AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
TUESDAY, NOVEMBER 10, 2026, 10:30 AM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA

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

The public may participate in the meeting in-person or through Zoom. The link for this meeting is https://us06web.zoom.us/j/82024439111. The public can use this link and/or call 1 669 900 6833 Webinar ID: 820 2443 9111 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 October 21, 2026, Standing Finance Meeting (Pages 3-5)

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements and ACH Payments for October (Pages 6-11)

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

4.3 Cover Sheet for Resolution #2026-18, Mid-Year Budget Revision for Fiscal Year 2026-2027 (Pages 12-40)

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2026-2027 revised budget and adopt Resolution #2026-18?

Discussion Items:

1. County Mitigation Fund, current balance $518,320
2. City Mitigation total is $442,209, with $202,209 not encumbered
3. County of Placer Treasurer's Pooled Investment Report as of September 30, 2026 **(Pages 42-54)**
4. California CLASS Investment Fund as of September 30, 2026 **(Pages 55-59)**
5. California CLASS Investment Fund as of October 31, 2026 **(Pages 60-64)**
6. CEPPT Strategy 1 Quarterly Investment Report as of September 30, 2026 **(Pages 65-66)**
   CEPPT Strategy 2 Quarterly Investment Report as of September 30, 2026 **(Pages 67-68)**

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNMENT

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

Nov. 6, 2026 — Date
12:30 pm — Time
Cathy Danford — Secretary to the Board

SECTION: 4.0

ITEM: 4.1 **APPROVAL OF MINUTES FROM OCTOBER, 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, October 21, 2026 at 2:00 PM
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 2:26 PM.

ROLL CALL

Chairperson Lynch and Director Ingle were present.

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 September 2026 Standing Finance Meeting

Chairperson Lynch and Director Ingle approved the minutes from the September 16, 2026, Standing Finance Committee Meeting.

4.2 Review of Cash Requirements and ACH Payments for September, 2026

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

4.3 Review of the August and September Financials

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

Discussion Items:

1. County Mitigation Fund, current balance $518,320 – this item was discussed.
2. City Mitigation total is $440,901, with $200,901 of unencumbered funds – this item was discussed.

3. County of Placer Treasurer's Pooled Investment Report as of August 31, 2026 – this item was discussed.
4. California CLASS Investment Fund as of September 30, 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 – the Committee asked that this item be removed from the agenda.

ADJOURNED

As there was no further business, the meeting was adjourned at 2:57 PM.

Cathy Warford
Board Secretary

October 31, 2026
Date

SECTION: 4.0

ITEM: 4.2 **REVIEW OF CASH REQUIREMENTS AND ACH PAYMENTS FOR OCTOBER, 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: **$171,709.60**

Auburn Area Recreation and Park District
Check Register
October 2026

Document Number	Name	Date	Amount	Status
29557	1099-256 Healing Pastures, Inc.	10/2/2026	(1,837.50)	
29558	H0056 Humana Dental Ins. Co	10/2/2026	(2,678.23)	
29559	I002 Image Net, dba Image Net	10/2/2026	(1,243.76)	
29560	TEMPC California Bluegrass Association	10/2/2026	(150.00)	
29561	1099-375 Jennifer Rogers	10/2/2026	(837.20)	
29562	1099-376 Joanna Britt	10/2/2026	(585.20)	
29563	TEMPC3 Julie Crow-Peterson	10/2/2026	(219.00)	
29564	K0031 Keller Supply Company	10/2/2026	(667.68)	
29565	K0095 Kronos SaaShr, Inc. (UKG)	10/2/2026	(55.75)	
29566	TEMPK Laura Kiker	10/2/2026	(90.00)	
29567	1099-397 Lisa A Pole dba All Seasons Archery	10/2/2026	(756.00)	
29568	TEMPA2 Lisa Anderson	10/2/2026	(58.00)	
29569	M0098 Meadow Vista County Water Dist	10/2/2026	(2,426.53)	
29570	TEMPS2 Megan Swinney	10/2/2026	(20.00)	
29571	TEMPC2 Melissa Crawford	10/2/2026	(150.00)	
29572	TEMPS Skyridge PTC	10/2/2026	(150.00)	
29573	TEMPM Brian Myers	10/2/2026	(240.00)	
29574	R0027 Ross Recreation Equipment Inc.	10/2/2026	(2,864.34)	
29575	1099-385 Sarah Simmons	10/2/2026	(195.00)	
29576	1099-402 Shannon Cornelsen-Lewandowski	10/2/2026	(336.00)	
29577	S1007 Stationary Engineers, Local 39	10/2/2026	(487.68)	
29578	S0067 Superfast Copy	10/2/2026	(12.78)	
29579	U0016 Uptown Signs & Graphics, Inc.	10/2/2026	(225.23)	
29580	W0054 Wizix Technology Group	10/2/2026	(171.12)	
29581	TEMPM2 Collin Martin	10/2/2026	(34.00)	
29582	1099-269 Deborah Lynn	10/2/2026	(507.00)	
29583	U0034 Greater Sacramento Softball Assoc dba USA Softball of Sacrame	10/2/2026	(4,467.45)	
29584	1099-363 Cheyenne Little	10/5/2026	(8,977.50)	
29585	N0055 Nigro & Nigro PC	10/5/2026	(8,500.00)	
29586	U0019 US Bank Corporate Payment Systems	10/5/2026	(31,490.20)	
29587	R0025 Rotary Club of Auburn	10/6/2026	(15.00)	
29588	E0008 Ewing Irrigation Products, Inc.	10/6/2026	(1,715.62)	
29589	H0067 Heritage Landscape Supply	10/6/2026	(2,132.08)	
29590	A0051 Anderson's Sierra Pipe Corp.	10/6/2026	(891.67)	
29591	A0115 Auburn Hardware & Rental LLC	10/6/2026	(144.90)	
29592	B0020 BSN Sports, Inc	10/6/2026	(527.64)	
29593	D0010 Diamond Pacific	10/6/2026	(649.51)	
29594	F0015 Folsom Lock & Key	10/6/2026	(7,042.65)	
29595	M0013 Meadow Vista Hardware	10/6/2026	(32.40)	
29596	R0073 NAPA Auto Parts	10/6/2026	(803.97)	
29597	N0003 Norris Electric, Inc	10/6/2026	(452.39)	
29598	T1000 Transamerica Life Insurance Company	10/6/2026	(560.00)	
29599	A0014 CALNET AT&T	10/9/2026	(167.63)	
29600	R0078 Rooker's Collision Center, Inc.	10/9/2026	(294.69)	
29601	B0080 BearPrint Industries	10/6/2026	(4,021.46)	
29602	C001 Curt's Auto Body	10/15/2026	(600.00)	
29603	B0086 Samuel D Berns	10/15/2026	(500.00)	
29604	T0080 Bryan Thornburg	10/16/2026	(112.89)	
29605	C0111 Cal.net - Central Valley Broadband	10/16/2026	(66.94)	
29606	M0075 David Madruga	10/16/2026	(149.87)	
29607	TEMPD Alexa Dias	10/19/2026	(160.00)	
29608	TEMPS Skyridge PTC	10/19/2026	(20.00)	

29609	A0115 Auburn Hardware & Rental LLC	10/19/2026	(339.50)
29610	B0069 Bidwell Water	10/19/2026	(67.60)
29611	C0128 Clipped In for Life	10/19/2026	(2,375.00)
29612	D0010 Diamond Pacific	10/19/2026	(668.28)
29613	G0097 Gold Mountain California News Media, Inc.	10/19/2026	(2,291.10)
29614	U0034 Greater Sacramento Softball Assoc dba USA Softball of Sacrame	10/19/2026	(2,052.35)
29615	1099-375 Jennifer Rogers	10/19/2026	(568.10)
29616	TEMPD2 Kaitlin Dzurella	10/19/2026	(150.00)
29617	TEMPV Kathleen Vanderbilt	10/19/2026	(150.00)
29618	TEMPK Laura Kiker	10/19/2026	(150.00)
29619	S0094 Manouch Shirvanioun	10/19/2026	(72.20)
29620	B0085 Mark Barbier	10/19/2026	(2,041.78)
29621	M0098 Meadow Vista County Water Dist	10/19/2026	(2,406.93)
29622	N0044 Newcastle Elementary School District	10/19/2026	(2,970.00)
29623	TEMPB Anna Bivins	10/19/2026	(45.00)
29624	R0065 River City Rentals-Auburn	10/19/2026	(375.00)
29625	R0027 Ross Recreation Equipment Inc.	10/19/2026	(3,008.34)
29626	R0025 Rotary Club of Auburn	10/19/2026	(15.00)
29627	1099-385 Sarah Simmons	10/19/2026	(78.00)
29628	S1000 State Of California/DOJ	10/19/2026	(104.00)
29629	S1007 Stationary Engineers, Local 39	10/19/2026	(976.64)
29630	S0067 Superfast Copy	10/19/2026	(36.84)
29631	A0051 Anderson's Sierra Pipe Corp.	10/20/2026	(205.02)
29632	A0115 Auburn Hardware & Rental LLC	10/20/2026	(4.92)
29633	B0073 Belkorp Ag, LLC	10/20/2026	(3,117.22)
29634	B0020 BSN Sports, Inc	10/20/2026	(70.31)
29635	D0010 Diamond Pacific	10/20/2026	(2.03)
29636	K0011 Kaiser Pemanente	10/20/2026	(195.00)
29637	N0003 Norris Electric, Inc	10/20/2026	(194.50)
29638	V0004 Pape Machinery	10/20/2026	(2,647.24)
29639	Q0003 Quality Automotive	10/20/2026	(2,471.87)
29640	A0001 Recology Auburn Placer Debris Box	10/20/2026	(2,124.18)
29641	R0072 Robinson Sand & Gravel	10/20/2026	(40.00)
29642	S0025 Sierra Pacific Turf Supply, Inc.	10/20/2026	(5,116.42)
29643	S0009 Sierra Saw Sales And Service	10/20/2026	(335.44)
29644	S0054 Souza's Tire Service	10/20/2026	(30.00)
29645	G0095 The Garland Co, Inc	10/20/2026	(509.36)
29646	V0024 Valley Pro Tree Services LLC	10/20/2026	(3,400.00)
29647	W0043 West Coast Fire Protection Systems Co, Inc	10/20/2026	(200.00)
29648	R0025 Rotary Club of Auburn	10/27/2026	(15.00)
29649	A0051 Anderson's Sierra Pipe Corp.	10/27/2026	(10.04)
29650	I002 Image Net, dba Image Net	10/27/2026	(1,800.00)
29651	TEMPA Jackie Arevalo	10/27/2026	(160.00)
29652	S005 Diane Shaw	10/27/2026	(27.36)
29653	F0015 Folsom Lock & Key	10/27/2026	(1,549.50)
29654	H0068 HD Supply, Inc.	10/27/2026	(694.55)
29655	H0056 Humana Dental Ins. Co	10/27/2026	(3,058.02)
29656	A0115 Auburn Hardware & Rental LLC	10/27/2026	(105.76)
29657	A013 Auburn Trophies, Etc.	10/27/2026	(113.69)
29658	T0082 Turner Electrical & Lighting, Inc.	10/27/2026	(6,427.78)
29659	1099-375 Jennifer Rogers	10/27/2026	(269.10)
29660	1099-376 Joanna Britt	10/27/2026	(239.40)
29661	K0031 Keller Supply Company	10/27/2026	(479.31)
29662	V0019 Valley Rock Landscape Material, Inc	10/27/2026	(148.49)
29663	W0003 Warehouse Paint Incorporated	10/27/2026	(64.19)
29664	W0054 Wizix Technology Group	10/27/2026	(133.95)
29665	L0100 Lifeguard First Aid & Safety, LLC	10/27/2026	(342.98)
29666	M0013 Meadow Vista Hardware	10/27/2026	(115.34)

29667	M0035 Meadow Vista Community Center	10/27/2026	(1,148.50)
29668	R0073 NAPA Auto Parts	10/27/2026	(301.94)
29669	V0004 Pape Machinery	10/27/2026	(8,017.18)
29670	1099-388 Pearl Corwin	10/27/2026	(80.00)
29671	A0001 Recology Auburn Placer Debris Box	10/27/2026	(2,832.24)
29672	TEMPC California Bluegrass Association	10/27/2026	(105.00)
29673	R0065 River City Rentals-Auburn	10/27/2026	(75.00)
29674	R0072 Robinson Sand & Gravel	10/27/2026	(305.66)
29675	S0025 Sierra Pacific Turf Supply, Inc.	10/27/2026	(4,240.19)
29676	S0152 SiteOne Landscape Supply, LLC	10/27/2026	(500.59)
29677	S0143 SMOA	10/27/2026	(1,080.00)
29678	S0054 Souza's Tire Service	10/27/2026	(20.73)
29679	N0008 Sunbelt Rentals	10/27/2026	(1,551.17)
29680	S0067 Superfast Copy	10/27/2026	(5.99)
29681	T1000 Transamerica Life Insurance Company	10/27/2026	(560.00)
29682	C0149 California Solar Electric Cooperative	10/27/2026	(375.00)
29683	C0113 Cooks Portable Toilets & Septic, LLC	10/27/2026	(810.00)
29684	1099-269 Deborah Lynn	10/27/2026	(214.50)
29685	D0010 Diamond Pacific	10/27/2026	(631.82)
			(171,709.60)

Auburn Area Recreation and Park District
ACH Payments
October 2026

Document Number	Date	Name	Amount	Status
00000046/1	10/5/2026	1099-103 Terry Masten	(175.50)	
00000046/2	10/5/2026	1099-218 Auburn Gymnastics Center	(185.25)	
00000046/3	10/5/2026	1099-313 Alison Lloyd	(1,216.80)	
00000046/4	10/5/2026	1099-343 Faith Petersen	(676.00)	
00000046/5	10/5/2026	1099-400 Mary Pivetti	(175.50)	
00000046/6	10/5/2026	F0058 Foothill Karate-Do	(858.00)	
00000046/7	10/5/2026	N0045 Near U CO2, LLC.	(265.74)	
00000046/8	10/5/2026	N0045 Near U CO2, LLC.	(283.76)	
00000046/9	10/5/2026	W0001 Walker's Office Supplies, Inc.	(91.15)	
00000047/1	10/8/2026	F0038 Fastenal Company	(2,574.00)	
00000047/2	10/8/2026	W0001 Walker's Office Supplies, Inc.	(2,277.35)	
00000048/1	10/9/2026	W0001 Walker's Office Supplies, Inc.	(862.12)	
00000048/2	10/9/2026	W0001 Walker's Office Supplies, Inc.	(564.82)	
00000048/3	10/9/2026	W0001 Walker's Office Supplies, Inc.	(63.59)	
00000048/4	10/9/2026	W0001 Walker's Office Supplies, Inc.	(57.16)	
00000048/5	10/9/2026	W0001 Walker's Office Supplies, Inc.	(757.52)	
00000048/6	10/9/2026	W0001 Walker's Office Supplies, Inc.	(65.41)	
00000048/7	10/9/2026	W0001 Walker's Office Supplies, Inc.	(74.97)	
00000048/8	10/9/2026	W0001 Walker's Office Supplies, Inc.	(825.13)	
00000048/9	10/9/2026	W0001 Walker's Office Supplies, Inc.	(261.65)	
00000048/10	10/9/2026	W0001 Walker's Office Supplies, Inc.	(112.61)	
00000048/11	10/9/2026	W0001 Walker's Office Supplies, Inc.	(9.64)	
00000048/12	10/9/2026	W0001 Walker's Office Supplies, Inc.	(784.26)	
00000048/13	10/9/2026	W0001 Walker's Office Supplies, Inc.	(360.66)	
00000048/14	10/9/2026	W0001 Walker's Office Supplies, Inc.	(772.99)	
00000049/1	10/9/2026	V0007 Verizon Wireless	(922.37)	
00000049/2	10/9/2026	V0007 Verizon Wireless	(914.54)	
00000050/1	10/14/2026	N0045 Near U CO2, LLC.	(237.82)	
00000050/2	10/14/2026	T0055 TimeClock Plus, LLC	(2,407.41)	
00000051/1	10/16/2026	C0120 Capture Technologies	(627.37)	
00000051/2	10/16/2026	S0163 Steffen's HVAC Services	(628.00)	
00000052/1	10/21/2026	C1011 Kasey Casl	(159.00)	
00000052/2	10/21/2026	F0023 Jerry Fisher	(36.48)	
00000052/3	10/21/2026	N0045 Near U CO2, LLC.	(229.71)	
00000052/4	10/21/2026	S0154 Michael Scheele	(262.58)	
00000052/5	10/21/2026	W0045 Jesse Williams	(67.64)	
00000052/6	10/21/2026	W0045 Jesse Williams	(124.64)	
00000054/1	10/29/2026	1099-313 Alison Lloyd	(686.40)	
00000054/2	10/29/2026	1099-342 Susie Bell	(48.75)	
00000054/3	10/29/2026	1099-374 Sarah Violett	(45.00)	
00000054/4	10/29/2026	D0077 Dudek	(3,210.00)	

00000054/5	10/29/2026	F0038 Fastenal Company	(1,790.70)
00000054/6	10/29/2026	F0064 Grace Freeman	(54.72)
00000054/7	10/29/2026	K0010 Knorr Systems, Inc.	(14,882.56)
00000054/8	10/29/2026	N0045 Near U CO2, LLC.	(234.21)
00000054/9	10/29/2026	N0045 Near U CO2, LLC.	(220.70)
00000054/10	10/29/2026	N0045 Near U CO2, LLC.	(3.57)
00000054/11	10/29/2026	N0045 Near U CO2, LLC.	(288.27)
00000054/12	10/29/2026	N0045 Near U CO2, LLC.	(283.76)
00000054/13	10/29/2026	O0025 Oracle America, Inc.	(5,280.76)
00000054/14	10/29/2026	W0001 Walker's Office Supplies, Inc.	(329.62)
00000054/15	10/29/2026	W0001 Walker's Office Supplies, Inc.	(533.75)
00000054/16	10/29/2026	W0001 Walker's Office Supplies, Inc.	(77.12)
00000054/17	10/29/2026	W0001 Walker's Office Supplies, Inc.	(514.67)
00000054/18	10/29/2026	W0001 Walker's Office Supplies, Inc.	(35.79)
00000054/19	10/29/2026	W0001 Walker's Office Supplies, Inc.	(182.33)
00000054/20	10/29/2026	W0001 Walker's Office Supplies, Inc.	(91.16)
00000054/21	10/29/2026	W0001 Walker's Office Supplies, Inc.	(91.16)
00000054/22	10/29/2026	W0001 Walker's Office Supplies, Inc.	(64.34)
00000055/1	10/30/2026	K0010 Knorr Systems, Inc.	(820.00)
00000055/2	10/30/2026	K0010 Knorr Systems, Inc.	(727.79)
			(51,466.27)

4.3 Cover Sheet for Resolution #2026-18, Mid-Year Budget Revision for Fiscal Year 2026-2027

Auburn Area Recreation and Park District Standing Finance Committee meeting November 2026.

The Issue:

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2026-2027 revised budget and adopt Resolution #2026-18?

Background:

On an annual basis, the District is required to prepare and submit for approval a mid-year adjustment budget for the balance of the fiscal year. These adjustments are necessary when circumstances change between the time the Board of Directors approved the final budget in April and the following six months of actual revenues and expenditures.

Attached is a budget summary sheet containing the final approved budget, by department, along with the proposed mid-year adjustments recommended by staff.

Highlights of the Revision (anything over $10,000):

Administration:

1. Decrease Election Expense by $44,491 (Board Elections are not needed).

Customer Service:

No significant changes

Recreation:

2. Increase in Program Revenue by $15,000 (adding $10,000 to Adult Classes and $5,000 to Youth Classes due to receiving more revenue in both categories).

Aquatics:

No significant changes

Facilities and Grounds:

1. Increase of City Mitigation revenue by $26,000 (originally budgeted $10,000 in City Mitigation revenue, however, received a little over $36,000).

2. Increase of Maintenance by $30,000 (adding $30,000 from Admin Election budget for walking pathways asphalt repairs at Recreation Park, Regional Park, and Meadow Vista Park).
3. Increase of Capital Improvements by $10,000 (for CVCC flooding – insurance deductible).

Youth Services:

1. Increase Program Revenue by $25,000 (received more revenue for Rec Day Camp)

Conclusion:

The FY 2026-27 Mid-Year Budget revision reflects several adjustments based on actual revenues and expenditures during the first half of the fiscal year. Overall, the District has experienced increased revenues in Recreation programs, Youth Services Day Camp, and City Mitigation. These increases provide additional resources to support ongoing District operations and future needs.

The revision also reflects reduced Election Expenses, allowing funds to be redirected toward needed asphalt repairs at Recreation Park, Regional Park, and Meadow Vista Park. Additional adjustments include funding for the CVCC flooding insurance deductible and related transfers. The City Mitigation funds received have been transferred into the City Trust Fund for future needs. The remaining budget adjustments are intended to better align the District's budget with current operating conditions and anticipated expenditures for the remainder of the fiscal year.

The net result of the mid-year adjustments is a projected surplus of $10,199 (Operating Budget Balance amount from Resolution sheet – most bottom amount listed), with previous reserve transfers detailed for transparency.

- Future Capital Construction $50,000 *
- Equipment Reserves $130,000 *
- ADA Reserves $5,000 *
- CalPERS to UAL $24,000 *
- City Trust $36,575

*These transfers were approved with the original budget.

A transfer has been made with the Mid-year revision of $36,575. These are funds received for City Mitigation and are put directly into the City Trust Fund for future needs.

Recommendation:

Staff recommends sending a positive recommendation to the Board of Directors to review and adopt the Mid-Year Budget Resolution #2026-18.

Attachments:

Summary 2026-2027 Mid-Year Budget
Departmental Budgets
Resolution #2026-18

BUDGET SUMMARY

2026-2027 Mid-Year Budget

Operating Revenues		2026-2027 Final Budget	% of total	2026-2027 Mid-Year Budget	% of total
Program Revenue	$	1,721,630	15.5	1,761,631	15.7
Facility Revenue	$	258,580	2.3	258,580	2.3
Misc. Revenue	$	86,821	0.8	86,821	0.8
Donations, Grant Revenue and In Kind	$	2,217,923	19.9	2,217,923	19.8
Interest Income	$	179,730	1.6	179,730	1.6
Transfer in from City Mitigation	**$**	**160,000**	1.4	**186,000**	1.7
Transfer in from County Mitigation	**$**	**695,000**	6.2	**695,000**	6.2
Tax Revenue	$	4,737,272	42.5	4,737,272	42.2
Transfer in from Cap Const, ADA & Equip Res	**$**	**1,048,176**	9.4	**1,058,176**	9.4
Misc (atwood etc)	$	31,852	0.3	31,852	0.3
Total Operating Revenue	**$**	**11,136,984**	**100.00**	**11,212,985**	**100.00**
Expenditures					
Program Expense	$	363,839	3.3%	366,839	3.3%
Operating & Supplies	$	727,100	6.6%	726,102	6.5%
Utilities Expense	$	291,672	2.6%	291,671	2.6%
Professional Services	$	130,317	1.2%	152,450	1.4%
Building & Grounds Maintenance	$	617,002	5.6%	645,003	5.8%
Property Tax Admin.	$	137,586	1.2%	93,095	0.8%
Wages	$	3,064,254	27.7%	3,075,369	27.7%
Benefits & Payroll Costs	$	1,342,309	12.1%	1,344,516	12.1%
Fixed Asset Expense	**$**	**432,900**	3.9%	**432,900**	3.9%
Capital Improvement Projects Mitigation & Funds	**$**	**3,645,230**	32.9%	**3,655,230**	32.9%
Capital Improvement Projects General Fund	**$**	-	0.0%	9,200	0.1%
Debt Services	$	164,836	1.5%	164,836	1.5%
Reserve Deposits (ADA, Conting, GASB)	$	159,000	1.4%	159,000	1.4%
Total Expenditures	**$**	**11,076,045**	**100.00**	**11,116,211**	**100.00**
Net Revenue Over Expenditures		**60,939**		**96,774**	
Transfer to Future Capital Construction Reserve		(50,000.00)		(50,000.00)	
Transfer to City Trust				(36,575.00)	
Net Revenue		**10,939**		**10,199**	

	4/1/2026	10/1/2026
Annual Equip Replacement Fund	925,488	280,581
Future Capital Construction Fund	1,252,936	688,029
CA Class Fund - Contingency Reserves	304,874	411,721
ADA reserve	8,009	8,009
CEPPT Trust	437,284	361,267
CA CLASS FUND - Equip Reserves		654,613
CA CLASS FUND - Future Capital Const.		574,613
TOTAL RESERVES	**$ 2,928,591**	**$ 2,978,833**

AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY

2026-2027 Mid-Year Budget

	Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer in from Future Cap & ADA Reserves	Atwood III taxes	RDA passthru	Transfer in from Equip Reserves	TOTAL	% of Total
							-						-	
							-							
Administration			73,267	-	169,170			4,437,966	-		299,306	-	4,979,709	44%
F&G		246,428	12,066	2,185,230	10,560	186,000	695,000	-	633,000	31,852		309,576	4,309,712	38%
Cust Service	19,177		-						-			-	19,177	0%
Recreation	542,821		1,488	29,741								7,500	574,050	5%
Youth Services	1,022,154	-	-	2,952					-				1,025,106	9%
Aquatics	177,479	12,152	-	-					-			108,100	297,731	3%
TOTAL	1,761,631	258,580	86,821	2,217,923	179,730	186,000	695,000	4,437,966	633,000	31,852	299,306	425,176	11,212,985	100%

	Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds/Maint.	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. genl fund	Debt service	Eq Res, GASB & ADA Reserves	TOTAL	
														-	0%
Administration		337,323	-	116,183		93,095	550,539	366,502				162,309	154,000	1,779,951	16%
F&G		219,305	270,457	9,107	549,251		1,343,445	646,687	299,800	3,655,230	9,200	2,527	5,000	7,010,009	63%
Cust. Service		42,050		13,033			172,145	70,183	-		-		-	297,411	3%
Recreation	327,018	64,557		13,906	2,278		226,040	85,671	25,000		-		-	744,470	7%
Youth Services	31,784	32,256	4,933	221	3,973		612,140	156,134	-	-	-	-	-	841,441	8%
Aquatics	8,037	30,611	16,281		89,501		171,060	19,339	108,100	-	-		-	442,929	4%
															0%
													-		0%
TOTAL	366,839	726,102	291,671	152,450	645,003	93,095	3,075,369	1,344,516	432,900	3,655,230	9,200	164,836	159,000	11,116,211	100%

Transfer to Future Capital Construction Reserve	(50,000)
Transfer to City Trust	(36,575)

Net Revenue 10,199

Administration

2026-27 Mid-Year Budget

Revenues

Miscellaneous Revenues	2026-2027 Actual Year To Date (YTD)	Final 2026-27	Mid Year 26-27 Budget Revision	Notes
Sales of an Asset	0	0	0	
Misc. Income -w/c div and other	1,693	0	0	
ATT cell lease	15,208	36,450	36,450	
Verizon cell lease	21,317	36,817	36,817	
TOTAL	38,218	73,267	73,267	No change
Grants and Donations				
Grant Proceeds - Admin	8,940	0	0	
Donation Revenue	125	0	0	
TOTAL	9,065	0	0	No change
Interest Income				
Interest Revenue other	47	500	500	
Interest Revenue - County	52,756	85,971	85,971	
Interest Revenue - CLASS	25,586	27,189	27,189	
Interest - Pension Trust	25,425	55,510	55,510	
TOTAL	103,814	169,170	169,170	No change
Taxes & Gov't Revenues				
Current Sec Prop Tax General	1,796,918	4,058,639	4,058,639	
Homeowner's Prop. Tax Reduction	6,842	20,457	20,457	
Current Unsec Prop Tax General	95,722	92,181	92,181	
Suppl. Prop Tax Current	69,822	110,630	110,630	
Unitary & Op Non-unitary Tax	67,909	150,504	150,504	
Prior Unsec Prop Tax	218	2,147	2,147	
Timber Tax Guarantee	-	0	0	
Prior Supplimental Tax Rev	(3)	207	207	
Prior Secured Prop Taxes	(94)	-7	-7	
Railroad Unitary Prop Taxes	1,496	3,209	3,209	
Pipeline	-	0	0	
RDA Pass - Throughs	121,849	299,306	299,306	
TOTAL	2,160,679	4,737,272	4,737,272	No change
Other Financing Sources				
Transfers In - General Fund	-	1,155,476	1,165,476	Adding $10k to Transfers Out for CVCC Flooding insurance deductable
Transfers In - Atwood Fund	-	0	0	
Transfers In - Atwood Equipment	-	3,000	3,000	
Transfers in - City Trust	-	0	0	
Transfers In - Equipment Reserv	130,000	110,000	110,000	
Transfers In - Future Capital Const	50,000	50,000	50,000	
Transfers In - CEPPT Trust	-	24,000	24,000	
Transfers In - ADA Reserv	5,000	5,000	5,000	
Transfers In - Contingency	-	0	0	
Transfers In - Youth Assistance Fund	-	0	0	
Total Other Financing Sources	185,000	1,347,476	1,357,476	
Total Revenues	2,311,776	4,979,709	4,979,709	No change

2026-27 Mid-Year Budget

Expenditures

Operations & Supplies	2026-2027 Actual Year To Date (YTD)	Final 2026-27	Mid Year 26-27 Budget Revision	Notes
Discounts Taken	-	-75	-75	
Finance Charges	-	0	0	
CalCard Incentive	-	-2,738	-2,738	
Penalties	-	2,026	2,026	
Donations Expense	-	861	861	
Telephone (CVCC) - Admin	3,137	6,039	6,039	
Postage - Admin	514	1,083	1,083	
Bank Service Charges	99	0	0	
CEPPT Charges	247	1,486	1,486	
Office Supplies	3,970	5,392	5,392	
Duplication Costs- Admin	-	144	144	
Office Equip. Rental- Admin	1,874	3,530	3,530	
Office Equip Maint - Admin	532	519	519	
Dining Expense	295	1,252	1,252	
Gas/Mileage Expense	533	1,214	1,214	
General Admin Exp/PR & Marketing	1,151	2,413	2,413	
Liability Insurance	145,223	295,866	295,866	
Board Expense	63	898	898	
Miscellaneous Expense	71	0	0	
Dues & Subscriptions	4,589	15,162	13,662	Moving $1,500 to Staff Development
Staff Appreciation	50	53	53	
Staff Development	1,170	0	1,500	Adding $1,500 from Dues & Subscriptions
Uniform Exp - Admin	(136)	0	0	
Small Office Equipment	1,631	2,200	2,200	
Safety Supplies - Administration	-	0	0	
TOTAL	165,013	337,323	337,323	No change

Legal Fees				
Legal Fees	1,179	22,133	22,133	
TOTAL	1,179	22,133	22,133	No change

Administration

2026-27 Mid-Year Budget

Expenditures

Professional Services	2026-2027 Actual Year To Date (YTD)	Final 2026-27	Mid Year 26-27 Budget Revision	Notes
Professional Services	29,563	77,550	77,550	
Accounting/Auditor Fees	16,500	16,500	16,500	
Environmental Services	-	0	0	
TOTAL	46,063	94,050	94,050	No change

Property Tax/Election Expense				
CalPERS SS Fee	-	210	210	
Property Tax Administration	-	84,571	84,571	
Election Expense	-	44,491	0	No elections needed. Deducting $44,491
LAFCO Fees	-	8,315	8,315	
TOTAL	-	137,586	93,095	Total $44,491 decrease

Administration

2026-27 Mid-Year Budget

Expenditures

Salaries/Wages Expenses	2026-2027 Actual Year To Date (YTD)	Final 2026-27	Mid Year 26-27 Budget Revision	Notes
Less: Atwood Admin offset	-	-1,659	-1,659	
Atwood - Admin Wages & Roll ups	-	1,659	1,659	
Wages - Admin - Full Time	142,576	241,780	245,780	Account Clerk I - full time April to March 2027 (adding $4,000 - wages only)
Wages - Admin - Part Time	62,813	112,637	112,637	
Wages- Admin - Board Pay	14,350	30,000	30,000	
Wages - District Administrator	90,230	162,122	162,122	
TOTAL	309,969	546,539	550,539	Total $4,000 increase

Benefits & Payroll Costs

ER -Taxes - Admin (7.65%)	24,593	42,632	42,938	Account Clerk I - full time January to March 2027 (adding $306 - ER Taxes only)
Employment Expense - Admin	318	183	183	
Fingerprinting	32	87	87	
Benefits Expense - Admin	42,982	90,394	90,394	Account Clerk I - full time (Per Veona, benefits cost is already part of approved 2026/27 budget). No change to this line item in mid-year budget.
Employer Retirement Exp	28,268	50,683	52,183	Account Clerk I - full time January to March 2027 (adding $1,500 - ER Retirement expense only)
CalPERS Prefunding	180,770	173,639	173,639	
Worker's Compensation	3,479	6,678	7,078	Account Clerk I - full time January to March 2027 (adding $400 for workers comp - 6.3% and 96% EMOD)
TOTAL	280,442	364,296	366,502	Total $2,206 increase

Fixed Assets- Equipment

Fixed Assets - MOVE TO PROF SERV	-	0	0	
Computer Purchases - Admin.	-	0	0	
TOTAL	-	0	0	No change

Transfers Out

Transfers out - General Fund	185,000	168,000	168,000	
Transfers out - CEPPT Trust	100,671	0	0	
Transers out - Atwood Fund	-	3,000	3,000	
Transfers out - Atwood Equipment	-	0	0	
Transfers out - City Trust	-	150,000	150,000	
Transfers out - COVID Reserv	-	0	0	
Transfers out - ADA Reserv	-	0	0	
Transfers out - Equipment Reserv	-	397,476	397,476	
Transfers out - Contingency Reserv	-	0	0	
Transfers out - Future Cap Const	-	608,000	618,000	Added $10k for CVCC Flooding insurance deductable
TOTAL	285,671	1,326,476	1,336,476	

Debt Service				
Principal Lease payment	65,000	130,000	130,000	
Webster Lease Interest Expense	8,422	32,309	32,309	
TOTAL	73,422	162,309	162,309	No change
Total Expenditures	874,909	1,664,236	1,625,951	$38,284 decrease
Total Revenues	2,311,776	4,979,709	4,979,709	No change
Total Expenditures	874,909	1,664,236	1,625,951	$38,284 decrease
Net Gain (Loss)	1,436,867	3,315,472	3,353,758	$38,284 decrease

Facilities & Grounds
2026-27 Mid-Year Budget

Revenues

Rents and Concessions	2026-2027 Actual Year To Date (YTD)	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
Fee Waivers- Public	(6,335)	(6,718)	(6,718)	
Fee Waivers-CVCC Public	(2,082)	(2,513)	(2,513)	
Blue Bird Room - CVCC	0	2,520	2,520	
Stella Irving - Rec	724	3,061	3,061	
Lakeside - Reg	8,416	21,492	21,492	
Sierra Room Rental- CVCC	16,394	24,277	24,277	
Sunset Room Rental- CVCC	831	1,011	1,011	
Canyon View Room Rental-CVCC	3,550	4,540	4,540	
Foothills Room Rental- CVCC	5,704	8,489	8,489	
Oak Room Rental-CVCC	0	0	0	
American River Room	0	401	401	
Conference Room Rentals	1,326	2,279	2,279	
Board Room Rental - CVCC	1,575	1,103	1,103	
Conference Modular - Overlook	4,897	7,692	7,692	
Gazebo - Rec	0	368	368	
Gym - Rec	6,241	1,092	1,092	
Gym - Reg	7,055	16,215	16,215	
CV Comm. Center/Tutor Totter Lease Agreement	664	1,329	1,329	
Kitchen - Rec	724	549	549	
Kitchen - Reg	0	0	0	
Kitchen-CVCC	78	778	778	
Picnic Area #1 and #2 - Rec	8,524	11,286	11,286	
Picnic Area #1, #2, and #3 - Reg	1,791	1,848	1,848	
Picnic Area - Ashford	1,021	1,151	1,151	
Picnic Area #1 and #2 - Meadow Vista	4,422	5,138	5,138	
Field - Recreation	5,763	8,751	8,751	
Field A "Bill Beane"- Reg	7,362	5,832	5,832	
Field - Softball MV	4,859	6,232	6,232	
Field - Christian Valley	2,147	2,565	2,565	
Bike Park Rentals	0	0	0	
Field Soccer/Baseball/Multi-purpose/Sugar Pine - Winchester	2,880	4,260	4,260	
Field "Beggs" - Rec	6,576	8,929	8,929	
Field B - Reg	9,712	10,186	10,186	
Field "James" - Rec	15,593	22,237	22,237	
Field "Chana" (Ridge Runners Field) - Reg	5,260	7,562	7,562	
Bocce Ball Field Rental	0	277	277	
Field Soccer - Reg	4,844	3,891	3,891	
Field Soccer A- MV	0	4,503	4,503	
Field Soccer A- Railhead	11,846	11,285	11,285	
Field Placer Hills	0	595	595	
Field Soccer B- MV	0	226	226	
Field Soccer B- Railhead	11,226	11,447	11,447	
Field "Pee Wee Soccer" Rental - MV	3,078	0	0	
Misc Rents & Concessions	2,674	1,124	1,124	
Misc Rents & Concessions - Bureau	2,974	6,217	6,217	
Custodial Fees	17,455	16,834	16,834	
Custodial Fees- Bureau	0	4,581	4,581	
Set up and Take Down Fees	956	273	273	
Set up and Take Down Fees-Bureau	350	1,233	1,233	
TOTAL RENTS & CONCESSIONS	**181,075**	246,428	246,428	No change

Miscellaneous Revenues				
MV comm ctr rental	399	252	252	
Sales of an Asset	0	0	0	
Alcohol permit	3,728	3,932	3,932	
Alcohol permit - Bureau	0	917	917	
MV alcohol fee	0	0	0	
MV cust fee	0	0	0	
Misc Revenue - F & G	1,200	6,966	6,966	
Total Misc Revenue	5,327	12,066	12,066	No change

Grants & Donations	2026-2027 Actual Year To Date (YTD)	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
Donations F&G	125	6,000	6,000	
Grant Proceeds	0	2,177,230	2,177,230	
Pump trac donations	0	2,000	2,000	
TOTAL GRANTS & DONATIONS	125	2,185,230	2,185,230	No change

Interest Income				
Interest Revenue - City Trust	7,771	10,560	10,560	
TOTAL Interest Income	7,771	10,560	10,560	No change

Project Revenue - Government				
County Mitigation	0	695,000	695,000	
City Mitigation Revenue	36,575	160,000	186,000	Additional ~$26k received in City Mitigation ($10k was already budgeted... adding $26k only)
Total Project Revenue - Gov	36,575	855,000	881,000	

Taxes & Government Revenue				
Atwood III Tax Revenue	12,380	31,852	31,852	
Total Taxes & Gov't Revenue	12,380	31,852	31,852	No change
TOTAL REVENUES	243,253	3,341,136	3,367,136	Total added $26,000

Facilities & Grounds
2026-27 Mid-Year Budget

Expenses

Operations & Supplies	2026-2027 Actual Year To Date (YTD)	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
Telephone - F & G	7,260	13,763	13,763	
Office Supplies - F & G	844	1,852	1,852	
Duplication Cost - F & G	0	175	175	
Dining Expense	125	134	134	
Gas/Mileage Expense - Fac & Gr.. (10% incr)	34,533	51,331	51,331	
Membership & Dues - F & G	4	746	746	
Staff Appreciation - F & G	415	499	499	
Staff Development - F & G	3,648	7,361	7,361	
Uniform Exp	57	1,779	1,779	
Small Tools and Equipment	20,899	40,083	40,083	
Equipment paid for by General Fund	0	18,976	18,976	
Field Marking Expense	904	4,567	1,567	Moved $3,000 to Safety Supplies - F&G

Safety Supplies - F & G	9,108	5,254	10,254	Added $3,000 from Field Marking Exp and $2,000 from Sanitation - Reg ADA Pickleball Toilets
Restroom Supplies - Rec Park	1,347	4,033	4,033	
Restroom Supplies - Reg. Park	1,467	2,679	2,679	
Restroom Supplies - Ashford	976	972	972	
Restroom Supplies - M.V. Park	838	1,133	1,133	
Restroom Supplies - Railhead Park	659	1,202	1,202	
Restroom Supplies - Overlook Park	659	1,179	1,179	
Restroom Supplies - Placer Hills Park	509	972	972	
Restroom Supplies - Rec. Comm Ctr	2,515	3,619	3,619	
Restroom Supplies - Reg. Comm. Ctr	2,136	2,782	2,782	
Restroom Supplies - CVCC	2,480	3,308	3,308	
Sanitation- Regional Park- Port. Toilet	1,595	3,765	3,765	
Sanitation - Reg ADA Pickleball Toilets	1,595	6,426	4,426	Moved $2,000 to Safety Supplies - F&G
Sanitation - Bike Park Port. Toilet	1,325	3,489	3,489	
Sanitation - Garbage - Rec Park - Debris Box	9,231	19,655	19,655	
Sanitation - Garbage - Regional Park - Debris	3,374	8,815	8,815	
Sanitation - Garbage - MV Park- Debris	3,256	5,858	5,858	
Sanitation - Garbage - CVCC - Debris	1,514	2,897	2,897	
TOTAL OPERATIONS & SUPPLIES	**113,273**	219,305	219,305	No change

Facilities & Grounds
2026-27 Mid-Year Budget

Expenses

Utilities	**2026-2027 Actual Year To Date (YTD)**	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
Lights- Rec Pk Beggs Field (LL)	435	5,687	5,687	
Lighting Reimbursements - Beggs Fld.	(1,725)	(1,735)	(1,735)	
Lights- Rec Park James Field (LL)	993	13,504	13,504	
Lighting Reimbursements - James Fld.	(6,827)	(7,384)	(7,384)	
Lights- Recreation Field (LL)	88	1,590	1,590	
Lighting Reimbursements - Rec Fld.	(1,683)	(1,694)	(1,694)	
Gas/Electric - Rec Comm Ctr	5,027	35,648	35,648	
Gas/Electric - Reg Comm Ctr	974	15,139	15,139	
Gas/Elec. - Chr Vly Comm Ctr	441	1,559	1,559	
Electric Reimbursements - Chr Vly CC	(69)	(1,673)	(1,673)	
Gas/Electric - CVCC	6,830	27,368	27,368	
Gas/Electric - Recreation Park	10,970	23,512	23,512	
Lighting Reimb - Rec Park	0	0	0	
Gas/Electric - Reg Park	1,802	15,544	15,544	
Lighting Reimb - Reg Park	(6,864)	(8,444)	(8,144)	
Lighting Reimb - Reg Park - Tennis & Pickleball Courts	(135)	0	(300)	
Gas/Electric - Ashford Park	2,873	5,065	5,065	
Gas/Electric - MV Park	4,371	7,350	7,350	
Gas/Electric - Railhead	2,341	4,895	4,895	
Lighting Reimbursements - Railhead	(2,187)	(1,711)	(1,711)	
Gas/Electric - Overlook Park	25	122	122	
Gas/Electric- Winchester Park (Sugar Pine Ridge Park)	1,263	2,058	2,058	
Water - Rec Comm Ctr	4,249	8,510	8,510	
Water - Reg Comm Ctr	0	2,522	2,522	
Water - Chr Vly Comm Ctr + Reimb Water CV Comm Ctr	2,227	(98)	(98)	

Water - CVCC	2,442	5,102	5,102	
Water - Recreation Park	4,044	6,173	6,173	
Water - Regional Park	9,700	10,338	10,338	
Water - Ashford Park	3,532	5,185	5,185	
Water - MV Park	8,910	17,875	17,875	
Water - Chr Vly Park	2,298	4,686	4,686	
Water - Railhead Park	3,496	5,628	5,628	
Water - CVCC (Bike Park)	2,442	4,003	4,003	
Water - Overlook	6,403	10,998	10,998	
Water - Placer Hills Park	4,901	6,096	6,096	
Water - Atwood	2,286	2,959	2,959	
Water - Chana Field	0	8,909	8,909	
Sanitation - Rec Park (Sewer)	10,302	10,297	10,297	
Sanitation - Regional Park - (Sewer)	10,660	10,661	10,661	
Sanitation - Ashford Park (Sewer)	1,974	1,974	1,974	
Sanitation - Railhead (Sewer)	192	192	192	
Sanitation - Overlook (Sewer)	811	812	812	
Sanitation - CVCC (Sewer)	11,234	11,233	11,233	
TOTAL UTILITIES	**111,046**	270,457	270,457	No change

Facilities & Grounds
2026-27 Mid-Year Budget

Expenses

Professional Services	2026-2027 Actual Year To Date (YTD)	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
Professional Services	1,359	2,695	2,695	
Professional Services - Bureau	0	0	0	
Professional Services - Atwood III	460	6,076	6,076	
Atwood - County Admin Coll Fee	0	335	335	
Total Professional Services	**1,819**	9,107	9,107	No change

Building & Grounds Maintenance	2026-2027 Actual Year To Date (YTD)	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
District Vehicles Maint - F & G	17,178	27,221	27,221	
Equipment Rental - F & G	0	2,442	2,442	
Irrigation supplies	13,007	3,063	13,063	Added $10,000 from Vandalism Repairs Exp
Maint - Recreation Field	2,902	1,966	2,966	Added $1,000 from Maint - RH Soccer A Field
Maint - CV Baseball Field	0	26	26	
Maint - James Field	6,547	11,173	11,173	
Maint - Beggs Field	2,821	4,601	4,601	
Maint & Repairs - Equipment	49,783	99,548	99,548	
Maint - M.V. Soccer Field	0	0	0	
Maint- Winchester Field	0	0	0	
Maint - M.V. Tennis/Pickleball Courts	0	15	15	
Maint - Recreation Park	28,675	43,991	53,991	Adding $10,000 from Admin Election budget for asphalt repairs
Maint - Regional Park	30,892	57,740	67,740	Adding $10,000 from Admin Election budget for asphalt repairs
Maint - Ashford Park	9,840	13,907	22,407	Adding $8,500 from Vandalism Repairs Exp. to replace tube slide
Maint - Meadow Vista Park	12,845	25,341	35,341	Adding $10,000 from Admin Election budget for asphalt repairs

Maint - Christian Valley Park	1,508	1,930	1,930	
Maint - Railhead Park	2,441	6,310	6,310	
Maint - CVCC Park	7,067	7,427	7,427	
Maint - Overlook Park	3,084	8,366	8,366	
Maint - Placer Hills Park	214	621	621	
Maint - Pocket Parks	214	627	627	
Maint - Mt. Vernon Park	0	0	0	
Maint - Winchester Park / Sugar Pine Ridge Park	2,186	633	2,633	Added $2,000 from Maint - Regional Comm Ctr
Maint - Atwood III	7,651	3,232	8,232	Added $5,000 from Maint - RH Soccer A Field
Maint - Shockley	0	0	0	
Maint - Bike Park	5,965	7,686	7,686	
Maint - Ashley dog park	2,682	1,040	3,040	Added $2,000 from Maint - Regional Comm Ctr
Maint - Gazebo	0	0	0	
Maint - Recreation Comm Ctr	20,206	39,851	39,851	
Maint - Regional Comm Ctr	3,300	18,770	8,770	Moved $2k to Maint - Winchester Park; $2k to Maint - Ashley dog park; $2k to Maint - Chris. Val Comm Ctr; $2k to Maint - Reg Tennis/Pickleball; $2k to Maint - Ridge Runners Field
Maint - Christian Valley Comm Ctr	2,659	679	2,679	Added $2,000 from Maint - Regional Comm Ctr
Maint - CVCC	10,967	24,147	24,147	
Maint - Overlook Modular	39	392	392	
Maint - Regional Tennis/Pickleball Courts	1,834	297	2,297	Added $2,000 from Maint - Regional Comm Ctr
Maint - MV Soccer A Field	0	400	400	
Maint - RH Soccer A Field	3,795	10,412	4,412	Moved $1,000 to Maint - Recreation Field; $5,000 to Maint - Atwood III
Maint - PH Soccer Field	0	0	0	
Maint - Regional Field Soccer	55	1,026	1,026	
Maint - MV PeeWee Soccer	0	237	237	
Maint - RH Soccer B Field	3,795	10,445	10,445	
Maint - Reg Bill Beane Field	2,383	3,908	3,908	
Maint - MV Softball Field	0	500	500	
Maint - Regional Field B	1,025	2,152	2,152	
Maint - Ridge Runners Field	5,602	4,449	6,449	Added $2,000 from Maint - Regional Comm Ctr
Tree Maint Rec Park	0	15,000	15,000	
Tree Maint Reg	3,400	10,000	10,000	
Tree Maint Ashford	0	0	0	
Tree Maint MV park	151	0	0	
Tree Maint Christian Valley Park	0	0	0	
Tree Maint Overlook Park	0	0	0	
Tree Maint PH Park	0	0	0	
Tree Maint Shockley Park	0	0	0	
Tree Maint Railhead Park	0	0	0	
Tree Maint Pocket Parks	0	0	0	
Tree Maint Atwood Park	0	0	0	
Vandalism Repairs Exp.	11,248	47,680	29,180	Moved $10,000 to Irrigation Supplies; $8,500 to Maint - Ashford Park
TOTAL BUILDING & GROUND MAINTENANCE	**277,961**	**519,250**	**549,251**	

Facilities & Grounds
2026-27 Mid-Year Budget

Expenses

Wages	2026-2027 Actual Year To Date (YTD)	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
Wages - Facility - Rec Community Center	7,147	126,296	126,296	
Wages - Facility - CVCC Community Center	33,729	54,203	54,203	

Wages - Facility - Reg Community Center	2,873	62,618	62,618	
Wages - Facility - Overlook Community Center (Modular)	0	28	28	
Wages - Management	124,309	236,188	236,188	
Wages - Rec Park	255,986	371,017	371,017	
Wages - Reg Park	124,576	217,011	217,011	
Wages - Ashford Park	28,298	61,514	61,514	
Wages - Meadow Vista Park	39,865	78,480	78,480	
Wages - CV Comm Ctr	6,432	5,083	7,083	Added $2,000 from Wages - CVCC (Park/Land)
Wages - Railhead Park	13,402	24,267	24,267	
Wages - CVCC (Park/Land)	6,504	22,461	19,461	Moved $2,000 to Wages - CV Comm Ctr; $1,000 to Wages - Winchester Park
Wages - Overlook Park	10,906	19,447	19,447	
Wages - Placer Hills Park	8,801	15,079	15,079	
Wages - Pocket Parks	253	9,066	9,066	
Wages- Mt. Vernon Park	148	260	260	
Wages - Winchester Park / Sugar Pine Ridge Park	4,919	4,637	5,637	Added $1,000 from Wages - CVCC (Park/Land)
Wages - Atwood	3,153	7,773	7,773	
Wages - Bike Park	1,010	2,674	2,674	
Wages - Shockley	2,027	2,243	2,243	
Wages - Special Events	5,288	7,010	7,010	
Wages - Marriott Meadows	0	2,481	2,481	
Wages - Certification Stipends Paid	0	1,725	1,725	
Wages - Uniform Allowance	7,333	11,862	11,862	
TOTAL WAGES	686,959	1,343,445	1,343,445	No change

Benefits & Payroll Costs	2026-2027 Actual Year To Date (YTD)	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
Offset for Atwood Wages	0	339	339	
Atwood Wage Roll ups	0	(339)	(339)	
ER -Taxes - F & G (7.65%)	50,599	110,111	110,111	
Employment Expense - F & G	885	1,384	1,384	
Fingerprinting Exp. - F & G	89	202	202	
Benefits Expense - F & G	171,145	311,182	311,182	
Employer Retirement Exp.	58,677	114,724	114,724	
Worker's Comp.	58,292	109,085	109,085	
TOTAL BENEFITS & PAYROLL COSTS	339,687	646,687	646,687	No change
TOTAL SALARIES, BENEFITS	1,026,646	1,990,132	1,990,132	No change

Fixed Assets

Fixed Asset Purchases - F&G	41,790	299,800	299,800	
Fixed Asset Purchases - Atwood	0	0	0	
TOTAL FIXED ASSETS	41,790	299,800	299,800	No change

Rent (Debt Service)

Rec Park Lease UPPR (Railroad lease)	0	2,527	2,527	
TOTAL RENT	0	2,527	2,527	No change

Capital Improvements (Funded)	2026-2027 Actual Year To Date (YTD)	Final 2026/27	Mid Year 2026-27 Budget Revision	Notes
All Parks - Parking Bumpers at Solar Poles	0	0	0	
Rec - Fire Loss	0	0	0	
Rec - Emergency Gym Roof	765	0	0	

Rec - Gator shed with chargers	0	60,000	60,000	
Rec - N. Front Playground Replcmnt & POT	365	150,000	150,000	
~~Rec - Emergency Exit~~	0	0	0	
PH - Parking Lot & Curb Repairs	0	0	0	
~~Bike Park signage (moved to Maint)~~	0	0	0	
Rec - Beggs Staircase	1,592	65,000	65,000	
Rec - Beggs Retaining Wall Railings	0	30,000	30,000	
~~Rec - PGE Power Replacement~~	0	0	0	
~~Rec - Charging station infrastruccture/Engineering~~	0	0	0	
Rec - Gazebo Repair	9,339	0	0	
Marriott Meadows Constructon Docs	9,479	3,172,230	3,172,230	
Reg - Dry Creek Playground	0	0	0	
Reg - Pond Light Repairs	0	50,000	50,000	
Reg - Drinking Fountain Installation	0	0	0	
Reg - Gym/Lockerroom Roof (finish)	0	8,000	8,000	
Ashford - Levee Repairs/Paving & Garage concrete update	15,479	100,000	100,000	
Ashford - Sink hole insurance deductable	106,717	10,000	10,000	
CVCC Flooding insurance deductable	98,309	0	10,000	Added $10k for CVCC flooding insurance deductable from Future Cap
MV Scoreboard, Dugouts, Electrical at Field	427	0	0	
OP - Siding of Modular - Fire Damage	0	0	0	
Total Capital Improvements (Funded)	**242,472**	3,645,230	3,655,230	
TOTAL CAP IMPROVEMENT	**242,472**	3,645,230	3,655,230	
TOTAL EXPENDITURES	**1,815,007**	6,955,808	6,995,809	
Total Revenues	243,253	3,341,136	3,367,136	Total added $26,000
Total Expenditures	1,815,007	6,955,808	6,995,809	Total added $40,000
Contingency Fund 1% of total exp	0	0	0	
Net Gain (Loss)	(1,571,754)	(3,614,671)	(3,628,671)	Total difference $14,000

Customer Service 2026-27 Mid-Year Budget Revenues

Revenue	2026-2027 Actual Year To Date (YTD)	26-27 Final	Mid Year 26-27 Budget Revision	Notes
Out of Dist Fees	11,048	17,734	17,734	
Out of Dist Fees - Bureau	0	1,443	1,443	
Return Check Fees	0	0	0	
Total	11,048	19,177	19,177	No Change
Total Revenues	11,048	19,177	19,177	No Change

Customer Service 2026-27 Mid-Year Budget Expenditures

Operations	2026-2027 Actual Year To Date (YTD)	26-27 Final	Mid Year 26-27 Budget Revision	Notes
Cash short/over	0	-152	-152	
Merchant fees	13,013	20,770	20,770	
Telephone expense	3,374	6,653	6,653	
Gift certificates Given Out	0	226	226	
Postage	0	1,050	1,050	
Office Supplies	2,521	4,691	4,691	
Duplication costs	0	0	0	
Office Equipment rental	2,043	3,431	3,431	
Office equipment Maintenance	484	1,350	1,350	
Dining Expense - Customer Service	150	184	184	
Gas/Mileage Expense	249	479	479	
Public Relations/Marketing/Ads/Donations	3,309	3,255	3,255	
Dues and Subscriptions	1,091	55	55	
Staff Appreciation	0	0	0	
Staff Development	0	0	0	
Theft Expense	0	0	0	
Uniform Expense	0	0	0	
Small Office equipment	118	0	0	
Bad Debt Expense - Customer Serv	0	58	58	
Total Operations	26,352	42,049	42,050	No Change

Professional Services				
Prof Services	16,094	13,033	13,033	
Total	16,094	13,033	13,033	No Change

Wages	2026-2027 Actual Year To Date (YTD)	26-27 Final	Mid Year 26-27 Budget Revision	Notes
Wages (F/T)	88,979	172,145	172,145	
Wages (P/T)	0	0	0	
Total	88,979	172,145	172,145	No Change

Benefits & Payroll Expenses				
ER -Taxes - Admin (7.65%)(10.85%)	6,107	12,912	12,912	

Employment Expense	0	0	0	
Fingerprinting Expense	0	0	0	
Benefits Expense	20,473	34,163	34,163	
Employer Retirement Exp. (16.622%)	10,771	21,785	21,785	
Worker's Compensation (.68% x 148%)	583	1,323	1,323	
Total	37,934	70,183	70,183	No Change
Total Salaries & Benefits	126,913	242,328	242,328	No Change

Fixed Assets- Equipment	**2026-2027 Actual Year To Date (YTD)**	**25-26 Final**	**Mid Year 26-27 Budget Revision**	**Notes**
Fixed Asset Purchases	0	0	0	
Total	0	0	0	No Change
Total Expenditures	169,359	297,410	297,410	No Change
Total Revenues	11,048	19,177	19,177	No Change
Total Expenditures	169,359	297,410	297,410	No Change
Contingency Reserve (2% of expens)	0	0	0	
Net Gain (Loss)	-158,311	-278,233	-278,233	No Change

Recreation
2026-27 Mid-Year Budget
Revenues

Program Revenue	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
Adult Softball	33,563	50,894	50,894	
Adult Basketball	13,380	23,166	23,166	
Adult Volleyball	4,189	9,344	9,344	
Pickle Ball	1,564	688	688	
Adult Classes	38,002	45,846	55,846	Adding $10k to Adult Classes due to more revenue received for Adult Classes through Sept.
Adult Classes - Bureau	0	3,269	3,269	
Bocce Ball	3,608	5,084	5,084	
Youth Basketball	0	152,583	152,583	
Youth Classes	50,813	53,795	58,795	Adding $5k to Youth Classes due to more revenue received for Youth Classes through Sept.
Youth Classes - Bureau	0	1,080	1,080	
Youth Volleyball (New)	9,050	8,701	8,701	
Youth Camps	102,162	67,545	67,545	Revenue ~$35k higher. Expenses are higher by a similar amount too (see below)
Youth Camps - Bureau	0	34,800	34,800	
Tennis Revenue	0	0	0	
Special Events	25,700	12,302	12,302	
Party in the Park	4,152	12,233	12,233	
Santa's Chest	0	3,000	3,000	
Food Truck Fiesta	0	0	0	
Obstacle	22,580	23,622	23,622	
Dead Festival	14,785	0	0	
Auburn Harvest Festival	8,987	14,511	14,511	
Egg Hunt	1,000	1,476	1,476	
Parks N Big Trucks Event	0	3,000	3,000	
Movie in the Park	1,000	882	882	
Total Program Revenues	334,535	527,821	542,821	
Misc. Revenue				
Activity Guide-Advertising Rev.	0	288	288	
Miscellaneous Rev	0	1,200	1,200	
TOTAL MISC REVENUE	0	1,488	1,488	No change
Grants & Donations				
Youth Assistance Fund - In Dist	1,969	11,916	11,916	
Community Assistance Fund Rev	0	325	325	
Donations - Recreation	0	17,500	17,500	
TOTAL GRANTS & DONATIONS	1,969	29,741	29,741	No change
Total Revenues	336,504	559,050	574,050	Total added $15,000

Recreation
2026-27 Mid-Year Budget
Expenditures

Program Expenditures	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
Instructors - Adult Classes	16,736	32,887	32,887	
Inst - A Classes - Bureau	0	2,245	2,245	
Instructors - Youth Classes	26,575	38,821	38,821	
Inst - Y Classes - Bureau	0	351	351	
Officials - Adult Softball	9,778	14,995	14,995	
Officials - Adult Basketball	7,774	13,719	13,719	
Officials - Adult Volleyball	0	0	0	
Officials - Youth Basketball	0	36,171	36,171	
Officials - Youth Volleyball	945	191	191	
Instructors- Youth Camp	81,361	48,194	48,194	Youth camps revenue is ~$35k higher than expected, therefore, expenses are higher by similar amount too
Inst - Y Camp - Bureau	0	19,189	19,189	
Adult Softball Expense	22	2,674	2,674	
Adult Basketball Expense	156	884	884	
Adult Volleyball Expense	263	345	345	
Pickle Ball/Tennis	809	939	939	
Youth Basketball Expense	2,985	71,249	71,249	
Youth Class Expense	0	0	0	
Youth Volleyball Expense (New)	1,576	2,892	2,892	
Special Events	209	1,376	1,376	
Party in the Park	10,361	12,133	12,133	
Santa's Chest	0	497	497	
Food Truck Fiesta	1,233	0	0	
Obstacle	9,929	12,773	12,773	
Dead Festival	0	0	0	
Auburn Harvest Festival Exp	1,738	10,848	10,848	
Egg Hunt	0	1,365	1,365	
Movies in the Park	788	882	882	
Parks N Trucks	1,307	1,398	1,398	
TOTAL PROGRAM EXP.	174,545	327,018	327,018	No change

Operating Expenditures	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
Telephone	0	0	0	
Activity Guide	18,079	38,591	38,591	
Youth Assistance Expense	7,542	7,442	7,442	
Office Supplies	107	1,127	1,127	
Gas/Mileage	929	524	524	
District Vehicle Gas	0	1,014	1,014	
Dues & Subscriptions	115	1,767	1,767	
Staff Appreciation	0	122	122	
Company Celebrations	0	2,437	2,437	
Bad Debts Expense	0	0	0	
Staff Development	55	1,316	1,316	
Small Rec Equipment	0	10,150	10,150	
Uniform Expense	0	0	0	
Safety Supplies	0	69	69	
TOTAL OPERATING EXP	26,827	64,557	64,557	No change

Professional Services	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
Professional Services	6,438	13,906	13,906	
Total Professional Services	6,438	13,906	13,906	No change

Salaries/Wages Expenditures	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
Wages - Full Time	94,341	210,366	210,366	
Wages - Part Time	152	962	962	
Wages - Adult Softball	5,596	7,767	7,767	
Wages - Uniform	0	0	0	
Wages - Adult Basketball	4,395	6,268	6,268	
Wages - Adult Volleyball	0	0	0	
Wages - Special Events	542	678	678	
Totals	105,026	226,040	226,040	No change

Benefits & Payroll Expenditures	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
ER -Taxes - (13.65%)	8,759	18,659	18,659	
Employment Expense	0	0	0	
Fingerprinting Expense	32	153	153	
Benefits Expense	35,924	42,155	42,155	
Calpers Exp.	14,009	19,992	19,992	
Worker's Comp	6,654	4,712	4,712	
Totals	65,378	85,671	85,671	No change
Maintenance Expense				
District Vehicles Maint	585	2,278	2,278	
Totals	585	2,278	2,278	No change
Equipment & Fixed Assets				
Fixed Assets - Recreation	0	25,000	25,000	
Totals	0	25,000	25,000	No change
Total Expenditures	378,799	744,470	744,470	No change
Total Revenues	336,504	559,050	574,050	Total added $15,000
Total Expenditures	378,799	744,470	744,470	No change
Contingency (1% of expenses)	0	0	0	
Net Gain (Loss)	(42,295)	(185,420)	(170,420)	Total difference $15,000

Youth Services
2026-27 Mid-Year Budget
Revenues

Program Revenue	2026-2027 Actual Year To Date (YTD)	FY 26-27 Budget	Mid Year 26-27 Budget Revision	Notes
Auburn Elem DSC Revenue	74,736	139,280	139,280	
Skyridge DSC Revenue	169,916	271,096	271,096	
Skyridge Day Camp	33,664	48,000	48,000	
Rec Day Camp Rev (School & Summer)	163,853	191,762	216,762	Adding $25k to Rec Day Camp Rev due to more revenue received for Rec Day Camp Rev through Sept.
Day Camp Memberships	10,725	9,859	9,859	
Regional Day Camp	73,233	65,491	65,491	
Newcastle DSC Revenue	154,149	268,501	268,501	
Special Events Rev - Y Services	0	3,165	3,165	
TOTAL	680,276	997,154	1,022,154	
Grants & Donations Revenue				
Donations	0	0	0	
T shirt Revenue	120	180	180	
Miscellaneous Revenues	0	0	0	
Grant Proceeds	0	2,772	2,772	
TOTAL	120	2,952	2,952	No Change
Total Revenues	680,396	1,000,106	1,025,106	Total added $25,000

Youth Services
2026-27 Mid-Year Budget
Expenses

Program Expenses	2026-2027 Actual Year To Date (YTD)	FY 26-27 Budget	Mid Year 26-27 Budget Revision	Notes
Auburn Elem - Program Expense	1,251	4,540	3,540	Moved $1,000 to Rec Day Camp (Garden build)
Skyridge - Program Expense	2,607	7,324	6,324	Moved $1,000 to Rec Day Camp (Garden build)
Skyridge Day Camp - Program Expense	1,362	1,847	1,847	
Rec Day Camp - Program Exp (Sch. & Sum)	4,685	6,475	11,475	Day Camp garden build (+$5,000). Moved $2k from Rep/Maint - Rec Day Camp; Moved $1k from Uniform Expense; Moved $1k from Auburn Elem program expense; Moved $1k from Skyridge program expense.
REG Day Camp - Prog Expense	1,572	1,981	1,981	
Newcastle - Program Expense	2,533	6,039	6,039	
Special Events Exp - Y Services	0	578	578	

TOTAL	14,010	28,784	31,784	Added $3,000 from various YS budgets for Day Camp Garden build.

Operations & Supplies

Merchant fees	10,253	22,373	20,473	Moved $1,100 to Small Equipment for computers; $800 to Office Supplies for Kasey's new desk
T Shirt Supplies (Sales)	0	0	0	
Advertising - Youth Services	0	0	0	
Telephone - Youth Services (Cell phones)	138	342	342	
Telephone - Rec Day Camp Modular	140	1,024	1,024	
Telephone - Newcastle	204	718	718	
Telephone- Auburn Elem	185	504	504	
Telephone- Skyridge	357	991	991	
Office Supplies - Youth Services	205	831	1,631	New desk (+$800)
Gas/Mileage Reimbursement Expense	385	470	470	
District Vehicle Gas	0	432	432	
Cleaning supplies - Y Services	0	502	502	
Miscellaneous Expense	0	0	0	
Dues and Subscriptions	168	379	379	
Staff Appreciation - Youth Services	346	137	357	Staff appreciation (+$220)
Bad Debts Expense	0	0	0	
Staff Development - Youth Services	9	177	177	
Small Equipment	1,899	1,603	2,703	New computers (+$1,100)
Uniform Expense	329	2,773	1,553	Moved $220 to Staff Appreciation; Moved $1,000 to Rec Day Camp (Garden build)
Safety Supplies - Youth Services	0	0	0	
TOTAL	14,618	33,266	32,256	Moved $1,000 to Rec Day Camp (Garden build)

Utilites

Electric - Day Camp	1,939	4,933	4,933	
TOTAL	4,933	4,933	4,933	No Change

Professional Services

Professional Services	0	221	221	
TOTAL	0	221	221	No Change

Maintenance Expense	2026-2027 Actual Year To Date	FY 26-27 Budget	Mid Year 26-27 Budget Revision	Notes
District Vehicles Maint	195	759	759	
Rep/Maint - Auburn Elem	0	45	45	
Rep/Maint - Rec Day Camp	1,935	5,124	3,124	Moved $2,000 to Rec Day Camp (Garden build)
Rep/Maint - Skyridge	0	45	45	
Rep/Maint - pre Daycamp room (Rec)	0	0	0	
Rep/Maint - Newcastle	0	0	0	
TOTAL	2,130	5,973	3,973	Moved $2,000 to Rec Day Camp (Garden build)

Salaries/Wages Expenses	2026-2027 Actual Year To Date (YTD)	FY 26-27 Budget	Mid Year 26-27 Budget Revision	Notes
Wages - (Y.Serv) - Manager	48,452	79,186	79,186	~$3,300 is for the time F&G staff working on YS projects.
Wages - (Y.Serv) - Admin Part Time	0	2,388	2,388	
Wages - (Y.Serv) - Aub Elem - PT	39,626	81,565	81,565	
Wages - (Y.Serv) - Aub Elem Maint	0	481	481	
Wages - (Y.Serv) - Skyridge - PT	76,089	133,967	133,967	
Wages - (Y.Serv) - Skyridge Maint	0	33	33	
Wages - (Y.Serv) - Skyridge Day Camp	23,613	22,789	22,789	
Wages - (Y.Serv) - Rec Day Camp - PT	91,629	111,766	111,766	
Wages - (Y.Serv) - Day Camp Maintenance	129	3,022	3,022	
Wages - (Y.Serv) - REG Day Camp	33,475	28,428	28,428	
Wages- (Y.Serv) - Newcastle - PT	66,791	148,428	148,428	
Wages - (Y.Serv) - Newcastle Maint	0	87	87	
TOTAL	379,804	612,140	612,140	No Change
Benefits & Payroll Costs				
ER Taxes (SS/MC/SUTA/ETT)	28,809	49,954	49,954	
Employment Exp- Y.S.	44	614	614	
Fingerprinting Exp - Y.S.	894	1,400	1,400	
Benefits Expense - Y.S.	13,529	34,011	34,011	
Employer Retirement Exp. YS	20,435	57,377	57,377	
Worker's Compensation - Y.S.	8,145	12,778	12,778	
TOTAL	71,856	156,134	156,134	No Change
Total Salaries & Benefits	451,660	768,277	768,277	No Change

Fixed Assets	2026-2027 Actual Year To Date (YTD)	FY 26-27 Budget	Mid Year 26-27 Budget Revision	Notes
Fixed Asset Purchases	0	0	0	
Fixed Asset Purchases (computer)	0	0	0	
TOTAL	0	0	0	No Change
Capital Improvement				
	0	0	0	
	0	0	0	
	0	0	0	
TOTAL	0	0	0	No Change
Total Expenditures	487,351	841,441	841,441	No Change
Total Revenues	680,396	1,000,106	1,025,106	Total added $25,000
Total Expenditures	487,351	841,441	841,441	No Change
Contingency Reserve (1% of expense)	0	0	0	
Net Gain (Loss)	193,045	158,665	183,665	Total difference $25,000

Aquatics
2026-27 Mid-Year Budget
Revenues

Park & Services Revenue	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
Aquatic Activities Sierra Pool	14,676	19,419	19,419	
Aquatic Activities Placer Hills	0	0	0	
Master Swim	5,361	8,357	8,357	
Public Swim	35,991	37,567	37,567	
Public Swim - Placer Hills Pool	1,222	7,765	7,765	
Swim Lessons	43,216	42,331	42,331	
Swim Lessons - Placer Hills Pool	12,034	13,177	13,177	
Swim Team	32,960	31,508	31,508	
Synchro Team	12,570	17,355	17,355	
Misc Income	73	0	0	
Totals	158,103	177,479	177,479	No Change
Rents & Concessions				
Sierra/Splash Pool Rental	10,700	10,262	10,262	
Placer Hills Pool rental	2,124	1,890	1,890	
Totals	12,824	12,152	12,152	No Change
Donations				
Donation Rev - Aquatics	0	0	0	
Totals	0	0	0	No Change
Total Revenues	170,927	189,631	189,631	No Change

Aquatics
2026-27 Mid-Year Budget
Expenditures

Program Expenditures	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
Instructors - Aquatics	0	0	0	
Adult Aquatic Activities Exp.	1,226	1,440	1,440	
Public Swim Expenses	-242	2,907	2,307	Moved $600 to Swim Lessons Expense
Public Swim Expenses PH	0	154	154	
Swim Lessons Expenses	603	0	600	Added $600 from Public Swim Expense
Swim Team Expenses	923	1,809	1,809	
Synchro Team Expenses	1,760	1,726	1,726	
Totals	4,270	8,037	8,037	No Change
Operations & Supplies				
Telephone - Placer Hills Pool	799	2,112	2,112	
Dues and Subscriptions	571	0	600	Added $600 from Small Equipment
Office Supplies	293	0	300	Added $300 from Small Equipment

Gas Milleage - Aquatics	0	45	45	
Professional Services	0	0	0	
Staff Appreciation- Aquatics	0	136	136	
Staff Development- Aquatics	0	805	805	
Uniform Exp	914	163	963	Added $800 from Small Equipment
Small Equipment	0	20,483	16,783	Moved $300 to Office Supplies; $800 to Uniform Expense; $600 to Dues and Subscriptions
Small Equipment - PH Pool	0	4,352	4,352	
Safety Supplies - Aquatics	0	2,514	2,514	
Totals	2,577	30,611	30,611	No Change

Utilities

Gas/Electric - Sierra Pool	4,373	29,763	29,763	
Gas/Electric - Placer Hills	-346	868	868	
Reimbursement - Gas/Electric	-10,242	-19,448	-19,448	
Water - Sierra Pool	1,677	7,059	7,059	
Water - Placer Hills	277	488	488	
Reimbursement - Water	-2,202	-2,449	-2,449	
Totals	-6,463	16,281	16,281	No Change

Maintenance

Maintenance - Sierra Pool	49,230	64,251	64,251	
Reimbursement - Maintanence	-12,717	-7,993	-7,993	
Maintenance - Placer Hills pool	10,113	33,242	33,242	
Totals	46,626	89,501	89,501	No Change

Aquatics 2026-27 Mid-Year Budget Expenditures

Payroll Expenses	2026-2027 Actual Year To Date (YTD)	Final 26-27	Mid Year 26-27 Budget Revision	Notes
Wages - Aquatics Coordinator	7,256	15,983	15,983	
Wages - Adult aquatics	14,980	8,122	8,122	
Wages - Public Swim	70,048	78,537	78,537	
Wages - Public Swim - PH Pool	0	6,234	6,234	
Wages - Swim Lessons	19,238	16,567	16,567	
Wages - Swim Lessons - PH Pool	2,225	4,320	4,320	
Wages - Master Swim	8,132	10,555	10,555	
Wages - Uniform allowance	0	0	0	
Wages - Coaches (Swim Team)	12,287	14,410	14,410	
Wages - Coaches (Synchro)	14,483	16,334	16,334	
Totals	148,649	171,060	171,060	No Change

Benefits & Payroll Costs

ER -Taxes (.0995/.0765)	13,674	14,905	14,905	
Employment Exp - Aquatics	0	22	22	
Fingerprinting Exp - Aquatics	57	101	101	
Retirement Expense	984	755	755	
Worker's Comp	3,082	3,556	3,556	

Totals	17,797	19,339	19,339	No Change

Equipment & Fixed Assets

Fixed Assets - Aquatics	0	108,100	108,100	
Totals	0	108,100	108,100	No Change

Capital Improvement Projects

	0	0	0	
	0	0	0	
Totals	0	0	0	No Change

Total Expenditures	213,456	442,928	442,928	No Change
Total Revenues	170,927	189,631	189,631	No Change
Total Expenditures	213,456	442,928	442,928	No Change
Net Gain (Loss)	-42,529	-253,297	-253,297	No Change

Resolution Number 2026-18
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California

ADOPTION OF MID-YEAR BUDGET REVISION, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has created a Mid-Year Budget Revision for Fiscal Year 2026-2027.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Mid-Year Budget Revision for the Fiscal Year 2026-2027 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue	
Program Revenue	1,761,631.00
Facility Rentals	258,580.00
Total Park & Rec. Services Revenue	2,020,211.00
Government Revenues	
Taxes, Governmental Revenue	4,769,124.00
Total Governmental Revenue	4,769,124.00
Other Revenue	
Interest Revenue	179,730.00
Misc. Revenue	86,821.00
Total Other Revenue	266,551.00
Donations	
Donations, Grant, In kind	23,193.00
Total Donation Revenue	23,193.00
TOTAL OPERATING REVENUES	7,079,079.00
Project, Equipment and Reserve Transfer Revenue	
Grant Proceeds	2,177,230.00
Contributions/In-kind Services Revenue	17,500.00
Transfer in from ADA Reserves	-
Transfer in from Equipment Reserves	425,176.00
Transfer in from Reserves	633,000.00
Total Project and Equipment Revenue	3,252,906.00
Park Dedication Revenue	
City Park Dedication Revenue	186,000.00
County Park Dedication Revenue	695,000.00
Total Park Dedication Revenue	881,000.00
TOTAL PROJECT AND EQUIPMENT REVENUES	4,133,906.00
TOTAL REVENUES	**11,212,985.00**

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	366,839.00
Operations & Supplies	726,102.00
Utilities Expense	291,671.00
Professional Expenses	152,450.00
Building & Grounds expense	645,003.00
Property Tax Admin. Fees	93,095.00
Election Cost	-
Wages & Benefits	4,419,885.00
Equipment and Land Lease	164,836.00
Fixed Assets	9,200.00
Equipment Reserve Expenditures	415,400.00
Total Operating Expenditures	7,284,481.00
Capital Improvement Projects	
General Fund Capital Improvement Projects	-
ADA reserve projects	-
Future Cap Projects	633,000.00
In-Kind & Other Contribution Projects	2,194,730.00
Total Project Expenditures	2,827,730.00
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	150,000.00
County Park Dedication Project Expenditures	695,000.00
Total Park Ded. Project Expenditures	845,000.00
TOTAL EXPENDITURES	**10,957,211.00**
TOTAL REVENUE SURPLUS (DEFICIT)	**255,774.00**
TO EQUIPMENT RESERVE	**130,000.00**
TO ADA RESERVE	**5,000.00**
TO CONTINGENCY (acct 2453)	**-**
TO CALPERS UNFUNDED LIAB. RESERVE	**24,000.00**
TO CITY TRUST RESERVE	**36,575.00**
TO FUTURE CAP CONSTRUCTION RESV.	**50,000.00**
OPERATING BUDGET BALANCE	**10,199.00**

BE IT FURTHER RESOLVED, that the Mid-Year Budget Revision is hereby adopted on this 19th day of November, 2026 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Mike Lynch
Board of Directors

Kahl Muscott
District Administrator

DISCUSSION ITEMS:

1) County Mitigation Fund, current balance $518,320
2) City Mitigation total is $442,209, with $202,209 not encumbered
3) County of Placer Treasurer's Pooled Investment Report as of September 30, 2026
4) California CLASS Investment Fund as of September 30, 2026
5) California CLASS Investment Fund as of October 31, 2026
6) CEPPT Strategy 1 Quarterly Investment Report as of September 30, 2026
7) CEPPT Strategy 2 Quarterly Investment Report as of September 30, 2026

OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of September 30, 2026

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

PREFACE

Placer County Treasurer's Pooled Investment Report

September 30, 2026

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

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

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

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

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

Government Code 53646 Compliance Report

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

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

The Weighted Average Maturity of the investments with the Treasury is 805 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by $307,692,760.25 in cash and investments maturing in the next 180 days.

General Fund
Portfolio Management
Portfolio Summary
September 30, 2026

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	6,000,000.00	6,000,000.00	6,000,000.00	0.28	1	1	3.758	3.810
U.S. Treasury Coupons	560,000,000.00	525,553,279.90	536,599,331.33	24.65	1,391	789	3.969	4.024
mPower Placer - Long Term	2,473,951.86	2,344,926.84	2,474,955.25	0.11	7,337	3,601	4.037	4.093
Federal Agency Coupons	1,075,000,000.00	1,057,431,650.00	1,077,985,317.15	49.53	1,529	777	4.000	4.055
Collateralized Inactive Bank Deposi	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	131,070,281.09	134,992,451.64	6.20	1,690	1,573	4.566	4.630
Negotiable Certificates of Deposit	170,000,000.00	169,353,750.00	170,000,000.00	7.81	431	212	3.901	3.956
Supranational	130,000,000.00	123,637,500.00	128,828,862.10	5.92	1,598	1,299	3.774	3.826
Commercial Paper Disc. -Amortizing	100,000,000.00	100,000,000.00	100,000,000.00	4.59	1	0	3.830	3.884
Local Agency Bond	8,040,830.89	7,940,396.36	8,040,830.89	0.37	7,512	4,419	2.931	2.971
mPower Placer	6,231,708.31	5,841,081.77	6,231,708.31	0.29	7,706	4,519	3.612	3.662
mPower - Folsom	290,648.96	284,613.75	290,648.96	0.01	7,684	3,752	4.595	4.659
Investments	**2,198,040,265.02**	**2,134,457,479.71**	**2,176,444,105.63**	**100.00%**	**1,392**	**805**	**3.992**	**4.048**
Cash								
Passbook/Checking (not included in yield calculations)	22,692,760.25	22,692,760.25	22,692,760.25		1	1	0.000	0.000
Total Cash and Investments	**2,220,733,025.27**	**2,157,150,239.96**	**2,199,136,865.88**		**1,392**	**805**	**3.992**	**4.048**

Total Earnings	September 30 Month Ending	Fiscal Year To Date
Current Year	7,249,420.81	23,108,739.66
Average Daily Balance	**2,175,741,314.65**	**2,306,493,662.42**
Effective Rate of Return	**4.05%**	**3.97%**

JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

10/2/26

Reporting period 09/01/2026-09/30/2026
Data Updated: FUNDSNAP: 10/07/2026 13:23
Run Date: 10/07/2026 - 13:23

Portfolio PLCR
AC
IE (PRF_PM1) 7.3.11
Report Ver. 7.3.11

General Fund
Portfolio Management
Portfolio Details - Investments
September 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgm't Prog			5,000,000.00	5,000,000.00	5,000,000.00	3.810	3.810	1	
SYS23345	23345	CalTRUST			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	19,609,600.00	19,771,254.76	2.250	3.681	318	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,735,200.00	9,888,200.95	2.750	3.644	502	02/15/2028
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,470,400.00	19,650,461.73	2.750	4.161	502	02/15/2028
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,749,800.00	19,735,223.79	2.375	4.723	226	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,397,600.00	19,489,121.34	2.875	4.642	592	05/15/2028
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,812,350.00	14,778,043.46	2.375	5.014	226	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,548,200.00	14,549,415.82	2.875	4.968	592	05/15/2028
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,296,200.00	19,645,217.78	2.875	3.920	684	08/15/2028
9128282R0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,707,200.00	14,741,905.92	2.250	4.383	318	08/15/2027
9128282R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,609,600.00	19,657,630.30	2.250	4.372	318	08/15/2027
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	9,911,300.00	10,036,144.04	4.375	4.167	700	08/31/2028
9128284V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,472,150.00	14,669,122.46	2.875	4.158	684	08/15/2028
91282CJA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	9,952,000.00	10,070,979.56	4.625	4.235	730	09/30/2028
9128284V9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	28,944,300.00	29,300,432.73	2.875	4.230	684	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	37,951,600.00	38,561,219.57	2.625	4.290	868	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	19,693,000.00	20,137,088.99	4.250	3.940	881	02/28/2029
91282CJT9	25117	U. S. TREASURY COUPON		12/05/2025	25,000,000.00	24,985,000.00	25,029,575.89	4.000	3.578	106	01/15/2027
91282CKZ3	25118	U. S. TREASURY COUPON		12/05/2025	50,000,000.00	49,950,000.00	50,317,038.44	4.375	3.538	287	07/15/2027
91282CAE1	25158	U. S. TREASURY COUPON		01/12/2026	30,000,000.00	25,389,900.00	26,721,530.06	0.625	3.719	1,414	08/15/2030
91282CAE1	25159	U. S. TREASURY COUPON		01/12/2026	10,000,000.00	8,463,300.00	8,905,858.44	0.625	3.723	1,414	08/15/2030
91282CBL4	25206	U. S. TREASURY COUPON		03/04/2026	10,000,000.00	8,481,300.00	9,011,739.91	1.125	3.612	1,598	02/15/2031
91282CCB5	25273	U. S. TREASURY COUPON		05/15/2026	20,000,000.00	17,191,400.00	17,932,824.48	1.625	4.124	1,687	05/15/2031
91282CCB5	25290	U. S. TREASURY COUPON		06/03/2026	10,000,000.00	8,604,089.95	8,955,911.31	1.625	4.170	1,687	05/15/2031
91282CCB5	25291	U. S. TREASURY COUPON		06/03/2026	10,000,000.00	8,604,089.95	8,953,723.20	1.625	4.175	1,687	05/15/2031
912828ZQ6	25125	U. S. TREASURY BILL		12/11/2025	20,000,000.00	17,114,000.00	17,977,834.93	0.625	3.675	1,322	05/15/2030
912828ZQ6	25134	U. S. TREASURY BILL		12/18/2025	25,000,000.00	21,392,500.00	22,529,498.38	0.625	3.600	1,322	05/15/2030
912828Z94	25156	U. S. TREASURY BILL		01/12/2026	20,000,000.00	17,846,200.00	18,649,473.24	1.500	3.673	1,233	02/15/2030
912828ZQ6	25157	U. S. TREASURY BILL		01/12/2026	30,000,000.00	25,671,000.00	26,932,859.85	0.625	3.707	1,322	05/15/2030
		Subtotal and Average	**536,276,010.97**		**560,000,000.00**	**525,553,279.90**	**536,599,331.33**		**4.024**	**789**	

General Fund
Portfolio Management
Portfolio Details - Investments
September 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	688,542.00	653,873.91	688,542.00	4.000	3.999	3,258	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,528,081.79	1,437,726.31	1,528,081.79	4.000	4.000	3,624	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	257,328.07	253,326.62	258,331.46	5.050	4.894	4,383	10/01/2038
		Subtotal and Average	**2,480,949.37**		**2,473,951.86**	**2,344,926.84**	**2,474,955.25**		**4.093**	**3,601**	
Federal Agency Coupons											
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	19,852,800.00	20,000,000.00	4.220	4.221	474	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	19,634,600.00	19,999,505.58	4.310	4.312	988	06/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	14,723,550.00	14,999,535.22	4.310	4.312	995	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	14,726,400.00	14,999,630.65	4.310	4.312	978	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	24,485,250.00	25,000,000.00	4.310	4.311	1,056	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	24,494,000.00	25,000,000.00	4.310	4.310	1,042	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	24,489,500.00	25,000,000.00	4.310	4.311	1,049	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	19,408,400.00	20,000,000.00	3.970	3.970	1,071	09/06/2029
3133ETZ91	25106	FEDERAL FARM CREDIT BANK		11/21/2025	10,000,000.00	9,497,200.00	10,000,000.00	3.670	3.671	1,370	07/02/2030
3133EWAC4	25153	FEDERAL FARM CREDIT BANK		01/09/2026	20,000,000.00	19,166,600.00	20,000,000.00	3.600	3.600	1,196	01/09/2030
3133EWAC4	25154	FEDERAL FARM CREDIT BANK		01/09/2026	10,000,000.00	9,583,300.00	10,000,000.00	3.600	3.600	1,196	01/09/2030
3133EWEX4	25205	FEDERAL FARM CREDIT BANK		03/04/2026	10,000,000.00	9,438,600.00	9,989,032.37	3.625	3.652	1,609	02/26/2031
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,860,200.00	20,000,000.00	3.725	3.726	274	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,856,900.00	10,000,000.00	3.615	3.616	459	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,970,700.00	10,000,000.00	3.620	3.621	138	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,972,900.00	10,000,000.00	3.625	3.626	130	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,974,900.00	10,000,000.00	3.635	3.636	123	02/01/2027
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,950,600.00	10,000,000.00	4.060	4.061	342	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	9,895,700.00	10,000,000.00	4.020	4.021	494	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,952,900.00	10,000,000.00	4.070	4.071	335	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	9,894,600.00	10,000,000.00	4.025	4.026	501	02/14/2028
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,003,200.00	20,000,000.00	4.460	4.461	134	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,000,800.00	10,000,000.00	4.450	4.451	147	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	9,928,700.00	10,000,000.00	4.275	4.276	494	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,001,800.00	20,000,000.00	4.450	4.451	144	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	19,850,400.00	20,000,000.00	4.270	4.271	509	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	19,825,800.00	19,983,412.44	4.375	4.430	617	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,998,300.00	10,000,000.00	4.500	4.502	257	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,992,100.00	10,000,000.00	4.480	4.480	313	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,991,600.00	10,000,000.00	4.470	4.470	308	08/05/2027

General Fund
Portfolio Management
Portfolio Details - Investments
September 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	9,998,200.00	10,000,000.00	4.495	4.497	252	06/10/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,735,100.00	15,000,000.00	3.855	3.855	648	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	14,986,050.00	15,000,000.00	4.000	4.001	102	01/11/2027
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,988,400.00	20,000,000.00	4.110	4.110	96	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,545,400.00	20,000,000.00	3.985	3.985	830	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,807,400.00	20,000,000.00	4.020	4.020	467	01/11/2028
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,927,200.00	20,000,000.00	4.050	4.050	279	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	19,692,400.00	20,000,000.00	3.980	3.980	643	07/05/2028
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	29,890,500.00	30,000,000.00	4.060	4.061	284	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,956,650.00	15,000,000.00	4.070	4.071	243	06/01/2027
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,555,000.00	20,000,000.00	4.040	4.040	848	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,719,400.00	20,000,000.00	4.057	4.058	641	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,742,200.00	20,000,000.00	4.062	4.063	609	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	19,899,400.00	20,000,000.00	4.060	4.061	347	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	14,951,700.00	15,000,000.00	4.070	4.071	263	06/21/2027
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	9,905,100.00	10,000,000.00	4.300	4.301	623	06/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	29,525,400.00	30,000,000.00	4.110	4.112	715	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,454,000.00	20,000,000.00	4.080	4.081	1,086	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	19,495,600.00	20,000,000.00	4.080	4.081	1,023	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	19,707,800.00	20,000,000.00	4.370	4.370	832	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	19,409,000.00	20,000,000.00	3.980	3.980	1,071	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	19,325,400.00	20,000,000.00	3.750	3.751	1,022	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	14,622,150.00	15,000,000.00	3.875	3.876	833	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	9,700,000.00	10,000,000.00	4.050	4.051	1,211	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	9,699,700.00	10,000,000.00	4.050	4.051	1,212	01/25/2030
3130B8WP3	25127	FEDERAL HOME LOAN BANK		12/12/2025	25,000,000.00	23,801,500.00	25,000,000.00	3.680	3.673	1,383	07/15/2030
3130B8XZ0	25136	FEDERAL HOME LOAN BANK		12/22/2025	30,000,000.00	28,598,700.00	30,000,000.00	3.580	3.581	1,383	07/15/2030
3130B95D8	25161	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,596,200.00	10,000,000.00	3.640	3.640	1,198	01/11/2030
3130B95C0	25162	FEDERAL HOME LOAN BANK		01/13/2026	10,000,000.00	9,547,200.00	10,000,000.00	3.680	3.680	1,380	07/12/2030
3130BASE8	25275	FEDERAL HOME LOAN BANK		05/18/2026	20,000,000.00	19,103,600.00	20,000,000.00	4.010	4.011	1,562	01/10/2031
3130BAY27	25293	FEDERAL HOME LOAN BANK		06/04/2026	20,000,000.00	19,298,800.00	20,000,000.00	4.130	4.131	1,554	01/02/2031
3134HC2P3	25294	FED HOME LOAN MORT CORP		06/04/2026	10,000,000.00	9,731,700.00	10,000,000.00	4.600	4.600	1,707	06/04/2031
3136GC6R1	25108	FEDERAL NATIONAL MORT. ASSOC.		11/21/2025	10,000,000.00	9,674,100.00	10,000,000.00	4.000	4.001	1,448	09/18/2030
31359MFJ7	25241	FEDERAL NATIONAL MORT. ASSOC.		04/15/2026	30,000,000.00	31,849,800.00	33,014,200.89	7.125	3.815	1,202	01/15/2030
3136GD4N0	25249	FEDERAL NATIONAL MORT. ASSOC.		04/16/2026	10,000,000.00	9,568,600.00	10,000,000.00	4.040	4.041	1,391	07/23/2030
		Subtotal and Average	**1,094,355,048.55**		**1,075,000,000.00**	**1,057,431,650.00**	**1,077,985,317.15**		**4.055**	**777**	

General Fund
Portfolio Management
Portfolio Details - Investments
September 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Collateralized Inactive Bank Deposi											
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	9,493,100.00	9,989,092.05	4.350	4.378	1,593	02/10/2031
46632F2F1	25248	JP MORGAN CHASE BANK		04/16/2026	40,000,000.00	37,980,000.00	40,000,000.00	4.425	4.425	1,658	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	1,707	06/04/2031
46632FK20	26018	JP MORGAN CHASE BANK		07/23/2026	25,000,000.00	24,142,250.00	25,000,000.00	4.820	4.820	1,756	07/23/2031
89236TQD0	26007	TOYOTA MOTOR CREDIT		07/10/2026	25,003,125.00	24,454,931.09	25,003,359.59	4.499	4.508	1,012	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	1,753	07/20/2031
		Subtotal and Average	**134,992,308.84**		**135,003,125.00**	**131,070,281.09**	**134,992,451.64**		**4.630**	**1,573**	
Negotiable Certificates of Deposit											
22536J6R1	25170	Credit Agricole CIB NY		01/21/2026	25,000,000.00	24,960,750.00	25,000,000.00	3.840	3.893	106	01/15/2027
89115MA30	25244	TORONTO DOMINION BANK NY		04/15/2026	20,000,000.00	19,979,000.00	20,000,000.00	4.000	4.056	111	01/20/2027
89115MA71	25245	TORONTO DOMINION BANK NY		04/15/2026	50,000,000.00	49,803,000.00	50,000,000.00	4.060	4.116	231	05/20/2027
90275DVT4	25171	UBS AG STAMFORD CT		01/21/2026	25,000,000.00	24,907,000.00	25,000,000.00	3.790	3.843	216	05/05/2027
90275DVU1	25172	UBS AG STAMFORD CT		01/21/2026	50,000,000.00	49,704,000.00	50,000,000.00	3.790	3.843	286	07/14/2027
		Subtotal and Average	**170,000,000.00**		**170,000,000.00**	**169,353,750.00**	**170,000,000.00**		**3.956**	**212**	
Supranational											
459058JC8	25107	INT'L BANK RECON & DEVELOP		11/21/2025	10,000,000.00	8,634,700.00	9,064,465.39	0.876	3.705	1,321	05/14/2030
459058JR5	25207	INT'L BANK RECON & DEVELOP		03/04/2026	10,000,000.00	8,507,600.00	9,046,850.17	1.250	3.660	1,593	02/10/2031
459058KU6	25242	INT'L BANK RECON & DEVELOP		04/15/2026	40,000,000.00	38,543,600.00	40,249,818.18	4.000	3.820	1,393	07/25/2030
459058LA9	25243	INT'L BANK RECON & DEVELOP		04/15/2026	30,000,000.00	28,726,800.00	30,161,391.91	4.000	3.860	1,562	01/10/2031
45950KDH0	24236	International Finance Corp		04/04/2025	20,000,000.00	19,610,400.00	20,241,471.94	4.250	3.770	1,005	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	19,614,400.00	20,064,864.51	4.125	3.975	868	02/15/2029
		Subtotal and Average	**128,818,434.14**		**130,000,000.00**	**123,637,500.00**	**128,828,862.10**		**3.826**	**1,299**	
Commercial Paper Disc. -Amortizing											
22533UK10	26095	Credit Agricole CIB		09/30/2026	100,000,000.00	100,000,000.00	100,000,000.00	3.830	3.884	0	10/01/2026
		Subtotal and Average	**54,163,774.72**		**100,000,000.00**	**100,000,000.00**	**100,000,000.00**		**3.884**	**0**	
Federal Agency Disc. -Amortizing											
		Subtotal and Average	**14,832,905.56**								

General Fund
Portfolio Management
Portfolio Details - Investments
September 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	4,324,261.12	4,382,335.95	4,324,261.12	2.800	2.800	3,837	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	446	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	838	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	7,577	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	915	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	575,276.69	577,019.78	575,276.69	4.000	4.000	854	02/01/2029
		Subtotal and Average	**8,040,830.89**		**8,040,830.89**	**7,940,396.36**	**8,040,830.89**		**2.971**	**4,419**	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	2,610,919.33	2,298,392.29	2,610,919.33	3.000	3.042	3,989	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	17,662.70	15,371.49	17,662.70	3.000	3.042	4,354	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	20,297.98	17,664.93	20,297.98	3.000	3.042	4,354	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	35,769.30	29,788.32	35,769.30	4.500	4.563	4,719	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	61,909.65	59,006.71	61,909.65	4.500	4.563	4,719	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	226,963.42	219,151.34	226,963.42	4.500	4.563	4,719	09/02/2039
2017 S NR	2017 S-NR	Pioneer Community Energy		09/28/2017	101,105.74	85,220.01	101,105.74	3.000	3.042	4,354	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	896,606.05	797,549.01	896,606.05	3.000	3.042	4,354	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	704,145.17	742,668.95	704,145.17	4.500	4.563	4,719	09/02/2039
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	542,205.15	535,606.51	542,205.15	4.500	4.563	5,085	09/02/2040
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	523,659.63	575,067.30	523,659.63	4.500	4.563	5,450	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	447,020.49	426,743.64	447,020.49	4.500	4.563	5,815	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	43,443.70	38,851.27	43,443.70	3.000	3.042	3,989	09/02/2037
		Subtotal and Average	**6,252,196.18**		**6,231,708.31**	**5,841,081.77**	**6,231,708.31**		**3.662**	**4,519**	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	54,563.87	53,014.26	54,563.87	3.500	3.549	3,989	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	23,876.09	22,686.11	23,876.09	3.500	3.549	4,354	09/02/2038
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	129,191.39	126,471.91	129,191.39	5.000	5.069	3,624	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	83,017.61	82,441.47	83,017.61	5.000	5.069	3,624	09/02/2036
		Subtotal and Average	**291,649.65**		**290,648.96**	**284,613.75**	**290,648.96**		**4.659**	**3,752**	

General Fund
Portfolio Management
Portfolio Details - Investments
September 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
		Total and Average	2,175,741,314.65		2,198,040,265.02	2,134,457,479.71	2,176,444,105.63		4.048	805

General Fund
Portfolio Management
Portfolio Details - Cash
September 30, 2026

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			22,449,391.79	22,449,391.79	22,449,391.79		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			243,368.46	243,368.46	243,368.46		0.000	1
		Average Balance	**0.00**							**1**
		Total Cash and Investments	**2,175,741,314.65**		**2,220,733,025.27**	**2,157,150,239.96**	**2,199,136,865.88**		**4.048**	**805**

General Fund
Purchases Report
Sorted by Fund - Fund
September 1, 2026 - September 30, 2026

CUSIP	Investment #	Fund	Sec. Type	Issuer	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchas	Maturity Date	YTM	Ending Book Value
General Fund													
21687BJ28	26075	1010	ACP	RABONY	70,000,000.00	09/01/2026	09/02 - At Maturity	69,993,058.34		3.570	09/02/2026	3.570	0.00
21687BJ36	26076	1010	ACP	RABONY	75,000,000.00	09/02/2026	09/03 - At Maturity	74,992,541.67		3.580	09/03/2026	3.580	0.00
21687BJ44	26077	1010	ACP	RABONY	80,000,000.00	09/03/2026	09/04 - At Maturity	79,992,044.45		3.580	09/04/2026	3.580	0.00
21687BJ85	26078	1010	ACP	RABONY	75,000,000.00	09/04/2026	09/08 - At Maturity	74,970,166.67		3.580	09/08/2026	3.581	0.00
21687BJ93	26079	1010	ACP	RABONY	60,000,000.00	09/08/2026	09/09 - At Maturity	59,994,033.34		3.580	09/09/2026	3.580	0.00
313385F35	26080	1010	AFD	FHLBDN	55,000,000.00	09/09/2026	09/10 - At Maturity	54,994,530.56		3.580	09/10/2026	3.630	0.00
21687BJB8	26081	1010	ACP	RABONY	60,000,000.00	09/10/2026	09/11 - At Maturity	59,994,033.34		3.580	09/11/2026	3.580	0.00
21687BJE2	26082	1010	ACP	RABONY	55,000,000.00	09/11/2026	09/14 - At Maturity	54,983,591.66		3.580	09/14/2026	3.581	0.00
22533UJF1	26083	1010	ACP	CACPNY	55,000,000.00	09/14/2026	09/15 - At Maturity	54,994,530.56		3.580	09/15/2026	3.580	0.00
313385F92	26084	1010	AFD	FHLBDN	55,000,000.00	09/15/2026	09/16 - At Maturity	54,994,484.72		3.610	09/16/2026	3.661	0.00
313385G26	26085	1010	AFD	FHLBDN	60,000,000.00	09/16/2026	09/17 - At Maturity	59,994,000.00		3.600	09/17/2026	3.650	0.00
22533UJJ3	26086	1010	ACP	CACPNY	55,000,000.00	09/17/2026	09/18 - At Maturity	54,994,148.62		3.830	09/18/2026	3.830	0.00
313385G67	26087	1010	AFD	FHLBDN	40,000,000.00	09/18/2026	09/21 - At Maturity	39,987,166.67		3.850	09/21/2026	3.905	0.00
313385G75	26088	1010	AFD	FHLBDN	50,000,000.00	09/21/2026	09/22 - At Maturity	49,994,666.67		3.840	09/22/2026	3.894	0.00
313385G83	26089	1010	AFD	FHLBDN	50,000,000.00	09/22/2026	09/23 - At Maturity	49,994,666.67		3.840	09/23/2026	3.894	0.00
313385G91	26090	1010	AFD	FHLBDN	55,000,000.00	09/23/2026	09/24 - At Maturity	54,994,148.62		3.830	09/24/2026	3.884	0.00
22533UJR5	26091	1010	ACP	CACPNY	65,000,000.00	09/24/2026	09/25 - At Maturity	64,993,066.67		3.840	09/25/2026	3.840	0.00
21687BJU6	26092	1010	ACP	RABONY	80,000,000.00	09/25/2026	09/28 - At Maturity	79,974,400.00		3.840	09/28/2026	3.841	0.00
21687BJV4	26093	1010	ACP	RABONY	150,000,000.00	09/28/2026	09/29 - At Maturity	149,984,041.68		3.830	09/29/2026	3.830	0.00
22533UJW4	26094	1010	ACP	CACPNY	150,000,000.00	09/29/2026	09/30 - At Maturity	149,984,041.68		3.830	09/30/2026	3.830	0.00
22533UK10	26095	1010	ACP	CACPNY	100,000,000.00	09/30/2026	10/01 - At Maturity	99,989,361.12		3.830	10/01/2026	3.830	100,000,000.00
				Subtotal	**1,495,000,000.00**			**1,494,786,723.71**	**0.00**				**100,000,000.00**
				Total Purchases	**1,495,000,000.00**			**1,494,786,723.71**	**0.00**				**100,000,000.00**

PLACER COUNTY 2026/27
Summary by Issuer
September 30, 2026

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,324,261.12	4,324,261.12	0.20	2.800	3,837
BANK OF AMERICA CORP	1	10,000,000.00	9,987,500.00	0.46	4.378	1,593
Credit Agricole CIB	1	100,000,000.00	99,989,361.12	4.57	3.884	0
California Asset Mgm't 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	106
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	9.83	4.111	1,045
FEDERAL HOME LOAN BANK	49	800,000,000.00	799,952,720.00	36.58	4.044	660
FED HOME LOAN MORT CORP	1	10,000,000.00	10,000,000.00	0.46	4.600	1,707
FEDERAL NATIONAL MORT. ASSOC.	3	50,000,000.00	53,436,800.00	2.44	3.893	1,284
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	4.03	3.805	1,464
International Finance Corp	1	20,000,000.00	20,372,320.00	0.93	3.770	1,005
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.92	3.975	868
JP MORGAN CHASE BANK	3	75,000,000.00	75,000,000.00	3.43	4.620	1,697
Mid Placer Public School Trans	2	336,957.46	336,957.46	0.02	2.971	762
mPower Folsom	4	290,648.96	290,648.96	0.01	4.659	3,752
mPower Placer	7	4,963,182.75	4,963,182.75	0.23	3.499	3,792
Newcastle Elementary SD	1	2,345,275.54	2,345,275.54	0.11	2.800	7,577
Placer Hills Fire Protection	1	459,060.08	459,060.08	0.02	4.170	915
Public Finance Authority	1	257,328.07	262,474.63	0.01	4.894	4,383
Pioneer Community Energy	7	3,441,705.65	3,441,705.65	0.16	4.122	4,924
PLACER COUNTY CASH	2	22,692,760.25	22,692,760.25	1.04	0.000	1

PLACER COUNTY 2026/27
Summary by Issuer
September 30, 2026

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Placer CEO Fire	1	575,276.69	575,276.69	0.03	4.000	854
Sierra Valley Energy Authority	1	43,443.70	43,443.70	0.00	3.042	3,989
TORONTO DOMINION BANK NY	2	70,000,000.00	70,000,000.00	3.20	4.099	197
TOYOTA MOTOR CREDIT	1	25,003,125.00	25,000,000.00	1.14	4.508	1,012
UBS AG STAMFORD CT	2	75,000,000.00	75,000,000.00	3.43	3.843	263
U. S. TREASURY COUPON	24	465,000,000.00	439,666,406.25	20.11	4.093	691
U. S. TREASURY BILL	4	95,000,000.00	84,208,789.06	3.85	3.665	1,303
Wells Fargo Bank NA	1	25,000,000.00	25,000,000.00	1.14	4.880	1,753
Total and Average	**142**	**2,220,733,025.27**	**2,186,661,303.26**	**100.00**	**4.006**	**796**

CLASS

Summary Statement

September 30, 2026

Investor ID: CA-01-0244

0000228-0001029 PDFT 238723

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	Month End 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	524,612.56
CA-01-0244-0002	Annual Contingency Reserve	410,433.36	0.00	0.00	1,287.99	7,921.19	410,476.29	411,721.35
CA-01-0244-0003	Annual Future Capital Construction	522,971.41	0.00	0.00	1,641.15	14,424.43	523,026.12	524,612.56
TOTAL		**1,456,376.18**	**0.00**	**0.00**	**4,570.29**	**36,770.05**	**1,456,528.53**	**1,460,946.47**

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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	

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	

California
CLASS

Account Statement

September 30, 2026

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	

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

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.**

California CLASS

Summary Statement

October 31, 2026

Investor ID: CA-01-0244

0000228-0001034 PDFT 255542

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

California CLASS

California CLASS

Average Monthly Yield: 3.9309%

		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	Annual Equip Replacement Reserve	524,612.56	0.00	0.00	1,751.44	16,175.87	524,725.56	526,364.00
CA-01-0244-0002	Annual Contingency Reserve	411,721.35	0.00	0.00	1,374.55	9,295.74	411,810.03	413,095.90
CA-01-0244-0003	Annual Future Capital Construction	524,612.56	0.00	0.00	1,751.44	16,175.87	524,725.56	526,364.00
TOTAL		**1,460,946.47**	**0.00**	**0.00**	**4,877.43**	**41,647.48**	**1,461,261.15**	**1,465,823.90**

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

California CLASS

Account Statement

October 31, 2026

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary

Average Monthly Yield: 3.9309%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	524,612.56	0.00	0.00	1,751.44	16,175.87	524,725.56	526,364.00

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
10/01/2026	Beginning Balance			524,612.56	
10/31/2026	Income Dividend Reinvestment	1,751.44			
10/31/2026	Ending Balance			526,364.00	

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

California CLASS

Account Statement

October 31, 2026

Account Number: CA-01-0244-0002

Annual Contingency Reserve

Account Summary

Average Monthly Yield: 3.9309%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	411,721.35	0.00	0.00	1,374.55	9,295.74	411,810.03	413,095.90

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
10/01/2026	Beginning Balance			411,721.35	
10/31/2026	Income Dividend Reinvestment	1,374.55			
10/31/2026	Ending Balance			413,095.90	

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

California CLASS

Account Statement

October 31, 2026

Account Number: CA-01-0244-0003

Annual Future Capital Construction

Account Summary

Average Monthly Yield: 3.9309%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	524,612.56	0.00	0.00	1,751.44	16,175.87	524,725.56	526,364.00

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
10/01/2026	Beginning Balance			524,612.56	
10/31/2026	Income Dividend Reinvestment	1,751.44			
10/31/2026	Ending Balance			526,364.00	

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

California CLASS

	California CLASS	
Date	Dividend Rate	Daily Yield
10/01/2026	0.000107108	3.9096%
10/02/2026	0.000320289	3.8968%
10/03/2026	0.000000000	3.8968%
10/04/2026	0.000000000	3.8968%
10/05/2026	0.000106918	3.9025%
10/06/2026	0.000107116	3.9097%
10/07/2026	0.000107216	3.9134%
10/08/2026	0.000107216	3.9134%
10/09/2026	0.000429192	3.9164%
10/10/2026	0.000000000	3.9164%
10/11/2026	0.000000000	3.9164%
10/12/2026	0.000000000	3.9164%
10/13/2026	0.000107424	3.9210%
10/14/2026	0.000107457	3.9222%
10/15/2026	0.000107515	3.9243%
10/16/2026	0.000322197	3.9201%
10/17/2026	0.000000000	3.9201%
10/18/2026	0.000000000	3.9201%
10/19/2026	0.000107349	3.9183%
10/20/2026	0.000107639	3.9288%
10/21/2026	0.000107710	3.9314%
10/22/2026	0.000107846	3.9364%
10/23/2026	0.000324489	3.9480%
10/24/2026	0.000000000	3.9480%
10/25/2026	0.000000000	3.9480%
10/26/2026	0.000108479	3.9595%
10/27/2026	0.000108954	3.9768%
10/28/2026	0.000108778	3.9704%
10/29/2026	0.000109389	3.9927%
10/30/2026	0.000218256	3.9832%
10/31/2026	0.000000000	3.9832%

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.**

Auburn Area Recreation and Park District

CEPPT Strategy 1
Entity #: SKHD-7321243412-401P
Quarter Ended September 30, 2026

CalPERS

Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	$285,147.57	$285,147.57
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(6,049.15)	(6,049.15)
Administrative Expenses	(109.02)	(109.02)
Investment Expense	(56.29)	(56.29)
Other	0.00	0.00
Ending Balance	$278,933.11	$278,933.11
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	$278,933.11	$278,933.11

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	18,870.202	18,870.202
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	18,870.202	18,870.202
Period Beginning Unit Value	15.111019	15.111019
Period Ending Unit Value	14.781692	14.781692

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 09/30/2026

Auburn Area Recreation and Park District

Entity #: SKHD-7321243412-401P

Date	Description	Amount	Unit Value	Units	Check/Wire	Notes

Client Contact:
CEPPT4U@CalPERS.ca.gov

Auburn Area Recreation and Park District

CEPPT Strategy 2
Entity #: SKHE-7321243412-501P
Quarter Ended September 30, 2026

CalPERS

Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	$52,119.05	$52,119.05
Contribution	0.00	0.00
Disbursement	(100,670.68)	(100,670.68)
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	(1,659.60)	(1,659.60)
Administrative Expenses	(26.85)	(26.85)
Investment Expense	(13.84)	(13.84)
Other	0.00	0.00
Ending Balance	($50,251.92)	($50,251.92)
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	100,670.68	100,670.68
Grand Total	$50,418.76	$50,418.76

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	12,095.839	12,095.839
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	(7,990.120)	(7,990.120)
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	4,105.719	4,105.719
Period Beginning Unit Value	12.631577	12.631577
Period Ending Unit Value	12.280076	12.280076

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.

Statement of Transaction Detail for the Quarter Ending 09/30/2026

Auburn Area Recreation and Park District

Entity #: SKHE-7321243412-501P

Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
07/01/2026	FY 25-26 Disbursement Accrual Reversal	$100,670.68				
07/17/2026	Distribution	($100,670.68)	$12.599396	(7,990.120)		

Client Contact:
CEPPT4U@CalPERS.ca.gov