

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
THURSDAY, JUNE 25, 2026 6:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE, AUBURN, CA 95603**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/84703096014>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 847 0309 6014 to participate.

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

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

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

1.0 CALL TO ORDER

(PLEDGE TO THE FLAG)

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

Roll Call

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

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

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

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

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

_____ **5.1 Review and approval of Minutes of the Board of Directors from May, 2026 (Pages 6-10)**

Review and approval of Minutes of the Board of Directors from May 28, 2026.

_____ **5.2 Review of Cash Requirements for April, 2026 (Standing Finance Committee (Pages 11-13))**

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

_____ **5.3 Review of April Financial (Pages 14-23)**

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

_____ **5.4 Resolution Number 2026-10: Appointment of Financial Officer (Pages 24-27)**

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

_____ **5.5 Resolution #2026-12 Indemnifying Placer County for Collection of Atwood III Assessments Indemnification Agreement (Pages 28-31)**

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

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS (Pages 32-42)

Please see board reports and vandalism reports under item 6.0.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

_____ **8.1 Resolution Number 2026-09: Moving Residual Funds to the Placer Co. Future Capital Construction Fund, the Placer Co. Equipment Reserve Fund, and the UAL (Pages 43-45)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution #2026-09 transferring FY 25-26 surplus/residual funds of \$400,000 to the Future Capital Construction Fund (\$250,000), the Equipment Reserve Fund (\$100,000) and the CalPERS UAL (Unfunded Accrued Liability \$50,000)?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.2 Resolution Number 2026-11, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2026 – 2027 for the Atwood Ranch III Landscaping & Lighting Assessment District (Pages 46-80)**

PUBLIC HEARING

OPEN PUBLIC HEARING

STAFF PRESENTATION

PUBLIC COMMENT

BOARD DISCUSSION/ACTION

CLOSE PUBLIC HEARING

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2026-11, a Resolution that would approve the Engineer’s Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2026 - 2027 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ **8.3 Resolution #2026-13: Purchase of a New Infield Groomer (Pages 81-94)**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2026-13, authorizing the District Administrator to purchase a new baseball/softball field infield groomer?

Motion by _____ second by _____ to _____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Required Training and Certificates for the Board of Directors
- 9.2 County Mitigation Fund, current balance \$518,320
- 9.3 City Mitigation total is \$399,135, with \$159,135 not encumbered
- 9.4 County of Placer Treasurer’s Pooled Investment Report as of April 30, 2026
(Pages 96 - 110)
- 9.5 California CLASS Investment Fund as of May 31, 2026 **(Pages 111 -115)**

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

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

13.0 CLOSED SESSION

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

Title: District Administrator

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

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

June 18, 2026
Date

2:00pm
Time

Cathy W. Ford
Clerk to the Board

SECTION: 5.0

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

INFORMATION: SEE ATTACHED MINUTES

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

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, May 28, 2026, 6:00 PM**

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

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

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:00 PM by Chairperson Lynch.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Eric Chun gave the ARD Staff and the Board of Directors an update on the Dewitt Theatre Restoration Project.

Director Ingle wanted to let the ARD Staff and Board of Directors know that, since our last Board Meeting, one of our former Board members, William Wauters, has passed away. There was a Celebration of Life for him last weekend, which Director Ainsleigh and I attended.

Director Ingle wanted the ARD Staff and Board of Directors to know that Jesse Williams' picture was in the latest California Special Districts Association (CSDA) magazine. Good job, Jesse!

Chairperson Lynch wanted to inform ARD Staff and Board of Directors that there was a memorial with the Friends of ARD for former Director Jim Ferris, who passed away recently. One of the projects was the renaming of the Foothill Room at the Canyon View Community Center (CVCC) after Jim Ferris. The second project was to have a poster made showing Jim's contributions to the Auburn Community, the Auburn Area Recreation and Park District, and the Canyon Keepers. Jim was quite the community activist.

Director Ainsleigh wanted to let the ARD Staff and Board of Directors know why Jim Ferris was so important to the Auburn State Recreation Area, because Jim devised a program with what parks would like to do if they had enough money and manpower. The Canyon Keepers get together every Tuesday of every month, which you are more than welcome to come and join in. He helped make parks better.

District Administrator, Kahl Muscott, introduced Michael Shumyater, ARD's new Administrative Services Manager.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

Chairperson Lynch requested that we move 8.3 5-Year Project List Amendment Proposal: Converting Recreation Park Outdoor Basketball to Pickleball Courts after Public Comment.

A motion was made by Director Holbrook and seconded by Vice-Chairperson Gray to approve moving 8.3 5-Year Project List Amendment Proposal: Converting Recreation Park Outdoor Basketball to Pickleball Courts after Public Comment.

Roll Call Vote

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

5 – 0 Motion carries.

4.0 PUBLIC COMMENT

Sally Nesbitt has just moved to Auburn and is presently living at the Rockcreek Mobile Home Park. Two trees border the mobile home park that might fall and hit her roof, and another tree that might hit her neighbor's home. All of the trees are on ARD's property.

Kurt Bertilson, Meadow Vista resident, wanted to share the process that has been made, more than 250 hours to get ready for Pioneer Day, which will happen on Sunday, June 7th.

5.0 CONSENT ITEMS

- 5.1 Review and approval of Minutes of the Board of Directors from April, 2026**
- 5.2 Review of Cash Requirements for March and April, 2026 (Standing Finance Committee)**
- 5.3 Review of Preliminary March Financial (Standing Finance Committee)**

Roll Call Vote

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

5 – 0 Motion carries.

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

8.1 Donation for the Fireworks//Auburn Family Fourth Celebration

A motion was made by Director Ainsleigh and seconded by Director Ingle to approve the Donation for the Fireworks/Auburn Family Fourth Celebration, giving the Chamber's Auburn Family Fourth and the City of Auburn's Fireworks \$500.00 each.

Roll Call Vote

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

4 – 1 Motion carries.

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

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve the Resolution #2026-08; Atwood III FY 24-25 Intention to Levy Assessments; Engineer's Report; Notice of Hearing.

Roll Call Vote

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

5 - 0 Motion carries.

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

Several members of the Auburn Community wanted to express their concern about converting the Recreation Park outdoor basketball court to pickleball courts. They wanted to let the ARD staff and Board of Directors know how much they value the basketball court and that the court is in use by the community on a daily basis.

There was no motion was made. This item will be sent back for further review to the Acquisition and Development Committee in June.

ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Required Training and Certificates for the Board of Directors - was discussed.
- 9.2 County Mitigation Fund, current balance \$518,320 - was discussed.
- 9.3 City Mitigation total is \$392,838, with \$152,838 not encumbered - was discussed.
- 9.4 County of Placer Treasure's Pooled Investment Report as of March 31, 2026 – was discussed.
- 9.5 California CLASS Investment Fund as of April 30, 2026 - was discussed.
- 9.6 CEPPT Quarterly Investment Report as of March 31, 2026 - was discussed.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

Director Holbrook wanted to remind everyone that Party in the Party will be happening on Friday, June 19th.

Director Ingle wanted to remind everyone that ARD will have a booth at the July 4th celebration.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

ADJOURN

The meeting was adjourned to a closed session at 7:21 PM

13.0 CLOSED SESSION -

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

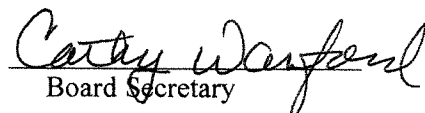
Title: District Administrator

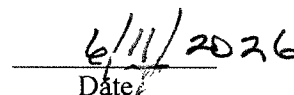
14.0 OPEN SESSION Report/Action on or About Closed Session

The District Administrator received a Satisfactory evaluation.

CLOSED SESSION ADJOURNMENT

The meeting was adjourned at 7:27 PM


Board Secretary


Date

SECTION: 5.0

**ITEM: 5.2 REVIEW AND APPROVAL OF CASH
REQUIREMENTS FOR MAY, 2026**

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

FISCAL IMPACT: \$182,585.24

Auburn Area Recreation and Park District
Check Register
May 1, 2026 - May 31, 2026

Document Number	Name	Date	Amount	Status
28903	R0025 Rotary Club of Auburn	5/5/2026	(15.00)	
28904	TEMPB Mary Beggs	5/5/2026	(30.00)	
28905	TEMPZ Rachel ZumBrunnen	5/5/2026	(308.00)	
28906	TEMPO Zane O'Connor	5/5/2026	(98.00)	
28907	W0044 Astound	5/5/2026	(465.40)	
28908	T0031 Turf Star, Inc.	5/5/2026	(1,254.40)	
28909	F0015 Folsom Lock & Key	5/5/2026	(5,911.05)	
28910	TEMPL Keven Little	5/7/2026	(1,542.00)	
*these check numbers were not assigned to payments in May. Issues with NetSuite implementation.				
28911-28916				
28917	A0115 Auburn Hardware & Rental LLC	5/8/2026	(135.81)	
28918	A0051 Anderson's Sierra Pipe Corp.	5/8/2026	(4.81)	
28919	A1010 Advantage Marketing and Print	5/8/2026	(228.44)	
28920	A0157 American Leak Detection - Sacramento	5/8/2026	(450.00)	
28921	B0069 Bidwell Water	5/8/2026	(148.15)	
28922	C0121 Cole Huber, LLP	5/8/2026	(96.00)	
28923	D0010 Diamond Pacific	5/8/2026	(16.59)	
28924	F0038 Fastenal Company	5/8/2026	(2,552.72)	
28925	M0013 Meadow Vista Hardware	5/8/2026	(12.85)	
28926	S1007 Stationary Engineers, Local 39	5/8/2026	(464.27)	
28927	H0060 HercRentals Inc.	5/8/2026	(1,286.99)	
28928	K0031 Keller Supply Company	5/8/2026	(2,051.32)	
28929	L0033 Les Schwab	5/8/2026	(169.04)	
28930	M0013 Meadow Vista Hardware	5/8/2026	(38.57)	
28931	TEMPV Michelle Varela	5/8/2026	(1,350.00)	
28932	R0072 Robinson Sand & Gravel	5/8/2026	(27.48)	
28933	S0009 Sierra Saw Sales And Service	5/8/2026	(150.36)	
28934	S1007 Stationary Engineers, Local 39	5/8/2026	(464.27)	
28935	R0072 Robinson Sand & Gravel	5/11/2026	(54.97)	
28936	N0003 Norris Electric, Inc	5/11/2026	(4,030.70)	
28937	C0149 California Solar Electric Cooperative	5/11/2026	(1,000.00)	
28938	L0039 Leaf	5/11/2026	(159.80)	
28939	P0122 Placer County Clerk-Recorder-Registrar	5/11/2026	(50.00)	
28940	A0014 AT&T CALNET	5/11/2026	(188.90)	
28941	1099-397 Lisa A Pole dba All Seasons Archery	5/11/2026	(70.00)	
28942	B0083 Kurt Bertilson	5/11/2026	(35.38)	
28943	W0001 Walker's Office Supplies, Inc.	5/11/2026	(1,385.11)	
28944	N0045 Near U CO2, LLC.	5/11/2026	(979.73)	
28945	A0183 1-888-4-Abatement, Inc	5/11/2026	(34,683.24)	
28946	H0067 Heritage Landscape Supply	5/11/2026	(389.48)	
28947	P0121 360 Pipeline Inspections	5/11/2026	(1,550.00)	
28948	R0025 Rotary Club of Auburn	5/11/2026	(15.00)	
28949	P004 Placer Farm Supply	5/11/2026	(1,985.84)	
28950	N0012 Nevada Irrigation District	5/11/2026	(649.19)	
28951	I002 Image Net, dba Image Net	5/11/2026	(1,800.00)	
28952	W0044 Astound	5/11/2026	(1,362.85)	
28953	B0069 Bidwell Water	5/11/2026	(114.35)	
28954	S1000 State Of California/DOJ	5/11/2026	(232.00)	
28955	S0152 SiteOne Landscape Supply, LLC	5/11/2026	(1,299.58)	
28956	S0067 Superfast Copy	5/11/2026	(15.83)	
28957	P0007 Pacific Gas & Electric Company	5/11/2026	(53.49)	
28958	K0011 Kaiser Permanente	5/11/2026	(65.00)	
28959	S0025 Sierra Pacific Turf Supply, Inc.	5/11/2026	(371.77)	
28960	P0023 PG&E Street Lighting	5/11/2026	(110.47)	
28961	P0005 Placer County Water Agency	5/11/2026	(1,529.43)	
28962	W0054 Wizix Technology Group	5/11/2026	(30.24)	
28963	U0035 U.S. Bank Equipment Finance	5/11/2026	(171.41)	
28964	TEMPE Marco Encarnacion	5/11/2026	(202.00)	
28965	TEMPC Ingrid Cognato	5/11/2026	(120.00)	
28966	TEMPB Mary Beggs	5/11/2026	(3,500.00)	
28967	TEMPA Linda Ankeney	5/11/2026	(63.00)	
28968	T0031 Turf Star, Inc.	5/11/2026	(1,975.42)	
28969	C0141 CivicPlus LLC	5/11/2026	(12,386.26)	
28970	H0066 Haney Door Service Inc.	5/11/2026	(5,214.56)	Voided
28971	F0061 Foster & Foster Consulting Actuaries, Inc.	5/11/2026	(1,000.00)	
28972	F0015 Folsom Lock & Key	5/11/2026	(287.80)	
28973	B0062 BareBones WorkWear	5/11/2026	(180.14)	
28974	A0115 Auburn Hardware & Rental LLC	5/11/2026	(175.33)	
28975	A0051 Anderson's Sierra Pipe Corp.	5/11/2026	(31.92)	
28976	1099-375 Jennifer Rogers	5/11/2026	(156.00)	
28977	1099-271 Anthony Koelsch	5/11/2026	(3,274.00)	
28978	D0010 Diamond Pacific	5/11/2026	(46.44)	
28979	C0111 Cal.net - Central Valley Broadband	5/11/2026	(66.94)	
*these check numbers were not assigned to payments in May. Issues with NetSuite implementation.				
28980-28982				
28982	W0044 Astound	5/19/2026	(1,027.50)	
28983	W0044 Astound	5/19/2026	(237.70)	

28984	C0133 California Smog			
28985	D0025 Dawson Oil Company	5/21/2026	(80.00)	
28986	D0010 Diamond Pacific	5/21/2026	(5,087.08)	
28987	TEMPC Ingrid Cognato	5/21/2026	(283.79)	
28988	U0034 Greater Sacramento Softball Assoc dba USA Softball of Sacramento	5/21/2026	(11.50)	
28989	G0102 Greatland Corporation	5/21/2026	(1,741.82)	
28990	K0031 Keller Supply Company	5/21/2026	(152.30)	
28991	L0039 Leaf	5/21/2026	(464.52)	
28992	L0100 Lifeguard First Aid & Safety, LLC	5/21/2026	(159.80)	
28993	S0094 Manouch Shirvanioun	5/21/2026	(342.98)	
28994	M0098 Meadow Vista County Water Dist	5/21/2026	(29.00)	
28995	N0045 Near U CO2, LLC.	5/21/2026	(981.03)	
28996	P0001 Park 'N Pour	5/21/2026	(236.27)	
28997	Q0003 Quality Automotive	5/21/2026	(570.00)	
28998	A0027 Recology Auburn Placer	5/21/2026	(581.16)	
28999	A0001 Recology Auburn Placer Debris Box	5/21/2026	(991.86)	
29000	R0035 Reliable Auto Glass	5/21/2026	(1,579.12)	
29001	R0072 Robinson Sand & Gravel	5/21/2026	(285.88)	
29002	S0177 Simplot AB Retail dba Simplot Turf and Horticulture	5/21/2026	(64.36)	
29003	S0143 SMOA	5/21/2026	(403.57)	
29004	S0067 Superfast Copy	5/21/2026	(1,800.00)	
29005	W0001 Walker's Office Supplies, Inc.	5/21/2026	(8.52)	
29006	M0065 Wendy Murdoch	5/21/2026	(971.59)	
29007	R0025 Rotary Club of Auburn	5/21/2026	(10.99)	
		5/26/2026	(15.00)	
29008-29039				*these check numbers were not assigned to payments in May. Issues with NetSuite implementation.
29040	1099-376 Joanna Britt			
29043-29047		5/29/2026	(319.20)	
29048-29073				
29074				*these checks were written in June
29075				*this check number were not assigned to payments in May. Issues with NetSuite implementation.
				*this check was written in June
				*these check numbers were not assigned to payments in May. Issues with NetSuite implementation.
29076-29102				
29103	V0007 Verizon Wireless	5/18/2026	(982.67)	
29104	S1000 State Of California/DOJ	5/27/2026	(185.00)	
29105	S1007 Stationary Engineers, Local 39	5/27/2026	(465.47)	
29106	T1000 Transamerica Life Insurance Company	5/27/2026	(540.00)	
29107	W0054 Wizix Technology Group	5/27/2026	(97.65)	
29108	A1055 Also Energy Inc	5/27/2026	(1,878.00)	
29109	B0078 Buckmaster Business Machines dba Buckmaster Office Solutions	5/27/2026	(176.77)	
29110	F0038 Fastenal Company	5/27/2026	(27.28)	
29111	F0015 Folsom Lock & Key	5/27/2026	(4,190.74)	
29112	H0068 HD Supply, Inc.	5/27/2026	(254.83)	
29113	H0067 Heritage Landscape Supply	5/27/2026	(2,525.37)	
29114	H0061 Horizon Distributors, Inc	5/27/2026	(4,563.49)	
29115	N0012 Nevada Irrigation District	5/27/2026	(2,433.53)	
29116	A0134 Advanced Integrated Pest Management	5/27/2026	(985.00)	
29117	A0174 Applied Landscape Materials dba Norcal Wholesale Bark	5/27/2026	(648.86)	
29118	A0115 Auburn Hardware & Rental LLC	5/27/2026	(84.89)	
29119	B0020 BSN Sports, Inc	5/27/2026	(290.21)	
29120	B0070 BWD General Engineering Contractors	5/27/2026	(6,800.00)	
29121	C0113 Cooks Portable Toilets & Septic, LLC	5/27/2026	(795.00)	
29122	1099-269 Deborah Lynn	5/27/2026	(175.50)	
29123	A0184 Donald E Woolhether	5/27/2026	(14,200.00)	Voided
29124	TEMPS Sweetaz Productions	5/27/2026	(50.00)	
29125	H0068 HD Supply, Inc.	5/27/2026	(822.61)	
29126	H0056 Humana Dental Ins. Co	5/27/2026	(3,058.02)	
29127	1099-375 Jennifer Rogers	5/27/2026	(777.40)	
29128	K1005 Kustom US, Inc.	5/27/2026	(4,395.96)	
29129	M0013 Meadow Vista Hardware	5/27/2026	(38.57)	
29130	R0073 NAPA Auto Parts	5/27/2026	(142.14)	
29131	N0003 Norris Electric, Inc	5/27/2026	(435.94)	
29132	Q0003 Quality Automotive	5/27/2026	(232.79)	
29133	S0025 Sierra Pacific Turf Supply, Inc.	5/27/2026	(7,164.62)	
00000009/1	C0120 Capture Technologies	5/6/2026	(239.00)	
00000009/2	C0120 Capture Technologies	5/6/2026	(696.00)	
00000011/1	1099-103 Terry Masten	5/8/2026	(156.00)	
00000011/2	1099-117 Juan Aceituno	5/8/2026	(260.00)	
00000011/3	1099-342 Susie Bell	5/8/2026	(136.50)	
00000013/1	F0023 Jerry Fisher	5/21/2026	(30.45)	
00000013/2	F0064 Grace Freeman	5/21/2026	(44.95)	
00000013/3	W0045 Jesse Williams	5/21/2026	(204.45)	
29134	1099-218 Auburn Gymnastics Center	5/27/2026	(627.95)	Voided
			(182,585.24)	

SECTION: 5.0

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

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

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

Prepared By: Michael Shumyater
Title: Administrative Services Manager
Date: 6.11.26

May Staff Report

This Summary is for April 2026. We are in the middle of our 2025-2026 Audit.

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 June. Most likely the District will continue to work with NetSuite's training team through the transition over to Michael Shumyater, 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 participated in 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 2026-2027, the Financials reflect the approved budget for 2026-2027. 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:** \$1,969,662 YTD
- **Budgeted Revenue:** \$1,954,486 YTD
- **Variance:** +\$15,176

Significant Variances: No significant variances.

Expense Overview

- **Total Expenses:** \$344,980 YTD
- **Budgeted Expenses:** \$337,174 YTD
- **Variance:** -7,806

Significant Variances:

1. Professional Services

- **Actual:** \$32,419
- **Budgeted:** \$63,769
- **Variance:** +\$31,350
- **Explanation:** The District budgeted more for new software, but was billed only for half the cost.

2. Capital Improvement Projects

- **Actual:** \$43,188
- **Budgeted:** \$1,600
- **Variance:** -\$41,588
- **Explanation:** The cleanup for CVCC flooding set us back \$34,700 which will be reimbursed through CAPRI in the following months (once ARD invoices them).

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.

Michael's Appointments to Note for May:

- Visited all ARD parks with Kahl
- Multiple NetSuite and UKG meetings/trainings
- Visited First Foundation Bank to complete/sign paperwork for check signing authority
- Multiple trainings/meetings with Veona and finance staff

PROFIT & LOSS
26/27 Approved Budget

	Approved Budget 26-27	% Of Total	Mid-Yr Revision 26-27	% Of Total	2026 April Actuals	Last Yr April Actuals	2026-27 YTD ACTUALS	2026-27 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues									
Rentals	258,580	2%		1%	28,696	29,174	28,696	33,994	29,174
Misc. Revenue	86,821	1%		0%	7,333	5,970	7,333	4,272	5,970
Grants & Donations	2,217,923	20%		0%	-	3,466	-	646	3,466
Interest/Investment Revenue	179,730	2%		1%	14,918	13,373	14,918	12,037	13,373
Tax Revenue	4,737,272	43%		87%	1,714,754	1,637,958	1,714,754	1,705,113	1,637,958
Classes, Sports, Camps	462,147	4%		2%	40,194	41,670	40,194	40,626	41,670
Event Revenue	71,026	1%		1%	21,340	27,080	21,340	28,251	27,080
Discovery Club & Day Camp Revenue	1,021,336	9%		4%	83,761	87,268	83,761	73,898	87,268
Aquatics Activities	167,121	2%		2%	46,285	42,913	46,285	43,073	42,913
Future Cap, ADA, & Equipment Transfers	1,048,176	9%		0%	-	-	-	-	-
Atwood	31,852	0%		1%	12,380	12,092	12,380	12,576	12,092
City Mitigation Transfers/Rev	160,000	1%		0%	-	-	-	-	-
County Mitigation Revenue	695,000	6%		0%	-	-	-	-	-
Total Operating Revenue	11,136,984	100%	-	0%	1,969,661	1,900,963	1,969,661	1,954,486	1,900,963
Expenditures									
Program Expenses	322,567	3%		0%	1,254	2,344	1,254	2,082	2,344
Special Event Expenses	41,272	0%		1%	4,427	2,168	4,427	2,443	2,168
Operating Expenses	727,100	7%		15%	51,433	54,752	51,433	48,777	54,752
Utilities Expense	291,672	3%		0%	(1,487)	6,449	(1,487)	(4,742)	6,449
Professional Service Expense	130,317	1%		9%	32,419	16,738	32,444	63,769	16,738
Maintenance	617,002	6%		8%	28,790	12,860	28,760	30,121	12,860
Property Tax Admin.	137,586	1%		0%	-	-	-	-	-
Salaries & Wages	3,064,254	28%		33%	114,392	121,919	114,392	122,613	121,919
Taxes & Benefits	1,342,309	12%		20%	70,565	65,284	70,565	70,511	65,284
Fixed Asset Expense	432,900	4%		0%	-	-	-	-	-
Projects	3,645,230	33%		13%	43,188	669	43,188	1,600	669
Debt Services	164,836	2%		0%	-	-	-	-	-
Total Expenditures	10,917,045	100%	-	0%	344,980	283,182	344,976	337,174	283,182
Net Revenue Over Expenditures	\$ 219,939		\$ -		\$ 1,624,681	\$ 1,617,781	\$ 1,624,685	\$ 1,617,312	\$ 1,617,781
To City Mitigation Trust									
Annual Contingency Reserve (1-2%)	\$ -		\$ -		\$ 399,135	\$ -	\$ 399,135	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 130,000		\$ -		\$ 797,051	\$ -	\$ 797,051	\$ -	\$ 760,581
Future Capital Construction Reserve	\$ 50,000		\$ -		\$ 1,204,499	\$ -	\$ 1,204,499	\$ -	\$ 946,960
ADA Reserve	\$ 5,000		\$ -		\$ 3,009	\$ -	\$ 3,009	\$ -	\$ 23,009
CEPPT/Prefunding	\$ 24,000		\$ -		\$ 412,759	\$ -	\$ 412,759	\$ -	\$ 599,437
NET REVENUE TOTALS	\$ 10,939		\$ -		\$ 2,816,452	\$ 2,399,987	\$ 2,816,452	\$ 2,399,987	\$ 2,399,987

Auburn Area Recreation and Park District
Parent Company : Auburn Area Recreation and Park District
ARD - Statement of Financial Position
End of Apr 2026

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
1030 - First Foundation Bank	
1033 - First Foundation Bank - ARD	\$284,154.95
1035 - First Foundation Bank - Friends Fund	\$27,501.97
Total - 1030 - First Foundation Bank	\$311,656.92
1040 - California Class Bank	
1041 - California Class - Equip Reserv.	\$516,470.00
1042 - California Class - Future Cap Const.	\$516,470.00
1043 - California Class - Contingency	\$305,799.34
Total - 1040 - California Class Bank	\$1,338,739.34
1050 - Placer County Treasury	
1051 - Placer Co. - General Fund	\$2,710,910.74
1052 - Placer Co. - Equipment Repl Reserve	\$280,580.72
1053 - Placer Co. - Future Capital Construction	\$688,028.52
1054 - Placer Co. - ADA Reserve	\$3,008.75
1055 - Placer Co. - Arboretum Fund	\$15,613.73
1056 - Placer Co. - Atwood Reserve	\$524.42
1057 - Placer Co. - Atwood Equip Repl.Fund	\$1,496.08
1059 - Less: Placer FMV offset	(\$14,904.09)
Total - 1050 - Placer County Treasury	\$3,685,258.87
1060 - Placer County Treasury - City Trust	
1062 - Placer County Treasury - City Trust	\$399,134.83
1069 - Less: Placer Co.Cty Trust FMV offset	\$255.00
Total - 1060 - Placer County Treasury - City Trust	\$399,389.83
Total Bank	\$5,735,044.96
Accounts Receivable	
1110 - Accounts Receivables	
1103 - Accounts Receivable - General	\$111,784.53
1105 - Due from Other Governments	\$328,806.48
1112 - Due From Other Funds - Atwood	\$2,020.08
1120 - PCOE Receivables	\$11,543.50
1130 - ELOP Receivables	\$61,519.00
1140 - Lease Receivables - Current	\$35,293.00
Total - 1110 - Accounts Receivables	\$550,966.59
Total Accounts Receivable	\$550,966.59
Other Current Asset	
1000 - Other Current Asset	
1005 - Imprest Fund (Petty Cash)	\$500.00
1010 - Cash Tills	\$130.00
Total - 1000 - Other Current Asset	\$630.00
1200 - Prepaid Expenses	
1320 - Prepaid Liability Expense	\$30,201.89
1330 - Prepaid Workers Comp Insurance	\$10,581.50
Total - 1200 - Prepaid Expenses	\$40,783.39
Total Other Current Asset	\$41,413.39
Total Current Assets	\$6,327,424.94
Fixed Assets	
1400 - Property, Plant and Equipment	
1401 - Fixed Assets: Land	\$1,970,546.12
1402 - Fixed Assets: Buildings and Improvements (Structures)	\$11,192,210.76
1403 - Fixed Assets: Recreation Equipment	\$290,954.92
1404 - Fixed Assets: Equipment	\$3,928,266.23
1405 - Fixed Assets: Vehicles	\$438,473.65
1406 - Fixed Assets: Computer Equipment	\$70,252.13
1407 - Construction In Progress	\$542,990.69
1440 - Less: Accumulated Depreciation	(\$9,162,326.65)
Total - 1400 - Property, Plant and Equipment	\$9,271,367.85
Total Fixed Assets	\$9,271,367.85
Other Assets	
1500 - Non-Current Assets	
1510 - CEPPT (CalPERS Pension Trust)	\$412,759.40
1520 - Lease Receivables - Non-Current	\$36,823.00
Total - 1500 - Non-Current Assets	\$449,582.40
1800 - Deferred Outflows of Resources	
1850 - Pensions - Def Outflows of Resources	\$709,123.00
Total - 1800 - Deferred Outflows of Resources	\$709,123.00
Total Other Assets	\$1,158,705.40
Total ASSETS	\$16,180,918.19

Financial Row	Amount
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
2100 - Accounts Payable	
2101 - Accts. Payable	\$119,026.34
2109 - PGE Tru-up payable	\$21,527.86
2110 - Due to Other Funds - General	\$2,020.08
2128 - Compensated Absences	\$265,759.31
2130 - Sales Tax Payable	\$7.97
2158 - Accrued Liabilities	\$8,272.00
2160 - Lease Payable - Current	\$127,000.00
Total - 2100 - Accounts Payable	\$543,613.56
Total Accounts Payable	\$543,613.56
Other Current Liability	
2000 - Unearned Revenue	
2005 - Deferred Civic Rec Revenue	\$332,657.18
2010 - Unearned Civic Rec A/R Offset	\$74,996.78
2020 - Prepaid Revenue	\$182.00
2025 - User Credits Payable	\$8,013.19
2030 - Stale Checks Liability	\$860.96
2040 - Gift Certificates Unearned	\$69.90
2045 - Gift Certificates - Not Purchased (Prizes)	\$174.00
Total - 2000 - Unearned Revenue	\$416,954.01
Total Other Current Liability	\$416,954.01
Total Current Liabilities	\$960,567.57
Long Term Liabilities	
2300 - Long Term Liabilities	
2310 - Lease Payable - Webster Bank	\$1,589,000.00
2320 - Net OPEB Liability	\$241,537.00
2330 - Net Pension Liability	\$1,382,607.00
2710 - Pensions - Def Inflows of Resources	\$70,662.00
2720 - OPEB - Def Inflows	\$212,287.00
2730 - Deferred Inflows - Leases	\$66,957.38
Total - 2300 - Long Term Liabilities	\$3,563,050.38
Total Long Term Liabilities	\$3,563,050.38
Equity	
3000 - Net Position	
3010 - Investments in Fixed Assets	\$7,555,368.00
3020 - General Fund Balance	\$734,074.82
3030 - GFB: Youth Assistance Fund	\$75,788.73
3040 - GFB: ADA Reserves	\$18,008.75
3050 - DFB: Annual Contingency Reserve	\$70,000.00
3055 - DFB: Annual Equipment Replacement Reserves	\$640,230.23
3060 - DFB: Future Capital Construction Reserves	\$892,310.52
3090 - RFB: Arboretum Grant Fund	\$15,613.73
3100 - RFB: Atwood Reserves	\$524.00
3110 - RFB: Atwood Equip Fund	\$1,495.00
3120 - RFB: COVID Relief Funding	\$4,649.00
3121 - RFB: 501 (C)(3) Fund	\$21,005.73
3122 - RFB: Resv for City Mitigation	\$195,952.00
3900 - Net Profit (Loss)	(\$176,328.38)
Total - 3000 - Net Position	\$10,048,692.13
Retained Earnings	\$560,506.75
Net Income	\$1,624,681.36
Total Equity	\$12,233,880.24
Total Liabilities & Equity	\$16,757,498.19

Auburn Area Recreation and Park District Parent Company : Auburn Area Recreation and Park District Auburn Profit and Loss Summary Statement

Apr 2026

Financial Row	Current Month (Apr 2026)	Actual YTD (Apr 2026)	Budget YTD (Apr 2026)	Variance	% of Budget
Ordinary Income/Expense					
Other Income					
4210 - Rentals					
4225 - Room Rentals	\$6,739.33	\$6,739.33	\$8,633.00	-\$1,893.67	78.06%
4235 - Gym Rental Revenue	\$540.00	\$540.00	\$1,317.00	-\$777.00	41.00%
4260 - Picnic Area Rental Revenue	\$1,875.00	\$1,875.00	\$2,361.00	-\$486.00	79.42%
4280 - Field Revenue	\$15,132.40	\$15,132.40	\$14,275.00	\$857.40	106.01%
4415 - Modular Rent	\$699.51	\$699.51	\$0.51	\$699.00	100.07%
4420 - Verizon Wireless Cell Tower Lease	\$3,045.31	\$3,045.31	\$3,045.00	\$0.31	100.01%
4425 - AT&T Wireless Cell Tower Lease	\$0.00	\$0.00	\$3,000.00	-\$3,000.00	0.00%
4570 - Christian Valley Comm Center Lease Agreement	\$664.20	\$664.20	\$664.00	\$0.20	100.03%
Total - 4210 - Rentals	\$28,695.75	\$28,695.75	\$33,994.00	-\$5,298.25	84.41%
4500 - Miscellaneous Revenue					
4205 - Fee Waivers	-\$469.17	-\$469.17	(\$1,017.00)	\$547.83	46.13%
4515 - MV Comm Ctr Rentals	\$588.00	\$588.00	\$21.00	\$567.00	2,800.00%
4520 - Misc Revenue	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	0.00%
4522 - Discounts Taken	\$0.00	\$0.00	\$10.00	-\$10.00	0.00%
4530 - Alcohol Permit Fee	\$525.00	\$525.00	\$366.00	\$159.00	143.44%
4545 - Custodial Fee	\$2,263.00	\$2,263.00	\$2,409.00	-\$146.00	93.94%
4575 - Out of District Fees	\$1,523.85	\$1,523.85	\$1,201.00	\$322.85	126.88%
4580 - Misc. Rents and Concessions	\$1,652.70	\$1,652.70	\$910.00	\$742.70	181.62%
4585 - Set up/Take Down Fees	\$50.00	\$50.00	\$372.00	-\$322.00	13.44%
Total - 4500 - Miscellaneous Revenue	\$7,333.38	\$7,333.38	\$4,272.00	\$3,061.38	171.66%
4600 - Grants and Donations					
4605 - Youth Assistance Rev	\$0.00	\$0.00	\$646.00	-\$646.00	0.00%
Total - 4600 - Grants and Donations	\$0.00	\$0.00	\$646.00	-\$646.00	0.00%
4700 - Interest Revenue					
4701 - Interest Income	\$12.55	\$12.55	\$82.00	-\$69.45	15.30%
4705 - Placer County Interest	\$9,583.65	\$9,583.65	\$11,372.00	-\$1,788.35	84.27%
4708 - CA Class Investment Income	\$4,050.02	\$4,050.02	\$0.00	\$4,050.02	0.00%
4715 - Placer County - City Trust Interest Income	\$1,271.69	\$1,271.69	\$583.00	\$688.69	218.13%
Total - 4700 - Interest Revenue	\$14,917.91	\$14,917.91	\$12,037.00	\$2,880.91	123.93%
4800 - Tax Revenue					
4805 - Atwood Tax Revenue	\$12,380.37	\$12,380.37	\$12,576.00	-\$195.63	98.44%
4815 - Current Secured Property Taxes General	\$1,604,427.22	\$1,604,427.22	\$1,599,419.00	\$5,008.22	100.31%
4820 - Homeowner's Prop. Tax Relief	\$6,842.38	\$6,842.38	\$7,272.00	-\$429.62	94.09%
4830 - Current Supplemental Property Taxes	\$41,790.65	\$41,790.65	\$39,390.00	\$2,400.65	106.09%
4835 - Unitary & Op Non-unitary Tax	\$60,363.97	\$60,363.97	\$57,854.00	\$2,509.97	104.34%
4860 - Railroad Unitary Property Taxes	\$1,329.83	\$1,329.83	\$1,178.00	\$151.83	112.89%
Total - 4800 - Tax Revenue	\$1,727,134.42	\$1,727,134.42	\$1,717,689.00	\$9,445.42	100.55%
Total - Other Income	\$1,778,081.46	\$1,778,081.46	\$1,768,638.00	\$9,443.46	100.53%
Income					
4000 - Classes, Sports, Camps					
4005 - Adult Softball	\$13,885.71	\$13,885.71	\$14,950.00	-\$1,064.29	92.88%
4010 - Adult Basketball	\$3,500.00	\$3,500.00	\$4,795.00	-\$1,295.00	72.99%
4020 - Adult Volleyball	\$345.26	\$345.26	\$821.00	-\$475.74	42.05%
4025 - Pickle Ball Revenue	\$238.75	\$238.75	\$63.00	\$175.75	378.97%
4030 - Adult Classes	\$4,555.94	\$4,555.94	\$5,393.00	-\$837.06	84.48%
4040 - Bocce Ball Prog Revenue	\$1,789.54	\$1,789.54	\$1,078.00	\$711.54	166.01%
4055 - Youth Classes	\$16,012.00	\$16,012.00	\$13,281.00	\$2,731.00	120.56%

Financial Row	Current Month (Apr 2026)	Actual YTD (Apr 2026)	Budget YTD (Apr 2026)	Variance	% of Budget
4065 - Youth Volleyball	-\$132.99	-\$132.99	\$0.00	-\$132.99	0.00%
4070 - Youth Camp Revenue	\$0.00	\$0.00	\$245.00	-\$245.00	0.00%
Total - 4000 - Classes, Sports, Camps	\$40,194.21	\$40,194.21	\$40,626.00	-\$431.79	98.94%
4080 - Event Revenue					
4085 - Special Events Revenue	\$20,700.00	\$20,700.00	\$26,500.00	-\$5,800.00	78.11%
4087 - Food Truck Fiesta Revenue	\$0.00	\$0.00	\$275.00	-\$275.00	0.00%
4091 - Egg Hunt Revenue	\$640.00	\$640.00	\$1,476.00	-\$836.00	43.36%
Total - 4080 - Event Revenue	\$21,340.00	\$21,340.00	\$28,251.00	-\$6,911.00	75.54%
4100 - Discovery Club & Day Camp Revenue					
4110 - Disc Club & Day Camp	\$83,761.00	\$83,761.00	\$73,898.00	\$9,863.00	113.35%
Total - 4100 - Discovery Club & Day Camp Revenue	\$83,761.00	\$83,761.00	\$73,898.00	\$9,863.00	113.35%
4171 - Aquatic Activities					
4172 - Aquatic Classes	\$5,306.00	\$5,306.00	\$4,488.00	\$818.00	118.23%
4180 - Master Swim Revenue	\$653.42	\$653.42	\$1,292.00	-\$638.58	50.57%
4182 - Public Swim	\$0.00	\$0.00	\$345.00	-\$345.00	0.00%
4190 - Swim Lessons	\$390.00	\$390.00	\$388.00	\$2.00	100.52%
4196 - Swim Team Revenue	\$28,435.50	\$28,435.50	\$4,240.50	\$24,195.00	117.53%
4198 - Synchro Team	\$11,500.00	\$11,500.00	\$12,365.00	-\$865.00	93.00%
Total - 4171 - Aquatic Activities	\$46,284.92	\$46,284.92	\$3,211.92	\$43,073.00	107.46%
Total - Income	\$191,580.13	\$191,580.13	\$185,848.00	\$5,732.13	103.08%
Gross Profit	\$191,580.13	\$191,580.13	\$185,848.00	\$5,732.13	103.08%
Net Ordinary Income	\$185,899.46	\$185,899.46	\$181,323.00	\$4,576.46	102.52%
Expense					
5000 - Program Expenses					
5002 - Discovery Club & Day Camp Expenses	\$0.00	\$0.00	\$14.00	-\$14.00	0.00%
5005 - Instructors - Adult Classes	\$552.50	\$552.50	\$49.00	\$503.50	1,127.55%
5006 - Instructors - Youth Classes	\$226.00	\$226.00	\$131.00	\$95.00	172.52%
5007 - Instructors - Camps	\$325.00	\$325.00	\$0.00	\$325.00	0.00%
5020 - Officials Adult Softball	\$0.00	\$0.00	\$845.00	-\$845.00	0.00%
5052 - Adult Basketball Expense	\$150.00	\$150.00	\$0.00	\$150.00	0.00%
5077 - Youth Volleyball Expense	\$0.00	\$0.00	\$547.00	-\$547.00	0.00%
5093 - Swim Team Expense	\$0.00	\$0.00	\$248.00	-\$248.00	0.00%
5095 - Synchro Team Expense	\$0.00	\$0.00	\$248.00	-\$248.00	0.00%
Total - 5000 - Program Expenses	\$1,253.50	\$1,253.50	\$2,082.00	-\$828.50	60.21%
5100 - Special Event Expense					
5101 - Special Events Expenses	\$69.52	\$69.52	\$1,209.00	-\$1,139.48	5.75%
5102 - Party in the Park Expenses	\$2,668.52	\$2,668.52	\$441.00	\$2,227.52	605.11%
5105 - Obstacle Race Expense	\$495.00	\$495.00	\$0.00	\$495.00	0.00%
5110 - Auburn Harvest Festival Expenses	\$113.77	\$113.77	\$118.00	-\$4.23	96.42%
5115 - Egg Hunt Expenses	\$570.36	\$570.36	\$0.00	\$570.36	0.00%
5125 - Movie in the Park Event Expense	\$510.00	\$510.00	\$675.00	-\$165.00	75.56%
Total - 5100 - Special Event Expense	\$4,427.17	\$4,427.17	\$2,443.00	\$1,984.17	181.22%
Total - Expense	\$5,680.67	\$5,680.67	\$4,525.00	\$1,155.67	125.54%
Other Expense					
6000 - Operating Expenses					
6001 - Telephone Expense	\$2,832.04	\$2,832.04	\$1,749.00	\$1,083.04	161.92%
6025 - Youth Assistance Expense	\$2,960.00	\$2,960.00	\$957.00	\$2,003.00	309.30%
6050 - Gas/Mileage Expense	\$5,395.93	\$5,395.93	\$0.00	\$5,395.93	0.00%
6065 - Dues and Subscriptions	\$0.00	\$0.00	\$992.00	-\$992.00	0.00%
6115 - Uniform Exp	\$156.55	\$156.55	\$3,259.00	-\$3,102.45	4.80%
6125 - Small Tools & Equipment	\$0.00	\$0.00	\$5,700.00	-\$5,700.00	0.00%
6145 - Merchant Fees	\$7,804.55	\$7,804.55	\$9,918.00	-\$2,113.45	78.69%
6165 - Office Supplies	\$1,195.62	\$1,195.62	\$1,128.00	\$67.62	105.99%
6175 - Office Equip Maint	\$234.01	\$234.01	\$0.00	\$234.01	0.00%
6180 - Cleaning Supplies	\$67.52	\$67.52	\$96.00	-\$28.48	70.33%
6200 - Dining Expense	\$0.00	\$0.00	\$92.00	-\$92.00	0.00%
6215 - Restroom Supplies	\$1,477.24	\$1,477.24	\$1,191.00	\$286.24	124.03%
6260 - Office Equip Rental	\$331.21	\$331.21	\$441.00	-\$109.79	75.10%

Financial Row	Current Month (Apr 2026)	Actual YTD (Apr 2026)	Budget YTD (Apr 2026)	Variance	% of Budget
6290 - General Administrative Exp - Admin	\$0.00	\$0.00	\$154.00	-\$154.00	0.00%
6295 - Liability Insurance	\$20,010.75	\$20,010.75	\$22,939.00	-\$2,928.25	87.23%
6300 - Board Expense	\$0.00	\$0.00	\$66.00	-\$66.00	0.00%
6315 - Irrigation Supplies	\$1,689.06	\$1,689.06	\$0.00	\$1,689.06	0.00%
6325 - Vandalism Repairs Expense	\$7,278.82	\$7,278.82	\$95.00	\$7,183.82	7,661.92%
Total - 6000 - Operating Expenses	\$51,433.30	\$51,433.30	\$48,777.00	\$2,656.30	105.45%
6500 - Utilities					
6501 - Gas/Electric	\$209.96	\$209.96	(\$6,548.00)	\$6,757.96	-3.21%
6540 - Reimb. Gas/Electric	-\$69.39	-\$69.39	(\$114.00)	\$44.61	60.87%
6560 - Reimb. Field Lights	-\$10,696.44	-\$10,696.44	(\$9,285.00)	-\$1,411.44	115.20%
6570 - Water	\$7,299.35	\$7,299.35	\$10,182.00	-\$2,882.65	71.69%
6590 - Reimb - Water	-\$70.83	-\$70.83	\$0.00	-\$70.83	0.00%
6605 - Sanitation - Portable Toilets	\$0.00	\$0.00	\$530.00	-\$530.00	0.00%
6606 - Sanitation - Pickleball Toilets	\$0.00	\$0.00	\$530.00	-\$530.00	0.00%
6610 - Sanitation - Garbage	\$1,840.39	\$1,840.39	(\$37.00)	\$1,877.39	-4.974.03%
Total - 6500 - Utilities	-\$1,486.96	-\$1,486.96	(\$4,742.00)	\$3,255.04	31.36%
6700 - Professional Service Expense					
6701 - Professional Services	\$31,199.99	\$31,199.99	\$63,769.00	-\$32,569.01	48.93%
6745 - Accounting/Auditor Fees	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	0.00%
6750 - Legal Fees	\$219.34	\$219.34	\$0.00	\$219.34	0.00%
Total - 6700 - Professional Service Expense	\$32,419.33	\$32,419.33	\$63,769.00	-\$31,349.67	50.84%
7000 - Maintenance					
7153 - Maintenance Pools	\$5,357.72	\$5,357.72	\$14,478.00	-\$9,120.28	37.01%
7154 - Maintenance Community Centers	\$1,974.93	\$1,974.93	\$672.00	\$1,302.93	293.89%
7155 - Maintenance Parks	\$11,561.38	\$11,561.38	\$7,332.00	\$4,229.38	157.68%
7160 - Maintenance - Fields	\$1,884.91	\$1,884.91	\$0.00	\$1,884.91	0.00%
7170 - Maintenance - Daycare Sites	\$659.70	\$659.70	\$2,741.00	-\$2,081.30	24.07%
7220 - Vehicle Maintenance	\$1,225.96	\$1,225.96	\$4,785.00	-\$3,559.04	25.62%
7221 - Equipment Maintenance	\$6,125.14	\$6,125.14	\$113.00	\$6,012.14	5,420.48%
Total - 7000 - Maintenance	\$28,789.74	\$28,789.74	\$30,121.00	-\$1,331.26	95.58%
7500 - Salaries & Wages					
7501 - Wages - Full Time	\$48,221.69	\$48,221.69	\$54,369.00	-\$6,147.31	88.69%
7502 - Wages - District Administrator	\$6,018.40	\$6,018.40	\$6,034.00	-\$15.60	99.74%
7505 - Wages - Managers	\$21,740.20	\$21,740.20	\$25,874.00	-\$4,133.80	84.02%
7506 - Wages - Newcastle maint	\$0.00	\$0.00	\$17.00	-\$17.00	0.00%
7507 - Wages - Skyridge maint	\$0.00	\$0.00	\$12.00	-\$12.00	0.00%
7508 - Wages - Auburn Elem Maint	\$0.00	\$0.00	\$29.00	-\$29.00	0.00%
7509 - Wages - Daycamp Maint	\$129.08	\$129.08	\$61.00	\$68.08	211.61%
7570 - Wages - Part Time					
7571 - Wages - P/T	\$26,447.49	\$26,447.49	\$21,496.00	\$4,951.49	123.03%
Total - 7570 - Wages - Part Time	\$26,447.49	\$26,447.49	\$21,496.00	\$4,951.49	123.03%
7610 - Wages - Uniform Allowance	\$7,333.34	\$7,333.34	\$7,661.00	-\$327.66	95.72%
Total - 7500 - Salaries & Wages	\$109,890.20	\$109,890.20	\$115,553.00	-\$5,662.80	95.10%
7575 - Wages - P/T - Aquatics					
7576 - Wages - Part Time - Aquatic Activities	\$699.77	\$699.77	\$1,655.00	-\$955.23	42.28%
7578 - Wages - Part Time - Aquatics Coordinator	\$430.84	\$430.84	\$608.00	-\$177.16	70.86%
Total - 7575 - Wages - P/T - Aquatics	\$1,130.61	\$1,130.61	\$2,263.00	-\$1,132.39	49.96%
7580 - Wages - P/T Adult Sports					
7581 - Wages - Part Time - Adult Softball	\$262.43	\$262.43	\$559.00	-\$296.57	46.95%
7582 - Wages - Part Time - Adult Basketball	\$361.33	\$361.33	\$78.00	\$283.33	463.24%
Total - 7580 - Wages - P/T Adult Sports	\$623.76	\$623.76	\$637.00	-\$13.24	97.92%
7640 - Wages - Seas - Aquatics					
7640 - Wages - Seas - Aquatics	\$0.00	\$0.00	\$314.00	-\$314.00	0.00%
7642 - Wages - Seas - Public Swim	\$1,615.65	\$1,615.65	\$2,304.00	-\$688.35	70.12%
7644 - Wages - Seas - Master Swim	\$605.97	\$605.97	\$891.00	-\$285.03	68.01%
7645 - Wages - Seas - Swim Team	\$218.09	\$218.09	\$0.00	\$218.09	0.00%
7646 - Wages - Seas - Synchro Team	\$307.67	\$307.67	\$595.00	-\$287.33	51.71%
Total - 7640 - Wages - Seas - Aquatics	\$2,747.38	\$2,747.38	\$4,104.00	-\$1,356.62	66.94%
7650 - Wages - Seasonal - Events					
7657 - Wages - Seas Adult Events-Sp Events	\$0.00	\$0.00	\$56.00	-\$56.00	0.00%

Auburn Profit and Loss Summary Statement

Financial Row	Current Month (Apr 2026)	Actual YTD (Apr 2026)	Budget YTD (Apr 2026)	Variance	% of Budget
Total - 7650 - Wages - Seasonal - Events	\$0.00	\$0.00	\$56.00	-\$56.00	0.00%
7700 - Taxes & Benefits					
7705 - ER Taxes	\$8,693.55	\$8,693.55	\$9,644.00	-\$950.45	90.14%
7710 - Employment Expense	\$65.00	\$65.00	\$0.00	\$65.00	0.00%
7720 - Fingerprinting Exp	\$232.00	\$232.00	\$0.00	\$232.00	0.00%
7730 - Employer Retirement Exp.	\$9,340.94	\$9,340.94	\$9,889.00	-\$548.06	94.46%
7740 - Worker's Comp	\$8,905.80	\$8,905.80	\$6,304.00	\$2,601.80	141.27%
7750 - Benefits Expense	\$43,327.30	\$43,327.30	\$44,674.00	-\$1,346.70	96.99%
Total - 7700 - Taxes & Benefits	\$70,564.59	\$70,564.59	\$70,511.00	\$53.59	100.08%
8500 - Projects					
8508 - Rec Park - North (Fmt) Playground/POT	\$50.00	\$50.00	\$0.00	\$50.00	0.00%
8522 - Bike Park - fountain, signage, traffic	\$6,887.06	\$6,887.06	\$0.00	\$6,887.06	0.00%
8523 - Ashford - Sink Hole Repair	\$1,550.00	\$1,550.00	\$1,600.00	-\$50.00	96.88%
8524 - Ashford - Garage concrete update	\$17.31	\$17.31	\$0.00	\$17.31	0.00%
8525 - CVCC Flooding	\$34,683.24	\$34,683.24	\$0.00	\$34,683.24	0.00%
Total - 8500 - Projects	\$43,187.61	\$43,187.61	\$1,600.00	\$41,587.61	2,699.23%
Total - Other Expense	\$339,299.56	\$339,299.56	\$332,649.00	\$6,650.56	102.00%
Net Other Income	\$1,438,781.90	\$1,438,781.90	\$1,435,989.00	\$2,792.90	100.19%
Net Income	\$1,624,681.36	\$1,624,681.36	\$1,617,312.00	\$7,369.36	100.46%

5.4 Cover Sheet – Resolution #2026-10: Appointment of a Financial Officer

Auburn Area Recreation and Park District Finance meeting, June 2026; Board of Directors meeting June, 2026

The Issue

Shall the Auburn Area Recreation and Park District (District) approve and adopt Resolution #2026-10, a Resolution appointing the Administrative Services Manager as the District Finance Officer?

Background

On November 4, 2024, Ginger Brown, (Treasurer-Tax Manager at Placer County's Treasurer) reached out to Veona Galbraith, (the District's Administrative Services Manager). Ms. Brown is working alongside Tristan Butcher, the new Treasure-Tax Collector for Placer County Treasurer on Government Code and the role of the Treasurer for all Special Districts in Placer County. Special Districts may keep all of their funds with the Placer County Treasurer, without naming a Finance Officer. However, if they choose to have some of their funds at a Bank, or another investment firm, by Recreation and Park District Law, California Public Resources Code §5784 *et seq*; they must designate a Financial Officer. The Board of Directors also needs to establish the finance officer's bond.

"5784.7(c) If the board of directors does not designate that depository for all of its funds, the board of directors shall designate what funds are to be deposited in that depository. The county treasurer shall be the depository for all funds not so designated.

(e)The board of directors shall fix the amount of and approve the finance officer's bond."

The District Administrator and the Administrative Services Manager met with Ms. Brown and Mr. Butcher from Placer County on January 15th, 2025 and went over the code and expectations.

At least as far back as 1997, the District has always had its own bank account for processing Accounts Payable and Payroll batches. Until the visit with the Placer County representatives, the District was unaware of this code. Ms. Brown and Mr. Butcher commented that several of the Special Districts in Placer County were unaware of this statutory requirement.

Placer County gave the District the option of depositing all of its funds back into the Treasury and the County would cut our checks or comply by designating a Finance Officer so that the County was also compliant with the California State Code.

The District's investment with CalPERS CEPPT was determined to be acceptable with Placer County. However, since the District utilizes First Foundation Bank to hold approximately \$200,000, this would warrant designating a District Treasurer. Additionally, this designation will be required for the District to invest with CLASS, which the Board of Directors approved at the December 2024 Board Meeting.

Staff was about to secure a Bond for the Finance Officer for 5% of the bond's value (\$500). The amount of the bond shall be at least one hundred thousand dollars (\$100,000).

Recommendation for the Board of Directors

Finance Committee recommends the Board of Directors to approve Resolution 2026-10 in consent items, which designates the Administrative Service's Manager, currently, Michael Shumyater, as the District's Financial Officer and allocating \$500 as a Bond for the Financial Officer.

Attachments

Resolution # 2026-10

RESOLUTION NO. 2026-10

RESOLUTION OF THE BOARD OF DIRECTORS
OF THE AUBURN AREA RECREATION AND PARK DISTRICT
APPROVING THE DISTRICT FINANCIAL OFFICER

WHEREAS, the Auburn Area Recreation and Park District ("District) desires to appoint a Finance Officer under Recreation and Park District Law, California Public Resources Code §5780 *et seq.*; and,

WHEREAS, the District's Treasurer's duties are to oversee or cause to be overseen, the disposition of all funds and revenues of the District consistent with direction by the District Board of Directors; and,

WHEREAS, the District Treasurer shall keep, or cause to be kept, a true and accurate account of all receipts, disbursements, and transactions and shall provide, or cause to be provided, periodic financial reports to the District Board of Directors accurately portraying the District's financial status; and,

WHEREAS, the necessary qualifications for the appointment of the District Finance Officer have been satisfied by the District and the individual to be designated is the Administrative Services Manager, Michael Shumyater, who has agreed to accept such appointment.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. Michael Shumyater, Administrative Services Manager, is hereby appointed as the District Financial Officer under the provisions of the California Public Resources Code §5780 *et seq.* and,
2. Mr. Shumyater shall not receive additional compensation for the duties associated with this appointment; and,
3. The District Financial Officer is authorized to perform those duties set forth in the California Public Resources Code §5780 *et seq.*; and as may be subsequently formulated by this Board of Directors; and,
4. That all necessary bonds for the faithful performance of the Treasurer's duties shall be provided consistent with the California Public Resources Code §5780 *et seq.* with the premiums for said bond set aside by the District. The amount of the bond shall be at least one hundred thousand dollars (\$100,000).

PASSED and ADOPTED by said Board of Directors at its regular board meeting held on the 25th day of June 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

IN WITNESS WHEREOF I have hereunto set my hand and seal this June 25, 2026.

BY: _____
Mike Lynch, Chairperson of the Board of Directors

ATTEST:

Cathy Warford, Secretary of the Board of Directors

5.5 Cover Sheet: Resolution #2026-12 Indemnifying Placer County for Collection of Atwood III Assessments

Auburn Area Recreation and Park District A&D Committee, June, 2026; Board of Directors meeting, June, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution #2026-12, defending and indemnifying Placer County for collection of Atwood III assessments?

Background

Placer County collects the assessment for the Atwood III Lighting and Landscape District on behalf of ARD. Placer County requires that agencies such as ARD (in this case) defend and indemnify the County from any legal challenges to the assessment.

Recommendation for the Board of Directors

The A&D Committee recommended adopting and approving Resolution #2026-12, a resolution defending and indemnifying Placer County for collection of Atwood III assessments.

The A&D Committee further recommended sending this item to the Consent Calendar.

Fiscal Impact

There is no fiscal impact to approving this resolution. Not approving the resolution could have fiscal impacts due to possible non-collection.

Attachments

Resolution 2026-12
Certification of collection charges for the County of Placer

RESOLUTION NO. 2026-12

REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2026-27

TAX CODE NUMBER 84150

DIRECT CHARGE NAME Auburn Area Recreation and Park District, Atwood Ranch
III Landscaping and Lighting Assessment District

WHEREAS, the Auburn Area Recreation and Park District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Article XIIIID of the California Constitution and the Landscaping and Lighting Act of 1972, by the District, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the District Board of Directors that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges the County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of the District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for the District, or in any manner arising out of the District's establishment and imposition of said taxes, assessments, fees and/or charges. The District agrees that, in the event a judgment is entered in a court of law against any

of the Indemnified Parties as a result of the collection of one of the District's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that the District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by the District Board of Directors this 25th day of June, 2026, by the following vote on roll call:

AYES

NOES

ABSENT

Michael G. Lynch
Chair, Board of Directors

ATTEST:

Kahl Muscott
District Administrator

SECTION: 6.0

BOARD AND VANDELISM REPORTS

INFORMATION:

SEE ATTACHMENTS

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

- Our new FT Park Worker started this month. We still have a FT Park Worker out on Workers Comp leave. We also have a FT Custodian position open, that we are hoping to have filled in the next 3 – 4 weeks.
- The Dog Park was closed Wednesday 6/17 and Thursday 6/18. We repaired the fence at the maintenance gate, aerated and fertilized.
- One of our vehicles was hit in a minor fender-bender last week. This accident was not the fault of ARD. We will be pursuing a claim against the driver's insurance for the body work the truck will need.
- We will be putting some long-term temporary fencing around certain areas just outside the lower playground at Christian Valley Park. Much of the infrastructure has been in disarray, for some time now, and we can't continue to band-aid it. This temporary fencing will close off the dangerous areas, and allow us time to get the project put on the bulging project list for repairs at a future time.
- We continue to work through the insurance claim process for the Rec Park gazebo, the Ashford Park sinkhole/culvert pipe and the CVCC flooding. Now that excess insurance is involved, the process is moving quite a bit slower.
- The annual Youth Services Fishing Club Day went well. We had 32 total anglers in two groups. We didn't catch as many fish this year as in past years, but the kids still had fun with what was biting, including quite a few crawdads. 😊
- The parks, pools and community center buildings are bursting with kids as they enjoy our various programming during their summer breaks. So much fun to see!
- The City of Auburn's Youth Advisory Commission (YAC) voted the Auburn Bike Park as their "Favorite Place in Auburn"! The presentation for this and other awards was made at the Auburn City Council meeting on June 1st.

Meetings and events attended or scheduled to attend

- 6/1: Auburn City Council meeting
- 6/2: Rotary
- 6/3: Donna Thomassen re: updated contract with the Placer County Resource Conservation District
- 6/5: NetSuite training
- 6/9: Rick Brown re: podcast about Recreation Park
- 6/9: Rotary
- 6/17: A&D Committee
- 6/17: Finance/501 "Friends" Committee
- 6/17: Policy Committee
- 6/18: Youth Services Fishing Club
- 6/19: Party in the Park
- 6/23: Rotary
- 6/24: AUSD re: new agreement
- 6/25: ARD Safety Committee
- 6/30: CARPD GM Roundtable
- 6/30: Rotary

Michael Shumyater
Administrative Services Manager
Report to the Board of Directors
April, 2026

This Summary is for April 2026. We are in the middle of our 2025-2026 Audit.

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 June. Most likely the District will continue to work with NetSuite's training team through the transition over to Michael Shumyater, 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 participated in 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 2026-2027, the Financials reflect the approved budget for 2026-2027. 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:** \$1,969,662 YTD
- **Budgeted Revenue:** \$1,954,486 YTD
- **Variance:** **+\$15,176**

Significant Variances: No significant variances.

Expense Overview

- **Total Expenses:** \$344,980 YTD
- **Budgeted Expenses:** \$337,174 YTD
- **Variance:** **-7,806**

Significant Variances:

1. Professional Services

- **Actual:** \$32,419
- **Budgeted:** \$63,769
- **Variance:** **+\$31,350**
- **Explanation:** The District budgeted more for new software, but was billed only for half the cost.

2. Capital Improvement Projects

- **Actual:** \$43,188
- **Budgeted:** \$1,600
- **Variance:** **-\$41,588**
- **Explanation:** The cleanup for CVCC flooding set us back \$34,700 which will be reimbursed through CAPRI in the following months (once ARD invoices them).

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.

Michael's Appointments to Note for May:

- Visited all ARD parks with Kahl
- Multiple NetSuite and UKG meetings/trainings
- Visited First Foundation Bank to complete/sign paperwork for check signing authority
- Multiple trainings/meetings with Veona and finance staff

Mike Scheele

Landscape Architect/Project Manager

Report to the Board of Directors

June, 2026

RECREATION PARK

- **North Playground:** Eight playground vendors have submitted designs and the voting will go live on the ARD website on Friday, June 12. Voting period will be around one month. Staff is planning on recommending award of contract to the company that gets the most votes at the July 30 Board of Directors meeting. Voting period had to be stopped and re-started as it was found that several of the submitted designs didn't adhere to the specific 2-5 year-old age group target.
- **North Playground Path of Travel:** Concrete walkway ADA path of travel has been re-designed to come off the NE corner of the gym by the splash pad instead of across the lawn. A separate, shorter non-ADA concrete path may be constructed to come off of the main asphalt path for parents with strollers but this is being re-considered and may be removed from scope. Staff is in process of finalizing the drawings for this work and will be obtaining budget pricing from a contractor prior to being officially put out to bid. Project is planned to follow the playground replacement work.
- **Beggs Field Scoreboard Replacement:** Auburn little league has just secured the final sponsor logos and is sending them off to the scoreboard company which will start production. Lead time for delivery is 4-6 weeks.
- **Beggs Field Score Tower Staircase Replacement:** Project construction has been pushed out to July 1, 2026 to not interfere with upcoming Little League season. At the pre-construction meeting it was discovered that the existing concrete pad the stairs are sitting on is sloped away from the building and the new stairs will need this to be flat. Pricing has been obtained from the contractor and this required extra work will be incorporated into the project. Auburn Little League has been

alerted of this construction date so they can get all the materials out of the scorebooth tower they need while the stairs are gone.

- **Beggs Field Wall Guardrails:** Guard railings need to be installed on retaining walls higher than 30". Parking lot and driveway to the "back 40".
- **New Irrigation Pump & Filter:** Existing pump and filter need to be replaced. Massive old pressure tank needs removal and disposal as well if budget allows.
- **Gator Cart Garages & Chargers:** Small garages with doors and charging outlets to be constructed in the Maintenance Yard (by the other garages) for the gator carts.

MEADOW VISTA & PLACER HILLS PARKS

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

ASHFORD PARK

- **Spillway Repairs & Asphalt Pave to Garage:** Safety issue of the tripping hazard at the surface has been repaired and staff is working on a new concrete spillway design that will also incorporate a stem wall below to prevent the pond from undermining the pavement (as it currently is doing). New asphalt paving work from spillway to the garage will be pushed out to late spring/summer.
- **Maintenance Garage Entry Improvements:** Project and punch-list work (repair cracked corners of existing shed slab) have now been completed.
- **Pond Culvert Blowout/Sinkhole:** Permission has been received from adjacent property owner. Project bid docs have been completed and the project is now formally out to bid. Mandatory pre-bid site meeting is scheduled for 3PM Tuesday July 7. Bid Opening is scheduled for 3PM Tuesday July 14. Once low bid is received, staff will be discussing the price with our primary insurer to see if the project will be below our first-tier coverage level (\$150K). If not, our excess insurance team will need to be brought in and re-evaluate the project. If under the 150K, staff is planning on Board Approval at the July 30 meeting. Project duration is currently set at 20 working days with a tentative start date of Monday, August 10.

OVERLOOK PARK

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Project:** Dudek Biologists have been hired to help finish the PCCP Application so that ARD can submit it and find out what our land impact fees will be. Dudek construction drawing team should be done with the "final" edits soon so that staff can get up to date budget pricing from a general contractor. Meter sizes have been set with NID and district needs to pay those fees at or before the start of construction. A Prop. 68 State of California Bond 2018 "incoming project" sign needs to be fabricated and installed asap and staff is making this happen.
- **Pickle Ball and Tennis Court Crack Repair/surfacing Project:** Courts were monitored this winter for water damage and some cracks have re-appeared along with some new ones. A French drain project partially surrounding the courts has been added to the project list. When installed, it

is hoped that this drainage system will remedy the suspected water intrusion under the paved surfaces. This French drain has been placed on the project list for the 27/28 fiscal year. A slip-sheet repair system for the pickleball courts has also been added to the project list for the 27/28 fiscal year.

CANYON VIEW COMMUNITY CENTER (CVCC)

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

RAILHEAD PARK

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

WINCHESTER/SUGAR PINE RIDGE PARK

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

MISCELLANEOUS ITEMS

- Contact and coordination with a representative of the local Daughters of The American Revolution regarding design and placement of a commemorative America 250 boulder and plaque. Coordination of two new memorial benches at Rec Park. Quarterly updates to the State of Ca. regarding our Marriott Meadows Park Grant. Updates of monthly Board reports and Project Activity Reports etc.

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

Ashford Park:

- Installed a fabricated galvanized electrical box on the outdoor outlet at the picnic unit.

Christian Valley Park:

- Advanced IPM performed a maintenance service around the building.

Placer Hills Park:

- Lifeguard First Aid and Safety serviced our eye wash station for the pool.

Meadow Vista Park:

- Replaced the service bridge behind the pump house.
- The “red” wood fence along Meadow Vista Road was replaced with bollards and chain.

Railhead Park, Recreation Park, Regional Park:

- Applied Cal-CM Plus concentrated minerals, a certified organic plant nutrient and soil amendment, to improve the calcium and sulfur deficiencies in the soil at Beggs Field, Bill Bean Field, Carl Swain Field, James Field, Railhead Field A and B, Regional Field B and Ridge Runners Field. This is essential for cellular strength and turf grass vigor. Cal-CM Plus also has the potential to make up to 96% more water available to the turfgrass while simultaneously improving drainage through particle flocculation which in turn reduces excessive runoff.

Railhead Park:

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

Recreation Park, Regional Park:

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

Recreation Park:

- Serviced the ProCore 864 Large Area Aerator.
- Folsom Lock and Security repaired several doors.
- Painted the inside of the community center gymnasium.
- American Leak Detection of Sacramento performed a leak detection on the Sierra Pool.
- Serviced a Husqvarna brush cutter.
- Replaced the locks on all the electrical breaker boxes to standardize all locked breaker boxes to our new tiered lock system.
- Serviced the Toro 7000D Fairway Mower.
- Performed smog check on the #29 truck.
- Lifeguard First Aid and Safety serviced our eye wash station for the pool.
- Serviced the #05 truck.

Regional Park:

- Haney Door Service replaced the #1 shed door.
- Purchased an electric earth auger to ease us into the post-gas era.
- Installed 20 yards of playground fiber in the playground off of Park Drive.

Other:

The Facilities and Grounds Department is committed to providing the communities we serve with excellent and dependable service year-round. Given the ongoing conflict in the Middle East, gas prices shot up, which translated to us paying more for everything due to higher input costs.

To help us navigate those impacts, we performed the following:

- Consolidated Orders - grouping purchases into fewer, larger orders which helped reduce the number of deliveries (and associated surcharges).
- Forecasting- planning for our upcoming needs and purchasing ahead of further price increases, which allowed us to purchase these items at a lower price.

Mark Brunner

Recreation Services Manager

Report to the Board of Directors

June, 2026

- Summer Camps started the week of June 8. There are 77 different summer camps this summer that are open for registration.
- The Sierra Pool opened on June 8th for Public Swim. The pool will be open Monday thru Friday from 11:30-3pm and also on Sundays from 1-5pm. The pool is averaging 160 participates per day.
- The Placer Hills Pool opened on June 8th as well for Public Swim. The operating hours will be Monday thru Saturday from 1-4pm.
- The Swim Lesson program started on June 8. Staff is doing a really good job and are prepared each day for their lessons. The classes are 95% filled for the summer. Private swim lessons also started on the same date.
- For this summer we have hired a total of 33 lifeguards for the summer. Lifeguards held their big summer in-service on June 6 and 7.
- Water Aerobics class participation continues to grow. There is now a total of 47 participants registered.
- The Robalos Swim Team has 157 swimmers registered for the team. This will be the biggest Robalos Swim Team in 15 years. With the large numbers, the Robalos have been competitive in all three of their meets this season.
- Mermaids Synchronized Swim Team has 53 swimmers for this summer's team. The Mermaids will once again be the biggest team in the VFCAL swim league.
- Youth Volleyball League season is underway. We have 10 teams registered for the league. Games will start the weekend of June 17. This league will run throughout the summer and conclude in August.
- Summer Adult Softball has started at Regional Park
- Summer Adult 5 x 5 Basketball started and this season is being played at the Regional Park Gym
- Party In The Park will be held at Regional Park on June 19. This event will feature live music from Boot Juice and Blu Egyptian. The weather is expected to be in the low 80's and should help draw a larger crowd to the event.
- Pirate Day at the Pool will be on July 1 at the Sierra Pool. This will be the 5th year of the annual kid friendly pool event.
- Movie In The Park will be held on July 10 at Recreation Park. The feature film will be Zootopia 2. There will also be a free Family Night Swim at the Sierra Pool from 6-8pm as well as a Community Health and Resource Fair that will be run by Placer County Health and Services.



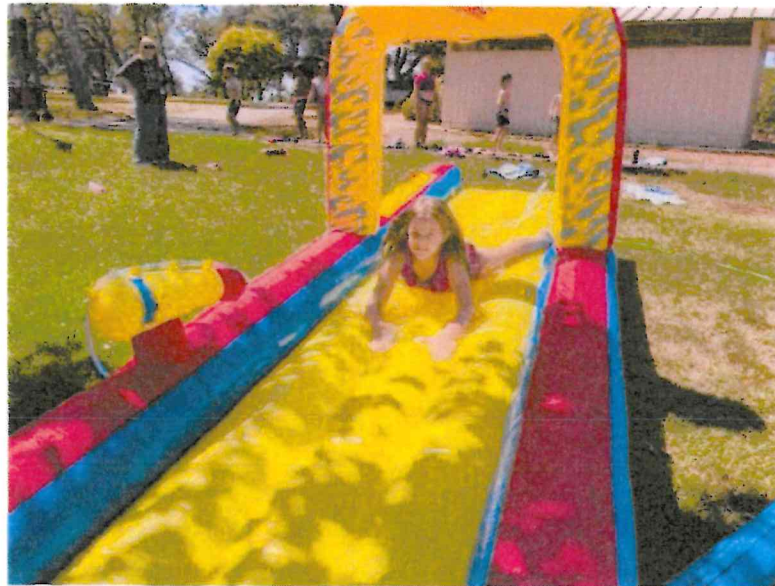
Kasey Casl
Youth Services Manager
Report to the Board of Directors
June, 2026

Noteworthy this month:

- June 3rd Newcastle Discovery's last day of the year
- June 5th Auburn El and Skyridge Discovery's last day of the year
- June 8th all Youth Services staff summer training
- June 10th First Day of Summer Day Camp!
- June 11th First Swim Day for Day Camp- We brought 116 campers to the pool!
- Placer County Library visit to Regional Park
- Placer County Library visit to Rec Park & Skyridge
- June 18th Fishing Day at Regional Park with the Regional Day Campers

Looking ahead:

- July 2nd Red White & Blue BBQ- Day Camp BBQ at the Park
- July 29th Water Slide Day



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

June and July are busy months in the parks. Most picnic sites are reserved for private gatherings, company picnics, and community events. On June 7, Pioneer Day was hosted at Meadow Vista Park.

- Received schedule from Auburn Little League for All-Star Games.
- Annual Night VolleyZoo at Regional Park: June 26-27.
- On June 13th, we hosted the second Cars & Coffee in the Park for this year. Many newcomers to the show this time. The next Cars & Coffee in the park is on July 18th.
- Reviewed and approved Fee Waivers
- Leadership Auburn Executive Committee Meetings
- Chamber Board Meeting and Ambassador Ribbon Cutting visits

APRIL VANDALISM REPORT		LABOR COSTS	MATERIAL COSTS
4/9/2026	Recreation Park - F&G Rec Metal Building - Hollow Metal Door	\$58.24	\$5,885.32
4/21/2026	Regional Park - F&G Volleyball Courts - Replace Damaged Coin Operatr	\$46.80	\$1,393.50
Total Labor for April		\$105.04	Total Material for April \$7,278.82
Total Labor for Fiscal Year 2026-27		\$105.04	Total Material for Fiscal Year 2026-27 \$7,278.82
Total Labor for Fiscal Year 2025-26		\$5,658.18	Total Material for Fiscal Year 2025-26 \$23,218.44

8.1 Cover Sheet – Resolution #2026-9 Moving Residual Funds to the Placer Co. Future Capital Construction Fund, the Placer Co. Equipment Reserve Fund and the UAL

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve Resolution #2026-9 transferring FY 25-26 surplus/residual funds of \$400,000 to the Future Capital Construction Fund (\$250,000), the Equipment Reserve Fund (\$100,000) and the CalPERS UAL (Unfunded Accrued Liability \$50,000)?

Background

The FY 25/26 financial report indicated a surplus (“residual”) of just over \$400,000. Per standard practice, year-end surpluses are earmarked for transfer to reserve funds.

The ARD Board Procedures and Responsibilities manual outlines responsibilities regarding budgetary items and financial oversight.

Section II – Responsibilities and Duties of the Board

Board Responsibilities

7. Review, evaluate and approve the following:
 - H. Recommend budgetary items for fiscal Capital Outlay Budget for new projects

Board Duties

4. To review, approve and oversee the budget and financial reports

Recommendation for the Board of Directors

Finance Committee recommends forwarding this to the Consent Calendar with a positive recommendation for the Board of Directors to approve Resolution #2026-9. This includes transferring \$250,000 to the Placer Co. Future Capital Construction Reserve Fund, \$100,000 to the Placer Co. Equipment Replacement Fund and \$50,000 to the CalPERS UAL.

Alternatives to Consider:

- 1) Transfer the total \$400,000 to the Placer Co: Equipment Replacement Reserves Fund.
- 2) Transfer the total \$400,000 to the Placer Co: Future Capital Construction Reserves Fund.
- 3) Transfer the total \$400,000 to the CalPERS UAL.

Fiscal Impact

Transfer to Future Capital Construction Reserves Fund: Fund will increase by \$250,000, bringing the balance to \$1,502,936. Transfer to Equipment Replacement Fund: Fund will increase by \$100,000, bringing the balance to \$1,025,488. Transfer to the UAL will reduce the liability that is charged interest in that account by \$50,000.

Attachments

Resolution #2026-9

RESOLUTION NUMBER 2026-09

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$400,000 FROM THE GENERAL FUND TO THE FUTURE CAPITAL CONSTRUCTION RESERVES IN THE AMOUNT OF \$250,000 AND TO THE EQUIPMENT REPLACEMENT RESERVES IN THE AMOUNT OF \$100,000 AND TO THE CALPERS UAL TO PAY DOWN THE LIABILITY.

WHEREAS, in June of 2026, the Auburn Area Recreation & Park District Board of Directors agreed that the residual funds in the amount of \$400,000 from the year-end 2025-2026 Financials should be transferred from the General Fund, and;

WHEREAS, \$250,000 to be transferred into the Future Capital Construction reserves, and;

WHEREAS, \$100,000 to be transferred into the Equipment Replacement Reserves, and;

WHEREAS, \$50,000 to be paid to CalPERS UAL, and;

THEREFORE, the Auburn Area Recreation and Park District Board of Directors does hereby resolve the following:

That the Auburn Area Recreation and Park District Board of Directors hereby transfers \$400,000 from the General Fund to the Future Capital Construction Reserves in the amount of \$250,000 and to the Equipment Replacement Reserves in the amount of \$100,000, and paid to CalPERS UAL in the amount of \$50,000.

APPROVED, PASSED, AND ADOPTED ON JUNE 25, 2026 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

8.2 Cover Sheet: Resolution Number 2026-11, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2026 – 2027 for the Atwood Ranch III Landscaping & Lighting Assessment District

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2026-11, a Resolution that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2026 - 2027 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments?

Background

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

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

In order to continue to levy the assessments each year, the Board first adopts a resolution initiating the assessment proceedings for the year and directing the engineer of work, SCI Consulting Group, to prepare the annual Engineer's Report for the District. The Board approved this Resolution No. 2026-02 at the February 26, 2026, Board meeting.

SCI Consulting Group prepared the Engineer's Report that includes the special and general benefits from the assessments, the proposed budget for the continued assessments for fiscal year 2026-27, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for the fiscal year. At the May 28, 2026, Board meeting, the Board reviewed the Engineer's Report and adopted resolution No. 2026-08 to declare its intention to levy the assessments, preliminarily approve the Engineer's Report, and provide for notice of the annual public hearing.

Each year, in order to continue to levy the assessments for the coming fiscal year, the Board conducts a noticed public hearing and receives public input on the proposed assessments and the services that they would fund. After hearing the public testimony, the Board may take final action on setting the assessment rate, establishing the services and improvements to be funded, and ordering the levy of the continued assessments for fiscal year 2026-27.

Proposed Rate and CPI History

The assessments can be levied annually and can be increased by the change in the San Francisco Bay Area Consumer Price Index, not to exceed 5% per year. The following table summarizes the maximum authorized assessment rates and CPI history:

Fiscal Year	Max CPI Allowed	Max Rate allowed
FY 05-06		\$148.62
FY 06-07	1.95%	\$151.51
FY 07-08	3.44%	\$156.73
FY 08-09	3.84%	\$162.74
FY 09-10	0.01%	\$162.76
FY 10-11	2.61%	\$167.01
FY 11-12	1.52%	\$169.55
FY 12-13	2.92%	\$174.50
FY 13-14	2.22%	\$178.37
FY 14-15	2.57%	\$182.96
FY 15-16	2.67%	\$187.84
FY 16-17	3.17%	\$193.80
FY 17-18	3.53%	\$200.64
FY 18-19	2.94%	\$206.54
FY 19-20	4.49%	\$215.81
FY 20-21	2.45%	\$221.10
FY 21-22	2.00%	\$225.52
FY 22-23	4.24%	\$235.09
FY 23-24	4.88%	\$245.56
FY 24-25	2.62%	\$253.02
FY 25-26	2.38%	\$259.04
FY 26-27	3.02%	\$266.92

The following lists the historical revenues and rates for the assessments.

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

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

Proposed FY 2026-27 Budget, Services & Improvements

The following table summarizes the revenues and costs projected for FY 2026-27.

Summary of revenue and total cost	FY 2026-27
Assessment Revenue	\$31,892
Costs:	
Services	\$22,561
Transfer To / (From) Equipment Replacement	\$4,000
Incidentals/Admin Costs	\$7,010

- Preserves/ Tot Lot Parks maintained:
 - a. Maintenance of a wetland Nature Preserve (which includes a pond), a tot lot and adjacent former “natural turf” area within the development area known as Atwood Ranch III. Maintenance is performed differently for the Nature Preserve (including the pond) versus the tot lot/park.
- Other Services:
 - b. Maintenance of trails in the wetlands preserve area
 - c. Irrigation and turf of a small grass area adjacent to the tot lot
 - d. Monitoring of 10.69 acres of wetlands preserve area with associated riparian scrub land, seeps, floodplains and drainage areas to a stormwater detention area
 - e. Reporting one time yearly to the Army Corps of Engineers, including biology reports and project management reports

Recommendation

The A&D Committee sent a positive recommendation that the Board hold a public hearing, consider all public comments, and subsequently approve Resolution #2026-11 that would approve the Engineer’s Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2026-2027 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments.

Result of Recommended Action

The Board will order the levy of the continued assessments for fiscal year 2026-27, at the rate of \$223.04, and will cause those levies to be submitted by SCI Consulting Group to the County Auditor to be included on the 2026-27 property tax bills.

Attachments

Resolution Number 2026-11
Atwood III 2026 – 27 Engineer’s Report

RESOLUTION NO. 2026-11

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
AUBURN AREA RECREATION AND PARK DISTRICT, APPROVING ENGINEER'S
REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND ORDERING THE
CONTINUATION OF ASSESSMENTS FOR FISCAL YEAR 2026-27 FOR THE
ATWOOD RANCH III LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

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

WHEREAS, the purpose of the Assessment District is for the installation, maintenance, and servicing of improvements within the Assessment District as described in the annual Engineer's Report; and

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

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

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

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, by Resolution No. 2026-08, the District Board preliminarily approved the Engineer's Report for said District and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should

stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 25th, 2026, at the hour of 6:00 p.m. in the Board Room of the District Office, located at 471 Maidu Drive, Auburn, California, 95603 were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law, including information regarding remote access to the hearing via internet video conference; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of assessment were fully heard and considered by the Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the continuation of assessment and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The public interest, convenience and necessity require that the levy be made.

SECTION 2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.

SECTION 3. The assessment is levied without regard to property valuation.

SECTION 4. The Engineer's Report as a whole and each part thereof, to wit:

(a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;

(b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and

(c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto; are finally approved and confirmed.

SECTION 5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with,

any resolution or order, if any, heretofore duly adopted or made by this Board.

SECTION 6. That assessments for fiscal year 2026-27 shall be continued at the rate of two hundred twenty-three dollars and two cent (\$223.02) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2026-27, with estimated total annual assessment revenues as set forth in the Engineer's Report; and

SECTION 7. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2026-27 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

SECTION 8. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

SECTION 9. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Placer. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Atwood Ranch III Landscaping and Lighting Assessment District.

SECTION 10. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.

SECTION 11. The Clerk of the Board shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

SECTION 12. The Board of Directors of the Auburn Area Recreation and Park District hereby certifies that the assessments to be placed on the fiscal year 2026-27 property tax bills meet the requirements of Proposition 218 that added Articles XIIC and XIID to the California Constitution.

PASSED AND ADOPTED this 25th day of June 2026.

AYES:

NOES:

ABSENT:

ABSTAIN:

Michael G. Lynch
Chair, Board of Directors

ATTEST:

Cathy Warford
Clerk of the Board of Directors

FY 2026-27

Engineer's Report

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

June 2026
Final Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300

www.sci-cg.com

Auburn Area Recreation and Park District

Board of Directors

Mike G. Lynch, Chair
James A. Gray, Vice Chair
H. Gordon Ainsleigh, Director
Scott Hoibrook, Director
Sue Ingle, Director

District Administrator

Kahl Muscott

Administrative Services Manager

Michael Shumyater

Clerk/Secretary of the Board and to the District Administrator

Cathy Warford

District Legal Counsel

Derek Cole

Engineer of Work

Lead Assessment Engineer, John Bliss, M. Eng., P.E.
SCI Consulting Group

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Executive Summary

Assessment Background

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

Assessment Process

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

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

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

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

Engineer's Report and Continuation of Assessments

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

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

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

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

Legal Analysis

Proposition 218

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

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

Silicon Valley Taxpayers' Association, Inc. v. SCCOSA

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

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

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

Dahms v. Downtown Pomona Property

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

Bonander v. Town of Tiburon

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

Beutz v. County of Riverside

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

Golden Hill Neighborhood Association v. City of San Diego

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

Compliance with Current Law

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

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

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

Plans & Specifications

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

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

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

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

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

Fiscal Year 2026-27 Estimate of Cost and Budget

Atwood Ranch III Landscaping and Lighting Assessment District

Description of Improvements

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

Figure 1 – Estimate of Cost

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

Budget Notes:

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

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

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

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

Historical Notes:

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

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

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

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

Method of Apportionment

Method of Apportionment

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

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

Discussion of Benefit

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

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

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

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

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

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

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

- Proximity
- Expanded or improved access
- Views

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

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

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

Benefit Factors

The special benefits from the Improvements are further detailed below:

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

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

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

Access to improved park areas within the Assessment District

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

Improved views within the Assessment District

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

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

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

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

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

General versus Special Benefit

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

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

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

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

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

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

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

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

Method of Assessment

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

Assessment Apportionment

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

Appeals and Interpretation

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

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

Assessment

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

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

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

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

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

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

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

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

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

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

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

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

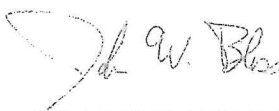
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for Fiscal Year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in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

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

Dated: June 8, 2026

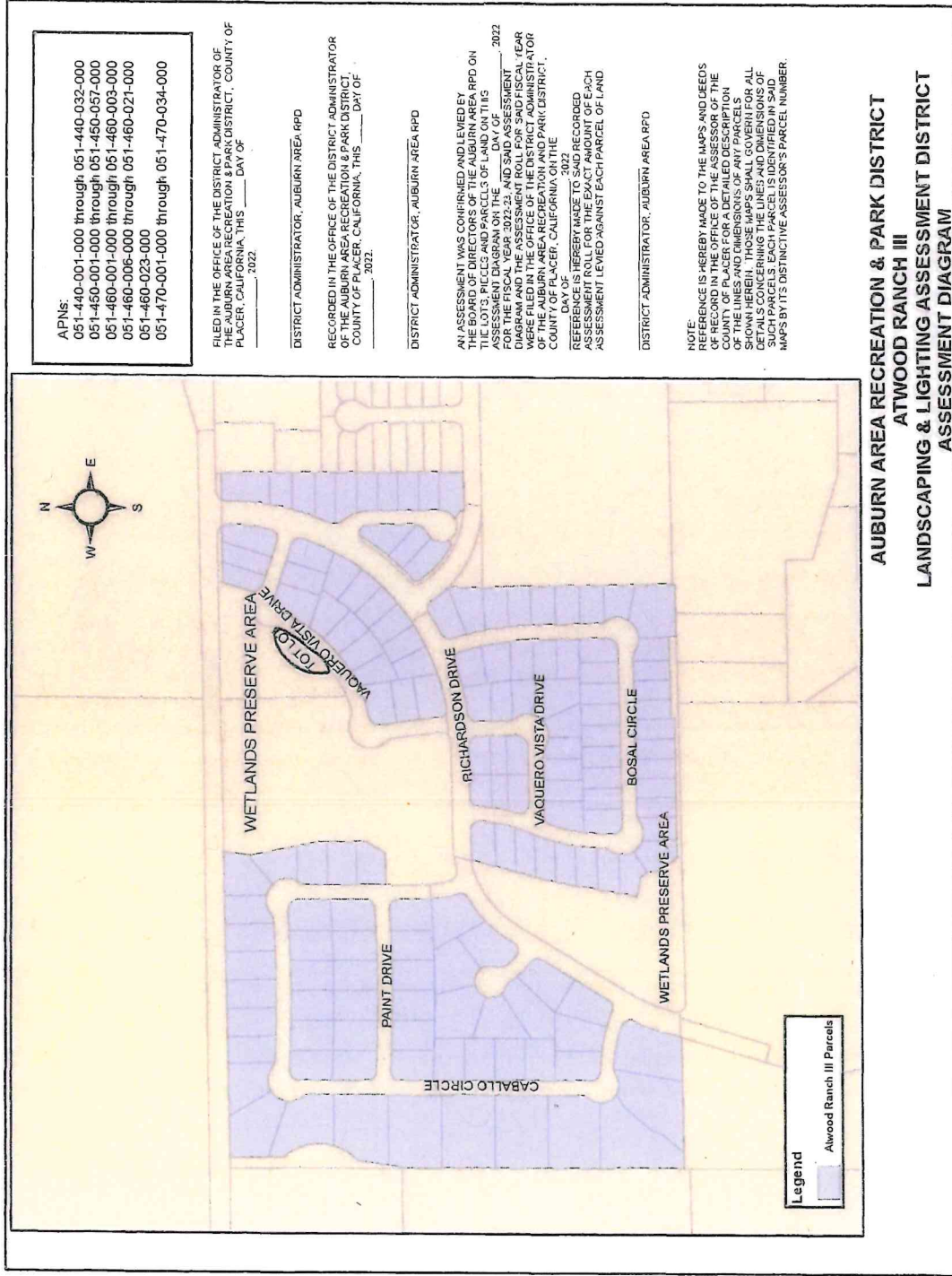
Engineer of Work



By 
John W. Bliss, License No. C52091

Assessment Diagram

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



APNs:
051-440-001-000 through 051-440-032-000
051-450-001-000 through 051-450-057-000
051-460-001-000 through 051-460-003-000
051-460-006-000 through 051-460-021-000
051-460-023-000
051-470-001-000 through 051-470-034-000

FILED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE AUBURN AREA RECREATION & PARK DISTRICT, COUNTY OF PLACER, CALIFORNIA, THIS ____ DAY OF _____, 2022.
DISTRICT ADMINISTRATOR, AUBURN AREA RPD

RECORDED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE AUBURN AREA RECREATION & PARK DISTRICT, COUNTY OF PLACER, CALIFORNIA, THIS ____ DAY OF _____, 2022.
DISTRICT ADMINISTRATOR, AUBURN AREA RPD

DISTRICT ADMINISTRATOR, AUBURN AREA RPD

AN ASSESSMENT WAS COMPILED AND LEVIED BY THE BOARD OF DIRECTORS OF THE AUBURN AREA RPD ON THE LOTS, PLOTS AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE ____ DAY OF _____, 2022 FOR THE FISCAL YEAR 2022-23. SAID ASSESSMENT IS FILED IN THE OFFICE OF THE DISTRICT ADMINISTRATOR OF THE AUBURN AREA RECREATION AND PARK DISTRICT, COUNTY OF PLACER, CALIFORNIA ON THE ____ DAY OF _____, 2022. IT IS HEREBY MADE TO BE RECORDED AS AN ASSESSMENT ROLL FOR THE EXACT AMOUNT OF LAND ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

DISTRICT ADMINISTRATOR, AUBURN AREA RPD

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF PLACER FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS OF LAND. THIS ASSESSMENT ROLL CONTAINS ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

**AUBURN AREA RECREATION & PARK DISTRICT
ATWOOD RANCH III
LANDSCAPING & LIGHTING ASSESSMENT DISTRICT
ASSESSMENT DIAGRAM**

Appendix A – Assessment Roll, FY 2026-27

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

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

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8.3 Cover Sheet – Resolution #2026-13 Purchase of a New Infield Groomer

Auburn Area Recreation and Park District Finance Committee meeting June, 2026; Board of Directors meeting June, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution #2026-13, authorizing the District Administrator to purchase a new baseball/softball field infield groomer?

Background

ARD typically has used a gator/utility cart to assist with grooming the infields at the baseball and softball fields in the District. The gator cart would pull different kinds of drags behind it, depending on the work that needed to be done. This process works, but it is limited in certain capabilities.

Recently, ARD has started to look at alternatives other than gator/utility carts. These carts break down frequently, and the repair bills have added up to tens of thousands of dollars over the years (not counting the loss of production). Soon, the District will be forced to purchase only electric carts, per CARB mandates.

Staff began to consider the use of an infield groomer to essentially replace the need for a gator/utility cart. These multifaceted infield groomers can scarify, grade and drag an infield all in one pass making ARD up to three times more efficient. They are also equipped with a laser level system so it can dig aggressively to break up compacted infields, remove the loose debris and carry it to any desired locations in an effort to smooth out any ruts and uneven areas caused by extensive play or weather events. Currently, this is something that ARD can only accomplish by hiring an outside contractor. The recommended groomer also has a lip edger (to clean up the infield-outfield transitions), a roller (to help open the field sooner after rain) and a rear scoop, allowing the user to scoop up to 300 lbs. and move the material to the desired location.

Two infield groomers were demoed by staff. Information about each is attached. After review, staff is recommending the Cal Turf ABI Force infield groomer.

All purchases over \$25,000 must be approved by the Board of Directors. District policy states the following (in part):

II. Purchasing

- A. Purchasing Agent(s). The District Administrator or a designated manager shall serve as the purchasing agent for the District, and will be vested with the authority to purchase supplies, materials, services and equipment within annual budgetary authority limits as follows:

Purchasing Agent:

District Administrator: \$25,000/purchase

Section IV (Competitive Bidding) also states the following:

- D. Purchases of Equipment Valued Over Five Thousand Dollars (\$5,000). For equipment estimated to cost more than Five Thousand Dollars (\$5,000), three quotations from different vendors will be sought, when available. Contracts for equipment costing more than \$25,000 shall be approved by the Board of Directors.

Recommendation for the Board of Directors

The Finance Committee sent a positive recommendation to the Board approve and adopt Resolution # 2026-13, a resolution to purchase a Cal Turf ABI Force infield groomer for \$68,280.68.

Alternatives available to the Finance Committee

1. Recommend to the Board to purchase the Turfstar Western Field Pro infield groomer
2. Request that staff seek additional information

Fiscal Impact

The fiscal impact of purchasing the Cal Turf ABI Force infield groomer is \$68,280.68. This funding would come from ARD's Equipment Reserve.

\$75,000 was budgeted for the purchase of this equipment in the Equipment Reserve Fund.

Attachments

Resolution 2026-13

Comparison of infield groomers

Information on each of the infield groomers

RESOLUTION NUMBER 2026-13

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE PURCHASE OF A NEW CAL TURF ABI FORCE INFIELD GROOMER

WHEREAS the Auburn Area Recreation and Park District Board of Directors has created an Equipment Reserve Fund to assist with the purchase of new and replacement equipment, and

WHEREAS the District is in need of an infield groomer for the District's baseball and softball fields. These multifaceted infield groomers can scarify, grade and drag an infield all in one pass making ARD up to three times more efficient, and

WHEREAS staff has performed their due-diligence and reviewed/demoed two different infield groomers, and

WHEREAS the District's Obsolescence List has budgeted \$75,000 for the purchase of an infield groomer, and

WHEREAS staff is recommending that the District purchase a Cal Turf ABI Force infield groomer for \$68,280.68.

THEREFORE, The Auburn Area Recreation and Park District Board of Directors, does hereby resolve the following:

That the Auburn Area Recreation and Park District authorizes the District Administrator or designee to purchase a used or new a Cal Turf ABI Force infield groomer for \$68,280.68.

APPROVED, PASSED, AND ADOPTED ON June 25, 2026 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Michael G. Lynch
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

Infield Groomers Comparison

Vendor/Model	Engine Type	Rated Horsepower	Laser Grading Option	Box Grader	Edger	Roller	Ability to scuff, grade and drag	Sunshade (Option?)	Weight	Price	Warranty	Staff's Recommendation
TurfStar Western/Field Pro 6000	Gasoline	25 hp	Yes	Yes	Yes	No	Yes	None	1,620 lbs.	\$78,617.91	Two-year limited	Demoad.
Cal Turf/AD1 Force Z-23	Gasoline	25 hp	Yes	Yes	Yes	Yes	Yes	Canopy available	1,300 lbs.	\$68,280.68	Three-year limited	Demoad. Staff's pick

Q U O T A T I O N

California Turf Equipment & Supply Inc.
 956 N J STREET
 TULARE, CA 93274 USA
 Phone #: (559)688-2505
 Fax #: (559)688-0861

PHONE #: (530)823-4211
 CELL #:
 ALT #:
 P.O.#: **ABI - SLT/LASER**
 TERMS: **Cash**
 SALES TYPE: **Quote**

DATE: **4/27/2026**
 ORDER #: **407646**
 CUSTOMER #: **25057**
 CP: **DREA**
 LOCATION: **1**
 STATUS: **Active**

BILL TO 25057

Auburn Area Recreation and Park District
 471 Maidu Dr.
 Suite 200
 AUBURN, CA 95603 US

SHIP TO

Auburn Area Recreation and Park District
 3770 Richardson Dr.
 AUBURN, CA 95603 US

MFR	PRODUCT NUMBER	DESCRIPTION	QTY	PRICE	NET	TOTAL
ABI	10-99144	Force z23slt EFI - Laser Ready w/Tweels (Kohler ECH740)	1	\$36,499.00	\$34,648.95	\$34,648.95
ABI	10-90253	Set of 2 Profile Blades for Infield Rascal & ABI Force, w/Ha	1	\$609.99	\$575.00	\$575.00
ABI	10-99029	Mini-Box Blade for ABI Force (Solid Edge) (INCL 10-90341, 10	1	\$749.99	\$700.00	\$700.00
ABI	10-99149	Stealth Blades for ABI Force (Set of 7, complete)	1	\$849.00	\$800.00	\$800.00
ABI	10-90672	Mobile Workstation Kit For ABI Force z23	1	\$609.99	\$575.00	\$575.00
ABI	10-99137	6' Rigid Drag Mat w/ Level Bar (For z23s pivot-lift) (INCL 1	1	\$699.99	\$650.00	\$650.00
ABI	10-90165	VibraFlex 5' Infield Drag (Model 3800)	1	\$964.99	\$916.74	\$916.74
ABI	10-99198	Scarifiers 12 inch Shank (set of 7)	1	\$549.99	\$523.95	\$523.95
ABI	10-90403	Laser Electronics & Pole - Machine Side (For z23sl / z23slt	1	\$4,499.99	\$4,250.00	\$4,250.00
ABI	10-10422	XD Tripod for Laser Transmitter	1	\$1,076.49	\$1,022.67	\$1,022.67
ABI	10-10425	13' Fiberglass Grade Rod for Laser System	1	\$199.99	\$180.00	\$180.00
ABI	10-11272	Dual Slope Laser Transmitter, Detector & Detector Bracket fo	1	\$3,599.99	\$3,419.99	\$3,419.99
ABI	10-99193	Scoop System w/Electric Dump (Requires 10-90449 200lb Weight	1	\$3,249.00	\$3,043.95	\$3,043.95
ABI	10-90449	Front Saddle-Mount Weight Kit - w/200lb (Qty 4 50lb)	1	\$1,399.99	\$1,048.95	\$1,048.95
ABI	10-90410	HALF TON ROLLER	1	\$2,199.99	\$1,993.95	\$1,993.95
ABI	10-99136	Infield Lip Edger System	1	\$1,899.99	\$1,468.95	\$1,468.95
ABI	10-99140	7' Pro Finisher	1	\$2,224.99	\$2,098.95	\$2,098.95
ABI	10-99264	PowerVisor - Retractable Shade Top w/Downdraft Fan & LED Wor	1	\$3,400.00	\$2,999.00	\$2,999.00
ABI	10-90336	Rigid Drag Mat 6' x 18" - (Mat Only)	1	\$225.00	\$209.99	\$209.99
ABI	10-40020	SCARIFIER TIP	7	\$26.99	\$26.99	\$188.93
****	INBOUND	INBOUND FREIGHT	1	\$1,500.00	\$1,500.00	\$1,500.00
****	PREP	UNIT ASSEMBLY AND PRE DELIVERY INSPECTION	1	\$500.00	\$500.00	\$500.00
****	DESTINATION	DESTINATION FEE	1	\$350.00	\$350.00	\$350.00

This quote is valid for 30 days. Please contact your sales representative to confirm availability prior to acceptance. Prices are subject to change after the validity period.

SUBTOTAL: \$63,664.97

Q U O T A T I O N

PAGE: 2

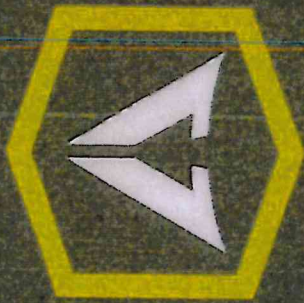
California Turf Equipment & Supply Inc.
956 N J STREET
TULARE, CA 93274 USA
Phone #: (559)688-2505
Fax #: (559)688-0861

PHONE #: (530)823-4211
CELL #:
ALT. #:
P.O.#: ABI - SLT/LASER
TERMS: Cash
SALES TYPE: Quote

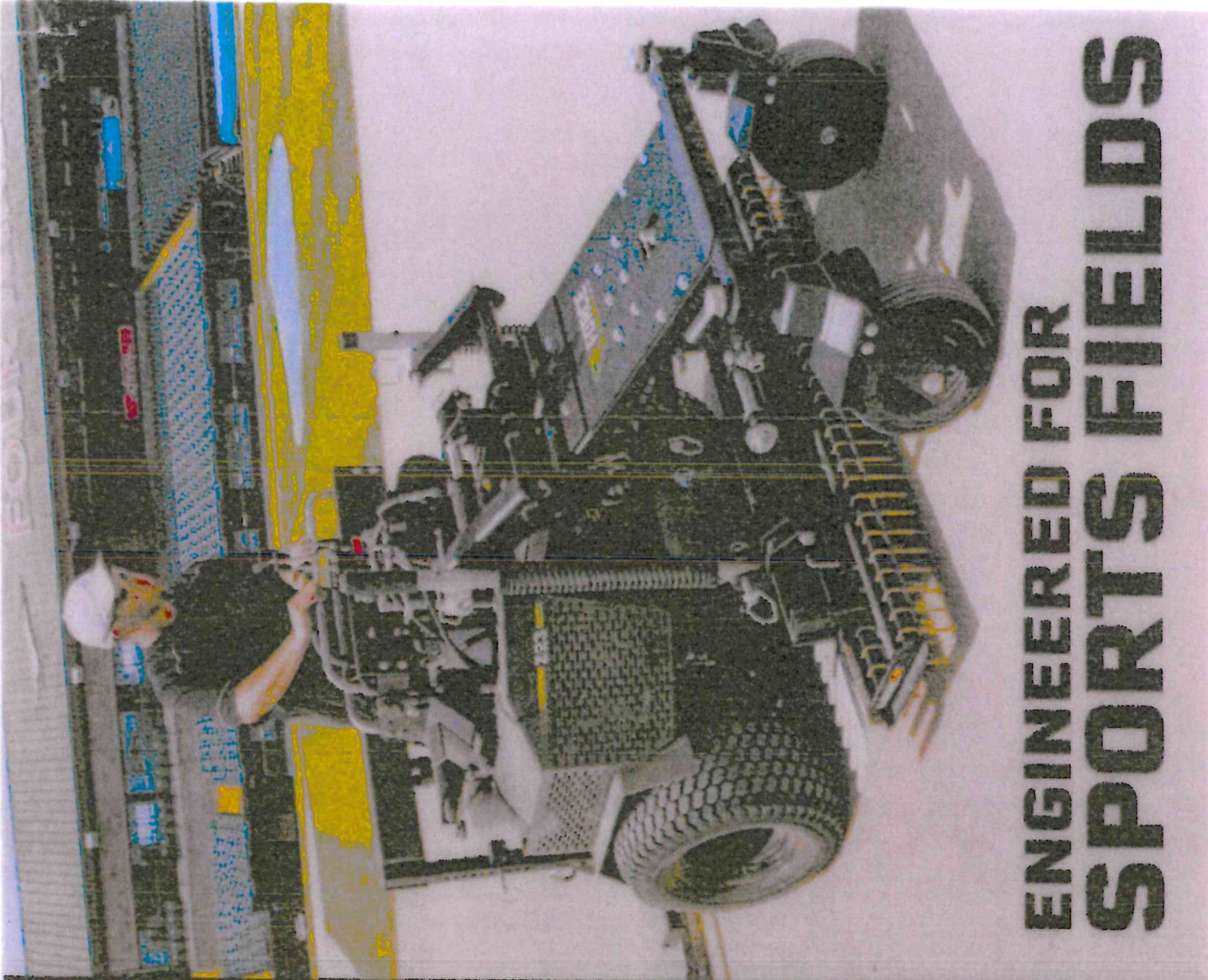
DATE: 4/27/2026
ORDER #: 407646
CUSTOMER #: 25057
CP: DREA
LOCATION: 1
STATUS: Active

TAX: \$4,615.71
ORDER TOTAL: \$68,280.68

Authorized By: _____



FORCE



**ENGINEERED FOR
SPORTS FIELDS**

RENOVATE, MAINTAIN, AND GROOM INFIELDS

Whatever field quality you're working with, trust the Z-23 to be your comprehensive maintenance machine for infield care. Fix drainage, reset infields, laser grade, and level—all with the same machine and tool-free, quick-swap attachments.

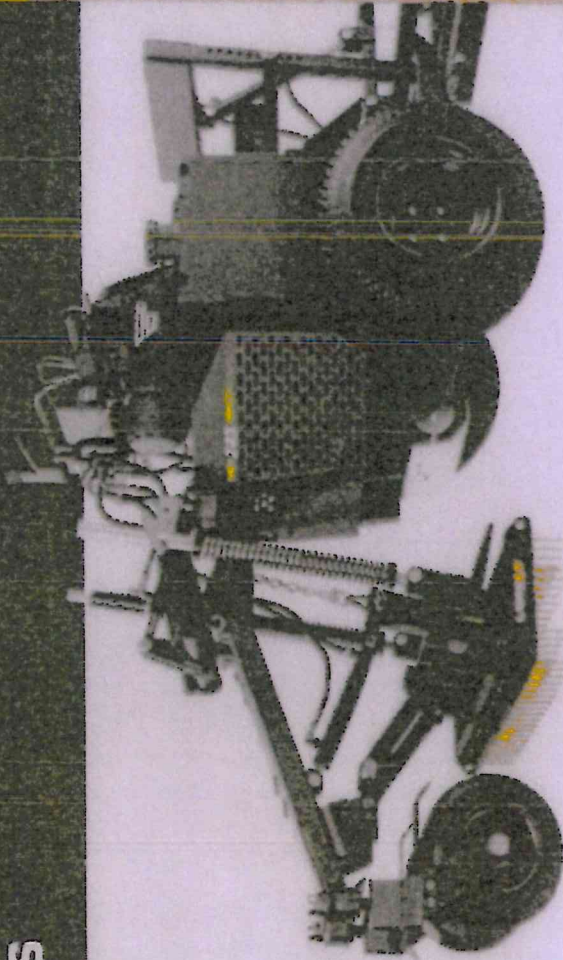
From big league crews to local coaches and their volunteers, the Z-23 empowers whatever size crew you have to get more done with greater precision and unprecedented efficiency.

KEY FORCE ADVANTAGES

GAME DAY PREP — Reduce weather-related delays and postponements by getting your field playable, faster.

FINE TUNE — Patented lift and swivel rear-mount system replicates the finesse of a hand-raked finish.

FIX IT — Leverage a mid-season away series to re-laser grade the infield—no heavy equipment required.



ZERO-TURN LASER FINISH GRADING

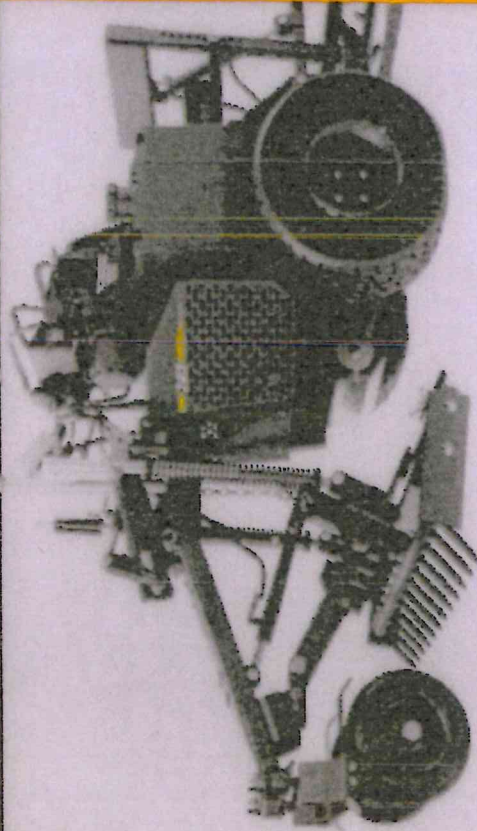
The Z-23 is the world's first and only stand-on zero-turn laser grading machine, with accuracy near an eighth of an inch (0.125 inch, 3.175mm). This patented, fully automatic laser grading system delivers unprecedented finish-grade accuracy to the sports field and flatwork industries. Whether you're renovating a ball field or installing clay tennis courts or tee boxes, trust the Z-23 to give you the precision and power you need to finish-grade your work site just right.

KEY FORCE ADVANTAGES

ACCURACY — Every inch matters on the field. Using the precision of our zero-turn machine and mid-mount attachments, consistently finish-grade your field with unparalleled accuracy.

OWNERSHIP — This compact platform system empowers contractors to expand service offerings and get more done.

VISIBILITY — The stand-on zero-turn design allows operators to clearly see the work in progress and respond more quickly to the work site soil conditions.



WORLD-CLASS RESULTS. EVERY TIME.

Built with a dramatically smaller and lighter footprint than other laser grading machines, the Z-23 provides a precise finish grade without disrupting or compromising the ground. Its zero-turn capability gives operators greater maneuverability, so you can grade and level in tighter spots or on harder to reach, over-compacted areas of the infield surface.

FEATURES & OPTIONS



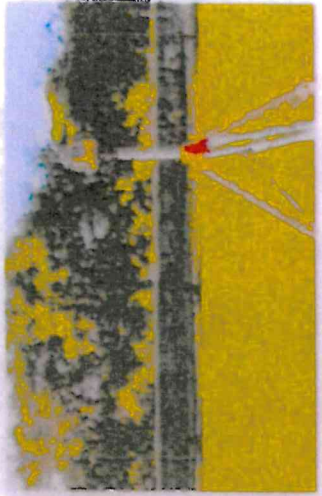
INTERNAL HYDRAULIC CONTROL SYSTEM

The Z-23's internal hydraulic control system can be built two ways: either a manual-operation exclusive build or laser-ready configuration. The manual operation exclusive build cannot be upgraded after initial factory-build. The laser-ready configuration build can be operated manually by an operator without using the separately purchased laser electronics if not readily available.



MACHINE-SIDE LASER ELECTRONICS

The available machine-side laser electronics configuration transforms the Z-23 into an automated laser grading machine. This system is perfectly matched and pre-programmed for plug-and-play operation. Input the exact measurements of your field, adjust grading depth, and achieve a high-quality grade that consistently meets your playing field standards every time.



TRANSMITTER, TRIPOD & ACCESSORIES

Force offers a range of transmitters, tripods, grade rods, and other laser system accessories to suit the requirements for your job. The Z-23 can also be paired with almost any flat, single, or dual-slope laser transmitter you may already own. With our laser grading package, get everything you need to create a fine finish on your infield skin.

FORCE 723

ENGINE	KOHLER® Command Pro 25 HP EFI V-Twin OHV (17.2KW) 747CC 4-cycle air cooled Gasoline Model ECH740
Engine Type	6 Gallon / 22.7 Liter Capacity with fuel gauge Unleaded gasoline
Fuel Type/Tank Capacity	Heavy duty 2-stage cyclonic canister air filtration system
Air Filter	
DRIVE SYSTEM	
Transmission	Hydrostatic zero-turn HydroGear variable displacement pumps & fixed displacement wheel motors
Forward/Reverse Speeds	Forward 0-10 mph Reverse 0-4 mph
CHASSIS	
Frame construction	Rugged structural tube steel construction
Dimensions	93" L x 56" W x 57" H 72" - 84" With optional rear attachments
Base Unit Weight	1,300 lbs
Mid-Mount System	Independent hydraulic lift & pinch controls with adjustable & lockable spring loaded down frame with Responsible Variable Force (RVF) Technology
Rear-Mount System	Hydraulic lift control with articulation
Tires & Wheels	Front (AIR) 13 x 6.50-6 Rear 24 x 12.00-12 (AIR or Optional Tweel™ tires)
Towing Capacity	2" Receiver - 2,000 lbs towing capacity at slow speed on flat and open ground ONLY! Never tow anything on an incline!
Electrical	20 AMP regulated alternator 350 CCA AT 0 Degrees Battery
OPERATOR EXPERIENCE	
Steering	Cushioned zero-turn steering levers
Comfort	Cushioned knee pad Cushioned lumbar support bar Spring cushioned standing platform Cup holder
Dashboard	Dash indicator lights USB power port
Braking	Dynamic braking via hydrostatic transmission Integrated parking brake
ENVIRONMENTAL	
Compliance	EPA & CARB compliant
WARRANTY*	
Limited Warranty	36 month machine and accessories/3-year unlimited hour commercial warranty. *Refer to manual.

Specifications and features are subject to change without notice. Tweel® is a registered trademark of Michelin North America Inc. Kohler® is a registered trademark of Kohler Co. All rights reserved.





Quotation for Auburn Area Rec & Pk Dist

Date: May 27, 2026

Quote No: Q015828

Configuration Product Details

08839: Field Pro 6040

Model	Product Description	Qty	Unit Price	Unit Total
08839	Field Pro 6040	1	\$30,891.00	\$30,891.00
08854	Field Pro MultiTool	1	\$11,406.00	\$11,406.00
08861	Box Blade AccessoryTool Holder Kit	1	\$1,170.00	\$1,170.00
08865	Laser Level InstallationKit	1	\$2,156.00	\$2,156.00
08846	Carbide Tine Toolbar	1	\$2,044.00	\$2,044.00
08863	Field Edger	1	\$1,361.00	\$1,361.00
08901	Box Blade Extension Kit	1	\$1,084.00	\$1,084.00
140-0274	08754 DRAG KIT	1	\$1,269.58	\$1,269.58
08754	QAS Finish Grader	1	\$4,241.00	\$4,241.00
08761	QAS Nail Drag	1	\$2,179.00	\$2,179.00
112-1424	DRAG MAT ASM, SANDPRO	1	\$1,899.99	\$1,899.99
08762	QAS Flex Groomer Kit	1	\$1,611.00	\$1,611.00
08904	Draw Bar Hitch kit	1	\$311.00	\$311.00
110-1375	HITCH KIT	1	\$229.13	\$229.13
108-9427	LIFT ARM ADAPTER ASM	1	\$761.33	\$761.33
08905	Rear Storage and ToolHolder Kit	1	\$574.00	\$574.00
08869	Weight Mount kit	1	\$389.00	\$389.00
114-4096	WEIGHT	1	\$189.38	\$189.38
KIT-EG1M-TORO	Mechanical & Cable Kit For Toro Field Pro (EG1-M)	1	\$1,101.00	\$1,101.00
CB-EG1-M(F)	EG1-M METAL CONTROL BOX	1	\$1,149.00	\$1,149.00
RC-EG1(F)	Futtura 7" Laser RecReceiver	1	\$1,511.00	\$1,511.00
EG-MAST-4	Manual Mast - 4 Foot	1	\$551.00	\$551.00
1051612-21	Topcon Dual Slope Laser (Superceded 1051612-01)	1	\$2,740.00	\$2,740.00
210678-185	116" Elevating Tripod	1	\$445.00	\$445.00
06-816C	Grade Rod, 16ft Aluminum in feet/inches	1	\$100.00	\$100.00
FSD1	Setup	1	\$970.00	\$970.00
FSD2	Delivery	1	\$970.00	\$970.00

Totals:

\$73,303.41



Quotation for Auburn Area Rec & Pk Dist

Date: May 27, 2026

Quote No: Q015828

Standard Terms and Conditions:

All customer orders require a review and either a customer signature on the final TSW quotation or a customer Purchase Order which includes the TSW quotation. In addition the customer must include a preferred delivery date, and any specific set-up requirements, such as Height of Cut, and the payment method must be pre-approved by TSW before proceeding with the order's acceptance.

All equipment sales are final, as most equipment is custom and specific to an application. Order cancellations must be approved in advance by TSW and will incur a 15% restock and handling fee.



Field Pro® 6040 Specifications

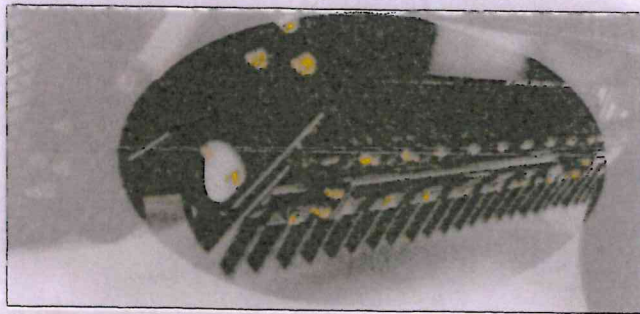


MultiTool™

The Field Pro MultiTool is an innovative design that includes an integrated grader and an adjustable tool carrier to quickly and accurately grade, groom and perfect your infields. When fitted with the optional laser grading system the Field Pro 6040 will easily grade your infield for optimal game playing conditions.

QAS Rear Quick Attach System™

With the rear QAS anyone can switch from one attachment to another in less than a minute, with no tools required. Match the machine to the environment to get your fields back into playing condition. QAS allows you to do more with less, and get the job done faster.



MultiTool Adjustable Carrier

The MultiTool Adjustable Carrier allows for coarse or fine scarifying, allowing operator adjustments from field to field depending on conditions. Hydraulically-controlled depth and angle adjustment provide precise interaction, where needed, for desired results.



MultiTool Box Grader

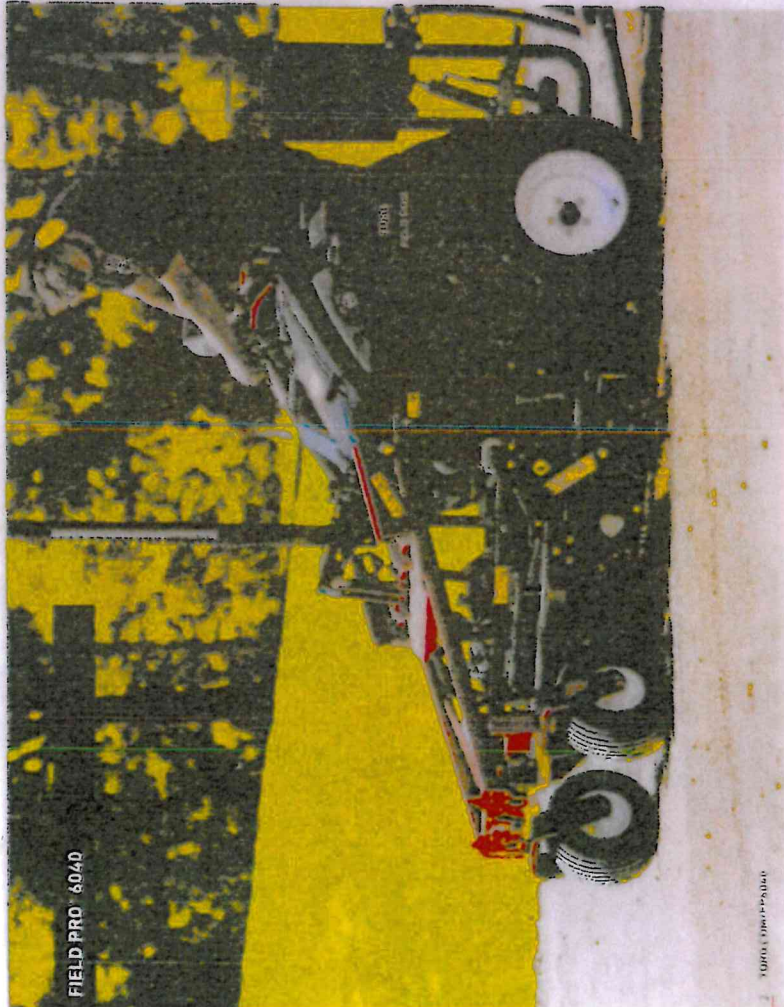
The integrated MultiTool box grader is nearly 6 feet (182 cm) wide for efficient and accurate grooming. Made from high-strength steel, the grader is built to last for years of dependable service. When fitted with the accessory tool holder, the grader is able to incorporate several additional tools including an Edger, Root Cutter, Field Roller and Planer Blade Kit. Includes an abrasion resistant changeable wear edge.

Rear QAS and MultiTool Attachments Available.

FIELD PRO 6040, MODEL 08839	
ENGINE	Kohler® Command PRO® 4-cycle OHV commercial gas engine. 25hp (18.6 kW) at 3600 RPM (SAE J1940). 44.0 cu. in. (725 cci) Oil Capacity 2.0 quarts (1.9 liter).
AIR CLEANER SYSTEM	Premium air filtration system.
FUEL CAPACITY	8.0 gallon (30.3 liter) unleaded gasoline.
TRACTION DRIVE	Independent commercial grade high-torque wheel motors
GROUND SPEED	Infinitely variable 0-10 mph (0-16 km/h) forward, 0-5.0 mph (0-8.0 km/h) reverse.
HYDRAULIC OIL	7.5 gallon (28.4 liter) system capacity Polyethylene reservoir to reduce corrosion. 5 (nominal) micron replaceable cartridge.
MULTITOOL	Model 08854, sold separately - mid-mounted MultiTool includes an integrated 68" (172 cm) box grader and adjustable carrier with spring tines and solid carbide lines.
TIRES/WHEELS	Rear: 24 x 12.00-12, Front: 15 x 6.00-6 commercial caster wheels
CONTROLS/GAUGES	Hand operated choke, throttle, and hydraulic controls for raising/lowering and actuating the MultiTool Adjustable Carrier. Rear hydraulic lift and lower controls. Gauges: fuel, hour meter.
DIMENSIONS	Width: 67.8" (172 cm) Length: 103.8" (264 cm) Height: 50.7" (134 cm) Wheelbase: 59.6" (151 cm)
GROUND CLEARANCE	7.3" (18.4 cm)
WEIGHT	Net weight (less fluids): 1,620 lbs. (735 kg) with MultiTool installed.
WARRANTY	Two-year limited warranty. Refer to the Operator's Manual for further details.

*Specifications and design subject to change without notice. Products depicted in this literature are for demonstration purposes only. Actual products offered for sale may vary in use, design, required attachments and safety features. See distributor for details on all warranties.

FIELD PRO™ 6040



TORO TRACTORS

FIELD PRO™ 6040 FEATURES

PRECISION ENGINEERING MEANS PRECISE RESULTS. With the Field Pro 6040, it's game on.

Create ballfields that fans and players love with the Toro Field Pro 6040. This workhorse features efficient operation with the innovative MultiTool™, ergonomic operator control, and incredible versatility in attachment options. The dedicated platform produces consistent superior infield playing surface regardless of soil conditions. Precision engineering means precise results. With the Field Pro 6040, it's game on.

OPTIONAL LASER LEVEL RECEIVER SYSTEM

An optional Laser Level Receiver System is able to be mounted to the Field Pro 6040 providing precise leveling and grade for optimal playing conditions.

ERGONOMICS AND COMMERCIAL-GRADE COMPONENTS

The rugged chassis and commercial-grade components produce major league playing surfaces for your home field.

ERGONOMICS

The Field Pro 6040 provides an ergonomic operator platform combined with intuitive controls and clear sight lines for all-day comfort.

OPTIONAL REAR ATTACHMENTS

Add optional rear attachments in seconds – core diagonal, nail drag, steel diagonal, tooth rake, spring rake, and much more.

STRENGTH AND DURABILITY

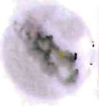
High-strength steel construction with changeable wear edge and adjustable grader angle. Can be fitted with optional attachments such as a Field Edger, Box Blade Extensions, and Planer Blade kit.

VERSATILITY

Combines the MultiTool, Box Grader and MultiTool Adjustable Carrier to provide multiple options for varying field conditions.

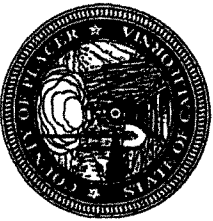
ADJUSTABLE TINE TOOLBAR

Tines standard with Spring and Solid Tine Toolbars that are hydraulically-controlled for both depth and angle. Optional carbide and weeder lines available.



SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

- 9.1 Required Training and Certificates for the Board of Directors
- 9.2 County Mitigation Fund, current balance \$518,320
- 9.3 City Mitigation total is \$399,135, with \$159,135 not encumbered
- 9.4 County of Placer Treasurer's Pooled Investment Report as of April 30, 2026
- 9.5 California CLASS Investment Fund as of May 31, 2026



OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER
TREASURER'S POOLED INVESTMENT REPORT

For the Month of April 30, 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

April 30, 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 638 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$994,720,007.77 in cash and investments maturing in the next 180 days.



PLACER COUNTY 2025/26
Portfolio Management
Portfolio Summary
April 30, 2026

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	120,000,000.00	120,000,000.00	120,000,000.00	4.22	1	1	3.778	3.830
U.S. Treasury Coupons	805,000,000.00	782,741,696.27	782,672,287.84	27.53	1,144	579	4.045	4.101
mPower Placer - Long Term	2,653,169.12	2,613,269.94	2,654,381.55	0.09	7,336	3,748	4.031	4.087
Federal Agency Coupons	1,155,000,000.00	1,162,850,920.56	1,162,901,179.30	40.91	1,494	800	3.888	3.942
Collateralized Inactive Bank Deposits	5,000,000.00	5,000,000.00	5,000,000.00	0.18	1	1	3.774	3.826
Medium Term Notes	50,000,000.00	49,647,816.67	49,990,465.89	1.76	1,826	1,798	4.355	4.416
Negotiable Certificates of Deposit	275,000,000.00	274,822,250.00	275,000,000.00	9.67	399	246	4.018	4.074
Supranational	130,000,000.00	128,526,156.95	129,403,243.70	4.55	1,598	1,452	3.774	3.827
Commercial Paper Disc. -Amortizing	90,000,000.00	89,969,500.00	89,969,500.00	3.17	31	3	3.598	3.648
Federal Agency Disc. -Amortizing	210,000,000.00	209,649,027.78	209,649,027.78	7.38	30	17	3.656	3.707
Local Agency Bond	8,154,801.26	7,561,297.99	8,154,801.26	0.29	7,495	4,554	2.930	2.970
mPower Placer	6,846,344.40	6,517,909.93	6,846,344.40	0.24	7,705	4,698	3.634	3.684
mPower - Folsom	320,669.71	314,995.80	320,669.71	0.01	7,884	3,907	3.440	3.488
Investments	2,861,974,984.49	2,840,214,842.89	2,842,561,901.43	100.00%	1,121	638	3.912	3.967

Cash	17,072,007.77	17,072,007.77	17,072,007.77		1	1	0.000	0.000
Passbook/Checking (not included in yield calculations)								
Total Cash and Investments	2,879,046,992.26	2,857,286,850.66	2,859,633,909.20		1,121	638	3.912	3.967

	April 30	Month Ending	Fiscal Year To Date
Total Earnings			
Current Year	9,088,668.98		79,894,084.77
Average Daily Balance	2,793,070,956.87		2,422,562,662.67
Effective Rate of Return	3.96%		3.96%

Jonathan Schmidt
 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

PLACER COUNTY 2025/26
Portfolio Management
Portfolio Details - Investments
April 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgmt Prog			20,000,000.00	20,000,000.00	20,000,000.00	3.830	3.830	1	
SYS23345	23345	CalTRUST			100,000,000.00	100,000,000.00	100,000,000.00	3.830	3.830	1	
		Subtotal and Average	128,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	3.830	3.830	1	
U.S. Treasury Coupons											
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,870,200.00	19,875,644.60	1.500	3.789	106	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,586,800.00	19,561,198.08	2.250	3.681	471	08/15/2027
9128283W6	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,804,300.00	9,854,126.74	2.750	3.644	655	02/15/2028
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,808,800.00	19,543,929.15	2.750	4.161	655	02/15/2028
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,005,200.00	9,984,419.64	4.125	4.614	45	06/15/2026
91282CHJ8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,018,100.00	9,991,129.96	4.375	4.705	106	08/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,032,400.00	19,987,381.61	4.500	4.829	75	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,711,800.00	19,555,972.65	2.375	4.723	378	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,602,400.00	19,357,086.82	2.875	4.842	745	05/15/2028
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,016,200.00	9,989,090.65	4.500	5.073	75	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,783,850.00	14,827,780.84	2.375	5.014	379	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,701,800.00	14,432,964.16	2.875	4.968	745	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,016,200.00	9,997,374.62	4.500	4.635	75	07/15/2026
91282CHB0	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,989,500.00	9,986,294.79	3.625	4.659	14	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,555,400.00	19,565,858.59	2.875	3.920	837	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,064,800.00	40,026,013.87	4.500	4.162	75	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,989,500.00	9,988,002.28	3.625	4.176	14	05/15/2026
9128282R0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,697,600.00	14,617,728.58	2.250	4.383	471	08/15/2027
9128282R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,586,800.00	19,492,905.26	2.250	4.372	471	08/15/2027
91282CHH7	24089	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	20,010,400.00	19,997,712.44	4.125	4.220	45	08/15/2026
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	10,103,900.00	10,044,044.09	4.375	4.167	853	08/31/2028
9128284V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,666,550.00	14,595,110.37	2.875	4.158	837	08/15/2028
91282CKS9	24092	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	15,010,950.00	15,007,785.04	4.875	4.215	30	05/31/2026
91282CHB0	24116	U. S. TREASURY COUPON		12/06/2024	30,000,000.00	29,998,500.00	29,984,625.00	3.625	4.108	14	05/15/2026
91282CHM6	24117	U. S. TREASURY COUPON		12/06/2024	50,000,000.00	50,081,000.00	50,038,995.84	4.500	4.102	75	07/15/2026
91282CJAO	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,186,400.00	10,085,856.10	4.625	4.235	883	09/30/2028
9128284V9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,333,100.00	29,143,950.58	2.875	4.230	837	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,648,400.00	38,307,609.66	2.625	4.290	1,021	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	20,178,200.00	20,160,886.72	4.250	3.940	1,034	02/28/2029
9128286X3	24257	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	14,978,100.00	14,978,257.48	2.125	3.942	30	05/31/2026
91282CHM6	24258	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	15,024,300.00	15,017,144.58	4.500	3.921	75	07/15/2026

Portfolio PLCR
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PLACER COUNTY 2025/26
Portfolio Management
Portfolio Details - Investments
April 30, 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	25,047,000.00	25,072,265.82	4.000	3.578	259	01/15/2027
91282CKZ3	25118	U. S. TREASURY COUPON		12/05/2025	50,000,000.00	50,314,500.00	50,486,051.96	4.375	3.538	440	07/15/2027
91282CAE1	25158	U. S. TREASURY COUPON		01/12/2026	30,000,000.00	25,046,000.00	26,366,787.55	0.625	3.719	1,567	08/15/2030
91282CAE1	25159	U. S. TREASURY COUPON		01/12/2026	10,000,000.00	8,682,000.00	8,787,468.30	0.625	3.723	1,567	08/15/2030
91282CBL4	25206	U. S. TREASURY COUPON		03/04/2026	10,000,000.00	8,757,983.15	8,922,402.41	1.125	3.612	1,751	02/15/2031
91282ZQ6	25125	U. S. TREASURY BILL		12/11/2025	20,000,000.00	17,522,177.90	17,752,780.11	0.625	3.675	1,475	05/15/2030
91282ZQ6	25134	U. S. TREASURY BILL		12/18/2025	25,000,000.00	21,905,743.78	22,257,821.77	0.625	3.600	1,475	05/15/2030
91282Z94	25156	U. S. TREASURY BILL		01/12/2026	20,000,000.00	18,285,200.00	18,481,889.63	1.500	3.673	1,386	02/15/2030
91282ZQ6	25157	U. S. TREASURY BILL		01/12/2026	30,000,000.00	26,299,841.44	26,607,929.70	0.625	3.707	1,475	05/15/2030
Subtotal and Average			782,356,694.15		805,000,000.00	782,741,696.27	782,672,287.94		4.101	679	

mPower Placer - Long Term

2015NR-A	2015NR-A	mPower Placer		08/16/2015	750,022.91	737,287.52	750,022.91	4.000	3.998	3,411	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		08/02/2016	1,645,818.14	1,611,718.79	1,645,818.14	4.000	4.000	3,777	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	257,328.07	264,265.63	258,540.50	5.050	4.894	4,536	10/01/2038
Subtotal and Average			2,654,169.12		2,613,269.94	2,654,381.55		4.087	3,748		

Federal Agency Coupons

3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,987,800.00	9,986,983.33	1.000	1.021	3	05/04/2026
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,069,400.00	20,000,000.00	4.220	4.221	627	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,160,400.00	19,999,429.44	4.310	4.312	1,141	06/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,120,600.00	14,996,464.15	4.310	4.312	1,148	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,125,400.00	14,989,573.18	4.310	4.312	1,131	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,201,000.00	25,000,000.00	4.310	4.311	1,209	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,200,250.00	25,000,000.00	4.310	4.310	1,195	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,200,750.00	25,000,000.00	4.310	4.311	1,202	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	19,948,200.00	20,000,000.00	3.970	3.970	1,224	09/06/2029
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,827,400.00	10,000,000.00	3.670	3.671	1,523	07/02/2030
3133EWAC4	25153	FEDERAL FARM CREDIT BANK		01/09/2026	20,000,000.00	19,759,600.00	20,000,000.00	3.600	3.600	1,349	01/09/2030
3133EWAC4	25154	FEDERAL FARM CREDIT BANK		01/09/2026	10,000,000.00	9,879,800.00	10,000,000.00	3.600	3.600	1,349	01/09/2030
3133EWEX4	25205	FEDERAL FARM CREDIT BANK		03/04/2026	10,000,000.00	9,831,955.56	9,986,049.98	3.625	3.652	1,762	02/26/2031
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,979,700.00	5,000,000.00	2.500	1.070	117	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,959,750.00	5,000,000.00	1.250	1.000	117	08/26/2026
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,911,900.00	10,000,000.00	1.000	1.001	117	08/26/2026
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,967,440.00	4,000,000.00	1.250	1.250	119	08/26/2026
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,974,100.00	5,000,000.00	1.330	1.468	77	07/17/2026

Portfolio PLCR
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**PLACER COUNTY 2025/26
Portfolio Management
Portfolio Details - Investments
April 30, 2026**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date	
Federal Agency Coupons												
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,997,100.00	10,000,000.00	3.660	3.661	62	07/02/2026	
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,941,200.00	20,000,000.00	3.725	3.726	427	07/02/2027	
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,937,500.00	10,000,000.00	3.615	3.616	612	01/09/2028	
3130AWZU3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,982,800.00	10,000,000.00	3.620	3.621	291	02/16/2027	
3130AWZV1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,983,400.00	10,000,000.00	3.625	3.626	283	02/08/2027	
3130AWZV9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,984,300.00	10,000,000.00	3.635	3.636	276	02/01/2027	
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,003,400.00	10,000,000.00	3.925	3.926	138	09/16/2026	
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,003,600.00	10,000,000.00	3.920	3.921	145	09/23/2026	
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,003,000.00	10,000,000.00	3.930	3.932	126	09/04/2026	
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,003,300.00	10,000,000.00	3.930	3.931	132	09/10/2026	
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,024,800.00	10,000,000.00	4.060	4.061	495	09/08/2027	
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,001,500.00	10,000,000.00	4.020	4.021	647	02/07/2028	
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,025,900.00	10,000,000.00	4.070	4.071	488	09/01/2027	
3130AWFC9	22566	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	10,002,400.00	10,000,000.00	4.025	4.026	654	02/14/2028	
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,093,600.00	20,000,000.00	4.460	4.461	287	02/12/2027	
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,048,500.00	10,000,000.00	4.450	4.451	300	02/25/2027	
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,044,500.00	10,000,000.00	4.275	4.276	647	02/07/2028	
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,095,800.00	20,000,000.00	4.450	4.451	297	02/22/2027	
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,089,600.00	20,000,000.00	4.270	4.271	862	02/22/2028	
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,177,000.00	19,979,320.12	4.375	4.430	770	06/08/2028	
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,072,300.00	10,000,000.00	4.500	4.502	410	06/15/2027	
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,076,700.00	10,000,000.00	4.480	4.480	466	08/10/2027	
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,074,800.00	10,000,000.00	4.470	4.470	461	08/05/2027	
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,071,000.00	10,000,000.00	4.495	4.497	405	09/10/2027	
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,955,750.00	15,000,000.00	3.855	3.855	801	07/10/2028	
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,015,900.00	15,000,000.00	4.000	4.001	255	01/11/2027	
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,009,300.00	10,000,000.00	4.193	4.194	96	08/05/2026	
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,014,700.00	15,000,000.00	4.180	4.181	103	08/12/2026	
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,035,000.00	20,000,000.00	4.110	4.110	249	01/05/2027	
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,962,600.00	20,000,000.00	3.985	3.985	983	01/08/2029	
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,004,600.00	20,000,000.00	4.020	4.020	620	01/11/2028	
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,048,000.00	20,000,000.00	4.050	4.050	432	07/07/2027	
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,993,200.00	20,000,000.00	3.980	3.980	796	07/05/2028	
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,075,900.00	30,000,000.00	4.060	4.061	437	07/12/2027	
3130AYQES	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,037,500.00	15,000,000.00	4.070	4.071	396	06/01/2027	
3130AYQBS	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,986,000.00	20,000,000.00	4.040	4.040	1,001	01/26/2029	

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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												
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,025,000.00	20,000,000.00	4.057	4.058	794	07/03/2028	
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,026,400.00	20,000,000.00	4.062	4.063	762	06/01/2028	
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,049,800.00	20,000,000.00	4.060	4.061	500	09/13/2027	
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,038,550.00	15,000,000.00	4.070	4.071	416	06/21/2027	
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,030,900.00	15,000,000.00	4.710	4.713	84	07/24/2026	
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,061,300.00	10,000,000.00	4.300	4.301	776	06/15/2028	
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	30,069,900.00	30,000,000.00	4.110	4.112	868	09/15/2028	
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,025,600.00	20,000,000.00	4.080	4.081	1,239	09/21/2029	
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,033,400.00	20,000,000.00	4.080	4.081	1,176	07/20/2029	
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,157,000.00	20,000,000.00	4.370	4.370	985	01/10/2029	
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/08/2025	20,000,000.00	19,964,400.00	20,000,000.00	3.980	3.980	1,224	09/06/2029	
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	19,835,600.00	20,000,000.00	3.750	3.751	1,175	07/19/2029	
3130B5YW87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	14,929,650.00	15,000,000.00	3.875	3.876	986	01/11/2029	
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,016,100.00	10,000,000.00	4.050	4.051	1,364	01/24/2030	
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,016,100.00	10,000,000.00	4.050	4.051	1,365	01/29/2030	
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	25,000,000.00	24,644,000.00	25,000,000.00	3.680	3.673	1,536	07/15/2030	
3130B8XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	29,617,800.00	30,000,000.00	3.580	3.581	1,536	07/15/2030	
3130B95D8	25161	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,895,100.00	10,000,000.00	3.640	3.640	1,351	01/11/2030	
3130B95C0	25162	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,887,400.00	10,000,000.00	3.680	3.680	1,533	07/12/2030	
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,978,350.00	4,996,916.54	0.750	1.190	53	06/23/2026	
3136GC6R1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,954,600.00	10,000,000.00	4.000	4.001	1,601	09/18/2030	
31359MFJ7	25241	FEDERAL NATIONAL MORT. ASSOC.		04/15/2026	30,000,000.00	33,747,675.00	33,930,442.56	7.125	3.815	1,355	01/15/2030	
3136GD4N0	25249	FEDERAL NATIONAL MORT. ASSOC.		04/16/2026	10,000,000.00	9,854,700.00	10,000,000.00	4.040	4.041	1,544	07/23/2030	
		Subtotal and Average	1,142,075,699.80		1,159,000,000.00	1,162,850,920.56	1,162,901,179.30		3.942	800		
Collateralized Inactive Bank Deposits												
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	3.826	3.826	1		
		Subtotal and Average	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00		3.826	1		
Medium Term Notes												
06055JQJ1	25190	BANK OF AMERICA CORP		02/12/2026	10,000,000.00	9,943,416.67	9,990,465.89	4.350	4.378	1,746	02/10/2031	
46632F2F1	25248	JP MORGAN CHASE BANK		04/16/2026	40,000,000.00	39,704,400.00	40,000,000.00	4.425	4.425	1,811	04/16/2031	
		Subtotal and Average	29,990,365.08		50,000,000.00	49,647,816.67	49,990,465.89		4.416	1,798		

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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												
22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,009,400.00	10,000,000.00	4.350	4.410	70	07/10/2026	
22536JZ57	25104	Credit Agricole CIB NY		11/21/2025	10,000,000.00	10,003,700.00	10,000,000.00	3.980	4.035	70	07/10/2026	
22536JZ65	25105	Credit Agricole CIB NY		11/21/2025	20,000,000.00	20,006,200.00	20,000,000.00	3.980	4.035	88	07/28/2026	
22536J6R1	25170	Credit Agricole CIB NY		01/21/2026	25,000,000.00	24,965,500.00	25,000,000.00	3.840	3.893	259	01/15/2027	
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,021,750.00	25,000,000.00	4.380	4.441	70	07/10/2026	
89115DA48	24260	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,003,600.00	20,000,000.00	4.220	4.279	21	05/22/2026	
89115D7L4	24261	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,001,600.00	20,000,000.00	4.250	4.309	7	05/08/2026	
89115MA30	25244	TORONTO DOMINION BANK NY		04/15/2026	20,000,000.00	20,004,000.00	20,000,000.00	4.000	4.056	264	01/20/2027	
89115MA71	25245	TORONTO DOMINION BANK NY		04/15/2026	50,000,000.00	49,980,500.00	50,000,000.00	4.060	4.116	384	05/20/2027	
90275DVT4	25171	UBS AG STAMFORD CT		01/21/2026	25,000,000.00	24,952,500.00	25,000,000.00	3.790	3.843	369	05/05/2027	
90275DVU1	25172	UBS AG STAMFORD CT		01/21/2026	50,000,000.00	49,873,500.00	50,000,000.00	3.790	3.843	439	07/14/2027	
		Subtotal and Average	242,333,333.33		275,000,000.00	274,622,250.00	275,000,000.00		4.074	246		

Collateralized CDs

		Subtotal and Average	1,800,000.00									
Supranational												
459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,647,401.39	8,958,469.01	0.876	3.705	1,474	05/14/2030	
459058JR5	25207	INT'L BANK RECON & DEVELOP		03/04/2026	10,000,000.00	8,807,133.33	8,964,080.19	1.250	3.660	1,746	02/10/2031	
459058KU6	25242	INT'L BANK RECON & DEVELOP		04/15/2026	40,000,000.00	40,331,955.56	40,632,646.47	4.000	3.820	1,546	07/25/2030	
459058LA9	25243	INT'L BANK RECON & DEVELOP		04/15/2026	30,000,000.00	30,269,266.67	30,493,788.78	4.000	3.660	1,715	01/10/2031	
45950KDHO	24236	International Finance Corp		04/04/2025	20,000,000.00	20,172,800.00	20,278,021.68	4.250	3.770	1,158	07/02/2029	
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BANK		04/11/2025	20,000,000.00	20,087,600.00	20,076,257.57	4.125	3.975	1,021	02/15/2029	
		Subtotal and Average	96,197,469.09		130,000,000.00	128,526,166.95	129,403,243.70		3.827	1,452		

Commercial Paper Disc. -Amortizing

22533UE17	25260	Credit Agricole CIB		04/30/2026	60,000,000.00	60,000,000.00	60,000,000.00	3.550	3.600	0	05/01/2026
62479MEB5	25186	MUFG BANK LTD/NY		02/09/2026	30,000,000.00	29,969,500.00	29,969,500.00	3.660	3.745	10	05/11/2026
		Subtotal and Average	60,257,425.00		90,000,000.00	89,969,500.00	89,969,500.00		3.648	3	

Federal Agency Disc. -Amortizing

313585XB7	25246	Federal Home Loan Bank Discoun		04/15/2026	175,000,000.00	174,649,027.78	174,649,027.78	3.610	3.724	20	05/21/2026
313589WF6	25261	Fannie Discount		04/30/2026	35,000,000.00	35,000,000.00	35,000,000.00	3.520	3.619	0	05/01/2026
		Subtotal and Average	260,863,524.67		210,000,000.00	209,649,027.78	209,649,027.78		3.707	17	

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PLACER COUNTY 2025/26
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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	
Treasury Discounts - Amortizing												
Subtotal and Average			3,000,000.00									
Local Agency Bond												
SYS16098	16098	Ackerman School District		04/03/2017	4,324,261.12	4,121,972.18	4,324,261.12	2.800	2.800	3,990	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	599	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	991	01/16/2029	
16115	16115	Newcastle Elementary SD		09/30/2017	2,386,105.55	1,987,268.01	2,386,105.55	2.800	2.800	7,730	09/30/2047	
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	459,060.08	459,060.08	459,060.08	4.170	4.170	1,068	04/03/2029	
SYS23287	23287	Placer CEO Fire		02/01/2024	575,276.69	575,276.69	575,276.69	4.000	4.000	1,007	02/01/2029	
Subtotal and Average			8,154,801.26		7,561,297.99	8,154,801.26			2,970	4,554		
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	4,142	09/02/2037	
2017 NR	2017 NR	mPower Placer		07/06/2017	18,650.43	16,951.26	18,650.43	3.000	3.042	4,507	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	4,507	09/02/2038	
2018 NR	2018 NR	mPower Placer		07/28/2018	37,556.42	32,797.65	37,556.42	4.500	4.563	4,872	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	4,872	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	4,872	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	4,507	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	4,507	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	5,238	09/02/2040	
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	5,603	09/02/2041	
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	5,968	09/02/2042	
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	594,731.21	597,764.34	594,731.21	4.500	3.042	4,142	09/02/2037	
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	46,962.66	43,488.36	46,962.66	3.000	3.684	4,698		
Subtotal and Average			6,846,344.40		6,517,909.93	6,846,344.40			3,549	4,142		
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	4,142	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	4,507	09/02/2038	
MFA-3	MFA-3	mPower Folsom		09/01/2015	141,609.14	143,015.32	141,609.14	3.500	3.549	3,777	09/02/2036	
MF R-1	MFR-1	mPower Folsom		09/01/2015	90,188.57	83,803.22	90,188.57	3.500	3.549	3,777	09/02/2036	
Subtotal and Average			320,669.71		314,996.80	320,669.71			3,488	3,907		

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PLACER COUNTY 2025/26
 Portfolio Management
 Portfolio Details - Investments
 April 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
		Total and Average	2,793,070,056.87		2,861,974,984.49	2,840,214,842.89	2,842,561,901.43		3.967	638

PLACER COUNTY 2025/26
Portfolio Management
Portfolio Details - Cash
April 30, 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			15,733,111.40	15,733,111.40	15,733,111.40		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			1,338,896.37	1,338,896.37	1,338,896.37		0.000	1
		Average Balance	0.00							1
		Total Cash and Investments	2,793,070,056.87		2,879,046,992.26	2,857,286,850.66	2,859,633,909.20		3.967	638

**PLACER COUNTY 2025/26
Purchases Report
Sorted by Fund - Fund
April 1, 2026 - April 30, 2026**



CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund													
313385VA1	25230	1010	AFD	FHLBDN	35,000,000.00	04/01/2026	04/02 - At Maturity	34,996,500.00		3.600	04/02/2026	3.650	0.00
313385VE3	25231	1010	AFD	FHLBDN	130,000,000.00	04/02/2026	04/06 - At Maturity	129,947,855.55		3.610	04/06/2026	3.662	0.00
313385VFO	25232	1010	AFD	FHLBDN	135,000,000.00	04/06/2026	04/07 - At Maturity	134,986,462.50		3.610	04/07/2026	3.661	0.00
313385VG8	25234	1010	AFD	FHLBDN	90,000,000.00	04/07/2026	04/08 - At Maturity	89,991,000.00		3.600	04/08/2026	3.650	0.00
21687BD81	25233	1010	ACP	RABONY	45,000,000.00	04/07/2026	04/08 - At Maturity	44,995,562.50		3.550	04/08/2026	3.550	0.00
313385VP8	25235	1010	AFD	FHLBDN	300,000,000.00	04/08/2026	04/15 - At Maturity	299,792,916.66		3.550	04/15/2026	3.602	0.00
313385VH6	25236	1010	AFD	FHLBDN	85,000,000.00	04/08/2026	04/09 - At Maturity	84,991,594.45		3.560	04/09/2026	3.610	0.00
22533JDA8	25237	1010	ACP	CACPNY	105,000,000.00	04/09/2026	04/10 - At Maturity	104,989,645.82		3.550	04/10/2026	3.550	0.00
22533JDD2	25238	1010	ACP	CACPNY	120,000,000.00	04/10/2026	04/13 - At Maturity	119,964,499.99		3.550	04/13/2026	3.551	0.00
313385VN3	25239	1010	AFD	FHLBDN	185,000,000.00	04/13/2026	04/14 - At Maturity	184,981,602.78		3.560	04/14/2026	3.630	0.00
313385VP8	25240	1010	AFD	FHLBDN	195,000,000.00	04/14/2026	04/15 - At Maturity	194,980,500.00		3.600	04/15/2026	3.650	0.00
313385XB7	25246	1010	AFD	FHLBDN	175,000,000.00	04/15/2026	05/21 - At Maturity	174,368,250.00		3.610	05/21/2026	3.673	174,649,027.78
31359MFJ7	25241	1010	FAC	FNMA	30,000,000.00	04/15/2026	07/15 - 01/15	33,436,800.00	534,375.00	7.125	01/15/2030	3.815	33,830,442.56
459058KU6	25242	1010	NC2	IBRD	40,000,000.00	04/16/2026	07/25 - 01/25	40,280,000.00	355,555.56	4.000	07/25/2030	3.820	40,632,646.47
459058LA9	25243	1010	NC2	IBRD	30,000,000.00	04/16/2026	07/10 - 01/10	30,178,800.00	316,866.67	4.000	01/10/2031	3.860	30,493,786.78
21687BDG3	25247	1010	ACP	RABONY	170,000,000.00	04/15/2026	04/16 - At Maturity	169,983,236.10		3.550	04/16/2026	3.550	0.00
89115MA30	25244	1010	NCB	TDNY	20,000,000.00	04/15/2026	01/20 - At Maturity	20,000,000.00		4.000	01/20/2027	4.000	20,000,000.00
89115MA71	25245	1010	NCB	TDNY	50,000,000.00	04/15/2026	05/20 - At Maturity	50,000,000.00		4.060	05/20/2027	4.060	50,000,000.00
313385VR4	25250	1010	AFD	FHLBDN	140,000,000.00	04/16/2026	04/17 - At Maturity	139,985,922.22		3.620	04/17/2026	3.671	0.00
3136GD4N0	25249	1010	FAC	FNMA	10,000,000.00	04/16/2026	07/23 - 01/23	10,000,000.00		4.040	07/23/2030	4.041	10,000,000.00
46632F2F1	25248	1010	MTN	JPM	40,000,000.00	04/16/2026	10/16 - 04/16	40,000,000.00		4.425	04/16/2031	4.425	40,000,000.00
313385VJ7	25251	1010	AFD	FHLBDN	125,000,000.00	04/17/2026	04/20 - At Maturity	124,962,395.83		3.610	04/20/2026	3.661	0.00
313385VV5	25252	1010	AFD	FHLBDN	130,000,000.00	04/20/2026	04/21 - At Maturity	129,987,000.00		3.600	04/21/2026	3.650	0.00
313385VW3	25253	1010	AFD	FHLBDN	120,000,000.00	04/21/2026	04/22 - At Maturity	119,989,033.34		3.590	04/22/2026	3.640	0.00
313385VX1	25254	1010	AFD	FHLBDN	120,000,000.00	04/22/2026	04/23 - At Maturity	119,988,033.34		3.590	04/23/2026	3.640	0.00
313385VY9	25255	1010	AFD	FHLBDN	115,000,000.00	04/23/2026	04/24 - At Maturity	114,988,563.99		3.580	04/24/2026	3.630	0.00
313385W88	25256	1010	AFD	FHLBDN	120,000,000.00	04/24/2026	04/27 - At Maturity	119,984,199.99		3.580	04/27/2026	3.631	0.00
313385W66	25257	1010	AFD	FHLBDN	125,000,000.00	04/27/2026	04/28 - At Maturity	124,987,569.45		3.580	04/28/2026	3.630	0.00
313385WD4	25258	1010	AFD	FHLBDN	170,000,000.00	04/28/2026	04/29 - At Maturity	169,983,036.10		3.580	04/29/2026	3.630	0.00
21687BDW8	25259	1010	ACP	RABONY	170,000,000.00	04/29/2026	04/30 - At Maturity	169,983,236.10		3.550	04/30/2028	3.550	0.00
22533JUE17	25260	1010	ACP	CACPNY	60,000,000.00	04/30/2026	05/01 - At Maturity	59,994,083.33		3.550	05/01/2028	3.550	60,000,000.00
313589WF6	25261	1010	AFD	FNMDN	35,000,000.00	04/30/2026	05/01 - At Maturity	34,996,577.78		3.520	05/01/2026	3.569	35,000,000.00

PLACER COUNTY 2025/26
Purchases Report
April 1, 2026 - April 30, 2026

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
	Subtotal				3,420,000,000.00			3,422,673,936.07	1,206,597.23				494,705,906.59
	Total Purchases				3,420,000,000.00			3,422,673,936.07	1,206,597.23				494,705,906.59



PLACER COUNTY 2025/26
Summary by Issuer
April 30, 2026

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,324,261.12	4,324,261.12	0.15	2.800	3,980
BANK OF AMERICA CORP	1	10,000,000.00	9,987,500.00	0.35	4.378	1,746
Credit Agricole CIB	1	60,000,000.00	59,994,083.33	2.11	3.600	0
California Asset Mgmt Prog	1	20,000,000.00	20,000,000.00	0.70	3.830	1
Credit Agricole CIB NY	4	65,000,000.00	65,000,000.00	2.28	4.038	148
CalTRUST	1	100,000,000.00	100,000,000.00	3.51	3.830	1
FEDERAL FARM CREDIT BANK	13	225,000,000.00	224,975,450.00	7.90	3.974	1,145
FEDERAL HOME LOAN BANK	80	879,000,000.00	878,952,720.00	30.88	3.953	677
Federal Home Loan Bank Discoun	1	175,000,000.00	174,368,250.00	6.13	3.724	20
FED HOME LOAN MORT CORP	1	5,000,000.00	4,902,100.00	0.17	1.190	53
FEDERAL NATIONAL MORT. ASSOC.	3	50,000,000.00	53,436,800.00	1.88	3.891	1,438
Fannie Discount	1	35,000,000.00	34,996,577.78	1.23	3.619	0
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.18	3.828	1
INT'L BANK RECON & DEVELOP	4	90,000,000.00	88,221,790.00	3.10	3.806	1,617
International Finance Corp	1	20,000,000.00	20,372,320.00	0.72	3.770	1,158
INTER-AMERICAN DEVELOPMENT BANK	1	20,000,000.00	20,105,120.00	0.71	3.975	1,021
JP MORGAN CHASE BANK	1	40,000,000.00	40,000,000.00	1.41	4.425	1,811
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	0.88	4.441	70
Mid Placer Public School Trans	2	410,097.82	410,097.82	0.01	2.968	908
mPower Folsom	4	320,669.71	320,669.71	0.01	3.488	3,907
mPower Placer	7	5,342,201.96	5,342,201.96	0.19	3.509	3,948
MUFG BANK LTD/NY	1	30,000,000.00	29,722,450.00	1.04	3.745	10
Newcastle Elementary SD	1	2,386,105.55	2,386,105.55	0.08	2.800	7,730

Portfolio PLCR
 AC
 SI (PRF, SI) 7.3.11
 Report Ver. 7.3.11

PLACER COUNTY 2025/26
 Summary by Issuer
 April 30, 2026

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Placer Hills Fire Protection	1	459,060.08	459,060.08	0.02	4.170	1,068
Public Finance Authority	1	257,328.07	262,474.63	0.01	4.894	4,536
Pioneer Community Energy	7	3,853,020.83	3,853,020.83	0.14	4.132	5,101
PLACER COUNTY CASH	2	17,072,007.77	17,072,007.77	0.60	0.000	1
Placer CEO Fire	1	575,276.69	575,276.69	0.02	4.000	1,007
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,142
TORONTO DOMINION BANK NY	4	110,000,000.00	110,000,000.00	3.86	4.170	228
UBS AG STAMFORD CT	2	75,000,000.00	75,000,000.00	2.63	3.843	416
U. S. TREASURY COUPON	36	710,000,000.00	687,155,859.38	24.14	4.154	472
U. S. TREASURY BILL	4	95,000,000.00	84,208,789.06	2.86	3.665	1,456
Total and Average	171	2,879,046,992.26	2,846,451,948.37	100.00	3.943	634



Summary Statement

May 31, 2026

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Investor ID: CA-01-0244

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

California CLASS

California CLASS

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Average Monthly Yield: 3.6977%	Month End Balance
CA-01-0244-0001	Annual Equip Replacement Reserve	516,470.00	0.00	0.00	1,621.98	7,903.85	516,626.97		518,091.98
CA-01-0244-0002	Annual Contingency Reserve	305,799.34	0.00	0.00	960.37	3,630.23	305,892.28		306,759.71
CA-01-0244-0003	Annual Future Capital Construction	516,470.00	0.00	0.00	1,621.98	7,903.85	516,626.97		518,091.98
TOTAL		1,338,739.34	0.00	0.00	4,204.33	19,437.93	1,339,146.22		1,342,943.67



Account Statement

May 31, 2026

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Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 3.6977%

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
516,470.00	0.00	0.00	1,621.98	7,903.85	516,626.97	518,091.98

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2026	Beginning Balance			516,470.00	
05/31/2026	Income Dividend Reinvestment	1,621.98			
05/31/2026	Ending Balance			518,091.98	



Account Statement

May 31, 2026

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Account Number: CA-01-0244-0002

Annual Contingency Reserve

Account Summary

Average Monthly Yield: 3.6977%

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
305,799.34	0.00	0.00	960.37	3,630.23	305,892.28	306,759.71

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2026	Beginning Balance			305,799.34	
05/31/2026	Income Dividend Reinvestment	960.37			
05/31/2026	Ending Balance			306,759.71	



Account Statement

May 31, 2026

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Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 3.6977%

Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
516,470.00	0.00	0.00	1,621.98	7,903.85	516,626.97	518,091.98

California CLASS

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
05/01/2026	Beginning Balance			516,470.00	
05/31/2026	Income Dividend Reinvestment	1,621.98			
05/31/2026	Ending Balance			518,091.98	



Daily Rates

May 31, 2026

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California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
05/01/2026	0.000304044	3.6992%
05/02/2026	0.000000000	3.6992%
05/03/2026	0.000000000	3.6992%
05/04/2026	0.000101117	3.6908%
05/05/2026	0.000100965	3.6852%
05/06/2026	0.000101131	3.6913%
05/07/2026	0.000101154	3.6921%
05/08/2026	0.000303681	3.6948%
05/09/2026	0.000000000	3.6948%
05/10/2026	0.000000000	3.6948%
05/11/2026	0.000101350	3.6993%
05/12/2026	0.000101625	3.7093%
05/13/2026	0.000101812	3.7161%
05/14/2026	0.000101682	3.7114%
05/15/2026	0.000303912	3.6976%
05/16/2026	0.000000000	3.6976%
05/17/2026	0.000000000	3.6976%
05/18/2026	0.000101436	3.7024%
05/19/2026	0.000101086	3.6897%
05/20/2026	0.000100914	3.6834%
05/21/2026	0.000100861	3.6814%
05/22/2026	0.000403668	3.6835%
05/23/2026	0.000000000	3.6835%
05/24/2026	0.000000000	3.6835%
05/25/2026	0.000000000	3.6835%
05/26/2026	0.000101307	3.6977%
05/27/2026	0.000101923	3.7202%
05/28/2026	0.000101883	3.7187%
05/29/2026	0.000304965	3.7104%
05/30/2026	0.000000000	3.7104%
05/31/2026	0.000000000	3.7104%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in interest rates, market conditions, and investment decisions. Past performance does not guarantee a similar outcome. 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.

Tel: (877) 930-5213

www.californiaclass.com