative and General Expenditures | |
| Program Expenditures | 363,839.00 |
| Operations & Supplies | 727,100.00 |
| Utilities Expense | 291,672.00 |
| Professional Expenses | 130,317.00 |
| Building & Grounds expense | 617,002.00 |
| Property Tax Admin. Fees | 93,095.00 |
| Election Cost | 44,491.00 |
| Wages & Benefits | 4,406,563.00 |
| Equipment and Land Lease | 164,836.00 |
| Fixed Assets | 7,724.00 |
| Equipment Reserve Expenditures | 407,676.00 |
| | <hr/> |
| Total Operating Expenditures | 7,254,315.00 |
| Capital Improvement Projects | |
| General Fund Capital Improvement Projects | - |
| ADA reserve projects | - |
| Future Cap Projects | 623,000.00 |
| In-Kind & Grant Contribution Projects | 2,194,730.00 |
| | <hr/> |
| Total Project Expenditures | 2,817,730.00 |
| Park Dedication Capital Improvement Projects | |
| City Park Dedication Project Expenditures | 150,000.00 |
| County Park Dedication Project Expenditures | 695,000.00 |
| | <hr/> |
| Total Park Ded. Project Expenditures | 845,000.00 |
| | <hr/> |
| TOTAL EXPENDITURES | 10,917,045.00 |
| | <hr/> |
| TOTAL REVENUE SURPLUS (DEFICIT) | 219,939.00 |
| | <hr/> |
| TO EQUIPMENT RESERVE | 130,000.00 |
| TO ADA RESERVE | 5,000.00 |
| TO CONTINGENCY (acct 2453) | - |
| TO CALPERS 115 Trust | 24,000.00 |
| TO FUTURE CAP CONSTRUCTION RESV. | 50,000.00 |
| | <hr/> |
| OPERATING BUDGET BALANCE | 10,939.00 |

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted on this 30th day of April, 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

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

2026-2027 Final Budget

| | Program revenue | Facility revenue | Misc. revenue | Grants | Interest revenue | Project revenue | | Tax revenue | Transfer In from | | Atwood Ill taxes | RDA passthru | Transfer in from Equip Reserves | TOTAL | % of Total |
|----------------|------------------|------------------|---------------|------------------|------------------|-----------------|-------------------|------------------|------------------|---------------|------------------|----------------|---------------------------------|-------------|------------|
| | | | | | | City Mitigation | County Mitigation | | Future Cap & ADA | Eq Res. GASB | | | | | |
| Administration | | | 73,267 | | 169,170 | | | 4,437,966 | | 623,000 | 31,852 | 299,306 | | 4,979,709 | 45% |
| F&G | | 246,428 | 12,066 | 2,185,230 | 10,560 | | 695,000 | | | | | | 309,576 | 4,273,712 | 36% |
| Cust Service | 19,177 | | | | | | | | | | | | | 19,177 | 0% |
| Recreation | 527,821 | | 1,488 | 29,741 | | | | | | | | | 7,500 | 559,050 | 5% |
| Youth Services | 997,153 | | | 2,952 | | | | | | | | | | 1,000,105 | 9% |
| Aquatics | 177,479 | 12,152 | | | | | | | | | | | 108,100 | 297,731 | 3% |
| TOTAL | 1,721,630 | 258,580 | 86,921 | 2,217,923 | 179,730 | 160,000 | 695,000 | 4,437,966 | 623,000 | 31,852 | 299,306 | 425,176 | 11,136,984 | 100% | |

| | Program expense | Operations & supplies | Utilities expense | Prof. expense | Building & grounds | Property Tax admin/ Election cost | Wages | Benefits & expenses | Fixed assets | Capital Improve. | Capital Improve. genl fund | Debt service | Reserves | TOTAL | Eq Res. GASB |
|----------------|-----------------|-----------------------|-------------------|----------------|--------------------|-----------------------------------|------------------|---------------------|----------------|------------------|----------------------------|----------------|----------------|-------------------|--------------|
| | | | | | | | | | | | | | | | |
| F&G | 219,305 | 270,458 | 9,107 | 519,250 | 646,687 | 299,800 | 1,348,153 | 70,182 | | 3,645,230 | | 2,527 | 5,000 | 6,965,517 | 63% |
| Cust. Service | 42,050 | | 13,033 | | | | 172,145 | | | | | | | 297,410 | 3% |
| Recreation | 327,018 | 64,557 | 13,906 | 2,278 | 226,040 | 25,000 | 85,671 | | | | | | | 744,470 | 7% |
| Youth Services | 28,784 | 33,256 | 4,933 | 221 | 612,140 | | 156,134 | | | | | | | 841,441 | 8% |
| Aquatics | 8,037 | 30,611 | 16,281 | | 89,501 | | 171,060 | | 108,100 | | | | | 442,929 | 4% |
| TOTAL | 363,839 | 727,100 | 291,672 | 130,317 | 617,002 | 137,586 | 3,064,254 | 1,342,309 | 432,900 | 3,645,230 | - | 164,836 | 159,000 | 11,076,045 | 100% |

Transfer to Future Capital Construction Reserve 50,000

Net Revenue 4.1% + 3% **10,939** 0.10%

Administration

2026-2027

FY 25-26 Actual

Revenues

| Miscellaneous Revenues | Actual to Date + remaining Months Budget | Mid Year 25-26 Budget Revision | Preliminary 2026-27 | Final 2026-27 |
|---------------------------------|--|-----------------------------------|------------------------|------------------|
| Sales of an Asset | - | - | 0 | 0 |
| Misc. Income -w/c div and other | 4,363 | 4,363 | 0 | 0 |
| ATT cell lease | 27,000 | - | 36,450 | 36,450 |
| Verizon cell lease | 40,745 | 47,746 | 36,817 | 36,817 |
| TOTAL | 72,108 | 52,109 | 73,267 | 73,267 |

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

Interest Income

| | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| Interest Revenue other | 556 | 417 | 472 | 500 |
| Interest Revenue - County | 93,981 | 96,533 | 82,772 | 85,971 |
| Interest Revenue - CLASS | 31,560 | 20,000 | 27,189 | 27,189 |
| Interest - Pension Trust | 65,637 | 72,863 | 55,510 | 55,510 |
| TOTAL | 191,734 | 189,813 | 165,943 | 169,170 |

Taxes & Gov't Revenues

| | | | | |
|---------------------------------|------------------|------------------|------------------|------------------|
| Current Sec Prop Tax General | 3,924,018 | 3,904,540 | 4,058,639 | 4,058,639 |
| Homeowner's Prop. Tax Reduction | 19,755 | 20,505 | 20,457 | 20,457 |
| Current Unsec Prop Tax General | 89,496 | 88,170 | 90,904 | 92,181 |
| Suppl. Prop Tax Current | 107,003 | 121,044 | 110,630 | 110,630 |
| Unitary & Op Non-unitary Tax | 145,527 | 141,811 | 150,504 | 150,504 |
| Prior Unsec Prop Tax | 2,084 | 1,414 | 1,778 | 2,147 |
| Timber Tax Guarantee | - | 1 | - | 0 |
| Prior Supplemental Tax Rev | 201 | 129 | 96 | 207 |
| Prior Secured Prop Taxes | (7) | 236 | (7) | -7 |
| Railroad Unitary Prop Taxes | 3,103 | 2,889 | 3,209 | 3,209 |
| Pipeline | - | 92 | - | 0 |
| RDA Pass - Throughs | 289,355 | 294,434 | 299,306 | 299,306 |
| TOTAL | 4,580,535 | 4,575,265 | 4,735,516 | 4,737,272 |

Other Financing Sources

| | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Transfers In - General Fund | 365,953 | 1,391,766 | 1,155,476 | 1,155,476 |
| Transfers In - Atwood Fund | - | - | - | 0 |
| Transfers In - Atwood Equipment | 3,000 | 3,000 | 3,000 | 3,000 |
| Transfers in - City Trust | - | - | - | 0 |
| Transfers In - Equipment Reserv | 220,000 | 220,000 | 110,000 | 110,000 |
| Transfers In - Future Capital Cons | 350,000 | 350,000 | 50,000 | 50,000 |
| Transfers In - CEPPT Trust | - | 24,000 | 24,000 | 24,000 |
| Transfers In - ADA Reserv | 5,000 | 5,000 | 5,000 | 5,000 |
| Transfers In - Contingency | 269,665 | - | - | 0 |
| Transfers In - Youth Assistance F | - | - | - | 0 |
| Total Other Financing Source | 1,213,618 | 1,993,766 | 1,347,476 | 1,323,476 |

Total Revenues

| | | | |
|-----------|-----------|-----------|-----------|
| 4,844,378 | 4,817,187 | 4,974,726 | 4,979,709 |
|-----------|-----------|-----------|-----------|

| Administration Expenditures | FY 25-26 Actual Actual to Date + remaining | Mid Year 25-26 Budget Revision | Preliminary 2026-27 | Final 2026-27 |
|------------------------------------|--|--------------------------------|---------------------|----------------|
| Operations & Supplies | Months Budget | Budget Revision | | |
| Discounts Taken | (75) | (403) | (251) | -75 |
| Finance Charges | - | - | - | 0 |
| CalCard Incentive | (2,738) | (2,607) | (2,410) | -2,738 |
| Penalties | 2,026 | 2,026 | 2,026 | 2,026 |
| Donations Expense | 820 | 820 | 861 | 861 |
| Telephone (CVCC) - Admin | 5,751 | 5,810 | 6,106 | 6,039 |
| Postage - Admin | 1,031 | 712 | 426 | 1,083 |
| Bank Service Charges | - | (12) | - | 0 |
| CEPPT Charges | 1,415 | 1,357 | 1,486 | 1,486 |
| Office Supplies | 5,135 | 5,753 | 4,885 | 5,392 |
| Duplication Costs- Admin | 137 | 137 | 144 | 144 |
| Office Equip. Rental- Admin | 3,362 | 3,998 | 3,544 | 3,530 |
| Office Equip Maint - Admin | 494 | 644 | 705 | 519 |
| Dining Expense | 1,192 | 1,051 | 1,497 | 1,252 |
| Gas/Mileage Expense | 1,104 | 1,010 | 1,136 | 1,214 |
| General Admin Exp | 2,298 | 2,500 | 2,420 | 2,413 |
| Liability Insurance | 235,655 | 227,164 | 295,866 | 295,866 |
| Board Expense | 855 | 1,270 | 965 | 898 |
| Miscellaneous Expense | - | - | 5 | 0 |
| Dues & Subscriptions | 13,860 | 14,473 | 15,052 | 15,162 |
| Staff Appreciation | 50 | 199 | 51 | 53 |
| Staff Development | - | 364 | 382 | 0 |
| Uniform Exp - Admin | - | - | - | 0 |
| Small Office Equipment | 310 | 1,185 | 1,570 | 2,200 |
| Safety Supplies - Administration | - | - | - | 0 |
| TOTAL | 272,682 | 267,451 | 336,466 | 337,321 |

| | | | | |
|------------|--------|--------|--------|--------|
| Legal Fees | 20,121 | 31,700 | 35,231 | 22,133 |
|------------|--------|--------|--------|--------|

| Expenditures | FY 25-26 Actual Actual to Date + remaining | Mid Year 25-26 Budget Revision | Preliminary 2026-27 | Final 2026-27 |
|------------------------------|--|--------------------------------|---------------------|---------------|
| Professional Services | Months Budget | Budget Revision | | |
| Professional Services | 49,237 | 55,008 | 78,953 | 77,550 |
| Accounting/Auditor Fees | 19,500 | 19,500 | 16,500 | 16,500 |
| Environmental Services | - | - | - | 0 |
| TOTAL | 68,737 | 74,508 | 95,453 | 94,050 |

| Property Tax/Election Expense | FY 25-26 Actual Actual to Date + remaining | Mid Year 25-26 Budget Revision | Preliminary 2026-27 | Final 2026-27 |
|--------------------------------------|--|--------------------------------|---------------------|----------------|
| CalPERS SS Fee | 200 | 284 | 210 | 210 |
| Property Tax Administration | 76,190 | 73,042 | 84,571 | 84,571 |
| Election Expense | - | - | 44,491 | 44,491 |
| LAFCO Fees | 7,358 | 7,360 | 8,315 | 8,315 |
| TOTAL | 83,748 | 80,686 | 137,587 | 137,586 |

| Administration Expenditures | FY 25-26 Actual Actual to Date + remaining | Mid Year 25-26 Budget Revision | Preliminary 2026-27 | Final 2026-27 |
|------------------------------------|--|--------------------------------|---------------------|---------------|
| Salaries/Wages Expenses | Months Budget | Budget Revision | | |
| Less: Atwood Admin offset | (1,533) | (1,533) | (1,659) | -1,659 |
| Atwood - Admin Wages & Roll ups | 1,533 | - | 1,659 | 1,659 |

| | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|
| Wages - Admin - Full Time | 200,340 | 183,040 | 205,324 | 241,780 |
| Wages - Admin - Part Time | 105,372 | 95,851 | 104,197 | 112,637 |
| Wages- Admin - Board Pay | 29,750 | 29,250 | 30,000 | 30,000 |
| Wages - District Administrator | 164,671 | 157,834 | 170,711 | 162,122 |
| TOTAL | 500,133 | 464,442 | 510,232 | 546,539 |

Benefits & Payroll Costs

| | | | | |
|----------------------------|----------------|----------------|----------------|----------------|
| ER -Taxes - Admin (7.65%) | 36,616 | 35,600 | 39,616 | 42,632 |
| Employment Expense - Admin | 564 | 165 | 223 | 183 |
| Fingerprinting | - | 37 | 89 | 87 |
| Benefits Expense - Admin | 78,510 | 84,789 | 84,208 | 90,394 |
| Employer Retirement Exp | 49,878 | 48,267 | 46,490 | 50,683 |
| CalPERS Prefunding | 160,914 | 160,914 | 193,639 | 173,639 |
| Worker's Compensation | 5,590 | 6,045 | 8,478 | 6,678 |
| TOTAL | 332,072 | 335,817 | 372,743 | 364,296 |

Fixed Assets- Equipment

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

Transfers Out

| | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|
| Transfers out - General Fund | 575,000 | 599,000 | 168,000 | 168,000 |
| Transfers out - CEPPT Trust | 269,665 | - | - | 0 |
| Transfers out - Atwood Fund | 3,000 | 3,000 | 3,000 | 3,000 |
| Transfers out - Atwood Equipment | - | - | - | 0 |
| Transfers out - City Trust | - | 190,000 | 150,000 | 150,000 |
| Transfers out - COVID Reserv | - | - | - | 0 |
| Transfers out - ADA Reserv | 20,000 | 20,000 | - | 0 |
| Transfers out - Equipment Reserv | 80,000 | 381,015 | 397,476 | 397,476 |
| Transfers out - Contingency Reserv | 70,000 | - | - | 0 |
| Transfers out - Future Cap Const | 195,953 | 800,751 | 608,000 | 608,000 |
| | 1,213,618 | 1,993,766 | 1,326,476 | 1,326,476 |

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

| | | | | |
|---------------------------|------------------|------------------|------------------|------------------|
| Total Expenditures | 1,442,144 | 1,419,255 | 1,650,021 | 1,664,235 |
|---------------------------|------------------|------------------|------------------|------------------|

| | | | | |
|---------------------------|------------------|------------------|------------------|------------------|
| Total Revenues | 4,844,378 | 4,817,187 | 4,974,726 | 4,979,709 |
| Total Expenditures | 1,442,144 | 1,419,255 | 1,650,021 | 1,664,235 |
| Net Gain (Loss) | 3,402,234 | 3,397,932 | 3,324,705 | 3,315,474 |

Customer Service

Revenues

Revenue

| | 2025-2026 Actual to date + remaining months | 25-26 Mid Year | 26-27 Prelim | 26-27 Final |
|---------------------------|---|-------------------|-----------------|----------------|
| Out of Dist Fees | 17,217 | 15,401 | 16,891 | 17,734 |
| Out of Dist Fees - Bureau | 1,401 | 916 | 1,236 | 1,443 |
| Return Check Fees | 0 | 0 | 0 | 0 |
| Total | 18,618 | 16,317 | 18,127 | 19,177 |

Total Revenues

| | | | |
|--------|--------|--------|--------|
| 18,618 | 16,317 | 18,127 | 19,177 |
|--------|--------|--------|--------|

Customer Service

Expenditures

Operations

| | date + remaining months Budget | 25-26 Mid Year | 26-27 Prelim | 26-27 Final |
|-----------------------------------|---|-------------------|-----------------|----------------|
| Cash short/over | -150 | -150 | -152 | -152 |
| Merchant fees | 19,781 | 17,574 | 17,932 | 20,770 |
| Telephone expense | 6,459 | 6,591 | 6,758 | 6,653 |
| Gift certificates Given Out | 224 | 654 | 226 | 226 |
| Postage | 1,000 | 500 | 1,050 | 1,050 |
| Office Supplies | 4,468 | 3,186 | 4,413 | 4,691 |
| Duplication costs | 0 | 21 | 22 | 0 |
| Office Equipment rental | 3,431 | 2,730 | 3,081 | 3,431 |
| Office equipment Maintenance | 1,286 | 1,508 | 1,421 | 1,350 |
| Dining Expense - Customer Service | 175 | 331 | 207 | 184 |
| Gas/Mileage Expense | 435 | 480 | 539 | 479 |
| Public Relations/Marketing | 3,176 | 2,889 | 3,115 | 3,255 |
| Dues and Subscriptions | 52 | 54 | 55 | 55 |
| Staff Appreciation | 0 | 0 | 0 | 0 |
| Staff Development | 0 | 0 | 0 | 0 |
| Theft Expense | 0 | 0 | 0 | 0 |
| Uniform Expense | 0 | 0 | 0 | 0 |
| Small Office equipment | 0 | 0 | 0 | 0 |
| Bad Debt Expense - Customer Serv | 55 | 55 | 58 | 58 |
| Total Operations | 40,392 | 36,423 | 38,725 | 42,050 |

Prof Services

| | | | |
|--------|--------|--------|--------|
| 15,062 | 18,341 | 14,389 | 13,033 |
| 15,062 | 18,341 | 14,389 | 13,033 |

Actual to
date

26-27 26-27

| | Actual to remaining months | 25-26 Mid Year | Prelim | Final |
|--------------|----------------------------------|-------------------|----------------|----------------|
| Wages (F/T) | 166,726 | 157,944 | 163,131 | 172,145 |
| Wages (P/T) | 0 | 0 | 0 | 0 |
| Total | 166,726 | 157,944 | 163,131 | 172,145 |

| | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|
| ER -Taxes - Admin (7.65%)(10.85%) | 11,227 | 11,568 | 12,875 | 12,912 |
| Employment Expense | 0 | 122 | 0 | 0 |
| Fingerprinting Expense | 0 | 122 | 0 | 0 |
| Benefits Expense | 33,921 | 34,401 | 32,963 | 34,163 |
| Employer Retirement Exp. (16.622%) | 19,414 | 19,412 | 19,138 | 21,785 |
| Worker's Compensation (.68% x 148%) | 1,086 | 1,139 | 1,062 | 1,323 |
| Total | 65,648 | 66,764 | 66,038 | 70,182 |

Total Salaries & Benefits 232,374 224,708 229,169 242,327

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

Total Expenditures 287,828 279,472 282,283 297,410

| | | | | |
|---|-----------------|-----------------|-----------------|-----------------|
| Total Revenues | 18,618 | 16,317 | 18,127 | 19,177 |
| Total Expenditures | 287,828 | 279,472 | 282,283 | 297,410 |
| Contingency Reserve (2% of exper | 0 | 0 | 0 | 0 |
| Net Gain (Loss) | -269,210 | -263,155 | -264,156 | -278,233 |

Recreation

Revenues

| | 2025-2026 Actual to Date + Last Months Budget | Mid-year 2025-26 Budget Revision | Prelim 26-27 | Final 26-27 |
|-------------------------------------|---|-------------------------------------|-----------------|----------------|
| Program Revenue | | | | |
| Adult Softball | 50,894 | 35,374 | 34,797 | 50,894 |
| Adult Basketball | 23,315 | 13,331 | 19,416 | 23,166 |
| Adult Volleyball | 9,709 | 8,083 | 9,344 | 9,344 |
| Pickle Ball | 688 | 328 | 563 | 688 |
| Adult Classes | 45,846 | 41,883 | 42,288 | 45,846 |
| Adult Classes - Bureau | 3,269 | 5,053 | 3,171 | 3,269 |
| Bocce Ball | 5,084 | 4,116 | 4,116 | 5,084 |
| Youth Basketball | 160,344 | 139,855 | 160,383 | 152,583 |
| Youth Classes | 53,795 | 53,960 | 56,851 | 53,795 |
| Youth Classes - Bureau | 1,080 | 1,110 | 1,080 | 1,080 |
| Youth Volleyball (New) | 8,701 | 8,702 | 8,701 | 8,701 |
| Youth Camps | 67,545 | 67,442 | 67,442 | 67,545 |
| Youth Camps - Bureau | 34,800 | 36,009 | 36,009 | 34,800 |
| Tennis Revenue | 0 | 0 | 0 | 0 |
| Special Events | 7,450 | 0 | 1,352 | 12,302 |
| Party in the Park | 9,714 | 12,700 | 12,233 | 12,233 |
| Santa's Chest | 3,000 | 2,650 | 3,000 | 3,000 |
| Food Truck Fiesta | 0 | 0 | 0 | 0 |
| Obstacle | 23,622 | 23,305 | 23,622 | 23,622 |
| Dead Festival | 0 | 0 | 0 | 0 |
| Auburn Harvest Festival | 14,511 | 10,681 | 14,511 | 14,511 |
| Egg Hunt | 1,476 | 2,676 | 1,476 | 1,476 |
| Parks N Big Trucks Event | 3,000 | 3,100 | 3,000 | 3,000 |
| Movie in the Park | 950 | 925 | 882 | 882 |
| Total Program Revenues | 528,793 | 471,283 | 504,237 | 527,821 |
| Misc. Revenue | | | | |
| Activity Guide-Advertising Rev. | 575 | 0 | 0 | 288 |
| Miscellaneous Rev | 2,400 | 0 | 0 | 1,200 |
| TOTAL MISC REVENUE | 2,975 | 0 | 0 | 1,488 |
| Grants & Donations | | | | |
| Youth Assistance Fund - In Dist | 11,916 | 7,723 | 11,301 | 11,916 |
| Community Assistance Fund Rev | 325 | 0 | 325 | 325 |
| Donations - Recreation | 1,953 | 1,953 | 17,500 | 17,500 |
| TOTAL GRANTS & DONATIONS | 14,194 | 9,676 | 29,126 | 29,741 |
| Total Revenues | 545,962 | 480,959 | 533,363 | 559,050 |

Recreation 2026-2027 Budget

Expenditures

| Program Expenditures | Actual to Date + Last Months Budget | Mid-year 2025-26 Budget Revision | Prelim 26-27 | Prelim 26-27 |
|--------------------------------|--|-------------------------------------|-----------------|-----------------|
| Instructors - Adult Classes | 30,006 | 30,180 | 32,245 | 32,887 |
| Inst - A Classes - Bureau | 2,245 | 3,174 | 2,245 | 2,245 |
| Instructors - Youth Classes | 38,821 | 43,090 | 41,212 | 38,821 |
| Inst - Y Classes - Bureau | 351 | 890 | 656 | 351 |
| Officials - Adult Softball | 14,281 | 14,122 | 14,995 | 14,995 |
| Officials - Adult Basketball | 13,066 | 14,618 | 13,719 | 13,719 |
| Officials - Adult Volleyball | 0 | 0 | 0 | 0 |
| Officials - Youth Basketball | 34,449 | 34,449 | 36,171 | 36,171 |
| Officials - Youth Volleyball | 182 | 182 | 191 | 191 |
| Instructors- Youth Camp | 48,194 | 49,126 | 48,090 | 48,194 |
| Inst - Y Camp - Bureau | 19,189 | 20,052 | 20,053 | 19,189 |
| Adult Softball Expense | 2,547 | 2,771 | 952 | 2,674 |
| Adult Basketball Expense | 842 | 474 | 884 | 884 |
| Adult Volleyball Expense | 329 | 329 | 345 | 345 |
| Pickle Ball/Tennis | 894 | 1,088 | 939 | 939 |
| Youth Basketball Expense | 65,427 | 71,380 | 71,249 | 71,249 |
| Youth Class Expense | 0 | 0 | 0 | 0 |
| Youth Volleyball Expense (New) | 2,754 | 2,753 | 2,892 | 2,892 |
| Special Events | 1,310 | 2,738 | 1,352 | 1,376 |
| Party in the Park | 11,536 | 13,777 | 12,133 | 12,133 |
| Santa's Chest | 1,987 | 0 | 497 | 497 |
| Food Truck Fiesta | 0 | 0 | 0 | 0 |
| Obstacle | 12,145 | 12,648 | 12,773 | 12,773 |
| Dead Festival | 0 | 0 | 0 | 0 |
| Auburn Community Festival Exp | 10,313 | 8,120 | 10,848 | 10,848 |
| Egg Hunt | 637 | 1,648 | 1,365 | 1,365 |
| Movies in the Park | 1,407 | 1,458 | 882 | 882 |
| Parks N Trucks | 993 | 1,185 | 1,398 | 1,398 |
| TOTAL PROGRAM EXP. | 313,905 | 330,252 | 328,086 | 327,018 |

Operating Expenditures

| | | | | |
|--------------------------|--------|--------|--------|--------|
| Telephone | 67 | 67 | 0 | 0 |
| Activity Guide | 36,753 | 34,013 | 38,591 | 38,591 |
| Youth Assistance Expense | 6,765 | 9,193 | 7,442 | 7,442 |
| Office Supplies | 1,073 | 757 | 1,127 | 1,127 |
| Gas/Mileage | 476 | 608 | 524 | 524 |

| | | | | |
|----------------------|-------|-------|--------|--------|
| | 0 | 0 | 755 | 1,014 |
| Dues & Subscriptions | 1,636 | 1,049 | 122 | 1,767 |
| Staff Appreciation | 11 | 0 | 2,437 | 122 |
| Company Celebrations | 2,321 | 2,037 | 0 | 2,437 |
| Bad Debts Expense | 0 | 0 | 0 | 0 |
| Staff Development | 779 | 669 | 1,610 | 1,316 |
| Small Rec Equipment | 1,369 | 3,057 | 10,280 | 10,150 |
| Uniform Expense | 0 | 0 | 0 | 0 |
| Safety Supplies | 66 | 35 | 69 | 69 |

TOTAL OPERATING EXP 51,316 51,485 62,957 64,557

| | Actual to Date + Last Months Budget | Mid-year 2025-26 Budget Revision | Prelim 26-27 | Final 26-27 |
|------------------------------------|--|-------------------------------------|-----------------|----------------|
| Professional Services | | | | |
| Professional Services | 12,876 | 13,443 | 15,177 | 13,906 |
| Total Professional Services | 12,876 | 13,443 | 15,177 | 13,906 |

Salaries/Wages Expenditures

| | | | | |
|--------------------------|---------|---------|---------|---------|
| Wages - Full Time | 203,252 | 195,739 | 202,795 | 210,366 |
| Wages - Part Time | 889 | 4,514 | 1,415 | 962 |
| Wages - Adult Softball | 7,174 | 6,932 | 7,178 | 7,767 |
| Wages - Uniform | 0 | 0 | 0 | 0 |
| Wages - Adult Basketball | 5,790 | 4,523 | 5,726 | 6,268 |
| Wages - Adult Volleyball | 0 | 0 | 0 | 0 |
| Wages - Special Events | 626 | 1,040 | 678 | 678 |

Totals 217,731 212,748 217,792 226,040

| | Actual to Date + Last Months Budget | Mid-year 2025-26 Budget Revision | Prelim 26-27 | Final 26-27 |
|--|--|-------------------------------------|-----------------|----------------|
| Benefits & Payroll Expenditures | | | | |
| ER -Taxes - (13.65%) | 15,435 | 16,506 | 18,524 | 18,659 |
| Employment Expense | 0 | 20 | 21 | 0 |
| Fingerprinting Expense | 145 | 243 | 152 | 152 |
| Benefits Expense | 39,971 | 41,660 | 42,155 | 42,155 |
| Calpers Exp. | 19,439 | 19,274 | 19,261 | 19,990 |
| Worker's Comp | 5,208 | 5,480 | 5,078 | 4,714 |
| Totals | 80,198 | 83,183 | 85,191 | 85,671 |

Maintenance Expense

| | | | | |
|-------------------------|---|---|---|-------|
| District Vehicles Maint | 0 | 0 | 0 | 2,278 |
| | 0 | 0 | 0 | 2,278 |

Equipment & Fixed Assets

| | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Fixed Assets - Recreation | 0 | 0 | 25,000 | 25,000 |
| Totals | 0 | 0 | 25,000 | 25,000 |
| Total Expenditures | 676,026 | 691,111 | 734,203 | 744,470 |
| Total Revenues | 545,962 | 480,959 | 533,363 | 559,050 |
| Total Expenditures | 676,026 | 691,111 | 734,203 | 744,470 |
| Contingency (1% of expenses) | 0 | 0 | 0 | 0 |
| Net Gain (Loss) | (130,064) | (210,152) | (200,840) | (185,420) |

Aquatics

Revenues

| | Actual to | Mid Year | Prelim | Final |
|------------------------------------|---------------------------------|----------------|----------------|----------------|
| | Date + Last Months Budget | 2025-2026 | 26-27 | 26-27 |
| Park & Services Revenue | | | | |
| Aquatic Activities Sierra Pool | 19,038 | 18,547 | 18,918 | 19,419 |
| Aquatic Activities Placer Hills | 0 | 0 | 0 | 0 |
| Master Swim | 8,357 | 8,080 | 8,080 | 8,357 |
| Public Swim | 32,667 | 32,666 | 37,567 | 37,567 |
| Public Swim - Placer Hills Pool | 6,752 | 6,752 | 7,765 | 7,765 |
| Swim Lessons | 39,232 | 39,232 | 42,331 | 42,331 |
| Swim Lessons - Placer Hills Pool | 12,212 | 12,212 | 13,177 | 13,177 |
| Swim Team | 31,508 | 30,588 | 30,588 | 31,508 |
| Synchro Team | 17,355 | 16,170 | 16,300 | 17,355 |
| Misc Income | 0 | 0 | 0 | 0 |
| Totals | 167,121 | 164,247 | 174,726 | 177,479 |
| Rents & Concessions | | | | |
| Sierra/Splash Pool Rental | 10,061 | 10,061 | 10,262 | 10,262 |
| Placer Hills Pool rental | 1,800 | 1,800 | 1,890 | 1,890 |
| Totals | 11,861 | 11,861 | 12,152 | 12,152 |
| Donation Rev - Aquatics | 2,392 | 2,392 | 0 | 0 |
| Total Revenues | 181,374 | 178,500 | 186,878 | 189,631 |

Aquatics Expenditures

| | Mid Year | Prelim | Final |
|----------------------------------|--------------|--------------|--------------|
| | 2025-2026 | 26-27 | 26-27 |
| Program Expenditures | | | |
| Instructors - Aquatics | 0 | 0 | 0 |
| Adult Aquatic Activities Exp. | 1,371 | 1,298 | 1,319 |
| Public Swim Expenses | 2,769 | 2,764 | 2,907 |
| Public Swim Expenses PH | 147 | 147 | 154 |
| Swim Lessons Expenses | 0 | 0 | 0 |
| Swim Team Expenses | 1,723 | 715 | 1,809 |
| Synchro Team Expenses | 1,644 | 1,915 | 1,726 |
| Totals | 7,654 | 6,839 | 7,915 |
| Operations & Supplies | | | |
| Telephone - Placer Hills Pool | 1,669 | 1,434 | 2,112 |
| Office Supplies | 0 | 0 | 0 |
| Gas Milleage - Aquatics | 41 | 27 | 45 |

| | | | | |
|------------------------------|---------------|---------------|---------------|---------------|
| Professional Services | 0 | 0 | 0 | 0 |
| Staff Appreciation- Aquatics | 25 | -169 | 136 | 136 |
| Staff Development- Aquatics | 767 | 750 | 805 | 805 |
| Uniform Exp | 155 | 107 | 163 | 163 |
| Small Equipment | 7,108 | 6,065 | 13,983 | 20,483 |
| Small Equipment - PH Pool | 0 | 0 | 4,352 | 4,352 |
| Safety Supplies - Aquatics | 2,394 | 2,881 | 2,514 | 2,514 |
| Totals | 12,159 | 11,095 | 24,110 | 30,611 |

Utilities

| | | | | |
|-------------------------------------|----------------|----------------|----------------|----------------|
| Gas/Electric - Sierra Pool | 28,346 | 55,102 | 29,763 | 29,763 |
| Gas/Electric - Placer Hills | 827 | 3,276 | 868 | 868 |
| Reimbursement - Gas/Electric | -19,448 | -19,448 | -19,448 | -19,448 |
| Water - Sierra Pool | 6,659 | 7,855 | 7,059 | 7,059 |
| Water - Placer Hills | 460 | 421 | 488 | 488 |
| Reimbursement - Water | -2,449 | -2,449 | -2,449 | -2,449 |
| Totals | 14,395 | 44,757 | 16,281 | 16,281 |

Maintenance

| | | | | |
|------------------------------------|---------------|---------------|---------------|---------------|
| Maintenance - Sierra Pool | 58,182 | 74,752 | 64,251 | 64,251 |
| Reimbursement - Maintenance | -7,993 | -7,993 | -7,993 | -7,993 |
| Maintenance - Placer Hills pool | 31,469 | 31,019 | 33,242 | 33,242 |
| Totals | 81,658 | 97,778 | 89,500 | 89,501 |

Aquatics

Payroll Expenses

| | | Mid Year | Prelim | Final |
|--------------------------------|----------------|----------------|----------------|----------------|
| | 2025-2026 | 26-27 | 26-27 | 26-27 |
| Wages - Aquatics Coordinator | 17,963 | 19,347 | 15,936 | 15,983 |
| Wages - Adult aquatics | 7,506 | 10,729 | 10,967 | 8,122 |
| Wages - Public Swim | 74,797 | 75,825 | 79,330 | 78,537 |
| Wages - Public Swim - PH Pool | 5,937 | 5,937 | 6,234 | 6,234 |
| Wages - Swim Lessons | 15,778 | 15,957 | 16,567 | 16,567 |
| Wages - Swim Lessons - PH Pool | 4,114 | 4,114 | 4,320 | 4,320 |
| Wages - Master Swim | 10,052 | 9,100 | 10,261 | 10,555 |
| Wages - Uniform allowance | 0 | 0 | 0 | 0 |
| Wages - Coaches (Swim Team) | 13,724 | 13,754 | 14,442 | 14,410 |
| Wages - Coaches (Synchro) | 15,556 | 15,539 | 16,317 | 16,334 |
| Totals | 165,427 | 170,302 | 174,374 | 171,060 |

Benefits & Payroll Costs

| | | | | |
|-------------------------------|---------------|---------------|---------------|---------------|
| ER -Taxes (.0995/.0765) | 14,893 | 15,420 | 15,220 | 14,905 |
| Employment Exp - Aquatics | 21 | 21 | 22 | 22 |
| Fingerprinting Exp - Aquatics | 96 | 151 | 192 | 101 |
| Retirement Expense | 2,677 | 3,292 | 755 | 755 |
| Worker's Comp | 4,468 | 4,591 | 4,025 | 3,556 |
| Totals | 22,155 | 23,475 | 20,214 | 19,339 |

Equipment & Fixed Assets

Fixed Assets - Aquatics

| | | | |
|---------------|----------------|----------------|----------------|
| 35,433 | 123,000 | 108,100 | 108,100 |
| 35,433 | 123,000 | 108,100 | 108,100 |

Totals**Capital Improvement Projects**

| | | | |
|----------|----------|----------|----------|
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |

Total Expenditures**338,881 466,151 440,494 442,928****Total Revenues****181,374 178,500 186,878 189,631****Total Expenditures****338,881 466,151 440,494 442,928****Net Gain (Loss)****-157,507 -287,651 -253,616 -253,297**

**Facilities & Grounds
26-27 Budget**

2025-2026

| Revenues | Actual to Date + remaining month's Budget | Mid Year Budget Revision | Preliminary 26/27 | Final 26/27 |
|-------------------------------------|--|---|------------------------------|------------------------|
| Rents and Concessions | | | | |
| <i>Fee Waivers- Public</i> | (6,398) | (4,725) | (6,550) | (6,718) |
| <i>Fee Waivers-CVCC Public</i> | (2,393) | (1,652) | (2,632) | (2,513) |
| Blue Bird Room - CVCC | 2,400 | 2,193 | 2,516 | 2,520 |
| Stella Irving - Rec | 2,915 | 2,463 | 2,586 | 3,061 |
| Lakeside - Reg | 20,469 | 17,406 | 20,484 | 21,492 |
| <i>Sierra Room Rental- CVCC</i> | 23,121 | 14,325 | 21,844 | 24,277 |
| <i>Sunset Room Rental- CVCC</i> | 963 | 1,608 | 1,526 | 1,011 |
| <i>Canyon View Room Rental-CVCC</i> | 4,324 | 7,496 | 5,960 | 4,540 |
| <i>Foothills Room Rental- CVCC</i> | 8,085 | 8,615 | 9,815 | 8,489 |
| <i>Oak Room Rental-CVCC</i> | 0 | 0 | 0 | 0 |
| American River Room | 382 | 382 | 401 | 401 |
| Conference Room Rentals | 2,170 | 1,504 | 2,279 | 2,279 |
| Board Room Rental - CVCC | 1,050 | 0 | 840 | 1,103 |
| Conference Modular - Overlook | 7,326 | 7,989 | 7,688 | 7,692 |
| Gazebo - Rec | 350 | 234 | 368 | 368 |
| Gym - Rec | 1,040 | 1,039 | 1,092 | 1,092 |
| Gym - Reg | 15,443 | 15,648 | 17,080 | 16,215 |
| Tutor Totter Lease Agreement | 7,930 | 7,228 | 1,329 | 1,329 |
| Kitchen - Rec | 523 | 522 | 549 | 549 |
| Kitchen - Reg | 0 | 0 | 0 | 0 |
| Kitchen-CVCC | 741 | 552 | 803 | 778 |
| Picnic Area - Rec | 10,749 | 10,100 | 10,850 | 11,286 |
| Picnic Area - Reg | 1,760 | 1,951 | 1,881 | 1,848 |
| Picnic Area - Ashford | 1,096 | 1,223 | 1,050 | 1,151 |
| Picnic Area - Meadow Vista | 4,893 | 5,022 | 5,139 | 5,138 |
| Field - Recreation | 8,334 | 6,879 | 7,724 | 8,751 |
| Field A "Bill Beane"- Reg | 5,554 | 3,224 | 3,932 | 5,832 |
| Field - Softball MV | 5,935 | 6,031 | 6,740 | 6,232 |
| Field - Christian Valley | 2,443 | 2,686 | 2,209 | 2,565 |
| Bike Park Rentals | 0 | 0 | 0 | 0 |
| Field Soccer/Baseball-Winchester | 4,057 | 4,519 | 4,380 | 4,260 |
| Field "Beggs" - Rec | 8,504 | 6,661 | 7,982 | 8,929 |
| Field B - Reg | 9,701 | 7,834 | 8,798 | 10,186 |
| Field "James" - Rec | 21,178 | 20,687 | 22,298 | 22,237 |
| Field "Chana" - Reg | 7,202 | 8,226 | 7,676 | 7,562 |
| Bocce Ball Field Rental | 264 | 264 | 277 | 277 |
| Field Soccer - Reg | 3,706 | 4,806 | 3,891 | 3,891 |
| Field Soccer A- MV | 4,289 | 2,549 | 4,503 | 4,503 |
| Field Soccer A- Railhead | 10,748 | 11,174 | 10,638 | 11,285 |
| Field Placer Hills | 567 | 903 | 595 | 595 |
| Field Soccer B- MV | 215 | 0 | 226 | 226 |

| | | | | |
|--------------------------------------|---------|---------|---------|---------|
| Field Soccer B- Railhead | 10,902 | 11,981 | 11,568 | 11,447 |
| Field "Pee Wee Soccer" Rental - MV | 0 | 1,257 | 0 | 0 |
| Misc Rents & Concessions | 1,070 | 1,074 | 1,122 | 1,124 |
| Misc Rents & Concessions - Bureau | 5,921 | 6,221 | 6,430 | 6,217 |
| Custodial Fees | 16,032 | 14,945 | 16,187 | 16,834 |
| Custodial Fees- Bureau | 4,363 | 5,036 | 5,125 | 4,581 |
| Set up and Take Down Fees | 260 | (77) | 273 | 273 |
| Set up and Take Down Fees-Bureau | 1,174 | 1,537 | 1,497 | 1,233 |
| TOTAL RENTS & CONCESSIONS | 241,358 | 229,540 | 240,969 | 246,428 |

Miscellaneous Revenues

| | | | | |
|---------------------------|--------|--------|--------|--------|
| MV comm ctr rental | 1,441 | 132 | 252 | 252 |
| Sales of an Asset | 0 | 500 | 0 | 0 |
| Alcohol permit | 3,744 | 4,449 | 3,880 | 3,931 |
| Alcohol permit - Bureau | 873 | 847 | 1,023 | 917 |
| MV alcohol fee | 100 | 0 | 0 | 0 |
| MV cust fee | 150 | 0 | 0 | 0 |
| Misc Income - F & G | 21,944 | 7,516 | 6,966 | 6,966 |
| Total Misc Revenue | 28,252 | 13,444 | 12,121 | 12,066 |

| | Actual to Date + remaining month's Budget | Mid Year Budget Revision | Preliminary 26/27 | Final 26/27 |
|-------------------------------------|---|--------------------------------|----------------------|----------------|
| Grants & Donations | | | | |
| Donations F&G | 13,383 | 36,389 | 6,000 | 6,000 |
| Grant Proceeds | 128,016 | 164,000 | 2,142,246 | 2,177,230 |
| Pump trac donations | 5,333 | 3,400 | 2,000 | 2,000 |
| TOTAL GRANTS & DONATIONS | 146,732 | 203,789 | 2,150,246 | 2,185,230 |

| | | | | |
|-------------------------------|--------|-------|-------|--------|
| Interest Revenue - City Trust | 11,733 | 8,164 | 9,969 | 10,560 |
| TOTAL Interest Income | 11,733 | 8,164 | 9,969 | 10,560 |

Project Revenue - Government

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

Taxes & Government Revenue

| | | | | |
|--|--------|--------|--------|--------|
| Atwood III Tax Revenue | 30,627 | 31,067 | 32,030 | 31,852 |
| Total Taxes & Gov't Revenue | 30,627 | 31,067 | 32,030 | 31,852 |

TOTAL REVENUES 763,392 789,469 3,300,335 3,341,136

**Facilities & Grounds
26-27 Budget
Expenses**

Actual to Date Mid Year Preliminary

| Operations & Supplies | + remaining month's Budget | Budget Revision | | 26/27 |
|---|---------------------------------------|----------------------------|---------|--------------|
| Telephone - F & G | 13,108 | 11,617 | 12,702 | 13,763 |
| Office Supplies - F & G | 1,764 | 1,880 | 1,852 | 1,852 |
| Duplication Cost - F & G | 167 | 0 | 175 | 175 |
| Dining Expense | 128 | 250 | 134 | 134 |
| Gas/Mileage Expense - Fac & Gr.. (10% incr) | 51,860 | 58,442 | 54,453 | 51,331 |
| Membership & Dues - F & G | 710 | 666 | 567 | 745 |
| Staff Appreciation - F & G | 240 | 196 | 474 | 499 |
| Staff Development - F & G | 7,020 | 9,095 | 7,000 | 7,361 |
| Uniform Exp | 1,711 | 1,601 | 1,865 | 1,779 |
| Small Tools and Equipment | 45,129 | 48,772 | 34,000 | 40,083 |
| Equipment paid for by General Fund | 0 | 0 | 18,976 | 18,976 |
| Field Marking Expense | 4,391 | 8,197 | 4,567 | 4,567 |
| Safety Supplies - F & G | 5,052 | 8,780 | 5,059 | 5,254 |
| Restroom Supplies - Rec Park | 3,878 | 3,955 | 4,033 | 4,033 |
| Restroom Supplies - Reg. Park | 2,576 | 2,478 | 2,679 | 2,679 |
| Restroom Supplies - Ashford | 935 | 900 | 934 | 972 |
| Restroom Supplies - M.V. Park | 1,090 | 1,076 | 1,038 | 1,134 |
| Restroom Supplies - Railhead Park | 1,155 | 1,118 | 1,153 | 1,201 |
| Restroom Supplies - Overlook Park | 1,133 | 1,131 | 1,130 | 1,178 |
| Restroom Supplies - Placer Hills Park | 935 | 895 | 934 | 972 |
| Restroom Supplies - Rec. Comm Ctr | 3,479 | 4,488 | 3,618 | 3,618 |
| Restroom Supplies - Reg. Comm. Ctr | 2,675 | 2,724 | 2,575 | 2,782 |
| Restroom Supplies - CVCC | 3,181 | 2,915 | 3,083 | 3,308 |
| Sanitation- Regional Park- Port. Toilet | 3,620 | 3,660 | 3,765 | 3,765 |
| Sanitation - Reg ADA Pickleball Toilets | 3,555 | 3,320 | 6,427 | 6,427 |
| Sanitation - Bike Park Port. Toilet | 3,355 | 3,120 | 3,489 | 3,489 |
| Rec Park - Debris Box | 18,899 | 19,188 | 18,855 | 19,655 |
| Sanitation- Regional Park - Debris | 8,476 | 8,341 | 8,815 | 8,815 |
| Sanitation- MV Park- Debris | 5,632 | 5,645 | 5,896 | 5,857 |
| Sanitation- CVCC - Debris | 2,786 | 2,791 | 2,897 | 2,897 |
| TOTAL OPERATIONS & SUPPLIES | 198,640 | 217,231 | 213,145 | 219,305 |

**Facilities & Grounds
26-27 Budget**

Expenses

| | Actual to Date + remaining month's Budget | Mid Year Budget Revision | Preliminary 26/27 | Final 26/27 |
|--------------------------------------|--|---|------------------------------|------------------------|
| Lights- Rec Pk Beggs Field (LL) | 5,416 | 5,721 | 5,687 | 5,687 |
| Lighting Reimbursements - Beggs Fld. | (1,652) | (1,573) | (1,735) | (1,735) |
| Lights- Rec Park James Field (LL) | 12,861 | 12,581 | 13,504 | 13,504 |
| Lighting Reimbursements - James Fld. | (7,032) | (7,244) | (7,329) | (7,384) |
| Lights- Recreation Field (LL) | 1,514 | 1,650 | 1,416 | 1,590 |
| Lighting Reimbursements - Rec Fld. | (1,613) | (1,573) | (1,694) | (1,694) |
| Gas/Electric - Rec Comm Ctr | 33,950 | 37,794 | 35,648 | 35,648 |
| Gas/Electric - Reg Comm Ctr | 14,418 | 14,453 | 15,139 | 15,139 |

| | | | | |
|--------------------------------------|---------|---------|---------|---------|
| Gas/Elec. - Chr Vly Comm Ctr | 1,485 | 1,535 | 1,570 | 1,559 |
| Electric Reimbursements - Chr Vly CC | (1,594) | (1,548) | (1,684) | (1,674) |
| Gas/Electric - CVCC | 26,065 | 32,847 | 27,368 | 27,368 |
| Gas/Electric - Recreation Park | 22,392 | 22,314 | 23,512 | 23,512 |
| Lighting Reimb - Rec Park | 0 | 0 | 0 | 0 |
| Gas/Electric - Reg Park | 14,804 | 11,351 | 15,358 | 15,544 |
| Lighting Reimbursements - Reg Park | (8,042) | (7,354) | (7,094) | (8,444) |
| Gas/Electric - Ashford Park | 4,824 | 4,514 | 5,064 | 5,065 |
| Gas/Elec. - MV Park | 7,000 | 7,532 | 7,350 | 7,350 |
| Electric - Railhead | 4,662 | 5,436 | 4,680 | 4,895 |
| Lighting Reimbursements - Railhead | (1,630) | (2,405) | (1,497) | (1,712) |
| Gas/Electric - Overlook Park | 116 | 216 | 122 | 122 |
| Gas/Electric- Winchester Park | 1,960 | 1,962 | 2,058 | 2,058 |
| Water - Rec Comm Ctr | 8,028 | 8,199 | 8,320 | 8,510 |
| Water - Reg Comm Ctr | 2,379 | 2,899 | 2,719 | 2,522 |
| Water - Chr Vly Comm Ctr | (92) | 576 | 59 | (98) |
| Water - CVCC | 4,814 | 6,249 | 5,103 | 5,103 |
| Water - Recreation Park | 5,824 | 5,389 | 5,842 | 6,173 |
| Water - Regional Park | 9,753 | 10,281 | 10,338 | 10,338 |
| Water - Ashford Park | 4,892 | 5,203 | 5,186 | 5,186 |
| Water - MV Park | 16,863 | 13,956 | 17,284 | 17,875 |
| Water - Chr Vly Park | 4,421 | 4,589 | 4,628 | 4,686 |
| Water - Railhead Park | 5,309 | 5,795 | 5,628 | 5,628 |
| Water - CVCC (Park) | 3,777 | 3,519 | 3,578 | 4,004 |
| Water - Overlook | 10,376 | 12,265 | 11,486 | 10,999 |
| Water - Placer Hills Park | 5,751 | 6,446 | 6,017 | 6,096 |
| Water - Atwood | 2,792 | 3,763 | 3,001 | 2,960 |
| Water - Chana Field | 8,405 | 14,817 | 13,429 | 8,909 |
| Sanitation - Rec Park (Sewer) | 9,807 | 9,807 | 10,297 | 10,297 |
| Sanitation - Regional Park - (Sewer) | 10,153 | 10,153 | 10,661 | 10,661 |
| Sanitation - Ashford Park (Sewer) | 1,880 | 1,880 | 1,974 | 1,974 |
| Sanitation - Railhead (Sewer) | 183 | 183 | 192 | 192 |
| Sanitation - Overlook (Sewer) | 773 | 773 | 812 | 812 |
| Sanitation - CVCC (Sewer) | 10,698 | 10,698 | 11,233 | 11,233 |
| TOTAL UTILITIES | 256,690 | 275,649 | 275,230 | 270,458 |

**Facilities & Grounds
26-27 Budget**

Expenses

| | Actual to Date + remaining month's Budget | Mid Year Budget Revision | Preliminary 26/27 | Final 26/27 |
|------------------------------------|---|--------------------------------|----------------------|----------------|
| Professional Services | 2,567 | 3,468 | 2,695 | 2,695 |
| Professional Services - Bureau | 0 | 0 | 0 | 0 |
| Professional Services - Atwood III | 5,787 | 7,972 | 8,387 | 6,076 |
| Atwood - County Admin Coll Fee | 310 | 317 | 335 | 335 |
| Total Professional Services | 8,664 | 11,757 | 11,417 | 9,107 |

Building & Grounds Maintenance

| | | | | |
|---|---------|--------|--------|--------|
| District Vehicles Maint - F & G | 31,709 | 41,334 | 30,257 | 27,221 |
| Equipment Rental - F & G | 135 | 1,135 | 2,442 | 2,442 |
| Irrigation supplies | 2,917 | 3,779 | 3,063 | 3,063 |
| Maint - Recreation Field | 1,872 | 2,731 | 1,946 | 1,966 |
| Maint - CV Baseball Field | 25 | 0 | 26 | 26 |
| Maint - James Field | 13,498 | 12,800 | 8,782 | 11,173 |
| Maint - Beggs Field | 4,382 | 4,523 | 4,601 | 4,601 |
| Maint & Repairs - Equipment | 106,236 | 85,144 | 90,489 | 99,548 |
| Maint - M.V. Soccer Field | 0 | 14 | 0 | 0 |
| Maint- Winchester Field | 0 | 0 | 0 | 0 |
| Maint - M.V. Tennis/Pickleball Courts | 14 | 119 | 15 | 15 |
| Maint - Recreation Park | 42,261 | 44,038 | 43,991 | 43,991 |
| Maint - Regional Park | 55,471 | 45,587 | 54,466 | 57,740 |
| Maint - Ashford Park | 13,360 | 14,814 | 13,907 | 13,907 |
| Maint - Meadow Vista Park | 24,362 | 24,980 | 25,341 | 25,341 |
| Maint - Christian Valley Park | 1,856 | 2,083 | 1,930 | 1,930 |
| Maint - Railhead Park | 12,353 | 6,426 | 6,310 | 6,310 |
| Maint- CVCC Park | 7,219 | 7,371 | 7,508 | 7,427 |
| Maint - Overlook Park | 8,040 | 8,672 | 8,366 | 8,366 |
| Maint - Placer Hills Park | 1,270 | 1,222 | 621 | 621 |
| Maint - Pocket Parks | 603 | 473 | 493 | 627 |
| Maint - Mt. Vernon Park | 0 | 52 | 0 | 0 |
| Maint - Winchester Park | 1,282 | 1,164 | 604 | 633 |
| Maint - Atwood III | 3,108 | 7,519 | 3,232 | 3,232 |
| Maint - Shockley | 0 | 64 | 0 | 0 |
| Maint - Bike Park | 17,584 | 13,648 | 7,686 | 7,686 |
| Maint - Ashley dog park | 3,894 | 1,385 | 1,040 | 1,040 |
| Maint - Gazebo | 4,680 | 0 | 0 | 0 |
| Maint - Recreation Comm Ctr | 34,054 | 26,045 | 48,792 | 39,851 |
| Maint - Regional Comm Ctr | 30,485 | 31,833 | 21,001 | 18,770 |
| Maint - Christian Valley Comm Ctr | 5,481 | 1,519 | 679 | 679 |
| Maint - CVCC | 23,854 | 27,665 | 24,147 | 24,147 |
| Maint - Overlook Modular | 377 | 1,650 | 394 | 392 |
| Maint - Regional Tennis/Pickleball Courts | 826 | 398 | 297 | 297 |
| Maint - MV Soccer A Field | 0 | 0 | 400 | 400 |
| Maint - RH Soccer A Field | 10,012 | 8,351 | 6,829 | 10,412 |
| Maint - PH Soccer Field | 0 | 0 | 0 | 0 |
| Maint - Regional Field Soccer | 5,794 | 5,908 | 1,026 | 1,026 |
| Maint - MV PeeWee Soccer | 228 | 275 | 237 | 237 |
| Maint - RH Soccer B Field | 10,043 | 8,127 | 6,861 | 10,445 |
| Maint - Reg Bill Beane Field | 3,758 | 6,667 | 3,667 | 3,908 |
| Maint - MV Softball Field | 0 | 0 | 500 | 500 |
| Maint - Regional Field B | 1,793 | 1,518 | 2,152 | 2,152 |
| Maint - Ridge Runners Field | 4,278 | 3,435 | 3,337 | 4,449 |
| Tree Maint Rec Park | 5,000 | 8,000 | 10,000 | 15,000 |
| Tree Maint Reg | 5,000 | 12,000 | 5,000 | 10,000 |
| Tree Maint Ashford | 0 | 0 | 0 | 0 |
| Tree Maint MV park | 0 | 0 | 0 | 0 |
| Tree Maint Christian Valley Park | 0 | 0 | 0 | 0 |
| Tree Maint Overlook Park | 0 | 0 | 0 | 0 |
| Tree Maint PH Park | 0 | 0 | 0 | 0 |
| Tree Maint Shockley Park | 0 | 0 | 0 | 0 |

| | | | | |
|--------------------------|---------|---------|---------|---------|
| Tree Maint Railhead Park | 0 | 0 | 0 | 0 |
| Tree Maint Pocket Parks | 0 | 0 | 0 | 0 |
| Tree Maint Atwood Park | 0 | 0 | 0 | 0 |
| Vandalism Repairs Exp. | 45,774 | 42,508 | 47,680 | 47,680 |
| TOTAL MAINTENANCE | 544,888 | 516,976 | 500,115 | 519,250 |

**Facilities & Grounds
26-27 Budget**

Expenses

| | Actual to Date + remaining month's Budget | Mid Year Budget Revision | Preliminary 26/27 | Final 26/27 |
|-------------------------------------|---|--------------------------------|----------------------|----------------|
| Wages - Fac Attend - Rec Park | 116,670 | 124,649 | 127,584 | 126,296 |
| Wages - Fac Attend - CVCC | 50,072 | 50,841 | 59,397 | 54,203 |
| Wages - Fac Attend - Reg Park | 57,846 | 55,640 | 61,411 | 62,618 |
| Wages - Fac Attend - Overlook | 26 | 265 | 28 | 28 |
| Wages - Management | 228,754 | 223,536 | 234,357 | 236,188 |
| Wages - Rec Park | 344,589 | 335,424 | 368,254 | 371,017 |
| Wages - Reg Park | 201,395 | 219,348 | 215,466 | 217,011 |
| Wages - Ashford Park | 56,826 | 51,230 | 59,581 | 61,514 |
| Wages - Meadow Vista Park | 72,499 | 74,211 | 76,496 | 78,480 |
| Wages - CV Comm Ctr | 4,696 | 4,838 | 4,701 | 5,083 |
| Wages - Railhead Park | 22,436 | 21,086 | 22,689 | 24,287 |
| Wages - CVCC | 20,749 | 28,072 | 26,362 | 22,461 |
| Wages - Overlook Park | 17,965 | 18,997 | 19,014 | 19,447 |
| Wages - Placer Hills Park | 13,930 | 16,726 | 16,632 | 15,079 |
| Wages - Pocket Parks | 8,375 | 10,475 | 9,038 | 9,066 |
| Wages- Mt. Vernon Park | 240 | 128 | 207 | 260 |
| Wages - Winchester Park | 4,284 | 4,216 | 4,702 | 4,637 |
| Wages - Atwood | 7,181 | 6,592 | 8,405 | 7,773 |
| Wages - Bike Park | 2,470 | 7,120 | 2,111 | 2,674 |
| Wages - Shockley | 2,072 | 3,860 | 4,063 | 2,243 |
| Wages - Special Events | 6,476 | 8,954 | 7,010 | 7,010 |
| Wages - Marriott Meadows | 2,292 | 2,587 | 2,801 | 2,481 |
| Wages - Certification Stipends Paid | 1,725 | 1,725 | 1,725 | 1,725 |
| Wages - Uniform Allowance | 10,958 | 15,436 | 11,862 | 11,862 |
| | 1,254,526 | 1,285,956 | 1,343,896 | 1,343,445 |

| | Actual to Date + remaining month's Budget | Mid Year Budget Revision | Preliminary 26/27 | Final 26/27 |
|-----------------------------|---|--------------------------------|----------------------|----------------|
| Offset for Atwood Wages | 313 | 313 | 339 | 339 |
| Atwood Wage Roll ups | (313) | (313) | (339) | (339) |
| ER -Taxes - F & G (7.65%) | 92,755 | 97,389 | 110,153 | 110,111 |
| Employment Expense - F & G | 1,318 | 1,525 | 1,455 | 1,384 |
| Fingerprinting Exp. - F & G | 192 | 380 | 326 | 202 |
| Benefits Expense - F & G | 282,893 | 297,633 | 309,683 | 311,182 |
| Employer Retirement Exp. | 105,251 | 107,801 | 114,882 | 114,724 |

| | | | | |
|---|------------------|------------------|------------------|------------------|
| Worker's Comp. | 99,644 | 121,690 | 118,920 | 109,085 |
| TOTAL BENEFITS & PAYROLL COSTS | 582,053 | 626,418 | 655,419 | 646,687 |
| TOTAL SALARIES, BENEFITS | 1,836,579 | 1,912,374 | 1,999,315 | 1,990,132 |

Fixed Assets

| | | | | |
|--------------------------------|---------------|----------------|----------------|----------------|
| Fixed Asset Purchases - F&G | 82,328 | 174,100 | 281,876 | 299,800 |
| Fixed Asset Purchases - Atwood | 0 | 0 | 0 | |
| TOTAL FIXED ASSETS | 82,328 | 174,100 | 281,876 | 299,800 |

Rent

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

| | Actual to Date + remaining month's Budget | Mid Year Budget Revision | Preliminary 26/27 | Final 26/27 |
|---|---|--------------------------------|----------------------|------------------|
| All Parks - Parking Bumpers at Solar Poles | 6,960 | 10,000 | 0 | 0 |
| Rec - Fire Loss | 1,402 | 8,300 | 0 | |
| Rec - Emergency Gym Roof | 29,930 | 13,010 | 0 | 0 |
| Rec - Gator shed with chargers | 0 | 0 | 60,000 | 60,000 |
| Rec - N. Front Playground Replcmnt & POT | 0 | 0 | 150,000 | 150,000 |
| Rec - Emergency Exit | 0 | 0 | 0 | 0 |
| PH - Parking Lot & Curb Repairs | 157,023 | 157,022 | 0 | 0 |
| Bike Park signage (moved to Maint) | 0 | 0 | 0 | 0 |
| Rec - Beggs Staircase | 1,128 | 40,000 | 50,000 | 65,000 |
| Rec - Beggs Retaining Wall Railings | | | 30,000 | 30,000 |
| Rec - PGE Power Replacement | 0 | 0 | 0 | 0 |
| Rec - Charging station infrastructure/Engineering | 0 | 0 | 0 | 0 |
| Rec - Gazebo Repair | 0 | 10,000 | 0 | 0 |
| Marriott Meadows Constructon Docs | 127,855 | 163,000 | 3,154,746 | 3,172,230 |
| Reg - Dry Creek Playground | 103,706 | 115,000 | 0 | 0 |
| Reg - Pond Light Repairs | 0 | 0 | 50,000 | 50,000 |
| Reg - Drinking Fountain Installation | 20,506 | 20,400 | 0 | 0 |
| Reg - Gym/Lockerroom Roof (finish) | | | 8,000 | 8,000 |
| Ashford - Levee Repairs/Paving | 4,820 | 100,000 | 100,000 | 100,000 |
| Ashford - Sink hole | | | 10,000 | 10,000 |
| MV Scoreboard, Dugouts, Electrical at Field | 25,756 | 38,700 | 0 | 0 |
| OP - Siding of Modular - Fire Damage | 7,500 | 7,500 | 0 | 0 |
| Total Capital Improvements (Funded) | 489,210 | 682,932 | 3,612,746 | 3,645,230 |
| TOTAL CAP IMPROVEMENT | 489,210 | 682,932 | 3,612,746 | 3,645,230 |
| TOTAL EXPENDITURES | 3,419,406 | 3,793,351 | 6,896,371 | 6,955,808 |
| Total Revenues | 763,392 | 789,469 | 3,300,335 | 3,341,136 |
| Total Expenditures | 3,419,406 | 3,793,351 | 6,896,371 | 6,955,808 |
| Contingency Fund 1% of total exp | 0 | 0 | | 0 |

Net Gain (Loss)

| | | | |
|-------------|-------------|-------------|-------------|
| (2,656,014) | (3,003,882) | (3,596,036) | (3,614,673) |
|-------------|-------------|-------------|-------------|

**Youth Services
2025-2026
Revenues**

| | Actual to Date + Remaining Months Budget | 2025 -2026 Budget Revision | Preliminary 2026-2027 | Final 2026-2027 |
|------------------------------------|--|-------------------------------|--------------------------|--------------------|
| Auburn Elem DSC Revenue | 137,324 | 129,952 | 137,339 | 139,280 |
| Skyridge DSC Revenue | 273,818 | 266,264 | 277,338 | 271,096 |
| Skyridge Day Camp | 46,210 | 46,210 | 47,596 | 48,000 |
| Rec Day Camp Rev (School & Summer) | 187,751 | 178,114 | 189,747 | 191,762 |
| Day Camp Memberships | 9,010 | 9,010 | 9,859 | 9,859 |
| Regional Day Camp | 61,257 | 59,027 | 63,095 | 65,491 |
| Preschool Revenue | 35,355 | 38,748 | 0 | 0 |
| Newcastle DSC Revenue | 264,281 | 272,908 | 274,807 | 268,501 |
| Special Events Rev - Y Services | 6,330 | 3,710 | 3,822 | 3,165 |
| TOTAL | 1,021,336 | 1,003,943 | 1,003,603 | 997,153 |
| Donations | 0 | 0 | 0 | 0 |
| T shirt Revenue | 180 | 180 | 0 | 180 |
| Miscellaneous Revenues | 401 | 0 | 0 | 0 |
| Grant Proceeds | 34,588 | 13,494 | 0 | 2,772 |
| | 35,169 | 13,674 | 0 | 2,952 |
| Total Revenues | 1,056,505 | 1,017,617 | 1,003,603 | 1,000,105 |

**Youth Services
Expenses**

| | Actual to Date + Remaining Months Budget | 2025 -2026 Budget Revision | Preliminary 2026-2027 | Final 2026-2027 |
|--|--|-------------------------------|--------------------------|--------------------|
| Auburn Elem - Program Expense | 4,323 | 3,300 | 3,980 | 4,539 |
| Skyridge - Program Expense | 6,974 | 5,319 | 6,691 | 7,323 |
| Skyridge Day Camp - Program Expense | 1,759 | 1,759 | 1,847 | 1,847 |
| Rec Day Camp - Program Exp (Sch. & Sum) | 6,167 | 5,066 | 5,771 | 6,475 |
| REG Day Camp - Prog Expense | 1,886 | 1,924 | 2,019 | 1,980 |
| Preschool - Program Expenses | 1,679 | 3,103 | 0 | 0 |
| Newcastle - Program Expense | 5,751 | 6,515 | 6,039 | 6,039 |
| Special Events Exp - Y Services | 553 | 463 | 581 | 581 |
| | 29,092 | 27,449 | 26,928 | 28,784 |
| Operations & Supplies | | | | |
| Merchant fees | 21,307 | 21,835 | 22,534 | 22,373 |
| T Shirt Supplies (Sales) | 1,313 | 1,313 | 0 | 0 |
| Advertising - Youth Services | 0 | 0 | 0 | 0 |
| Telephone - Youth Services (Cell phones) | 332 | 322 | 342 | 342 |

| | | | | |
|-------------------------------------|---------------|---------------|---------------|---------------|
| Telephone - Preschool | 21 | 25 | 0 | 0 |
| Telephone - Rec Day Camp Modular | 994 | 1,491 | 1,024 | 1,024 |
| Telephone - Newcastle | 695 | 467 | 716 | 718 |
| Telephone- Auburn Elem | 493 | 536 | 508 | 504 |
| Telephone- Skyridge | 962 | 1,055 | 991 | 991 |
| Office Supplies - Youth Services | 647 | 608 | 794 | 831 |
| Gas/Mileage Reimbursement Expense | 427 | 504 | 470 | 470 |
| District Vehicle Gas | 0 | 0 | 0 | 432 |
| Gas/Mileage - Preschool | 6 | 27 | 0 | 0 |
| Cleaning supplies - Y Services | 483 | 484 | 507 | 502 |
| Miscellaneous Expense | 0 | 0 | 0 | 0 |
| Dues and Subscriptions | 360 | 344 | 508 | 379 |
| Staff Appreciation - Youth Services | 105 | 368 | 249 | 137 |
| Bad Debts Expense | 3,199 | 161 | 166 | 0 |
| Staff Development - Youth Services | 168 | 1,615 | 1,316 | 177 |
| Small Equipment | 1,467 | 808 | 103 | 1,603 |
| Uniform Expense | 100 | 100 | 105 | 2,773 |
| Safety Supplies - Youth Services | 0 | 0 | 0 | 0 |
| TOTAL | 33,079 | 32,063 | 30,333 | 33,256 |

Utilites

| | | | | |
|---------------------|-------|-------|-----|-------|
| Electric - Day Camp | 4,790 | 4,746 | 637 | 4,933 |
| | 4,790 | 4,746 | 637 | 4,933 |

Professional Services

| | | | | |
|-----------------------|-----|-----|-----|-----|
| Professional Services | 210 | 210 | 221 | 221 |
| | 210 | 210 | 221 | 221 |

| Maintenance Expense | Actual to Date + | 2025 -2026 | | Preliminary |
|------------------------------------|------------------|------------|-----------------|-------------|
| | Remaining | Budget | Budget Revision | 2026-2027 |
| District Vehicles Maint | 0 | 0 | 37 | 759 |
| Rep/Maint - Auburn Elem | 43 | 0 | 45 | 45 |
| Rep/Maint - Rec Day Camp | 5,949 | 5,036 | 4,515 | 5,124 |
| Rep/Maint - Skyridge | 43 | 1,906 | 45 | 45 |
| Rep/Maint - pre Daycamp room (Rec) | 0 | 257 | 0 | 0 |
| Rep/Maint - Newcastle | 0 | 0 | 0 | 0 |
| | 6,035 | 7,199 | 4,642 | 5,973 |

| Salaries/Wages Expenses | Actual to Date + | 2024-25 | Preliminary | Final |
|--------------------------------------|------------------|---------|-----------------|-----------|
| | Remaining | Budget | Budget Revision | 2026-2027 |
| Wages - (Y.Serv) - Manager | 75,279 | 73,593 | 82,642 | 79,186 |
| Wages - (Y.Serv) - Admin Part Time | 817 | 0 | 2,400 | 2,388 |
| Wages - (Y.Serv) - Aub Elem - PT | 84,176 | 85,507 | 91,298 | 81,565 |
| Wages - (Y.Serv) - Aub Elem Maint | 444 | 372 | 481 | 481 |
| Wages - (Y.Serv) - Skyridge - PT | 132,934 | 137,023 | 142,284 | 133,967 |
| Wages - (Y.Serv) - Skyridge Maint | 30 | 124 | 84 | 33 |
| Wages - (Y.Serv) - Skyridge Day Camp | 21,051 | 21,059 | 22,699 | 22,789 |
| Wages - (Y.Serv) - Rec Day Camp - PT | 103,379 | 101,699 | 109,166 | 111,766 |

| | | | | |
|---|----------------|----------------|----------------|----------------|
| Wages - (Y.Serv) - Day Camp Maintenance | 2,917 | 2,008 | 2,164 | 3,022 |
| Wages - (Y.Serv) - REG Day Camp | 26,261 | 26,622 | 28,772 | 28,428 |
| Wages- (Y.Serv) - Newcastle - PT | 150,999 | 135,664 | 135,743 | 148,428 |
| Wages - (Y.Serv) - Newcastle Maint | 82 | 16 | 89 | 89 |
| Wages - (Y.Serv) - Preschool | 24,807 | 36,727 | 0 | 0 |
| TOTAL WAGES | 623,176 | 620,414 | 617,822 | 612,140 |

Benefits & Payroll Costs

| | | | | |
|------------------------------|----------------|----------------|----------------|----------------|
| ER Taxes (SS/MC/SUTA/ETT) | 46,377 | 51,639 | 50,404 | 49,954 |
| Employment Exp- Y.S. | 586 | 1,261 | 696 | 615 |
| Fingerprinting Exp - Y.S. | 1,333 | 1,837 | 1,409 | 1,400 |
| Benefits Expense - Y.S. | 31,734 | 30,352 | 33,833 | 34,011 |
| Employer Retirement Exp. YS | 41,617 | 49,603 | 57,377 | 57,377 |
| Worker's Compensation - Y.S. | 13,378 | 15,803 | 15,030 | 12,778 |
| TOTAL BENEFITS | 135,025 | 150,495 | 158,749 | 156,134 |

| | | | | |
|--------------------------------------|----------------|----------------|----------------|----------------|
| Total Salaries & Benefits | 758,201 | 770,909 | 776,571 | 768,274 |
|--------------------------------------|----------------|----------------|----------------|----------------|

Actual to Date +
Remaining

2025 -2026

Preliminary

Final

Fixed Assets

| Months Budget | Budget Revision | 2026-2027 | 2026-2027 |
|----------------------------------|-----------------|-----------|-----------|
| Fixed Asset Purchases | 0 | 0 | 0 |
| Fixed Asset Purchases (computer) | 0 | 0 | 0 |
| | 0 | 0 | 0 |

Capital Improvement

| | | | |
|--|---|---|---|
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |

| | | | | |
|---------------------------|----------------|----------------|----------------|----------------|
| Total Expenditures | 831,406 | 842,576 | 839,332 | 841,441 |
|---------------------------|----------------|----------------|----------------|----------------|

| | | | | |
|--|------------------|------------------|------------------|------------------|
| Total Revenues | 1,056,505 | 1,017,617 | 1,003,603 | 1,000,105 |
| Total Expenditures | 831,406 | 842,576 | 839,332 | 841,441 |
| Contingency Reserve (1% of expense) | 0 | 0 | 0 | 0 |
| Net Gain (Loss) | 225,099 | 175,041 | 164,271 | 158,665 |

8.4 Cover sheet – Proposed Fee Waivers Policy Amendment – Placer High Grad Night

Auburn Area Recreation and Park District Policy Committee April, 2026

The Issue

Shall the Auburn Recreation District (ARD) consider amending its policy, criteria and/or the amounts of fees that are waived for fee waivers for the Placer High Grad Night? The ARD Board asked that this item be considered.

Background

ARD hosts the Placer High Grad Night every year at Recreation Park. The fee waiver for this use usually exceeds the dollar amount that can be waived by staff, per policy.

The ARD policy on Fee Waivers currently states the following:

XXIX. Policy & Procedures for Fee Waivers

Fee waivers may be granted to 501 c3 non-profit organizations 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.

Other related policies

ARD has a policy regarding charitable donations:

- ARD District Policy, Section XIII

C. Policy on Charitable Donations from ARD to Outside Organizations

ARD may, from time to time, consider making donations to charitable entities or outside agencies. These donations must fall within ARD’s specifically enumerated powers (Parks and Recreation) and must meet one of the following three criteria:

1. The 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.

Should a donation request meet one of the criteria listed above, staff will forward the request to the ARD Policy Committee for consideration and recommendation. If the Policy Committee recommends approval of the donation request, it will be sent to the ARD Board of Directors for approval as a consent calendar item.

A possible amendment to the policy would read as follows:

- 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. Placer High Safe and Sober Grad Night will pay 20% of the appropriate fees (not to include staffing or Custodial Fees, which must be paid in full).

D. 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.

(appropriate re-lettering to follow)

This amendment to the policy would match the amount that is typically waived by the ARD Board after appeal from the PHS Grad Night Committee.

Recommendation for the Board of Directors

The Policy Committee had a split recommendation.

Director Ainsleigh recommends keeping the policy as it is currently written (no changes).

Director Holbrook recommends amending the policy as is proposed above (adding highlighted language).

Fiscal Impact

The proposed amendment should have no impact, as the proposed waiver is what is normally received after appeal by the PHS Grad Night Committee.

Attachments

None

8.5 Cover sheet – Resolution #2026-08: Requesting Election Services from Placer County

Auburn Recreation District Board of Directors meeting, April 30, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2026-08, a resolution requesting that Placer County provide election services for the upcoming 2026 elections?

Background

Per California Elections Code Section 10509, the Placer County Elections Office requires a resolution from the ARD Board requesting election services.

This resolution is attached.

Recommendation for the Board of Directors

Approve and adopt Resolution #2026-08, a resolution requesting that Placer County provide election services for the upcoming 2026 elections.

Fiscal Impact

ARD has budgeted \$44,491 for election services for the 2026 election.

Attachments

Resolution #2026-08
Quick reference calendar for the November 3, 2026 General Election

**NOTICE OF GOVERNING BOARD MEMBER ELECTION AND/OR
NOTICE TO SUBMIT MEASURE(S) TO A VOTE OF THE VOTERS**

Resolution No. 2026-08

RESOLUTION OF THE GOVERNING BODY OF THE

Auburn Area Recreation and Park District

DECLARING AN ELECTION BE HELD IN ITS JURISDICTION;
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE THIS ELECTION
WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE;
AND
REQUESTING ELECTION SERVICES BY THE COUNTY CLERK.

WHEREAS, this District Governing Body orders an election to be held in its jurisdiction on November 3, 2026; at which election the issue(s) to be presented to the voters shall be:

NOMINATION OF CANDIDATES FOR THE GOVERNING BODY

1. Said election shall be to fill a vacancy for the following Board Members(s) who resigned and/or whose term(s) expired:

| Incumbent's Name | Division Number (if applicable) | Regular/Short Term |
|---------------------|------------------------------------|-----------------------|
| Scott Holbrook | | Regular |
| Sue Ingle | | Regular |
| | | |
| | | |
| | | |

2. Said Directors for this District are elected in the following manner:

X At Large.

There are no divisions in the District; all voters within the District vote for all candidates.

By Division.

Districts are split into areas; only those voters residing in the area may vote for candidates who run in the area.

Qualified by Division-Elected at Large.

Directors must qualify to run by living in a specific division, but all voters within the District may vote on all candidates.

Qualified by Division-Elected at Large.

Directors must be a landowner. Multiple ownerships can designate single owner to cast vote or cast pro rata share.

3. Said District has determined the following election particulars:

- The length of the Candidate Statement shall not exceed **200** words.
(Specify either 200 or 400 words)
- The cost of the Candidate Statement shall be paid by the **Candidate**.
(Specify Candidate or District)

MEASURE(S) TO BE SUBMITTED TO THE VOTERS (IF APPLICABLE)

(If this election is strictly for deciding one or more measures and no candidates are to be elected, please complete #4 through #6 below)

4. Said District _____ request that the following measure(s) be decided at this election.

(Specify does or does not)

- Said Governing Board orders the following measure(s) to be put to a vote of the residents of the District:

(See attached wording marked Exhibit(s) _____)

5. Said District has determined the following election particulars:

- In the case of a tie vote, the election shall be determined by **LOT**.
(Specify lot or runoff election)
- The County Clerk is **requested** to provide election services. If the District requests the Placer County Elections Office to provide election services, all applicable costs will be paid for by the District.
(Specify requested or not requested)

6. The District hereby certifies that (please check one):

There have been changes to the District boundary lines since our last election as shown on the attached map and/or legal description.

There have been no District boundary changes since our last election.

BE IT RESOLVED that the Board of Supervisors of the County of Placer is hereby requested to:

1. Consolidate the election with any other applicable election conducted on the same day;
2. Authorize and direct the County Clerk, at Governing Body expense, to provide all necessary election services.

This Resolution shall be considered a Notice of Election and Specification of Election Order if applicable.

PASSED AND ADOPTED by the Governing Body on April 30th, 2026.

AYES:

NOES:

ABSENT:

ATTEST: _____
CHAIR OF THE BOARD

SECRETARY OF THE BOARD

(Seal)

QUICK REFERENCE CALENDAR – NOVEMBER 3, 2026
General Election – Candidate Calendar

| | | |
|------------------------|---|---|
| July 1 (E-125) | Last day resolution and boundary maps can be presented to the Elections Office to guarantee placement on the ballot. | <i>Elec. Code §§ 10509, 10522, 10524</i> |
| July 13 (E-113) | Candidate filing period begins. | <i>Elec. Code §§ 333, 8020, 8040, 8041</i> |
| July 18 (E-108) | Candidate Workshop - Clerk-Recorder-Elections Training Room at Atherton Road. | |
| July 28 (E-98) | Last day that a candidate from the Primary Election may request a different ballot designation for use in the General Election. | <i>Elec. Code § 13107(h)</i> |
| July 31 (E-95) | Last day to file semi-annual campaign statements. | <i>Gov. Code § 84200</i> |
| August 7 (E-88) | Close of regular candidate filing period. This period is extended if an incumbent fails to file. | <i>Elec. Code §§ 8020(b), 8063, 8064, 8403, 8550, 13107.3</i> |
| August 12 (E-83) | Close of extended candidate filing period. | <i>Elec. Code §§ 8022, 8024</i> |
| August 13 (E-82) | Random alphabet draw to be held at 11AM to determine the ballot order of candidates' names. | <i>Elec. Code §§ 13112 (b)(1)(C)</i> |
| September 7 (E-57) | Write-in candidate filing period begins. | <i>Elec. Code § 8601</i> |
| September 19 (E-45) | Federal deadline to mail military and overseas ballots. | <i>52 U.S.C. § 2302 (MOVE Act)</i> |
| September 24 (E-40) | Last day to file 1 st pre-election campaign statements. | <i>Gov. Code §§ 84200, 84200.5, 84200.8</i> |
| October 5 (E-29) | Ballots mailed to all active registered voters by this date. First day to begin processing ballots. | <i>Elec. Code §§ 3001, 15101</i> |
| October 5 (E-29) | County voter information guides will be mailed to voters by this date. | <i>Elec. Code §§ 13303(a), 13305</i> |
| October 19 (E-15) | Registration deadline for this election (to be mailed voting materials by mail). | <i>Elec. Code § 2102</i> |
| October 20 (E-14) | Close of write-in candidate filing period. First day for conditional registration for this election. | <i>Elec. Code §§ 8601, 8604, 2170 (a)</i> |
| October 22 (E-12) | Last day to file 2 nd pre-election campaign statements. | <i>Gov. Code §§ 84200, 84200.5, 84200.8</i> |
| October 27 (E-7) | Last day to request a ballot by mail. | <i>Elec. Code § 3001</i> |
| November 3 | ELECTION DAY | <i>Elec. Code §§ 1000(e), 1200</i> |

8.6 Cover sheet – Selection of LAFCO Vacant Special District Commissioner

Auburn Area Recreation and Park District Board of Director’s meeting April, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) vote for a representative to Placer LAFCO to fill a vacant seat for Special Districts?

Background

Placer County Local Agency Formation Commission (LAFCO) currently has one vacant seat representing independent special districts. LAFCO sent out a call for nominations on February 10, 2026 and received 11 nominations for 3 candidates.

Recommendation for the Board of Directors

Review and vote for a representative to Placer LAFCO.

Fiscal Impact

N/A

Attachments

Memo/letter from Placer LAFCO
Voting (selection) form
Candidate statements



Electronic Transmittal

COMMISSIONERS

Joshua Alpine
Chair
(Special District)

Anthony DeMattei
(County)

Whitney Eklund
Vice Chair
(City)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

Sean Lomen
(City)

Susan Rohan
(Public)

**ALTERNATE
COMMISSIONERS**

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

Stephanie
Youngblood
(City)

COUNSEL

Michael Walker
General Counsel

STAFF

Colette Santsche
Interim Executive
Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Commission
Clerk/Analyst

March 20, 2026

TO: Independent Special District Presiding Officers
c/o District Clerk

FROM: Colette Santsche, Interim Executive Officer

SUBJECT: Ballot Distribution and Voting Instructions: Special
District Appointment to Placer LAFCO

Dear Presiding Officer,

On February 10, 2026, the Placer Local Agency Formation Commission (LAFCO) initiated a call for nominations to fill a vacancy for one of the regular Special District Representatives on the Commission. The presiding officer (Board Chair/President) of each independent special district were invited to submit nominations for qualified special district board members to fill this open seat.

At the close of the nomination period, LAFCO received a total of eleven (11) nominations for three (3) candidates, as summarized below:

Judy Friedman, Director, Tahoe City Public Utility District

Nominated by:

- North Tahoe Fire Protection District
- North Tahoe Public Utility District
- Northstar Community Service District
- Olympic Valley Public Service District
- Penryn Fire Protection District
- Placer Hills Fire Protection District
- Tahoe City Public Utility District
- Truckee Tahoe Airport District
- Tahoe-Truckee Sanitation Agency

Ross Hutchings, Director, Placer Mosquito and Vector Control District

Nominated by:

- Placer Mosquito and Vector Control District

Selection of Special District Representative

March 20, 2026

Jennifer Knisley, Director, Newcastle Rocklin Gold Hill Cemetery District

Nominated by:

- Newcastle Rocklin Gold Hill Cemetery District

All three candidates are listed on the attached ballot. Also included in your packet for review are the statements of qualifications received by LAFCO. Please note that submitting a statement was optional and we have included the two that were provided.

Voting Instructions

- **Ballot Completion:** Please complete the attached ballot, clearly indicating your selection.
- **Authorized Signature:** To be valid, ballots must be signed by the district's presiding officer, or the presiding officer's alternate as designated by the governing body.
- **Designation of Alternate:** If an alternate has been designated by the governing body, please include a copy of the official meeting minutes or minute order documenting this designation.
- **Quorum Requirement:** A minimum of 19 of the 37 independent special districts in Placer County must submit ballots for the election to be valid.
- **Election Outcome:** The candidate receiving the highest number of votes will be appointed as the Special District Representative to LAFCO.

Submission Deadline

Please return your completed ballot via email to lafco@placer.ca.gov no later than Monday, May 4, 2026, at 4:00 PM.

Thank you for your participation and commitment to ensuring that independent special districts remain effectively represented on the Commission. Should you have any questions, please contact our office at (530) 889-4097.

Sincerely,



Colette Santsche
Interim Executive Officer
Placer LAFCO

Judy Friedman
Director, Tahoe City Public Utility District
Candidate for Placer County LAFCO Special District Seat

I am running for re-election to the Special Districts seat on the LAFCO Board so I can continue representing yours and all the Special Districts in Placer County.

I have been a full-time resident of Tahoe City, located in the unincorporated area of Placer County, for over 50 years. I approach this position from the unique perspective of being an elected member of the of the Tahoe City Public Utility District Board of Directors, Clerk of the Board for the Tahoe City Cemetery District, and volunteer on the North Lake Tahoe Fire Protection District C.E.R.T. team.

There has been tremendous growth in Placer County. LAFCO is charged with identifying ways to organize, simplify, and streamline government and make sure that services are provided efficiently and economically. That requires thoughtful and creative solutions and well-informed decision makers. We need to work hard to balance quality of life while meeting growing service challenges.

I am committed to representing the Special District's interests on the LAFCO Board, especially where they may differ from the county and city issues. Many of the communities throughout Placer County rely on special districts to serve our unique needs. It is essential that our concerns and interests be heard and addressed as LAFCO becomes more active in Placer County.

I ask for your vote to continue serving as Special District Commissioner and appreciate the trust that comes with your support.

Statement of Qualifications Placer County LAFCO

Jenny Knisley
4135 Hunters Drive
Loomis, CA 95650
Phone: 916-719-1132 - Email: Jenny4Loomis@gmail.com

March 17, 2026

Dear LAFCO Commissioners:

I am pleased to submit my application for the position of Special District Representative on the Placer County LAFCO. With experience serving as the Alternate City LAFCO Commissioner for the Town of Loomis and ongoing professional development through CALAFCO trainings and conferences, I am prepared to contribute effectively as a knowledgeable and engaged member of the Commission.

During my service as the Alternate City LAFCO Commissioner for the Town of Loomis, I maintained consistent attendance at LAFCO meetings and remained fully engaged in the Commission's work to ensure continuity and preparedness when called upon to serve. Through this experience, along with continued professional development at CALAFCO conferences and trainings, I have developed a strong understanding of LAFCO's role, responsibilities, and impact, and I am prepared to contribute effectively as a voting member of the Commission.

My current role as Special District Representative for the Newcastle, Rocklin, and Gold Hill Cemetery District, along with my service on committees such as the South Placer Fire Oversight Committee, has strengthened my experience in governance, fiscal oversight, and regional collaboration. I understand the importance of balanced representation and bring a practical, solutions-oriented approach to board service.

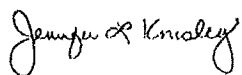
My broader public service background includes serving as Mayor and Council Member for the Town of Loomis, as well as Executive Director of the Loomis Basin Chamber of Commerce. In these roles, I worked closely with a wide range of special districts, local agencies, and community stakeholders—building partnerships, supporting economic development, and advocating for thoughtful growth and service delivery.

I am well-versed in the Commission's strategic priorities, work plan, and budget. My professional career—balancing entrepreneurship, civic leadership, and nearly three decades of service with Soroptimist International—reflects a deep and ongoing commitment to community service and regional well-being.

My qualifications include leadership in developing the Loomis Leadership Program, an Economic Development Certificate (CALED), Institute for Organization Management certification, and completion of Leadership Rocklin and the Western Association of Chamber Executives Academy, along with key contributions to the rebuilding of the Loomis Library and Learning Center.

I am committed to representing all special districts with integrity, diligence, and a clear focus on the long-term interests of Placer County. I bring a strong work ethic, attention to detail, and a collaborative leadership style that prioritizes informed decision-making and regional success.

Thank you for your consideration. I would be honored to continue serving the residents and special districts of Placer County in this capacity.



Sincerely,

Jenny Knisley

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Renaming Regional Park
- 9.2 Required Training and Certificates for the Board of Directors
- 9.3 County Mitigation Fund, current balance \$518,320
- 9.4 City Mitigation total is \$395,368, with \$155,368 not encumbered
- 9.5 County of Placer Treasurer's Pooled Investment Report as of February 28, 2026
- 9.6 California CLASS Investment Fund as of March 31, 2026

Discussion Item #9.1 Cover sheet – Renaming Regional Park

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors consider renaming Regional Park? Director Ainsleigh has requested that this item be considered.

Background

The Auburn Area Recreation and Park District (ARD) owns and manages the (+/-) 57.8 acre Regional Park. That park contains an unnamed community center building that features a gymnasium, meeting/rental room (the Lakeside Room), locker rooms and an office. The park also has three ballfields:

- Ridge Runners Field
- Bill Beane Field
- Regional “B” Field

ARD also has named the still-undeveloped expansion of Regional Park Marriott Meadows.

Director Ainsleigh has requested that the Board reconsider naming Regional Park.

The ARD Board has previously considered renaming Regional Park in 2016 and 2022.

ARD Policy on naming public facilities:

XVI. Naming Public Facilities

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

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

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

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

Names must be in accordance to District policy as noted.

A. Parks:

1. Name to reflect geographical location, historical references or feature of park, or significant or unusual natural features.

2. Named after a significant individual(s).

B. Buildings:

1. Name to reflect the services provided in facility.

2. Name to reflect geographical location.

3. Named after significant individual(s).

C. Criteria for naming a facility after an individual:

1. Individual must have made a significant contribution to the facility by:

a. Donation of land or large financial contribution to the facility.

b. Contributed substantially and improved the quality of life in the Auburn Area Recreation and Park District (Area 5). This could relate to involvement with parks and recreation or other public agency.

2. Each public facility or place within parks, such as ball fields, groves, walkways, trails and buildings could be named after selected individuals in their honor as desired and appropriate.

Recommendation for the Board of Directors

Review and discuss. Send a recommendation back to the appropriate committee, as needed.

Fiscal Impact

N/A

Attachments

None



OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of February 28, 2026

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

PREFACE

Placer County Treasurer's Pooled Investment Report

February 28, 2026

For the purpose of clarity, the following glossary of investment terms has been provided.

Book Value is the purchase price of a security plus amortization of any premium or discount. This may be more or less than face value, depending upon whether the security was purchased at a premium or at a discount.

Par Value is the principal amount of a security and the amount of principal that will be paid at maturity.

Market Value is the value at which a security can be sold at the time it is priced or the need to sell arises.

Market values are only relevant if the investment is sold prior to maturity. Profit or loss would be realized only if the specific investment were to be sold.

Government Code 53646 Compliance Report

The following information is a monthly update of funds on deposit in the Placer County Treasury pursuant to California Government code Section 53646. Further details of individual investments are included in the Treasurer's Monthly Investment Report. All investment transactions and decisions have been made with full compliance with California Government Code and Placer County's Statement of Investment Policy.

Individual securities are priced at the end of each month by Wells Fargo Bank.

The Weighted Average Maturity of the investments with the Treasury is 655 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$687,546,630.06 in cash and investments maturing in the next 180 days.



Placer County

**General Fund
Portfolio Management
Portfolio Summary
February 28, 2026**

| Investments | Per 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 | 5.65 | 1 | 1 | 4.044 | 4.100 |
| U.S. Treasury Coupons | 795,000,000.00 | 778,890,463.12 | 772,459,939.92 | 31.19 | 1,136 | 626 | 4.050 | 4.106 |
| mPower Placer - Long Term | 2,698,455.85 | 2,659,777.61 | 2,699,979.99 | 0.11 | 7,337 | 3,822 | 4.044 | 4.100 |
| Federal Agency Coupons | 1,109,000,000.00 | 1,120,175,890.00 | 1,108,969,076.77 | 44.77 | 1,494 | 829 | 3.894 | 3.948 |
| Collateralized Inactive Bank Deposits | 5,000,000.00 | 5,000,000.00 | 5,000,000.00 | 0.20 | 1 | 1 | 3.877 | 3.931 |
| Medium Term Notes | 10,000,000.00 | 10,091,716.67 | 9,990,048.76 | 0.40 | 1,824 | 1,807 | 4.318 | 4.378 |
| Negotiable Certificates of Deposit | 205,000,000.00 | 205,078,450.00 | 205,000,000.00 | 8.28 | 411 | 271 | 4.010 | 4.066 |
| Collateralized CDs | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 | 0.12 | 365 | 49 | 3.990 | 4.045 |
| Supranational | 50,000,000.00 | 49,854,101.39 | 49,288,846.27 | 1.99 | 1,507 | 1,220 | 3.789 | 3.842 |
| Commercial Paper Disc. - Amortizing | 165,000,000.00 | 164,770,137.50 | 164,770,137.50 | 6.65 | 19 | 14 | 3.577 | 3.627 |
| Local Agency Bond | 8,392,800.78 | 7,791,491.58 | 8,392,800.78 | 0.34 | 7,443 | 4,575 | 2.936 | 2.977 |
| mPower Placer | 7,061,165.54 | 6,733,793.31 | 7,061,165.54 | 0.29 | 7,705 | 4,785 | 3.660 | 3.711 |
| mPower - Folsom | 320,669.71 | 314,996.80 | 320,669.71 | 0.01 | 7,684 | 3,968 | 3.440 | 3.488 |
| Investments | 2,500,473,091.88 | 2,484,360,617.98 | 2,476,952,665.24 | 100.00% | 1,152 | 655 | 3.935 | 3.990 |

| | | | | | | | | |
|--|-------------------------|-------------------------|-------------------------|--|--------------|------------|--------------|--------------|
| Cash, Pending Redemptions | | | | | | | | |
| Passbook/Checking (not included in yield calculations) | 25,546,630.06 | 25,546,630.06 | 25,546,630.06 | | 1 | 1 | 0.000 | 0.000 |
| Pending Redemptions | | | | | | | | |
| Subtotal | 10,000,000.00 | 10,000,000.00 | 10,000,000.00 | | | | | |
| | | 35,546,630.06 | 35,546,630.06 | | | | | |
| Total Cash, Pending Redemptions and Investments | 2,536,019,721.94 | 2,529,907,248.04 | 2,512,499,295.30 | | 1,152 | 655 | 3.935 | 3.990 |

| | February 28 Month Ending | Fiscal Year To Date |
|---------------------------|--------------------------|---------------------|
| Total Earnings | | |
| Current Year | 7,892,131.57 | 62,481,493.59 |
| Average Daily Balance | 2,502,224,590.68 | 2,367,601,127.57 |
| Effective Rate of Return: | 4.11% | 3.96% |

[Handwritten Signature]

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 02/01/2026-02/28/2026
 Data Updated: FUNDSNAP: 03/05/2026 15:11
 in Date: 03/05/2026 - 15:12

Portfolio PLCR
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 IE (PRF_PM1) 7.3.11
 Report Ver. 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
February 28, 2026

| CUSIP | Investment # | Issuer | Average Balance | Purchase Date | Par Value | Market Value | Book Value | Stated Rate | YTM 365 | Days to Maturity | Maturity Date |
|------------------------------|--------------|----------------------------|-----------------|---------------|----------------|----------------|----------------|-------------|---------|------------------|---------------|
| LGIP | 22486 | California Asset Mgmt Prog | | | 60,000,000.00 | 60,000,000.00 | 60,000,000.00 | 4.100 | 4.100 | 1 | |
| SYS23345 | 23345 | CalTRUST | | | 80,000,000.00 | 80,000,000.00 | 80,000,000.00 | 4.100 | 4.100 | 1 | |
| | | Subtotal and Average | 140,000,000.00 | | 140,000,000.00 | 140,000,000.00 | 140,000,000.00 | 4.100 | 4.100 | 1 | |
| U.S. Treasury Coupons | | | | | | | | | | | |
| 9128282A7 | 22474 | U. S. TREASURY COUPON | | 04/21/2023 | 20,000,000.00 | 19,804,600.00 | 19,804,081.58 | 1.500 | 3.799 | 167 | 08/15/2026 |
| 9128282R0 | 22475 | U. S. TREASURY COUPON | | 04/21/2023 | 20,000,000.00 | 19,661,800.00 | 19,617,319.28 | 2.250 | 3.681 | 532 | 08/15/2027 |
| 9128283W8 | 22476 | U. S. TREASURY COUPON | | 04/21/2023 | 10,000,000.00 | 9,880,500.00 | 9,840,541.60 | 2.750 | 3.644 | 716 | 02/15/2028 |
| 9128283W8 | 22593 | U. S. TREASURY COUPON | | 06/29/2023 | 20,000,000.00 | 19,761,000.00 | 19,501,455.38 | 2.750 | 4.161 | 716 | 02/15/2028 |
| 91282CHH7 | 22612 | U. S. TREASURY COUPON | | 07/10/2023 | 10,000,000.00 | 10,013,300.00 | 9,986,855.16 | 4.125 | 4.614 | 106 | 06/15/2026 |
| 91282CHU8 | 23055 | U. S. TREASURY COUPON | | 08/28/2023 | 10,000,000.00 | 10,031,600.00 | 9,988,025.51 | 4.375 | 4.705 | 167 | 08/15/2026 |
| 91282CHM6 | 23117 | U. S. TREASURY COUPON | | 10/16/2023 | 20,000,000.00 | 20,061,800.00 | 19,977,118.64 | 4.500 | 4.829 | 136 | 07/15/2026 |
| 91282X68 | 23118 | U. S. TREASURY COUPON | | 10/16/2023 | 20,000,000.00 | 19,736,800.00 | 19,484,506.50 | 2.375 | 4.723 | 440 | 05/15/2027 |
| 9128284N7 | 23119 | U. S. TREASURY COUPON | | 10/16/2023 | 20,000,000.00 | 19,783,600.00 | 19,304,445.61 | 2.875 | 4.642 | 806 | 05/15/2028 |
| 91282CHM6 | 23130 | U. S. TREASURY COUPON | | 10/20/2023 | 10,000,000.00 | 10,030,900.00 | 9,980,217.72 | 4.500 | 5.073 | 136 | 07/15/2026 |
| 91282X68 | 23131 | U. S. TREASURY COUPON | | 10/20/2023 | 15,000,000.00 | 14,802,600.00 | 14,567,872.22 | 2.375 | 5.014 | 440 | 05/15/2027 |
| 9128284N7 | 23132 | U. S. TREASURY COUPON | | 10/20/2023 | 15,000,000.00 | 14,837,700.00 | 14,386,535.72 | 2.875 | 4.968 | 806 | 05/15/2028 |
| 91282CHM6 | 23150 | U. S. TREASURY COUPON | | 11/06/2023 | 10,000,000.00 | 10,030,900.00 | 9,995,239.31 | 4.500 | 4.635 | 136 | 07/15/2026 |
| 91282CHB0 | 23152 | U. S. TREASURY COUPON | | 11/06/2023 | 10,000,000.00 | 9,997,900.00 | 9,980,150.65 | 3.625 | 4.659 | 75 | 05/15/2026 |
| 9128284V9 | 23203 | U. S. TREASURY COUPON | | 12/21/2023 | 20,000,000.00 | 19,762,600.00 | 19,534,218.66 | 2.875 | 3.920 | 898 | 08/15/2028 |
| 91282CHM6 | 23204 | U. S. TREASURY COUPON | | 12/21/2023 | 40,000,000.00 | 40,123,600.00 | 40,047,171.82 | 4.500 | 4.162 | 136 | 07/15/2026 |
| 91282CHB0 | 23205 | U. S. TREASURY COUPON | | 12/21/2023 | 10,000,000.00 | 9,997,900.00 | 9,989,297.95 | 3.625 | 4.176 | 75 | 05/15/2026 |
| 9128282R0 | 23433 | U. S. TREASURY COUPON | | 07/09/2024 | 15,000,000.00 | 14,746,350.00 | 14,568,219.96 | 2.250 | 4.383 | 532 | 08/15/2027 |
| 9128282R0 | 23434 | U. S. TREASURY COUPON | | 07/09/2024 | 20,000,000.00 | 19,661,800.00 | 19,427,230.57 | 2.250 | 4.372 | 532 | 08/15/2027 |
| 91282CHH7 | 24089 | U. S. TREASURY COUPON | | 11/08/2024 | 20,000,000.00 | 20,026,600.00 | 19,994,611.52 | 4.125 | 4.220 | 106 | 06/15/2026 |
| 91282CHX2 | 24090 | U. S. TREASURY COUPON | | 11/08/2024 | 10,000,000.00 | 10,234,400.00 | 10,047,193.79 | 4.375 | 4.167 | 914 | 08/31/2028 |
| 9128284V9 | 24091 | U. S. TREASURY COUPON | | 11/08/2024 | 15,000,000.00 | 14,821,950.00 | 14,565,602.29 | 2.875 | 4.158 | 898 | 08/15/2028 |
| 91282CKS9 | 24092 | U. S. TREASURY COUPON | | 11/08/2024 | 15,000,000.00 | 15,040,950.00 | 15,023,614.62 | 4.875 | 4.215 | 91 | 05/31/2026 |
| 91282CHB0 | 24116 | U. S. TREASURY COUPON | | 12/06/2024 | 30,000,000.00 | 29,993,700.00 | 29,971,205.36 | 3.625 | 4.108 | 75 | 05/15/2026 |
| 91282CHM6 | 24117 | U. S. TREASURY COUPON | | 12/06/2024 | 50,000,000.00 | 50,154,500.00 | 50,070,712.46 | 4.500 | 4.102 | 136 | 07/15/2026 |
| 91282CJA0 | 24127 | U. S. TREASURY COUPON | | 12/18/2024 | 10,000,000.00 | 10,304,300.00 | 10,091,787.26 | 4.625 | 4.235 | 944 | 09/30/2028 |
| 9128284V9 | 24128 | U. S. TREASURY COUPON | | 12/18/2024 | 30,000,000.00 | 29,643,900.00 | 29,081,562.27 | 2.875 | 4.230 | 898 | 08/15/2028 |
| 9128266B1 | 24168 | U. S. TREASURY COUPON | | 01/28/2025 | 40,000,000.00 | 39,137,600.00 | 38,206,497.21 | 2.625 | 4.290 | 1,082 | 02/15/2029 |
| 91282CKD2 | 24209 | U. S. TREASURY COUPON | | 03/05/2025 | 20,000,000.00 | 20,482,000.00 | 20,170,388.69 | 4.250 | 3.940 | 1,095 | 02/28/2029 |
| 9128266X3 | 24257 | U. S. TREASURY COUPON | | 04/25/2025 | 15,000,000.00 | 14,940,750.00 | 14,934,047.69 | 2.125 | 3.942 | 91 | 05/31/2026 |
| 91282CHM6 | 24258 | U. S. TREASURY COUPON | | 04/25/2025 | 15,000,000.00 | 15,046,350.00 | 15,031,088.85 | 4.500 | 3.921 | 136 | 07/15/2026 |

Portfolio PLCR
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PM (PRF_PM2) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Investments
February 28, 2026**

| CUSIP | Investment # | Issuer | Average Balance | Purchase Date | Par Value | Market Value | Book Value | Stated Rate | YTM 365 | Days to Maturity | Maturity Date | |
|------------------------------|--------------|-----------------------------|-----------------------|---------------|-----------------------|-----------------------|-----------------------|-------------|--------------|------------------|---------------|--|
| U.S. Treasury Coupons | | | | | | | | | | | | |
| 91282CJT9 | 25117 | U. S. TREASURY COUPON | | 12/05/2025 | 25,000,000.00 | 25,096,750.00 | 25,089,285.71 | 4.000 | 3.578 | 320 | 01/15/2027 | |
| 91282CKZ3 | 25118 | U. S. TREASURY COUPON | | 12/05/2025 | 50,000,000.00 | 50,613,500.00 | 50,553,436.44 | 4.375 | 3.538 | 501 | 07/15/2027 | |
| 91282CAE1 | 25158 | U. S. TREASURY COUPON | | 01/12/2026 | 30,000,000.00 | 26,478,600.00 | 26,225,354.27 | 0.625 | 3.719 | 1,628 | 08/15/2030 | |
| 91282CAE1 | 25159 | U. S. TREASURY COUPON | | 01/12/2026 | 10,000,000.00 | 8,826,200.00 | 8,740,267.00 | 0.625 | 3.723 | 1,628 | 08/15/2030 | |
| 91282ZQ6 | 25125 | U. S. TREASURY BILL | | 12/11/2025 | 20,000,000.00 | 17,794,977.90 | 17,659,472.95 | 0.625 | 3.675 | 1,536 | 05/15/2030 | |
| 91282ZQ6 | 25134 | U. S. TREASURY BILL | | 12/18/2025 | 25,000,000.00 | 22,246,743.78 | 22,143,827.37 | 0.625 | 3.600 | 1,536 | 05/15/2030 | |
| 91282ZQ6 | 25156 | U. S. TREASURY BILL | | 01/12/2026 | 20,000,000.00 | 18,570,400.00 | 18,415,075.25 | 1.500 | 3.673 | 1,447 | 02/15/2030 | |
| 91282ZQ6 | 25157 | U. S. TREASURY BILL | | 01/12/2026 | 30,000,000.00 | 26,709,041.44 | 26,466,405.08 | 0.825 | 3.707 | 1,536 | 05/15/2030 | |
| | | Subtotal and Average | 799,438,477.58 | | 795,000,000.00 | 778,890,463.12 | 772,459,939.92 | | 4.106 | 626 | | |

| | | | | | | | | | | | | |
|----------------------------------|------------|-----------------------------|---------------------|------------|---------------------|---------------------|---------------------|-------|--------------|--------------|------------|--|
| mPower Placer - Long Term | | | | | | | | | | | | |
| 2015NR-A | 2015NR-A | mPower Placer | | 06/16/2015 | 750,022.91 | 737,287.52 | 750,022.91 | 4.000 | 3.999 | 3,472 | 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 | 3,838 | 09/02/2036 | |
| 72601FAC2 | 2018B | Public Finance Authority | | 06/28/2018 | 302,614.90 | 310,773.30 | 304,138.94 | 5.050 | 4.894 | 4,597 | 10/01/2038 | |
| | | Subtotal and Average | 2,700,005.27 | | 2,698,455.85 | 2,659,777.61 | 2,699,979.99 | | 4.100 | 3,822 | | |

| | | | | | | | | | | | | |
|-------------------------------|-------|--------------------------|--|------------|---------------|---------------|---------------|-------|-------|-------|------------|--|
| Federal Agency Coupons | | | | | | | | | | | | |
| 3133EMYE6 | 20641 | FEDERAL FARM CREDIT BANK | | 05/04/2021 | 10,000,000.00 | 9,951,300.00 | 9,989,650.00 | 1.000 | 1.021 | 64 | 05/04/2026 | |
| 3133ERNR2 | 24132 | FEDERAL FARM CREDIT BANK | | 12/19/2024 | 20,000,000.00 | 20,237,000.00 | 20,000,000.00 | 4.220 | 4.221 | 688 | 01/18/2028 | |
| 3133ER2R1 | 24171 | FEDERAL FARM CREDIT BANK | | 01/29/2025 | 20,000,000.00 | 20,484,200.00 | 19,999,398.98 | 4.310 | 4.312 | 1,202 | 06/15/2029 | |
| 3133ER2S9 | 24172 | FEDERAL FARM CREDIT BANK | | 01/29/2025 | 15,000,000.00 | 15,364,650.00 | 14,999,435.72 | 4.310 | 4.312 | 1,209 | 06/22/2029 | |
| 3133ER2Q3 | 24173 | FEDERAL FARM CREDIT BANK | | 01/29/2025 | 15,000,000.00 | 15,366,750.00 | 14,999,550.19 | 4.310 | 4.312 | 1,192 | 06/05/2029 | |
| 3133ER2P5 | 24174 | FEDERAL FARM CREDIT BANK | | 01/29/2025 | 25,000,000.00 | 25,626,500.00 | 25,000,000.00 | 4.310 | 4.311 | 1,270 | 09/22/2029 | |
| 3133ER2M2 | 24175 | FEDERAL FARM CREDIT BANK | | 01/29/2025 | 25,000,000.00 | 25,621,500.00 | 25,000,000.00 | 4.310 | 4.310 | 1,256 | 08/08/2029 | |
| 3133ER2N0 | 24176 | FEDERAL FARM CREDIT BANK | | 01/29/2025 | 25,000,000.00 | 25,624,000.00 | 25,000,000.00 | 4.310 | 4.311 | 1,263 | 08/15/2029 | |
| 3133ER6S5 | 24213 | FEDERAL FARM CREDIT BANK | | 03/06/2025 | 20,000,000.00 | 20,280,200.00 | 20,000,000.00 | 3.970 | 3.970 | 1,285 | 09/06/2029 | |
| 3133ETZ91 | 25106 | FEDERAL FARM CREDIT BANK | | 11/21/2025 | 10,000,000.00 | 10,019,400.00 | 10,000,000.00 | 3.670 | 3.671 | 1,584 | 07/02/2030 | |
| 3133EWAC4 | 25153 | FEDERAL FARM CREDIT BANK | | 01/09/2026 | 20,000,000.00 | 20,110,600.00 | 20,000,000.00 | 3.600 | 3.600 | 1,410 | 01/09/2030 | |
| 3133EWAC4 | 25154 | FEDERAL FARM CREDIT BANK | | 01/09/2026 | 10,000,000.00 | 10,055,300.00 | 10,000,000.00 | 3.600 | 3.600 | 1,410 | 01/09/2030 | |
| 3130ANJD3 | 21083 | FEDERAL HOME LOAN BANK | | 08/26/2021 | 5,000,000.00 | 4,971,400.00 | 5,000,000.00 | 2.500 | 1.070 | 178 | 08/26/2026 | |
| 3130ANRX0 | 21084 | FEDERAL HOME LOAN BANK | | 08/26/2021 | 5,000,000.00 | 4,940,900.00 | 5,000,000.00 | 1.250 | 1.000 | 178 | 08/26/2026 | |
| 3130ANVNS | 21092 | FEDERAL HOME LOAN BANK | | 08/30/2021 | 10,000,000.00 | 9,869,500.00 | 10,000,000.00 | 1.000 | 1.001 | 178 | 08/26/2026 | |
| 3130APUN3 | 21215 | FEDERAL HOME LOAN BANK | | 11/30/2021 | 4,000,000.00 | 3,952,240.00 | 4,000,000.00 | 1.250 | 1.250 | 180 | 08/28/2026 | |
| 3130AOC8 | 21256 | FEDERAL HOME LOAN BANK | | 12/17/2021 | 5,000,000.00 | 4,954,900.00 | 5,000,000.00 | 1.330 | 1.468 | 138 | 07/17/2026 | |
| 3130AVWF5 | 22491 | FEDERAL HOME LOAN BANK | | 05/03/2023 | 10,000,000.00 | 10,000,200.00 | 10,000,000.00 | 3.660 | 3.661 | 123 | 07/02/2026 | |
| 3130AVWA6 | 22493 | FEDERAL HOME LOAN BANK | | 05/03/2023 | 20,000,000.00 | 20,011,400.00 | 20,000,000.00 | 3.725 | 3.726 | 488 | 07/02/2027 | |

Portfolio PLCR
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PM (PRF_PM2) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Investments
February 28, 2026**

| CUSIP | Investment # | Issuer | Average Balance | Purchase Date | Par Value | Market Value | Book Value | Stated Rate | YTM 365 | Days to Maturity | Maturity Date | |
|-------------------------------|--------------|------------------------|-----------------|---------------|---------------|---------------|---------------|-------------|---------|------------------|---------------|--|
| Federal Agency Coupons | | | | | | | | | | | | |
| 3130AVWC2 | 22494 | FEDERAL HOME LOAN BANK | | 05/03/2023 | 10,000,000.00 | 10,008,100.00 | 10,000,000.00 | 3.615 | 3.616 | 673 | 01/03/2028 | |
| 3130AW2U3 | 22511 | FEDERAL HOME LOAN BANK | | 05/16/2023 | 10,000,000.00 | 10,001,100.00 | 10,000,000.00 | 3.620 | 3.621 | 352 | 02/16/2027 | |
| 3130AW2V1 | 22512 | FEDERAL HOME LOAN BANK | | 05/16/2023 | 10,000,000.00 | 10,000,700.00 | 10,000,000.00 | 3.625 | 3.626 | 344 | 02/08/2027 | |
| 3130AW2W9 | 22513 | FEDERAL HOME LOAN BANK | | 05/16/2023 | 10,000,000.00 | 10,000,800.00 | 10,000,000.00 | 3.635 | 3.636 | 337 | 02/01/2027 | |
| 3130AW7B0 | 22527 | FEDERAL HOME LOAN BANK | | 05/23/2023 | 10,000,000.00 | 10,010,000.00 | 10,000,000.00 | 3.925 | 3.926 | 199 | 09/16/2026 | |
| 3130AW7C8 | 22528 | FEDERAL HOME LOAN BANK | | 05/23/2023 | 10,000,000.00 | 10,010,500.00 | 10,000,000.00 | 3.920 | 3.921 | 206 | 09/23/2026 | |
| 3130AW7A2 | 22529 | FEDERAL HOME LOAN BANK | | 05/23/2023 | 10,000,000.00 | 10,008,900.00 | 10,000,000.00 | 3.930 | 3.932 | 187 | 09/04/2026 | |
| 3130AW6Z8 | 22530 | FEDERAL HOME LOAN BANK | | 05/23/2023 | 10,000,000.00 | 10,009,500.00 | 10,000,000.00 | 3.930 | 3.931 | 193 | 09/10/2026 | |
| 3130AWFA3 | 22559 | FEDERAL HOME LOAN BANK | | 06/12/2023 | 10,000,000.00 | 10,079,800.00 | 10,000,000.00 | 4.060 | 4.061 | 556 | 09/08/2027 | |
| 3130AWF96 | 22560 | FEDERAL HOME LOAN BANK | | 06/12/2023 | 10,000,000.00 | 10,087,200.00 | 10,000,000.00 | 4.020 | 4.021 | 708 | 02/07/2028 | |
| 3130AWFB1 | 22565 | FEDERAL HOME LOAN BANK | | 06/13/2023 | 10,000,000.00 | 10,079,900.00 | 10,000,000.00 | 4.070 | 4.071 | 549 | 09/01/2027 | |
| 3130AWFC9 | 22566 | FEDERAL HOME LOAN BANK | | 06/13/2023 | 10,000,000.00 | 10,090,000.00 | 10,000,000.00 | 4.025 | 4.026 | 715 | 02/14/2028 | |
| 3130AWL57 | 22602 | FEDERAL HOME LOAN BANK | | 07/06/2023 | 20,000,000.00 | 20,155,800.00 | 20,000,000.00 | 4.460 | 4.461 | 348 | 02/12/2027 | |
| 3130AWL73 | 22603 | FEDERAL HOME LOAN BANK | | 07/06/2023 | 10,000,000.00 | 10,081,300.00 | 10,000,000.00 | 4.450 | 4.451 | 361 | 02/25/2027 | |
| 3130AWL81 | 22604 | FEDERAL HOME LOAN BANK | | 07/06/2023 | 10,000,000.00 | 10,134,300.00 | 10,000,000.00 | 4.275 | 4.276 | 708 | 02/07/2028 | |
| 3130AWL65 | 22605 | FEDERAL HOME LOAN BANK | | 07/06/2023 | 20,000,000.00 | 20,160,600.00 | 20,000,000.00 | 4.450 | 4.451 | 358 | 02/22/2027 | |
| 3130AWL99 | 22606 | FEDERAL HOME LOAN BANK | | 07/06/2023 | 20,000,000.00 | 20,276,600.00 | 20,000,000.00 | 4.270 | 4.271 | 723 | 02/22/2028 | |
| 3130AWMN7 | 23031 | FEDERAL HOME LOAN BANK | | 08/16/2023 | 20,000,000.00 | 20,407,200.00 | 19,977,683.19 | 4.375 | 4.430 | 831 | 06/09/2028 | |
| 3130AWWZ9 | 23032 | FEDERAL HOME LOAN BANK | | 08/16/2023 | 10,000,000.00 | 10,119,000.00 | 10,000,000.00 | 4.500 | 4.502 | 471 | 06/15/2027 | |
| 3130AWX21 | 23033 | FEDERAL HOME LOAN BANK | | 08/16/2023 | 10,000,000.00 | 10,133,000.00 | 10,000,000.00 | 4.480 | 4.480 | 527 | 08/10/2027 | |
| 3130AWK62 | 23034 | FEDERAL HOME LOAN BANK | | 08/16/2023 | 10,000,000.00 | 10,130,000.00 | 10,000,000.00 | 4.470 | 4.470 | 522 | 08/05/2027 | |
| 3130AWX54 | 23035 | FEDERAL HOME LOAN BANK | | 08/16/2023 | 10,000,000.00 | 10,116,800.00 | 10,000,000.00 | 4.495 | 4.497 | 466 | 06/10/2027 | |
| 3130AYBK1 | 23210 | FEDERAL HOME LOAN BANK | | 12/22/2023 | 15,000,000.00 | 15,121,200.00 | 15,000,000.00 | 3.855 | 3.855 | 862 | 07/10/2028 | |
| 3130AYBJ4 | 23211 | FEDERAL HOME LOAN BANK | | 12/22/2023 | 15,000,000.00 | 15,044,850.00 | 15,000,000.00 | 4.000 | 4.001 | 316 | 01/11/2027 | |
| 3130AYGV2 | 23232 | FEDERAL HOME LOAN BANK | | 01/11/2024 | 10,000,000.00 | 10,018,000.00 | 10,000,000.00 | 4.193 | 4.194 | 157 | 08/05/2026 | |
| 3130AYGR1 | 23233 | FEDERAL HOME LOAN BANK | | 01/11/2024 | 15,000,000.00 | 15,027,900.00 | 15,000,000.00 | 4.180 | 4.181 | 164 | 08/12/2026 | |
| 3130AYGU4 | 23234 | FEDERAL HOME LOAN BANK | | 01/11/2024 | 20,000,000.00 | 20,075,400.00 | 20,000,000.00 | 4.110 | 4.110 | 310 | 01/05/2027 | |
| 3130AYGW0 | 23235 | FEDERAL HOME LOAN BANK | | 01/11/2024 | 20,000,000.00 | 20,237,400.00 | 20,000,000.00 | 3.985 | 3.985 | 1,044 | 01/08/2029 | |
| 3130AYGT7 | 23236 | FEDERAL HOME LOAN BANK | | 01/11/2024 | 20,000,000.00 | 20,162,600.00 | 20,000,000.00 | 4.020 | 4.020 | 681 | 01/11/2028 | |
| 3130AYGP5 | 23237 | FEDERAL HOME LOAN BANK | | 01/11/2024 | 20,000,000.00 | 20,134,600.00 | 20,000,000.00 | 4.050 | 4.050 | 493 | 07/07/2027 | |
| 3130AYGQ3 | 23238 | FEDERAL HOME LOAN BANK | | 01/11/2024 | 20,000,000.00 | 20,216,200.00 | 20,000,000.00 | 3.980 | 3.980 | 857 | 07/05/2028 | |
| 3130AYQF6 | 23260 | FEDERAL HOME LOAN BANK | | 01/29/2024 | 30,000,000.00 | 30,209,100.00 | 30,000,000.00 | 4.050 | 4.051 | 498 | 07/12/2027 | |
| 3130AYQE9 | 23261 | FEDERAL HOME LOAN BANK | | 01/29/2024 | 15,000,000.00 | 15,094,050.00 | 15,000,000.00 | 4.070 | 4.071 | 457 | 06/01/2027 | |
| 3130AYQB5 | 23262 | FEDERAL HOME LOAN BANK | | 01/29/2024 | 20,000,000.00 | 20,267,800.00 | 20,000,000.00 | 4.040 | 4.040 | 1,062 | 01/26/2029 | |
| 3130AYQ90 | 23263 | FEDERAL HOME LOAN BANK | | 01/29/2024 | 20,000,000.00 | 20,249,800.00 | 20,000,000.00 | 4.057 | 4.058 | 855 | 07/03/2028 | |
| 3130AYQAT | 23264 | FEDERAL HOME LOAN BANK | | 01/29/2024 | 20,000,000.00 | 20,242,000.00 | 20,000,000.00 | 4.052 | 4.053 | 823 | 06/01/2028 | |

Portfolio PLCR
AC
PM (PRE_PM2) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Investments
February 28, 2026**

| CUSIP | Investment # | Issuer | Average Balance | Purchase Date | Par Value | Market Value | Book Value | Stated Rate | YTM 365 | Days to Maturity | Maturity Date | |
|--|--------------|-------------------------------|-------------------------|---------------|-------------------------|-------------------------|-------------------------|-------------|--------------|------------------|---------------|--|
| Federal Agency Coupons | | | | | | | | | | | | |
| 3130AYQD1 | 23265 | FEDERAL HOME LOAN BANK | | 01/29/2024 | 20,000,000.00 | 20,161,600.00 | 20,000,000.00 | 4.060 | 4.061 | 561 | 09/13/2027 | |
| 3130AYQC3 | 23266 | FEDERAL HOME LOAN BANK | | 01/29/2024 | 15,000,000.00 | 15,100,050.00 | 15,000,000.00 | 4.070 | 4.071 | 477 | 06/21/2027 | |
| 3130B1NC7 | 23411 | FEDERAL HOME LOAN BANK | | 06/05/2024 | 15,000,000.00 | 15,055,950.00 | 15,000,000.00 | 4.710 | 4.713 | 145 | 07/24/2026 | |
| 3130B1XB8 | 23436 | FEDERAL HOME LOAN BANK | | 07/10/2024 | 10,000,000.00 | 10,175,000.00 | 10,000,000.00 | 4.300 | 4.301 | 837 | 06/15/2028 | |
| 3130B4CD1 | 24129 | FEDERAL HOME LOAN BANK | | 12/19/2024 | 30,441,900.00 | 30,441,900.00 | 30,000,000.00 | 4.110 | 4.112 | 929 | 09/15/2028 | |
| 3130B4CE94 | 24130 | FEDERAL HOME LOAN BANK | | 12/19/2024 | 20,000,000.00 | 20,364,800.00 | 20,000,000.00 | 4.080 | 4.081 | 1,300 | 09/21/2029 | |
| 3130B4CF6 | 24131 | FEDERAL HOME LOAN BANK | | 12/19/2024 | 20,000,000.00 | 20,358,400.00 | 20,000,000.00 | 4.080 | 4.081 | 1,237 | 07/20/2029 | |
| 3130B4LH2 | 24149 | FEDERAL HOME LOAN BANK | | 01/13/2025 | 20,000,000.00 | 20,445,000.00 | 20,000,000.00 | 4.370 | 4.370 | 1,046 | 01/10/2029 | |
| 3130B5GJ1 | 24212 | FEDERAL HOME LOAN BANK | | 03/06/2025 | 20,000,000.00 | 20,297,400.00 | 20,000,000.00 | 3.980 | 3.980 | 1,285 | 09/06/2029 | |
| 3130B5U48 | 24238 | FEDERAL HOME LOAN BANK | | 04/07/2025 | 20,000,000.00 | 20,149,400.00 | 20,000,000.00 | 3.750 | 3.751 | 1,236 | 07/19/2029 | |
| 3130B5W87 | 24247 | FEDERAL HOME LOAN BANK | | 04/14/2025 | 15,000,000.00 | 15,133,650.00 | 15,000,000.00 | 3.875 | 3.876 | 1,047 | 01/11/2029 | |
| 3130B6QL3 | 24297 | FEDERAL HOME LOAN BANK | | 06/11/2025 | 10,000,000.00 | 10,200,300.00 | 10,000,000.00 | 4.050 | 4.051 | 1,425 | 01/24/2030 | |
| 3130B6QM1 | 24298 | FEDERAL HOME LOAN BANK | | 06/11/2025 | 10,000,000.00 | 10,200,400.00 | 10,000,000.00 | 4.050 | 4.051 | 1,426 | 01/25/2030 | |
| 3130B8WP3 | 25127 | FEDERAL HOME LOAN BANK | | 12/12/2025 | 25,000,000.00 | 25,132,250.00 | 25,000,000.00 | 3.680 | 3.673 | 1,597 | 07/15/2030 | |
| 3130B8XZ0 | 25136 | FEDERAL HOME LOAN BANK | | 12/22/2025 | 30,000,000.00 | 30,207,600.00 | 30,000,000.00 | 3.580 | 3.581 | 1,597 | 07/15/2030 | |
| 3130B95D8 | 25161 | FEDERAL HOME LOAN BANK | | 01/13/2026 | 10,000,000.00 | 10,071,700.00 | 10,000,000.00 | 3.640 | 3.640 | 1,412 | 01/11/2030 | |
| 3130B95C0 | 25162 | FEDERAL HOME LOAN BANK | | 01/13/2026 | 10,000,000.00 | 10,084,100.00 | 10,000,000.00 | 3.680 | 3.680 | 1,594 | 07/12/2030 | |
| 3134GXHY3 | 21206 | FED HOME LOAN MORT CORP | | 11/22/2021 | 5,000,000.00 | 4,953,850.00 | 4,993,358.69 | 0.750 | 1.190 | 114 | 06/23/2026 | |
| 3136GC6R1 | 25108 | FEDERAL NATIONAL MORT. ASSOC. | | 11/21/2025 | 10,000,000.00 | 9,998,400.00 | 10,000,000.00 | 4.000 | 4.001 | 1,662 | 09/18/2030 | |
| | | Subtotal and Average | 1,121,467,211.34 | | 1,109,000,000.00 | 1,120,175,690.00 | 1,108,969,076.77 | | 3.948 | 829 | | |
| Collateralized Inactive Bank Deposits | | | | | | | | | | | | |
| SYS19055 | 19055 | Five Star Bank - PIMMA | | | 5,000,000.00 | 5,000,000.00 | 5,000,000.00 | 3.931 | 3.931 | 1 | | |
| | | Subtotal and Average | 5,000,000.00 | | 5,000,000.00 | 5,000,000.00 | 5,000,000.00 | | 3.931 | 1 | | |
| Medium Term Notes | | | | | | | | | | | | |
| 06055JQJ1 | 25190 | BANK OF AMERICA CORP | | 02/12/2026 | 10,000,000.00 | 10,091,716.67 | 9,990,048.76 | 4.350 | 4.378 | 1,807 | 02/10/2031 | |
| | | Subtotal and Average | 6,065,345.03 | | 10,000,000.00 | 10,091,716.67 | 9,990,048.76 | | 4.378 | 1,807 | | |
| Negotiable Certificates of Deposit | | | | | | | | | | | | |
| 22536JQW8 | 24295 | Credit Agricole CIB NY | | 06/10/2025 | 10,000,000.00 | 10,020,100.00 | 10,000,000.00 | 4.350 | 4.410 | 131 | 07/10/2026 | |
| 22536JZ57 | 25104 | Credit Agricole CIB NY | | 11/21/2025 | 10,000,000.00 | 10,009,400.00 | 10,000,000.00 | 3.980 | 4.035 | 131 | 07/10/2026 | |
| 22536JZ65 | 25105 | Credit Agricole CIB NY | | 11/21/2025 | 20,000,000.00 | 20,022,800.00 | 20,000,000.00 | 3.980 | 4.035 | 149 | 07/28/2026 | |
| 22536J6R1 | 25170 | Credit Agricole CIB NY | | 01/21/2026 | 25,000,000.00 | 25,015,500.00 | 25,000,000.00 | 3.840 | 3.893 | 320 | 01/15/2027 | |
| 53947B3X6 | 24296 | Lloyds Bank Corp Mkts NY | | 06/10/2025 | 25,000,000.00 | 25,047,500.00 | 25,000,000.00 | 4.360 | 4.441 | 131 | 07/10/2026 | |
| 89115DA48 | 24260 | TORONTO DOMINION BANK NY | | 04/25/2025 | 20,000,000.00 | 20,013,600.00 | 20,000,000.00 | 4.220 | 4.279 | 82 | 05/22/2026 | |

Portfolio PLCR
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PM (PRF_PM2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
February 28, 2026

| CUSIP | Investment # | Issuer | Average Balance | Purchase Date | Par Value | Market Value | Book Value | Stated Rate | YTM 365 | Days to Maturity | Maturity Date | |
|---|--------------|--------------------------------|-----------------------|---------------|-----------------------|-----------------------|-----------------------|-------------|--------------|------------------|---------------|--|
| Negotiable Certificates of Deposit | | | | | | | | | | | | |
| 89115D7L4 | 24261 | TORONTO DOMINION BANK NY | | 04/25/2025 | 20,000,000.00 | 20,012,800.00 | 20,000,000.00 | 4.250 | 4.309 | 68 | 05/08/2026 | |
| 90275DVT4 | 25171 | UBS AG STAMFORD CT | | 01/21/2026 | 25,000,000.00 | 24,987,750.00 | 25,000,000.00 | 3.790 | 3.843 | 430 | 05/05/2027 | |
| 90275DVT1 | 25172 | UBS AG STAMFORD CT | | 01/21/2026 | 50,000,000.00 | 49,949,000.00 | 50,000,000.00 | 3.790 | 3.843 | 500 | 07/14/2027 | |
| | | Subtotal and Average | 209,285,714.29 | | 205,078,450.00 | | 205,000,000.00 | | 4.066 | 271 | | |
| Collateralized CDs | | | | | | | | | | | | |
| SY524254 | 24254 | River City Bank | | 04/19/2025 | 3,000,000.00 | 3,000,000.00 | 3,000,000.00 | 3.990 | 4.045 | 49 | 04/19/2026 | |
| | | Subtotal and Average | 5,857,142.86 | | 3,000,000.00 | | 3,000,000.00 | | 4.045 | 49 | | |
| Supranational | | | | | | | | | | | | |
| 459058JC8 | 25107 | INT'L BANK RECON & DEVELOP | | 11/21/2025 | 10,000,000.00 | 8,976,301.39 | 8,915,389.90 | 0.876 | 3.705 | 1,535 | 05/14/2030 | |
| 45950KDHO | 24236 | International Finance Corp | | 04/04/2025 | 20,000,000.00 | 20,493,400.00 | 20,292,641.57 | 4.250 | 3.770 | 1,219 | 07/02/2029 | |
| 4581XOEN4 | 24243 | INTER-AMERICAN DEVELOPMENT BNK | | 04/11/2025 | 20,000,000.00 | 20,384,400.00 | 20,080,814.80 | 4.125 | 3.975 | 1,082 | 02/15/2029 | |
| | | Subtotal and Average | 49,282,700.05 | | 50,000,000.00 | 49,854,101.39 | 49,288,846.27 | | 3.842 | 1,220 | | |
| Commercial Paper Disc. -Amortizing | | | | | | | | | | | | |
| 22533UC27 | 25202 | Credit Agricole CIB | | 02/27/2026 | 135,000,000.00 | 134,986,687.50 | 134,986,687.50 | 3.550 | 3.600 | 1 | 03/02/2026 | |
| 62479MIEB5 | 25186 | MUFG BANK LTD/NY | | 02/09/2026 | 30,000,000.00 | 29,783,450.00 | 29,783,450.00 | 3.660 | 3.745 | 71 | 05/11/2026 | |
| | | Subtotal and Average | 101,606,694.20 | | 165,000,000.00 | 164,770,137.50 | 164,770,137.50 | | 3.627 | 14 | | |
| Federal Agency Disc. -Amortizing | | | | | | | | | | | | |
| | | Subtotal and Average | 27,855,452.38 | | | | | | | | | |
| Local Agency Bond | | | | | | | | | | | | |
| SYS16098 | 16098 | Ackerman School District | | 04/03/2017 | 4,491,125.88 | 4,281,031.01 | 4,491,125.88 | 2.800 | 2.800 | 4,051 | 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 | 660 | 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 | 1,052 | 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 | 7,791 | 06/30/2047 | |
| SY523342 | 23342 | Placer Hills Fire Protection | | 04/03/2024 | 530,194.84 | 530,194.84 | 530,194.84 | 4.170 | 4.170 | 1,129 | 04/03/2029 | |
| SY523287 | 23287 | Placer CEO Fire | | 02/01/2024 | 575,276.69 | 575,276.69 | 575,276.69 | 4.000 | 4.000 | 1,068 | 02/01/2029 | |
| | | Subtotal and Average | 8,392,800.78 | | 8,392,800.78 | 7,791,491.58 | 8,392,800.78 | | 2.977 | 4,575 | | |
| mPower Placer | | | | | | | | | | | | |
| 2016NR-A | 2016NR-A | mPower Placer | | 08/04/2016 | 2,775,439.11 | 2,543,051.59 | 2,775,439.11 | 3.000 | 3.042 | 4,203 | 09/02/2037 | |
| 2017 NR | 2017 NR | mPower Placer | | 07/06/2017 | 18,650.43 | 16,961.26 | 18,650.43 | 3.000 | 3.042 | 4,568 | 09/02/2038 | |

Portfolio PLCR
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PM (PRF_PMD) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Investments
February 28, 2026**

| CUSIP | Investment # | Issuer | Average Balance | Purchase Date | Par Value | Market Value | Book Value | Stated Rate | YTM 365 | Days to Maturity | Maturity Date | |
|------------------------|--------------|--------------------------------|-------------------------|---------------|-------------------------|-------------------------|-------------------------|-------------|--------------|------------------|---------------|--|
| mPower Placer | | | | | | | | | | | | |
| 2017 R | 2017 R | mPower Placer | | 07/06/2017 | 21,433.08 | 19,491.89 | 21,433.08 | 3.000 | 3.042 | 4,568 | 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 | 4,933 | 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 | 4,933 | 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 | 4,933 | 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 | 4,568 | 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 | 4,568 | 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 | 4,933 | 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 | 5,299 | 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 | 5,664 | 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 | 6,029 | 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 | 4,203 | 09/02/2037 | |
| | | Subtotal and Average | 7,061,165.54 | | 7,061,165.54 | 6,733,793.31 | 7,061,165.54 | | 3.711 | 4,785 | | |
| mPower - Folsom | | | | | | | | | | | | |
| 2016-IA3 #2 | 2016-IA3 #2 | mPower Folsom | | 07/14/2016 | 63,240.57 | 63,029.98 | 63,240.57 | 3.500 | 3.549 | 4,203 | 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 | 4,568 | 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 | 3,838 | 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 | 3,838 | 09/02/2036 | |
| | | Subtotal and Average | 320,669.71 | | 320,669.71 | 314,996.80 | 320,669.71 | | 3.488 | 3,968 | | |
| | | Total and Average | 2,502,224,590.68 | | 2,500,473,091.88 | 2,494,360,617.98 | 2,476,952,665.24 | | 3.990 | 655 | | |

Portfolio PLCR
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PM (PRF_PM2) 7.3.11

**General Fund
Portfolio Management
Portfolio Details - Cash
February 28, 2026**

| CUSIP | Investment # | Issuer | Average Balance | Purchase Date | Par Value | Market Value | Book Value | Stated Rate | YTM 365 | Days to Maturity |
|-----------------------------------|--------------|--------------------|-----------------|---------------|-------------------------|-------------------------|-------------------------|-------------|--------------|------------------|
| Cash at Bank | | | | | | | | | | |
| SYS00000 | 00000 | PLACER COUNTY CASH | | | 23,066,508.35 | 23,066,508.35 | 23,066,508.35 | | 0.000 | 1 |
| Undeposited Receipts | | | | | | | | | | |
| SYS00000VAULT | 00000VAULT | PLACER COUNTY CASH | | | 2,480,121.71 | 2,480,121.71 | 2,480,121.71 | | 0.000 | 1 |
| | | Average Balance | 0.00 | | | | | | | 1 |
| Total Cash and Investments | | | | | 2,526,019,721.94 | 2,519,907,248.04 | 2,502,499,295.30 | | 3.990 | 655 |

General Fund
Portfolio Management
Portfolio Details - Pending Redemptions
February 28, 2026

| Security # | Investment # | Issuer | Purchase Settlement Date | Mat/Sale Settlement Date | Par Value |
|-----------------------|--------------|-----------------------|--------------------------|---------------------------|---------------|
| U.S. Treasury Coupons | | | | | |
| 91282CBQ3 | 20558 | U. S. TREASURY COUPON | 03/11/2021 | 02/28/2026 | 10,000,000.00 |
| | | | | Subtotal | 10,000,000.00 |
| | | | | Total Pending Redemptions | 10,000,000.00 |



PLACER COUNTY 2025/26
Summary by Issuer
February 28, 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 | 4,051 |
| BANK OF AMERICA CORP | 1 | 10,000,000.00 | 9,987,500.00 | 0.40 | 4.378 | 1,807 |
| Credit Agricole CIB | 1 | 135,000,000.00 | 134,960,062.49 | 5.41 | 3.600 | 1 |
| California Asset Mgm't 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 | 209 |
| CalTRUST | 1 | 80,000,000.00 | 80,000,000.00 | 3.21 | 4.100 | 1 |
| FEDERAL FARM CREDIT BANK | 12 | 215,000,000.00 | 214,987,850.00 | 8.63 | 3.989 | 1,177 |
| FEDERAL HOME LOAN BANK | 60 | 879,000,000.00 | 878,952,720.00 | 35.27 | 3.953 | 738 |
| FED HOME LOAN MORT CORP | 1 | 5,000,000.00 | 4,902,100.00 | 0.20 | 1.190 | 114 |
| FEDERAL NATIONAL MORT. ASSOC. | 1 | 10,000,000.00 | 10,000,000.00 | 0.40 | 4.001 | 1,662 |
| Five Star Bank - PIMMA | 1 | 5,000,000.00 | 5,000,000.00 | 0.20 | 3.931 | 1 |
| INTL BANK RECON & DEVELOP | 1 | 10,000,000.00 | 8,841,890.00 | 0.35 | 3.705 | 1,535 |
| International Finance Corp | 1 | 20,000,000.00 | 20,372,320.00 | 0.82 | 3.770 | 1,219 |
| INTER-AMERICAN DEVELOPMENT BANK | 1 | 20,000,000.00 | 20,105,120.00 | 0.81 | 3.975 | 1,082 |
| Lloyds Bank Corp Mkts NY | 1 | 25,000,000.00 | 25,000,000.00 | 1.00 | 4.441 | 131 |
| Mid Placer Public School Trans | 2 | 410,097.82 | 410,097.82 | 0.02 | 2.968 | 969 |
| mPower Folsom | 4 | 320,669.71 | 320,669.71 | 0.01 | 3.488 | 3,968 |
| mPower Placer | 7 | 5,342,201.96 | 5,342,201.96 | 0.21 | 3.509 | 4,009 |
| MUFG BANK LTD/NY | 1 | 30,000,000.00 | 29,722,450.00 | 1.19 | 3.745 | 71 |
| Newcastle Elementary SD | 1 | 2,386,105.55 | 2,386,105.55 | 0.10 | 2.800 | 7,791 |
| Placer Hills Fire Protection | 1 | 530,194.84 | 530,194.84 | 0.02 | 4.170 | 1,129 |
| Public Finance Authority | 1 | 302,614.80 | 308,667.10 | 0.01 | 4.894 | 4,597 |
| Pioneer Community Energy | 7 | 4,067,841.97 | 4,067,841.97 | 0.16 | 4.155 | 5,186 |

PLACER COUNTY 2025/26
 Summary by Issuer
 February 28, 2026

| Issuer | Number of Investments | Par Value | Remaining Cost | % of Portfolio | Average YTM 365 | Average Days to Maturity |
|--------------------------------|-----------------------|-------------------------|-------------------------|----------------|-----------------|--------------------------|
| PLACER COUNTY CASH | 2 | 25,546,630.06 | 25,546,630.06 | 1.03 | 0.000 | 1 |
| Placer CEO Fite | 1 | 575,276.69 | 575,276.69 | 0.02 | 4.000 | 1,068 |
| River City Bank | 1 | 3,000,000.00 | 3,000,000.00 | 0.12 | 4.045 | 49 |
| Sierra Valley Energy Authority | 1 | 46,962.66 | 46,962.66 | 0.00 | 3.042 | 4,203 |
| TORONTO DOMINION BANK NY | 2 | 40,000,000.00 | 40,000,000.00 | 1.60 | 4.294 | 75 |
| UBS AG STAMFORD CT | 2 | 75,000,000.00 | 75,000,000.00 | 3.01 | 3.843 | 477 |
| U. S. TREASURY COUPON | 35 | 700,000,000.00 | 678,274,609.38 | 27.21 | 4.161 | 516 |
| U. S. TREASURY BILL | 4 | 95,000,000.00 | 84,208,789.06 | 3.38 | 3.665 | 1,517 |
| Total and Average | 160 | 2,525,019,721.94 | 2,492,341,185.17 | 100.00 | 3.949 | 648 |



General Fund Purchases Report Sorted by Fund - Fund February 1, 2026 - February 28, 2026

| CUSIP | Investment # | Fund | Sec. Type | Original Par Value | Purchase Date | Payment | Principal Purchase | Accrued at Purchase | Rate at Purchas | Maturity Date | YTM | Ending Book Value |
|---------------------|--------------|------|------------------------|-------------------------|---------------|---------------------|-------------------------|---------------------|-----------------|---------------|-------|-----------------------|
| General Fund | | | | | | | | | | | | |
| 216878B34 | 25180 | 1010 | ACP RABONY | 110,000,000.00 | 02/02/2026 | 02/03 - At Maturity | 109,989,152.77 | | 3.550 | 02/03/2026 | 3.550 | 0.00 |
| 313385SR8 | 25181 | 1010 | AFD FHLBDN | 115,000,000.00 | 02/03/2026 | 02/04 - At Maturity | 114,988,659.71 | | 3.550 | 02/04/2026 | 3.600 | 0.00 |
| 216878B59 | 25182 | 1010 | ACP RABONY | 115,000,000.00 | 02/04/2026 | 02/05 - At Maturity | 114,988,659.71 | | 3.550 | 02/05/2026 | 3.550 | 0.00 |
| 216878B67 | 25183 | 1010 | ACP RABONY | 120,000,000.00 | 02/05/2026 | 02/06 - At Maturity | 119,988,166.66 | | 3.550 | 02/06/2026 | 3.550 | 0.00 |
| 216878B91 | 25184 | 1010 | ACP RABONY | 95,000,000.00 | 02/06/2026 | 02/09 - At Maturity | 94,971,895.83 | | 3.550 | 02/09/2026 | 3.551 | 0.00 |
| 22533UBA0 | 25185 | 1010 | ACP CACPNY | 65,000,000.00 | 02/08/2026 | 02/10 - At Maturity | 64,993,590.27 | | 3.550 | 02/10/2026 | 3.550 | 0.00 |
| 62479MEB5 | 25186 | 1010 | ACP MUFGBK | 30,000,000.00 | 02/09/2026 | 05/11 - At Maturity | 29,722,450.00 | | 3.660 | 05/11/2026 | 3.694 | 29,783,450.00 |
| 313385SY3 | 25187 | 1010 | AFD FHLBDN | 70,000,000.00 | 02/11/2026 | 02/11 - At Maturity | 69,993,097.22 | | 3.550 | 02/11/2026 | 3.600 | 0.00 |
| 313385SZ0 | 25188 | 1010 | AFD FHLBDN | 90,000,000.00 | 02/11/2026 | 02/12 - At Maturity | 89,991,125.00 | | 3.550 | 02/12/2026 | 3.600 | 0.00 |
| 06055IQJ1 | 25190 | 1010 | MTN BAC | 10,000,000.00 | 02/12/2026 | 08/10 - 02/10 | 9,987,500.00 | 2,416.67 | 4.350 | 02/10/2031 | 4.378 | 9,990,048.76 |
| 216878BD2 | 25189 | 1010 | ACP RABONY | 75,000,000.00 | 02/12/2026 | 02/13 - At Maturity | 74,992,604.16 | | 3.550 | 02/17/2026 | 3.550 | 0.00 |
| 313385TE6 | 25191 | 1010 | AFD FHLBDN | 80,000,000.00 | 02/13/2026 | 02/17 - At Maturity | 79,968,444.45 | | 3.550 | 02/18/2026 | 3.550 | 0.00 |
| 216878BJ9 | 25192 | 1010 | ACP RABONY | 120,000,000.00 | 02/17/2026 | 02/18 - At Maturity | 119,988,166.66 | | 3.570 | 02/19/2026 | 3.620 | 0.00 |
| 313385TG1 | 25193 | 1010 | AFD FHLBDN | 100,000,000.00 | 02/18/2026 | 02/19 - At Maturity | 99,990,083.34 | | 3.550 | 02/19/2026 | 3.550 | 0.00 |
| 216878BK6 | 25194 | 1010 | ACP RABONY | 25,000,000.00 | 02/19/2026 | 02/19 - At Maturity | 24,997,534.72 | | 3.550 | 02/19/2026 | 3.550 | 0.00 |
| 22533JBL6 | 25196 | 1010 | ACP CACPNY | 25,000,000.00 | 02/19/2026 | 02/20 - At Maturity | 24,997,534.72 | | 3.550 | 02/20/2026 | 3.550 | 0.00 |
| 216878BL4 | 25195 | 1010 | ACP RABONY | 100,000,000.00 | 02/19/2026 | 02/20 - At Maturity | 99,990,138.88 | | 3.550 | 02/20/2026 | 3.550 | 0.00 |
| 216878BP5 | 25197 | 1010 | ACP RABONY | 115,000,000.00 | 02/20/2026 | 02/23 - At Maturity | 114,965,979.16 | | 3.550 | 02/23/2026 | 3.551 | 0.00 |
| 216878BQ3 | 25198 | 1010 | ACP RABONY | 115,000,000.00 | 02/23/2026 | 02/24 - At Maturity | 114,988,659.71 | | 3.550 | 02/24/2026 | 3.550 | 0.00 |
| 216878BR1 | 25199 | 1010 | ACP RABONY | 140,000,000.00 | 02/24/2026 | 02/25 - At Maturity | 139,986,194.44 | | 3.550 | 02/25/2026 | 3.550 | 0.00 |
| 216878BS9 | 25200 | 1010 | ACP RABONY | 145,000,000.00 | 02/25/2026 | 02/26 - At Maturity | 144,985,701.38 | | 3.550 | 02/26/2026 | 3.550 | 0.00 |
| 216878BT7 | 25201 | 1010 | ACP RABONY | 195,000,000.00 | 02/26/2026 | 02/27 - At Maturity | 194,980,770.82 | | 3.550 | 02/27/2026 | 3.550 | 0.00 |
| 22533JC27 | 25202 | 1010 | ACP CACPNY | 135,000,000.00 | 02/27/2026 | 03/02 - At Maturity | 134,960,062.49 | | 3.550 | 03/02/2026 | 3.551 | 134,986,687.50 |
| | | | Subtotal | 2,190,000,000.00 | | | 2,189,406,172.10 | 2,416.67 | | | | 174,760,186.26 |
| | | | Total Purchases | 2,190,000,000.00 | | | 2,189,406,172.10 | 2,416.67 | | | | 174,760,186.26 |



Summary Statement

March 31, 2026

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Investor ID: CA-01-0244

0000230-0000962 PDF 928179

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

California CLASS

California CLASS

Average Monthly Yield: 3.6955%

| | Beginning Balance | Contributions | Withdrawals | Income Earned | Income Earned YTD | Average Daily Balance | Month End Balance |
|--|---------------------|---------------|-------------|-----------------|-------------------|-----------------------|---------------------|
| CA-01-0244-0001 Annual Equip Replacement Reserve | 513,296.64 | 0.00 | 0.00 | 1,610.91 | 4,719.42 | 513,348.60 | 514,907.55 |
| CA-01-0244-0002 Annual Contingency Reserve | 303,920.40 | 0.00 | 0.00 | 953.82 | 1,744.74 | 303,951.17 | 304,874.22 |
| CA-01-0244-0003 Annual Future Capital Construction | 513,296.64 | 0.00 | 0.00 | 1,610.91 | 4,719.42 | 513,348.60 | 514,907.55 |
| TOTAL | 1,330,513.68 | 0.00 | 0.00 | 4,175.64 | 11,183.58 | 1,330,648.37 | 1,334,689.32 |



Account Statement

March 31, 2026

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Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 3.6955%

| Beginning Balance | Contributions | Withdrawals | Income Earned | Income Earned YTD | Average Daily Balance | Month End Balance |
|-------------------|---------------|-------------|---------------|-------------------|-----------------------|-------------------|
| 513,296.64 | 0.00 | 0.00 | 1,610.91 | 4,719.42 | 513,348.60 | 514,907.55 |

California CLASS

Transaction Activity

| Transaction Date | Transaction Description | Contributions | Withdrawals | Balance | Transaction Number |
|------------------|------------------------------|---------------|-------------|------------|--------------------|
| 03/01/2026 | Beginning Balance | | | 513,296.64 | |
| 03/31/2026 | Income Dividend Reinvestment | 1,610.91 | | | |
| 03/31/2026 | Ending Balance | | | 514,907.55 | |



Account Statement

March 31, 2026

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Account Number: CA-01-0244-0002

Annual Contingency Reserve

Account Summary

| | | Average Monthly Yield: 3.6955% | | | | | |
|------------------|-------------------|--------------------------------|-------------|---------------|-------------------|-----------------------|-------------------|
| | Beginning Balance | Contributions | Withdrawals | Income Earned | Income Earned YTD | Average Daily Balance | Month End Balance |
| California CLASS | 303,920.40 | 0.00 | 0.00 | 953.82 | 1,744.74 | 303,951.17 | 304,874.22 |

Transaction Activity

| Transaction Date | Transaction Description | Contributions | Withdrawals | Balance | Transaction Number |
|------------------|------------------------------|---------------|-------------|------------|--------------------|
| 03/01/2026 | Beginning Balance | | | 303,920.40 | |
| 03/31/2026 | Income Dividend Reinvestment | 953.82 | | | |
| 03/31/2026 | Ending Balance | | | 304,874.22 | |



Account Statement

March 31, 2026

Page 4 of 5

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 3.6955%

| Beginning Balance | Contributions | Withdrawals | Income Earned | Income Earned YTD | Average Daily Balance | Month End Balance |
|-------------------|---------------|-------------|---------------|-------------------|-----------------------|-------------------|
| 513,296.64 | 0.00 | 0.00 | 1,610.91 | 4,719.42 | 513,348.60 | 514,907.55 |

California CLASS

Transaction Activity

| Transaction Date | Transaction Description | Contributions | Withdrawals | Balance | Transaction Number |
|------------------|------------------------------|---------------|-------------|------------|--------------------|
| 03/01/2026 | Beginning Balance | | | 513,296.64 | |
| 03/31/2026 | Income Dividend Reinvestment | 1,610.91 | | | |
| 03/31/2026 | Ending Balance | | | 514,907.55 | |



California CLASS

California CLASS

| Date | Dividend Rate | Daily Yield |
|------------|---------------|-------------|
| 03/01/2026 | 0.00000000 | 3.7375% |
| 03/02/2026 | 0.000102280 | 3.7316% |
| 03/03/2026 | 0.000102317 | 3.7346% |
| 03/04/2026 | 0.000102112 | 3.7271% |
| 03/05/2026 | 0.000101428 | 3.7021% |
| 03/06/2026 | 0.000303507 | 3.6927% |
| 03/07/2026 | 0.000000000 | 3.6927% |
| 03/08/2026 | 0.000000000 | 3.6927% |
| 03/09/2026 | 0.000101129 | 3.6912% |
| 03/10/2026 | 0.000100901 | 3.6829% |
| 03/11/2026 | 0.000100607 | 3.6722% |
| 03/12/2026 | 0.000100650 | 3.6737% |
| 03/13/2026 | 0.000301674 | 3.6704% |
| 03/14/2026 | 0.000000000 | 3.6704% |
| 03/15/2026 | 0.000000000 | 3.6704% |
| 03/16/2026 | 0.000101241 | 3.6953% |
| 03/17/2026 | 0.000101490 | 3.7044% |
| 03/18/2026 | 0.000101180 | 3.6931% |
| 03/19/2026 | 0.000100945 | 3.6845% |
| 03/20/2026 | 0.000302712 | 3.6830% |
| 03/21/2026 | 0.000000000 | 3.6830% |
| 03/22/2026 | 0.000000000 | 3.6830% |
| 03/23/2026 | 0.000100903 | 3.6830% |
| 03/24/2026 | 0.000101005 | 3.6867% |
| 03/25/2026 | 0.000101336 | 3.6988% |
| 03/26/2026 | 0.000101467 | 3.7036% |
| 03/27/2026 | 0.000304509 | 3.7049% |
| 03/28/2026 | 0.000000000 | 3.7049% |
| 03/29/2026 | 0.000000000 | 3.7049% |
| 03/30/2026 | 0.000101308 | 3.6978% |
| 03/31/2026 | 0.000101563 | 3.7071% |

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.**