

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

WEDNESDAY, MAY 20, 2026, 10:30 AM

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

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/87693449345>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 876 9344 9345 to participate.

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

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

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1.0 CALL TO ORDER

Lynch ___ Ingle ___

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from April 22, 2026, Standing Finance Meeting
(Pages 3-5)

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for April (Pages 6-7)

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

4.3 Review of the Preliminary March Financials (Pages 8-39)

Recommendation: Review and approve the Preliminary March Financials, forward to the consent calendar for review and approval.

4.4 Review of Future Capital Construction Reserve (Pages 40-45)

A review of the Future Capital Construction Reserve account. Director Ingle requested this review.

Discussion Items:

1. County Mitigation Fund, current balance \$518,320
2. City Mitigation total is \$392,838, with \$152,838 of unencumbered funds
3. County of Placer Treasurer's Pooled Investment Report as of March 31, 2026
(Pages 47-59)
4. California CLASS Investment Fund as of April 30, 2026 (Pages 60-64)
5. CEPPT Quarterly Investment Report as of March 31, 2026 (Pages 65-66)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability

ADJOURNMENT

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

May 15 2026
Date

11:00 A.M.
Time

Cathy Warford
Secretary to the Board

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Wednesday, April 22, 2026 at 10:30 AM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 11:02 AM.

ROLL CALL

Director Ingle and Chairperson Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from March, 2026 Standing Finance Meeting

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

4.2 Review of Cash Requirements for March, 2026

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

4.3 Review of Financials

No Financials for March.

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

Director Ingle and Chairperson Lynch reviewed the Final Budget and Resolution #2026-7 for Fiscal Year 2025-2026. The Committee approved this item and forwarded it to the Board of Directors with a positive recommendation.

4.5 Amendment of the Obsolescence List - Update

Director Ingle and Chairperson Lynch reviewed Amendment of the Obsolescence List – Update. The Committee approved this item and forwarded it to the Board of Directors with a positive recommendation.

Discussion Items:

1. County Mitigation Fund, current balance \$518,320 – was discussed.
2. City Mitigation total is \$395,368, with \$155,368 not encumbered – was discussed.
3. County of Placer Treasurer’s Pooled Investment Report, as of February 28, 2026 – was discussed
4. California CLASS Investment Fund as of March 31, 2026 – was discussed.

Director Ingle would like to look at both the County of Placer Treasurer’s Pooled Investment Report and the California CLASS Investment Fund in 4 months.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability – was discussed.

ADJOURNED

As there was no further business, the meeting was adjourned at 11:31 AM.

Cathy Warford
Board Secretary

April 29, 2026
Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$61,089.44**

SECTION: 4.0

ITEM: 4.3 REVIEW OF PRELIMIARY FINANCIALS FOR MARCH, 2026

DESCRIPTION: SEE ATTACHED

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

FISCAL IMPACT: NONE

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

Preliminary
Auburn Area Recreation and Park District

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>	
Total Restricted Funds	0.00
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	11,192,210.76
Fixed Assets: Equipment	3,928,266.23
Fixed Assets: Computer Equipment & Software	70,252.13
Fixed Assets: Vehicles	438,473.65
Fixed Assets: Office Furniture & Rec Equipment	290,954.92
Construction In Progress	542,990.69
Less: Accumulated Depreciation	(9,162,326.65)
	9,271,367.85
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
TOTAL ASSETS	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	% Of Total	Mid-Yr Revision	% 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	% Of Total						
Operating Revenues	25-26											
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									Current Totals
Annual Contingency Reserve (1-2%)	\$ -		\$ -				\$ 304,874			\$ 304,874		\$ 70,000
Annual Equip Replacement Reserve	\$ 120,000		\$ 120,000				\$ 795,489			\$ 795,489		\$ 640,581
Future Capital Construction Reserve	\$ 50,000		\$ 50,000				\$ 1,202,937			\$ 1,202,937		\$ 892,311
COVID Relief Funding	\$ -		\$ -				\$ -			\$ -		\$ 4,649
ADA Reserve	\$ 5,000		\$ 5,000				\$ 3,009			\$ 3,009		\$ 18,009
CEPPT/Prefunding	\$ 24,000		\$ 24,000				\$ 412,759			\$ 412,759		\$ 599,437
TOTALS	\$ 35,700		\$ 12,715				\$ 2,719,068			\$ 2,719,068		\$ 2,224,987

Preliminary
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
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

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
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

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
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
Tickle 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
Printing Expense - F&G	0.00	128.19	250.00	(121.81)	51.28
Printing Expense - CS	0.00	175.00	331.00	(156.00)	52.87

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
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.-Railroad	(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 El	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 - Railroad 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
Lafoo 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

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
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	231,357.33	223,536.00	7,821.33	103.50

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
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
ERR Taxes - Rec	1,732.37	15,275.28	16,506.00	(1,230.72)	92.54
ERR Taxes - Aquatics	849.56	14,919.45	15,420.00	(500.55)	96.75
ERR 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

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
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	82,328.00	174,100.00	(91,772.00)	47.29
Fixed Asset Purchases - Fac & Grds	0.00	117,761.28	297,100.00	(179,338.72)	39.64
Total Fixed Asset Expense	0.00	117,761.28	297,100.00	(179,338.72)	39.64
Capital Improvement Projects	9,460.77	486,109.11	682,932.00	(196,822.89)	71.18
Fire Loss	0.00	1,401.57	8,300.00	(6,898.43)	16.89
Rec - Emer Gym Roof	2,985.32	26,822.83	13,010.00	13,812.83	206.17
RH - Parking Lot & Curb Repairs	8.79	157,030.84	157,022.00	8.84	100.01
Rec - Gazebo Repairs	0.00	0.00	10,000.00	(10,000.00)	0.00
Parking Bumpers at Solar Structures	0.00	6,960.00	10,000.00	(3,040.00)	69.60
Ashford- Levee Repairs/Paving	0.00	4,820.00	100,000.00	(95,180.00)	4.82
Marriott Meadows- Const Doc & Related Woi	3,851.25	127,855.42	163,000.00	(35,144.58)	78.44
OP - Siding on Mod - Fire	0.00	7,500.00	7,500.00	0.00	100.00
Ashford - Drainage Pipe Repair	2,624.20	2,624.20	0.00	2,624.20	0.00
MV - Baseball Field Scoreboard/Dugout	0.00	25,755.48	38,700.00	(12,944.52)	66.55
REG - Dry Creek Playground & Path of Trave	(8.79)	103,705.58	115,000.00	(11,294.42)	90.18
Rec - Beggs Staircase	0.00	1,127.68	40,000.00	(38,872.32)	2.82
REG - Drinking Fountain Installation	0.00	20,505.51	20,400.00	105.51	100.52

	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 %

4.4 Cover sheet – Review of Future Capital Construction Reserve

Auburn Area Recreation and Park District Finance Committee meeting, May, 2026

The Issue

A review of the Future Capital Construction Reserve account. Director Ingle requested this review.

Background

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

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

One of the main sources of funding for these projects is the Future Capital Construction Reserve. ARD Policy on the Future Capital Construction Reserve is as follows:

I. Budget

E. Restricted Reserve Funds

3. Capital Construction: Contributions to this fund may occur at any time but will be included in the budget each fiscal year on an "as available" basis. This yearly amount, if any, is part of the expenditure budget and can only be spent at the Board's discretion.

Each year, staff budget for and puts in at least \$50,000 in the Future Capital Construction Reserve. Often, staff will fund that Reserve at higher amount, based on surplus from the preceding year.

A review of the current Five-Year Project List shows adequate Future Capital Reserve funding for the proposed projects in FY 26/27. The following year (FY27/28) shows the Fund greatly impacted, and the following year the fund is in negative territory. Other notes:

- The existing Five-Year Project List has a project (Regional Gym Floor Replacement) that is not funded. The approximate cost to replace this floor is \$200,00 - \$300,000, depending on the floor chosen.
- The existing list does not include funding that may be needed for replacing the culvert pipe at Ashford Park. This project and its costs are still be reviewed by ARD's insurers. The approximate cost to replace this culvert is \$150,000.

Recommendation for the Finance

Review and provide direction

Fiscal Impact

The fiscal impact of the Five-Year Project List is indicated on those documents.

Attachments

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

Auburn Recreation District Five Year Project List

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

2026/2027

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M. Savings	In Kind	Notes
<div style="text-align: right;"> 2,177,230 2,142,246 300,000 17,500 </div>											
<div style="text-align: right;"> 8,009 1,046,393 895,000 404,097 107,500 </div>											
Recreation Park											
North (Front) Playground	120,000					120,000					
North Playground, Path of Travel	30,000					30,000					
Sheds/chargers for utility carts	60,000			60,000							
New pump/filter	100,000										
Beggs scorebooth staircase replacement	80,000			80,000							
Beggs Scoreboard	25,000										
Beggs Field retaining wall railings	30,000			30,000						17,500	100,000 Equip. Reserve
Regional Park											
Marriott Meadows Development	3,172,230				695,000			2,177,230	300,000		
Electric repair at pond lights	50,000			50,000							
Gym/locker room roof (complete project)	8,000			8,000							
Ashford Park											
Levee Repairs and paving to gargage	100,000			100,000							
Sink hole repair (deductible)	10,000			10,000							
TOTAL	3,785,230	0	0	0	338,000	695,000	150,000	2,177,230	300,000	17,500	107,500
Estimated Balance Remaining				8,009	708,393	200,000	254,097	-34,984	0	0	3,785,230

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

Auburn Recreation District Five Year Project List

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

2027/2028

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
<i>Recreation Park</i>										
Painting/mural maintenance shop building	3,000		3,000							
Sierra Pool Resurfacing	300,000				300,000					
Emergency exit on to Auburn Folsom Rd.	80,000					80,000				
<i>Regional Park</i>										
Pond leak investigation	40,000				40,000					
Shade structures at south-end picnic tables	60,000				30,000	30,000				
PB court slip sheet repairs	180,000				180,000					
Gym floor replacement	41,000			13,000		28,000				
Tennis Court Path of Travel	10,000				5,000	5,000				
Kiosks/signage	40,000				40,000					
Breezeway Painting	35,000				35,000					
French drain system at PB courts	50,000				50,000					
<i>Placer Hills Park</i>										
PH Pool locker room plumbing & Floor	10,000						10,000			
<i>Overlook Park</i>										
Interpretive Signage (2 x \$5K)	10,000									
Barriers to prevent access to back areas	10,000				10,000					
<i>Various Parks</i>										
Tree audit/survey	30,000				30,000					
TOTAL	889,000	0	3,000	13,000	720,000	63,000	90,000	0	0	889,000
Estimated Balance Remaining				9	38,393	237,000	174,097	-34,984	0	0

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

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2028/2029

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Recreation Park										
Resurface parking lot	0									
Charging station Infrastructure/Engineering	100,000				100,000					
Regional Park										
Pave the other 1/2 of Park Drive	0									
	0									
	0									
	0									
	0									
Tutor Totter										
Resurface Parking Lot										
Various Parks										
TOTAL	100,000	0	0	0	100,000	0	0	0	0	100,000
Estimated Balance Remaining				9	-11,607	337,000	184,097	-34,984	0	0

Note: Assumes \$100,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$50,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2029/2030

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
<i>Recreation Park</i>	0			5,009	38,393	437,000	194,097	-34,984		
<i>Regional Park</i>										
Repave Parking lot	0									
	0									
	0									
	0									
<i>CVCC</i>										
Repave Parking lot										
<i>Various Parks</i>										
TOTAL	0	0	0	5,009	38,393	437,000	194,097	-34,984	0	
Estimated Balance Remaining										

Note: Assumes \$100,000/year in County Mitigation Fees

Note: Assumes \$5000/year in ADA reserve funds

Note: Assumes \$10,000/year in city mitigation

Note: Assumes \$50,000 added to FCC per year

Note: Assumes \$50,000/year in Equipment Reserve funds

DISCUSSION ITEMS:

- 1) County Mitigation Fund, current balance \$518,320
- 2) City Mitigation total is \$392,838, with \$152,838 of unencumbered funds
- 3) County of Placer Treasurer's Pooled Investment Report as of March 31, 2026
- 4) California CLASS Investment Fund as of April 30, 2026
- 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.



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

Investments	Per Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	140,000,000.00	140,000,000.00	140,000,000.00	5.63	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	2,698,455.85	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	3.669
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	320,689.71	314,996.80	320,669.71	0.01	7,684	3,937	3.440	3.488
Investments	2,510,258,270.74	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	2,534,686,676.51	2,511,510,269.90	2,509,781,179.96		1,168	645	3.922	3.977

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

Jonathan Schmidt
4/11/26

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 03/01/2026-03/31/2026
Data Updated: FUNDSNAP: 04/03/2026 10:50
Run Date: 04/03/2026 - 10:51

**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											
22486		California Asset Mgmt Prog			40,000,000.00	40,000,000.00	40,000,000.00	3.830	3.830	1	
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	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	3.661	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
9128283W8	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	19,520,825.36	2.375	4.723	409	05/15/2027
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	08/15/2026
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	863	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	29,983,107.14	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
91282CJAO	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	14,956,750.00	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

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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			780,832,931.85		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			2,699,953.82		2,698,455.85	2,659,777.61	2,699,930.82		4.100	3,791	

Federal Agency Coupons

3133EMYE6	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
3133ER2S9	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	3.670	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	3.970	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
3130ANV56	21082	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
3130APUN3	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
3130AQC78	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

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**General Fund
Portfolio Management
Portfolio Details - Investments
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Federal Agency Coupons												
3130AWWF5	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	
3130AWWA6	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	
3130AWWC2	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	02/16/2027	
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	08/16/2026	
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	10,004,000.00	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	
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,034,500.00	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	10,035,400.00	10,000,000.00	4.070	4.071	518	09/01/2027	
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,016,000.00	10,000,000.00	4.025	4.026	684	02/14/2028	
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,110,600.00	20,000,000.00	4.460	4.461	317	02/12/2027	
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,057,600.00	10,000,000.00	4.450	4.451	330	02/25/2027	
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,059,800.00	10,000,000.00	4.275	4.276	677	02/07/2028	
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,113,800.00	20,000,000.00	4.450	4.451	327	02/22/2027	
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,121,200.00	20,000,000.00	4.270	4.271	692	02/22/2028	
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,220,400.00	19,978,501.65	4.375	4.430	800	06/09/2028	
3130AWWZ9	23032	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	
3130AWX21	23033	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	
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,086,800.00	10,000,000.00	4.470	4.470	491	08/05/2027	
3130AWX54	23035	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	
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,982,900.00	15,000,000.00	3.855	3.855	831	07/10/2028	
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,021,300.00	15,000,000.00	4.000	4.001	285	01/11/2027	
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,012,600.00	10,000,000.00	4.193	4.194	126	08/05/2026	
3130AYGR1	23233	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	
3130AYGU4	23234	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	
3130AYGW0	23235	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	
3130AYGT7	23236	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	23237	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	23238	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	30,099,000.00	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	

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**General Fund
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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	
3130AYQA7	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	
3130B5U48	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	
3130B6QW1	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	
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	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	
3130B95D8	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	
3130B95C0	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	

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**General Fund
Portfolio Management
Portfolio Details - Investments
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Negotiable Certificates of Deposit											
53947B3X6	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		4.066	240	
Collateralized CDs											
SYS24254	24254	River City Bank		04/19/2025	3,000,000.00	3,000,000.00	3,000,000.00	3.990	4.045	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 BANK		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	MUFG 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											
912797SD0	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
912797SD0	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	88,047.01	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

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
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
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	141,609.14	143,015.32	141,609.14	3.500	3.549	3,807	09/02/2036
MF R-1	MF R-1	mPower Folsom		09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	3,807	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	

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**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			2,495,032,727.31		2,534,686,676.51	2,511,510,269.90	2,509,781,179.96		3.977	645	

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

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
21687BC33	25203	1010	ACP	RABONY	150,000,000.00	03/02/2026	03/03 - At Maturity	149,985,208.32		3.550	03/03/2026	3.550	0.00
22533UC43	25204	1010	ACP	CACPNY	145,000,000.00	03/03/2026	03/04 - At Maturity	144,985,701.38		3.550	03/04/2026	3.550	0.00
3133EWEX4	25205	1010	FAC	FFCB	10,000,000.00	03/04/2026	08/26 - 02/26	9,987,600.00	8,055.56	3.625	02/26/2031	3.652	9,995,842.39
459058JR5	25207	1010	NC2	IBRD	10,000,000.00	03/04/2026	08/10 - 02/10	8,921,100.00	8,333.33	1.250	02/10/2031	3.660	8,945,835.53
21687BC58	25208	1010	ACP	RABONY	120,000,000.00	03/04/2026	03/05 - At Maturity	119,988,166.66		3.550	03/05/2026	3.550	0.00
91282CBL4	25206	1010	TRC	UST	10,000,000.00	03/04/2026	08/15 - 02/15	8,881,250.00	5,283.15	1.125	02/15/2031	3.612	8,903,849.35
21687BC66	25209	1010	ACP	RABONY	120,000,000.00	03/05/2026	03/06 - At Maturity	119,988,166.66		3.550	03/06/2026	3.550	0.00
21687BC90	24210	1010	ACP	RABONY	95,000,000.00	03/06/2026	03/09 - At Maturity	94,971,895.83		3.550	03/09/2026	3.551	0.00
21687BCA7	25211	1010	ACP	RABONY	90,000,000.00	03/09/2026	03/10 - At Maturity	94,990,631.94		3.550	03/10/2026	3.550	0.00
21687BCB5	25212	1010	ACP	RABONY	90,000,000.00	03/10/2026	03/11 - At Maturity	89,991,125.00		3.550	03/11/2026	3.550	0.00
313385UD6	25213	1010	AFD	FHLBDN	115,000,000.00	03/11/2026	03/12 - At Maturity	114,988,659.71		3.550	03/12/2026	3.600	0.00
21687BCD1	25214	1010	ACP	RABONY	95,000,000.00	03/12/2026	03/13 - At Maturity	94,990,631.94		3.550	03/13/2026	3.550	0.00
21687BCG4	25215	1010	ACP	RABONY	85,000,000.00	03/13/2026	03/16 - At Maturity	84,974,854.16		3.550	03/16/2026	3.551	0.00
313385UJ3	25216	1010	AFD	FHLBDN	90,000,000.00	03/16/2026	03/17 - At Maturity	89,991,000.00		3.600	03/17/2026	3.650	0.00
313385UK0	25217	1010	AFD	FHLBDN	85,000,000.00	03/17/2026	03/18 - At Maturity	84,991,523.61		3.590	03/18/2026	3.640	0.00
313385UL8	25218	1010	AFD	FHLBDN	80,000,000.00	03/18/2026	03/19 - At Maturity	79,992,022.22		3.590	03/19/2026	3.640	0.00
313385UM6	25219	1010	AFD	FHLBDN	85,000,000.00	03/19/2026	03/20 - At Maturity	84,991,500.00		3.600	03/20/2026	3.650	0.00
313385UQ7	25220	1010	AFD	FHLBDN	70,000,000.00	03/20/2026	03/23 - At Maturity	69,979,000.00		3.600	03/20/2026	3.650	0.00
313385UR5	25221	1010	AFD	FHLBDN	85,000,000.00	03/23/2026	03/24 - At Maturity	84,991,500.00		3.600	03/23/2026	3.651	0.00
313385US3	25222	1010	AFD	FHLBDN	105,000,000.00	03/24/2026	03/25 - At Maturity	104,989,470.83		3.610	03/25/2026	3.661	0.00
313385UT1	25223	1010	AFD	FHLBDN	110,000,000.00	03/25/2026	03/26 - At Maturity	109,988,969.44		3.610	03/26/2026	3.661	0.00
313385UJ8	25224	1010	AFD	FHLBDN	160,000,000.00	03/26/2026	03/27 - At Maturity	159,983,955.55		3.610	03/27/2026	3.661	0.00
313385UX2	25225	1010	AFD	FHLBDN	175,000,000.00	03/27/2026	03/30 - At Maturity	174,947,500.00		3.600	03/30/2026	3.651	0.00
313385UY0	25226	1010	AFD	FHLBDN	175,000,000.00	03/30/2026	03/31 - At Maturity	174,982,500.00		3.600	03/31/2026	3.650	0.00
22533UD18	25227	1010	ACP	CACPNY	25,000,000.00	03/31/2026	04/01 - At Maturity	24,997,534.72		3.550	04/01/2026	3.550	25,000,000.00
912797SD0	25228	1010	ATD	USTB	40,000,000.00	03/31/2026	04/02 - At Maturity	39,992,018.89		3.592	04/02/2026	3.642	39,996,009.44
912797SD0	25229	1010	ATD	USTB	50,000,000.00	03/31/2026	04/02 - At Maturity	49,990,138.89		3.550	04/02/2026	3.600	49,995,069.44
Subtotal								2,472,453,625.75	21,672.04				142,836,606.15
Total Purchases								2,472,453,625.75	21,672.04				142,836,606.15



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

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Investor ID: CA-01-0244

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

California CLASS

California CLASS		Average Monthly Yield: 3.6918%					
	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	514,907.55	0.00	0.00	1,562.45	6,281.87	514,959.63	516,470.00
CA-01-0244-0002	304,874.22	0.00	0.00	925.12	2,669.86	304,905.06	305,799.34
CA-01-0244-0003	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

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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

Account Summary

Average Monthly Yield: 3.6918%

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

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Account Number: CA-01-0244-0003

Annual Future Capital Construction

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	



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 market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**

Auburn Area Recreation and Park District
 CEPPT Strategy 1
 Entity #: SKHD-7321243412-401P
 Quarter Ended March 31, 2026



Market Value Summary:

	OTD 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	14,232,408	13,430,439
Period Ending Unit Value	14,115,855	14,115,855

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.

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.