

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

WEDNESDAY, JUNE 17, 2026, 10:30 AM

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

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/81257866403>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 812 5786 6403 to participate.

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

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

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1.0 CALL TO ORDER

Lynch ___ Ingle ___

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

**4.1 Approval of Minutes from May 20, 2026, Standing Finance Meeting
(Pages 4-6)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for May (Pages 7-9)

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

4.3 Review of the April Financials (Pages 10-19)

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

4.4 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 20-22)

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)?

4.5 Resolution #2026-10: Appointment of a Financial Officer (Pages 23-26)

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?

4.6 Future Capital Construction and Equipment Reserve Minimum Balance Policy (Pages 27-54)

Shall the Auburn Recreation District (ARD) consider amending its policies on the Future Capital Construction and Equipment Reserves, requiring a minimum balance of \$200,000 be maintained in each? The Finance Committee has requested that this item be considered.

4.7 Resolution #2026-13: Purchase of a New Infield Groomer (Pages 55-68)

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?

Discussion Items:

1. County Mitigation Fund, current balance \$518,320
2. City Mitigation total is \$399,135 with \$159,135 of unencumbered funds
3. County of Placer Treasurer's Pooled Investment Report as of April 30, 2026 (Pages 70-84)
4. California CLASS Investment Fund as of May 31, 2026 (Pages 85-92)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability

ADJOURNMENT

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

June 17, 2026
Date

9:30 AM
Time

Cooley Wainford
Secretary to the Board

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Wednesday, May 20, 2026 at 10:30 AM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 10:31 AM.

ROLL CALL

Director Ingle and Chairperson Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by the Committee as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from April, 2026 Standing Finance Meeting

Director Ingle and Chairperson Lynch approved the minutes from the April 22, 2026, Standing Finance Committee Meeting.

4.2 Review of Cash Requirements for March, 2026

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

4.3 Review of the Preliminary March Financials

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

4.4 Review of Future Capital Construction Reserve

Director Ingle and Chairperson Lynch reviewed the Future Capital Construction Reserve. The Committee requested that a policy be drafted and sent back to the Committee in June.

Discussion Items:

1. County Mitigation Fund, current balance \$518,320 – was discussed.
2. City Mitigation total is \$392,838, with \$152,838 not encumbered – was discussed.
3. County of Placer Treasurer’s Pooled Investment Report, as of March 31, 2026 – was discussed
4. California CLASS Investment Fund as of April 30, 2026 – was discussed.
5. CEPPT Quarterly Investment Report as March 31, 2026 – was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability – was discussed.

ADJOURNED

As there was no further business, the meeting was adjourned at 11:30 AM.

Carly Wayford
Board Secretary

June 2, 2026
Date

SECTION: 4.0

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

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

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

**SEE ATTACHED LISTING
OF EXPENSES: \$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	5/21/2026	(80.00)	
28985	D0025 Dawson Oil Company	5/21/2026	(5,087.08)	
28986	D0010 Diamond Pacific	5/21/2026	(283.79)	
28987	TEMPC Ingrid Cognato	5/21/2026	(11.50)	
28988	U0034 Greater Sacramento Softball Assoc dba USA Softball of Sacramento	5/21/2026	(1,741.82)	
28989	G0102 Greatland Corporation	5/21/2026	(152.30)	
28990	K0031 Keller Supply Company	5/21/2026	(464.52)	
28991	L0039 Leaf	5/21/2026	(159.80)	
28992	L0100 Lifeguard First Aid & Safety, LLC	5/21/2026	(342.98)	
28993	S0094 Manouch Shirvanioun	5/21/2026	(29.00)	
28994	M0098 Meadow Vista County Water Dist	5/21/2026	(981.03)	
28995	N0045 Near U CO2, LLC.	5/21/2026	(236.27)	
28996	P0001 Park 'N Pour	5/21/2026	(570.00)	
28997	Q0003 Quality Automotive	5/21/2026	(581.16)	
28998	A0027 Recology Auburn Placer	5/21/2026	(991.86)	
28999	A0001 Recology Auburn Placer Debris Box	5/21/2026	(1,579.12)	
29000	R0035 Reliable Auto Glass	5/21/2026	(285.88)	
29001	R0072 Robinson Sand & Gravel	5/21/2026	(64.36)	
29002	S0177 Simplot AB Retail dba Simplot Turf and Horticulture	5/21/2026	(403.57)	
29003	S0143 SMOA	5/21/2026	(1,800.00)	
29004	S0067 Superfast Copy	5/21/2026	(8.52)	
29005	W0001 Walker's Office Supplies, Inc.	5/21/2026	(971.59)	
29006	M0065 Wendy Murdoch	5/21/2026	(10.99)	
29007	R0025 Rotary Club of Auburn	5/26/2026	(15.00)	
				*these check numbers were not assigned to payments in May. Issues with NetSuite implementation.
29008-29039				
29040	1099-376 Joanna Britt	5/29/2026	(319.20)	
29043-29047				
29048-29073				
				*these checks were written in June
				*this check number were not assigned to payments in May. Issues with NetSuite implementation.
29074				*this check was written in June
29075				*these check numbers were not assigned to payments in May. Issues with NetSuite implementation.
29076-29102				
29103	V0007 Verizon Wireless	5/16/2026	(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: 4.0

ITEM: 4.3

**REVIEW OF PRELIMIARY FINANCIALS FOR
APRIL, 2026**

DESCRIPTION:

SEE ATTACHED

INFORMATION:

**REVIEW AND APPROVE, FORWARD TO THE
CONSENT CALENDAR FOR REVIEW AND
APPROVAL**

FISCAL IMPACT:

NONE

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%			28,696	29,174	28,696	33,994	29,174
Misc. Revenue	86,821	1%			7,333	5,970	7,333	4,272	5,970
Grants & Donations	2,217,923	20%			-	3,466	-	646	3,466
Interest/Investment Revenue	179,730	2%			14,918	13,373	14,918	12,037	13,373
Tax Revenue	4,737,272	43%			1,714,754	1,637,958	1,714,754	1,705,113	1,637,958
Classes, Sports, Camps	462,147	4%			40,194	41,670	40,194	40,626	41,670
Event Revenue	71,026	1%			21,340	27,080	21,340	28,251	27,080
Discovery Club & Day Camp Revenue	1,021,336	9%			83,761	87,268	83,761	73,898	87,268
Aquatics Activities	167,121	2%			46,285	42,913	46,285	43,073	42,913
Future Cap, ADA, & Equipment Transfers	1,048,176	9%			-	-	-	-	-
Atwood	31,852	0%			12,380	12,092	12,380	12,576	12,092
City Mitigation Transfers/Rev	160,000	1%			-	-	-	-	-
County Mitigation Revenue	695,000	6%			-	-	-	-	-
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%			1,254	2,344	1,254	2,082	2,344
Special Event Expenses	41,272	0%			4,427	2,168	4,427	2,443	2,168
Operating Expenses	727,100	7%			51,433	54,752	51,433	48,777	54,752
Utilities Expense	291,672	3%			(1,487)	6,449	(1,487)	(4,742)	6,449
Professional Service Expense	130,317	1%			32,419	16,738	32,444	63,769	16,738
Maintenance	617,002	6%			28,790	12,860	28,760	30,121	12,860
Property Tax Admin.	137,586	1%			-	-	-	-	-
Salaries & Wages	3,064,254	28%			114,392	121,919	114,392	122,613	121,919
Taxes & Benefits	1,342,309	12%			70,565	65,284	70,565	70,511	65,284
Fixed Asset Expense	432,900	4%			-	-	-	-	-
Projects	3,645,230	33%			43,188	669	43,188	1,600	669
Debt Services	164,836	2%			-	-	-	-	-
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							Current Totals		Current Totals
Annual Contingency Reserve (1-2%)	\$ -		\$ -				\$ 399,135		\$ 70,000
Annual Equip Replacement Reserve	\$ 130,000		\$ -				\$ 797,051		\$ 760,581
Future Capital Construction Reserve	\$ 50,000		\$ -				\$ 1,204,499		\$ 946,960
ADA Reserve	\$ 5,000		\$ -				\$ 3,009		\$ 23,009
CEPPT/Prefunding	\$ 24,000		\$ -				\$ 412,759		\$ 599,437
NET REVENUE TOTALS	\$ 10,939		\$ -		\$ 1,624,681	\$ 1,617,781	\$ 2,816,452	\$ 2,816,452	\$ 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	\$16,75 - 14 -

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	\$6,739.33	\$6,739.33	\$8,633.00	-\$1,893.67	78.06%
4225 - Room Rentals	\$540.00	\$540.00	\$1,317.00	-\$777.00	41.00%
4235 - Gym Rental Revenue	\$1,875.00	\$1,875.00	\$2,361.00	-\$486.00	79.42%
4260 - Picnic Area Rental Revenue	\$15,132.40	\$15,132.40	\$14,275.00	\$857.40	106.01%
4280 - Field Revenue	\$699.51	\$699.51	\$699.00	\$0.51	100.07%
4415 - Modular Rent	\$3,045.31	\$3,045.31	\$3,045.00	\$0.31	100.01%
4420 - Verizon Wireless Cell Tower Lease	\$0.00	\$0.00	\$3,000.00	-\$3,000.00	0.00%
4425 - AT&T Wireless Cell Tower Lease					
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	\$24,195.00	\$4,240.50	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	\$43,073.00	\$3,211.92	107.46%
Total - Income	\$191,580.13	\$191,580.13	\$185,848.00	\$5,732.13	103.08%
Gross Profit	\$185,899.46	\$185,899.46	\$181,323.00	\$4,576.46	102.52%
Net Ordinary Income					
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	7.66192%
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	-4.97403%
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					
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%

4.4 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 Standing Finance Committee 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

Staff 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

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

Auburn Area Recreation and Park District Finance 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 Finance Committee

Staff recommends the Finance Committee approve Resolution 2026-10 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. In addition, staff recommends the Finance Committee send a positive recommendation to the Board of Directors, as written.

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

4.6 Cover sheet – Future Capital Construction and Equipment Reserve Minimum Balance Policy

Auburn Area Recreation and Park District Finance Committee Meeting, June, 2026

The Issue

Shall the Auburn Recreation District (ARD) consider amending its policies on the Future Capital Construction and Equipment Reserves, requiring a minimum balance of \$200,000 be maintained in each? The Finance Committee has requested that this item be considered.

Background

ARD Policies on Restricted Reserves is as follows:

I. Budget

- E. ARD Restricted Reserve Funds. In accordance with Public Resource Code, Section 5788.9, the Board of Directors of the Auburn Area Recreation & Park District establishes the following funds:

1. Contingency: Contributions to this fund may occur at any time but will be maintained at \$70,000. Any monies from this fund that are spent for Board approved expenditures shall be replenished prior to any other reserve being funded.

2. Equipment: Contributions to this fund may occur at any time but an amount of \$50,000* will be added to the fund at the beginning of each new fiscal year. This fund can only be spent at the Board's discretion. These funds are to be used for additions to the current District inventory or to replace equipment that has expended its useful life and/or has broken down and is beyond economical repair and must be replaced.

* The \$50,000 amount is a figure based on staff's projections to accumulate sufficient funds to pay for the District's requirements through Fiscal Year 2017. As such this amount is changeable based on the Board's desires.

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

4. ADA Compliance: Contributions to this fund may occur at any time but will be included in the budget each fiscal year at a minimum amount of \$5,000 per year. The money in this reserve account will be used to fund costs and improvements related to the Americans with Disabilities Act at parks and facilities in the District.

The Board shall establish a policy of contributing 1-5% of the annual expenditure figure to reserves. During each budget cycle, Staff will provide recommendations to the Board for these contributions as appropriate based on the plans and goals of the District.

5. Unfunded CalPERS Pension Funding GASB 68: Contributions or Prefunding may occur at any time but will be included in the budget each fiscal year at an amount that represents at least \$60,000. Staff is to allocate 40% to directly Prefund CalPERS. Staff is to allocate 60% to a section 115 Trust. The CalPERS UAL peaks in the year 2032 with an additional required payment of \$142,000. This required allocation should continue until ARD has reduced its peak to less than an annual \$100,000 (or until 90% funded, whichever is first). This will prevent the District from over funding. Once that has been achieved, 100% of the \$60,000 will be put into a section 115 Trust.

The Finance Committee has requested that staff prepare a DRAFT of policy that would require that both the Future Capital Construction and Equipment Reserve Maintain a balance of at least \$200,000 (each).

Proposed changes to the policy are as follows:

2. Equipment: Contributions to this fund may occur at any time but will be maintained at a minimum \$200,000 and an amount of \$50,000* will be added to the fund at the beginning of each new fiscal year. This fund can only be spent at the Board's discretion. These funds are to be used for additions to the current District inventory or to replace equipment that has expended its useful life and/or has broken down and is beyond economical repair and must be replaced.

* The \$50,000 amount is a figure based on staff's projections to accumulate sufficient funds to pay for the District's requirements through Fiscal Year 2017. As such this amount is changeable based on the Board's desires.

3. Capital Construction: Contributions to this fund may occur at any time but will be maintained at a minimum of \$200,000 and included in the budget each fiscal year on an "as available" basis. This yearly amount, if any, is part of the expenditure budget and can only be spent at the Board's discretion.

Staff has provided the following documents for the Finance Committee to consider:

- 1) A copy of the current Obsolescence List (through FY 2043). This the list that ARD uses to purchase new equipment using Equipment Reserve Funds. No modifications have been made to this List for the purposes of this review, as direction will be needed due to the complex nature of moving around the replacement of equipment.
- 2) A copy of the current Five-Year Project List
- 3) A copy of the current Five-Year Project List in "Sandbox" format. This "Sandbox" provides a way for staff and the Board to look at possible ways to meet the stated goal of keeping a minimum balance of \$200,000.

Recommendation for the Finance Committee

Review the financial ramifications of making these proposed policy changes. When ready, provide a recommendation for policy changes to be considered by the Policy Committee.

Fiscal Impact

As shown on each report

Attachments

Current Obsolescence List (through FY 2043)

Current Five-Year Project List

“Sandbox” version of the Five-Year Project List

Auburn Recreation District Park Obsolescence List

2026/2027

New Assets

Moved to another year or eliminated

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance								
Vehicles							828,848	
2007 Ford F-250 AWD vin 63864 unit 8	2007	\$24,237	19	2026	2026	\$65,000	\$65,000	
Utility Carts								
Mowers								
Facilities								
Commercial Refrigerator (REC)	Ukn					\$5,700	\$0	\$5,700
Commercial Refrigerator (CVCC)	2002	\$1,962	23	2025	2025	\$3,500	\$0	3,500
Solar Update/Improvement (CVCC)	NEW				2026	27,700	\$27,700	
Heat & Air Units								
Recreation HVAC #7 Unit	Uknown	\$10,000	18	2025	2025	\$18,400	\$18,400	
Pumps								
Rec Park Pump/Filter	2006	\$4,600	18	2024	2024	\$100,000	\$100,000	
Grounds Equipment								
SDI 100-9K6M Sprayer	2005	7,997	19	2024	2024	\$13,700	13,700	
Advance 320 Floor Scrubber	1992	\$4,000	32	2024	2024	9,776	\$9,776	
In Field Equipment for Ballfields		\$75,000				75,000	\$75,000	
Rec Equipment								
Regional Park Scoreboard for C Field	2002	2,367	22	2024	2024	\$8,150	\$0	\$8,150
Scoreboard for Beggs Field					2023	\$25,000	\$7,500	\$17,500
Pool Equipment								
PH Pool circulation pump	2019	\$3,400	8	2026	2026	\$4,352	\$0	\$4,352
Sierra Pool Umbrella #3 of 3	2023	850	7	2019	2026	1,070	0	\$1,070
Circulation pump, Splash pool	2015	4,600	9	2024	2024	6,500	0	6,500
Heater, Sierra Pool	2018	\$51,645	8	2026	2026	\$70,700	\$70,700	
Sierra Pool Chlorine system	2022		7	2029	2027	\$37,400	\$37,400	
TOTAL							425,176	46,772
Estimated Balance Remaining							403,672	

Auburn Recreation District Park Obsolescence List

2027/2028

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New		Equip Reserve	Genl Fund
						Orig	Acquisition Cost		
Estimated balance 543,672 0									
Vehicles									
2007 Ford Ranger vin 95261 unit 10	2006	\$11,327	19	2025	2025		\$54,000	\$54,000	Moved from '25-'26
Gators									
2013 John Deere TX 4X2 Gator Cart "B" (1MOR)	2012	\$9,200	14	2026	2026		22,000	\$22,000	Moved from '25-'26
2013 John Deere TX 4x2 Gator Cart "A" (1M04X)	2012	9,200	13	2025	2025		22,000	\$22,000	Moved from '25-'26
Computer Equipment									
Rec Park Server	2022	9,106	5	2022	2027		\$12,060	\$12,060	
CVCC server	2022	9,884	5	2022	2027		\$12,060	\$12,060	
Grounds Equipment									
Sweepster V62 pull behind leaf vacuum	2003	\$21,610	25	2028	2028		\$41,518	\$41,518	
Facilities									
Daktronics scoreboard, Recreation Park gym	2005	\$3,468	15	2018	2023		\$8,400	\$0	8,400
Lakeside Room carpet (1,365 sq.ft., carpet tiles)	2007	4,500	17	2024	2024		12,100	\$12,100	Moved from '26-'27
Rec Equipment									
Heat & Air Units									
Rec building - Women's Restroom Heater	2008	\$2,000	18	2026	2026		\$6,600	\$0	\$6,600
Pool Equipment									
Sierra Pool Umbrella #1 of 3	2024	\$850	3	2027	2027		\$1,107	\$0	\$1,107
Placer Hills Pool Cover	2022	\$4,133	4	2026	2026		\$4,960	\$0	4,960
Sierra Pool Lift							\$10,400	\$10,400	Moved from '25-'26
TOTAL							186,138	186,138	21,067
Estimated Balance Remaining								357,534	

Auburn Recreation District Park Obsolescence List

2028/2029

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig Repl Date	Year to be Replaced	Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance 507,534 0								
Vehicles								
2006 Ford Ranger vin 56762 unit 5	2006	\$11,327	19	2025	2025	\$51,000	\$51,000	
Gators								
2014 John Deere HPX 4X4 Gator Cart "C" (1M0P4	2013	\$8,080	15	2028	2028	\$22,000	22,000	
Mowers								
Push Mower for Winchester Park	2019	\$2,842	10	2029	2029	\$3,837	\$0	3,837
Grounds Equipment								
Toro Pro Force Blower	2019	\$22,330	10	2029	2029	\$28,000	\$28,000	
Gopher Getter Machine	2018	\$2,220	10	2028	2028	\$3,147	\$0	\$3,147
Gearmore Spreader PTB560	2018	\$3,473	10	2028	2028	\$4,922	\$0	\$4,922
Komatsu 25 Fork Lift (2004)	2018	\$8,500	10	2028	2028	\$12,049	\$12,049	
Sprayer Shield	2018	\$5,650	10	2028	2028	\$8,010	\$0	8,010
3.5 ton roller	2006	13,942	18	2024	2024	\$22,725	\$27,000	
Turfco top dresser	2005	11,779	17	2022	2028	\$18,788	\$24,000	
Heat & Air Units								
Rec building - lobby HVAC	2008	\$9,000	20	2028	2028	\$22,000	\$22,000	
Facilities								
20" Floor Scrubber (Fang20-105)	2014	3,220	15	2029	2029	\$4,900	\$0	4,900
Alum Bleachers at C Field & Reg A Field	1987	9,801	39	2026	2028	\$24,300	\$24,300	
Regional gym roof	2007	\$20,000	20	2027	2027	80,000	80,000	
Carpet Extractor	2018	\$4,730	10	2028	2028	\$6,704	\$0	\$6,704
Pool Equipment								
Sierra Pool Diving Board	2018	\$5,332	10	2028	2028	\$7,198	\$7,198	
Sierra Pool Umbrella #2 of 3	2025	830	3	2028	2028	\$1,146	\$0	\$1,146
Sierra Pool Suction Pump Motor	2021	\$16,725	7	2028	2028	18,300	18,300	
VSF Variable Speed & Flow Pump (PH POOL)	2022	4,257	7	2029	2029	6,600	0	6,600
Sierra Pool Cover	2022	13,377	6	2028	2028	17,900	17,900	
TOTAL							333,747	32,666
Estimated Balance Remaining							173,787	

Auburn Recreation District Park Obsolescence List

2029/2030

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Orig	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Gators								
Facilities								
Rec, Cust Serv, Y Serv Offices Carpet	2006		23	2029	2029	12,500	\$12,500	
Lobby & Hallway Carpet	2012	\$9,900	17	2029	2029	22,700	\$22,700	
2 - 85" Smart TV's for Foothills/Sierra Rooms	2023	\$4,000	6	2029	2029	5,300	\$0	5,300
Grounds Equipment								
Regional Tuff Shed	2004	\$2,146	15	2019	2029	\$3,500	\$0	3,500
Heat & Air Units								
Rec building - cust serv. HVAC	2008	\$6,038	21	2029	2029	\$16,800	\$16,800	
Rec building - computer server room HVAC	2019	\$4,176	10	2029	2029	\$6,800	\$0	\$6,800
Regional Facility offices HVAC	2008	\$8,000	21	2029	2029	\$22,290	\$22,290	
Heat & Air Units								
Portable Mound	2023	\$3,839	7	2030	2030	\$5,400	\$0	\$5,400
Pumps								
Pool Equipment								
Sierra Pool Umbrella #3 of 3	2026	875	3	2029	2029	1,186	0	\$1,186
PH Pool Sweep	2022	\$5,886	8	2030	2030	\$8,700	\$0	\$8,700
Sierra Pool Sweep	2022	6,391	8	2030	2030	\$9,400	\$0	\$9,400
TOTAL							74,290	40,286

Estimated balance

333,787

0

259,497

Estimated Balance Remaining

Auburn Recreation District Park Obsolescence List

2030/2031

FUNDING SOURCE

ITEM	Acquired	Purchase \$	Life	Repl Date	Orig	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Estimated balance								429,497	0
Vehicles									
2016 F350 53704 unit	2016	\$35,769	14	2030		2030	\$82,688	\$82,688	
2013 F-150 vin 11453 unit	2013	\$19,559	17	2026		2027	\$66,700		
Gators									
Mowers									
Facilities									
Grounds Equipment									
Geo Ripper Hand Held Trencher	2020	\$4,269	10	2030		2030	\$7,500	\$0	\$7,500
Heat & Air Units									
Recreation Park Modular #1 Heat Pump	2016	\$6,275	15	2031		2031	\$9,500	\$0	\$9,500
CVCC 8.5 ton #1 HVAC	2016	\$11,616	15	2031		2031	\$20,300	\$20,300	
Rec Bldg Craft Rm HVAC	2011	5,661	19	2030		2030	\$14,300	\$14,300	
Pumps									
Pool Equipment									
Sierra Pool Umbrella #1 of 3	2027	\$875	3	2030		2030	\$1,228	\$0	\$1,228
VSF Variable Speed & Flow Pump (PH POOL)	2022	\$4,257	8	2030		2030	\$5,900	\$0	\$5,900
IntelliPro VSF Variable Speed & Flow Pump (PH POOL)	2023	\$3,138	7	2030		2030	\$4,400	\$0	\$4,400
Recreation Equipment									
TOTAL								117,288	28,528
Estimated Balance Remaining								312,209	

Move to 32-33

A	B	C	D	E	F	G	H	I	J	K
Auburn Recreation District Park Obsolescence List										
1										
2										
3										
4										
5										
6										
7	Estimated balance 492,209 0									
8	ITEM	Acquired	Purchase \$	Life	Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund	
9	Vehicles									
10	2014 F250 vin 86577 unit	2013	\$28,111	18	2031	2031	\$73,600	\$73,600		
11	2013 F-150 vin 11453 unit	2013	\$19,559	18	2031	2031	\$67,400	\$67,400		
12	2014 Ford Transit Connect Van (Replace used)	2018	17,980	18	2029	2029	\$26,300	26,300		Moved from '30-31
13	2013 F150 vin 11454 unit	2013	\$19,559	17	2026	2027	\$68,000	\$68,000		
14	Gators									
15	Polaris Ranger	2016	\$9,999	12	2028	2028	\$26,450	\$26,450		Moved from '30-31
16	John Deere Gator w/lift TX 4X2 "F" (114178589)	2015	\$9,668	15	2030	2030	\$25,300	\$25,300		
17	Mowers									
18										
19	Facilities									
20										
21										
22	Grounds Equipment									
23	Skid Sprayer	2018	\$6,630	10	2028	2028	\$14,700	\$14,700		Moved from '30-31
24										
25	Heat & Air Units									
26	Reg Lakeside Room - HVAC	2014	\$6,585	18	2032	2032	\$15,850	\$15,850		
27	Rec Bldg - Teen Center HVAC (Goodman 3 ton)	2013	\$6,125	19	2032	2032	\$15,480	\$15,480		
28	Rec Stella HVAC	2011	5,661	20	2031	2031	\$15,000	\$15,000		
29	Rec building - Youth services office HVAC 3.5 ton	2007		18	2025	2025	\$21,700	\$21,700		Moved from '25-'26
30	Playground Equipment									
31	Tot Lot Playground at Christian Valley Park	2007	\$37,824	25	2032	2032	\$50,000	\$50,000		
32										
33	Pumps									
34	Ashford Pond Filter	2021	\$16,500	10	2031	2031	\$26,800	\$26,800		
35	Winchester Park irrigation pump install	2023	\$30,356	8	2031	2031	\$45,000	\$45,000		
36										
37	Pool Equipment									
38	Sierra Pool Umbrella #2 of 3	2028	850	3	2031	2031	\$1,271	\$0	\$1,271	
39	Placer Hills Chlorine System	2025	6,055	7	2031	2031	\$7,450	\$0	\$7,450	
40	Sierra Pool Transformer	2022	8,606	10	2032	2032	\$14,000	\$14,000		
41	Sierra Pool Lane Lines (7)	2022	\$5,154	10	2032	2032	\$8,400	\$8,400		
42	Stranitol Chem Feeder (Splash Pool)	2020	\$8,325	10	2030	2030	\$12,500	\$12,500		Moved from '30-31
43	TOTAL							476,480	58,720.82	
44	Estimated Balance Remaining							15,729		

FUNDING SOURCE

2031/2032

A	B	C	D	E	F	G	H	I	J	K	L
Auburn Recreation District Park Obsolescence List											
1											
2											
3											
4											
5											
6											
7	Estimated balance									205,729	0
8	ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund		
9	Vehicles										
10	2013 F-150 vin 11453 unit	2013	\$19,559	17	2026	2027	\$69,850	\$69,850			Moved from 2030-2031
11	2017 Ford Edge vin Unit 00	2021	\$19,418	11	2031	2031	\$41,370	\$41,370			Moved from 2031-2032
12	Gators										
13	John Deere Gator	2011		15	2033	2033	31,100	\$31,100			
14	Kubota Cart #8	2018	\$14,471	14	2032	2032	28,600	\$28,600			
15											
16	Computers										
17											
18											
19											
20	Facilities										
21	Recreation Kitchen Floor	2013	5,829	20	2033	2033	\$7,000	\$7,000			
22	15 - Replacement folding chairs								\$507		
23	10 - 6' Tables								\$967		
24											
25	Rec Equipment										
26											
27	Heat & Air Units										
28	Evaporated Cooler, Rec Park Shop	2018	\$2,970	15	2033	2033	3,416	3,416			Moved from 28-29
29	Lakeside HVAC (2units)	2011	9,334	21	2032	2032	\$26,000	26,000			
30											
31	Pumps										
32	Meadow Vista Park irrigation pump/Filter	2018	\$33,847	15	2033	2033	\$50,000	\$50,000			
33											
34	Pool Equipment										
35	Stantional Chemical controller, Sierra Pool	2019	5,000	14	2033	2025	\$5,000	\$0	\$5,000		
36	Sierra Pool Umbrella #3 of 3	2029	900	3	2032	2032	1,315	0	\$1,315		
37	Water Heaters for Sierra Pool Lockerroom (3)	2023	\$20,588	10	2033	2033	32,700	32,700			
38	PHI Pool Lift	2010		22	2032	2032	9,600	0	\$9,600		
39	TOTAL							257,336	17,389		
40	Estimated Balance Remaining							-51,607			

A	B	C	D	E	F	G	H	I
1	Auburn Recreation District Park Obsolescence List							
2	2033/2034							
3	FUNDING SOURCE							
4								
5								
6								
7	Estimated balance					New	168,393	0
8	ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve/Genl Fund
9	Vehicles							
10								
11	Gators							
12								
13	Mowers							
14								
15	Facilities							
16	15 - Replacement folding chairs							\$525
17								
18	Grounds Equipment							
19	Kioli Tractor & Loader SN TR7700020 (2017/18)	2018	\$31,099	15	2033	2033	\$40,000	\$40,000
20								
21	Heat & Air Units							
22	Regional gym heater #1	2016	\$12,632	18	2034	2034	\$14,906	\$14,906
23	Regional gym heater #2	2016	\$12,632	18	2034	2034	\$14,906	\$14,906
24	Recreation Park Modular #1 Heat Pump	2016	\$6,275	18	2034	2034	\$7,405	\$7,405
25	CVCC 8.5 ton #6 HVAC	2016	\$11,616	18	2034	2034	\$13,707	\$13,707
26	Tutor Totter HVAC split unit	2019	\$5,597	15	2034	2034	\$6,437	\$6,437
27	Overlook Modular Bard HVAC	Unknown	\$5,000	29	2034	2034	\$10,500	\$10,500
28								
29	Pumps							
30	Meadow Vista Park irrigation pump/Filter	2019	\$25,852	15	2034	2034	\$39,424	\$39,424
31	Meadow Vista Park VFD Pump	2019	\$7,995	15	2034	2034	\$12,192	\$12,192
32								
33	Pools							
34	Sierra Pool Cover			5	2033	2033	\$8,700	\$8,700
35	Placer Hills Pool Cover			4	2034	2034	\$5,500	\$5,500
36	Sierra Pool Umbrella #1 of 3	2030	\$900	3	2033	2033	\$1,361	\$1,361
37	Sierra Pool Strantol Chemical Feeder	2019	\$9,008	15	2034	2034	\$13,737	\$13,737
38	PH Pool Strantol Chemical Feeder Pump	2019	\$3,092	15	2034	2034	\$4,715	\$4,715
39								
40	TOTAL						173,677	1,886
41	Estimated Balance Remaining						-5,284	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Auburn Recreation District Park Obsolescence List															
1															
2															
3															
4															
5															
6															
7	Estimated balance														
8	ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund						
9	Vehicles														
10															3556
11	Gators														1 3733.8
12															2 3920.49
13	Mowers														3 4116.515
14	John Deere Front Mower	2020	\$30,931	15	2035	\$38,664	\$38,664								4 4322.34
15															5 4538.457
16	Facilities														6 4765.38
17	15 - Replacement folding chairs														7 5003.649
18	10 - 6' Tables								\$543						8 5253.832
19	Grounds Equipment								\$1,035						9 5516.523
20	Geo Ripper Hand Held Trencher	2020	\$4,269	15	2035	2035	\$6,510	\$6,510							10 5792.349
21	20' Storage Container	2005	2,881	30	2035	2035	\$3,700	\$3,700							11 6081.967
22															12 6386.065
23	Heat & Air Units														13 6705.368
24	Tulor Totter HVAC split unit	2019	\$5,597	15	2034	2034	\$8,535	\$8,535							14 7040.637
25															15 7392.669
26	Pumps														16 7762.302
27															17 8150.417
28	Pools														18 8557.938
29	Heater Pump Loop Repair (Splash Pool)	2020	\$8,325	15	2035	2035	\$12,696	\$12,696							19 8985.835
30	Sierra Pool Umbrella #2 of 3	2031	875	3	2034	2034	\$1,409	\$0	\$1,409						20 9435.127
31	Sierra Pool Cover				2030	2030	\$17,800	\$17,800							21 9906.883
32															22 10402.23
33	Recreation Equipment														23 10922.34
34	Regional Volleyball Sleeve System	2010	4,311	25	2035	2035	\$5,400	\$5,400							
35	Regional Shade Structure -pickleball	2011	3,556	23	2034	2034	\$15,000	\$15,000							
36															
37	TOTAL						108,305	2,987							
38	Estimated Balance Remaining						126,411								

A	B	C	D	E	F	G	H	I	
Auburn Recreation District Park Obsolescence List									
1									
2									
3									
4									
5									
6									
7	Estimated balance						386,411	0	
8	ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve	Genl Fund
9	Vehicles								
10									
11									
12	Gators								
13									
14	Mowers								
15	Groundmaster 4000-D T4 tri-deck Mower	2018	\$62,496	18	2036	2036	\$101,868	\$101,868	
16									
17	Facilities								
18	15 - Replacement folding chairs								\$562
19									
20	Grounds Equipment								
21									
22									
23	Heat & Air Units								
24	Auburn EI Modular #1 HVAC	2018	\$5,707	18	2036	2036	\$9,302	\$9,302	
25	Rec building - computer server room HVAC	2018	\$4,176	18	2036	2036	\$4,594	\$4,594	
26	Rec building - computer server room HVAC	2018	\$3,876	18	2036	2036	\$4,500		\$4,500
27	Locker room Water Heater	2018	\$11,000	18	2036	2036	\$12,100	\$12,100	
28									
29	Pumps								
30	Ashford Park Pump Filter	2021	\$16,500	15	2036	2036	\$25,160	\$25,160	
31									
32	Pool Equipment								
33	Sierra Pool Umbrella #3 of 3	2032	930	3	2035	2035	1,458	0	\$1,458
34	BecSys5 Water Chemistry Controller-PH Pool	2022	9,045	14	2036	2036	14,877	0	\$14,877
35	Sierra Pool Suction Pump Motor			7	2035	2035	20,185	20,185	
36	Sierra Pool Pump (VFD)	2022	\$61,574	14	2036	2036	\$13,380	\$0	\$13,380
37									
38	Recreation Equipment								
39	James Field Bleachers (also repairs done in '14)	2011	25,456	25	2036	2036	\$31,800	\$31,800	
40									
41	TOTAL							173,209	34,777
42	Estimated Balance Remaining							213,202	

FUNDING SOURCE

2035/2036

A	B	C	D	E	F	G	H	I
	Auburn Recreation District Park Obsolescence List							
1								
2								
3	2036/2037							
4								
5								
6								
7	FUNDING SOURCE							
8	Estimated balance						473,202	0
9	ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve
10	Vehicles							
11	Gators							
12								
13	Mowers							
14	Turfstar Western 010-Reelmaster 7000-D T4	2019	\$86,290	18	2037	2037	\$140,600	\$140,600
15	Turfstar Procore 864 aerator	2017	29,090	20	2037	2037	\$35,000	\$35,000
16	Ventrac Kubota D902	2022	\$47,678	15	2037	2037	\$78,100	\$78,100
17	Facilities							
18	15 - Replacement folding chairs							\$543
19	10 - 6' Tables							\$1,107
20								
21	Grounds Equipment							
22	Turfstar Procore 864 aerator	2017	29,090	20	2037	2037	\$35,000	\$35,000
23	Regional Storage Building 30 x 30	2007	18,866	30	2037	2037	\$25,000	\$25,000
24	Regional Restroom Roof	2007	3,633	30	2037	2037	\$4,700	\$4,700
25	Regional C Field Dugouts	2007	3,470	30	2037	2037	\$4,500	\$4,500
26								
27	Heat & Air Units							
28	Rec building - recreation offices HVAC	2019	\$9,277	18	2037	2037	\$15,122	\$15,122
29								
30	Pumps							
31	Ashford Pond Pump	2021	\$49,116	15	2036	2036	\$79,090	\$79,090
32	Winchester Park irrigation pump/motor	2022	\$23,082	15	2037	2037	\$47,700	\$47,700
33								
34	Pool Equipment							
35	Sierra Pool Umbrella #1 of 3	2032	930	3	2035	2035	1,509	\$1,509
36								
37	Rec Equipment							
38	Regional Park Varsity gym scoreboard	2022	\$7,590	15	2037	2037	\$15,000	\$15,000
39								
40	Playground Equipment							
41	ADA Playground at Rec Park (near RR)	2012	\$148,947	25	2037	2037	\$186,000	\$186,000
42								
43	TOTAL						665,812	3,159
44	Estimated Balance Remaining						-192,610	

A	B	C	D	E	F	G	H	I
Auburn Recreation District Park Obsolescence List								
1								
2								
3	2037/2038							
4								
5								
6								
7	Estimated balance						87,390	0
8	ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve Genl Fund
9	Vehicles							
10	F250 Truck				2037	2037	\$104,900	
11	Gators							
12								
13	Mowers							
14	John Deere Front Mower	2020	\$30,931	18	2038	2038	\$50,418	\$50,418
15	Turfstar Westlern 010-Reelmaster 7000-D T4F Deisel			18	2034	2037	\$106,200	\$106,200
16	Ventrac Kubota D902	2022	\$47,678	15	2037	2037	60,000	60,000
17								
18	Facilities							
19	15 - Replacement folding chairs							\$562
20								
21	Grounds Equipment							
22	1997 John Deere Tractor 310E backhoe	2018	\$11,828	20	2038	2038	\$83,000	\$83,000
23	Kioti Tractor & Loader SN TR7700020 (2017/18)	2018	\$31,099	20	2038	2038	\$52,888	\$52,888
24	1997 John Deere Tractor 310E backhoe	1997	\$59,452	30	2027	2027	\$83,000	\$83,000
25	Regional Picnic Tables	unk		20		2019	\$14,400	\$0
26	Sprayer Shield			10	2038	2038	\$8,400	\$8,400
27	Gopher Gelter Machine			10	2038	2038	\$3,300	\$3,300
28								
29	Heat & Air Units							
30	Tutor Totter HVAC			15	2038	2038	\$6,500	\$6,500
31								
32	Computer Equipment							
33	Rec Park Server #1			8	2038	2038	12,100	12,100
34	CVCC server			8	2038	2038	12,100	12,100
35								
36	Recreation Equipment							
37	Regional Park Varsity gym scoreboard			15	2037		4,700	4,700
38								
39	Pumps							
40								
41	Pool Equipment							
42	Sierra Pool Umbrella #2 of 3	2032	930	3	2038	2035	1,562	0
43	Placer Hills Pool Cover			4	2034	2034	\$6,000	\$6,000
44	PH Pool Sweep				2038	2038	7,200	7,200
45								
46	Playground Equipment							
47	ADA Playground at Ashford Park	2013	\$63,506	25	2038	2038	\$67,000	\$67,000
48								
49	TOTAL						562,786	16,524
50	Estimated Balance Remaining						-475,396	

FUNDING SOURCE

A	B	C	D	E	F	G	H	I	
Auburn Recreation District Park Obsolescence List									
1									
2									
3	2038/2039								
4									
5									
6									
7	Estimated balance							-225,396	0
8	ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve Genl Fund	
9	Vehicles								
10									
11									
12									
13									
14	Gators								
15									
16	Mowers								
17	Push Mower for Winchester Park			10	2039	2039	\$3,500	\$3,500	
18	Turf Star - Grounds Master 5900 Mower				2038	2038	\$211,981	\$211,981	
19									
20	Grounds Equipment								
21	Smithco Sweepster V62 pull behind leaf vacuum	2014	\$24,945	25	2039	2039	\$31,100	\$31,100	
22	Toro Pro Force Blower			10	2039	2039	\$33,160	\$33,160	
23	Chipper	2020	\$44,090	18	2038	2038	\$71,867	\$71,867	
24									
25	Pool Equipment								
26	VSF Variable Speed & Flow Pump (PH POOL)				2039	2039	\$5,200	\$5,200	
27	Sierra Pool Cover				2030	2030	\$19,500	\$19,500	
28	Sierra Pool Sweep				2039	2039	\$9,300	\$9,300	
29	Circulation pump, Splash pool				2039	2039	8,600	8,600	
30									
31	Heat & Air Units								
32	Rec Gym exhaust fans	2022	\$15,127	16	2038	2038	27,240	\$27,240	
33									
34	Recreation Equipment								
35	Regional Picnic Tables	2019	\$9,314	20	2039	2039	\$15,834	\$15,834	
36									
37	TOTAL							433,782	
38	Estimated Balance Remaining							-659,178	

FUNDING SOURCE

2039/2040

FUNDING SOURCE

Estimated balance		Orig		year to be		New		-399,178		0	
ITEM	Acquired	Purchase \$	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund			
Vehicles											
Gators											
Mowers											
Grounds Equipment											
Chipper	2020	\$44,090	20	2040	2040	\$52,908	\$52,908				
Heat & Air Units											
CVCC 6 ton #2 HVAC	2003	\$18,901	18	2039	2039	\$36,817	\$36,817				
CVCC 7.5 ton #4 HVAC	2003	\$18,901	18	2039	2039	\$36,817	\$36,817				
CVCC 6 ton #3 HVAC	2003	\$18,901	18	2039	2039	\$36,817	\$36,817				
CVCC 5 ton #1 HVAC	2003	\$18,901	18	2039	2039	\$36,817	\$36,817				
CVCC 8 ton #5 HVAC	2003	\$18,901	18	2039	2039	\$36,817	\$36,817				
CVCC 7.5 ton #8 HVAC	2003	\$18,901	18	2039	2039	\$36,817	\$36,817				
CVCC 8 ton #7 HVAC	2003	\$18,901	18	2039	2039	\$36,817	\$36,817				
Auburn El Modular #2 HVAC	2022	\$11,375	18	2040	2040	\$18,700	\$18,700				
Regional Restroom/Office Heater #27	2022	\$16,646	18	2040	2040	\$18,700	\$18,700				
DC Recreation Park Modular #2 HVAC	2022	\$11,375	18	2040	2040	\$18,700	\$18,700				
Pumps											
Regional pump and filter	2019	\$125,983	20	2039	2039	\$214,100	\$214,100				
Ashford Pond Filter			10	2040	2040	\$25,000	\$25,000				
TOTAL							605,827				

-1,005,005

Estimated Balance Remaining

2040/2041

FUNDING SOURCE

Estimated balance		-735,005		0				
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	New Acquisition Cost	Equip Reserve	Genl Fund
Vehicles								
New Ford F350 Truck (to tow dump traile	2023	75,000	15			\$120,000	\$120,000	
2014 Ford Transit Connect Van			12	2040	2040	\$28,000	28,000	
Gators								
Mowers								
Grounds Equipment								
Geo Ripper Hand Held Trencher			10	2040	2040	\$5,200	\$5,200	
Heat & Air Units								
Recreation Park Modular #2 HVAC	2022	\$11,375		2040	2040	11,500.00	11,500.00	Concentra
Regional Restroom/Office Heater #27	2022	\$16,646		2040	2040	11,500.00	11,500.00	Concentra
TOTAL							176,200	

Estimated Balance Remaining

-911,205

2041/2042

FUNDING SOURCE

Estimated balance															
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve	Genl Fund							
Vehicles															
18' Trailer				2042	2042	\$31,600	\$31,600								
2017 Ford Edge vin Unit 00			11	2042	2042	\$40,000	\$40,000								
Gators															
Mowers															
Toro Groundmaster 4000-D T4 tri-deck Mower			12	2041	2041	\$114,100	\$114,100								
Turf Star - Grounds Master 5900 Mower	2023	\$150,025	18	2041	2014	\$300,000	\$300,000								
Grounds Equipment															
Dump Trailer - Big Tex Trailer VIN 16VID1926P4205	2022	\$24,402	20	2042	2042	\$51,000	51,000								
Heat & Air Units															
Pool Equipment															
Sierra Pool Lane Lines (7)			10	2042	2042	\$8,500	\$8,500								
Placer Hills Pool Cover			4	2034	2034	\$6,600	\$6,600								
TOTAL							551,800								

-1,183,005

Estimated Balance Remaining

2042/2043

FUNDING SOURCE

Estimated balance																					
ITEM	Acquired	Purchase \$	Life	Orig Repl Date	year to be Replaced	Acquisition Cost	Equip Reserve	Genl Fund													
Vehicles																					
18' Trailer Car Hauler				2042	2042	\$18,300	\$18,300														
Gators																					
John Deere Gator				2042	2042	37,400	\$37,400														
Mowers																					
Grounds Equipment																					
Skid Sprayer	2018	\$6,630	25	2043	2043	\$12,431	\$12,431														
Dump Trailer			20	2042	2042	\$24,000	\$24,000														
Heat & Air Units																					
Pumps																					
Winchester Park irrigation pump/motor	2022	\$55,438	20	2042	2042	\$147,000	\$147,000														
Pool Equipment																					
Sierra Pool Transformer				2042	2042	10,500	10,500														
Sierra Pool Cover				2042	2042	\$19,500	\$19,500														
Sierra Pool Suction Pump Motor			7	2043	2042	22,200	22,200														
TOTAL							291,331														

Estimated Balance Remaining -1,184,336

Auburn Recreation District Five Year Project List

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

2026/2027

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M. Savings	In Kind	Notes
Estimated balance											
			8,009		746,393	895,000	404,097	2,177,230	300,000	17,500	
Recreation Park											
North (Front) Playground	120,000						120,000				
North Playground, Path of Travel	30,000						30,000				
Shedschargers for utility carts	60,000				60,000						
New pump/filter	100,000										
Beggs scorebooth staircase replacement	80,000				80,000						
Beggs Scoreboard	25,000										
Beggs Field retaining wall railings	30,000				30,000					17,500	100,000 Equip. Reserve
Regional Park											
Marriott Meadows Development	3,172,230					695,000		2,177,230	300,000		
Electric repair at pond lights	50,000				50,000						
Gym/locker room roof (complete project)	8,000				8,000						
Ashford Park											
Levee Repairs and paving to garage	100,000				100,000						
Concrete repairs at Ashford Garage	15,000				15,000						
Sink hole repair (deductible)	10,000				10,000						
TOTAL	3,800,230	0	0	8,009	353,000	695,000	150,000	2,177,230	300,000	17,500	107,500
Estimated Balance Remaining											
				8,009	393,393	200,000	254,097	-34,984	0	0	3,800,230

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

Current

Auburn Recreation District Five Year Project List

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

2027/2028

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
13,009 443,393 300,000 264,097 -34,984										
Recreation Park										
Painting/mural maintenance shop building	3,000		3,000							
Sierra Pool Resurfacing	300,000				300,000					
Emergency exit on to Auburn Folsom Rd.	80,000					80,000				
Regional Park										
Pond leak investigation	40,000				40,000					
Shade structures at south-end picnic tables	60,000				30,000	30,000				
PB court slip sheet repairs	180,000				180,000					
Gym floor replacement										
Tennis Court Path of Travel	41,000			13,000		28,000				
Kiosks/signage	10,000				5,000	5,000				
Breezeway Painting	40,000				40,000					
French drain system at PB courts	35,000				35,000					
Placer Hills Park										
PH Pool locker room plumbing & Floor	50,000				50,000					
Overlook Park										
Interpretive Signage (2 x \$5K)	10,000						10,000			
Barriers to prevent access to back areas	10,000				10,000					
Various Parks										
Tree audit/survey	30,000				30,000					
TOTAL	889,000	0	3,000	13,000	720,000	63,000	90,000	0	0	889,000
9 -276,607 237,000 174,097 -34,984										
Estimated Balance Remaining										

Current

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

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2028/2029

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Recreation Park										
Resurface parking lot	0									
Charging station Infrastructure/Engineering	100,000				100,000					
Regional Park										
Pave the other 1/2 of Park Drive	0									
	0									
	0									
	0									
	0									
Christian Valley Park										
Resurface Parking Lot										
Playground/surrounding area/old shed	30,000				30,000					
Various Parks										
TOTAL	130,000	0	0	0	130,000	0	184,097	-34,984	0	130,000
Estimated Balance Remaining				9	-356,607	337,000	184,097	-34,984	0	

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

Correct

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

2029/2030

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
<i>Recreation Park</i>										
	0									
<i>Regional Park</i>										
Repave Parking lot	0									
	0									
	0									
	0									
CVCC										
Repave Parking lot										
<i>Various Parks</i>										
TOTAL	0	0	0	0	0	0	0	0	0	
Estimated Balance Remaining			5,009	-306,607	437,000	194,097	-34,984			
			5,009	-306,607	437,000	194,097	-34,984			0

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

Current

Auburn Recreation District Five Year Project List

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

SANDBOX

2026/2027

Estimated balance

\$250K added to reserves

2,177,230

2,142,246

17,500

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind	Notes
Recreation Park											
North (Front) Playground	120,000					120,000					
North Playground, Path of Travel	30,000					30,000					
Sheds/chargers for utility carts	60,000				60,000						
New pump/filter	100,000										
Beggs scorebooth staircase replacement	80,000				80,000						100,000 Equip. Reserve
Beggs Scoreboard	25,000									17,500	7,500 Equip. Reserve
Beggs Field retaining wall railings	30,000				30,000						
Regional Park											
Marriott Meadows Development	3,172,230					695,000		2,177,230	300,000		
Electric repair at pond lights											
Gym/locker room roof (complete project)	8,000				8,000						
Ashford Park											
Levee Repairs and paving to garage	100,000				100,000						
Concrete repairs at Ashford Garage	15,000				15,000						
Sink hole repair (deductible)	10,000				10,000						
TOTAL	3,750,230	0	0	8,009	693,393	200,000	254,097	2,177,230	300,000	17,500	107,500
Estimated Balance Remaining								-34,984	0	0	0

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

Auburn Recreation District Five Year Project List

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

SANDBOX - for discussion purposes

2027/2028

Estimated balance

13,009 743,393 300,000 264,097 -34,984

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
<i>Recreation Park</i>										
Painting/mural-maintenance-shop building										
Sierra Pool Resurfacing	300,000				300,000					
Emergency exit on to Auburn Folsom Rd.	80,000						80,000			
<i>Regional Park</i>										
Pond-leak-investigation										
Shade-structures-at-south-end-picnic-tables										
<i>Gym floor replacement</i>										
Tennis Court Path of Travel	41,000			13,000		28,000				
Kiosks/signage										
Breezway-Painting										
French drain system at PB courts	35,000				35,000					
<i>Placer Hills Park</i>										
PH Pool locker room-plumbing & Floor										
<i>Overlook Park</i>										
Interpretive Signage (2 x \$5K)										
Barriers to prevent access to back-areas										
<i>Various Parks</i>										
Tree-audit/survey	456,000									
TOTAL		0	0	13,000	335,000	28,000	80,000	0	0	456,000
Estimated Balance Remaining				9	408,393	272,000	184,097	-34,984	0	0

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

Auburn Recreation District Five Year Project List

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

SANDBOX - for discussion purposes

2028/2029

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
9 458,393 372,000 194,097 -34,984										
<i>Recreation Park</i>										
Resurface parking lot	0									
Charging station Infrastructure/Engineering	100,000				100,000					
<i>Regional Park</i>										
Pave the other 1/2 of Park Drive	0									
	0									
	0									
	0									
<i>Tutor Totter</i>										
Resurface Parking Lot										
Playground/surrounding area/old shed	30,000				30,000					
<i>Various Parks</i>										
TOTAL	130,000	0	0	0	130,000	0	0	0	0	130,000
9 328,393 372,000 194,097 -34,984										
Estimated Balance Remaining										0

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

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

SANDBOX - for discussion purposes

2029/2030

Estimated balance

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
<i>Recreation Park</i>										
	0									
<i>Regional Park</i>										
Repave Parking lot	0									
PB court slip sheet repairs	180,000				180,000					
	0									
	0									
<i>CVCC</i>										
Repave Parking lot										
<i>Various Parks</i>										
TOTAL	180,000	0	0	0	180,000	0	0	-34,984	0	
Estimated Balance Remaining			5,009		198,393	472,000	204,097	-34,984		180,000

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

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

Auburn Area Recreation and Park District Finance Committee 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 Finance Committee

Review and send 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 scarify, grade and drag	Sunshade (Option?)	Weight	Price	Warranty	Staff's Recommendation
TurfStar Westerm/Field Pro 6040	Gasoline	25 hp	Yes	Yes	Yes	No	Yes	None	1,620 lbs.	\$78,617.91	Two-year limited	Demoad.
Cal Turf/ADI 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

QUOTE VALID FOR 30 DAYS

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

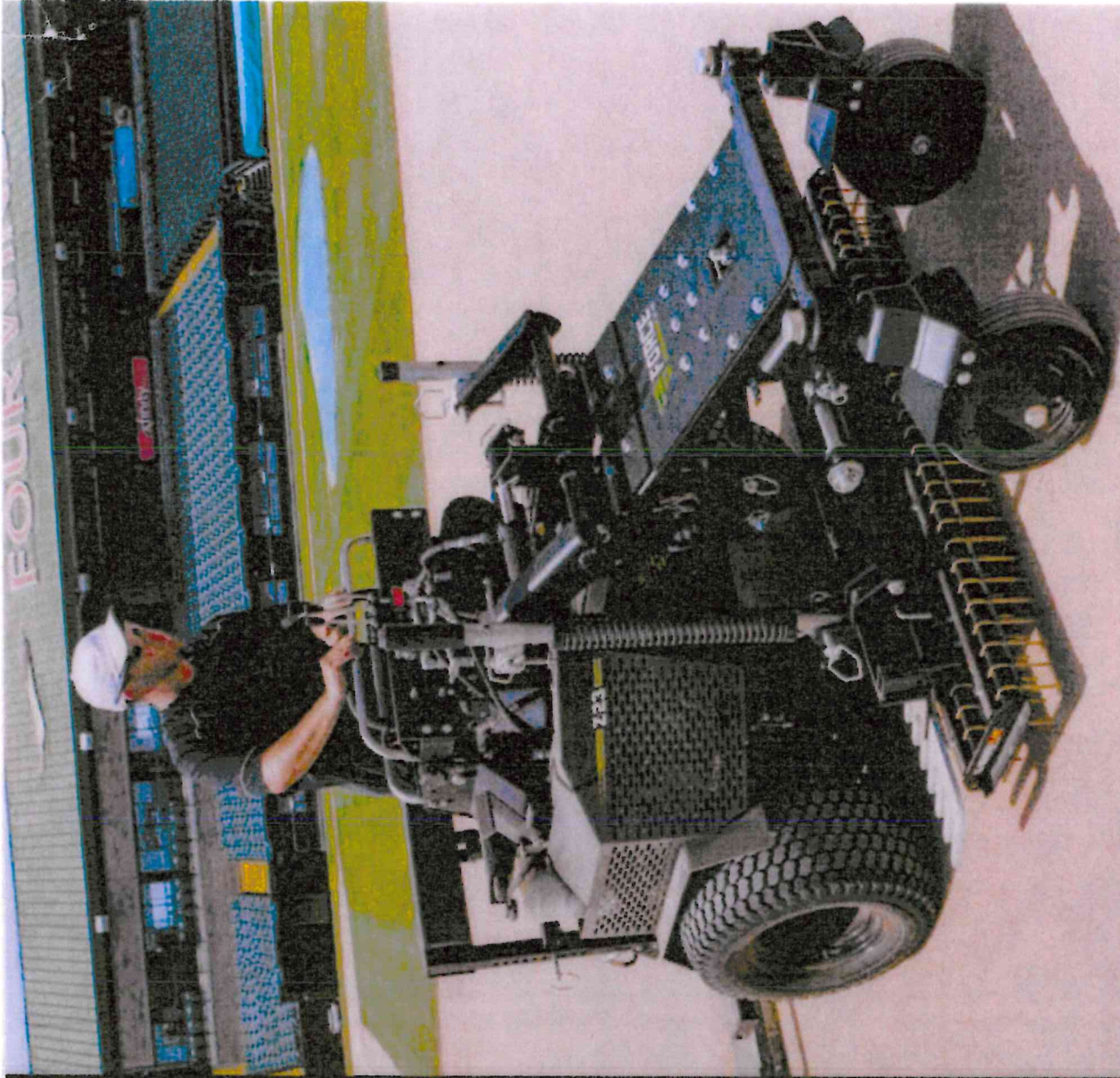
DATE: 4/27/2026
ORDER #: 407646
CUSTOMER #: 25057
CP: DREA
LOCATION: 1
STATUS: Active

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

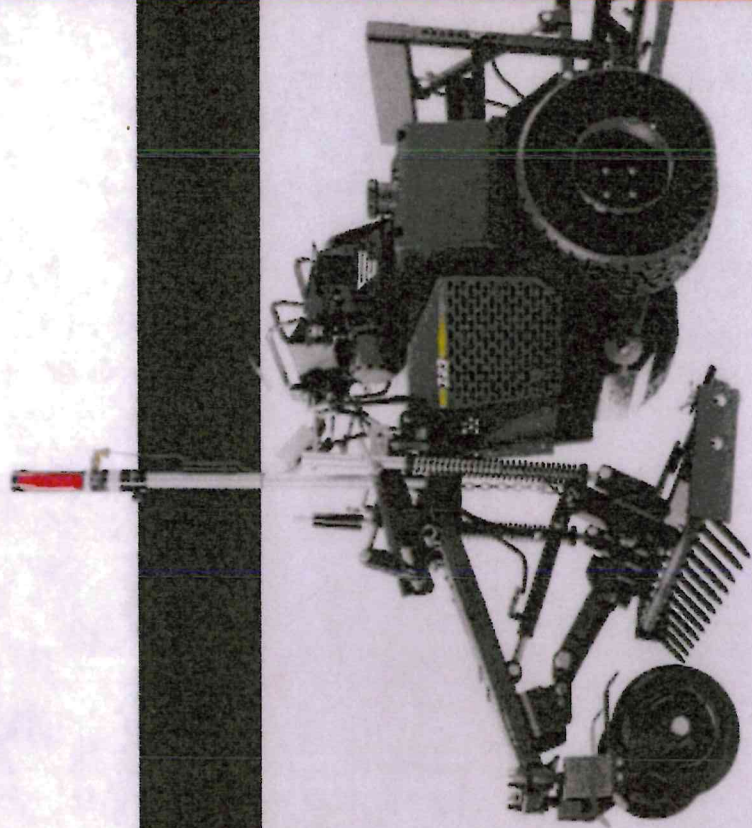
The Z-23 is the world's first and only stand-on zero-turn laser grading machine, with accuracy near an eighth of an inch (0.125 inch, 3.175mm). This patented, fully automatic laser grading system delivers unprecedented finish-grade accuracy to the sports field and flatwork industries. Whether you're 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



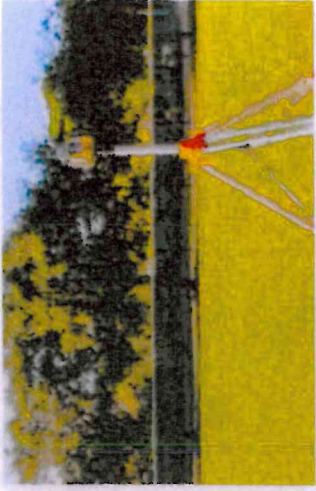
INTERNAL HYDRAULIC CONTROL SYSTEM

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 Z-23

ENGINE	
Engine Type	KOHLER® Command Pro 25 HP EFI V-Twin OHV (17.2KW) 747CC 4-cycle air cooled Gasoline Model ECH740
Fuel Type/Tank Capacity	6 Gallon / 22.7125 Liter capacity with fuel gauge Unleaded gasoline
Air Filter	Heavy duty 2-stage cyclonic canister air filtration system
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 & pitch controls with adjustable & lockable spring-loaded down force 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.
 U.S. PATENTS HELD: 10,765,053 | 10,492,354 | 10,287,745 | 10,287,744 | 10,149,440 | 9,883,621 | 9,332,687 | 8,944,176 | 7,540,331 | 7,478,682 | 12,024,852



Date: May 27, 2026

Quotation for Auburn Area Rec & Pk Dist

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-EG1M(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



Date: May 27, 2026

Quotation for Auburn Area Rec & Pk Dist

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



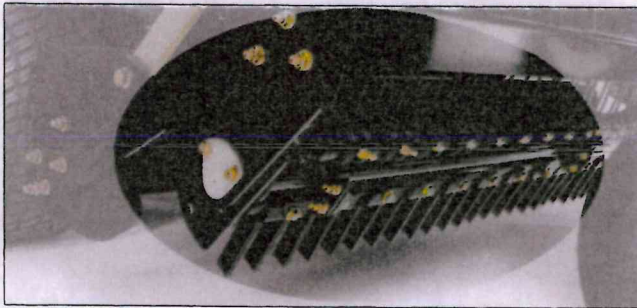
MultiTool™

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

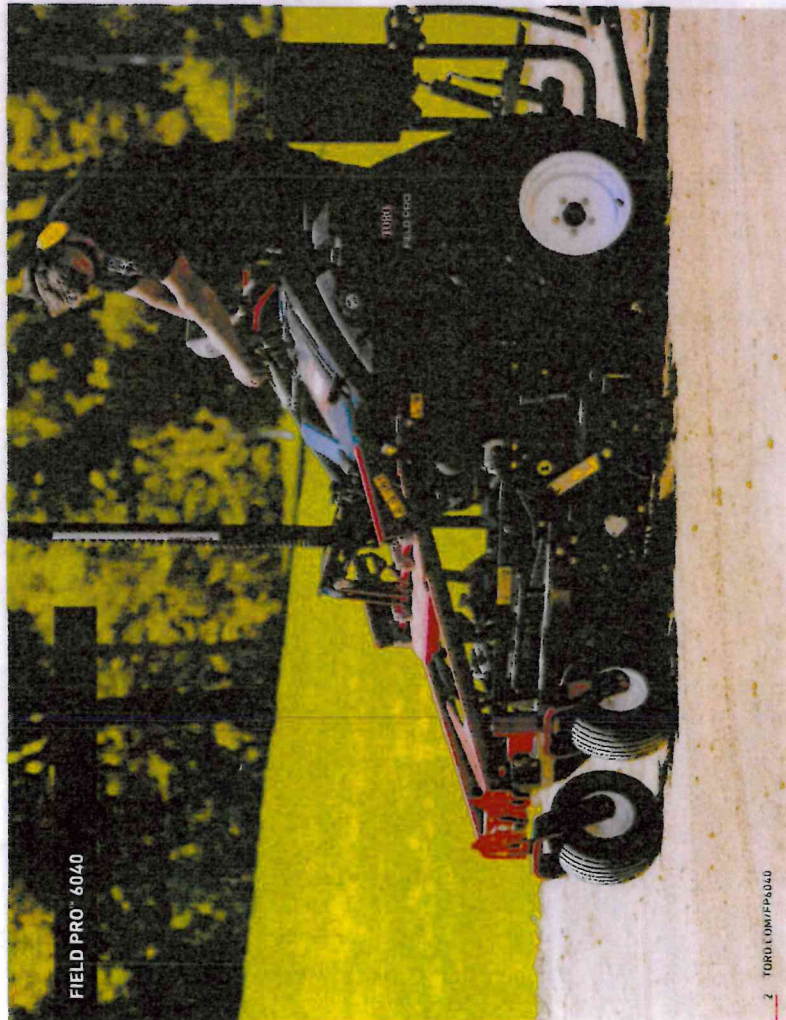
The integrated MultiTool box grader is nearly 6 feet (182 cm) wide for efficient and accurate grooming. Made from high-strength steel, the grader is built to last for years of dependable service. When fitted with the accessory tool holder, the grader is able to incorporate several additional tools including 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 cc). Oil Capacity. 2.0 quarts (1.9 liter).
AIR CLEANER SYSTEM	Premium air filtration system.
FUEL CAPACITY	8.0 gallon (36.3 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 tines.
TIRES/WHEELS	Rear: 24 x12.00-12, 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.COM/FP6040

FIELD PRO™ 6040 FEATURES

A Grade Above. From the Leader in Infield Maintenance.

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



EASY OPERATION

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



COMMERCIAL-GRADE CONSTRUCTION

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



LASER LEVEL CAPABILITY

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.



QUICK ATTACH SYSTEM™ ROPS

Add optional rear attachments in seconds - cocoa dragmat, nail drag, steel dragmat, tooth rake, spring rake, and much more.



MULTITOOL BOX GRADER

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



MULTITOOL ADJUSTABLE CARRIER

Comes standard with Spring and Solid Tire footbars that are hydraulically-controlled for both depth and angle. Optional carbide, and weeder lines available.

MULTITOOL™

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



DISCUSSION ITEMS:

- 1) County Mitigation Fund, current balance \$518,320
- 2) City Mitigation total is \$399,135 with \$159,135 of unencumbered funds
- 3) County of Placer Treasurer's Pooled Investment Report as of April 30, 2026
- 4) 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.
L.G.I.P	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	1,159,000,000.00	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	314,996.80	320,669.71	0.01	7,684	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	April 30	Month Ending	Fiscal Year To Date
Passbook/Checking (not included in yield calculations)	17,072,007.77	17,072,007.77	17,072,007.77
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

Total Earnings	April 30	Month Ending	Fiscal Year To Date
Current Year	9,088,668.98	9,088,668.98	79,894,084.77
Average Daily Balance	2,793,070,056.87	2,793,070,056.87	2,422,582,862.67
Effective Rate of Return	3.96%	3.96%	3.96%

J. B. for Jonathan Schmidt 5-15-26
 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											
22486		California Asset Mgmt Prog			20,000,000.00	20,000,000.00	20,000,000.00	3.830	3.830	1	08/15/2026
23345		CalTRUST			100,000,000.00	100,000,000.00	100,000,000.00	3.830	3.830	1	08/15/2026
SYS23345					120,000,000.00	120,000,000.00	120,000,000.00	3.830	3.830	1	08/15/2026
		Subtotal and Average	128,000,000.00								
		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	3.799	106	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,596,800.00	19,661,198.08	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	19,608,600.00	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	9,994,419.64	4.125	4.614	45	06/15/2026
91282CHU8	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	379	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	4.642	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	14,627,780.84	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	9,999,500.00	9,996,294.79	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	19,585,858.59	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	8,898,500.00	9,998,002.28	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	19,596,800.00	19,482,905.26	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	06/15/2026
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	29,994,625.00	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
91282C-JA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,166,400.00	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	38,307,609.62	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	20,160,896.72	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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PM (PRF_PM2) 7.3.11

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	25,072,265.62	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	26,046,000.00	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	782,741,696.27	782,672,287.84		4.101	579		

mPower Placer - Long Term												
2015NR-A	2015NR-A	mPower Placer		06/16/2016	750,022.91	737,287.52	750,022.91	4.000	3.999	3,411	09/02/2035	
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2018	1,645,818.14	1,611,716.79	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	2,653,169.12	2,613,269.94		4.087	3,748		

Federal Agency Coupons												
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,987,800.00	9,989,983.33	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	
3133ERZR1	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	
3133ERZS9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,120,600.00	14,998,464.15	4.310	4.312	1,148	06/22/2029	
3133ERZQ3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,125,400.00	14,999,573.18	4.310	4.312	1,131	06/05/2029	
3133ERZP5	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	
3133ERZ00	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	9,831,655.56	9,996,049.98	3.625	3.652	1,762	02/26/2031	
3130ANUD3	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	5,000,000.00	4,911,900.00	5,000,000.00	1.000	1.001	117	08/26/2026	
3130AAPUN3	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	09/26/2026	
3130AQC18	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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PM (PRF_PMM) 7.3.11

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

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Per Value	Market Value	Book Value	Rated Rate	YTM 365	Days to Maturity	Maturity Date	
Federal Agency Coupons												
3130AWWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,997,100.00	10,000,000.00	3.660	3.661	62	07/02/2026	
3130AWWA6	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	
3130AWWC2	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	01/03/2028	
3130AWWU3	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	
3130AWZW9	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	08/16/2026	
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		05/23/2023	10,000,000.00	10,003,300.00	10,000,000.00	3.930	3.931	132	08/10/2026	
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		06/12/2023	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		06/13/2023	10,000,000.00	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	662	02/22/2028	
3130AWMN7	23031	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,177,000.00	19,978,320.12	4.375	4.430	770	06/09/2028	
3130AWWX21	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	
3130AWX62	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	
3130AWX54	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	
3130AYBK1	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	06/10/2027	
3130AYBJ4	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	
3130AYGV2	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	
3130AYGR1	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	
3130AYGU4	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	
3130AYGW0	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	
3130AYGT7	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,962,600.00	20,000,000.00	3.985	3.985	963	01/08/2029	
3130AYGP5	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	
3130AYGQ3	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	
3130AYQF6	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	
3130AYQE9	23261	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	
3130AYQB5	23262	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	
					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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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	
3130B5JU48	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	
3130B5W87	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	01/25/2030	
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	25,000,000.00	24,844,000.00	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	29,817,800.00	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	33,747,875.00	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		1,169,000,000.00	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												
060551QJ1	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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Negotiable Certificates of Deposit												
	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	
22536JQW8	24295	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	
22536JZ57	25104	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	
22536JZ65	25105	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	
22536J6R1	25170	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	
53947B3X6	24296	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	
89115DA48	24260	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	
89115D7L4	24261	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	
89115MA30	25244	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	
89115MA71	25245	TORONTO DOMINION BANK NY		01/21/2026	25,000,000.00	24,952,500.00	25,000,000.00	3.790	3.843	369	05/05/2027	
90275DV74	25171	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	
90275DVU1	25172	UBS AG STAMFORD CT										
		Subtotal and Average	242,333,333.33		275,000,000.00	274,822,250.00	275,000,000.00		4.074	246		

Collateralized CDs

Subtotal and Average	1,800,000.00
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Supranational

459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,847,401.39	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	8,964,060.19	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	30,269,286.67	30,489,788.78	4.000	3.860	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	20,097,600.00	20,076,257.57	4.125	3.975	1,021	02/15/2029
		Subtotal and Average	96,197,469.09		130,000,000.00	128,526,156.95	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

313385XB7	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
313569WF6	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	260,883,524.67		210,000,000.00	209,649,027.78	209,649,027.78		3.707	17	

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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		06/30/2017	2,386,105.55	1,987,268.01	2,386,105.55	2.800	2.800	7,730	06/30/2047
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			8,170,667.89		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	16,961.26	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		07/26/2018	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	4,872	09/02/2038
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	5,238	09/02/2040
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	545,472.88	547,703.86	545,472.88	4.500	4.563	5,603	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	594,731.21	597,764.34	594,731.21	4.500	4.563	5,968	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	46,962.66	43,488.36	46,962.66	3.000	3.042	4,142	09/02/2037
Subtotal and Average			6,846,344.40		6,846,344.40	6,517,909.93	6,846,344.40		3.684	4,698	
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		320,669.71	314,966.80	320,669.71		3.488	3,907	

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	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

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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							
		Total Cash and Investments	2,793,070,056.87		2,879,046,992.26	2,857,286,850.66	2,858,633,909.20		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 Purchas	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
313385VF0	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
22533UDA8	25237	1010	ACP	CACPNY	105,000,000.00	04/08/2026	04/10 - At Maturity	104,989,845.82		3.550	04/10/2026	3.550	0.00
22533UDD2	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		3.580	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	33,930,442.56
459058KU6	25242	1010	NC2	IBRD	40,000,000.00	04/15/2026	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	04/15/2026	07/10 - 01/10	30,178,800.00	316,666.67	4.000	01/10/2031	3.860	30,493,788.78
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
313385VU7	25251	1010	AFD	FHLBDN	125,000,000.00	04/17/2026	04/20 - At Maturity	124,862,395.83		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	114,988,563.89		3.580	04/24/2026	3.630	0.00
313385VW8	25256	1010	AFD	FHLBDN	120,000,000.00	04/24/2026	04/27 - At Maturity	119,964,199.99		3.580	04/27/2026	3.631	0.00
313385VWC6	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	169,983,984.45		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	04/30/2026	3.550	0.00
22533UE17	25260	1010	ACP	CACPNY	60,000,000.00	04/30/2026	05/01 - At Maturity	59,994,063.33		3.550	05/01/2026	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 Purchas	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

Portfolio PLCR
AC
PU (PRF_PU) 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
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	60	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	1.180	53
FEDERAL NATIONAL MORT. ASSOC.	3	50,000,000.00	53,436,800.00	1.88	3.891	1,436
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 BNK	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	410,087.82	410,087.82	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/INY	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

**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	2.96	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

Page 1 of 5

Investor ID: CA-01-0244

0000230.0000987 PDF 959604

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

California CLASS

California CLASS		Average Monthly Yield: 3.6977%					
	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	516,470.00	0.00	0.00	1,621.98	7,903.85	516,626.97	518,091.98
CA-01-0244-0002	305,799.34	0.00	0.00	960.37	3,630.23	305,892.28	306,759.71
CA-01-0244-0003	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

Page 3 of 5

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

Page 4 of 5

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	



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

Calculation of AJE for FY 2026 activity		
		<u>04/01/25</u>
9-000-1299-000	Lease Receivable	72,115
9-000-2740-000	DIR - Lease	(66,957)
		<u>3/31/2026</u>
9-000-4702-000A	Lease Revenue Adjustment Cell Tower	(36,278)
7-005-4020-000A	Lease Revenue Adjustment Tutor Time	(36,000)
9-000-4111-000	Lease Interest Revenue	-
To adjust balances at 3/31/2026		
1570	Right-to-use asset	
9-000-1299-000	Lease Receivable	117,527
9-000-2740-000	DIR - Lease	-
9-000-4703-000	Contra Acct for Verizon Wireless Lease	2,864
7-005-4021-000	Contra Acct for AT&T Lease pymnts	291
9-000-4111-000	Lease Interest Revenue	-
		<u>120,682</u>

<u>3/31/2026</u>	<u>AJE</u>
189,642	117,527
(184,190)	(117,233)
<u>3/31/2026</u>	
(33,414)	2,864
(35,709)	291
(3,449)	(3,449)
-	-
-	-
(117,233)	
-	
-	
<u>(3,449)</u>	
<u>(120,682)</u>	

Subsequent to measurement date Employer

Contribution 7/1/2025-3/31/2026

Sum of b	191,371.11	Subsequent Contributions
A	-183.82	Current year accrual
	124,914.00	Unfunded contributions 7/1/2025-3/31/2026
	316,101.29	

Measurement Period Contributions 7/1/2024-6/30/2025

PY	282,380.00	Prior year subsequent contributions (7/1/24-3/31/2025)
	54,837.30	Current year contributions (3/31/25-6/30/25)
Sum of a	(57,815.41)	Prior year accrual
B	36,000.00	Additional unfunded contributions 3/31/25-6/30/25
	365,401.89	

Covered Payroll for fiscal Year end **2,552,287.15**

9-000-5912-000 OPEB Expense
 • The LAL for CalPERS (We made an estimate)
 • The Lease Receivables (We have a new Tutor Totter had to shut down, so no

JOURNAL ENTRY

	2025	2026
9-000-1600-000 Pensions - Def Outflows of Resources	\$ 709,123.00	\$ 548,389.00
9-000-2730-000 Pensions - Def Inflows of Resources	\$ (70,662.00)	\$ (175,671.00)
9-000-2565-000 Net Pension Liability	\$ (1,382,607.00)	\$ (976,566.00)
9-000-5912-000 CalPERS Prefunding	\$ (140,298.00)	\$ (140,298.00)
	\$ 316,101.00	(DEF CON MADE SUB TO MEASUREMENT DATE)
	\$ -	\$ 175,803.00
		AGREES TO TOOL

	Debit	Credit
9-000-1600-000 Pensions - Def Outflows of Resources	\$ (160,734.00)	
9-000-2730-000 Pensions - Def Inflows of Resources	\$ (105,009.00)	
9-000-2565-000 Net Pension Liability	\$ 406,041.00	
9-000-5912-000 CalPERS Prefunding	\$ 406,041.00	\$ (140,298.00)
		\$ (406,041.00)