

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
THURSDAY, MAY 28, 2026 6:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE, AUBURN, CA 95603**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/83880772337>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 838 8077 2337 to participate.

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

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

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

1.0 CALL TO ORDER

(PLEDGE TO THE FLAG)

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

Roll Call

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from Facility and Grounds Manager, Jesse Williams, to Facilities and Grounds Park Worker, Krystal Friel, as employee of the month for May 2026.

Presentation from Eric Chun on the Dewitt Theatre Restoration Project.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

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

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

_____ **5.1 Review and approval of Minutes of the Board of Directors from April, 2026 (Pages 5-10)**

Review and approval of Minutes of the Board of Directors from April 30, 2026.

_____ **5.2 Review of Cash Requirements for March and April, 2026 (Standing Finance Committee (Pages 11-12))**

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

_____ **5.3 Review of Preliminary March Financial (Pages 13-44)**

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

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS (Pages 45-55)

Please see board reports under item 6.0. There is no vandalism report this month.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

_____ **8.1 Donation for the Fireworks/Auburn Family Fourth Celebration
(Pages 56-61)**

Shall the Auburn Area Recreation and Park District (ARD) consider making a donation to the Independence Day fireworks and/or the Auburn Family Fourth celebration?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.2 Resolution #2026-08; Atwood III FY 24-25 Intention to Levy Assessments; Engineer's Report; Notice of Hearing (Pages 62-97)**

Shall the Auburn Area Recreation and Park District Board approve Resolution #2026-08, a Resolution that would declare the Board's intention to levy the continued assessments for fiscal year 2026-27, preliminary approval of the Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District and providing for the notice of a public hearing on June 25, 2026, regarding levying the continued annual assessments for fiscal year 2026-27?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.3 5-Year Project List Amendment Proposal: Converting Recreation Park Outdoor Basketball to Pickleball Courts (Pages 98-101)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors consider amending the 5-Year Project List and directing staff to begin preliminary work and provide appropriate notice and environmental analysis to convert the Recreation Park outdoor basketball court to pickleball courts?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Required Training and Certificates for the Board of Directors
- 9.2 City Mitigation total is \$392,838, with \$152,838 of unencumbered funds
- 9.3 County of Placer Treasurer’s Pooled Investment Report as of March 31, 2026
(Pages 103-115)
California CLASS Investment Fund as of April 30, 2026 **(Pages 116-120)**
- 9.4 CEPPT Quarterly Investment Report as of March 31, 2026 **(Pages 121-122)**

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

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

13.0 CLOSED SESSION

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

Title: District Administrator

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

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

May 22, 2026
Date

9:30 AM
Time

Carly Warford
Clerk to the Board

SECTION: 5.0

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

INFORMATION: SEE ATTACHED MINUTES

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

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, April 30, 2026, 6:00 PM**

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

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

Absent: Veona Galbraith, Administrative Services Manager

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:11 PM by Chairperson Lynch.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

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

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

None.

Roll Call Vote

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

4 – 0 - 1 Motion carries.

4.0 PUBLIC COMMENT

None.

5.0 CONSENT ITEMS

5.1 Review and approval of Special Minutes of the Board of Directors from March, 2026

- 5.2 Review and approval of Minutes of the Board of Directors from March, 2026**
- 5.3 Review of Cash Requirements for March, 2026 (Standing Finance Committee)**
- 5.4 Review of Financial – None this month.**
- 5.5 Amendment of the Obsolescence List - Update (Standing Finance Committee)**
- 5.6 District Personnel Policy proposed amendment – PTO Eligibility and Usage (Policy Committee)**
- 5.7 Side Letter with Local 39 – PTO Eligibility and Usage (Policy Committee)**
- 5.8 District Policy proposed amendment – Leave Policies (Policy Committee)**
- 5.9 Amending ARD’s Refund Policy for Youth Services (Policy Committee)**

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

Roll Call Vote

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

5 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Termination of the MOU between ARD and the Auburn Pickleball Club

A motion was made by Director Holbrook and seconded by Director Ingle to approve the Termination of the MOU between ARD and the Auburn Pickleball Club.

Roll Call Vote

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

4 – 1 Motion carries.

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

A motion was made by Director Holbrook and seconded by Vice-Chairperson Gray to approve the ARD Beggs Field Score Booth Tower Staircase Replacement Project – Additional Funding.

Director Ingle would like to have an item listed on the May Standing Finance Committee’s agenda to review the Future Cap Reserve Fund to have a better idea of what is coming out of the fund and to see whether the fund is solvent.

Roll Call Vote

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

4 - 1 Motion carries.

8.3 Final Budget and Resolution #2026-07 for Fiscal Year 2026-2027

A motion was made by Director Ingle and seconded by Director Ainsleigh to approve the Final Budget and Resolution #2026-07 for Fiscal Year 2026-2027.

Roll Call Vote

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

4 – 1 Motion carries.

8.4 Proposed Fee Waiver Policy Amendment – Placer High Grad Night

No motion was made; this item failed. The Board would like to keep the policy as is.

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

A motion was made by Director Holbrook and seconded by Director Ingle to approve Resolution #2026-08: Requesting Election Services from Placer County.

Roll Call Vote

Director Ainsleigh – Yes
Vice-Chairperson Gray – Yes

Director Holbrook – Yes
Director Ingle - Yes
Chairperson Lynch – Yes

5 – 0 Motion carries.

8.6 Selection of LAFCO Vacant Special District Commissioner

A motion was made by Director Holbrook and seconded by Director Ingle to nominate Jennifer Knisley as the Placer LAFCO Special District Representative on the Commission.

Roll Call Vote

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

5 – 0 Motion carries.

ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

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

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

None.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

ADJOURN

The meeting was adjourned to a closed session at 7:05 PM

13.0 CLOSED SESSION -

13.1 Anticipated Litigation

Conference with Legal Counsel – Existing Litigation. (Gov. Code §§ 54954.5, subd. (c), 54956.9.)
Name of Case: Mena

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

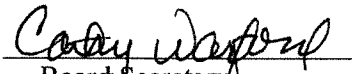
Title: District Administrator


14.0 OPEN SESSION Report/Action on or About Closed Session

No reportable action.

CLOSED SESSION ADJOURNMENT

The meeting was adjourned at 7:17 PM


Board Secretary


Date

SECTION: 5.0

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

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

FISCAL IMPACT: \$61,089.44

Auburn Area Recreation and Park District
Parent Company
Bank Register
April 01, 2026 - April 30, 2026

Account	Date	Document Number	Payee	Payment
**	4/10/2026	28836	S1007 Stationary Engineers, Local 39	\$456.16
*	4/24/2026	28864	C0120 Capture Technologies	\$419.00
*	4/24/2026	28877	5 Juniper Roots Touring LLC	\$1,500.00
	4/27/2026	28878	C0113 Cooks Portable Toilets & Septic, LLC	\$795.00
	4/27/2026	28879	K0095 Kronos SaaShr, Inc. (UKG)	\$10,350.00
	4/27/2026	28880	N0012 Nevada Irrigation District	\$2,433.53
	4/27/2026	28881	V0004 Pape Machinery	\$267.98
	4/27/2026	28882	G0097 Gold Mountain California News Media, Inc.	\$123.34
	4/27/2026	28883	O0025 Oracle America, Inc.	\$5,280.76
	4/27/2026	28884	T0031 Turf Star, Inc.	\$226.28
*	4/27/2026	28886	B0078 Buckmaster Business Machines dba Buckmaster Office Solutions	\$203.77
	4/27/2026	28887	P0005 Placer County Water Agency	\$1,706.17
	4/27/2026	28888	S0054 Souza's Tire Service	\$15.00
	4/27/2026	28889	R0072 Robinson Sand & Gravel	\$371.97
**	4/27/2026	28890	A1010 Advantage Marketing and Print	\$132.99
*	4/30/2026	28899	H0056 Humana Dental Ins. Co	\$3,058.02
	4/30/2026	28900	T1000 Transamerica Life Insurance Company	\$540.00
	4/30/2026	28901	R0072 Robinson Sand & Gravel	\$40.00
	4/30/2026	28902	D0101 DuPratt Ford Auburn	\$273.57
			Subtotal	\$28,193.54
				\$ 2,383.50
				\$ 4,696.18
				\$ 825.51
				\$ 2,671.77
				\$ 183.23
				\$ 147.94
**				\$ 19,924.82
				\$ 828.00
				\$ 1,041.32
				\$ 193.63
			Subtotal	\$ 32,895.90
			Grand Total	\$ 61,089.44

**Check 28835 was voided
**Checks 28837 - 28861 Were cut in March
*Checks 28862-28863 Were cut in March
*Checks 28865-28876 Were voided

* Check 28885 was voided
**Checks 28891-28894 were voided
**Checks 28895-28897 were cut in March
*Check 28898 was voided

** Checks 28903-28909 were cut in May
** Check 28910 was voided

March 31, 2026
Remaining Checks

SECTION: 5.0

**ITEM: 5.3 REVIEW OF THE PRELIMINARY MARCH, 2026
FINANCIAL SUMMARY**

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

Prepared By: Veona Galbraith
Title: Administrative Services Manager
Date: 5.13.26

May Staff Report

No April Financials this month. This Summary is for our Preliminary March only. Due to the implementation of our new Payroll System (thru UKG) and our new Accounting System (thru NetSuite), we were unable to complete the April Financials this month. We have begun our 2025-2026 Audit as well.

NetSuite went live on April 6, 2026

We are navigating the new system, implementing new account numbers and learning the system is now our primary goal. Training and many zoom meetings each week has continued through May 13th. Most likely the District will continue to work with NetSuite's training team through the transition over to Michael Shymater, with some extra training hours.

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

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

Executive Summary

For the year 2025-2026, the Financials reflect the Mid-Year budget for 2025-2026. This report outlines key areas where actual financials deviated by **\$10,000** or more from the budget, both over and under budget.

Revenue Overview

- **Total Revenue:** \$7,389,841 YTD
- **Budgeted Revenue:** \$7,257,100 YTD
- **Variance:** +\$132,741

Significant Variances:

1. **Program Revenue**

- **Actual:** \$1,708,242
- **Budgeted:** \$1,655,790
- **Variance:** **+\$52,452**
- **Explanation:** Youth Basketball has brought in \$20,489 over budget estimates. Youth Services Programs have brought in \$14,892 over budget.

2. Rents and Concessions

- **Actual:** \$253,260
- **Budgeted:** \$241,401
- **Variance:** **+\$11,859**
- **Explanation:** Room rentals were up by \$9,208 from budget.

3. Miscellaneous Revenue

- **Actual:** \$103,496
- **Budgeted:** \$65,733
- **Variance:** **+\$37,763**
- **Explanation:** Facilities and Grounds' miscellaneous income included wages that were expensed for the roof loss at Rec Gym, which the insurance company reimbursed, putting that income line to \$14,428 above budget. ATT Wireless lease started sooner than anticipated, earning us \$20,000 over expected budget.

4. Grants and Donations

- **Actual:** \$209,296
- **Budgeted:** \$229,351
- **Variance:** **-\$20,055**
- **Explanation:** Grant Proceeds expected from Marriot Meadows was lower than budgeted by \$35,984. This was only because we didn't expense as much for reimbursement, it will fall to a future year. Conversely, we received \$24,174 in unbudgeted grants for Youth Services.

5. Interest Income

- **Actual:** \$199,698
- **Budgeted:** \$155,029
- **Variance:** **+\$44,669**
- **Explanation:** Investment Interest Income did very well this fiscal year. All funds came in above expected budget.
-

Expense Overview

- **Total Expenses:** \$6,924,599 YTD
- **Budgeted Expenses:** \$7,520,394 YTD
- **Variance:** **-\$595,795**

Significant Variances:

1. Program Expenses

- **Actual:** \$346,570
- **Budgeted:** \$364,540
- **Variance:** **-\$17,970**
- **Explanation:** The largest savings were in Youth Basketball Gym Rental expenses for this year. A couple of the schools waived their fees! The District came in \$8,276 under from that part of the budget.

2. Operations & Supplies

- **Actual:** \$603,091
- **Budgeted:** \$626,330
- **Variance:** **-\$23,239**
- **Explanation:** Small Tools expense is under by \$5,406, Field Marking Expense came in under by \$6,838, and Gas Mileage expense is under by \$5,196.

3. Utilities

- **Actual:** \$264,135
- **Budgeted:** \$325,152
- **Variance:** **-\$61,017**
- **Explanation:** The largest three anomalies are Gas/Electric at CVCC running \$7,169 under budget, Gas/Electric at Sierra Pool running under \$34,511, and water at Ridge Runner's Field that came in \$6,412 under budget. Staff's estimates were originally too high for Sierra Pool as it was based off of the prior year and having to drain and re-fill the pool for repairs a couple of times.

4. Legal Fees

- **Actual:** \$3,120
- **Budgeted:** \$28,580
- **Variance:** **-\$28,580**
- **Explanation:** The District budgeted for some much-needed Personnel Policy updates. However, our attorney via CAPRI took that on and saved us a lot in legal fees.

5. Professional Services

- **Actual:** \$105,239
- **Budgeted:** \$117,942
- **Variance:** **-\$12,703**
- **Explanation:** Savings to the budget numbers were across the various departments. The District did receive a substantial credit for overcharges for Civic Plus for the past 3 years in fees.

6. Salaries Expense

- **Actual:** \$2,930,462
- **Budgeted:** \$2,913,339
- **Variance:** **+\$17,123**
- **Explanation:** Wages exceeded budget in Administration by \$34,159. Compensated Absences and enormous overtime pay due to the implementation of our new programs resulted in this underbudgeted line item.

7. Benefits & Payroll Costs

- **Actual:** \$1,204,526
- **Budgeted:** \$1,291,370
- **Variance:** **-\$86,844**
- **Explanation:** Benefits and Payroll Costs came under budget due to fluctuations in staffing and extended leaves.

8. Fixed Asset Expense

- **Actual:** \$117,761
- **Budgeted:** \$297,100
- **Variance:** **-\$179,339**
- **Explanation:** Some Fixed Assets that the District budgeted to replace didn't happen in the Fiscal year. We just moved those assets for replacement into the next fiscal year. Since these are tied to the Equipment Fund for reimbursement, this has no impact the Financials bottom line.

9. Capital Improvement Projects

- **Actual:** \$486,109
- **Budgeted:** \$682,932
- **Variance:** **-\$196,823**
- **Explanation:** Some Projects that the District budgeted to take on didn't happen in the Fiscal year. We just moved those projects into the next fiscal year. Since these are tied to the Future Capital Construction and other grant revenues, this has no impact on the Financial's bottom line.

Summary and Recommendations

Recommendations:

- I recommend moving \$400,000 from the General Fund in Residuals to help fund the Future Capital Construction Reserve, the Unfunded Liability for CalPERS and the Equipment Reserve. Please note, after the audit the District **WILL** show a loss for this year. The District changed the value of an Asset to \$10,000 or more so the write-off of assets will have a direct impact to the bottom line as well as many audit entries for year-end balance sheet statements. This residual estimate is strictly based off of our hard numbers of cash in, cash out.

Veona's Appointments to Note for April:

- 17 Oracle NetSuite meetings
- 9 UKG Payroll meetings

Balance Sheet

3/31/2026

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	500.00
Cash Tills	130.00
First Foundation - Friends 501(c)(3)	21,005.73
First Foundation Bank	307,444.26
CLASS - Contingency Fund	304,874.22
CLASS-Equipment Reserve	514,907.55
CLASS-Future Capital Construction	514,907.55
Placer County Treasure-General	933,894.17
Placer Co.- Equipment Repl Reserve	280,580.72
Placer Co.- Future Capital Construction	688,028.52
Placer Co - ADA Reserve	3,008.75
Less: Placer FMV offset	(14,904.09)
Placer Co. - Arboretum Fund	15,613.73
Placer Co - Atwood Fund	524.42
Placer Co. - Atwood Equip Fund	1,496.08
Placer County Treasurer - City Trust	397,863.14
Accounts Receivable	98,815.55
Due From Other Governments	267,712.19
Due From Other Funds - Atwood	2,020.08
PCOE Receivables	11,968.50
ELOP Receivables	51,124.00
Lease Recievables - Current	35,293.00
Prepaid Expenses	3,824.47
Prepaid Liability Expense	60,032.25
Prepaid Workers Comp Insurance	14,220.91
	4,514,885.70
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	412,759.40
Lease Receivables	36,823.00
	449,582.40
<u>Restricted Reserve Funds</u>	
	0.00
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	11,192,210.76
Fixed Assets: Equipment	3,928,266.23
Fixed Assets: Computer Equipment & Software	70,252.13
Fixed Assets: Vehicles	438,473.65
Fixed Assets: Office Furniture & Rec Equipment	290,954.92
Construction In Progress	542,990.69
Less: Accumulated Depreciation	(9,162,326.65)
	9,271,367.85
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
	14,944,958.95

Current
YTD

LIABILITIES AND NET PROFIT

	<u>Current</u> <u>YTD</u>
<u>Current Liabilities</u>	
Deferred Civic Rec Revenue	183,608.90
Prepaid Revenue	23,977.31
Unearned Civic Rec A/R Offset	70,783.24
User Credits Payable	9,429.41
Stale Checks Liability	860.96
Accounts Payable	(2,096.67)
PGE Tru-up payable	21,527.86
Due to Other Funds - General	2,020.08
Gift Certificates Unearned	69.90
Gift Certificates - Not Purchased (Prizes)	174.00
Prepaid Newcastle Discovery Club Revenue	1,358.00
Compensated Absenses	294,107.75
Sales Tax Payable	7.97
Accrued Payroll	126,522.80
Accrued Liabilities	8,272.00
Lease Payable - Current	127,000.00
Total Current Liabilities	\$867,623.51
<u>Long Term Liabilities</u>	
Lease Payable - Sterling Bank	1,589,000.00
Net OPEB Liability	241,537.00
Net Pension Liability	1,382,607.00
Total Long Term Liabilities	3,213,144.00
TOTAL LIABILITIES	4,080,767.51
<u>Deferred Inflows of Resources</u>	
Pensions - Def Inflows of Resources	70,662.00
OPEB - Def Inflows	212,287.00
Deferred Inflows - Leases	66,957.38
	349,906.38
<u>Net Position</u>	
Investments in Fixed Assets	7,555,368.00
RFB: Reserved City Mitigation	195,952.00
GFB: Youth Assistance Fund	75,788.73
General Fund Balance	557,746.44
RFB: COVID Relief Funding	4,649.00
DFB: Annual Equip Replacement Reserv.	640,580.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Designated for Future Capital Construction	892,310.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	524.00
RFB: Atwood Equip Fund	1,495.00
RFB: 501(c)(3) Fund	21,005.73
GFB: General Fund (ADA Reserve)	18,008.75
Net Profit (Loss)	465,242.44
Total Net Postion	\$10,514,285.06
TOTAL LIABILITY AND NET POSITION	\$14,944,958.95

Preliminary

PROFIT & LOSS
25/26 Approved Budget

	Approved Budget 25-26	% Of Total	Mid-Yr Revision 25-26	% Of Total	2026		2025-26 YTD ACTUALS	2025-26 YTD BUDGET	Last Yr March Actuals	2025-26 YTD ACTUALS	2025-26 YTD BUDGET	Last Yr YTD ACTUALS
					March ACTUALS	%						
Operating Revenues												
Program Revenue	1,662,083	21%	1,654,905	21%	114,919	27%	1,708,242	1,655,790	103,281	1,708,242	1,655,790	1,612,218
Facility Revenue	228,189	3%	241,401	3%	23,593	6%	253,260	241,401	19,472	253,260	241,401	229,899
Misc. Revenue	75,187	1%	65,553	1%	9,395	2%	103,496	65,733	14,291	103,496	65,733	86,269
Grants & Donations	25,932	0%	234,500	3%	133,219	32%	209,296	229,351	37,004	209,296	229,351	137,190
Interest/Investment Income	109,528	1%	155,029	2%	19,973	5%	199,698	155,029	79,972	199,698	155,029	210,750
Equipment Reserve Transfers	211,015	3%	293,300	4%	-	0%	80,000	381,015	7,605	80,000	381,015	142,724
Future Cap. COVID & ADA Transfers	780,000	10%	400,589	5%	-	0%	215,953	820,751	189,540	215,953	820,751	453,752
Tax Revenue	4,569,432	57%	4,560,264	57%	1,706	0%	4,580,533	4,575,265	1,612	4,580,533	4,575,265	4,408,347
Atwood	31,249	0%	31,067	0%	-	0%	30,627	30,896	-	30,627	30,896	29,883
City Mitigation Transfers/Rev	200,000	3%	187,465	2%	-	0%	188,690	190,000	-	188,690	190,000	70,714
County Mitigation Revenue	85,000	1%	116,000	1%	116,000	28%	116,000	116,000	-	116,000	116,000	-
Total Operating Revenue	7,977,615	100%	7,940,073	100%	418,805	100.0	7,685,795	8,461,231	452,777	7,685,795	8,461,231	7,381,746
Expenditures												
Program Expense	345,494	4%	366,635	5%	96,098	12%	346,570	364,540	68,162	346,570	364,540	315,685
Operating & Supplies	635,938	8%	626,568	8%	75,295	9%	603,091	626,330	60,602	603,091	626,330	580,351
Utilities Expense	325,707	4%	336,785	4%	41,537	5%	264,135	325,152	47,283	264,135	325,152	285,370
Professional Services	100,618	1%	149,959	2%	16,117	2%	108,359	149,642	17,721	108,359	149,642	99,027
Building & Grounds Maintenance	568,103	7%	621,953	8%	81,472	10%	615,231	621,953	107,499	615,231	621,953	585,884
Property Tax Admin.	80,013	1%	80,686	1%	-	0%	84,058	81,003	4,367	84,058	81,003	120,185
Wages	2,929,264	38%	2,918,847	39%	374,708	47%	2,930,462	2,913,339	324,577	2,930,462	2,913,339	2,806,009
Benefits & Payroll Costs	1,294,158	17%	1,292,395	17%	99,969	12%	1,204,526	1,291,370	104,693	1,204,526	1,291,370	1,231,834
Fixed Asset Expense	241,515	3%	297,100	4%	-	0%	117,761	297,100	10,448	117,761	297,100	105,486
Capital Improvement Projects	1,055,000	14%	682,932	9%	9,461	1%	486,109	682,932	154,147	486,109	682,932	536,879
Debt Services	167,105	2%	167,033	2%	8,272	1%	164,296	167,033	9,095	164,296	167,033	165,036
Total Expenditures	7,742,915	100%	7,540,893	100%	802,929	100%	6,924,598	7,520,394	908,594	6,924,598	7,520,394	6,831,746
Net Revenue Over Expenditures	\$ 234,700		\$ 399,180		\$ (384,124)		\$ 761,197	\$ 940,837	\$ (455,817)	\$ 761,197	\$ 940,837	\$ 550,000
To City Mitigation Trust	-		\$ 187,465				\$ 304,874			\$ 304,874		\$ 70,000
Annual Contingency Reserve (1-2%)	\$ 120,000		\$ 120,000				\$ 795,489			\$ 795,489		\$ 640,581
Annual Equip Replacement Reserve	\$ 50,000		\$ 50,000				\$ 1,202,937			\$ 1,202,937		\$ 892,311
Future Capital Construction Reserve	\$ -		\$ -				\$ -			\$ -		\$ 4,649
COVID Relief Funding	\$ 5,000		\$ 5,000				\$ 3,009			\$ 3,009		\$ 18,009
ADA Reserve	\$ 24,000		\$ 24,000				\$ 412,759			\$ 412,759		\$ 599,437
CEPPT/Prefunding	\$ -		\$ -				\$ -			\$ -		\$ -
TOTALS	\$ 35,700		\$ 12,715				\$ 2,719,068	\$ 2,719,068		\$ 2,719,068	\$ 2,719,068	\$ 2,224,987

Auburn Rec & Park

Profit & Loss - Summary
4/1/2025 To 3/31/2026

For All Segment1s

For All Segment4s

Preliminary

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	114,919.28	1,708,242.48	1,655,790.00	52,452.48	103.17
Rents & Concessions	23,592.55	253,259.52	241,401.00	11,858.52	104.91
Miscellaneous Revenue	9,395.31	103,495.73	65,733.00	37,762.73	157.45
Grants & Donations	133,219.40	209,295.57	229,351.00	(20,055.43)	91.26
Interest Income	19,972.65	199,697.58	155,029.00	44,668.58	128.81
Project Revenue - Government	116,000.00	304,690.44	303,465.00	1,225.44	100.40
Taxes Revenue	1,706.24	4,611,159.63	4,606,331.00	4,828.63	100.11
TOTAL OPERATING REVENUE	\$418,805.43	\$7,389,840.95	\$7,257,100.00	\$132,740.95	101.83%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	226,472.31	1,173,532.79	1,993,766.00	(820,233.21)	58.86
TOTAL OTHER FINANCING SOURCES	\$226,472.31	\$1,173,532.79	\$1,993,766.00	(\$820,233.21)	58.86%
TOTAL REVENUES	418,805.43	7,389,840.95	7,257,100.00	132,740.95	101.83
EXPENDITURES					
Program Expenses	96,098.43	346,570.14	364,540.00	17,969.86	95.07
Operations & Supplies Expense	75,294.60	603,091.20	626,330.00	(23,238.80)	96.29
Utilities Expense	41,537.28	264,135.21	325,152.00	(61,016.79)	81.23
Legal Expenses	92.61	3,119.61	31,700.00	(28,580.39)	9.84
Professional Services	16,023.70	105,239.00	117,942.00	(12,703.00)	89.23
Bldg & Grounds Maintenance	81,472.09	615,231.30	621,953.00	(6,721.70)	98.92
Property Tax Administration/LAFCO	0.00	84,058.11	81,003.00	3,055.11	103.77
Salaries Expense	374,708.30	2,930,462.13	2,913,339.00	17,123.13	100.59
Benefits & Payroll Costs	99,968.63	1,204,525.76	1,291,370.00	(86,844.24)	93.28
Fixed Asset Expense	0.00	117,761.28	297,100.00	(179,338.72)	39.64

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2025 To 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Capital Improvement Projects	9,460.77	486,109.11	682,932.00	(196,822.89)	71.18
Debt Service	8,272.00	164,295.66	167,033.00	(2,737.34)	98.36
TOTAL EXPENDITURES	802,928.41	6,924,598.51	7,520,394.00	(595,795.49)	92.08
OTHER EXPENSING SOURCES					
Transfers Out	226,472.31	1,173,532.79	1,993,766.00	(820,233.21)	58.86
TOTAL OTHER EXPENSING SOURCES	226,472.31	1,173,532.79	1,993,766.00	(820,233.21)	58.86
TOTAL EXPENDITURES	\$802,928.41	\$6,924,598.51	\$7,520,394.00	(\$595,795.49)	92.08%
REVENUE OVER EXPENSES	(\$384,122.98)	\$465,242.44	(\$263,294.00)	\$728,536.44	176.70%
NET REVENUE OVER EXPENDITURES	(\$384,122.98)	\$465,242.44	(\$263,294.00)	\$728,536.44	176.70%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2025 to 3/31/2026

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	16,648.00	137,441.50	129,952.00	7,489.50	105.76
Skyridge DSC Rev	35,428.00	273,940.19	266,264.00	7,676.19	102.88
Day Camp Skyridge Rev	0.00	46,210.40	46,210.00	0.40	100.00
Day Camp (REC) Rev	5,199.00	187,749.98	176,114.00	11,635.98	106.61
Day Camp Memberships	0.00	9,010.00	9,010.00	0.00	100.00
Day Camp (REG) Rev	0.00	61,257.25	61,027.00	230.25	100.38
Preschool Revenue	0.00	35,355.20	38,748.00	(3,392.80)	91.24
Newcastle DSC Revenue	28,507.50	264,158.99	272,908.00	(8,749.01)	96.79
Adult Softball	2,314.29	37,007.54	35,374.00	1,633.54	104.62
Adult Basketball	(3,500.00)	15,020.45	13,331.00	1,689.45	112.67
Adult Volleyball	(220.26)	9,363.24	8,083.00	1,280.24	115.84
Pickle Ball Revenue	21.25	608.75	328.00	280.75	185.60
Adult Classes	4,342.40	45,257.55	41,883.00	3,374.55	108.06
Adult Class Rev - Bureau	319.56	2,988.56	5,053.00	(2,064.44)	59.14
Bocce Ball Prog Revenue	890.46	3,662.46	4,116.00	(453.54)	88.98
Youth Basketball	7,761.00	160,343.50	139,855.00	20,488.50	114.65
Youth Classes	2,869.00	53,392.75	53,960.00	(567.25)	98.95
Youth Class Rev - Bureau	0.00	1,080.00	1,110.00	(30.00)	97.30
Youth Volleyball	0.00	8,702.00	8,702.00	0.00	100.00
Aquatic Activities - Sierra Pool	990.00	17,867.70	18,547.00	(679.30)	96.34
Master Swim Revenue	867.58	8,223.98	8,080.00	143.98	101.78
Public Swim - MS Sierra Pool	0.00	32,666.29	32,666.00	0.29	100.00
Public Swim - Placer Hills Pool	0.00	6,752.00	6,752.00	0.00	100.00
Swim Lessons	0.00	39,232.00	39,232.00	0.00	100.00
Swim Lessons - PH	0.00	12,212.00	12,212.00	0.00	100.00
Swim Team Revenue	(40.50)	30,167.25	30,588.00	(420.75)	98.62
Synchro Team	1,640.00	17,355.00	16,170.00	1,185.00	107.33

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	0.00	67,545.00	67,442.00	103.00	100.15
Youth Camp Rev - Bureau	0.00	34,800.00	36,009.00	(1,209.00)	96.64
Special Events Revenue	7,450.00	7,450.00	0.00	7,450.00	0.00
Special Events Rev - YS	2,620.00	6,330.00	3,710.00	2,620.00	170.62
Party In The Park Revenue	0.00	9,713.86	12,700.00	(2,986.14)	76.49
Santa's Chest Rev	0.00	3,000.00	2,650.00	350.00	113.21
Obstacle Race Revenue	0.00	23,622.18	23,305.00	317.18	101.36
Auburn Harvest Festival Rev	0.00	14,511.20	10,681.00	3,830.20	135.86
Egg Hunt Revenue	0.00	1,476.00	2,676.00	(1,200.00)	55.16
Parks N Big Trucks Event Revenue	0.00	3,200.00	3,100.00	100.00	103.23
Movie in the Park Event Revenue	0.00	950.00	925.00	25.00	102.70
Out of District Fees	678.00	17,216.71	15,401.00	1,815.71	111.79
Out of District Fees - Bureau	134.00	1,401.00	916.00	485.00	152.95
Total Parks and Recreation Services	114,919.28	1,708,242.48	1,655,790.00	52,452.48	103.17
Rents & Concessions					
Fee Waivers, Public	(159.60)	(6,395.03)	(4,725.00)	(1,670.03)	135.35
Fee Waivers, Public, Reclamation	(63.70)	(2,392.71)	(1,652.00)	(740.71)	144.84
Blue Bird Room-CVCC	199.60	2,395.20	2,193.00	202.20	109.22
Stella Irving Rental Revenue - Rec	0.00	2,914.90	2,463.00	451.90	118.35
Lakeside Rental Revenue - Reg	1,379.20	20,467.54	17,406.00	3,061.54	117.59
Sierra Room Rental - CVCC	2,452.04	23,121.34	14,325.00	8,796.34	161.41
Sunset Room Rental - CVCC	163.72	961.14	1,608.00	(646.86)	59.77
Canyon View Room Rental - CVCC	0.00	4,321.12	7,496.00	(3,174.88)	57.65
Foothills Room Rental - CVCC	312.00	8,083.23	8,615.00	(531.77)	93.83
Pool Rental Rev - Sierra/Splash	0.00	10,060.88	10,061.00	(0.12)	100.00
Pool Rental Rev - Placer Hills	0.00	1,800.00	1,800.00	0.00	100.00
American River Room - CVCC	0.00	382.20	382.00	0.20	100.05
Conference Rental Revenue - Rec	0.00	1,503.72	1,504.00	(0.28)	99.98

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Board Room Rental	250.00	1,050.00	0.00	1,050.00	0.00
Overlook Modular Rent	666.20	7,994.40	7,989.00	5.40	100.07
Gazebo Rentals	0.00	350.00	234.00	116.00	149.57
Gym Rental Revenue - Rec	0.00	1,039.50	1,039.00	0.50	100.05
Gym Rental Revenue - Reg	228.00	15,443.00	15,648.00	(205.00)	98.69
Tutor Totter Lease Agreement	664.20	7,931.72	7,228.00	703.72	109.74
Kitchen Rental Revenue - Rec	0.00	522.00	522.00	0.00	100.00
Kitchen Rental Revenue - CVCC	50.00	740.80	552.00	188.80	134.20
Picnic Area Rental Revenue - Rec	640.00	10,749.00	10,100.00	649.00	106.43
Picnic Area Rental Revenue - Reg	64.00	1,760.00	1,951.00	(191.00)	90.21
Picnic Area Rental Revenue - Ash	96.00	1,096.00	1,223.00	(127.00)	89.62
Picnic Area Rental Revenue - MV	96.00	4,893.00	5,022.00	(129.00)	97.43
Field "Recreation" Rental Revenue	1,510.40	8,333.95	6,879.00	1,454.95	121.15
Field "Bill Beane" Rental - Reg A	1,881.15	5,554.00	3,224.00	2,330.00	172.27
Field "Softball" Rental - MV	497.25	5,935.95	6,031.00	(95.05)	98.42
Field Rental - CV	608.00	2,443.10	2,686.00	(242.90)	90.96
Field Soccer/Baseball-Winchester	92.80	4,056.80	4,519.00	(462.20)	89.77
Field "Beggs" Rental - Rec	1,695.80	8,503.43	6,661.00	1,842.43	127.66
Field B (softball) Rev - Reg	2,122.80	9,701.20	7,834.00	1,867.20	123.84
Field "James" Rental - Rec	3,481.65	21,177.00	20,687.00	490.00	102.37
Field C (Baseball) Rental - Reg	313.20	7,201.10	8,226.00	(1,024.90)	87.54
Bocce Ball Field Rental	0.00	264.00	264.00	0.00	100.00
Field "Soccer Regional" Rental	0.00	3,705.30	4,806.00	(1,100.70)	77.10
Field "Soccer A" Rental - MV	0.00	4,289.10	2,549.00	1,740.10	168.27
Field "Soccer A" Rental - Railhead	1,433.70	10,746.55	11,174.00	(427.45)	96.18
Field - PH Soccer Field	0.00	567.00	903.00	(336.00)	62.79
Field "Soccer B" Rental - Railhead	810.00	11,116.29	11,981.00	(864.71)	92.78
Field "Peewee Soccer" Rental - MV	0.00	0.00	1,257.00	(1,257.00)	0.00
Misc Rents & Concessions	76.41	1,073.88	1,074.00	(0.12)	99.99
Misc Rents & Concessions - Bureau	710.73	5,919.60	6,221.00	(301.40)	95.16

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Custodial Fees	921.00	16,081.32	14,945.00	1,136.32	107.60
Custodial Fees - Bureau	350.00	4,363.00	5,036.00	(673.00)	86.64
Set up/Take Down Fees	0.00	260.00	(77.00)	337.00	(337.66)
Set up/Take Down Fees - Bureau	50.00	1,174.00	1,537.00	(363.00)	76.38
Total Rents and Concessions	23,592.55	253,259.52	241,401.00	11,858.52	104.91
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	500.00	500.00	0.00	100.00
Advertising Revenue	0.00	575.00	0.00	575.00	0.00
MV Comm Ctr Rentals	300.00	720.00	132.00	588.00	545.46
Alcohol Permit Fee	150.00	3,794.00	4,449.00	(655.00)	85.28
Alcohol Permit - Bureau	0.00	873.00	847.00	26.00	103.07
MVCC - Alcohol fee	(50.00)	0.00	0.00	0.00	0.00
MVCC Custodial Fee	(50.00)	0.00	0.00	0.00	0.00
Miscellaneous Income - Admin.	0.00	4,362.70	4,363.00	(0.30)	99.99
Miscellaneous Revenue - Recreation	0.00	2,400.00	0.00	2,400.00	0.00
Verizon Wireless Lease	3,045.31	40,745.51	40,746.00	(0.49)	100.00
Miscellaneous Income - Youth Services	0.00	401.11	0.00	401.11	0.00
Miscellaneous Income - F & G	0.00	21,944.41	7,516.00	14,428.41	291.97
AT&T Wireless Lease	6,000.00	27,000.00	7,000.00	20,000.00	385.71
T Shirt Sales	0.00	180.00	180.00	0.00	100.00
Total Miscellaneous Revenue	9,395.31	103,495.73	65,733.00	37,762.73	157.45
Grants & Donations					
Youth Assistance Rev	737.40	11,916.32	7,723.00	4,193.32	154.30
Community Assistance Fund Revenue	0.00	324.53	0.00	324.53	0.00
Donation Rev - Rec	0.00	1,952.90	1,953.00	(0.10)	100.00

Profit & Loss - Detail
4/1/2025 to 3/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Donation Rev - Aqua	0.00	2,391.68	2,392.00	(0.32)	99.99
Donation Rev - F & G	0.00	21,693.39	36,389.00	(14,695.61)	59.62
Donations - Bike Park	0.00	5,332.75	3,400.00	1,932.75	156.85
Grant Proceeds - Y. Services	4,466.00	37,668.00	13,494.00	24,174.00	279.15
Grant Proceeds - F & G	128,016.00	128,016.00	164,000.00	(35,984.00)	78.06
Total Grants and Donations	133,219.40	209,295.57	229,351.00	(20,055.43)	91.26
Interest Income					
Interest Income - Other	11.87	563.91	417.00	146.91	135.23
Interest Revenue - County	13,553.63	93,979.89	82,042.00	11,937.89	114.55
Interest - City Trust	2,495.07	13,220.64	8,164.00	5,056.64	161.94
Interest - Pension Trust	(263.56)	60,373.30	47,898.00	12,475.30	126.05
CA CLASS Interest	4,175.64	31,559.84	16,508.00	15,051.84	191.18
Total Interest Income	19,972.65	199,697.58	155,029.00	44,668.58	128.81
Project Revenue - Government					
County Mitigation Revenue	116,000.00	116,000.00	116,000.00	0.00	100.00
City Mitigation Revenue	0.00	188,690.44	187,465.00	1,225.44	100.65
Total Project Revenue - Government	116,000.00	304,690.44	303,465.00	1,225.44	100.40
Tax Revenue					
Current Secured Property Taxes General	0.00	3,924,017.41	3,904,540.00	19,477.41	100.50
Homeowner's Prop. Tax Relief	0.00	19,754.83	20,505.00	(750.17)	96.34
Current Unsecured Prop Taxes General	1,240.16	89,495.52	88,170.00	1,325.52	101.50
Current Supplemental Property Taxes	0.00	107,004.08	121,043.00	(14,038.92)	88.40

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Unitary & Op Non-unitary Tax	0.00	145,527.17	141,811.00	3,716.17	102.62
Delinq Unsecured Property Taxes	357.78	2,083.30	1,414.00	669.30	147.33
Timber Tax Guarantee	0.00	0.76	1.00	(0.24)	76.00
Atwood Tax Revenue	0.00	30,626.59	31,067.00	(440.41)	98.58
Delinquent Supplemental Tax Rev	108.30	200.24	129.00	71.24	155.23
Less: Atwood Tax Offset for Mutual Benefit	0.00	(1,634.10)	(1,634.00)	(0.10)	100.01
Atwood - Contribution for Mut Benefit	0.00	1,634.10	1,634.00	0.10	100.01
Delinquent Secured Property Taxes	0.00	(7.19)	236.00	(243.19)	(3.05)
Railroad Unitary Property Taxes	0.00	3,102.39	2,889.00	213.39	107.39
RDA Pass-Throughs	0.00	289,354.53	294,434.00	(5,079.47)	98.28
Pipeline	0.00	0.00	92.00	(92.00)	0.00
Total Tax Revenue	1,706.24	4,611,159.63	4,606,331.00	4,828.63	100.11
TOTAL OPERATING REVENUE	\$418,805.43	\$7,389,840.95	\$7,257,100.00	\$132,740.95	101.83%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	157,022.00	365,953.00	1,391,766.00	(1,025,813.00)	26.29
Transfers In - Atwood Equip	3,000.00	3,000.00	3,000.00	0.00	100.00
Transfers In - Equipment Reserve	0.00	220,000.00	220,000.00	0.00	100.00
Transfers In - Future Capital Construction	0.00	350,000.00	350,000.00	0.00	100.00
Transfers in - CEPPT Trust	24,000.00	24,000.00	24,000.00	0.00	100.00
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
Transfers In - Contingency Reserves	36,536.46	199,665.94	0.00	199,665.94	0.00
Transfers In - Youth Assistance	5,589.32	5,589.32	0.00	5,589.32	0.00
Transfers In - Community Assistance Fund	324.53	324.53	0.00	324.53	0.00
TOTAL OTHER FINANCING SOURCES	226,472.31	1,173,532.79	1,993,766.00	(820,233.21)	58.86

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL REVENUES	418,805.43	7,389,840.95	7,257,100.00	132,740.95	101.83
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	5,844.45	30,007.80	30,180.00	(172.20)	99.43
Instructor/Adult Classes - Bureau	390.00	1,283.75	3,174.00	(1,890.25)	40.45
Instructor/Youth Classes	3,284.60	38,170.70	43,090.00	(4,919.30)	88.58
Instr/Youth Classes - Bureau	0.00	351.00	890.00	(539.00)	39.44
Officials/Adult Softball	1,027.21	14,503.64	14,122.00	381.64	102.70
Officials/Adult Basketball	3,420.00	10,978.00	14,618.00	(3,640.00)	75.10
Officials/Youth Basketball	35,155.00	35,155.00	34,449.00	706.00	102.05
Officials/Youth Volleyball	0.00	182.00	182.00	0.00	100.00
Instructor/Youth Camps	587.50	48,518.50	49,126.00	(607.50)	98.76
Instr/Y Camp - Bureau	0.00	19,188.00	20,052.00	(864.00)	95.69
Aub Elem/Program Exp	1,055.67	4,322.98	3,300.00	1,022.98	131.00
Skyridge/Program Exp	1,508.17	6,973.91	5,319.00	1,654.91	131.11
Day Camp Skyridge Program Exp	104.36	1,863.51	1,759.00	104.51	105.94
Day Camp/Rec Program Exp	2,389.74	7,821.21	5,066.00	2,755.21	154.39
Day Camp REG Expense	104.36	1,991.34	1,924.00	67.34	103.50
Preschool - Program Exp	0.00	1,679.31	3,103.00	(1,423.69)	54.12
Newcastle Program Expense	1,042.68	5,639.39	6,515.00	(875.61)	86.56
Adult Softball Expense	1,515.81	2,324.66	2,771.00	(446.34)	83.89
Adult Basketball Expense	37.52	37.52	474.00	(436.48)	7.92
Adult Volleyball Expense	0.00	0.00	329.00	(329.00)	0.00
Pickle Ball Tennis Expense	0.00	0.00	1,088.00	(1,088.00)	0.00

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Basketball Expense	38,056.00	63,104.12	71,380.00	(8,275.88)	88.41
Youth Volleyball Expense	0.00	2,753.36	2,753.00	0.36	100.01
Aquatic Activities	222.75	1,478.89	1,298.00	180.89	113.94
Public Swim Expense	151.61	1,764.74	2,764.00	(999.26)	63.85
Public Swim Exp - PH Pool	0.00	146.54	147.00	(0.46)	99.69
Swim Team	0.00	1,723.17	715.00	1,008.17	241.00
Synchro Team Expenses	0.00	1,644.09	1,915.00	(270.91)	85.85
Special Events Expenses	21.70	1,310.06	2,738.00	(1,427.94)	47.85
Special Events Exp - YS	80.19	633.61	463.00	170.61	136.85
Party in the Park Expenses	0.00	13,536.58	13,777.00	(240.42)	98.26
Santa's Chest Expenses	0.00	1,986.96	0.00	1,986.96	0.00
Obstacle Race Expense	0.00	12,146.03	12,648.00	(501.97)	96.03
Auburn Harvest Festival Expenses	0.00	10,312.51	8,120.00	2,192.51	127.00
Egg Hunt Expenses	99.11	637.66	1,648.00	(1,010.34)	38.69
Parks N Big Trucks Expense	0.00	1,228.20	1,185.00	43.20	103.65
Movie in the Park Event Expense	0.00	1,171.40	1,458.00	(286.60)	80.34
Total Program Expenses	96,098.43	346,570.14	364,540.00	(17,969.86)	95.07
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(149.81)	(150.00)	0.19	99.87
Merchant Fees - Youth Services	1,289.23	21,307.12	21,835.00	(527.88)	97.58
Merchant Fees - Cust Serv	3,008.22	19,781.52	17,574.00	2,207.52	112.56
Discounts Taken	(19.75)	(73.17)	(403.00)	329.83	18.16
T Shirt Expense (sales)	0.00	1,313.39	1,313.00	0.39	100.03
Cal Card Incentives	(328.03)	(2,737.25)	(2,607.00)	(130.25)	105.00
Penalties	0.00	2,026.26	2,026.00	0.26	100.01
Donations Expense	0.00	820.00	820.00	0.00	100.00
Telephone - Placer Hills Pool	59.01	1,527.72	1,434.00	93.72	106.54
Telephone - Cust Serv	561.84	6,455.90	6,591.00	(135.10)	97.95

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Telephone (CVCC) - Admin	527.62	5,750.03	5,810.00	(59.97)	98.97
Gift Certificates Expensed (donated)	0.00	224.00	654.00	(430.00)	34.25
Telephone - Youth Services	52.24	322.62	322.00	0.62	100.19
Telephone - Recreation	0.00	66.64	67.00	(0.36)	99.46
Telephone - Preschool	0.00	13.35	25.00	(11.65)	53.40
Telephone - Facilities & Grounds	1,954.36	13,108.73	11,617.00	1,491.73	112.84
Telephone - Day Camp	54.96	750.58	1,491.00	(740.42)	50.34
Telephone - Newcastle	75.77	684.49	467.00	217.49	146.57
Telephone - Aub EI	73.25	454.04	536.00	(81.96)	84.71
Telephone - Skyridge	140.35	849.51	1,055.00	(205.49)	80.52
Postage - Cust Serv	0.00	500.00	500.00	0.00	100.00
Postage - Admin	314.75	1,030.10	712.00	318.10	144.68
Activity Guide Expense	333.00	36,400.81	34,013.00	2,387.81	107.02
Youth Assistance Expense	618.00	6,327.00	9,193.00	(2,866.00)	68.82
Bank & Credit Card Fees	0.00	0.00	(12.00)	12.00	0.00
CEPPT Charges	260.61	1,384.94	1,357.00	27.94	102.06
Office Supplies - Rec	0.00	917.75	757.00	160.75	121.24
Office Supplies - Youth Services	163.60	645.98	608.00	37.98	106.25
Office Supplies - F & G	150.92	1,486.41	1,880.00	(393.59)	79.06
Office Supplies-Cust Serv	586.27	4,468.42	3,186.00	1,282.42	140.25
Office Supplies - Admin	387.29	4,895.09	5,753.00	(857.91)	85.09
Duplication Costs - F & G	0.00	167.44	0.00	167.44	0.00
Duplication Costs	0.00	0.00	21.00	(21.00)	0.00
Duplication Costs - Admin	0.00	0.00	137.00	(137.00)	0.00
Office Equip Rental - Cust Serv	690.22	3,434.76	2,730.00	704.76	125.82
Office Equip Rental - Admin	257.45	2,929.60	3,998.00	(1,068.40)	73.28
Office Equip Maint - Cust Serv	0.00	1,286.88	1,508.00	(221.12)	85.34
Office Equip Maint - Admin	100.38	537.61	644.00	(106.39)	83.48
Dining Expense - F&G	0.00	128.19	250.00	(121.81)	51.28
Dining Expense - CS	0.00	175.00	331.00	(156.00)	52.87

Profit & Loss - Detail
4/1/2025 to 3/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Dining Expense	82.00	1,192.00	1,051.00	141.00	113.42
Gas/Mileage Expense - C.Serv	50.75	485.50	480.00	5.50	101.15
Gas/Mileage Expense - Admin	318.36	1,207.36	1,010.00	197.36	119.54
Gas/Mileage Expense - Rec.	108.75	533.65	608.00	(74.35)	87.77
Gas/Mileage Expense - Aqua	0.00	41.30	27.00	14.30	152.96
Gas/Mileage Expense - YS	81.06	395.48	504.00	(108.52)	78.47
Gas/Mileage - Preschool	0.00	6.30	27.00	(20.70)	23.33
Cleaning Supplies - YS	0.00	483.55	484.00	(0.45)	99.91
Gas/Mileage Expense - F & G	9,574.16	53,246.37	58,442.00	(5,195.63)	91.11
General Administrative Exp - Admin	98.00	1,209.44	2,500.00	(1,290.56)	48.38
Atwood- Liability Insurance	0.00	1,800.00	0.00	1,800.00	0.00
Liability Insurance - Admin	20,010.75	235,652.75	237,746.00	(2,093.25)	99.12
Board Expense	0.00	400.65	1,270.00	(869.35)	31.55
Public Relations/Marketing - Cust Serv	522.50	3,175.89	2,889.00	286.89	109.93
Miscellaneous Expense	(5.36)	0.00	0.00	0.00	0.00
Dues and Subscriptions-Youth Services	118.53	478.53	344.00	134.53	139.11
Dues and Subscriptions - Cust Service	0.00	51.61	54.00	(2.39)	95.57
Dues and Subscriptions - Admin	218.00	13,859.61	14,473.00	(613.39)	95.76
Dues and Subscriptions - Rec.	937.00	1,636.00	1,049.00	587.00	155.96
Dues and Subscriptions - F & G	171.98	710.83	666.00	44.83	106.73
Staff Appreciation - Rec	0.00	10.70	0.00	10.70	0.00
Staff Appreciation - Aquatics	0.00	25.00	(169.00)	194.00	(14.79)
Staff Appreciation - Youth Services	0.00	104.77	368.00	(263.23)	28.47
Staff Appreciation - F & G	50.00	239.66	196.00	43.66	122.28
Staff Appreciation - Admin	0.00	50.00	199.00	(149.00)	25.13
Company Celebrations	0.00	2,321.74	2,037.00	284.74	113.98
Bad Debts Expense - Y Services	0.00	3,198.79	161.00	3,037.79	1986.83
Staff Development - Admin	0.00	0.00	364.00	(364.00)	0.00
Staff Development - Rec.	40.00	779.30	669.00	110.30	116.49
Staff Development - Aquatics	0.00	536.00	750.00	(214.00)	71.47

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Development - Youth Services	0.00	167.84	1,615.00	(1,447.16)	10.39
Staff Development - F & G	511.63	7,019.34	9,095.00	(2,075.66)	77.18
Uniform Exp - Aquatics	0.00	154.50	107.00	47.50	144.39
Uniform Exp - YS	0.00	100.55	100.00	0.55	100.55
Uniform Exp - F & G	(106.80)	1,685.65	1,601.00	84.65	105.29
Small Equip - Rec Dept	0.00	1,369.36	3,057.00	(1,687.64)	44.79
Small Equipment - Aqua	0.00	6,108.02	6,065.00	43.02	100.71
Small Equipment - Y Serv	0.00	1,467.69	808.00	659.69	181.65
Small Tools & Equip - Facilities and Grounds:	18,859.83	45,228.39	48,772.00	(3,543.61)	92.73
Small Equipment - Admin	0.00	309.85	1,185.00	(875.15)	26.15
Field Marking Expense	0.00	1,358.86	8,197.00	(6,838.14)	16.58
Safety Supplies - F & G	2,167.83	6,093.46	8,780.00	(2,686.54)	69.40
Safety Supplies - Rec	0.00	30.80	35.00	(4.20)	88.00
Safety Supplies - Aquatics	0.00	337.95	2,881.00	(2,543.05)	11.73
Restroom Supplies - Recreation Park	329.57	3,786.94	3,955.00	(168.06)	95.75
Restroom Supplies - Regional Park	371.73	2,407.34	2,478.00	(70.66)	97.15
Restroom Supplies - Ashford Park	172.51	972.25	900.00	72.25	108.03
Restroom Supplies - Meadow Vista Park	243.47	1,134.86	1,076.00	58.86	105.47
Restroom Supplies - Railroad Park	214.43	1,203.99	1,118.00	85.99	107.69
Restroom Supplies - Overlook Park	214.44	1,182.58	1,131.00	51.58	104.56
Restroom Supplies - Placer Hills Park	172.49	972.22	895.00	77.22	108.63
Restroom Supplies - Rec Comm Ctr	617.89	3,482.34	4,488.00	(1,005.66)	77.59
Restroom Supplies - Reg Comm Ctr	590.85	2,849.48	2,724.00	125.48	104.61
Restroom Supplies - CVCC Comm Ctr	610.32	3,317.41	2,915.00	402.41	113.81
Sanitation - Reg Pk - Toilet	0.00	3,090.00	3,650.00	(560.00)	84.66
Sanitation - Reg - ADA PB Toilet	0.00	3,290.00	3,320.00	(30.00)	99.10
Sanitation - CVCC Bike Park Port Toilet	0.00	3,090.00	3,120.00	(30.00)	99.04
Sanitation - Rec Pk - Debris Box	3,574.26	20,407.66	19,188.00	1,219.66	106.36
Sanitation - Reg Pk - Disposal	1,546.26	8,895.00	8,341.00	554.00	106.64
Sanitation - MV - Disposal	983.43	5,628.60	5,645.00	(16.40)	99.71

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - CVCC - Disposal	532.42	2,848.51	2,791.00	57.51	102.06
Bad Debt Expense - Cust Serv	0.00	55.33	55.00	0.33	100.60
Total Operations & Supplies	75,294.60	603,091.20	626,330.00	(23,238.80)	96.29
Utilities Expense					
Lights - Rec Pk Beggs Field	1,173.23	6,011.16	5,721.00	290.16	105.07
Lighting Reimb.-Beggs Field	0.00	(1,652.24)	(1,573.00)	(79.24)	105.04
Lights - Rec Pk James Field	2,387.04	13,906.69	12,581.00	1,325.69	110.54
Lighting Reimb.-James Field	(396.00)	(7,031.98)	(7,244.00)	212.02	97.07
Lights - Rec Field	428.16	1,522.63	1,650.00	(127.37)	92.28
Lighting Reimb.-Rec Field	(819.37)	(2,432.01)	(1,573.00)	(859.01)	154.61
Gas/Elect - Rec Comm Ctr - Fac & Grds	10,269.90	36,208.91	37,794.00	(1,585.09)	95.81
Gas/Electric - Reg Comm Ctr	2,283.17	10,880.20	14,453.00	(3,572.80)	75.28
Gas/Electric - CV Comm Ctr	290.51	1,552.93	1,535.00	17.93	101.17
Electric Reimb.- CV Comm Ctr	(221.12)	(1,592.05)	(1,548.00)	(44.05)	102.85
Gas/Electric - CVCC	6,556.08	25,678.20	32,847.00	(7,168.80)	78.18
Gas/Electric - Sierra Pool	5,184.51	20,591.14	55,102.00	(34,510.86)	37.37
Gas/Electric - PH Pool	681.75	366.24	3,276.00	(2,909.76)	11.18
Electric - Day Camp	468.40	4,787.71	4,746.00	41.71	100.88
Gas/Elec - Recreation Park	1,515.30	22,337.00	22,314.00	23.00	100.10
Gas/Electric - Reg Park	2,188.25	15,694.07	11,351.00	4,343.07	138.26
Lighting Reimb.- Reg Park	(2,281.72)	(8,041.66)	(7,354.00)	(687.66)	109.35
Gas/Electric - Ashford Park	199.50	4,754.12	4,514.00	240.12	105.32
Gas/Electric - MV Park	384.82	6,713.33	7,532.00	(818.67)	89.13
Electric - Railroad Park	706.43	4,988.59	5,436.00	(447.41)	91.77
Lighting Reimb.-Railhead	(378.57)	(1,630.75)	(2,405.00)	774.25	67.81
Gas/Electric - Overlook Park	16.83	92.68	216.00	(123.32)	42.91

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Winchester Park	(0.64)	1,591.84	1,962.00	(370.16)	81.13
Reimbursements - Gas/Elec Pool	0.00	(19,448.03)	(19,448.00)	(0.03)	100.00
Water - Rec Comm Ctr	2,023.95	8,028.21	8,199.00	(170.79)	97.92
Water - Reg Comm Ctr	348.72	2,317.94	2,899.00	(581.06)	79.96
Water - CV Comm Ctr	(15.75)	(90.22)	576.00	(666.22)	(15.66)
Water - CVCC	401.72	3,776.99	6,249.00	(2,472.01)	60.44
Water - Sierra Pool	0.00	5,286.04	7,855.00	(2,568.96)	67.30
Water - PH Pool	0.00	346.53	421.00	(74.47)	82.31
Water - Rec Park	542.76	5,823.72	5,389.00	434.72	108.07
Water - Regional Park	333.60	9,346.26	10,281.00	(934.74)	90.91
Water - Ashford Park	381.71	4,763.32	5,203.00	(439.68)	91.55
Water - MV Park	1,546.53	16,862.56	13,956.00	2,906.56	120.83
Water - CV Park	55.06	4,422.00	4,589.00	(167.00)	96.36
Water - Railroad Park	575.23	5,256.65	5,795.00	(538.35)	90.71
Water - CVCC Park	401.71	3,776.94	3,519.00	257.94	107.33
Water - Overlook Park	817.48	10,375.15	12,265.00	(1,889.85)	84.59
Water - Placer Hills Park	309.35	5,753.37	6,446.00	(692.63)	89.26
Water - Atwood	227.52	2,791.95	3,763.00	(971.05)	74.20
Water - Ridge Runners Field	2,951.23	8,404.82	14,817.00	(6,412.18)	56.72
Reimb - Water - Sierra Pool	0.00	(2,449.41)	(2,449.00)	(0.41)	100.02
Sanitation - Rec Park (Sewer)	0.00	9,807.00	9,807.00	0.00	100.00
Sanitation - Regional Park (Sewer)	0.00	10,152.71	10,153.00	(0.29)	100.00
Sanitation - Ashford Park (Sewer)	0.00	1,880.28	1,880.00	0.28	100.02
Sanitation - Railroad Park (Sewer)	0.00	182.52	183.00	(0.48)	99.74
Sanitation - Overlook (Sewer)	0.00	772.68	773.00	(0.32)	99.96
Sanitation - CVCC (Sewer)	0.00	10,698.48	10,698.00	0.48	100.00
Utilities Expense	41,537.28	264,135.21	325,152.00	(61,016.79)	81.23

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Legal Expenses					
Legal Fees	92.61	3,119.61	31,700.00	(28,580.39)	9.84
Total Legal Expense	92.61	3,119.61	31,700.00	(28,580.39)	9.84
Professional Services					
Professional Services - YS Inactive	0.00	0.00	210.00	(210.00)	0.00
Professional Services - Rec	1,073.00	12,876.00	13,443.00	(567.00)	95.78
Professional Services - F & G	0.00	1,877.50	3,468.00	(1,590.50)	54.14
Atwood - Professional Services	0.00	5,786.90	7,972.00	(2,185.10)	72.59
Professional Services - C Serv	(1,853.97)	15,062.37	18,341.00	(3,278.63)	82.12
Professional Services - Admin	16,804.67	50,136.23	55,008.00	(4,871.77)	91.14
Accounting/Auditor Fees	0.00	19,500.00	19,500.00	0.00	100.00
Total Professional Services	16,023.70	105,239.00	117,942.00	(12,703.00)	89.23
Bldg & Ground Maintenance					
Vehicle Maintenance	1,080.60	29,347.07	41,334.00	(11,986.93)	71.00
Equipment Rental	0.00	135.00	1,135.00	(1,000.00)	11.89
Irrigation Supplies - General	105.15	2,855.51	3,779.00	(923.49)	75.56
Maint - Recreation Field	306.14	1,871.99	2,731.00	(859.01)	68.55
Maint - CV Baseball Field	0.00	25.00	0.00	25.00	0.00
Maint - James Field	3,171.10	13,497.84	12,800.00	697.84	105.45
Maint - Beggs Field	473.39	3,890.29	4,523.00	(632.71)	86.01
Maint - Sierra Pool	9,782.72	54,359.85	74,752.00	(20,392.15)	72.72
Reimbursement- Maint Pool	0.00	(7,993.45)	(7,993.00)	(0.45)	100.01
Maint & Repairs - Equipment	15,112.64	113,577.21	85,144.00	28,433.21	133.39

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - PH Pool	1,004.55	28,060.08	31,019.00	(2,958.92)	90.46
Maint - MV Soccer Field	0.00	0.00	14.00	(14.00)	0.00
Maint - MV Tennis / Pickleball Courts	0.00	14.31	119.00	(104.69)	12.03
Rep/Maint - Aub EI	0.00	43.00	0.00	43.00	0.00
Rep/Maint - Day Camp	1,875.02	5,965.13	5,036.00	929.13	118.45
Maint - Recreation Park	3,310.28	40,311.77	44,038.00	(3,726.23)	91.54
Maint - Regional Park	8,836.15	56,077.13	45,587.00	10,490.13	123.01
Maint - Ashford Park	1,846.61	12,579.00	14,814.00	(2,235.00)	84.91
Maint - Meadow Vista Park	1,862.76	24,141.37	24,980.00	(838.63)	96.64
Maint - Christian Valley Park	25.43	1,674.50	2,083.00	(408.50)	80.39
Maint - Railhead Park	1,061.24	12,750.99	6,426.00	6,324.99	198.43
Maint - CVCC Park	8.14	6,977.17	7,371.00	(393.83)	94.66
Maint - Overlook Park	923.22	7,568.34	8,672.00	(1,103.66)	87.27
Maint - Placer Hills Park	0.00	1,270.41	1,222.00	48.41	103.96
Maint - Pocket Parks	129.04	603.07	473.00	130.07	127.50
Maint - Mt. Vernon Park	0.00	0.00	52.00	(52.00)	0.00
Maint - Winchester Park	28.45	1,282.06	1,164.00	118.06	110.14
Maint - Atwood	12.90	2,500.44	7,519.00	(5,018.56)	33.26
Maint - Shockley Park	0.00	0.00	64.00	(64.00)	0.00
Maint - Bike Park	6,869.89	17,637.05	13,648.00	3,989.05	129.23
Rep/Maint - Skyridge	0.00	43.00	1,906.00	(1,863.00)	2.26
Maint - Ashley Dog Park	36.93	3,641.33	1,385.00	2,256.33	262.91
Rep/Maint - Preschool	0.00	0.00	257.00	(257.00)	0.00
Maintenance - Gazebo	0.00	4,680.00	0.00	4,680.00	0.00
Maint - Recreation Comm Ctr	3,954.35	32,138.97	26,045.00	6,093.97	123.40
Maint - Regional Comm Ctr	1,833.68	29,872.63	31,833.00	(1,960.37)	93.84
Maint - Christian Valley Comm Ctr	44.55	5,424.77	1,519.00	3,905.77	357.13
Maint - CVCC Comm Ctr	3,237.87	23,173.07	27,665.00	(4,491.93)	83.76
Maint - Overlook Modular	44.55	376.05	1,650.00	(1,273.95)	22.79
Maint - Regional Tennis/Pickleball Courts	762.72	825.25	398.00	427.25	207.35

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - RH Soccer A	3,445.98	10,011.62	8,351.00	1,660.62	119.89
Maint - Regional Field Soccer	450.70	6,245.16	5,908.00	337.16	105.71
Maint - MV PeeWee Soccer	0.00	228.33	275.00	(46.67)	83.03
Maint - RH Soccer B	3,445.97	10,042.30	8,127.00	1,915.30	123.57
Maint - Regional Bill Bean Field	650.39	3,758.15	6,667.00	(2,908.85)	56.37
Maint - Regional Field B	295.99	1,793.09	1,518.00	275.09	118.12
Maint - Regional Field C	1,068.84	4,278.40	3,435.00	843.40	124.55
Tree Maint - Rec Park	0.00	5,000.00	8,000.00	(3,000.00)	62.50
Tree Maint - Reg Park	0.00	5,000.00	12,000.00	(7,000.00)	41.67
Vandalism Repairs Expense	4,374.15	37,677.05	42,508.00	(4,830.95)	88.64
Total Building and Grounds Maintenance	81,472.09	615,231.30	621,953.00	(6,721.70)	98.92
Property Tax Administration/LAFCO					
CalPERS SS Admin Fee	0.00	200.00	284.00	(84.00)	70.42
Property Tax Administration	0.00	76,190.37	73,042.00	3,148.37	104.31
Lafco Fees	0.00	7,358.23	7,360.00	(1.77)	99.98
Atwood - County Collection Fee	0.00	309.51	317.00	(7.49)	97.64
Total Property Tax Administration/LAFCO	0.00	84,058.11	81,003.00	3,055.11	103.77
Salaries Expense					
Wages - (Y.Serv) - Manager	10,383.63	75,278.36	73,593.00	1,685.36	102.29
Wages - (Y.Serv) - Admin Part Time	453.81	817.04	0.00	817.04	0.00
Wages - (Cust Serv) - Full Time	25,775.74	166,725.25	157,944.00	8,781.25	105.56
Less: Atwood Admin offset	0.00	(1,533.10)	(1,533.00)	(0.10)	100.01
Wages - (Admin) - Full Time	31,597.40	200,341.35	183,040.00	17,301.35	109.45
Wages - (Admin) - Part Time	12,390.21	105,372.20	95,851.00	9,521.20	109.93
Atwood - Admin Wages & Roll ups	0.00	1,533.10	1,533.00	0.10	100.01

Profit & Loss - Detail
4/1/2025 to 3/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Admin) - Board Pay	5,000.00	29,750.00	29,250.00	500.00	101.71
Wages - (Y.Serv) - Aub Elem - PT	11,957.34	84,174.37	85,507.00	(1,332.63)	98.44
Wages - (Y.Serv) - AE Maint	0.00	443.10	372.00	71.10	119.11
Wages - (Y.Serv) - Skyridge - PT	20,436.79	132,935.51	137,023.00	(4,087.49)	97.02
Wages - (Y.Serv) - Skyridge Maint	18.14	30.58	124.00	(93.42)	24.66
Wages - (Y.Serv) - Day Camp Skyridge PT	82.23	21,051.64	21,059.00	(7.36)	99.97
Wages - (Y.Serv) - Day Camp - PT	5,337.42	103,042.90	101,699.00	1,343.90	101.32
Wages - (Y.Serv) - DC Maint	1,049.47	2,917.70	2,008.00	909.70	145.30
Wages - (Y.Serv) - Reg Day Camp	0.00	26,260.03	26,622.00	(361.97)	98.64
Wages - (Rec) - Full Time	28,960.96	203,250.99	195,739.00	7,511.99	103.84
Wages - (Y.Serv) - Newcastle- PT	37,901.44	150,998.60	135,664.00	15,334.60	111.30
Wages - (Y.Serv) - NC Maint	0.00	82.01	16.00	66.01	512.56
Wages - (Rec) - Part Time	0.00	889.46	4,514.00	(3,624.54)	19.70
Wages - (Rec) - Adult Softball	543.84	7,173.33	6,932.00	241.33	103.48
Wages - (Rec) - Adult Basketball	979.19	5,789.09	4,523.00	1,266.09	127.99
Wages - (Y.Serv) - Preschool	(1,815.37)	22,992.27	36,727.00	(13,734.73)	62.60
Wages - (Aqua) - Aquatics Coordinator	1,084.75	17,964.18	19,347.00	(1,382.82)	92.85
Wages - (Aqua) - Aquatic Activities	572.39	7,505.23	10,729.00	(3,223.77)	69.95
Wages - (Aqua) - Public Swim	4,356.97	74,796.62	75,825.00	(1,028.38)	98.64
Wages - (Aqua) - Public Swim-PH	0.00	5,937.32	5,937.00	0.32	100.01
Wages - (Aqua) - Swim Lessons	0.00	15,778.76	15,957.00	(178.24)	98.88
Wages - (Aqua) - Swim Lessons-PH	0.00	4,113.86	4,114.00	(0.14)	100.00
Wages - (Aqua) - Master Swim	2,035.52	10,052.82	9,100.00	952.82	110.47
Wages - (Aqua) - Swim Team Coaches	33.82	13,724.23	13,754.00	(29.77)	99.78
Wages - (Aqua) - Synchronized Swim Coach	821.70	15,554.78	15,539.00	15.78	100.10
Wages - (Fac & Grds) - Fac Attendant - Rec	15,262.76	120,084.11	124,649.00	(4,564.89)	96.34
Wages - (Fac & Grds) - Fac Att. - CVCC	5,753.22	50,072.11	50,841.00	(768.89)	98.49
Wages - (Fac & Grds) - Fac Attendant - Reg	8,906.45	58,333.71	55,640.00	2,693.71	104.84
Wages - (Fac & Grds) - Fac Att Overlook	0.00	26.04	265.00	(238.96)	9.83
Wages - (Fac & Grds) - Management	29,186.97	231,367.33	223,536.00	7,821.33	103.50

Profit & Loss - Detail
4/1/2025 to 3/31/2026
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Recreation Park	34,830.36	340,060.04	335,424.00	4,636.04	101.38
Wages - (Fac & Grds) - Regional Park	29,201.17	203,764.59	219,348.00	(15,583.41)	92.90
Wages - (Fac & Grds) - Ashford Park	6,784.99	56,825.57	51,230.00	5,595.57	110.92
Wages - (Fac & Grds) - Meadow Vista Park	8,134.16	72,858.78	74,211.00	(1,352.22)	98.18
Wages - (Fac & Grds) - CV Comm Center	526.89	4,693.08	4,838.00	(144.92)	97.01
Wages - (Fac & Grds) - Railroad Park	3,231.01	22,435.12	21,086.00	1,349.12	106.40
Wages - (Fac & Grds) - CVCC	2,358.84	20,748.60	28,072.00	(7,323.40)	73.91
Wages - (Fac & Grds) - Overlook Park	1,892.38	16,731.62	18,997.00	(2,265.38)	88.08
Wages - (Fac & Grds) - Placer Hills Park	746.13	13,929.91	16,726.00	(2,796.09)	83.28
Wages - (Fac & Grds) - Pocket Parks	1,323.30	8,374.59	10,475.00	(2,100.41)	79.95
Wages - (Fac & Grds) - Mt. Vernon Park	48.50	240.38	128.00	112.38	187.80
Wages - (Fac & Grds) - Winchester Park	316.94	4,283.51	4,216.00	67.51	101.60
Wages - (Fac & Grds) - Atwood	288.68	7,180.02	6,592.00	588.02	108.92
Wages - (Fac & Grds) - Shockley Property	2.26	1,913.60	3,860.00	(1,946.40)	49.58
Wages - (Fac & Grds) - Bike Park	520.06	2,629.58	7,120.00	(4,490.42)	36.93
Wages - (F & G) Special Events	0.00	6,476.68	8,954.00	(2,477.32)	72.33
Wages - District Administrator	24,007.54	164,670.65	157,834.00	6,836.65	104.33
Wages - (F & G Proj) - Marriot Meadows	0.00	2,291.36	2,587.00	(295.64)	88.57
Wages - (Rec) - Special Events	0.00	626.54	1,040.00	(413.46)	60.24
Wages - (F & G) Certification Stipends Paid	0.00	1,725.00	1,725.00	0.00	100.00
Wages - (F & G) Uniform Allowance	1,428.30	12,386.03	15,436.00	(3,049.97)	80.24
Total Salaries Expense	374,708.30	2,930,462.13	2,913,339.00	17,123.13	100.59
Benefits & Payroll Costs					
Offset for Atwood Roll ups	0.00	313.13	313.00	0.13	100.04
Atwood - Wage Roll ups	0.00	(313.13)	(313.00)	(0.13)	100.04
ER Taxes - Rec	1,732.37	15,275.28	16,506.00	(1,230.72)	92.54
ER Taxes - Aquatics	849.56	14,919.45	15,420.00	(500.55)	96.75
ER Taxes - Youth Services	4,800.52	46,022.59	51,639.00	(5,616.41)	89.12

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
ER Taxes - Fac & Grds	10,563.85	91,798.10	97,389.00	(5,590.90)	94.26
ER Taxes - Cust Serv	1,243.58	11,160.60	11,568.00	(407.40)	96.48
ER Taxes - Admin	4,388.52	36,212.02	37,100.00	(887.98)	97.61
Employment Expense - Rec	0.00	0.00	20.00	(20.00)	0.00
Employment Expense - Aquatics	0.00	20.90	21.00	(0.10)	99.52
Employment Expense - Youth Services	0.00	585.85	1,261.00	(675.15)	46.46
Employment Expense - Fac & Grds	0.00	1,033.99	1,525.00	(491.01)	67.80
Employment Expense - Cust Serv	0.00	0.00	122.00	(122.00)	0.00
Employment Expense - Admin	437.11	563.65	1,165.00	(601.35)	48.38
Fingerprinting Exp - Recreation	0.00	144.75	243.00	(98.25)	59.57
Fingerprinting Exp - Aquatics	0.00	96.00	151.00	(55.00)	63.58
Fingerprinting Exp - Youth Services	105.75	1,332.50	1,837.00	(504.50)	72.54
Fingerprinting Exp - Fac & Grds	15.00	141.00	380.00	(239.00)	37.11
Fingerprinting Exp - Cust Serv	0.00	0.00	122.00	(122.00)	0.00
Fingerprinting Exp - Admin	0.00	0.00	37.00	(37.00)	0.00
Benefits Expense - Recreation	3,371.02	39,971.17	41,660.00	(1,688.83)	95.95
Benefits Expense - Youth Services	3,132.65	31,733.65	30,352.00	1,381.65	104.55
Benefits Expense - Fac & Grds	24,156.11	278,366.43	297,633.00	(19,266.57)	93.53
Benefits Expense - Cust Serv	2,837.99	33,919.71	34,401.00	(481.29)	98.60
Benefits Expense - Admin	6,129.02	78,508.81	84,789.00	(6,280.19)	92.59
Employer Retirement Exp. - Rec	2,259.42	19,439.57	19,274.00	165.57	100.86
Employer Retirement Exp. - Aquatics	0.00	2,678.16	3,292.00	(613.84)	81.35
Employer Retirement Exp. - Youth Services	4,446.53	41,617.75	49,603.00	(7,985.25)	83.90
Employer Retirement Exp. - Fac & Grds	12,660.52	105,349.69	107,801.00	(2,451.31)	97.73
Employer Retirement Exp - Cust Serv	2,251.98	19,497.05	19,412.00	85.05	100.44
Employer Retirement Exp. - Admin	6,094.36	49,876.52	50,985.00	(1,108.48)	97.83
CalPERS Prefunding	0.00	160,914.00	160,914.00	0.00	100.00
Worker's Comp - Rec	873.26	5,027.00	5,480.00	(453.00)	91.73
Worker's Comp - Aquatics	(0.86)	4,287.76	4,591.00	(303.24)	93.40
Worker's Comp - Youth Services	800.75	12,838.38	15,803.00	(2,964.62)	81.24

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Worker's Comp - Fac & Grds	6,440.35	94,896.86	121,690.00	(26,793.14)	77.98
Worker's Comp - Cust Serv	(7.62)	945.28	1,139.00	(193.72)	82.99
Worker's Comp - Admin	386.89	5,351.29	6,045.00	(693.71)	88.52
Total Benefits and Payroll Costs	99,968.63	1,204,525.76	1,291,370.00	(86,844.24)	93.28
Fixed Asset Expense	0.00	35,433.28	123,000.00	(87,566.72)	28.81
Fixed Asset Purchases - Aquatics	0.00	35,433.28	123,000.00	(87,566.72)	28.81
Fixed Asset Purchases - Fac & Grds	0.00	82,328.00	174,100.00	(91,772.00)	47.29
Total Fixed Asset Expense	0.00	117,761.28	297,100.00	(179,338.72)	39.64
Capital Improvement Projects	0.00	1,401.57	8,300.00	(6,898.43)	16.89
Fire Loss	2,985.32	26,822.83	13,010.00	13,812.83	206.17
Rec - Emer Gym Roof	8.79	157,030.84	157,022.00	8.84	100.01
RH - Parking Lot & Curb Repairs	0.00	0.00	10,000.00	(10,000.00)	0.00
Rec - Gazebo Repairs	0.00	6,960.00	10,000.00	(3,040.00)	69.60
Parking Bumpers at Solar Structures	0.00	4,820.00	100,000.00	(95,180.00)	4.82
Ashford- Levee Repairs/Paving	3,851.25	127,855.42	163,000.00	(35,144.58)	78.44
Marriott Meadows- Const Doc & Related Woi	0.00	7,500.00	7,500.00	0.00	100.00
OP - Siding on Mod - Fire	2,624.20	2,624.20	0.00	2,624.20	0.00
Ashford - Drainage Pipe Repair	0.00	25,755.48	38,700.00	(12,944.52)	66.55
MV - Baseball Field Scoreboard/Dugout	(8.79)	103,705.58	115,000.00	(11,294.42)	90.18
REG - Dry Creek Playground & Path of Trave	0.00	1,127.68	40,000.00	(38,872.32)	2.82
Rec - Beggs Staircase	0.00	20,505.51	20,400.00	105.51	100.52
REG - Drinking Fountain Installation	9,460.77	486,109.11	682,932.00	(196,822.89)	71.18

Auburn Rec & Park
 Profit & Loss - Detail
 4/1/2025 to 3/31/2026
 For All Segment1s
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service					
Recreation Park Lease	0.00	2,407.06	2,382.00	25.06	101.05
Principal Lease Payment- Sterling Bank	0.00	127,000.00	127,000.00	0.00	100.00
Webster Lease Interest Expense	8,272.00	34,888.60	37,651.00	(2,762.40)	92.66
Total Debt Service	8,272.00	164,295.66	167,033.00	(2,737.34)	98.36
OTHER EXPENSING SOURCES					
Transfers Out - General Fund	29,913.85	604,913.85	599,000.00	5,913.85	100.99
Transfers Out - Atwood	3,000.00	3,000.00	3,000.00	0.00	100.00
Transfers Out - Equipment Reserve	0.00	80,000.00	381,015.00	(301,015.00)	21.00
Transfers Out - Future Capital Construction	137,022.00	195,953.00	800,751.00	(604,798.00)	24.47
Transfers Out - City Mitigation	0.00	0.00	190,000.00	(190,000.00)	0.00
Transfers out - ADA Reserves	20,000.00	20,000.00	20,000.00	0.00	100.00
Transfers Out - CEPPT Trust	36,536.46	269,665.94	0.00	269,665.94	0.00
TOTAL OTHER EXPENSING SOURCES	226,472.31	1,173,532.79	1,993,766.00	(820,233.21)	58.86
Total Expenditures	\$802,928.41	\$6,924,598.51	\$7,520,394.00	(\$595,795.49)	92.08%
Net Revenue Over Expenditures	(\$384,122.98)	\$465,242.44	(\$263,294.00)	\$728,536.44	176.70 %
NET REVENUE OVER EXPENSES	(\$384,122.98)	\$465,242.44	(\$263,294.00)	\$728,536.44	176.70 %

SECTION: 6.0

BOARD REPORTS

INFORMATION:

SEE ATTACHMENTS

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

- Staffing: we have made an offer to a candidate to fill the open FT Park Worker position. If all goes well, we should have him on-board in the next 2 – 3 weeks.
- Rotarians at Work Day was a rousing success at Regional Park, with members/family/friends from the Rotary Club of Auburn showing up on May 9th to make improvements all over the park.
- Kurt Bertlison, working with staff, is once again providing superb assistance to ARD as they make improvement to the entryway at Meadow Vista Park. The old, dilapidated posts have been removed, and the new posts have been installed. This will make a great improvement in how the front of the park looks.
- We had a break in the 6” main irrigation line at Regional Park, leaving us unable to irrigate at Regional Park for several days (thankfully we had that rain at the week prior). Unfortunately, the PVC pipe is connected to some old transite pipe (aka asbestos pipe). We had to hire a contractor that can work on the broken PVC pipe, without (hopefully) cutting into the transite pipe. The repairs were made and we are back up and running.
- Staff met with representatives from CAPRI and George Hills (CAPRI’s 3rd party claims investigators) regarding two of the open claims we have (CVCC flooding and the Ashford Park sinkhole). Both are now being referred over to Berkshire Hathaway, the excess insurance carrier. This referral was done because both claims will be over the \$150,000 that CAPRI covers. We are hopeful and coverage for both.
- Our first Cars and Coffee for 2026 takes place on May 16th.
- The Chamber had a ribbon cutting down at the Bike Park recognizing Bike Month.
- The spring Kidzapalooza took place at Regional Park, and was well attended. There will be a second Kidzapalooza in September.
- The Gold Country Rotary Club will be moving their Octoberfest event to Regional Park, after years of holding it at the Gold Country Fairgrounds. Their Octoberfest will take place on October 17th.

Meetings and events attended or scheduled to attend

- 5/1: Gold Country Rotary re: moving Octoberfest to Regional Park
- 5/1: Auburn Pickleball Club re: new MOU
- 5/2: Rotarians at Work Day prep at Regional Park
- 5/5: Rotary
- 5/9: Rotarians at Work Day at Regional Park
- 5/13: CAPRI re: open claims
- 5/13: Lewis Campbell, PC Resource Conservation District re: grant funding for Shockley fuel load reduction
- 5/19: Rotary
- 5/19: Richard Poplin, Chain Zombies President re: upcoming improvements
- 5/19: Gold Country Rotary re: moving Octoberfest to Regional Park
- 5/20: A&D Committee
- 5/20: Finance Committee
- 5/20: Policy Committee
- 5/20: Party in the Park pre-event meeting
- 5/21: Gold Country Chapter CSDA meeting
- 5/22: NetSuite Training
- 5/26: Rotary

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

No April Financials this month. This Summary is for our Preliminary March only. Due to the implementation of our new Payroll System (thru UKG) and our new Accounting System (thru NetSuite), we were unable to complete the April Financials this month. We have begun our 2025-2026 Audit as well.

NetSuite went live on April 6, 2026

We are navigating the new system, implementing new account numbers and learning the system is now our primary goal. Training and many zoom meetings each week have continued through May 13th. Most likely the District will continue to work with NetSuite's training team through the transition over to Michael Shymater, with some extra training hours.

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

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

Executive Summary

For the year 2025-2026, the Financials reflect the Mid-Year budget for 2025-2026. This report outlines key areas where actual financials deviated by **\$10,000** or more from the budget, both over and under budget.

Revenue Overview

- **Total Revenue:** \$7,389,841 YTD
- **Budgeted Revenue:** \$7,257,100 YTD
- **Variance:** **+\$132,741**

Significant Variances:

1. Program Revenue

- **Actual:** \$1,708,242
- **Budgeted:** \$1,655,790
- **Variance:** **+\$52,452**
- **Explanation:** Youth Basketball has brought in \$20,489 over budget estimates. Youth Services Programs have brought in \$14,892 over budget.

2. Rents and Concessions

- **Actual:** \$253,260
- **Budgeted:** \$241,401
- **Variance:** **+\$11,859**
- **Explanation:** Room rentals were up by \$9,208 from budget.

3. Miscellaneous Revenue

- **Actual:** \$103,496
- **Budgeted:** \$65,733
- **Variance:** +\$37,763
- **Explanation:** Facilities and Grounds' miscellaneous income included wages that were expensed for the roof loss at Rec Gym, which the insurance company reimbursed, putting that income line to \$14,428 above budget. ATT Wireless lease started sooner than anticipated, earning us \$20,000 over expected budget.

4. Grants and Donations

- **Actual:** \$209,296
- **Budgeted:** \$229,351
- **Variance:** -\$20,055
- **Explanation:** Grant Proceeds expected from Marriot Meadows was lower than budgeted by \$35,984. This was only because we didn't expense as much for reimbursement, it will fall to a future year. Conversely, we received \$24,174 in unbudgeted grants for Youth Services.

5. Interest Income

- **Actual:** \$199,698
- **Budgeted:** \$155,029
- **Variance:** +\$44,669
- **Explanation:** Investment Interest Income did very well this fiscal year. All funds came in above expected budget.

Expense Overview

- **Total Expenses:** \$6,924,599 YTD
- **Budgeted Expenses:** \$7,520,394 YTD
- **Variance:** -\$595,795

Significant Variances:

1. Program Expenses

- **Actual:** \$346,570
- **Budgeted:** \$364,540
- **Variance:** -\$17,970
- **Explanation:** The largest savings were in Youth Basketball Gym Rental expenses for this year. A couple of the schools waived their fees! The District came in \$8,276 under from that part of the budget.

2. Operations & Supplies

- **Actual:** \$603,091
- **Budgeted:** \$626,330
- **Variance:** -\$23,239
- **Explanation:** Small Tools expense is under by \$5,406, Field Marking Expense came in under by \$6,838, and Gas Mileage expense is under by \$5,196.

3. Utilities

- **Actual:** \$264,135

- **Budgeted:** \$325,152
- **Variance:** **-\$61,017**
- **Explanation:** The largest three anomalies are Gas/Electric at CVCC running \$7,169 under budget, Gas/Electric at Sierra Pool running under \$34,511, and water at Ridge Runner's Field that came in \$6,412 under budget. Staff's estimates were originally too high for Sierra Pool as it was based off of the prior year and having to drain and re-fill the pool for repairs a couple of times.

4. Legal Fees

- **Actual:** \$3,120
- **Budgeted:** \$28,580
- **Variance:** **-\$28,580**
- **Explanation:** The District budgeted for some much-needed Personnel Policy updates. However, our attorney via CAPRI took that on and saved us a lot in legal fees.

5. Professional Services

- **Actual:** \$105,239
- **Budgeted:** \$117,942
- **Variance:** **-\$12,703**
- **Explanation:** Savings to the budget numbers were across the various departments. The District did receive a substantial credit for overcharges for Civic Plus for the past 3 years in fees.

6. Salaries Expense

- **Actual:** \$2,930,462
- **Budgeted:** \$2,913,339
- **Variance:** **+\$17,123**
- **Explanation:** Wages exceeded budget in Administration by \$34,159. Compensated Absences and enormous overtime pay due to the implementation of our new programs resulted in this underbudgeted line item.

7. Benefits & Payroll Costs

- **Actual:** \$1,204,526
- **Budgeted:** \$1,291,370
- **Variance:** **-\$86,844**
- **Explanation:** Benefits and Payroll Costs came under budget due to fluctuations in staffing and extended leaves.

8. Fixed Asset Expense

- **Actual:** \$117,761
- **Budgeted:** \$297,100
- **Variance:** **-\$179,339**
- **Explanation:** Some Fixed Assets that the District budgeted to replace didn't happen in the Fiscal year. We just moved those assets for replacement into the next fiscal year. Since these are tied to the Equipment Fund for reimbursement, this has no impact the Financials bottom line.

9. Capital Improvement Projects

- **Actual:** \$486,109
- **Budgeted:** \$682,932
- **Variance:** **-\$196,823**

- **Explanation:** Some Projects that the District budgeted to take on didn't happen in the Fiscal year. We just moved those projects into the next fiscal year. Since these are tied to the Future Capital Construction and other grant revenues, this has no impact on the Financial's bottom line.

Summary and Recommendations

Recommendations:

- I recommend moving \$400,000 from the General Fund in Residuals to help fund the Future Capital Construction Reserve, the Unfunded Liability for CalPERS and the Equipment Reserve. Please note, after the audit the District **WILL** show a loss for this year. The District changed the value of an Asset to \$10,000 or more so the write-off of assets will have a direct impact to the bottom line as well as many audit entries for year-end balance sheet statements. This residual estimate is strictly based off of our hard numbers of cash in, cash out.

Veona's Appointments to Note for April:

- 17 Oracle NetSuite meetings
- 9 UKG Payroll meetings

Mike Scheele

Landscape Architect/Project Manager

Report to the Board of Directors

May, 2026

RECREATION PARK

- **North Playground:** Project Vendor design criteria has been sent to nine interested playground companies and their playground renderings are due Friday, May 29. The voting period will be four weeks. Staff is planning on recommending award of contract to the company that gets the most votes at the July 30 Board of Directors meeting.
- **North Playground Path of Travel:** Concrete walkway ADA path of travel has been re-designed to come off the NE corner of the gym by the splash pad instead of across the lawn. A separate, shorter non-ADA concrete path may be constructed to come off of the main asphalt path for parents with strollers but this is being re-considered and may be removed from scope. Staff is in process of finalizing the drawings for this work and will be obtaining budget pricing from a contractor prior to being officially put out to bid. Project is planned to follow the playground replacement work.
- **Beggs Field Scoreboard Replacement:** Auburn little league has just secured the final sponsor logos and is sending them off to the scoreboard company which will start production. Lead time for delivery is 4-6 weeks.
- **Beggs Field Score Tower Staircase Replacement:** Project construction has been pushed out to July 1, 2026 to not interfere with upcoming Little League season. At the pre-construction meeting it was discovered that the existing concrete pad the stairs are sitting on is sloped away from the building and the new stairs will need this to be flat. Pricing has been obtained from the contractor and this required extra work will be incorporated into the project.
- **Beggs Field Wall Guardrails:** Guard railings need to be installed on retaining walls higher than 30". Parking lot and driveway to the "back 40".

- **New Irrigation Pump & Filter:** Existing pump and filter need to be replaced. Massive old pressure tank needs removal and disposal as well if budget allows.
- **Gator Cart Garages & Chargers:** Small garages with doors and charging outlets to be constructed in the Maintenance Yard (by the other garages) for the gator carts.

MEADOW VISTA & PLACER HILLS PARKS

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

ASHFORD PARK

- **Spillway Repairs & Asphalt Pave to Garage:** Safety issue of the tripping hazard at the surface has been repaired and staff is working on a new concrete spillway design that will also incorporate a stem wall below to prevent the pond from undermining the pavement (as it currently is doing). New asphalt paving work from spillway to the garage will be pushed out to late spring/summer.
- **Maintenance Garage Improvements:** Project has been completed. Minor punch list work remains.
- **Pond Culvert Blowout/Sinkhole:** Staff has reached out to contractors and obtained a scope and budget estimate to abandon the existing pipe and trench in a new one off to the side and out of the dog park (\$145K). On 5/13 meeting was held with the ARD insurance team to discuss the claim and they asked staff to proceed with preparing a bid package and putting the work out to formal public bid to get a firm contract price. Additionally, staff will approach the adjacent property owner again and get some sort of permission to perform the work on the pipe which resides on their property for about 30 feet.

OVERLOOK PARK

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Project:** A county Encroachment Permit will be needed for the park's driveway connection to Richardson Drive, Building Permits will be needed for the restroom, shade structures and electrical, and ARD will need to comply with the Placer County Conservation Program (PCCP) requirements and pay mitigation fees for converting wooded area into park amenities. Project bidding is being pushed out to Fall/Winter 2026 for a Spring 2027 construction start hopefully finishing in Fall 2027. Project grant funding needs to be expended by June, 2028. A video conference meeting with Staff and Dudek has been set to review the PCCP Program and a Dudek Biologist will need to be hired to fill out some of the paperwork and monitor the site for raptors and bats prior to construction.
- **Pickle Ball and Tennis Court Crack Repair/surfacing Project:** Courts were monitored this winter for water damage and a long French drain project partially surrounding the courts has been added to the project list. When installed, it is hoped that this drainage system will remedy the suspected water intrusion under the paved surfaces. This French drain has been placed on the project list for the 27/28 fiscal year. A slip-sheet repair system for the pickleball courts has also been added to the project list for the 27/28 fiscal year.

CANYON VIEW COMMUNITY CENTER (CVCC)

- **CVCC Basement Flood:** On 3/18 the water heater infill line in the basement burst and began flooding the entire bottom floor as the drain in the water heater room was overwhelmed. A flood response contractor was immediately contacted and has removed floorboards in almost the entire basement and has about 30 fans and moisture removal units installed and running. Two ends of the bike park irrigation mainline, in different locations, also blew out at the same time. CAPRI has been alerted and staff had an online meeting with them on 5/13 to share updates on the renovation progress.
- **Bike Park:** Two more dirt shipments were required for the jump and trail sections of the park and the pump track and jump area work has been completed. ATA will reimburse ARD for the last 70 yards of soil and the second curb/sidewalk protection rentals.

RAILHEAD PARK

- **New Irrigation Pump & Filter:** Staff will be getting quotes to enclose the new pump station with a chain link fence/gate to protect the new antenna.

WINCHESTER/SUGAR PINE RIDGE PARK

- **Placer Hills Youth Soccer Club Equipment Shed:** Staff have been working with PHYSC regarding them building a new shed on the existing concrete pad at the field entrances. They will share the pad with ARD's new incoming equipment shed.

MISCELLANEOUS ITEMS

- Contact and coordination with Placer Hills Youth Soccer Club regarding them replacing and moving their storage sheds at Winchester and Meadow Vista Parks. Continued coordination with Meadow Vista Park Partners (MVPP) regarding their next projects. Preliminary discussions regarding lights at the MV Pickleball courts and possible locations of new courts in Auburn. Updates of monthly Board reports and Project Activity Reports etc.

Jesse Williams

Facilities & Grounds Manager

Report to the Board of Directors

April, 2026

American River Canyon Overlook Park, Ashford Park, Canyon View Community Center, Meadow Vista Park, Placer Hills Park, Recreation Park, and Regional Park:

- 24 Seven Fire Protection performed annual maintenance on our fire extinguishers.

Recreation Park:

- Serviced one of the John Deere TX 4x2 Traditional Utility Vehicles.
- Serviced the SDI Sprayer.
- Serviced the Kioti KL 5520 Front End Loader.
- Replaced a section of the roadway.
- Serviced the #29 truck.

Other:

Sustainability is a huge part of what the Facilities and Grounds Department embodies. We are stewards of the environment, and as such, it is our responsibility to take care of it and leave it better than we found it.

On that front, the sustainable advantages of electric equipment are appealing, since battery-powered tools are quieter, less polluting, and not to mention easier to start. But there are other key factors that we as a department also consider—performance and price.

Performance: We would not be good stewards of taxpayer dollars if we were taking time off during the middle of the day to recharge our fleet, so the products we purchase must be able to handle a full day's runtime. This is why we purchase commercial-grade battery-powered equipment. So, without a doubt, we know we can get the runtime needed even under the most strenuous conditions.

Price. The simplicity of electric equipment literally pays for itself when you consider the cost and impact of maintenance and downtime. Electric equipment requires almost no maintenance, meaning that these tools will keep running through all seasons, paying for themselves many times over. By comparison, gas engines demand more care because of their frequent need for maintenance which includes belts, oil, air filters, fittings, and more.

But this clean energy shift does bring with it hazards of its own. On a human level, we have a very high responsibility for the safety of our patrons and our colleagues. That is why we are not taking the risk of lithium-ion batteries lightly but are staying apprised of the best practices for storing and using these types of batteries as this information becomes available.

Mark Brunner

Recreation Services Manager

Report to the Board of Directors

May, 2026

- Summer Camps will start the week of June 8. There are 77 different summer camps this summer that are open for registration.
- The Sierra Pool will open on June 8th for Public Swim. The pool will be open Monday thru Friday from 11:30-3pm and also on Sundays from 1-5pm.
- The Placer Hills Pool will open on June 8th as well for Public Swim. The operating hours will be Monday thru Saturday from 1-4pm.
- The Swim Lesson program will host four two-week sessions starting June 8. The classes are 95% filled for the summer. Private swim lessons are also starting on the same date.
- For this summer we have hired a total of 33 lifeguards for the summer. Lifeguards will host their big summer in-service on June 6-7.
- Water Aerobics class participation continues to grow. There is now a total of 36 participants registered.
- The Robalos Swim Team continues to grow as their now 153 swimmers registered for the team. This will be the biggest Robalos Swim Team in 15 years.
- Mermaids Synchronized Swim Team has 53 swimmers for this summer's team. The Mermaids will once again be the biggest team in the VFCAL swim league.
- Youth Volleyball League will start their first practices the week of May 25. We have 10 teams registered for the league. This league will run throughout the summer and conclude in August.
- Summer Adult Softball is sold out.
- Summer Adult 5 x 5 Basketball is sold out.

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

Noteworthy this month:

- Registration for Discovery Summer Day Camp is ongoing as of 5/13 89.82% of the projected revenue goal for all three Discovery Summer Camps has been met.
- 5/7 Site Directors meeting. Staff are busy planning and preparing the curriculum and activities.
- 5/8 Auburn Elementary Discovery Club staff participated in the Auburn El annual Fiesta! Staff set up an interactive booth at the community event.
- 5/14 Kidsapalooza - Youth Services Regional Park summer camp staff participated with a table to promote Discovery Day Camp programs.
- 5/15 Met with the Principal at Skyridge Elementary to look into future expansion of the Discovery Program on campus. The program is currently full with a waiting list.

Looking ahead:

- June 8th & 9th our seasonal staff start.
- June 8th all staff summer training
- June 10th-August 5th Summer Day camp will be held at 3 locations.
 - Recreation Park (Mods & Craft Room)
 - Regional Park
 - Skyridge Elementary





Manouch Shirvanioun
Marketing & Customer Service
Report to the Board of Directors
May, 2026

- Railhead Park hosted the Mental Awareness Walk organized by Beautiful Minds, May 3
- Placer County Softball Tournament was held at Regional Park on May 17 & 18
- Regional Park hosted a large Disc Golf Tournament on May 16 and 17
- Placer High Grad Night at Recreation Park is coming on May 30
- Reviewed and approved fee waiver requests
- Leadership Auburn Committee Meetings

8.1 Cover sheet – Donation for the Fireworks/Auburn Family Fourth Celebration

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) consider making a donation to the Independence Day fireworks and/or the Auburn Family Fourth celebration?

Background

The Auburn Chamber of Commerce will be hosting the “Auburn Family Fourth” event, celebrating the 250th Independence Day. The Auburn Chamber is soliciting donors to assist with the costs of putting on this event, which includes a parade, a 1-mile run and family events.

The City of Auburn is responsible for putting on the fireworks show, which will take place at its usual location at the Fairgrounds.

Per District Policy

Policy on Charitable Donations from ARD to Outside Organizations

XIII. Fundraising and Donations

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

- 1. The charity/agency must provide a service that complements or enhances services provided by ARD.**
- 2. There is an identifiable secondary benefit to ARD.**
- 3. The charity/agency provides a service that ARD could provide but chooses not to.**

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

Recommendation for the Board of Directors

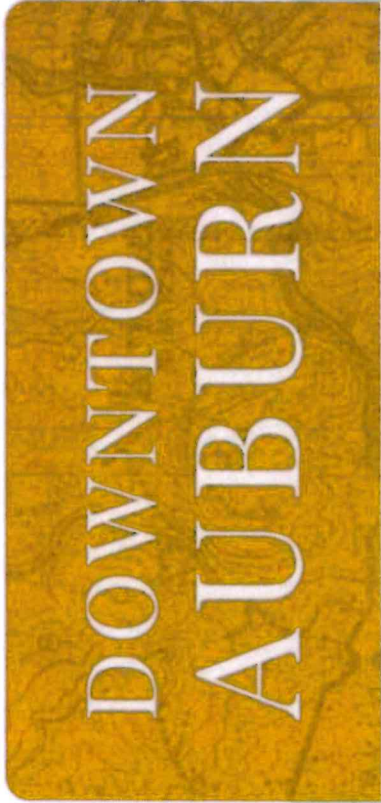
The Policy Committee sent a positive recommendation to sponsor the Chamber’s Auburn Family Fourth events for \$500 and the City of Auburn’s Fireworks for \$500.

Fiscal Impact

\$1,000, from the ARD general fund

Attachments

Information on the Auburn Family Fourth Celebration
Information on the fundraising for the July 4th fireworks



\$125

0% of \$20,000 goal

Auburn's 4th of July Fireworks Celebration

Help us raise funds to support Auburn's 4th of July Celebration for our nations 250th Birthday! We are partnering with the City of Auburn to help fundraise and off-set the costs of bringing a professional firework show to the community. DBA is a 501(c)6 non-profit business association, it is not a charitable non-profit, donations are NOT tax-deductible but greatly appreciated for the success of this event

Organized by Auburn Downtown Business Association

Choose amount

\$1,000

\$500

\$250

\$100

\$50

\$25

\$10

\$ Other

USD

Add note/comment

Give in honor/memory

Continue



AUBURN'S FAMILY FOURTH *Red, White & You!*

★ 2026 SPONSORSHIP OPPORTUNITIES ★

TOGETHER WITH OUR PARTNER



Dear Auburn Chamber Member:

This July 4th, Auburn isn't just celebrating America's 250th birthday; we're celebrating 120 years of our Chamber and the people who make this community what it is.

That's you.

The Auburn Family Fourth 2026 is our most ambitious event yet. This year's "Red, White & You" sponsorship initiative was designed differently, with your people in mind.

Beyond traditional logo placement and visibility, our sponsorships are built to deliver real team appreciation experiences like Ice Cream Socials served at your office by Chamber Board Members, "Basket of Sunshine" coffee deliveries, employee staycation retreats at the Holiday Inn.

We want to help you celebrate your team while Auburn celebrates its heritage.



**YOUR TEAM
GETS RECOGNIZED**

Perks are designed to land at your office, not just at the event.



**YOUR BRAND
GETS REACH**

Logo placement across print, social, and email to thousands of local residents.



**YOUR INVESTMENT
HAS IMPACT**

Every dollar keeps Auburn's longest-running traditions alive for generations.

Sponsorships are limited to protect the visibility of every partner. To secure your package, visit AuburnChamber.net, give us a call at 530-885-5616 or email us at info@auburnchamber.net. For instant sponsorship purchase and float registration, please scan the QR code found on page 3. **Deadline for all sponsorship levels is June 19th.**

We'd be honored to celebrate beside you this summer.

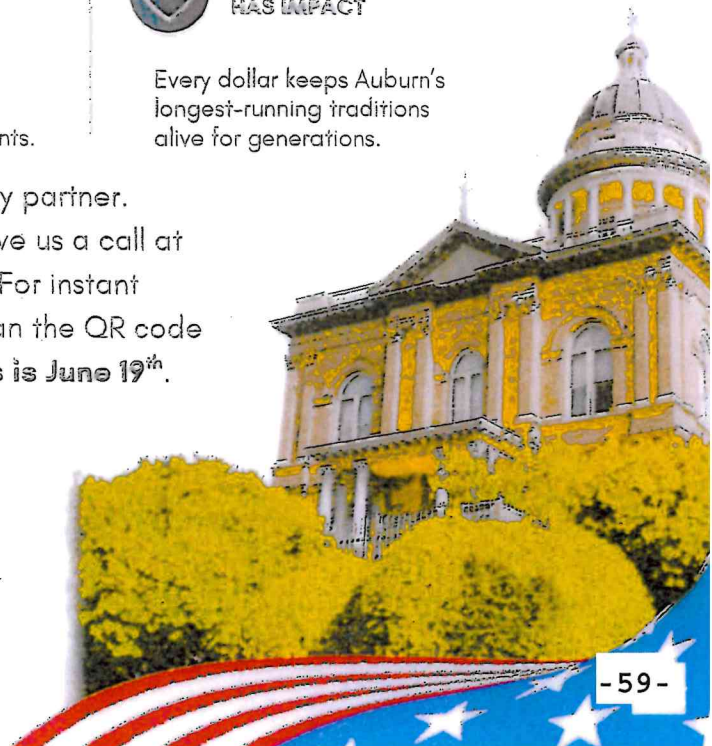
Warmly,

Michele Tuggle

Michele Tuggle
CEO
Auburn Area Chamber of
Commerce

Manouch Shirvanioun

Manouch Shirvanioun
President
Auburn Area Chamber of
Commerce





Auburn's Family Fourth Red, White & You!

2026 EXCLUSIVE SPONSORSHIP OPPORTUNITIES

Together with our Partner Sponsors



Freedom Ducky Event Sponsor

\$5,000

(only one Sponsor)

Patriot Presenting Sponsor

\$3,500

(only one Sponsor)

Advertisements and Marketing

- Logo Promotion during the event
- Logo acknowledgement in an email blast, social media post, print media
- Advertisement on the Chamber Website for two (2) weeks on home page
- Video Commercial on all social media platforms
- Eight (8) Commemorative Water Bottles

Employee Staycation Retreat

- One Overnight stay for your employees at the **Holiday Inn (up to 8 people)**
- Dinner for eight (8) at **Max's Restaurant**
- Use of the Tahoe Room for an employee retreat that includes snacks and drinks
- Use of the pool

Special VIP Items

- Free Float entry in the parade (optional)
- Free vendor booth at the event (optional)
- Two (2) VIP parking spots
- Eight (8) VIP parade viewing and lounge entries (snacks and beverages, shade area with seated parade and Auburn One Mile viewing)
- Eight (8) drink tokens
- Eight (8) Ducky Drawing tickets
- Concierge VIP Items delivered to sponsor by Chamber Board Member prior to event

Advertisements and Marketing

- Logo Promotion during the event
- Logo acknowledgement in an email blast, social media post, print media
- Advertisement on the Chamber Website for two (2) weeks on home page
- Video Commercial on all social media platforms
- Eight (8) Commemorative Water Bottles

Ice Cream Social, Served to Your Office +

Chair Nurture Massages (Up to 8 employees)

- Makings for banana splits & sundaes
- All supplies included by Yeti Tavern
- Delivered to your office
- Served by your Chamber Board
- Chair massages by Nurture Massage & Wellness

Special VIP Items

- Free Float entry in parade (optional)
- Free vendor booth at the event (optional)
- Two (2) VIP parking spots
- Eight (8) VIP parade viewing and lounge entries (snacks and beverages, shade area with seated parade and Auburn One Mile viewing)
- Eight (8) drink tokens
- Eight (8) Ducky Drawing tickets
- Concierge VIP Items delivered to sponsor by Chamber Board Member prior to event



Grand Ol' Flag **\$2,000**

Advertisements and Marketing

- Logo Promotion during the event
- Logo acknowledgement in an email blast, social media post, print media
- Advertisement on the Chamber Website for one (1) week on home page
- Six (6) Commemorative Water Bottles

Special VIP items

- Basket of Sunshine: pastries and coffee delivered to the office
- Free Float entry in the parade (optional)
- Free vendor booth at the event (optional)
- One (1) VIP parking spot
- Six (6) VIP parade viewing, Auburn One Mile finish viewing and lounge entries (snacks and beverages, shade area with seats)
- Six (6) drink tokens
- Six (6) Ducky Drawing tickets
- Concierge VIP Items delivered to sponsor by Chamber Board Member prior to event

Star Spangled **\$1,000**

Advertisements and Marketing

- Logo Promotion during event
- Logo acknowledgement in an email blast, social media post, and logo on Website event page
- Four (4) Commemorative Water Bottles

Special VIP Items

- Free Float entry in parade (optional)
- Free vendor booth at the event (optional)
- Four (4) VIP Parade Viewing, Auburn One Mile finish line view and Lounge Entry
- (snacks and beverages, shade area with seated parade viewing)
- Four (4) Drink Tokens
- Four (4) Ducky Drawing Tickets
- Concierge VIP Items delivered to sponsor by Chamber Board Member

Sparkler **\$500**

(limited to first 4 sponsors)

Uncle Sam Cooling Tent Sponsors **\$750**

(limited to first 4 sponsors)

Advertisements and Marketing

- Logo on Cooling Tent signage
- Acknowledgement in the Chamber newsletter & website
- Acknowledgement at the event
- Two (2) VIP Parade Viewing, Auburn One Mile finish line view and Lounge Entry
- (snacks and beverages, shade area with seated parade viewing)
- Two (2) Ducky Drawing Tickets
- Concierge VIP Items delivered to sponsor by Chamber Board Member

Advertisements and Marketing

- Acknowledgement in the Chamber newsletter & website
- Acknowledgement at the event
- Two (2) VIP Parade Viewing, Auburn One Mile finish line view and Lounge Entry
- (snacks and beverages, shade area with seated parade viewing)
- Two (2) Ducky Drawing Tickets
- Concierge VIP Items delivered to sponsor by Chamber Board Member

SCAN TO REGISTER



**Auburn Area Chamber of
Commerce**

1103 High Street, Suite 100, Auburn
530-885-5616

info@auburnchamber.net

8.2 Cover sheet – Resolution #2026-08; Atwood III FY 24-25 Intention to Levy Assessments; Engineer's Report; Notice of Hearing

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

THE ISSUE

Shall the Auburn Area Recreation and Park District Board approve Resolution #2026-08, a Resolution that would declare the Board's intention to levy the continued assessments for fiscal year 2026-27, preliminary approval of the Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District and providing for the notice of a public hearing on June 25, 2026, regarding levying the continued annual assessments for fiscal year 2026-27?

BACKGROUND

In 2004, after gaining property owner ballot support, the benefit assessments were first established to provide funding for the installation, maintenance, and servicing of landscaping, park, and recreation facilities in the Auburn Area Recreation and Park District (Atwood Ranch III).

- Balloting Conducted: November-December 2004
- Ballot Results: 100.0 % of the weighted returned ballots were in support of the proposed assessment
- Board Approval of 1st Year Assessment Levies: December 16, 2004
- Fiscal Year 2005-06 Approved Rate: \$148.62 per single-family equivalent benefit unit (SFE)
- Annual CPI: In each subsequent year, the maximum assessment rate increases by the annual change in the Consumer Price Index, not to exceed 5% per year.
- Fiscal Year 2025-26 Approved Rate: \$216.44 per single-family equivalent benefit unit (SFE)
- Fiscal Year 2026-27 Proposed Rate: \$223.02 per single-family equivalent benefit unit (SFE)

SCI has reviewed the Assessment District's compliance with the recent court decisions such as Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority, Dahms v. Downtown Pomona Property, Bonander v. Town of Tiburon, and Golden Hill Neighborhood Association v. City of San Diego. Some enhancements and revisions to the Engineer's Report have been made to ensure the District's assessments are fully compliant with these decisions and the requirements of Proposition 218. These revisions do not modify the underlying assessment methodology or basis for the assessments.

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona (Dahms v. Downtown Pomona Property). On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the

assessments, including landscaping maintenance, were directly provided to property in the assessment district. Dahms establishes legal validation for zero or minimal general benefits from assessments that fund services directly provided within the assessment district and implies greater flexibility for assessments than Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority (2008). As an integral part of the scope of work, SCI will work with District to review the implications of Dahms and other recent or pending court decisions.

PROPOSED FY 2026-27 BUDGET, SERVICES & IMPROVEMENTS

2 Year Profit/loss history

Summary of revenue and total cost	FY 2025-26	FY 2026-27
Revenue	\$30,951	\$31,892
Costs:		
Services	\$24,123	\$22,561
Transfer to/from Equipment Replacement Reserve	\$1,800	\$4,000
Incidentals	\$6,662	\$7,010

- Preserves/ Tot Lot Parks maintained:
 - a. Maintenance of a wetland Nature Preserve (which includes a pond), a tot lot and adjacent former "natural turf" area within the development area known as Atwood Ranch III. Maintenance is performed differently for the Nature Preserve (including the pond) versus the tot lot/park.

- Other Services:
 - a. Maintenance of trails in the wetlands preserve area
 - b. Monitoring of 10.69 acres of wetlands preserve area with associated riparian scrubland, seeps, floodplains, and drainage areas to a stormwater detention area
 - c. Reporting once yearly to the Army Corps of Engineers, including biology reports and project management reports. (Additional special visits were required during previous fiscal years.)

PROPOSED RATE AND CPI HISTORY

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

The maximum possible assessment rate for Fiscal Year 2025-26 was \$259.04 per single family equivalent benefit unit. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has increased from \$259.04 to \$266.92 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$223.02 per single family equivalent benefit unit, which is a 3.04% increase over fiscal year 2025-26 and less than the maximum authorized assessment rate. The total amount of revenues that the assessments would generate in fiscal year 2026-27 at the proposed rate of \$216.44 is approximately \$32,892.

Explanation for increased assessment in 2013/2014 and 2014/2015

As evidenced in the profit/loss history for the Auburn Area RPD, costs to provide maintenance within the Assessment District increased significantly in Fiscal Year 2013-14. This escalation of the expenses was directly related to the increase in labor costs necessary to maintain the park and preserve. It necessitated increases to the assessment rates for Fiscal Years 2013-14 and 2014-15. Specifically, the Auburn Area RPD experienced higher labor costs due to:

- Increased time eliminating weeds in an effort to keep a fire break along the houses that border the preserve.
- Increased costs in removing invasive Himalayan blackberry bushes in the preserve.
- Increased costs eliminating weeds in the preserve. These weeds have increased in size and quantity due to better fuel load reduction management.
- Increased time removing weeds from the landscape areas.
- Increased maintenance time in new landscaped area, mowing turf areas.
- Weed control in new bark areas.
- Removal of invasive tree species.

Explanation for decreased assessment in 2016/17

In Fiscal Year 2015-16 the maintenance costs for the Assessment District were reduced significantly due to the following factors:

- Reduction in maintenance in the nature preserve: per the Management Plan for the nature preserve, the Auburn Area RPD is permitted to mow the property once every five years. The RPD had previously been mowing and string trimming the preserve on an annual basis. Beginning in Fiscal Year 2015-16, the RPD modified that activity to comply with the Plan and began only mowing/trimming a 25' wide strip against all houses. This 25' strip was negotiated with the Placer County Resources Conservation District, the agency that holds the conservation easement on the property. This reduction in mowing/trimming led to reduced maintenance costs.
- Reduction in water use based on California's drought: the RPD irrigates the lawn and adjacent landscaping with potable water. The state-mandated reduction has resulted in less water usage.

In addition, because maintenance needs and requirements may fluctuate over time, in accordance with Proposition 218 the assessments may increase in any given fiscal year up to the maximum allowable rate, even following a year in which a lower rate was assessed.

Notification for the hearing on June 25, 2026, is done through a public notice in the Auburn Journal.

The following table summarizes the maximum authorized assessment rates and CPI history:

Fiscal Year	Max CPI Allowed	Max Rate allowed
FY 05-06		\$148.62
FY 06-07	1.95%	\$151.51
FY 07-08	3.44%	\$156.73
FY 08-09	3.84%	\$162.74
FY 09-10	0.01%	\$162.76
FY 10-11	2.61%	\$167.01
FY 11-12	1.52%	\$169.55
FY 12-13	2.92%	\$174.50
FY 13-14	2.22%	\$178.37
FY 14-15	2.57%	\$182.96
FY 15-16	2.67%	\$187.84
FY 16-17	3.17%	\$193.80
FY 17-18	3.53%	\$200.64
FY 18-19	2.94%	\$206.54
FY 19-20	4.49%	\$215.81
FY 20-21	2.45%	\$221.10
FY 21-22	2.00%	\$225.52
FY 22-23	4.24%	\$235.09
FY 23-24	4.88%	\$246.56
FY 24-25	2.62%	\$253.02
FY 25-26	2.38%	\$259.04
FY 26-27	3.04%	\$266.92

The following list details the revenues and rates since the first year the assessments were levied.

Fiscal Year	Rate / SFE	Annual Revenues
FY 05-06	\$148.62	\$21,252
FY 06-07	\$148.62	\$21,252
FY 07-08	\$148.62	\$21,252
FY 08-09	\$148.62	\$21,252
FY 09-10	\$148.62	\$21,252
FY 10-11	\$148.62	\$21,252
FY 11-12	\$148.62	\$21,252
FY 12-13	\$148.62	\$21,252
FY 13-14	\$162.72	\$23,269
FY 14-15	\$182.12	\$26,043
FY 15-16	\$182.12	\$26,043
FY 16-17	\$155.10	\$22,179
FY 17-18	\$155.10	\$22,179
FY 18-19	\$168.28	\$24,064
FY 19-20	\$176.68	\$25,265
FY 20-21	\$185.54	\$26,532
FY 21-22	\$190.03	\$27,174
FY 22-23	\$198.09	\$28,326
FY 23-24	\$206.01	\$29,459
FY 24-25	\$211.41	\$30,231
FY 25-26	\$216.44	\$30,951
FY 26-27	\$223.02	\$31,892

RECOMMENDATION

ARD staff recommends that the Board approve Resolution #2026-08, a Resolution of Intention to Continue Assessments for Fiscal Year 2026-27, Preliminarily Approving the Engineer's Report with the staff-recommended budget and Providing for Notice of Hearing on June 25, 2026, for the Atwood Ranch III Landscaping and Lighting Assessment District.

FISCAL IMPACT

The fiscal impacts of the projected budget are spelled out on pages eight through nine of the Engineer's Report.

ATTACHMENTS

Atwood III Landscape and Lighting Engineer's Report for FY 26/27

Resolution #2026-08, a Resolution of intention to levy assessments for FY 26/27, preliminarily approving the engineer's report and providing for notice of hearing for the Atwood Ranch III Landscape and Lighting Assessment District.

FY 2026-27

Engineer's Report

Auburn Area Recreation and Park District Landscaping and Lighting Assessment District Atwood Ranch III

May 2026
Preliminary Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

Auburn Area Recreation and Park District

Board of Directors

Sue Ingle, Chair

Mike Lynch, Vice Chair

H. Gordon Ainsleigh, Director

James A. Gray, Director

Scott Holbrook, Director

District Administrator

Kahl Muscott

Administrative Services Manager

Veona Galbraith

Clerk/Secretary of the Board and to the District Administrator

Cathy Warford

District Legal Counsel

Derek Cole

Engineer of Work

Lead Assessment Engineer, John Bliss, M. Eng., P.E.

SCI Consulting Group

Table of Contents

Executive Summary 1

 Assessment Background..... 1

 Engineer’s Report and Continuation of Assessments 2

 Legal Analysis..... 3

 Compliance with Current Law 5

Plans & Specifications..... 6

Fiscal Year 2026-27 Estimate of Cost and Budget 7

 Atwood Ranch III Landscaping and Lighting Assessment District 7

Method of Apportionment 10

 Method of Apportionment..... 10

 Discussion of Benefit 10

 Benefit Factors 12

 General versus Special Benefit 13

 Method of Assessment..... 15

 Assessment Apportionment 16

 Appeals and Interpretation 16

Assessment 17

Assessment Diagram 20

Appendix A – Assessment Roll, FY 2026-27 22

List of Figures

Figure 1 – Estimate of Cost	8
Figure 2 – Assessment Estimate of Cost, Fiscal Year 2026-27	18

Executive Summary

Assessment Background

The Auburn Area Recreation and Park District, Atwood Ranch III Landscaping and Lighting Assessment District (the "Assessment District") was formed by a mailed ballot proceeding in 2004 to provide funding for the maintenance and improvement of the neighborhood tot lot/park and wetlands Nature Preserve areas, including an existing pond, herby collectively referred to as the "Nature Preserve" adjacent to the properties in the Atwood Ranch III subdivision that forms the Assessment District (the "Improvements"). The Atwood Ranch III subdivision is located south of Atwood Road, generally to the northwest of the intersection of Bean Road and Kemper Road. The subdivision is comprised of 143 single-family residences. This Assessment District formation resulted from agreements or conditions of development approval between the Auburn Area Recreation and Park District ("RPD") and the property owner, Morrison Homes, Inc., whereby the RPD and property owner agreed on neighborhood Nature Preserve and pond areas, and the tot lot/park maintenance to improve the appeal of the community, and maintenance of wetlands preserve areas pursuant to Army Corps of Engineers mandates.

Assessment Process

In 2004, the Auburn Area Recreation and Park District Board of Directors (the "Board") conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the Assessment District were mailed a notice and ballot for the proposed Assessment District. A 45-day period was provided for balloting, and a public hearing was conducted on December 16, 2004. After the close of the public input portion of the public hearing, all ballots returned within the 45-day balloting period were tabulated.

The tabulation results determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which the ballot was submitted).

As a result, the Board gained the authority to approve the levy of the assessments for Fiscal Year 2005-06 and to continue to levy them in future years. The initial maximum assessment rate balloted and established in Fiscal Year 2005-06 was \$148.62 per single-family equivalent benefit unit. The levies were submitted to the Placer County Auditor for inclusion on the property tax rolls for Fiscal Year 2005-06. The assessments may be continued in future years and may be increased in future years by an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2025-26 was \$259.04 per single-family equivalent benefit unit. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has increased from \$259.04 to \$266.92 per single-family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$223.02 per single-family equivalent benefit unit, which is a 3.04% increase over fiscal year 2025-26 and less than the maximum authorized assessment rate.

Engineer's Report and Continuation of Assessments

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets, and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board by resolution on February 26, 2026.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed assessments, determine the benefits received from the assessments, and the method of assessment apportionment to lots and parcels within this area. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article"). This Report is the detailed Engineer's Report required by the Article and the Report required by Section 22565 of the Act.

Following the submittal of this Report to the Board for preliminary approval, the Board may, by Resolution, call for the Public Hearing on the continued assessments for Nature Preserve and tot lot/park maintenance and improvements. This hearing is scheduled for June 25, 2026, at 6:00 p.m. After the close of the hearing, the Board may take action to approve the continuation of the assessments for Fiscal Year 2026-27. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in July 2025 for inclusion on the property tax roll for Fiscal Year 2026-27.

The maintenance of 10.69 acres of wetland preserves was provided by the developer for the first five years after the Assessment District was formed in Fiscal Year 2005-06. Following that time period, the wetlands preserve areas maintenance services were to be provided by the Auburn Area Recreation and Park District. Maintenance of the wetlands Nature Preserve, and pond areas and tot lot/park area are now provided by the Auburn Area RPD. For clarification purposes, the wetland Nature Preserve (“preserve”) is located in Lot B and C. The tot lot park/ (“park”) area is located in Lot B. The clarification defines these areas because maintenance is performed differently for the Nature Preserve (including the pond) versus the tot lot/park.

Legal Analysis

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement that benefits the assessed property.

Proposition 218 describes several important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers’ Association, Inc. v. SCCOSA

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA vs. SCCOSA”). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined

- Special benefits are directly received by and provide a direct advantage to property in the assessment district

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms, the Court upheld an assessment that was 100% special benefit (i.e., 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The Court described two primary reasons for its decision. First, like in *Beutz*, the Court found the general benefits associated with services were not explicitly calculated, quantified, and separated from the special benefits. Second, the Court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access, and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District, and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in the absence of the Assessments.

This Engineer's Report is consistent with *Beutz, Dahms, and Greater Golden Hill* because the Services will directly benefit property in the Assessment District, and the general benefits have been explicitly calculated and quantified and excluded from the assessments. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

Plans & Specifications

Following is a description of the Services that are provided for the benefit of property in the Assessment District. This Assessment District was created as a condition of development for the corresponding developments. Accordingly, prior to these developments, the level of service in these areas was effectively zero. The formula below describes the relationship between the final level of improvements, the baseline level of service (pre-development) had the assessment not been instituted, and the enhanced level of improvements funded by the assessment.

Final Level of Service	=	Baseline Level of Service (zero, pre-development)	+	Enhanced Level of Service
-------------------------------	---	--	---	----------------------------------

The work and improvements (“Improvements”) proposed to be undertaken by the Auburn Area Recreation & Park District and the Atwood Ranch III Landscaping and Lighting Assessment District (the “Assessment District”) and the costs thereof paid from the levy of the annual assessments provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972 (the “Act”), the work and improvements are generally described as follows:

Installation, maintenance, and servicing of public improvements, including but not limited to labor, materials, supplies, utilities, and equipment, as applicable, for property within the Assessment District that is owned or maintained by the District. Any plans and specifications for these improvements will be filed with the District Administrator of the Auburn Area Recreation & Park District and are incorporated herein by reference.

As applied herein, “maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of any improvement, including repair, removal, or replacement of all or any part of any improvement; providing for the life, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas, or other illuminating agents for any public lighting facilities or for the lighting or operation of any other improvements, or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Fiscal Year 2026-27 Estimate of Cost and Budget

Atwood Ranch III Landscaping and Lighting Assessment District

Description of Improvements

Within the Assessment District, the existing and proposed improvements are generally described as maintenance of a neighborhood park and tot lot/park within the development area known as Atwood Ranch III, as well as trails in the wetlands Nature Preserve area; irrigation and turf of a small grass area adjacent to the tot lot/park; monitoring of 10.69 acres of wetlands Nature Preserve, which includes the existing pond area (located within the area currently known as Lots B and C) with associated riparian scrubland, seeps, floodplains and drainage areas to a stormwater detention area; and reporting once yearly to the Army Corps of Engineers, including biology reports and project management reports.

Figure 1 – Estimate of Cost

Beginning Fund Balance, June 30, 2026¹	\$2,518.00
Equipment Replacement Reserve Balance, June 30, 2026²	\$4,496.00
Installation, Maintenance & Servicing Costs	
Maintenance Labor (Incl. Roll-Ups)	\$9,192.72
Water Costs	\$2,959.47
Park Improvements (turf, shrubs, walkways, irrigation)	\$7,170.48
Preserve Monitoring	\$3,237.94
Transfer to/from Equipment Replacement	\$4,000.00
Subtotal - Installation, Maintenance and Servicing	\$26,560.61
Administrative Costs	
County Collection Charges	\$324.99
Insurance	\$2,160.00
Administration Costs	\$4,524.72
Subtotal - Administration	\$7,009.71
Totals Installation, Maintenance, Servicing and Administration	\$33,570.32
Total Benefit of Improvements	\$33,570.32
Equivalent Dwelling Units (EDU)	143
Benefit Received per Equivalent Dwelling Unit	\$234.76
Less:	
Contribution from Other Sources for General Benefit	(\$1,678.52)
Net Cost Installation, Maintenance, Servicing and Administration	\$31,891.80
Budget Allocation to Property	\$31,891.80
Equivalent Dwelling Units (EDU)	143
Assessment per Equivalent Dwelling Unit	\$223.02

Budget Notes:

¹ In Fiscal Year 2019-20, the Auburn Area RPD experienced a depletion of the beginning fund balance for the Assessment District, which was caused by the following projects that were undertaken:

- Replacement of previously planted shrubs and bushes that had died
- Repairs to the walking pathway due to root intrusion and uplifting, creating a safety hazard
- Upon notification of a requirement from Cal Fire, defensible space in the nature preserve was increased from 25 feet to 100 feet

These projects resulted in much higher labor and Nature Preserve and park improvement costs, including equipment rentals, which will have to be repaid over time from the Assessment District to the RPD's General Fund. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the assessment rate increase in Fiscal Year 2026-27.

² The item "Equipment Replacement Reserve Balance" refers to funds maintained for future replacement of playground equipment and picnic tables.

Historical Notes:

The maintenance of 10.69 acres of wetland preserves was provided by the developer for the first five years after the Assessment District was formed, beginning in Fiscal Year 2005-06. The wetlands Nature Preserve area maintenance is now provided by the Auburn Area RPD.

Beginning in 2012, the Auburn Area RPD, by agreement with the Homeowners' Association, commenced maintenance of additional improvements installed and paid for by the HOA in the former "natural turf" area adjacent to the tot lot/park, including installation and maintenance of irrigation and turf.

In 2015 the Auburn Area RPD entered into another agreement with the Homeowners' Association to make a one-time contribution of \$2,500 towards further maintenance of the wetlands preserve pond in the Nature Preserve area, particularly to eliminate issues of stagnant water.

Because maintenance needs and requirements may fluctuate over time, in accordance with Proposition 218 the assessments may increase in any given fiscal year up to the maximum allowable rate, even following a year in which a lower rate was assessed.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance, and servicing of neighborhood tot lot/park improvements and wetlands Nature Preserve areas; and the methodology used to apportion the total assessment to properties within the Atwood Ranch III Landscaping and Lighting Assessment District.

The Atwood Ranch III Landscaping and Lighting Assessment District consists of all Assessor Parcels within the boundaries as defined by the Assessment Diagram included within this Report, and the Assessor Parcel Numbers listed within the included Assessment Roll. The method used for apportioning the assessments is based upon the proportional special benefits to be derived by the properties in the Atwood Ranch III Landscaping and Lighting Assessment District, over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Assessment District's neighborhood tot lot/park or wetland Nature Preserve or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial, and other lots and parcels resulting from the installation, maintenance, and servicing of lighting improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements such as those proposed by the Auburn Area Recreation & Park District and the Atwood Ranch III Landscaping and Lighting Assessment District. These types of special benefit are summarized as follows:

- A. Proximity to improved Nature Preserve and tot lot/park areas within the Assessment District.
- B. Access to improved Nature Preserve and tot lot/park areas within the Assessment District.
- C. Improved Views¹ within the Assessment District.
- D. Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements.
- E. Creation of individual lots for residential use that, in the absence of the assessments, would not have been created.

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that Nature Preserve and tot lot/park improvements are a direct advantage and special benefit to property that is proximate to a Nature Preserve and tot lot/ park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).

Proximity, improved access, and views, in addition to the other special benefits listed above, further strengthen the basis of these assessments.

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved Nature Preserve and tot lot/park areas within the Assessment District

Only the specific properties within proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In the absence of the assessments, the Improvements would not be provided, and the Nature Preserve and tot lot/park areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep, and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits, but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

Access to improved park areas within the Assessment District

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved Nature Preserve and tot lot/park areas provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views within the Assessment District

The RPD, by maintaining the Nature Preserve and tot lot/park areas, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

Extension of a property's outdoor areas and green spaces for properties within proximity to the Improvements

In large part, because it is cost-prohibitive to provide large open land areas on property in the Assessment District, the residential and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The Nature Preserve and tot lot/park areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable, and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

Creation of Individual Lots for Residential Use That, in the absence of the Assessments, would not have been Created

Typically, the original owner/developer of the property within the Assessment District agreed to the assessments. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Moreover, in the absence of the assessments, the lots within the Assessment District would not have been created. These lots, and the improvements they support, are a special benefit to the property owners.

General versus Special Benefit

The proceeds from the Atwood Ranch III Landscaping and Lighting Assessment District would be used to fund improvements and increased levels of maintenance to the amenities adjoining the properties in the Assessment District. In the absence of the Atwood Ranch III Landscaping and Lighting Assessment District, such improvements would not be provided, and the properties would not be subdivided and improved to the same extent. The Assessment District is specifically proposed to provide additional and improved public resources in the Assessment District. The Nature Preserve and tot lot/park improvements provided by the Atwood Ranch III Landscaping and Lighting Assessment District increase recreational opportunities to the homes within the Atwood Ranch III development, providing benefit to the development itself and are deemed to be of special benefit. In the absence of the assessments, these public resources would not be created, and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the Assessment District over and above the general benefits conferred by the general facilities of the Assessment District.

Although these Improvements may be available to the general public at large, the Nature Preserve and tot lot/park areas within the Assessment District is specifically designed, located, and created to provide additional and improved public resources for property inside the Assessment District and not the public at large. Other properties that are either outside the Assessment District or within the Assessment District and not assessed do not enjoy the unique proximity, access, views, and other special benefit factors described previously. These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in the absence of the Assessments.

There is no widely accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct,” and are not “over and above” benefits received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In the 2009 Dahms case, the Court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer’s Report, and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District, and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits is general. General benefits cannot be funded by these assessments - the funding must come from other sources.

One measure of general benefits from park and recreation Improvements is the percentage of time such park and recreation Improvements are used by individuals who are not residents, employees, customers, or property owners in the Assessment District. Field surveys conducted by SCI in many other similar communities in California have found that for similar local parks such as those within the Assessment District, typically 5% of the park users do not live or work within the Assessment District. This is a measure of the general benefits to the public at large.

5%	(General Benefit)
+ 95%	(Special Benefit)
= 100%	(Total Benefit)

The maintenance and servicing of these improvements are also partially funded, directly and indirectly, from other sources, including the Auburn Area Recreation and Park District and Placer County, as well as other public agencies. This funding comes in the form of grants, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g., curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessment district. The sum total of this contribution exceeds the 5% minimum needed to offset any general benefit, as noted above.

Method of Assessment

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home, or, in other words, on the basis of Equivalent Dwelling Units (“EDU”). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer’s Report, all properties are designated an EDU value, which is each property’s relative benefit in relation to a single-family home on one parcel. In this case, the “benchmark” property is the single-family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

Assessment Apportionment

The proposed assessments for the Atwood Ranch III Landscaping and Lighting Assessment District would provide direct and special benefit to properties in this Assessment District. Atwood Ranch III is a residential single-family development project consisting of 143 single-family homes. As such, each residential property receives similar benefit from the proposed improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an EDU factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll in Appendix A.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Administrator or his or her designee. Any such appeal is limited to the correction of an assessment during the then-current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner.

If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the District Administrator or her or his designee may refer their appeal to the District Board of Directors ("Board"), and the decision of the District Board shall be final.

Assessment

WHEREAS, the District Board of Directors of the Auburn Area Recreation & Park District, County of Placer, California, by resolution adopted on February 26, 2026, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2026-27, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”); and

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District, and an assessment of the estimated costs of the improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars.

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Auburn Area Recreation & Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Atwood Ranch III Landscaping and Lighting Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Atwood Ranch III Landscaping and Lighting Assessment District for the Fiscal Year 2026-27, is generally as follows in Figure 2 on the next page.

Figure 2 – Assessment Estimate of Cost, Fiscal Year 2026-27

Item	FY 2026-27 Budget
Park Maintenance & Improvements	\$19,323
Preserve Maintenance and Monitoring	\$3,238
Transfer To/From Equipment Replacement	\$4,000
Incidental Expenses	\$7,010
TOTAL BUDGET	\$33,570
Less:	
Contribution from Other Sources for General Benefit	\$1,679
NET AMOUNT TO ASSESSMENTS	\$31,892

And I do hereby assess and apportion said the net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in accordance with the special benefits to be received by each parcel or lot from the improvements, and more particularly set forth in the Cost Estimate, and Method of Assessment hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in proportion to the special benefits to be received by the parcels or lots of land from said improvements.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year; the assessment was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

Property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property, including the CPI adjustment schedule, so the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2025-26 was \$259.04 per single family equivalent benefit unit. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has been increased from \$259.04 to \$266.92 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$223.02 per single family equivalent benefit unit, which is a 3.04% increase over fiscal year 2025-26 and less than the maximum authorized assessment rate.

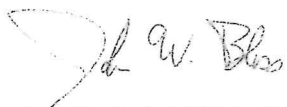
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for Fiscal Year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll the amount of the assessment for the Fiscal Year 2026-27 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: May 15, 2026

Engineer of Work



By 
John W. Bliss, License No. C52091

Assessment Diagram

The boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District are displayed on the following Assessment Diagram.



Auburn Area Recreation and Park District
 Atwood Ranch III Assessment District
 Engineer's Report, FY 2026-27

Appendix A – Assessment Roll, FY 2026-27

The Assessment Roll (a listing of all parcels assessed within the Atwood Ranch III Landscaping and Lighting Assessment District, and the amount of the assessments) will be filed with the Clerk of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records, and these records are, by reference, made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

(This Page Intentionally Left Blank)

RESOLUTION NO. 2026-08

**A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS
FOR FISCAL YEAR 2026-27, PRELIMINARILY APPROVING
ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING
FOR THE AUBURN AREA RECREATION AND PARK DISTRICT, ATWOOD RANCH III
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

WHEREAS, on January 27, 2005, by its Resolution No. 2005-01, after receiving a weighted majority of 100% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Atwood Ranch III Landscaping and Lighting Assessment District of the Auburn Area Recreation and Park District (the "District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the first Engineer's Report for Fiscal Year 2005-06 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, by Resolution No. 2026-2, the Board ordered the preparation of an Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District (the "District") for fiscal year 2026-27; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22565, *et. seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Auburn Area Recreation and Park District, (the "Board"), State of California, that it is the intention of this Board to continue and to collect assessments within the District for fiscal year 2026-27. It is proposed that Atwood Ranch III Landscaping and Lighting Assessment District undertake the following

improvements: installation, maintenance and servicing of public facilities. Installation will include but not be limited to, playground equipment, irrigation and sprinkler systems, landscaping, turf, park grounds, park facilities, landscape corridors, trails, ponds, wetlands preserve areas, fencing, piers, signage, benches, tables, and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the Auburn Area Recreation and Park District. Maintenance means the furnishing of services and materials for ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti, and monitoring of wetlands preserve areas. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

BE IT FURTHER RESOLVED that the assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5%, or 2) the change in the CPI plus any Unused CPI as described above.

BE IT FURTHER RESOLVED that property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. Therefore, the assessment may be continued annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

BE IT FURTHER RESOLVED that based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2025-26 was \$259.04 per single family equivalent benefit unit. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has increased from \$259.04 to \$266.92 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$223.02 per single family equivalent benefit unit, which is a 3.02% increase over fiscal year 2025-26 and less than the maximum authorized assessment rate.

BE IT FURTHER RESOLVED, by the Governing Board of the Auburn Area Recreation and Park District that a Public Hearing shall be held on June 25, 2026, at 6:00 p.m. at Board Room of the District Office, 471 Maidu Drive, Auburn, CA to consider the ordering of the improvements and the continuation of the proposed assessments. Prior to the conclusion of the hearing, any interested person may file a written protest with the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner.

Such protest or withdrawal of protest should be mailed to Auburn Recreation and Park District, 471 Maidu Drive, Auburn, CA 95603-5723. Notice of the hearing is to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Auburn Area Recreation and Park District.

DULY AND REGULARLY ADOPTED by the Governing Board of the Auburn Area Recreation and Park District this 28th day of May 2026 by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Kahl Muscott
District Administrator

Michael G. Lynch
Chair, Board of Directors

8.3 Cover sheet – 5-Year Project List Amendment Proposal: Converting Recreation Park Outdoor Basketball to Pickleball Courts

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors consider amending the 5-Year Project List and directing staff to begin preliminary work and provide appropriate notice and environmental analysis to convert the Recreation Park outdoor basketball court to pickleball courts?

Background

ARD currently has the following inventory of pickleball and tennis courts:

Regional Park

6 permanent outdoor pickleball courts

4 permanent outdoor tennis courts

3 indoor pickleball courts using the multi-use gym (these courts are only available at certain times)

Recreation Park

3 indoor pickleball courts using the multi-use gym (these courts are only available at certain times)

Meadow Vista Park

4 permanent outdoor pickleball courts

1 permanent outdoor tennis court

Sugar Pine Ridge Park (“Winchester Park”)

1 permanent outdoor tennis court

In addition to this, ARD also partnered with the City of Auburn and created 3 new *permanent pickleball courts at the School Park Preserve (* the courts are technically multiuse and can be used for other purposes such as events).

The continuing growth of pickleball has resulted in sometimes lengthy waits for court time.

The ARD A&D Committee has been considering options to create new pickleball courts. After deliberation and review, it was determined that converting the Recreation Park outdoor basketball court to three (3) pickleball courts is the best option. Staff has reviewed the physical location and developed a simple drawing showing what the size of the additional courts would

be, and have come up with a probable estimate of costs based on information received from contractors. Actual costs may vary if/when the project is put out to bid.

Recommendation for the Board of Directors

The A&D Committee sent a positive recommendation to amend the 5-Year Project List and direct staff to begin preliminary work and provide appropriate notice and environmental analysis to convert the Recreation Park outdoor basketball court to pickleball courts.

Staff notes the following:

- 1) That this action starts staff on providing the preliminary work for this project. Staff will need to provide an environmental analysis and provide notice to the community.
- 2) Part of the notice will include putting out flyers and providing information on social media to allow the public to express support or concerns about this proposed project.
- 3) Staff notes that the earliest this project could be put on the Project List is FY 28/29 due to available staff time to put together the bidding information and manage the construction. This project could be moved forward should the Board opt to re-prioritize the projects on the Project List

Fiscal Impact

Approximately \$165,000. The bulk of this funding would come from City Mitigation Funds, which currently has \$152,838 of unencumbered funds.

Attachments

Cost estimate for converting Recreation Park outdoor basketball to pickleball courts.
Drawing and pictures of a possible conversion of the Recreation Park outdoor basketball courts

ARD OPINION OF PROBABLE CONSTRUCTION COST

Recreation Park Basketball Court Pickleball Conversion 05-13-26

<i>Item</i>	<i>Quantity</i>	<i>Unit</i>	<i>Unit Cost</i>	<i>Extension</i>
1 Site Preparation				
Mobilization	1	ls	\$2,500.00	\$2,500.00
Blank	0	sf	\$0.00	\$0.00
Subtotal				\$2,500.00
2 Site Improvements				
Demolish (E) Concrete Paving	4752	sf	\$5.00	\$23,760.00
Misc Demo & Dispose (posts, footings, etc.)	1	ea	\$2,500.00	\$2,500.00
Earthwork soil cut & dispose	1	ea	\$3,500.00	\$3,500.00
3' High Keystone Retaining Wall	100	lf	\$175.00	\$17,500.00
3" AB Behind Wall w Drainpipe	300	sf	\$3.50	\$1,050.00
4' Ornamental Fence (guardrail)	100.0	lf	\$75.00	\$7,500.00
New Asphalt Paving (2" ac over 4" ab)	5640.0	sf	\$8.00	\$45,120.00
New PB Court Surfacing (3 courts)	1.0	ls	\$20,000.00	\$20,000.00
Nets, Posts, Sleeves & Anchors	1.0	ls	\$15,000.00	\$15,000.00
Subtotal				\$135,930.00
3 Other				
Blank	0	sf	\$0.00	\$0.00
Blank	0	ea	\$0.00	\$0.00
Blank	0	ea	\$0.00	\$0.00
Blank	0	ea	\$0.00	\$0.00
Blank	0	ea	\$0.00	\$0.00
Blank	0	lf	\$0.00	\$0.00
Blank	0	lf	\$0.00	\$0.00
Blank	0	lf	\$0.00	\$0.00
Subtotal				\$0.00
4 Other				
Blank	0	ls	\$0.00	\$0.00
Subtotal				\$0.00
Subtotal				\$138,430.00
20% Construction Contingency				\$27,686.00
Cost Opinion Total				\$166,116.00

NOTES:

1) A Construction Contingency is provided to cover for concealed site conditions and additional work not anticipated.



REC PARK BASKETBALL COURT
Write a description for your map

Legend



- EXISTING CONDITIONS-REC PARK BASKETBALL AREA**
- *TO FIT THREE PICKLEBALL COURTS, COURT SIZE NEEDS TO BE EXPANDED 6' TWO DIRECTIONS AS SHOWN.
 - *EXISTING PAVING IS CONCRETE WITH JOINTS AND CRACKS-NEEDS SLIPSHEET SYSTEM FOR GOOD FB SURFACE.
 - *EXPANSION WEST WILL NEED RETAINING WALL WITH GUARDRAIL FENCE ON TOP PLUS BENCHES/SLABS NEED TO MOVE. LIGHT POLE BASE NEEDS TO BE REMOVED AS WELL.
 - *SITE WOULD NEED PERIMETER FENCE EAST SIDE MIN. TO KEEP BALLS FROM ROLLING DOWN HILL.

NO.	DESCRIPTION	APPR.	DATE	COMPLETED	DESIGNED	DRAWN	PROJ. ENGR.	MP'S	MP'S	BENCH MARK	NO.	DATE	NO.	DATE

IMPROVEMENT PLANS FOR
REC PARK BASKETBALL COURT
PICKLEBALL STUDY
JURUPA, CALIFORNIA



DATE: 10/15/2022
SHEET: L-1
OF: 1

JOB NO. N/A

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Required Training and Certificates for the Board of Directors
- 9.2 City Mitigation total is \$392,838, with \$152,838 of unencumbered funds
- 9.3 County of Placer Treasurer's Pooled Investment Report as of March 31, 2026
- 9.4 California CLASS Investment Fund as of April 30, 2026
- 9.5 CEPPT Quarterly Investment Report as of March 31, 2026



OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of March 31, 2026

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

PREFACE

Placer County Treasurer's Pooled Investment Report

March 31, 2026

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

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

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

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

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

Government Code 53646 Compliance Report

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

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

The Weighted Average Maturity of the investments with the Treasury is 645 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$696,428,405.77 in cash and investments maturing in the next 180 days.



Placer County

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

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	140,000,000.00	140,000,000.00	140,000,000.00	5.63	1	1	3.778	3.830
U.S. Treasury Coupons	805,000,000.00	783,026,196.27	782,019,335.32	31.47	1,144	609	4.045	4.101
mPower Placer - Long Term	2,696,455.85	2,659,777.61	2,699,930.82	0.11	7,337	3,791	4.044	4.100
Federal Agency Coupons	1,119,000,000.00	1,121,020,765.56	1,118,967,724.16	45.02	1,497	807	3.891	3.945
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	9,959,616.67	9,990,257.33	0.40	1,824	1,776	4.318	4.378
Negotiable Certificates of Deposit	205,000,000.00	204,865,550.00	205,000,000.00	8.25	411	240	4.010	4.066
Collateralized CDs	3,000,000.00	3,000,000.00	3,000,000.00	0.12	365	18	3.990	4.045
Supranational	60,000,000.00	58,056,434.72	58,246,632.79	2.34	1,552	1,280	3.762	3.814
Commercial Paper Disc. -Amortizing	55,000,000.00	54,878,000.00	54,878,000.00	2.21	50	22	3.629	3.679
Treasury Discounts -Amortizing	90,000,000.00	89,991,124.99	89,991,078.88	3.62	2	1	3.619	3.659
Local Agency Bond	8,392,800.78	7,791,491.58	8,392,800.78	0.34	7,443	4,544	2.936	2.977
mPower Placer	6,846,344.40	6,517,909.93	6,846,344.40	0.28	7,705	4,728	3.634	3.684
mPower - Folsom	320,669.71	314,996.80	320,669.71	0.01	7,684	3,937	3.440	3.488
Investments	2,510,256,270.74	2,487,081,864.13	2,485,352,774.19	100.00%	1,168	645	3.922	3.977

Cash								
Passbook/Checking (not included in yield calculations)	24,428,405.77	24,428,405.77	24,428,405.77		1	1	0.000	0.000
Total Cash and Investments	2,534,684,676.51	2,511,510,269.90	2,509,781,179.96		1,168	645	3.922	3.977

	March 31 Month Ending	Fiscal Year To Date
Total Earnings	8,316,717.63	70,794,316.52
Current Year	2,495,032,727.31	2,382,018,571.33
Average Daily Balance		
Effective Rate of Return	3.92%	3.96%

4/13/26

[Signature]
JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgmt Prog			40,000,000.00	40,000,000.00	40,000,000.00	3.830	3.830	1	
SYS23345	23345	CalTRUST			100,000,000.00	100,000,000.00	100,000,000.00	3.830	3.830	1	
		Subtotal and Average	139,354,838.71		140,000,000.00	140,000,000.00	140,000,000.00		3.830	1	
		U.S. Treasury Coupons									
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,830,400.00	19,840,449.67	1.500	3.799	136	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,578,200.00	19,639,618.34	2.250	3.681	501	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,808,200.00	9,847,445.52	2.750	3.644	685	02/15/2028
9128283W6	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,616,400.00	19,523,040.41	2.750	4.161	685	02/15/2028
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,008,000.00	9,990,699.40	4.125	4.614	75	06/15/2026
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,021,300.00	9,988,619.58	4.375	4.705	136	08/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,042,000.00	19,982,334.25	4.500	4.829	105	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,686,000.00	19,520,625.36	2.375	4.723	409	06/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,619,600.00	19,331,197.70	2.875	4.642	775	05/15/2028
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,021,000.00	9,984,726.91	4.500	5.073	105	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,764,500.00	14,598,317.58	2.375	5.014	409	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,714,700.00	14,410,130.50	2.875	4.968	775	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,021,000.00	9,996,324.47	4.500	4.635	105	07/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,997,800.00	9,988,355.05	3.625	4.659	44	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,578,200.00	19,550,297.97	2.875	3.920	867	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,084,000.00	40,036,419.42	4.500	4.162	105	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,997,800.00	9,993,721.46	3.625	4.176	44	05/15/2026
9128282R0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,683,650.00	14,593,380.08	2.250	4.383	501	08/15/2027
9128282R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,578,200.00	19,460,606.23	2.250	4.372	501	08/15/2027
91282CHH7	24089	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	20,016,000.00	19,996,187.39	4.125	4.220	75	06/15/2026
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	10,125,000.00	10,045,593.12	4.375	4.167	883	08/31/2028
9128284V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,683,650.00	14,580,598.20	2.875	4.158	867	08/15/2028
91282CKS9	24092	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	15,024,750.00	15,015,570.08	4.875	4.215	60	05/31/2026
91282CHB0	24116	U. S. TREASURY COUPON		12/06/2024	30,000,000.00	29,993,400.00	29,985,107.14	3.625	4.108	44	05/15/2026
91282CHM6	24117	U. S. TREASURY COUPON		12/06/2024	50,000,000.00	50,105,000.00	50,054,594.18	4.500	4.102	105	07/15/2026
91282CJA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,191,400.00	10,088,773.06	4.625	4.235	913	09/30/2028
9128284V9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,367,300.00	29,113,267.80	2.875	4.230	867	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,700,000.00	38,257,882.23	2.625	4.290	1,051	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	20,229,600.00	20,165,564.90	4.250	3.940	1,064	02/28/2029
9128286X3	24257	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	14,958,750.00	14,956,514.96	2.125	3.942	60	05/31/2026
91282CHM6	24258	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	15,031,500.00	15,024,002.42	4.500	3.921	105	07/15/2026

Portfolio P/LCR
AC

PM (PRF_PM2) 7.3.11

Report Ver: 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CJT9	25117	U. S. TREASURY COUPON		12/05/2025	25,000,000.00	25,049,250.00	25,080,636.16	4.000	3.578	289	01/15/2027
91282CKZ3	25118	U. S. TREASURY COUPON		12/05/2025	50,000,000.00	50,340,000.00	50,519,191.87	4.375	3.538	470	07/15/2027
91282CAE1	25158	U. S. TREASURY COUPON		01/12/2026	30,000,000.00	26,053,200.00	26,297,230.20	0.625	3.719	1,597	08/15/2030
91282CAE1	25159	U. S. TREASURY COUPON		01/12/2026	10,000,000.00	8,684,400.00	8,764,254.55	0.625	3.723	1,597	08/15/2030
91282CBL4	25206	U. S. TREASURY COUPON		03/04/2026	10,000,000.00	8,771,683.15	8,903,849.35	1.125	3.612	1,781	02/15/2031
91282ZQ6	25125	U. S. TREASURY BILL		12/11/2025	20,000,000.00	17,527,777.90	17,706,891.34	0.625	3.675	1,505	05/15/2030
91282ZQ6	25134	U. S. TREASURY BILL		12/18/2025	25,000,000.00	21,912,743.78	22,201,758.95	0.625	3.600	1,505	05/15/2030
91282Z94	25156	U. S. TREASURY BILL		01/12/2026	20,000,000.00	18,301,600.00	18,449,030.10	1.500	3.673	1,416	02/15/2030
91282ZQ6	25157	U. S. TREASURY BILL		01/12/2026	30,000,000.00	26,308,241.44	26,538,327.42	0.625	3.707	1,505	05/15/2030
Subtotal and Average					805,000,000.00	783,026,196.27	782,019,335.32		4.101	609	

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	3,441	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	3,807	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	302,614.80	310,773.30	304,089.77	5.050	4.894	4,566	10/01/2038
Subtotal and Average					2,698,455.85	2,659,777.61	2,699,930.82		4.100	3,791	

Federal Agency Coupons											
3133EMVE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,974,200.00	9,999,816.67	1.000	1.021	33	05/04/2026
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,097,400.00	20,000,000.00	4.220	4.221	657	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,217,000.00	19,999,414.21	4.310	4.312	1,171	06/15/2029
3133ERS29	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,163,050.00	14,999,449.94	4.310	4.312	1,178	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,167,550.00	14,999,561.69	4.310	4.312	1,161	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,274,500.00	25,000,000.00	4.310	4.311	1,239	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,273,250.00	25,000,000.00	4.310	4.310	1,225	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,273,750.00	25,000,000.00	4.310	4.311	1,232	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	20,002,200.00	20,000,000.00	3.970	3.970	1,254	09/06/2029
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,855,000.00	10,000,000.00	3.670	3.671	1,553	07/02/2030
3133EWAC4	25153	FEDERAL FARM CREDIT BANK		01/09/2026	20,000,000.00	19,812,400.00	20,000,000.00	3.600	3.600	1,379	01/09/2030
3133EWAC4	25154	FEDERAL FARM CREDIT BANK		01/09/2026	10,000,000.00	9,906,200.00	10,000,000.00	3.600	3.600	1,379	01/09/2030
3133EWEX4	25205	FEDERAL FARM CREDIT BANK		03/04/2026	10,000,000.00	9,871,655.56	9,995,842.39	3.625	3.652	1,792	02/26/2031
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,973,850.00	5,000,000.00	2.500	1.070	147	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,949,350.00	5,000,000.00	1.250	1.000	147	08/26/2026
3130ANN56	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,888,400.00	10,000,000.00	1.000	1.001	147	08/26/2026
3130AAPUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,958,760.00	4,000,000.00	1.250	1.250	149	08/28/2026
3130AQC8T8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,963,950.00	5,000,000.00	1.330	1.468	107	07/17/2026

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Federal Agency Coupons												
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,999,500.00	10,000,000.00	3.660	3.661	92	07/02/2026	
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,949,200.00	20,000,000.00	3.725	3.726	457	07/02/2027	
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,946,200.00	10,000,000.00	3.615	3.616	642	01/03/2028	
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,984,800.00	10,000,000.00	3.620	3.621	321	02/16/2028	
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,985,100.00	10,000,000.00	3.625	3.626	313	02/08/2027	
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,985,800.00	10,000,000.00	3.635	3.636	306	02/01/2027	
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,004,400.00	10,000,000.00	3.925	3.926	168	09/16/2026	
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,004,500.00	10,000,000.00	3.920	3.921	175	09/23/2026	
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,004,300.00	10,000,000.00	3.930	3.932	156	09/04/2026	
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,004,300.00	10,000,000.00	3.930	3.931	162	09/10/2026	
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,034,500.00	10,000,000.00	4.060	4.061	525	09/08/2027	
3130AWF66	22560	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,035,400.00	10,000,000.00	4.020	4.021	677	02/07/2028	
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,016,000.00	10,000,000.00	4.070	4.071	518	09/01/2027	
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	20,000,000.00	20,110,600.00	20,000,000.00	4.460	4.461	317	02/12/2027	
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,057,600.00	10,000,000.00	4.275	4.276	677	02/07/2028	
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,059,800.00	10,000,000.00	4.450	4.451	330	02/25/2027	
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,113,800.00	20,000,000.00	4.450	4.451	677	02/07/2028	
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,121,200.00	20,000,000.00	4.270	4.271	327	02/22/2027	
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,220,400.00	19,978,501.65	4.375	4.430	800	06/09/2028	
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,083,100.00	10,000,000.00	4.500	4.502	440	06/15/2027	
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,088,900.00	10,000,000.00	4.480	4.480	496	08/10/2027	
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,086,800.00	10,000,000.00	4.470	4.470	481	08/05/2027	
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,081,600.00	10,000,000.00	4.495	4.497	435	06/10/2027	
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	15,000,000.00	14,982,900.00	15,000,000.00	3.855	3.855	831	07/10/2028	
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,021,300.00	15,000,000.00	4.000	4.001	285	01/11/2027	
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	10,000,000.00	10,012,600.00	10,000,000.00	4.193	4.194	126	08/05/2026	
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,019,500.00	15,000,000.00	4.180	4.181	133	08/12/2026	
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,043,600.00	20,000,000.00	4.110	4.110	279	01/05/2027	
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,008,800.00	20,000,000.00	3.985	3.985	1,013	01/08/2029	
3130AYGV0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,029,000.00	20,000,000.00	4.020	4.020	650	01/11/2028	
3130AYGP5	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,063,600.00	20,000,000.00	4.050	4.050	462	07/07/2027	
3130AYGQ3	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,031,000.00	20,000,000.00	3.980	3.980	826	07/05/2028	
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,099,900.00	30,000,000.00	4.060	4.061	467	07/12/2027	
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,048,150.00	15,000,000.00	4.070	4.071	426	06/01/2027	
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,033,800.00	20,000,000.00	4.040	4.040	1,031	01/26/2029	

Portfolio PLCR
AC
PM (PRE_PM2) 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Federal Agency Coupons												
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,063,800.00	20,000,000.00	4.057	4.058	824	07/03/2028	
3130AYQ97	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,063,600.00	20,000,000.00	4.062	4.063	792	06/01/2028	
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,069,400.00	20,000,000.00	4.060	4.061	530	09/13/2027	
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,049,950.00	15,000,000.00	4.070	4.071	446	06/21/2027	
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,042,450.00	15,000,000.00	4.710	4.713	114	07/24/2026	
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,082,100.00	10,000,000.00	4.300	4.301	806	06/15/2028	
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	30,135,300.00	30,000,000.00	4.110	4.112	898	09/15/2028	
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,081,800.00	20,000,000.00	4.080	4.081	1,269	09/21/2029	
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,087,600.00	20,000,000.00	4.080	4.081	1,206	07/20/2029	
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,209,200.00	20,000,000.00	4.370	4.370	1,015	01/10/2029	
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	20,018,800.00	20,000,000.00	3.980	3.980	1,254	09/06/2029	
3130B5UJ8	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	19,884,800.00	20,000,000.00	3.750	3.751	1,205	07/19/2029	
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	14,962,950.00	15,000,000.00	3.875	3.876	1,016	01/11/2029	
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,045,800.00	10,000,000.00	4.050	4.051	1,394	01/24/2030	
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,045,800.00	10,000,000.00	4.050	4.051	1,395	01/25/2030	
3130B8WFP3	25127	FEDERAL HOME LOAN BANK		12/22/2025	25,000,000.00	24,715,000.00	25,000,000.00	3.680	3.673	1,566	07/15/2030	
3130B8XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	29,703,900.00	30,000,000.00	3.580	3.581	1,566	07/15/2030	
3130B9SD8	25161	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,921,900.00	10,000,000.00	3.640	3.640	1,381	01/11/2030	
3130B9SC0	25162	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,916,400.00	10,000,000.00	3.680	3.680	1,563	07/12/2030	
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,965,900.00	4,995,137.61	0.750	1.190	83	06/23/2026	
3136GC6R1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,945,500.00	10,000,000.00	4.000	4.001	1,631	09/18/2030	
		Subtotal and Average	1,117,998,994.21		1,119,000,000.00	1,121,020,765.56	1,118,967,724.16		3.945	807		
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	9,959,616.67	9,990,257.33	4.350	4.378	1,776	02/10/2031	
		Subtotal and Average	9,990,159.77		10,000,000.00	9,959,616.67	9,990,257.33		4.378	1,776		
Negotiable Certificates of Deposit												
22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,011,200.00	10,000,000.00	4.350	4.410	100	07/10/2026	
22536JZ57	25104	Credit Agricole CIB NY		11/21/2025	10,000,000.00	10,003,100.00	10,000,000.00	3.980	4.035	100	07/10/2026	
22536JZ65	25105	Credit Agricole CIB NY		11/21/2025	20,000,000.00	20,008,200.00	20,000,000.00	3.980	4.035	118	07/28/2026	
22536J6R1	25170	Credit Agricole CIB NY		01/21/2026	25,000,000.00	24,962,000.00	25,000,000.00	3.840	3.893	289	01/15/2027	

Portfolio PLCR
AC
PM (PR_PM2) 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Negotiable Certificates of Deposit												
5394783X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,026,000.00	25,000,000.00	4.380	4.441	100	07/10/2026	
89115DA48	24260	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,007,200.00	20,000,000.00	4.220	4.279	51	05/22/2026	
89115D7L4	24261	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,006,600.00	20,000,000.00	4.250	4.309	37	05/08/2026	
90275DV74	25171	UBS AG STAMFORD CT		01/21/2026	25,000,000.00	24,955,750.00	25,000,000.00	3.790	3.843	399	05/05/2027	
90275DVU1	25172	UBS AG STAMFORD CT		01/21/2026	50,000,000.00	49,885,500.00	50,000,000.00	3.790	3.843	469	07/14/2027	
		Subtotal and Average	205,000,000.00		205,000,000.00	204,865,550.00	205,000,000.00		4.065	240		
Collateralized CDs												
SY24254	24254	River City Bank		04/19/2025	3,000,000.00	3,000,000.00	3,000,000.00	3.990	4.045	18	04/19/2026	
		Subtotal and Average	3,000,000.00		3,000,000.00	3,000,000.00	3,000,000.00		4.045	18		
Supranational												
459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,855,901.39	8,936,929.46	0.876	3.705	1,504	05/14/2030	
459058JR5	25207	INT'L BANK RECON & DEVELOP		03/04/2026	10,000,000.00	8,819,133.33	8,945,835.53	1.250	3.660	1,776	02/10/2031	
45950KDHO	24236	International Finance Corp		04/04/2025	20,000,000.00	20,228,200.00	20,285,331.62	4.250	3.770	1,188	07/02/2029	
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	20,153,200.00	20,078,536.18	4.125	3.975	1,051	02/15/2029	
		Subtotal and Average	57,368,438.45		60,000,000.00	58,056,434.72	58,246,632.79		3.814	1,280		
Commercial Paper Disc. -Amortizing												
22533UD18	25227	Credit Agricole CIB		03/31/2026	25,000,000.00	25,000,000.00	25,000,000.00	3.550	3.600	0	04/01/2026	
62479MEB5	25186	MUG BANK LTD/INY		02/09/2026	30,000,000.00	29,878,000.00	29,878,000.00	3.660	3.745	40	05/11/2026	
		Subtotal and Average	78,701,500.00		55,000,000.00	54,878,000.00	54,878,000.00		3.679	22		
Federal Agency Disc. -Amortizing												
		Subtotal and Average	58,868,596.77									
Treasury Discounts -Amortizing												
91279SD0	25228	U. S. TREASURY BILL		03/31/2026	40,000,000.00	39,996,055.55	39,996,009.44	3.592	3.693	1	04/02/2026	
91279SD0	25229	U. S. TREASURY BILL		03/31/2026	50,000,000.00	49,995,069.44	49,995,069.44	3.550	3.650	1	04/02/2026	
		Subtotal and Average	2,902,938.03		90,000,000.00	89,991,124.99	89,991,078.88		3.669	1		
Local Agency Bond												
SYS16098	16098	Ackerman School District		04/03/2017	4,491,125.88	4,281,031.01	4,491,125.88	2.800	2.800	4,020	04/03/2037	
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	86,815.10	86,047.01	86,815.10	2.850	2.850	629	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	1,021	01/16/2029	

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Local Agency Bond												
16115	16115	Newcastle Elementary SD		06/30/2017	2,386,105.55	1,987,268.01	2,386,105.55	2.800	2.800	7,760	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	1,098	04/03/2029	
SYS23287	23287	Placer CEO Fire		02/01/2024	575,276.69	575,276.69	575,276.69	4.000	4.000	1,037	02/01/2029	
		Subtotal and Average	8,392,800.78		8,392,800.78	7,791,491.58	8,392,800.78		2,977	4,544		
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	4,172	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	4,537	09/02/2038	
2017 R	2017 R	mPower Placer		07/06/2017	21,433.08	19,491.89	21,433.08	3.000	3.042	4,537	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	4,902	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	4,902	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	4,902	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	4,537	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	4,537	09/02/2038	
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	751,611.39	755,993.28	751,611.39	4.500	4.563	4,902	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	5,268	09/02/2040	
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	545,472.88	547,703.86	545,472.88	4.500	4.563	5,633	09/02/2041	
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	594,731.21	597,764.34	594,731.21	4.500	4.563	5,998	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	4,172	09/02/2037	
		Subtotal and Average	6,853,274.11		6,846,344.40	6,517,909.93	6,846,344.40		3,684	4,728		
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	4,172	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	4,537	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	3,807	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	3,807	09/02/2036	
		Subtotal and Average	320,669.71		320,669.71	314,996.80	320,669.71		3,488	3,937		
		Total and Average	2,495,032,727.31		2,510,258,270.74	2,487,081,864.13	2,485,352,774.19		3,977	645		

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			23,980,708.97	23,980,708.97	23,980,708.97		0.000	1
Undeposited Receipts										
SYS00000	00000	PLACER COUNTY CASH			447,696.80	447,696.80	447,696.80		0.000	1
		Average Balance	0.00							1
Total Cash and Investments					2,534,686,676.51	2,511,510,269.90	2,509,781,179.96		3.977	645



Placer County

General Fund
Purchases Report
Sorted by Fund - Fund
March 1, 2026 - March 31, 2026

Table with columns: 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. Includes a subtotal row and a total purchases row.

Total Purchases 2,475,000,000.00 21,672.04 142,836,606.15

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



**PLACER COUNTY 2025/26
Summary by Issuer
March 31, 2026**

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,491,125.88	4,491,125.88	0.18	2.800	4,020
BANK OF AMERICA CORP	1	10,000,000.00	9,987,500.00	0.40	4.378	1,776
Credit Agricole CIB	1	25,000,000.00	24,997,534.72	1.00	3.600	0
California Asset Mgmt Prog	1	40,000,000.00	40,000,000.00	1.60	3.830	1
Credit Agricole CIB NY	4	65,000,000.00	65,000,000.00	2.60	4.038	178
CalTRUST	1	100,000,000.00	100,000,000.00	4.00	3.830	1
FEDERAL FARM CREDIT BANK	13	225,000,000.00	224,975,450.00	9.00	3.974	1,175
FEDERAL HOME LOAN BANK	60	879,000,000.00	878,952,720.00	35.17	3.953	707
FED HOME LOAN MORT CORP	1	5,000,000.00	4,902,100.00	0.20	1.190	83
FEDERAL NATIONAL MORT. ASSOC.	1	10,000,000.00	10,000,000.00	0.40	4.001	1,631
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.20	3.931	1
INT'L BANK RECON & DEVELOP	2	20,000,000.00	17,762,990.00	0.71	3.683	1,640
International Finance Corp	1	20,000,000.00	20,372,320.00	0.82	3.770	1,188
INTER-AMERICAN DEVELOPMENT BANK	1	20,000,000.00	20,105,120.00	0.80	3.975	1,051
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	1.00	4.441	100
Mid Placer Public School Trans	2	410,097.82	410,097.82	0.02	2.968	938
mPower Folsom	4	320,669.71	320,669.71	0.01	3.488	3,937
mPower Placer	7	5,342,201.96	5,342,201.96	0.21	3.509	3,978
MUFG BANK LTD/NY	1	30,000,000.00	29,722,450.00	1.19	3.745	40
Newcastle Elementary SD	1	2,386,105.55	2,386,105.55	0.10	2.800	7,760
Placer Hills Fire Protection	1	530,194.84	530,194.84	0.02	4.170	1,098
Public Finance Authority	1	302,614.80	308,667.10	0.01	4.894	4,566
Pioneer Community Energy	7	3,853,020.83	3,853,020.83	0.15	4.132	5,131

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

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
PLACER COUNTY CASH	2	24,428,405.77	24,428,405.77	0.98	0.000	1
Placer CEO Fire	1	575,276.69	575,276.69	0.02	4.000	1,037
River City Bank	1	3,000,000.00	3,000,000.00	0.12	4.045	18
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,172
TORONTO DOMINION BANK NY	2	40,000,000.00	40,000,000.00	1.60	4.294	44
UBS AG STAMFORD CT	2	75,000,000.00	75,000,000.00	3.00	3.843	446
U. S. TREASURY COUPON	36	710,000,000.00	687,155,859.38	27.50	4.154	502
U. S. TREASURY BILL	6	185,000,000.00	174,190,946.84	6.97	3.667	722
Total and Average	165	2,534,686,676.51	2,498,817,719.75	100.00	3.938	639



Summary Statement

April 30, 2026

Page 1 of 5

Investor ID: CA-01-0244

0000230-0000964 PDF 944625

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

California CLASS

California CLASS	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance	Average Monthly Yield: 3.6918%
CA-01-0244-0001 Annual Equip Replacement Reserve	514,907.55	0.00	0.00	1,562.45	6,281.87	514,959.63	516,470.00	
CA-01-0244-0002 Annual Contingency Reserve	304,874.22	0.00	0.00	925.12	2,669.86	304,905.06	305,799.34	
CA-01-0244-0003 Annual Future Capital Construction	514,907.55	0.00	0.00	1,562.45	6,281.87	514,959.63	516,470.00	
TOTAL	1,334,689.32	0.00	0.00	4,050.02	15,233.60	1,334,824.32	1,338,739.34	



Account Statement

April 30, 2026
Page 2 of 5

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 3.6918%

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
514,907.55	0.00	0.00	1,562.45	6,281.87	514,959.63	516,470.00

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
04/01/2026	Beginning Balance			514,907.55	
04/30/2026	Income Dividend Reinvestment	1,562.45			
04/30/2026	Ending Balance			516,470.00	



Account Statement

April 30, 2026

Page 3 of 5

Account Number: CA-01-0244-0002

Annual Contingency Reserve

Average Monthly Yield: 3.6918%

Account Summary

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
304,874.22	0.00	0.00	925.12	2,669.86	304,905.06	305,799.34

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
04/01/2026	Beginning Balance			304,874.22	
04/30/2026	Income Dividend Reinvestment	925.12			
04/30/2026	Ending Balance			305,799.34	



Account Statement

April 30, 2026

Page 4 of 5

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Average Monthly Yield: 3.6918%

Account Summary

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
514,907.55	0.00	0.00	1,562.45	6,281.87	514,959.63	516,470.00

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
04/01/2026	Beginning Balance			514,907.55	
04/30/2026	Income Dividend Reinvestment	1,562.45			
04/30/2026	Ending Balance			516,470.00	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
04/01/2026	0.000101363	3.6987%
04/02/2026	0.000404136	3.6878%
04/03/2026	0.000000000	3.6878%
04/04/2026	0.000000000	3.6878%
04/05/2026	0.000000000	3.6878%
04/06/2026	0.000101144	3.6918%
04/07/2026	0.000100968	3.6853%
04/08/2026	0.000100593	3.6717%
04/09/2026	0.000100089	3.6533%
04/10/2026	0.000300831	3.6601%
04/11/2026	0.000000000	3.6601%
04/12/2026	0.000000000	3.6601%
04/13/2026	0.000100847	3.6809%
04/14/2026	0.000101276	3.6966%
04/15/2026	0.000101894	3.7191%
04/16/2026	0.000102498	3.7412%
04/17/2026	0.000305820	3.7208%
04/18/2026	0.000000000	3.7208%
04/19/2026	0.000000000	3.7208%
04/20/2026	0.000101174	3.6929%
04/21/2026	0.000101092	3.6899%
04/22/2026	0.000101103	3.6903%
04/23/2026	0.000101099	3.6901%
04/24/2026	0.000304035	3.6991%
04/25/2026	0.000000000	3.6991%
04/26/2026	0.000000000	3.6991%
04/27/2026	0.000101378	3.7003%
04/28/2026	0.000100579	3.6711%
04/29/2026	0.000101056	3.6885%
04/30/2026	0.000101450	3.7029%

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 interest 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.**

Auburn Area Recreation and Park District
 CEPT Strategy I
 Entity #: SKHD-7321243412-401P
 Quarter Ended March 31, 2026



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$268,568.01	\$253,434.68
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(2,044.68)	13,392.64
Administrative Expenses	(102.03)	(302.53)
Investment Expense	(52.67)	(156.16)
Other	0.00	0.00
Ending Balance	\$266,368.63	\$266,368.63
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$266,368.63	\$266,368.63

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	18,870.202	18,870.202
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	18,870.202	18,870.202
Period Beginning Unit Value	14.232408	13.430439
Period Ending Unit Value	14.115855	14.115855

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPT141@calpers.ca.gov.

Auburn Area Recreation and Park District
 CEPPT Strategy 2
 Entity #: SKHE-7321243412-501P
 Quarter Ended March 31, 2026



Market Value Summary:

	OTD Current Period	Fiscal Year to Date
Beginning Balance	\$414,381.50	\$396,005.26
Contribution	0.00	0.00
Disbursement	(269,665.94)	(269,665.94)
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	1,781.12	20,635.90
Administrative Expenses	(69.86)	(385.48)
Investment Expense	(36.05)	(198.97)
Other	0.00	0.00
Ending Balance	\$146,390.77	\$146,390.77
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$146,390.77	\$146,390.77

Unit Value Summary:

	OTD Current Period	Fiscal Year to Date
Beginning Units	34,087,260	34,087,260
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	(21,991,421)	(21,991,421)
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	12,095,839	12,095,839
Period Beginning Unit Value	12.156486	11.617392
Period Ending Unit Value	12.102557	12.102557

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.