AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA
THURSDAY, JULY 30, 2026 6:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE, AUBURN, CA 95603

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is https://us06web.zoom.us/j/86295527913. The public can use this link and/or call 1 669 900 6833 Webinar ID: 862 9552 7913 to participate.

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

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

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

1.0 CALL TO ORDER

(PLEDGE TO THE FLAG)

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

Roll Call

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from Recreation Services Manager, Mark Brunner, to Robalos Coach, Cory Nix, as employee of the month for July 2026.

Presentation from Dominican University of California, Therapy Student, Molly Busby, ARD Playground Accessibility Report.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _______________ Second by _____________ to ____________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

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

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

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

Review and approval of Minutes of the Board of Directors from June 25, 2026.

_____ 5.2 **Review of Cash Requirements for June, 2026 (Standing Finance Committee)** (Pages 11-14)

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

_____ 5.3 **Review of May Financials** (Pages 15-25)

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

_____ 5.4 **Placer County Audit-Controller MOU** (Pages 26-28)

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

_____ 5.5 **MOU Policy Review** (Pages 29-30)

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

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS (Pages 31-40)

Please see board reports and vandalism reports under item 6.0.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

______ 8.1 **Resolution #2026-14: ARD Ashford Park Culvert Replacement Project-Award of Contract** (Pages 41-56)

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2026-14, a resolution awarding a contract for the ARD Ashford Park Culvert Replacement Project to Precision Excavating & Grading Inc.

Motion by ________________ Second by ______________ to ____________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

______ 8.2 **Resolution #2026-15, Recommending Actions to be Taken by the Auburn Pickleball Club** (Pages 57-58)

Shall the Auburn Area Recreation and Park District (ARD) adopt and approve Resolution #2026-15, a Resolution recommending certain actions to be taken by the Auburn Pickleball Club? Chairperson Lynch has requested that this item be considered.

Motion by ________________ Second by ______________ to ____________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

______ 8.3 **Resolution #2026-16: Contract Approval for Recreation Park North Play Structure Replacement Project** (Pages 59-74)

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2026-16, a resolution approving a contract with Kompan California Inc. for the purchase and installation of a new play structure at the Recreation Park North Play area for the total of $119,994.64?

Motion by _______________ Second by _____________ to ___________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ 8.4 **Fee Waiver Request for Foothills Quilters Guild – 2026** (Pages 75-82)

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for the Foothill Quilters Guild use of the Regional Park gymnasium and Lakeside Room?

Motion by _______________ Second by _____________ to ___________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

_____ 8.5 **Future Capital Construction and Equipment Reserve Minimum Balance Policy** (Pages 83-85)

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.

Motion by _______________ Second by _____________ to ___________

____

Ainsleigh _____ Gray _____ Holbrook _____ Ingle _____ Lynch _____

Roll Call Vote

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 Required Training and Certificates for the Board of Directors
9.2 County Mitigation Fund, current balance $518,320
9.3 City Mitigation total is $400,422, with $160,422 not encumbered
9.4 County of Placer Treasurer's Pooled Investment Report, as of May 31, 2026 (Pages 87-100)
9.5 California CLASS Investment Fund, as of June 30, 2026 (Pages 101-105)

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

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

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

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

13.0 CLOSED SESSION

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

Title: District Administrator

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

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

July 24, 2026	9:30 Am	Cody Wayford
Date	Time	Clerk to the Board

SECTION:	**5.0**	
ITEM:	**5.1**	**REVIEW AND APPROVAL OF MINUTES OF THE BOARD OF DIRECTORS FROM JUNE, 2026**
INFORMATION:		**SEE ATTACHED MINUTES**
STAFF RECOMMENDATION:		**BOARD OF DIRECTORS REVIEW & APPROVE MINUTES**
FISCAL IMPACT:		**NONE**

Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, June 25, 2026, 6:00 PM

Board Members Present:	Director H. Gordon Ainsleigh Vice-Chairperson Jim Gray Director Sue Ingle Chairperson Mike Lynch
Absent:	Director Scott Holbrook
Staff Present:	Kahl Muscott, District Administrator Michael Shumyater, Administrative Services Manager Mike Scheele, Landscape Architect/Project Manager Jesse Williams, Facilities & Grounds Manager Mark Brunner, Recreation Services Manager Kasey Casl, Youth Services Manager Manouch Shirvanioun, Customer Service/Marketing Manager Cathy Warford, Recording Secretary

1.0 CALL TO ORDER

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

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

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

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Vice-Chairperson Gray and seconded by Director Ainsleigh to approve the agenda as written.

Roll Call Vote

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

4 – 0 Motion carries.

4.0 PUBLIC COMMENT

Chairperson Lynch would like to add "City of Auburn Update" to the Board of Directors' Agenda under 4.0 Public Comment starting in July.

5.0 CONSENT ITEMS

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

5.2 **Review of Cash Requirements for April, 2026 (Standing Finance Committee)**

5.3 **Review of Preliminary April Financial (Standing Finance Committee)**

5.4 **Resolution Number #2026-10: Appointment of Financial Officer (Standing Finance Committee)**

5.5 **Resolution #2026-12 Indemnifying Placer County for Collection of Atwood III Assessments Indemnification Agreement (Acquisition & Development Committee)**

A motion was made by Director Ingle and seconded by Vice-Chairperson Gray to approve the Consent Items as written.

Roll Call Vote

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

4 – 0 Motion carries.

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

Board reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS

None.

8.0 NEW BUSINESS

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

A motion was made by Director Ainsleigh and seconded by Director Ingle to approve the Resolution Number 2026-09: Moving Residual Funds to the Placer Co. Future Capital Construction Fund, the Placer Co. Equipment Reserve Fund, and the UAL.

Roll Call Vote

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

4 – 0 Motion carries.

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

A motion was made by Vice-Chairperson Gray and seconded by Director Ingle to approve Resolution Number 2026-11, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2026 – 2027 for the Atwood Ranch III Landscaping & Lighting Assessment District.

Roll Call Vote

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

4 - 0 Motion carries.

8.3 Resolution #2026-13: Purchase of a New Infield Groomer

A motion was made by Director Ingle and seconded by Director Ainsleigh to approve Resolution #2026-13: Purchase of a New Infield.

Roll Call Vote

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

4 - 0 Motion carries.

ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

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

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

Director Ainsleigh wanted to let the Board of Directors and Staff know that the circle of Redwood trees that he is caring for are doing nicely. He also wanted everyone to know that he will be supporting his friend this weekend, who wrote the book "Buckle Fever".

Director Ingle would like to let the Board of Directors and Staff know that she thought Party in the Park went very smoothly this year. She also wanted to let everyone know that she will be attending the Downtown Auburn July 4th Celebration. She will be giving away stress balls on July 4th at the ARD booth. The stress balls will be free.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION -

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

Title: District Administrator

14.0 OPEN SESSION Report/Action on or About Closed Session

None.

CLOSED SESSION ADJOURNMENT

The meeting was adjourned at 6:55 PM

Cathy Wayford
Board Secretary

July 7, 2026
Date

SECTION:	**5.0**	
ITEM:	**5.2**	**REVIEW AND APPROVAL OF CASH REQUIREMENTS FOR JUNE, 2026**
DESCRIPTION:		**ACCOUNTS PAYABLE**
INFORMATION:		**SEE ATTACHED INFORMATION**
STAFF RECOMMENDATION:		**THIS ITEM WAS REVIEWED BY THE STANDING FINANCE COMMITTEE AND FORWARDED TO THE CONSENT CALENDAR FOR REVIEW AND APPROVAL**
FISCAL IMPACT:		**$436,909.30**

Auburn Area Recreation and Park District
Check Register
June 2026

Document Number	Name	Date	Amount	Status
29041	P0021 Petty Cash	6/2/2026	($200.00)	
29042	R0025 Rotary Club of Auburn	6/2/2026	($15.00)	
29043-29047	Never issued/assigned - NetSuite issues			
29048	H0066 Haney Door Service Inc.	6/2/2026	($5,214.56)	
29049	U0019 US Bank Corporate Payment Systems	6/2/2026	($12,002.93)	
29050	A0134 Advanced Integrated Pest Management	6/4/2026	($400.00)	
29051	W0054 Wizix Technology Group	6/4/2026	($86.25)	
29052	TEMPH Shaun Hansen	6/4/2026	($235.00)	
29053	R0065 River City Rentals-Auburn	6/4/2026	($175.00)	
29054	P0064 Pitney Bowes, Inc. - supplies	6/4/2026	($500.00)	
29055	P0007 Pacific Gas & Electric Company	6/4/2026	($1,304.34)	
29056	L0039 Leaf	6/4/2026	($159.80)	
29057	1099-375 Jennifer Rogers	6/4/2026	($78.00)	
29058	I002 Image Net, dba Image Net	6/4/2026	($1,800.00)	
29059	1099-256 Healing Pastures, Inc.	6/4/2026	($75.00)	
29060	D0015 Department of Social Services	6/4/2026	($484.00)	
29061	C0121 Cole Huber, LLP	6/4/2026	($142.50)	
29062	C0111 Cal.net - Central Valley Broadband	6/4/2026	($66.94)	
29063	A0014 AT&T CALNET	6/4/2026	($94.19)	
29064	W0044 Astound	6/4/2026	($137.75)	
29065	R0072 Robinson Sand & Gravel	6/3/2026	($326.58)	
29066	S0025 Sierra Pacific Turf Supply, Inc.	6/3/2026	($27.35)	
29067	N0008 Sunbelt Rentals	6/3/2026	($1,123.52)	
29068	T0031 Turf Star, Inc.	6/3/2026	($3,270.36)	
29069	U0016 Uptown Signs & Graphics, Inc.	6/3/2026	($57.92)	
29070	V0019 Valley Rock Landscape Material, Inc	6/3/2026	($6,887.06)	
29071	W0001 Walker's Office Supplies, Inc.	6/3/2026	($1,251.14)	
29072	A0051 Anderson's Sierra Pipe Corp.	6/4/2026	($134.34)	
29073	D0010 Diamond Pacific	6/4/2026	($1,022.01)	
29074	Never issued/assigned - NetSuite issues			
29075	A0184 Donald E Woolhether	6/4/2026	($14,200.00)	
29076-29102	Never issued/assigned - NetSuite issues			
29103-29134	Issued in May 2026			
29135	TEMPC Allison Callaghan	6/2/2026	($52.50)	
29136	TEMPM Janice Meyers	6/2/2026	($174.00)	
29137	N0045 Near U CO2, LLC.	6/2/2026	($478.40)	
29138	TEMPW Rachel White	6/2/2026	($52.50)	
29139	W0001 Walker's Office Supplies, Inc.	6/2/2026	($526.97)	
29140	R0025 Rotary Club of Auburn	6/5/2026	($15.00)	
29141	S1007 Stationary Engineers, Local 39	6/5/2026	($465.47)	
29142	W0044 Astound	6/12/2026	($142.45)	
29143	A0115 Auburn Hardware & Rental LLC	6/12/2026	($17.15)	
29144	B0078 Buckmaster Business Machines dba Buckmaster Office Solutions	6/12/2026	($20.00)	
29145	C0041 CPRS (Calif. Park & Recreation Society)	6/12/2026	($170.00)	
29146	P0029 Placer County Environmental Health	6/12/2026	($1,968.00)	
29147	P0005 Placer County Water Agency	6/12/2026	($1,894.64)	Voided
29148	P0116 Print Project Managers	6/12/2026	($16,081.03)	
29149	U0035 U.S. Bank Equipment Finance	6/12/2026	($171.41)	
29150	U0016 Uptown Signs & Graphics, Inc.	6/12/2026	($38.61)	
29151	1099-271 Anthony Koelsch	6/12/2026	($3,852.00)	
29152	A0013 AT&T Internet	6/12/2026	($96.30)	
29153	B0080 BearPrint Industries	6/12/2026	($937.90)	
29154	B0069 Bidwell Water	6/12/2026	($166.05)	
29155	C0113 Cooks Portable Toilets & Septic, LLC	6/12/2026	($795.00)	
29156	TEMPJ Deborah Jordan	6/12/2026	($45.00)	
29157	TEMPC Allison Callaghan	6/12/2026	($350.00)	
29158	TEMPA Leticia Alonso	6/12/2026	($45.00)	
29159	TEMPB Vanessa Brown	6/12/2026	($60.00)	

29160	1099-400 Mary Pivetti	6/12/2026	($58.50)	
29161	M0108 Mystic Design	6/12/2026	($225.00)	
29162	N0012 Nevada Irrigation District	6/12/2026	($545.19)	
29163	P0023 PG&E Street Lighting	6/12/2026	($110.48)	
29164	P0005 Placer County Water Agency	6/12/2026	($2,140.71)	Voided
29165	TEMPP Placer Hills Union School District	6/12/2026	($577.00)	Voided
29166	S0177 Simplot AB Retail dba Simplot Turf and Horticulture	6/12/2026	($29.26)	
29167	S0143 SMOA	6/12/2026	($664.00)	
29168	TEMPH Shaun Hansen	6/12/2026	($225.00)	
29169	TEMPS David Studebaker	6/12/2026	($204.50)	
29170	B0084 Boot Juice	6/17/2026	($1,500.00)	
29171	C001 Curt's Auto Body	6/17/2026	($800.00)	
29172	1099-401 Julian D Beeler	6/17/2026	($500.00)	
29173	1099-282 Paul Emery	6/17/2026	($800.00)	
29174	P0021 Petty Cash	6/17/2026	($744.80)	
29175	1099-313 Alison Lloyd	6/18/2026	($873.60)	
29176	TEMPA Leticia Alonso	6/18/2026	($202.00)	
29177	A0115 Auburn Hardware & Rental LLC	6/18/2026	($2.99)	
29178	B0080 BearPrint Industries	6/18/2026	($329.43)	
29179	B0069 Bidwell Water	6/18/2026	($33.80)	
29180	TEMPB Vanessa Brown	6/18/2026	($75.00)	
29181	TEMPW Rachel White	6/18/2026	($145.00)	
29182	1099-343 Faith Petersen	6/18/2026	($1,014.00)	
29183	TEMPK Kurtis Kludt	6/18/2026	($167.50)	
29184	TEMPC Allison Callaghan	6/18/2026	($225.00)	
29185	G0079 Gabe Mendez Inc	6/18/2026	($5,276.00)	
29186	G0097 Gold Mountain California News Media, Inc.	6/18/2026	($1,092.56)	
29187	TEMPH Shaun Hansen	6/18/2026	($130.00)	
29188	1099-256 Healing Pastures, Inc.	6/18/2026	($206.25)	
29189	1099-375 Jennifer Rogers	6/18/2026	($897.00)	
29190	1099-376 Joanna Britt	6/18/2026	($292.60)	
29191	1099-117 Juan Aceituno	6/18/2026	($130.00)	
29192	L0101 Lake View Ranch Rides LLC.	6/18/2026	($672.00)	
29193	D0025 Dawson Oil Company	6/18/2026	($5,756.91)	
29194	1099-269 Deborah Lynn	6/18/2026	($253.50)	
29195	S0094 Manouch Shirvanioun	6/18/2026	($158.50)	
29196	TEMPN Matthew Nelson	6/18/2026	($120.00)	
29197	M0098 Meadow Vista County Water Dist	6/18/2026	($486.65)	
29198	P0084 Placer County Public Works & Facility Services	6/18/2026	($1,974.25)	
29199	A0027 Recology Auburn Placer	6/18/2026	($298.42)	
29200	R0025 Rotary Club of Auburn	6/18/2026	($15.00)	
29201	TEMPS2 Becky Stephens	6/18/2026	($75.00)	
29202	1099-385 Sarah Simmons	6/18/2026	($156.00)	
29203	1099-374 Sarah Violett	6/18/2026	($315.00)	
29204	S1007 Stationary Engineers, Local 39	6/18/2026	($466.64)	
29205	1099-342 Susie Bell	6/18/2026	($146.25)	
29206	U0016 Uptown Signs & Graphics, Inc.	6/18/2026	($450.45)	
29207	TEMPS David Studebaker	6/18/2026	($260.00)	
29208	W0001 Walker's Office Supplies, Inc.	6/18/2026	($584.25)	
29209	W0054 Wizix Technology Group	6/18/2026	($195.30)	
29210	TEMPH Shaun Hansen	6/23/2026	($267.00)	
29211	TEMPS David Studebaker	6/23/2026	($225.00)	
29212	V0006 Valley Foothills Competitive Aquatic Swim League	6/24/2026	($785.00)	
29213	W0003 Warehouse Paint Incorporated	6/24/2026	($2.82)	
29214	W0054 Wizix Technology Group	6/24/2026	($41.00)	
29215	A0172 ABT Plumbing, Electric, Heat & Air	6/24/2026	($79.00)	
29216	A0051 Anderson's Sierra Pipe Corp.	6/24/2026	($5.08)	
29217	1099-271 Anthony Koelsch	6/24/2026	($1,986.00)	
29218	W0044 Astound	6/24/2026	($1,231.12)	
29219	A0013 AT&T Internet	6/24/2026	($96.30)	
29220	A0115 Auburn Hardware & Rental LLC	6/24/2026	($290.90)	
29221	B0054 BCI Burke Company LLC	6/24/2026	($417.46)	
29222	B0069 Bidwell Water	6/24/2026	($257.55)	

29223	C0111 Cal.net - Central Valley Broadband	6/24/2026	($66.94)
29224	1099-393 Daniel Foss	6/24/2026	($893.00)
29225	D0010 Diamond Pacific	6/24/2026	($23.58)
29226	E0008 Ewing Irrigation Products, Inc.	6/24/2026	($844.40)
29227	U0034 Greater Sacramento Softball Assoc dba USA Softball of Sacramento	6/24/2026	($2,061.92)
29228	H0068 HD Supply, Inc.	6/24/2026	($90.35)
29229	A0148 John Lotito	6/24/2026	($774.00)
29230	K0031 Keller Supply Company	6/24/2026	($2,132.01)
29231	M0098 Meadow Vista County Water Dist	6/24/2026	($638.93)
29232	T0081 Megan Towne	6/24/2026	($44.23)
29233	N0045 Near U CO2, LLC.	6/24/2026	($957.65)
29234	N0055 Nigro & Nigro PC	6/24/2026	($7,000.00)
29235	P0007 Pacific Gas & Electric Company	6/24/2026	($1,226.51)
29236	P0029 Placer County Environmental Health	6/24/2026	($472.00)
29237	A0027 Recology Auburn Placer	6/24/2026	($1,203.73)
29238	A0001 Recology Auburn Placer Debris Box	6/24/2026	($2,587.40)
29239	R0025 Rotary Club of Auburn	6/24/2026	($15.00)
29240	1099-385 Sarah Simmons	6/24/2026	($117.00)
29241	S0025 Sierra Pacific Turf Supply, Inc.	6/24/2026	($1,730.02)
29242	S0177 Simplot AB Retail dba Simplot Turf and Horticulture	6/24/2026	($1,380.58)
29243	P0005 Placer County Water Agency	6/30/2026	($4,035.35)
29244	C0149 California Solar Electric Cooperative	6/30/2026	($26,647.57)
29245	C0058 City Of Auburn	6/30/2026	($500.00)
29246	H0056 Humana Dental Ins. Co	6/30/2026	($3,058.02)
29247	K1005 Kustom US, Inc.	6/30/2026	($63,625.60)
29248	P0084 Placer County Public Works & Facility Services	6/30/2026	($10,660.12)
29249	Q0003 Quality Automotive	6/30/2026	($834.96)
29250	S0167 Special District Risk Management Authority	6/30/2026	($101,879.59)
29251	S1000 State Of California/DOJ	6/30/2026	($96.00)
29252	S1016 Webster Bank- Loan OPS	6/30/2026	($81,843.40)
29253	TEMPS2 Becky Stephens	6/30/2026	($577.00)
29254	T1000 Transamerica Life Insurance Company	6/30/2026	($520.00)
			($436,909.30)

SECTION:	**5.0**	
ITEM:	**5.3**	**REVIEW OF THE PRELIMINARY MAY, 2026 FINANCIAL SUMMARY**
DESCRIPTION:		**ACCOUNTS PAYABLE**
INFORMATION:		**SEE ATTACHED INFORMATION**
STAFF RECOMMENDATION:		**THIS ITEM WAS REVIEWED BY THE STANDING FINANCE COMMITTEE AND FORWARDED TO THE CONSENT CALENDAR FOR REVIEW AND APPROVAL**

Prepared By: Michael Shumyater
Title: Administrative Services Manager
Date: 7-15-2026

July Staff Report

This summary is for June 2026 (financials are for May 2026). We are still 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. The District will continue to work with NetSuite's training team through the transition over to Michael Shumyater, with some extra training hours.

We have scheduled 3 intense trainings (Leader lead) for Michael 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 potentially 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:** $2,247,909 YTD
- **Budgeted Revenue:** $2,225,084 YTD
- **Variance:** +$22,825

Significant Variances:

1. **Interest Revenue**
    - **Actual:** $31,551 YTD
    - **Budgeted:** $12,114 YTD
    - **Variance:** +$19,437

- **Explanation:** Interest revenue for Placer County and CA Class came in higher than expected.

2. **Tax Revenue**
   - **Actual:** $1,851,916 YTD
   - **Budgeted:** $1,837,889 YTD
   - **Variance:** +$14,027
   - **Explanation:** Tax revenue came in higher than expected.

3. **Event Revenue**
   - **Actual:** $21,340 YTD
   - **Budgeted:** $31,664 YTD
   - **Variance:** -$10,324
   - **Explanation:** Over budgeted revenue.

Expense Overview

- **Total Expenses:** $847,946 YTD
- **Budgeted Expenses:** $830,427 YTD
- **Variance:** -17,519

Significant Variances:

1. **Professional Services**
   - **Actual:** $36,090 YTD
   - **Budgeted:** $78,918 YTD
   - **Variance:** +$42,828
   - **Explanation:** The District budgeted more for new NetSuite software, but was billed only for small portion of the cost (billed ~$5,300; budgeted $45,800).

2. **Maintenance**
   - **Actual:** $108,278 YTD
   - **Budgeted:** $93,448 YTD
   - **Variance:** -$14,830
   - **Explanation:** Regional Park needed an emergency pipe repair (~$6,800) and a new roll-up door (~$5,200).

3. **Capital Improvement Projects**
   - **Actual:** $58,511 YTD
   - **Budgeted:** $1,600 YTD
   - **Variance:** -$56,911
   - **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). Also, garage concrete update at Ashford Park (~$14,200) was not on original budget and will be updated on the mid-year budget.

Summary and Recommendations

Recommendations:

- None

Michael's Appointments to Note for June:

- Multiple NetSuite and UKG meetings/trainings
- Multiple trainings/meetings with Veona and finance staff
- Attended SB 827 Fiscal and Financial Training in Truckee, CA
- Met with all department managers to familiarize myself with each department
- Attended various committee meetings
- Attended monthly Board meeting
- Participated in various pickleball discussions

PROFIT & LOSS

26/27 Approved Budget

	Approved Budget 26-27	% Of Total	Mid-Yr Revision 26-27	% Of Total	2026 May ACTUALS		Last Yr May Actuals		2026-27 YTD ACTUALS	2026-27 YTD BUDGET	Last yr YTD ACTUALS
Operating Revenues											
Rentals	258,580	2%			40,545	15%	31,115	21%	69,241	71,119	60,229
Misc. Revenue	86,821	1%			1,884	1%	2,930	2%	9,217	7,888	8,899
Grants & Donations	2,217,923	20%			-	0%	5,375	4%	-	650	8,841
Interest/Investment Revenue	179,730	2%			16,633	6%	85	0%	31,551	12,114	13,457
Tax Revenue	4,737,272	43%			124,782	45%	-	0%	1,839,536	1,825,313	1,637,958
Classes, Sports, Camps	462,147	4%			15,254	5%	20,516	14%	55,448	64,885	62,185
Event Revenue	71,026	1%			-	0%	535	0%	21,340	31,664	25,286
Discovery Club & Day Camp Revenue	1,021,336	9%			68,202	25%	82,102	54%	151,963	147,118	171,699
Aquatics Activities	167,121	2%			10,947	4%	8,675	6%	57,232	51,757	51,587
Future Cap, ADA, & Equipment Transfers	1,048,176	9%			-	0%	-	0%	-	-	-
Atwood	31,852	0%			-	0%	-	0%	12,380	12,576	12,092
City Mitigation Transfers/Rev	160,000	1%			-	0%	-	0%	-	-	-
County Mitigation Revenue	695,000	6%			-	0%	-	0%	-	-	-
Total Operating Revenue	11,136,984	100%	-	0%	278,247	100.0	151,332	100.0	2,247,909	2,225,084	2,052,234
Expenditures											
Program Expenses	322,567	3%			7,886	2%	17,246	3%	9,140	19,034	19,370
Special Event Expenses	41,272	0%			1,820	0%	1,051	0%	6,247	3,801	3,439
Operating Expenses	727,100	7%			52,438	11%	41,109	7%	120,373	110,318	95,861
Utilities Expense	291,672	3%			13,726	3%	12,330	2%	12,239	12,088	18,779
Professional Service Expense	130,317	1%			2,488	1%	7,473	1%	36,090	78,918	24,211
Maintenance	617,002	6%			79,489	16%	67,882	11%	108,278	93,448	80,742
Property Tax Admin.	137,586	1%			-	0%	-	0%	-	-	-
Salaries & Wages	3,064,254	28%			222,500	46%	212,157	35%	336,892	351,085	334,076
Taxes & Benefits	1,342,309	12%			89,611	18%	118,772	20%	160,176	160,135	184,056
Fixed Asset Expense	432,900	4%			-	0%	80,700	13%	-	-	80,700
Projects	3,645,230	33%			15,324	3%	44,252	7%	58,511	1,600	44,921
Debt Services	164,836	2%			-	0%	-	0%	-	-	-
Total Expenditures	10,917,045	100%	-	0%	485,281	100%	602,972	100%	847,946	830,427	886,155
Net Revenue Over Expenditures	$ 219,939		$ -		$ [illegible]		$ [illegible]		$1,399,963	$1,394,657	$1,166,079

City Mitigation Trust		$ -
Annual Contingency Reserve (1-2%)	$ -	$ -
Annual Equip Replacement Reserve	$ 130,000	$ -
Future Capital Construction Reserve	$ 50,000	$ -
ADA Reserve	$ 5,000	$ -
CEPPT/Prefunding	$ 24,000	$ -
NET REVENUE TOTALS	$ 10,939	$ -

	Current Totals	Last Year Totals
Placer County Treasury - City Trust	$ 400,422	$ 70,000
Equip Reserve - CA Class & Placer County	$ 798,673	$ 760,581
Future Cap Const. - CA Class & Placer County	$ 1,206,121	$ 946,960
ADA Reserve	$ 3,009	$ 23,009
CEPPT (CalPERS Pension Trust)	$ 412,759	$ 599,437
	$ 2,820,984	$ 2,399,987

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

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
1030 - First Foundation Bank	
1033 - First Foundation Bank - ARD	$459,911.99
1035 - First Foundation Bank - Friends Fund	$27,501.97
Total - 1030 - First Foundation Bank	**$487,413.96**
1040 - California Class Bank	
1041 - California Class - Equip Reserv.	$518,091.98
1042 - California Class - Future Cap Const.	$518,091.98
1043 - California Class - Contingency	$306,759.71
Total - 1040 - California Class Bank	**$1,342,943.67**
1050 - Placer County Treasury	
1051 - Placer Co. - General Fund	$2,351,505.02
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	$5,883.72
1057 - Placer Co. - Atwood Equip Repl.Fund	$4,496.08
1059 - Less: Placer FMV offset	($14,904.09)
Total - 1050 - Placer County Treasury	**$3,334,212.45**
1060 - Placer County Treasury - City Trust	
1062 - Placer County Treasury - City Trust	$400,422.41
1069 - Less: Placer Co.Cty Trust FMV offset	$255.00
Total - 1060 - Placer County Treasury - City Trust	**$400,677.41**
Total Bank	**$5,565,247.49**
Accounts Receivable	
1110 - Accounts Receivables	
1103 - Accounts Receivable - General	$70,234.58
1105 - Due from Other Governments	$328,806.48
1112 - Due From Other Funds - Atwood	$2,020.08
1120 - PCOE Receivables	$9,367.00
1130 - ELOP Receivables	$93,828.00
1140 - Lease Receivables - Current	$35,293.00
Total - 1110 - Accounts Receivables	**$539,549.14**
Total Accounts Receivable	**$539,549.14**
Other Current Asset	
1000 - Other Current Asset	
1005 - Imprest Fund (Petty Cash)	$500.00
1010 - Cash Tills	$330.00
Total - 1000 - Other Current Asset	**$830.00**
1200 - Prepaid Expenses	
1320 - Prepaid Liability Expense	$10,191.14
1330 - Prepaid Workers Comp Insurance	$1,424.36
Total - 1200 - Prepaid Expenses	**$11,615.50**
Total Other Current Asset	**$12,445.50**
Total Current Assets	**$6,117,242.13**
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	$154,350.00
Total - 1500 - Non-Current Assets	**$567,109.40**
1800 - Deferred Outflows of Resources	
1850 - Pensions - Def Outflows of Resources	$548,389.00
Total - 1800 - Deferred Outflows of Resources	**$548,389.00**
Total Other Assets	**$1**
Total ASSETS	**$16,**

Financial Row	Amount
Liabilities & Equity	
Current Liabilities	
Accounts Payable	
2100 - Accounts Payable	
2101 - Accts. Payable	$113,186.06
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
2152 - Dental Payable	$3,043.10
2158 - Accrued Liabilities	$8,272.00
2160 - Lease Payable - Current	$127,000.00
Total - 2100 - Accounts Payable	**$540,816.38**
Total Accounts Payable	**$540,816.38**
Other Current Liability	
2000 - Unearned Revenue	
2005 - Deferred Civic Rec Revenue	$355,429.31
2010 - Unearned Civic Rec A/R Offset	$68,082.44
2020 - Prepaid Revenue	$132.00
2025 - User Credits Payable	$9,538.62
2030 - Stale Checks Liability	$860.96
2040 - Gift Certificates Unearned	$69.90
2045 - Gift Certificates - Not Purchased (Prizes)	$174.00
Total - 2000 - Unearned Revenue	**$434,287.23**
Total Other Current Liability	**$434,287.23**
Total Current Liabilities	**$975,103.61**
Long Term Liabilities	
2300 - Long Term Liabilities	
2310 - Lease Payable - Webster Bank	$1,589,000.00
2320 - Net OPEB Liability	$251,843.00
2330 - Net Pension Liability	$976,566.00
2710 - Pensions - Def Inflows of Resources	$70,662.00
2720 - OPEB - Def Inflows	$309,893.00
2730 - Deferred Inflows - Leases	$184,190.38
Total - 2300 - Long Term Liabilities	**$3,382,154.38**
Total Long Term Liabilities	**$3,382,154.38**
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	$698,195.75
Net Income	$1,399,962.51
Total Equity	**$12,146,850.39**
Total Liabilities & Equity	**$16,504,108.38**

Auburn Area Recreation and Park District
Parent Company : Auburn Area Recreation and Park District
Auburn Profit and Loss Summary Statement 2
May 2026

Financial Row	Current Month (May 2026)	Actual YTD (Apr 2026 - May 2026)	Budget YTD (Apr 2026 - May 2026)	Variance	% of Budget
Ordinary Income					
Income					
4000 - Classes, Sports, Camps					
4005 - Adult Softball	$264.52	$14,150.23	$15,112.00	-$961.77	93.64%
4010 - Adult Basketball	$0.00	$3,500.00	$9,590.00	-$6,090.00	36.50%
4020 - Adult Volleyball	$1,104.00	$1,449.26	$2,621.00	-$1,171.74	55.29%
4025 - Pickle Ball Revenue	$60.00	$298.75	$118.00	$180.75	253.18%
4030 - Adult Classes	$4,331.65	$8,887.59	$11,234.00	-$2,346.41	79.11%
4040 - Bocce Ball Prog Revenue	$138.00	$1,927.54	$1,166.00	$761.54	165.31%
4055 - Youth Classes	$173.45	$16,185.45	$16,279.00	-$93.55	99.43%
4065 - Youth Volleyball	$9,182.50	$9,049.51	$8,520.00	$529.51	106.21%
4070 - Youth Camp Revenue	$0.00	$0.00	$245.00	-$245.00	0.00%
Total - 4000 - Classes, Sports, Camps	**$15,254.12**	**$55,448.33**	**$64,885.00**	**-$9,436.67**	**85.46%**
4080 - Event Revenue					
4085 - Special Events Revenue	$0.00	$20,700.00	$27,852.00	-$7,152.00	74.32%
4086 - Party In The Park Revenue	$0.00	$0.00	$1,526.00	-$1,526.00	0.00%
4087 - Food Truck Fiesta Revenue	$0.00	$0.00	$810.00	-$810.00	0.00%
4091 - Egg Hunt Revenue	$0.00	$640.00	$1,476.00	-$836.00	43.36%
Total - 4080 - Event Revenue	**$0.00**	**$21,340.00**	**$31,664.00**	**-$10,324.00**	**67.40%**
4100 - Discovery Club & Day Camp Revenue					
4110 - Disc Club & Day Camp	$68,202.00	$151,963.00	$147,118.00	$4,845.00	103.29%
Total - 4100 - Discovery Club & Day Camp Revenue	**$68,202.00**	**$151,963.00**	**$147,118.00**	**$4,845.00**	**103.29%**
4171 - Aquatic Activities					
4172 - Aquatic Classes	$1,360.00	$6,666.00	$4,488.00	$2,178.00	148.53%
4180 - Master Swim Revenue	$832.00	$1,485.42	$2,819.00	-$1,333.58	52.69%
4182 - Public Swim	$0.00	$0.00	$414.00	-$414.00	0.00%
4190 - Swim Lessons	$1,690.00	$2,080.00	$388.00	$1,692.00	536.08%
4196 - Swim Team Revenue	$5,865.00	$34,300.50	$29,363.00	$4,937.50	116.82%
4198 - Synchro Team	$1,200.00	$12,700.00	$14,285.00	-$1,585.00	88.90%
Total - 4171 - Aquatic Activities	**$10,947.00**	**$57,231.92**	**$51,757.00**	**$5,474.92**	**110.58%**
Total - Income	**$94,403.12**	**$285,983.25**	**$295,424.00**	**-$9,440.75**	**96.80%**
Other Income					
4210 - Rentals					
4225 - Room Rentals	$7,431.22	$14,170.55	$15,855.00	-$1,684.45	89.38%
4235 - Gym Rental Revenue	$3,435.00	$3,975.00	$3,293.00	$682.00	120.71%
4245 - Kitchen Rental Revenue	$0.00	$0.00	$465.00	-$465.00	0.00%
4260 - Picnic Area Rental Revenue	$3,801.20	$5,676.20	$6,142.00	-$465.80	92.42%
4280 - Field Revenue	$18,699.20	$33,831.60	$29,970.00	$3,861.60	112.88%
4325 - Amphitheater Rental - Reg	$134.00	$134.00	$0.00	$134.00	0.00%
4415 - Modular Rent	$699.51	$1,399.02	$1,398.00	$1.02	100.07%
4420 - Verizon Wireless Cell Tower Lease	$3,045.31	$6,090.62	$6,090.00	$0.62	100.01%
4425 - AT&T Wireless Cell Tower Lease	$3,000.00	$3,000.00	$6,000.00	-$3,000.00	50.00%
4430 - Pool Rentals	$300.00	$300.00	$578.00	-$278.00	51.90%
4570 - Christian Valley Comm Center Lease Agreement	$0.00	$664.20	$1,328.00	-$663.80	50.02%
Total - 4210 - Rentals	**$40,545.44**	**$69,241.19**	**$71,119.00**	**-$1,877.81**	**97.36%**
4500 - Miscellaneous Revenue					
4205 - Fee Waivers	-$5,071.52	-$5,540.69	($3,605.00)	-$1,935.69	153.69%
4515 - MV Comm Ctr Rentals	$784.00	$1,372.00	$42.00	$1,330.00	3,266.67%
4520 - Misc Revenue	$73.38	$1,273.38	$0.00	$1,273.38	0.00%

Financial Row	Current Month (May 2026)	Actual YTD (Apr 2026 - May 2026)	Budget YTD (Apr 2026 - May 2026)	Variance	% of Budget
4522 - Discounts Taken	$12.78	$12.78	$15.00	-$2.22	85.20%
4530 - Alcohol Permit Fee	$892.50	$1,417.50	$1,307.00	$110.50	108.45%
4545 - Custodial Fee	$3,663.33	$5,926.33	$5,610.00	$316.33	105.64%
4575 - Out of District Fees	$1,093.80	$2,617.65	$2,285.00	$332.65	114.56%
4580 - Misc. Rents and Concessions	$385.56	$2,038.26	$1,620.00	$418.26	125.82%
4585 - Set up/Take Down Fees	$50.00	$100.00	$614.00	-$514.00	16.29%
Total - 4500 - Miscellaneous Revenue	**$1,883.83**	**$9,217.21**	**$7,888.00**	**$1,329.21**	**116.85%**
4600 - Grants and Donations					
4605 - Youth Assistance Rev	$0.00	$0.00	$650.00	-$650.00	0.00%
Total - 4600 - Grants and Donations	**$0.00**	**$0.00**	**$650.00**	**-$650.00**	**0.00%**
4700 - Interest Revenue					
4701 - Interest Income	$5.60	$18.15	$159.00	-$140.85	11.42%
4705 - Placer County Interest	$11,135.81	$20,719.46	$11,372.00	$9,347.46	182.20%
4708 - CA Class Investment Income	$4,204.33	$8,254.35	$0.00	$8,254.35	0.00%
4715 - Placer County - City Trust Interest Income	$1,287.58	$2,559.27	$583.00	$1,976.27	438.98%
Total - 4700 - Interest Revenue	**$16,633.32**	**$31,551.23**	**$12,114.00**	**$19,437.23**	**260.45%**
4800 - Tax Revenue					
4805 - Atwood Tax Revenue	$0.00	$12,380.37	$12,576.00	-$195.63	98.44%
4815 - Current Secured Property Taxes General	$0.00	$1,604,427.22	$1,599,419.00	$5,008.22	100.31%
4820 - Homeowner's Prop. Tax Relief	$2,932.45	$9,774.83	$7,272.00	$2,502.83	134.42%
4830 - Current Supplemental Property Taxes	$0.00	$41,790.65	$39,390.00	$2,400.65	106.09%
4835 - Unitary & Op Non-unitary Tax	$0.00	$60,363.97	$57,854.00	$2,509.97	104.34%
4845 - Timber Tax Guarantee	$0.24	$0.24	$0.00	$0.24	0.00%
4860 - Railroad Unitary Property Taxes	$0.00	$1,329.83	$1,178.00	$151.83	112.89%
4865 - RDA Pass-Throughs	$121,848.81	$121,848.81	$120,200.00	$1,648.81	101.37%
Total - 4800 - Tax Revenue	**$124,781.50**	**$1,851,915.92**	**$1,837,889.00**	**$14,026.92**	**100.76%**
4900 - Transfers In					
4915 - Transfers In - Equipment Reserve	$130,000.00	$130,000.00	$130,000.00	$0.00	100.00%
4925 - Transfers In - Future Capital Construction	$50,000.00	$50,000.00	$50,000.00	$0.00	100.00%
4935 - Transfers In - ADA Reserves	$5,000.00	$5,000.00	$5,000.00	$0.00	100.00%
Total - 4900 - Transfers In	**$185,000.00**	**$185,000.00**	**$185,000.00**	**$0.00**	**100.00%**
Total - Other Income	**$368,844.09**	**$2,146,925.55**	**$2,114,660.00**	**$32,265.55**	**101.53%**
Net Ordinary Income	**$463,247.21**	**$2,432,908.80**	**$2,410,084.00**	**$22,824.80**	**100.95%**
Ordinary Expense					
Expense					
5000 - Program Expenses					
5002 - Discovery Club & Day Camp Expenses	$3,500.10	$3,500.10	$2,268.00	$1,232.10	154.33%
5005 - Instructors - Adult Classes	$58.50	$611.00	$3,597.00	-$2,986.00	16.99%
5006 - Instructors - Youth Classes	$0.00	$226.00	$2,286.00	-$2,060.00	9.89%
5007 - Instructors - Camps	$0.00	$325.00	$159.00	$166.00	204.40%
5020 - Officials Adult Softball	$1,741.82	$1,741.82	$845.00	$896.82	206.13%
5021 - Officials Adult Basketball	$1,800.00	$1,800.00	$450.00	$1,350.00	400.00%
5050 - Adult Softball Expense	$17.15	$17.15	$0.00	$17.15	0.00%
5052 - Adult Basketball Expense	$0.00	$150.00	$0.00	$150.00	0.00%
5075 - Youth Basketball Expense	$0.00	$0.00	$6,269.00	-$6,269.00	0.00%
5077 - Youth Volleyball Expense	$309.64	$309.64	$1,412.00	-$1,102.36	21.93%
5079 - Aquatic Activities	$459.00	$459.00	$1,252.00	-$793.00	36.66%
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	**$7,886.21**	**$9,139.71**	**$19,034.00**	**-$9,894.29**	**48.02%**
5100 - Special Event Expense					
5101 - Special Events Expenses	$208.60	$278.12	$1,439.00	-$1,160.88	19.33%
5102 - Party in the Park Expenses	$661.00	$3,329.52	$1,362.00	$1,967.52	244.46%
5105 - Obstacle Race Expense	$0.00	$495.00	$0.00	$495.00	0.00%
5110 - Auburn Harvest Festival Expenses	$91.00	$204.77	$118.00	$86.77	173.53%
5115 - Egg Hunt Expenses	$280.21	$850.57	$0.00	$850.57	0.00%

Financial Row	Current Month (May 2026)	Actual YTD (Apr 2026 - May 2026)	Budget YTD (Apr 2026 - May 2026)	Variance	% of Budget
5120 - Parks N Big Trucks Expense	$301.28	$301.28	$0.00	$301.28	0.00%
5125 - Movie in the Park Event Expense	$278.12	$788.12	$882.00	-$93.88	89.36%
Total - 5100 - Special Event Expense	**$1,820.21**	**$6,247.38**	**$3,801.00**	**$2,446.38**	**164.36%**
Total - Expense	**$9,706.42**	**$15,387.09**	**$22,835.00**	**-$7,447.91**	**67.38%**
Other Expense					
6000 - Operating Expenses					
6001 - Telephone Expense	$3,183.07	$6,015.11	$4,929.00	$1,086.11	122.04%
6020 - Activity Guide Expense	$666.00	$16,747.03	$16,801.00	-$53.97	99.68%
6025 - Youth Assistance Expense	$2,110.00	$5,070.00	$1,452.00	$3,618.00	349.17%
6050 - Gas/Mileage Expense	$6,129.56	$11,525.49	$5,292.00	$6,233.49	217.79%
6065 - Dues and Subscriptions	$193.99	$193.99	$992.00	-$798.01	19.56%
6075 - Staff Appreciation	$0.00	$0.00	$27.00	-$27.00	0.00%
6100 - Staff Development	$378.48	$378.48	$391.00	-$12.52	96.80%
6115 - Uniform Exp	$927.60	$1,084.15	$1,840.00	-$755.85	58.92%
6125 - Small Tools & Equipment	$6,409.33	$6,409.33	$7,610.00	-$1,200.67	84.22%
6130 - Safety Supplies	$368.75	$368.75	$503.00	-$134.25	73.31%
6145 - Merchant Fees	$3,967.66	$11,772.21	$14,599.00	-$2,826.79	80.64%
6165 - Office Supplies	$865.59	$2,095.01	$1,752.00	$343.01	119.58%
6175 - Office Equip Maint	$399.67	$633.68	$195.00	$438.68	324.96%
6180 - Cleaning Supplies	$562.67	$630.19	$96.00	$534.19	656.45%
6200 - Dining Expense	$169.62	$169.62	$184.00	-$14.38	92.18%
6215 - Restroom Supplies	$1,852.50	$3,619.05	$2,883.00	$736.05	125.53%
6250 - Postage	$0.00	$0.00	$172.00	-$172.00	0.00%
6260 - Office Equip Rental	$491.01	$919.87	$1,050.00	-$130.13	87.61%
6280 - Bank & Credit Card Fees	$2.00	$2.00	$0.00	$2.00	0.00%
6290 - General Administrative Exp - Admin	$207.90	$207.90	$372.00	-$164.10	55.89%
6295 - Liability Insurance	$20,010.75	$40,021.50	$45,878.00	-$5,856.50	87.23%
6300 - Board Expense	$63.14	$63.14	$66.00	-$2.86	95.67%
6310 - Public Relations/Marketing	$524.86	$524.86	$245.00	$279.86	214.23%
6315 - Irrigation Supplies	$2,525.37	$4,214.43	$0.00	$4,214.43	0.00%
6325 - Vandalism Repairs Expense	$595.76	$7,874.58	$2,989.00	$4,885.58	263.45%
7250 - Misc Expense	-$167.48	-$167.48	$0.00	-$167.48	0.00%
Total - 6000 - Operating Expenses	**$52,437.80**	**$120,372.89**	**$110,318.00**	**$10,054.89**	**109.11%**
6500 - Utilties					
6501 - Gas/Electric	$1,525.24	$1,735.20	$455.00	$1,280.20	381.36%
6540 - Reimb. Gas/Electric	$0.00	-$69.39	($254.00)	$184.61	27.32%
6550 - Field Lights	$0.00	$0.00	$1,831.00	-$1,831.00	0.00%
6560 - Reimb. Field Lights	-$1,516.90	-$12,213.34	($10,305.00)	-$1,908.34	118.52%
6570 - Water	$8,139.65	$15,439.00	$15,493.00	-$54.00	99.65%
6590 - Reimb - Water	$0.00	-$70.83	$0.00	-$70.83	0.00%
6605 - Sanitation - Portable Toilets	$530.00	$530.00	$1,060.00	-$530.00	50.00%
6606 - Sanitation - Pickleball Toilets	$265.00	$265.00	$1,060.00	-$795.00	25.00%
6610 - Sanitation - Garbage	$4,782.99	$6,623.38	$2,748.00	$3,875.38	241.03%
Total - 6500 - Utilties	**$13,725.98**	**$12,239.02**	**$12,088.00**	**$151.02**	**101.25%**
6700 - Professional Service Expense					
6701 - Professional Services	$2,345.55	$34,728.51	$75,278.00	-$40,549.49	46.13%
6745 - Accounting/Auditor Fees	$0.00	$1,000.00	$1,000.00	$0.00	100.00%
6750 - Legal Fees	$142.50	$361.84	$2,640.00	-$2,278.16	13.71%
Total - 6700 - Professional Service Expense	**$2,488.05**	**$36,090.35**	**$78,918.00**	**-$42,827.65**	**45.73%**
7000 - Maintenance					
7153 - Maintenance Pools	$6,397.78	$11,755.50	$20,883.00	-$9,127.50	56.29%
7154 - Maintenance Community Centers	$34,535.80	$36,510.73	$15,897.00	$20,613.73	229.67%
7155 - Maintenance Parks	$31,549.60	$43,110.98	$27,699.00	$15,411.98	155.64%
7160 - Maintenance - Fields	$844.40	$2,729.31	$7,869.00	-$5,139.69	34.68%
7170 - Maintenance - Daycare Sites	$4,395.96	$5,055.66	$3,247.00	$1,808.66	155.70%
7220 - Vehicle Maintenance	$232.79	$1,458.75	$5,145.00	-$3,686.25	28.35%
7221 - Equipment Maintenance	$1,532.33	$7,657.47	$12,708.00	-$5,050.53	60.26%
Total - 7000 - Maintenance	**$79,488.66**	**$108,278.40**	**$93,448.00**	**$14,830.40**	**115.87%**
7500 - Salaries & Wages					
7501 - Wages - Full Time	$109,677.36	$157,899.05	$156,001.00	$1,898.05	101.22%
7502 - Wages - District Administrator	$12,036.80	$18,055.20	$18,102.00	-$46.80	99.74%

Financial Row	Current Month (May 2026)	Actual YTD (Apr 2026 - May 2026)	Budget YTD (Apr 2026 - May 2026)	Variance	% of Budget
7505 - Wages - Managers	$39,754.79	$61,494.99	$70,444.00	-$8,949.01	87.30%
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	$98.00	-$98.00	0.00%
7509 - Wages - Daycamp Maint	$0.00	$129.08	$749.00	-$619.92	17.23%
7571 - Wages - P/T	$46,349.14	$72,796.63	$71,989.00	$807.63	101.12%
7572 - Wages - Board Pay	$2,500.00	$2,500.00	$2,500.00	$0.00	100.00%
7610 - Wages - Uniform Allowance	$0.00	$7,333.34	$9,635.00	-$2,301.66	76.11%
Total - 7500 - Salaries & Wages	**$210,318.09**	**$320,208.29**	**$329,547.00**	**-$9,338.71**	**97.17%**
7575 - Wages - P/T - Aquatics					
7576 - Wages - Part Time - Aquatic Activities	$1,311.93	$2,011.70	$2,883.00	-$871.30	69.78%
7578 - Wages - Part Time - Aquatics Coordinator	$791.83	$1,222.67	$1,732.00	-$509.33	70.59%
Total - 7575 - Wages - P/T - Aquatics	**$2,103.76**	**$3,234.37**	**$4,615.00**	**-$1,380.63**	**70.08%**
7580 - Wages - P/T Adult Sports					
7581 - Wages - Part Time - Adult Softball	$953.59	$1,216.02	$1,691.00	-$474.98	71.91%
7582 - Wages - Part Time - Adult Basketball	$782.70	$1,144.03	$677.00	$467.03	168.99%
Total - 7580 - Wages - P/T Adult Sports	**$1,736.29**	**$2,360.05**	**$2,368.00**	**-$7.95**	**99.66%**
7640 - Wages - Seas - Aquatics					
7640 - Wages - Seas - Aquatics	$0.00	$0.00	$2,229.00	-$2,229.00	0.00%
7642 - Wages - Seas - Public Swim	$4,156.19	$5,771.84	$7,075.00	-$1,303.16	81.58%
7644 - Wages - Seas - Master Swim	$1,147.91	$1,753.88	$2,617.00	-$863.12	67.02%
7645 - Wages - Seas - Swim Team	$1,336.00	$1,554.09	$0.00	$1,554.09	0.00%
7646 - Wages - Seas - Synchro Team	$1,701.66	$2,009.33	$2,578.00	-$568.67	77.94%
Total - 7640 - Wages - Seas - Aquatics	**$8,341.76**	**$11,089.14**	**$14,499.00**	**-$3,409.86**	**76.48%**
7650 - Wages - Seasonal - Events					
7657 - Wages - Seas Adult Events-Sp Events	$0.00	$0.00	$56.00	-$56.00	0.00%
Total - 7650 - Wages - Seasonal - Events	**$0.00**	**$0.00**	**$56.00**	**-$56.00**	**0.00%**
7700 - Taxes & Benefits					
7705 - ER Taxes	$16,772.68	$25,466.23	$27,194.00	-$1,727.77	93.65%
7710 - Employment Expense	$209.67	$274.67	$126.00	$148.67	217.99%
7720 - Fingerprinting Exp	$185.00	$417.00	$68.00	$349.00	613.24%
7730 - Employer Retirement Exp.	$18,734.00	$28,074.94	$29,212.00	-$1,137.06	96.11%
7740 - Worker's Comp	$9,157.14	$18,062.94	$17,123.00	$939.94	105.49%
7750 - Benefits Expense	$44,552.48	$87,879.78	$86,412.00	$1,467.78	101.70%
Total - 7700 - Taxes & Benefits	**$89,610.97**	**$160,175.56**	**$160,135.00**	**$40.56**	**100.03%**
8500 - Projects					
8508 - Rec Park - North (Frnt) Playground/POT	$0.00	$50.00	$0.00	$50.00	0.00%
8522 - Bike Park - fountain, signage, traffic	$1,123.52	$8,010.58	$0.00	$8,010.58	0.00%
8523 - Ashford - Sink Hole Repair	$0.00	$1,550.00	$1,600.00	-$50.00	96.88%
8524 - Ashford - Garage concrete update	$14,200.00	$14,217.31	$0.00	$14,217.31	0.00%
8525 - CVCC Flooding	$0.00	$34,683.24	$0.00	$34,683.24	0.00%
Total - 8500 - Projects	**$15,323.52**	**$58,511.13**	**$1,600.00**	**$56,911.13**	**3,656.95%**
9500 - Transfers Out					
9502 - Transfers Out - General Fund	$185,000.00	$185,000.00	$185,000.00	$0.00	100.00%
Total - 9500 - Transfers Out	**$185,000.00**	**$185,000.00**	**$185,000.00**	**$0.00**	**100.00%**
Total - Other Expense	**$660,574.88**	**$1,017,559.20**	**$992,592.00**	**$24,967.20**	**102.52%**
Net Ordinary Expense	**$670,281.30**	**$1,032,946.29**	**$1,015,427.00**	**$17,519.29**	**101.73%**
Net Income	**-$207,034.09**	**$1,399,962.51**	**$1,394,657.00**	**$5,305.51**	**100.38%**

5.4 Cover sheet – Placer County Auditor-Controller MOU

Auburn Area Recreation and Park (ARD) Finance Committee, July 2026 meeting; Board of Directors meeting, July 2026.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) continue a Memorandum of Understanding (MOU) with the Placer County Auditor-Controller for services provided?

Background

On July 1, 2020, Andrew Sisk from the Placer County Auditor-Controller's office initiated an MOU with the District to provide services for the District for July 2020 – June 2021.

A new MOU has been sent via email for this fiscal year.

These services include the use of the County's centralized accounting system and recording of financial system entries. The Auditor-Controller's office processes checks to us per the District's weekly request. They also calculate the appropriation limit (GANN Limit) for the District.

Recommendation for the Board of Directors

Finance Committee recommends the Board of Directors to approve Placer County Auditor-Controller MOU in consent items.

Fiscal Impact

$5,806.00 (covers July 1, 2026 – June 30, 2027).

2021-2022	$1,024.11
2022-2023	$886.74
2024-2025	$4,366.56
2025-2026	$4,464.00
2026-2027	$5,806.00

Attachments

2026-2027 MOU between ARD and the Placer County Auditor-Controller

COUNTY OF PLACER

ANDREW C. SISK, CPA
Auditor-Controller
E-mail: asisk@placer.ca.gov

NICOLE C. HOWARD, CPA
Assistant Auditor-Controller
E-mail: nhoward@placer.ca.gov

OFFICE OF THE AUDITOR-CONTROLLER

July 1, 2026

To the Board of Directors and Management
Auburn Area Recreation and Parks District

The Auditor-Controller is pleased to confirm our understanding of the terms and costs of our services under this agreement for the 2026-2027 fiscal year.

A. Scope of Services

The Auditor-Controller will provide the following services to Auburn Area Recreation and Parks District (District):

1. **General Accounting** – includes use of the County's centralized accounting system and recording of financial system entries submitted by the District. Transactions will be reviewed for authorization by appropriate District personnel prior to processing. This also includes compiling the District's financial information to report within the County's Cost Plan, if applicable.

2. **Accounts Payable** – includes processing payment claims by warrant, wire, or ACH. Claims will be reviewed to validate authorized District signers have approved the payment prior to processing, recording, and mailing payments. Any invoices submitted for payments will be scanned and archived for retention. Reviewing invoices for mathematical accuracy and appropriateness of expenditure is not part of the service agreement.

3. **Accounting Support** – includes responding to routine accounting inquiries and/or external auditors' requests.

4. **Gann Limit** – calculation of appropriation limit for the current fiscal year and measurement (testing) of appropriation limit for the previous fiscal year to assist the District in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution.

B. Term

The term of this Agreement will commence on July 1, 2026, and end on June 30, 2027. Subject to written agreement of the parties, this agreement may be renewed annually.

C. Responsibilities of Auditor-Controller

The Auditor-Controller's responsibility under this Agreement is to perform the services enumerated above. The Auditor-Controller will not audit accounting entries, payment claims or budget transactions, nor will we validate the appropriateness of accounting transactions or claims for payment.

The Auditor-Controller's services are not designed to detect instances of fraud, or non-compliance with laws or regulations or significant errors; however, the Auditor-Controller will communicate to the District any known and suspected fraud, non-compliance with laws or regulations, or significant errors that come to their attention. Neither the County nor the Auditor-Controller will be held liable should any instances of fraud, non-compliance with laws or regulations or significant errors be subsequently discovered by either the District or through a claim or lawsuit to the District.

2970 Richardson Drive / Auburn, California 95603 / (530) 889-4160 / Fax (530) 889-4163
Internet Address: http://www.placer.ca.gov / email: auditor@placer.ca.gov

D. Responsibilities of District Management

The District is responsible for (1) ensuring all transactions are submitted and/or approved by authorized staff, (2) reviewing all transactions prior to submittal to ensure appropriateness of the expenditure, compliance with laws or regulations and to check for significant errors and fraud, (3) retaining all source documents, and (4) providing all District Board authorized budgets and budget amendments. The District is encouraged to routinely provide accounting reports and payment registers to its Board for review.

The District agrees to inform County of significant non-compliance, fraud and/or errors immediately upon discovery.

For all services provided, District management agrees to assume all management responsibilities; oversee the services by designating an individual who possesses suitable skill, knowledge, and/or experience to understand the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services. The District agrees to hold the County and the Auditor-Controller harmless for any subsequent claims or lawsuits that may arise from the results of the services.

Annual Cost and Billing

The annual cost of services identified above is $5,806. The District will be billed by journal entry during the third quarter of the fiscal year for the entire annual costs. Specific billing details can be provided to the District upon request.

Agreement

The Auditor-Controller appreciates the opportunity to be of service to you and believes this letter accurately summarizes the significant terms of your agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior agreements. Please execute this document and return the original version to my office at your earliest convenience.

Sincerely,

Andrew C. Sisk

Andrew C. Sisk, CPA
Auditor-Controller

We, the undersigned, have read and agree to the terms of this Agreement. We represent we have the authority to execute this Agreement on behalf of the Auburn Area Recreation and Parks District.

Authorized Signature: ______________________ Dated: __________

Authorized Board Signature (If Necessary): ____________________ Dated: __________

5.5 Cover sheet – MOU Policy Review

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) review its policy on Memorandums of Understanding (MOU)? Director Holbrook requested that this item be reviewed.

Background

ARD District Policy states the following:

XIV. **Policy on Memorandums of Understanding/Agreement and Public/Private Joint Ventures/Outside Entities Building on ARD Property (hereafter referred to as "Agreements"**

All Agreements must be approved by the District Administrator and/or the Board of Directors.

The Board of Directors will be notified of all Agreements.

Agreements with an estimated annual value of less than $25,000 may be approved by the District Administrator.

Agreements with an estimated annual value of $25,000 or more will be approved by the Board of Directors.

Agreements without a maximum 90-day termination clause will be approved by the Board of Directors.

The District Administrator may forward any Agreement to the Board of Directors for approval.

Proposed changes could include:

XIV. **Policy on Memorandums of Understanding/Agreement and Public/Private Joint Ventures/Outside Entities Building on ARD Property (hereafter referred to as "Agreements"**

All Agreements must be approved by the District Administrator and/or the Board of Directors.

The Board of Directors will be notified of all Agreements.

Agreements with an estimated annual value of less than $25,000 may be approved by the District Administrator.

Agreements with an estimated annual value of $25,000 or more will be approved by the Board of Directors.

Agreements with more than a 30-day termination clause will be approved by the Board of Directors.

Agreements will not include any clause that requires ARD or the Friends of ARD 501 c3 to provide financial services, in any form.

The District Administrator may forward any Agreement to the Board of Directors for approval.

ARD currently has MOUs/Agreements with the following organizations (date of most recent amendment in parenthesis):

The Meadow Vista Arboretum (2001 + 2012 development/maintenance)**
Ashley Memorial Dog Park (2007)
Western States Endurance Run for Overlook Park mod (2010)
Western States Trail Foundation for Overlook Park mod (2010)
Placer County Sherrif's Office (2011)
American Red Cross Shelter Agreement (2012)
The Auburn Trails Alliance re: Bike Park (2014)
The Meadow Vista Community Center (2016)
Meadow Vista Water Users Agreement (2023)
The City of Auburn (2023)
The Auburn Pickleball Club (2023)**

** These agreements involve ARD managing funds/finances

Note: the above list does not include lease agreements or the USBR Managing Partner Agreement.

Recommendation for the Board of Directors

The Policy Committee sent a recommendation to the Board to approve the changes as written.

Fiscal Impact

N/A

Attachments

None

SECTION: 6.0 **BOARD AND VANDALISM REPORTS**

INFORMATION: **SEE ATTACHMENTS**

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

- **Staffing:** our recently hired FT custodian started at the end of the month, meaning we will be at full staff, less the FT Park Worker that is still out on Workers Comp leave.
- **Rec Park gazebo:** the person we are working with through excess insurance notified us that they would only cover up to $19,808, which is well below the estimated $100,000++ needed to rebuild the gazebo. Matt Duarte (CAPRI CEO) has requested an explanation from the excess insurance carrier.
- **Beggs staircase update:** the manufacturer of the stairs has doubled their lead time for getting the stairs (not up to 14 or more weeks), Mike Scheele is working with the contractor to find other alternatives. Bottom line: this is going to delay getting the project done.
- **Beggs scoreboard update:** to our surprise, we found out the scoreboard has not been ordered. Auburn Little League was supposed to provide the last of the sponsor-sign information to Daktronics (the scoreboard manufacturer) at the end of May. That never happened. This delay is now going to result in a price increase from Daktronics.
- **Overlook Park volunteer project:** I have been in discussions with representatives from the Arts Council of Placer County and Rotary about some possible volunteer projects at Overlook Park, funded by grants from both agencies. It is still be determined which projects could get approved (Arts Council, Rotary, ARD and USBR) and completed by the grant deadlines, but one possible project would be installing informational signage that has long been discussed at ARD.
- **Placer Hills Pool volunteer project:** I have also been in discussions with a group that wants to make some repairs to the pump house and locker room buildings at the Placer Hills Pool. Most of the work is replacing some damaged siding and repainting.
- **ARD swim/synchro teams:** VFCAL (the aquatics league that ARD belongs to had their swim and synchronized swim championships at the end of July. Sierra Pool hosted the first of the two days needed for the synchro championship.
- **Cars and coffee:** had a huge turnout on August 18th!

Meetings and events attended or scheduled to attend

7/1:	Pirate Pool Party at Sierra Pool
7/2:	Youth Services Red, White and Blue BBQ
7/2:	Interview for Custodian position
7/4:	Auburn Family 4th event
7/14:	Rotary
7/15:	Standing Finance Committee
7/16:	"ARD 101" presentation to the Placer County Association of Realtors
7/21:	Rotary
7/22:	A&D Committee
7/22:	Policy Committee
7/24:	Etta Gross and Mark Barbier re: Placer Hills Pool repairs
7/25:	Parks and Bid Trucks event
7/30:	CARPD Legislative Committee (Zoom) meeting

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

This summary is for June 2026 (financials are for May 2026).

Executive Summary

ARD has completed the majority of the FY 2025/26 financial audit fieldwork. We are currently awaiting the auditors' request for supporting documentation and sample testing, after which the audit will move into its final stages of completion.

Staff continues to work with the NetSuite and UKG implementation teams to resolve outstanding system issues. Service tickets have been submitted as needed, and efforts are ongoing to complete the integration between NetSuite and UKG so both systems can communicate seamlessly.

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:** $2,247,909 YTD
- **Budgeted Revenue:** $2,225,084 YTD
- **Variance:** +$22,825

Significant Variances:

1. **Interest Revenue**
    - **Actual:** $31,551 YTD
    - **Budgeted:** $12,114 YTD
    - **Variance:** +$19,437
    - **Explanation:** Interest revenue for Placer County and CA Class came in higher than expected.
2. **Tax Revenue**
    - **Actual:** $1,851,916 YTD
    - **Budgeted:** $1,837,889 YTD
    - **Variance:** +$14,027
    - **Explanation:** Tax revenue came in higher than expected.
3. **Event Revenue**
    - **Actual:** $21,340 YTD
    - **Budgeted:** $31,664 YTD
    - **Variance:** -$10,324
    - **Explanation:** Over budgeted revenue for May. Additional sponsorships received in June and July, which will be reflected on the next month's financials.

Expense Overview

- **Total Expenses:** $847,946 YTD
- **Budgeted Expenses:** $830,427 YTD
- **Variance:** -17,519

Significant Variances:

1. **Professional Services**
   - **Actual:** $36,090 YTD
   - **Budgeted:** $78,918 YTD
   - **Variance:** +$42,828
   - **Explanation:** The District budgeted more for new NetSuite software, but was billed only for small portion of the cost (billed ~$5,300; budgeted $45,800).

2. **Maintenance**
   - **Actual:** $108,278 YTD
   - **Budgeted:** $93,448 YTD
   - **Variance:** -$14,830
   - **Explanation:** Regional Park needed an emergency pipe repair (~$6,800) and a new roll up door (~$5,200).

3. **Capital Improvement Projects**
   - **Actual:** $58,511 YTD
   - **Budgeted:** $1,600 YTD
   - **Variance:** -$56,911
   - **Explanation:** The cleanup for CVCC flooding set us back ~$34,700 which will be reimbursed through CAPRI in the following months. Also, garage concrete update at Ashford Park (~$14,200) was not on original budget and will be updated on the mid-year budget. Lastly, Bike Park needed about 90 yards of topsoil (~$5,000), which was reimbursed by ATA in June.

Summary and Recommendations

Recommendations:

- None

Michael's Appointments to Note for June:

- Multiple NetSuite and UKG meetings/trainings
- Multiple trainings/meetings with Veona and finance staff
- Attended SB 827 Fiscal and Financial Training in Truckee, CA
- Met with all department managers to familiarize myself with each department
- Attended various committee meetings
- Attended monthly Board meeting
- Participated in various pickleball discussions

Mike Scheele
Landscape Architect/Project Manager
Report to the Board of Directors
July, 2026

RECREATION PARK

- **North Playground:** Playground voting period ends Thursday, July 23, and staff is planning on placing a recommendation of Award to the winning vendor on the July 30 Board of Directors agenda.

- **North Playground Path of Travel:** Concrete walkway ADA path of travel has been re-designed to come off the NE corner of the gym by the splash pad instead of across the lawn. A separate, shorter non-ADA concrete path may be constructed to come off of the main asphalt path for parents with strollers, but this is being re-considered and may be removed from scope. Staff is in the process of finalizing the drawings for this work and will be obtaining budget pricing from a contractor prior to being officially put out to bid. Project is planned to follow the playground replacement work.

- **Beggs Field Scoreboard Replacement:** Auburn Little League relayed they had secured the final sponsor logo(s) and sent them to the scoreboard vendor to place the order back in May but apparently this didn't happen. Staff has reached out to them to find out the status update and are awaiting a response. Scoreboard quote needs to be updated with slight price increase. Lead time for scoreboard delivery is 4-6 weeks at last check.

- **Beggs Field Score Tower Staircase Replacement:** The specified steel stair vendor out of Indiana has incurred a lead time that is double what was originally quoted (was 7 weeks, now is 14 weeks). This would conflict with Fall baseball so the district has asked the contractor to find a local shop that can provide a similar stair case for the same or less cost and faster turnaround. Contractor says they are close to finalizing this and staff is awaiting an update.

- **Beggs Field Wall Guardrails:** Guard railings need to be installed on retaining walls higher than 30". Parking lot and driveway to the "back 40".

- **New Irrigation Pump & Filter:** Existing pump and filter need to be replaced. Massive old pressure tank needs removal and disposal as well if budget allows.

- **Gator Cart Garages & Chargers:** Small garages with doors and charging outlets to be constructed in the Maintenance Yard (by the other garages) for the gator carts.

MEADOW VISTA & PLACER HILLS PARKS

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

ASHFORD PARK

- **Spillway Repairs & Asphalt Pave to Garage:** Safety issue of the tripping hazard at the surface has been repaired and staff is working on a new concrete spillway design that will also incorporate a stem wall below to prevent the pond from undermining the pavement (as it currently is doing). New asphalt paving work from spillway to the garage will be pushed out to Summer/Fall.

- **Maintenance Garage Entry Improvements:** Project and punch-list work (repair cracked corners of existing shed slab) have now been completed.

- **Pond Culvert Blowout/Sinkhole:** Twenty-one different companies showed up at the mandatory pre-bid site meeting on July 7. Bid opening took place on Thursday,.July 16 and fifteen bids were received. Engineers estimate for the work was 120K and a low bid of $93,222.00 was received (Precision Excavation & Grading, Cloverdale Ca.). Staff met with the CAPRI insurance point of contact and confirmed that this will be a covered insurance claim as all work is expected to be under the 150K limit. As such, staff is recommending Award of Contract to the low bidder at the 7/30/26 Board Meeting.

OVERLOOK PARK

REGIONAL PARK & MARRIOTT MEADOWS SITE

- **Marriott Meadows Park Site Project:** PCCP (Placer County Conservation Program) application is still underway. Once this application is complete and submitted to the county, district will find out the fees needing to be paid for clearing portion of woodland for new park construction. The incoming parks two new water meter sizes (one domestic, one irrigation) have been set with NID and district anticipates needing to pay those connection fees at or before the start of construction. The required Prop. 68 State of California Bond 2018 "incoming project" sign has been fabricated and installed.

- **Pickle Ball and Tennis Court Crack Repair/surfacing Project:** Courts were monitored this winter for water damage and some cracks have re-appeared along with some new ones. A French drain project partially surrounding the courts has been added to the project list. When installed, it is hoped that this drainage system will remedy the suspected water intrusion under the paved surfaces. This French drain has been placed on the project list for the 27/28 fiscal year. A slip-sheet repair system for the pickleball courts has also been added to the project list for the 27/28 fiscal year.

CANYON VIEW COMMUNITY CENTER (CVCC)

- **CVCC Basement Flood:** Staff is awaiting update from district excess insurance team regarding when the repairs and replacement of storage boxes can start.

- **Bike Park:** All new work is complete.

RAILHEAD PARK

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

WINCHESTER/SUGAR PINE RIDGE PARK

- **Placer Hills Youth Soccer Club Equipment Shed:** PHYSC's new shed and ARD's relocated shed are now installed on the existing slab by the ballfield.

MISCELLANEOUS ITEMS

- Coordination with District Excess Insurance team regarding the Recreation Park gazebo replacement. Facilitating installation of temporary construction fencing at the Christian Valley Park playground. Contact and coordination with a representative of the local Daughters of The American Revolution regarding design and placement of a commemorative America 250 boulder and plaque. Coordination of two new memorial benches at Rec Park. Quarterly updates to the State of CA. regarding our Marriott Meadows Park Grant. Updates of monthly Board reports and Project Activity Reports etc.

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

Ashford Park:

- Serviced the #28, truck.

Christian Valley Park:

- Advanced IPM performed a maintenance service around the building.

Meadow Vista Park:

- Continued replacing the "red" wood fence along Meadow Vista Road with bollards and chain.

Railhead Park, Recreation Park, Regional Park:

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

Recreation Park:

- California Solar Electric Cooperative replaced all the inverters for the photovoltaic system on the community center.

Regional Park:

- Serviced the Ventrac 4500Y Compact Tractor.
- Serviced the Grounds Master 5900 Mower.

Mark Brunner
Recreation Services Manager
Report to the Board of Directors
July, 2026

- The Robalos Swim Team completed their swim season on July 18 at Championships in Woodland. The Robalos finished the Championship meet in 5th place. Coaching staff this season did a tremendous job.
- The Auburn Mermaids completed their season on July 19 and won their fourth straight VFCAL League Championship.
- The Auburn Mermaids hosted their Water Show on July 21 to a packed house at the Sierra Pool. The show featured their championship routines.
- Pirate Day at the Sierra Pool was held on July 1. The event drew a large crowd of families to the Sierra Pool for Pirate themed games, a treasure hunt, and boat races.

- Movie In The Park was held at Recreation Park on July 10. This year's feature film was the popular movie, Zootopia 2. In addition to the event, the Sierra Pool was open for a free family night swim, and Placer County offered a resource fair for families.
- Parks and Big Trucks will be taking place at Recreation Park on July 25. This event is expected to draw a large crowd.

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

Noteworthy this month:

- July 1st- The oldest group of campers at Recreation Park attended Pirate Day at the Sierra Pool
- July 2nd all camps had a Red White & Blue BBQ- Day Camps barbecued at the parks (or sites)
- July 8th- Registration opened for continuing families for Discovery Club
- July 15th- Registration opened to the public for Discovery Club

July has been a full month of summer camp. Campers at all 3 of our locations have been participating in non-stop fun and learning with weekly themes where we dive into topics including: Outer Space/Science, Jungle Jam, Down on the Farm, Surfin' USA, Creative Chaos, Oceans, and Backpacking with Bigfoot. Enrollment has been on target and our staff are doing an excellent job keeping campers engaged and active.

Looking ahead:

- July 29th-Field Day with a water Slide at Rec Camp
- August 5th- Last day of Summer Day Camp
- August 6th- First day of school and Discovery Club for Newcastle Elementary
- August 12th- First day of school and Discovery Club for Skyridge & Auburn Elementary

Camp is wrapping up and we are heading into the next school year. Our site Directors have been busy this month leading camps as well as enrolling students for next year in our after-school programs. As of the first week of our priority registration, two of our sites are full with waiting lists. Newcastle Discovery Club is the only site that currently has openings as we were able to work with the NESD team in 2024 to secure a dedicated 3rd room for our program on campus.

Hungry, Hungry Hippos!

 

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

- Gold Rush Subaru is sponsoring the Obstacle Course Race Medals - $2,000.
- M45 Automotive is sponsoring the Obstacle Course Race shirts - $5,000.
- Another successful Cars & Coffee in the Park. Attendance continues to grow strongly. Next show is on August 15th.
- Parks and Big Trucks has gained huge popularity. This year we added 3 new BIG TRUCKS to our lineup.
- Sacramento Men's Senior Baseball League started their summer evening games on James Field.
- Railhead Park hosted the Annual Blood Sweat Beer Trail Run. This was their 15th year holding this event at Railhead.
- Reviewed and approved Fee Waivers.

	JUNE VANDALISM REPORT	LABOR COSTS		MATERIAL COSTS
6/1/2026	Rec Park - Beggs Field - bolts and sleeve for electrical box repair.	$112.48		$8.11
6/1/2026	Rec Park - Beggs Field - custom fill spray can.	$28.12		$21.44
	Total Labor for June	$140.60	Total Material for June	$29.55
	Total Labor for Fiscal Year 2026-27	$245.64	Total Material for Fiscal Year 2026-27	$7,308.37
	Total Labor for Fiscal Year 2025-26	$5,658.18	Total Material for Fiscal Year 2025-26	$23,218.44

8.1 Cover sheet – Resolution #2026-14: ARD Ashford Park Culvert Replacement Project-Award of Contract

ARD Board of Directors Meeting July 30, 2026

The Issue

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2026-14, a resolution awarding a contract for the ARD Ashford Park Culvert Replacement Project to Precision Excavating & Grading Inc.

Background

The ARD Ashford Park culvert failure was discovered in late January 2026 and a contract to excavate and install sinkhole shoring/bracing was installed at the collapse point in February 2026. Temporary construction fencing was also installed to protect the public. When weather finally permitted, a contract was let to inspect the entire pipe with a camera in April 2026 at which time it was found to be compromised the entire length and in need of replacement. In May 2026, staff met with the CAPRI insurance team and were given direction to proceed to put the replacement project out to bid in order to find out an actual cost of replacement. Staff put together drawings and bid specifications and the project was put out to bid in June 2026. Twenty-one companies attended the mandatory pre-bid meeting on 7/7/26. Fourteen bids were received and opened on 7/16/26. Precision Excavating & Grading Inc. submitted the lowest bid in the amount of $93,222.00.

Recommendation for the Board of Directors

Staff recommends that the Board of Directors authorize and approve Resolution #2026-14 awarding the low bid of $93,222.00 to Precision Excavating & Grading Inc.

Fiscal Impact

Fiscal impact of the approval of the contract with Precision Excavating & Grading Inc. is $93,222.00 plus a 10% District controlled contingency of $9,322.20 for a total of $102,544.20. These funds will be reimbursed to the District by the primary insurance provider.

Attachments

Resolution #2026-14
Copy of low bid received with Copy of bid results

RESOLUTION NUMBER 2026-14

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT AWARDING CONTRACT FOR THE ARD ASHFORD PARK CULVERT REPLACEMENT PROJECT

WHEREAS, a 36" Ashford Park culvert pipe failed, collapsed, and created a large sinkhole which has been sealed off and fenced to protect the public and

WHEREAS, staff hired a pipe inspection company to assess the condition of the culvert pipe and found it in need of replacement and

WHEREAS, ARD worked closely with its insurers on this claim and were directed to put the culvert replacement project out to formal public bid and

WHEREAS, the Auburn Area Recreation & Park Districts Engineers Estimate for the project was $120,000.00 and

WHEREAS, the Auburn Area Recreation & Park District opened formal bids for the project on 7/16/26 and the authorized low bid was received in the amount of $93,222.00

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

That the Auburn Area Recreation & Park District awards the ARD Ashford Park Culvert Replacement Project to Precision Excavating & Grading Inc. based on the lowest total bid sum of $93,222.00

The District Administrator is authorized to enter a contract for the Ashford Park Culvert Replacement Project with Precision Excavating & Grading Inc. for the total bid of $93,222.00 and approves a 10% District controlled contingency of $9,322.20 for a total of $102,544.20.

APPROVED, PASSED, AND ADOPTED ON JULY 30, 2026 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A. Gray
Vice-chairperson to the Board of Directors

ATTEST:

Clerk to the Governing Board

AUBURN AREA RECREATION AND PARK DISTRICT
STATE OF CALIFORNIA

PROPOSAL

For the construction of the

ASHFORD PARK CULVERT REPLACEMENT PROJECT

To the Auburn Area Recreation and Park District:

The undersigned declares that they have examined the locations of the proposed work, that they have examined the specifications, and all the contract documents, and hereby proposes to furnish all materials, labor, equipment, and perform all the work in strict accordance with said specifications, and contract documents in consideration of the attached Bid Schedule.

The undersigned further agrees that, upon written acceptance of this bid, they will within **Fifteen (15) Calendar** days of receipt of such notice execute a formal contract agreement with the District, with necessary bonds and certificate and standard form endorsement of insurance. They also agree that, in the case of default in executing the contract, the proceeds of the check or bond accompanying his bid shall become the property of the District. The Contractor acknowledges this is a prevailing wage job subject to California Labor Code 1770 – 1780.

The undersigned agrees that, if awarded the contract, they will commence the work upon written Notice to Proceed and shall diligently prosecute the same to completion before the expiration of **20 WORKING DAYS** from the date, or within the time frame, stated in the project Notice To Proceed.

Bids shall be submitted for the entire work.

The Auburn Park and Recreation District will award the contract, if at all, to the lowest responsible bidder with the lowest Base Bid OR lowest Grand Total (per the sole discretion of the District) as may be shown on the Bid Schedule.

The bidder shall set forth a total for each item, and for each lump sum work a total for the item, all in clearly legible Arabic figures on the attached Bid Schedule in the respective spaces provided for this purpose.

The award of the contract, if it is awarded, will be to the lowest responsible responsive bidder whose bid complies with the requirements set forth herein. The determination of the lowest bid will be evaluated based upon each bidder's Grand Total amount, which is the total sum of the project.

Quantities, if shown on the Bid Schedule are approximate only, being given as a basis for the comparison of bids, and the District does not expressly or by implication agree that the actual amounts of work will correspond therewith and reserves the right to increase or decrease the amount of any portion of the work or to omit portions of the work as may be deemed necessary or advisable. Additions to or subtractions from any quantities shown in the Bid Schedule will be compensated for in the manner specified relating to changes in the work.

Bidder acknowledges receipt of the following addenda:

Addenda #1: Date 7/8/26
Addenda #2: Date 7/9/26

7/8/26
Date

Precision Excavating & Grading, Inc.
Name of Firm

Contractor's License:

a. Class: A

b. Number: 1050989

c. Expiration Date: 7/31/2027

129 W. Cloverdale Blvd. #7 Cloverdale CA
Business Address

707. 894. 6207
Phone Number

Christian Robertson
Printed Name of Responsible Official

Signature of Responsible Official

d. DIR#: 1000000461
CA. Division of Industrial Relations Registration Number

871798.2

ASHFORD PARK CULVERT REPLACEMENT PROJECT

BID SCHEDULE revised 7-9-26

No.	*Item of Work*	*Quantity*	*Unit*	*Unit Price*	*Item Total*
1.	MOBILIZATION, BONDS, INSURANCE	1	LS	$8,777	$8,777
2.	DEMOLITION, REMOVAL AND DISPOSAL OF EXISTING 36" CMP PIPE INLET & SECTION OF PIPE	40	LF	$75	$3,000
3.	REMOVAL AND REPLACEMENT OF EXISTING CHAIN LINK FENCING	40	LF	$40.25	$1,610
4.	INSTALLATION OF NEW 36" HDPE CULVERT PIPE PER CONSTRUCTION DETAIL AND APPROXIMATE LAYOUT AS SHOWN IN PROJECT SPECIAL PROVISIONS	380	LF	$ 129.50	$49,210
5.	INSTALLATION OF GALVANIZED STEEL FLARED END SECTION TO FIT PIPE AT INLET	1	LS	$ 5,777	$5,777
6.	REMOVAL, DISPOSAL AND REPLACEMENT OF ASPHALT PATH PAVEMENT SECTION WHERE TRENCH CROSSES PER DETAIL SHOWN IN PROJECT SPECIAL PROVISIONS	1	LS	$ 4,298	$4,298
7.	REMOVAL AND DISPOSAL OF EARTHEN TRENCH SPOILS	200	CY	$ 84	$ 16,800
8.	CATCH BASIN/DROP INLET WITH 18" SQUARE GRATE & RELATED 6" PIPE SEGMENT AND TIE-IN FITTINGS. INCLUDE 12" CULVERT ABANDONMENT WORK (POND SIDE) IN THIS BID ITEM. (REFER TO ADDENDUM #1 ITEM #7 AND ADDENDUM #2)	1	LS	$ 3,750	$ 3,750
				BID TOTAL:	$ 93,222

Quantities, if shown on the Bid Schedule are approximate only, being given as a basis for the comparison of bids. District does not expressly or by implication agree that the actual amounts of work will correspond therewith and reserves the right to increase or decrease the amount of any portion of the work or to omit portions of the work as may be deemed necessary or advisable. Additions to or subtractions from any quantities shown in the Bid Schedule will be compensated for in the manner specified relating to changes in the work.

AUBURN AREA RECREATION AND PARK DISTRICT
STATE OF CALIFORNIA

DESIGNATION OF SUBCONTRACTORS

The following list of subcontractors is submitted with the proposal and made a part thereof.

If the Contractor fails to specify a subcontractor for any portion of the work to be performed under the contract, they shall be deemed to have agreed to perform such portion of work themselves and shall not be permitted to subcontract that portion of the work except under the conditions hereinafter set forth.

Subletting or subcontracting of any portion of the work for which no subcontractor was designated in the original bids shall only be permitted in cases of public emergency or necessity, and then only after receiving written approval from the District.

The name and location of the shop or office of each subcontractor who will perform work or labor or render service to the Contractor in or about the construction of the project and that portion of the work to be performed by the subcontractor is as follows:

1. NAME: N/A
   ADDRESS: ____________________
   CONTRACT ITEMS: ____________________ AMOUNT: $ ____________
2. NAME: N/A
   ADDRESS: ____________________
   CONTRACT ITEMS: ____________________ AMOUNT: $ ____________
3. NAME: N/A
   ADDRESS: ____________________
   CONTRACT ITEMS: ____________________ AMOUNT: $ ____________
4. NAME: N/A
   ADDRESS: ____________________
   CONTRACT ITEMS: ____________________ AMOUNT: $ ____________

871798.2

AUBURN AREA RECREATION AND PARK DISTRICT

STATE OF CALIFORNIA

NONCOLLUSION AFFIDAVIT TO ACCOMPANY PROPOSAL

Daryl Robertson being first duly sworn, deposes and says that he or she is Owner of Precision Excavating & Grading, Inc., the party making the foregoing bid, that the bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation; that the bid is genuine and not collusive or sham; that the bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid, and has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or that anyone shall refrain from bidding; that the bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder, or to secure any advantage against the public body awarding the contract of anyone interested in the proposed contract; that all statements contained in the bid are true; and further, that the bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, or paid, and will not pay, any fee to any corporation, partnership, company association, organization, bid depository, or to any member or agent thereof to effectuate a collusive or sham bid.

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

7/8/2026
Date

Precision Excavating & Grading, Inc.
Name of Company

129. N Cloverdale Blvd #7 Cloverdale CA 95425
Business Address

707.894.6207
Phone Number

Daryl Robertson
Name of Responsible Official

Signature of Responsible Official

Contractor's License:

a. Class: A

b. Number: 1050989

c. Expiration Date: 7/31/27

871798.2

AUBURN AREA RECREATION AND PARK DISTRICT
STATE OF CALIFORNIA

BIDDER'S BOND TO ACCOMPANY PROPOSAL

KNOW ALL MEN BY THESE PRESENTS,

That we, Precision Excavating and Grading Inc, as Principal, and The Ohio Casualty Insurance Company, a corporation authorized to transact a general surety business in the State of California, as Surety, are held and firmly bound unto AUBURN AREA RECREATION AND PARK DISTRICT (hereinafter called the Obligee) in the full and just sum of **(10% of bid amount)** 10% of bid amount dollars, ($__________) for the payment whereof in lawful money of the United States, we bind ourselves, our heirs, administrators, executors, successors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, the said PRINCIPAL has submitted the accompanying bid for:
ASHFORD PARK CULVERT REPLACEMENT PROJECT

NOW, THEREFORE, if the said contract be timely awarded to the Principal and the Principal shall, within such time as may be specified, enter into the contract in writing, and give bond, with surety acceptable to the Obligee for the faithful performance of the said contract, then this obligation shall be void; otherwise to remain in full force and effect.

Signed and Sealed this 7th day of July 2026.
Date Month Year

Precision Excavating and Grading Inc	The Ohio Casualty Insurance Company
Daryl Robertson - Principal	Akilino Jacky - Attorney-in-Fact

CALIFORNIA
ACKNOWLEDGEMENT
ATTACHED

7/13/26

871798.2

CALIFORNIA CERTIFICATE OF ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)

County of Sonoma)

On 7/13/26 before me, Marco Reyes, Notary Public,
(here insert name and title of the officer)

personally appeared Daryl Robertson

,

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature ______

MARCO REYES
COMM. # 2544993
NOTARY PUBLIC-CALIFORNIA
SONOMA COUNTY
MY COMMISSION EXPIRES
JAN. 11, 2030
FRS1 FRS1

(Seal)

Optional Information

Although the information in this section is not required by law, it could prevent fraudulent removal and reattachment of this acknowledgment to an unauthorized document and may prove useful to persons relying on the attached document.

Description of Attached Document

The preceding Certificate of Acknowledgment is attached to a document titled/for the purpose of ______

______,

containing ______ pages, and dated ______.

The signer(s) capacity or authority is/are as:

- ☐ Individual(s)
- ☐ Attorney-in-Fact
- ☐ Corporate Officer(s) ______
  Title(s)
- ☐ Guardian/Conservator
- ☐ Partner - Limited/General
- ☐ Trustee(s)
- ☐ Other: ______

representing: ______
Name(s) of Person(s) or Entity(ies) Signer is Representing

Additional Information

Method of Signer Identification

Proved to me on the basis of satisfactory evidence:
○ form(s) of identification ○ credible witness(es)

Notarial event is detailed in notary journal on:
Page # ______ Entry # ______

Notary contact: ______

Other

☐ Additional Signer(s) ☐ Signer(s) Thumbprint(s)
☐ ______

CALIFORNIA ACKNOWLEDGEMENT ATTACHED
7/13/26

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ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of SACRAMENTO)

On July 7 ,2026 before me, A. CAIRO, NOTARY PUBLIC
(insert name and title of the officer)

personally appeared Akilino Jacky,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

A. CAIRO
Notary Public - California
Sacramento County
Commission # 2474900
My Comm. Expires Dec 3, 2027

Signature ______________________ **(Seal)**

PRECISION
Excavating and Grading, Inc.

Date: 7.14. 2026

To: Auburn Area Parks & Recreation District

Subject: **Ashford Park Storm Drain Replacement**

We appreciate the opportunity to present our proposal for the **Ashford Park Storm Drain Replacement** located at 1601 Auburn Ravine Rd, Auburn, CA 95603.

Our lump-sum bid price for this work is:

Total: $93,222

Broken out as described below:

❖ Mobilization	$8,777
❖ Demo, Remove, Slurry cap & Disposal of 36" CMP Inlet	$3,000
❖ Remove & Replace of 40' of fence	$1,610
❖ New dual 18" Storm Drain HDPE pipe	$49,210
❖ Galvi. Steel Flared end	$5,777
❖ Remove & replace 81 sf of ½" asphalt	$4,298
❖ Off Haul dirt spoils	$16,800
❖ Catch Basin/ DI 18" x 18"	$3,750

Our proposal is based on the following inclusions, clarifications and exclusions:

Inclusions:

- Necessary Mobilization / Demobilization
- Site Specific and Safety Training
- Local 3 Operating Engineers Heavy Equipment Operators
- OSHA Trained Personnel
- Demo of AC & Sawcut
- Subgrade & Rockgrade for asphalt
- Place & Compact AC
- Off haul 200 CY

- Fence repair
- Di
- Slurry Cap old SD
- Storm Drain

Clarifications:

- Proposed scope, clarifications and exceptions contained herein will be binding.
- PEG will not accept any terms where LDs could be back charged to PEG.
- Our indirect staffing and general conditions are sized for the known scope, +/- 5%.
- We have assumed a tax rate of 9% on materials only.
- We assume standard PPE requirements
- We assume testing and disposal of hazardous and/or contaminated materials is by others or separate work order.
- We have assumed (1) Mobilizations to complete scope.
- Payment Terms: Billing will be submitted every 7 days. Payment is due every 15 days and shall cover all labor, materials, and work completed through the billing period.
- Due to potential price increases, material pricing is valid for 15 days.
- This proposal is based on working 40 hours a week for the duration of the project. Any required overtime will be treated as a change order.
- Clear access shall be provided to PEG to set equipment.
- We assume refuse bins and sanitary facilities will be provided by others for PEGs use.
- Peg will need access to the nearest Fire Hydrant for dust control measures and Pegs assumes this will be provided by the general contractor.
- PEG will perform & Complete all work under industry standards

Exclusions:

- Costs for delays or weather outside of PEG control
- Costs for Building, Encroachment, or Environmental Permits
- Any unforeseen conditions
- Any tree root excavation
- Engineering - Survey & Permits
- Any required 3rd party costs / costs with 3rd party safety councils
- Parking costs
- Cost and scheduling of inspections
- Traffic control
- Any Geo report recommendations - No Geo Report
- Job Site Fencing - Fence work
- Signing & Striping
- Erosion control
- Swales
- IRR work & Turf repairs
- Fence Repairs
- Any work not specifically defined above

Documents Used For This Proposal:

- Addendum 1 & 2

Proposal Documents:

- Proposal Letter (This Document).

Thank you for considering Precision Excavating and Grading Inc. for this project. If you have any questions or comments, feel free to contact me.

Christian "Bullzeye" Robertson Christian@precisionexcavatingandgrading.com

PROJECT TITLE: **ASHFORD PARK CULVERT REPLACEMENT PROJECT**

BID OPENING DATE/TIME: **7/16/26 3:00 PM**

LOCATION: **ARD DISTRICT OFFICE BOARD ROOM, 471 MAIDU DR. AUBURN CA 95603**

BIDDING COMPANY NAME:	IMPERIAL CONST. + ENG. INC.	BALDONI CONST.	BIND CONSTRUCTION	FRANK LODUCA CO.	RBH CONSTRUCTION
BID BOND ATTACHED (10% of BID)	yes	yes	yes	yes	yes
RECEIVED ADDENDA?:	yes	yes	yes	yes	yes
BID SIGNED?:	yes	yes	yes	yes	yes
BASE BID TOTAL:	$108,835.00	$125,855.00	$134,900.00	$149,460.00	$119,431.00
ALT. #1					
ALT #2:					
TAL WITH-rs:					

PROJECT TITLE: **ASHFORD PARK CULVERT REPLACEMENT PROJECT**

BID OPENING DATE/TIME: **7/16/26 3:00 PM**

LOCATION: **ARD DISTRICT OFFICE BOARD ROOM, 471 MAIDU DR. AUBURN CA 95603**

BIDDING COMPANY NAME:	CE COX ENGINEERING	B+M BUILDERS	Precision Excavating + Grading INC	Diamond D. Construction, LLC.	Wunschel + Sons, Inc.
BID BOND ATTACHED (10% of BID)	Yes	yes	Yes	Yes	Yes
RECEIVED ADDENDA?:	Yes	yes	yes	yes	yes
BID SIGNED?:	Yes	yes	Yes	yes	Yes
BASE BID TOTAL:	$140,540.00	$177,735.00	$93,222.00	$126,685.00	$183,540.00
ALT. #1					
ALT #2:					
TAL WITH TS:					

PROJECT TITLE: **ASHFORD PARK CULVERT REPLACEMENT PROJECT**

BID OPENING DATE/TIME: **7/16/26 3:00 PM**

LOCATION: **ARD DISTRICT OFFICE BOARD ROOM, 471 MAIDU DR. AUBURN CA 95603**

BIDDING COMPANY NAME:	Sierra Line - Construction	Sierra National Construction Inc	Gabe Mendez Inc	M-3 Construction Inc	
BID BOND ATTACHED (10% of BID)	Yes	Yes	Yes	Yes	
RECEIVED ADDENDA?:	Yes	Yes	Yes	Yes	
BID SIGNED?:	Yes	Yes	Yes	Yes	
BASE BID TOTAL:	$137,377.00	$113,950.00	$159,995.00	$118,000.00	
ALT. #1					
ALT #2:					
)TAL WITH .TS:					

8.2 Cover sheet – Resolution #2026-15, Recommending Actions to be Taken by the Auburn Pickleball Club

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

The Issue

Shall the Auburn Area Recreation and Park District (ARD) adopt and approve Resolution #2026-15, a Resolution recommending certain actions to be taken by the Auburn Pickleball Club? Chairperson Lynch has requested that this item be considered.

Background

ARD served a 90-day termination notice on April 30th, 2026 to the APC due to issues with receiving timely and/or complete financial reporting from the APC. These delays and/or incomplete financial reports caused operational issues for ARD staff. This MOU had a 90-day termination clause. This MOU will be officially terminated July 31, 2026.

Since the time of the termination, ARD has still been having issues receiving timely and complete financial information. This proposed Resolution would make it clear and document what the ARD Board of Directors is requesting and recommending.

Recommendation for the Board of Directors

Review, adopt and approve Resolution #2026-15, a Resolution recommending certain actions to be taken by the Auburn Pickleball Club.

Fiscal Impact

N/A

Attachments

Resolution #2026-15

RESOLUTION NUMBER 2026-15

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT RECOMMENDING ACTIONS TO BE TAKEN BY THE AUBURN PICKLEBALL CLUB

WHEREAS, the Auburn Area Recreation and Park District ("District") entered into a Memorandum of Understanding ("MOU") with the Auburn Pickleball Club ("APC") in August, 2023, and

WHEREAS, the MOU stipulated that "The Auburn Pickleball Club finances will operate through the "Friends of the Auburn Area Recreation and Park District" 501(c)(3)" organization. The Auburn Pickleball Club agrees that it will adhere to all "Friends" policies and procedures.", and

WHEREAS, on April 30th, 2026, the District served a 90-day termination notice to the APC due to problems with the financial reporting from the APC. These issues included receiving timely and/or complete financial reporting from the APC, resulting in operational issues for the District, and

WHEREAS, subsequent to the MOU termination, over many months and significant District staff and Board members time and effort and based on the documents and information available to the District, the District has determined that approximately $5,000-$10,000 in funds collected by APC from APC members has not been deposited in the Friends of ARD bank account as required by the MOU and has not be accounted for by the APC, as required by the District.

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

1. It is the District's position that it is the responsibility of the APC Board of Directors to locate and properly document where and/or with whom these missing funds reside.
2. The District recommends that this financial situation with the APC finances be referred to the appropriate law enforcement agency for a determination as to whether any laws have been violated.

APPROVED, PASSED, AND ADOPTED ON JULY 30, 2026 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A. Gray
Vice-chairperson to the Board of Directors

ATTEST:

Clerk to the Governing Board

8.3 Cover sheet – Resolution #2026-16: Contract Approval for Recreation Park North Play Structure Replacement Project

Auburn Area Recreation and Park Board of Directors Meeting July 30, 2026

The Issue

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2026-16, a resolution approving a contract with Kompan California Inc. for the purchase and installation of a new play structure at the Recreation Park North Play area for the total of $119,994.64?

Background

The ARD Board of Directors approved the Recreation Park North Playground Replacement Project as part of the 2026/27 Project List.

Seven playground vendors submitted designs to fit a $120,000.00 budget and the designs were put out to the public to be voted on via the ARD website. 238 votes were cast and Kompan California Inc. gained the most. A graphic showing the voting results is attached.

The play structure will be purchased and installed via an existing recent agreement with OMNIA/US COMMUNITIES, a national Joint Purchasing Agreement company for public agencies.

Per the District Policy Manual, this type of purchasing is allowed for contracts solicited within the last two years (the OMNIA contract ARD will be using has been renewed through June 30, 2027).

IV. Competitive Bidding

G. **Exceptions to Competitive Bidding.** Provisions requiring competitive bidding shall not apply to the following instances:

5. When another public agency (district, city, county or state) has administered a competitive bid process within the past two years for the same or substantially similar supplies, services or equipment.

The cost includes the demolition and removal of the old play structure and swings and includes a new playground, swings, and stand-alone features. This playground is designed for lower grades (ages 2-5). The previous playground replacement at Recreation Park South (2011) was designed for upper grades (ages 5-12).

Recommendation for the Board of Directors

Staff recommends that the Board of Directors authorize and approve Resolution #2026-16 for the purchase and installation of the new play structure at the Recreation Park North Play Area with Kompan California Inc. in the amount of $119,994.64.

Fiscal Impact

Fiscal impact of the approval of the contract with Kompan California Inc.is $119,994.64 plus a 10% District controlled contingency of $11,999.46 for a total of $131,994.10.

The budget for this project is $120,000 on the 2026/2027 Project List with funding from City Mitigation funds.

Attachments

Resolution #2026-16
Proposal from Kompan California Inc.
Kompan Warranty Info. Can be found at: https://www.kompan.com/en/us/products/warranty
Omnia/US Communities Joint Purchase Agreement Kompan Renewal thru 6/30/27 (excerpts only-addl. 35 pages available upon request).
Playground site plan
Playground design renderings (2)
Playground voting results graphic

RESOLUTION NUMBER 2026-16

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT AWARDING A CONTRACT FOR THE RECREATION PARK NORTH PLAYGROUND REPLACEMENT PROJECT

WHEREAS, the Auburn Area Recreation & Park District Board of Directors authorized the Recreation Park North Playground Replacement Project on the 2026/2027 Project List and

WHEREAS, the Auburn Area Recreation & Park District received designs from seven different playground vendors for the purchase and installation of the Recreation Park North Playground Replacement Project for the target budget amount of $120,000.00 and

WHEREAS, the Auburn Area Recreation & Park District put the seven playground designs out to website vote by the public June 26, 2026 and

WHEREAS, the Auburn Area Recreation & Park District tallied the votes from the public on July 23, 2026 (238 votes received) and determined the winner,

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

That the Auburn Area Recreation & Park District awards the Recreation Park North Playground Replacement Project to Kompan California Inc. The District Administrator is authorized to enter into a contract for the Recreation Park North Playground Replacement Project with Kompan California Inc. in the amount of $119,994.64 plus a 10% District controlled contingency of $11,999.46 for a total of $131,994.10.

APPROVED, PASSED, AND ADOPTED ON July 30, 2026 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

James A. Gray
Vice-chairperson to the Board of Directors

ATTEST:

Clerk to the Governing Board

KOMPAN
Let's play

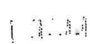
Sales Proposal

Quote No.	SP170386-1
Customer No.	C0017854
Document Date	06/10/2026
Expiration Date	08/09/2026

Auburn Area Rec & Pk Dist
Michael Sheele
471 Maidu Dr. #200
Auburn, CA 95603

Sales Representative	Mark Wills
Email	marwil@kompan.com
Phone No.	916-316-9663 / 800-426-9788

Project Name US352076 Recreation Park 2-5 Update

No.	Description	Qty	Unit	Unit Price	Net Price
PCM400531-CUSTOM 	PCM400531 VARIANT FOUR TOWERS WITH NET & BRIDGES 20481604 Total CO_2 Emission 6,446.6 LB (6,446.6 LB/Pieces)	1	Pieces	24,561.00	24,561.00
CRP200602-CUSTOM 	CRP200602 CUSTOM VARIANT 20480050 Total CO_2 Emission 8,424.1 LB (8,424.1 LB/Pieces)	1	Pieces	25,785.00	25,785.00
KSW925-CUSTOM 	Custom - Swing Frame , 5 Seat, 8 ft H 20480051 Total CO_2 Emission 2,373.5 LB (2,373.5 LB/Pieces)	1	Pieces	8,215.60	8,215.60
ELE400024-3717GR 	Spinner Bowl - Green In-ground 90cm Total CO_2 Emission 252.5 LB (252.5 LB/Pieces)	1	Pieces	510.30	510.30
ELE400158-3517DT 	Junior Spica - Greenline In-ground 70cm Total CO_2 Emission 243.8 LB (243.8 LB/Pieces)	1	Pieces	891.80	891.80
M17501-12P 	Water Lilies In-ground 60cm Total CO_2 Emission 511.8 LB (511.8 LB/Pieces)	1	Pieces	1,153.40	1,153.40

Sales Proposal

Quote No.	SP170386-1
Customer No.	C0017854
Document Date	06/10/2026
Expiration Date	08/09/2026

Auburn Area Rec & Pk Dist
Michael Sheele
471 Maidu Dr. #200
Auburn, CA 95603

Sales Representative	Mark Wills
Email	marwil@kompan.com
Phone No.	916-316-9663 / 800-426-9788

Project Name US352076 Recreation Park 2-5 Update

No.	Description	Qty Unit	Unit Price	Net Price
NRO820-0601 	Waterlilies Balance Posts - 5 pcs - Untreated In-ground 60cm Total CO_2 Emission 194.6 LB (97.3 LB/Pieces)	2 Pieces	756.70	1,513.40
INSTALL SPECIAL	Installation of KOMPAN Equipment Includes Demo of existing, removing EWF, and installation of new equipment.	1 Pieces	37,656.35	37,656.35
FREIGHT	Freight	1 Pieces	15,167.08	15,167.08

Description	Qty	Net Price
No. of Products	8	
Subtotal - Products		62,630.50
Subtotal - Installation		37,656.35
Subtotal - Freight		15,167.08
Total USD Excl. Tax		**115,453.93**
Estimated Tax rate		4,540.71
Total USD Incl. Tax		**119,994.64**

Payment Terms 50% Prepayment , 50% Net 30 days

Installation Site Address

Recreation Park 2-5 Area
123 Recreation Drive
Auburn, CA 95603

KOMPAN
Let's play

Sales Proposal

Quote No.	SP170386-1
Customer No.	C0017854
Document Date	06/10/2026
Expiration Date	08/09/2026

Auburn Area Rec & Pk Dist
Michael Sheele
471 Maidu Dr. #200
Auburn, CA 95603

Sales Representative	Mark Wills
Email	marwil@kompan.com
Phone No.	916-316-9663 / 800-426-9788

Project Name US352076 Recreation Park 2-5 Update

Note that the color and texture of products and surfacing made with recycled content are subjected by the differences from the used recycled raw materials. Therefore, minor differences in the appearance and texture can occur.
Applicable sales tax will be added unless a valid tax exemption certificate is provided. This amount is only an estimate of your tax liability.
Your acceptance of this proposal constitutes a valid order request and includes acceptance of terms and conditions contained within this Master Agreement, which is hereby acknowledged.
Acceptance of this proposal from KOMPAN is acknowledged by issuance of an order confirmation by an authorized KOMPAN representative.
Prices in this quotation are good until expiration date, shown in the top of this document. After that date, this proposal may be withdrawn.
Prevailing Wage and Payment & Performance Bonds are not included unless stated in body of Sales Proposal. If Payment & Performance Bonds are needed, add 2.2% of the entire sales proposal.

This information required for order placement:

Accepted By (Please Print): ____________________

Accepted By (Title): ____________________

Accepted By (signature): ____________________

Date: ____________________

Date Equipment needed on site: ____________________

Bill To: ____________________	Ship To: ____________________
Address: ____________________	Address: ____________________
City, State, Zip: ____________________	City, State, Zip: ____________________
Contact: ____________________	Contact: ____________________
Contact Email: ____________________	Contact Email: ____________________
Contact Phone (Office): ____________________	Contact Phone (Office): ____________________
	Contact Phone (Cell): ____________________

SALES TAX EXEMPTION CERTIFICATE #: ____________________
(PLEASE PROVIDE A COPY OF CERTIFICATE)

Benefits of using Kompan's Omnia (aka US Communities) Contract

- The collective buying power of Omnia delivers superior value and savings for public agencies nationwide.

- Kompan's Omnia contract was won through competitive solicitation and publicly awarded, with the government entity of Charlotte, NC, serving as the lead agency. Awards are made utilizing this best practice ensuring maximum value with complete transparency of the process.

- Using the Omnia contact eliminates the needs to go out for bid as municipalities can piggyback on our contract.

- Using the Omnia contract saves a purchasing agent time and money. Saving time by not having to create and implement a bid. Saving money through the discounts our contract offers and elimination of tax. See page 2.

- Kompan's Omnia contract was renewed in 2020, with option for further renewals through 2026. See pp 34-35

- Link to Kompan's Omnia contract: https://www.omniapartners.com/publicsector/suppliers/kompan-inc/contract-documentation

CATEGORY	PERCENTAGE (%) DISCOUNT
Playground Equipment (i.e. themed systems, stand-along activities, system components)	10%
Outdoor Fitness Equipment (i.e. challenge courses, strength building, multigenerational fitness, precision timing systems)	10%
Site Accessories (i.e. Benches, Picnic tables, Planters, Litter receptacles, Bike Racks)	5%
Surfacing (i.e. Pour in Place Rubber, Wood fiber, etc.)	10%
Related Products (i.e. Shade Structures skate parks, water parks)	5%
Services (i.e. Installation, Design, Layout, Repair, Maintenance, Removal, Disposal)	5%

Contract No. 2017001136
Vendor No. 303668

EXHIBIT A
DISCOUNT SCHEDULE, PRICE LISTS

The following Discount Schedule and Price Lists are an Exhibit to and are incorporated into the Contract to provide Playground Equipment, Outdoor Fitness Equipment, Surfacing, Site Accessories and Related Products and Services (the "Contract") between the City of Charlotte and Kompan, Inc.

The following volume discounts were negotiated prior to contract award and supersedes any volume discounts included in Company's original Proposal Response:

List Price of Kompan Equipment	Additional Volume Discount
$100,000.00 - $199,999.99	3%
$200,000.00 - $499,999.99	6%
$500,000.00 and over	11%

STATE OF NORTH CAROLINA
COUNTY OF MECKLENBURG

CONTRACT TO PROVIDE PLAYGROUND AND OUTDOOR FITNESS EQUIPMENT, SITE ACCESSORIES, SURFACING, AND RELATED PRODUCTS AND SERVICES

This Contract (the "Contract") is entered into as of this 1st day of July 2017 (the "Effective Date"), by and between Kompan, Inc. a corporation doing business in North Carolina (the "Company"), and the City of Charlotte, a North Carolina municipal corporation (the "City").

RECITALS

WHEREAS, the City issued a Request For Proposals (RFP #269-2017-028) for Playground Equipment, Outdoor Fitness Equipment, Surfacing, Site Accessories and Related Products and Services dated January 25, 2017. This Request for Proposals together with all attachments and addenda, is referred to herein as the "RFP"; and

WHEREAS, the Company submitted a Proposal in response to RFP #269-2017-028 on March 16, 2017. This Proposal, together with all attachments and separately sealed confidential trade secrets, is referred to herein as the "Proposal" and incorporated into this contract by reference.

WHEREAS, the City awarded this Contract on May 8, 2017 to Company to provide Playground Equipment, Outdoor Fitness Equipment, Surfacing, Site Accessories and Related Products and Services to the City all in accordance with the terms and conditions set forth herein.

WHEREAS, the City of Charlotte, on behalf of itself and all states, local governments, school districts, and higher education institutions in the United States of America, and other government agencies and nonprofit organizations (herein "Participating Public Agencies"), competitively solicited and awarded the Contract to the Company. The City has designated U.S. Communities as the administrative and marketing conduit for the distribution of the Contract to Participating Public Agencies.

The City is acting as the "Contracting Agent" for the Participating Public Agencies, and shall not be liable or responsible for any costs, damages, liability or other obligations incurred by the Participating Public Agencies. The Company (including its subsidiaries) shall deal directly with each Participating Public Agency concerning the placement of orders, issuance of purchase orders, contractual disputes, invoicing, payment and all other matters relating or referring to such Participating Public Agency's access to the Contract.

Each Participating Public Agency enters into a Master Intergovernmental Cooperative Purchasing Agreement (MICPA) outlining the terms and conditions that allow access to the Lead Public Agencies' Master Agreements. Under the terms of the MICPA, the procurement by the Participating Public Agency shall be construed to be in accordance with, and governed by, the laws of the state in which the Participating Public Agency resides.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, and in further consideration of the covenants and representations contained herein, the parties agree as follows:

CONTRACT

1. **EXHIBITS.**

Contract#: 2017001135
Amendment#: 16
Vendor#: 306688

RENEWAL TO 6/30/2027

STATE OF NORTH CAROLINA
COUNTY OF MECKLENBURG

SIXTEETH AMENDMENT TO THE AGREEMENT TO PROVIDE PLAYGROUND AND OUTDOOR FITNESS EQUIPMENT, SITE ACCESSORIES, SURFACING, AND RELATED PRODUCTS AND SERVICES

THIS SIXTEETH AMENDMENT TO THE AGREEMENT TO PROVIDE PLAYGROUND AND OUTDOOR FITNESS EQUIPMENT, SITE ACCESSORIES, SURFACING, AND RELATED PRODUCTS AND SERVICES (this "Sixteenth Amendment") is made and entered into this 6 of February 2026, by and between Kompan, Inc., a Delaware corporation doing business in North Carolina (the "Company"), and the City of Charlotte, a North Carolina municipal corporation (the "City").

Statement of Background and Intent

A. The City of Charlotte and the Company entered into an Agreement for Kompan Inc. dated July 1, 2017 (the "Contract") pursuant to which the Company agreed to provide Playground and Outdoor Fitness Equipment, Site Accessories, Surfacing, and Related Products and Services for the City of Charlotte.

B. The parties amended the Contract on January 1, 2018, to incorporate unit price adjustments and freight rate adjustments.

C. The parties amended the Contract on May 1, 2018, to incorporate new products and unit price adjustments.

D. The parties amended the Contract on September 1, 2018, to incorporate federal contract terms and conditions.

E. The parties amended the Contract on January 1, 2019, to incorporate unit price adjustments.

F. The parties amended the Contract on May 15, 2019, to incorporate third-party products and price lists.

G. The parties amended the Contract on January 1, 2020, to incorporate unit price adjustments.

H. The parties amended the Contract on January 1, 2021, to incorporate unit price adjustments.

I. The parties amended the Contract on May 17, 2021, to incorporate unit price adjustments and add the Domestic (U.S.) procurement preference clause.

J. The parties amended the Contract on January 1, 2022, to incorporate unit price adjustments and replace the commercial non-discrimination clause.

K. The parties amended the Contract on July 1, 2022, to extend the Term of the Contract by the first of two (2) two-year renewal terms and to incorporate certain other changes.

L. The parties amended the Contract on December 22, 2022, to incorporate price adjustments and to incorporate certain other changes.

M. The parties amended the Contract on June 6, 2023, to extend the Term of the Contract by the second of two (2) two-year renewal terms and to incorporate certain other changes.

N. The parties amended the Contract on January 8, 2024, to incorporate third-party products and price lists and to incorporate certain other changes.

O. The parties amended the Contract on January 27, 2025, to incorporate the 2025 Price List and to incorporate certain other changes.

P. The parties amended the Contract on September 25, 2025, to extend the Term of the Contract by an additional twelve months and to incorporate certain other changes.

Q. The parties now desire to amend the Contract to incorporate the 2026 Price List and to incorporate certain other changes.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, the parties hereby agree to the following:

AGREEMENT

1. The terms of the Contract are restated by and incorporated into this Sixteenth Amendment by reference.
2. Defined terms used in this Sixteenth Amendment shall have the same meaning as are assigned to such terms in the Contract
3. This Sixteenth Amendment extends the Term of the Contract by twelve months to expire on June 30, 2027.
4. This Sixteenth Amendment incorporates the 2026 Price List and the 2026 Third Party Price List and incorporates certain other changes.
5. Except to the extent specifically provided above, this amendment shall not be interpreted or construed as waiving any rights, obligations, remedies, or claims the parties may otherwise have under the Contract.
6. In all other respects and except as modified herein, the terms of the Contract shall remain in force and effect.

[Signature Page Follows]

Contract#: 2017001135
Amendment#: 16
Vendor#: 306688

IN WITNESS WHEREOF, and in acknowledgment that the parties hereto have read and understood each and every provision hereof, the parties have caused this Sixteenth Amendment to be executed as of the date first written above.

KOMPAN, INC.:

DocuSigned by:

BY: Liz Babson
6E8A04CDBC7D437...
(Signature)

PRINT NAME: Liz Babson

TITLE: Deputy City Manager

DATE: 2/6/2026

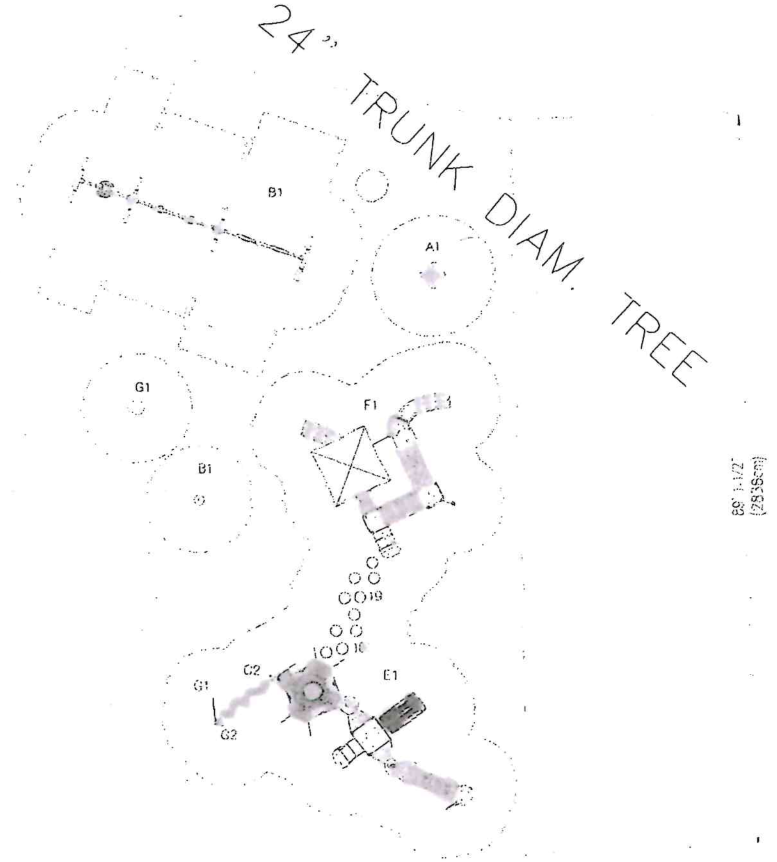
CITY OF CHARLOTTE:
CITY MANAGER'S OFFICE

BY: John Cathey
(Signature)

PRINT NAME: John Cathey

TITLE: CFO

DATE: 1/27/2026



SHADE MUST BE ST FERST OR INDUCE FROM THE ITEMEST DESIGNATED SURF SURFACE

SHADE STRUCTURE DEPICTION IS FOR ILLUSTRATIVE CONCEPTION PURPOSES FINAL CONTENT SHADE STRUCTURES VARIATION OR OEM NUMBER AND SPECIFICATIONS.

STEPPING POSTS FOR 2-5 AGE GROUP SHALL BE CO ORDINATED ... BY THOM EDGE TO SLIDE FOR ... STOVES

EXTENDED TREE ROOTS MUST ... OUTSIDE OF RST 20 ... DECRONES MUST BE AT LEAST 86" NCHES FROM THE HIGHEST DESIGNATED POST FOOTAGE

EVF AREA: 5,795 SF

SAND AREA: 155 SF

PERIMETER TOTAL: 335 LF

AUBURN AREA
REC PARK

123 Recreation Drive
Auburn, CA 96603
Site Plan - Ages 2-5

KOMPAN

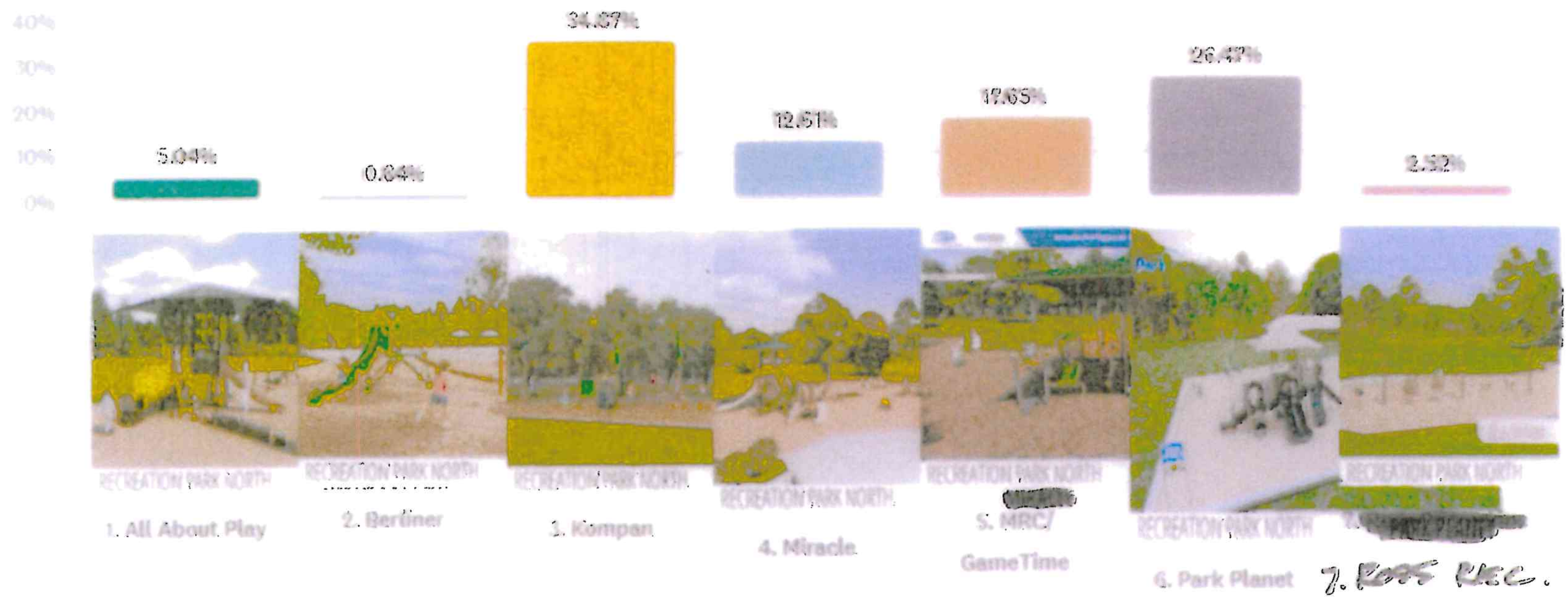
K1.0


KOMPAN
Let's play
Auburn Area Rec Park

Q8 238 responses

Vertical bar

SELECT YOUR FAVORITE PLAY STRUCTURE FROM ABOVE



8.4 Cover Sheet – Fee Waiver Request for Foothills Quilters Guild - 2026

Auburn Area Recreation and Park District (ARD) Board of Directors meeting July, 2026

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve a fee waiver for the Foothill Quilters Guild use of the Regional Park gymnasium and Lakeside Room?

Background

The Foothill Quilters Guild has reserved the Regional Park gymnasium and Lakeside Room on April 1st, 2027 for the purpose of a Quilt Show. Their reservation and requested Fee Waiver exceeds ARD staff's approval authority.

Provided below is the District's Policy & Procedures for Fee Waivers:

XXIX. Policy & Procedures for Fee Waivers

Fee waivers may be granted to non-profit organizations, schools, other public agencies and ARD co-sponsored events for once per year, annual events or rentals. The following rules will apply for Fee Waivers:

A. A 30% fee, based on the current "A/B" rate, will be charged for all fee waivers.
B. A 50% fee, based on the current "A/B" rate, will be applied to all groups that charge admission or do not meet at least one of the following criteria:
   1. The non-profit charity/agency must provide a service that complements or enhances services provided by ARD.
   2. There is an identifiable secondary benefit to ARD.
   3. The charity/agency provides a service that ARD could provide but chooses not to.
C. ARD staff can approve fee waivers up to a dollar amount of $2,000. Fee waivers over this amount will be sent to the Finance Committee and finally to the Consent Calendar.
D. Fee waiver requests not in accordance with this policy can be appealed to the Board of Directors.
E. The person or organization making the fee waiver request should be responsible for the following:
   1. Paying applicable custodial, set up/take down fee.
   2. Paying the alcohol fee, if applicable.
      Special Events – paying the current rate per hour/person for staffing the event (one maintenance worker per 500 attendees).
   3. Special Events – events over 250 attendees require a dumpster.
   4. Special Events – events with 400 + attendees will require one portable toilet. Add 1 portable toilet for every 200 additional attendees.
   5. Special Events – in most cases the person/organization requesting the fee waiver will take care of trash, bathrooms, etc.

Recommendation for the Board of Directors

Review and approve a Fee Waiver for the Foothill Quilters Guild.

Fiscal Impact

The total rental + custodial fee (custodial fee not eligible for a fee waiver) is $6,010.50.
The amount that would be waived is $2,840.25.
After this waiver, the amount paid to ARD would be $3170.25

Attachments:

2026 Foothill Quilter Guild Fee Waiver request.

FEE WAIVER REQUEST

PERSON MAKING REQUEST: MONA WOODEN

NAME OF THE ORGANIZATION: FOOTHILL QUILTERS GUILD

IRS/NON PROFIT TAX ID NUMBER: ____________________

ADDRESS AND PHONE NUMBER: 278 H. ST.
LINCOLN, CA. 95648
(916) 295-2090

P.O. Box 5653
AUBURN, CA.
95604

Ramona M. Wooden — 6/16/2026

Signature — Date

OFFICE USE ONLY

APPLICABLE FEES		FEES WAIVED
Rental Fees	$ 5,680.50	$ 2,840.25
Custodial Fees	$ 330.00	$
Alcohol Permit Fees	$	$
Setup/Takedown	$	$
Staffing Fees	$	$
Miscellaneous Fees	$	$
TOTAL FEES DUE	$ 3,170.25	

REQUEST APPROVED? Yes No

COMMENTS: 50% Fee Waiver p/Policy + $330 Custodial fee

Board approval pending

Approved by: ____________________

Date

FEE WAIVER REQUEST AND APPLICATION

In order to be considered for a fee waiver request, you must complete this questionnaire and submit necessary documents as indicated below. A letter on the requesting organization's letterhead must accompany this application. The letter should include the reason for requesting a fee waiver and how this event benefits our community. Requests must be submitted 60 days prior to the event. Applicants must complete and submit Indoor or Outdoor Reservation Applications with this request. Incomplete applications will not be processed.

1) Is this a 501 c3 non-profit organization? 501C7
Must provide supporting documentation for non-profit status before being considered for a fee waiver request. Example: A letter from IRS stating your non-profit status

2) Can you provide financial documents for the organization? YES
Example: Bank statements or tax returns. If unable to provide these documents, please attach an explanation letter.

3) Is this the first time that your organization is asking for a fee waiver from ARD? NO

4) Is this a fundraiser? YES, AND COMMUNITY OUTREACH

5) How much money do you anticipate generating from this event? UNKNOWN

6) Is there a fee or a charge for people to attend or participate in your event? YES - $10.

7) How does a fee waiver affect your event? Can you hold your event in a different location if ARD can not consider a fee waiver at this time? Please explain.
THERE ARE VERY FEW PLACES IN AUBURN LARGE ENOUGH TO SET UP QUILTS. WE WANT TO STAY IN AUBURN AND OPEN OUR EVENT TO THE PUBLIC AS PART OF THE COMMUNITY

8) Have you asked for a fee waiver from other agencies in the community? NO
Please indicate which agency: ______

9) Are there any other agencies in the community that are working with you on this project? NO
Please provide a list of these agencies and contact information.

10) If a full fee waiver is not granted, can your organization pay a percentage of the rental fees?
YES
If no, please explain:
______

11) Will you consider paying for staffing and utility fees if we waive the rental fees? YES
$25.00 per hour plus applicable custodial fees

12) If you are unable to meet one of the offers (Items 10 or 11 above), are you able to provide a hardship statement with supporting documentations, such as bank statements or tax returns? ______
Please indicate what is being provided with this request:
______

Auburn Area Recreation and Park District, CA
123 Recreation Drive
Auburn, CA 95603
530-885-8461
info@auburnrec.com
auburnrec.com

Registration/Payment Receipt 110051610

07/09/2026 09:42 AM

Account Information
Organization Foothill Quilters Guild
p O Box 5653
Auburn, CA 95604

Received By
Manouch Shirvanioun at Recreation Park Indoor

Item	Balance Due	Amount Paid
Regional Park Regional Gym Apr 1, 2027 8:00 AM-8:00 PM - Special Rate: $0/Hour - PERMIT #2867	$1,016.00	$0.00
Fee Waiver	($508.00)	$0.00
Custodial Fee '27-'28	$55.00	$0.00
Regional Park Lakeside Room Apr 1, 2027 1:00 PM-8:00 PM - Group A/B '27-'28: $64.50/Hour - PERMIT #2867	$451.50	$0.00
Custodial Fee '27-'28	$55.00	$0.00
Fee Waiver	($225.75)	$0.00
Regional Park Lakeside Room Apr 2, 2027 8:00 AM-6:00 PM - Group A/B '27-'28: $64.50/Hour - PERMIT #2867	$645.00	$0.00
Custodial Fee '27-'28	$55.00	$0.00
Fee Waiver	($322.50)	$0.00
Regional Park Regional Gym Apr 2, 2027 8:00 AM-6:00 PM - Special Rate: $0/Hour - PERMIT #2867	$1,270.00	$0.00
Fee Waiver	($635.00)	$0.00
Custodial Fee '27-'28	$55.00	$0.00
Regional Park Lakeside Room Apr 3, 2027 8:00 AM-8:00 PM - Group A/B '27-'28: $64.50/Hour - PERMIT #2867	$774.00	$0.00
Custodial Fee '27-'28	$55.00	$0.00
Fee Waiver	($387.00)	$0.00
Regional Park Regional Gym Apr 3, 2027 8:00 AM-8:00 PM - Special Rate: $0/Hour - PERMIT #2867	$1,524.00	$0.00
Fee Waiver	($762.00)	$0.00
Custodial Fee '27-'28	$55.00	$0.00

Change in Balance	$3,170.25
Account Balance *(As of 07/09/2026 09:42 AM)*	$3,170.25

Facility Notes

Regional Park Regional Gym

3770 Richardson Dr. Auburn Ca 95602

Regional Park Lakeside Room

Location:3770 Richardson Dr. Auburn Ca 95602- Next to Regional Gym

RESTROOM KEY CODE: 2018*

Thank you for registering with Auburn Area Recreation and Park District

This invoice is due upon receipt. Invoices over 30 days will be charged 1.5% per month, 18% per annum, $0.60 minimum. Claims for discrepancies must be made within three days of receipt of invoice. Please put league, club, or household identification and invoice # on check.

FACILITY RESERVATIONS
Indoor Rental Form

Rental Date: ___/___/___ # of People: 800- 2 days

Name/ Organization: FOOTHILL QUILTERS GUILD

Email: mopaul1911@gmail.com (MONA)

Address: 278 H. ST. P.O. Box 5653

City: LINCOLN State: CA Zip: 95648 Auburn 95604

Home Phone: 916-295-2090 Cell Phone: ____________

Facility(s): Regional Gym Hours of Use: See to ______

Facility(s): Lakeside Room Hours of Use: Other to side

Facility(s): ____________ Hours of Use: ______ to ______

Purpose of Event: X COMMUNITY OUTREACH/FUNDRAISER

Consumming Alcohol? Y N
If yes, a permit request must be completed and a $52.50 fee will be added. See reverse side.

Amplified Music? Y N
If yes, a permit request must be completed. See reverse side.

Rental Fee(s): ____________

Security Deposit: ____________

Out of District Fee - $70.50 Y N

$300.00 Custodial Fee = ~~$52.50~~ Set up/take down = $136.50

Alcohol Permit Fee - $52.50

Total Fees: ____________

Amenities: Please indicate which item & quantity tables.

Tables: 5'(round)______ 6'(rectangle) ______ Chairs: ______

Additional Requests: ____________

Signature: Ramona M. Weeks

Group A/B	Group C/D		
Date:	Initials:	Receipt:	C.C./Cash/Check/Other

Lakeside Room

Thur 4/1 : 1pm - 8pm

Friday 4/2 : 8am - ~~8pm~~ 6pm

Sat 4/3 : 8am - 8pm

Regional Gym

Thur 4/1 : 8am - 8pm

Fri 4/2 : 8am - ~~8pm~~ 6pm

Sat 4/3 : 8am - 8pm

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

Auburn Area Recreation and Park District Finance Committee Meeting, June, 2026; July, 2026; Policy Committee, July, 2026; Board of Directors meeting July, 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 provide a guideline for planning and budgeting purposes.

Proposed changes to the policy are as follows:

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. As a guideline, the District will not plan nor budget for this fund to drop below a balance of $100,000 at the end of any 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 included in the budget each fiscal year on an "as available" basis. As a guideline, the District will not plan nor budget for this fund to drop below a balance of $100,000 at the end of any Fiscal Year 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 $100,000.

Recommendation for the Board of Directors

The Policy Committee sent this item to the Board with a mixed recommendation. Director Ainsleigh recommends approving the changes as proposed. Director Holbrook sent a neutral recommendation.

Fiscal Impact

As shown on each report

Attachments

None

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 Required Training and Certificates for the Board of Directors
9.2 County Mitigation Fund, current balance $518,320
9.3 City Mitigation total is $400,422, with $160,422 not encumbered
9.4 County of Placer Treasurer's Pooled Investment Report, as of May 31, 2026
9.5 California CLASS Investment Fund, as of June 30, 2026

OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of May 31, 2026

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

PREFACE

Placer County Treasurer's Pooled Investment Report

May 31, 2026

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

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

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

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

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

Government Code 53646 Compliance Report

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

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

The Weighted Average Maturity of the investments with the Treasury is 696 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $607,202,736.13 in cash and investments maturing in the next 180 days.

PLACER COUNTY 2025/26
Portfolio Management
Portfolio Summary
May 31, 2026

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	105,000,000.00	105,000,000.00	105,000,000 00	4 05	1	1	3 738	3.790
U.S. Treasury Coupons	745,000,000.00	719,613,833.15	721,063,156.39	27.83	1,221	642	4 037	4 093
mPower Placer - Long Term	2,653,169 12	2,613,269 94	2,654,339.74	0.10	7,336	3,716	4.031	4 087
Federal Agency Coupons	1,169,000,000 00	1,170,295,060.56	1,172,827,668.53	45.26	1,495	791	3.914	3.968
Collateralized Inactive Bank Deposi	5,000,000.00	5,000,000.00	5,000,000 00	0.19	1	1	3.759	3.811
Medium Term Notes	50,000,000.00	49,432,316.67	49,990,674 46	1.93	1,826	1,767	4 355	4 416
Negotiable Certificates of Deposit	235,000,000.00	234,729,000 00	235,000,000 00	9 07	402	254	3.981	4 037
Supranational	130,000,000.00	128,011,655 56	129,423,117.37	4 99	1,598	1,422	3 774	3.827
Commercial Paper Disc -Amortizing	155,000,000 00	155,000,000 00	155,000,000.00	5.98	3	0	3.551	3.600
Local Agency Bond	8,154,801.26	7,561,297.99	8,154,801.26	0.31	7,495	4,523	2.930	2.970
mPower Placer	6,846,344 40	6,517,909.93	6,846,344.40	0.26	7,705	4,667	3 634	3.684
mPower - Folsom	320,669 71	314,996 60	320,669.71	0 01	7,684	3,876	3 440	3 488
Investments	2,611,974,984.49	2,584,089,340.60	2,591,280,771.86	100.00%	1,220	696	3.923	3.977
Cash, Pending Redemptions								
Passbook/Checking (not included in yield calculations)	28,202,736.13	28,202,736.13	28,202,736 13		1	1	0 000	0.000
Pending Redemptions	30,000,000.00	30,000,000 00	30,000,000 00					
Subtotal		58,202,736.13	58,202,736 13					
Total Cash, Pending Redemptions and Investments	2,670,177,720.62	2,642,292,076.73	2,649,483,507.99		1,220	696	3.923	3.977

Total Earnings	May 31 Month Ending	Fiscal Year To Date
Current Year	9,297,467.57	89,200,898.68
Average Daily Balance	2,796,777,625.00	2,456,189,886.32
Effective Rate of Return	3.91%	3.96%

Jonathan Schmidt 6/16/26

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

Reporting period 05/01/2026-05/31/2026

Run Date: 06/08/2025 - 16:18

Portfolio PLCR
AC

IE (PRF_PM1) 7.3.11
Report Ver. 7.3.11

PLACER COUNTY 2025/26
Portfolio Management
Portfolio Details - Pending Redemptions
May 31, 2026

Security #	Investment #	Issuer	Purchase Settlement Date	Mat/Sale Settlement Date	Par Value
U.S. Treasury Coupons					
91282CKS9	24092	U. S. TREASURY COUPON	11/08/2024	05/31/2026	15,000,000.00
9128286X3	24257	U. S. TREASURY COUPON	04/25/2025	05/31/2026	15,000,000.00
				Subtotal	30,000,000.00
				Total Pending Redemptions	30,000,000.00

PLACER COUNTY 2025/26
Portfolio Management
Portfolio Details - Investments
May 31, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgm't Prog			5,000,000.00	5,000,000.00	5,000,000.00	3.790	3.790	1	
SYS23345	23345	CalTRUST			100,000,000.00	100,000,000.00	100,000,000.00	3.790	3.790	1	
		Subtotal and Average	113,225,806.45		105,000,000.00	105,000,000.00	105,000,000.00		3.790	1	
U.S. Treasury Coupons											
9128282A7	22474	U S. TREASURY COUPON		04/21/2023	20,000,000.00	19,904,600.00	19,912,012.69	1.500	3 799	75	08/15/2026
9128282R0	22475	U S. TREASURY COUPON		04/21/2023	20,000,000 00	19,606,200.00	19,683,497.15	2.250	3 681	440	08/15/2027
9128283W8	22476	U S. TREASURY COUPON		04/21/2023	10,000,000.00	9,794,900.00	9,861,030.66	2.750	3.644	624	02/15/2028
9128283W8	22593	U S. TREASURY COUPON		06/29/2023	20,000,000.00	19,589,800.00	19,565,514.18	2.750	4.161	624	02/15/2028
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,001,300.00	9,998,263 89	4.125	4.614	14	06/15/2026
91282CHU8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,011,700.00	9,993,724.03	4.375	4.705	75	08/15/2026
91282CHM6	23117	U. S TREASURY COUPON		10/16/2023	20,000,000.00	20,018,400 00	19,992,597.21	4 500	4.829	44	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,714,200 00	19,592,291 51	2.375	4 723	348	05/15/2027
9128284N7	23119	U. S TREASURY COUPON		10/16/2023	20,000,000.00	19,575,800.00	19,383,838.91	2.875	4.642	714	05/15/2028
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,009,200.00	9,993,599.85	4.500	5.073	44	07/15/2026
912828X88	23131	U, S. TREASURY COUPON		10/20/2023	15,000,000.00	14,785,650.00	14,658,226.21	2.375	5.014	348	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,681,850 00	14,456,556.94	2.875	4.968	714	05/15/2028
91282CHM6	23150	U S. TREASURY COUPON		11/06/2023	10,000,000.00	10,009,200.00	9,998,459 78	4.500	4.635	44	07/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,519,600.00	19,581,937.90	2.875	3.920	806	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,036,800.00	40,015,261 47	4.500	4.162	44	07/15/2026
9128282R0	23433	U. S TREASURY COUPON		07/09/2024	15,000,000.00	14,704,650 00	14,642,888 69	2.250	4.383	440	08/15/2027
9128282R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,605,200.00	19,526,280.92	2 250	4.372	440	08/15/2027
91282CHH7	24089	U. S TREASURY COUPON		11/08/2024	20,000,000 00	20,002,600 00	19,999,288.31	4 125	4.220	14	06/15/2026
91282CHX2	24090	U. S TREASURY COUPON		11/08/2024	10,000,000.00	10,073,100.00	10,042,443.43	4 375	4.167	822	08/31/2028
9128284V9	24091	U S TREASURY COUPON		11/08/2024	15,000,000.00	14,639,700.00	14,610,106 29	2.875	4.158	806	08/15/2028
91282CHM6	24117	U S. TREASURY COUPON		12/06/2024	50,000,000.00	50,046,000 00	50,022,877 56	4 500	4 102	44	07/15/2026
91282CJA0	24127	U S. TREASURY COUPON		12/18/2024	10,000,000.00	10,131,600.00	10,082,841 90	4.625	4 235	852	09/30/2028
9128284V9	24128	U S. TREASURY COUPON		12/18/2024	30,000,000.00	29,279,400.00	29,175,656 11	2.875	4 230	806	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,545,200 00	38,358,994.68	2.625	4 290	990	02/15/2029
91282CKD2	24209	U S TREASURY COUPON		03/05/2025	20,000,000.00	20,102,400.00	20,156,072.93	4.250	3 940	1,003	02/28/2029
91282CHM6	24258	U S TREASURY COUPON		04/25/2025	15,000,000.00	15,013,800.00	15,010,058.16	4.500	3 921	44	07/15/2026
91282CJT9	25117	U S. TREASURY COUPON		12/05/2025	25,000,000.00	25,033,500 00	25,063,616.07	4.000	3 578	228	01/15/2027
91282CKZ3	25118	U S. TREASURY COUPON		12/05/2025	50,000,000.00	50,246,000.00	50,451,807 39	4.375	3.538	409	07/15/2027
91282CAE1	25158	U S. TREASURY COUPON		01/12/2026	30,000,000.00	25,987,500.00	26,438,663 48	0.625	3 719	1,536	08/15/2030
91282CAE1	25159	U S. TREASURY COUPON		01/12/2026	10,000,000.00	8,662,500.00	8,811,455.85	0.625	3.723	1,536	08/15/2030
91282CBL4	25206	U S. TREASURY COUPON		03/04/2026	10,000,000.00	8,733,783.15	8,941,573.92	1.125	3 612	1,720	02/15/2031

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PLACER COUNTY 2025/26
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CCB5	25273	U. S. TREASURY COUPON		05/15/2026	20,000,000.00	17,756,200.00	17,783,331.05	1.625	4.124	1,809	05/15/2031
912828ZQ6	25125	U. S. TREASURY BILL		12/11/2025	20,000,000.00	17,481,200.00	17,791,220.61	0.625	3.675	1,444	05/15/2030
912828ZQ6	25134	U. S. TREASURY BILL		12/18/2025	25,000,000.00	21,851,500.00	22,301,509.57	0.625	3.600	1,444	05/15/2030
912828Z94	25156	U. S. TREASURY BILL		01/12/2026	20,000,000.00	18,236,000.00	18,515,844.48	1.500	3.673	1,355	02/15/2030
912828ZQ6	25157	U. S. TREASURY BILL		01/12/2026	30,000,000.00	26,221,800.00	26,649,810.61	0.625	3.707	1,444	05/15/2030
		Subtotal and Average	764,347,076.79		745,000,000.00	719,613,833.15	721,063,156.39		4.093	642	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	750,022.91	737,287.52	750,022.91	4.000	3.999	3,380	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,645,818.14	1,611,716.79	1,645,818.14	4.000	4.000	3,746	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	257,328.07	264,265.63	258,498.69	5.050	4.894	4,505	10/01/2038
		Subtotal and Average	2,654,359.30		2,653,169.12	2,613,269.94	2,654,339.74		4.087	3,716	
Federal Agency Coupons											
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,040,200.00	20,000,000.00	4.220	4.221	596	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,083,800.00	19,999,444.67	4.310	4.312	1,110	06/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,062,850.00	14,999,478.36	4.310	4.312	1,117	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,068,100.00	14,999,584.67	4.310	4.312	1,100	05/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,101,000.00	25,000,000.00	4.310	4.311	1,178	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,101,250.00	25,000,000.00	4.310	4.310	1,164	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,101,000.00	25,000,000.00	4.310	4.311	1,171	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	19,872,800.00	20,000,000.00	3.970	3.970	1,193	09/06/2029
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,787,200.00	10,000,000.00	3.670	3.671	1,492	07/02/2030
3133EWAC4	25153	FEDERAL FARM CREDIT BANK		01/09/2026	20,000,000.00	19,683,400.00	20,000,000.00	3.600	3.600	1,318	01/09/2030
3133EWAC4	25154	FEDERAL FARM CREDIT BANK		01/09/2026	10,000,000.00	9,841,700.00	10,000,000.00	3.600	3.600	1,318	01/09/2030
3133EWEX4	25205	FEDERAL FARM CREDIT BANK		03/04/2026	10,000,000.00	9,786,555.56	9,996,257.57	3.625	3.652	1,731	02/26/2031
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,985,000.00	5,000,000.00	2.500	1.070	86	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,970,300.00	5,000,000.00	1.250	1.000	86	08/26/2026
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,935,200.00	10,000,000.00	1.000	1.001	86	08/26/2026
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,975,880.00	4,000,000.00	1.250	1.250	88	08/28/2026
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,983,500.00	5,000,000.00	1.330	1.468	46	07/17/2026
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,998,800.00	10,000,000.00	3.660	3.661	31	07/02/2026
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,933,400.00	20,000,000.00	3.725	3.726	396	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,928,200.00	10,000,000.00	3.615	3.616	581	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,980,500.00	10,000,000.00	3.620	3.621	260	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,981,200.00	10,000,000.00	3.625	3.626	252	02/08/2027

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Federal Agency Coupons											
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,982,200.00	10,000,000.00	3.635	3.636	245	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,002,400.00	10,000,000.00	3.925	3.926	107	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,002,400.00	10,000,000.00	3.920	3.921	114	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,002,100.00	10,000,000.00	3.930	3.932	95	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,002,300.00	10,000,000.00	3.930	3.931	101	09/10/2026
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,014,900.00	10,000,000.00	4.060	4.061	464	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,987,600.00	10,000,000.00	4.020	4.021	616	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,016,200.00	10,000,000.00	4.070	4.071	457	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,988,100.00	10,000,000.00	4.025	4.026	623	02/14/2028
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,075,600.00	20,000,000.00	4.460	4.461	256	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,039,300.00	10,000,000.00	4.450	4.451	269	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,028,600.00	10,000,000.00	4.275	4.276	616	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,077,600.00	20,000,000.00	4.450	4.451	266	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,056,400.00	20,000,000.00	4.270	4.271	631	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,128,800.00	19,980,138.58	4.375	4.430	739	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,051,600.00	10,000,000.00	4.500	4.502	379	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,064,500.00	10,000,000.00	4.480	4.480	435	08/10/2027
3130AWX52	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,062,800.00	10,000,000.00	4.470	4.470	430	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,060,500.00	10,000,000.00	4.495	4.497	374	06/10/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,924,550.00	15,000,000.00	3.855	3.855	770	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,009,150.00	15,000,000.00	4.000	4.001	224	01/11/2027
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,006,100.00	10,000,000.00	4.193	4.194	65	08/05/2026
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,010,050.00	15,000,000.00	4.180	4.181	72	08/12/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,024,600.00	20,000,000.00	4.110	4.110	218	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,904,200.00	20,000,000.00	3.985	3.985	952	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,979,200.00	20,000,000.00	4.020	4.020	589	01/11/2028
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,032,400.00	20,000,000.00	4.050	4.050	401	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,950,000.00	20,000,000.00	3.980	3.980	765	07/05/2028
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,051,900.00	30,000,000.00	4.060	4.061	406	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,027,150.00	15,000,000.00	4.070	4.071	365	06/01/2027
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,925,200.00	20,000,000.00	4.040	4.040	970	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,980,800.00	20,000,000.00	4.057	4.058	763	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,984,800.00	20,000,000.00	4.062	4.063	731	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,029,800.00	20,000,000.00	4.060	4.061	469	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,027,450.00	15,000,000.00	4.070	4.071	385	06/21/2027
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,019,950.00	15,000,000.00	4.710	4.713	53	07/24/2026

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Federal Agency Coupons											
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,038,100.00	10,000,000.00	4.300	4.301	745	06/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	29,992,500.00	30,000,000.00	4.110	4.112	837	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,947,400.00	20,000,000.00	4.080	4.081	1,208	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,958,200.00	20,000,000.00	4.080	4.081	1,145	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,092,400.00	20,000,000.00	4.370	4.370	954	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	19,888,600.00	20,000,000.00	3.980	3.980	1,193	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	19,765,800.00	20,000,000.00	3.750	3.751	1,144	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	14,886,900.00	15,000,000.00	3.875	3.876	955	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	9,974,600.00	10,000,000.00	4.050	4.051	1,333	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	9,974,500.00	10,000,000.00	4.050	4.051	1,334	01/25/2030
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	25,000,000.00	24,541,000.00	25,000,000.00	3.680	3.673	1,505	07/15/2030
3130B8XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	29,492,700.00	30,000,000.00	3.580	3.581	1,505	07/15/2030
3130B95D8	25161	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,856,600.00	10,000,000.00	3.640	3.640	1,320	01/11/2030
3130B95C0	25162	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,845,600.00	10,000,000.00	3.680	3.680	1,502	07/12/2030
3130BASE8	25275	FEDERAL HOME LOAN BANK		05/18/2026	20,000,000.00	19,989,400.00	20,000,000.00	4.010	4.011	1,684	01/10/2031
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,991,050.00	4,998,695.46	0.750	1.190	22	06/23/2026
3135GC5R1	25108	FEDERAL NATIONAL MORT. ASSOC		11/21/2025	10,000,000.00	9,939,500.00	10,000,000.00	4.000	4.001	1,570	09/18/2030
31359MFJ7	25241	FEDERAL NATIONAL MORT. ASSOC.		04/15/2026	30,000,000.00	33,546,075.00	33,854,069.22	7.125	3.815	1,324	01/15/2030
3136GD4N0	25249	FEDERAL NATIONAL MORT. ASSOC.		04/16/2026	10,000,000.00	9,831,100.00	10,000,000.00	4.040	4.041	1,513	07/23/2030
		Subtotal and Average	1,162,862,059.86		1,169,000,000.00	1,170,295,060.56	1,172,827,668.53		3.968	791	
Collateralized Inactive Bank Deposi											
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	3.811	3.811		
		Subtotal and Average	5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00		3.811	1	
Medium Term Notes											
06055JQJ1	25190	BANK OF AMERICA CORP		02/12/2026	10,000,000.00	9,889,916.67	9,990,674.46	4.350	4.378	1,715	02/10/2031
46632F2F1	25248	JP MORGAN CHASE BANK		04/16/2026	40,000,000.00	39,542,400.00	40,000,000.00	4.425	4.425	1,780	04/16/2031
		Subtotal and Average	49,990,576.90		50,000,000.00	49,432,316.67	49,990,674.46		4.416	1,767	
Negotiable Certificates of Deposit											
22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,006,000.00	10,000,000.00	4.350	4.410	39	07/10/2026
22536JZ57	25104	Credit Agricole CIB NY		11/21/2025	10,000,000.00	10,002,600.00	10,000,000.00	3.980	4.035	39	07/10/2026
22536JZ65	25105	Credit Agricole CIB NY		11/21/2025	20,000,000.00	20,005,800.00	20,000,000.00	3.980	4.035	57	07/28/2026
22536J6R1	25170	Credit Agricole CIB NY		01/21/2026	25,000,000.00	24,966,750.00	25,000,000.00	3.840	3.893	228	01/15/2027
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,014,500.00	25,000,000.00	4.380	4.441	39	07/10/2026

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Negotiable Certificates of Deposit											
89115MA30	25244	TORONTO DOMINION BANK NY		04/15/2026	20,000,000.00	20,002,600.00	20,000,000.00	4.000	4.056	233	01/20/2027
89115MA71	25245	TORONTO DOMINION BANK NY		04/15/2026	50,000,000.00	49,977,000.00	50,000,000 00	4.060	4.116	353	05/20/2027
90275DVT4	25171	UBS AG STAMFORD CT		01/21/2026	25,000,000.00	24,933,250.00	25,000,000 00	3.790	3.843	338	05/05/2027
90275DVU1	25172	UBS AG STAMFORD CT		01/21/2026	50,000,000.00	49,820,500 00	50,000,000 00	3.790	3.843	408	07/14/2027
		Subtotal and Average	253,064,516.13		235,000,000.00	234,729,000.00	235,000,000.00		4.037	254	
Supranational											
459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,819,200.00	8,978,307 17	0.876	3.705	1,443	05/14/2030
459058JR5	25207	INT'L BANK RECON & DEVELOP		03/04/2026	10,000,000.00	8,781,533.33	8,982,284.85	1.250	3.660	1,715	02/10/2031
459058KU6	25242	INT'L BANK RECON & DEVELOP		04/15/2026	40,000,000.00	40,159,955 56	40,627,191.92	4.000	3 820	1,515	07/25/2030
459058LA9	25243	INT'L BANK RECON & DEVELOP		04/15/2026	30,000,000.00	30,130,366.67	30,490,642.74	4.000	3.860	1,684	01/10/2031
45950KDH0	24236	International Finance Corp		04/04/2025	20,000,000.00	20,093,000.00	20,270,711 73	4.250	3.770	1,127	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	20,027,600.00	20,073,978.96	4.125	3.975	990	02/15/2029
		Subtotal and Average	129,413,739.30		130,000,000.00	128,011,655.56	129,423,117.37		3.827	1,422	
Commercial Paper Disc. -Amortizing											
22533UF16	25287	Credit Agricole CIB		05/29/2026	155,000,000.00	155,000,000.00	155,000,000.00	3.550	3.600	0	06/01/2026
		Subtotal and Average	130,956,252.69		155,000,000.00	155,000,000.00	155,000,000.00		3.600	0	
Federal Agency Disc. -Amortizing											
		Subtotal and Average	155,047,551.52								
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	3,959	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	568	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	960	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	7,699	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	1,037	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	575,276.69	575,276.69	575,276.69	4.000	4.000	976	02/01/2029
		Subtotal and Average	8,154,801.26		8,154,801.26	7,561,297.99	8,154,801.26		2.970	4,523	
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	4,111	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	4,476	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	4,476	09/02/2038

PLACER COUNTY 2025/26
Portfolio Management
Portfolio Details - Investments
May 31, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer											
2018 NR	2018 NR	mPower Placer		07/26/2018	37,556.42	32,797.65	37,556 42	4.500	4 563	4,841	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	4,841	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	4,841	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	4,476	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	4,476	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	4,841	09/02/2039
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	626,826.71	629,741.45	626,826 71	4 500	4.563	5,207	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	5,572	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	5,937	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	4,111	09/02/2037
		Subtotal and Average	6,846,344.40		6,846,344.40	6,517,909.93	6,846,344.40		3.684	4,667	
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	4,111	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	4,476	09/02/2038
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	141,609.14	143,015 32	141,609.14	3 500	3.549	3,746	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	3,746	09/02/2036
		Subtotal and Average	320,669.71		320,669.71	314,996.80	320,669.71		3.488	3,876	
		Total and Average	2,796,777,625.00		2,611,974,984.49	2,584,089,340.60	2,591,280,771.86		3.977	696	

PLACER COUNTY 2025/26
Portfolio Management
Portfolio Details - Cash
May 31, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			28,150,424.04	28,150,424.04	28,150,424.04		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			52,312.09	52,312.09	52,312 09		0 000	1
		Average Balance	0.00							1
	Total Cash and Investments		2,796,777,625.00		2,640,177,720.62	2,612,292,076.73	2,619,483,507.99		3.977	696

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

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
313385WJ1	25262	1010	AFD	FHLBDN	75,000,000.00	05/01/2026	05/04 - At Maturity	74,977,500.00		3.600	05/04/2026	3.651	0.00
21687BE56	25263	1010	ACP	RABONY	85,000,000.00	05/04/2026	05/05 - At Maturity	84,991,618.05		3.550	05/05/2026	3.550	0.00
22533UE66	25264	1010	ACP	CACPNY	85,000,000.00	05/05/2026	05/06 - At Maturity	84,991,618.05		3.550	05/06/2026	3.550	0.00
21687BE72	25265	1010	ACP	RABONY	85,000,000.00	05/06/2026	05/07 - At Maturity	84,991,618.05		3.550	05/07/2026	3.550	0.00
21687BE80	25266	1010	ACP	RABONY	65,000,000.00	05/07/2026	05/08 - At Maturity	64,993,590.27		3.550	05/08/2026	3.550	0.00
21687BEB3	25267	1010	ACP	RABONY	105,000,000.00	05/08/2026	05/11 - At Maturity	104,968,937.49		3.550	05/11/2026	3.551	0.00
21687BEC1	25268	1010	ACP	RABONY	135,000,000.00	05/11/2026	05/12 - At Maturity	134,986,687.49		3.550	05/12/2026	3.550	0.00
21687BED9	25269	1010	ACP	RABONY	130,000,000.00	05/12/2026	05/13 - At Maturity	129,987,180.55		3.550	05/13/2026	3.550	0.00
313385WU6	25270	1010	AFD	FHLBDN	130,000,000.00	05/13/2026	05/14 - At Maturity	129,987,180.55		3.550	05/14/2026	3.600	0.00
22533UEF6	25271	1010	ACP	CACPNY	140,000,000.00	05/14/2026	05/15 - At Maturity	139,986,194.44		3.550	05/15/2026	3.550	0.00
22533UEJ8	25272	1010	ACP	CACPNY	20,000,000.00	05/15/2026	05/18 - At Maturity	19,994,083.33		3.550	05/18/2026	3.551	0.00
22533UEJ8	25274	1010	ACP	CACPNY	130,000,000.00	05/15/2026	05/18 - At Maturity	129,961,541.66		3.550	05/18/2026	3.551	0.00
91282CCB5	25273	1010	TRC	UST	20,000,000.00	05/15/2026	11/15 - 05/15	17,762,500.00		1.625	05/15/2031	4.124	17,783,331.05
22533UEK5	25276	1010	ACP	CACPNY	150,000,000.00	05/18/2026	05/19 - At Maturity	149,985,208.32		3.550	05/19/2026	3.550	0.00
3130BASE8	25275	1010	FAC	FHLB	20,000,000.00	05/18/2026	07/10 - 01/10	20,000,000.00		4.010	01/10/2031	4.011	20,000,000.00
22533UEL3	25277	1010	ACP	CACPNY	140,000,000.00	05/19/2026	05/20 - At Maturity	139,986,194.44		3.550	05/20/2026	3.550	0.00
22533UEM1	25278	1010	ACP	CACPNY	135,000,000.00	05/20/2026	05/21 - At Maturity	134,986,687.49		3.550	05/21/2026	3.550	0.00
22533UEN9	25280	1010	ACP	CACPNY	135,000,000.00	05/21/2026	05/22 - At Maturity	134,986,687.49		3.550	05/22/2026	3.550	0.00
313385XG6	25279	1010	AFD	FHLBDN	175,000,000.00	05/21/2026	05/26 - At Maturity	174,915,416.66		3.480	05/26/2026	3.530	0.00
22533UES8	25281	1010	ACP	CACPNY	165,000,000.00	05/22/2026	05/26 - At Maturity	164,934,916.67		3.550	05/26/2026	3.551	0.00
21687BET4	25282	1010	ACP	RABONY	195,000,000.00	05/26/2026	05/27 - At Maturity	194,980,716.68		3.560	05/27/2026	3.560	0.00
22533UEU3	25283	1010	ACP	CACPNY	100,000,000.00	05/27/2026	05/28 - At Maturity	99,990,138.88		3.550	05/28/2026	3.550	0.00
21687BEU1	25284	1010	ACP	RABONY	140,000,000.00	05/27/2026	05/28 - At Maturity	139,986,194.44		3.550	05/28/2026	3.550	0.00
22533UEV1	25286	1010	ACP	CACPNY	150,000,000.00	05/28/2026	05/29 - At Maturity	149,985,208.32		3.550	05/29/2026	3.550	0.00
313385XK7	25285	1010	AFD	FHLBDN	80,000,000.00	05/28/2026	05/29 - At Maturity	79,992,111.11		3.550	05/29/2026	3.600	0.00
22533UF16	25287	1010	ACP	CACPNY	155,000,000.00	05/29/2026	06/01 - At Maturity	154,954,145.82		3.550	06/01/2026	3.551	155,000,000.00
				Subtotal	2,945,000,000.00			2,942,263,876.25	0.00				192,783,331.05
				Total Purchases	2,945,000,000.00			2,942,263,876.25	0.00				192,783,331.05

PLACER COUNTY 2025/26
Summary by Issuer
May 31, 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	0.17	2.800	3,959
BANK OF AMERICA CORP	[illegible]	10,000,000.00	9,987,500.00	0.38	4.378	1,715
Credit Agricole CIB	[illegible]	155,000,000.00	154,954,145.82	5.94	3.600	0
California Asset Mgm't Prog	[illegible]	5,000,000.00	5,000,000.00	0.19	3.790	1
Credit Agricole CIB NY	[illegible]	65,000,000.00	65,000,000.00	2.49	4.038	117
CalTRUST	[illegible]	100,000,000.00	100,000,000.00	3.84	3.790	1
FEDERAL FARM CREDIT BANK	12	215,000,000.00	214,985,450.00	8.25	4.111	1,167
FEDERAL HOME LOAN BANK	61	899,000,000.00	898,952,720.00	34.48	3.954	669
FED HOME LOAN MORT CORP	1	5,000,000.00	4,902,100.00	0.19	1.190	22
FEDERAL NATIONAL MORT. ASSOC.	3	50,000,000.00	53,436,800.00	2.05	3.892	1,405
Five Star Bank - PIMMA	[illegible]	5,000,000.00	5,000,000.00	0.19	3.811	1
INT'L BANK RECON & DEVELOP	4	90,000,000.00	88,221,790.00	3.38	3.806	1,586
International Finance Corp	[illegible]	20,000,000.00	20,372,320.00	0.78	3.770	1,127
INTER-AMERICAN DEVELOPMENT BNK	[illegible]	20,000,000.00	20,105,120.00	0.77	3.975	990
JP MORGAN CHASE BANK	1	40,000,000.00	40,000,000.00	1.53	4.425	1,780
Lloyds Bank Corp Mkts NY	[illegible]	25,000,000.00	25,000,000.00	0.96	4.441	39
Mid Placer Public School Trans	2	410,097.82	410,097.82	0.02	2.968	877
mPower Folsom	4	320,669.71	320,669.71	0.01	3.488	3,876
mPower Placer	7	5,342,201.96	5,342,201.96	0.20	3.509	3,917
Newcastle Elementary SD	[illegible]	2,386,105.55	2,386,105.55	0.09	2.800	7,699
Placer Hills Fire Protection	[illegible]	459,060.08	459,060.08	0.02	4.170	1,037
Public Finance Authority	1	257,328.07	262,474.63	0.01	4.894	4,505
Pioneer Community Energy	7	3,853,020.83	3,853,020.83	0.15	4.132	5,070

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

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
PLACER COUNTY CASH	[illegible]	28,202,736.13	28,202,736.13	1.08	0.000	1
Placer CEO Fire	1	575,276.69	575,276.69	0.02	4.000	976
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,111
TORONTO DOMINION BANK NY	2	70,000,000.00	70,000,000.00	2.69	4.099	319
UBS AG STAMFORD CT	2	75,000,000.00	75,000,000.00	2.88	3.843	385
U. S TREASURY COUPON	32	650,000,000.00	625,631,640.63	24.00	4.151	537
U. S. TREASURY BILL	4	95,000,000.00	84,208,789.06	3.23	3.665	1,425
Total and Average	162	2,640,177,720.62	2,606,941,242.69	100.00	3.935	688

CLASS

Summary Statement

June 30, 2026

Investor ID: CA-01-0244

000228-0000993 PDFT 974947

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

California CLASS

California CLASS

Average Monthly Yield: 3.6996%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	Annual Equip Replacement Reserve	518,091.98	0.00	0.00	1,575.21	9,479.06	518,144.49	519,667.19
CA-01-0244-0002	Annual Contingency Reserve	306,759.71	0.00	0.00	932.67	4,562.90	306,790.80	307,692.38
CA-01-0244-0003	Annual Future Capital Construction	518,091.98	0.00	0.00	1,575.21	9,479.06	518,144.49	519,667.19
TOTAL		**1,342,943.67**	**0.00**	**0.00**	**4,083.09**	**23,521.02**	**1,343,079.78**	**1,347,026.76**

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CLASS

Account Statement

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 3.6996%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	518,091.98	0.00	0.00	1,575.21	9,479.06	518,144.49	519,667.19

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
06/01/2026	Beginning Balance			518,091.98	
06/30/2026	Income Dividend Reinvestment	1,575.21			
06/30/2026	Ending Balance			519,667.19	

CLASS

Account Number: CA-01-0244-0002

\nnual Contingency Reserve

\ccount Summary

Average Monthly Yield: 3.6996%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
alifornia CLASS	306,759.71	0.00	0.00	932.67	4,562.90	306,790.80	307,692.38

ransaction Activity

ansaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
i/01/2026	Beginning Balance			306,759.71	
i/30/2026	Income Dividend Reinvestment	932.67			
i/30/2026	Ending Balance			307,692.38	

CLASS

Account Number: CA-01-0244-0003

\nnual Future Capital Construction

\ccount Summary

Average Monthly Yield: 3.6996%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
:alifornia CLASS	518,091.98	0.00	0.00	1,575.21	9,479.06	518,144.49	519,667.19

'ransaction Activity

ransaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
6/01/2026	Beginning Balance			518,091.98	
6/30/2026	Income Dividend Reinvestment	1,575.21			
6/30/2026	Ending Balance			519,667.19	

:alifornia CLASS

California CLASS

ate	Dividend Rate	Daily Yield
5/01/2026	0.000100956	3.6991%
5/02/2026	0.000100959	3.6850%
5/03/2026	0.000100723	3.6764%
5/04/2026	0.000100593	3.6716%
5/05/2026	0.000302484	3.6802%
5/06/2026	0.000000000	3.6802%
5/07/2026	0.000000000	3.6802%
5/08/2026	0.000101094	3.6899%
5/09/2026	0.000101071	3.6891%
5/10/2026	0.000100731	3.6767%
5/11/2026	0.000100840	3.6807%
5/12/2026	0.000303573	3.6935%
5/13/2026	0.000000000	3.6935%
5/14/2026	0.000000000	3.6935%
5/15/2026	0.000101914	3.7199%
5/16/2026	0.000102136	3.7280%
5/17/2026	0.000101698	3.7120%
5/18/2026	0.000406852	3.7125%
5/19/2026	0.000000000	3.7125%
5/20/2026	0.000000000	3.7125%
5/21/2026	0.000000000	3.7125%
5/22/2026	0.000101535	3.7060%
5/23/2026	0.000101421	3.7019%
5/24/2026	0.000101545	3.7064%
5/25/2026	0.000101700	3.7120%
5/26/2026	0.000305175	3.7130%
5/27/2026	0.000000000	3.7130%
5/28/2026	0.000000000	3.7130%
5/29/2026	0.000101595	3.7082%
5/30/2026	0.000101806	3.7159%

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 :t conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No ance 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 tment decision may incur losses.**

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