

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

WEDNESDAY, APRIL 22, 2026, 10:30 AM

CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/88283921404>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 882 8392 1404 to participate.

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

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

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

1.0 CALL TO ORDER

Lynch ___ Ingle ___

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from March 18, 2026, Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for March (Pages 6-10)

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

4.3 Review of Financials

No Financials this month.

**4.4 Final Budget and Resolution # 2026-7 for Fiscal Year 2025-2026
(Pages 11-40)**

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2026-7 to pass the Final FY 2026-2027 budget?

4.5 Amendment of the Obsolescence List – Update (Pages 41-43)

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

Discussion Items:

- 1. County Mitigation Fund, current balance \$518,320
- 2. City Mitigation total is \$395,368, with \$155,368 not encumbered
- 3. County of Placer as of February 28, 2026 (Pages 45-58)
- 4. California CLASS Investment Fund as of March 31, 2026 (Pages 59-63)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability

ADJOURNMENT

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

April 17, 2026
Date

1:30pm
Time

Cathy Dawson
Secretary to the Board

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Wednesday, March 18, 2026 at 10:30 AM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 10:37 AM.

ROLL CALL

Director Ingle and Chairperson Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from February, 2026 Standing Finance Meeting

Director Ingle and Chairperson Lynch approved the minutes from February 18, 2026, Standing Finance Meeting.

4.2 Review of Cash Requirements for February, 2026

Chairperson Lynch and Director Ingle moved to approve the Cash Requirements for February and forwarded this item to the consent calendar for review and approval.

4.3 Review of Financials - February

Chairperson Lynch and Director Ingle moved to approve the Financials for February and forwarded this item to the consent calendar for review and approval.

4.4 Placer High Grad Night Fee Waiver

The Finance Committee had a split recommendation for the Placer High Grad Night Fee Waiver. Chairperson Lynch abstained and recommended sending this item to the Board of Directors. Director Ingle recommended going with an 80% fee waiver, similar to last year.

4.5 Resolution #2026-5 Preliminary Budget for Fiscal Year 2026-2027

Director Ingle and Chairperson Lynch recommended sending Resolution #2026-5 Preliminary Budget for Fiscal Year 2026-2027 to the Board for approval without any changes.

4.6 District Administrator Contract Amendment – COLA

The Committee moved to approve the District Administrator Contract Amendment – COLA and sent this item to the Consent Items for Board approval.

4.7 COLA Wage Increase

The Committee moved to approve the COLA Wage Increase and sent this item to the Consent Items for Board approval.

4.8 Amendment of the Obsolescence List

Director Ingle and Chairperson Lynch recommended forwarding the Amendment of the Obsolescence List to the Board for review and approval.

Discussion Items:

1. Review Job Descriptions – Accounting Department – was discussed.
2. County Mitigation Fund, current balance \$518,320 – was discussed.
3. City Mitigation total is \$395,368, with \$155,368 not encumbered – was discussed.
4. County of Placer, as of January 31, 2026 – was discussed
5. California CLASS, as of February 28, 2026 – was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability

ADJOURNED

As there was no further business, the meeting was adjourned at 12:15 PM.

Cathy Warford
Board Secretary

April 9, 2026
Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$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 3/31/2026
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
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	Belkorp 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

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 Violet	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

9

* 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.

4.4 Cover Sheet - Final Budget and Resolution # 2026-7 for Fiscal Year 2025-2026

Auburn Area Recreation and Park District Standing Finance Committee meeting April 2026.

The Issue:

Shall the Auburn Area Recreation and Park District Finance Committee approve Resolution #2026-7 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

Staff recommends that the Finance Committee forward the Final Budget for 2026-2027 to the Board of Directors with a positive recommendation for formal adoption of Resolution #2026-7.

Attachments

Summary 2026-2027 Final budget
Departmental Budgets
Resolution #2026-7

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 City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
Administration			73,267	-	169,170			4,437,966	-		299,306	-	4,979,709	45%
F&G		246,428	12,066	2,185,230	10,560	160,000	695,000	-	623,000	31,852		309,576	4,273,712	38%
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	86,821	2,217,923	179,730	160,000	695,000	4,437,966	623,000	31,852	299,306	425,176	11,136,984	100%

Eq Res, GASB & ADA

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve. genl fund	Capital Improve. Reserves	Debt service	TOTAL	% of Total
Administration		337,321		94,050		137,586	534,716	364,296				162,309	1,784,278	16%
F&G		219,305	270,458	9,107	519,250		1,348,153	646,687	299,800	3,645,230		2,527	6,965,517	63%
Cust Service	42,050			13,033			172,145	70,182					297,410	3%
Recreation	327,018	64,557		13,906	2,278		226,040	85,671	25,000				744,470	7%
Youth Services	28,784	33,256	4,933	221	5,973		612,140	156,134					841,441	8%
Aquatics	8,037	30,611	16,281		89,501		171,060	19,339	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	11,076,045	100%

Transfer to Future Capital Construction Reserve 50,000

Net Revenue

4.1% + 3%

10,939

0.10%

BUDGET SUMMARY
2026-2027 Final Budget

% of total

Operating Revenues	Preliminary Budget		2025-2026 Final Budget
Program Revenue	\$ 1,694,398	15.4	1,721,630
Facility Revenue	\$ 250,744	2.3	258,580
Misc. Revenue	\$ 86,823	0.8	86,821
Donations, Grant Revenue and In Kind	\$ 2,199,198	19.9	2,217,923
Interest Income	\$ 175,911	1.6	179,730
Transfer in from City Mitigation	\$ 160,000	1.4	160,000
Transfer in from County Mitigation	\$ 695,000	6.3	695,000
Tax Revenue	\$ 4,735,515	42.9	4,737,272
Transfer in from Cap Const, ADA & Equip Res	\$ 1,005,476	9.1	1,048,176
Misc (atwood etc)	\$ 32,030	0.3	31,852
Total Operating Revenue	\$ 11,035,095	100.00	11,136,984

Expenditures			
Program Expense	\$ 362,929	3.3%	363,839
Operating & Supplies	\$ 712,772	6.5%	727,100
Utilities Expense	\$ 292,147	2.7%	291,672
Professional Services	\$ 171,889	1.6%	130,317
Building & Grounds Maintenance	\$ 597,257	5.5%	617,002
Property Tax Admin.	\$ 137,586	1.3%	137,586
Wages	\$ 3,027,243	27.6%	3,064,254
Benefits & Payroll Costs	\$ 1,349,749	12.3%	1,342,309
Fixed Asset Expense	\$ 387,700	3.5%	432,900
Capital Improvement Projects Mitigation & Funds	\$ 3,595,246	32.8%	3,645,230
Capital Improvement Projects General Fund	\$ -	0.0%	-
Debt Services	\$ 164,836	1.5%	164,836
Reserve Deposits (ADA, Conting, GASB)	\$ 159,000	1.5%	159,000
Total Expenditures	\$ 10,958,354	100	11,076,045
Net Revenue Over Expenditures	76,741		60,939

Transfer to Future Capital Construction Reserve	50,000.00	50,000.00
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Net Revenue	26,741	10,939
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As of New Budget

Annual Equip Replacement Fund	925,488
Future Capital Construction Fund	1,252,936
Contingency Reserve	304,874
ADA reserve	8,009
CEPPT Trust	437,284
TOTAL RESERVES	\$ 2,928,591

Administration

2026-2027

FY 25-26 Actual

Revenues	Actual to Date + remaining Months Budget	Mid Year 25-26 Budget Revision	Preliminary 2026-27	Final 2026-27
Miscellaneous Revenues				
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				
Grant Proceeds - Admin	-	-	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	110,830
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	4,576,265	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
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Administration Expenditures

	FY 25-26 Actual Actual to Date + remaining Months Budget	Mid Year 25-26 Budget Revision	Preliminary 2026-27	Final 2026-27
Operations & Supplies				
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	6,753	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	1,061	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
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Administration Expenditures

	FY 25-26 Actual Actual to Date + remaining Months Budget	Mid Year 25-26 Budget Revision	Preliminary 2026-27	Final 2026-27
Professional Services				
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

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 Months Budget	Mid Year 25-26 Budget Revision	Preliminary 2026-27	Final 2026-27
Salaries/Wages Expenses				
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	6,046	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
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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
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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
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
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	1,440
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 2025-2026	Prelim 26-27	Final 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
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**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
Sierra Room Rental- CVCC	23,121	14,325	21,844	24,277
Sunset Room Rental- CVCC	963	1,608	1,526	1,011
Canyon View Room Rental-CVCC	4,324	7,496	5,960	4,540
Foothills Room Rental- CVCC	8,085	8,615	9,815	8,489
Oak Room Rental-CVCC	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	6,861	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
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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	1,184	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	42,808	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	124,849	127,584	126,298
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	61,230	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	6,692	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	2,567	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	1,285,966	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	0

Net Gain (Loss)

(2,656,014)	(3,003,882)	(3,596,036)	(3,614,673)
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**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	36,748	0	0
Newcastle DSC Revenue	264,281	272,906	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	483	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 + Remaining Months Budget	2025 -2026 Budget Revision	Preliminary 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 + Remaining Months Budget	2024-25 Budget Revision	Preliminary 2026-2027	Final 2025-26
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
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Fixed Assets	Actual to Date +	2025 -2026	Preliminary	Final
	Remaining	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

Resolution No. 2026 - 7
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	

4.5 Cover Sheet - Amendment of the Obsolescence List

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

The Issue

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

Staff recommends sending 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.

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

2026/2027

Auburn Recreation District Park Obsolescence List

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							828,848	0
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	Uknown	\$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

Estimated Balance Remaining

403,672

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 vin 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

DISCUSSION ITEMS:

- 1) County Mitigation Fund, current balance \$518,320
- 2) City Mitigation total is \$395,368, with \$155,368 not encumbered
- 3) County of Placer as of February 28, 2026
- 4) California CLASS Investment Fund as of March 31, 2026



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.



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

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	140,000,000.00	140,000,000.00	140,000,000.00	5.65	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	1,120,175,690.00	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	2,494,360,617.98	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	10,000,000.00	10,000,000.00	10,000,000.00					
Subtotal		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	7,892,131.57	62,481,493.59
Current Year		
Average Daily Balance	2,502,224,590.68	2,367,601,127.57
Effective Rate of Return	4.11%	3.96%

Jonathan Schmidt

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 02/01/2026-02/28/2026

Data Updated: FUNDSNAP: 03/05/2026 15:11

Run Date: 03/05/2026 - 15:12

General Fund
Portfolio Management
Portfolio Details - Investments
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365 Days to Maturity	Maturity Date
LGIP										
LGIP	22486	California Asset 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	18,804,081.58	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	9,986,025.51	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
912828X88	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
912828X88	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	4.988	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 08/15/2028
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
91282CJAO	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
9128286B1	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
9128286X3	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

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General Fund
Portfolio Management
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CJT9	25117	U. S. TREASURY COUPON		12/05/2025	25,096,750.00	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	50,613,500.00	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
91282Z94	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	0.625	3.707	1,536	05/15/2030
Subtotal and Average					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	302,614.80	310,773.30	304,138.94	5.050	4.894	4,597	10/01/2038
Subtotal and Average					2,698,455.85	2,659,777.61	2,699,979.99		4.100	3,822	

Federal Agency Coupons											
3133EMYE6	20841	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,951,300.00	9,999,650.00	1.000	1.021	64	05/04/2026
3133ERN72	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	08/22/2029
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
3130ANNJ3	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
3130ANNV56	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
3130AQCT8	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

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
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	566	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	10,000,000.00	20,155,800.00	10,000,000.00	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	
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,130,000.00	10,000,000.00	4.470	4.470	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	3.960	3.960	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	4.070	4.071	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	4.040	4.041	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	
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,242,000.00	20,000,000.00	4.062	4.063	823	06/01/2028	

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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	30,000,000.00	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		12/22/2025	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	01/15/2026	
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,047,500.00	25,000,000.00	4.380	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	

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**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
90275DV74	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
90275DVU1	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	205,000,000.00		4.066	271
Collateralized CDs										
SYS24254	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	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
62479MEB5	25186	MUFG BANK LTD/INY		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
SYS23342	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
SYS23287	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

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**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
MFA-3	MFA-3	mPower Folsom		09/01/2015	141,609.14	143,015.32	141,609.14	3.500	3.549	3,838	09/02/2036
MFR-1	MFR-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	

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**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							
		Total Cash and Investments	2,502,224,590.66		2,526,019,721.94	2,519,907,248.04	2,502,498,295.30		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	134,960,062.48	5.41	3.600	1
California Asset Mgmt Prog	1	60,000,000.00	60,000,000.00	2.41	4.100	1
Credit Agricole CIB NY	4	65,000,000.00	65,000,000.00	2.61	4.038	209
CaITRUST	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	1,682
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.20	3.931	1
INT'L 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 Fire	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	2,526,019,721.94	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	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
21687BB34	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
21687BB59	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
21687BB67	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
21687BB91	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	02/09/2026	02/10 - At Maturity	64,993,590.27		3.550	02/10/2026	3.550	0.00
62479MEB5	25186	1010	ACP	MJFGBK	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	02/10/2026	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
06055J0J1	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
21687BBD2	25189	1010	ACP	RABONY	75,000,000.00	02/12/2026	02/13 - At Maturity	74,992,604.16		3.550	02/13/2026	3.550	0.00
313385TE6	25191	1010	AFD	FHLBDN	80,000,000.00	02/13/2026	02/17 - At Maturity	79,988,444.45		3.550	02/17/2026	3.601	0.00
21687BBJ9	25192	1010	ACP	RABONY	120,000,000.00	02/17/2026	02/18 - At Maturity	119,988,166.66		3.550	02/18/2026	3.550	0.00
313385TG1	25193	1010	AFD	FHLBDN	100,000,000.00	02/18/2026	02/19 - At Maturity	99,990,083.34		3.570	02/19/2026	3.620	0.00
21687BBK6	25194	1010	ACP	RABONY	25,000,000.00	02/18/2026	02/19 - At Maturity	24,997,534.72		3.550	02/19/2026	3.550	0.00
22533UBL6	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
21687BBL4	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
21687BBP5	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
21687BBQ3	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
21687BBR1	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
21687BBS9	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
21687BBT7	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
22533UCZ7	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	134,966,687.50
			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

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

California CLASS

California CLASS

Average Monthly Yield: 3.6955%

	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	Month End Balance
California CLASS	303,920.40	0.00	0.00	953.82	304,874.22
				1,744.74	
				Average Daily Balance	303,951.17

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

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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	0.00000000	3.6927%
03/08/2026	0.00000000	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	0.00000000	3.6704%
03/15/2026	0.00000000	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	0.00000000	3.6830%
03/22/2026	0.00000000	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	0.00000000	3.7049%
03/29/2026	0.00000000	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.**