

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, OCTOBER 21, 2026, 2:00 PM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/83630460906>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 836 3046 0906 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.

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

1.0 CALL TO ORDER

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 September 16, 2026, Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

**4.2 Review of Cash Requirements and ACH Payments for September
(Pages 6-9)**

Recommendation: Review and approve Cash Requirements and ACH Payments for August 2026; forward to the consent calendar for review and approval.

4.3 Review of the August Financials (Pages 10-31)

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

Discussion Items:

1. County Mitigation Fund, current balance \$518,320
2. City Mitigation total is \$440,901, with \$200,901 of unencumbered funds
3. County of Placer Treasurer's Pooled Investment Report as of August 31, 2026
(Pages 33-45)
4. California CLASS Investment Fund as of September 30, 2026 (Pages 46-50)

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:

Oct 16, 2026
Date

11:30 AM
Time

Cathy Wainford
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM SEPTEMBER,
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, September 16, 2026 at 10:30 AM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 10:35 AM.

ROLL CALL

Director Ingle was present. Chairperson Lynch was present via Zoom at 10:38 AM.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from August 2026 Standing Finance Meeting

Director Ingle and Chairperson Lynch approved the minutes from the August 19, 2026, Standing Finance Committee Meeting.

4.2 FY 2025/2026 Financial Audit

Chairperson Lynch and Director Ingle reviewed the FY 2025/2026 Financial Audit and sent this item to the Board of Directors to be reviewed and approved.

4.3 Review of Cash Requirements and ACH Payments for August, 2026

Chairperson Lynch and Director Ingle moved to approve the Review of Cash Requirements and ACH Payments for August 2026, and forwarded this item to the consent calendar for review and approval.

4.4 Review of the July Financials

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

Director Ingle would like Bocce Court repairs to be put on the Project List.

Discussion Items:

1. Comparison Investment and Percentage Spreadsheet – County of Placer Treasurer’s Pooled Investment and California CLASS Investment Fund – this item was discussed. Director Ingle suggested that ARD stay the course and we revisit this item in 2027.
2. County Mitigation Fund, current balance \$518,320 – this item was discussed.
3. City Mitigation total is \$403,012, with \$163,012 of unencumbered funds – this item was discussed.
4. County of Placer Treasurer’s Pooled Investment Report as of July 31, 2026 – this item was discussed.
5. California CLASS Investment Fund as of August 31, 2026 – this item was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

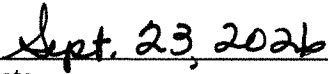
Financial Sustainability – was not discussed.

ADJOURNED

As there was no further business, the meeting was adjourned at 11:32 AM.



Board Secretary



Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS AND ACH
PAYMENTS FOR SEPTEMBER, 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: \$253,222.34**

Auburn Area Recreation and Park District
Check Register
September 2026

Document Number	Name	Date	Amount	Status
29473	A0051 Anderson's Sierra Pipe Corp.	9/8/2026	(41.59)	
29474	W0054 Wizix Technology Group	9/8/2026	(7.03)	
29475	V0024 Valley Pro Tree Services LLC	9/8/2026	(7,400.00)	
29476	S1007 Stationary Engineers, Local 39	9/8/2026	(444.40)	
29477	S1000 State Of California/DOJ	9/8/2026	(192.00)	
29478	1099-402 Shannon Cornelsen-Lewandowski	9/8/2026	(336.00)	
29479	R0025 Rotary Club of Auburn	9/8/2026	(280.00)	
29480	Q0003 Quality Automotive	9/8/2026	(4,050.06)	
29481	V0004 Pape Machinery	9/8/2026	(7,544.33)	
29482	N0045 Near U CO2, LLC.	9/8/2026	(531.76)	
29483	R0073 NAPA Auto Parts	9/8/2026	(31.09)	
29484	M0098 Meadow Vista County Water Dist	9/8/2026	(2,722.98)	
29485	1099-397 Lisa A Pole dba All Seasons Archery	9/8/2026	(756.00)	
29486	TEMPD Laurel DeMarco	9/8/2026	(225.00)	
29487	TEMPC Janelle Callahan	9/8/2026	(155.00)	
29488	K0031 Keller Supply Company	9/8/2026	(382.50)	Voided
29489	1099-376 Joanna Britt	9/8/2026	(292.60)	
29490	1099-269 Deborah Lynn	9/8/2026	(175.50)	
29491	TEMPS2 Megan Swinney	9/8/2026	(50.00)	
29492	C0121 Cole Huber, LLP	9/8/2026	(342.00)	
29493	TEMPH2 Chelsea Hardy	9/8/2026	(225.00)	
29494	C0104 Campora Propane Service	9/8/2026	(238.23)	
29495	B0078 Buckmaster Business Machines dba Buckmaster Office Solutions	9/8/2026	(280.64)	
29496	B0069 Bidwell Water	9/8/2026	(51.70)	
29497	A0115 Auburn Hardware & Rental LLC	9/8/2026	(61.92)	
29498	TEMPM Robin Mellott	9/8/2026	(123.00)	
29499	Remittance printing error			Voided
29500	K0031 Keller Supply Company	9/8/2026	(382.50)	
29501	K1005 Kustom US, Inc.	9/9/2026	(8,280.00)	
29502	R0025 Rotary Club of Auburn	9/15/2026	(15.00)	
29503	N0045 Near U CO2, LLC.	9/16/2026	(270.70)	
29504	Q0003 Quality Automotive	9/16/2026	(96.05)	
29505	A0001 Recology Auburn Placer Debris Box	9/16/2026	(2,124.18)	
29506	R0035 Reliable Auto Glass	9/16/2026	(60.00)	
29507	R0065 River City Rentals-Auburn	9/16/2026	(175.00)	
29508	R0072 Robinson Sand & Gravel	9/16/2026	(219.87)	
29509	S0166 Sierra Snake Removal	9/16/2026	(450.00)	
29510	S1007 Stationary Engineers, Local 39	9/16/2026	(487.68)	
29511	V0006 Valley Foothills Competitive Aquatic Swim League	9/16/2026	(980.00)	
29512	W0003 Warehouse Paint Incorporated	9/16/2026	(13.29)	
29513	M0065 Wendy Murdoch	9/16/2026	(7.00)	
29514	W0054 Wizix Technology Group	9/16/2026	(97.65)	
29515	A0051 Anderson's Sierra Pipe Corp.	9/16/2026	(39.04)	
29516	TEMPG2 Andrea Gruber	9/16/2026	(225.00)	
29517	1099-271 Anthony Koelsch	9/16/2026	(2,050.00)	
29518	A0115 Auburn Hardware & Rental LLC	9/16/2026	(35.84)	
29519	B0049 Baldoni Construction Service Inc	9/16/2026	(4,950.00)	
29520	C006 California Computer Services	9/16/2026	(673.16)	
29521	C0121 Cole Huber, LLP	9/16/2026	(390.00)	
29522	TEMPH Cynthia Harsen	9/16/2026	(235.00)	
29523	D0010 Diamond Pacific	9/16/2026	(84.69)	
29524	H0068 HD Supply, Inc.	9/16/2026	(657.31)	
29525	K0031 Keller Supply Company	9/16/2026	(1,245.54)	
29526	TEMPK Linda Kelb Hamm	9/16/2026	(235.00)	

29527	W0042 Live Oak Waldorf School	9/16/2026	(4,410.00)
29528	1099-271 Anthony Koelsch	9/21/2026	(1,884.00)
29529	A0013 AT&T Internet	9/21/2026	(79.76)
29530	B0069 Bidwell Water	9/21/2026	(185.95)
29531	B0078 Buckmaster Business Machines dba Buckmaster Office Solutions	9/21/2026	(187.78)
29532	C0111 Cal.net - Central Valley Broadband	9/21/2026	(66.94)
29533	C0113 Cooks Portable Toilets & Septic, LLC	9/21/2026	(795.00)
29534	M0019 Kahl Muscott	9/21/2026	(178.01)
29535	K0031 Keller Supply Company	9/21/2026	(341.54)
29536	S0094 Manouch Shirvanioun	9/21/2026	(38.00)
29537	N0045 Near U CO2, LLC.	9/21/2026	(459.88)
29538	U0016 Uptown Signs & Graphics, Inc.	9/21/2026	(431.14)
29539	R0025 Rotary Club of Auburn	9/22/2026	(15.00)
29540	A0051 Anderson's Sierra Pipe Corp.	9/23/2026	(52.12)
29541	A0115 Auburn Hardware & Rental LLC	9/23/2026	(169.04)
29542	E0027 Eagle Ridge Construction & Roofing	9/23/2026	(1,325.80)
29543	H0068 HD Supply, Inc.	9/23/2026	(819.90)
29544	H0067 Heritage Landscape Supply	9/23/2026	(1,264.39)
29545	N0003 Norris Electric, Inc	9/23/2026	(1,154.00)
29546	P0083 Placer Resource Conservation District	9/23/2026	(460.00)
29547	Q0003 Quality Automotive	9/23/2026	(116.72)
29548	R0065 River City Rentals-Auburn	9/23/2026	(185.46)
29549	R0072 Robinson Sand & Gravel	9/23/2026	(55.00)
29550	S0148 Sierra Office Supply & Printing	9/23/2026	(447.10)
29551	S0143 SMOA	9/23/2026	(1,260.00)
29552	S0067 Superfast Copy	9/23/2026	(17.59)
29553	W0003 Warehouse Paint Incorporated	9/23/2026	(16.61)
29554	U0019 US Bank Corporate Payment Systems	9/24/2026	(18,625.10)
29555	C0151 California Turf Equipment & Supply Inc.	9/24/2026	(68,280.68)
29556	P0123 Precision Excavating and Grading, Inc.	9/24/2026	(98,480.00)
			<u>(253,222.34)</u>

Auburn Area Recreation and Park District
ACH Payments
September 2026

Document Number	Date	Name	Amount	Status
00000037/1	9/10/2026	1099-218 Auburn Gymnastics Center	(334.10)	
00000037/10	9/10/2026	W0001 Walker's Office Supplies, Inc.	(278.83)	
00000037/11	9/10/2026	W0001 Walker's Office Supplies, Inc.	(1,660.38)	
00000037/12	9/10/2026	W0001 Walker's Office Supplies, Inc.	(112.73)	
00000037/13	9/10/2026	W0001 Walker's Office Supplies, Inc.	(779.09)	
00000037/14	9/10/2026	W0001 Walker's Office Supplies, Inc.	(627.44)	
00000037/15	9/10/2026	W0045 Jesse Williams	(55.48)	
00000037/2	9/10/2026	1099-313 Alison Lloyd	(1,528.80)	
00000037/3	9/10/2026	1099-343 Faith Petersen	(422.50)	
00000037/4	9/10/2026	1099-374 Sarah Violett	(225.00)	
00000037/5	9/10/2026	K0010 Knorr Systems, Inc.	(727.46)	
00000037/6	9/10/2026	K0010 Knorr Systems, Inc.	(1,390.00)	
00000037/7	9/10/2026	K0090 Vision Soccer Training, Inc	(2,291.25)	
00000037/8	9/10/2026	T0055 TimeClock Plus, LLC	(108.00)	
00000037/9	9/10/2026	W0001 Walker's Office Supplies, Inc.	(193.01)	
00000039/1	9/10/2026	W0010 Waxie Sanitary Supply	(758.75)	
00000040/1	9/18/2026	1099-342 Susie Bell	(744.25)	
00000040/2	9/18/2026	W0001 Walker's Office Supplies, Inc.	(87.73)	
00000042/1	9/23/2026	D0077 Dudek	(4,078.23)	
00000042/2	9/23/2026	F0023 Jerry Fisher	(41.04)	
00000042/3	9/23/2026	F0064 Grace Freeman	(70.68)	
00000042/4	9/23/2026	O0025 Oracle America, Inc.	(224.55)	
00000042/5	9/23/2026	S0154 Michael Scheele	(110.20)	
00000042/6	9/23/2026	S0180 Michael Shumyater	(1,405.74)	
00000043/1	9/25/2026	T0009 SecuritasTechnology Corp	(256.26)	
00000043/2	9/25/2026	T0009 SecuritasTechnology Corp	(232.92)	
00000043/3	9/25/2026	W0001 Walker's Office Supplies, Inc.	(64.55)	
			(18,808.97)	

SECTION: 4.0

**ITEM: 4.3 REVIEW OF FINANCIALS FOR AUGUST AND
SEPTEMBER, 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: 10-15-2026

October Staff Report

This summary is for September 2026 (financials are for August and September 2026).

Executive Summary

Accounting is providing financial reports for both August and September 2026 as part of this month's financial reporting. This will provide the Finance Committee and the Board with a more current view of the District's financial position and activity through September 2026.

Staff continues to work with the NetSuite and UKG implementation teams to address outstanding system issues and finalize the integration between the two platforms. Although progress has been made, staff continues to encounter some NetSuite-related issues and is working with both the implementation and support teams to resolve them promptly and ensure the systems are operating effectively together. Scheduled call on September 15 helped resolve several of the outstanding issues.

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.

August 2026 Financials

Revenue Overview

- **Total Revenue:** \$3,326,766 YTD
- **Budgeted Revenue:** \$3,272,699 YTD
- **Variance:** **+\$54,067**

Significant Variances:

1. Classes, Sports, Camps Revenue

- **Actual:** \$236,413 YTD
- **Budgeted:** \$211,435 YTD
- **Variance:** **+\$24,978**
- **Explanation:** Classes, Sports, Camps revenue came in higher than expected.

2. Discovery Club & Day Camp Revenue

- **Actual:** \$521,961 YTD
- **Budgeted:** \$495,126 YTD
- **Variance:** **+\$26,835**
- **Explanation:** Discovery Club & Day Camp revenue came in higher than expected.

3. Interest Revenue

- **Actual:** \$99,326 YTD
- **Budgeted:** \$83,611 YTD
- **Variance:** **+\$15,715**
- **Explanation:** Interest revenue came in higher than expected.

4. Tax Revenue

- **Actual:** \$2,080,508 YTD
- **Budgeted:** \$2,068,719 YTD
- **Variance:** **+\$11,789**
- **Explanation:** Tax revenue came in higher than expected.

Expense Overview

- **Total Expenses:** \$2,985,787 YTD
- **Budgeted Expenses:** \$2,896,081 YTD
- **Variance:** **-89,706**

Significant Variances:

1. Operating Expenses

- **Actual:** \$263,407 YTD
- **Budgeted:** \$288,167 YTD
- **Variance:** **+\$24,760**
- **Explanation:** Budgeted more than actual spend.

2. Wages – Seasonal - Aquatics

- **Actual:** \$123,767 YTD
- **Budgeted:** \$135,344 YTD
- **Variance:** **+\$11,577**
- **Explanation:** Budgeted more than actual spend.

3. Capital Improvement Projects

- **Actual:** \$141,054 YTD
- **Budgeted:** \$1,600 YTD
- **Variance:** **-\$139,454**

- **Explanation:** The cleanup for CVCC flooding set us back ~\$98k which will be reimbursed through CAPRI in the following months. Also, garage concrete update at Ashford Park (~\$14k) was not on original budget and will be updated on the mid-year budget. Sink hole repair at Ashford Park was over budget by ~\$6k. Bike Park needed about 90 yards of topsoil (~\$5,000), which was reimbursed by ATA in June and budget will be updated mid-year. Rec Park Gazebo replacement incurred ~\$8,300 of expenses, which were not budget, but will be reimbursed through CAPRI. Lastly, Marriott Meadows expenses came in at ~\$2k, which was not budgeted for July.

Summary and Recommendations

Recommendations:

- None

September 2026 Financials

Revenue Overview

- **Total Revenue:** \$3,531,979 YTD
- **Budgeted Revenue:** \$3,468,476 YTD
- **Variance:** **+\$63,503**

Significant Variances:

1. Classes, Sports, Camps Revenue

- **Actual:** \$256,020 YTD
- **Budgeted:** \$232,742 YTD
- **Variance:** **+\$23,278**
- **Explanation:** Classes, Sports, Camps revenue came in higher than expected.

2. Discovery Club & Day Camp Revenue

- **Actual:** \$609,728 YTD
- **Budgeted:** \$574,354 YTD
- **Variance:** **+\$35,374**
- **Explanation:** Discovery Club & Day Camp revenue came in higher than expected.

3. Interest Revenue

- **Actual:** \$103,896 YTD
- **Budgeted:** \$92,493 YTD
- **Variance:** **+\$11,403**
- **Explanation:** Interest revenue came in higher than expected.

4. Tax Revenue

- **Actual:** \$2,080,508 YTD
- **Budgeted:** \$2,068,719 YTD
- **Variance:** +\$11,789
- **Explanation:** Tax revenue came in higher than expected.

Expense Overview

- **Total Expenses:** \$3,559,338 YTD
- **Budgeted Expenses:** \$3,357,813 YTD
- **Variance:** -201,525

Significant Variances:

1. Program Expenses

- **Actual:** \$162,553 YTD
- **Budgeted:** \$146,933 YTD
- **Variance:** -\$15,620
- **Explanation:** Program expenses are higher due to more program activities this fiscal year.

2. Utilities

- **Actual:** \$135,623 YTD
- **Budgeted:** \$151,504 YTD
- **Variance:** +\$15,881
- **Explanation:** Budgeted more than actual spend.

3. Wages – Seasonal - Aquatics

- **Actual:** \$126,290 YTD
- **Budgeted:** \$137,711 YTD
- **Variance:** +\$11,421
- **Explanation:** Budgeted more than actual spend.

4. Capital Improvement Projects

- **Actual:** \$241,554 YTD
- **Budgeted:** \$1,600 YTD
- **Variance:** -\$239,954
- **Explanation:** The cleanup for CVCC flooding set us back ~\$98k which will be reimbursed through CAPRI in the following months. Also, garage concrete update at Ashford Park (~\$14k) was not on original budget and will be updated on the mid-year budget. Sink hole repair at Ashford Park was over budget by ~\$105k, but will be reimbursed by CAPRI insurance. Bike Park

needed about 90 yards of topsoil (~\$5,000), which was reimbursed by ATA in June and budget will be updated mid-year. Rec Park Gazebo replacement incurred ~\$8,300 of expenses, which were not budget, but will be reimbursed through CAPRI. Lastly, Marriott Meadows expenses came in at ~\$6k, which was not budgeted.

Summary and Recommendations

Recommendations:

- None

Michael's Appointments to Note for September:

- Cross trainings with Diane and Audrey
- Multiple NetSuite and UKG meetings
- Multiple trainings/meetings with finance staff
- Attended virtual workshop on finance & fiscal accountability
- Participated in couple CalPERS webinars – open enrollment and CEPPT
- Met with auditors to finalize ARD's audit for Finance Committee and Board meetings
- Attended various committee meetings
- Attended monthly Board meeting

PROFIT & LOSS

26/27 Approved Budget

	Approved Budget	% Of Total	Mid-Yr Revision	% Of Total	2026 August	Last Yr August Actuals	2026-27 YTD ACTUALS	2026-27 YTD BUDGET	Last Yr YTD ACTUALS
Operating Revenues	26-27		26-27		2026 August	2026 August	2026-27 YTD ACTUALS	2026-27 YTD BUDGET	Last Yr YTD ACTUALS
Rentals	258,580	2%			25,054	25,186	154,421	160,877	138,656
Misc. Revenue	86,821	1%			4,469	3,931	25,928	27,521	24,387
Grants & Donations	2,217,923	20%			(17)	341	8,348	9,603	26,834
Interest/Investment Revenue	179,730	2%			12,623	38,544	99,326	83,611	83,219
Tax Revenue	4,737,272	43%			-	1,926	2,066,580	2,054,570	1,962,351
Classes, Sports, Camps	462,147	4%			18,914	7,900	236,413	211,435	215,271
Event Revenue	71,026	1%			705	(1,960)	38,697	47,238	34,390
Discovery Club & Day Camp Revenue	1,021,336	9%			105,949	83,526	521,961	495,126	502,619
Aquatics Activities	167,121	2%			7,964	6,001	161,164	168,569	158,255
Future Cap, ADA, & Equipment Transfers	1,048,176	9%			-	-	-	-	100,400
Atwood	31,852	0%			-	-	-	-	13,604
City Mitigation Transfers/Rev	160,000	1%			-	-	-	-	-
County Mitigation Revenue	695,000	6%			-	-	-	-	-
Total Operating Revenue	11,136,984	100%	-	0%	175,661	165,395	3,326,766	3,272,699	3,259,986
Expenditures									
Program Expenses	322,567	3%			14,359	45,432	129,989	136,649	139,930
Special Event Expenses	41,272	0%			467	3,720	16,442	18,351	19,078
Operating Expenses	727,100	7%			41,756	53,732	263,407	288,167	247,656
Utilities Expense	291,672	3%			47,180	31,842	112,831	118,965	93,832
Professional Service Expense	130,317	1%			1,105	11,192	52,830	60,530	48,014
Maintenance	617,002	6%			33,120	93,938	236,246	236,321	293,008
Property Tax Admin.	137,586	1%			-	-	-	-	-
Salaries & Wages	3,064,254	28%			248,864	367,485	1,302,924	1,302,048	1,217,720
Taxes & Benefits	1,342,309	12%			82,065	106,756	641,502	644,878	592,105
Fixed Asset Expense	432,900	4%			-	(3,002)	15,142	15,150	80,700
Projects	3,645,230	33%			13,621	16,821	141,054	1,600	227,878
Debt Services	164,836	2%			-	-	73,422	73,422	72,095
Total Expenditures	10,917,045	100%	-	0%	482,536	727,915	2,985,787	2,896,081	3,032,017
Net Revenue Over Expenditures	\$ 219,939		\$ -		\$ (306,875)	\$ (562,520)	\$ 340,979	\$ 376,618	\$ 227,969

	Current Totals	Last Year Totals
City Mitigation Trust	\$ -	\$ -
Annual Contingency Reserve (1-2%)	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 130,000	\$ 783,848
Future Capital Construction Reserve	\$ 50,000	\$ 1,229,827
ADA Reserve	\$ 5,000	\$ 23,009
CEPPT/Prefunding	\$ 24,000	\$ 649,440
NET REVENUE TOTALS	\$ 10,939	\$ 2,756,124

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

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
1030 - First Foundation Bank	
1033 - First Foundation Bank - ARD	\$389,142.64
1035 - First Foundation Bank - Friends Fund	\$27,501.97
Total - 1030 - First Foundation Bank	\$416,644.61
1040 - California Class Bank	
1041 - California Class - Equip Reserv.	\$522,971.41
1042 - California Class - Future Cap Const.	\$522,971.41
1043 - California Class - Contingency	\$410,433.36
Total - 1040 - California Class Bank	\$1,456,376.18
1050 - Placer County Treasury	
1051 - Placer Co. - General Fund	\$1,017,027.18
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	(\$17,184.15)
Total - 1050 - Placer County Treasury	\$1,997,454.55
1060 - Placer County Treasury - City Trust	
1062 - Placer County Treasury - City Trust	\$404,326.21
1069 - Less: Placer Co.Cty Trust FMV offset	\$255.00
Total - 1060 - Placer County Treasury - City Trust	\$404,581.21
Total Bank	\$4,275,056.55
Accounts Receivable	
1110 - Accounts Receivables	
1103 - Accounts Receivable - General	\$63,285.39
1105 - Due from Other Governments	\$200,790.48
1112 - Due From Other Funds - Atwood	\$2,020.08
1120 - PCOE Receivables	\$21,641.50
1130 - ELOP Receivables	\$88,227.00
1140 - Lease Receivables - Current	\$35,293.00
Total - 1110 - Accounts Receivables	\$411,257.45
Total Accounts Receivable	\$411,257.45
Other Current Asset	
1000 - Other Current Asset	
1005 - Imprest Fund (Petty Cash)	\$500.00
1010 - Cash Tills	\$230.00
Total - 1000 - Other Current Asset	\$730.00
1200 - Prepaid Expenses	
1320 - Prepaid Liability Expense	\$85,191.66
1330 - Prepaid Workers Comp Insurance	\$75,152.12
Total - 1200 - Prepaid Expenses	\$160,343.78
Total Other Current Asset	\$161,073.78
Total Current Assets	\$4,847,387.78
Fixed Assets	
1400 - Property, Plant and Equipment	
1401 - Fixed Assets: Land	\$1,970,546.12
1402 - Fixed Assets: Buildings and Improvements (Structures)	\$11,287,928.65
1403 - Fixed Assets: Recreation Equipment	\$230,118.82
1404 - Fixed Assets: Equipment	\$3,817,990.13
1405 - Fixed Assets: Vehicles	\$438,473.65
1406 - Fixed Assets: Computer Equipment	\$12,493.82
1407 - Construction In Progress	\$481,114.58
1440 - Less: Accumulated Depreciation	(\$9,058,304.79)
Total - 1400 - Property, Plant and Equipment	\$9,180,360.98
Total Fixed Assets	\$9,180,360.98
Other Assets	
1500 - Non-Current Assets	
1510 - CEPPT (CalPERS Pension Trust)	\$337,266.62
1520 - Lease Receivables - Non-Current	\$154,350.00
Total - 1500 - Non-Current Assets	\$491,616.62
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	\$1.04
Total ASSETS	\$15,06 - 17 -

Financial Row

Amount

Liabilities & Equity

Current Liabilities

Accounts Payable

2100 - Accounts Payable

2101 - Accts. Payable	\$163,482.90
2109 - PGE Tru-up payable	\$3,100.98
2110 - Due to Other Funds - General	\$2,020.08
2128 - Compensated Absences	\$248,089.25
2130 - Sales Tax Payable	\$16.69
2153 - EE Dep Med Payable	\$2,517.01
2160 - Lease Payable - Current	\$130,000.00

Total - 2100 - Accounts Payable

\$549,226.91

Total Accounts Payable

\$549,226.91

Other Current Liability

2000 - Unearned Revenue

2005 - Deferred Civic Rec Revenue	\$126,567.02
2010 - Unearned Civic Rec A/R Offset	\$49,317.29
2015 - Refundable Liability (Refunds)	\$1,212.00
2020 - Prepaid Revenue	\$281.00
2025 - User Credits Payable	\$8,218.46
2030 - Stale Checks Liability	\$860.96
2035 - Prepaid Newcastle Discovery Club Rev	\$5,838.00
2040 - Gift Certificates Unearned	\$69.90
2045 - Gift Certificates - Not Purchased (Prizes)	\$174.00

Total - 2000 - Unearned Revenue

\$192,538.63

Total Other Current Liability

\$192,538.63

Total Current Liabilities

\$741,765.54

Long Term Liabilities

2300 - Long Term Liabilities

2310 - Lease Payable - Webster Bank	\$1,459,000.00
2320 - Net OPEB Liability	\$251,843.00
2330 - Net Pension Liability	\$976,566.00
2710 - Pensions - Def Inflows of Resources	\$175,671.00
2720 - OPEB - Def Inflows	\$204,884.00
2730 - Deferred Inflows - Leases	\$184,190.38

Total - 2300 - Long Term Liabilities

\$3,252,154.38

Total Long Term Liabilities

\$3,252,154.38

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

\$684,163.71

Net Income

\$340,978.62

Total Equity

\$11,073,834.46

Total Liabilities & Equity

\$15,067,754.38

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

Aug 2026

Financial Row	Current Month (Aug 2026)	Actual YTD (Apr 2026 - Aug 2026)	Budget YTD (Apr 2026 - Aug 2026)	Variance	% of Budget
Ordinary Income					
4000 - Classes, Sports, Camps					
4005 - Adult Softball	\$0.00	\$29,843.98	\$29,575.00	\$268.98	100.91%
4010 - Adult Basketball	-\$120.00	\$8,848.75	\$13,640.00	-\$4,791.25	64.87%
4020 - Adult Volleyball	\$108.00	\$1,557.26	\$2,681.00	-\$1,123.74	58.09%
4025 - Pickle Ball Revenue	\$40.00	\$518.75	\$213.00	\$305.75	243.54%
4030 - Adult Classes	\$5,561.00	\$34,201.94	\$19,223.00	\$14,978.94	177.92%
4040 - Bocce Ball Prog Revenue	\$0.00	\$1,927.54	\$1,232.00	\$695.54	156.46%
4055 - Youth Classes	\$9,300.00	\$48,303.00	\$34,175.00	\$14,128.00	141.34%
4065 - Youth Volleyball	\$0.00	\$9,049.51	\$8,701.00	\$348.51	104.01%
4070 - Youth Camp Revenue	\$4,025.00	\$102,162.00	\$101,995.00	\$167.00	100.16%
Total - 4000 - Classes, Sports, Camps	\$18,914.00	\$236,412.73	\$211,435.00	\$24,977.73	111.81%
4080 - Event Revenue					
4085 - Special Events Revenue	\$0.00	\$31,200.00	\$32,227.00	-\$1,027.00	96.81%
4086 - Party In The Park Revenue	\$0.00	\$4,151.99	\$6,240.00	-\$2,088.01	66.54%
4087 - Food Truck Fiesta Revenue	\$705.00	\$705.00	\$3,920.00	-\$3,215.00	17.98%
4088 - Obstacle Race Revenue	\$0.00	\$2,000.00	\$2,000.00	\$0.00	100.00%
4091 - Egg Hunt Revenue	\$0.00	\$640.00	\$1,476.00	-\$836.00	43.36%
4092 - Parks N Big Trucks Event Revenue	\$0.00	\$0.00	\$900.00	-\$900.00	0.00%
4093 - Movie in the Park Event Revenue	\$0.00	\$0.00	\$475.00	-\$475.00	0.00%
Total - 4080 - Event Revenue	\$705.00	\$38,696.99	\$47,238.00	-\$8,541.01	81.92%
4100 - Discovery Club & Day Camp Revenue					
4110 - Disc Club & Day Camp	\$105,649.00	\$511,186.00	\$485,308.00	\$25,878.00	105.33%
4170 - Memberships	\$300.00	\$10,775.00	\$9,818.00	\$957.00	109.75%
Total - 4100 - Discovery Club & Day Camp Revenue	\$105,949.00	\$521,961.00	\$495,126.00	\$26,835.00	105.42%
4171 - Aquatic Activities					
4172 - Aquatic Classes	\$1,496.00	\$16,050.00	\$17,141.00	-\$1,091.00	93.64%
4180 - Master Swim Revenue	\$1,157.00	\$5,650.42	\$6,095.00	-\$444.58	92.71%
4182 - Public Swim	\$5,551.00	\$37,213.00	\$45,333.00	-\$8,120.00	82.09%
4190 - Swim Lessons	\$0.00	\$55,250.00	\$55,507.00	-\$257.00	99.54%
4196 - Swim Team Revenue	\$0.00	\$34,300.50	\$30,208.00	\$4,092.50	113.55%
4198 - Synchro Team	-\$240.00	\$12,700.00	\$14,285.00	-\$1,585.00	88.90%
Total - 4171 - Aquatic Activities	\$7,964.00	\$161,163.92	\$168,569.00	-\$7,405.08	95.61%
Total - Income	\$133,532.00	\$958,234.64	\$922,368.00	\$35,866.64	103.89%
Other Income					
4210 - Rentals					
4220 - Gazebo Rentals	\$0.00	\$0.00	\$246.00	-\$246.00	0.00%
4225 - Room Rentals	\$6,122.45	\$28,584.58	\$32,191.00	-\$3,606.42	88.80%
4235 - Gym Rental Revenue	\$525.00	\$6,770.00	\$9,238.00	-\$2,468.00	73.28%
4245 - Kitchen Rental Revenue	\$0.00	\$0.00	\$762.00	-\$762.00	0.00%
4260 - Picnic Area Rental Revenue	\$2,282.90	\$12,037.85	\$13,744.00	-\$1,706.15	87.59%
4280 - Field Revenue	\$14,033.50	\$62,249.17	\$57,497.00	\$4,752.17	108.27%
4325 - Amphitheater Rental - Reg	\$0.00	\$134.00	\$0.00	\$134.00	0.00%
4415 - Modular Rent	\$699.51	\$3,497.55	\$3,495.00	\$2.55	100.07%
4420 - Verizon Wireless Cell Tower Lease	\$0.00	\$15,226.55	\$15,225.00	\$1.55	100.01%
4425 - AT&T Wireless Cell Tower Lease	\$0.00	\$12,133.07	\$15,000.00	-\$2,866.93	80.89%
4430 - Pool Rentals	\$1,391.00	\$13,124.26	\$12,151.00	\$973.26	108.01%
4570 - Christian Valley Comm Center Lease Agreement	\$0.00	\$664.20	\$1,328.00	-\$663.80	50.02%

Financial Row

	Current Month (Aug 2026)	Actual YTD (Apr 2026 - Aug 2026)	Budget YTD (Apr 2026 - Aug 2026)	Variance	% of Budget
Total - 4210 - Rentals	\$25,054.36	\$154,421.23	\$160,877.00	-\$6,455.77	95.99%
4500 - Miscellaneous Revenue					
4205 - Fee Waivers	-\$767.70	-\$6,867.81	(\$5,447.00)	-\$1,420.81	126.08%
4505 - Advertising Revenue	\$0.00	\$450.00	\$0.00	\$450.00	0.00%
4515 - MV Comm Ctr Rentals	\$954.00	\$1,857.00	\$1,050.00	\$1,752.00	1,768.57%
4520 - Misc Revenue	\$0.00	\$1,273.38	\$2,529.00	-\$1,255.62	50.35%
4522 - Discounts Taken	\$0.00	\$13.25	\$46.00	-\$32.75	28.80%
4523 - Cal Card Incentives	\$0.00	\$520.81	\$779.00	-\$258.19	66.86%
4528 - T Shirt Sales	\$0.00	\$120.00	\$0.00	\$120.00	0.00%
4530 - Alcohol Permit Fee	\$630.00	\$2,992.50	\$3,352.00	-\$359.50	89.28%
4545 - Custodial Fee	\$2,467.50	\$12,147.33	\$13,124.00	-\$976.67	92.56%
4575 - Out of District Fees	\$780.20	\$9,726.62	\$9,042.00	\$684.62	107.57%
4580 - Misc. Rentals and Concessions	\$218.56	\$3,171.94	\$2,767.00	\$404.94	114.63%
4585 - Set up/Take Down Fees	\$186.50	\$523.00	\$1,224.00	-\$701.00	42.73%
Total - 4500 - Miscellaneous Revenue	\$4,469.06	\$25,928.02	\$27,521.00	-\$1,592.98	94.21%
4600 - Grants and Donations					
4605 - Youth Assistance Rev	\$0.00	\$2,051.30	\$1,831.00	\$220.30	112.03%
4615 - Donation Rev	\$25.00	\$25.00	\$5,000.00	-\$4,975.00	0.50%
4640 - Grant Proceeds	-\$42.00	\$6,272.00	\$3,500.00	\$2,772.00	226.26%
Total - 4600 - Grants and Donations	-\$17.00	\$8,348.30	\$9,603.00	-\$1,254.70	86.93%
4700 - Interest Revenue					
4701 - Interest Income	\$14.43	\$47.20	\$214.00	-\$166.80	22.06%
4705 - Placer County Interest	\$6,879.77	\$46,374.24	\$44,658.00	\$1,716.24	103.84%
4708 - CA Class Investment Income	\$4,414.95	\$21,016.18	\$15,326.00	\$5,690.18	137.13%
4710 - CalPERS CEPPT Investment Income	\$0.00	\$25,425.32	\$21,076.00	\$4,349.32	120.64%
4715 - Placer County - City Trust Interest Income	\$1,313.88	\$6,463.07	\$2,337.00	\$4,126.07	276.55%
Total - 4700 - Interest Revenue	\$12,623.03	\$99,326.01	\$83,611.00	\$15,715.01	118.80%
4800 - Tax Revenue					
4805 - Atwood Tax Revenue	\$0.00	\$13,927.92	\$14,149.00	-\$221.08	98.44%
4815 - Current Secured Property Taxes General	\$0.00	\$1,795,370.85	\$1,786,493.00	\$8,877.85	100.50%
4820 - Homeowner's Prop. Tax Relief	\$0.00	\$9,774.83	\$10,389.00	-\$614.17	94.09%
4825 - Current Unsecured Prop Taxes General	\$0.00	\$236.62	\$4,348.00	-\$4,111.38	5.44%
4830 - Current Supplemental Property Taxes	\$0.00	\$69,822.23	\$66,096.00	\$3,726.23	105.64%
4835 - Unitary & Op Non-unitary Tax	\$0.00	\$67,909.42	\$65,015.00	\$2,894.42	104.45%
4840 - Delinq Unsecured Property Taxes	\$0.00	\$218.42	\$682.00	-\$463.58	32.03%
4845 - Timber Tax Guarantee	\$0.00	\$0.24	\$0.00	\$0.24	0.00%
4850 - Delinquent Supplemental Tax Rev	\$0.00	-\$3.26	\$16.00	-\$19.26	-20.38%
4855 - Delinquent Secured Property Taxes	\$0.00	-\$94.33	\$7.00	-\$101.33	-1,347.57%
4860 - Railroad Unitary Property Taxes	\$0.00	\$1,496.06	\$1,324.00	\$172.06	113.00%
4865 - RDA Pass-Throughts	\$0.00	\$121,848.81	\$120,200.00	\$1,648.81	101.37%
Total - 4800 - Tax Revenue	\$0.00	\$2,080,507.81	\$2,068,719.00	\$11,788.81	100.57%
4900 - Transfers In					
4915 - Transfers In - Equipment Reserve	\$0.00	\$130,000.00	\$130,000.00	\$0.00	100.00%
4925 - Transfers In - Future Capital Construction	\$0.00	\$50,000.00	\$50,000.00	\$0.00	100.00%
4935 - Transfers In - ADA Reserves	\$0.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
4965 - Transfers in - CA CLASS Contingency Fund	\$100,670.68	\$100,670.68	\$0.00	\$100,670.68	0.00%
Total - 4900 - Transfers In	\$100,670.68	\$285,670.68	\$185,000.00	\$100,670.68	154.42%
Total - Other Income	\$142,806.13	\$2,654,202.05	\$2,535,331.00	\$118,871.05	104.69%
Net Ordinary Income	\$276,332.13	\$3,612,436.69	\$3,457,699.00	\$154,737.69	104.48%
Expense					
5000 - Program Expenses					
5002 - Discovery Club & Day Camp Expenses	\$3,760.99	\$11,864.00	\$12,278.00	-\$414.00	96.63%
5005 - Instructors - Adult Classes	\$1,451.60	\$11,184.35	\$13,329.00	-\$2,144.65	83.91%
5006 - Instructors - Youth Classes	\$1,528.80	\$15,324.20	\$22,650.00	-\$7,325.80	67.66%
5007 - Instructors - Camps	\$3,381.35	\$73,541.25	\$67,120.00	\$6,421.25	109.57%

Financial Row	Current Month (Aug 2026)	Actual YTD (Apr 2026 - Aug 2026)	Budget YTD (Apr 2026 - Aug 2026)	Variance	% of Budget
5020 - Officials Adult Softball	\$0.00	\$5,484.64	\$9,442.00	-\$3,957.36	58.09%
5021 - Officials Adult Basketball	\$1,800.00	\$5,704.00	\$3,726.00	\$1,978.00	153.09%
5022 - Officials Youth Volleyball	\$405.00	\$675.00	\$0.00	\$675.00	0.00%
5050 - Adult Softball Expense	\$5.13	\$22.28	\$4.00	\$18.28	557.00%
5052 - Adult Basketball Expense	\$0.00	\$150.00	\$0.00	\$150.00	0.00%
5055 - Adult Volleyball Expense	\$0.00	\$193.04	\$0.00	\$193.04	0.00%
5077 - Youth Volleyball Expense	\$29.85	\$1,576.36	\$2,020.00	-\$443.64	78.04%
5079 - Aquatic Activities	\$0.00	\$1,225.78	\$1,319.00	-\$93.22	92.93%
5081 - Public Swim Expense	\$334.59	-\$241.75	\$1,833.00	-\$2,074.75	-13.19%
5087 - Swim Lessons Expense	\$603.01	\$603.01	\$0.00	\$603.01	0.00%
5093 - Swim Team Expense	\$78.77	\$922.67	\$1,202.00	-\$279.33	76.76%
5095 - Synchro Team Expense	\$980.00	\$1,760.00	\$1,726.00	\$34.00	101.97%
Total - 5000 - Program Expenses	\$14,359.09	\$129,988.83	\$136,649.00	-\$6,660.17	95.13%
5100 - Special Event Expense					
5101 - Special Events Expenses	\$0.00	\$278.12	\$1,711.00	-\$1,432.88	16.25%
5102 - Party in the Park Expenses	\$466.71	\$11,088.04	\$12,133.00	-\$1,044.96	91.39%
5105 - Obstacle Race Expense	\$0.00	\$2,356.23	\$1,886.00	\$470.23	124.93%
5110 - Auburn Harvest Festival Expenses	\$0.00	\$524.27	\$601.00	-\$76.73	87.23%
5115 - Egg Hunt Expenses	\$0.00	\$850.57	\$0.00	\$850.57	0.00%
5120 - Parks N Big Trucks Expense	\$0.00	\$356.24	\$1,138.00	-\$581.76	48.88%
5125 - Movie in the Park Event Expense	\$0.00	\$788.12	\$882.00	-\$93.88	89.36%
Total - 5100 - Special Event Expense	\$466.71	\$16,441.59	\$18,351.00	-\$1,909.41	89.60%
Total - Expense	\$14,825.80	\$146,430.42	\$155,000.00	-\$8,569.58	94.47%
Other Expense					
6000 - Operating Expenses					
6001 - Telephone Expense	\$1,603.69	\$12,062.81	\$12,390.00	-\$327.19	97.36%
6020 - Activity Guide Expense	\$0.00	\$17,413.03	\$17,851.00	-\$437.97	97.55%
6025 - Youth Assistance Expense	\$450.00	\$8,483.00	\$3,567.00	\$4,916.00	237.82%
6050 - Gas/Mileage Expense	\$418.93	\$18,645.63	\$21,388.00	-\$2,742.37	87.18%
6055 - Union Dues	-\$888.05	\$0.00	\$0.00	\$0.00	0.00%
6065 - Dues and Subscriptions	\$1,080.81	\$5,440.80	\$5,158.00	\$282.80	105.48%
6075 - Staff Appreciation	\$515.96	\$515.96	\$141.00	\$374.96	365.93%
6100 - Staff Development	\$2,304.00	\$3,530.05	\$5,751.00	-\$2,220.95	61.38%
6115 - Uniform Exp	-\$62.44	\$1,287.49	\$2,839.00	-\$1,551.51	45.35%
6125 - Small Tools & Equipment	\$3,768.59	\$15,966.26	\$25,452.00	-\$9,485.74	62.73%
6130 - Safety Supplies	\$1,219.14	\$8,473.63	\$2,191.00	\$6,282.63	386.75%
6145 - Merchant Fees	\$3,756.65	\$20,166.09	\$23,475.00	-\$3,308.91	85.90%
6160 - Advertising	\$2,246.20	\$2,246.20	\$0.00	\$2,246.20	0.00%
6165 - Office Supplies	\$304.11	\$5,967.19	\$5,589.00	\$378.19	106.77%
6175 - Office Equip Maint	\$280.64	\$943.35	\$894.00	\$49.35	105.52%
6180 - Cleaning Supplies	\$196.21	\$4,130.40	\$502.00	\$3,628.40	822.79%
6200 - Dining Expense	\$55.00	\$434.62	\$589.00	-\$154.38	73.79%
6210 - Field Marking Expense	\$0.00	\$825.80	\$1,111.00	-\$285.20	74.33%
6215 - Restroom Supplies	\$64.55	\$8,374.60	\$9,776.00	-\$1,401.40	85.66%
6240 - Cash Short/Over	-\$71.00	\$59.00	\$152.00	-\$93.00	38.82%
6245 - Gift Certificates Expensed (donated)	\$0.00	\$0.00	\$418.00	-\$418.00	0.00%
6250 - Postage	\$13.81	\$513.61	\$1,222.00	-\$708.39	42.03%
6260 - Office Equip Rental	\$586.19	\$2,891.00	\$2,542.00	\$349.00	113.73%
6270 - Penalties	\$0.00	\$0.00	\$2,026.00	-\$2,026.00	0.00%
6275 - Donations Expense	\$500.00	\$864.16	\$336.00	\$528.16	257.19%
6280 - Bank & Credit Card Fees	-\$20.84	\$117.00	\$0.00	\$117.00	0.00%
6285 - CEPPT Charges	\$0.00	\$247.42	\$359.00	-\$111.58	68.92%
6290 - General Administrative Exp - Admin	\$152.30	\$360.20	\$522.00	-\$161.80	69.00%
6295 - Liability Insurance	\$21,297.92	\$102,627.58	\$119,271.00	-\$16,643.42	86.05%
6300 - Board Expense	\$0.00	\$63.14	\$132.00	-\$68.86	47.83%
6310 - Public Relations/Marketing	\$0.00	\$1,601.74	\$958.00	\$643.74	167.20%
6315 - Irrigation Supplies	\$1,381.81	\$10,346.72	\$2,338.00	\$8,008.72	442.55%
6320 - Equipment Rental	\$0.00	\$0.00	\$142.00	-\$142.00	0.00%
6325 - Vandalism Repairs Expense	\$502.46	\$8,603.30	\$19,085.00	-\$10,481.70	45.08%
7250 - Misc Expense	\$56.63	\$162.24	\$0.00	\$162.24	0.00%
7251 - Misc Pickleball	\$42.90	\$42.90	\$0.00	\$42.90	0.00%
Total - 6000 - Operating Expenses	\$41,756.17	\$263,406.92	\$288,167.00	-\$24,760.08	91.41%

Financial Row	Current Month (Aug 2026)	Actual YTD (Apr 2026 - Aug 2026)	Budget YTD (Apr 2026 - Aug 2026)	Variance	% of Budget
6500 - Utilities					
6501 - Gas/Electric	\$27,305.11	\$41,673.08	\$35,504.00	\$6,169.08	117.38%
6540 - Reimb. Gas/Electric	\$0.00	-\$10,311.27	(\$19,972.00)	\$9,660.73	51.63%
6550 - Field Lights	\$0.00	\$0.00	\$9,519.00	-\$9,519.00	0.00%
6560 - Reimb. Field Lights	-\$461.40	-\$15,480.85	(\$12,302.00)	-\$3,178.85	125.84%
6570 - Water	\$16,710.03	\$47,187.32	\$54,626.00	-\$7,438.68	86.38%
6590 - Reimb - Water	\$0.00	-\$2,272.44	(\$2,449.00)	\$176.56	92.79%
6600 - Sanitation - Sewer	\$0.00	\$35,172.97	\$35,169.00	\$3.97	100.01%
6605 - Sanitation - Portable Toilets	\$0.00	\$2,120.00	\$2,650.00	-\$530.00	80.00%
6606 - Sanitation - Pickleball Toilets	\$0.00	\$1,060.00	\$2,650.00	-\$1,590.00	40.00%
6610 - Sanitation - Garbage	\$3,626.33	\$13,682.03	\$13,570.00	\$112.03	100.83%
Total - 6500 - Utilities	\$47,180.07	\$112,830.84	\$118,965.00	-\$6,134.16	94.84%
6700 - Professional Service Expense					
6701 - Professional Services	\$714.50	\$43,650.57	\$51,290.00	-\$7,639.43	85.11%
6745 - Accounting/Auditor Fees	\$0.00	\$8,000.00	\$8,000.00	\$0.00	100.00%
6750 - Legal Fees	\$390.00	\$1,179.34	\$1,240.00	-\$60.66	95.11%
Total - 6700 - Professional Service Expense	\$1,104.50	\$52,829.91	\$60,530.00	-\$7,700.09	87.28%
7000 - Maintenance					
7150 - Reimb - Maint	\$0.00	-\$12,716.69	(\$7,993.00)	-\$4,723.69	159.10%
7153 - Maintenance Pools	\$7,332.82	\$40,869.15	\$53,549.00	-\$12,679.85	76.32%
7154 - Maintenance Community Centers	\$3,401.63	\$51,228.67	\$35,234.00	\$15,994.67	145.40%
7155 - Maintenance Parks	\$21,552.87	\$97,007.69	\$81,099.00	\$15,908.69	119.62%
7160 - Maintenance - Fields	\$0.00	\$6,692.24	\$24,458.00	-\$17,765.76	27.36%
7170 - Maintenance - Daycare Sites	\$490.89	\$5,702.10	\$4,476.00	\$1,226.10	127.39%
7200 - Tree Maintenance	\$0.00	\$5.28	\$1,000.00	-\$994.72	0.53%
7220 - Vehicle Maintenance	\$272.77	\$14,983.47	\$12,296.00	\$2,687.47	121.86%
7221 - Equipment Maintenance	\$68.61	\$32,473.88	\$32,202.00	\$271.88	100.84%
Total - 7000 - Maintenance	\$33,119.59	\$236,245.79	\$236,321.00	-\$75.21	99.97%
7500 - Salaries & Wages					
7501 - Wages - Full Time	\$105,585.13	\$571,790.81	\$506,588.00	\$65,202.81	112.87%
7502 - Wages - District Administrator	\$11,611.33	\$59,758.53	\$60,844.00	-\$1,085.47	98.22%
7503 - Wages - Certificate Stipends	\$0.00	\$0.00	\$1,725.00	-\$1,725.00	0.00%
7505 - Wages - Managers	\$39,974.63	\$199,928.93	\$222,511.00	-\$22,582.07	89.85%
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	\$196.00	-\$196.00	0.00%
7509 - Wages - Daycamp Maint	\$0.00	\$129.08	\$1,772.00	-\$1,642.92	7.28%
7571 - Wages - P/T	\$62,277.94	\$298,874.28	\$324,760.00	-\$25,885.72	92.03%
7572 - Wages - Board Pay	\$2,438.56	\$9,938.56	\$10,000.00	-\$61.44	99.39%
7610 - Wages - Uniform Allowance	\$0.00	\$7,333.34	\$11,153.00	-\$3,819.66	65.75%
Total - 7500 - Salaries & Wages	\$221,887.59	\$1,147,753.53	\$1,139,578.00	\$8,175.53	100.72%
7520 - Wages - F/T - Events					
7527 - Wages - F/T Events-Sp Events	\$941.27	\$2,028.89	\$0.00	\$2,028.89	0.00%
Total - 7520 - Wages - F/T - Events	\$941.27	\$2,028.89	\$0.00	\$2,028.89	0.00%
7575 - Wages - P/T - Aquatics					
7576 - Wages - Part Time - Aquatic Activities	\$3,785.36	\$15,415.90	\$6,829.00	\$8,586.90	225.74%
7578 - Wages - Part Time - Aquatics Coordinator	\$525.03	\$6,487.03	\$12,724.00	-\$6,236.97	50.98%
Total - 7575 - Wages - P/T - Aquatics	\$4,310.39	\$21,902.93	\$19,553.00	\$2,349.93	112.02%
7580 - Wages - P/T Adult Sports					
7581 - Wages - Part Time - Adult Softball	\$1,111.73	\$3,991.57	\$5,140.00	-\$1,148.43	77.66%
7582 - Wages - Part Time - Adult Basketball	\$615.35	\$3,480.13	\$2,336.00	\$1,144.13	148.98%
Total - 7580 - Wages - P/T Adult Sports	\$1,727.08	\$7,471.70	\$7,476.00	-\$4.30	99.94%
7640 - Wages - Seas - Aquatics					
7640 - Wages - Seas - Aquatics	\$0.00	\$0.00	\$14,374.00	-\$14,374.00	0.00%
7642 - Wages - Seas - Public Swim	\$14,188.36	\$67,881.65	\$77,376.00	-\$9,494.35	87.73%
7643 - Wages - Seas - Swim Lessons	\$3,438.08	\$21,404.40	\$20,887.00	\$517.40	102.48%
7644 - Wages - Seas - Master Swim	\$1,543.88	\$7,711.21	\$7,237.00	\$474.21	106.55%
7645 - Wages - Seas - Swim Team	\$827.52	\$12,287.30	\$0.00	\$12,287.30	0.00%
7646 - Wages - Seas - Synchro Team	\$0.00	\$14,482.86	\$15,470.00	-\$987.14	93.62%

Financial Row	Current Month (Aug 2026)	Actual YTD (Apr 2026 - Aug 2026)	Budget YTD (Apr 2026 - Aug 2026)	Variance	% of Budget
Total - 7640 - Wages - Seas - Aquatics	\$19,997.84	\$123,767.42	\$135,344.00	-\$11,576.58	91.45%
7650 - Wages - Seasonal - Events					
7657 - Wages - Seas Adult Events-Sp Events	\$0.00	\$0.00	\$97.00	-\$97.00	0.00%
Total - 7650 - Wages - Seasonal - Events	\$0.00	\$0.00	\$97.00	-\$97.00	0.00%
7700 - Taxes & Benefits					
7705 - ER Taxes	\$19,610.37	\$101,106.23	\$100,995.00	\$111.23	100.11%
7710 - Employment Expense	\$191.10	\$860.84	\$1,208.00	-\$347.16	71.26%
7720 - Fingerprinting Exp	\$0.00	\$808.00	\$1,100.00	-\$292.00	73.45%
7730 - Employer Retirement Exp.	\$19,041.54	\$96,054.75	\$97,838.00	-\$1,783.25	98.18%
7740 - Worker's Comp	\$10,186.45	\$54,160.71	\$56,865.00	-\$2,704.29	95.24%
7741 - Dental Expenses	-\$2,576.93	-\$2,576.93	\$0.00	-\$2,576.93	0.00%
7742 - Life Insurance	-\$80.00	-\$80.00	\$0.00	-\$80.00	0.00%
7750 - Benefits Expense	\$35,692.78	\$210,397.97	\$212,555.00	-\$2,157.03	98.99%
7760 - Atwood - Wage Roll ups	\$0.00	\$0.00	\$339.00	-\$339.00	0.00%
7761 - Offset for Atwood Roll ups	\$0.00	\$0.00	\$339.00	-\$339.00	0.00%
7770 - CalPERS Prefunding	\$0.00	\$180,770.00	\$173,639.00	\$7,131.00	104.11%
Total - 7700 - Taxes & Benefits	\$82,065.31	\$641,501.57	\$644,878.00	-\$3,376.43	99.48%
8000 - Asset Expenses					
8001 - Asset Purchases Expense	\$0.00	\$15,142.00	\$15,150.00	-\$8.00	99.95%
Total - 8000 - Asset Expenses	\$0.00	\$15,142.00	\$15,150.00	-\$8.00	99.95%
8500 - Projects					
8503 - Rec - Emer Gym Roof	\$765.00	-\$2,635.73	\$0.00	-\$2,635.73	0.00%
8508 - Rec Park - North (Fmt)	\$99.00	\$265.58	\$0.00	\$265.58	0.00%
Playground/POT					
8510 - Marriott Meadows- Const Doc & Related Work	\$4,078.23	\$6,254.15	\$0.00	\$6,254.15	0.00%
8516 - MV Baseball Field Scoreboard/Dugout	\$200.46	\$200.46	\$0.00	\$200.46	0.00%
8522 - Bike Park - fountain, signage, traffic	\$0.00	\$8,021.05	\$0.00	\$8,021.05	0.00%
8523 - Ashford - Sink Hole Repair	\$198.00	\$8,116.56	\$1,600.00	\$6,516.56	507.29%
8524 - Ashford - Garage concrete update	\$0.00	\$14,217.31	\$0.00	\$14,217.31	0.00%
8525 - CVCC Flooding	\$0.00	\$98,308.84	\$0.00	\$98,308.84	0.00%
8527 - Rec Park Gazebo Replacement	\$8,280.00	\$8,305.55	\$0.00	\$8,305.55	0.00%
Total - 8500 - Projects	\$13,620.69	\$141,053.77	\$1,600.00	\$139,453.77	8,815.86%
9000 - Debt Service					
9002 - Principal Lease Payment- Webster Bank	\$0.00	\$65,000.00	\$65,000.00	\$0.00	100.00%
9004 - Webster Lease Interest Expense	\$0.00	\$8,421.70	\$8,422.00	-\$0.30	100.00%
Total - 9000 - Debt Service	\$0.00	\$73,421.70	\$73,422.00	-\$0.30	100.00%
9500 - Transfers Out					
9502 - Transfers Out - General Fund	\$0.00	\$185,000.00	\$185,000.00	\$0.00	100.00%
9511 - Transfers Out - CEPPT	\$100,670.68	\$100,670.68	\$0.00	\$100,670.68	0.00%
Total - 9500 - Transfers Out	\$100,670.68	\$285,670.68	\$185,000.00	\$100,670.68	154.42%
Total - Other Expense	\$568,381.18	\$3,125,027.65	\$2,926,081.00	\$198,946.65	106.80%
Net Ordinary Expense	\$583,206.98	\$3,271,458.07	\$3,081,081.00	\$190,377.07	106.18%
Net Income	-\$306,874.85	\$340,978.62	\$376,618.00	-\$35,639.38	90.54%

PROFIT & LOSS
26/27 Approved Budget

	Approved Budget	% Of Total	Mid-Yr Revision	% Of Total	2026 September	Last Yr September	2026-27 YTD	2026-27 YTD	Last Yr YTD
	26-27		26-27		Actuals	Actuals	Actuals	Budget	Actuals
Operating Revenues	258,580	2%			28,324	25,560	182,746	192,217	164,216
Rentals	86,821	1%			6,441	3,037	32,369	34,552	27,424
Misc. Revenue	2,217,923	20%			2,848	11,028	11,196	9,906	37,862
Grants & Donations	179,730	2%			4,570	16,736	103,896	92,493	99,954
Interest/Investment Revenue	4,737,272	43%			-	77,446	2,066,580	2,054,570	2,053,401
Tax Revenue	462,147	4%			19,607	22,537	256,020	232,742	237,808
Classes, Sports, Camps	71,026	1%			19,080	6,450	57,777	54,850	40,840
Event Revenue	1,021,336	9%			87,767	82,389	609,728	574,354	585,009
Discovery Club & Day Camp Revenue	167,121	2%			-	73	161,164	168,643	158,328
Aquatics Activities	1,048,176	9%			-	-	-	-	100,400
Future Cap, ADA, & Equipment Transfers	31,852	0%			-	-	13,928	14,149	13,604
Atwood	160,000	1%			36,575	188,690	36,575	40,000	188,690
City Mitigation Transfers/Rev	695,000	6%			-	-	-	-	-
County Mitigation Revenue	11,136,984	100%			205,213	433,946	3,531,979	3,468,476	3,707,535
Total Operating Revenue									
Expenditures									
Program Expenses	322,567	3%			32,564	9,145	162,553	146,933	149,075
Special Event Expenses	41,272	0%			6,034	4,871	22,476	23,542	23,950
Operating Expenses	727,100	7%			60,011	38,012	323,418	329,935	285,668
Utilities Expense	291,672	3%			22,792	28,387	135,623	151,504	122,218
Professional Service Expense	130,317	1%			9,817	6,624	62,646	71,518	54,638
Maintenance	617,002	6%			30,619	35,244	266,865	275,750	328,253
Property Tax Admin.	137,586	1%			-	-	-	-	-
Salaries & Wages	3,064,254	28%			216,983	232,703	1,519,908	1,532,861	1,450,423
Taxes & Benefits	1,342,309	12%			94,230	83,601	735,732	735,598	675,706
Fixed Asset Expense	432,900	4%			-	-	15,142	15,150	80,700
Projects	3,645,230	33%			100,500	56,894	241,554	1,600	284,772
Debt Services	164,836	2%			-	-	73,422	73,422	72,095
Total Expenditures	10,917,045	100%	-	0%	573,551	495,481	3,559,338	3,357,813	3,527,498
Net Revenue Over Expenditures	\$ 219,939		\$ -		\$ (368,338)	\$ (61,536)	(\$27,359)	\$110,663	\$180,037

	Current Totals	Last Year Totals
City Mitigation Trust	\$ 440,901	\$ 70,000
Annual Contingency Reserve (1-2%)	\$ 805,193	\$ 785,616
Annual Equip Replacement Reserve	\$ 1,212,641	\$ 1,231,594
Future Capital Construction Reserve	\$ 3,009	\$ 23,009
ADA Reserve	\$ 337,267	\$ 649,440
CEPPT/Prefunding	\$ 2,799,011	\$ 2,759,659
NET REVENUE TOTALS	\$ 2,799,011	\$ 2,759,659

Auburn Area Recreation and Park District

Parent Company : Auburn Area Recreation and Park District

Auburn Profit and Loss Summary Statement 2

Sep 2026

Financial Row	Current Month (Sep 2026)	Actual YTD (Apr 2026 - Sep 2026)	Budget YTD (Apr 2026 - Sep 2026)	Variance	% of Budget
Ordinary Income					
Income					
4000 - Classes, Sports, Camps					
4005 - Adult Softball	\$3,719.00	\$33,562.98	\$34,694.00	-\$1,131.02	96.74%
4010 - Adult Basketball	\$4,375.00	\$13,223.75	\$13,640.00	-\$416.25	96.95%
4020 - Adult Volleyball	\$2,464.00	\$4,021.26	\$5,635.00	-\$1,613.74	71.36%
4025 - Pickle Ball Revenue	\$645.00	\$1,163.75	\$890.75	\$273.00	426.28%
4030 - Adult Classes	\$4,036.00	\$38,237.94	\$23,618.00	\$14,619.94	161.90%
4040 - Bocce Ball Prog Revenue	\$1,680.00	\$3,607.54	\$2,772.00	\$835.54	130.14%
4055 - Youth Classes	\$2,688.00	\$50,991.00	\$41,414.00	\$9,577.00	123.13%
4065 - Youth Volleyball	\$0.00	\$9,049.51	\$8,701.00	\$348.51	104.01%
4070 - Youth Camp Revenue	\$0.00	\$102,162.00	\$101,995.00	\$167.00	100.16%
Total - 4000 - Classes, Sports, Camps	\$19,607.00	\$256,019.73	\$232,742.00	\$23,277.73	110.00%
4080 - Event Revenue					
4085 - Special Events Revenue	\$0.00	\$31,200.00	\$33,412.00	-\$2,212.00	93.38%
4086 - Party In The Park Revenue	\$0.00	\$4,151.99	\$6,260.00	-\$2,108.01	66.33%
4087 - Food Truck Fiesta Revenue	-\$705.00	\$0.00	\$3,920.00	-\$3,920.00	0.00%
4088 - Obstacle Race Revenue	\$5,000.00	\$7,000.00	\$7,000.00	\$0.00	100.00%
4089 - Dead Festival Rev	\$14,784.65	\$14,784.65	\$0.00	\$14,784.65	0.00%
4090 - Auburn Harvest Festival Rev	\$0.00	\$0.00	\$1,000.00	-\$1,000.00	0.00%
4091 - Egg Hunt Revenue	\$0.00	\$640.00	\$1,476.00	-\$836.00	43.36%
4092 - Parks N Big Trucks Event Revenue	\$0.00	\$0.00	\$900.00	-\$900.00	0.00%
4093 - Movie in the Park Event Revenue	\$0.00	\$0.00	\$882.00	-\$882.00	0.00%
Total - 4080 - Event Revenue	\$19,079.65	\$57,776.64	\$54,850.00	\$2,926.64	105.34%
4100 - Discovery Club & Day Camp Revenue					
4110 - Disc Club & Day Camp	\$87,767.40	\$598,953.40	\$564,536.00	\$34,417.40	106.10%
4170 - Memberships	\$0.00	\$10,775.00	\$9,818.00	\$957.00	109.75%
Total - 4100 - Discovery Club & Day Camp Revenue	\$87,767.40	\$609,728.40	\$574,354.00	\$35,374.40	106.16%
4171 - Aquatic Activities					
4172 - Aquatic Classes	\$0.00	\$16,050.00	\$17,215.00	-\$1,165.00	93.23%
4180 - Master Swim Revenue	\$0.00	\$5,650.42	\$6,095.00	-\$444.58	92.71%
4182 - Public Swim	\$0.00	\$37,213.00	\$45,333.00	-\$8,120.00	82.09%
4190 - Swim Lessons	\$0.00	\$55,250.00	\$55,507.00	-\$257.00	99.54%
4196 - Swim Team Revenue	\$0.00	\$34,300.50	\$30,208.00	\$4,092.50	113.55%
4198 - Synchro Team	\$0.00	\$12,700.00	\$14,285.00	-\$1,585.00	88.90%
Total - 4171 - Aquatic Activities	\$0.00	\$161,163.92	\$168,643.00	-\$7,479.08	95.57%
Total - Income	\$126,454.05	\$1,084,688.69	\$1,030,589.00	\$54,099.69	105.25%
Other Income					
4210 - Rentals					
4220 - Gazebo Rentals	\$0.00	\$0.00	\$368.00	-\$368.00	0.00%
4225 - Room Rentals	\$2,259.70	\$30,844.28	\$37,641.00	-\$6,796.72	81.94%
4235 - Gym Rental Revenue	\$1,930.00	\$8,700.00	\$11,395.00	-\$2,695.00	76.35%
4245 - Kitchen Rental Revenue	\$0.00	\$0.00	\$937.00	-\$937.00	0.00%
4260 - Picnic Area Rental Revenue	\$1,908.40	\$13,946.25	\$16,265.00	-\$2,318.75	85.74%
4280 - Field Revenue	\$15,406.47	\$77,655.64	\$72,364.00	\$5,291.64	107.31%
4325 - Amphitheater Rental - Reg	\$0.00	\$134.00	\$0.00	\$134.00	0.00%
4415 - Modular Rent	\$699.51	\$4,197.06	\$3,498.00	\$699.06	119.98%
4420 - Verizon Wireless Cell Tower Lease	\$3,045.31	\$18,271.86	\$18,270.00	\$1.86	100.01%
4425 - AT&T Wireless Cell Tower Lease	\$3,075.00	\$15,208.07	\$18,000.00	-\$2,791.93	84.49%
4430 - Pool Rentals	\$0.00	\$13,124.26	\$12,151.00	\$973.26	108.01%

Financial Row	Current Month (Sep 2026)	Actual YTD (Apr 2026 - Sep 2026)	Budget YTD (Apr 2026 - Sep 2026)	Variance	% of Budget
4570 - Christian Valley Comm Center Lease Agreement	\$0.00	\$664.20	\$1,328.00	-\$663.80	50.02%
Total - 4210 - Rentals	\$28,324.39	\$182,745.62	\$192,217.00	-\$9,471.38	95.07%
4500 - Miscellaneous Revenue					
4205 - Fee Waivers	-\$145.50	-\$7,013.31	(\$5,598.00)	-\$1,415.31	125.28%
4505 - Advertising Revenue	\$0.00	\$450.00	\$0.00	\$450.00	0.00%
4515 - MV Comm Ctr Rentals	\$490.00	\$2,347.00	\$126.00	\$2,221.00	1,862.70%
4520 - Misc Revenue	\$0.00	\$1,273.38	\$4,966.00	-\$3,692.62	25.64%
4522 - Discounts Taken	\$21.33	\$34.58	\$50.00	-\$15.42	69.16%
4523 - Cal Card Incentives	\$694.15	\$1,214.96	\$1,681.00	-\$466.04	72.28%
4528 - T Shirt Sales	\$0.00	\$120.00	\$0.00	\$120.00	0.00%
4530 - Alcohol Permit Fee	\$315.00	\$3,307.50	\$3,983.00	-\$675.50	83.04%
4545 - Custodial Fee	\$2,018.50	\$14,165.83	\$15,224.00	-\$1,058.17	93.05%
4575 - Out of District Fees	\$709.50	\$10,436.12	\$9,722.00	\$714.12	107.35%
4580 - Misc. Rents and Concessions	\$2,151.63	\$5,323.57	\$2,985.00	\$2,338.57	178.34%
4585 - Set up/Take Down Fees	\$186.50	\$709.50	\$1,413.00	-\$703.50	50.21%
Total - 4500 - Miscellaneous Revenue	\$6,441.11	\$32,369.13	\$34,552.00	-\$2,182.87	93.68%
4600 - Grants and Donations					
4605 - Youth Assistance Rev	\$80.00	\$2,131.30	\$2,134.00	-\$2.70	99.87%
4615 - Donation Rev	\$100.00	\$125.00	\$5,000.00	-\$4,875.00	2.50%
4640 - Grant Proceeds	\$2,668.00	\$8,940.00	\$2,772.00	\$6,168.00	322.51%
Total - 4600 - Grants and Donations	\$2,848.00	\$11,196.30	\$9,906.00	\$1,290.30	113.03%
4700 - Interest Revenue					
4701 - Interest Income	\$0.00	\$47.20	\$264.00	-\$216.80	17.88%
4705 - Placer County Interest	\$0.00	\$46,374.24	\$51,802.00	-\$5,427.76	89.52%
4708 - CA Class Investment Income	\$4,570.29	\$25,586.47	\$15,326.00	\$10,260.47	166.95%
4710 - CalPERS CEPPT Investment Income	\$0.00	\$25,425.32	\$21,076.00	\$4,349.32	120.64%
4715 - Placer County - City Trust Interest Income	\$0.00	\$6,463.07	\$4,025.00	\$2,438.07	160.57%
Total - 4700 - Interest Revenue	\$4,570.29	\$103,896.30	\$92,493.00	\$11,403.30	112.33%
4750 - Project Revenue					
4770 - City Mitigation Revenue	\$36,575.16	\$36,575.16	\$40,000.00	-\$3,424.84	91.44%
Total - 4750 - Project Revenue	\$36,575.16	\$36,575.16	\$40,000.00	-\$3,424.84	91.44%
4800 - Tax Revenue					
4805 - Atwood Tax Revenue	\$0.00	\$13,927.92	\$14,149.00	-\$221.08	98.44%
4815 - Current Secured Property Taxes General	\$0.00	\$1,795,370.85	\$1,786,493.00	\$8,877.85	100.50%
4820 - Homeowner's Prop. Tax Relief	\$0.00	\$9,774.83	\$10,389.00	-\$614.17	94.09%
4825 - Current Unsecured Prop Taxes General	\$0.00	\$236.62	\$4,348.00	-\$4,111.38	5.44%
4830 - Current Supplemental Property Taxes	\$0.00	\$69,822.23	\$66,096.00	\$3,726.23	105.64%
4835 - Unitary & Op Non-unitary Tax	\$0.00	\$67,909.42	\$65,015.00	\$2,894.42	104.45%
4840 - Delinq Unsecured Property Taxes	\$0.00	\$218.42	\$682.00	-\$463.58	32.03%
4845 - Timber Tax Guarantee	\$0.00	\$0.24	\$0.00	\$0.24	0.00%
4850 - Delinquent Supplemental Tax Rev	\$0.00	-\$3.26	\$16.00	-\$19.26	-20.38%
4855 - Delinquent Secured Property Taxes	\$0.00	-\$94.33	\$7.00	-\$101.33	-1,347.57%
4860 - Railroad Unitary Property Taxes	\$0.00	\$1,496.06	\$1,324.00	\$172.06	113.00%
4865 - RDA Pass-Throughs	\$0.00	\$121,848.81	\$120,200.00	\$1,648.81	101.37%
Total - 4800 - Tax Revenue	\$0.00	\$2,080,507.81	\$2,068,719.00	\$11,788.81	100.57%
4900 - Transfers In					
4915 - Transfers In - Equipment Reserve	\$0.00	\$130,000.00	\$130,000.00	\$0.00	100.00%
4925 - Transfers In - Future Capital Construction	\$0.00	\$50,000.00	\$50,000.00	\$0.00	100.00%
4935 - Transfers In - ADA Reserves	\$0.00	\$5,000.00	\$5,000.00	\$0.00	100.00%
4965 - Transfers in - CA CLASS Contingency Fund	\$0.00	\$100,670.68	\$0.00	\$100,670.68	0.00%
Total - 4900 - Transfers In	\$0.00	\$285,670.68	\$185,000.00	\$100,670.68	154.42%
Total - Other Income	\$78,758.95	\$2,732,961.00	\$2,622,887.00	\$110,074.00	104.20%
Net Ordinary Income	\$205,213.00	\$3,817,649.69	\$3,653,476.00	\$164,173.69	104.49%
Net Expense					

Financial Row	Current Month (Sep 2026)	Actual YTD (Apr 2026 - Sep 2026)	Budget YTD (Apr 2026 - Sep 2026)	Variance	% of Budget
5000 - Program Expenses					
5002 - Discovery Club & Day Camp Expenses	\$2,686.16	\$14,550.16	\$13,780.00	\$770.16	105.59%
5005 - Instructors - Adult Classes	\$4,088.65	\$15,273.00	\$15,524.00	-\$251.00	98.38%
5006 - Instructors - Youth Classes	\$10,564.80	\$25,338.00	\$1,551.00	\$1,551.00	106.37%
5007 - Instructors - Camps	\$7,819.25	\$81,360.50	\$67,120.00	\$14,240.50	121.22%
5020 - Officials Adult Softball	\$4,467.45	\$9,952.09	\$11,889.00	-\$1,936.91	83.71%
5021 - Officials Adult Basketball	\$990.00	\$6,694.00	\$4,700.00	\$1,994.00	142.43%
5022 - Officials Youth Volleyball	\$270.00	\$945.00	\$0.00	\$945.00	0.00%
5023 - Officials Youth Basketball	\$0.00	\$0.00	\$191.00	-\$191.00	0.00%
5050 - Adult Softball Expense	\$0.00	\$22.28	\$4.00	\$18.28	557.00%
5052 - Adult Basketball Expense	\$6.08	\$156.08	\$0.00	\$156.08	0.00%
5055 - Adult Volleyball Expense	\$69.50	\$262.54	\$0.00	\$262.54	0.00%
5057 - Pickle Ball / Tennis Expense	\$808.74	\$808.74	\$0.00	\$808.74	0.00%
5075 - Youth Basketball Expense	\$14.99	\$14.99	\$1,287.00	-\$1,272.01	1.16%
5077 - Youth Volleyball Expense	\$0.00	\$1,576.36	\$2,020.00	-\$443.64	78.04%
5079 - Aquatic Activities	\$200.00	\$1,425.78	\$1,319.00	\$106.78	108.10%
5081 - Public Swim Expense	\$227.20	-\$14.55	\$1,833.00	-\$1,847.55	-0.79%
5087 - Swim Lessons Expense	\$0.00	\$603.01	\$0.00	\$603.01	0.00%
5093 - Swim Team Expense	\$48.08	\$970.75	\$1,202.00	-\$231.25	80.76%
5095 - Synchro Team Expense	\$302.96	\$2,062.96	\$1,726.00	\$336.96	119.52%
Total - 5000 - Program Expenses	\$32,563.86	\$162,552.69	\$146,933.00	\$15,619.69	110.63%
5100 - Special Event Expense					
5101 - Special Events Expenses	\$0.00	\$278.12	\$2,220.00	-\$1,941.88	12.53%
5102 - Party in the Park Expenses	\$27.70	\$11,115.74	\$12,133.00	-\$1,017.26	91.62%
5105 - Obstacle Race Expense	\$4,730.61	\$7,086.84	\$6,206.00	\$880.84	114.19%
5110 - Auburn Harvest Festival Expenses	\$0.00	\$524.27	\$963.00	-\$438.73	54.44%
5115 - Egg Hunt Expenses	\$0.00	\$850.57	\$0.00	\$850.57	0.00%
5120 - Parks N Big Trucks Expense	\$750.66	\$1,306.90	\$1,138.00	\$168.90	114.84%
5125 - Movie in the Park Event Expense	\$0.00	\$788.12	\$882.00	-\$93.88	89.36%
5220 - Food Truck Fiesta Expense	\$525.21	\$525.21	\$0.00	\$525.21	0.00%
Total - 5100 - Special Event Expense	\$6,034.18	\$22,475.77	\$23,542.00	-\$1,066.23	95.47%
Total - Expense	\$38,598.04	\$185,028.46	\$170,475.00	\$14,553.46	108.54%
6000 - Operating Expenses					
6001 - Telephone Expense	\$1,460.48	\$13,523.29	\$14,916.00	-\$1,392.71	90.66%
6020 - Activity Guide Expense	\$333.00	\$17,746.03	\$18,201.00	-\$454.97	97.50%
6025 - Youth Assistance Expense	\$600.00	\$9,083.00	\$4,180.00	\$4,903.00	217.30%
6050 - Gas/Mileage Expense	\$10,868.82	\$29,514.45	\$22,330.00	\$7,184.45	132.17%
6065 - Dues and Subscriptions	\$938.31	\$6,379.11	\$5,317.00	\$1,062.11	119.98%
6075 - Staff Appreciation	\$294.92	\$810.88	\$167.00	\$643.88	485.56%
6085 - Company Celebrations	\$616.87	\$616.87	\$520.00	\$96.87	118.63%
6090 - Bad Debts Expense	\$0.00	\$0.00	\$58.00	-\$58.00	0.00%
6100 - Staff Development	\$1,351.51	\$4,881.56	\$5,881.00	-\$999.44	83.01%
6115 - Uniform Exp	\$0.00	\$1,287.49	\$2,839.00	-\$1,551.51	45.35%
6125 - Small Tools & Equipment	\$6,844.33	\$22,810.59	\$27,785.00	-\$4,974.41	82.10%
6130 - Safety Supplies	\$580.69	\$9,054.32	\$2,546.00	\$6,508.32	355.63%
6145 - Merchant Fees	\$3,100.14	\$23,266.23	\$26,677.00	-\$3,410.77	87.21%
6160 - Advertising	\$0.00	\$2,246.20	\$0.00	\$2,246.20	0.00%
6165 - Office Supplies	\$491.37	\$6,458.56	\$6,148.00	\$310.56	105.05%
6175 - Office Equip Maint	\$73.47	\$1,016.82	\$1,086.00	-\$69.18	93.63%
6180 - Cleaning Supplies	\$351.09	\$4,481.49	\$502.00	\$3,979.49	892.73%
6200 - Dining Expense	\$105.00	\$339.62	\$707.00	-\$367.38	76.33%
6210 - Field Marking Expense	\$78.11	\$903.91	\$1,111.00	-\$207.09	81.36%
6215 - Restroom Supplies	\$4,769.34	\$13,143.94	\$11,681.00	\$1,462.94	112.52%
6240 - Cash Short/Over	\$100.00	\$159.00	\$152.00	\$7.00	104.61%
6245 - Gift Certificates Expensed (donated)	\$0.00	\$0.00	\$450.00	-\$450.00	0.00%
6250 - Postage	\$0.00	\$513.61	\$1,222.00	-\$708.39	42.03%
6260 - Office Equip Rental	\$372.66	\$3,263.66	\$3,152.00	\$111.66	103.54%
6270 - Penalties	\$0.00	\$0.00	\$2,026.00	-\$2,026.00	0.00%
6275 - Donations Expense	\$0.00	\$864.16	\$861.00	\$3.16	100.37%
6280 - Bank & Credit Card Fees	-\$6.00	\$111.00	\$0.00	\$111.00	0.00%
6285 - CEPPT Charges	\$0.00	\$247.42	\$359.00	-\$111.58	68.92%

Financial Row	Current Month (Sep 2026)	Actual YTD (Apr 2026 - Sep 2026)	Budget YTD (Apr 2026 - Sep 2026)	Variance	% of Budget
6290 - General Administrative Exp - Admin	\$0.00	\$360.20	\$588.00	-\$227.80	61.26%
6295 - Liability Insurance	\$21,297.92	\$123,925.50	\$144,498.00	-\$20,572.50	85.76%
6300 - Board Expense	\$0.00	\$63.14	\$447.00	-\$383.86	14.13%
6310 - Public Relations/Marketing	\$0.00	\$1,601.74	\$1,232.00	\$369.74	130.01%
6315 - Irrigation Supplies	\$2,159.47	\$12,506.19	\$2,345.00	\$10,161.19	533.31%
6320 - Equipment Rental	\$0.00	\$0.00	\$142.00	-\$142.00	0.00%
6325 - Vandalism Repairs Expense	\$2,575.61	\$11,178.91	\$19,809.00	-\$8,630.09	56.43%
7250 - Misc Expense	\$14.06	\$176.30	\$176.30	\$0.00	0.00%
7251 - Misc Pickleball	\$640.26	\$683.16	\$0.00	\$683.16	0.00%
Total - 6000 - Operating Expenses	\$60,011.43	\$323,418.35	\$329,935.00	-\$6,516.65	98.02%
6500 - Utilities					
6501 - Gas/Electric	\$10,814.24	\$52,487.32	\$55,261.00	-\$2,773.68	94.98%
6540 - Reimb. Gas/Electric	\$0.00	-\$10,311.27	(\$20,080.00)	\$9,768.73	51.35%
6550 - Field Lights	\$1,515.75	\$1,515.75	\$10,668.00	-\$9,152.25	14.21%
6560 - Reimb. Field Lights	-\$2,026.56	-\$17,507.41	(\$14,307.00)	-\$3,200.41	122.37%
6570 - Water	\$10,124.79	\$57,312.11	\$63,732.00	-\$6,419.89	89.93%
6590 - Reimb - Water	\$0.00	-\$2,272.44	(\$2,449.00)	\$176.56	92.79%
6600 - Sanitation - Sewer	\$0.00	\$35,172.97	\$35,169.00	\$3.97	100.01%
6605 - Sanitation - Portable Toilets	\$530.00	\$2,650.00	\$3,180.00	-\$530.00	83.33%
6606 - Sanitation - Pickleball Toilets	\$265.00	\$1,325.00	\$1,855.00	-\$1,855.00	41.67%
6610 - Sanitation - Garbage	\$1,569.24	\$15,251.27	\$17,150.00	-\$1,898.73	88.93%
Total - 6500 - Utilities	\$22,792.46	\$135,623.30	\$151,504.00	-\$15,880.70	89.52%
6700 - Professional Service Expense					
6701 - Professional Services	\$1,316.51	\$44,967.08	\$52,378.00	-\$7,410.92	85.85%
6745 - Accounting/Auditor Fees	\$8,500.00	\$16,500.00	\$16,500.00	\$0.00	100.00%
6750 - Legal Fees	\$0.00	\$1,179.34	\$2,640.00	-\$1,460.66	44.67%
Total - 6700 - Professional Service Expense	\$9,816.51	\$62,646.42	\$71,518.00	-\$8,871.58	87.60%
7000 - Maintenance					
7150 - Reimb - Maint	\$0.00	-\$12,716.69	(\$7,993.00)	-\$4,723.69	159.10%
7153 - Maintenance Pools	\$1,951.43	\$42,820.58	\$56,602.00	-\$13,781.42	75.65%
7154 - Maintenance Community Centers	\$8,694.14	\$59,922.81	\$37,956.00	\$21,966.81	157.87%
7155 - Maintenance Parks	\$14,845.10	\$111,852.79	\$96,084.00	\$15,768.79	116.41%
7160 - Maintenance - Fields	\$1,686.17	\$8,378.41	\$26,784.00	-\$18,405.59	31.28%
7170 - Maintenance - Daycare Sites	\$72.89	\$5,774.99	\$4,506.00	\$1,268.99	128.16%
7200 - Tree Maintenance	\$145.22	\$150.50	\$1,000.00	-\$849.50	15.05%
7220 - Vehicle Maintenance	\$353.65	\$15,337.12	\$15,342.00	-\$4.88	99.97%
7221 - Equipment Maintenance	\$2,870.16	\$35,344.04	\$45,469.00	-\$10,124.96	77.73%
Total - 7000 - Maintenance	\$30,618.76	\$266,864.55	\$275,750.00	-\$8,885.45	96.78%
7500 - Salaries & Wages					
7501 - Wages - Full Time	\$109,390.07	\$681,180.88	\$624,861.00	\$56,319.88	109.01%
7502 - Wages - District Administrator	\$12,274.40	\$72,032.93	\$73,504.00	-\$1,471.07	98.00%
7503 - Wages - Certificate Stipends	\$0.00	\$0.00	\$1,725.00	-\$1,725.00	0.00%
7505 - Wages - Managers	\$39,983.33	\$239,912.26	\$265,864.00	-\$25,951.74	90.24%
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	\$375.00	-\$375.00	0.00%
7509 - Wages - Daycamp Maint	\$0.00	\$129.08	\$1,772.00	-\$1,642.92	7.28%
7571 - Wages - P/T	\$47,152.72	\$346,027.00	\$374,021.00	-\$27,994.00	92.52%
7572 - Wages - Board Pay	\$2,000.00	\$11,938.56	\$12,500.00	-\$561.44	95.51%
7610 - Wages - Uniform Allowance	\$0.00	\$7,333.34	\$11,153.00	-\$3,819.66	65.75%
Total - 7500 - Salaries & Wages	\$210,800.52	\$1,358,554.05	\$1,365,804.00	-\$7,249.95	99.47%
7520 - Wages - F/T - Events					
7527 - Wages - F/T Events-Sp Events	\$1,473.23	\$3,502.12	\$0.00	\$3,502.12	0.00%
Total - 7520 - Wages - F/T - Events	\$1,473.23	\$3,502.12	\$0.00	\$3,502.12	0.00%
7575 - Wages - P/T - Aquatics					
7576 - Wages - Part Time - Aquatic Activities	\$209.07	\$15,624.97	\$7,390.00	\$8,234.97	211.43%
7578 - Wages - Part Time - Aquatics Coordinator	\$548.84	\$7,035.87	\$12,916.00	-\$5,880.13	54.47%
Total - 7575 - Wages - P/T - Aquatics	\$757.91	\$22,660.84	\$20,306.00	\$2,354.84	111.60%
7580 - Wages - P/T Adult Sports					
7581 - Wages - Part Time - Adult Softball	\$980.76	\$4,972.33	\$6,063.00	-\$1,090.67	82.01%

Financial Row	Current Month (Sep 2026)	Actual YTD (Apr 2026 - Sep 2026)	Budget YTD (Apr 2026 - Sep 2026)	Variance	% of Budget
7582 - Wages - Part Time - Adult Basketball	\$448.01	\$3,928.14	\$2,880.00	\$1,048.14	136.39%
Total - 7580 - Wages - P/T Adult Sports	\$1,428.77	\$8,900.47	\$8,943.00	-\$42.53	99.52%
7640 - Wages - Seas - Aquatics					
7640 - Wages - Seas - Aquatics	\$0.00	\$0.00	\$14,374.00	-\$14,374.00	0.00%
7642 - Wages - Seas - Public Swim	\$2,043.78	\$69,925.43	\$79,432.00	-\$9,506.57	88.03%
7643 - Wages - Seas - Swim Lessons	\$58.43	\$21,462.83	\$20,887.00	\$575.83	102.76%
7644 - Wages - Seas - Master Swim	\$420.42	\$8,131.63	\$7,548.00	\$583.63	107.73%
7645 - Wages - Seas - Swim Team	\$0.00	\$12,287.30	\$0.00	\$12,287.30	0.00%
7646 - Wages - Seas - Synchro Team	\$0.00	\$14,482.86	\$15,470.00	-\$987.14	93.62%
Total - 7640 - Wages - Seas - Aquatics	\$2,522.63	\$126,290.05	\$137,711.00	-\$11,420.95	91.71%
7650 - Wages - Seasonal - Events					
7657 - Wages - Seas Adult Events-Sp Events	\$0.00	\$0.00	\$97.00	-\$97.00	0.00%
Total - 7650 - Wages - Seasonal - Events	\$0.00	\$0.00	\$97.00	-\$97.00	0.00%
7700 - Taxes & Benefits					
7705 - ER Taxes	\$16,077.89	\$117,184.12	\$119,601.00	-\$2,416.88	97.98%
7710 - Employment Expense	\$190.86	\$1,051.70	\$1,315.00	-\$263.30	79.98%
7720 - Fingerprinting Exp	\$192.00	\$1,000.00	\$1,255.00	-\$255.00	79.68%
7730 - Employer Retirement Exp.	\$18,551.33	\$114,606.08	\$116,966.00	-\$2,359.92	97.98%
7740 - Worker's Comp	\$16,859.60	\$71,020.31	\$68,551.00	\$2,469.31	103.60%
7741 - Dental Expenses	\$2,678.23	\$101.30	\$0.00	\$101.30	0.00%
7742 - Life Insurance	\$0.00	-\$80.00	\$0.00	-\$80.00	0.00%
7750 - Benefits Expense	\$39,680.43	\$250,078.40	\$253,593.00	-\$3,514.60	98.61%
7760 - Atwood - Wage Roll ups	\$0.00	\$0.00	\$339.00	-\$339.00	0.00%
7761 - Offset for Atwood Roll ups	\$0.00	\$0.00	\$339.00	-\$339.00	0.00%
7770 - CalPERS Prefunding	\$0.00	\$180,770.00	\$173,639.00	\$7,131.00	104.11%
Total - 7700 - Taxes & Benefits	\$94,230.34	\$735,731.91	\$735,598.00	\$133.91	100.02%
8000 - Asset Expenses					
8001 - Asset Purchases Expense	\$0.00	\$15,142.00	\$15,150.00	-\$8.00	99.95%
Total - 8000 - Asset Expenses	\$0.00	\$15,142.00	\$15,150.00	-\$8.00	99.95%
8500 - Projects					
8503 - Rec - Emer Gym Roof	\$0.00	-\$2,635.73	\$0.00	-\$2,635.73	0.00%
8505 - Rec - Beggs Staircase	\$1,561.95	\$1,561.95	\$0.00	\$1,561.95	0.00%
8508 - Rec Park - North (Fruit) Playground/POT	\$99.00	\$364.58	\$0.00	\$364.58	0.00%
8510 - Marriott Meadows-Const Doc & Related Work	\$8.52	\$6,262.67	\$0.00	\$6,262.67	0.00%
8513 - Ashford- Levee Repairs/Paving	\$4.26	\$4.26	\$0.00	\$4.26	0.00%
8516 - MV Baseball Field Scoreboard/Dugout	\$226.07	\$426.53	\$0.00	\$426.53	0.00%
8522 - Bike Park - fountain, signage, traffic	\$0.00	\$8,021.05	\$0.00	\$8,021.05	0.00%
8523 - Ashford - Sink Hole Repair	\$98,600.55	\$106,717.11	\$1,600.00	\$105,117.11	6,669.82%
8524 - Ashford - Garage concrete update	\$0.00	\$14,217.31	\$0.00	\$14,217.31	0.00%
8525 - CVCC Flooding	\$0.00	\$98,308.84	\$0.00	\$98,308.84	0.00%
8527 - Rec Park Gazebo Replacement	\$0.00	\$8,305.55	\$0.00	\$8,305.55	0.00%
Total - 8500 - Projects	\$100,500.35	\$241,554.12	\$1,600.00	\$239,954.12	15,097.13%
9000 - Debt Service					
9002 - Principal Lease Payment- Webster Bank	\$0.00	\$65,000.00	\$65,000.00	\$0.00	100.00%
9004 - Webster Lease Interest Expense	\$0.00	\$8,421.70	\$8,422.00	-\$0.30	100.00%
Total - 9000 - Debt Service	\$0.00	\$73,421.70	\$73,422.00	-\$0.30	100.00%
9500 - Transfers Out					
9502 - Transfers Out - General Fund	\$0.00	\$185,000.00	\$185,000.00	\$0.00	100.00%
9511 - Transfers Out - CEPT	\$0.00	\$100,670.68	\$0.00	\$100,670.68	0.00%
Total - 9500 - Transfers Out	\$0.00	\$285,670.68	\$185,000.00	\$100,670.68	154.42%
Total - Other Expense	\$534,952.91	\$3,659,980.56	\$3,372,338.00	\$287,642.56	108.53%
Net Ordinary Expense	\$573,550.95	\$3,845,009.02	\$3,542,813.00	\$302,196.02	108.53%
Net Income	-\$368,337.95	-\$27,359.33	\$110,663.00	-\$138,022.33	-24.72%

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

Financial Row	Amount
ASSETS	
Current Assets	
Bank	
1030 - First Foundation Bank	
1033 - First Foundation Bank - ARD	\$301,403.36
1035 - First Foundation Bank - Friends Fund	\$27,501.97
Total - 1030 - First Foundation Bank	\$328,905.33
1040 - California Class Bank	
1041 - California Class - Equip Reserv.	\$524,612.56
1042 - California Class - Future Cap Const.	\$524,612.56
1043 - California Class - Contingency	\$411,721.35
Total - 1040 - California Class Bank	\$1,460,946.47
1050 - Placer County Treasury	
1051 - Placer Co. - General Fund	\$748,526.13
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	(\$17,184.15)
Total - 1050 - Placer County Treasury	\$1,728,953.50
1060 - Placer County Treasury - City Trust	
1062 - Placer County Treasury - City Trust	\$440,901.37
1069 - Less: Placer Co.Cty Trust FMV offset	\$255.00
Total - 1060 - Placer County Treasury - City Trust	\$441,156.37
Total Bank	\$3,959,961.67
Accounts Receivable	
1110 - Accounts Receivables	
1103 - Accounts Receivable - General	\$39,358.10
1105 - Due from Other Governments	\$200,790.48
1112 - Due From Other Funds - Atwood	\$2,020.08
1120 - PCOE Receivables	\$9,042.50
1130 - ELOP Receivables	\$78,947.50
1140 - Lease Receivables - Current	\$35,293.00
Total - 1110 - Accounts Receivables	\$365,451.66
Total Accounts Receivable	\$365,451.66
Other Current Asset	
1000 - Other Current Asset	
1005 - Imprest Fund (Petty Cash)	\$500.00
1010 - Cash Tills	\$130.00
Total - 1000 - Other Current Asset	\$630.00
1200 - Prepaid Expenses	
1320 - Prepaid Liability Expense	\$63,893.74
1330 - Prepaid Workers Comp Insurance	\$58,292.52
Total - 1200 - Prepaid Expenses	\$122,186.26
Total Other Current Asset	\$122,816.26
Total Current Assets	\$4,448,229.59
Fixed Assets	
1400 - Property, Plant and Equipment	
1401 - Fixed Assets: Land	\$1,970,546.12
1402 - Fixed Assets: Buildings and Improvements (Structures)	\$11,287,928.65
1403 - Fixed Assets: Recreation Equipment	\$230,118.82
1404 - Fixed Assets: Equipment	\$3,817,990.13
1405 - Fixed Assets: Vehicles	\$438,473.65
1406 - Fixed Assets: Computer Equipment	\$12,493.82
1407 - Construction In Progress	\$481,114.58
1440 - Less: Accumulated Depreciation	(\$9,058,304.79)
Total - 1400 - Property, Plant and Equipment	\$9,180,360.98
Total Fixed Assets	\$9,180,360.98
Other Assets	
1500 - Non-Current Assets	
1510 - CEPPT (CalPERS Pension Trust)	\$337,266.62
1520 - Lease Receivables - Non-Current	\$154,350.00
Total - 1500 - Non-Current Assets	\$491,616.62
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	\$1,040,005.62
Total ASSETS	\$14,668,300.19

Financial Row

Amount

Liabilities & Equity

Current Liabilities

Accounts Payable

2100 - Accounts Payable

2101 - Accts. Payable	\$102,179.40
2109 - PGE Tru-up payable	\$3,732.99
2110 - Due to Other Funds - General	\$2,020.08
2128 - Compensated Absences	\$248,089.25
2130 - Sales Tax Payable	\$16.69
2151 - Life Ins Payable	\$550.00
2152 - Dental Payable	\$3,025.62
2153 - EE Dep Med Payable	\$2,733.44
2160 - Lease Payable - Current	\$130,000.00

Total - 2100 - Accounts Payable

\$492,347.47

Total Accounts Payable

\$492,347.47

Other Current Liability

2000 - Unearned Revenue

2005 - Deferred Civic Rec Revenue	\$155,295.95
2010 - Unearned Civic Rec A/R Offset	\$28,115.16
2015 - Refundable Liability (Refunds)	\$334.00
2020 - Prepaid Revenue	\$231.00
2025 - User Credits Payable	\$7,859.86
2030 - Stale Checks Liability	\$860.96
2035 - Prepaid Newcastle Discovery Club Rev	\$25,657.00
2040 - Gift Certificates Unearned	\$69.90
2045 - Gift Certificates - Not Purchased (Prizes)	\$174.00

Total - 2000 - Unearned Revenue

\$218,597.83

Total Other Current Liability

\$218,597.83

Total Current Liabilities

\$710,945.30

Long Term Liabilities

2300 - Long Term Liabilities

2310 - Lease Payable - Webster Bank	\$1,459,000.00
2320 - Net OPEB Liability	\$251,843.00
2330 - Net Pension Liability	\$976,566.00
2710 - Pensions - Def Inflows of Resources	\$175,671.00
2720 - OPEB - Def Inflows	\$204,884.00
2730 - Deferred Inflows - Leases	\$184,190.38

Total - 2300 - Long Term Liabilities

\$3,252,154.38

Total Long Term Liabilities

\$3,252,154.38

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

\$684,163.71

Net Income

(\$27,359.33)

Total Equity

\$10,705,496.51

Total Liabilities & Equity

\$14,668,596.19

DISCUSSION ITEMS:

- 1) County Mitigation Fund, current balance \$518,320
- 2) City Mitigation total is \$440,901, with \$200,901 of unencumbered funds
- 3) County of Placer Treasurer's Pooled Investment Report as of August 31, 2026
- 4) California CLASS Investment Fund as of September 30, 2026



OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of August 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

August 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 831 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$316,832,028.67 in cash and investments maturing in the next 180 days.



General Fund
Portfolio Management
Portfolio Summary
August 31, 2026

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGP	6,000,000.00	6,000,000.00	6,000,000.00	0.27	1	1	3.758	3.810
U.S. Treasury Coupons	560,000,000.00	530,524,729.90	535,930,392.66	24.51	1,391	819	3.969	4.024
mPower Placer - Long Term	2,653,169.12	2,514,086.79	2,654,214.32	0.12	7,336	3,624	4.031	4.087
Federal Agency Coupons	1,115,000,000.00	1,108,588,600.00	1,118,060,623.50	51.13	1,517	779	3.995	4.051
Collateralized Inactive Bank Deposits	5,000,000.00	5,000,000.00	5,000,000.00	0.23	1	1	3.787	3.840
Medium Term Notes	135,003,125.00	133,266,330.31	134,992,156.19	6.17	1,590	1,603	4.566	4.630
Negotiable Certificates of Deposit	170,000,000.00	169,648,000.00	170,000,000.00	7.77	431	242	3.901	3.956
Supranational	130,000,000.00	125,971,600.00	128,907,287.02	5.89	1,597	1,329	3.774	3.826
Commercial Paper Disc. - Amortizing	70,000,000.00	70,000,000.00	70,000,000.00	3.20	1	0	3.550	3.600
Local Agency Bond	8,040,830.89	7,940,396.36	8,040,830.89	0.37	7,512	4,449	2.931	2.971
mPower Placer	6,846,344.40	6,419,549.44	6,846,344.40	0.31	7,705	4,575	3.634	3.684
mPower - Folsom	320,669.71	313,989.43	320,669.71	0.01	7,684	3,784	3.440	3.488
Investments	2,208,864,139.12	2,166,187,282.23	2,186,652,518.69	100.00%	1,410	831	3.983	4.039

Cash								
Passbook/Checking (not included in yield calculations)	21,832,028.67	21,832,028.67	21,832,028.67		1	1	0.000	0.000
Total Cash and Investments	2,230,696,167.79	2,188,019,310.90	2,208,484,547.36		1,410	831	3.983	4.039

Total Earnings	August 31	Month Ending	Fiscal Year To Date
Current Year	7,536,719.11		15,852,233.60
Average Daily Balance	2,249,852,002.84		2,369,760,927.47
Effective Rate of Return	3.94%		3.94%

[Signature]
JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 2026

Page 1

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgmt'l Prog			5,000,000.00	5,000,000.00	5,000,000.00	3.810	3.810	1	
SYS23345	23345	CalITRUST			1,000,000.00	1,000,000.00	1,000,000.00	3.810	3.810	1	
		Subtotal and Average	6,000,000.00		6,000,000.00	6,000,000.00	6,000,000.00		3.810	1	
U.S. Treasury Coupons											
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,633,600.00	19,749,675.02	2.250	3.681	348	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,782,400.00	9,881,519.73	2.750	3.644	532	02/15/2028
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,564,800.00	19,629,572.99	2.750	4.161	532	02/15/2028
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,758,000.00	19,700,076.51	2.375	4.723	256	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,525,800.00	19,463,232.22	2.875	4.642	622	05/15/2028
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,818,500.00	14,748,580.20	2.375	5.014	256	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,644,350.00	14,526,582.16	2.875	4.968	622	05/15/2028
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,452,400.00	19,629,657.15	2.875	3.920	714	08/15/2028
9128282R0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,725,200.00	14,717,557.42	2.250	4.383	348	08/15/2027
9128282R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,633,600.00	19,625,331.27	2.250	4.372	348	08/15/2027
9128284V9	24090	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	10,005,900.00	10,037,693.07	4.375	4.167	730	08/31/2028
9128284V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,589,300.00	14,654,610.28	2.875	4.158	714	08/15/2028
91282CJA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,052,300.00	10,073,896.53	4.625	4.235	760	09/30/2028
9128284V9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,178,600.00	29,269,749.95	2.875	4.230	714	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/29/2025	40,000,000.00	38,373,600.00	38,511,492.14	2.625	4.290	898	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	19,940,600.00	20,141,757.17	4.250	3.940	911	02/28/2029
91282CJT9	25117	U. S. TREASURY COUPON		12/05/2025	25,000,000.00	25,009,750.00	25,037,946.43	4.000	3.578	136	01/15/2027
91282CKZ3	25118	U. S. TREASURY COUPON		12/05/2025	50,000,000.00	50,079,000.00	50,350,178.34	4.375	3.538	317	07/15/2027
91282CAE1	25158	U. S. TREASURY COUPON		01/12/2026	30,000,000.00	25,860,900.00	26,851,972.70	0.625	3.719	1,444	08/15/2030
91282CAE1	25159	U. S. TREASURY COUPON		01/12/2026	10,000,000.00	8,620,300.00	8,882,644.69	0.625	3.723	1,444	08/15/2030
91282CBL4	25206	U. S. TREASURY COUPON		03/04/2026	10,000,000.00	8,664,800.00	8,993,186.84	1.125	3.612	1,628	02/15/2031
91282CCB5	25273	U. S. TREASURY COUPON		05/15/2026	20,000,000.00	17,587,600.00	17,886,063.80	1.625	4.124	1,717	05/15/2031
91282CCB5	25290	U. S. TREASURY COUPON		06/03/2026	10,000,000.00	8,802,189.95	8,937,195.03	1.625	4.170	1,717	05/15/2031
91282CCB5	25291	U. S. TREASURY COUPON		06/03/2026	10,000,000.00	8,802,189.95	8,934,968.01	1.625	4.175	1,717	05/15/2031
912828Z06	25125	U. S. TREASURY BILL		12/11/2025	20,000,000.00	17,408,600.00	17,931,946.16	0.625	3.675	1,352	05/15/2030
912828Z06	25134	U. S. TREASURY BILL		12/18/2025	25,000,000.00	21,760,750.00	22,473,435.56	0.625	3.600	1,352	05/15/2030
912828Z94	25156	U. S. TREASURY BILL		01/12/2026	20,000,000.00	18,136,800.00	18,616,613.71	1.500	3.673	1,263	02/15/2030
912828Z06	25157	U. S. TREASURY BILL		01/12/2026	30,000,000.00	26,112,900.00	26,863,257.58	0.625	3.707	1,352	05/15/2030
		Subtotal and Average	549,143,006.94		560,000,000.00	530,524,729.90	535,930,392.66		4.024	819	

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

Report Ver. 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 2026

Page 2

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	750,022.91	712,259.26	750,022.91	4.000	3.999	3,288	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,645,818.14	1,648,500.91	1,645,818.14	4.000	4.000	3,654	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	257,328.07	253,326.62	258,373.27	5.050	4.894	4,413	10/01/2038
Subtotal and Average			2,654,233.87		2,653,169.12	2,514,086.79	2,654,214.32		4.087	3,624	
Federal Agency Coupons											
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	19,954,400.00	20,000,000.00	4.220	4.221	504	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	19,912,000.00	19,999,490.36	4.310	4.312	1,018	06/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	14,933,250.00	14,999,521.00	4.310	4.312	1,025	06/22/2029
3133ER203	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	14,931,900.00	14,999,619.16	4.310	4.312	1,008	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	24,859,000.00	25,000,000.00	4.310	4.311	1,086	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	24,862,000.00	25,000,000.00	4.310	4.310	1,072	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	24,860,500.00	25,000,000.00	4.310	4.311	1,079	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	19,706,400.00	20,000,000.00	3.970	3.970	1,101	09/06/2029
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,681,000.00	10,000,000.00	3.670	3.671	1,400	07/02/2030
3133EWAC4	25153	FEDERAL FARM CREDIT BANK		01/09/2026	20,000,000.00	19,493,800.00	20,000,000.00	3.600	3.600	1,226	01/09/2030
3133EWEX4	25154	FEDERAL FARM CREDIT BANK		01/09/2026	10,000,000.00	9,746,900.00	10,000,000.00	3.600	3.600	1,226	01/09/2030
3130AVWA6	25205	FEDERAL FARM CREDIT BANK		03/04/2026	10,000,000.00	9,652,400.00	9,988,824.78	3.625	3.652	1,639	02/26/2031
3130AVWC2	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,900,800.00	20,000,000.00	3.725	3.726	304	07/02/2027
3130AW2J3	22511	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,900,400.00	10,000,000.00	3.615	3.616	489	01/03/2028
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,977,500.00	10,000,000.00	3.620	3.621	168	02/16/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,979,000.00	10,000,000.00	3.625	3.626	160	02/08/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,980,500.00	10,000,000.00	3.635	3.636	153	02/01/2027
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,000,100.00	10,000,000.00	3.925	3.926	15	09/16/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,000,100.00	10,000,000.00	3.920	3.921	22	09/23/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,999,900.00	10,000,000.00	3.930	3.932	3	09/04/2026
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,000,100.00	10,000,000.00	3.930	3.931	9	09/10/2026
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,982,400.00	10,000,000.00	4.060	4.061	372	09/08/2027
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,948,100.00	10,000,000.00	4.020	4.021	524	02/07/2028
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,983,900.00	10,000,000.00	4.070	4.071	365	09/01/2027
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	9,948,200.00	20,000,000.00	4.025	4.026	531	02/14/2028
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,015,200.00	20,029,800.00	20,000,000.00	4.460	4.461	164	02/12/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,015,200.00	10,000,000.00	4.450	4.451	177	02/25/2027
3130AWL85	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	9,983,200.00	20,000,000.00	4.275	4.276	524	02/07/2028
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,030,200.00	20,000,000.00	4.450	4.451	174	02/22/2027
					20,000,000.00	19,964,200.00	20,000,000.00	4.270	4.271	539	02/22/2028

Portfolio PLCR
AC
PM (PRF_PMC) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 2026

Page 3

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											
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,004,600.00	19,982,593.98	4.375	4.430	647	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,024,300.00	10,000,000.00	4.500	4.502	287	06/15/2027
3130AWXZ1	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,023,800.00	10,000,000.00	4.480	4.480	343	08/10/2027
3130AWXZ2	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,022,600.00	10,000,000.00	4.470	4.470	338	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,023,700.00	10,000,000.00	4.495	4.497	282	06/10/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,851,350.00	15,000,000.00	3.855	3.855	678	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,996,550.00	15,000,000.00	4.000	4.001	132	01/11/2027
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,003,400.00	20,000,000.00	4.110	4.110	126	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,766,600.00	20,000,000.00	3.985	3.985	860	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,903,400.00	20,000,000.00	4.020	4.020	497	01/11/2028
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,976,400.00	20,000,000.00	4.050	4.050	309	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,847,600.00	20,000,000.00	3.980	3.980	673	07/05/2028
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	29,965,800.00	30,000,000.00	4.060	4.061	314	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,988,450.00	15,000,000.00	4.070	4.071	273	08/01/2027
3130AYQBS	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,782,600.00	20,000,000.00	4.040	4.040	878	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,875,200.00	20,000,000.00	4.057	4.058	671	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,886,400.00	20,000,000.00	4.062	4.063	639	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,964,000.00	20,000,000.00	4.060	4.061	377	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,986,350.00	15,000,000.00	4.070	4.071	293	06/21/2027
3130B1X88	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	9,981,700.00	10,000,000.00	4.300	4.301	653	08/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	29,804,700.00	30,000,000.00	4.110	4.112	745	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,758,600.00	20,000,000.00	4.080	4.081	1,116	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,780,000.00	20,000,000.00	4.080	4.081	1,053	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	19,936,400.00	20,000,000.00	4.370	4.370	882	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	19,707,000.00	20,000,000.00	3.980	3.980	1,101	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	19,603,000.00	20,000,000.00	3.750	3.751	1,052	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	14,787,150.00	15,000,000.00	3.875	3.876	863	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	9,869,400.00	10,000,000.00	4.050	4.051	1,241	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	9,869,300.00	10,000,000.00	4.050	4.051	1,242	01/25/2030
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	25,000,000.00	24,268,000.00	25,000,000.00	3.680	3.673	1,413	07/15/2030
3130B8XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	29,161,500.00	30,000,000.00	3.580	3.581	1,413	07/15/2030
3130B95D8	25161	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,760,600.00	10,000,000.00	3.640	3.640	1,228	01/11/2030
3130B95C0	25162	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,734,600.00	10,000,000.00	3.680	3.680	1,410	07/12/2030
3130BASE8	25275	FEDERAL HOME LOAN BANK		05/18/2026	20,000,000.00	19,718,000.00	20,000,000.00	4.010	4.011	1,592	01/10/2031
3130BAYZ7	25293	FEDERAL HOME LOAN BANK		08/04/2026	20,000,000.00	19,725,000.00	20,000,000.00	4.130	4.131	1,584	01/02/2031
3134HC2P3	25294	FED HOME LOAN MORT CORP		06/04/2026	10,000,000.00	9,911,800.00	10,000,000.00	4.600	4.600	1,737	06/04/2031

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 2026

Page 4

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											
3136GC6R1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,874,800.00	10,000,000.00	4.000	4.001	1,478	09/18/2030
31359MFJ7	25241	FEDERAL NATIONAL MORT. ASSOC.		04/15/2028	30,000,000.00	32,480,400.00	33,090,574.22	7.125	3.815	1,232	01/15/2030
3136GD4N0	25249	FEDERAL NATIONAL MORT. ASSOC.		04/16/2026	10,000,000.00	9,746,400.00	10,000,000.00	4.040	4.041	1,421	07/23/2030
	Subtotal and Average		1,144,328,150.30		1,115,000,000.00	1,108,588,600.00	1,118,060,623.50		4.051	779	
Collateralized Inactive Bank Deposits											
SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	3.840	3.840	1	
	Subtotal and Average		5,000,000.00		5,000,000.00	5,000,000.00	5,000,000.00		3.840	1	
Medium Term Notes											
06055JQJ1	25190	BANK OF AMERICA CORP		02/12/2026	10,000,000.00	9,632,000.00	9,988,883.48	4.350	4.378	1,623	02/10/2031
46632F2F1	25248	JP MORGAN CHASE BANK		04/16/2026	40,000,000.00	38,973,600.00	40,000,000.00	4.425	4.425	1,688	04/16/2031
46632FF67	25295	JP MORGAN CHASE BANK		06/04/2026	10,000,000.00	10,000,000.00	10,000,000.00	4.900	4.900	1,737	06/04/2031
46632FK20	26018	JP MORGAN CHASE BANK		07/23/2026	25,000,000.00	24,812,000.00	25,000,000.00	4.820	4.820	1,786	07/23/2031
89236TQD0	26007	TOYOTA MOTOR CREDIT		07/10/2026	25,003,125.00	24,848,730.31	25,003,272.71	4.489	4.508	1,042	07/09/2029
95004HCJ5	26014	Wells Fargo Bank NA		07/20/2026	25,000,000.00	25,000,000.00	25,000,000.00	4.880	4.880	1,783	07/20/2031
	Subtotal and Average		134,992,719.61		135,003,125.00	133,266,330.31	134,992,156.19		4.630	1,603	
Negotiable Certificates of Deposit											
22536J6R1	25170	Credit Agricole CIB NY		01/21/2026	25,000,000.00	24,978,500.00	25,000,000.00	3.840	3.893	136	01/15/2027
89115MA30	25244	TORONTO DOMINION BANK NY		04/15/2026	20,000,000.00	19,981,000.00	20,000,000.00	4.000	4.056	141	01/20/2027
89115MA71	25245	TORONTO DOMINION BANK NY		04/15/2026	50,000,000.00	49,882,500.00	50,000,000.00	4.060	4.116	261	05/20/2027
90275DV74	25171	UBS AG STAMFORD CT		01/21/2026	25,000,000.00	24,949,000.00	25,000,000.00	3.790	3.843	246	05/05/2027
90275DVU1	25172	UBS AG STAMFORD CT		01/21/2026	50,000,000.00	49,847,000.00	50,000,000.00	3.790	3.843	316	07/14/2027
	Subtotal and Average		170,000,000.00		170,000,000.00	169,648,000.00	170,000,000.00		3.956	242	
Supranational											
459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,784,700.00	9,042,925.83	0.876	3.705	1,351	05/14/2030
459058JR5	25207	INT'L BANK RECON & DEVELOP		03/04/2026	10,000,000.00	9,701,000.00	9,028,625.51	1.250	3.660	1,623	02/10/2031
459058KU6	25242	INT'L BANK RECON & DEVELOP		04/15/2026	40,000,000.00	39,312,800.00	40,255,272.73	4.000	3.820	1,423	07/25/2030
459058LA9	25243	INT'L BANK RECON & DEVELOP		04/15/2026	30,000,000.00	29,408,100.00	30,164,537.95	4.000	3.860	1,592	01/10/2031
45950KDHO	24236	International Finance Corp		04/04/2025	20,000,000.00	19,902,200.00	20,248,781.88	4.250	3.770	1,035	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	19,862,800.00	20,067,143.12	4.125	3.975	898	02/15/2029
	Subtotal and Average		128,799,614.81		130,000,000.00	125,971,600.00	128,807,287.02		3.826	1,329	

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 2026

Page 5

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Commercial Paper Disc. -Amortizing											
22533UJ12	26074	Credit Agricole CIB		08/31/2026	70,000,000.00	70,000,000.00	70,000,000.00	3.550	3.600	0	09/01/2026
Subtotal and Average			70,158,003.14		70,000,000.00	70,000,000.00	70,000,000.00		3.600	0	
Federal Agency Disc. -Amortizing											
Subtotal and Average			10,161,165.59								
Local Agency Bond											
SYS16098	18098	Ackerman School District		04/03/2017	4,324,261.12	4,382,335.95	4,324,261.12	2.800	2.800	3,867	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	65,569.77	66,397.92	65,569.77	2.850	2.850	476	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	271,387.69	277,162.82	271,387.69	3.000	3.000	868	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,345,275.54	2,164,689.32	2,345,275.54	2.800	2.800	7,607	06/30/2047
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	459,060.08	472,790.57	459,060.08	4.170	4.170	945	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	575,276.69	577,019.78	575,276.69	4.000	4.000	884	02/01/2029
Subtotal and Average			8,040,830.89		8,040,830.89	7,940,396.36	8,040,830.89		2.971	4,449	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	2,775,439.11	2,443,219.05	2,775,439.11	3.000	3.042	4,019	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	18,650.43	18,231.10	18,650.43	3.000	3.042	4,384	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	21,433.08	18,652.78	21,433.08	3.000	3.042	4,384	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	37,556.42	31,276.61	37,556.42	4.500	4.563	4,749	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	93,281.87	88,907.88	93,281.87	4.500	4.563	4,749	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	244,282.52	235,874.32	244,282.52	4.500	4.563	4,749	09/02/2039
2017 S-NR	2017 S-NR	Pioneer Community Energy		09/28/2017	106,759.75	89,985.66	106,759.75	3.000	3.042	4,384	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	983,336.37	874,697.37	983,336.37	3.000	3.042	4,384	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	751,611.39	792,732.05	751,611.39	4.500	4.563	4,749	09/02/2039
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	626,826.71	619,198.23	626,826.71	4.500	4.563	5,115	09/02/2040
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	545,472.88	599,021.95	545,472.88	4.500	4.563	5,480	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	594,731.21	567,754.20	594,731.21	4.500	4.563	5,845	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	46,962.66	41,999.24	46,962.66	3.000	3.042	4,019	09/02/2037
Subtotal and Average			6,846,344.40		6,846,344.40	6,419,549.44	6,846,344.40		3.684	4,575	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	63,240.57	61,444.54	63,240.57	3.500	3.549	4,019	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	25,631.43	24,353.96	25,631.43	2.750	2.788	4,384	09/02/2038
MFA-3	MFA-3	mPower Folsom		09/01/2015	141,609.14	138,628.27	141,609.14	3.500	3.549	3,654	09/02/2036

Portfolio PLCR
AC
PM (PRF_PM2) 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
August 31, 2026

Page 6

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower - Folsom											
MF R-1	MFR-1	mPower Folsom		09/01/2015	90,188.57	89,562.66	90,188.57	3.500	3.549	3,654	09/02/2036
		Subtotal and Average	320,669.71		320,669.71	313,989.43	320,669.71		3.488	3,784	
		Total and Average	2,249,852,002.84		2,208,864,139.12	2,166,187,282.23	2,186,652,518.69		4.039	831	

**General Fund
Portfolio Management
Portfolio Details - Cash
August 31, 2026**

Page 7

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS000000	00000	PLACER COUNTY CASH			20,530,954.64	20,530,954.64	20,530,954.64		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			1,301,074.03	1,301,074.03	1,301,074.03		0.000	1
		Average Balance	0.00							1
Total Cash and Investments			2,249,852,002.84		2,230,696,167.79	2,188,019,310.90	2,208,484,547.36		4.039	831

Data Updated: FUNDSNAP: 09/04/2026 08:01

Date: 09/04/2026 - 08:01

Portfolio PLCR
AC
PM (PRE_PM2) 7.3.11



Placer County

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

CUSIP	Investment #	Fund	Sec. Type	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund												
21687BH46	26027	1010	ACP RABONY	70,000,000.00	08/03/2026	08/04 - At Maturity	69,993,077.78		3.560	08/04/2026	3.560	0.00
21687BH53	26028	1010	ACP RABONY	65,000,000.00	08/04/2026	08/05 - At Maturity	64,993,336.11		3.580	08/05/2026	3.580	0.00
313385A89	26029	1010	AFD FHLBDN	75,000,000.00	08/05/2026	08/06 - At Maturity	74,992,520.83		3.590	08/06/2026	3.640	0.00
21687BH79	26030	1010	ACP RABONY	75,000,000.00	08/06/2026	08/07 - At Maturity	74,992,562.50		3.570	08/07/2026	3.570	0.00
21687BHA2	26031	1010	ACP RABONY	40,000,000.00	08/07/2026	08/10 - At Maturity	39,988,100.00		3.570	08/10/2026	3.571	0.00
21687BHB0	26032	1010	ACP RABONY	45,000,000.00	08/10/2026	08/11 - At Maturity	44,995,550.00		3.560	08/11/2026	3.580	0.00
21687BHC8	26033	1010	ACP RABONY	45,000,000.00	08/11/2026	08/12 - At Maturity	44,995,550.00		3.560	08/12/2026	3.560	0.00
313385B70	26034	1010	AFD FHLBDN	60,000,000.00	08/12/2026	08/13 - At Maturity	59,994,050.00		3.570	08/13/2026	3.620	0.00
22533UHE6	26035	1010	ACP CACPNY	60,000,000.00	08/13/2026	08/14 - At Maturity	59,994,066.67		3.560	08/14/2026	3.560	0.00
21687BHH7	26036	1010	ACP RABONY	65,000,000.00	08/14/2026	08/17 - At Maturity	64,980,862.50		3.570	08/17/2026	3.571	0.00
21687BHJ3	26037	1010	ACP RABONY	100,000,000.00	08/17/2026	08/18 - At Maturity	99,990,055.56		3.580	08/18/2026	3.580	0.00
313385C53	26038	1010	AFD FHLBDN	100,000,000.00	08/18/2026	08/19 - At Maturity	99,990,027.78		3.590	08/19/2026	3.640	0.00
21687BHL8	26039	1010	ACP RABONY	110,000,000.00	08/19/2026	08/20 - At Maturity	109,989,061.12		3.580	08/20/2026	3.580	0.00
21687BHM6	26040	1010	ACP RABONY	105,000,000.00	08/20/2026	08/21 - At Maturity	104,989,587.51		3.570	08/21/2026	3.570	0.00
21687BHQ7	26041	1010	ACP RABONY	95,000,000.00	08/21/2026	08/24 - At Maturity	94,971,737.50		3.570	08/24/2026	3.571	0.00
21687BHR5	26042	1010	ACP RABONY	75,000,000.00	08/24/2026	08/25 - At Maturity	74,992,541.67		3.580	08/25/2026	3.580	0.00
21687BHS3	26043	1010	ACP RABONY	75,000,000.00	08/25/2026	08/26 - At Maturity	74,992,541.67		3.580	08/26/2026	3.580	0.00
21687BHT1	26044	1010	ACP RABONY	100,000,000.00	08/26/2026	08/27 - At Maturity	99,990,055.56		3.580	08/27/2026	3.580	0.00
21687BHJ8	26045	1010	ACP RABONY	125,000,000.00	08/27/2026	08/28 - At Maturity	124,987,904.17		3.570	08/28/2026	3.570	0.00
21687BHX2	26046	1010	ACP RABONY	135,000,000.00	08/28/2026	08/31 - At Maturity	134,960,062.49		3.550	08/31/2026	3.551	0.00
22533UJ12	26074	1010	ACP CACPNY	70,000,000.00	08/31/2026	09/01 - At Maturity	69,993,097.22		3.550	09/01/2026	3.550	70,000,000.00
Subtotal							1,689,756,048.64	0.00				
Total Purchases							1,689,756,048.64	0.00				

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



PLACER COUNTY 2026/27
Summary by Issuer
August 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	0.20	2.800	3,867
BANK OF AMERICA CORP	1	10,000,000.00	9,987,500.00	0.45	4.378	1,623
Credit Agricole CIB	1	70,000,000.00	69,993,097.22	3.19	3.600	0
California Asset Mgmt Prog	1	5,000,000.00	5,000,000.00	0.23	3.810	1
Credit Agricole CIB NY	1	25,000,000.00	25,000,000.00	1.14	3.893	136
CalTRUST	1	1,000,000.00	1,000,000.00	0.05	3.810	1
FEDERAL FARM CREDIT BANK	12	215,000,000.00	214,985,450.00	9.79	4.111	1,075
FEDERAL HOME LOAN BANK	53	840,000,000.00	839,952,720.00	38.24	4.039	658
FED HOME LOAN MORT CORP	1	10,000,000.00	10,000,000.00	0.46	4.600	1,737
FEDERAL NATIONAL MORT. ASSOC.	3	50,000,000.00	53,436,800.00	2.43	3.893	1,314
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.23	3.840	1
INT'L BANK RECON & DEVELOP	4	90,000,000.00	88,221,790.00	4.02	3.806	1,494
International Finance Corp	1	20,000,000.00	20,372,320.00	0.93	3.770	1,035
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.92	3.975	898
JP MORGAN CHASE BANK	3	75,000,000.00	75,000,000.00	3.41	4.620	1,727
Mid Placer Public School Trans	2	336,957.46	336,957.46	0.02	2.971	792
mPower Folsom	4	320,669.71	320,669.71	0.01	3.488	3,784
mPower Placer	7	5,342,201.96	5,342,201.96	0.24	3.509	3,825
Newcastle Elementary SD	1	2,345,275.54	2,345,275.54	0.11	2.800	7,607
Placer Hills Fire Protection	1	459,060.08	459,060.08	0.02	4.170	945
Public Finance Authority	1	257,328.07	262,474.63	0.01	4.894	4,413
Pioneer Community Energy	7	3,853,020.83	3,853,020.83	0.18	4.132	4,978
PLACER COUNTY CASH	2	21,832,028.67	21,832,028.67	0.99	0.000	1

Portfolio PLCR

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SI (PRF_SI) 7.3.11
Report Ver. 7.3.11

PLACER COUNTY 2026/27
Summary by Issuer
August 31, 2026

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Placer CEO File	1	575,276.69	575,276.69	0.03	4.000	884
Sierra Valley Energy Authority	1	46,962.66	46,962.66	0.00	3.042	4,019
TORONTO DOMINION BANK NY	2	70,000,000.00	70,000,000.00	3.19	4.099	227
TOYOTA MOTOR CREDIT	1	25,003,125.00	25,000,000.00	1.14	4.508	1,042
UBS AG STAMFORD CT	2	75,000,000.00	75,000,000.00	3.41	3.843	293
U. S. TREASURY COUPON	24	465,000,000.00	439,666,406.25	20.02	4.092	721
U. S. TREASURY BILL	4	95,000,000.00	84,208,789.06	3.83	3.665	1,333
Wells Fargo Bank NA	1	25,000,000.00	25,000,000.00	1.14	4.880	1,783
Total and Average	146	2,230,696,167.79	2,196,628,181.88	100.00	3.999	823



Summary Statement

September 30, 2026

Page 1 of 5

Investor ID: CA-01-0244

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

California CLASS

California CLASS

		Average Monthly Yield: 3.8181%					
		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance
CA-01-0244-0001	Annual Equip Replacement Reserve	522,971.41	0.00	0.00	1,641.15	14,424.43	523,026.12
CA-01-0244-0002	Annual Contingency Reserve	410,433.36	0.00	0.00	1,287.99	7,921.19	410,476.29
CA-01-0244-0003	Annual Future Capital Construction	522,971.41	0.00	0.00	1,641.15	14,424.43	523,026.12
TOTAL		1,456,376.18	0.00	0.00	4,570.29	36,770.05	1,456,528.53
							1,460,946.47



Account Statement

September 30, 2026

Page 2 of 5

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 3.8181%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	522,971.41	0.00	0.00	1,641.15	14,424.43	523,026.12	524,612.56

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
09/01/2026	Beginning Balance			522,971.41	
09/30/2026	Income Dividend Reinvestment	1,641.15			
09/30/2026	Ending Balance			524,612.56	



Account Statement

September 30, 2026

Page 3 of 5

Account Number: CA-01-0244-0002

Annual Contingency Reserve

Account Summary

Average Monthly Yield: 3.8181%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	410,433.36	0.00	0.00	1,287.99	7,921.19	410,476.29	411,721.35

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
09/01/2026	Beginning Balance			410,433.36	
09/30/2026	Income Dividend Reinvestment	1,287.99			
09/30/2026	Ending Balance			411,721.35	



Account Statement

September 30, 2026

Page 4 of 5

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 3.8181%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	522,971.41	0.00	0.00	1,641.15	14,424.43	523,026.12	524,612.56

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
09/01/2026	Beginning Balance			522,971.41	
09/30/2026	Income Dividend Reinvestment	1,641.15			
09/30/2026	Ending Balance			524,612.56	



California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
09/01/2026	0.000103007	3.7598%
09/02/2026	0.000102942	3.7574%
09/03/2026	0.000102863	3.7545%
09/04/2026	0.000411872	3.7583%
09/05/2026	0.000000000	3.7583%
09/06/2026	0.000000000	3.7583%
09/07/2026	0.000000000	3.7583%
09/08/2026	0.000103000	3.7595%
09/09/2026	0.000102897	3.7557%
09/10/2026	0.000102981	3.7588%
09/11/2026	0.000308301	3.7510%
09/12/2026	0.000000000	3.7510%
09/13/2026	0.000000000	3.7510%
09/14/2026	0.000102800	3.7522%
09/15/2026	0.000102919	3.7565%
09/16/2026	0.000102966	3.7583%
09/17/2026	0.000103769	3.7876%
09/18/2026	0.000318069	3.8698%
09/19/2026	0.000000000	3.8698%
09/20/2026	0.000000000	3.8698%
09/21/2026	0.000106004	3.8691%
09/22/2026	0.000106370	3.8825%
09/23/2026	0.000106707	3.8948%
09/24/2026	0.000106923	3.9027%
09/25/2026	0.000321510	3.9117%
09/26/2026	0.000000000	3.9117%
09/27/2026	0.000000000	3.9117%
09/28/2026	0.000107501	3.9238%
09/29/2026	0.000107406	3.9203%
09/30/2026	0.000107326	3.9174%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**