AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, JULY 15, 2026, 9:30 AM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA

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The public may participate in the meeting in-person or through Zoom. The link for this meeting is https://us06web.zoom.us/j/84417034155. The public can use this link and/or call 1 669 900 6833 Webinar ID: 844 1703 4155 to participate.

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

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

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1.0 CALL TO ORDER

Lynch ____ Ingle ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

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

4.0 BUSINESS

4.1 **Approval of Minutes from June 17, 2026, Standing Finance Meeting** **(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 **Review of Cash Requirements for June** **(Pages 6-9)**

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

4.3 **Review of the May Financials** **(Pages 10-20)**

Recommendation: Review and approve the May Financials; forward to the consent calendar for review and approval.

4.4 **Future Capital Construction and Equipment Reserve Minimum Balance Policy (Pages 21-37)**

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

4.5 **Placer County Auditor-Controller MOU (Pages 38-40)**

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

Discussion Items:

1. County Mitigation Fund, current balance $518,320
2. City Mitigation total is $400,422, with $160,422 of unencumbered funds
3. County of Placer Treasurer's Pooled Investment Report as of May 31, 2026 **(Pages 42-55)**
4. California CLASS Investment Fund as of June 30, 2026 **(Pages 56-60)**

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability

ADJOURNMENT

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

July 9, 2026	10:00 AM	Cathy Warford
Date	Time	Secretary to the Board

SECTION: **4.0**

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

DESCRIPTION: **SEE ATTACHED MINUTES**

INFORMATION:

STAFF RECOMMENDATION: **REVIEW AND APPROVE**

FISCAL IMPACT:

Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Wednesday, June 17, 2026 at 10:30 AM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 11:45 AM.

ROLL CALL

Director Ingle and Chairperson Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

Chairperson Lynch would like to move 4.7 Resolution #2026-13: Purchase of a New Infield Groomer before 4.1 Approval of Minutes from May 20, 2026.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from May, 2026 Standing Finance Meeting

Chairperson Lynch and Director Ingle approved the minutes from the May 20, 2026, Standing Finance Committee Meeting.

4.2 Review of Cash Requirements for May, 2026

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

4.3 Review of the Preliminary April Financials

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

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

Director Ingle and Chairperson Lynch reviewed 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. The Committee sent this item to the Board of Directors with a positive recommendation for review and approval.

4.5 Resolution Number 2026-10: Appointment of a Financial Officer

Director Ingle and Chairperson Lynch reviewed Resolution Number 2026-10: Appointment of a Financial Officer and sent it to Consent for the Board of Directors review and approval.

4.6 Future Capital Construction and Equipment Reserve Minimum Balance Policy

The Committee reviewed the Future Capital Construction and Equipment Reserve Minimum Balance Policy and would like it brought back to the Committee in July for further discussion.

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

Chairperson Lynch and Director Ingle reviewed the Resolution #2026-13: Purchase of a New Infield Groomer and sent the item to the Board of Directors with a positive recommendation for review and approval.

Discussion Items:

1. County Mitigation Fund, current balance $518,320 – was discussed.
2. City Mitigation total is $399,135, with $159,135 not encumbered – was discussed.
3. County of Placer Treasurer's Pooled Investment Report, as of April 30, 2026 – was discussed
4. California CLASS Investment Fund as of May 31, 2026 – was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Financial Sustainability – was discussed.

ADJOURNED

As there was no further business, the meeting was adjourned at 12:27 AM.

Cathy Wafford
Board Secretary

June 23, 2026
Date

SECTION: 4.0

ITEM:	**4.2**	**REVIEW OF CASH REQUIREMENTS FOR JUNE, 2026**
DESCRIPTION:		**SEE ATTACHMENT**
INFORMATION:		
STAFF RECOMMENDATION:		**REVIEW AND APPROVE, FORWARD TO THE BOARD OF DIRECTORS FOR REVIEW AND APPROVAL**
SEE ATTACHED LISTING OF EXPENSES:		**$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: 4.0

ITEM: 4.3 **REVIEW OF FINANCIALS FOR MAY, 2026**

DESCRIPTION: **SEE ATTACHED**

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

FISCAL IMPACT: **NONE**

Prepared By: Michael Shumyater
Title: Administrative Services Manager
Date: 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		$ -		$ (207,034)		$ (451,641)		$1,399,963	$1,394,657	$1,166,079

				Current Totals	Last Year Totals
City Mitigation Trust		$ -			
Annual Contingency Reserve (1-2%)	$ -	$ -	Placer County Treasury - City Trust	$ 400,422	$ 70,000
Annual Equip Replacement Reserve	$ 130,000	$ -	Equip Reserve - CA Class & Placer County	$ 798,673	$ 760,581
Future Capital Construction Reserve	$ 50,000	$ -	Future Cap Const. - CA Class & Placer County	$ 1,206,121	$ 946,960
ADA Reserve	$ 5,000	$ -	ADA Reserve	$ 3,009	$ 23,009
CEPPT/Prefunding	$ 24,000	$ -	CEPPT (CalPERS Pension Trust)	$ 412,759	$ 599,437
NET REVENUE TOTALS	**$ 10,939**	$ -		**$ 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	**$1,11[illegible]**
Total ASSETS	**$16,50[illegible]**

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%**

<u>4.4 Cover sheet – Future Capital Construction and Equipment Reserve Minimum Balance Policy</u>

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

<u>*The Issue*</u>

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.

<u>*Background*</u>

ARD Policies on Restricted Reserves is as follows:

I. Budget

E. <u>ARD Restricted Reserve Funds.</u> 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 Finance Committee

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

Fiscal Impact

As shown on each report

Attachments

Current Obsolescence List (through FY 2036)
"Sandbox" version of the Five-Year Project List

Auburn Recreation District Park Obsolescence List

2026/2027

New Assets

Moved to another year or eliminated

FUNDING SOURCE

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

Auburn Recreation District Park Obsolescence List

2027/2028

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

Auburn Recreation District Park Obsolescence List

2028/2029

FUNDING SOURCE

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

Auburn Recreation District Park Obsolescence List

2029/2030

				Orig	year to be	New	FUNDING SOURCE	
Estimated balance							333,787	0
ITEM	**Acquired**	**Purchase $**	**Life**	**Repl Date**	**Replaced**	**Acquisition Cost**	**Equip Reserve**	**Genl Fund**
Gators								
Facilities								
Rec, Cust Serv, Y Serv Offices Carpet	2006		23	2029	2029	12,500	$12,500	
Lobby & Hallway Carpet	2012	$9,900	17	2029	2029	22,700	$22,700	
2 - 85" Smart TV's for Foothills/Sierra Rooms	2023	$4,000	6	2029	2029	5,300	$0	5,300
Grounds Equipment								
Regional Tuff Shed	2004	$2,146	15	2019	2029	$3,500	$0	3,500
Heat & Air Units								
Rec building - cust serv. HVAC	2008	$6,038	21	2029	2029	$16,800	$16,800	
Rec building - computer server room HVAC	2019	$4,176	10	2029	2029	$6,800	$0	$6,800
Regional Facility offices HVAC	2008	$8,000	21	2029	2029	$22,290	$22,290	
Heat & Air Units								
Portable Mound	2023	$3,839	7	2030	2030	$5,400	$0	$5,400
Pumps								
Pool Equipment								
Sierra Pool Umbrella #3 of 3	2026	875	3	2029	2029	1,186	0	$1,186
PH Pool Sweep	2022	$5,886	8	2030	2030	$8,700	$0	$8,700
Sierra Pool Sweep	2022	6,391	8	2030	2030	$9,400	$0	$9,400
TOTAL							74,290	40,286
Estimated Balance Remaining							259,497	

Auburn Recreation District Park Obsolescence List

2030/2031

FUNDING SOURCE

Estimated balance				Orig	year to be	New	429,497	0	
ITEM	**Acquired**	**Purchase $**	**Life**	**Repl Date**	**Replaced**	**Acquisition Cost**	**Equip Reserve**	**Genl Fund**	
Vehicles									
2016 F350 53704 **unit**	2016	$35,769	14	2030	2030	$82,688	$82,688		
2013 F-150 vin 11453 **unit**	2013	$19,559	17	2026	2027	$65,700			Move to 32-33
Gators									
Mowers									
Facilities									
Grounds Equipment									
Geo Ripper Hand Held Trencher	2020	$4,269	10	2030	2030	$7,500	$0	$7,500	
Heat & Air Units									
Recreation Park Modular #1 Heat Pump	2016	$6,275	15	2031	2031	$9,500	$0	$9,500	
CVCC 8.5 ton #1 HVAC	2016	$11,616	15	2031	2031	$20,300	$20,300		
Rec Bldg Craft Rm HVAC	2011	5,661	19	2030	2030	$14,300	$14,300		
Pumps									
Pool Equipment									
Sierra Pool Umbrella #1 of 3	2027	$875	3	2030	2030	$1,228	$0	$1,228	
VSF Variable Speed & Flow Pump (PH POOL)	2022	$4,257	8	2030	2030	$5,900	$0	$5,900	
IntelliPro VSF Variable Speed & Flow Pump (PH POOL)	2023	$3,138	7	2030	2030	$4,400	$0	$4,400	
Recreation Equipment									
TOTAL							117,288	28,528	
Estimated Balance Remaining							312,209		

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

Auburn Recreation District Park Obsolescence List

2032/2033

FUNDING SOURCE

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

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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
1	Auburn Recreation District Park Obsolescence List															
2																
3	**2034/2035**															
4																
5								**FUNDING SOURCE**								
6																
7	Estimated balance				Orig	year to be	New	234,716	0							
8	ITEM	Acquired	Purchase $	Life	Repl Date	Replaced	Acquisition Cost	Equip Reserve	Genl Fund							
9	**Vehicles**															3556
10															1	3733.8
11	**Gators**														2	3920.49
12															3	4116.515
13	**Mowers**														4	4322.34
14	John Deere Front Mower	2020	$30,931	15	2035	$38,664	$38,664	$38,664							5	4538.457
15															6	4765.38
16	**Facilities**														7	5003.649
17	15 - Replacement folding chairs								$543						8	5253.832
18	10 - 6' Tables								$1,035						9	5516.523
19	**Grounds Equipment**														10	5792.349
20	Geo Ripper Hand Held Trencher	2020	$4,269	15	2035	2035	$6,510	$6,510							11	6081.967
21	20' Storage Container	2005	2,881	30	2035	2035	$3,700	$3,700							12	6386.065
22															13	6705.368
23	**Heat & Air Units**														14	7040.637
24	Tutor Totter HVAC split unit	2019	$5,597	15	2034	2034	$8,535	$8,535							15	7392.669
25															16	7762.302
26	**Pumps**														17	8150.417
27															18	8557.938
28	**Pools**														19	8985.835
29	Heater Pump Loop Repair (Splash Pool)	2020	$8,325	15	2035	2035	$12,696	$12,696							20	9435.127
30	Sierra Pool Umbrella #2 of 3	2031	875	3	2034	2034	$1,409	$0	$1,409						21	9906.883
31	Sierra Pool Cover				2030	2030	$17,800	$17,800							22	10402.23
32															23	10922.34
33	**Recreation Equipment**															
34	Regional Volleyball Sleeve System	2010	4,311	25	2035	2035	$5,400	$5,400								
35	Regional Shade Structure -pickleball	2011	3,556	23	2034	2034	$15,000	$15,000								
36																
37	TOTAL							108,305	2,987							
38	**Estimated Balance Remaining**							126,411								

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

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

SANDBOX

2026/2027

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	M.M Savings	In Kind	Notes	
								2,177,230				
Estimated balance				8,009	996,393	895,000	404,097	2,142,246	300,000	17,500		$250K added to reserves
Recreation Park												
North (Front) Playground	120,000						120,000					
North Playground, Path of Travel	30,000						30,000					
Sheds/chargers for utility carts	60,000				60,000							
New pump/filter	100,000										100,000	Equip. Reserve
Beggs scorebooth staircase replacement	80,000				80,000							
Beggs Scoreboard	25,000									17,500	7,500	Equip. Reserve
Beggs Field retaining wall railings	30,000				30,000							
Regional Park												
Marriott Meadows Development	3,172,230					695,000		2,177,230	300,000			
~~Electric repair at pond lights~~												
Gym/locker room roof (complete project)	8,000				8,000							
Ashford Park												
Levee Repairs and paving to gargage	100,000				100,000							
Concrete repairs at Ashford Garage	15,000				15,000							
Sink hole repair (deductible)	10,000				10,000							
TOTAL	3,750,230	0	0	0	303,000	695,000	150,000	2,177,230	300,000	17,500	107,500	3,750,230
Estimated Balance Remaining				8,009	693,393	200,000	254,097	-34,984	0	0		

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

Note: Assumes $5000/year in ADA reserve funds

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

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

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

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

SANDBOX - for discussion purposes

2027/2028

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Estimated balance				13,009	743,393	300,000	264,097	-34,984		
Recreation Park										
~~Painting/mural maintenance shop building~~										
Sierra Pool Resurfacing	300,000				300,000					
Emergency exit on to Auburn Folsom Rd.	80,000						80,000			
Regional Park										
~~Pond leak investigation~~										
~~Shade structures at south end picnic tables~~										
Gym floor replacement										
Tennis Court Path of Travel	41,000			13,000		28,000				
~~Kiosks/signage~~										
Breezway Painting	100,000				100,000					
French drain system at PB courts	35,000				35,000					
Placer Hills Park										
~~PH Pool locker room plumbing & Floor~~										
Overlook Park										
~~Interpretive Signage (2 x $5K)~~										
~~Barriers to prevent access to back areas~~										
Various Parks										
~~Tree audit/survey~~										
TOTAL	556,000	0	0	13,000	435,000	28,000	80,000	0	0	556,000
Estimated Balance Remaining				9	308,393	272,000	184,097	-34,984	0	

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

Note: Assumes $5000/year in ADA reserve funds

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

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

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

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

SANDBOX - for discussion purposes

2028/2029

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Estimated balance				9	358,393	372,000	194,097	-34,984		
Recreation Park										
Resurface parking lot	0									
Charging station Infrastruction/Engineering	100,000				100,000					
Regional Park										
Pave the other 1/2 of Park Drive	0									
	0									
	0									
	0									
	0									
Tutor Totter										
Resurface Parking Lot										
Playground/surrounding area/old shed	30,000				30,000					
Various Parks										
TOTAL	130,000	0	0	0	130,000	0	0	0	0	130,000
Estimated Balance Remaining				9	228,393	372,000	194,097	-34,984	0	

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

Auburn Recreation District Five Year Project List

Yellow = updated number or new project to list

Green = moved from a previous year

SANDBOX - for discussion purposes

2029/2030

PROJECT	Est. Cost	Spent from General Funds or Grants in Prior Year(s)	Gen. Fund	ADA	Reserve	Cnty. Mit.	City Mit.	Grants	In Kind	Notes
Estimated balance				5,009	278,393	472,000	204,097	-34,984		
Recreation Park										
	0									
Regional Park										
Repave Parking lot	0									
PB court slip sheet repairs	180,000				180,000					
	0									
	0									
CVCC										
Repave Parking lot										
Various Parks										
TOTAL	180,000	0	0	0	180,000	0	0	0	0	180,000
Estimated Balance Remaining				5,009	98,393	472,000	204,097	-34,984	0	

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

Note: Assumes $5000/year in ADA reserve funds

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

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

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

4.5 Cover sheet – Placer County Auditor-Controller MOU

Auburn Area Recreation and Park (ARD) Finance Committee, July 2026 meeting.

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 Finance Committee

Staff recommends the Finance Committee forwards a positive recommendation to the consent calendar for the Board's approval.

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

OFFICE OF THE AUDITOR-CONTROLLER

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

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: __________

DISCUSSION ITEMS:

1) County Mitigation Fund, current balance $518,320
2) City Mitigation total is $400,422, with $160,422 of unencumbered funds
3) County of Placer Treasurer's Pooled Investment Report as of May 31, 2026
4) 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 80	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

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Report Ver 7.3.11

PLACER COUNTY 2025/26
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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

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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
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	14,456,558.94	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	19,606,200.00	19,526,260.92	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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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	06/05/2029
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	10,015,200.00	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	20,126,800.00	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	10,061,600.00	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
3130AWX62	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

PLACER COUNTY 2025/26
Portfolio Management
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
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
3135GC6R1	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	1	
		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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Portfolio Management
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Negotiable Certificates of Deposit											
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

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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
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

Data Updated: FUNDSNAP: 06/08/2026 14:56
Run Date: 06/08/2026 - 14:57

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

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	1	10,000,000.00	9,987,500.00	0.38	4.378	1,715
Credit Agricole CIB	1	155,000,000.00	154,954,145.82	5.94	3.600	0
California Asset Mgm't Prog	1	5,000,000 00	5,000,000.00	0 19	3 790	1
Credit Agricole CIB NY	4	65,000,000.00	65,000,000 00	2.49	4.038	117
CalTRUST	1	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	1	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	1	20,000,000.00	20,372,320.00	0.76	3.770	1,127
INTER-AMERICAN DEVELOPMENT BNK	1	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	1	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	1	2,386,105 55	2,386,105 55	0.09	2 800	7,699
Placer Hills Fire Protection	1	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	2	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

0000228-0000993 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**

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	

Account Number: CA-01-0244-0002

Annual Contingency 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	306,759.71	0.00	0.00	932.67	4,562.90	306,790.80	307,692.38

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
06/01/2026	Beginning Balance			306,759.71	
06/30/2026	Income Dividend Reinvestment	932.67			
06/30/2026	Ending Balance			307,692.38	

Account Number: CA-01-0244-0003

Annual Future Capital Construction

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	

California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
06/01/2026	0.000100956	3.6991%
06/02/2026	0.000100959	3.6850%
06/03/2026	0.000100723	3.6764%
06/04/2026	0.000100593	3.6716%
06/05/2026	0.000302484	3.6802%
06/06/2026	0.000000000	3.6802%
06/07/2026	0.000000000	3.6802%
06/08/2026	0.000101094	3.6899%
06/09/2026	0.000101071	3.6891%
06/10/2026	0.000100731	3.6767%
06/11/2026	0.000100840	3.6807%
06/12/2026	0.000303573	3.6935%
06/13/2026	0.000000000	3.6935%
06/14/2026	0.000000000	3.6935%
06/15/2026	0.000101914	3.7199%
06/16/2026	0.000102136	3.7280%
06/17/2026	0.000101698	3.7120%
06/18/2026	0.000406852	3.7125%
06/19/2026	0.000000000	3.7125%
06/20/2026	0.000000000	3.7125%
06/21/2026	0.000000000	3.7125%
06/22/2026	0.000101535	3.7060%
06/23/2026	0.000101421	3.7019%
06/24/2026	0.000101545	3.7064%
06/25/2026	0.000101700	3.7120%
06/26/2026	0.000305175	3.7130%
06/27/2026	0.000000000	3.7130%
06/28/2026	0.000000000	3.7130%
06/29/2026	0.000101595	3.7082%
06/30/2026	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 market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or estment decision may incur losses.**

Tel: (877) 930-5213 www.californiaclass.com